SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Report of the Comptroller and Auditor General of India on Performance Audit of Public Health Infrastructure and Management of Health Services in Rajasthan

Government of Rajasthan

Report No. 4 of 2024

(Performance Audit-Civil)

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Comptroller and Auditor General of India
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Preface

This Report has been prepared for submission to the Governor of Rajasthan under Article 151 of the Constitution of India.

This Report contains the results of Performance Audit of **'Public Health Infrastructure and Management of Health Services in Rajasthan'** for the period 2016-22. This Performance Audit assesses the measures taken by State Government to ensure adequate availability of infrastructure and healthcare services, drugs, medicines, equipment and human resources to beneficiaries in the State.

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

Executive Summary

Health is a vital indicator of human development and a basic ingredient of economic and social development. A robust public health infrastructure and effective management of health services are utmost important to ensure good health of citizens.

This Performance Audit is an assessment of the healthcare services provided in the State of Rajasthan. It examined whether Government of Rajasthan took adequate measures to ensure adequate availability of infrastructure and healthcare services, drugs, medicines, equipment and human resources to beneficiaries. The Performance Audit covered the period 2016-22.

Audit observed that there was shortage of Doctors, Specialists, Nurses and Paramedics in the Primary, Secondary and Tertiary Healthcare Institutions. *The State Government should address the shortage of health care professionals in a time-bound manner by adopting a clearly defined recruitment strategy as well as ensuring their equitable distribution across the State.*

Audit noticed that essential minimum assured services like General Surgery, Paediatrics, Orthopaedics, and Accident and Trauma Wards were deficient in IPD of the Government Medical Institutions (GMIs). Deficiencies were also noticed in services such as Emergency, Intensive Care Units, Blood Banks of GMIs. *The State Government may ensure availability of the required Minimum Assured Services, like General Surgery, Paediatrics, Orthopaedics, Emergency, Intensive Care Unit, Blood Banks, etc. as per IPHS in the GMIs of the State.*

There was non-availability of adequate Radiology (in 12 DHs out of 34 DHs), Pathology (partially available in all 34 DHs), Dietary (in 18 DHs out of 34 DHs), Ambulance (in Seven DHs out of 34 DHs) and Mortuary (in one DH out of 34 DHs) services as per IPHS in the test-checked GMIs. *The State Government should make efforts to provide adequate services such as Radiology, Pathology, Dietary, Ambulance and Mortuary Services as per IPHS in the GMIs of the State.*

There was shortfall of availability of essential drugs in test-checked GMIs and district drug warehouses in the State. *The State Government may take necessary steps to ensure sufficient availability of essential drugs in the hospitals and drug warehouses.*

Audit observed that medicines issued to medical units were less than the quantity demanded and that there were delays in finalizing rate contracts. It was also observed that purchase orders were placed when the buffer stock was much less than the prescribed buffer level. *The State Government should specify reorder point at which purchase orders are placed and put in place a mechanism of system generated purchase orders for maintenance of prescribed buffer stocks.*

Delays were noticed in receipt of quality test reports from the laboratories which delayed the issue of medicines by the warehouses to the medical units,

contributing to non-availability of medicines at the medical units. *The State Government may ensure timely testing of drug samples and receipt of quality test reports on time.*

It was found that test-checked GMIs purchased drugs locally without quality test reports. *The State Government may ensure issue of drugs to GMIs only after receipt of quality test reports.*

Equipment required as per Indian Public Health Standards (IPHS) in various categories were not available in the test-checked GMIs. *The State Government may ensure availability of essential equipment in the* GMIs *as per IPHS, as well as their periodic maintenance and calibration.*

There was shortage of healthcare infrastructure across the desert, tribal and plain areas of the State. The State Government did not have a concrete plan to address the shortage and prioritise areas with shortfall for setting up of healthcare infrastructure. *The State Government may ensure availability of healthcare institutions as per Indian Public Health Standards in the State and their equitable distribution to make healthcare accessible for all.*

Deficiencies were noticed in the provision of basic amenities like separate toilet facilities for male and female, electricity, and potable drinking water in the Government Medical Institutions (GMIs) of the State. *The State Government should ensure availability of basic amenities like separate toilet facilities, electricity and potable drinking water in all the Government Medical Institutions of the State.*

Capital Expenditure constituted only 6.67 *per cent* of the total expenditure on healthcare. *The State Government may make efforts to augment the capital expenditure in healthcare sector.*

The percentage of out-of-pocket expenditure to total health expenditure decreased in Rajasthan during the period 2016-20. However, it constituted 47.40 *per cent* of total healthcare expenditure during 2019-20, indicating low financial protection available to households towards healthcare payments in the State. *The State Government may take necessary steps to increase the budgetary allocation for healthcare sector both as a percentage of State Budget as well as Gross State Domestic Product, in line with the National Health Policy.*

There was non-availability of required tests, non-conduct of yoga sessions and inadequate screening of Non-Communicable Diseases in adults in the Health and Wellness Centres established under *Ayushman Bharat* scheme in the State. *The State Government may ensure proper functioning of Health and Wellness Centres as envisaged in the guidelines of Ayushman Bharat-Health Wellness Centre.*

There were delays in issuing and renewing of drug manufacturing licenses and regular annual inspections were not carried out in any of the test-checked manufacturing units. *The State Government should ensure that issue and*

renewal of manufacturing licenses are done in a time-bound manner and annual inspections are conducted regularly.

Action against firms manufacturing Not of Standard Quality drugs was significantly delayed. *The State Government should fix responsibility of officers concerned for failure to ensure timely and appropriate action against the manufacturers of Not of Standard Quality Drugs.*

Audit observed that neither the composition nor the functioning of Rajasthan Medical Council was in accordance with the requirements of Rajasthan Medical Act and Pharmacy Inspectors had not been appointed in the State by State Pharmacy Council. *The State Government should monitor the functioning of the State Medical Council and State Pharmacy Council to ensure effective regulation by these bodies.*

Rajasthan had not formulated any vision/ roadmap/ strategy for achievement of Sustainable Development Goals (SDGs). *The State Government may expedite the alignment of SDGs with the State Government Vision 2030.*

Chapter-I
Introduction

Chapter-I
Introduction

1.1 Introduction

Health is a vital indicator of human development and a basic ingredient of economic and social development. A robust public health infrastructure and effective management of health services are of vital importance to ensure good health of citizens. The public health infrastructure comprises of hospitals and other healthcare institutions while the health services comprise of services such as emergency, preventive, rehabilitative, long-term, hospital, diagnostic, primary, palliative, and home care.

These services can be broadly divided into three categories, namely:

(a) Line Services: Services directly related to patient care, like Out-Patient Department (OPD), In-Patient Department (IPD), Emergency, Super Specialty, Intensive Care Units, Operation Theatre, Blood Bank, Maternity and Diagnostic Services etc.;

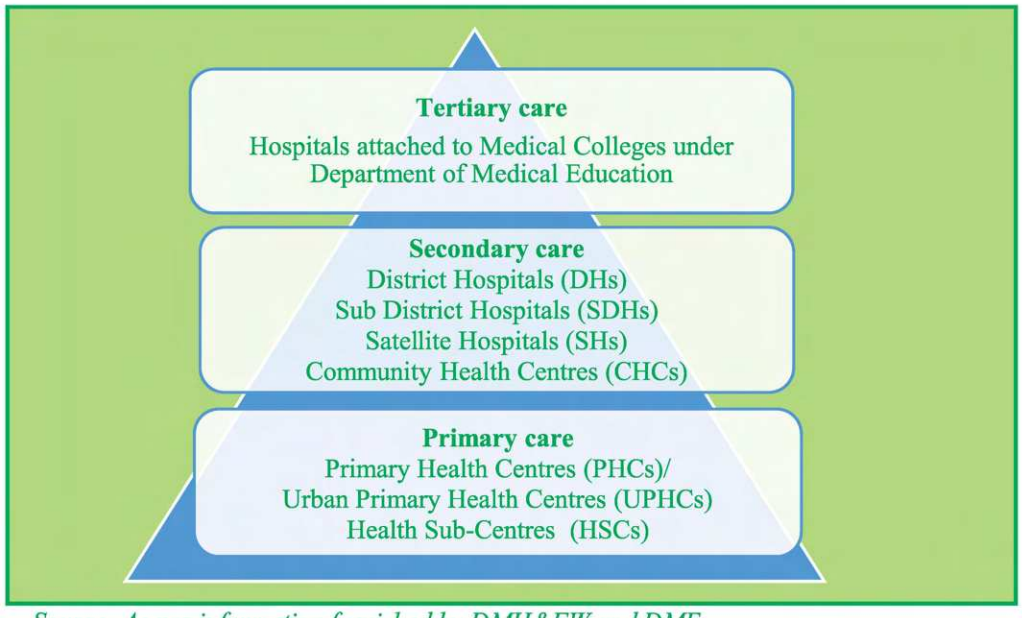
(b) Support Services: Services indirectly related to patient care, like Oxygen Services, Dietary Services, Laundry Services, Bio-Medical Waste Management, Ambulance Services and Mortuary Services etc.; and

(c) Auxiliary Services: Services for facilitating the delivery of healthcare services, like patient safety facilities, patient registration, grievance/ complaint redressal and stores etc.

1.2 Healthcare facilities in Rajasthan

The landscape of public healthcare facilities in the State is structured into three levels for providing primary care, secondary care and tertiary care. Primary care and secondary care are provided by the Department of Medical, Health and Family Welfare (DMH&FW), Government of Rajasthan (GoR) while tertiary healthcare is provided by the Department of Medical Education (DME), GoR. The various healthcare institutions providing primary, secondary and tertiary care are shown in **Chart 1.1** below:

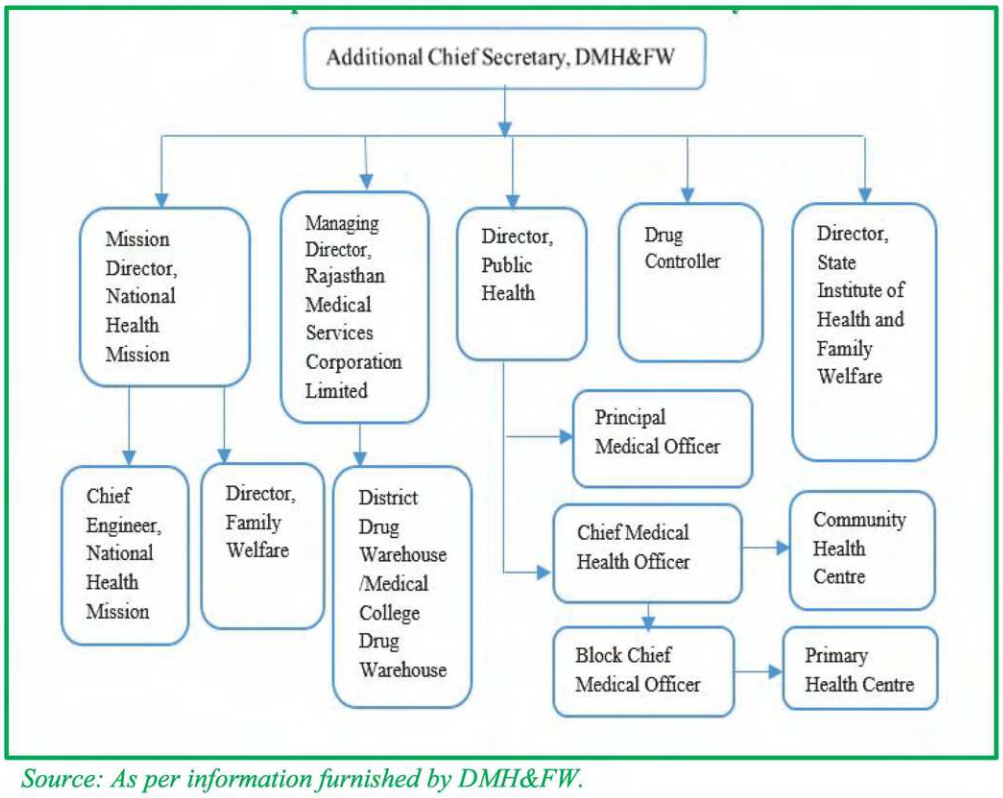
Chart 1.1: Healthcare Institutions in the State



Source: As per information furnished by DMH&FW and DME.

The Additional Chief Secretary, Department of Medical, Health and Family Welfare (DMH&FW) is the Administrative Head of the Department and is assisted by the Director, (Public Health) who is responsible for overall planning and monitoring of the activities. The Chief Medical and Health Officer (CM&HO) at District level, and the Block Chief Medical Officer (BCMO) at Block level assist in administration and implementation of the schemes. The functional hierarchy of DMH&FW is shown in **Chart 1.2** below:

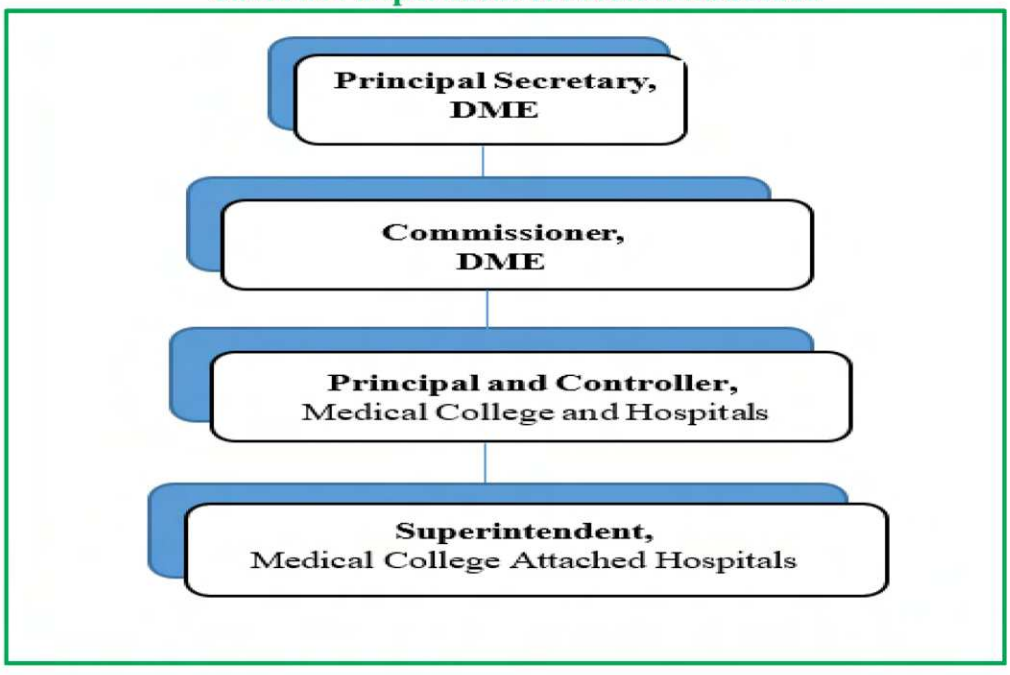
Chart 1.2: Department of Medical, Health and Family Welfare



Source: As per information furnished by DMH&FW.

The Principal Secretary, Medical Education is the Administrative Head of the Department of Medical Education (DME) and is assisted by the Commissioner, (DME) who is responsible for monitoring the activities of Government Medical Colleges and attached hospitals. The Principals and Controllers (P&C) of colleges are heads of institutions and are responsible for execution of the schemes. Each hospital attached to a Medical College function under the charge of a Superintendent. The functional hierarchy of DME is shown in **Chart 1.3** below:

Chart 1.3: Department of Medical Education



Source: Administrative report of DME.

The Government of Rajasthan (GoR) set up the Rajasthan Medical Services Corporation Limited (RMSCL), a State Public Sector Undertaking, on 4 May 2011 as a Centralised Procurement Agency for procuring generic medicines, surgical and suture items and medical equipments at the most economical cost for all the Government Medical Institutions under DMH&FW and DME.

1.3 Public Health Funding

The State Government makes budgetary provisions under the Annual Budget for the State's health sector. Financial assistance under the National Health Mission (NHM) is received from the Government of India (GoI) with corresponding share of the State Government in the ratio of 60:40. The State Health Society (SHS) disburses these funds to the District Health Societies (DHSs), headed by the District Collector for further release to the Blocks, who in turn further disburse the funds to various implementing units (such as Community Health Centres, Primary Health Centres, Health Sub-Centres, etc.).

1.3.1 Expenditure on Healthcare

Expenditure on health and family welfare is an important parameter to gauge the importance given to this sector by the Government.

National Health Policy (NHP) proposes raising public health expenditure to 2.5 *per cent* of the Gross Domestic Product (GDP) in a time-bound manner upto 2025. Further, NHP also envisaged increasing State health sector spending to more than 8 *per cent* of the State budget by 2020. Funds expended during the period 2016-17 to 2021-22 on Health and Family Welfare by the GoR are given in **Table 1.1** below:

Table 1.1: Expenditure on Healthcare by DMH&FW and DME as a percentage to GSDP

(₹ in crore)

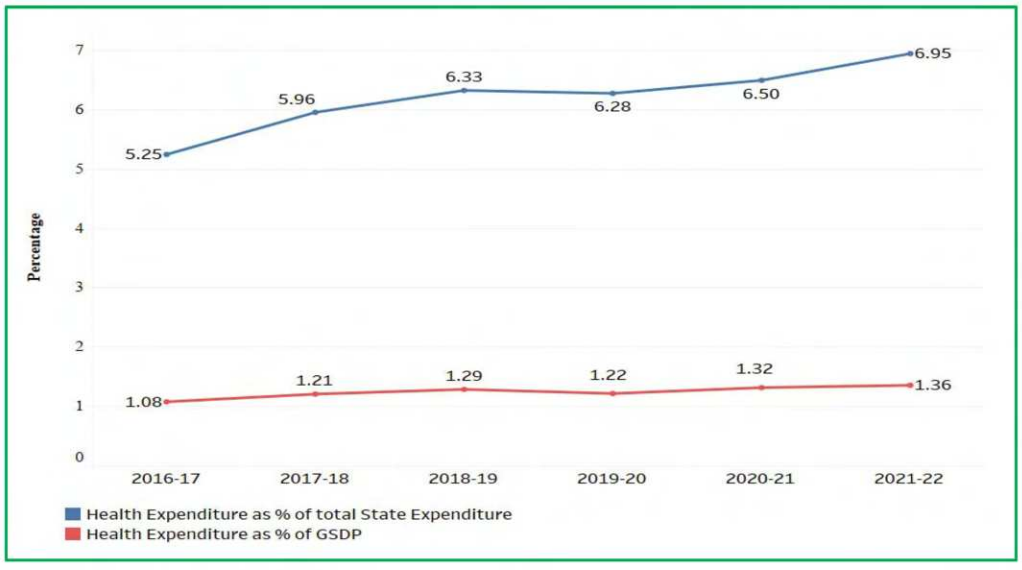
S. No.	Indicator	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
1	Total State Expenditure*	1,57,085	1,67,799	1,87,524	1,93,458	1,94,071	2,34,563
2	Total State Expenditure on Health*	8,252	9,999	11,861	12,143	12,619	16,311.78
3	Total State Expenditure on Health as % of total State expenditure	5.25	5.96	6.33	6.28	6.50	6.95
4	GSDP on current prices @	7,60,587	8,28,661	9,21,789	9,98,999	9,57,912	11,96,137
5	Health expenditure as a percentage of GSDP	1.08	1.21	1.29	1.22	1.32	1.36

*Source: *As per State Finance Accounts, GoR of the respective years.*
@ Economic review 2020-21 and 2021-22, Directorate of Economics and Statistics under Planning Department, GoR.

It can be seen that the Health expenditure as a percentage of the State GDP ranged between 1.08 and 1.36 *per cent* indicating that the target of 2.5 *per cent* is not likely to be achieved upto 2025. Similarly, health expenditure as a percentage of total expenditure ranged between 5.25 and 6.95 *per cent* against the target of 8 *per cent.*

The State's performance in terms of these two targets are shown in **Chart 1.4** below:

Chart 1.4: Expenditure on Healthcare as a percentage of GSDP



It can be seen that the State's performance in terms of these two targets has shown an improving trend in the last five years.

1.4 Healthcare Infrastructure

To deliver quality health services, adequate and properly maintained infrastructure is of critical importance. The availability of Government Medical Institutions (GMIs) in the State of Rajasthan is shown in **Table 1.2** and **Table 1.3** below:

Table 1.2: Government Medical Institutions under DMH&FW as of March 2022

S. No.	Government Medical Institution under DMH & FW	Number of units
1	District Hospitals	36*
2	Sub District Hospitals	22
3	Community Health Centers	685
4	Urban Primary Health Centres / Primary Health Centres	2,409
5	Health Sub-Centres	13,589
	Total	**16,741**

Source: Data compiled from Rural Health Statistics 2021-22 published by Ministry of Health and Family Welfare (MoH&FW), GoI and Administrative Report of DMH&FW, GoR.

*Out of 36 DHs, 34 DHs are running in the State. DH Kota is under construction and General DH Sawai Madhopur and Government DH Sawai Madhopur are functioning as same wing and drawing and disbursing officer for both DHs are same.

Table 1.3: Medical Colleges and Attached Hospitals in Rajasthan as of December 2021

S. No.	Healthcare Institutions under DME	Number of units
1	Government Medical Colleges	15
2	Private Medical Colleges	9
3	Medical College Attached Hospitals	58
4	Dental Colleges Government: 01 Private : 15	16
	Total	**98**

Source: Data Compiled from Administrative Report of Department of Medical Education, GoR.

Details of Government Medical Institutions in all the districts of the State are provided in ***Appendix 1.1***.

Status of Government Medical Colleges in the State

Medical Education Department is the Administrative Department for the Government Medical and Dental Colleges situated in the State. Out of the 33[1] districts in the State, there were eight Medical Colleges in seven districts upto 31 March 2016. To augment tertiary healthcare in the State, seven new Medical Colleges were established in seven districts during 2016-22. Further, four Medical Colleges have been established in 2022-23 and construction work of 12 more Medical Colleges in 12 districts is under progress. Details are given in ***Appendix 1.2***.

1.5 Human Resources in Healthcare

The availability of adequate manpower is essential to provide effective health services. The availability of medical doctors in the State of Rajasthan in the two Departments, *viz.* DMH&FW and DME as of March 2022 and December 2021 respectively is given in **Table 1.4** below:

Table 1.4: Position of doctors in DMH&FW and DME

S. No.	Name of the Department	Sanctioned Strength	Persons in Position	Shortfall (*Per cent*)
1	Department of Medical, Health & Family Welfare	15,459	9,969	5,490 (35.51)
2	Medical Education Department	6,559	5,152	1,407 (21.45)
	Total	**22,018**	**15,121**	**6,897 (31.32)**
Source: Information provided by DMH&FW and DME.				

As seen from **Table 1.4,** there were 15,121 medical doctors available in the State *vis-à-vis* the sanctioned strength of 22,018.

1.6 Performance against Sustainable Development Goal-3

The Sustainable Development Goals (SDGs) 2030, also known as the Global Goals, were adopted by the United Nations in 2015 as a universal call for action to end poverty, protect the planet, and ensure that by 2030 all people enjoy peace and prosperity. The 17 SDGs and 169 targets are part of the 2030 Agenda for Sustainable Development adopted by 193 Member States at the UN General Assembly Summit in September 2015 and came into effect on 1 January 2016.

The Planning Department (PD), GoR is the nodal department for the implementation of SDGs in the State.

1 In Rajasthan there are 33 districts before Gazette Notification. Gazette Notification issued (5 August 2023) regarding constitution of 19 new districts Jaipur Urban, Jaipur Rural, Kekri, Sanchore, Khairthal-Tijara, Anupgarh, Gangapur City, Neem ka Thana, Phalodi, Dudu, Beawar, Didwana-Kuchaman, Salumber, Shahpura, Jodhpur Urban, Jodhpur Rural, Balotra. Out of 19 new districts, two districts (Jaipur and Jodhpur) were earlier included in 33 districts. Hence, total 50 districts in Rajasthan.

1.6.1 Status of Health Indicators in the State

Major health indicators of the State compared with national figures is shown in **Chart 1.5**.

Chart 1.5: Health Indicators in the State



**Figure for Rajasthan pertains to the period 2020-21.*

(Source: Sample Registration System bulletins for the respective years, National Family Health Survey-4 and 5, Special bulletin Maternal Mortality in India, Health and Family Welfare Statistics in India.)

1.7 Consideration of *Ayushman Bharat*

Ayushman Bharat (AB), the flagship health scheme of the Government of India, was launched in September 2018 to achieve Universal Health Coverage as recommended in the National Health Policy, 2017. AB adopts a continuum of care approach, comprising of two inter-related components, which are Health and Wellness Centres (HWCs) and *Pradhan Mantri-Jan Arogya Yojana* (PM-JAY).

In August 2018, Memorandum of Understanding (MoU) was signed between National Health Authority (NHA) and GoR to implement the PM-JAY. After 13

months of signing the MoU, PM-JAY was introduced in Rajasthan on 1 September, 2019 by integrating it with the ongoing State health scheme *Bhamashah Swasthya Bima Yojana* (BSBY) under a new name, *Ayushman Bharat-Mahatma Gandhi Rajasthan Swasthya Bima Yojana* (AB-MGRSBY). National Food Security Act beneficiaries as well as households fulfilling the criteria as per Socio Economic and Caste Census (SECC) 2011 database are eligible to avail benefits under AB-MGRSBY. As on March 2022, in Rajasthan 59,71,496 families were identified as beneficiaries under SECC 2011. As on April 2022 1,27,29,111 number of families were registered under *Chiranjeevi Yojana* which included PM-JAY families.

1.8 Audit Objectives

The Performance Audit was carried out to assess:

i. *Planning and funds for healthcare sector in the State;*
ii. *Quality of healthcare infrastructure in the State;*
iii. *Availability of quality drugs, medicines and equipment;*
iv. *Availability of the human resources;*
v. *Funding and expenditure of Central schemes in healthcare sector;*
vi. *Regulatory mechanisms for ensuring quality healthcare services in the State; and*
vii. *Improvement in the health and well-being of people as per SDG 3.*

1.9 Audit Criteria

The Performance Audit was benchmarked against the criteria derived from the following sources:

- National Health Policy, 2017;
- Sustainable Development Goals;
- Medical Council of India (replaced by National Medical Commission in 2019) Act, 1956;
- Indian Public Health Standards (IPHS), 2012;
- Clinical Establishment Act, 2010;
- Drugs & Cosmetics Act, 1940;
- Pharmacy Act, 1948;
- Bio Medical Waste Management Rules, 2016;
- Atomic Energy (Radiation Protection) Rules, 2004;
- World Health Organization norms;
- Assessor's Guidebook for Quality Assurance in Government Healthcare Centres published by MoH&FW in 2013 and 2014;
- Rajasthan Transparency in Public Procurement Act, 2012 and Rules, 2013;
- Manuals, Orders, Circulars and Scheme Guidelines issued by GoI and GoR.

1.10 Audit Scope and Methodology

An Entry Conference was conducted with the relevant Departments in October 2021 wherein audit objectives, audit criteria, selection of units, audit methodology and scope of Performance Audit were discussed.

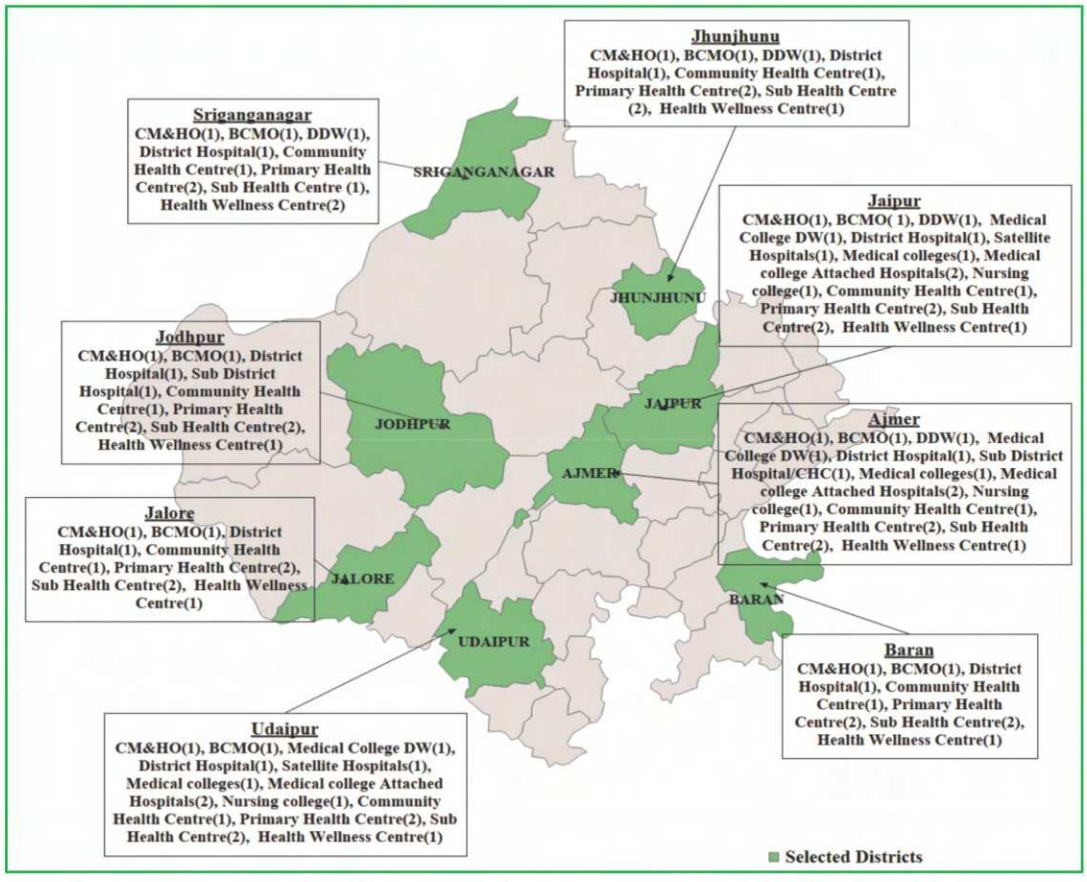
The Performance Audit was conducted from October 2021 to June 2023 covering the period 2016-17 to 2021-22 through test-check of records at DMH&FW, DME and Planning Department. Audit also test-checked records in the Offices of the Managing Director, Rajasthan Medical Services Corporation

Limited; Director (Public Health); Mission Director, National Health Mission; Government Testing Laboratory, Jaipur; Chief Engineer, National Health Mission and regulatory bodies, i.e. Drug Controller, Rajasthan Nursing Council, Rajasthan Medical Council, Rajasthan Pharmacy Council, Rajasthan Para-Medical Council, Commissioner, Department of Medical Education and Director, Economics and Statistics, Planning Department.

Eight districts[2] (25 *per cent*) out of thirty-three districts in the State were selected through simple random sampling using iDEA Software pertaining to DMH&FW. In the eight selected districts, three Medical Colleges[3], six attached hospitals[4], three nursing colleges attached with these Medical Colleges and three Medical College Drug Warehouses were also selected. In the selected districts, Chief Medical and Health Officer, District Hospitals, Sub-District Hospitals/ Satellite Hospitals[5], District Drug Warehouses, Block Chief Medical Officer, Community Health Centres, Primary Health Centres, Health Wellness Centres and Health Sub-Centres were also selected.

Within the selected districts, GMIs at various levels covered in audit are shown in **Chart 1.6** below:

Chart 1.6: Levels at which Government Medical Institutions were covered



Source: GMIs selected on the basis of information provided by DMH&FW and DME.

2 Eight districts: Ajmer, Baran, Jalore, Jaipur, Jodhpur, Jhunjhunu, Sriganganagar and Udaipur.
3 Three Medical Colleges: (Jaipur: Sawai Man Singh Medical College; Ajmer: Jawahar Lal Nehru Medical College and Udaipur: Ravindra Nath Tagore Medical College).
4 Six Attached Hospitals: (Ajmer: Two, Jaipur: Two and Udaipur: Two).
5 Hospitals having 51-100 beds are considered Sub-District Hospitals and with 31-50 beds are considered Satellite Hospitals.

Details are given in ***Appendix 1.3***. Further, information was also collected from the remaining 26 District Hospitals[6] of the State.

Audit methodology involved review of documents, joint physical verification with staff of concerned GMI and beneficiary survey of 498 patients[7] and 70 doctors[8] to assess the effectiveness of healthcare service. Apart from that, joint physical inspections of hospital assets, stores and civil works were conducted in the selected units.

Management Information System (MIS) data regarding web-based computerized system of *e-Aushadhi*[9] and *e-Upkaran*[10] furnished by Rajasthan Medical Services Corporation Limited for the period 2016-17 to 2021-22 were also analysed in audit.

Audit findings were discussed with the officers of the related Departments in the Exit Conference held on 16 February 2023. Written replies of GoR and views of GoR expressed in the Exit Conference have been appropriately incorporated in the Report.

1.11 Structure of the Report

The Report structure is detailed below:

Chapter I	Introduction
Chapter II	Human Resources
Chapter III	Healthcare Services
Chapter IV	Availability of Drugs, Medicines, Equipment and Other Consumables
Chapter V	Healthcare Infrastructure
Chapter VI	Financial Management
Chapter VII	Implementation of Centrally Sponsored Schemes
Chapter VIII	Adequacy and effectiveness of the Regulatory Mechanisms
Chapter IX	Sustainable Development Goal-3

6 DHs Nagaur, Dausa, Kekri and Beawar (Ajmer), Rajsamand, Pratapgarh, Neem ka Thana (Sikar), Banswara, Balotra (Barmer), Sheoganj (Sirohi), Sirohi, Karauli, Hindaun (Karauli), Tonk, Shahpura (Bhilwara), Alwar, Pipar City (Jodhpur), Sagwara (Dungarpur), Gangapur City (Sawai Madhopur), Sawai Madhopur, Hanumangarh, Dholpur, Nokha (Bikaner), Chittorgarh, Bundi and Jaisalmer.

7 In 38 GMIs: MCHs: Six, DHs: Eight, CHCs: Eight and PHCs:16.

8 Survey of 70 doctors: Five each in Eight District Hospitals and in Six Medical College Attached Hospitals.

9 *e-Aushadhi* is a web-based application of RMSCL which deals with the management and supply of stocks of various drugs, sutures and surgical items required by Government Medical Institutions in Rajasthan.

10 *e-Upkaran* is the web-based application of RMSCL which deals with the management and maintenance of equipments and instruments of Government Medical Institutions of Rajasthan.

1.12 Acknowledgement

Audit acknowledges the co-operation and assistance extended by the Department of Medical, Health & Family Welfare, Department of Medical Education, Planning Department and all the test-checked GMIs in providing records, information and clarifications from time to time for the smooth conduct of audit.

Chapter-II
Human Resources

Chapter-II
Human Resources

The Government of Rajasthan did not have a long-term plan for recruitment and staffing in the healthcare sector. In the Primary and Secondary healthcare institutions, there was shortage of Doctors (35.51 per cent), Specialist Doctors (38.55 per cent), Nurses (18.56 per cent) and Paramedics (55.88 per cent), which was more pronounced in the desert and tribal areas of the State. Similarly, there was shortage of Doctors (21.45 per cent), Specialist Doctors (24.89 per cent), Nurses (21.02 per cent) and Paramedics (44.93 per cent) in Tertiary Care institutions also. The shortage of manpower was especially severe in case of Contractual Staff (50.19 per cent).

2.1 Planning and Assessment of Human Resources

The health workforce includes clinical staff such as physicians, nurses, pharmacists and dentists, as well as management and support staff, i.e. those who do not deliver services directly but are essential to the performance of health systems, such as managers, ambulance drivers and accountants.

Audit observed that the Government of Rajasthan did not have a long-term plan for recruitment and staffing in the health sector.

The State Government stated (January 2024) that the recruitment is being done according to the budget announcements and directions received from the State Government from time to time. However, no reasons for not framing a long-term plan for recruitment and staffing in the health sector has been furnished.

2.2 Availability of Human Resources

The delivery of quality healthcare services in hospitals largely depends on the adequate availability of doctors, staff nurses and para medical staff.

The World Health Organization (WHO) recommended benchmark for doctor-population ratio is 1:1,000. The requirement of doctors in Rajasthan is 82,506[11] as per the norm recommended by WHO. As per the Indian Medical Register of National Medical Commission, a total of 49,242 doctors were registered upto 2021 in Rajasthan. This shows that doctor-population ratio of Rajasthan is 1:1676

11 Requirement of Doctors = Projected Population 8,25,06,000/1000, as 8,25,06,000 is the Projected Population of Rajasthan (as of July 2021) (Source: Progress Report of Medical Health and National Health Mission Rajasthan for 2021-22 issued by Department of Medical, Health & Family Welfare, Government of Rajasthan).

against the WHO benchmark of 1:1000. Thus, there was a 40 *per cent* shortage of doctors in the State.

The State Government stated (May 2023) that the reasons for shortfall are newly created posts, voluntary retirement, superannuation, resignation and deaths. GoR had replied for shortfall in doctors in Government Sector only. Moreover, the reply is not tenable as the GoR did not prepare recruitment plan for filling up the vacancies of doctors.

The reply is silent about shortage of doctors in Private Sector.

2.2.1 Availability of Human Resources in Primary and Secondary Healthcare across the state

Comparison of person-in-position vis-à-vis sanctioned strength of doctors, nursing staff and paramedics in Primary and Secondary healthcare in the State (as of March 2022) shows that the shortage of doctors, nurses and paramedics was 35.51 *per cent*, 18.56 *per cent* and 55.88 *per cent* respectively, as shown in **Table 2.1** below:

Table 2.1: Availability of Human Resources

Category	Sanctioned Strength	Persons in Position	Shortfall (*Per cent*)
Doctors	15,459	9,969	5,490 (35.51)
Nursing Staff[12]	26,770	21,802	4,968 (18.56)
Paramedics	14,344	6,328	8,016 (55.88)
Total	**56,573**	**38,099**	**18,474 (32.66)**

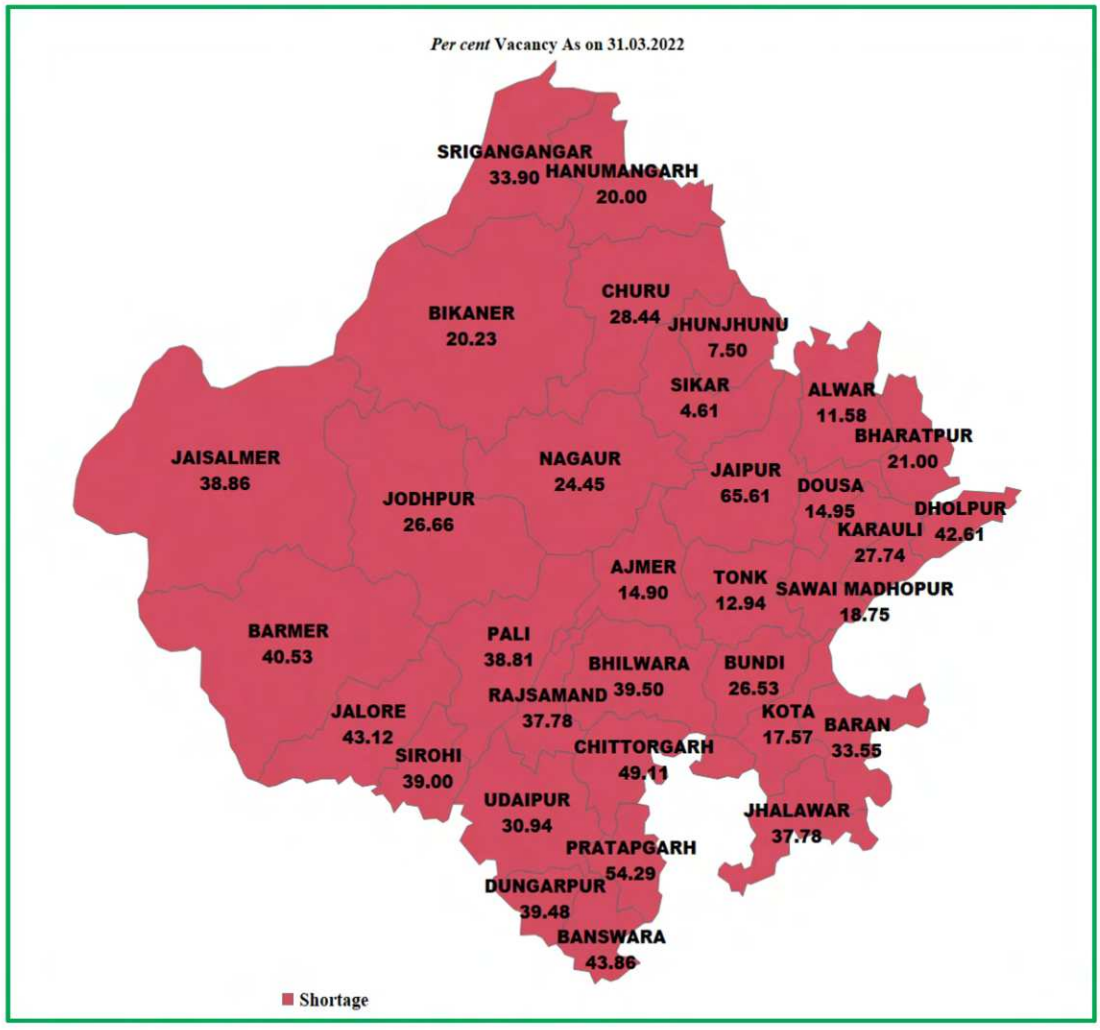
Source: Information provided by Director, Public Health.

i. Availability of Doctors in the State

Analysis of district-wise status of sanctioned, working and vacant posts of doctors in the State as on 31 March 2022 revealed geographical disparities in availability of doctors, which is shown in terms of percentage of vacancies in **Chart 2.1**:

12 As of June 2022.

Chart 2.1: Geographical distribution of vacancies of doctors (31.03.2022) pertains to Primary and Secondary care



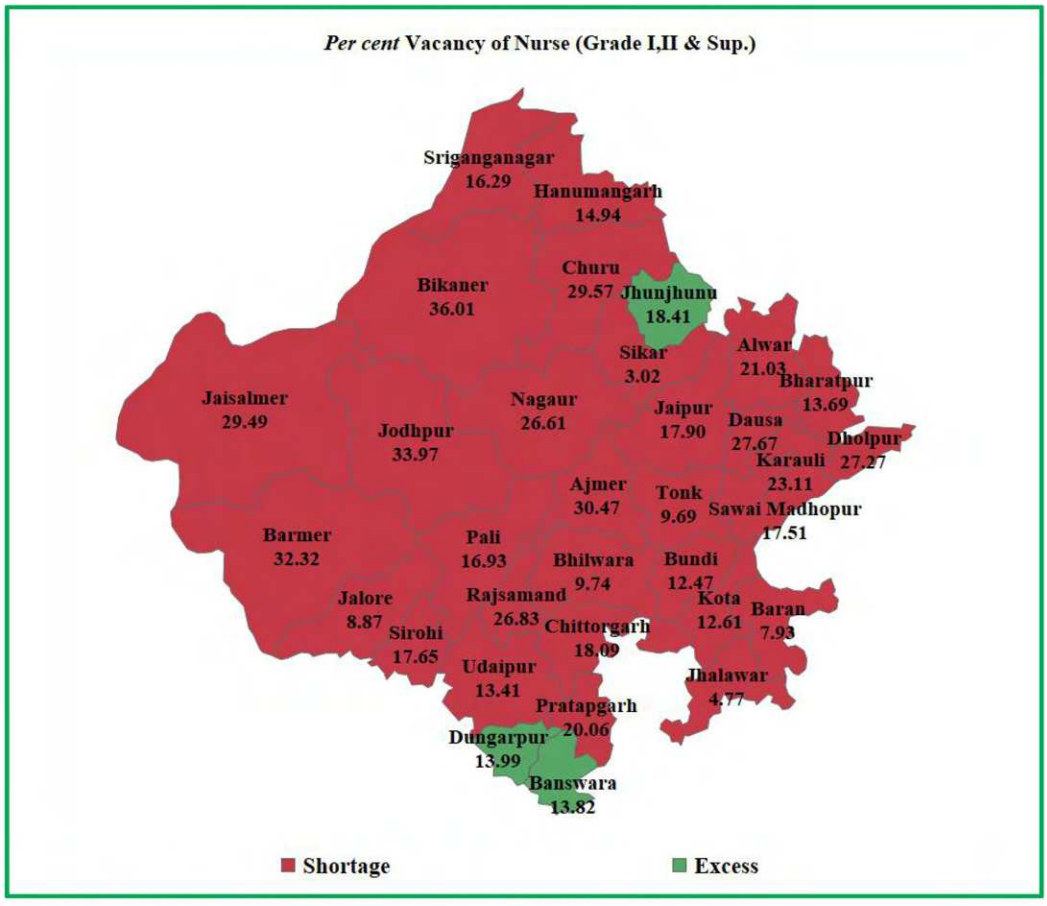
Source: Information provided by Director, Public Health.

The chart depicts that the vacancies were more pronounced in the districts of Pratapgarh, Chittorgarh, Banswara, Dholpur, Jalore and Barmer. Severe shortage in case of Jaipur was due to sudden increase in the number of sanctioned posts in March 2021 which could not be filled up. Details are given in ***Appendix 2.1***.

ii. Availability of Nurses in the State

The district-wise status of vacancy positions of nurses in terms of the percentage in the State is depicted in **Chart 2.2**:

Chart 2.2: Geographical distribution of vacancies of Nurses as of June 2022 pertains to Primary and Secondary care



Source: Information provided by Director, Public Health.

The chart shows that the shortage of nurses was relatively higher in the desert districts of Barmer, Jaisalmer, Jodhpur and Bikaner.

Details are given in ***Appendix 2.2***.

The State Government stated (January 2024) that recruitment of 8,750 nurses is in progress and shortage of nurses in Barmer, Jaisalmer, Jodhpur and Bikaner districts will be fulfilled.

iii. Availability of other clinical staff

Persons-in-position against sanctioned strength of Lab Technician, Lady Health Worker, Pharmacist and Dental Technician in Primary and Secondary healthcare in the State (as of June 2022) are shown in **Table 2.2** below:

Table 2.2: Availability of other clinical staff as of June 2022

Category	Sanctioned Strength	Persons in Position	Shortfall (*per cent*)
Lab Technician	4,054	2,106	1,948 (48)
Lady Health Worker	22,411	18,690	3,721 (17)
Pharmacist	4,183	2,175	2,008 (48)
Dental Technician	223	70	153 (69)

Source: Information provided by Director, Public Health.

The above table depicts that there is an acute shortage of lab and dental technicians and pharmacists in the State.

The State Government stated (January 2024) that out of 18,026 sanctioned specialist/doctors, 14,033 are working as of 31 October 2023. It was further stated that recruitment of eight cadres i.e. Auxiliary Nurse Midwife, Nursing Officer, Pharmacist, Assistant Radiographer, Lab Assistant, Electro Cardio Gram Technician, Dental Technician and Ophthalmic Assistant are under process.

2.2.2 Availability of Human Resources in Government Medical Institutions of Primary and Secondary healthcare

i. Availability of Doctors, Nurses and Paramedics in the DHs

Analysis of sanctioned, working and vacant posts in the 34 DHs as on 31 March 2022 shows that the shortage of doctors, nurses and paramedics was 26.03 *per cent*, 11.71 *per cent* and 41.22 *per cent* respectively as shown in **Table 2.3** below, with details in ***Appendix 2.3***.

Table 2.3: Availability of Human Resources as of March 2022

Category	Sanctioned Strength	Persons in Position	Shortfall (*per cent*)
Doctors	2,071	1,532	539 (26.03)
Nurses	3,757	3,317	440 (11.71)
Paramedics	1,589	934	655 (41.22)
Total	**7,417**	**5,783**	**1,634 (22.03)**

Source: Information provided by 34 DHs.

ii. Availability of Doctors, Nurses and Paramedics in CHCs

Analysis of sanctioned, working and vacant posts[13] shows that the shortage of doctors, nurses and paramedics was 33.01 *per cent*, 22.75 *per cent* and 54.77 *per cent* respectively, as shown in **Table 2.4** below, with details in ***Appendix 2.4***.

Table 2.4: Availability of Human Resources as of 31 January 2023

Category	Sanctioned Strength	Persons in Position	Shortfall (*per cent*)
Doctors	5,431	3,638	1,793 (*33.01*)
Nurses	9,247	7,143	2,104 (*22.75*)
Paramedics	5,121	2,316	2,805 (*54.77*)
Total	**19,799**	**13,097**	**6,702 (*33.85*)**

Source: Information provided by Director, Public Health.

13 In the 804 CHCs of the State as on 31 January 2023.

iii. Availability of Doctors, Nurses and Paramedics in PHCs

Analysis of sanctioned, working and vacant posts[14] shows that the shortage of doctors, nurses and paramedics was 7.48 *per cent*, 32.22 *per cent* and 63.18 *per cent* respectively, as shown in **Table 2.5,** below, with details in ***Appendix 2.4***:

Table 2.5: Availability of Human Resources as of 31 January 2023

Category	Sanctioned Strength	Persons in Position	Shortfall (*per cent*)
Doctors	2,606	2,411	195 (7.48)
Nurses	10,182	6,901	3,281 (32.22)
Paramedics	4,650	1,712	2,938 (63.18)
Total	**17,438**	**11,024**	**6,414 (36.78)**

Source: Information provided by Director, Public Health.

iv. Availability of Nurses in HSCs

Analysis of sanctioned, working and vacant posts of nurses[15] shows that there was shortage of 2,680 nurses (17.27 *per cent*) against the sanctioned 15,520 nurses. Details are given in ***Appendix 2.4***.

The shortage of Doctors, Nurses and Paramedics has an adverse impact on the delivery of health services and health outcomes.

2.2.3 Vacancy position of doctors under DMH&FW

The minimum essential and desirable requirements of human resources for primary and secondary level are prescribed in Indian Public Health Standards (IPHS) 2012.

IPHS requires the services of at least one Medical Officer at a Primary Health Centre level. IPHS prescribes Specialty services from the secondary level hospital and minimum requirement of 32 to 68 doctors[16] and 20 to 24 doctors[17] at district level and sub district hospitals respectively depending on the bed strength of the hospital. In the case of Community Health Centres, the minimum requirement was 10 doctors. Status of availability of doctors in the test-checked Government Medical Institutions under Department of Medical, Health and Family Welfare are as shown in **Table 2.6**:

14 In the 2,361 PHCs of the State as on 31 January 2023.
15 In the 15,250 HSCs of the State as on 31 January 2023.
16 Minimum requirement of doctors at DHs: (100 beds: 29, 200 beds: 34, 300 beds: 50, 400 beds: 58 and 500 beds: 68).
17 Minimum requirement of doctors at SDHs: (31-50 beds: 20 and 51-100 beds: 24).

Table 2.6: Availability of doctors in GMIs under DMH & FW as of 31 March 2022

Particulars	No. of test-checked GMIs	Required as per IPHS	Sanctioned Strength	Person in Position	Vacancy against sanctioned strength		Excess (+)/Shortage (-) of person in position against IPHS (*Per cent*) (Col.5 (-) Col.3)
					Number	*Per cent*	
1	2	3	4	5	6	7	8
DHs	34	1,385	2,071	1,532	539	26.03	(+) 147 (10.61)
SDHs	4	92	58	36	22	37.93	(-) 56 (60.86)
CHCs	8	80	66	50	16	24.24	(-) 30 (37.50)
PHCs	16	16	19	17	2	10.53	(+) 1 (6.25)
Total		**1,573**	**2,214**	**1,635**	**579**	**26.15**	

Source: Information furnished by test-checked GMIs.

Audit observed that:

- In all 34 DHs against a requirement of 1,385 doctors as per IPHS, 1,532 doctors were available and there was excess of 147 doctors. However, there was shortage of 539 doctors against sanctioned post of 2,071 doctors.
- In four test-checked SDHs against a requirement of 92 doctors as per IPHS, 36 doctors were available and there was shortage of 56 doctors. Further, there was shortage of 22 doctors against sanctioned post of 58 doctors.
- In eight test-checked CHCs against a requirement of 80 doctors as per IPHS, 50 doctors were available and there was shortage of 30 doctors. Further, there was shortage of 16 doctors against sanctioned post of 66 doctors.
- In test-checked 16 PHCs against a requirement of 16 doctors as per IPHS, 17 doctors were available and there was excess of one doctor. Further, there was shortage of two doctors against sanctioned post of 19 doctors.

This shows uneven distribution of manpower which further affect to medical facilities at grass root level.

2.2.4 Availability of nurses and paramedics in GMIs under DMH&FW

Audit verified the availability of the posts of nurses and essential paramedics in the test-checked GMIs.

IPHS prescribes the minimum requirement of nurses and paramedics staff[18] in each level of GMIs. For SDHs and DHs, the minimum staff requirement is based on the bed strength of the hospitals. The availability of staff in the test-checked GMIs are as detailed in **Table 2.7** and **Table 2.8**:

18 Minimum requirement Nurses: 45 (100 beds) to 225 (500 beds) in DHs, 18 (31-50 beds) to 35 (51-100 beds) in SDHs, 10 in CHCs and Three in PHCs and Paramedical Staff: 31 (100 beds) to 100 (500 beds) in DHs, 21 (31-50 beds) to 30 (51-100 beds) in SDHs, Nine in CHCs and Two in PHCs.

Table 2.7: Availability of nurses in hospitals under DMH&FW as of 31 March 2022

Particulars	No. of test-checked GMIs	Required as per IPHS	Sanctioned Strength	Person in Position	Vacancy against sanctioned strength		Excess (+)/Shortage (-) of person in position against IPHS (*Per cent*) (Col.5 (-) Col.3)
					Number	*Per cent*	
1	2	3	4	5	6	7	8
DHs	34	3,240	3,757	3,317	440	11.71	(+) 77 (2.38)
SDHs	4	123	119	59	60	50.42	(-) 64 (52.03)
CHCs	8	80	105	95	10	9.52	(+) 15 (18.75)
PHCs	16	48	30	28	2	6.67	(-) 20 (41.67)
Total		**3,491**	**4,011**	**3,499**	**512**	**12.76**	

Source: Information furnished by test-checked GMIs.

Audit observed that there was a shortage of nurses 440 (11.71 *per cent*) at DHs, 60 (50.42 *per cent*) at SDHs, 10 (9.52 *per cent*) at CHCs and two (6.67 *per cent*) at PHCs against sanctioned strength. Further, against the requirement of 3,491 post of nurses as per IPHS, there was 3,499 nurses were posted in test-checked GMIs.

Table 2.8: Availability of paramedics in GMIs under DMH&FW as of 31 March 2022

Particulars	No. of test-checked GMIs	Required as per IPHS	Sanctioned Strength	Person in Position	Vacancy against sanctioned strength		Excess (+)/Shortage (-) of person in position against IPHS (*per cent*) (Col.5 (-) Col.3)
					Number	*Per cent*	
1	2	3	4	5	6	7	8
DHs	34	1,645	1,589	934	655	41.22	(-) 711 (43.22)
SDHs	4	111	52	27	25	48.08	(-) 84 (75.68)
CHCs	8	72	52	33	19	36.54	(-) 39 (54.17)
PHCs	16	32	30	24	6	20.00	(-) 8 (25.00)
Total		**1,860**	**1,723**	**1,018**	**705**	**40.92**	

Source: Information furnished by test-checked GMIs.

Audit observed that there was a shortage of paramedics 655 (41.22 *per cent*) at DHs, 25 (48.08 *per cent*) at SDHs, 19 (36.54 *per cent*) at CHCs and six (20 *per cent*) at PHCs against sanctioned strength. Further, against the requirement of 1,860 post of paramedics staff as per IPHS, there was 1,018 paramedical staff in test-checked GMIs.

2.2.5 Recruitment of Medical Staff

Analysis of information provided by Director, Public Health (November 2022) revealed that DMH&FW undertook recruitment of Medical Staff during the period 2016-17 to 2021-22 as per the details provided in **Table 2.9** below:

Table 2.9: Recruitment of Medical Staff by GoR during 2016-22

Year	Doctor/ Medical Officer[19]	Nursing Staff[20]	Paramedics[21]	Pharmacist	Total
2016-17	2,445	16,818	0	1,209	20,472
2017-18	1,359	-	674	-	2,033
2018-19	-	-	199	-	199
2019-20	735	11,482	112	-	12,329
2020-21	1,998	-	1,664	-	3,662
2021-22	-	-	633	-	633
	6,537	**28,300**	**3,282**	**1,209**	**39,328**

Source: Information provided by Director, Public Health.

The above table depicts that a significant number of human resources were recruited by DMH&FW during 2016-22 to address the shortfall. However, even after these efforts, the shortfall of Medical Staff could not be fully addressed in the State.

2.2.6 Availability of Human Resources in Tertiary Healthcare Institutions

i. Availability of Doctors, Nurses and Paramedics in State: In the Medical College Hospitals at the Tertiary level across the State, the shortage of doctors, nurses, paramedics was 21.45 *per cent*, 21.02 *per cent* and 44.93 *per cent* respectively as of 31 December 2021 as shown in **Table 2.10** below:

Table 2.10: Human Resources in Tertiary Healthcare Institutions across the State as of December 2021

Category	Sanctioned Strength	Persons in Position	Shortfall (*per cent*)
Doctors	6,559	5,152	1,407 (21.45)
Nurses	15,955	12,601	3,354 (21.02)
Paramedics	3,737	2,058	1,679 (44.93)

Source: Information provided by Department of Medical Education and Rajasthan University of Health Sciences, Jaipur.

ii. Availability of Doctors, Nurses and Paramedics in MCHs

Analysis of sanctioned, working and vacant posts of doctors in the six MCHs as of 31 December 2021 shows that the shortage of doctors, nurses and paramedics was 4.17 *per cent*, 17.98 *per cent* and 42.49 *per cent* respectively, as shown in **Table 2.11** below:

19 Including 110 Medical Officers (Dental) during 2017-18.
20 Includes Nurse-II and ANM.
21 Includes Lab technician, Assistant radiographer, ECG technician, Ophthalmic Assistant, Physiotherapist and Laboratory Assistant.

Table 2.11: Availability of Human Resources in Six Medical College Attached Hospitals as of December 2021

Category	Sanctioned Strength	Persons in Position	Shortfall (*per cent*)
Doctors	96	92	4 (4.17)
Nursing Staff	2,319	1,902	417 (17.98)
Paramedics	393	226	167 (42.49)
Total	**2,808**	**2,220**	**588 (20.94)**

Source: Information provided by Six MCHs.

Details are given in ***Appendix 2.5***.

The State Government (August 2023) attributed the vacancies in six MCHs to procedural issues such as retirement/voluntary retirements and departmental promotions. The State Government also stated that at present, the process of filling vacant posts is being carried out on an urgent/temporary basis till the availability of regular staff.

2.2.7 Availability of Specialist Doctors in Hospitals

(i) Availability of Specialist doctors under the jurisdiction of DMH&FW: As per the information furnished by the Director, Public Health there is a shortage of specialist doctors under the jurisdiction of Department of Medical, Health and Family Welfare. The vacancies in the various cadres of specialist doctors as of 21 March 2024 are shown in **Table 2.12**.

Table 2.12: Availability of Specialist Doctors in DMH&FW

S. No.	Cadres	Sanctioned Post	Persons in Position	Vacancy	Percentage of Vacancy
1	Pediatrician	431	308	123	28.54
2	Gynecologist and Obstetrician	496	336	160	32.26
3	Anesthetist	437	344	93	21.28
4	Ophthalmologist	325	190	135	41.54
5	Orthopaedic Surgeon	523	289	234	44.74
6	ENT	199	129	70	35.18
7	Radiologist	232	139	93	40.09
8	Psychiatrist	49	44	5	10.20
9	Pathologist	154	124	30	19.48
10	Chest & TB	58	47	11	18.97
11	Dermatologist	70	53	17	24.29
12	Surgeon	1,491	721	770	51.64
13	Physician	1,267	790	477	37.65
14	Forensic Medicine	37	31	6	16.22
	Total	**5,769**	**3,545**	**2,224**	**38.55**

Source: Data provided by Director, Public Health.

As seen from **Table 2.12**, the overall vacancies in various cadres of specialists doctors in the State under the jurisdiction of Department of Medical, Health and Family Welfare were 38.55 *per cent*. The vacancies among Surgeon, Orthopaedic Surgeon, Ophthalmologist were more than 40 *per cent*.

(ii) Availability of Specialist doctors under the jurisdiction of DME : As per the information furnished by the Director, Medical Education, out of 458 sanctioned strengths of specialist doctors, 344 are person in position. Hence, there is a 24.89 *per cent* shortage of specialist doctors in Medical Colleges and Attached Hospitals.

2.2.8 Availability of Surgeons in Hospitals

Out of the test-checked 46 GMIs[22], General Surgeon in 10 GMIs, Orthopaedic Surgeon in seven GMIs, ENT Surgeon in 12 GMIs and Eye Surgeon in 14 GMIs were not available. Details are given in ***Appendix 2.6***.

2.2.9 Shortage of Manpower in Trauma Centers

Department of Medical, Health and Family Welfare, GoR accorded approval for construction of 101 Trauma Centres up to March 2024. Out of 101 Trauma Centers, 74 Trauma Centers were constructed and are functional. The remaining 27 Trauma Centres are also functioning in existing Government Medical Institutions buildings with available staff.

Out of the eight test-checked District Hospitals, Trauma Centre/unit was not functional in 50 *per cent* of the District Hospitals[23]. These Trauma Centers were not functional due to lack of human resources. As a result, a high percentage of the patients in accident cases were being referred to the nearest operational Trauma Care Centers. Precious time was thus lost in transferring the patients, which in turn delayed their medical care. In the remaining operational Trauma Centers, there was a shortage of dedicated staff.

The State Government stated (February 2023) that to meet the shortage of manpower in Trauma Centres, staff is being deployed through transfer from other hospitals. It was further stated (January 2024) that out of the sanctioned 498 posts of doctors/specialists, 294 posts are vacant in Trauma Centres.

2.3 Shortage of Contractual Staff

The Framework Guidelines for Implementation of NHM 2012-17 envisaged sustainability of contractual human resources and planned for their inclusion in the State budget.

The Manpower availability in the State on contractual basis under National Health Mission as on 6 March 2024 is shown in **Table 2.13**:

22 46 GMIs: 34 DHs, Four SDHs/SHs and Eight CHCs.
23 Four DHs: Phalodi, Baran, Kotputli and Salumber.

Table 2.13: Manpower availability in the State on contractual basis under National Health Mission as on 6 March 2024

S. No.	Cadre	Sanctioned post	Person in Position	Vacancy	Percentage of Vacancy
1	Administrative Staff	7,090	4,951	2,139	30.16
2	Medical Officers	2,332	1,530	802	34.39
3	Nursing staff	18,367	9,383	8,984	48.91
4	Para Medical	7,586	2,007	5,579	73.54
5	Others	803	146	657	81.81
	Total	**36,178**	**18,017**	**18,161**	**50.19**

Source: Information furnished by National Health Mission, Jaipur, Rajasthan.

As seen from Table 2.13, the overall vacancies in various cadres ranged between 30 *per cent* and 81 *per cent*. The percentages of vacancies in the cadres impacts the availability of healthcare services in the Government Medical Institutions in the State.

Audit also noticed that in the eight test-checked districts, there were 5,121 persons in position against 6,482 sanctioned posts as of 31 March 2022, reflecting a shortage of 21 *per cent*. The shortage was most acute in Baran district where 61.80 *per cent* posts were vacant. Details are given in ***Appendix 2.7***.

Recommendation 1: *The State Government should address the shortage of healthcare professionals in a time bound manner by adopting a clearly defined recruitment strategy as well as ensuring their equitable distribution across the State.*

Chapter-III
Healthcare Services

Chapter-III
Healthcare Services

There was lack of sufficient registration facilities for OPD services at District Hospitals. Essential minimum assured services like General Surgery, Dental Care, Paediatrics, Burn Ward, ENT, Ophthalmology, Orthopaedics and Accident and Trauma Wards in IPD of the Government Medical Institutions were inadequate.

Deficiencies were also noticed in services such as Emergency, Intensive Care Units and Blood Banks of Government Medical Institutions. The State was unable to achieve universal immunisation.

While radiology services were found deficient, most of the Government Medical Institutions could not provide the full range of pathological investigations as required under IPHS.

The State Government was unable to fully address the shortage of ambulances in the State. Shortfall was also witnessed in the provision of auxiliary services in the Government Medical Institutions including firefighting services.

3.1 Delivery of Healthcare Services in Government Medical Institutions

Delivery of services plays an important role in providing medical services to patients in the Government Medical Institutions (GMIs). High-quality healthcare services involve the right care, at the right time and responding to the users' needs and preferences. Healthcare Services provided in GMIs are mainly classified into three parts, *viz*. (a) Line services, (b) Support services and (c) Auxiliary services.

These services can be broadly divided into three categories namely:

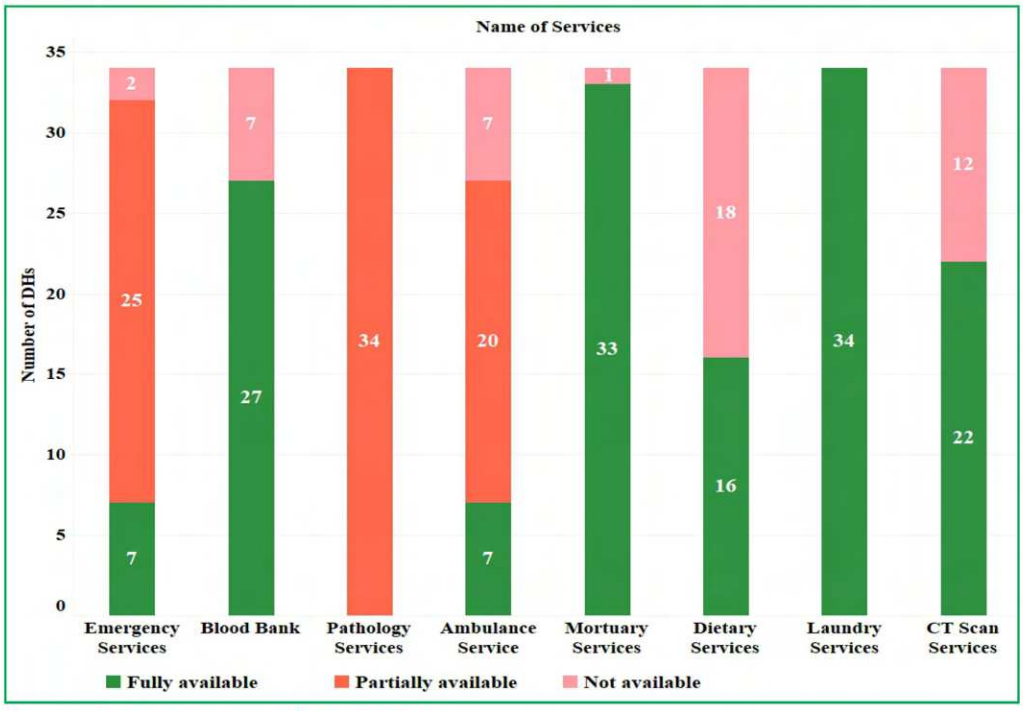
(a) Line Services: Services directly related to patient care, like Outdoor Patient Department (OPD), Indoor Patient Department (IPD), Emergency, Super Specialty, Intensive Care Units, Blood Bank, Maternity and Diagnostic Services etc.;

(b) Support Services: Services indirectly related to patient care, like Oxygen Services, Dietary Services, Laundry Services, Ambulance Services and Mortuary Services etc.;

(c) Auxiliary Services: Services for facilitating the delivery of healthcare services, like patient safety facilities, patient registration, grievance/ complaint redressal and stores.

Healthcare services available in District Hospitals are shown in **Chart 3.1**:

Chart 3.1: Availability of Healthcare services in District Hospitals



Source: Information provided by 34 DHs.

As seen from **Chart 3.1**, out of eight healthcare services, laundry services were available fully in all district hospitals. While six services namely, emergency, blood banks, ambulance, mortuary, dietary and CT Scan services were not available in two, seven, seven, one, 18 and 12 district hospitals respectively. It can be also seen that pathology services were available only partially in all 34 DHs.

3.1.1 Line services

Line services in a hospital are directly related to timely and quality healthcare of patients.

Out-Patient Department Services

Out-Patient Department (OPD) is a part of the hospital with allotted physical facilities and medical and other staff, with regularly scheduled hours, to provide care for visiting patients who are not admitted. Details of availability of OPD services are shown in ***Appendix 3.1 (i)***.

(i) Inadequate Registration Facility for OPD at District Hospitals

National Health Mission Assessor's Guidebook (Vol-1) 2013 estimates the average time required for registration to be 3-5 minutes per patient, which roughly works out to about 12-20 patients per hour per counter.

Audit examined the number of patients registered during 2021-22 in the 34 DHs of the State along with the availability of registration counter(s). It was

found that there was a shortfall in the number of registration counters in 32[24] out of 34 DHs due to which the counters were handling patients much in excess of the norms. Details are provided in ***Appendix 3.1 (ii)***. This also led to excessive waiting times for registration which was corroborated by the beneficiary survey of 448 OPD patients shown in **Table 3.1** below:

Table 3.1: Average time taken at Registration Counter

Average Time (In Minutes)	0-5 minutes	6-10 minutes	11-30 minutes	More than 30 minutes
No. of Patients (In *per cent*)	269 (60.04) *per cent*)	84 (18.75 *per cent)*	71 (15.85 *per cent)*	24 (5.36 *per cent*)

Source: OPD survey of beneficiaries at test-checked eight DHs and six MCHs.

The above Table depicts that 179 (40 *per cent*) OPD patients had to wait more than five minutes at the registration counters.

The State Government stated (January 2024) that directions have been issued (December 2023) for opening of new registration counters as per need by made provisions in budget or funds available in Rajasthan Medical Relief Society.

(ii) Quality of OPD Services

District Hospitals and Medical College attached Hospitals

Audit surveyed 448 OPD patients[25] and 70 Doctors[26] (May-July 2022) in 14 Government Medical Institutions[27].

OPD Beneficiaries Response

- 61 *per cent* beneficiaries stated that Complaint Box was not available in OPD;
- 39 *per cent* beneficiaries stated that seating arrangements were not adequate at registration/OPD counters;
- 38 *per cent* beneficiaries stated that OPD hours for doctors were not displayed in OPD area or entrance of the hospital;
- 30 *per cent* beneficiaries stated that Enquiry/ 'May I Help' desk was not available.

24 All DHs of the State, except DH Dholpur and DH Nagaur.
25 448 beneficiaries: 32 in each of the 14 GMIs.
26 70 doctors: five in each of the 14 GMIs.
27 14 GMIs: **Eight DHs** - Y.N. District Hospital, Kishangarh, Ajmer; Government District Hospital, Phalodi, Jodhpur; Government District Hospital, Baran; Government District Hospital, Sriganganagar; General District Hospital, Jalore; Government BDK Hospital, Jhunjhunu; Government District Hospital, Salumber, Udaipur; District Hospital, Kotputli, Jaipur; and **six MCHs** - Sir Padampat Institute of Neonatology & Pediatric Health, Jaipur; *Mahila Chikitsalaya*, Jaipur; Maharana Bhupal Government Hospital, Udaipur; Shree Khemraj Katara Government Satellite Hospital, Udaipur; JLN Hospital, Ajmer; *Rajkiya Mahila Chikitsalya*, Ajmer.

Doctors' Response

- 40 *per cent* doctors opined that patient influx in the hospital was heavy;
- Manual on "Standard Treatment Guidelines" was not available in the chambers of 30 *per cent* doctors;
- 31 *per cent* doctors agreed that no monthly meeting was held among the doctors to discuss or address the issues faced by the hospital.

The State Government stated (January 2024) that directions have been issued (December 2023) to ensure availability of Complaint Box, 'May I Help' desk, adequate seating arrangements and displayed information on board regarding availability of doctors in all Government Medical Institutions.

3.1.2 In-Patient Services

(i) Non-Availability of Essential Minimum Assured Services in IPD

IPHS stipulates that district hospitals/sub district hospitals should provide minimum assured services, like General Surgery, Dental Care, Paediatrics, ENT, Ophthalmology, Orthopaedics, Accident and Trauma Ward and Burn Ward. Further, General Surgery, Dental Care and Paediatrics should be available in CHCs.

Status of availability of essential minimum assured services in IPD of 46 GMIs[28] is shown in **Table 3.2** below:

Table 3.2: Status of availability of essential minimum assured services in IPD as of 31 March 2022

Essential minimum assured service	GMIs in which services were available/ not available						Shortfall (percentage)
	In 34 DHs		Four test-checked SDHs/SHs		Eight test-checked CHCs		
	Available	Not Available	Available	Not Available	Available	Not Available	
General Surgery	32	2	2	2	2	6	10 GMIs (22 *per cent*)
Dental Care	29	5	1	3	4	4	12 GMIs (26 *per cent*)
Pediatrics	34	0	2	2	3	5	7 GMIs (15 *per cent*)
ENT[29]	28	6	0	4	Not Applicable		10 out of 38 GMIs (26 *per cent*)
Ophthalmology	29	5	1	3	Not Applicable		8 out of 38 GMIs (21 *per cent*)
Orthopaedics	32	2	0	4	Not Applicable		6 out of 38 GMIs (16 *per cent*)
Accident and Trauma ward/care	28	6	2	2	Not Applicable		8 out of 38 GMIs (21 *per cent*)
Burn Ward[30]	18	16	Not Applicable		Not Applicable		16 out of 34 GMIs (47 *per cent*)

Source: Information provided by 34 DHs, four SDHs and eight CHCs.

28 46 GMIs: 34 DHs, 4 SDHs/SHs and eight CHCs.
29 As per IPHS, ENT, Ophthalmology and Orthopaedics services are required in DHs and SDHs only.
30 As per IPHS, Burn Ward services required in DHs only.

The above Table shows that there was a shortage of essential minimum assured services in IPD of the test-checked GMIs. Details are provided in ***Appendix 3.2***.

The State Government stated (January 2024) that orders for posting of specialists doctors have been issued as per availability.

(ii) Inadequate IPD Services

To assess the quality of IPD services at government hospitals, Audit surveyed 50 IPD patients (November 2021-February 2022) of 12 GMIs (eight CHCs and four PHCs) which revealed the following:

- 30 *per cent* beneficiaries responded that doctors had not visited in a day. Further 56 *per cent* beneficiaries stated that Resident doctors were not available all the time.
- 24 *per cent* beneficiaries stated that all the prescribed tests were not available in the hospital.
- 14 *per cent* beneficiaries stated that they did not get all the medicines prescribed by the doctor free of cost in the hospital.

The State Government stated (January 2024) that directions have been issued for carrying out prescribed tests under *Mukhyamantri Nishulk Janch Yojana* and for regular visit of doctors.

(iii) Productivity of IPD services at State and District Hospitals

Bed Occupancy Rate (BOR)

The productivity of IPD services can be evaluated through Bed Occupancy Rate (BOR[31]) which reflects the productivity in the use of available hospital beds and is an indicator of quality of services, infrastructure, trained staff, patient care, and satisfaction provided by the facility. As per IPHS, it is expected that the BOR of a hospital should be at least 80 *per cent*.

As per NITI Aayog's report on 'Best Practices in the Performance of District Hospitals', a high BOR is an indicator of health system under pressure. The report states that hospitals cannot operate at 100 *per cent* occupancy, as spare bed capacity is needed to accommodate variations in demand. Lack of available beds increases delays in emergency departments, causes patients to be placed on clinically inappropriate wards and increases the rate of hospital-acquired infections. This also puts staff under pressure to free up beds that can pose a risk to patient safety.

Similarly, the report also states that very low BOR (<42 *per cent*) at primary healthcare level indicates lack of medically trained personnel, irregular supply of drugs and other medical supplies and a complete breakdown in the transfer and referral system.

Audit analysed the information of BOR of 91 hospitals[32] in the State for the year 2022 and noticed that:

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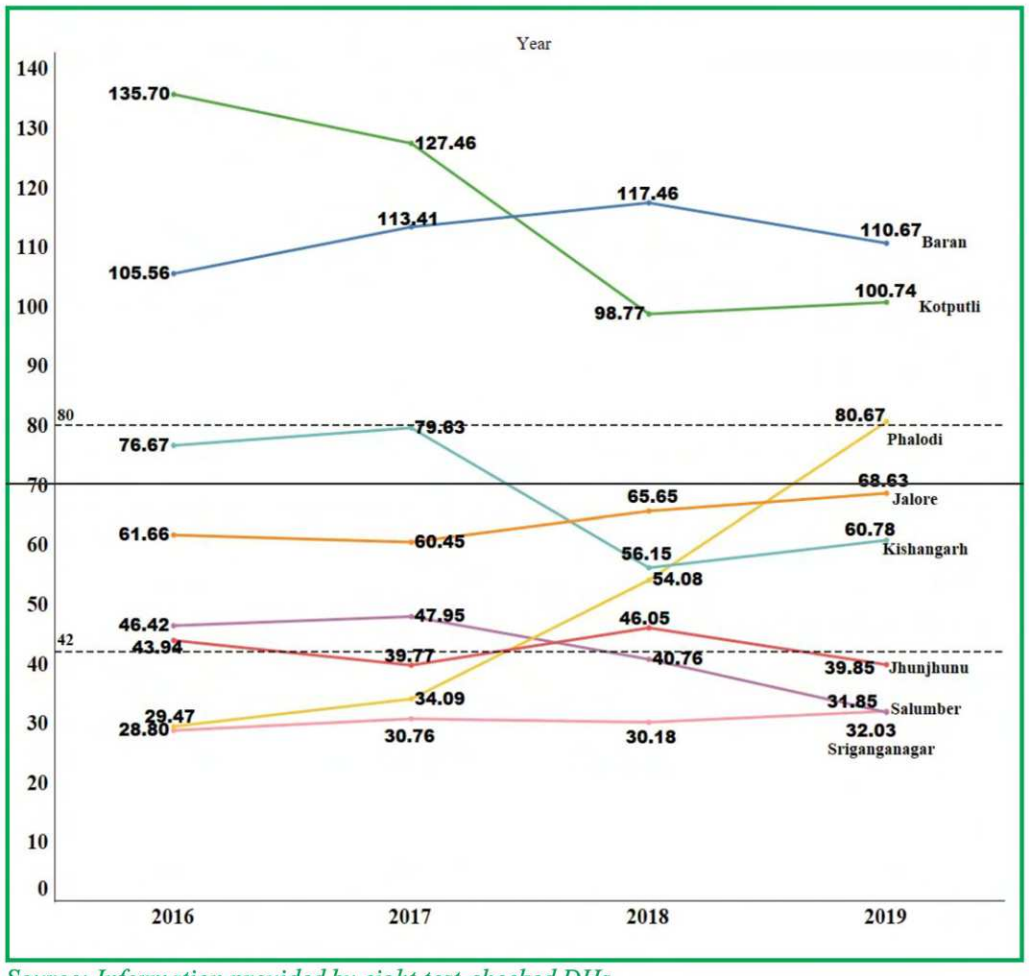
31 Bed Occupancy Rate = (Total number of inpatient bed days added for a year (Attendance) ×100)/ (Total Functional Beds × 365).

32 As per data of BOR, there were 93 hospitals, but two Hospitals had not provided the information.

- 23 *per cent* hospitals (21) had BOR of 80 *per cent* and more. Out of these hospitals, in 33 *per cent* hospitals (Seven), BOR exceeded 100 *per cent*.
- 77 *per cent* hospitals (70) had BOR below 80 *per cent*. Out of these hospitals, 64 *per cent* hospitals (45) had BOR of less than 42 *per cent.*

Further, BOR in the eight test-checked district hospitals for the period 2016-19[33] is shown in **Chart 3.2** below:

Chart 3.2: Bed Occupancy Rate



Source: Information provided by eight test-checked DHs.

The above chart shows that during 2016-19:

- BOR in DH Baran consistently remained above 100 *per cent* while in DH Kotputli, it was greater than 100 *per cent* in three out of four years.
- While BOR in the six[34] test-checked DHs remained below the norm of 80 *per cent,* in DH Sriganganagar it consistently remained below 42 *per cent.*

The State Government stated (January 2024) that BOR is affected by factors like population of concerned area, seasonal diseases and healthy season. It was

33 Information pertaining to 2020 and 2021 has been excluded in view of the exceptional circumstances due to COVID-19 which may distort the trend.

34 Phalodi (except 2019), Kishangarh, Jalore, Salumber, Jhunjhunu, Sriganganagar.

further stated that Quality Assurance Cell is conducting various trainings related to improving efficiency, capacity building and Standard Operating Procedures to improve the indicators.

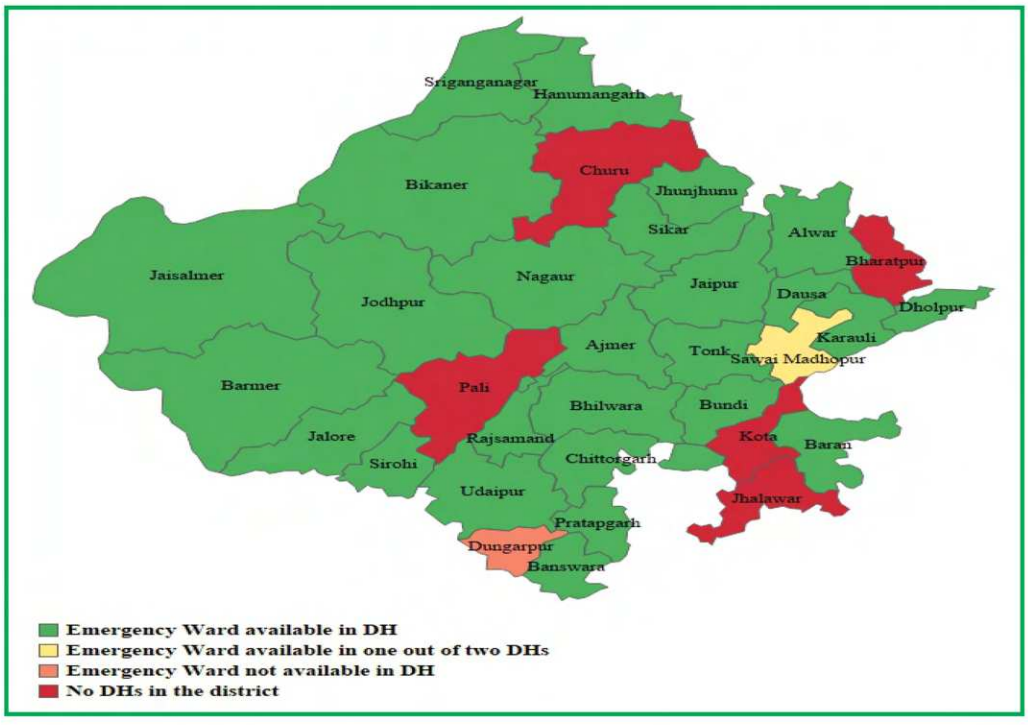
3.1.3 Emergency Services

As per IPHS for District Hospitals, Emergency Services should include dedicated Emergency Ward, dedicated triage and mobile X-ray/laboratory etc.

(i) Availability of facilities in Emergency Ward in DHs and SDHs

It was found that Emergency Ward was not available in two[35] (DH Sagwara in Dungarpur, DH Sawai Madhopur) out of 34 DHs as shown in **Chart 3.3** below:

Chart 3.3: Availability of Emergency Ward in the DHs of the State



Source: Information provided by DHs.

In the remaining 32 DHs where Emergency Wards were available, it was observed that emergency services, such as triage[36] in 10 DHs and mobile X-ray service in 21 DHs was not available.

It was found that Emergency Ward was not available in two (SDH/CHC Bijainagar and SDH Salawas) out of four test-checked SDHs. In the remaining two SDHs where Emergency Ward were available, it was observed that emergency services, such as triage, mobile X-ray service were not

35 Two DHs: Sagwara (Dungarpur) and Sawai Madhopur.

36 Triage is to identify patients needing immediate resuscitation; to assign patients to a predesignated patient care area, thereby prioritizing their care; and to initiate diagnostic/therapeutic measures as appropriate.

available. The detailed status of emergency services in 38 test-checked GMIs[37] is provided in ***Appendix 3.3***.

The State Government stated (January 2024) that IPHS norms were not adopted.

The reply is not tenable as District Hospital/Sub District Hospital/Community Health Centre is a hospital at the secondary referral level. Its objective is to provide comprehensive secondary health care services to the people in the district at an acceptable level of quality and being responsive and sensitive to the needs of people and referring centres. Further, GoR did not furnish information regarding whether any other norms were adopted instead of IPHS norms.

3.1.4 Intensive Care Unit (ICU)

Intensive Care Unit (ICU) is essential for critically ill patients requiring life-saving medical aid and nursing care. As per IPHS, the number of ICU beds should be 5 to 10 *per cent* of the number of beds available in the hospital.

i. Availability of ICU facility

Audit examined availability of ICU services in the eight test-checked DHs and found that:

- ICU facility was not available in two DHs (Salumber and Phalodi).
- Three DHs (Baran, Sriganganagar and Jalore) had a shortage of more than 50 *per cent* in ICU beds.

The State Government stated (January 2024) that five ICU beds have been constructed in DH Salumber and DH Phalodi had recently been upgraded and ICU beds will be provided in the upcoming financial year. It was further stated that ICU beds have been increased in DHs Baran, Sriganganagar and Jalore.

ii. Average number of surgeries per surgeon

Audit analysis of the information regarding number of surgeries and number of surgeons available in eight[38] test-checked DHs revealed that the average number of surgeries per surgeon ranged between 20 (DH Jalore) and 390 (DH Sriganganagar) during 2021-22, as shown in ***Appendix 3.4***.

37 38 GMIs: 34 DHs, Four SDHs/SHs (SDH Salawas, SH Sanganer and SDH Vallabhnagar, SDH/CHC Bijainagar).

38 Eight DHs: Kishangarh, Jhunjhunu, Phalodi, Salumber, Kotputli, Baran, Sriganganagar and Jalore.

iii. Availability of surgical procedures

Audit analyzed the availability (as of March 2022) of 12 surgical procedures[39] in the eight test-checked District Hospitals[40] (DHs) which revealed the following:

- There was no districts hospital that was providing all 12 surgical procedures.
- Out of 12 surgical procedures, only two[41] surgical procedures were available in DH Phalodi and Salumbar.
- The Cranial Cavity surgical procedure was not available in any of the test-checked eight DHs.
- Five DHs (62.5 *per cent*) out of the test-checked eight DHs did not have facilities for Operation on the Urethra [42] surgical procedure.

The State Government stated (January 2024) that surgical procedures were not available due to insufficient staff (specialist doctors and nursing staff).

The reply is not tenable as there was no shortage of doctors in DH Jhunjhunu and only 3.85 *per cent* shortage were noticed in DH Kotputli (Jaipur). Similarly, there was no shortage of nurses in Sriganganagar and in DHs Kotputli (Jaipur), Baran, Jhunjhunu and Salumber (Udaipur) are only less than 10 *per cent* shortage.

3.1.5 Blood Bank

As per IPHS, availability of Blood Bank is essential in a District Hospital. Further, Sub-District Hospital and CHCs should have facility of blood storage (50 units of blood). Audit noticed that:

- Blood Bank was not available in seven[43] out of 34 DHs as shown in **Chart 3.4** below:

39 Removal of Foreign Bodies; Wiring, Plating, Grafting and Pinning; Hernia; Hydrocele; Appendicectomy; Hemorrhoids, Fistula; Cranial cavity; Tracheotomy; Operation on the Urethra; Fibroadenoma excision of breast; K nail, SA, K joint, K wire and Cataract.

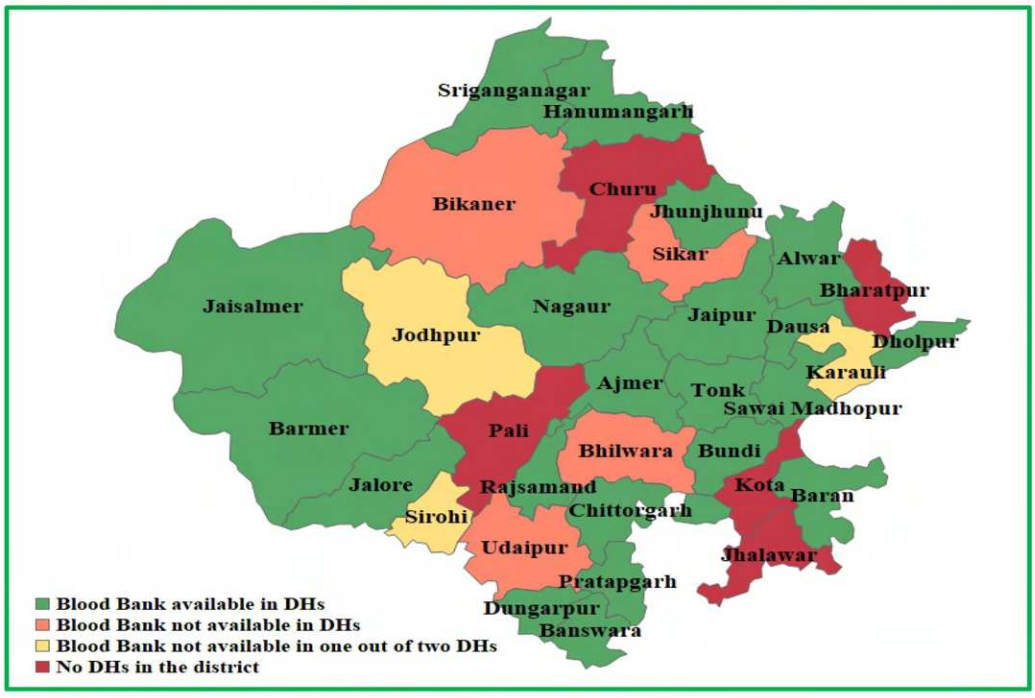
40 Eight test-checked District Hospitals: Kotputli (Jaipur), Baran, Kishangarh (Ajmer), Jhunjhunu, Sriganganagar, Phalodi, Jalore and Salumber (Udaipur).

41 Two surgical procedures: DH Phalodi (Removal of Foreign Bodies and K nail, SA, K joint, K wire) and DH Salumber (Wiring, Plating, Grafting and Pinning and K nail, SA, K joint, K wire).

42 Five DHs: Kotputli, Jhunjhunu, Sriganganagar, Phalodi and Salumber.

43 Seven DHs: Salumber (Udaipur), Sheoganj (Sirohi), Neem ka Thana (Sikar), Pipar City (Jodhpur), Hindaun (Karauli), Nokha (Bikaner) and Shahpura (Bhilwara).

Chart 3.4: Status of availability of Blood Bank in DHs of the State



Source: Information provided by DHs.

- Blood storage facility was not available in three[44] SDHs/SHs and in five[45] CHCs.

The State Government stated (January 2024) that blood storage facility could not established due to non-availability of first referral units in test-checked SDHs/SHs and CHCs. Further, it was stated that DHs Salumber (Udaipur), Sheoganj (Sirohi), Nokha (Bikaner), Shahpura (Bhilwara), Neem ka Thana (Sikar) and Pipar City (Jodhpur) have been upgraded recently and Blood Bank will be established and presently blood storage unit is functioning for blood supply.

Recommendation 2: *The State Government may ensure availability of the required Minimum Assured Services like General Surgery, Paediatrics, Orthopaedics, Emergency, Intensive Care Unit, Blood Banks etc. as per IPHS in the Government Medical Institutions of the State.*

3.1.6 Maternity Services, Childcare and Immunization

i. Availability of Maternal and Childcare Services and Beds in DHs

Audit analysis of the information regarding availability of Maternal and Childcare services in 34 DHs revealed that Maternal and Childcare services along with beds were available in all the 34 DHs of the State. Details are provided in the ***Appendix 3.5***.

ii. Administration of birth doses of various vaccines (immunization) to newborns

Pregnancy, Child Tracking and Health Services Management System (PCTS) was implemented in Rajasthan in September 2009 as an online portal to track medical care for pregnant women and childcare and immunization.

44 Three SDHs/SHs: SDH Salawas, SHs Vallabhnagar, and Sanganer.
45 Five CHCs: Masuda, Asop, Singhana, Sarada and Jobner.

Under the Universal Immunization Programme, Oral Polio Vaccine (OPV) and Hepatitis B Vaccine are to be given to all newborns. Further, operational guidelines issued (2014) by the Child Health Division, MoHFW, GoI, states that all newborns delivered in health facilities at all levels including health sub-centre should receive Vitamin K prophylaxis/vaccine which is required to prevent Vitamin K Deficiency Bleeding.

Data available on PCTS portal regarding vaccines to newborns for the period 2016-22 are shown in **Table 3.3**:

Table 3.3: Administration of vaccines to newborns (birth dose)

Year	Total Live Birth	Vitamin K1 (Birth dose) (in *per cent*)	OPV 0 (Birth dose) (in *per cent*)	Hepatitis B-0 (Birth dose) (in *per cent*)
2016-17	14,07,628	Data Not Available	10,47,483 (74.41)	9,15,991 (65.07)
2017-18	13,61,546	4,35,882 (32.01)	10,99,324 (80.74)	10,08,440 (74.07)
2018-19	13,35,944	6,81,442 (51.01)	10,70,074 (80.10)	9,74,337 (72.93)
2019-20	13,37,540	7,96,827 (59.57)	10,76,420 (80.48)	9,47,161 (70.81)
2020-21	13,15,428	8,54,526 (64.96)	10,37,272 (78.85)	8,86,717 (67.41)
2021-22	12,51,720	8,50,752 (67.97)	9,69,571 (77.46)	8,78,265 (70.16)
Total	**80,09,806**	**36,19,429 (45.19)**	**63,00,144 (78.66)**	**56,10,911 (70.05)**

Source: Information obtained from PCTS portal of GoR.

From the above Table it can be seen that:

- The target of universal immunisation could not be achieved as the State could immunise approximately 79 *per cent* newborns with OPV 0 (Birth dose) during 2016-22, with the best performance being around 81 *per cent* during 2017-18;
- Polio vaccine (OPV 0) was given to 74 to 81 *per cent* newborns and the percentage has been declining year after year since 2017-18 onwards;
- Hepatitis B vaccine was given to 65 to 74 *per cent* newborns and the percentage of vaccination decreased from 74 *per cent* in 2017-18 to 70 *per cent* in 2021-22.

The State Government attributed (January 2024) its failure to achieve universal immunisation to lack of cold chain points. The State Government did not give any reason for the decline in the vaccination percentage. It was further stated that as per availability of infrastructure, equipment, manpower and number of cold chain points are being gradually increased at CHCs/PHCs.

iii. Benefits of Janani Suraksha Yojana (JSY) to Below Poverty Line (BPL) families

As per JSY guidelines, it is necessary that all women are encouraged to avail institutional care as institutional delivery is the primary strategy for promoting safe motherhood. However, in case a BPL pregnant woman, aged 19 years and above, prefers to deliver at home, she is entitled to cash assistance of ₹ 500 per delivery.

Analysis of data available on PCTS portal for the period 2016-22 revealed that BPL mothers receiving JSY incentive for home deliveries was only 7 to 13 *per cent* of the overall home deliveries by BPL mothers during 2016-22. Details are given in ***Appendix 3.6***.

The State Government stated (January 2024) that out of 8,768 cases, 2,343 beneficiaries have been paid JSY incentive. It was further stated that 5,581 cases reported by error in PCTS portal and payment of rest 814 cases is in progress. Information regarding remaining 30 cases were not furnished by State Government.

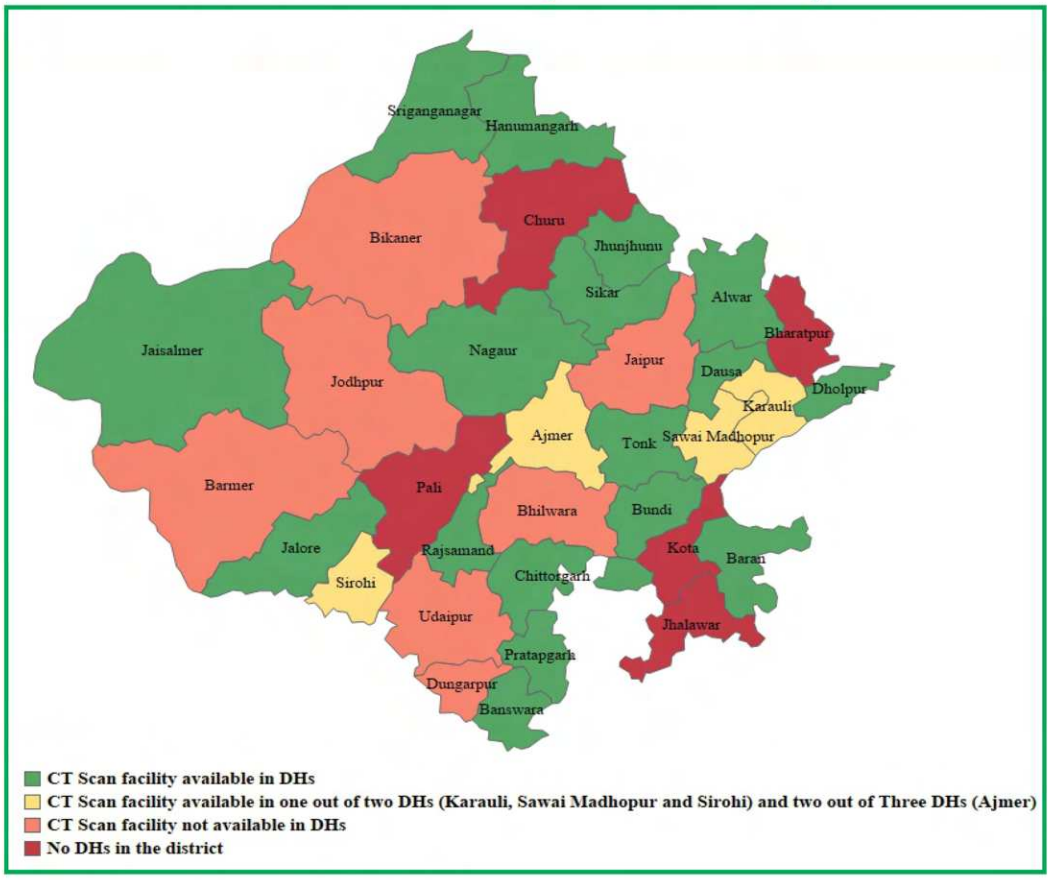
3.1.7 Radiology and Pathology Services

(i) Non-Availability of Adequate Radiology Services

The IPHS prescribes radiology services[46] for the district hospitals/ sub-district hospitals/ CHCs. Further, it also prescribed that CT Scan facility should be available in DHs. As per Section (3) of the Atomic Energy (Radiation Protection) Rules 2004, license from Atomic Energy Regulatory Board (AERB) is necessary for establishing X-ray and CT Scan units.

a. It was revealed that X-ray Services were available in all 34 DHs, however requisite license from the AERB was not obtained by nine DHs[47]. Further, CT Scan facility was not available in 12 DHs[48] out of 34 DHs, as shown in **Chart 3.5**:

Chart 3.5: Non-availability of CT Scan facility



Source: Information provided by 34 DHs.

46 X-ray, Dental X-Ray, Ultrasonography (desirable in CHC).
47 Nine DHs: Phalodi, Jhunjhunu, Baran, Salumber, Balotra, Sagwara, Gangapur City, Jaisalmer and Nokha.
48 12 DHs: Kishangarh, Phalodi, Kotputli, Salumber, Balotra, Shahpura, Sheoganj, Pipar City, Sagwara, Gangapur City, Hindaun and Nokha.

- Out of 12 GMIs (Four SDHs and Eight CHCs) where X-ray services were available, Seven GMIs[49] had not obtained requisite license from the AERB.

The Director, Public Health stated (February 2023) that DHs of Kishangarh, Phalodi and Kotputli were in the process of setting up CT scan machines. The State Government stated (January 2024) that gap analysis to ensure AERB compliance has been completed and implementation work is going on.

Thus, safety and regulatory norms to protect healthcare professionals and patients from harmful effects of radiation could not be ensured in absence of AERB licence.

(ii) Pathology services

The IPHS prescribe laboratory services in the categories of Pathology, Microbiology, Biochemistry, etc. to be carried out in the DHs/SDHs/CHCs.

Status of availability of pathology services in the 46 test-checked GMIs (April-July 2022 and May 2023) showed that pathology services in the GMIs were being provided through in-house and outsourced laboratories.

a. Non-availability of investigations in DHs

Details of non-availability of pathological investigations in the test-checked 34 DHs is shown in **Table 3.4** below:

Table 3.4: Non-availability of investigation facility in GMIs

Type of GMI	Category of investigations	Number of GMIs where these investigations were not available
District Hospitals	Pathology	8
	Microbiology	6
	Ophthalmology	4
	ENT	20
	Endoscopy services	29
	Respiratory services	33

Source: Information provided by 34 DHs.

b. Non-availability of investigations in SDHs/CHCs

Details of non-availability of pathological investigations in the 12 GMIs[50] is shown in **Table 3.5** below:

49 Seven GMIs: Two SDHs: Salawas, SH Vallabhnagar and Five CHCs: Asop, Singhana, Srikaranpur, Anta and Sarada.

50 12 GMIs: Four SDHs/SHs: Salawas, Bijainagar, Sanganer and Vallabhnagar; eight CHCs : Masuda, Jobner, Anta, Sanchore, Singhana, Asop, Srikaranpur and Sarada.

Table 3.5: Non-availability of investigations facility in SDHs/CHCs

Type of GMI	Category of investigations	Name of GMIs where none of the investigations were available
Sub-District Hospitals/ Satellite Hospitals	Microbiology	1
	Ophthalmology Services	1
	Pathology	2
	ENT	4
	Endoscopy services	4
	Respiratory services	4
Community Health Centres	Microbiology	1
	Pathology	3
	Ophthalmology services	7

Source: Information provided by test-checked 12 SDHs/CHCs.

It is evident from the above Table that the full range of pathological investigations was not available in most of the test-checked GMIs. Details are provided in ***Appendix 3.7***.

c. Non-validation of laboratory reports with external agencies

As per IPHS, periodic validation of laboratory reports should be done with external agencies, like District PHC/ Medical College for Quality Assurance. In the test-check of 62 GMIs[51] (April-July 2022 and May 2023) for the period 2016-22, it was revealed that:

- Validation of laboratory reports by external agencies was not done in 21[52] out of the 34 test-checked District Hospitals. Among the remaining 13 DHs, DH Jalore conducted the validation only for the Blood Bank reports;
- Validation of laboratory reports was not done in three out of four test-checked Sub-district Hospitals and was done only in Sub-district Hospital /CHC Bijainagar;
- Validation of laboratory reports was not done by any of the test-checked eight CHCs and 16 PHCs.

3.2 Support Services

The IPHS and National Health Mission Assessor's Guidebook 2013 prescribed basic support services, i.e. Dietary, Oxygen, Ambulance, Mortuary and Laundry Services etc. in healthcare facilities.

51 62 GMIs: 34 DHs, four SDHs, eight CHCs, 16 PHCs.

52 21 DHs: Phalodi, Baran, Kotputli, Sriganganagar, Salumber, Nagaur, Pratapgarh, Banswara, Balotra, Sheoganj, Tonk, Shahpura, Alwar, Pipar City, Sagwara, Gangapur City, Jaisalmer, Hindaun, Sawai Madhopur, Hanumangarh and Dholpur.

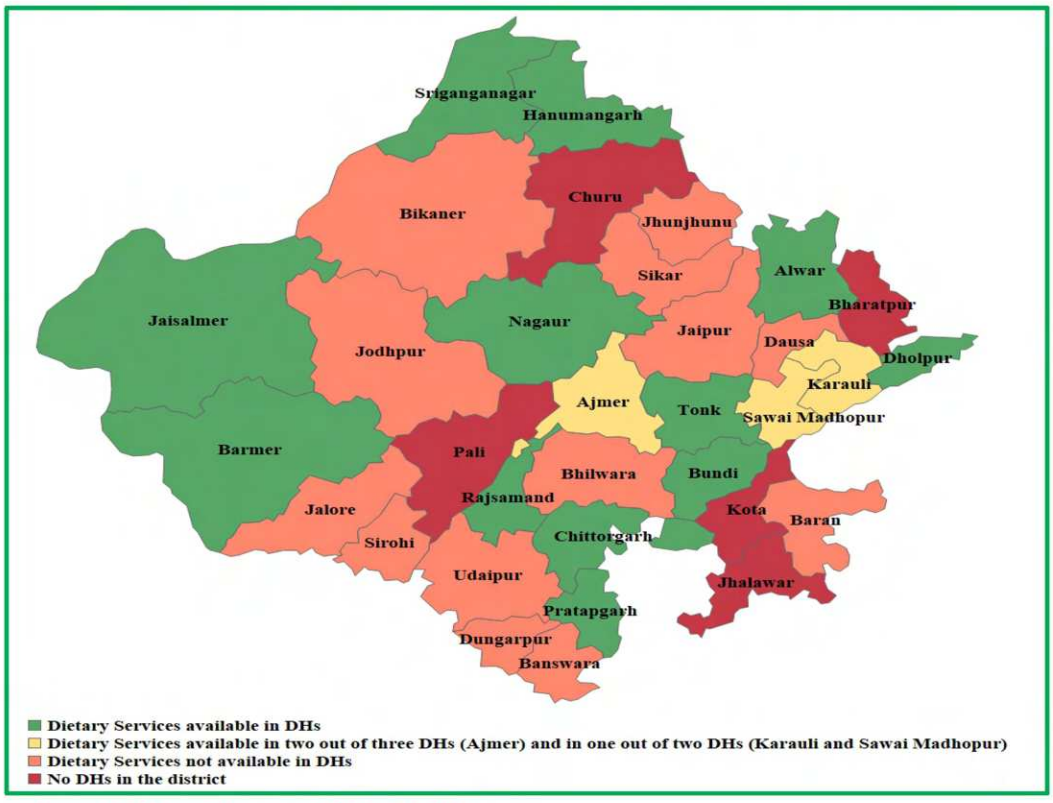
3.2.1 Dietary Services

The IPHS prescribes that dietary service of a hospital is an important therapeutic tool. Normal, diabetic, semi-solid and liquid diets shall be available in Hospitals. Quality and quantity of diet shall be checked on regular basis in secondary care.

i. Availability of Dietary Services in 34 DHs

Audit analysis of the information regarding availability of dietary services in 34 DHs of the State revealed that dietary services were available in 16 DHs[53] as shown in **Chart 3.6:**

Chart 3.6: Availability of Dietary Services in 34 DHs



Source: Information provided by 34 DHs.

Details are provided in ***Appendix 3.8***.

In these 16 DHs, where dietary services were available it was revealed that:

- FSSAI registration certificate issued under Food Safety and Standard Act, 2006 was obtained by seven DHs[54] only.
- Commercial gas cylinders in kitchen being used by five DHs[55] only.

53 DHs which had dietary service in only one ward (Dausa, Jalore and Sawai Madhopur) have been considered as lacking Dietary service.
54 Seven DHs: Pratapgarh, Tonk, Gangapur City, Balotra, Hanumangarh, Karauli and Bundi.
55 Five DHs: Kekri, Pratapgarh, Karauli, Sriganganagar and Jaisalmer.

The State Government stated (January 2024) that instructions have been issued (December 2023) to hospitals to use the commercial gas cylinders in hospital kitchen. It was further stated that out of nine DHs who have not obtained registration certificate, eight DHs[56] have been obtained registrations certificate and DHs are being directed time to time to provide the dietary services. Instructions had been issued to DH (DH Kekri, Ajmer) to obtain the registration certificate.

ii. Availability of dietary services in MCHs

Audit conducted Joint Physical Verification with departmental authorities in six test-checked MCHs and found that dietary services were not available in two[57] MCHs. In the remaining four MCHs, shortcomings were noticed as shown in **Table 3.6** below:

Table 3.6: Availability of dietary services in test-checked MCHs

Particulars	JLN Hospital, Ajmer	Maharana Bhupal Government Hospital, Udaipur	Sir Padampat Institute of Neonatology and Pediatric Health, Jaipur	*Mahila Chikitsalaya,* Jaipur
Availability of dietary services in the hospital	Available	Available	Available	Available
Obtaining of FSSAI registration certificate required under[58] Food Safety and Standards Act, 2006	No	No	No	No
Commercial gas cylinders[59] are used in kitchen	No	No	No	No
Food supplied to the patients was patient specific	No	Yes	No	Yes
Diet chart for patients was prepared	No	No	No	Yes

Source: Information provided by test-checked GMIs.

- Four (100 *per cent)* GMIs had not obtained Food Safety and Standards Authority of India (FSSAI) registration certificate required under Food Safety and Standards Act, 2006.
- In four (100 *per cent)* GMIs, commercial gas cylinders in kitchen were not used.
- In two (50 *per cent)* GMIs, patient specific food was not supplied to the patients.
- In three (75 *per cent)* GMIs, diet chart for patients was not prepared.

56 Eight DHs: Nagaur, Beawar, Rajsamand, Karauli, Alwar, Jaisalmer, Dholpur and Chittorgarh.

57 Two MCHs: Shree Khemraj Katara Government Satellite Hospital, Udaipur and *Rajkiya Mahila Chikitsalaya,* Ajmer.

58 As per Food Safety and Standards (Licensing and Registration of Food Business) Regulations, 2011.

59 Contravention of the provisions the Liquefied petroleum Gas (Regulation of supply and Distribution) order, 2000 read with the provision of the LPG marketing Discipline Guideline 2001.

The State Government stated (May 2023) that food registration/ license have been issued for canteens in JLN Hospital, Ajmer and Maharana Bhupal Government Hospital, Udaipur. The State Government further stated (July 2023) that food is being provided under *"Kaleva Yojana"* for 72 hours to pregnant ladies only at Shree Khemraj Katara Government Satellite Hospital, Udaipur. It was also stated that diet charts for patients were being prepared at JLN Hospital, Ajmer.

However, GoR did not provide any supporting document regarding diet charts for patients were being prepared at JLN Hospital, Ajmer.

3.2.2 Oxygen Services at Tertiary Care institutions

As per National Medical Commission (NMC) (erstwhile MCI) Norms, 1999, all the Wards in Orthopaedic, Surgery and Paediatrics Departments should have wall-mounted suction lines, along with piped wall-mounted central oxygen lines, on all beds. Moreover, at least five beds in Ophthalmology Department should have the same arrangement.

Scrutiny of records of two MCHs[60] revealed that wall-mounted suction lines along with piped wall mounted central Oxygen lines were not available, as per details below:

- In 379 beds (44 *per cent*) out of 853 beds of Orthopaedic, Surgery and Paediatrics Departments in both MCHs;
- In any of the 30 beds in male and female Eye Wards of Ophthalmology Department at JLN Hospital, Ajmer.

Details are given in ***Appendix 3.9***.

The State Government stated (June and July 2023) that wall mounted suction lines along with piped wall mounted central oxygen lines have been installed on each bed in all the departments of MB Government Hospital, Udaipur. It was further stated that efforts would be made to provide oxygen through pipeline in wards at JLN Hospital, Ajmer.

3.2.3 Ambulance Services

i. At Secondary Care

a. Availability of ambulance service At State level

As per the NHM norms, one Basic Life Support (BLS) ambulance for one lakh population and one Advanced Life Support (ALS) ambulance for five lakh population should be available.

Analysis of information provided by office of MD, NHM on availability of 108 Ambulance Service revealed consistent shortage during 2016-22 against requirement, as shown in **Table 3.7**:

60 Two MCHs: JLN Hospital, Ajmer and MB Government Hospital, Udaipur.

Table 3.7: Availability of 108 Ambulance Service in the State

Year	Projected Population* of the State (In lakh)	BLS ambulance requirement	ALS ambulance requirement	Availability		Shortage of BLS ambulances against requirement	Shortage of ALS ambulance against requirement
				BLS ambulance	ALS ambulance		
2016-17	752.48	752	150	641	34	111	116
2017-18	762.56	762	152	730	34	32	118
2018-19	772.64	772	154	732	34	40	120
2019-20	782.73	782	156	701	34	81	122
2020-21	792.81	792	158	701	34	91	124
2021-22	801.53	801	160	714	125	87	35

Source: Information provided by MD, NHM.

**According to 'Population Projections for India and States 2011-2036' report of the National Commission on Population, Ministry of Health and Family Welfare, GoI.*

The State Government stated (January 2024) that GoI has approved 797 BLS and 147 ALS for the State against which 725 BLS and 139 ALS were available.

The fact remains that shortage of ambulances in the State is yet to be fully addressed and there was shortage of 72 BLS and 8 ALS in the State.

b. Availability of ambulance service in GMIs

As per the IPHS, DHs are required to have three running ambulances with well-equipped BLS. Further, it is desirable to have one ALS ambulance in DHs. Four ambulances are required in DHs having 301 or more beds. Further, one ambulance for SDH with 31-50 beds and two ambulances for SDHs with 51-100 beds were required and one running ambulance with well-equipped BLS is required in CHC.

The availability of ambulances (April-July 2022 and May 2023) in 46 test-checked GMIs[61] is shown in **Chart 3.7** and details are given in ***Appendix 3.10***. It was observed that:

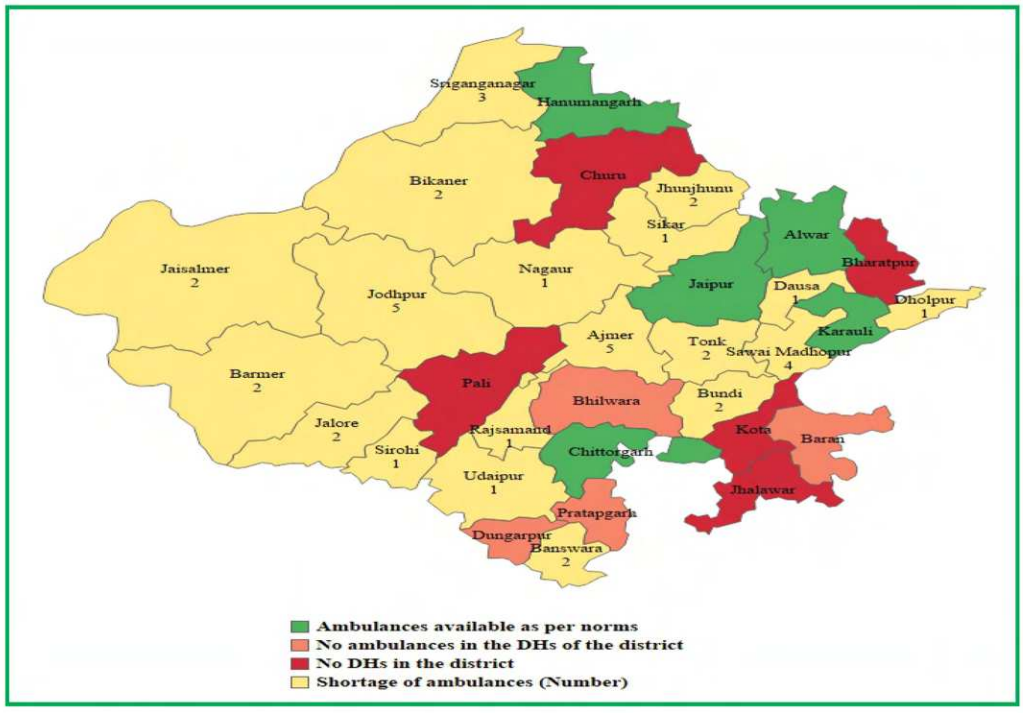
- Seven[62] out of 34 DHs did not have an ambulance. Further, in 20 DHs[63], there was shortage of ambulances in comparison to norms.

61 46 GMIs: 34 DHs, Four SDHs and Eight CHCs.

62 Seven DHs: Baran, Phalodi (Jodhpur), Pratapgarh, Beawar (Ajmer), Shahpura (Bhilwara), Sagwara (Dungarpur) and Sawai Madhopur.

63 20 DHs: Salumber, Jalore, Jhunjhunu, Sriganganagar, Nagaur, Dausa, Kekri (Ajmer), Rajsamand, Neem ka Thana (Sikar), Banswara, Balotra (Barmer), Sheoganj (Sirohi), Tonk, Pipar City (Jodhpur), Gangapur City (Sawai Madhopur), Jaisalmer, Hindaun (Karauli), Dholpur, Nokha (Bikaner) and Bundi.

Chart 3.7: Non-availability and shortage of ambulance services



Source: Information provided by 34 DHs.

- Two SDHs did not have an ambulance and in the remaining two SDHs, only one ambulance was available against two required as per norms.

- Five out of eight tests-checked CHCs did not have an ambulance. In the three CHCs where ambulance facility was available, the ambulances were running without technician.

The State Government stated (January 2024) that IPHS norms are not adopted by State and ambulances are deployed as per probable load of emergency cases in medical institutes, trauma centres, police station, probable accidental places and nearby national highways etc.

Thus, it can be seen that ambulance services were deficient in the test-checked GMIs and were not in a position to provide an effective patient transport service in case of emergency.

c. 108-Ambulance Response Time

As per conditions of contract for operation and management of 108 emergency services in Rajasthan, response times for ambulances in Urban, Rural, and Desert areas were prescribed as 20, 30 and 40 minutes respectively. It was observed that during 2017-22, ambulances responded within the prescribed time limits in 73 *per cent* cases in Urban areas, 83 *per cent* cases in Rural areas and 84 *per cent* cases in Desert areas. Details are given in **Table 3.8** below:

Table 3.8: Ambulance response within prescribed time-limits during 2017-22

Year	Number of cases in Urban areas	Number of cases where response time was 0-20 minutes in Urban areas	Number of cases in Rural areas	Number of cases where response time was 0-30 minutes in Rural areas	Number of cases in Desert areas	Number of cases where response time was 0-40 minutes in Desert areas
2017-18	62,924	43,804 (70 *per cent*)	3,21,394	2,58,792 (81 *per cent*)	23,181	19,065 (82 *per cent*)
2018-19	71,978	56,871 (79 *per cent*)	3,68,247	3,17,403 (86 *per cent*)	29,214	24,841 (85 *per cent*)
2019-20	65,467	50,096 (77 *per cent*)	3,60,028	3,05,742 (85 *per cent*)	29,787	25,551 (86 *per cent*)
2020-21	58,892	39,943 (68 *per cent*)	3,26,127	2,57,273 (79 *per cent*)	25,835	21,166 (82 *per cent*)
2021-22	55,411	38,580 (70 *per cent*)	2,89,198	2,41,865 (84 *per cent*)	21,323	18,125 (85 *per cent*)
Total	3,14,672	2,29,294 (73 *per cent*)	16,64,994	13,81,075 (83 *per cent*)	1,29,340	1,08,748 (84 *per cent*)

Source: Information provided by Mission Director, National Health Mission.

It can be seen that the response in Rural and Desert areas was relatively better in comparison to Urban areas even as demand was higher in Rural areas.

The State Government stated (January 2024) that if services were not provided within prescribed response time there is provision of imposing penalty. It was further stated that average response time for Urban, Rural and Desert areas were 7.78, 9.99 and 11.57 minutes respectively during April-November 2023.

The reply is not tenable as the response time is crucial in ambulance services because it directly impacts the outcome of time-sensitive medical emergencies. Timely intervention can significantly improve a patient's chances of survival and recovery. Merely imposition of penalty does not serve the purpose.

ii. At Tertiary Care institutions

Audit conducted joint physical verification of ambulances (January-February 2022) with departmental authorities in six Medical College attached Hospitals and found that ambulances were not equipped with basic life support equipment in four[64] Medical College attached Hospitals.

3.2.4 Mortuary Services

(i) Mortuary Services: At Secondary Care (in DHs)

As per IPHS, facility for keeping dead bodies and conducting autopsy are required in DHs. A separate room for body storage shall be provided with at least two deep freezers for preserving the body.

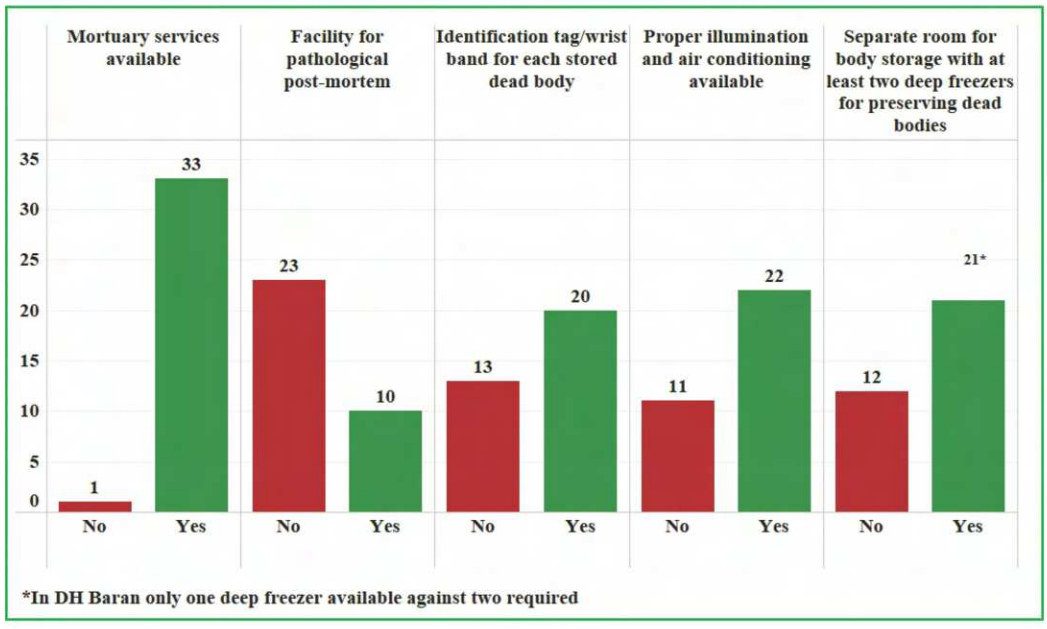
64 Four GMIs: JLN Hospital, Ajmer; *Rajkiya Mahila Chikitsalaya* (Ajmer); *Mahila Chikitsalaya* (Jaipur); and MB Government Hospital (Udaipur).

Further, as per IPHS for SDH, facilities for keeping of dead bodies and conducting autopsy are desirable. A cold chamber for preservation of two dead bodies should be installed.

The availability of mortuary and related facilities was examined (April-July 2022 and May 2023) in 38 GMIs (34 DHs and four SDHs/SHs). It was observed that mortuary services were not available in one (DH Phalodi) out of 34 DHs.

Further, in the remaining 33 DHs where mortuary services were available, facilities like proper illumination and air conditioning were not available in 11 DHs, separate room for body storage with at least two deep freezers was not available in 12 DHs, identification tag/wrist band for each stored dead body was not available in 13 DHs, and facility for pathological post-mortem was not available in 23 DHs as shown in **Chart 3.8** below:

Chart 3.8: Availability of Mortuary services



Source: Information provided by 34 DHs.

The availability of mortuary and related facilities was also examined (April-July 2022) in four SDHs/SHs. It was observed that mortuary services were not available in one (Government Satellite Hospital Sanganer, Jaipur) out of four SDHs/SHs.

Further, in the remaining three SDHs/SHs where mortuary services were available, facilities like proper illumination and air conditioning were not available in two SDHs/SHs, identification tag/wrist band for each stored dead body was not available in three SDHs/SHs and facility for pathological post-mortem was not available in one SDHs/SHs.

Details are provided in ***Appendix 3.11***.

The State Government stated (January 2024) that provisions are being made for construction of mortuary in newly construction of DHs and SDHs. It was

further stated that hospitals in which mortuary facilities are not available will be provided after receipt of proposal and sanction.

3.2.5 Laundry Services

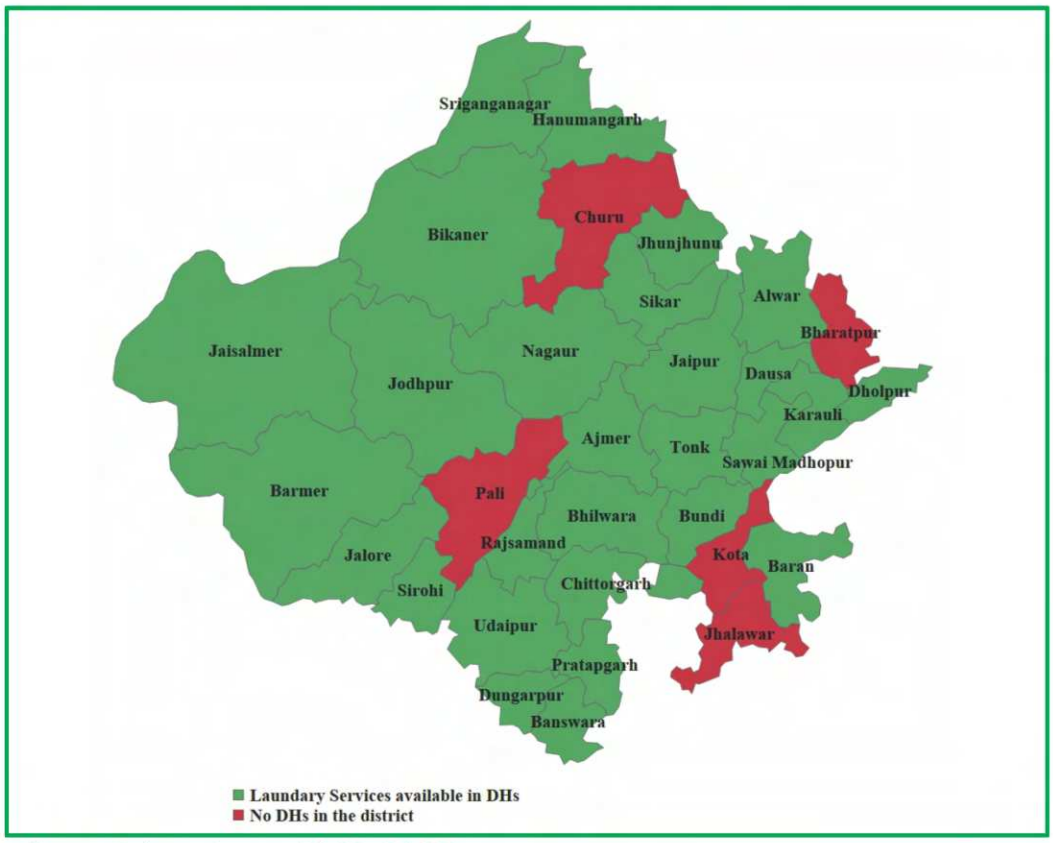
The IPHS prescribes that laundry facility should be available in the hospitals to provide well-washed and infection-free linen to patients. The National Health Mission Accessor's Guidebook envisaged that a proper register should be maintained for laundry related services.

i. Availability of adequate Laundry Services in Healthcare Facilities

Test check of 46 GMIs[65] during April 2022-July 2022 and May 2023 regarding availability of laundry services revealed that:

a. ***Availability of laundry services in 34 DHs*:** It was noticed that laundry services were available in all the 34 DHs of the State as shown in **Chart 3.9:**

Chart 3.9: Availability of laundry services



Source: Information provided by 34 DHs.

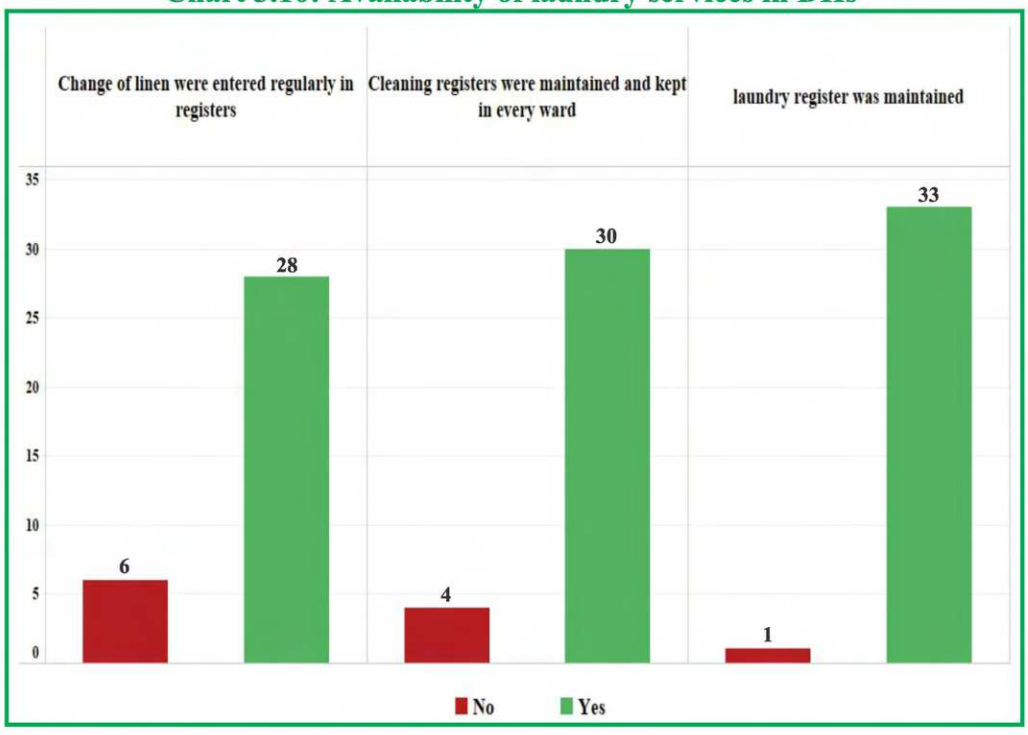
Details are provided in ***Appendix 3.12.***

It was further seen that in DH Pipar City (Jodhpur), Laundry Register was not maintained, in six DHs[66] change of linen was not entered regularly in registers

65 46 GMIs: 34 DHs, Four SDHs and Eight CHCs.
66 Six DHs: Kishangarh, Phalodi, Baran, Jaisalmer, Hindaun and Sawai Madhopur.

and in four[67] DHs Cleaning Registers were not maintained and kept in every Ward as shown in **Chart 3.10**:

Chart 3.10: Availability of laundry services in DHs



Source: Information provided by the DHs.

In eight test-checked DHs, non-availability of recommended 24 types of linen ranged between 37 *per cent* to 87 *per cent*. Details are given in ***Appendix 3.13 (a) & (b)***.

b. Availability of laundry services in SDHs and CHCs: In the remaining 12 GMIs (four SDHs and eight CHCs), it was seen that:

- In five[68] GMIs, laundry register was not maintained.
- In six[69] GMIs, change of linen was not entered regularly in registers.
- In four[70] GMIs, cleaning registers were not maintained and kept in every ward.

The State Government stated (January 2024) that directions have been issued (December 2023) to Officers-in-Charges regarding maintenance of register in laundry and wards and regularly entry in registers.

67 Four DHs: Phalodi, Pipar City, Dholpur and Chittorgarh.
68 Five GMIs: SDHs: Salawas, Vallabhnagar and CHCs: Masuda, Asop, and Sarada.
69 Six GMIs: SDHs: Salawas, Vallabhnagar and SDH/CHC Bijainagar and CHCs: Asop, Masuda and Sarada.
70 Four GMIs: SDH Salawas; CHCs - Masuda, Asop and Sarada.

3.2.6 Infection Control Management

The National Health Mission Assessor's Guidebook requires that for cleaning and disinfection of patient care areas, standard practices are to be followed through maintenance of a checklist for hygiene and infection control in each hospital. Also, infection control policies are needed to be framed, practiced and monitored by the Hospital Infection Control Committee.

Test-check of 60 GMIs[71] revealed that checklist for Hygiene and Infection Control was available in only 15 out of 60 GMIs (25 *per cent*). It was also found that Hospital Infection Control Committee (HICC) had been constituted in only 13 out of 36 GMIs[72] (36 *per cent*) as required.

Details are given in ***Appendix 3.14(a) & (b)***.



Improper management of garbage at DH Jalore (December 2021) and *Rajkiya Mahila Chikitsalaya,* Ajmer (February 2022)

The State Government stated (January 2024) that periodically trainings are being imparted regarding infection control practices for nursing officers working in SDHs/DHs.

Recommendation 3: *The State Government should make efforts to provide adequate services such as Radiology, Pathology, Dietary, Ambulance and Mortuary Services as per IPHS in the GMIs of the State.*

71 60 GMIs: Eight DHs, Four SDHs/SHs, Eight CHCs, 16 PHCs, 15 HSCs and Nine HWCs.

72 36 GMIs: Eight DHs, Four SDHs/SHs, Eight CHCs, 16 PHCs. HICC not required at HSCs and HWCs

3.3 Auxiliary Services

3.3.1 Fire Fighting Services at Secondary and Tertiary Care Institutions

The IPHS prescribes that building structure and internal structure of hospitals should be equipped with fire protection measures. Further, in every hospital, firefighting equipment such as fire extinguishers, sand buckets, etc. should be available and maintained for use in case of an incident.

Joint Physical Verification conducted with departmental authorities in 14 GMIs[73] (April-July 2022) revealed that:

- Fire No-Objection Certificate from competent authority was not obtained by 12 GMIs (86 *per cent)*;
- In nine GMIs (64 *per cent)*, smoke detector, fire alarm were not available;
- In ten GMIs (71 *per cent*), sand buckets were not available;
- In seven GMIs (50 *per cent)*, fire hydrants were not installed and underground backup water for fire was not available;
- In six GMIs (43 *per cen*t), plan for prevention of fire was not available; and
- Nine GMIs (64 *per cent)* did not conduct periodic training of staff and mock drills related to fire safety.

Details are given in ***Appendix 3.15***.

The State Government stated (December 2023) that Fire No-Objection Certificate was obtained (November 2022) by Sir Padampat Institute of Neonatology and Pediatric Health, Jaipur. It was further stated that smoke detector and fire alarm have been installed and sand buckets are made available in Sir Padampat Institute of Neonatology and Pediatric Health, Jaipur.

The State Government stated (January 2024) that directions have been issued (December 2023) to submit proposals for installation firefighting system for inclusion of provisions in Project Implementation Plan.

The fact remains that adequate firefighting services are not available in a significant number of Government Medical Institutions in the State.

73 14 GMIs: Eight DHs and Six MCHs.

3.3.2 Patient Rights through Citizen Charter

The National Health Mission Assessor's Guidebook and IPHS prescribe the requirement to display the Citizen's Charter at a suitable place in the hospital so that the patients are aware of their rights.

Joint Physical Verification conducted with departmental authorities and information collected by Audit in the 92 test-checked GMIs[74] (April-July 2022 and May 2023) revealed that 57 GMIs (62 *per cent)* had not displayed Citizen's Charter. Details are given in ***Appendix 3.16***.

The State Government stated (August 2023) that Citizen's Charter is available in *Mahila Chikitsalya*, Jaipur and Sir Padampat Institute of Neonatology and Pediatric Health, Jaipur.

The State Government stated (January 2024) that directions have been issued (December 2023) regarding display of Citizen's Charter.

The fact remains that the norms regarding Citizen's Charter were not adhered to in a significant number of Government Medical Institutions due to which the public could not be made aware of their rights.

Recommendation 4: *The State Government should make efforts to address deficiencies in Fire Fighting Service in the GMIs as per norms.*

74 92 GMIs: 34 DHs, Four SDHs, Eight CHCs, 16 PHCs, 15 HSC, Nine HWCs and Six MCHs.

Chapter-IV
Availability of Drugs, Medicines, Equipment and Other Consumables

Chapter-IV

Availability of Drugs, Medicines, Equipment and Other Consumables

Shortfall of essential drugs was noticed in the Government Medical Institutions of the State. The reasons contributing to this shortfall were the shortage of the drugs at the warehouses and inadequate supply of medicines to Government Medical Institutions by drug warehouses against their demand. Other reasons included delay in finalizing and renewal of Rate Contracts and delay in issuing Purchase Orders for supply of medicines. There were delays in the supply of ordered drugs by the vendors as well.

Significant delays were noticed in the Quality Assurance process which contributed to the overall delays in the supply of drugs to the Government Medical Institutions. While the drug warehouses sent the drug samples for testing with delays, the testing laboratories also failed to furnish the quality test reports within the prescribed time limits. Instances of local purchase of drugs by the Government Medical Institutions without the batch test reports were also observed.

There was significant shortfall in availability of essential equipment against IPHS at the test-checked District Hospitals, Sub-district Hospitals, Community Health Centres and Primary Health Centres. Scheduled preventive maintenance and calibration of equipment were not carried out as per the requirements. There were delays in the prescribed verification of equipment by the Medical Officer in charge of the Government Medical Institutions. Instances of non-functional/idle equipment due to lack of trained manpower, non-availability of spare parts, etc. were also observed.

4.1 Introduction

The GoR set up the Rajasthan Medical Services Corporation Limited (RMSCL), a State Public Sector Undertaking, on 4 May 2011 as a centralised procurement agency for procuring generic medicines, surgical and suture items and medical equipment at the most economical cost for all the Government Medical Institutions of DMH&FW and DME. The RMSCL has its own warehouses throughout the State for storing and distribution of drugs to medical institutions.

The requirement of drugs, medicines, surgical and suture items and equipment are finalized by both Medical Directorates, i.e. Medical Education and Medical and Health Services, every year for centralised procurement by RMSCL. Need based procurement of drugs, surgical and suture items and equipment is made at State level by RMSCL. Thereafter, the drugs are delivered and stored at District Drug Warehouses[75] (DDWs) located in each district and Medical College Drug Warehouses[76] (MCDWs). The quality of drugs and surgical and

75 34 DDWs in the State: One DDW each in 32 districts and two DDWs in Jaipur district.
76 Six Medical College Drug Warehouses at Ajmer, Bikaner, Jaipur, Jodhpur, Kota and Udaipur in the State.

suture items is ensured through empanelled drug testing laboratories and after quality testing, these are issued to sub-stores of various Government Medical Institutions of the district as per their requirements. The drugs are finally distributed to the patients from Drug Distribution Centres (DDCs) of Government Medical Institutions.

The activities of RMSCL play a crucial role in the day-to-day functioning of the Government Medical Institutions. Two web applications (***e-Aushadhi***[77] *&* ***e-Upkaran***[78]**)** for centralized inventory management are being used for monitoring of drugs and management and maintenance of equipment. Process flow charts of *e-Aushadhi* and *e-Upkaran* are given in ***Appendix 4.1***.

4.2 Availability of Drugs and Medicines

4.2.1 Availability as reflected in e-Aushadhi System

The RMSCL, as the central procurement body, centrally procures drugs and medicines included in the Essential Drug List (EDL) to be supplied to the Government Medical Institutions for free distribution to the beneficiaries under the *Mukhyamantri Nishulk Dawa Yojana* (MNDY[79]). Number of drugs and consumables in the EDL (as on 11 March 2022) at the various medical units are as follows:

- Primary Health Centres - 414
- Community Health Centres - 635
- District Hospitals - 844
- Medical College Hospitals - 969

The availability of these essential drugs and consumables at the various medical units at any point of time can be seen on the "Medicine Availability Tracker"[80] of *e-Aushadhi* web portal. Audit assessed the availability of these essential drugs at all the medical units of the State as on 11 March 2022 and observed that in 27 *per cent* of the PHCs, the availability was less than 50 *per cent* of the listed drugs, as shown in **Table 4.1** below:

77 *e-Aushadhi* is a web-based application of RMSCL which deals with the management and supply of stocks of various drugs, medicines, sutures and surgical items required by GMIs in Rajasthan.

78 *e-Upkaran* is a web-based application of RMSCL which deals with management and maintenance of equipment and instruments of GMIs in Rajasthan.

79 Launched in 2011.

80 Medicine Availability Tracker is a report of *e-Aushadhi* for tracking the stock position of drugs and medicines in the GMIs of the State.

Table 4.1: Availability of essential drugs and consumables at medical units as on 11 March 2022

Essential Drug availability in percentage	No. of PHCs[81] (availability against prescribed 414 drugs)	No. of CHCs (availability against prescribed 635 drugs)	No. of DHs (availability against prescribed 844 drugs)	No. of MCHs (availability against prescribed 969 drugs)	
				MCHs	Women/Mother & Child Hospitals
Less than 25 *per cent*	67	4	0	9	1
25 *per cent* to 50 *per cent*	591	101	0	9	5
50 *per cent* to 75 *per cent*	1,063	410	21	20	2
More than 75 *per cent*	682	169	10	4	0
Total No. of GMIs	**2,403**	**684**	**31**	**42**	**8**

Source: e-Aushadhi data provided by RMSCL.

The above Table shows that 15 *per cent* of the CHCs had less than 50 *per cent* of the essential drugs and consumables.

The availability was slightly better at the District Hospitals. All District Hospitals had more than 50 *per cent* availability of essential drugs and consumables.

The shortfall of essential drugs was found to be highest in the Medical College Hospitals as in 43 *per cent* of these hospitals, the availability was below 50 *per cent*. Availability of drugs was lowest in Medical College attached Women/ Mother and Child Hospitals as in 75 *per cent* of these hospitals, the availability was below 50 *per cent*.

The State Government stated (January 2024) that on the basis of demand and feedback received from the GMIs, RMSCL regularly issued purchase orders for continuous supply of drugs and medicines at drugs warehouses. It was further stated that in case of delayed supply by supplier or non-availability of rate contract, GMIs concerned after obtaining Non-Availability Certificate from drugs warehouses procure drugs through local purchase.

The reply is not tenable as 50 *per cent* less availability of drugs and medicines were noticed in 27 *per cent* PHCs, 15 *per cent* CHCs and 43 *per cent* Medical College Hospitals and 75 *per cent* in Mother and Child Hospitals which shows that continuous supply of drugs were not ensured by RMSCL.

Audit is of the opinion that the State Government may utilise the savings under provision for healthcare as mentioned in Paragraph 6.2 of the report to enhance the purchase of Drugs and Medicines with a view to address the shortages.

81 Includes PHC and Urban PHC (UPHC).

4.2.2 Assessment of availability of medicines based on prescriptions

According to the directions of GoR (July 2013), the drugs which could not be made available to the patients in the GMIs as per the patient voucher (prescription slip) were to be mandatorily entered in the *e-Aushadhi* system as 'NA Hits' (Not Available drugs).

For independent verification of the availability of drugs reflected in the *e-Aushadhi* system, Audit test-checked 153 prescription slips issued at various medical units during the five-year period 2017-22. In these slips, a total of 581 drugs were prescribed to patients. In 66 prescription slips (43 *per cent),* the prescribed medicines were not available, out of which in 21 (14 *per cent*) cases, the non-availability of the prescribed drugs was not entered as 'NA Hits' in the *e-Aushadhi* system.

The above fact raises questions over the veracity of the data regarding availability of medicines and has an impact on the demand projection of medicines as reflected in the *e-Aushadhi* system.

The State Government stated (January 2024) that in case a particular drug is not available then if any substitute is available, are made available to the patients by the GMIs. It was further stated that in case where substitute is not available then after obtaining Non-Availability Certificate from the Drug Warehouse, drugs are being procured through local purchase by GMIs. It was also stated that instruction have been issued regularly for ensure availability of drugs at GMIs.

The shortfall of medicines in Government Medical Institutions pre-dominantly affects poor people as they are mainly dependent on government hospitals for their healthcare needs and as such the State Government may take suitable steps to ensure adequate availability of medicines in Government Medical Institutions.

4.3 Reasons for Non-availability of Drugs and Medicines

Audit analysed the reasons for non-availability of drugs and medicines in the GMIs which are brought out in the succeeding paragraphs.

4.3.1 Non-supply of demanded drugs and consumables

Audit found that against the drugs and consumables of EDL demanded by GMIs, the RMSCL did not procure all the drugs and consumables. Further, there were cases in which there was no supply of demanded and purchased drugs and consumables to the GMIs during the year. This has been shown in **Table 4.2** below:

Table 4.2: Shortfall in supply of drugs and consumables as on 31 March 2022

Year	Total number of drugs and consumables demanded	Number of drugs and consumables which were purchased against the demanded drugs	Number of drugs and consumables demanded but not purchased (2-3)	Number of drugs and consumables purchased but not issued
1	2	3	4	5
2017-18	810	721	89	3
2018-19	827	765	62	6
2019-20	829	760	69	0
2020-21	933	741	192	3
2021-22	936	788	148	1

Source: Information provided by RMSCL and data of e-Aushadhi.

The State Government stated (January 2024) that the process of issuing purchase orders is a continuous process. It was further stated that based on available rate contracts RMSCL issue purchase orders as per the requirement, availability and demand at GMIs received through warehouses.

The reply is not satisfactory as lack of rate contracts for drugs demanded by GMIs indicates failure of RMSCL as the Central Procurement agency. Moreover, specific reasons for lack of supply of drugs which were purchased have not been provided.

4.3.2 Non-availability of drugs and consumables at warehouses

To ensure uninterrupted supply of medicines, the procurement policy of RMSCL states that drug warehouses will maintain a buffer stock of minimum four months and a pipeline stock of two months.

Audit observed that 821 drugs and consumables demanded by Director, Public Health and 936 drugs demanded by Director, Medical Education Department during 2021-22 were not available during period of June and July 2022 at selected four District Drug Warehouses and three Medical College Drug Warehouses as shown in **Table 4.3** below:

Table 4.3: Status of availability of types of essential drugs and consumables

Particulars	DDW Ajmer	DDW-II Jaipur	DDW Jhunjhunu	DDW Sriganganagar	MCDW Ajmer	MCDW Jaipur	MCDW Udaipur
Number of drugs not available (*per cent*)	223 (27)	338 (41)	187 (23)	439 **(53)**	478 (51)	138 **(15)**	315 (34)

Source: Information provided by the seven test-checked DDWs/MCDWs.

The above Table shows that 15 to 53 *per cent* of essential drugs and consumables were not available during June and July 2022 in the seven selected warehouses. The problem was especially severe in DDW Sriganganagar and MCDW Ajmer, where over 50 *per cent* of demanded drugs were unavailable.

The State Government (January 2024) attributed the reasons of non-availability of drugs and medicines to factors such as non-availability of rate contracts, limitations in placing additional order quantity to contracted firm (upto additional 50 *per cent* of contracted quantity as per Rajasthan Transparency Public Procurement Act), changing pattern of drug consumption according to seasons, etc. It was further stated that action is being taken as per norms against approved supplier for non-supply of drugs/surgical and sutures within the stipulated period.

The reply is not tenable as 15 to 53 *per cent* of essential drugs and consumables were not available during June and July 2022 in the seven selected warehouses.

Recommendation 5: *The State Government may take necessary steps to ensure sufficient availability of essential drugs in the hospitals and drug warehouses.*

4.3.3 Medical units issued less than the demanded quantity of medicines

The medicines are supplied directly to the DDWs by the drug manufacturers from where medicines are issued to medical institutions for distribution.

Audit observed that another contributory factor for inadequate availability of drugs was that the quantity of drugs supplied to the medical units by RMSCL or the Warehouses was much less than the annual quantity demanded by the medical units. Audit noticed that the medicines issued during 2017-18 to 2021-22 to medical units were less than the quantity demanded in 79 *per cent* of the indents raised by the medical units, as shown in **Table 4.4** below:

Table 4.4: Medicine issued less than the demanded quantity during 2017-18 to 2021-22

Type of GMI	No. of indents raised to DDW/MCDW	Indents where the issued quantity was less than indented quantity	Percentage of drugs less than the indented quantity
PHCs	1,84,415	1,44,204	78
CHCs	1,24,707	1,01,070	81
SDHs	9,725	8,074	83
Satellite Hospitals	7,381	5,816	79
DHs, MCHs & others	63,313	48,358	76
Total	**3,89,541**	**3,07,522**	**79**

Source: Analysis of e-Aushadhi database provided by RMSCL.

Further analysis revealed that out of 3,89,541 indents, in 1,04,453 indents, quantity allocated was less than 50 *per cent* of the indented quantity and in 40,714 cases it was less than 25 *per cent* of the indented quantity.

The State Government (January 2024) stated that there may be shortage at DDWs due to lack of supply from the approved suppliers and in such cases action as per terms of contract is taken against them. However, the State

Government needs to put in place a robust mechanism to monitor and ensure adequate supplies to GMIs against their indents.

4.3.4 Delay in finalising and renewal of Rate Contracts

Procurement of medical supplies and drugs involve repeated purchases during the year, and therefore RMSCL had adopted a rate contract system. Suppliers for specific drugs to be selected through an open competitive bidding and rate contracts are signed with the Lowest Priced Technically Acceptable Bidder (L1). The duration of rate contract is two years and whenever the existing stock needs replenishment, supply orders are immediately placed on the selected vendor at the contracted price, without having to undergo the tendering process every time. However, any delay in procurement or finalizing of rate contracts results in consequent delays in the replenishment of stock.

Out of a total 969 types of drugs and consumables to be procured by RMSCL, Audit observed that there were no rate contracts for five drugs for a period ranging between 37 days to 172 days ***(Appendix 4.2)***.

Procurement Rules (RTPP Rules, 2013) stipulate that tendering should be completed within 50 days from the opening of the bids.

It was found that in three out of these five drugs, the contract was finalized in 112 days against the stipulated time of 50 days from the opening of technical bids. Details are in ***Appendix 4.3***.

The State Government stated (January 2024) that delays in conclusion and renewal of rate contracts occur due to factors such as negotiation and counter-offers to bidders and lack of bids in certain cases, etc.

4.3.5 Delay in issue of purchase orders

An efficient inventory management system which ensures timely supply and prevents stock-out, requires the maintenance of a buffer stock. The quantity of buffer stock for an item is equivalent to the estimated consumption of the item during the procurement lead time.

RMSCL has adopted the practice of maintaining a buffer stock of four months based on the following:

- Time for placing order - 10 days approx. (after generation of Drug Report Card)
- Time for delivery - 60 days maximum
- Time taken for quality assurance/ testing - 30 days approx.
- Time taken for replacement of quality rejected medicines - one month

Audit noticed that there was no express provision in the procurement policy of RMSCL or Government orders specifying the point at which the purchase orders have to be placed for replenishment of stock. Therefore, the initiation of purchase orders was left to the discretion of RMSCL and orders were placed in an ad-hoc manner.

Position of buffer stock of test-checked drugs at the time of issuance of purchase orders (POs), indicating delays, is shown in **Table 4.5** below:

Table 4.5: Status of buffer stock at the time of issue of purchase orders

Name of Drug and Code	RC Period	Last PO date	Number of POs issued (No. of firms)	Number of POs in which buffer stock was less than prescribed buffer level at the time of issuing POs	Out of col. 5, no. of cases in which buffer stock was less than 50 *per cent* of the prescribed buffer level at the time of issuing POs	Actual Buffer stock level as a percentage of prescribed buffer level at the time of placing POs
1	2	3	4	5	6	7
Povidone Iodine Ointment 5% (221)	11.01.18 to 30.09.19	09.08.19	23 (3)	23	23	27 to 36
ORS Powder IP (274)	11.01.18 to 30.09.19	26.09.19	7 (1)	3	2	29 to 114[82]
Rabies Vaccine Human (Cell Culture) IP (306)	20.12.18 to 30.09.20	17.02.20	8 (1)	7	4	0.32 to 106[83]
Aceclofenac 100 mg and Paracetamol 325 mg Tablets (492)	11.01.18 to 30.09.19	21.08.19	14 (2)	14	14	0.15 to 44
Oseltamivir Capsule 75 mg (639)	05.02.18 to 31.12.19	15.02.19	18 (2)	18	-	57 to 88
Total			**70**	**65**	**43**	

Source: Information provided by RMSCL.

The above Table depicts that:

- Out of 70 cases, in 65 cases the purchase orders were placed when the buffer stock was 0.15 *per cent* to 88 *per cent* of the prescribed buffer level[84];
- Out of these 65 cases, in 43 cases the purchase orders were placed when the buffer stock was less than 50 *per cent* (two months supply as against the required four months). In case of Aceclofenac 100 mg and Paracetamol 325 mg Tablets (492) which are vital, fast-moving drugs, the orders were placed when the buffer level was almost 'Nil'.
- In remaining five cases, buffer stock was more than buffer stock level at the time of placing purchase orders.

The State Government stated (January 2024) that buffer stock may become 'Nil' in a situation where no rate contract is available. It was further stated that in such situation, GMIs may arrange the required drugs through local purchase. The fact remains that in these 65 cases, the Purchase Orders were issued by RMSCL when the buffer stocks were much below the prescribed level.

82 In four POs.
83 In one PO.
84 Prescribed buffer level here refers to four-month buffer stocks across State, i.e. one-third of the total annual demand of the State.

Recommendation 6: *The State Government should specify reorder point at which purchase orders are placed and put in place a mechanism of system generated purchase orders for maintenance of prescribed buffer stocks.*

4.3.6 Delay in supply of Drugs, Medicines and Consumables by the vendors

Rate contracts specify that the vendor should complete the supplies within 45/60 days.

Audit observed that during 2016 to 2022, a total of 1,29,397 (36 *per cent)* out of 3,55,696 supplies were not delivered within 60 days. In 27 *per cent* cases, the delay was more than 30 days. Age analysis of delay in supply of Drugs, Medicines and Consumables is shown in **Table 4.6** below:

Table 4.6: Delay in supply of Drugs, Medicines and Consumables by the vendors

Delay in days	Number of supplies under purchase orders in which delivery was received with delay during 2016-2022
Up to 30 days	94,181 (73 *per cent*)
From 31-100	33,245 (26 *per cent*)
More than 100	1,971 (One *per cent*)
Total	**1,29,397**

Source: e-Aushadhi database provided by RMSCL.

The State Government (January 2024) informed that efforts are being made for continuous supply of drugs, surgical and sutures to Government Medical Institutions. It was also stated that in case of non-supply of drugs, the GMIs may arrange the required drugs through local purchase to ensure availability. It was further stated that action is being taken as per norms against approved supplier for non-supply of drugs/surgical and sutures within the stipulated period.

4.3.7 Supply of drugs and consumables with lesser shelf-life

As per condition no. 13(4) of tender documents of RMSCL, the remaining shelf life of the drugs at the time of delivery should not be less than three fourth of the labeled shelf life. Further, the conditions also mandate that the product with remaining shelf life less than the required shelf life should not be accepted.

Audit analysis of data of *e-Aushadhi* revealed that out of 4,26,674 instances of drugs received at various Drugs warehouses of RMSCL during 2016-22, in 3,301 instances, the remaining shelf life of the drugs at the time of delivery was less than three fourth of the labeled shelf life. Details of these 3,301 instances are provided in **Table 4.7**:

Table 4.7: Remaining shelf life of the drugs and consumables at the time of delivery

S. No.	Shelf life remaining at the time of supply of drugs	No. of cases
1	61 *per cent* to less than 75 *per cent*	2,504
2	31 *per cent* to 60 *per cent*	707
3	Up to 30 *per cent*	90
	Total	**3,301**

Source: Analysis of e-Aushadhi data provided by RMSCL.

The State Government stated (January 2024) that in case of emergency condition for maintaining uninterrupted supply, Board authorizes RMSCL to accept the supply of drugs with less than specified shelf life on case-to-case basis.

The reply is not tenable as the acceptance of drugs with lesser shelf life not only give rise in the cases of expiry of drugs lying in the district drug warehouse or drugs stores of hospitals but also there is the possibility that the drugs may get expired by the time of distribution to the patients.

Receipt of drugs having less than required remaining shelf life is not only in contravention of the conditions of the tender but also reflects a lack of monitoring at the level of Drug Warehouses.

4.4 Quality Assurance

4.4.1 Delay in sending samples for quality check

According to the Quality Control Policy and Procedures of RMSCL, supply of medicines received by the warehouses are to be quality tested before issuing them to the medical units. Samples are to be drawn by the warehouses from each batch of manufacture/supply and sent to RMSCL within two days of receipt of supplies. Until the quality test reports are received the drugs are quarantined by the warehouses. They are issued to the medical units only after the batch passes the quality test.

Audit observed significant delays in sending of samples by the warehouses to RMSCL. Out of the 1,08,444 instances where samples were sent by warehouses to RMSCL, in 95 *per cent* cases the delay was upto one month, while in 5 *per cent* cases the delay was more than a month, as shown in **Table 4.8** below:

Table 4.8: Status of delay in sending samples for quality check

Year-wise cases of delay in sending sample to RMSCL from DDWs/MCDWs							
Year	**2016-17**	**2017-18**	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**Total**
No. of Cases	13,855	17,267	23,243	20,068	15,921	18,090	1,08,444
Range of delay in sending sample to RMSCL from DDWs/MCDWs							
Delay Range (In Days)	**Up to one Month**			**More than one month to one year**		**More than one year**	**Total**
No. of Cases	1,03,132			4,970		342	1,08,444

Source: e-Aushadhi data provided by RMSCL.

The State Government stated (January 2024) that there was delay in sending the samples in some cases due to shortage of manpower and delay in transportation. It was further stated that the drug warehouses are being instructed again to adhere to the prescribed timeline.

4.4.2 Delay in receipt of quality test reports from the laboratories

As per the Quality Control Policy of RMSCL and conditions stipulated in the empanelment of testing laboratories, the laboratories are required to furnish the test reports within:

(i) 10 days from the receipt of the sample, for non-sterile products like Tablets, Capsules, Pessaries, Ointments, Powder and Liquid Preparations.

(ii) 21 days from the receipt of the sample, in case of I.V. Fluids and Injections.

Audit observed delays in submission of test reports by the empaneled laboratories[85]. In analysis of total 86,965 cases during 2016-22.

- In 17,967 out of 67,603 cases where the samples test reports were to be submitted within 10 days, and
- In the remaining 19,362 cases, in 1,739 cases the reports were to be submitted within 21 days.

Details of delays are shown in **Table 4.9** below:

Table 4.9: Delay in receipt of quality test report from the laboratories

S. No.	Delay Range	Cases of delay where QC reports were required to be received within 10 days	Cases of delay where QC reports were required to be received within 21 days
1	Up-to one month	17,641	1,707
2	One month to six months	321	31
3	Six months and above	5	1
	Total	**17,967**	**1,739**

Source: e-Aushadhi data provided by RMSCL.

Delays in receipt of test reports delayed the issue of medicines by the warehouses to the medical units, resulting in non-availability of medicines at the units.

The State Government stated (January 2024) that delay occurred due to various reasons, such as testing laboratory asking for manufacturer's Standard Testing Protocol (STP), Placebo and working standard for the purpose of testing in certain cases. The fact remains that there were inordinate delays in receipt of laboratory reports contributing to delays in supply of medicines to the GMIs.

Recommendation 7: *The State Government may ensure timely testing of drug samples and receipt of quality test reports on time.*

85 Empanelled laboratories refer to drug testing laboratories approved by RMSCL where sample from the drugs supplied to drug warehouses are sent for quality testing.

4.4.3 Local purchase of drugs and medicines

Under *Mukhyamantri Nishulk Dawa Yojana*, GoR issued instructions (August 2011) that GMIs could utilize 10 *per cent* of the allotted annual budget on medicines for local purchase of medicines in case of non-availability or emergencies.

(i) Excess local purchase of drugs and medicines

Local purchase of drugs and medicines by the Government Medical Institutions is done through open tendering process as prescribed in Rajasthan Transparency in Public Procurement Act, 2012 and the firm with lowest rates being awarded the contract.

Audit found that GMIs made local purchase of drugs and medicines more than the prescribed limit of 10 *per cent*. Information provided by 22 test-checked GMIs[86] revealed that seven GMIs made local purchases more than the prescribed limit of 10 *per cent* of their annual budget during the period 2016-22. Details are provided in ***Appendix 4.4***.

The State Government stated (December 2023) that due to non-supply as per demand and in time from RMSCL and to provide immediate treatment to patients, non-available medicines are purchased on contract basis through approved firms by JLN Hospital, Ajmer and *Rajkiya Mahila Chikitsalya*, Ajmer.

The State Government stated (January 2024) that instruction have been issued to GMIs not to procure drugs and medicines at local level more than the 10 *per cent* of their annual budget.

(ii) Local purchase of drugs and medicines without batch test reports

As per the conditions of the standard bid document used by GMIs for placing local purchase orders, test report from an accredited laboratory should be provided with the supply of medicines, in the absence of which the supply shall be rejected. Further, as per the *Mukhyamantri Nishulk Dawa Yojana* (MNDY) guidelines, the pharmacist should ensure that products of standard quality are purchased and distributed.

In the test-checked GMIs, it was found that during 2016-22, two[87] out of eight DHs and one MCH out of six MCHs had purchased drugs locally without batch test reports[88].

86 22 GMIs: Six MCHs, eight DHs and eight CHCs.

87 Two DHs: DH Phalodi (Jodhpur) and DH Baran, One MCH: Shree Khemraj Katara Government Satellite Hospital, Udaipur.

88 Requisite batch testing reports from approved drug testing laboratory regarding quality of drugs being supplied was to be furnished by supplier at the time of supply of medicines.

Audit examination also revealed that two DHs[89] had failed to enter the details of the locally procured drugs and medicines in *e-Aushadhi*.

The State Government stated (January 2024) that directions have been issued to all CMHOs and PMOs for entering details of local purchase of drugs in *e-Aushadhi* system. Reply regarding drugs were purchased locally without batch test report were awaited (March 2024).

Recommendation 8: *The State Government may ensure issue of drugs to GMIs only after receipt of quality test reports.*

4.5 Equipment

4.5.1 Availability of equipment as per IPHS Norms

Indian Public Health Standards (IPHS) stipulates the number of essential equipment under different categories based on the type/level of the hospitals (number of beds). Audit examination revealed that the required equipment in various categories were not available in the test-checked units.

(i) Availability of equipment in DHs

According to IPHS, 312 types of equipment required in DH having 100 to 200 beds, 332 types of equipment required in DH having 201 to 300 beds and 339 types of equipment required in DH having 301 and above belonging to 16 selected essential categories are required at DH level.

Audit observed (April-July 2022) that none of the sampled eight DHs were fully equipped in the selected 16 categories of essential equipment such as Ear Nose Throat Equipment, Eye Equipment, Dental Equipment, Laboratory Equipment, Endoscopy Equipment and Operation Theatre Equipment as per IPHS norms. It was observed that in the eight sampled DHs, against the requirement of 2,610 equipment[90] prescribed by IPHS for various services, only 1,400 equipment[91] were available. Thus, there was a shortfall of 1,210 (46 *per cent)* equipment in the sampled DHs as shown in ***Appendix 4.5***.

(ii) Availability of equipment in SDHs/SHs

According to IPHS, 189 types[92] and 192 types[93] of equipment belonging to 14 essential categories are required at SDHs.

Audit observed (April-July 2022) in the four[94] sampled SDHs/SHs, against the 765 equipment[95] required for various services under 14 essential categories,

89 DH Phalodi (Jodhpur) and DH Kotputli (Jaipur).
90 Total requirement of equipment in DHs as per IPHS = 312+312+312+332+332+332+339+339=2,610.
91 Total equipment available in the DHs = 158+197+199+178+179+136+192+161=1,400.
92 For bed capacity of 31 to 50.
93 For bed capacity of 51 to 100.
94 SDH Salawas, SH Sanganer and Vallabhnagar, and SDH/CHC Bijainagar.
95 Total equipment required in four SDHs/SHs as per IPHS = 189 +192+192+192 = 765.

only 374 (48.89 *per cent*) equipment[96] were available reflecting a shortfall of 391 (51.11 *per cent*) essential equipment. Details are shown in ***Appendix 4.6***.

(iii) Availability of equipment in CHCs

As per the IPHS for CHC, 269 types of equipment under 15 different categories are deemed essential for CHCs.

Audit observed (April-July 2022) that in the eight test-checked CHCs, a total of 1,000 equipment[97] (46.47 *per cent*) were available against the requirement of 2,152 equipment[98] as per IPHS. Thus, there was a shortfall of 1,152 (53.53 *per cent)* equipment in the sampled CHCs as shown in ***Appendix 4.7***.

(iv) Availability of Equipment in PHCs

IPHS prescribes 94 equipment under five essential categories for PHCs.

Audit observed (April-July 2022) that in 16 test-checked PHCs, a total of 1,057 equipment[99] (five categories) were available against the total requirement of 1,504 equipment[100] prescribed by IPHS, reflecting an overall shortfall of 29.72 *per cent* essential equipment in the test-checked PHCs. Details are shown in ***Appendix 4.8***.

The State Government (September 2023) stated that equipment has been supplied on the basis of demand received from National Health Mission/Directorate.

The reply of Government is not tenable as all the equipment are of essential categories and should be made available to the GMIs irrespective of their demands.

Lack of essential equipment may result in inadequate diagnosis and investigation of patients thereby affecting satisfactory delivery of healthcare services.

4.5.2 Repair and Maintenance

Non-execution of scheduled preventive maintenance and calibration of equipment in health institutions

As per the terms of the agreement between RMSCL and the maintenance firm[101], preventive maintenance of all equipment was to be done half yearly,

96 Total equipment available in the four SDHs/SHs = 94+79+92+109 = 374.
97 Total number of equipment available in the eight CHCs = 116+118 +192+105+110+119+188+52 =1,000.
98 Total 15 types of equipment requirement for CHC as per IPHS = 269 x 8 CHC = 2,152.
99 Total equipment available in the 16 PHCs = 30+82+73+72+67+68+64+56+75+ 72+64+57+76+78+73+50 = 1,057.
100 Total equipment requirement for PHC as per IPHS = 94 x 16 PHC = 1,504.
101 Kirloskar Technologies Private Limited (KTPL), New Delhi is the maintenance firm and agreement was executed on 4 May 2018 for a period of two years.

and calibration was to be done at different intervals (half yearly, annually and biennially) depending upon the equipment.

Audit observed that 92 *per cent* of the required preventive maintenance and calibration were not conducted by the firm during the period June 2018 to February 2022, as shown in **Table 4.10** below:

Table 4.10: Status of execution of scheduled preventive maintenance and calibration

Action to be performed	Number of instances in which preventive maintenance/ calibration of an equipment was to be done	Number of instances in which preventive maintenance/ Calibration was actually done	Shortage in performing preventive maintenance /Calibration	Percentage of shortage in preventive maintenance / Calibration
Preventive Maintenance	4,18,231	30,069	3,88,162	93
Calibration	2,45,854	22,463	2,23,391	91
Total	**6,64,085**	**52,532**	**6,11,553**	**92**

Source: Analysis of e-Upkaran data provided by RMSCL.

The State Government stated (May 2023) that penalty has been recovered from the contractor. It was further stated (January 2024) that the new contract has been executed from April 2022.

Recommendation 9: *The State Government may ensure availability of essential equipment in the GMIs as per IPHS as well as their periodic maintenance and calibration.*

4.5.3 Non-functional/Idle equipment

i. Non-installation of equipment in Blood Component Separation Unit

Equipment related to Blood Component Separation Unit in two district hospitals[102], purchased for ₹105.05 lakh were lying idle for periods ranging between four to five years. It was also found that the details of the equipment were not entered in *e-Upkaran* on receipt in the District Hospitals, as instructed (June 2018) by DMH&FW.

102 DH Jhunjhunu: 23 equipments of ₹ 51.26 lakh, DH Sriganganagar: 27 equipments of ₹ 53.79 lakh.





Blood Cell Separation Machine of the Blood Component Separation Unit at DH Sriganganagar lying unutilised (3 January 2022) and at DH Jhunjhunu (17 December 2021) noticed during Joint Physical Verification with departmental authorities.

ii. Delay in verification of inventory of equipment

As per the user guide of *e-Upkaran*, the first level of data entry on receipt of equipment will be done by the Store In-Charge of the medical units concerned. Subsequently, the inventory is to be verified by the Medical Officer In-Charge (MOIC) and of the units entered in the system within seven days.

Audit observed delays of one to 2,114 days in the verification of the equipment by the Medical Officer In-Charge in 25,073 cases out of 30,108 cases, as shown in **Table 4.11** below:

Table 4.11: Age analysis of delay in verification of equipment

Table 1: Year-wise cases of delay in verification							
Year	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Total
No. of Cases	2,583	2,854	1,636	969	2,487	14,544	25,073

Table 2: Delay Range (in days)							
Delay Range (In Days)	1 to 30	31 to 100	101 to 200	201 to 500	501 to 1000	1001 to 2114	Total
No. of Cases	6,969 (27.79%)	6,917 (27.59%)	3,144 (12.54%)	4,533 (18.08%)	2,712 (10.82%)	798 (3.18%)	25,073 (100%)

Source: e-Upkaran data provided by RMSCL.

In 31,668 out of 61,776 cases (51 *per cent*), the date of verification was not entered in the system as ascertained by Audit from the data. Further, in 35 out

of 30,108 cases, date of verification by MOIC was prior to the date of receipt of equipment in the GMI.

iii. Lack of trained manpower, non-completion of civil work and excess equipment

Medical equipments are an important aspect of healthcare as they help diagnose, monitor and treat a wide ranges of medical conditions. Equipment's like Dental X- ray machine, Dental X-ray chair are essential for diagnostic and treatment of Dental diseases. Further Fetal Doppler is important for monitoring fetus health. Equipment like foot-operated suction machine, ECG machine and Anaesthesia machine are vital for conducting surgeries.

Audit observed that 20 equipments (worth ₹ 0.98 crore) pertaining to nine GMIs[103] remained non-functional/idle. Test-checked GMIs attributed this to reasons such as shortage of trained manpower, want of spare parts and supply of equipment without demand. The relevant details are provided in ***Appendix 4.9***.

The State Government stated (December 2023) that the process to make equipment (HPLC MAKE-Bio-Rad Model-Variant-II. HPCL) functional is in progress at JLN Medical College, Ajmer.

103 CHC Masuda (Ajmer); PHC Kharwa (Ajmer); PHC Karansar (Jaipur); Drug Testing Laboratory, Jaipur; JLN Medical College, Ajmer; PHC Jawad, Udaipur; PHC Palodara, Udaipur; PHC Hingonia, Jaipur, and CHC Sarada, Udaipur.

Chapter-V
Healthcare Infrastructure

Chapter-V
Healthcare Infrastructure

There was shortage of healthcare infrastructure across the State with the shortage being most acute in the case of primary healthcare in the tribal and plain areas. The State Government did not have a plan to prioritise areas with shortfall for setting up of healthcare infrastructure.

There was uneven distribution of bed capacities among the District/Sub-district hospitals. A large number of government medical institutions lacked basic amenities, such as clean drinking water facility, separate toilets for males and females, etc.

The Primary and Secondary Care institutions were deficient in several key requirements, such as availability of Major Operation Theatre, Preparation Room, Pre-operative Rooms.

The Tertiary Care institutions were deficient in various aspects related to Wards, such as Clinical Demonstration Rooms, Examination and Treatment Rooms, Resident Doctors and Student Duty Rooms, etc. They were also deficient in facilities required in Operation Theatres, such as Post-operative Recovery Rooms.

5.1 Availability of Healthcare Infrastructure in the State

Indian Public Health Standards (IPHS) require that one Health Sub-Centre (HSC) should be established for every 5,000 population in plain areas and for every 3,000 population in hilly/tribal/desert areas. A Primary Health Centre (PHC) covers a population of 20,000 in hilly, tribal and desert areas and 30,000 population in plain areas, whereas each Community Health Centre (CHC) generally includes four PHCs and caters to approximately 80,000 population in tribal/hilly/desert areas and 1,20,000 population in plain areas.

i. Availability of Healthcare Infrastructure

The details of healthcare infrastructure facilities as per IPHS is shown in **Table 5.1** below:

Table 5.1: Requirement and Availability of Health Infrastructure facilities as per IPHS

Estimated population[104] in July 2021				826.05 lakh
Type of Area	**Health Infrastructure Facilities**	**CHCs**	**PHCs**	**HSCs**
Desert Area[105]	Requirement as per IPHS	171	681	4,540
	Availability[106]	167	609	3,922
	Excess / Shortage (-)	**-4**	**-72**	**-618**
	Per cent	2.33	10.57	13.61
Tribal Area[107]	Requirement as per IPHS	101	404	2,698
	Availability	70	229	1,527
	Excess / Shortage (-)	**-31**	**-175**	**-1,171**
	Per cent	30.69	43.32	43.40
Plain area (remaining area after Desert and Tribal areas of Rajasthan)	Requirement as per IPHS	507	2,032	12,180
	Availability	448	1,571	8,140
	Excess / Shortage (-)	**-59**	**-461**	**-4,040**
	Per cent	11.64	22.69	33.17
Overall Status of Rajasthan	Requirement as per IPHS	779	3,117	19,418
	Availability	685	2,409	13,589
	Excess / Shortage (-)	**-94**	**-708**	**-5,829**
	Per cent	**12.07**	**22.71**	**30.02**

Source: Information of Rural Health Statistics (RHS) 2021-22 by Ministry of Health and Family Welfare (MoHFW), GoI supplemented with information gathered by Audit during field study.

It can be seen from the above Table that there was shortage of healthcare infrastructure across the desert, tribal and plain areas of the State with the shortage being most acute in the case of primary healthcare in the tribal and plain areas.

ii. Geographical distribution of DHs/CHCs/PHCs/HSCs in the State

Geographical distribution of DHs in the State is shown in **Chart 5.1** below:

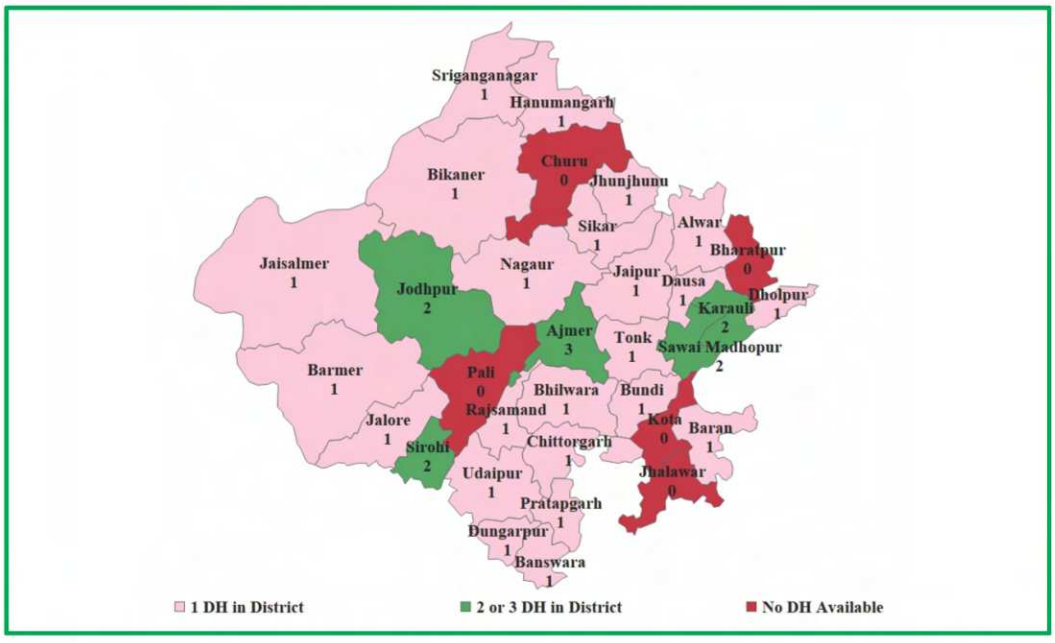
104 According to Statistical Yearbook 2021 of Directorate of Economics & Statistics, Department of Planning, Rajasthan.

105 Total 48 Tehsil in 12 districts declared as desert area in Rajasthan as per information available on website of Ministry of Agriculture and Farmers Welfare (March 2023).

106 Data regarding availability of HSCs, PHCs and CHCs sourced from Rural Health Statistics 2021-22 published by Ministry of Health and Family Welfare, GoI and information provided by Department of Medical, Health and Family Welfare, GoR.

107 As notified in Tribal Area Development Department, GoR circular dated 17.01.2022, 47 blocks of five districts declared as tribal areas in Rajasthan.

Chart 5.1: Geographical Distribution of DHs

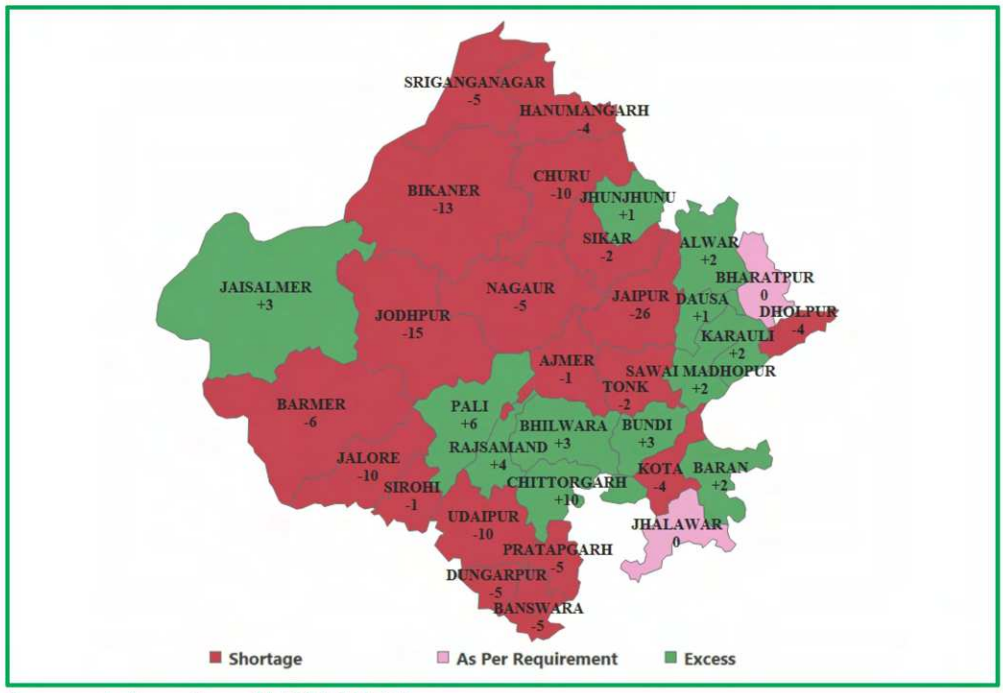


Source: Administrative Progress Report 2021-22 DMH&FW supplemented with information gathered by Audit during field study.

The above chart shows that DHs were not available in five districts[108] of the State. However, in these five districts, there are Medical College Attached Hospitals namely Government Rajbahadur Memorial Hospital, Bharatpur, DB Hospital, Churu, SRG Hospital, Jhalawar, MBS Hospital, Kota and Government Bangar Hospital, Pali.

Geographical distribution of the CHCs in the State is shown in **Chart 5.2** below:

Chart 5.2: Geographical distribution of CHCs [Shortage (-)/Excess (+)]



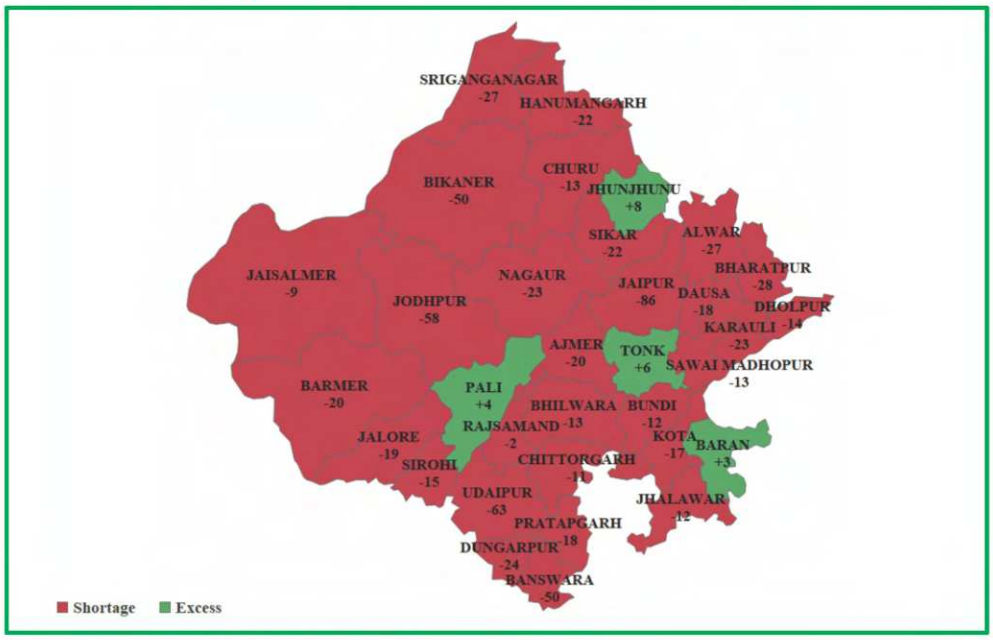
Source: Information of RHS 2021-22.

108 Bharatpur, Churu, Jhalawar, Kota and Pali.

The above chart shows that there was shortage of 133[109] CHCs (25 *per cent*) in 19 districts against IPHS.

Geographical distribution of the PHCs in the State is shown in **Chart 5.3** below:

Chart 5.3: Geographical distribution of PHCs [Shortage (-)/Excess (+)]

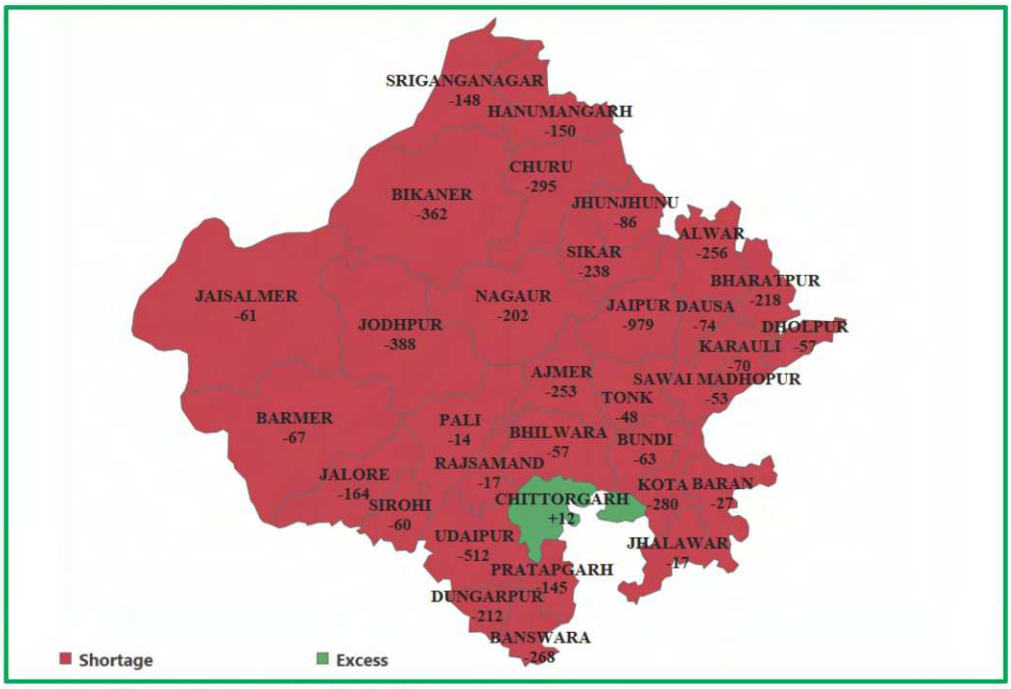


Source: Information of RHS 2021-22.

The above chart shows that there was shortage of 729[110] PHCs (26 *per cent*) in 29 districts against IPHS.

Geographical distribution of the HSCs in the State is shown in **Chart 5.4**:

Chart 5.4: Geographical distribution of HSCs [Shortage (-)/Excess (+)]



Source: Information of RHS 2021-22.

109 In addition to this shortage, there were 39 excess CHCs in 12 districts due to which the net overall shortage in the state was of 94 CHCs as shown in Table 5.1.

110 In addition to this shortage, there were 21 excess PHCs in four districts due to which the net overall shortage in the State was of 708 PHCs, as shown in Table 5.1.

The above chart shows that there was shortage of 5,841[111] HSCs (31 *per cent*) in 32 districts against IPHS.

iii. Plan for establishment of new PHCs and HSCs

In the budget announcement for the year 2019-20, the State Government proposed the establishment of 200 new HSCs and 100 new PHCs in the State.

Out of these, approval for 118 new HSCs (belonging to 24 districts[112]) were given, however, funds were released for 73 HSCs only (till May 2023).

Similarly, 37 PHCs (in 19 districts[113]) were proposed and funds were released for 26 PHCs (till May 2023).

Details are given in ***Appendix 5.1***.

The State Government stated (January 2024) that healthcare facilities are opened and upgraded in the State as per norms determined by GoI. It was further stated that the opening of healthcare facilities is considered according to the availability of financial resources, requirement and after approval of competent authority in districts having shortage of HSCs/PHCs/CHCs. It was also stated that District Hospital in Bharatpur, Jhalawar and Pali will be opened and in Churu and Kota district, SRJ Hospital, Ratangarh (Churu) and Government District Hospital, Kota are designated as DH.

This indicates that State Government did not have a concrete plan to address the shortage and prioritise areas with shortfall for setting up of healthcare infrastructure.

Recommendation 10: *The State Government may ensure availability of healthcare institutions as per Indian Public Health Standards in the State and their equitable distribution to make healthcare accessible for all.*

5.2 Availability of Infrastructure Facilities in Government Hospitals/ Health Centres

(i) Availability of Beds against Norms in DHs

IPHS prescribes that the total beds required for a district hospital should be based on a district's population, bed days per year and bed occupancy rate.

111 In addition to this shortage, there were 12 excess HSCs in one district due to which the net overall shortage in the State was of 5,829 HSCs, as shown in Table 5.1.

112 118 HSCs in 24 districts: Ajmer (5), Alwar (12), Baran (5), Barmer (3), Bharatpur (4), Bhilwara (4), Chittorgarh (3), Pratapgarh (1), Churu (1), Dausa (8), Dholpur (4), Sriganganagar (6), Hanumangarh (2), Jaipur (11), Jhunjhunu (11), Jodhpur (3), Karauli (2), Kota (4), Nagaur (2), Pali (1), Rajsamand (4), Sawai Madhopur (6), Sikar (10) and Tonk (6).

113 37 PHCs in 19 Districts: Ajmer (3), Alwar (2), Baran (1), Churu (2), Bharatpur (3), Bhilwara (1), Chittorgarh (3), Hanumangarh (1), Jaipur (6), Jhunjhunu (4), Jodhpur (1), Karauli (1), Kota (1), Pali (1), Rajsamand (1), Sawai Madhopur (1), Sikar (2), Tonk (2), Udaipur (1).

Examination of availability of beds in the District Hospitals[114] of the State revealed that out of 34 test-checked DHs, in ten DHs (Alwar, Barmer, Bhilwara, Bikaner, Jaipur, Jalore, Jodhpur, Nagaur, Sikar and Udaipur), the deficiency of beds was more than 40 *per cent.*

Details are given in ***Appendix 5.2***.

(ii) Availability of Beds against Norms in test-checked CHCs and PHCs

IPHS prescribed minimum availability of four-six and 30 beds for a Primary Health Centre (PHC) and Community Health Centre (CHC) respectively.

Examination of availability of beds in the test-checked eight CHCs and 16 PHCs revealed that there was a shortage of beds in two PHCs (Baldara and Bhasawata Kalan) and in four CHCs (Jobner, Singhana, Asop and Sarada). Details are given in ***Appendix 5.3***.

The State Government stated (January 2024) that sanction for increase in bed capacity has been issued on case-to-case basis and as per utility of beds requirement at competent level.

(iii) Availability of basic amenities in healthcare facilities

IPHS require that Primary Health Centres and Health Sub-Centres should have their own buildings. If that is not possible, premises with adequate space should be rented in a central location with easy access to the population. The PHC/HSC should have facilities for electricity, all weather road, communication and separate toilets for males and females in addition to adequate availability of potable water.

As per the information provided by the State Government, out of 4,640 GMIs in eight test-checked districts, 1,021 GMIs[115] (22 *per cent*) did not comply with the above norms. Further, the following deficiencies were also brought out:

- Buildings of 21 *per cent* GMIs were in dilapidated condition and required repairs,
- 50 *per cent* GMIs had common toilets for males and females,
- 812 GMIs (17 *per cent)*, including one CHC, 15 PHCs and 796 HSCs, had no electricity connection and 22 *per cent* GMIs[116] had no water connection. Details are given in ***Appendix 5.4***.

Non-availability of electricity in the GMIs makes them incapable of proper storage of vaccines and many medicines, thus depriving the patients of the same.

Audit noticed that the utilisation under the 'Community Sanitary Complexes' component of *Swachh Bharat* Mission-*Gramin* in the State was 36 *per cent*

114 In five districts, viz. Bharatpur, Churu, Kota, Jhalawar and Pali, district hospitals were not available as per Administrative Report 2021 of DMH&FW and information provided by the Department.

115 DH-Four, Urban CHC- Four, CHC-52, PHC-113, HSC-848.

116 CHC-01, PHC-31, HSC-990.

during the period 2017-22. Audit is of the opinion that the State Government could improve the availability of toilet facilities in Government Medical Institutions of the State through better utilisation of the funds of *Swachh Bharat* Mission.

The State Government stated (January 2024) that sanction for ₹ 4.95 crore and ₹ 4.98 crore were issued during 2022-23 and 2023-24 respectively for repair and maintenance of healthcare institutions. It was further stated that provisions are being made in drawings for creation of separate male and female toilets, potable drinking water and electricity facilities etc. in establishment of new health sub-centres and Primary Health Centres.

Recommendation 11: *The State Government should ensure availability of basic amenities like separate toilet facilities, electricity and potable drinking water in all the Government Medical Institutions of the State.*

(iv) Insufficient infrastructure in Wards and Operation Theatres

(a) Primary and Secondary Care institutions

Operation Theatre (OT)

IPHS provides that DHs should have a minimum of three OTs[117], SDHs should have a minimum of two OTs[118] and CHCs should have minimum one OT[119] equipped with all instruments and facilities like Preparation Room, Pre-operative and Post-operative Resting Rooms, etc.

Status of availability of OTs and facilities in 20 test-checked GMIs[120] (April-July 2022) is shown in **Table 5.2** below:

Table 5.2: Status of availability of OTs and facilities in OTs

Name of Operation Theatre	DHs		SDHs/SHs		CHCs		Total number of GMIs without OTs
	Available	Not Available	Available	Not Available	Available	Not Available	
Elective OT/OT*	8	-	3	1	2	6	7
Emergency OT/ Family Welfare OT	8	-	1	3	Not Applicable	Not Applicable	3
Ophthalmology/ ENT OT	6	2	Not Applicable	Not Applicable	Not Applicable	Not Applicable	2
Preparation Room, Pre-operative Room and Post-operative Resting Rooms	6	2	4	-	3	5	7

Source: Information provided by test-checked GMIs.
** For CHCs.*

117 Three OTs in DH: Elective OT-Major, Emergency OT/Family Welfare (FW) OT and Ophthalmology/ENT OT.
118 Two OTs in SDH: Elective OT and Emergency OT/Family Welfare (FW) OT.
119 One OT in CHCs: Operation Theatre.
120 20 GMIs: Eight DHs, Four SDHs and Eight CHCs.

It can be seen from the Table that the required Operation Theatres and facilities in the Operation Theatres were deficient in most of the test-checked GMIs. Details are provided in ***Appendix 5.5***.

The State Government stated (January 2024) that provisions for establishment of Operation Theatre and facilities in newly created DHs/SDHs/CHCs are being taken. It was also stated that Operation Theatre will be established in already working healthcare institutions after receipt of proposals and sanctions.

The fact remains that due to non-availability of Operation Theatres in test checked GMIs, beneficiaries could not get the facility and referred to GMIs situated at other places.

(b) Tertiary Care institutions

Wards

National Medical Commission (erstwhile MCI) norms, 1999 applicable on Medical Colleges and Medical College attached Hospitals prescribe that Hospital Wards should have Clinical Demonstration Room, Examination and Treatment Room, Residential Doctors and Student Duty Room, Staff Room and Ward Pantry.

Audit test-checked 94 wards[121] in five Medical College Attached Hospitals and observed that facilities were often not provided as per norms of National Medical Commission, as depicted in **Table 5.3** below:

Table 5.3: Availability of facilities in wards

Name of Hospitals	Clinical Demonstration room		Examination and Treatment room		Resident Doctors and students Duty Room		Doctor's Room		Staff room		Ward Pantry	
	Number of Wards		Number of Wards		Number of Wards		Number of Wards		Number of Wards		Number of Wards	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
Sir Padampat Institute of Neonatology and Pediatric Health, Jaipur	12	4	10	6	14	2	13	3	14	2	7	9
Rajkiya Mahila Chikitsalya, Ajmer	3	3	5	1	4	2	6	0	6	0	0	6
JLN Hospital, Ajmer	15	12	9	18	20	7	15	12	18	9	13	14
MB Government Hospital, Udaipur	12	27	12	27	21	18	25	14	14	25	14	25
Shree Khemraj Katara Government Satellite Hospital, Udaipur	0	6	1	5	0	6	0	6	1	5	0	6
Total (94)	**42**	**52**	**37**	**57**	**59**	**35**	**59**	**35**	**53**	**41**	**34**	**60**
Percentage	**45**	**55**	**39**	**61**	**63**	**37**	**63**	**37**	**56**	**44**	**36**	**64**

Source: Information provided by MCHs.

121 94 Wards: MB Government Hospital, Udaipur-39 wards, JLN Hospital, Ajmer-27 wards, Sir Padampat Institute of Neonatology and Pediatric Health, Jaipur-16, *Rajkiya Mahila Chikitsalya*, Ajmer- 6 wards and Shree Khemraj Katara Government Satellite Hospital, Udaipur-6.

It can be seen from the Table that there were significant shortcomings in Ward facilities in the test-checked Medical College Attached Hospitals, with the shortfall being most acute in case of MB Government Hospital, Udaipur.

The State Government informed (December 2023) that arrangements for Clinical Demonstration Room, Examination and Treatment Room and Staff Room have been made in all 39 wards at MB Government Hospital, Udaipur. However, supporting document was not provided with reply and irregularity noticed during Audit.

Infrastructure associated with Operation Theatres in Medical College Attached Hospitals

Norms prescribed by Medical Council of India (MCI)[122] require each Operation Theatre (OT) to have at least a Post-operative Recovery Room (with at least 20 beds), Students Washing up and Dressing Room, Assistant room, Soiled Linen Room, Observation Gallery for students, etc.

The details regarding availability of these infrastructure in 19 OTs[123] provided by three Medical College Attached Hospitals are shown in **Table 5.4** below:

Table 5.4: Availability of infrastructure in OTs at test-checked MCHs

S. No.	Name of Hospital	Post-operative recovery room (minimum of 20 beds)			Students Washing up and dressing up room		Assistant's room		Soiled Linen room		Observation gallery for students	
		Yes	No	No. of OT Rooms (where beds are less than 20)	Yes	No	Yes	No	Yes	No	Yes	No
1	MB Government Hospital, Udaipur	3	7	2	5	7	4	8	6	6	3	9
2	JLN Hospital, Ajmer	1	1	4	2	4	4	2	3	3	0	6
3	Sir Padampat Institute of Neonatology and Pediatric Health, Jaipur	Not Applicable[124]	Not Applicable	1	1	0	1	0	1	0	0	1
	Total	**4**	**8**	**7**	**8**	**11**	**9**	**10**	**10**	**9**	**3**	**16**
	Percentage	**21**	**42**	**37**	**42**	**58**	**47**	**53**	**53**	**47**	**16**	**84**

Source: Information provided by GMIs.

It can be seen from the Table that the facilities in the Operation Theatres of the test-checked tertiary care institutions were severely deficient in several key aspects required as per norms.

The State Government stated (December 2023) that Post-operative recovery room, Students Washing up and dressing up room and Soiled Linen room have been provided in MB Government Hospital, Udaipur. However, irregularities were noticed during Audit and supporting document was not provided with reply.

122 Norms revised from November 2010.
123 19 OTs: MB Government Hospital, Udaipur-12 OTs, JLN Hospital, Ajmer-six OTs and Sir Padampat Institute of Neonatology and Pediatric Health, Jaipur- one OT.
124 Not Applicable: Less than 20 beds hence, post-operative recovery room not required.

Chapter-VI
Financial Management

Chapter-VI
Financial Management

Audit noticed that State specific Health Policy has yet not been framed in the State. Audit also noticed persistent savings and inadequate utilisation of available funds in the Healthcare sector, which is indicative of ineffective budgetary controls in the departments. Total Health Expenditure and Government Health Expenditure increased in absolute terms during 2016-17 to 2019-20 in the State.

This chapter comments on the Policy planning, provision, allocation, availability and expenditure of funds towards Healthcare in Rajasthan.

The financing to the State is based on the State's Programme Implementation Plan (SPIP). The SPIP is a document to be prepared by the States annually which helps them in identifying and quantifying their targets required for programme implementation for the proposed year.

6.1 Non formulation of State Health Policy

Public health is a State subject and States are expected to frame their own policies on the lines of National Health Policy (NHP) to guide the development of health sector in each State. Audit observed that the GoR had not framed a State specific Health Policy till date (May 2023).

The State Government stated (January 2024) that State Health Policy has not been framed, but State is making efforts to comply National Health Policy as far as possible.

6.2 Financial Management

Adequate and timely availability of funds is a fundamental pre-requisite for the delivery of quality and efficient healthcare services. Funds to the GMIs are made available through the State budget. Financial assistance under the NHM is also received from the GoI with corresponding share of the State Government. Apart from the State funding, expenditure is also incurred through the regular budget heads of DMH&FW and DME.

The year-wise budget estimates and actual expenditure during 2016-17 to 2021-22 in DMH&FW and DME are shown in **Table 6.1** below:

Table 6.1: Budget provision and actual expenditure in DMH&FW and DME

(₹ in crore)

Year	Budget Estimate		Actual Expenditure		Saving		Percentage of saving	
	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue
2016-17	811.73	9,456.75	514.30	7,737.83	297.43	1,718.92	37	18
2017-18	911.57	9,889.23	657.44	9,342.12	254.13	547.11	28	6
2018-19	581.49	11,581.92	499.17	11,362.32	82.32	219.60	14	2
2019-20	655.88	12,885.40	482.23	11,661.63	173.65	1,223.77	26	9
2020-21	756.59	12,637.71	631.85	11,988.14	124.74	649.57	16	5
2021-22	2,108.48	14,969.45	1,961.64	14,350.14	146.84	619.31	7	4
Total	**5,825.74**	**71,420.46**	**4,746.63**	**66,442.18**	**1,079.11**	**4,978.28**	**19**	**7**

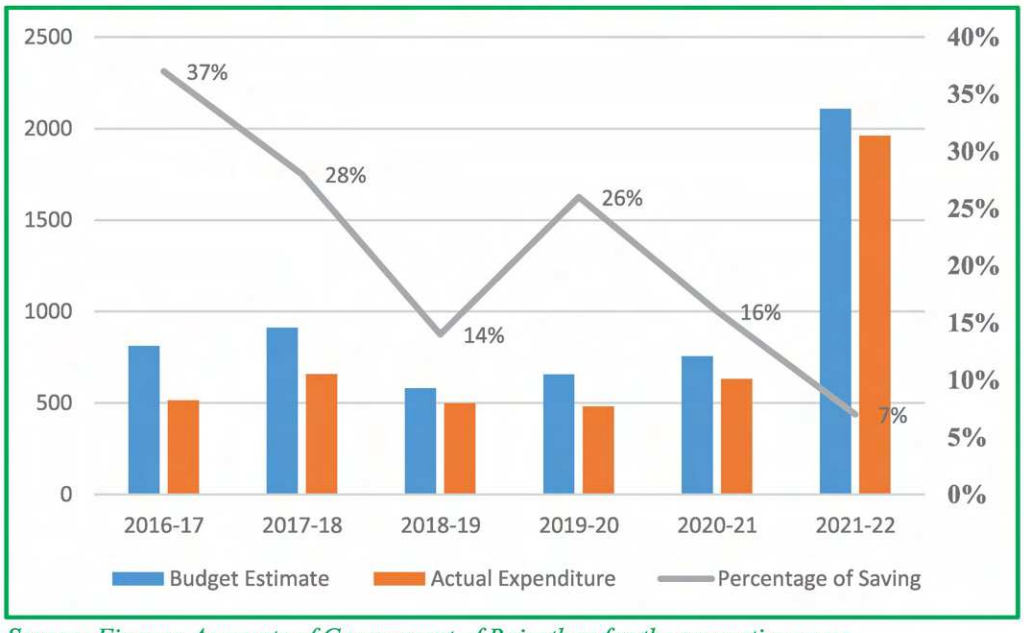
Source: Income Expenditure estimates by Finance Department, GoR and Finance Accounts of GoR for respective years.

As evident from the above Table, out of the total budget (of Department of Medical, Health & Family Welfare and Medical Education Department) of ₹ 77,246.20 crore from 2016-17 to 2021-22, the expenditure incurred was ₹ 71,188.81 crore. There was a total saving of ₹ 1,079.11 crore (18.52 *per cent*) under Capital head and of ₹ 4,978.28 crore (7 *per cent*) under Revenue head in Healthcare sector during 2016-17 to 2021-22.

i. Saving under Capital head in the Healthcare sector

Saving under Capital head in Healthcare sector is shown in **Chart 6.1**:

Chart 6.1: Saving under Healthcare expenditure (Capital)



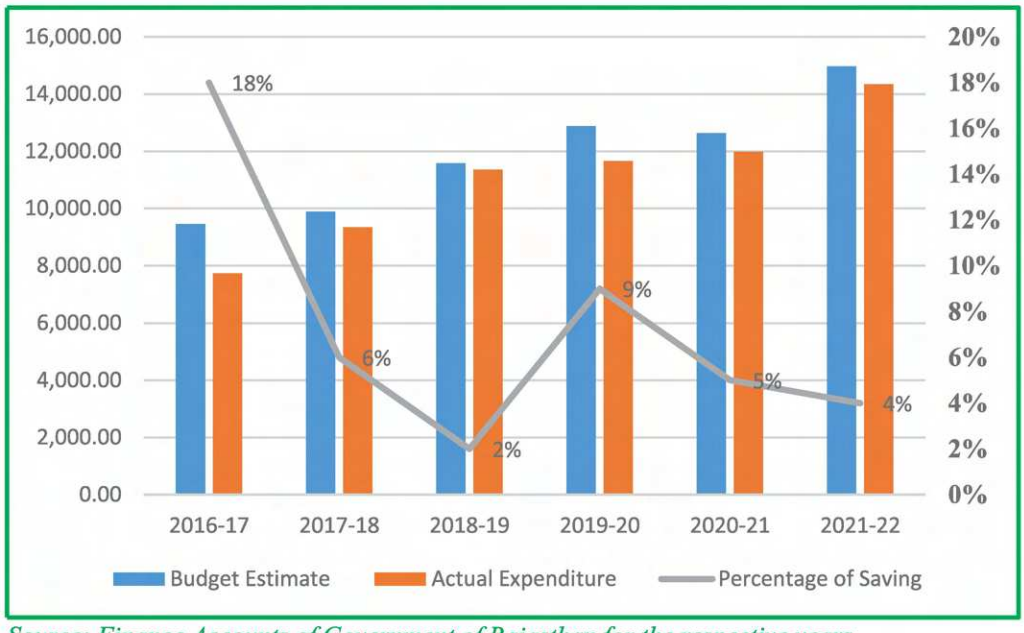
Source: Finance Accounts of Government of Rajasthan for the respective years.

The above chart shows that savings during 2016-17 to 2021-22 under Capital head of Healthcare sector had decreased from 37 *per cent* to 7 *per cent.*

ii. Saving under Revenue head in healthcare sector

Savings under Revenue head in Healthcare sector during 2016-17 to 2021-22 is shown in **Chart 6.2**:

Chart 6.2: Saving under Healthcare expenditure (Revenue)



Source: Finance Accounts of Government of Rajasthan for the respective years.

The above chart shows that savings under Revenue head in Healthcare sector decreased from 18 *per cent* to 4 *per cent* during 2016-17 to 2021-22.

iii. Capital Expenditure vis-à-vis Revenue Expenditure

Out of the total expenditure of ₹ 71,188.81 crore incurred during 2016-17 to 2021-22, ₹ 66,442.18 crore (93.33 *per cent*) was incurred on revenue expenditure and ₹ 4,746.63 crore (6.67 *per cent*) was incurred on capital expenditure.

This indicated low priority on the creation and augmentation of infrastructure facilities in the State.

iv. Expenditure of funds at the fag end of the financial year

Audit also noticed expenditure of the funds at the fag end of the financial year, especially under Capital head, as shown in **Table 6.2** below:

Table 6.2: Expenditure at the fag end of the financial year

Year	Category	Total yearly Expenditure (₹ in crore)	Expenditure in March (₹ in crore)	Percentage
2016-17	Revenue	7,737.83	1,199.90	16
	Capital	514.30	271.23	53
2017-18	Revenue	9,342.12	2,007.12	21
	Capital	657.44	244.79	37
2018-19	Revenue	11,362.32	1,749.94	15
	Capital	499.17	126.48	25
2019-20	Revenue	11,661.63	1,625.59	14
	Capital	482.23	93.28	19
2020-21	Revenue	11,988.14	1,743.12	15
	Capital	631.85	295.90	47
2021-22	Revenue	14,350.14	1,566.22	11
	Capital	1,961.64	627.60	32

Year	Category	Total yearly Expenditure (₹ in crore)	Expenditure in March (₹ in crore)	Percentage
Total	Revenue	66,442.18	9,891.89	15
	Capital	4,746.63	1,659.28	35

Source: Finance Accounts of Government of Rajasthan for the respective years.

It is evident from the above Table that the percentage of expenditure in the month of March in respect of Capital and Revenue expenditure during 2016-17 to 2021-22 was 35 *per cent* and 15 *per cent* respectively.

The State Government stated (January 2024) that budget proposals were sanctioned in Budget Finalization Committee meeting organized by Finance department after discussion and keeping in view the necessities of the proposals presented by the DMH&FW.

However, rush of expenditure at the fag end of the financial year was not stated in the reply.

Recommendation 12: *The State Government may make efforts to augment the capital expenditure in Healthcare sector.*

6.3 Adequacy of funds for Healthcare

A few of the key health financing indicators as per the National Health Account Estimates prepared by the Ministry of Health and Family Welfare, GoI (available upto 2019-20) for the State are shown in **Table 6.3** below:

Table 6.3: Key financing indicators in the State during 2016-17 to 2019-20

Year	Range	Total Health Expenditure (THE)[125]		Government Health Expenditure (GHE) [126]			Out of pocket expenditure		
		₹ in crore	Percentage to GSDP	₹ in crore	*per cent* to THE	*per cent* to GSDP	₹ in crore	*per cent* to THE	*per cent* to GSDP
2016-17	Rajasthan	25,592	3.4	8,447	33.00	1.1	14,504	56.7	1.9
2017-18	Rajasthan	25,888	3.1	10,407	40.20	1.2	12,831	49.6	1.5
2018-19	Rajasthan	29,905	3.2	13,061	43.70	1.4	13,438	44.9	1.5
2019-20	Rajasthan	30,547	3.1	12,963	42.40	1.3	14,476	47.4	1.4

Source: National Health Account Estimates prepared by the Ministry of Health and Family Welfare, Government of India.

125 Total Health Expenditure constitutes current and capital expenditures incurred by Government and Private Sources, including external funds.

126 Government Health Expenditure constitutes spending under all schemes funded and managed by Union, State and Local Governments, including quasi-Governmental organisations and donors in case funds are channeled through Government organisations.

As seen from **Table 6.3**, Total Health Expenditure (THE) and Government Health Expenditure (GHE) increased in absolute terms during 2016-17 to 2019-20 in State.

The percentage of GHE to THE also increased from 33.00 *per cent* (2016-17) to 42.40 *per cent* (2019-20).

However, THE as a percentage of GSDP decreased from 3.4 in 2016-17 to 3.1 in 2019-20 while GHE as a percentage of GSDP increased from 1.1 (2016-17) to 1.3 (2019-20) in Rajasthan.

Out-of-pocket expenditure is directly made by a household at the point of receiving Healthcare and indicates the extent of financial protection available to households towards healthcare payments. As seen from **Table 6.3**, though the percentage of out-of-pocket expenditure to THE decreased in Rajasthan during the period 2016-20, it constituted 47.40 *per cent* of THE during 2019-20, indicating low financial protection available to households towards healthcare payments in the State.

The State Government stated (January 2024) that budget proposals were submitted to Budget Finalization Committee. It was further stated that the decision of fund allocation in all heads was taken and finalized after discussion held with the finance department. However, the point remains same that the State Government should take necessary steps to increase the budgetary allocation for healthcare sector.

Recommendation 13: *The State Government may take necessary steps to increase the budgetary allocation for Healthcare sector both as a percentage of State Budget as well as Gross State Domestic Product, in line with the National Health Policy.*

6.4 National Health Mission (NHM)

(i) Short receipt of NHM funds from GoI and GoR

NHM is a Centrally Sponsored Scheme (CSS) with a cost sharing arrangement of 60:40 between GoI and GoR. Year-wise allotment as per SPIP and funds received during 2016-22 for NHM pertaining to DMH&FW and DME are shown in **Table 6.4** below:

Table 6.4: Allotment of funds as per State PIP and funds received

(₹ in crore)

Year	Allotment as per SPIP			Funds received from GoI & GoR			Short (-)/Excess (+) receipt of funds			
	GoI (1)	GoR (2)	Total 3 (1+2)	GoI (4)	GoR (5)	Total 6 (4+5)	GoI 7 (4-1)	GoR 8 (5-2)	Total 9 (7+8)	(In *per cent*)
2016-17	1590.31	1060.21	2650.52	1196.14	668.65	1864.79	(-)394.17	(-)391.56	(-)785.73	29.64
2017-18	1731.11	1154.07	2885.18	1830.16	904.38	2734.54	(+) 99.05	(-)249.69	(-)150.64	5.22
2018-19	1885.06	1256.71	3141.77	1505.99	930.34	2436.33	(-)379.07	(-)326.37	(-)705.44	22.45
2019-20	2461.34	1640.90	4102.24	1659.38	1223.64	2883.02	(-)801.96	(-)417.26	(-)1219.22	29.72
2020-21	3457.00	2304.66	5761.66	2174.00	836.88	3010.88	(-)1283.00	(-)1467.78	(-)2750.78	47.74
2021-22	2024.38	1349.59	3373.97	2658.82	1311.32	3970.14	(+) 634.44	(-)38.27	(+) 596.17	17.67
Total	**13149.20**	**8766.14**	**21915.34**	**11024.49**	**5875.21**	**16899.70**	**(-) 2124.71**	**(-) 2890.93**	**(-) 5015.64**	
							16.16	32.98		

Source: Information provided by MD, NHM Rajasthan.

The above Table shows that in aggregate terms, there was shortfall in receipts of funds against allotment from both GoI and GoR during the period 2016-22, with the shortfall being greater in case of GoR.

(ii) Programmes implemented under National Health Mission

Audit noticed that during the period 2016-22, utilization of funds was less than 50 *per cent* in seven national programmes as shown in the **Table 6.5** below:

Table 6.5: Programme implementation and utilisation

(₹ in crore)

Budget Head	Approved Budget as per Project Implementation Plan during 2016-22	Expenditure incurred during 2016-22	Utilisation in *per cent*
At State level			
National Iodine Deficiency Disorders Control Programme (IDD)	13.48	2.95	21.88
National Leprosy Eradication Programme (NLEP)	27.17	9.85	36.25
National Programme for Control of Blindness (NPCB)	189.31	88.30	46.64
National Viral Hepatitis Control Program (NVHCP)[127]	39.60	7.28	18.38
National Mental Health Programme (NMHP)	43.92	12.49	28.44
National Programme for Health Care of the Elderly (NPHCE)	19.25	7.72	40.10
National Programme on Climate Change & Human Health (NPCCHH)[128]	2.18	0.00	0.00

Source: Information provided by MD, NHM, Rajasthan.

The State Government stated (January 2024) that the funds were less utilized due to reasons such as vacancy of sanctioned posts, non-recruitment of human resources, non-receipt of utilisation certificate from RMSCL and due to COVID-19 etc.

6.4.1 Non-utilisation of NHM funds transferred to RMSCL

Para 6.9.1 of the Operational Guidelines for Financial Management of NRHM stipulates that advances are to be given only for admissible activities under the programme and are to be settled within a maximum period of 90 days.

Audit noticed that MD, NHM transferred funds amounting to ₹ 3,035.21 crore during 2016-17 to 2021-22 as advances to RMSCL for procurement of drugs, medicines and equipment. The expenditure against these advances is shown in **Table 6.6** below:

127 Period 2020-21 and 2021-22.
128 Period 2020-21 and 2021-22.

Table 6.6: Position of expenditure against advances given to RMSCL

(₹ in crore)

Year	Funds transferred to RMSCL	Expenditure incurred	Refund to NHM	Unspent balances with RMSCL
2016-17	213.68	169.28	32.99	11.41
2017-18	227.57	191.23	23.45	12.89
2018-19	192.22	186.01	0	6.21
2019-20	488.66	498.59	0	(-)9.93
2020-21	870.12	670.73	10.00	189.39
2021-22	1,042.96	888.07	0	154.89
Total	**3,035.21**	**2,603.91**	**66.44**	**364.86**

Source: Information provided by NHM.

As evident from the above Table, NHM had transferred funds amounting to ₹ 3,035.21 crore to RMSCL, out of which ₹ 2,603.91 crore (85.79 *per cent*) was utilized and ₹ 66.44 crore (2.19 *per cent*) was refunded. The remaining fund amounting to ₹ 364.86 crore (12.02 *per cent*) was lying unspent with RMSCL as of March 2022. Out of the refunded amount of ₹ 66.44 crore, the entire amount (₹ 25.04 crore) was refunded to NHM in case of 18 drugs/equipment after a lapse of five to 24 months. Audit also noticed unspent balance lying with RMSCL for periods ranging from four to 68 months. Details are given in ***Appendix 6.1 (i)*** and ***(ii)*** respectively.

The State Government stated (January 2024) that procurement of equipment through RMSCL takes time of more than one financial year. Hence, administrative and financial sanction issued in that financial year kept as committed liability for next financial year.

6.4.2 Non-utilisation of NHM funds transferred to Chief Engineer, NHM

The Civil Construction Wing headed by Chief Engineer (CE), NHM was set up by the State Government for construction and renovation of health infrastructure facilities under NHM. It functions under the Mission Director, NHM.

Information provided (April-July 2022) by CE, Civil Wing, NHM regarding funds approved under Project Implementation Plan (PIP), allotment and expenditure incurred for construction and renovation of health infrastructure facilities under NHM during 2016-22 is shown in **Table 6.7** below:

Table 6.7: Non-utilisation of funds

(₹ in crore)

Year	Total approved	Total Allotted	Total Expenditure	Expenditure against total approved fund (in percentage)
2016-17	405.43	156.26	196.81	48.54
2017-18	422.53	258.20	229.59	54.34
2018-19	478.66	247.95	256.77	53.64
2019-20	806.20	326.41	259.22	32.15
2020-21	967.48	312.22	315.20	32.58
2021-22	605.64	311.12	257.92	42.59
Total	**3,685.94**	**1,612.16**	**1,515.51**	**41.12**

Source: Information provided by CE, NHM.

The above Table shows that for construction and renovation of health infrastructure facilities, ₹ 3,685.94 crore was approved during the period 2016-22 as per approved State PIP. Against the approved State PIP, only ₹ 1,612.16 crore (44 *per cent*) was allotted. Out of ₹1,612.16 crore expenditure of ₹ 1,515.51 crore (94 *per cent*) was incurred.

The State Government stated (January 2024) that non-utilization of funds was due to land related issues including time taken in allotment process, land for construction not being readily available, shortage of field staff etc.

Chapter-VII
Implementation of Centrally Sponsored Schemes

Chapter-VII
Implementation of Centrally Sponsored Schemes

The Health and Wellness Centres established under Ayushman Bharat scheme were not functioning as per the provisions of the scheme guidelines.

Under NHM, deficient utilization of funds under various components were noticed indicating deficient financial management.

Under Pradhan Mantri Swasthya Suraksha Yojana, Audit noticed delays in construction, and in issue and installation of equipment, and non-filling of sanctioned posts of doctors, nurses, paramedics and other ancillary staff.

7.1 Introduction

The Central Government supplements the efforts of the State Governments in delivery of health services through various schemes of primary, secondary, and tertiary care. Audit selected three[129] schemes for examination during this Performance Audit and the relevant observations are discussed in succeeding paragraphs.

7.2 *Ayushman Bharat*-Health and Wellness Centres (AB-HWCs)

The Government of India announced *Ayushman Bharat* Programme in February 2018 with two interconnected components - *Ayushman Bharat* - Health and Wellness Centres (AB-HWC) and *Pradhan Mantri Jan Arogya Yojana* (PMJAY)[130]. Under the first component of AB-HWC, Health and Wellness Centres (HWCs) are to be created to deliver Comprehensive Primary Health Care (CPHC), that is universal and free to users, with a focus on wellness and the delivery of an expanded range of services closer to the community.

Analysis of data (as of 27 May 2022) of HWC portal[131] revealed that out of the 14,650 HWCs targeted by Ministry of Health and Family Welfare (GoI) to be rolled out in Rajasthan upto December 2022, the State Government targeted construction/upgradation of 10,841 HWCs (74 *per cent*) upto March 2022 and 13,478 HWCs (92 *per cent*) upto December 2022. Out of these 13,478 targeted HWCs, the State Government had constructed/upgraded 12,348 HWCs (92 *per cent*) upto 27 May 2022. However, out of these 12,348 HWCs, only 8,384 (68 *per cent*) HWCs were operational.

Analysis of data of HWC portal (as on 27 May 2022) for other key inputs, i.e., infrastructure and health promotion, revealed the following:

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129 1. *Ayushman Bharat* - Health and Wellness Center; 2. National Health Mission; 3. *Pradhan Mantri Swasthya Suraksha Yojana*.

130 PMJAY provides health insurance cover of ₹ 5 lakh per family per year to over 10.74 crore poor and vulnerable families for seeking secondary and tertiary care.

131 https://ab-hwc.nhp.gov.in/home/login Information was gathered during field study through login based access to this portal. As the information on this portal was available only on 'as on date' basis and the access was withdrawn after completion of field study, figures could not be updated further.

7.2.1 Non-availability of required tests

Under AB-HWC, Ministry of Health and Family Welfare, GoI directed (July 2019) the State Governments to provide essential diagnostic facilities at HSC-HWCs (14 tests) and at PHC-HWCs (63 tests). Analysis of data of HWC portal revealed that out of 6,065 operational HSC-HWCs in the State, all the required 14 tests were being conducted in only 536 (nine *per cent*) HSC-HWCs. Further, out of 2,319 PHC-HWCs operational in the State, all the required 63 tests were being conducted in only 45 (two *per cent*) PHC-HWCs.

In the eight test-checked districts having 2,052 HSC-HWCs, all the required 14 tests were being conducted in only 145 (7.06 *per cent*) HSC-HWCs. Further, out of the 765 PHC-HWCs operational in the eight test-checked districts, all the required 63 tests were being conducted in only one PHC-HWC (Kharwa, Ajmer district).

The State Government stated (January 2024) that all the14 tests could not be carried out due to non-posting of Community Health Officers at HSC-HWC. It was further stated that 15 tests are being conducted at PHC level and rest of the test would be conducted soon through Hub and spoke Model under MNJY at the level of PHC-HWC.

7.2.2 Health Promotion

Health promotion at the community level is an integral part of the expanded range of services under Comprehensive Primary Health Care.

(i) Non-conduct of yoga wellness sessions

Ensuring Wellness and Health Promotion through YOGA and mainstreaming of AYUSH[132] is one of the health promotion strategies planned for HWCs. The HWCs are required to fix and widely disseminate weekly/ monthly schedule of classes for Community Yoga Training at the HWCs. Analysis of data of HWC portal revealed that Wellness Sessions[133] were being conducted in just 674 (eight *per cent*) out of 8,384 operational HWCs in the State.

In the eight test-checked districts having 2,817 HWCs, Wellness Sessions were being conducted in 215 HWCs (eight *per cent*) of seven districts. Wellness Sessions were not being conducted in the HWCs of Baran district.

The State Government stated (January 2024) that sufficient number of Wellness Sessions could not be conducted due to non-availability of certified yoga instructors.

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132 AYUSH is an acronym for Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homeopathy and are the six Indian systems of medicine prevalent and practiced in India.

133 Wellness Sessions include wellness activities such as the practice of Yoga and physical exercises. Infrastructure requirement is sufficient space for outpatient care, dispensing medicines, diagnostic services, adequate spaces for display of health messages, appropriate community spaces.

(ii) Inadequate screening of Non-Communicable Diseases in adults

According to the Operational Guidelines of AB-HWC, screening of Non-Communicable Diseases is among the range of services to be provided through Health and Wellness Centres. For this, the Accredited Social Health Activist (ASHA) is responsible for filling the Community Based Assessment Checklist (CBAC) for all women and men aged 30 years and above. Target Population for screening is all men and women above 30 years of age for Oral Cancer, Hypertension and Diabetes Mellitus and all women above 30 years of age for Cervical and Breast Cancer.

From the analysis of the data of the HWC portal, Audit observed that in the total of 8,384 HWCs that not a single CBAC form was filled at 2,796 (33 *per cent*) HWCs, whereas only one to ten forms were filled at 564 (seven *per cent*) HWCs. It was also found that no man or woman was screened for Oral Cancer, Hypertension and Diabetes Mellitus in 1,093 HWCs. Further, not a single woman was screened for Breast and Cervical Cancer in 4,694 HWCs (56 *per cent*) and 5,469 HWCs (65 *per cent*) respectively.

In the eight test-checked districts having 2,817 HWCs, not a single CBAC form was filled at 908 HWCs (32 *per cent*), whereas only one to ten forms were filled at 214 HWCs (eight *per cent*). It was also found that no man or woman was screened for Oral Cancer, Hypertension and Diabetes Mellitus in 320 HWCs (11 *per cent*) of seven districts[134]. Further, not a single woman was screened for Breast and Cervical Cancers in 1,431 HWCs (51 *per cent*) and 1,693 HWCs (60 *per cent*) respectively.

The State Government stated (January 2024) that 76 *per cent* CBAC forms and 54 *per cent* screenings of the targeted population of above 30 years has been done. It was further stated that data entry could not be made on time due to shortage of staff.

The fact remains that 24 *per cent* CBAC forms and 46 *per cent* screening of targeted population of above 30 years are yet to be done. Further, reply is silent about the measures taken to achieve the target of screening.

7.2.3 Use of Telemedicine/IT Platforms

Under the scheme, at all levels, teleconsultation would be used to improve referral advice, seek clarifications and undertake virtual training, including case management support by specialists. The HSC-HWCs with telemedicine infrastructure can connect to Medical Officer (MO) at PHC or directly seek telemedicine services from MBBS/Specialist Doctors stationed in the State Medical College.

Audit observed that tele-consultation service was not available at 4,979 (59 *per cent*) HWCs out of the 8,384 operational HWCs in the State.

134 Ajmer, Baran, Jaipur, Jalore, Jhunjhunu, Jodhpur, Sriganganagar.

In the eight test-checked districts having 2,817 HWCs, tele-consultation service was not available in 1,949 HWCs (69 *per cent*) of seven districts[135].

The State Government stated (January 2024) that effective telemedicine services could not be made available due to delay in procurement of IT equipment.

Recommendation 14: *The State Government may ensure proper functioning of Health and Wellness Centres as envisaged in the guidelines of Ayushman Bharat-Health and Wellness Centres.*

7.3 National Health Mission (NHM)

The vision of the NHM is the attainment of universal access to equitable, affordable and quality healthcare services, being accountable and responsive to people's needs, and with effective inter-sectoral convergent action to address the wider social determinants of health.

The NHM encompasses its two Sub-Missions, the National Rural Health Mission (NRHM) and the National Urban Health Mission (NUHM). The main components include Health System Strengthening, Reproductive-Maternal-Neonatal-Child and Adolescent Health (RMNCH+A), Communicable and Non-Communicable Diseases Control Programme.

The financing to the State is based on the State's Programme Implementation Plan (SPIP). The funds under SPIP are released under the following major pools: (i) NRHM/RCH Flexi-pool[136], (ii) NUHM Flexi-pool (iii) Flexible pool for Communicable Disease, (iv) Flexible pool for Non-Communicable Disease including injury and trauma, (v) Infrastructure Maintenance and (vi) Family Welfare Central Sector Component.

The functions under the Mission are carried out through the State Health Society (SHS), Rajasthan headed by the Chief Secretary, GoR. The Central and State Governments provide funds for NRHM in the ratio 60:40. The Central and State funds are released to SHS through the Treasury. The State has to deposit its proportionate share within seven days of release of funds by GoI.

7.3.1 Utilization of fund

Audit examination of records of MD, NHM related to expenditure in national programmes, i.e. National Rural Health Mission, National Urban Health Mission flexi pool and Reproductive Child Health (RCH) flexi pool, during the period 2016-22 revealed the following:

135 Ajmer, Jaipur, Jalore, Jhunjhunu, Jodhpur, Sriganganagar, Udaipur.

136 As per NHM Manual for District Level Functionaries 2017, Flexi-pool is a financial envelope for allocation of funds with flexibility across various strategies as per local needs and broad national priorities related to NRHM/NUHM/Communicable Disease and for Non-Communicable Disease.

(i) National Rural Health Mission

The National Rural Health Mission (NRHM) was launched in April 2005. Under NRHM, support is provided to the States and the Union Territories (UTs) to provide accessible, affordable, and quality healthcare to the rural population especially the vulnerable group up to DH (District Hospital) Level. It also aims to bridge the gap in rural healthcare services through improved health infrastructure, augmentation of human resources, enhanced service delivery and decentralization of the programme.

Against the approved State Programme Implementation Plan (PIP) amounting to ₹ 13,850.72 crore, expenditure of ₹ 7,296.15 crore (53 *per cent*) was incurred under NRHM flexi pool. The percentage utilization of fund ranged from 44 *per cent* (2021-22) to 80 *per cent* (2018-19) during the period 2016-22. Details are given in **Table 7.1** below:

Table 7.1: Fund utilization as per PIP

(₹ in crore)

Year	Approved Budget as per State PIP	Fund Utilized	Fund utilization percentage
2016-17	1,021.24	670.02	65.61
2017-18	1,278.80	811.81	63.48
2018-19	1,285.30	1,031.60	80.26
2019-20	2,624.47	1,347.18	51.33
2020-21	4,020.73	1,826.35	45.42
2021-22	3,620.18	1,609.19	44.45
Total	**13,850.72**	**7,296.15**	**52.68**

Source: Information provided by MD, NHM, Rajasthan.

The State Government stated (January 2024) that funds were less utilized due to the programme was in preliminary stage during 2016-18, lesser availability of resource and COVID-19. It was further stated that the *Ayushman Bharat* - Health and wellness Centre programme was launched in January 2018, proper execution to the full extent of various component is under process. Funds were not utilized sufficiently due to shortage of post and cancellation of recruitment of Community Health Officers, COVID-19 pandemic, and cancellation of procurement of IT equipments.

(ii) National Urban Health Mission

The National Urban Health Mission (NUHM) was launched on 1 May 2013 for providing equitable and quality primary healthcare services to the urban population with special focus on slums and vulnerable sections of the society. The existing governance structure and financial mechanisms under the NHM serves NUHM as well. In Rajasthan, NUHM was launched in December 2014. At State level, NUHM is being implemented by State Programme Management Unit (SPMU) under MD, NHM, Jaipur, and in the districts it is being implemented by the District Programme Management Unit (DPMU) through the offices of the Chief Medical & Health Officer (CM&HO).

Audit examination of records of office of the MD, NHM, Jaipur revealed that against the total allotted budget of ₹ 690.91 crore, the cumulative utilisation was ₹ 471.50 crore (68 *per cent*). The percentage of utilisation of fund ranged from 48 (2021-22) to 103 *per cent* (2016-17) as shown in **Table 7.2** below:

Table 7.2: Fund utilization as per PIP

(₹ in crore)

Year	Approved Budget as per PIP	Fund Utilized	Fund utilization percentage
2016-17	95.13	97.60	102.60
2017-18	88.40	70.09	79.29
2018-19	89.88	85.34	94.95
2019-20	133.79	81.07	60.59
2020-21	133.30	65.23	48.93
2021-22	150.41	72.17	47.98
Total	**690.91**	**471.50**	**68.24**

Source: Information provided by MD, NHM, Rajasthan.

The State Government stated (January 2024) that funds could not utilized due to non-appointment of various contractual posts in newly created Urban PHCs and CHCs since 2015.

(iii) Reproductive and Child Health (RCH) Programme

The Reproductive and Child Health Programme, launched in April 2005, is a comprehensive programme under the umbrella of NHM, directed towards the reduction of maternal and infant mortality and total fertility rates. It also aims to reduce social and geographical disparities in access to and utilisation of quality reproductive, maternal, newborn, child and adolescent health services. Six key components of the RCH programme are maternal health, child health, nutrition, family planning, adolescent health (AH) and regulation of preconception and prenatal diagnostic techniques. Under these components, various schemes such as *Janani Shishu Suraksha Karyakram*, *Rashtriya Kishore Swasthya Karyakram*, Adolescent Reproductive and Sexual Health Programme, and Weekly Iron and Folic Acid Supplementation Programme are being implemented, in addition to various training programmes.

At the State level, against the approved State Programme Implementation Plan aggregating to ₹ 4,384.99 crore, expenditure of ₹ 3,072.53 crore (70 *per cent*) was incurred under the main component of Reproductive Child Health flexi pool, as shown in **Table 7.3** below:

Table 7.3: Fund utilization under PIP

(₹ in crore)

Year	Approved Budget as per PIP	Fund Utilized	Fund utilization percentage
2016-17	707.87	510.41	72.11
2017-18	596.70	438.76	73.53
2018-19	698.15	553.92	79.34
2019-20	700.90	488.20	69.65
2020-21	747.16	513.45	68.72
2021-22	934.21	567.79	60.78
Total	**4,384.99**	**3,072.53**	**70.07**

Source: Information provided by MD, NHM, Rajasthan.

Audit examination of financial records of NHM for the period 2016-22 also revealed that utilisation of funds was less than 50 *per cent* in certain schemes, such as *Rashtriya Kishore Swasthya Karyakram* (28 *per cent*), Pre-Conception and Pre-Natal Diagnostic Techniques (37 *per cent*) and Training head under RCH (43 *per cent*). Details are given in ***Appendix 7.1***.

The State Government stated (January 2024) that less funds were utilized due to funds were allocated on the basis of tentative forecast beneficiaries and few beneficiaries changed their option to take services from private hospitals where these entitlements are not applicable and effect of COVID-19 and lockdown.

7.3.2 Physical Infrastructure

The National Health Mission aimed to bridge the gaps in the existing capacity of the rural health infrastructure by establishing functional health facilities through revitalisation of the existing physical infrastructure, such as health centers and new constructions or renovation, wherever required.

Audit observed that despite substantial shortage of physical infrastructure, the pace of augmentation of hospital infrastructure was tardy, as discussed in the succeeding paragraph:

Physical achievement of works

Rule 351 of Public Works Finance & Accounts Rules (PWF&AR), Part-I recommended that no work should be commenced on land which has not been duly made over by responsible civil officers. Rule 289(2) of PWF&AR envisaged that detailed survey and investigations must be carried out and working designs/drawings should be prepared before preparation of detailed technical estimates.

Analysis of monthly progress reports of construction and renovation of health infrastructure facilities under National Health Mission provided by Chief Engineer (CE), Civil Wing, National Health Mission during 2016-22, as of March 2022, is shown in **Table 7.4** below:

Table 7.4: Status of works during 2016-22

Year	Sanctioned works	Works completed and handed over	Works completed but not handed over	Works in progress	Works not started due to non-availability of land	Works not started due to other reasons
2016-17	208	156	26	3	12	11
2017-18	1,034	903	24	2	65	40
2018-19	384	292	20	11	19	42
2019-20	5,119	4,324	495	27	166	107
2020-21	9,023	5,560	1,657	351	980	475
2021-22	481	60	30	196	50	145
Total	**16,249**	**11,295**	**2,252**	**590**	**1,292**	**820**

Source: Information provided by CE, NHM.

The above Table shows that out of the total 16,249 sanctioned works, a total of 2,252 works (14 *per cent*) were completed but not handed over, 590 works (four *per cent*) were not completed and 2,112 works[137] (13 *per cent*) could not be taken up for construction. It was also observed that 43 works related to 2016-20 had also not been completed.

The State Government stated (January 2024) that works could not be taken up for construction due to court stay, land not available and encroachment etc. on allotted land.

It shows that the extant provisions of PWF&AR regarding proper preliminary survey had not been adhered to.

7.4 *Pradhan Mantri Swasthya Suraksha Yojana* (PMSSY)

The *Pradhan Mantri Swasthya Suraksha Yojana* (PMSSY) was launched (March 2006) by Ministry of Health and Family Welfare (MoHFW), GoI with the objectives of correcting regional imbalances in the availability of affordable and reliable tertiary healthcare services and also to augment facilities for quality medical education in the country. Under this scheme, projects of upgradation[138] of Government Medical Colleges (GMCs)/ Institutes have been undertaken in different phases. In Rajasthan, three Government Medical Colleges at Bikaner, Udaipur and Kota were approved (November 2013) in Phase-III and one GMC at Jaipur was approved (August 2016) in Phase-IV. Memorandums of Understanding (MoUs) for Phase-III and Phase-IV were signed between State Government (Department of Medical Education) and Ministry of Health and Family Welfare, GoI in June 2016 and August 2018 respectively.

Audit selected RNT Medical College, Udaipur to examine the implementation of the scheme and the shortcomings noticed by Audit are detailed below:

137 2,112 works: 1,292 works not started due to non-availability of land and 820 works due to other reasons such as encroachments etc.

138 Upgradation broadly envisages improving health infrastructure through establishment of Super Specialty Blocks/Trauma Care Centers and procurement of medical equipment.

7.4.1 Delay in construction of Super Specialty Block at RNT Medical College, Udaipur

Construction of Super Specialty Block (SSB) in RNT Medical College, Udaipur was awarded in July 2016 and was to be completed by January 2018. Audit observed (November 2021 and April 2022) that the construction was completed and the building handed over to the Medical College in August 2020 with a delay of more than two years.

The State Government (July 2023) attributed the delay in construction to the executive agency of the Central Government.

Further, 61 types of equipment were received (August 2018 to September 2021) by the Medical College from the central procurement agency (HITES[139]) for the Super Specialty Block. Out of the 61 types of equipment, 47 types of equipment were issued to SSB with delays ranging from 36 days to 740 days from the date of their receipt in the Medical College. Details are shown in ***Appendix 7.2***.

In addition, it was also found that 22 types of equipment were installed in the Super Specialty Block with a delay ranging from 33 to 772 days after being issued by the central store of the Medical College. Details are shown in ***Appendix 7.3***.

7.4.2 Non-filling of posts of doctors, nursing staff, para medical and other ancillary staff in the Super Speciality Block at RNT Medical College, Udaipur

As per the directions (January 2014) regarding upgradation of GMCs under Phase-III of PMSSY by MoHFW, GoI as well as MoU executed (June 2016) between State Government and MoHFW for up-gradation of Government Medical Colleges, the State Government was responsible for creation of required posts and deployment of personnel for functioning of the Super Speciality Block.

Audit noticed that against the 58 posts of Professors/ Associate Professors/ Assistant Professors, and 109 posts of Nursing Staff/ Para Medical Staff/ Other Ancillary Staff sanctioned by the State Government for the Super Speciality Block, only 20 Professors/Associate Professors/ Assistant Professors and one electrician had been posted, indicating huge vacancies of 66 *per cent* and 99 *per cent* respectively. Details are shown in ***Appendix 7.4***.

GoR stated (December 2023) that Super Speciality Block is being operated at present at RNT Medical College, Udaipur. However, the reply is silent about huge vacancies in Super Speciality Block.

139 HLL Infra Tech Services Limited (HITES) is a 100 *per cent* subsidiary of HLL Lifecare Limited (a Mini Ratna PSU) under Ministry of Health and Family Welfare, Government of India.

Chapter-VIII

Adequacy and effectiveness of the Regulatory Mechanisms

Chapter-VIII
Adequacy and effectiveness of the Regulatory Mechanisms

There were delays in issuing licenses for manufacturing units. Action against firms manufacturing not of standard quality (NOSQ) drugs was significantly delayed.

The test reports of the samples collected during inspection of pharmacies were received with huge delays, often in or after the month of expiry of the drugs. There was significant shortfall in the number of quality inspection of retail pharmacies.

Neither the composition nor the functioning of the Rajasthan Medical Council was according to norms. Pharmacy Inspectors had not been appointed since the constitution of Rajasthan Pharmacy Council in 1978.

A significant number of Government Medical Institutions had not obtained license from Atomic Energy Regulatory Board for operation of X-ray equipment.

There were significant deficiencies in the regulation of Biomedical Waste generated by the Government Medical Institutions, such as lack of required authorisation from State Pollution Control Board, lack of protective gear/equipment to handlers and non-segregation of liquid chemical waste.

8.1 Regulatory Mechanisms in the State

The role of regulatory bodies is to protect healthcare consumers from health risks, provide a safe working environment for healthcare professionals, and ensure that public health and welfare are served by health programs.

The healthcare system is regulated through various Union and State Acts through which various regulatory bodies have been constituted. In Rajasthan, Drug Control Organisation, Rajasthan Nursing Council, Rajasthan Medical Council, Rajasthan Pharmacy Council and Rajasthan Para-Medical Council are responsible for effective regulation of the health sector. Apart from examining the functioning of some of these regulatory bodies, Audit also examined aspects related to Biomedical Waste Management, Quality Certification from National Accreditation Board of Laboratories, National Accreditation Board for Hospitals & Healthcare Providers and other mandatory requirements.

8.2 Regulation of Manufacturing of Drugs

The Drug Control Organization is a regulatory agency under Department of Medical, Health & Family Welfare, GoR and is responsible for implementation and enforcement of Drugs and Cosmetics Act, 1940. It regulates the manufacture of drugs and cosmetics and sale of drugs in the State. Its duties and responsibilities also include grant of manufacturing and sales licences for allopathic drugs, cosmetics and medical devices, grant and renewal of licences for operation of blood banks and blood storage units of the State, monitoring and issuance of good manufacturing practices certificate, good laboratory practices certificate, etc.

The Drug Control Organisation also monitors the quality of medicines and cosmetics through routine and statutory sampling, post marketing surveillance and recall of Not of Standard Quality (NOSQ) medicines and cosmetics from the market. It is also responsible for investigation of complaints and detection of spurious, adulterated and misbranded drugs, cosmetics and medical devices and launching prosecution against the offenders.

8.2.1 Issue of Licenses to Manufacturing Units

License for manufacturing of drugs is issued under the provisions of Drugs & Cosmetics Act, 1940 and Drugs and Cosmetics Rules, 1945. Once a manufacturer applies for manufacturing license and meets all the requirements, the State Drug Controller conducts joint inspection of factory premises along with Central Drug Standards Control Organisation, GoI. If any shortcoming/ discrepancies are observed during the joint inspection, the applicant is intimated to rectify the same and submit compliance report. Upon receipt of compliance report from the applicant, it is verified by the officer[140] concerned and the license is issued if it is found satisfactory.

Rule 52 of Drugs and Cosmetics Rules, 1945 states that all the manufacturing firms are to be inspected at least once in a year. Further, Rule 83 states that on an application being made for renewal, the licensing authority may cause an inspection to be made and if satisfied that the conditions of the license and the rules under the act are continued to be observed, it shall issue a certificate for renewal. The renewal of manufacturing license is done for five years.

Further, according to Rajasthan Guaranteed Delivery of Public Services Act, 2011, the manufacturing license is supposed to be issued within three months from the date of application. As per circular dated 11 February 2020 issued by Medical and Health Department, GoR, the certificate of Good Manufacturing Practices[141] (GMP) should be issued within five days.

140 Assistant drug controller or drug control officer posted in the concerned districts.

141 Good Manufacturing Practices (GMP) ensure that products are consistently produced and controlled according to quality standards. The requirements of Good Manufacturing Practices are laid down in Schedule M of Drugs and Cosmetics Rules 1945.

Audit analysed the records of the office of the Drug Controller of State pertaining to licenses issued to eight manufacturing units[142] and found that except for one annual inspection of one firm[143] (in May 2020), regular annual inspection was not carried out in any of the eight test-checked manufacturing units by the Drug Control Officers of the districts where the manufacturing units were located.

It was also observed that in case of these eight manufacturing firms, licenses were issued with delays in two[144] cases, with the delay ranging from 23 to 36 days. In three[145] cases, the licenses were renewed with the delay of 7 days to 327 days.

Further, delay in issue of GMP certificate was observed in one[146] case. In one[147] case, it was observed that renewal of license was done without any inspection.

The State Government stated (January 2024) that issuance of new manufacturing license and GMP certificates within the stipulated time will be ensured. It was also stated that joint inspection of the manufacturing units will be carried out within the stipulated time as per rules.

Recommendation 15: *The State Government should ensure that issue and renewal of manufacturing licenses are done in a time bound manner and annual inspections are conducted regularly.*

8.2.2 Action in cases of manufacturing of Not of Standard Quality (NOSQ) Drugs

To control manufacturing of spurious drugs in the State, Drug Control Officers in the districts collect samples from the manufacturing units which are then sent to Drug Testing Laboratory, Jaipur for testing. If the tested drugs are found to be sub-standard/fake/spurious, then proposal for action to be taken should be sent to Drug controller, Rajasthan within three months. Further, the Drug controller should send report in this regard to the State Government in seven working days and in case the Drug Control Officer recommends judicial action, approval will necessarily be decided by the Drug Controller within 15 days.

142 Eight manufacturing units: M/s Enzi Healthcare, Udaipur; M/s Vardhman Pharma, Udaipur; M/s Shreyans Healthcare Private Limited, Ajmer; M/s Parth Formulation Private Limited, Ajmer; M/s Shakambhari Stone Crusher Co., Jhunjhunu; Firm Dhanuka Laboratory Limited, Jodhpur; Neelkanth Menachem, Jodhpur, Ananta Medicare Ltd., Sriganganagar.

143 Ananta Medicare Limited, Sriganganagar.

144 M/s Shakambhari Stone Crusher Company, Jhunjhunu (23 days delay), Ananta Medicare Limited, Sriganganagar (36 days delay)

145 M/s Enzi Healthcare, Udaipur (327 days delay); M/s Parth Formulation Private Limited, Ajmer (44 days delay); Neelkanth Menachem, Jodhpur (07 days delay).

146 M/s Vardhman Pharma, Udaipur (43 days delay).

147 Neelkanth Menachem, Jodhpur.

Audit selected ten cases[148] of inspections by Drug Control Officers (inspections carried out in August 2016-October 2017) in six districts involving four drugs which were declared NOSQ by Drug Testing Laboratory. Audit noticed that:

- In nine out of the ten cases, the Drug Control Officers of the six districts took more than the mandated three months to move the necessary proposals regarding prosecution/judicial action to the Drug Controller. No evidence of sending report to the State Government as required was found.

- In all the ten cases, the State Drug Controller delayed the issue of sanction to prosecute the offenders. The delay was three months in one case, four to 12 months in six cases, and 13 months, 33 months and 35 months in one case each.

- In eight out of ten test-checked cases, the District Drug Control Officers did not file suit against the delinquent firms even after more than 14 months of receiving sanction for prosecution by the State Drug Controller. Details are given in ***Appendix 8.1***.

The State Government stated (January 2024) that in most of the cases the delay in filing the prosecution is due to non-availability of constitution of firm especially out of State firms. It was further stated that to overcome this problem Drug Control Officers are being sent to the other States to bring the constitution of culprit firms and expedited the process of filing the prosecution against the culprits.

GoR informed reasons for delay in filing the prosecution. The fact remains that timely action could not be initiated by the department against manufacturers for manufacturing of Not of Standard Quality Drugs.

Recommendation 16: *The State Government should fix responsibility of officers concerned for failure to ensure timely and appropriate action against the manufacturers of not of standard quality drugs.*

148 Ten cases: ADC, Alwar: Three cases (Cefixime Tab IP (Jonfix-200) Batch No. 17131, Amoxycillin Trihydrate & Potassium Claulanate Tab (Batch 17207) and Cefixime Ofloxacin & Lactobacillus Tab (Batch No. 170102); ADC, Jodhpur: Three cases (Nicorandil Tab 5 mg (Batch No. MTA 151089), Cefixime Tab IP 200 mg (Batch No. CKM 0161001) and Amoxycillin Trihydrate & Potassium Claulanate Tab Batch No. BT 15-580); ADC, Chittorgarh: One case (Amoxycillin Trihydrate & Potassium Claulanate Tab Batch 16065); ADC, Ajmer: One case (Cefixime Tab IP (Jonfix-200) (Batch No. 17131); ADC, Jaipur: One case (Pregabalin Capsules Batch No. SC-15028); ADC, Udaipur: One case (Amoxycillin Trihydrate & Potassium Claulanate Tab (Batch No. 17017).

8.2.3 Quality inspection of retail pharmacies

To monitor the quality of drugs, staff of Drug Control Organization conducts inspection of sales wherein samples are drawn and sent to Drug Testing Laboratory, Jaipur for testing. If the drugs are found 'Not Of Standard Quality (NOSQ)', they are removed from circulation. Drug Testing Laboratory, Jaipur was the only Government testing laboratory in Rajasthan.

As per Rule 45(1) of the Drugs and Cosmetics Rules 1945, samples of drugs should be analyzed and test reports furnished within a period of 60 days of receipt of the sample.

Audit observed that *77 per cent* of the test reports were furnished by the Drug Testing Laboratory, Jaipur after 60 days of receipt of sample for testing from Drug Control Officers. Details are given in ***Appendix 8.2***. Audit also found huge pendency[149] (e.g. 6,077 samples pending in 2021-22) in testing of drug samples at Drug Testing Laboratory, Jaipur.

To further assess the efficiency of the testing process, audit examined the details of drugs sample testing during three selected months i.e. April 2016, March 2021 and March 2022 at Drug Testing Laboratory, Jaipur. Audit observed that 99 *per cent* of the samples took more than the prescribed 60 days for testing. About 40 *per cent* of the samples took more than 150 days to one year, while 55 *per cent* of the samples took more than one year for testing.

It was further observed that 17 *per cent* test reports were received by the Drug Control Officers concerned from the laboratory in the month in which the drug was expiring, and another 12 *per cent* test reports were received after the expiry of the drugs. Details are given in ***Appendix 8.3***. Year-wise details are shown below in **Table 8.1**:

Table 8.1: Test reports received in or after expiry month

Financial Year	Total Number of test reports received	Total Number of test reports received in expiry month	Total Number of test reports received after expiry month
2016-17	3,540	682	395
2017-18	3,217	700	520
2018-19	2,995	760	664
2019-20	4,504	946	609
2020-21	4,826	532	356
2021-22	4,732	420	359
Total	**23,814**	**4,040 (17 *per cent*)**	**2,903 (12 *per cent*)**

Source: Information provided by Drug controller, Rajasthan.

Audit observed that total 1,207 samples were declared as 'Not Of Standard Quality' during 2016-22 at Drug Testing Laboratory, Jaipur and 70 out of these were received from DTL in the month in which the drugs were expiring, as shown below in **Table 8.2**:

149 4,606 samples in 2016-17; 5,888 samples in 2017-18; 5,625 samples in 2018-19; 7,483 samples in 2019-20; 6,345 samples in 2020-21; 6,077 samples in 2021-22.

Table 8.2: Not Of Standard Quality (NOSQ) reports received in expiry month

Financial Year	Total samples declared as 'Not of Standard Quality'	Total Number of Test reports received in expiry month
2016-17	182	-
2017-18	300	08
2018-19	206	13
2019-20	193	16
2020-21	155	05
2021-22	171	28
Total	**1,207**	**70**

Source: Information provided by Drug Testing Laboratory, Rajasthan, Jaipur.

Thus, the possibility of these 'NOSQ' drugs being sold out from circulation cannot be ruled out.

The Drug Testing Laboratory, Jaipur stated (January 2022) that it was possible to test only 250-300 samples in a month due to huge shortage of technical staff and around 600-700 samples are being received in each month. Further, it was also stated that among the samples received, priority is given to expiring samples.

The Government of Rajasthan announced (2012-13) establishment of three new Drug Testing Laboratories in Jodhpur, Bikaner and Udaipur districts to augment the testing capacity. Audit observed that the three Testing Labs were constructed and handed over[150] between October 2014 and May 2018, at an expenditure of ₹ 6.81 crore[151]. However, these labs were not made functional even after nine years of approval as of March 2022.

The State Government stated (May 2023) that the two Drug Testing Laboratories in Bikaner and Udaipur have been made functional w.e.f. August 2022. It was further stated that recruitments are being done to make Drug Testing Laboratory in Jodhpur operational. It was further stated (January 2024) that Assistant Drug Analyst have been joined in laboratories and orders have been issued by State Government for appointments of technical staff in laboratories.

150 Handed over: Drug Testing Lab, Bikaner: 02.10.2014, Drug Testing Lab, Udaipur: 12.01.2018 and Drug Testing Lab, Jodhpur: 09.05.2018.

151 ₹ 6.81 crore: DTL Jodhpur: ₹ 2.13 crore, DTL Bikaner: ₹ 1.85 crore and DTL Udaipur: ₹ 2.83 crore.

8.2.4 Shortfall of inspections at retail pharmacies

As per norms prescribed (November 2019) by the Department of Medical, Health and Family Welfare, GoR, each Drug Control Officer is required to conduct 20 inspections of sales premises (retail and wholesale) per month.

Audit observed that out of their prescribed cumulative inspection target[152] of 94,800 inspections during 2016-22, there was a shortfall of 29,665 (31 *per cent*) inspections in the State as shown in **Table 8.3** below:

Table 8.3: Shortfall in inspection at retail pharmacies

Year	Annual target for Inspection	Achievement	Shortfall	Percentage shortfall
2016-17	12,960	7,376	5,584	43.09
2017-18	10,320	7,907	2,413	23.38
2018-19	15,120	8,808	6,312	41.75
2019-20	16,560	11,820	4,740	28.62
2020-21	18,000	12,476	5,524	30.69
2021-22	21,840	16,748	5,092	23.32
Total	**94,800**	**65,135**	**29,665**	**(31 *per cent*)**

Source: Information provided by the office of the Drug controller, Rajasthan.

Audit noticed a wide variation in shortfall of inspections which varied from 5.28 *per cent* in Sriganganagar to 67.08 *per cent* in Banswara as detailed in ***Appendix 8.4***.

The State Government stated (May 2023) that shortfall of inspections during 2020-2021 and 2021-2022 was due to Covid pandemic. It was further stated (January 2024) that out of 116 female officers, 28 female officers were on maternity leave during the period mentioned above.

The fact remains that GoR could achieved the target for inspection of retail pharmacies upto 69 *per cent* only and targets were also not achieved during 2016-20. Further, the Department has not taken any measures to achieve the targets.

8.3 Rajasthan Medical Council

The Rajasthan Medical Council was established (March 1952) under the Rajasthan Medical Act, 1952. The Council registers the qualified medical practitioners working in private as well as in public sector. The Rajasthan Medical Council maintains the bio-data of the qualified doctors and keeps a watch on the conduct and upholding of ethics of the medical profession.

Section 4 of the Rajasthan Medical Act, 1952 prescribes the regulation of membership of the Council. The Council shall consist of the following members, namely:- (a) A President to be nominated by the Government; (b) Three members to be nominated by the Government; (c) One member to be elected from amongst the members of the faculty of medicine of Rajasthan University of Health Sciences (RUHS); (d) One member to be elected by and

152 Annual inspection target calculation= Number of Drug Control Officers in the district X target per month X 12 months.

from the staff of each Medical College affiliated to the RUHS; (e) Three members to be elected from amongst themselves by registered practitioners who are graduates in Medicine or Surgery; and (f) Three members to be elected from amongst themselves by registered practitioners other than those referred to in clause (e).

Further, Sub-Section 1(b) of Section 9 of the Rajasthan Medical Act, 1952 dealing with cessation of membership prescribes that a member of the Council shall be deemed to have vacated his seat on his absence (without excuse which is deemed sufficient in the opinion of the Council) from three consecutive meetings of the Council.

Scrutiny of records provided by Rajasthan Medical Council for the period 2016-22 revealed that:

- Three members who were to be nominated to the Council by the Government were not nominated from August 2018 to July 2019;
- No member was ever elected to the Council from amongst the members of the faculty of medicine during 2016-21.
- Elected members from amongst the staff of College of Medical Science under RUHS, Jaipur since its constitution in the year 2014-15, and from the six Medical Colleges[153] had not been a part of the Council for periods ranging from 49 to 615 days.
- Two members nominated under clause 4(d) did not attend three consecutive meetings[154]. However, their seats were not vacated as required under Section 9 (1) (b) of the Rajasthan Medical Council Act.

Thus, neither the composition nor the functioning of the Rajasthan Medical Council was in accordance with the requirements of the Rajasthan Medical Act.

The State Government stated (January 2024) that due to excess time taken in election process the member could not be elected from the attached medical colleges of RUHS. However, members are now elected from Medical colleges.

It was further stated that members from the college councils could not attend the meetings due to their pre-occupation in work and therefore, consent of the members are taken telephonically to take unanimous decisions in important matters. It was also stated that the member from the medical colleges could not attend council meetings due to their engagement in teaching work and treatment of patients.

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153 Six Medical Colleges: Medical College, Jodhpur: 49 days (23.04.2019 to 10.06.2019), Medical College, Jhalawar: 63 days (26.03.2020 to 27.05.2020), Medical College, Ajmer: 60 days (29.08.2017 to 23.10.2017 & 24.10.2020 to 27.10.2020), Medical College, Udaipur: 169 days (05.11.2017 to 22.04.2018), Medical College, Kota: 615 days (18.11.2017 to 20.07.2018 and 04.12.2020 to 08.12.2021) and Medical College Bikaner 490 days (27.11.2020 to 31.03.2022).

154 JLN Medical College, Ajmer: (10.01.2020, 27.02.2020 and 19.09.2020) and RNT Medical College, Udaipur: (23.11.2015, 18.01.2016 and 20.06.2016).

The fact remains that the functioning of the Rajasthan Medical Council was not in accordance with the requirements of the Rajasthan Medical Act.

8.4 Rajasthan Pharmacy Council

The Rajasthan Pharmacy Council is a statutory body constituted under the Central Pharmacy Act, 1948. It regulates the profession and practice of pharmacy in the State.

As per Section 26A (1) of the Central Pharmacy Act, 1948, the State Council may appoint Inspectors[155] with the previous sanction of the State Government.

Audit observed that Pharmacy Inspectors had not been appointed in the State since the constitution of Rajasthan Pharmacy Council in 1978.

The State Government stated (January 2024) that inspectors were not appointed due to non-availability of service rule for appointment and qualification of inspectors in the Central Pharmacy Act,1948. It was further stated that post of Drug Control Officers are created under the control of Food Safety and Drug Controller directorate who inspect the Drug Pharmacy in the State.

Non-appointment of Pharmacy Inspectors negatively impacts the control over sale, distribution of fake/spurious drugs and operation of unregistered medical stores in the State.

Recommendation 17: *The State Government should monitor the functioning of the State Medical Council and State Pharmacy Council to ensure effective regulation by these bodies.*

8.5 License for operation of radiation generating equipment from Atomic Energy Research Board

Atomic Energy (Radiation Protection) Rules, 2004, provide that hospitals should obtain license for operation of X-ray equipment from Atomic Energy Regulatory Board. Further, as per IPHS, protective gear[156] should be available with all the staff working in X-ray rooms and these should be periodically sent to Bhabha Atomic Research Centre (BARC) for assessment.

Audit of the 46 test-checked GMIs[157] revealed that 14 (30 *per cent*[158]) of these institutions did not obtain the required licenses from Atomic Energy Regulatory Board to operate the X-ray equipment. Further, out of the remaining 32 GMIs,

155 An Inspector may inspect any premises where drugs are compounded or dispensed and submit a written report to the Registrar and enquire a person who is engaged in compounding or dispensing of drugs is a registered pharmacist, investigate any complaint made in writing in respect of any contravention of the Act and report to the Registrar and Institute prosecution under the order of the Executive Committee of the State Pharmacy Council.

156 Lead Aprons and Thermo Luminescent Dosimeters badges.

157 46 Government Medical Institutions: 34 DHs, Four SDHs and Eight CHCs.

158 14 Government Medical Institutions: DHs Baran, Salumber, Phalodi, Balotra, Sagwara, Gangapur City, Jaisalmer, Nokha, SDHs Salawas and Vallabhnagar and CHCs Sarada, Srikaranpur, Anta and Singhana.

five GMIs[159] (16 *per cent*) had not been renewed their licenses from Atomic Energy Regulatory Board before their expiry.

In 19[160] of the 46 GMIs, adequate protective ceiling, suspended screens and table curtains/flaps were not used in the X-ray rooms as required under Rule 7.3 (i) of Atomic Energy Regulatory Board Safety Code[161]. In 43 GMIs[162] (93 *per cent*), Radiological Safety Officers were not appointed for X-Ray department as required under Rule 7 (2)(e)(iii) of Atomic Energy (Radiation Protection) Rules, 2004. Thermo Luminescent Dosimeter (TLD) badges were not being sent to BARC on regular basis for assessment of radioactivity by 22 GMIs [163] (48 *per cent*).

The State Government stated (January 2024) that to obtain AERB license, work related to GAP analysis of DH/SDH/SH has completed and its implementation is under process. It was further stated that directions will be issued to concerned for compliance of rules.

8.6 Regulation of Biomedical Waste Management

Bio Medical Waste is generated during procedures related to diagnosis, treatment and immunization in the hospitals and its management is an integral part of infection control within the hospital premises. The GoI framed the Bio-Medical Waste Management Rules, 2016 which *inter alia* stipulates the procedures for collection, handling, transportation, disposal and monitoring of the Bio Medical Wastes with clear roles for waste generators and Common Bio-Medical Waste Treatment Facility.

In the DHs of the State, Audit observed that Bio Medical Waste Rules and IPHS for proper management of Bio Medical Waste were not being properly complied with by the DHs. The instances of non-compliance in 34 DHs are depicted in **Chart 8.1** below:

159 Five Government Medical Institutions: DHs Jhunjhunu, Pipar City, Bundi and CHCs Asop and Jobner.

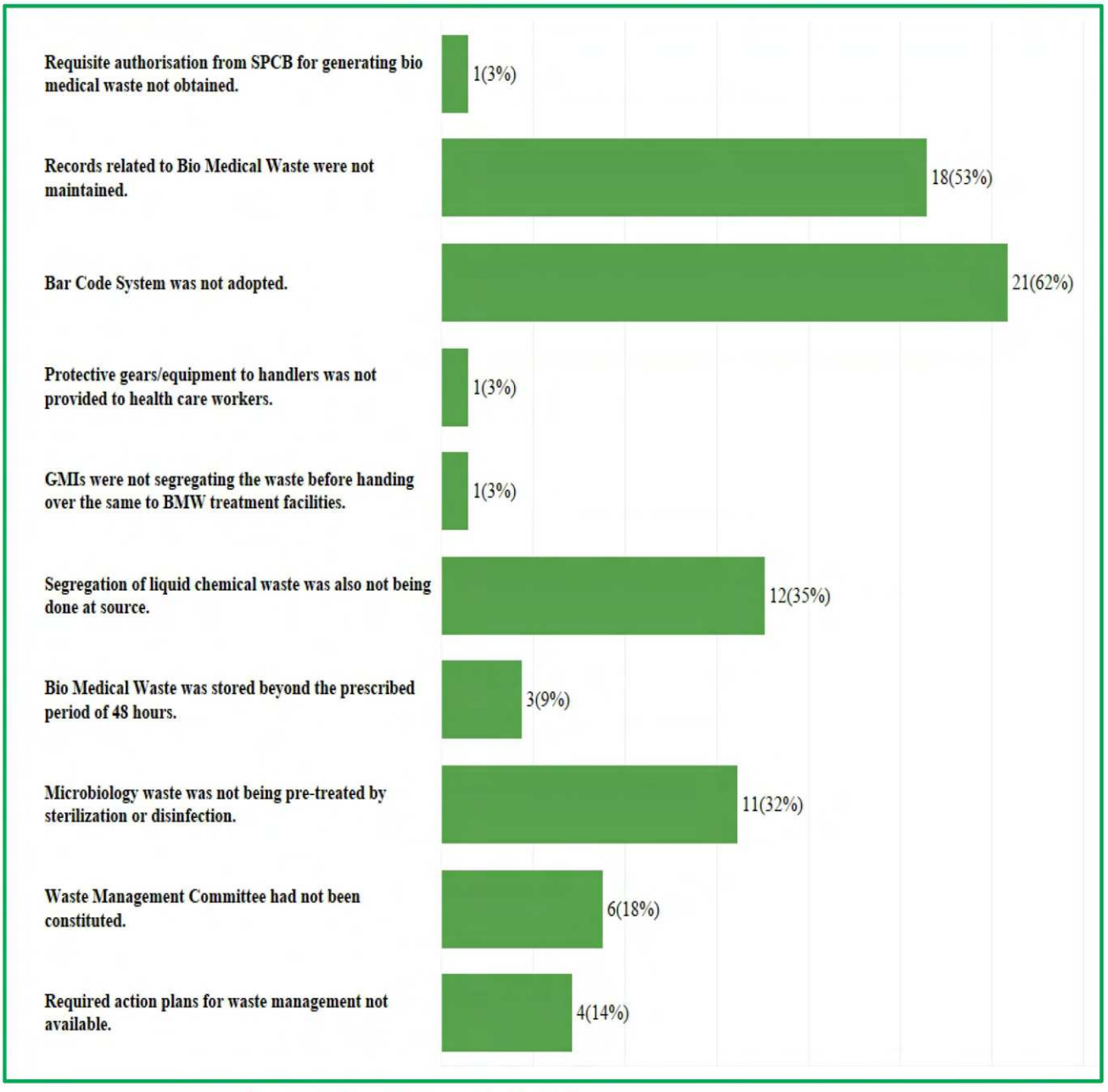
160 19 Government Medical Institutions: 11 DHs: Jhunjhunu, Baran, Phalodi, Beawar, Sawai Madhopur, Neem ka Thana, Sheoganj, Gangapur City, Hanumangarh, Nokha, Chittorgarh; SDH Vallabhnagar and Seven CHCs: Asop, Sanchore, Singhana, Srikaranpur, Jobner, Anta, Sarada.

161 AERB Safety Code No. AERB/RF-MED/SC-3 (Rev.2) regarding radiation safety in manufacture, supply, and use of medical diagnostic X-ray equipment.

162 43 Government Medical Institutions: 31 DHs: Kishangarh, Phalodi, Jalore, Baran, Jhunjhunu, Salumber, Nagaur, Dausa, Sawai Madhopur, Kekri, Rajsamand, Pratapgarh, Neem ka Thana, Banswara, Balotra, Sheoganj, Karauli, Tonk, Alwar, Pipar City, Sagwara, Sirohi, Gangapur City, Jaisalmer, Hindaun, Bundi, Hanumangarh, Dholpur, Shahpura, Chittorgarh and Nokha; Four SDHs: Bijainagar, Salawas, Sanganer and Vallabhnagar; all test-checked eight CHCs.

163 22 Government Medical Institutions: 14 DHs: Phalodi, Sawai Madhopur, Pratapgarh, Neem ka Thana, Sheoganj, Karauli, Tonk, Pipar City, Sagwara, Gangapur City, Jaisalmer, Hindaun, Bundi, and Nokha, Two SDHs Sanganer, Vallabhnagar, Six CHCs: Asop, Singhana, Jobner, Anta, Sanchore and Sarada.

Chart 8.1: Instances of non-compliance in DHs as of 31 March 2022

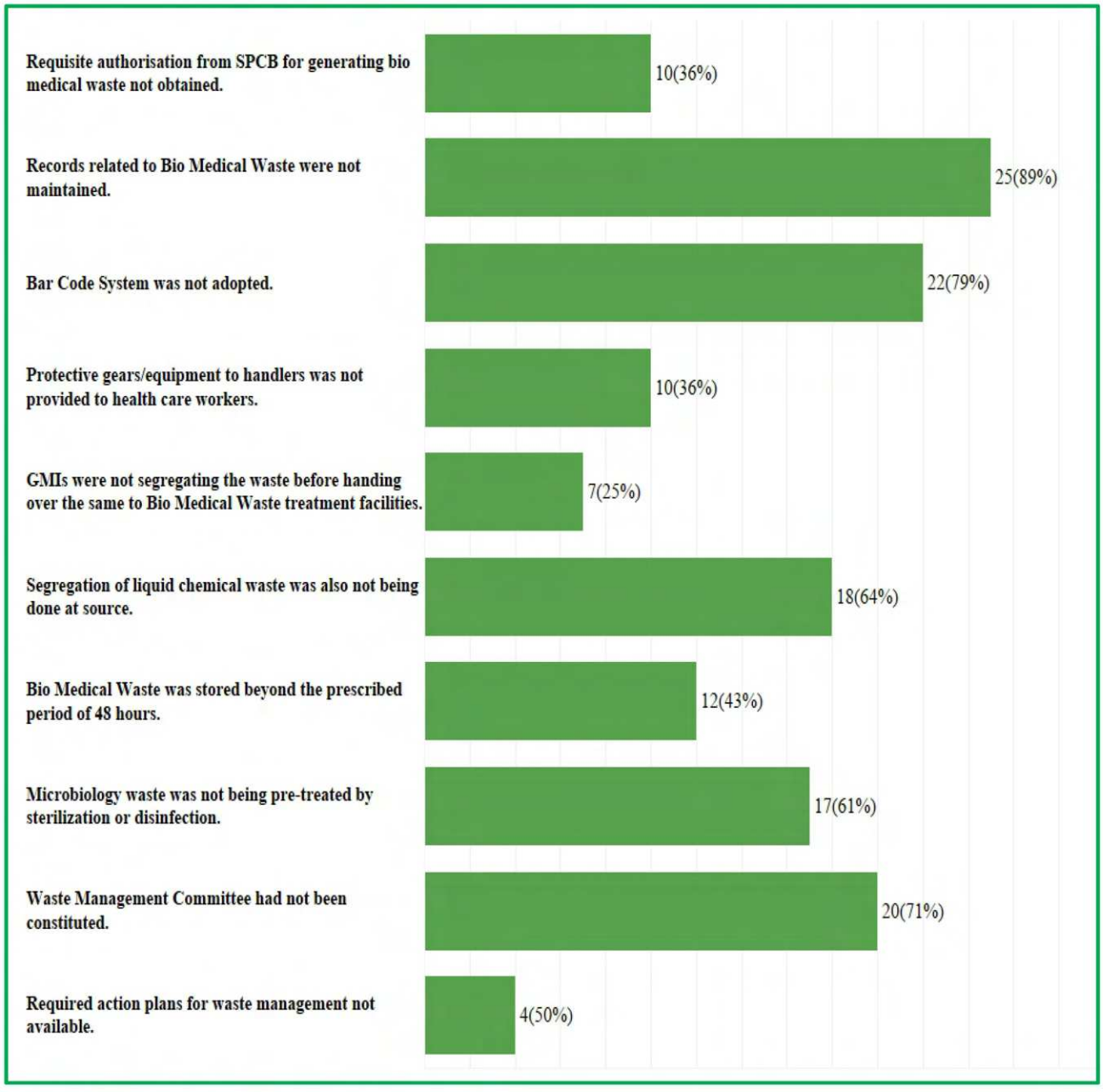


Source: Information provided by DHs.

In the other 28 test-checked GMIs[164] also, Audit observed that Bio Medical Waste Rules and IPHS for proper management of Bio Medical Waste were not being properly complied with by the GMIs. The instances of non-compliance are depicted **Chart 8.2** below:

164 28 GMIs: Four SDHs, Eight CHCs and 16 PHCs.

Chart 8.2: Instances of non-compliance in test-checked GMIs as of 31 March 2022



Source: Information provided by the test-checked GMIs.

The State Government stated (January 2024) that the training of Bio Medical Waste Management has been given to Medical Officers, Nursing Officers posted at DHs/SHs by State Institute of Health and Family Welfare. It was further stated that there is no specific Bio Medical Waste Management cell at State level for monitoring and evaluation.

Non-compliance of Bio Medical Waste Management rules contributes to health and environment hazards and directly impacts the health and safety of both the handlers and patients.

Chapter-IX
Sustainable Development Goal-3

Chapter-IX
Sustainable Development Goal - 3

The State did not have a vision/ roadmap/ strategy for achievement of SDGs.

Meetings of State Level Implementation and Monitoring Committee and District Level SDG Implementation and Monitoring Committees were not being held regularly.

The targets set for achievement of SDGs were not achieved. Out of 20 targets set in milestone I of 2019-20 for SDG-3, four targets {Tuberculosis incidence (Per 1,00,000 population), Prevalence Rate of Leprosy (Per 10,000 population), TB cases successfully treated, Hypertension among adults (15-49 years)} could not be achieved.

9.1 Introduction

The United Nations General Assembly adopted the Sustainable Development Goals (SDGs) for the world in 2015 to be achieved by 2030. One of these goals, SDG-3, pertains to "Good Health and Well-Being," to ensure healthy lives and promote well-being for all.

The Government of India (GoI) entrusted (September 2015) NITI Aayog[165] with the responsibility of coordinating and overseeing the implementation of the 2030 Agenda of SDGs.

The GoR set up (November 2017) a State Level Implementation and Monitoring Committee[166] (SLI&MC) under the chairmanship of Chief Secretary, GoR for implementation of SDGs. This Committee is responsible for finalisation of State level road map, review and analysis of the progress of implementation of SDGs at regular intervals, suggesting strategy for implementation of SDGs and providing directions/suggestion to the departments. For the implementation of SDGs at the District level, District Level SDGs Implementation and Monitoring Committees (DLSIMC) were constituted[167]. The Planning Department, GoR was designated as the administrative department for implementation of SDGs in the State.

165 National Institution for Transforming India (NITI Aayog) is the policy think-tank of the Government of India, providing both directional and policy inputs.

166 Constituted on 07.11.17 and headed by Chief Secretary, with Principal Secretary, Planning as Member secretary, with thirteen other members from other departments.

167 Vide Administrative Reforms Department, GoR order dated 07.03.2019. The District Collector is the chairperson of DLSIMC.

Performance of the State pertaining to SDG-3

The SDG India Index Report by NITI Aayog stipulates a mechanism[168] with the objective of measuring the progress of SDGs and developing competitiveness among States and UTs. Based on the results of the SDG India Index, States and Union Territories (UTs) have been classified into four categories: Achiever, Front runner, Performer and Aspirant, where the 'Achiever' category represents the highest rank, and the 'Aspirant' category represents the lowest rank.

The performance of Rajasthan relating to SDG-3 in the SDG India Index and Dashboard Reports 2018, 2019-20 and 2020-21 are shown in **Tables 9.1** and **9.2**:

Table 9.1: SDG-3 scores of State

Particulars	SDG-3 score of Rajasthan (out of 100)
SDG India Index 1.0[169]	49
SDG India Index 2.0[170]	58
SDG India Index 3.0[171]	70

Table 9.2: Composite SDG and SDG-3 scores of State

S. No.	Report	Composite SDG Score of India	Composite SDG Score of Rajasthan	SDG-3 Score of India	SDG-3 Score of Rajasthan
1	2018	57 (Performer)	59 (Performer)	52 (Performer)	49 (Aspirant)
2	2019-20	60 (Performer)	57 (Performer)	61 (Performer)	58 (Performer)
3	2020-21	66 (Front Runner)	60 (Performer)	74 (Front Runner)	70 (Front Runner)

As seen from Table 9.2 above, the SDG-3 score of Rajasthan has shown a steady improvement over the period 2018-2021. However, Rajasthan performed lower than All India SDG-3 scores in all the years.

168 As per NITI Aayog Releases SDG India Index: Baseline Report 2018 (21-December-2018)- Aspirant: 0-49; Performer: 50-64; Front Runner: 65-99; Achiever: 100.

169 SDG India Index 1.0: The first version of the Index, i.e. SDG India Index Baseline Report, 2018 (SDG India Index 1.0) was released in December 2018. The Index tracks the progress of all the States and UTs on a set of 62 indicators covering 13 SDGs (leaving out Goals 12, 13, 14 and 17, mainly because of paucity of data). As per the report, Rajasthan has been ranked as 'Performer' with 59 composite score in SDG India Index 1.0.

170 SDG India Index 2.0: It is the second version of the Index which builds upon its first version. It was launched in December 2019. The Index has been constructed using 100 indicators that covers 54 targets across 16 goals, barring Goal, 17 due to the fact that the data for SDG 17 are not available. As per the report, Rajasthan has been ranked as 'Performer' on Composite SDG India Index 2.0 with the Index Score of 57.

171 SDG India Index 3.0: SDG India Index 3.0 launched in June 2021 in which Rajasthan improved its overall SDG score from 57 in 2019-20 to 60 in 2020-21, albeit retaining its position in the 'Performer' category.

9.2 Key steps for adoption of Sustainable Development Goals

NITI Aayog reviewed (January-February 2018) the progress of implementation of SDGs in six steps, i.e., establishment of unit/cell center on SDGs, mapping of department/ schemes, formulation of vision/ roadmap/ strategy on SDGs, alignment of budget with SDGs, constitution of monitoring framework and consultations/ orientations/ training. As per this review, Rajasthan displayed no progress under three steps, i.e., vision/ roadmap/ strategy on SDGs, alignment of budget with SDGs and constitution of monitoring framework (as of February 2018).

The Principal Secretary, Planning Department stated (November 2023) that the alignment of SDGs with the State Government's 'Vision -2030' is in process. It was further stated that budget heads of each scheme/ programme have been mapped with the SDGs on Integrated Financial Management System.

Recommendation 18: *The State Government may expedite the alignment of SDGs with the State Government's Vision 2030.*

9.3 Monitoring of Sustainable Development Goal

As per the orders of Administrative Reforms Department, GoR (November 2017 and March 2019), the SLI&MC and DLSIMC meetings should be conducted twice in a year.

Information furnished (June 2022) by Joint Secretary, Plan, Planning Department, GoR revealed that against targeted eight, only four meetings of SLI&MC were conducted during the period 2018-19 to 2021-22.

Information regarding conduct of DLSIMC meetings furnished (June 2022) by eight test-checked Chief Medical & Health Officers (CM&HOs) during the period 2019-20 to 2021-22 revealed that against the targeted 48 meetings, only eight meetings (16.66 *per cent*) of DLSIMC were conducted. However, the Principal Secretary, Planning Department stated (November 2023) that 29 DLSIMC meetings were conducted by District Statistical Offices under the chairmanship of District Collector in the eight test-checked districts during 2019-22.

9.4 Achievement of Targets

In Rajasthan SDG Status Report 2019 (version 1), 20 targets were set for Milestone I of 2019-20 towards achievement of activities of SDG-3. Audit examination of progress of these 20 targets revealed that four[172] targets could not be achieved as per the Rajasthan SDG Status Report 2022 (version 4). Details are provided in ***Appendix 9.1***.

172 Four targets: Tuberculosis incidence (Per 1,00,000 population), Prevalence Rate of Leprosy (Per 10,000 population), TB cases successfully treated, Hypertension among adults (15-49 years).

The State Government stated (January 2024) that the State reported 22 *per cent* decline in Tuberculosis incidence in 2020 from 2019. It was further stated that the GoI fixed the targets by less than two *per cent* for 2022-23 regarding National Leprosy Eradication Programme and same was achieved 1.74 *per cent*. It was also stated that due to COVID-19 less number of TB cases were treated, and now continuous monitoring is being done. For Hypertension among adults, awareness for adoption of better living prescription and screening of peoples for detection of hypertension is being regularly done. The fact remains that four targets could not be achieved.

JAIPUR,
The 06 November, 2024

(SATISH KUMAR GARG)
Principal Accountant General (Audit-I)
Rajasthan

Countersigned

NEW DELHI,
The 11 November, 2024

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

Appendices

Appendix-1.1

(Refer Paragraph 1.4)

Statement showing details of Government Medical Institutions in the State as of December 2021 and March 2022

Name of Districts	Government Medical Institutions						
	DHs	SDHs/ SHs	CHCs	PHCs	HSCs	Medical Colleges	Medical College Attached Hospitals
Ajmer	3	2	25	84	369	1	3
Alwar	1	0	42	129	697	0	0
Banswara	1	0	22	58	455	0	0
Baran	1	0	14	52	268	0	0
Barmer	1	1	26	106	729	1	1
Bharatpur	0	0	26	74	396	1	2
Bhilwara	1	0	27	84	523	1	1
Bikaner	1	0	18	71	420	1	6
Bundi	1	0	14	33	205	0	0
Chittorgarh	1	1	25	51	383	0	0
Churu	0	2	18	99	442	1	1
Dholpur	1	1	8	34	234	0	0
Dausa	1	0	17	48	320	0	0
Dungarpur	1	1	16	60	346	1	1
Hanumangarh	1	0	17	60	360	0	0
Jaipur	1	0	41	182	628	2	15
Jaisalmer	1	0	11	25	155	0	0
Jalore	1	0	12	71	408	0	0
Jhalawar	0	0	14	45	323	1	2
Jhunjhunu	1	1	28	115	599	0	0
Jodhpur	2	0	27	109	649	1	10
Karauli	2	1	17	36	281	0	0
Kota	0	0	16	61	190	1	7
Nagaur	1	5	34	136	798	0	0
Pali	0	1	26	86	475	1	1
Pratapgarh	1	0	8	34	204	0	0
Rajsamand	1	1	16	44	262	0	0
Sawai Madhopur	2	1	15	41	269	0	0
Sikar	1	3	32	115	644	1	2
Sirohi	2	0	10	30	223	0	0
Sriganganagar	1	0	18	63	419	0	0
Tonk	1	0	12	63	294	0	0
Udaipur	1	1	33	110	621	1	6
Total	**34**	**22**	**685**	**2,409**	**13,589**	**15**	**58**

Source: Rural Health Statistics 2021-22 supplemented with information obtained during field study and Administrative Report 2021-22 of DME, GoR.

Appendix-1.2

(Refer Paragraph 1.4)

Statement showing the Status of Government Medical Colleges in the State

Academic Session	Number of colleges established	Name of college
Upto March 2016	8	1. JLN Medical College (Ajmer) 2. SMS Medical College (Jaipur) 3. RUHS Medical College (Jaipur) 4. RNT Medical College (Udaipur) 5. Government Medical College (Kota) 6. SN Medical College (Jodhpur) 7. SP Medical College (Bikaner) 8. Medical College (Jhalawar)
2018-19	5	1. Government Medical College (Bharatpur) 2. Government Medical College (Bhilwara) 3. Government Medical College (Dungarpur) 4. Government Medical College (Pali) 5. *Pandit Deen Dayal Upadhyay* Medical College (Churu)
2019-20	1	Government Medical College (Barmer)
2020-21	1	Government Medical College (Sikar)
2021-22	0	-
Total	**15**	

Academic Session	Number of colleges established	Name of college
2022-23	4	1. Government Medical College, Dholpur 2. Government Medical College, Sriganganagar 3. Government Medical College, Chittorgarh 4. Government Medical College, Sirohi
2023-24	12 (Under construction)	1. Bundi; 2. Jhunjhunu; 3. Tonk; 4. Karauli; 5. Jaisalmer; 6. Sawai Madhopur; 7. Baran; 8. Dausa; 9. Hanumangarh; 10. Nagaur; 11. Alwar; 12. Banswara
State Budget Announcement 2023-24	3	Announcement of Medical Colleges for the districts of Pratapgarh, Rajsamand and Jalore
Total	**19**	
Grand Total	**34**	**In 33 districts of the State**

Source: Administrative Reports of Department of Medical Education, GoR supplemented with information gathered during field study.

Appendix-1.3

(Refer Paragraph 1.10)

Statement showing details of selected units

Type of units	No. of units selected in the eight selected districts (Ajmer, Jaipur, Baran, Jalore, Jhunjhunu, Jodhpur, Sriganganagar and Udaipur)	Name of units selected
Chief Medical and Health Officer (CM&HO)	8	1. CM&HO-II, Jaipur 2. CM&HO, Ajmer 3. CM&HO, Baran 4. CM&HO, Jalore 5. CM&HO, Jhunjhunu 6. CM&HO, Jodhpur 7. CM&HO, Sriganganagar 8. CM&HO, Udaipur
District Hospitals (DHs)	8	1. Y.N. District Hospital, Kishangarh, Ajmer 2. Government District Hospital, Phalodi, Jodhpur 3. Government District Hospital, Baran 4. Government District Hospital, Sriganganagar 5. General District Hospital, Jalore 6. Government BDK Hospital, Jhunjhunu 7. Government District Hospital, Salumber, Udaipur 8. District Hospital, Kotputli, Jaipur
Sub-District Hospitals/ Satellite Hospitals (SDHs/SHs)	4	1. Sub-District Hospital, Salawas, Jodhpur 2. Sub-District Hospital/Community Health Centre, Bijainagar, Ajmer 3. Satellite Hospital, Sanganer, Jaipur 4. Satellite Hospital, Vallabhnagar, Udaipur
Community Health Centres (CHCs)	8	1. CHC, Masuda, Ajmer 2. CHC, Jobner, Jaipur 3. CHC, Anta, Baran 4. CHC, Sanchore, Jalore 5. CHC, Singhana, Jhunjhunu 6. CHC, Asop, Jodhpur 7. CHC, Srikaranpur, Sriganganagar 8. CHC, Sarada, Udaipur
Block Chief Medical Officer (BCMO)	8	1. BCMO, Masuda, Ajmer 2. BCMO, Sambhar, Jaipur 3. BCMO, Anta, Baran 4. BCMO, Sanchore, Jalore 5. BCMO, Buhana, Jhunjhunu 6. BCMO, Bhopalgarh, Jodhpur 7. BCMO, Srikaranpur, Sriganganagar 8. BCMO, Sarada, Udaipur
Primary Health Centres (PHCs)	16	1. PHC Palayatha, Anta, Baran 2. PHC Baldara, Anta, Baran 3. PHC Bichhawari, Sanchore, Jalore 4. PHC Bhadaruna, Sanchore, Jalore 5. PHC Khwaspura, Bhopalgarh, Jodhpur 6. PHC Artia Kalan, Bhopalgarh, Jodhpur 7. PHC Bhasawata Kalan, Buhana, Jhunjhunu 8. PHC Sohali, Bhuhana, Jhunjhunu 9. PHC Dhanur, Srikaranpur, Sriganganagar 10. PHC Arayan 32 F, Srikaranpur, Sriganganagar 11. PHC Jawad, Sarada, Udaipur

Type of units	No. of units selected in the eight selected districts (Ajmer, Jaipur, Baran, Jalore, Jhunjhunu, Jodhpur, Sriganganagar and Udaipur)	Name of units selected
		12. PHC Palodara, Sarada, Udaipur 13. PHC Rawla Ka Badiya, Ajmer 14. PHC Kharwa, Ajmer 15. PHC Hingoniya, Jaipur 16. PHC Karansar, Jaipur
District Drug Warehouses (DDWs)	4	1. DDW, Sriganganagar 2. DDW, Jhunjhunu 3. DDW-II, Jaipur 4. DDW, Ajmer
Medical College Drug Warehouses (MCDWs)	3	1. MCDW, Jaipur 2. MCDW, Ajmer 3. MCDW, Udaipur
Medical Colleges	3	1. JLN Medical College, Ajmer 2. SMS Medical College, Jaipur 3. RNT Medical College, Udaipur
Medical College Attached Hospitals	6	1. Sir Padampat Institute of Neonatology and Pediatric Health, Jaipur 2. *Mahila Chikitsalya*, Jaipur 3. Maharana Bhupal Government Hospital, Udaipur 4. Shree Khemraj Katara Government Satellite Hospital, Udaipur 5. JLN Hospital, Ajmer 6. *Rajkiya Mahila Chikitsalya*, Ajmer
Nursing Colleges	3	1. Government Nursing College, Ajmer 2. Government Nursing College MBGH, Udaipur 3. Government Nursing College, Jaipur
Health Sub-Centres	15	1. Rampura (Kharwa), Ajmer 2. Bharkala (Rawla Ka Badiya), Ajmer 3. Bala Khera (Baldara), Baran 4. Nagada (Palayatha), Baran 5. Gudhamanpura (Hingonia), Jaipur 6. Bainsawa (Karansar), Jaipur 7. Bandhara (Artia Kalan), Jodhpur 8. Madpuriya (Khawaspura), Jodhpur 9. Dhudava (Bichhawadi), Jalore 10. Liyadra (Bhadaruna), Jalore 11. Kakara (Sohali), Jhunjhunu 12. Saidpur (Bhasawata Kalan), Jhunjhunu 13. 16 S (Dhanur), Sriganganagar 14. Oda (Palodara), Udaipur 15. Semal (Jawad), Udaipur
Health and Wellness Centres	9	1. Jiwana (Rawla Ka Badiya), Ajmer 2. Ratadia (Baldara), Baran 3. Jorpura (Hingonia), Jaipur 4. Karawadi (Bhadaruna), Jalore 5. Bhalot (Sohali), Jhunjhunu 6. Devatra (Artia Kalan), Jodhpur 7. 2 MM Dhirangawali (Arayan 32F), Sriganganagar 8. 39 H Burjewala (Dhanur), Sriganganagar 9. Kewada (Palodara), Udaipur

Appendix-2.1

(Refer Paragraph 2.2.1(i))

Statement showing details of district-wise shortfall of Doctors in the State as of March 2022

S. No.	Name of districts	Sanctioned Strength	Person in Position	Shortfall	Shortfall *(per cent)*
1	Ajmer	557	474	83	14.90
2	Alwar	665	588	77	11.58
3	Banswara	399	224	175	43.86
4	Baran	313	208	105	33.55
5	Barmer	491	292	199	40.53
6	Bharatpur	438	346	92	21.00
7	Bhilwara	481	291	190	39.50
8	Bikaner	346	276	70	20.23
9	Bundi	245	180	65	26.53
10	Chittorgarh	393	200	193	49.11
11	Churu	450	322	128	28.44
12	Dholpur	291	167	124	42.61
13	Dausa	301	256	45	14.95
14	Dungarpur	309	187	122	39.48
15	Hanumangarh	275	220	55	20.00
16	Jaipur	3,129	1,076	2,053	65.61
17	Jaisalmer	193	118	75	38.86
18	Jalore	269	153	116	43.12
19	Jhalawar	270	168	102	37.78
20	Jhunjhunu	440	407	33	7.50
21	Jodhpur	709	520	189	26.66
22	Karauli	292	211	81	27.74
23	Kota	313	258	55	17.57
24	Nagaur	638	482	156	24.45
25	Pali	469	287	182	38.81
26	Pratapgarh	210	96	114	54.29
27	Rajsamand	315	196	119	37.78
28	Sawai Madhopur	320	260	60	18.75
29	Sikar	542	517	25	4.61
30	Sirohi	200	122	78	39.00
31	Sriganganagar	354	234	120	33.90
32	Tonk	286	249	37	12.94
33	Udaipur	556	384	172	30.94
	Total	**15,459**	**9,969**	**5,490**	**35.51**

Source: Information provided by Director, Public Health.

Appendix-2.2

(Refer Paragraph 2.2.1(ii))

Statement showing details of district-wise shortfall of Nurses in the State as of June 2022

S. No.	Name of districts	Sanctioned Strength	Person in Position	Shortfall/Excess (+)	Shortfall /Excess (+) *(per cent)*
1	Ajmer	1,516	1,054	462	30.47
2	Alwar	1,127	890	237	21.03
3	Banswara	608	692	+84	+13.82
4	Baran	492	453	39	7.93
5	Barmer	888	601	287	32.32
6	Bharatpur	738	637	101	13.69
7	Bhilwara	852	769	83	9.74
8	Bikaner	1,355	867	488	36.01
9	Bundi	361	316	45	12.47
10	Chittorgarh	619	507	112	18.09
11	Churu	700	493	207	29.57
12	Dausa	459	332	127	27.67
13	Dholpur	429	312	117	27.27
14	Dungarpur	429	489	+60	+13.99
15	Hanumangarh	435	370	65	14.94
16	Jaipur	3,084	2,532	552	17.90
17	Jaisalmer	295	208	87	29.49
18	Jalore	406	370	36	8.87
19	Jhalawar	377	359	18	4.77
20	Jhunjhunu	679	804	+125	+18.41
21	Jodhpur	2,426	1,602	824	33.97
22	Karauli	489	376	113	23.11
23	Kota	1,007	880	127	12.61
24	Nagaur	992	728	264	26.61
25	Pali	697	579	118	16.93
26	Pratapgarh	314	251	63	20.06
27	Rajsamand	492	360	132	26.83
28	Sawai Madhopur	434	358	76	17.51
29	Sikar	960	931	29	3.02
30	Sirohi	323	266	57	17.65
31	Sriganganagar	491	411	80	16.29
32	Tonk	454	410	44	9.69
33	Udaipur	1,842	1,595	247	13.41
	Total	**26,770**	**21,802**	**4,968**	**18.56**

Source: Information provided by Director, Public Health.

Appendix-2.3

(Refer Paragraph 2.2.2(i))

Status of availability of Doctors, Nurses and Paramedics in 34 DHs as of March 2022

Status of availability of Doctors in 34 DHs					
S. No.	**Name of DHs**	**Sanctioned Strength**	**Person in Position**	**Shortfall**	**Percentage of Shortfall**
1	Nagaur	80	69	11	13.75
2	Dausa	58	58	0	0.00
3	Beawar (Ajmer)	70	45	25	35.71
4	Sawai Madhopur	80	78	2	2.50
5	Kekri (Ajmer)	57	40	17	29.82
6	Rajsamand	55	38	17	30.91
7	Pratapgarh	80	30	50	62.50
8	Neem ka Thana	33	33	0	0.00
9	Banswara	79	59	20	25.32
10	Balotra	45	26	19	42.22
11	Sheoganj (Sirohi)	33	9	24	72.73
12	Karauli	63	54	9	14.29
13	Tonk	84	80	4	4.76
14	Alwar	99	94	5	5.05
15	Pipar City	32	13	19	59.38
16	Sagwara	31	25	6	19.35
17	Sirohi	49	39	10	20.41
18	Gangapur City	41	38	3	7.32
19	Jaisalmer	48	33	15	31.25
20	Hindaun	57	50	7	12.28
21	Bundi	80	72	8	10.00
22	Hanumangarh	63	56	7	11.11
23	Dholpur	84	56	28	33.33
24	Nokha	32	16	16	50.00
25	Shahpura (Bhilwara)	36	9	27	75.00
26	Chittorgarh	90	45	45	50.00
27	Kishangarh	44	40	4	9.09
28	Phalodi	36	15	21	58.33
29	Baran	85	65	20	23.53
30	Jalore	85	34	51	60.00
31	Jhunjhunu	75	75	0	0.00
32	Sriganganagar	103	74	29	28.16
33	Kotputli	52	50	2	3.85
34	Salumber	32	14	18	56.25
	Total	**2,071**	**1,532**	**539**	**26.03**

Source: Information provided by 34 District Hospitals.

Status of availability of Nurses in 34 District Hospitals as of March 2022					
S. No.	**Name of DHs**	**Sanctioned Strength**	**Person in Position**	**Shortfall**	**Percentage of shortfall**
1	Nagaur	117	95	22	18.80
2	Dausa	95	88	7	7.37
3	Beawar (Ajmer)	150	98	52	34.67
4	Sawai Madhopur	140	130	10	7.14
5	Kekri (Ajmer)	102	88	14	13.73
6	Rajsamand	113	105	8	7.08
7	Pratapgarh	128	120	8	6.25
8	Neem ka Thana	54	51	3	5.56
9	Banswara	174	171	3	1.72
10	Balotra	69	57	12	17.39
11	Sheoganj (Sirohi)	54	21	33	61.11
12	Karauli	130	116	14	10.77
13	Tonk	152	143	9	5.92
14	Alwar	230	223	7	3.04
15	Pipar City	54	35	19	35.19
16	Sagwara	53	49	4	7.55
17	Sirohi	88	83	5	5.68
18	Gangapur City	72	72	0	0.00
19	Jaisalmer	95	89	6	6.32
20	Hindaun	91	81	10	10.99
21	Bundi	156	152	4	2.56
22	Hanumangarh	107	92	15	14.02
23	Dholpur	136	131	5	3.68
24	Nokha	55	21	34	61.82
25	Shahpura (Bhilwara)	73	73	0	0.00
26	Chittorgarh	157	145	12	7.64
27	Kishangarh	74	43	31	41.89
28	Phalodi	63	44	19	30.16
29	Baran	150	137	13	8.67
30	Jalore	142	99	43	30.28
31	Jhunjhunu	163	152	11	6.75
32	Sriganganagar	184	184	0	0.00
33	Kotputli	81	79	2	2.47
34	Salumber	55	50	5	9.09
	Total	**3,757**	**3,317**	**440**	**11.71**

Source: Information provided by 34 District Hospitals.

Status of availability of Para Medical Staff in 34 DHs as of March 2022					
S. No.	**Name of DHs**	**Sanctioned Strength**	**Person in Position**	**Shortfall**	**Percentage of shortfall**
1	Nagaur	21	18	3	14.29
2	Dausa	46	32	14	30.43
3	Beawar (Ajmer)	42	27	15	35.71
4	Sawai Madhopur	70	49	21	30.00
5	Kekri (Ajmer)	23	10	13	56.52
6	Rajsamand	44	21	23	52.27
7	Pratapgarh	43	15	28	65.12
8	Neem ka Thana	53	39	14	26.42
9	Banswara	23	20	3	13.04
10	Balotra	35	13	22	62.86
11	Sheoganj (Sirohi)	17	7	10	58.82
12	Karauli	54	37	17	31.48
13	Tonk	69	45	24	34.78
14	Alwar	101	83	18	17.82
15	Pipar City	15	13	2	13.33
16	Sagwara	37	11	26	70.27
17	Sirohi	57	22	35	61.40
18	Gangapur City	31	26	5	16.13
19	Jaisalmer	19	10	9	47.37
20	Hindaun	39	28	11	28.21
21	Bundi	65	44	21	32.31
22	Hanumangarh	48	33	15	31.25
23	Dholpur	62	36	26	41.94
24	Nokha	7	4	3	42.86
25	Shahpura (Bhilwara)	39	18	21	53.85
26	Chittorgarh	70	29	41	58.57
27	Kishangarh	55	38	17	30.91
28	Phalodi	25	8	17	68.00
29	Baran	85	42	43	50.59
30	Jalore	92	40	52	56.52
31	Jhunjhunu	71	42	29	40.85
32	Sriganganagar	72	37	35	48.61
33	Kotputli	35	27	8	22.86
34	Salumber	24	10	14	58.33
	Total	**1,589**	**934**	**655**	**41.22**

Source: Information provided by 34 District Hospitals.

Appendix-2.4

(Refer Paragraph 2.2.2(ii) to (iv))

Statement Showing Position of Doctors, Nursing and Paramedics in CHCs, PHCs and HSCs in the State as of 31.01.2023

S. No.	Name of the Districts	HCIs	Doctors				Nurses				Paramedics			
			Sanctioned	Available	Shortfall	Percentage shortfall	Sanctioned	Available	Shortfall	Percentage shortfall	Sanctioned	Available	Shortfall	Percentage shortfall
1	Ajmer	CHCs	184	153	31	*16.85*	323	225	98	*30.34*	195	94	101	*51.79*
		PHCs	75	70	5	*6.67*	295	152	143	*48.47*	137	47	90	*65.69*
		SCs	0	0	0	*0.00*	387	308	79	*20.41*	0	0	0	*0.00*
		Total	**259**	**223**	**36**	***13.90***	**1,005**	**685**	**320**	***31.84***	**332**	**141**	**191**	***57.53***
2	Alwar	CHCs	350	282	68	*19.43*	512	384	128	*25.00*	304	171	133	*43.75*
		PHCs	153	141	12	*7.84*	557	408	149	*26.75*	233	139	94	*40.34*
		SCs	0	0	0	*0.00*	701	633	68	*9.70*	0	0	0	*0.00*
		Total	**503**	**423**	**80**	***15.90***	**1,770**	**1,425**	**345**	***19.49***	**537**	**310**	**227**	***42.27***
3	Banswara	CHCs	188	90	98	*52.13*	402	366	36	*8.96*	220	47	173	*78.64*
		PHCs	74	66	8	*10.81*	125	90	35	*28.00*	119	9	110	*92.44*
		SCs	0	0	0	*0.00*	458	339	119	*25.98*	0	0	0	*0.00*
		Total	**262**	**156**	**106**	***40.46***	**985**	**795**	**190**	***19.29***	**339**	**56**	**283**	***83.48***
4	Baran	CHCs	125	89	36	*28.80*	209	157	52	*24.88*	105	41	64	*60.95*
		PHCs	54	53	1	*1.85*	219	137	82	*37.44*	118	40	78	*66.10*
		SCs	0	0	0	*0.00*	280	185	95	*33.93*	0	0	0	*0.00*
		Total	**179**	**142**	**37**	***20.67***	**708**	**479**	**229**	***32.34***	**223**	**81**	**142**	***63.68***
5	Barmer	CHCs	197	105	92	*46.70*	300	202	98	*32.67*	197	54	143	*72.59*
		PHCs	139	118	21	*15.11*	488	312	176	*36.07*	206	28	178	*86.41*
		SCs	0	0	0	*0.00*	1,259	985	274	*21.76*	0	0	0	*0.00*
		Total	**336**	**223**	**113**	***33.63***	**2,047**	**1,499**	**548**	***26.77***	**403**	**82**	**321**	***79.65***
6	Bharatpur	CHCs	230	161	69	*30.00*	348	250	98	*28.16*	183	119	64	*34.97*
		PHCs	98	80	18	*18.37*	332	253	79	*23.80*	134	66	68	*50.75*
		SCs	0	0	0	*0.00*	420	383	37	*8.81*	0	0	0	*0.00*
		Total	**328**	**241**	**87**	***26.52***	**1,100**	**886**	**214**	***19.45***	**317**	**185**	**132**	***41.64***

S. No.	Name of the Districts	HCIs	Doctors				Nurses				Paramedics			
			Sanctioned	Available	Shortfall	Percentage shortfall	Sanctioned	Available	Shortfall	Percentage shortfall	Sanctioned	Available	Shortfall	Percentage shortfall
7	Bhilwara	CHCs	232	168	64	*27.59*	417	375	42	*10.07*	229	78	151	*65.94*
		PHCs	86	78	8	*9.30*	321	237	84	*26.17*	145	35	110	*75.86*
		SCs	0	0	0	*0.00*	538	426	112	*20.82*	0	0	0	*0.00*
		Total	**318**	**246**	**72**	***22.64***	**1,276**	**1,038**	**238**	***18.65***	**374**	**113**	**261**	***69.79***
8	Bikaner	CHCs	113	81	32	*28.32*	177	97	80	*45.20*	91	45	46	*50.55*
		PHCs	69	61	8	*11.59*	289	166	123	*42.56*	144	21	123	*85.42*
		SCs	0	0	0	*0.00*	481	385	96	*19.96*	0	0	0	*0.00*
		Total	**182**	**142**	**40**	***21.98***	**947**	**648**	**299**	***31.57***	**235**	**66**	**169**	***71.91***
9	Bundi	CHCs	111	97	14	*12.61*	192	165	27	*14.06*	120	75	45	*37.50*
		PHCs	37	33	4	*10.81*	149	108	41	*27.52*	72	30	42	*58.33*
		SCs	0	0	0	*0.00*	205	185	20	*9.76*	0	0	0	*0.00*
		Total	**148**	**130**	**18**	***12.16***	**546**	**458**	**88**	***16.12***	**192**	**105**	**87**	***45.31***
10	Chittorgarh	CHCs	159	69	90	*56.60*	377	281	96	*25.46*	230	51	179	*77.83*
		PHCs	53	49	4	*7.55*	223	150	73	*32.74*	106	26	80	*75.47*
		SCs	0	0	0	*0.00*	400	273	127	*31.75*	0	0	0	*0.00*
		Total	**212**	**118**	**94**	***44.34***	**1,000**	**704**	**296**	***29.60***	**336**	**77**	**259**	***77.08***
11	Churu	CHCs	119	81	38	*31.93*	308	247	61	*19.81*	158	56	102	*64.56*
		PHCs	103	101	2	*1.94*	406	271	135	*33.25*	195	30	165	*84.62*
		SCs	0	0	0	*0.00*	468	496	-28	*-5.98*	0	0	0	*0.00*
		Total	**222**	**182**	**40**	***18.02***	**1,182**	**1,014**	**168**	***16.75***	**353**	**86**	**267**	***75.64***
12	Dholpur	CHCs	85	50	35	*41.18*	139	67	72	*51.80*	66	28	38	*57.58*
		PHCs	43	37	6	*13.95*	151	85	66	*43.71*	60	17	43	*71.67*
		SCs	0	0	0	*0.00*	250	238	12	*4.80*	0	0	0	*0.00*
		Total	**128**	**87**	**41**	***32.03***	**540**	**390**	**150**	***27.78***	**126**	**45**	**81**	***64.29***
13	Dausa	CHCs	147	127	20	*13.61*	221	141	80	*36.20*	118	88	30	*25.42*
		PHCs	56	47	9	*16.07*	242	156	86	*35.54*	97	56	41	*42.27*
		SCs	0	0	0	*0.00*	313	270	43	*13.74*	0	0	0	*0.00*
		Total	**203**	**174**	**29**	***14.29***	**776**	**567**	**209**	***26.93***	**215**	**144**	**71**	***33.02***

S. No.	Name of the Districts	HCIs	Doctors				Nurses				Paramedics			
			Sanctioned	Available	Shortfall	Percentage shortfall	Sanctioned	Available	Shortfall	Percentage shortfall	Sanctioned	Available	Shortfall	Percentage shortfall
14	Dungarpur	CHCs	136	49	87	*63.97*	229	215	14	*6.11*	132	40	92	*69.70*
		PHCs	79	67	12	*15.19*	267	233	34	*12.73*	121	25	96	*79.34*
		SCs	0	0	0	*0.00*	661	627	34	*5.14*	0	0	0	*0.00*
		Total	**215**	**116**	**99**	***46.05***	**1,157**	**1,075**	**82**	***7.09***	**253**	**65**	**188**	***74.31***
15	Hanumangarh	CHCs	108	75	33	*30.56*	219	183	36	*16.44*	119	56	63	*52.94*
		PHCs	61	56	5	*8.20*	244	172	72	*29.51*	118	64	54	*45.76*
		SCs	0	0	0	*0.00*	397	379	18	*4.53*	0	0	0	*0.00*
		Total	**169**	**131**	**38**	***22.49***	**860**	**734**	**126**	***14.65***	**237**	**120**	**117**	***49.37***
16	Jaipur	CHCs	287	258	29	*10.10*	446	334	112	*25.11*	298	222	76	*25.50*
		PHCs	139	130	9	*6.47*	667	473	194	*29.09*	302	241	61	*20.20*
		SCs	0	0	0	*0.00*	631	551	80	*12.68*	0	0	0	*0.00*
		Total	**426**	**388**	**38**	***8.92***	**1,744**	**1,358**	**386**	***22.13***	**600**	**463**	**137**	***22.83***
17	Jaisalmer	CHCs	64	32	32	*50.00*	100	77	23	*23.00*	61	18	43	*70.49*
		PHCs	39	35	4	*10.26*	108	70	38	*35.19*	49	8	41	*83.67*
		SCs	0	0	0	*0.00*	181	156	25	*13.81*	0	0	0	*0.00*
		Total	**103**	**67**	**36**	***34.95***	**389**	**303**	**86**	***22.11***	**110**	**26**	**84**	***76.36***
18	Jalore	CHCs	90	48	42	*46.67*	161	132	29	*18.01*	108	30	78	*72.22*
		PHCs	77	70	7	*9.09*	320	211	109	*34.06*	128	17	111	*86.72*
		SCs	0	0	0	*0.00*	458	340	118	*25.76*	0	0	0	*0.00*
		Total	**167**	**118**	**49**	***29.34***	**939**	**683**	**256**	***27.26***	**236**	**47**	**189**	***80.08***
19	Jhalawar	CHCs	122	70	52	*42.62*	199	187	12	*6.03*	131	48	83	*63.36*
		PHCs	47	46	1	*2.13*	196	115	81	*41.33*	74	10	64	*86.49*
		SCs	0	0	0	*0.00*	336	203	133	*39.58*	0	0	0	*0.00*
		Total	**169**	**116**	**53**	***31.36***	**731**	**505**	**226**	***30.92***	**205**	**58**	**147**	***71.71***
20	Jhunjhunu	CHCs	195	173	22	*11.28*	430	382	48	*11.16*	229	135	94	*41.05*
		PHCs	122	122	0	*0.00*	472	326	146	*30.93*	231	73	158	*68.40*
		SCs	0	0	0	*0.00*	637	631	6	*0.94*	0	0	0	*0.00*
		Total	**317**	**295**	**22**	***6.94***	**1,539**	**1,339**	**200**	***13.00***	**460**	**208**	**252**	***54.78***

S. No.	Name of the Districts	HCIs	Doctors				Nurses				Paramedics			
			Sanctioned	Available	Shortfall	Percentage shortfall	Sanctioned	Available	Shortfall	Percentage shortfall	Sanctioned	Available	Shortfall	Percentage shortfall
21	Jodhpur	CHCs	233	149	84	*36.05*	448	242	206	*45.98*	207	82	125	*60.39*
		PHCs	114	103	11	*9.65*	663	455	208	*31.37*	232	76	156	*67.24*
		SCs	0	0	0	*0.00*	701	531	170	*24.25*	0	0	0	*0.00*
		Total	**347**	**252**	**95**	***27.38***	**1,812**	**1,228**	**584**	***32.23***	**439**	**158**	**281**	***64.01***
22	Karauli	CHCs	133	74	59	*44.36*	222	149	73	*32.88*	110	48	62	*56.36*
		PHCs	49	46	3	*6.12*	191	125	66	*34.55*	91	27	64	*70.33*
		SCs	0	0	0	*0.00*	311	255	56	*18.01*	0	0	0	*0.00*
		Total	**182**	**120**	**62**	***34.07***	**724**	**529**	**195**	***26.93***	**201**	**75**	**126**	***62.69***
23	Kota	CHCs	118	94	24	*20.34*	182	165	17	*9.34*	91	52	39	*42.86*
		PHCs	45	45	0	*0.00*	247	185	62	*25.10*	107	76	31	*28.97*
		SCs	0	0	0	*0.00*	206	147	59	*28.64*	0	0	0	*0.00*
		Total	**163**	**139**	**24**	***14.72***	**635**	**497**	**138**	***21.73***	**198**	**128**	**70**	***35.35***
24	Nagaur	CHCs	263	179	84	*31.94*	510	386	124	*24.31*	268	126	142	*52.99*
		PHCs	138	134	4	*2.90*	520	331	189	*36.35*	240	98	142	*59.17*
		SCs	0	0	0	*0.00*	891	855	36	*4.04*	0	0	0	*0.00*
		Total	**401**	**313**	**88**	***21.95***	**1,921**	**1,572**	**349**	***18.17***	**508**	**224**	**284**	***55.91***
25	Pali	CHCs	215	109	106	*49.30*	213	131	82	*38.50*	160	66	94	*58.75*
		PHCs	108	106	2	*1.85*	335	183	152	*45.37*	174	50	124	*71.26*
		SCs	0	0	0	*0.00*	378	232	146	*38.62*	0	0	0	*0.00*
		Total	**323**	**215**	**108**	***33.44***	**926**	**546**	**380**	***41.04***	**334**	**116**	**218**	***65.27***
26	Pratapgarh	CHCs	73	30	43	*58.90*	131	101	30	*22.90*	69	12	57	*82.61*
		PHCs	41	40	1	*2.44*	164	91	73	*44.51*	62	13	49	*79.03*
		SCs	0	0	0	*0.00*	274	161	113	*41.24*	0	0	0	*0.00*
		Total	**114**	**70**	**44**	***38.60***	**569**	**353**	**216**	***37.96***	**131**	**25**	**106**	***80.92***
27	Rajsamand	CHCs	151	72	79	*52.32*	240	169	71	*29.58*	91	34	57	*62.64*
		PHCs	53	44	9	*16.98*	128	74	54	*42.19*	63	7	56	*88.89*
		SCs	0	0	0	*0.00*	250	176	74	*29.60*	0	0	0	*0.00*
		Total	**204**	**116**	**88**	***43.14***	**618**	**419**	**199**	***32.20***	**154**	**41**	**113**	***73.38***

S. No.	Name of the Districts	HCIs	Doctors				Nurses				Paramedics			
			Sanctioned	Available	Shortfall	Percentage shortfall	Sanctioned	Available	Shortfall	Percentage shortfall	Sanctioned	Available	Shortfall	Percentage shortfall
28	Sawai Madhopur	CHCs	138	85	53	*38.41*	128	91	37	*28.91*	70	32	38	*54.29*
		PHCs	40	40	0	*0.00*	139	88	51	*36.69*	74	30	44	*59.46*
		SCs	0	0	0	*0.00*	297	190	107	*36.03*	0	0	0	*0.00*
		Total	**178**	**125**	**53**	***29.78***	**564**	**369**	**195**	***34.57***	**144**	**62**	**82**	***56.94***
29	Sikar	CHCs	239	194	45	*18.83*	393	357	36	*9.16*	247	129	118	*47.77*
		PHCs	125	120	5	*4.00*	483	396	87	*18.01*	217	98	119	*54.84*
		SCs	0	0	0	*0.00*	664	678	-14	*-2.11*	0	0	0	*0.00*
		Total	**364**	**314**	**50**	***13.74***	**1,540**	**1,431**	**109**	***7.08***	**464**	**227**	**237**	***51.08***
30	Sirohi	CHCs	74	39	35	*47.30*	158	134	24	*15.19*	68	19	49	*72.06*
		PHCs	37	35	2	*5.41*	150	111	39	*26.00*	79	19	60	*75.95*
		SCs	0	0	0	*0.00*	281	268	13	*4.63*	0	0	0	*0.00*
		Total	**111**	**74**	**37**	***33.33***	**589**	**513**	**76**	***12.90***	**147**	**38**	**109**	***74.15***
31	Sriganganagar	CHCs	164	89	75	*45.73*	243	215	28	*11.52*	128	74	54	*42.19*
		PHCs	59	56	3	*5.08*	269	181	88	*32.71*	118	63	55	*46.61*
		SCs	0	0	0	*0.00*	438	388	50	*11.42*	0	0	0	*0.00*
		Total	**223**	**145**	**78**	***34.98***	**950**	**784**	**166**	***17.47***	**246**	**137**	**109**	***44.31***
32	Tonk	CHCs	141	108	33	*23.40*	233	206	27	*11.59*	106	61	45	*42.45*
		PHCs	62	59	3	*4.84*	253	167	86	*33.99*	120	53	67	*55.83*
		SCs	0	0	0	*0.00*	331	280	51	*15.41*	0	0	0	*0.00*
		Total	**203**	**167**	**36**	***17.73***	**817**	**653**	**164**	***20.07***	**226**	**114**	**112**	***49.56***
33	Udaipur	CHCs	247	158	89	*36.03*	437	330	107	*24.49*	212	85	127	*59.91*
		PHCs	131	123	8	*6.11*	569	389	180	*31.63*	284	120	164	*57.75*
		SCs	0	0	0	*0.00*	1,037	686	351	*33.85*	0	0	0	*0.00*
		Total	**378**	**281**	**97**	***25.66***	**2,043**	**1,405**	**638**	***31.23***	**496**	**205**	**291**	***58.67***
	Total of CHCs, PHCs & HSCs	CHCs	**5,431**	**3,638**	**1,793**	***33.01***	**9,247**	**7,143**	**2,104**	***22.75***	**5,121**	**2,316**	**2,805**	***54.77***
		PHCs	**2,606**	**2,411**	**195**	***7.48***	**10,182**	**6,901**	**3,281**	***32.22***	**4,650**	**1,712**	**2,938**	***63.18***
		SCs	**0**	**0**	**0**	***0.00***	**15,520**	**12,840**	**2,680**	***17.27***	**0**	**0**	**0**	***0.00***

Source: Information provided by Director, Public Health.

Appendix-2.5

(Refer Paragraph 2.2.6 (ii))

(i) Statement showing position of Doctors, Nursing and Paramedics in Medical Colleges and Six Medical College Attached Hospitals of the State as of 31 December 2021

S. No.	Name of Districts	Doctors				Nursing Staff				Paramedics			
		Sanctioned Strength	Person in Position	Shortfall	Shortfall *Per cent*	Sanctioned Strength	Person in Position	Shortfall	Shortfall *Per cent*	Sanctioned Strength	Person in Position	Shortfall	Shortfall *Per cent*
	Test-checked Medical Colleges												
1	JLN Medical College, Ajmer	487	377	110	22.59	1,580	1,317	263	16.65	276	166	110	39.86
2	SMS Medical College, Jaipur	1,381	1,295	86	6.23	4,330	3,785	545	12.59	954	795	159	16.67
3	RNT Medical College, Udaipur	554	475	79	14.26	2,031	1,866	165	8.12	476	133	343	72.06
	Total (A)	**2,422**	**2,147**	**275**	**11.35**	**7,941**	**6,968**	**973**	**12.25**	**1,706**	**1,094**	**612**	**35.87**
	Remaining Medical Colleges												
4	SPMC, Bikaner	544	440	104	19.12	1,760	1,112	648	36.82	390	251	139	35.64
5	SNMC, Jodhpur	795	634	161	20.25	2,606	1,839	767	29.43	508	195	313	61.61
6	Government MC, Kota	629	548	81	12.88	1,064	995	69	6.48	366	227	139	37.98
7	MC, Jhalawar	247	205	42	17.00	465	123	342	73.55	135	19	116	85.93
8	Government MC, Bharatpur	294	161	133	45.24	263	237	26	9.89	107	55	52	48.60
9	Government MC, Bhilwara	214	150	64	29.91	316	299	17	5.38	101	42	59	58.42
10	Pandit DDUMC, Churu	287	145	142	49.48	246	169	77	31.30	110	39	71	64.55
11	Government MC, Dungarpur	280	105	175	62.50	219	219	0	0.00	3	2	1	33.33
12	Government MC, Pali	192	131	61	31.77	159	58	101	63.52	35	18	17	48.57
13	Government MC, Barmer	211	115	96	45.50	329	206	123	37.39	106	30	76	71.70
14	Government MC, Sikar	185	167	18	9.73	293	287	6	2.05	107	62	45	42.06
15	Rajasthan University of Health Sciences, Jaipur	259	204	55	21.23	294	89	205	69.73	63	24	39	61.90
	Total (B)	**4,137**	**3,005**	**1,132**	**27.36**	**8,014**	**5,633**	**2,381**	**29.71**	**2,031**	**964**	**1,067**	**52.54**
Grand Total (A+B)		**6,559**	**5,152**	**1,407**	**21.45**	**15,955**	**12,601**	**3,354**	**21.02**	**3,737**	**2,058**	**1,679**	**44.93**

Source: Information provided by Department of Medical Education and Rajasthan University of Health Sciences, Jaipur.

(ii) Statement showing details of shortfall of doctors, nursing staff and paramedics in test-checked MCHs of the State

S. No.	Name of Districts	Doctors				Nursing Staff				Paramedics			
		Sanctioned Strength	Person in Position	Shortfall	Shortfall *Per cent*	Sanctioned Strength	Person in Position	Shortfall	Shortfall *Per cent*	Sanctioned Strength	Person in Position	Shortfall	Shortfall *Per cent*
1	Sir Padampat Institute of Neonatology and Paediatric Health, Jaipur	12	12	0	0.00	377	295	82	21.75	46	36	10	21.74
2	*Mahila Chikitsalya*, Jaipur	14	14	0	0.00	259	224	35	13.51	65	36	29	44.62
3	Maharana Bhupal Government Hospital, Udaipur	20	19	1	5.00	901	815	86	9.54	161	76	85	52.80
4	Shree Khemraj Katara Government Satellite Hospital, Udaipur	26	24	2	7.69	38	34	4	10.53	36	15	21	58.33
5	Jawahar Lal Nehru Hospital, Ajmer	18	17	1	5.56	649	466	183	28.20	71	54	17	23.94
6	*Rajkiya Mahila Chikitsalya,* Ajmer	6	6	0	0.00	95	68	27	28.42	14	9	5	35.71
	Total	**96**	**92**	**4**	**4.17**	**2,319**	**1,902**	**417**	**17.98**	**393**	**226**	**167**	**42.49**

Source: Information provided by test-checked Six MCHs.

Appendix-2.6

(Refer Paragraph 2.2.8)

Statement showing details of Availability of Surgeon in Government Medical Institutions

S. No.	Name of Government Medical Institutions	Availability of Surgeon			
		General	Orthopaedic	ENT	Eye
1	DH Kishangarh, Ajmer	Yes	No	Yes	Yes
2	DH Jhunjhunu	Yes	Yes	Yes	Yes
3	DH Baran	Yes	Yes	Yes	Yes
4	DH Sriganganagar	Yes	Yes	Yes	Yes
5	DH Kotputli, Jaipur	Yes	Yes	Yes	Yes
6	DH Salumber, Udaipur	Yes	Yes	No	No
7	DH Jalore	No	Yes	Yes	Yes
8	DH Phalodi, Jodhpur	Yes	Yes	No	No
9	DH Nagaur	Yes	Yes	Yes	Yes
10	DH Dausa	Yes	Yes	Yes	Yes
11	DH Kekri, Ajmer	Yes	Yes	Yes	Yes
12	DH Rajsamand	Yes	Yes	Yes	No
13	DH Pratapgarh	Yes	Yes	Yes	Yes
14	DH Neem ka Thana, Sikar	Yes	Yes	Yes	Yes
15	DH Banswara	Yes	Yes	No	No
16	DH Balotra	Yes	Yes	Yes	No
17	DH Sheoganj, Sirohi	Yes	Yes	Yes	No
18	DH Karauli	Yes	Yes	Yes	Yes
19	DH Tonk	Yes	Yes	Yes	Yes
20	DH Beawar	Yes	Yes	Yes	Yes
21	DH Shahpura	No	Yes	No	No
22	DH Alwar	Yes	Yes	Yes	Yes
23	DH Pipar City, Jodhpur	Yes	Yes	No	No
24	DH Sagwara, Dungarpur	Yes	Yes	No	No
25	DH Sirohi	Yes	Yes	Yes	Yes
26	DH Gangapur City, Sawai Madhopur	Yes	Yes	Yes	Yes
27	DH Jaisalmer	Yes	Yes	No	No
28	DH Hindaun, Karauli	Yes	Yes	Yes	Yes
29	DH Sawai Madhopur	Yes	Yes	Yes	Yes
30	DH Hanumangarh	Yes	Yes	Yes	Yes
31	DH Dholpur	Yes	No	Yes	No
32	DH Nokha	Yes	No	No	Yes
33	DH Chittorgarh	Yes	Yes	Yes	Yes

S. No.	Name of Government Medical Institutions	Availability of Surgeon			
		General	Orthopaedic	ENT	Eye
34	DH Bundi	Yes	Yes	Yes	Yes
35	SDH/CHC Bijainagar, Ajmer	Yes	No	No	Yes
36	SDH/SH Vallabhnagar, Udaipur	Yes	No	No	No
37	SDH Salawas, Jodhpur	No	No	No	No
38	SDH/SH Sanganer, Jaipur	Yes	No	No	No
39	CHC Masuda, Ajmer	No	Not Applicable	Not Applicable	Not Applicable
40	CHC Jobner, Jaipur	No	Not Applicable	Not Applicable	Not Applicable
41	CHC Srikaranpur, Sriganganagar	No	Not Applicable	Not Applicable	Not Applicable
42	CHC Sanchore, Jalore	No	Not Applicable	Not Applicable	Not Applicable
43	CHC Sarada, Udaipur	No	Not Applicable	Not Applicable	Not Applicable
44	CHC Singhana, Jhunjhunu	No	Not Applicable	Not Applicable	Not Applicable
45	CHC Anta, Baran	Yes	Not Applicable	Not Applicable	Not Applicable
46	CHC Asop, Jodhpur	No	Not Applicable	Not Applicable	Not Applicable
		Yes=36	**Yes=31**	**Yes=26**	**Yes=24**
		No=10	**No=7**	**No=12**	**No=14**

Source: Information provided by 34 DHs, four SDHs and eight CHCs.

Appendix-2.7

(Refer Paragraph 2.3)

Statement showing details of insufficient deployment of contractual staff as of 31 March 2022

Name of districts	Total Number of posts approved	Total Number of working employees	Shortage	Percentage of shortage
Ajmer	732	687	45	6.15
Jaipur	549	549	0	0.00
Baran	479	183	296	61.80
Jodhpur	1,704	1,579	125	7.33
Jhunjhunu	1,016	734	282	27.76
Jalore	815	465	350	42.94
Sriganganagar	523	311	212	40.54
Udaipur	664	613	51	7.68
Total	**6,482**	**5,121**	**1,361**	**21**

Source: Information provided by test-checked eight Chief Medical and Health Officer.

Appendix-3.1 (i)

(Refer Paragraph 3.1.1)

Statement showing availability of OPD services in District Hospitals as of March 2022

S. No.	Name of DHs	Service Checked[1]	Availability	Shortage	Percentage of Shortage
1	Alwar	12	12	0	0
2	Balotra	12	10	2	17
3	Banswara	12	12	0	0
4	Baran	12	11	1	8
5	Beawar	12	11	1	8
6	Bundi	12	12	0	0
7	Chittorgarh	12	12	0	0
8	Dausa	12	12	0	0
9	Dholpur	12	12	0	0
10	Gangapur City	12	10	2	17
11	Hanumangarh	12	12	0	0
12	Hindaun	12	10	2	17
13	Jaisalmer	12	11	1	8
14	Jalore	12	9	3	25
15	Jhunjhunu	12	12	0	0
16	Karauli	12	12	0	0
17	Kekri (Ajmer)	12	12	0	0
18	Kishangarh (Ajmer)	12	11	1	8
19	Kotputli	12	11	1	8
20	Nagaur	12	11	1	8
21	Neem ka Thana (Sikar)	12	11	1	8
22	Nokha	12	7	5	42
23	Phalodi	12	7	5	42
24	Pipar City (Jodhpur)	12	8	4	33
25	Pratapgarh	12	10	2	17
26	Rajsamand	12	11	1	8
27	Sagwara (Dungarpur)	12	10	2	17
28	Salumber	12	7	5	42
29	Shahpura (Bhilwara)	12	7	5	42
30	Sheoganj	12	7	5	42
31	Sirohi	12	11	1	8
32	Sriganganagar	12	12	0	0
33	Sawai Madhopur	12	11	1	8
34	Tonk	12	12	0	0

Source: Information provided by 34 DHs.

1 12 OPD Services: ENT, General Medicine, Eye, Paediatric, Surgical, Dental, Gynaecology, Postpartum unit, Dermatology & venereology, Psychiatry, Neonatology, Orthopaedic.

Appendix-3.1 (ii)

(Refer Paragraph 3.1.1 (i))

Statement showing details of average daily patient load in 34 DHs in the State during 2021-22

Name of DHs	No. of Out-Patients registered	Average Daily patients load (Col.2/310[2])	Numbers of registration counters required (Col.3/120[3])	Number of operational registration counters	Shortfall (Col.4-Col.5)	Per counter maximum patient load as per norms	Per counter actual patient load (Col. 3/ Col. 5)
1	2	3	4	5	6	7	8
Jhunjhunu	5,70,079	1,839	15	10	5	120	184
Sriganganagar	5,03,840	1,625	14	8	6	120	203
Phalodi	2,02,893	654	5	2	3	120	327
Salumber	1,77,409	572	5	1	4	120	572
Baran	5,00,517	1,615	13	5	8	120	323
Jalore	1,95,172	630	5	3	2	120	210
Kotputli	6,10,798	1,970	16	7	9	120	281
Kishangarh (Ajmer)	3,02,051	974	8	4	4	120	244
Nagaur	2,10,009	677	6	6	0	120	113
Dausa	4,69,626	1,515	13	7	6	120	216
Kekri (Ajmer)	2,93,916	948	8	3	5	120	316
Rajsamand	2,56,494	827	7	5	2	120	165
Pratapgarh	2,59,687	838	7	2	5	120	419
Neem ka Thana (Sikar)	5,47,930	1,768	15	5	10	120	354
Banswara	1,97,563	637	5	3	2	120	212
Balotra	2,28,677	738	6	3	3	120	246
Sheoganj	1,75,438	566	5	2	3	120	283
Karauli	2,85,483	921	8	5	3	120	184
Tonk	6,42,937	2,074	17	4	13	120	518
Beawar	4,45,306	1,436	12	4	8	120	359
Shahpura (Bhilwara)	1,49,488	482	4	2	2	120	241
Alwar	5,21,986	1,684	14	8	6	120	210
Pipar City (Jodhpur)	1,94,360	627	5	1	4	120	627
Sagwara (Dungarpur)	1,36,723	441	4	2	2	120	221
Sirohi	2,71,425	876	7	3	4	120	292
Gangapur City	4,05,911	1,309	11	3	8	120	436
Jaisalmer	2,98,273	962	8	3	5	120	321
Hindaun	4,91,162	1,584	13	5	8	120	317
Sawai Madhopur	4,14,013	1,336	11	7	4	120	191
Hanumangarh	3,07,980	993	8	4	4	120	248
Dholpur	4,12,010	1,329	11	15	(-)4	120	89
Nokha	2,03,877	658	5	2	3	120	329
Chittorgarh	4,67,043	1,507	13	6	7	120	251
Bundi	5,15,243	1,662	14	8	6	120	208

Source: Information provided by 34 DHs.

2 310 days in year 2021-22 (excluding 52 Sundays and three National holidays).

3 Considering six hours in a day working of Registration Counters and 20 registrations in one hour.

Appendix-3.2

(Refer Paragraph 3.1.2(i))

Statement showing status of essential minimum assured services in IPD as of March 2022

Essential minimum assured services	GMIs in which services were not available			Shortfall (percentage)
	In 34 DHs	Four test-checked SDHs/SHs	Eight test-checked CHCs	
General Surgery	Jalore and Phalodi	Sanganer, Salawas	Masuda, Jobner, Srikaranpur, Sarada, Singhana and Asop	10 GMIs (22 *per cent*)
Dental Care	Salumber, Sirohi, Sawai Madhopur, Nokha, Kekri	Vallabhnagar, Sanganer and Salawas	Masuda, Jobner, Sanchore and Singhana	12 GMIs (26 *per cent*)
Paediatrics	Available in all 34 DHs	Vallabhnagar and Salawas	Masuda, Jobner, Sarada, Singhana and Asop	7 GMIs (15 *per cent*)
ENT[4]	Salumber, Phalodi, Sheoganj, Shahpura, Pipar City and Sirohi	Bijainagar, Vallabhnagar, Sanganer and Salawas	Not Applicable	10 out of 38 GMIs (26 *per cent*)
Ophthalmology	Salumber, Sheoganj, Shahpura, Pipar City, Jaisalmer	Vallabhnagar, Sanganer and Salawas	Not Applicable	8 out of 38 GMIs (21 *per cent*)
Orthopedics	Salumber and Sheoganj	Bijainagar, Vallabhnagar, Sanganer and Salawas	Not Applicable	6 out of 38 GMIs (16 *per cent*)
Accident and Trauma ward/care	Baran, Salumber, Sheoganj, Pipar City, Sagwara and Gangapur City	Bijainagar and Sanganer	Not Applicable	8 out of 38 GMIs (21 *per cent*)
Burn Ward[5]	Kishangarh, Jhunjhunu, Kotputli, Salumber, Phalodi, Kekri, Neem ka Thana, Balotra, Sheoganj, Shahpura, Pipar City, Sagwara, Gangapur City, Hanumangarh, Nokha and Hindaun	Not Applicable	Not Applicable	16 out of 34 GMIs (47 *per cent*)

Source: Information provided by 34 DHs, four SDHs and eight CHCs.

4 As per IPHS, ENT, Ophthalmology and Orthopaedics services are required in DHs and SDHs only.
5 As per IPHS, Burn Ward services required in DHs only.

Appendix-3.3

(Refer Paragraph 3.1.3 (i))

Statement showing details of facilities available in Emergency ward

Name of Hospitals	Whether Emergency Ward had dedicated triage	Whether Emergency Ward had mobile X-ray/ laboratory
DH YN Hospital, Kishangarh	Yes	No
BDK Hospital, Jhunjhunu	Yes	Yes
DH Baran	No	No
DH Sriganganagar	Yes	Yes
DH Kotputli	Yes	No
DH Salumber	No	No
DH Jalore	No	Yes (only Mobile X-ray available)
DH Phalodi	Yes	No
DH Nagaur	Yes	Yes
DH Dausa	Yes	No
DH Kekri (Ajmer)	Yes	No
DH Rajsamand	Yes	Yes
DH Pratapgarh	No	No
DH Neem ka Thana (Sikar)	No	No
DH Banswara	No	No
DH Balotra	No	No
DH Sheoganj	No	No
DH Karauli	Yes	Yes
DH Tonk	Yes	No
DH Beawar	Yes	Yes
DH Shahpura (Bhilwara)	Yes	Yes
DH Alwar	Yes	Yes (No separate laboratory)
DH Pipar City (Jodhpur)	Yes	Yes
DH Sagwara (Dungarpur)	Not applicable as emergency ward was not available	
DH Sirohi	Yes	Yes
DH Gangapur City	No	No
DH Jaisalmer	Yes	No
DH Hindaun	Yes	No
DH Sawai Madhopur	Not applicable as emergency ward was not available	
DH Hanumangarh	Yes	No
DH Dholpur	Yes	No
DH Nokha	Yes	No
DH Chittorgarh	Yes	No
DH Bundi	No	No
Total (DHs)	**Yes=22 (69 *per cent*) No=10 (31 *per cent*)**	**Yes=11(34 *per cent*) No=21 (66 *per cent*)**
SDH/CHC Bijainagar, Ajmer	Not applicable as emergency ward was not available	
SH Vallabhnagar, Udaipur	No	No
SDH Salawas, Jodhpur	Not applicable as emergency ward was not available	
SH Sanganer, Jaipur	No	No
Total (SDHs)	**Yes=0 (0 *per cent*) No=2 (100 *per cent*)**	**Yes=0 (0 *per cent*) No=2 (100 *per cent*)**
Grand Total	**Yes=22 (65 *per cent*) No=12 (35 *per cent*)**	**Yes=11 (32 *per cent*) No=23 (68 *per cent*)**

Source: Information provided by 34 DHs and four SDHs.

Appendix-3.4

(Refer Paragraph 3.1.4(ii))

Statement showing average number of surgeries per surgeon during 2021-22 in the eight test-checked DHs

S. No.	Name of DHs	Total number of surgeries	Total number of surgeons available in DHs	Average number of surgeries per surgeon (column 3/4)
1	2	3	4	5
1	Kishangarh	1,472	7	210
2	Jhunjhunu	3,983	20	199
3	Salumber	622	2	311
4	Kotputli	4,150	12	346
5	Baran	1,398	9	155
6	Sriganganagar	4,294	11	390
7	Jalore	99*	5	20
8	Phalodi	1,575	Information not available	-
Total		**16,018**	**66[6]**	**233[7]**

Source: Information provided by eight test-checked DHs.

* In DH Jalore, five surgeons (other than general surgeons) performed 99 surgeries excluding general surgeries during 2021-22.

6 Excluding figures of DH Phalodi.
7 Excluding figures of DH Phalodi.

Appendix-3.5

(Refer Paragraph 3.1.6 (i))

Statement showing details of availability of Maternal and Childcare Services and beds in DHs

S. No.	Name of DHs	Whether Maternal and Childcare service available in DH (Yes/No)	If yes, number of beds available for maternal and childcare in DH
1	Nagaur	Yes	78
2	Dausa	Yes	100
3	Beawar	Yes	100
4	Sawai Madhopur	Yes	115
5	Kekri (Ajmer)	Yes	125
6	Rajsamand	Yes	50
7	Pratapgarh	Yes	115
8	Neem ka Thana	Yes	50
9	Banswara	Yes	100
10	Balotra	Yes	40
11	Sheoganj	Yes	30
12	Karauli	Yes	100
13	Tonk	Yes	100
14	Alwar	Yes	255
15	Pipar City	Yes	21
16	Sagwara	Yes	30
17	Sirohi	Yes	50
18	Gangapur City	Yes	42
19	Jaisalmer	Yes	50
20	Hindaun	Yes	41
21	Bundi	Yes	100
22	Shahpura	Yes	50
23	Hanumangarh	Yes	85
24	Dholpur	Yes	100
25	Nokha	Yes	30
26	Chittorgarh	Yes	100
27	Salumber	Yes	23
28	Kishangarh	Yes	95
29	Kotputli	Yes	50
30	Jalore	Yes	200
31	Phalodi	Yes	40
32	Sriganganagar	Yes	100
33	Jhunjhunu	Yes	100
34	Baran	Yes	100
	Total	**Yes=34**	

Source: Information provided by 34 DHs.

Appendix-3.6

(Refer Paragraph 3.1.6 (iii))

Statement showing details of lack of providing benefits of *Janani Suraksha Yojana* (JSY)

Year	Total Number of Home Deliveries	BPL Home Deliveries	BPL Home Deliveries in percentage	Number of BPL Mothers paid JSY incentive for home deliveries	Percentage of BPL Mothers paid JSY incentive for home deliveries
2016-17	54,092	1,917	3.54	142	7.41
2017-18	43,057	2,093	4.86	184	8.79
2018-19	34,918	1,419	4.06	129	9.09
2019-20	25,210	1,112	4.41	93	8.36
2020-21	30,422	1,298	4.27	133	10.25
2021-22	21,449	929	4.33	121	13.02
Total	**2,09,148**	**8,768**	**4.19**	**802**	**9.15**

Source: Information provided by Mission Director, National Health Mission.

Appendix-3.7

(Refer Paragraph 3.1.7(ii)(a)(b))

Statement showing details of non-availability of Investigation facilities in 34 DHs

S.No.	Category of Investigation	Types of diagnostics services/tests	Not Available out of 34 DHs
1	**Pathology**		**Eight DHs:** Beawar, Bundi, Dholpur, Hanumangarh, Jalore, Nagaur, Pipar City and Shahpura
	a. PAP smear	Cytology	
	b. Sputum	Sputum cytology	
	c. Haematology	Bone Marrow Aspiration, Immuno haematology, Coagulation disorders, Sickle cell anaemia, Thalassemia	
	d. Histopathology	All types of specimens, Biopsies	
2	**Microbiology**	KOH study for fungus, Smear for AFB, KLB (Diphtheria), Culture and sensitivity for blood, sputum, pus, urine, etc. Bacteriological analysis of water by H2S based test, Stool culture for Vibrio Cholera and other bacterial enteropathogenic, Supply of different media for peripheral laboratories. Grams Stain for Throat swab, sputum etc.	**Six DHs:** Baran, Bundi, Hanumangarh, Jaisalmer, Jalore and Sirohi
3	**Ophthalmology**	Refraction by using snellen's chart, Retinoscopy and Ophthalmoscopy	**Four DHs:** Balotra, Jaisalmer, Rajsamand and Salumber
4	**ENT**	Audiometry, Endoscopy for ENT	**20 DHs:** Balotra, Baran, Bundi, Dausa, Dholpur, Gangapur City, Hanumangarh, Jaisalmer, Kishangarh, Neem ka Thana, Nokha, Phalodi, Pipar City, Pratapgarh, Sagwara, Salumber, Sawai Madhopur, Shahpura, Sheoganj and Sirohi
5	**Endoscopy services**	Oesophagus, Stomach, Colonoscopy, Bronchoscopy, Arthroscopy, Laparoscopy (Diagnostic), Hysteroscopy	**29 DHs:** Alwar, Balotra, Banswara, Baran, Beawar, Bundi, Chittorgarh, Dausa, Dholpur, Hanumangarh, Hindaun, Jaisalmer, Jalore, Jhunjhunu, Karauli, Kishangarh, Kotputli, Neem ka Thana, Nokha, Phalodi, Pipar City, Pratapgarh, Rajsamand, Sagwara, Salumber, Sawai Madhopur, Sheoganj, Sirohi and Tonk
6	**Respiratory services**	Pulmonary function tests	**33 DHs:** Alwar, Balotra, Banswara, Baran, Beawar, Bundi, Chittorgarh, Dholpur, Gangapur City, Hanumangarh, Hindaun, Jaisalmer, Jalore, Jhunjhunu, Karauli, Kekri, Kishangarh, Kotputli, Nagaur, Neem ka Thana, Nokha, Phalodi, Pipar City, Pratapgarh, Rajsamand, Sagwara, Salumber, Sawai Madhopur, Shahpura, Sheoganj, Sirohi, Sriganganagar and Tonk

Statement showing details of non-availability of Investigation facilities in test-checked four SDHs

S. No.	Category of Investigation	Types of diagnostics services/tests	Not Available out of Four SDHs/SHs
1	**Microbiology**	KOH study for fungus, Smear for AFB, KLB (Diphtheria), Grams Stain for Throat swab, sputum etc.	Vallabhnagar
2	**Ophthalmology**	Refraction by using Snellen's chart, Retinoscopy and Ophthalmoscopy	Vallabhnagar
3	**Pathology**		Sanganer and Vallabhnagar
	Sputum	Sputum cytology	
4	**ENT**	Audiometry	Salawas, Sanganer, Vallabhnagar and Bijainagar
5	**Endoscopy services**	Laparoscopy (Diagnostic)	Salawas, Sanganer, Vallabhnagar and Bijainagar
6	**Respiratory services**	Pulmonary function tests	Salawas, Sanganer, Vallabhnagar and Bijainagar

Statement showing details of non-availability of Investigation facilities in test-checked eight CHCs

S. No.	Category of Investigation	Types of diagnostics services/tests	Not Available out of Eight CHCs
1	**Microbiology**	Smear for AFB, KLB (Diphtheria), Grams Stain for Throat swab, sputum etc.	Asop
2	**Pathology**		Singhana, Jobner and Sarada
	Sputum	Sputum cytology	
3	**Ophthalmology**	Refraction by using Snellen's chart, Retinoscopy and Ophthalmoscopy	Singhana, Jobner, Sarada, Asop, Sanchore, Anta and Srikaranpur

Source: Information provided by 34 SDHs, four SDHs and eight CHCs.

Appendix-3.8

(Refer Paragraph 3.2.1(i))

Statement showing details regarding availability of Dietary Services in DHs

S. No.	Name of District hospitals	Whether dietary services were available (Yes/No)	If available, whether it is in-house or outsourced
1	Nagaur	Yes	In-house
2	Dausa	No	-
3	Beawar	Yes	In-house
4	Sawai Madhopur	No	-
5	Kekri (Ajmer)	Yes	Outsourced
6	Rajsamand	Yes	Outsourced
7	Pratapgarh	Yes	In-house
8	Neem ka Thana	No	-
9	Banswara	No	-
10	Balotra	Yes	Outsourced
11	Sheoganj	No	-
12	Karauli	Yes	In-house
13	Tonk	Yes	In-house
14	Alwar	Yes	Outsourced
15	Pipar City	No	-
16	Sagwara	No	-
17	Sirohi	No	-
18	Gangapur City	Yes	-
19	Jaisalmer	Yes	-
20	Hindaun	No	-
21	Bundi	Yes	In-house
22	Hanumangarh	Yes	Outsourced
23	Dholpur	Yes	Outsourced
24	Nokha	No	-
25	Shahpura	No	-
26	Chittorgarh	Yes	Outsourced
27	Kishangarh	No	-
28	Phalodi	No	-
29	Baran	No	-
30	Jalore	No	-
31	Jhunjhunu	No	-
32	Sriganganagar	Yes	-
33	Kotputli	No	-
34	Salumber	No	-
	Total	**Yes=16 and No=18**	

Source: Information provided by 34 DHs.

Appendix-3.9

(Refer Paragraph 3.2.2)

Statement showing details of availability of Oxygen Services (At Tertiary Care)

S. No.	Name of Ward	Total Beds	Number of beds on which wall-mounted suction lines along with piped wall-mounted central oxygen lines were not available	Percentage of beds on which wall-mounted suction lines along with piped wall-mounted central oxygen lines were not available
JLN Hospital, Ajmer				
1	Children Ward-II	47	37	79
2	Children Ward-III	44	28	64
3	Children Ward-I	38	24	63
4	Male Ortho Ward-I	34	14	41
5	Female Ortho Ward	34	14	41
6	Male Surgical C/D Ward	36	13	36
7	Female Surgical C/D Ward	20	2	10
8	Male Surgical A Ward	22	6	27
9	Male Surgical B Ward	21	4	19
10	Male Surgical 5 Ward	21	1	5
11	Male Ortho Ward-II	22	22	100
	Total (1)	**339**	**165**	**48.67**
Maharana Bhupal Government Hospital, Udaipur				
1	P.I.C.U.	20	3	15.00
2	Ward No. 301 (A&C)	60	36	60.00
3	Pediatric Surgery Ward 113	20	16	80.00
4	Ward No. 223 B	40	22	55.00
5	Cottage Ward	10	10	100.00
6	Thalesemia Ward	10	4	40.00
7	MTC Unit	20	8	40.00
8	NICU 7	40	23	57.50
9	NICU 12	30	8	26.67
10	NICU A	45	15	33.33
11	NICU B	33	11	33.33
12	NICU C	35	11	31.43
13	NICU 14	35	7	20.00
14	Male Ortho Ward	51	20	39.22
15	Poly Trauma ICU	30	5	16.67
16	Trauma Cottage	10	10	100.00
17	Ward No. 115 D	25	5	20.00
	(Total 2)	**514**	**214**	**41.63**
	Grand Total (1) + (2)	**853**	**379**	**44.43**

Source: Information provided by Medical College Attached Hospitals.

Appendix-3.10

(Refer Paragraph 3.2.3 (i)(b))

Statement showing availability of Ambulance Service in GMIs

Category of Hospital	Name of GMIs	Sanctioned Beds	Ambulances required as per IPHS	Ambulances available	Shortage
District Hospitals	DH Kishangarh	200	3	3	0
	DH Kotputli	250	3	3	0
	DH Baran	300	3	0	3
	DH Phalodi	150	3	0	3
	DH Salumber	150	3	2 *Not in use	1
	DH Jalore	350	4	2	2
	DH Jhunjhunu	250	3	1	2
	DH Sriganganagar	350	4	1	3
	DH Nagaur	300	3	2	1
	DH Dausa	250	3	2	1
	DH Kekri (Ajmer)	300	3	1	2
	DH Rajsamand	150	3	2	1
	DH Pratapgarh	300	3	0	3
	DH Neem ka Thana (Sikar)	150	3	2	1
	DH Banswara	350	4	2	2
	DH Balotra	150	3	1	2
	DH Sheoganj	150	3	1	2
	DH Karauli	225	3	4	0
	DH Tonk	275	3	1	2
	DH Beawar	300	3	0	3
	DH Shahpura (Bhilwara)	150	3	0	3
	DH Alwar	332	4	8	0
	DH Pipar City, (Jodhpur)	150	3	1	2
	DH Sagwara (Dungarpur)	150	3	0	3
	DH Sirohi	200	3	4	0
	DH Gangapur City	200	3	2	1
	DH Jaisalmer	200	3	1	2
	DH Hindaun	250	3	2	1

Category of Hospital	Name of GMIs	Sanctioned Beds	Ambulances required as per IPHS	Ambulances available	Shortage
	DH Swai Madhopur	300	3	0	3
	DH Hanumangarh	200	3	4	0
	DH Dholpur	400	4	3	1
	DH Nokha	150	3	1	2
	DH Chittorgarh	300	3	5	0
	DH Bundi	300	3	1	2
Sub-District Hospitals / Satellite Hospital	Government Satellite Hospital, Sanganer	50	1	0	1
	Government Satellite Hospital, Vallabhnagar	100	2	0	2
	CHC Bijainagar	75	2	1	1
	SDH Salawas	100	2	1	1
CHCs	Masuda (Ajmer)	50	1	1	0
	Sarada	30	1	1	0
	Anta	75	1	1	0
	Singhana	30	1	0	1
	Jobner	30	1	0	1
	Srikaranpur	50	1	0	1
	Sanchore	30	1	0	1
	Asop	30	1	0	1

Source: Information provided by test-checked GMIs.

Appendix-3.11

(Refer Paragraph 3.2.4(i))

Statement showing availability of mortuary and related facilities in DHs/SDHs

Name of Hospitals	Mortuary services available	Proper illumination and air conditioning available	Separate room for body storage with at least two deep freezers for preserving dead bodies	Identification tag/wrist band for each stored dead body	Facility for pathological post-mortem
DH Kishangarh	Yes	Yes	Yes	No	No
DH Kotputli	Yes	Yes	No	No	No
DH Baran	Yes	No	Yes (only one deep freezer against two)	No	Yes
DH Phalodi	No	Not Applicable (NA)			
DH Salumber	Yes	No	No	Yes	Yes
DH Jalore	Yes	Yes	No	Yes	Yes
DH Jhunjhunu	Yes	Yes	Yes	Yes	Yes
DH Sriganganagar	Yes	Yes	Yes	Yes	No
DH Nagaur	Yes	Yes	Yes	No	Yes
DH Dausa	Yes	Yes	Yes	Yes	No
DH Beawar	Yes	Yes	Yes	Yes	Yes
DH Sawai Madhopur	Yes	Yes	Yes	Yes	No
DH Kekri (Ajmer)	Yes	Yes	Yes	No	No
DH Rajsamand	Yes	No	Yes	Yes	Yes
DH Pratapgarh	Yes	Yes	Yes	Yes	No
DH Neem ka Thana (Sikar)	Yes	Yes	Yes	Yes	Yes
DH Banswara	Yes	Yes	Yes	Yes	No
DH Balotra (Barmer)	Yes	Yes	Yes	Yes	No
DH Sheoganj (Sirohi)	Yes	No	No	No	No
DH Karauli	Yes	No	No	Yes	No
DH Tonk	Yes	Yes	Yes	No	No
DH Alwar	Yes	Yes	Yes	Yes	No
DH Pipar City (Jodhpur)	Yes	Yes	Yes	Yes	No
DH Sagwara (Dungarpur)	Yes	No	No	Yes	No
DH Sirohi	Yes	No	No	No	No
DH Gangapur City (Sawai Madhopur)	Yes	Yes	No	No	No
DH Jaisalmer	Yes	No	No	No	Yes

Name of Hospitals	Mortuary services available	Proper illumination and air conditioning available	Separate room for body storage with at least two deep freezers for preserving dead bodies	Identification tag/wrist band for each stored dead body	Facility for pathological post-mortem
DH Hindaun (Karauli)	Yes	Yes	No	No	No
DH Bundi	Yes	No	Yes	Yes	No
DH Hanumangarh	Yes	No	Yes	Yes	No
DH Dholpur	Yes	Yes	No	No	No
DH Nokha (Bikaner)	Yes	Yes	Yes	Yes	No
DH Shahpura (Bhilwara)	Yes	No	No	No	No
DH Chittorgarh	Yes	Yes	Yes	Yes	Yes
Total	**Yes=33, No=1**	**Yes=22, No=11, NA=1**	**Yes=21, No=12, NA=1**	**Yes=20, No=13, NA=1**	**Yes=10, No=23, NA=1**
Government Satellite Hospital, Sanganer	No	Not Applicable (NA)			
Government Satellite Hospital, Vallabhnagar	Yes	No	No	No	Yes
SDH/CHC Bijainagar, Ajmer	Yes	Yes	No	No	No
SDH Salawas	Yes	No	No	No	Yes
Total	**Yes=3, No=1**	**Yes=1, No=2, NA=1**	**No=3, NA=1**	**No=3, NA=1**	**Yes=2, No=1, NA=1**

Source: Information provided by 34 DHs and four SDHs.

Appendix-3.12

(Refer Paragraph 3.2.5(i)(a))

Statement showing availability of Laundry Services in 34 District Hospitals

S. No.	Name of District Hospitals	Whether laundry services available or not (Yes/No)
1	Nagaur	Yes
2	Dausa	Yes
3	Beawar	Yes
4	Sawai Madhopur	Yes
5	Kekri (Ajmer)	Yes
6	Rajsamand	Yes
7	Pratapgarh	Yes
8	Neem ka Thana	Yes
9	Banswara	Yes
10	Balotra	Yes
11	Sheoganj	Yes
12	Karauli	Yes
13	Tonk	Yes
14	Alwar	Yes
15	Pipar City	Yes
16	Sagwara	Yes
17	Sirohi	Yes
18	Gangapur City	Yes
19	Jaisalmer	Yes
20	Hindaun City	Yes
21	Bundi	Yes
22	Hanumangarh	Yes
23	Dholpur	Yes
24	Nokha	Yes
25	Shahpura	Yes
26	Chittorgarh	Yes
27	Kishangarh	Yes
28	Phalodi	Yes
29	Baran	Yes
30	Jalore	Yes
31	Jhunjhunu	Yes
32	Sriganganagar	Yes
33	Kotputli	Yes
34	Salumber	Yes
	Total	**Yes=34**

Source: Information provided by 34 DHs.

Appendix-3.13 (a)

(Refer Paragraph 3.2.5(i) (a))

Statement showing non-availability of adequate Laundry Services in Health Care Facilities

Name of Hospitals	Laundry Register was maintained	Change of linen were entered regularly in registers	Cleaning Registers were maintained and kept in every Ward
DH Kishangarh	Yes	No	Yes
DH Kotputli	Yes	Yes	Yes
DH Baran	Yes	No	Yes
DH Phalodi	Yes	No	No
DH Salumber	Yes	Yes	Yes
DH Jalore	Yes	Yes	Yes
DH Jhunjhunu	Yes	Yes	Yes
DH Sriganganagar	Yes	Yes	Yes
DH Nagaur	Yes	Yes	Yes
DH Dausa	Yes	Yes	Yes
DH Kekri (Ajmer)	Yes	Yes	Yes
DH Rajsamand	Yes	Yes	Yes
DH Pratapgarh	Yes	Yes	Yes
DH Neem ka Thana (Sikar)	Yes	Yes	Yes
DH Banswara	Yes	Yes	Yes
DH Balotra	Yes	Yes	Yes
DH Sheoganj	Yes	Yes	Yes
DH Karauli	Yes	Yes	Yes
DH Tonk	Yes	Yes	Yes
DH Beawar	Yes	Yes	Yes
DH Shahpura (Bhilwara)	Yes	Yes	Yes
DH Alwar	Yes	Yes	Yes
DH Pipar City (Jodhpur)	No	Yes	No
DH Sagwara (Dungarpur)	Yes	Yes	Yes
DH Sirohi	Yes	Yes	Yes
DH Gangapur City	Yes	Yes	Yes
DH Jaisalmer	Yes	No	Yes
DH Hindaun	Yes	No	Yes
DH Sawai Madhopur	Yes	No	Yes
DH Hanumangarh	Yes	Yes	Yes
DH Dholpur	Yes	Yes	No
DH Nokha	Yes	Yes	Yes

Name of Hospitals	Laundry Register was maintained	Change of linen were entered regularly in registers	Cleaning Registers were maintained and kept in every Ward
DH Chittorgarh	Yes	Yes	No
DH Bundi	Yes	Yes	Yes
Government Satellite Hospital, Sanganer	Yes	Yes	Yes
Government Satellite Hospital, Vallabhnagar	No	No	Yes
SDH/CHC Bijainagar, Ajmer	Yes	No	Yes
SDH Salawas	No	No	No
CHC Masuda, Ajmer	No	No	No
CHC Sarada	No	No	No
CHC Anta	Yes	Yes	Yes
CHC Singhana	Yes	Yes	Yes
CHC Jobner	Yes	Yes	Yes
CHC Srikaranpur	Yes	Yes	Yes
CHC Sanchore	Yes	Yes	Yes
CHC Asop	No	No	No
Total	**Yes=40 No=6**	**Yes=34 No=12**	**Yes=38 No=8**

Source: Information provided by 34 DHs, four SDHs and eight CHCs.

Appendix-3.13 (b)

(Refer Paragraph 3.2.5(i) (a))

Statement showing non-availability of recommended types of Linen in test-checked DHs

Name of DHs	Non-availability of recommended 24 types of linen (*in per cent*)
DH Kishangarh	37.50
DH Kotputli	45.83
DH Baran	87.50
DH Phalodi	54.17
DH Salumber	75.00
DH Jalore	70.83
DH Jhunjhunu	58.33
DH Sriganganagar	41.67

Source: Information provided by eight test-checked DHs.

Appendix-3.14 (a)

(Refer paragraph 3.2.6)

Status of availability of Checklist for Hygiene and Infection Control

S. No.	Name of GMIs	Availability of checklist for Hygiene and Infection control
1.	DH Jhunjhunu	Yes
2.	DH Baran	Yes
3.	DH Sriganganagar	Yes
4.	DH Kotputli	Yes
5.	DH Salumber	No
6.	DH Jalore	Yes
7.	DH Phalodi	Yes
8.	DH Kishangarh	Yes
9.	CHC/SDH Bijainagar, Ajmer	No
10.	SDH Vallabhnagar, Udaipur	No
11.	SDH Salawas, Jodhpur	Yes
12.	SDH Sanganer	Yes
13.	CHC Masuda, Ajmer	No
14.	CHC Jobner, Jaipur	No
15.	CHC Srikaranpur, Sriganganagar	Yes
16.	CHC Sanchore, Jalore	No
17.	CHC Sarada, Udaipur	No
18.	CHC Singhana, Jhunjhunu	Yes
19.	CHC Anta, Baran	No
20.	CHC Asop, Jodhpur	Yes
21.	PHC Rawla ka Badiya, Ajmer	No
22.	PHC Kharwa, Ajmer	No
23.	PHC Baldara, Baran	No
24.	PHC Palaytha, Baran	No
25.	PHC Bichhawari, Jalore	No
26.	PHC Bhadhruna, Jalore	No
27.	PHC Sohali, Jhunjhunu	No
28.	PHC Bhasawata kalan, Jhunjhunu	No
29.	PHC Artiya Kalan, Jodhpur	No
30.	PHC Khawaspura, Jodhpur	Yes
31.	PHC Arayan, Sriganganagar	Yes
32.	PHC Dhanur, Sriganganagar	Yes
33.	PHC Palodara, Udaipur	No
34.	PHC Jawad, Udaipur	No
35.	PHC Karansar, Jaipur	No
36.	PHC Hingonia, Jaipur	No
37.	HSC Rampura (Kharwa), Ajmer	No
38.	HSC Bharkala (Rawla Ka Badiya), Ajmer	No
39.	HSC Bala Khera (Baldara), Baran	No
40.	HSC Nagada (Palayatha), Baran	No
41.	HSC Gudhamanpura (Hingonia), Jaipur	No

S. No.	Name of GMIs	Availability of checklist for Hygiene and Infection control
42.	HSC Bainsawa (Karansar), Jaipur	No
43.	HSC Bandhara (Artia Kalan), Jodhpur	No
44.	HSC Madpuriya (Khawaspura), Jodhpur	No
45.	HSC Dhudava (Bichhawari), Jalore	No
46.	HSC Liyadra (Bhadhruna), Jalore	No
47.	HSC Kakara (Sohali), Jhunjhunu	No
48.	HSC Saidpur (Bhasawata Kalan), Jhunjhunu	No
49.	HSC 16 S (Dhanur), Sriganganagar	No
50.	HSC Oda (Palodara), Udaipur	No
51.	HSC Semal (Jawad), Udaipur	No
52.	HWC Jiwana (Rawla Ka Badiya), Ajmer	No
53.	HWC Ratadia (Baldara) Baran	No
54.	HWC Jorpura (Hingonia) Jaipur	No
55.	HWC Karawadi (Bhadhruna), Jalore	No
56.	HWC Bhalot (Sohali), Jhunjhunu	No
57.	HWC Devatra (Artia Kalan), Jodhpur	No
58.	HWC 2 MM Dhirangawali (Arayan 32F), Sriganganagar	No
59.	HWC 39 H Burjewala (Dhanur), Sriganganagar	No
60.	HWC Kewada (Palodara), Udaipur	No
	Total	**Yes=15 (25 *per cent*), No=45 (75 *per cent*)**

Source: Information provided by GMIs.

Appendix-3.14 (b)

(Refer paragraph 3.2.6)

Status of formation of Hospital Infection Control Committee

S. No.	Name of GMIs	Hospital Infection Control Committee formed
1.	DH Jhunjhunu	Yes
2.	DH Baran	Yes
3.	DH Sriganganagar	Yes
4.	DH Kotputli	Yes
5.	DH Salumber	No
6.	DH Jalore	Yes
7.	DH Phalodi	No
8.	DH Kishangarh	Yes
9.	CHC/SDH Bijainagar, Ajmer	Yes
10.	SDH Vallabhnagar, Udaipur	No
11.	SDH Salawas, Jodhpur	No
12.	SDH Sanganer	Yes
13.	CHC Masuda, Ajmer	No
14.	CHC Jobner, Jaipur	No
15.	CHC Srikaranpur, Sriganganagar	Yes
16.	CHC Sanchore, Jalore	No
17.	CHC Sarada, Udaipur	No
18.	CHC Singhana, Jhunjhunu	Yes
19.	CHC Anta, Baran	No
20.	CHC Asop, Jodhpur	No
21.	PHC Rawla ka Badiya, Ajmer	No
22.	PHC Kharwa, Ajmer	No
23.	PHC Baldara, Baran	No
24.	PHC Palaytha, Baran	No
25.	PHC Bichhawari, Jalore	No
26.	PHC Bhadhruna, Jalore	No
27.	PHC Sohali, Jhunjhunu	No
28.	PHC Bhasawta Kalan, Jhunjhunu	No
29.	PHC Artiya Kalan, Jodhpur	No
30.	PHC Khawaspura, Jodhpur	No
31.	PHC Arayan, Sriganganagar	Yes
32.	PHC Dhanur, Sriganganagar	Yes
33.	PHC Palodara, Udaipur	No
34.	PHC Jawad, Udaipur	No
35.	PHC Karansar, Jaipur	No
36.	PHC Hingonia, Jaipur	Yes
	Total	**Yes=13 (36 *per cent*), No=23 (64 *per cent*)**

Source: Information provided by GMIs.

Appendix-3.15

(Refer Paragraph 3.3.1)

Statement showing shortcomings found for firefighting services

S. No.	Question	Yes	No
1	Whether NOC was obtained from Fire Department?	2[8] (14 *per cent*)	**12 (86 *per cent*)**
2	Whether the provision of smoke detector and fire alarm is in place?	**5[9] (36 *per cent*)**	**9 (64 *per cent*)**
3	Whether Sand buckets is available in hospital?	4[10] (29 *per cent*)	10 (71 *per cent*)
4	Whether the provision of fire hydrant is in place in case of fire?	**7[11] (50 *per cent*)**	**7 (50 *per cent*)**
5	Whether underground backup water for fire is available in hospital?	7[12] (50 *per cent*)	7 (50 *per cent*)
6	Whether planning for fire prevention exists?	8[13] (57 *per cent*)	6 (43 *per cent*)
7	Whether system of periodic training of staff and regular conduct of mock drills for fire and other disasters?	5[14] (36 *per cent*)	9 (64 *per cent*)

Source: Information provided by eight DHs and six MCHs.

8 Fire NOC obtained only in DH Jhunjhunu and DH Jalore.

9 Smoke Detector and Fire alarm available only in DH Baran, DH Jalore, DH Sriganganagar, Shree Khemraj Katara Government Satellite Hospital, Udaipur, Maharana Bhupal Government Hospital, Udaipur.

10 Sand bucket available only in DH Jhunjhunu, DH Kishangarh (Ajmer), Maharana Bhupal Government Hospital, Udaipur, *Mahila Chikitsalaya,* Jaipur.

11 Fire Hydrants available only in DH Sriganganagar, DH Jhunjhunu, DH Baran, Shree Khemraj Katara Government Satellite Hospital, Udaipur, Maharana Bhupal Government Hospital, Udaipur, *Mahila Chikitsalaya,* Jaipur, Sir Padampat Institute of Neonatology and Pediatric Health, Jaipur.

12 Underground Water backup available only in DH Jhunjhunu, DH Sriganganagar, DH Jalore, Shree Khemraj Katara Government Satellite Hospital, Udaipur, Maharan Bhupal Government Hospital, Udaipur, *Mahila Chikitsalaya,* Jaipur, Sir Padampat Institute of Neonatology and Pediatric Health, Jaipur.

13 DH Sriganganagar, DH Jhunjhunu, Shree Khemraj Katara Government Satellite Hospital, Udaipur, DH Kishangarh (Ajmer), DH Jalore, Maharana Bhupal Government Hospital, Udaipur, *Mahila Chikitsalaya*, Jaipur, JLN Hospital, Ajmer.

14 DH Sriganganagar, DH Jhunjhunu, DH Jalore, Shree Khemraj Katara Government Satellite Hospital, Udaipur, Maharana Bhupal Government Hospital, Udaipur.

Appendix-3.16

(Refer Paragraph 3.3.2)

Statement showing details of Patient Rights through Citizen Charter

S. No.	Name of Hospitals	Whether the Hospital has established Citizen Charter
1.	Sir Padampat Institute of Neonatology and Pediatric Health, Jaipur	No
2.	*Mahila Chikitsalya,* Jaipur	No
3.	Maharana Bhupal Government Hospital, Udaipur	Yes
4.	Shree Khemraj Katara Government Satellite Hospital, Udaipur	No
5.	JLN Hospital, Ajmer	No
6.	*Rajkiya Mahila Chikitsalya,* Ajmer	No
7.	DH YN Hospital, Kishangarh	No
8.	BDK Hospital, Jhunjhunu	Yes
9.	DH Baran	Yes
10.	DH Sriganganagar	Yes
11.	DH Kotputli	Yes
12.	DH Salumber	Yes
13.	DH Jalore	No
14.	DH Phalodi	No
15.	DH Nagaur	Yes
16.	DH Dausa	Yes
17.	DH Kekri (Ajmer)	Yes
18.	DH Rajsamand	Yes
19.	DH Pratapgarh	Yes
20.	DH Neem ka Thana (Sikar)	Yes
21.	DH Banswara	Yes
22.	DH Balotra	Yes
23.	DH Sheoganj	Yes
24.	DH Karauli	Yes
25.	DH Tonk	Yes
26.	DH Beawar	Yes
27.	DH Shahpura (Bhilwara)	Yes
28.	DH Alwar	Yes
29.	DH Pipar City (Jodhpur)	No
30.	DH Sagwara (Dungarpur)	Yes
31.	DH Sirohi	Yes
32.	DH Gangapur City	Yes
33.	DH Jaisalmer	Yes
34.	DH Hindaun	Yes
35.	DH Sawai Madhopur	No
36.	DH Hanumangarh	No
37.	DH Dholpur	Yes
38.	DH Nokha	No
39.	DH Chittorgarh	Yes
40.	DH Bundi	Yes
41.	SDH/ CHC Bijainagar, Ajmer	Yes

S. No.	Name of Hospitals	Whether the facility has established Citizen Charter
42.	SDH Vallabhnagar, Udaipur	No
43.	SDH Salawas, Jodhpur	No
44.	SDH Sanganer	Yes
45.	CHC Masuda, Ajmer	No
46.	CHC Jobner, Jaipur	No
47.	CHC Srikaranpur, Sriganganagar	Yes
48.	CHC Sanchore, Jalore	No
49.	CHC Sarada, Udaipur	Yes
50.	CHC Singhana, Jhunjhunu	No
51.	CHC Anta, Baran	No
52.	CHC Asop, Jodhpur	No
53.	PHC Rawla ka Badiya, Ajmer	No
54.	PHC Kharwa, Ajmer	Yes
55.	PHC Baldara, Baran	No
56.	PHC Palaytha, Baran	No
57.	PHC Bichhawari, Jalore	No
58.	PHC Bhadhruna, Jalore	No
59.	PHC Sohali, Jhunjhunu	No
60.	PHC Bhasawata kalan, Jhunjhunu	No
61.	PHC Artiya Kalan, Jodhpur	No
62.	PHC Khawaspura, Jodhpur	No
63.	PHC Arayan, Sriganganagar	No
64.	PHC Dhanur, Sriganganagar	No
65.	PHC Palodara, Udaipur	No
66.	PHC Jawad, Udaipur	Yes
67.	PHC Karansar, Jaipur	No
68.	PHC Hingonia, Jaipur	Yes
69.	HSC Rampura (Kharwa), Ajmer	No
70.	HSC Bharkala (Rawla Ka Badiya), Ajmer	No
71.	HSC Bala Khera (Baldara), Baran	No
72.	HSC Nagada (Palayatha), Baran	No
73.	HSC Gudhamanpura (Hingonia), Jaipur	No
74.	HSC Bainsawa (Karansar), Jaipur	No
75.	HSC Bandhara (Artia Kalan), Jodhpur	No
76.	HSC Madpuriya (Khawaspura), Jodhpur	No
77.	HSC Dhudava (Bichhawari), Jalore	No
78.	HSC Liyadra (Bhadhruna), Jalore	No
79.	HSC Kakara (Sohali), Jhunjhunu	No
80.	HSC Saidpur (Bhasawata Kalan), Jhunjhunu	No
81.	HSC 16 S (Dhanur), Sriganganagar	No
82.	HSC Oda (Palodara), Udaipur	No
83.	HSC Semal (Jawad), Udaipur	No
84.	HWC Jiwana (Rawla Ka Badiya), Ajmer	No
85.	HWC Ratadia (Baldara), Baran	No
86.	HWC Jorpura (Hingonia), Jaipur	No

S. No.	Name of Hospitals	Whether the facility has established Citizen Charter
87.	HWC Karawadi (Bhadhruna), Jalore	No
88.	HWC Bhalot (Sohali), Jhunjhunu	No
89.	HWC Devatra (Artia Kalan), Jodhpur	No
90.	HWC 2 MM Dhirangawali (Arayan 32F), Sriganganagar	No
91.	HWC 39 H Burjewala (Dhanur), Sriganganagar	No
92.	HWC Kewada (Palodara), Udaipur	No
	Total	**Yes=35, No =57**

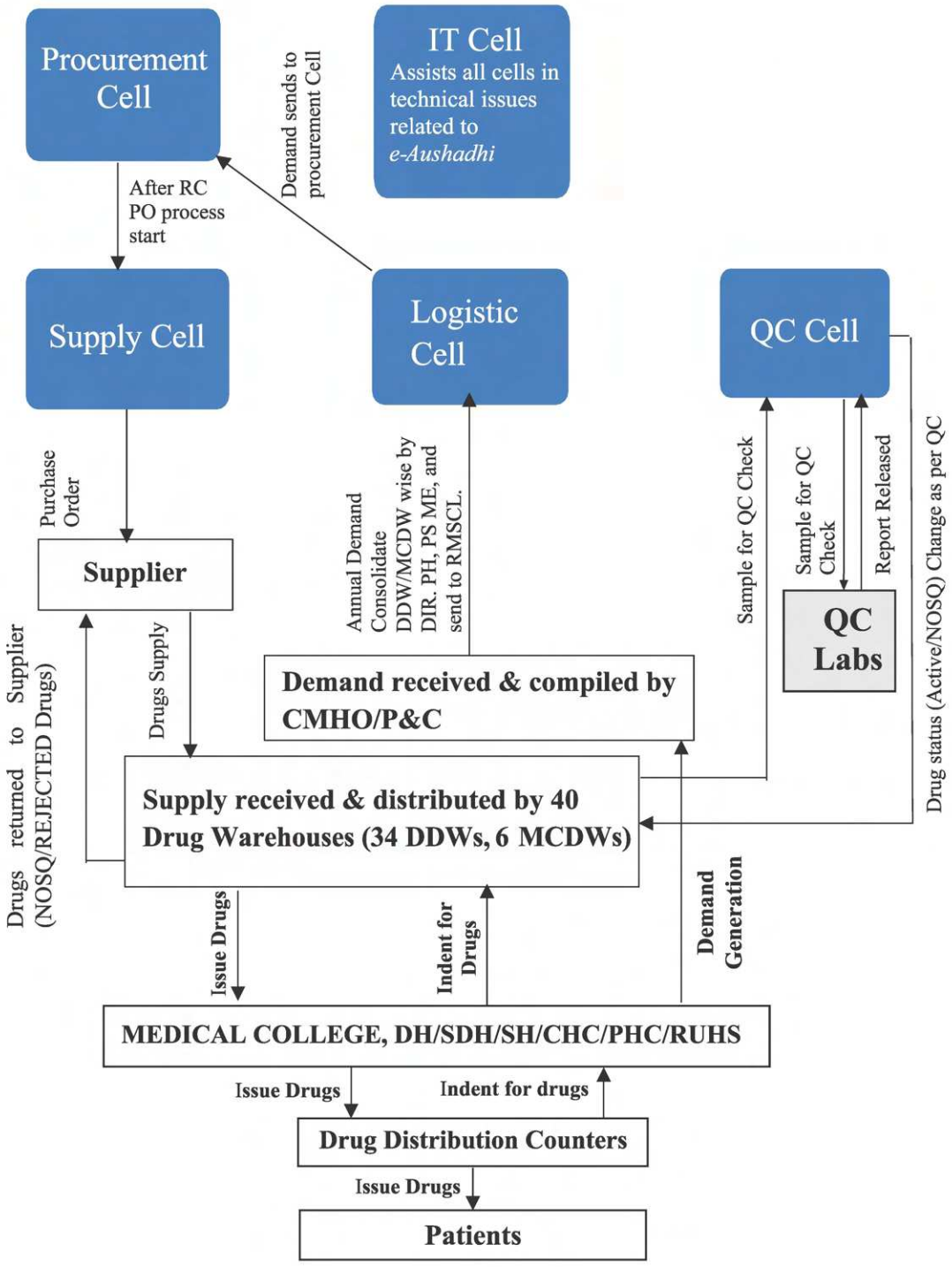
Source: Information provided by GMIs.

Appendix-4.1

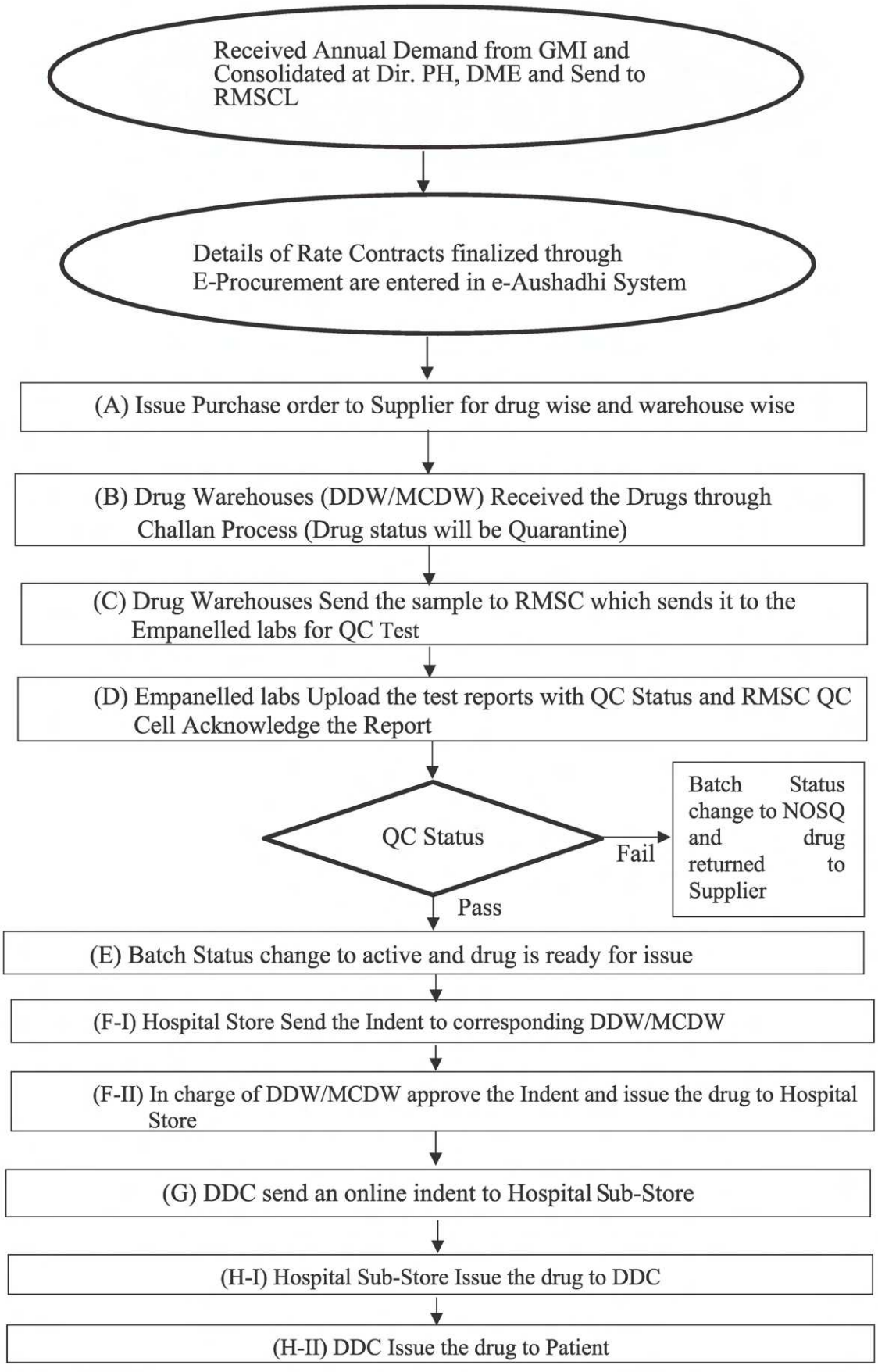
(Refer Paragraph 4.1)

Workflow diagram of *e-Aushadhi* and *e-Upkaran* systems

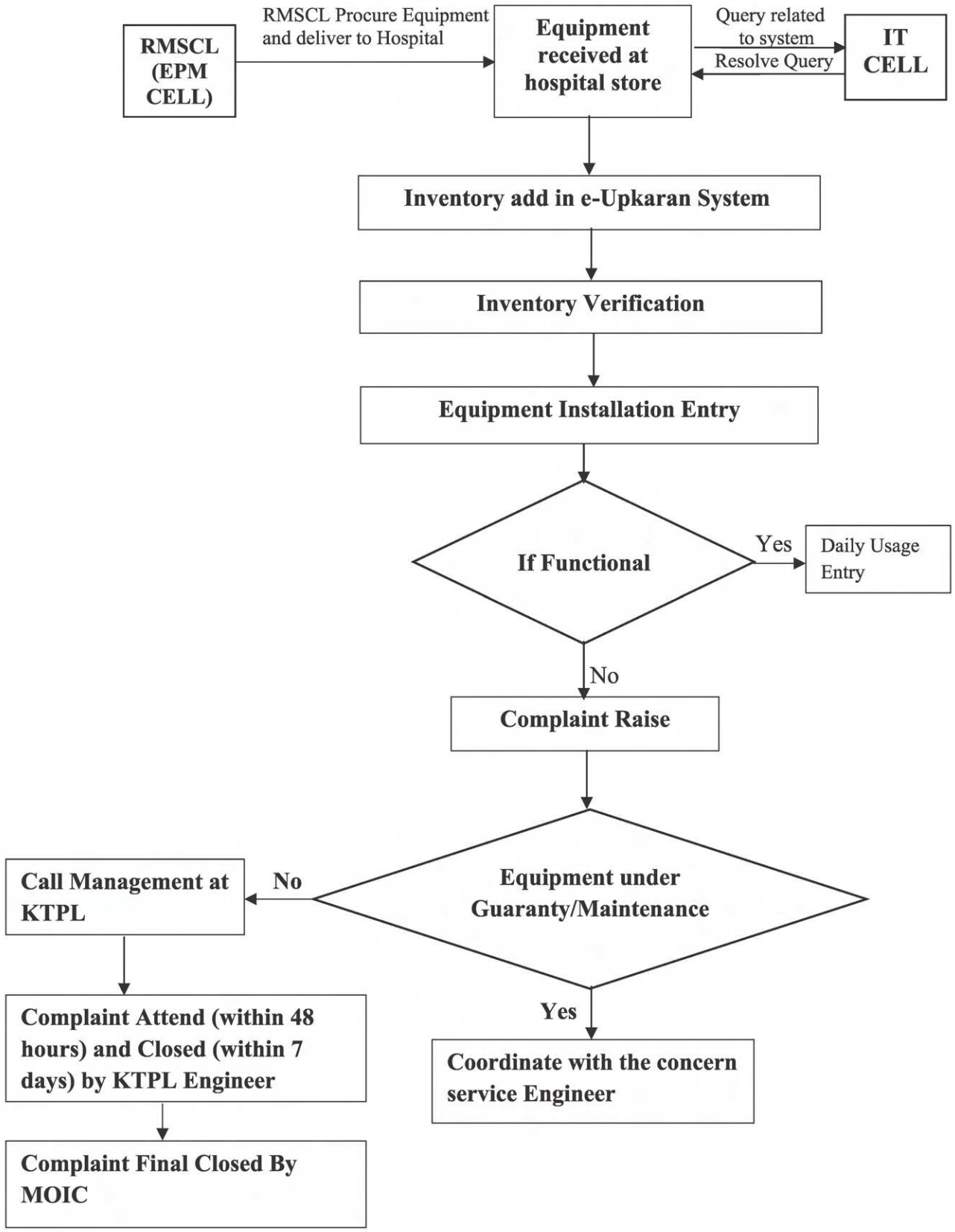
Workflow of *e-Aushadhi*



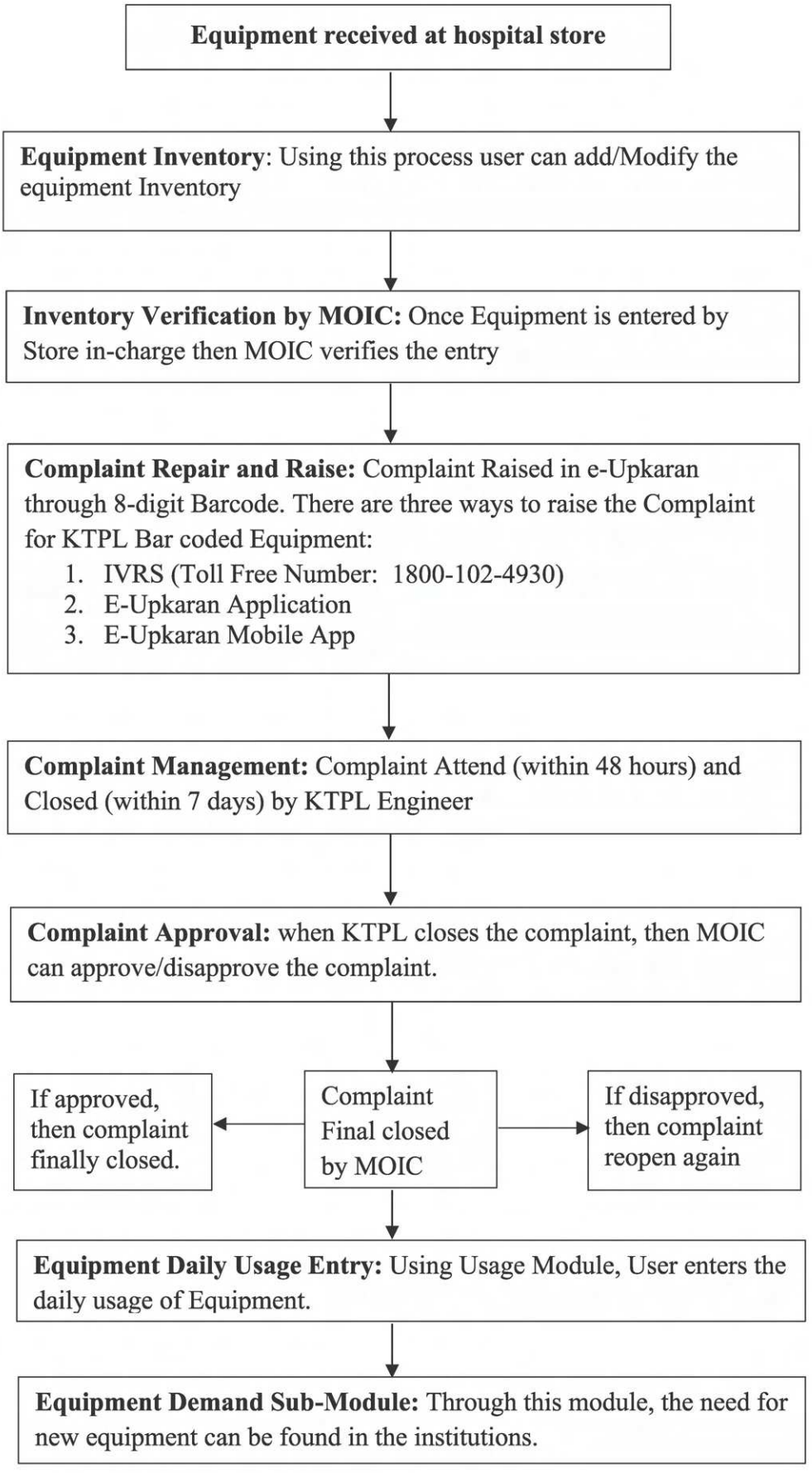
Process Flow Diagram of *e-Aushadhi* System



Workflow of *e-Upkaran* (Equipment Management & Maintenance System)



Process Flow of *e-Upkaran* (Equipment Management & Maintenance System)



Source: Information provided by RMSCL.

Appendix-4.2

(Refer Paragraph 4.3.4)

Statement showing details of non-availability of Rate Contract

S. No.	Name of drugs	Period in which Rate Contract exist	Period in which Rate Contract did not exist	Days for which Rate Contract not exist
1	Povidone Iodine Ointment 5% (for skin infection, burn and surgical rub)	24.11.2015 to 29.12.2017	30.12.2017 to 10.01.2018	12
		11.01.2018 to 30.09.2019, 19.11.2019 to 30.09.2021	1.10.2019 to 18.11.2019	49
2	ORS Powder IP (for dehydration)	24.11.2015 to 29.12.2017	30.12.2017 to 10.01.2018	12
		11.01.2018 to 30.09.2019, 19.11.2019 to 30.09.2021	1.10.2019 to 18.11.2019	49
3	Rabies Vaccine	12.07.2016 to 30.06.2018	1.07.2018 to 19.12.2018	172
		20.12.2018 to 30.09.2020, 05.02.2021 to 31.03.2022	1.10.2020 to 04.02.2021	127
4	Aceclofenac 100 mg and Paracetamol 325 mg Tablets (painkiller and anti-inflammatory)	17.05.2016 to 31.12.2017	1.1.2018 to 26.03.2018	85
		27.03.2018 to 30.09.2019 19.11.2019 to 30.09.2021	1.10.2019 to 18.11.2019	49
5	Oseltamivir Capsule 75 mg (for Influenza, swine flu etc.)	17.02.2016 to 29.12.2017, 05.02.2018 to 31.12.2019	30.12.2017 to 04.02.2018	37

Source: Information provided by RMSCL.

Appendix-4.3

(Refer Paragraph 4.3.4)

Statement showing details of delay in finalisation of Rate Contract

S. No.	Name of drugs	Date of Technical bid open	Date of acceptance of bid	Delay in Days
1	Povidone Iodine Ointment 5% (for skin infection, burn and surgical rub)	20.09.2017	11.01.2018	112
2	ORS Powder IP (for dehydration)	20.09.2017	11.01.2018	112
3	Rabies Vaccine	31.10.2018	20.12.2018	49
4	Aceclofenac 100 mg and Paracetamol 325 mg Tablets (painkiller and anti-inflammatory)	20.09.2017	11.01.2018	112
5	Oseltamivir Capsule 75 mg (for Influenza, swine flu etc.)	23.01.2018	05.02.2018	12

Source: Information provided by RMSCL.

Appendix-4.4

(Refer Paragraph 4.4.3 (i))

Statement showing details of excess local purchase of drugs and medicines

(₹ In Lakh)

S. No.	Name of GMIs	Year	Expenditure of drugs supplied through RMSCL	Expenditure on Local purchase by GMIs	Total expenditure on drugs and medicine	Percentage of local purchase to total expenditure
1	General Hospital, Jalore	2016-17	64.77	7.99	72.76	10.98
		2017-18	72.48	13.48	85.96	15.68
		2018-19	98.68	13.47	112.15	12.01
2	*Rajkiya Mahila Chikitsalya,* Ajmer	2016-17	181.20	74.94	256.14	29.26
		2017-18	222.41	59.91	282.32	21.22
		2018-19	393.90	45.04	438.94	10.26
		2019-20	297.28	57.07	354.35	16.11
		2020-21	286.24	59.60	345.84	17.23
3	Jawahar Lal Nehru Hospital, Ajmer	2016-17	1,274.12	274.94	1,549.06	17.75
		2017-18	1,511.45	189.99	1,701.44	11.17
4	Sir Padampat Institute of Neonatology and Pediatric Health, Jaipur	2016-17	629.32	101.98	731.30	13.95
		2017-18	107.24	124.98	232.22	53.82
		2019-20	1,305.49	149.12	1,454.61	10.25
		2020-21	1,225.83	139.95	1,365.78	10.25
5	*Mahila Chikitsalya,* Jaipur	2017-18	17.79	59.97	77.76	77.12
		2018-19	341.02	59.92	400.94	14.94
		2020-21	328.27	58.49	386.76	15.12
		2021-22	472.71	75.80	548.50	13.82
6	Maharana Bhupal Government Hospital, Udaipur	2016-17	1,047.35	253.40	1,300.75	19.48
		2017-18	1,246.05	397.94	1,643.99	24.21
		2019-20	2,125.63	307.02	2,432.65	12.62
		2020-21	2,391.54	655.38	3,046.92	21.51
		2021-22	3,643.87	527.20	4,171.07	12.64
7	CHC Srikaranpur	2016-17	4.28	3.33	7.61	43.76

Source: Information provided by test-checked GMIs, Budget detailed report of RMSCL and obtained from Finance and Appropriation Accounts.

Appendix-4.5

(Refer Paragraph 4.5.1(i))

Statement showing details of Essential Equipment required and available in District Hospitals

S. No.	Name of required type of Equipment	Number of required equipment as per IPHS			Availability in test-checked District Hospitals							
		101- 200 Bedded	201-300 Bedded	301-500 Bedded	DH Phalodi (150 Beds)	DH Salumber (150 Beds)	DH Kishangarh (200 Beds)	DH Jhunjhunu (250 Beds)	DH Kotputli (250 Beds)	DH Baran (300 Beds)	DH Jalore (350 Beds)	DH Sriganganagar (350 Beds)
1	Imaging Equipment	4	6	7	3	2	4	5	5	5	4	5
2	X-Ray Room Accessories	8	8	8	5	5	6	5	6	5	6	5
3	Cardiopulmonary Equipment	13	14	15	11	13	12	11	1	8	13	10
4	Labour ward, Neo Natal and Special Newborn Care Unit (SNCU) Equipment	27	27	27	6	15	16	18	24	22	27	13
5	General Equipment for SNCU	11	11	11	0[15]	7	11	11	10	6	11	6
6	Equipment for disinfection of Special Newborn Care Unit	11	11	11	0[16]	10	9	8	7	9	9	7
7	Immunization Equipment	15	15	15	9	15	9	9	15	8	13	10
8	Ear Nose Throat Equipment	16	17	18	3#	0#	12	7	3	11	1	10
9	Eye Equipment	24	24	25	18	19	16	9	18	11	17	20
10	Dental Equipment	42	42	42	42	28	33	12	23	Not Provided	29	23
11	Laboratory Equipment	51	51	58	21	22	26	31	32	27	35	26
12	Endoscopy Equipment	3	7	7	1	0#	0#	0#	0#	0*	3	2
13	Anaesthesia Equipment	15	16	15	13	13	9	15	8	5	8	6

15 Special Newborn Care Unit not available.
16 Done by New Born Stabilization Unit.

S. No.	Name of required type of Equipment	Number of required equipment as per IPHS			Availability in test-checked District Hospitals							
		101- 200 Bedded	201-300 Bedded	301-500 Bedded	DH Phalodi (150 Beds)	DH Salumber (150 Beds)	DH Kishangarh (200 Beds)	DH Jhunjhunu (250 Beds)	DH Kotputli (250 Beds)	DH Baran (300 Beds)	DH Jalore (350 Beds)	DH Sriganganagar (350 Beds)
14	Post-mortem Equipment	8	8	8	1	7	5	3	6	4	5	Not Provided
15	Operation Theatre Equipment	21	22	19	10	13	13	10	21	12	7	7
16	Surgical Equipment Sets	43	53	53	15	28	18	24	Not Provided	3	4	11
		312	**332**	**339**	**158**	**197**	**199**	**178**	**179**	**136**	**192**	**161**
		Shortfall			**154**	**115**	**113**	**154**	**153**	**196**	**147**	**178**
		Number of District Hospitals			**Total Equipment required**		**Available Equipment**			**Shortfall (percentage)**		
	DH of 101-200 Beded	3			936		554			382 (40.81)		
	DH of 201-300 Beded	3			996		493			503 (50.50)		
	DH of 301-500 Beded	2			678		353			325 (47.94)		
	Total				**2,610**		**1,400**			**1,210 (46.36)**		

Source: Information provided by test-checked DHs.

 # Specialist not available.

**Service not available.*

Appendix-4.6

(Refer Paragraph 4.5.1(ii))

Statement showing details of Essential Equipment required and available in SDHs/SHs

S. No.	Name of Required type of Equipment	31-50 Beds	SDH Sanganer	51-100 Beds	SDH Vallabhnagar	SDH, Salawas, Jodhpur	SDH Bijainagar	Total
		Required	Available	Required	Available	Available	Available	Available
1	Imaging Equipment	3	2	5	2	2	3	9
2	X-Ray Room Accessories	6	5	6	5	5	5	20
3	Cardiopulmonary Equipment	8	6	11	8	9	7	30
4	Labour ward & Neo Natal Equipment	17	12	20	7	12	15	46
5	Immunization Equipment	15	12	15	14	13	13	52
6	Ear Nose Throat Equipment	17	0#	17	1	0*	3	4
7	Eye Equipment	22	8	9	1	2	6	17
8	Dental Equipment	4	3	4	1	3	4	11
9	Operation Theatre Equipment	18	11	17	5	9	6	31
10	Laboratory Equipment	27	15	32	15	16	17	63
11	Surgical Equipment sets	27	13	29	9	12	14	48
12	Endoscopy Equipment	1	0#	3	0#	0*	1	1
13	Anesthesia Equipment	15	7	14	9	7	10	33
14	Post Mortem Equipment	9	0#	10	2	2	5	9
	Total	189	94	192	79	92	109	374
	Shortfall		95		113	100	83	391
	***Per cent* Shortfall**		50.26		58.85	52.08	43.23	51.11

Source: Information provided by test-checked GMIs.

Specialist not available.

* Service not available.

Appendix-4.7

(Refer Paragraph 4.5.1(iii))

Statement showing details of Essential Equipment required and available in CHCs

S. No	Name of Required type of Equipment	Quantity required	Equipment available in CHCs								Total
			Masuda	Jobner	Srikaranpur	Sanchore	Sarada	Singhana	Anta	Asop	
1	Standard Surgical Set-I (Instruments)	32	16	15	28	7	0#	16	30	0*	112
2	Standard Surgical Set-II	33	9	3	24	0#	17	9	21	0*	83
3	IUD Insertion Kit	19	11	10	15	19	19	15	18	2	109
4	Standard Surgical Set-III	17	6	6	12	2	12	5	11	2	56
5	Normal Delivery Kit	12	8	10	12	5	12	9	12	11	79
6	Standard Surgical Set-IV	16	6	7	15	0#	0#	10	7	0*	45
7	Standard Surgical Set-V	21	0*	2	15	0#	0#	8	10	0*	35
8	Standard Surgical Set-VI	11	5	4	10	0#	5	3	4	0*	31
9	Miscellaneous	4	3	3	3	3	1	1	3	0*	17
10	Equipment for Anesthesia	17	4	1	11	1	0#	0#	14	0*	31
11	Equipment for Neo-Natal Resuscitation	25	13	11	19	10	12	0#	18	10	93
12	Equipment for Operation theatre	13	9	5	9	12	0#	6	11	0*	52
13	Equipment for Labour Room	15	10	14	7	13	12	8	12	13	89
14	Equipment for Radiology	9	7	5	6	8	0#	7	4	4	41
15	Immunization$ Equipment	25	9	22	6	25	20	22	13	10	127
		269	**116**	**118**	**192**	**105**	**110**	**119**	**188**	**52**	**1,000**
		Shortfall	**153**	**151**	**77**	**164**	**159**	**150**	**81**	**217**	**1,152**
		***Per cent* less equipment**	**56.88**	**56.13**	**28.62**	**60.97**	**59.11**	**55.76**	**30.11**	**80.67**	**53.53**

Source: Information provided by test-checked GMIs.

 # Specialist not available.
** Service not available.*
$ Equipment required only "as per need" have not been included.

Appendix-4.8

(Refer Paragraph 4.5.1(iv))

Statement showing details of Essential Equipment required and available in PHCs

Name of Districts	Name of PHCs	Required type of Equipment and number of available Equipment					Total (94)
		Requirement for Labour Room (10)	Requirement Laboratory (Reagents) (13)	Laboratory (Glassware and other equipment) (7)	Medical/ Surgical Items (17)	Other Essentials (47)	
Baran	Baldara	0[17]	5	6	8	11	30
	Palaytha	9	13	7	17	36	82
Ajmer	Rawla Ka Badiya	9	10	6	15	33	73
	Kharwa	10	6	7	14	35	72
Jaipur	Karansar	7	5	7	17	31	67
	Hingoniya	8	4	7	14	35	68
Jhunjhunu	Sohali	8	8	7	10	31	64
	Bhasawta Kalan	8	7	7	10	24	56
Jodhpur	Khawaspura	9	10	7	13	36	75
	Artiya Kalan	10	7	6	14	35	72
Udaipur	Palodara	10	5	4	7	38	64
	Jawad	8	5	4	12	28	57
Sriganganagar	Dhanur	10	9	7	12	38	76
	Arayan 32F	10	10	6	14	38	78
Jalore	Bhadurna	9	7	7	15	35	73
	Bichhawari	5	5	6	10	24	50
Total							**1,057**

Source: Information provided by test-checked GMIs.

17 Labour room not available.

Appendix-4.9

(Refer Paragraph 4.5.3(iii))

Statement showing details of non-functional/idle Equipment

S. No.	Name of Facility	Name of equipment lying idle	Quantity	Amount (In Rupees)	Period of non-utilisation	Period of non-utilisation (In days)	Reasons of non-functional/ idle
1.	CHC Masuda (Ajmer)	Dental X-ray machine	1	1,15,245	28.01.2017 to 20.02.2021	1,484	Non-utilisation of machines even after dental doctor posted in CHC
		Dental X-ray chair	1	2,80,568	24.11.2016 to 20.02.2021	1,549	
2.	PHC Kharwa (Ajmer)	Fetal Doppler	2	Not available	18.11.2016 to 17.03.2021	1,580	Non-Utilisation
		Nebulizer	1	1,300	31.12.2018 to 17.03.2021	807	
3.	PHC Karansar	CBC Machine	1	3,74,414	04.06.2019 to 03.02.2021	610	Instructions were not received
4.	Drugs Testing Laboratory, Jaipur	High Performance Liquid Chromatograph (HPLC Gradient)	1	23,10,000	27.02.2015 to 01.11.2021	2,438	Want of repair
		Dissolution Test Apparatus	1	6,91,912	30.08.2019 to 01.11.2021	794	Want of repair
		High Performance Thin Layer Chromatography (HPTLC)	1	18,92,207	17.09.2012 to 01.11.2021	3,331	Want of repair
5.	Principal and Controller, JLN Medical College, Ajmer	HPLC MAKE-Bio-Rad Model-Variant-II. HPCL	1	39,95,250	12.04.2018 to 12.12.2018 and 16.11.2021 to 07.01.2022	245 53	Want of spare parts
6.	PHC Jawad, Udaipur	Autoclave machine	1	-	13.09.2021 to 23.12.2021	102	Received without demand
		Autoclave machine	1	-	08.10.2021 to 23.12.2021	76	Received without demand
		ECG machine	1	11,703.00	10.09.2021 to 23.12.2021	105	Lack of trained staff and E.C.G. Technician
7.	PHC Palodara, Udaipur	Autoclave machine	1	-	21.03.2021 to 29.12.2021	284	Received without demand

S. No.	Name of Facility	Name of equipment lying idle	Quantity	Amount (In Rupees)	Period of non-utilisation	Period of non-utilisation (In days)	Reasons of non-functional/ idle
		Autoclave machine	1	-	21.05.2021 to 29.12.2021	223	Received without demand
		Autoclave machine	1	-	13.09.2021 to 29.12.2021	108	Received Without demand
		ECG machine	1	11,703	17.09.2021 to 29.12.2021	104	Lack of trained staff and E.C.G. Technician
8.	PHC Hingonia, Jaipur	Foot operated suction machine	1	4,984	25.06.2014 to 26.10.2021	2,679	Received Without demand
		ECG machine	1	11,703	13.09.2021 to 26.10.2021	**44**	Lack of trained staff and E.C.G. Technician
9.	CHC Sarada, Udaipur	Anaesthesia Machine	1	98,488	04.03.2010 to 20.12.2021	**4,307**	Received Without demand
	Total		**20**	**97,99,477**		**44 to 4,307 days**	

Source: Information provided by test-checked GMIs.

Appendix-5.1

(Refer Paragraph 5.1(iii))

Statement showing details of sanctioned PHC and Health Sub-Centres and funds released

(A) List of 118 Health Sub Centres and funds released

District	S. No.	Village	*Panchayat samiti*	Yes
1. Ajmer	1	Nimod	Arai	1
	2	Nayki	Kekri	2
	3	Kadha	Kishangarh	3
	4	Dhani Purohitan	Kishangarh	4
	5	Devalia Kalan	Bhinay	5
2. Alwar	6	Bhadoli	Umrain	6
	7	Roodh Seerabas	Umrain	
	8	Maachi	Bansoor	7
	9	Maajra Aheer	Bansoor	8
	10	Kyara	Thanagazi	
	11	Hoodawali Baachhdi	Thanagazi	
	12	Pathradi	Tijara	
	13	Binolia	Tijara	9
	14	Baatkhane	Nimrana	10
	15	Gugdia	Behror	11
	16	Kheda	Kishangarh Bas	12
	17	Jakhopur	Kotkasim	13
3. Baran	18	Chhaturpura	Anta	14
	19	Kotdi	Anta	15
	20	Dhoti	Atru	16
	21	Zirodh	Atru	17
	22	Majhari	Shahbad	18
4. Barmer	23	Rozianada	Baitu	
	24	Bareta	Balotra	
	25	Kalawa	Balotra	19
5. Bharatpur	26	Behrarekhpura	Nadbai	20
	27	Zindpura	Nadbai	21
	28	Burza	Nagar	
	29	Jatwas	Nagar	
6. Bhilwara	30	Sunderpura	Suvana	22
	31	Tokra	Raipur	23
	32	Mevas	Mandal	24
	33	Reh	Mandal	25
7. Chittorgarh	34	Chosla	Begu	26
	35	Jojra ka kheda	Gangrar	27
	36	Manpurajagir	Nimbahera	
8. Pratapgarh	37	Achalpura	Chhotisadri	28
9. Churu	38	Dhani Govindpura	Sujangarh	
10. Dausa	39	Aliapada	Bandikui	29
	40	Gudha Ashif	Bandikui	
	41	Kanwarpura	Dausa	30
	42	Maharajpura	Dausa	31
	43	Bhanwata (Rahuwas)	Lalsot	32
	44	Maharajpura	Lalsot	33
	45	Dharanwas	Sikrai	34
	46	Padli	Sikrai	
11. Dholpur	47	Ajeetpur	Bari	35

	48	Dhanukapura	Bari	36
	49	Lilothi	Rajakhera	37
	50	Khurla	Rajakhera	38
12. Sriganganagar	51	5-E	Sriganganagar	39
	52	17 ML	Sriganganagar	40
	53	10-H	Srikaranpur	
	54	81-LNP	Srikaranpur	
	55	9 Z	Sadulsahar	
	56	Dhigtania	Sadulsahar	41
13. Hanumangarh	57	68 LLW	Hanumangarh	
	58	Malasar	Rawatsar	42
14. Jaipur	59	Jagannathpura	Sanganer	
	60	Badi ka Bas	Sanganer	
	61	Jharna	Dudu	
	62	Harsundarpura	Phagi	
	63	Gopalgarh	Jamwaramgarh	
	64	Kushalpura	Jamwaramgarh	
	65	Tiggaria	Chaksu	
	66	Thala	Chaksu	43
	67	Kishanpura	Bassi	
	68	Uggavas	Bassi	
	69	Kohada	Viratnagar	
15. Jhunjhunu	70	Bas nanak	Jhunjhunu	
	71	Rajeev Nagar	Jhunjhunu	44
	72	Tihada (Rajota)	Khetri	45
	73	Sankhda	Khetri	46
	74	Rayala (Jerli)	Surajgarh	
	75	Brijlalpura (Nadi)	Chidawa	
	76	Heeramal ji ki Dhani	Udaipurwati	
	77	Badwala Heeramal ji ki Dhani	Udaipurwati	
	78	Dhilana Johad (Parasrampura)	Nawalgarh	
	79	Kolali (Mandawar)	Jhunjhunu	
	80	Jawaharpura (Alsisar)	Alsisar	
16. Jodhpur	81	Biram Devgarh	Dechu	47
	82	Deepawatnagar (Fatehsagar)	Lohawat	48
	83	Shri Ramnagar	Osian	49
17. Karauli	84	Emratapura (Ond)	Sapotara	50
	85	Bared (Pancholi)	Mandrayal	51
18. Kota	86	Nimoda Ujjad	Sultanpur	52
	87	Baijpur	Etawa	53
	88	Bhoran	Sultanpur	
	89	Bhulaheda	Sangod	54
19. Nagaur	90	Aasota	Ladnu	55
	91	Gunpalia	Ladnu	
20. Pali	92	Hemliyawas	Marwar Junction	56
21. Rajsamand	93	Thakur ka Badiya	Bhim	57
	94	Delra	Devgarh	58
	95	Dingela	Khamnor	59
	96	Bhamakhera	Railmagara	60
22. Sawai Madhopur	97	Nawajipura	Gangapur City	
	98	Khidarpura	Gangapur City	61
	99	Badagaon Kahar	Sawai Madhopur	62
	100	Shyamoli	Sawai Madhopur	
	101	Jinapur	Sawai Madhopur	63
	102	Haloda	Khandar	64

23. Sikar	103	Hodsar	Fatehpur	
	104	Fadanpura	Fatehpur	
	105	Bhagatsingh Nagar	Khandela	
	106	Girdhari Singh ka Bas	Khandela	
	107	Manasi	Laxmangarh	65
	108	Bhojasar Chhota	Laxmangarh	66
	109	Jagatsingh Nagar	Neem ka Thana	
	110	Doonga ki Nangal	Neem ka Thana	67
	111	Balyavas (Karad)	Dantaramgarh	68
	112	Nada (Khora)	Dantaramgarh	
24. Tonk	113	Chandvar	Tonk	69
	114	Rijoda	Tonk	
	115	Ameenpura	Tonk	70
	116	Jekmabad	Todaraisingh	71
	117	Kerod	Niwai	72
	118	Anwarpura kheda	Niwai	73

Source: Information provided by Director, Public Health, DMH&FW, GoR.

(B) List of 37 Public Health Centres (PHCs) sanctioned and funds released

District	S. No.	Village	*Panchayat samiti*	Yes
1. Ajmer	1	Salari	Kekri	1
	2	Manoharpura	Kishangarh	2
	3	Gegal	Srinagar	3
2. Alwar	4	Roniza Than	Kathomar	4
	5	Bathkhani	Mundawar	
3. Baran	6	Sahrod	Atru	
4. Churu	7	Manot city	Bidasar	5
	8	Hamusar	Sardarsahar	6
5. Bharatpur	9	Jhala tala	Wair	
	10	Abhora	Kumher	
	11	Sahsan	Kaman	
6. Bhilwara	12	Aatun	Suwana	7
7. Chittorgarh	13	Devada	Gangrar	8
	14	Segasera	Badi sadri	9
	15	Devagmata	Nimbahera	
8. Hanumangarh	16	Lalana dikhnada baas	Nohar	10
9. Jaipur	17	Rojada	Jalsu	11
	18	Thikaria	Sanganer	12
	19	Langariawas	Jamwaramgarh	
	20	Ramnagar	Chaksu	
	21	Pilya	Bassi	13
	22	Hathnoda	Sahapura	14
10. Jhunjhunu	23	Sarai	Udaipurwati	
	24	Gorir	Khetri	15
	25	Pratappura	Jhunjhunu	16
	26	Devipura bani	Nawalgarh	17
11. Jodhpur	27	Mandala Kallan	Dechu	
12. Karauli	28	Padampura	Todabhim	18
13. Kota	29	Devali Manji	Sangod	19
14. Pali	30	Goodha Ramsingh	Marwar Junction	20
15. Rajsamand	31	Dhayla	Khamnor	21
16. Sawai Madhopur	32	Uliyana	Sawai Madhopur	22
17. Sikar	33	Sigrawat	Dhod	23
	34	Neem ka Thana Chhavani	Neem ka Thana	24
18. Tonk	35	Devali Gaon	Devli	25
	36	Srirampura	Niwai	26
19. Udaipur	37	Patia	Udaipur Gramin	

Source: Information provided by Director, Public Health, DMH&FW, GoR.

Appendix-5.2

(Refer Paragraph 5.2(i))

Status of availability of beds against norms in District Hospitals in the State

S. No.	Name of districts	Population[18] in July 2021 (in lakh)	Required Beds[19] for DHs	Sanctioned Beds for DHs	Shortfall (-)/ Excess	Shortfall (-)/ Excess *of Beds (in Per cent)*
1	Ajmer	31.09	414	750	336	81.16
2	Alwar	44.22	589	332	(-)257	(-)43.63
3	Banswara	21.68	289	350	61	21.11
4	Baran	14.73	196	300	104	53.06
5	Barmer	31.44	419	150	(-)269	(-)64.20
6	Bhilwara	29.00	386	150	(-)236	(-)61.14
7	Bikaner	28.53	380	150	(-)230	(-)60.53
8	Bundi	13.38	178	300	122	68.54
9	Chittorgarh	18.56	247	300	53	21.46
10	Dausa	19.72	263	250	(-)13	(-)4.94
11	Dholpur	14.54	194	300	106	54.64
12	Dungarpur	16.74	223	150	(-)73	(-)32.74
13	Hanumangarh	21.40	285	200	(-)85	(-)29.82
14	Jaipur	80.34	1,070	250	(-)820	(-)76.64
15	Jaisalmer	8.11	108	200	92	85.19
16	Jalore	22.06	294	150	(-)144	(-)48.98
17	Jhunjhunu	25.68	342	250	(-)92	(-)26.90
18	Jodhpur	44.44	592	300	(-)292	(-)49.32
19	Karauli	17.55	234	475	241	102.99
20	Nagaur	39.81	530	300	(-)230	(-)43.40
21	Pratapgarh	10.46	139	300	161	115.83
22	Rajsamand	13.93	186	150	(-)36	(-)19.35
23	Sawai Madhopur	16.10	214	600	386	180.37
24	Sikar	32.19	429	150	(-)279	(-)65.03
25	Sirohi	12.49	166	350	184	110.84
26	Sriganganagar	23.63	315	350	35	11.11
27	Tonk	17.09	228	275	47	20.61
28	Udaipur	36.95	492	150	(-)342	(-)69.51

Source: Progress Report of Medical Health and NHM Rajasthan for 2021-22 by DMH&FW, GoR and Directorate of Economics and Statistics, GoR and information provided by GMIs.

18 Population in 2021 according to Statistical Yearbook 2021 of Directorate of Economics & Statistics, Department of Planning, Rajasthan which is the latest version available.

19 As per IPHS, Requirement of Beds is calculated by taking BOR of 100 *per cent*, average ALoS as evaluated 2.4304 days calculated for DH and one patient per 50 people. For calculation of average ALoS data of DH Udaipur and DH Sirohi (for year 2017 and 2018) not considered as information not provided/available with concerned DHs.

Appendix-5.3

(Refer Paragraph 5.2(ii))

Statement showing details of availability of beds in test-checked PHCs and CHCs as of March 2022

	S. No.	Name of PHCs	Minimum beds required as per norms	Number of beds available
PHCs	1	PHC Palayatha, Baran	4 - 6	6
	2	PHC Baldara, Baran	4 - 6	1
	3	PHC Bichhawari, Jalore	4 - 6	4
	4	PHC Bhadaruna, Jalore	4 - 6	6
	5	PHC Khawaspura, Jodhpur	4 - 6	6
	6	PHC Artia Kalan, Jodhpur	4 - 6	6
	7	PHC Bhasawata Kalan, Jhunjhunu	4 - 6	1
	8	PHC Sohali, Jhunjhunu	4 - 6	4
	9	PHC Dhanur, Sriganganagar	4 - 6	6
	10	PHC Arayan 32 F, Sriganganagar	4 - 6	6
	11	PHC Jawad, Udaipur	4 - 6	6
	12	PHC Palodara, Udaipur	4 - 6	6
	13	PHC Rawla ka Badiya, Ajmer	4 - 6	6
	14	PHC Kharwa, Ajmer	4 - 6	10
	15	PHC Hingonia, Jaipur	4 - 6	6
	16	PHC Karansar, Jaipur	4 - 6	6
	S. No.	**Name of CHCs**	**Minimum beds required as per norms**	**Number of beds available**
CHCs	1	CHC Masuda, Ajmer	30	32
	2	CHC Jobner, Jaipur	30	6
	3	CHC Anta, Baran	30	50
	4	CHC Sanchore, Jalore	30	30
	5	CHC Singhana, Jhunjhunu	30	26
	6	CHC Asop, Jodhpur	30	21
	7	CHC Srikaranpur, Sriganganagar	30	50
	8	CHC Sarada, Udaipur	30	20

Source: Information provided by test-checked eight CHCs and 16 PHCs.

Appendix-5.4

(Refer Paragraph 5.2(iii))

Statement showing lack of availability of required infrastructure within healthcare facilities

Name of districts	Number of Healthcare Facilities	Building not available as per norms (in *per cent*)	Building in want of repair or shabby (in *per cent*)	Facilities run in other buildings (in *per cent*)	Facilities without electricity connection (in *per cent*)	Facilities without water connection (in *per cent*)	Common toilet for men & women (in *per cent*)
Sriganganagar	515	76	129	66	0	0	163
Jhunjhunu	887	241	53	40	13	2	78
Baran	332	107	48	103	65	12	267
Jalore	490	49	103	32	42	47	381
Jodhpur	782	223	166	194	252	300	578
Jaipur	368	55	97	63	81	68	140
Udaipur	780	154	234	112	268	345	428
Ajmer	486	116	122	113	91	248	276
Total	**4,640**	**1,021 (22)**	**952 (21)**	**723 (16)**	**812 (17)**	**1,022 (22)**	**2,311(50)**

Source: Information provided by eight test-checked Chief Medical and Health Officers.

Appendix-5.5

(Refer Paragraph 5.2(iv)(a))

Status showing non availability of OTs and facilities in OTs in test-checked Government Medical Institutions

Name of OT	Non Availability OTs and facilities in test-checked GMIs			Total number
	DHs	SDHs/SHs	CHCs	
Elective OT/OT*	Available in all DHs	Salawas	Asop, Jobner, Sanchore, Sarada, Singhana and Masuda	7 GMIs
Emergency OT/ Family Welfare OT	Available in all DHs	Salawas, Sanganer and Vallabhnagar	Not Applicable	3 GMIs
Ophthalmology/ ENT OT	Phalodi and Salumber	Not Applicable	Not Applicable	2 GMIs
Preparation Room, Pre-operative Room and Post Operative Resting Rooms	Kishangarh and Baran	Available in all SDHs/SHs	Asop, Jobner, Sarada, Singhana and Masuda	7 GMIs

Source: Information provided by eight DHs, four SDHs and eight CHCs.

Appendix-6.1 (i)

(Refer Paragraph 6.4.1)

Statement of advance to RMSCL, refunded fully without utilisation as of 31 March 2022

S. No.	Drugs/Equipment	Activity	Advance given date	Advance given Amount	Total Expenditure 2016-17 to 2021-22	Refund Date	Refund	Period in months after which the amount was refunded fully without utilisation
1	Drugs	Calciu, Albendz.Tab.PW Durg. ANC PNC16.2.1.3.1. Adv	01-Aug-16	7,40,92,500	-	05-Feb-18	7,40,92,500	18
2	Drugs	Drugs Treat. of Hypothyroidism 16.2.1.3.4 adv	01-Aug-16	9,00,000	-	24-Jul-18	9,00,000	24
3	Drugs	Proc. Post Exposure Prophylaxin Drugs B 16.2.1.7 Adv	01-Aug-16	5,40,000	-	24-Jul-18	5,40,000	24
4	Drugs	Disposable Maternity Kit (Home Dly) B16.1.1.3.1 Adv	01-Aug-16	7,50,000	-	05-Feb-18	7,50,000	18
5	Equipment	Proc. Equip. 16 SNCU CH AC 2 Ton NHM B 16.1.2.3 Adv	09-Feb-17	20,00,000	-	05-Feb-18	20,00,000	12
6	Equipment	Proc. Adult Weighing Machine B- 16.1.1.3.5 Adv	10-Feb-17	1,67,750	-	14-Jul-17	1,67,750	5
7	Equipment	Proc. New Born Weighing Machine B- 16.1.1.3.6 Adv	10-Feb-17	9,07,500	-	14-Jul-17	9,07,500	5
8	Equipment	Proc. No. of Radiant Warmer B- 16.1.1.3.8 Adv	10-Feb-17	4,95,000	-	14-Jul-17	4,95,000	5
9	Equipment	Proc. No. Sterlizer/ Autoclave B- 16.1.1.3.10 Adv	10-Feb-17	2,63,500	-	14-Jul-17	2,63,500	5
10	Drugs	Proc. Tab Misoprostol Prev.PPH Ho.Dly 16.2.1.3.7 Adv	27-Mar-17	94,000	-	05-Feb-18	94,000	10
11	Drugs	Disposable Maternity Kit (Home Dly) B16.1.1.3.1 Adv	27-Mar-17	2,50,000	-	05-Feb-18	2,50,000	10
12	Drugs	Proc. IFA Syrups NHM B 16.2.6.1.A adv	27-Mar-17	3,18,18,000	-	11-Dec-17	3,18,18,000	8
13	Drugs	Proc. IFA Tablets NHN Add, B 16.2.6.2.A Adv	27-Mar-17	40,01,000	-	11-Dec-17	40,01,000	8
14	Drugs	Proc. WIFS IFA Tab Adolescent Girls B.16.2.6.3 A Adv	27-Mar-17	2,58,75,000	-	11-Dec-17	2,58,75,000	8
15	Drugs	Proc. RPR/RTI/STI Drug Consumable Kit B 16.2.1.1 Adv	25-Jul-17	22,00,000	-	24-Jul-18	22,00,000	12
16	Equipment	Free Diagnostic (Pathological/Radiological) B 16.3.1-2. Adv	28-Jul-17	10,00,00,000	-	23-Mar-18	10,00,00,000	7
17	Drugs	Vitamin A Syrup 9 Mth 5 Yr. Child NHM 16.2.2.2-3 Adv	17-Jan-18	35,00,000	-	01-Oct-18	35,00,000	8
18	Drugs	Vitamin A Syrup 9 Mth 5 Yr. Child NHM 16.2.2.2-3 Adv	09-Mar-18	25,00,000	-	01-Oct-18	25,00,000	6
			Total	**25,03,54,250**			**25,03,54,250**	

Source: Information provided by MD, NHM.

Annexure-6.1 (ii)

(Refer Paragraph 6.4.1)

Statement showing advances to RMSCL remaining unspent as of 31 March 2022

S. No.	Drugs/Equipment	Activity	Date of advance	Advance given Amount	Total Expenditure 2016-17 to 2021-22	Refund	Unspent Balance	Period in months for which the amount remains unspent since Advance given date to March 2022
1	Equipment	NAT Testing Facility SMS Medical Hospital B 14.12 Adv	18-Jul-16	3,00,00,000	-		3,00,00,000	**68**
2	Equipment	Safe Dly.Kits HIV Syphilis Other B 16.2.1.6 Adv	01-Aug-16	24,00,000	-		24,00,000	67
3	Equipment	Proc. of Sharp Bin NHM Adv. B 16.1.4.4	16-Aug-16	35,16,750	35,15,558		1,192	67
4	Equipment	Diagnostics JSSK-MH RCH A1.6.2 adv	08-Sep-16	1,00,00,000	99,99,528	-	472	66
5	Equipment	Proc. Equip. PPIUCD Forcep B 16.1.3.5 NHM Add. Adv	28-Sep-16	15,00,000	14,99,721		279	66
6	Equipment	Training Dist. for 7 Level Training B 25.2.1.A Adv	19-Oct-16	86,07,000	-		86,07,000	65
7	Equipment	Tele Radiology Activity NHM B 14.5 adv	15-Dec-16	2,49,00,000	2,37,47,640		11,52,360	63
8	Equipment	Other Trg Dakshta Improve Intra State A 9.11.3.4. Adv	26-Dec-16	28,05,000	19,74,966		8,30,034	63
9	Equipment	Compre. Primary Health Care Improve Prog. B14.8.5.3	30-Dec-16	5,00,00,000	3,63,18,450		1,36,81,550	63
10	Equipment	Ambu Bag Sets NHM Add. B 16.1.1.3.9 adv	10-Feb-17	2,74,500	2,74,024		476	61
11	Equipment	Pulse Oxymeter MMU NHM Adv. B 16.1.1.3.14	10-Feb-17	13,70,000	13,36,035		33,965	61
12	Equipment	C Section Instrument Sets NHM Adv. B 16.1.1.3.16	10-Feb-17	34,750	28,602		6,148	61
13	Equipment	Repair of Laparoscope RCH II A 3.4 adv	22-Feb-17	42,25,000	-		42,25,000	61
14	Equipment	Equip. Establish Skill Lab MCH wing B.16.1.1.3.1.19	06-Mar-17	1,77,000	-		1,77,000	60
15	Equipment	Diagnostics JSSK-MH RCH A1.6.2 adv	27-Mar-17	1,00,00,000	43,61,982		56,38,018	60
16	Equipment	Proc. odium Hyprocholoride Sol NHM Adv. B 16.2.4.2	27-Mar-17	3,03,000	1,37,027		1,65,973	60
17	Equipment	Training Dist. for 7 Level Training B 25.2.1.A Adv	27-Mar-17	28,69,000	-		28,69,000	60
18	Equipment	Equip. Establish Skill Lab MCH Wing B 16.1.1.3.19 Adv	30-Mar-17	4,23,00,000	-	15,62,189	4,07,37,811	60
19	Equipment	Proc. MVA/EVA Syringe Safe Abortion B.16.1.1.2 Adv	31-Mar-17	19,50,000	17,99,033	1,50,000	967	60
20	Equipment	Equipments for Blood Banks/BSU NHM B 16.1.1.1. Adv	31-Mar-17	66,94,000	66,93,750		250	60
21	Equipment	Plastic Cutting Scissors MMU NHM Adv. B 16.1.4.3	31-Mar-17	7,92,000	7,91,728		272	60

S. No.	Drugs/Equipment	Activity	Date of advance	Advance given Amount	Total Expenditure 2016-17 to 2021-22	Refund	Unspent Balance	Period in months for which the amount remains unspent since Advance given date to March 2022
22	Equipment	Proc. of Sharp Bin NHM Adv. B 16.1.4.4	31-Mar-17	11,72,000	-		11,72,000	60
23	Equipment	Proc. odium Hyprocholoride Sol NHM Adv. B 16.2.4.2	31-Mar-17	3,03,000	-		3,03,000	60
24	Equipment	Other Trg Dakshta Improve Intra State A 9.11.3.4. Adv	31-Mar-17	9,35,000	-		9,35,000	60
25	Equipment	MCH Wings Equip (Add.Requ From Prev) B.4.1.5.1-2	31-Mar-17	63,99,278	53,15,415		10,83,863	60
26	Equipment	Nat. Mobile Medical Unit NHM B.11.1.2-11.2.2 Adv	31-Mar-17	30,000	-		30,000	60
27	Equipment	Equipments for Blood Banks/BSU NHM B 16.1.1.1. Adv	19-Jun-17	15,00,000	-		15,00,000	57
28	Equipment	Diagnostics JSSK-MH RCH A1.6.1-2 Advance	21-Jul-17	2,00,00,000	-		2,00,00,000	56
29	Equipment	Strengthening of DDW & DDCs NRHM Add. B 14.6 Adv	21-Jul-17	13,14,79,000	8,45,36,129	**4,69,26,931**	15,940	56
30	Equipment	Proc. 15 Ltr. Bio Medical Waste Bags B 16.2.4.2 Adv	25-Jul-17	1,78,29,000	-		1,78,29,000	56
31	Equipment	Proc. Sodium Hyprochloride Sol NRHM Adv. B 16.2.4.2-3	25-Jul-17	12,23,000	10,56,609	22	1,66,369	56
32	Equipment	Proc. MVA/EVA Syringe Safe Abortion B.16.1.1.2 Adv	25-Jul-17	18,00,000	-		18,00,000	56
33	Equipment	Proc. of Sharp Bin NRHM Adv. B 16.1.4.4	25-Jul-17	47,30,000	-		47,30,000	56
34	Equipment	Proc. Biodegradable 25 Ltr. Bags NHM B.16.2.4.1 Adv	25-Jul-17	3,00,64,000	-		3,00,64,000	56
35	Equipment	Equipments for FRU Operation Theatre 16.1.1.3.3 Adv	26-Jul-17	9,79,56,000	9,44,48,072		35,07,928	56
36	Equipment	Proc. of Equip./ Air Cond Labor Room B-16.1.1.3.2 Adv	26-Jul-17	15,50,000	10,26,936		5,23,064	56
37	Equipment	Procurement of Glucometer Lancets B 16.2.11.8.D Adv	24-Aug-17	2,97,00,000.00	1,98,05,204		98,94,795.80	55
38	Equipment	Proc. Equip. FP Laproscope B 16.1.3.4 NRHM Add.Adv	07-Sep-17	2,45,00,000	2,37,63,000		7,37,000	54
39	Equipment	Equipments for FRU Operation Theatre 16.1.1.3.3 Adv	23-Oct-17	21,00,000	-		21,00,000	53
40	Equipment	Bio Medical Waste Bins 15 Ltr. B 16.1.4.2 Advance	23-Oct-17	1,50,63,000	-		1,50,63,000	53
41	Equipment	B.29.1.3 (Laboratory Diagnostic NPPCF.B 29.1.3 Adv)	14-Dec-17	18,00,000	-		18,00,000	51
42	Equipment	Red/ Black Plastic Bags C.1.N Advance	05-Feb-18	17,68,000	17,67,548		452	49
43	Equipment	Equip. Establish Skill Lab MCH Wing B 16.1.1.3.19 Adv	07-Mar-18	1,05,00,000	-		1,05,00,000	48
44	Equipment	Procurement of Glucometer Lancets B 16.2.11.8.D Adv	21-Mar-18	1,00,00,000	-		1,00,00,000	48
45	Equipment	Equipment Maintenance B 16.1.1.3.1. Advance	31-May-18	5,00,00,000	1,84,85,979		3,15,14,021	46
46	Drugs	Other Free Drug Services NHM B 16.2.5.2. Advance	06-Jun-18	3,00,00,000	-		3,00,00,000	45
47	Equipment	Office Equip. Furniture Other Equip. Prog. Mang. Adv	07-Jun-18	6,18,905	-		6,18,905	45

S. No.	Drugs/Equipment	Activity	Date of advance	Advance given Amount	Total Expenditure 2016-17 to 2021-22	Refund	Unspent Balance	Period in months for which the amount remains unspent since Advance given date to March 2022
48	Drugs	RMSC Ltd. NRHM Flexipool Advance	05-Nov-19	2,24,81,00,000	2,18,46,00,000		6,35,00,000	28
49	Drugs	Covid-19 HSS Advances	27-May-20	1,25,52,21,000	1,04,93,63,707	**10,00,00,000**	10,58,57,293	22
50	Drugs	Covid-19 HSS Advances	08-Jun-20	17,09,55,000	-		17,09,55,000	21
51	Drugs	Covid-19 HSS Advances	11-Jun-20	70,23,000	-		70,23,000	21
52	Drugs	Covid-19 HSS Advances	16-Sep-20	5,37,98,000	-		5,37,98,000	18
53	Drugs	Covid-19 HSS Advances	28-Sep-20	52,92,000	-		52,92,000	18
54	Drugs	Covid-19 HSS Advances	16-Oct-20	**6,29,30,000**	3,65,98,947		2,63,31,053	17
55	Drugs	Covid-19 HSS Advances	18-Jan-21	1,60,00,000	-		1,60,00,000	14
56	Drugs	Covid-19 HSS Advances	23-Mar-21	1,00,00,000	-		1,00,00,000	12
57	Drugs	RMSC Ltd. NRHM Flexi pool Advance	23-Mar-21	1,00,00,00,000	-		1,00,00,00,000	12
58	Drugs	RMSC Ltd. NRHM Flexi pool Advance	31-Mar-21	1,50,00,00,000	98,23,29,322		51,76,70,678	12
59	Drugs	Covid-19 HSS Advances	12-Apr-21	30,00,00,000	**17,85,00,000**		12,15,00,000	11
60	Drugs	Covid-19 HSS Advances	15-Apr-21	3,86,00,000	-		3,86,00,000	11
61	Drugs	Covid-19 HSS Advances	07-Jun-21	1,00,00,000	-		1,00,00,000	9
62	Drugs	Covid-19 HSS Advances	07-Jun-21	76,95,00,000	-		76,95,00,000	9
63	Drugs	Covid-19 HSS Advances	16-Aug-21	30,48,44,000	17,63,80,000		12,84,64,000	7
64	Drugs	Covid-19 HSS Advances	16-Aug-21	1,91,22,71,000	1,75,94,68,816		15,28,02,184	7
65	Drugs	Covid-19 HSS B.31 Advance	15-Nov-21	49,89,63,000	-		49,89,63,000	**4**

Source: Information provided by MD, NHM.

Appendix-7.1

(Refer Paragraph 7.3.1(iii))

Statement showing details of Expenditure against Approved Budgets in Schemes

(₹ in crore)

Budget Head	Approved Budget as per Project Implementation Plan during 2016-22	Expenditure incurred during 2016-22	Utilisation in *per cent*
At State level			
Rashtriya Kishore Swasthya Karykram	60.13	16.94	28.17
Pre-Conception and Pre-Natal Diagnostic Techniques	13.73	5.04	36.71
Training head under RCH	264.20	113.65	43.02

Source: Information provided by Managing Director, NHM Rajasthan.

Appendix-7.2

(Refer Paragraph 7.4.1)

Statement showing the delay in issue of equipment

S. No.	Equipment Name	Quantity	Price	Receiving date	Department	Issue Date	Guarantee/ Warranty	Installation date	Time between issue and receipt (in days)
1	General Surgery Instrument set	1 set	₹ 22,71,557	04 August 2018	Urology	06 April 2020	5 year	25 April 2020	611
2	Bone Mineral Densitometer	1	₹ 32,78,974	24 August 2018	Endocrinology	07 January 2019	5 year	17 February 2021	136
3	Mobile X-ray machine	2	₹ 5,52,120	25 August 2018	Radio diagnosis	20 March 2020	5 year	21 March 2020	573
4	Peripheral nerve stimulator	1	₹ 4,43,520	17 September 2018	Anesthesia	08 April 2020	5 year	30 June 2020	569
5	Bi-plane DSA	1	USD 682000	27 September 2018	Neurology	28 December 2018	5 year	12 September 2019	92
6	Ventilator portable`	2	₹ 9,58,220	01 October 2018	Anasthesia	02 September 2020	5 year	15 March 2021	702
7	Ventilator high end	14	₹1,72,89,991.04	08 October 2018	Anesthesia	23 March 2020	5 year	07 April 2020	532
8	Mobile C-arm image intensifier	1	₹ 18,14,400	11 October 2018	Urology	30 April 2020	5 year	09 October 2020	567
9	Neurosurgical Operating microscope	1	EURO 116500	11 October 2018	Neurosurgery	15 September 2020	5 year	16 September 2020	705
10	Pulse Oximeter	4	₹ 2,90,604	20 August 2018	Anesthesia	06 April 2020	5 year	05 May 2020	595
11	Ultrasonic Cutting and coagulation device	1	₹ 11,14,198	12 December 2018	Urology	21 December 2020	5 year	29 December 2020	740
12	Turp cytoscope resectoscope	1	USD 18021	19 December 2018	Urology	01 September 2020	5 year	30 January 2021	622
13	Electro Cautery Unit	6	₹ 10,32,696	19 December 2018	Neurosurgery/ Urology	06 April 2020	5 year	07 December 2020	474

S. No.	Equipment Name	Quantity	Price	Receiving date	Department	Issue Date	Guarantee/ Warranty	Installation date	Time between issue and receipt (in days)
14	Electro Cautery unit with vessel sealing	2	₹ 7,22,232	19 December 2018	Gaestrology/ Urology	06 April 2020	5 year	07 December 2020	474
15	Anesthesia machine	6	USD 179400	29 December 2018	Neurosurgery/ Anesthesia/ Urology	06 April 2020	5 year	14 January 2021	464
16	High end monitor for ICU with CNS	26+2	USD 136318.20 + ₹ 7,32,604	16 January 2019	Anesthesia	22 March 2020	5 year	28 March 2020	431
17	Defibrillator with ECG	8	USD 24463	16 January 2019	Anesthesia	22 March 2020	5 year	28 March 2020	431
18	Blood And Fluid Warmer	2	₹ 2,17,280	23 January 2019	Neurosurgery/ Urology	06 April 2020	5 year	05 March 2021	439
19	Blood Gas Analyzer	4	₹ 26,52,640	25 January 2019	Anesthesia	13 October 2020	5 year	13 October 2020	627
20	Pulse Oximeter	4	₹ 3,01,844	18 February 2019	Anesthesia	21 March 2020	5 year	21 March 2020	397
21	Laproscopy Set	1	₹ 65,33,559	04 April 2019	Gaestrology	19 January 2021	5 year	01 February 2021	656
22	Cytoscope Resectoscope	1	₹ 3,53,815	20 April 2019	Urology	01 September 2020	5 year	03 September 2020	500
23	Uretero Renoscope Pead	1	₹ 4,30,652	02 May 2019	Urology	01 September 2020	5 year	03 September 2020	488
24	Multipurpose OT Table	3 NOS	₹ 44,78,100	04 May 2019	Urology Neurosurgery Gaestroentrology	06 April 2020	5 year	20 April 2020	338

S. No.	Equipment Name	Quantity	Price	Receiving date	Department	Issue Date	Guarantee/ Warranty	Installation date	Time between issue and receipt (in days)
25	Uretero Renoscope Adult	1	₹ 6,46,467	14 May 2019	Neurology	01 September 2020	5 year	29 December 2020	476
26	Mobile C-Arm Image Intensifier	1	₹ 22,33,020	09 June 2019	Gaestrology	09 October 2020	5 year	09 October 2020	488
27	Uroflowmetry	1	EURO 11431	24 July 2019	Urology	25 June 2020	5 year	26 June 2020	337
28	General Surgery Instrument	1 SET	₹ 13,70,244	08 August 2019	Gi Surgery	06 April 2020	5 year	25 April 2020	242
29	Fibro Scan Machine	1	EURO 157060	11 September 2019	Gaestrology	01 September 2020	5 year	03 September 2020	356
30	Syringe Infusion Pump + Docking Station	62+15	₹ 15,54,230	08 November 2019	Anesthesia	29 March 2020	5 year	05 October 2020	142
				08 November 2019		29 March 2020		14 September 2020	142
31	Insulin Pump with Integrated Cgms	1	₹ 55,52,480.32	21 January 2020	Endocrinology	09 November 2020	5 year	26 February 2021	293
32	Pneumatic Torniquet System	1	₹ 3,85,528	27 January 2020	Plastic Surgery	14 October 2020	5 year	14 October 2020	261
33	Endoscopic Ultrasound	1	₹ 90,47,741	11 February 2020	Gaestrology	02 September 2020	5 year	05 September 2020	204
34	C-Arm Allengers Hf-59	1	₹ 17,40,000	17 February 2020	Neurosurgery	08 October 2020	5 year	13 October 2020	234
35	Cranial Surgery Set	1	₹ 9,05,374	18 February 2020	Neurosurgery	06 April 2020	5 year	25 April 2020	48
36	Patient Warming System	2	₹ 1,50,024	19 February 2020	Neurosurgery/Urology	08 April 2020	5 year	30 July 2020	49
37	Suction Machine	8	₹ 9,64,000	27 February 2020	SSB OT 5th Floor	06 April 2020	5 year	20 April 2020	39

S. No.	Equipment Name	Quantity	Price	Receiving date	Department	Issue Date	Guarantee/ Warranty	Installation date	Time between issue and receipt (in days)
38	Endo Nasal Skull Base Endoscope	1	Not mentioned	03 March 2020	Neurosurgery	09 December 2020	5 year	12 February 2021	281
39	Defibrillator With ECG Monitor	2	USD 6358	03 March 2020	Anesthesia Dept/Urology	08 April 2020	5 year	24 September 2020	36
40	Transcranial Doppler	1	USD 12850 ₹ 99,552	10 June 2020	Neurology	12 October 2020	5 year	12 October 2020	124
41	Transventricular Endoscope	1	EURO 10250	10 June 2020	Neurosurgery	26 November 2020	5 year	12 February 2021	169
42	Low Temperature Sterilizer	1	USD 32400	13 June 2020	Neurosurgery	29 September 2020	5 year	14 October 2020	108
43	Endoscopic Hd Camera System	1	EURO 23165	09 August 2020	Neurosurgery	09 December 2020	5 year	12 February 2021	122
44	Operating Microscope	1	EURO 39625+ ₹ 7,29,200	30 September 2020	Plastic Surgery	28 January 2021	5 year	02 March 2021	120
45	Hand Held Doppler	1 NOS	₹ 1,24,320	25 February 2020	Plastic Surgery	15 January 2021	5 year	03 February 2021	325
46	Hand Held Doppler	1 NOS	₹ 1,24,320	25 February 2021	Plastic Surgery	11 June 2021	5 year	16 June 2021	106
47	Ph Meter	1 NOS	₹ 56,640	29 April 2021	Endocrinology	11 June 2021	5 year	25 October 2021	43
		Total	**₹ 7,11,52,146.36 + USD 1091810.20 + EURO 358031.00**						

Source: Information provided by RNT Medical College, Udaipur.

Appendix-7.3

(Refer Paragraph 7.4.1)

Statement showing status of delay in installation of equipment

S. No.	Equipment Name	Quantity	Price	Receiving date	Department	Issue Date	Guarantee/ Warranty	Installation date	Difference of days between issue and received	Difference of days between installation and issue
1	Bone Mineral Densitometer	1	₹ 32,78,974	24 August 2018	Endocrinology	07 January 2019	5 Year	17 February 2021	136	772
2	Peripheral Nerve Stimulator	1	₹ 4,43,520	17 September 2018	Anesthesia	08 April 2020	5 Year	30 June 2020	569	83
3	Bi-Plane DSA	1	USD 682000	27 September 2018	Neurology	28 December 2018	5 Year	12 September 2019	92	258
4	Ventilator Portable`	2	₹ 9,58,220	01 October 2018	Anesthesia /Urology/ Plastic surgery	02 September 2020	5 Year	15 March 2021	702	194
5	Mobile C-Arm Image Intensifier	1	₹ 18,14,400	11 October 2018	Urology	30 April 2020	5 Year	09 October 2020	567	162
6	Turp Cytoscope Resectoscope	1	USD 18021	19 December 2018	Urology	01 September 2020	5 Year	30 January 2021	622	151
7	Electro Cautery Unit	6	₹ 10,32,696	19 December 2018	Neurosurgery /Urology	06 April 2020	5 Year	07 December 2020	474	245
8	Electro Cautery Unit With Vessel Sealing	2	₹ 7,22,232	19 December 2018	Gaestrology/ Urology	06 April 2020	5 Year	07 December 2020	474	245

S. No.	Equipment Name	Quantity	Price	Receiving date	Department	Issue Date	Guarantee/ Warranty	Installation date	Difference of days between issue and received	Difference of days between installation and issue
9	Anaesthesia Machine	6	USD 179400	29 December 2018	Neurosurgery /Anesthesia / Urology	06 April 2020	5 Year	14 January 2021	464	283
10	Blood And Fluid Warmer	2	₹ 2,17,280	23 January 2019	Neurosurgery /Urology	06 April 2020	5 Year	05 March 2021	439	333
11	Uretero Renoscope Adult	1	₹ 6,46,467	14 May 2019	Neurology	01 September 2020	5 Year	29 December 2020	476	119
12	Syringe Infusion Pump + Docking Station	62+15	₹ 15,54,230	08 November 2019	Anesthesia	29 March 2020	5 Year	05 October 2020	142	190
				08 November 2019		29 March 2020		14 September 2020	142	169
13	Insulin Pump With Integrated Cgms	1	₹55,52,480.32	21 January 2020	Endocrinology	09 November 2020	5 Year	26 February 2021	293	109
14	Patient Warming System	2	₹ 1,50,024	19 February 2020	Neurosurgery /Urology	08 April 2020	5 Year	30 July 2020	49	113
15	Endo Nasal Skull Base Endoscope	1	Not mentioned	03 March 2020	Neurosurgery / Urology	09 December 2020	5 Year	12 February 2021	281	65
16	Defibrillator With ECG Monitor	2	USD 6358	03 March 2020	Anesthesia /Urology	08 April 2020	5 Year	24 September 2020	36	169
17	Transventricular Endoscope	1	EURO 10250	10 June 2020	Neurosurgery	26 November 2020	5 Year	12 February 2021	169	78
18	Endoscopic Hd Camera System	1	EURO 23165	09 August 2020	Neurosurgery	09 December 2020	5 Year	12 February 2021	122	65
19	OT Table Electro Hydraulic	1	USD 37740	18 August 2020	Neurosurgery	19 August 2020	5 Year	24 September 2020	1	36

S. No.	Equipment Name	Quantity	Price	Receiving date	Department	Issue Date	Guarantee/ Warranty	Installation date	Difference of days between issue and received	Difference of days between installation and issue
20	Operating Microscope	1	EURO-39 625 + ₹ 7,29,200	30 September 2020	Plastic surgery	28 January 2021	5 Year	02 March 2021	120	33
21	Endoscopic Washer And Disinfector	1	USD 49250 + ₹ 2,56,839.60	26 December 2020	Gaestrology	28 December 2020	5 Year	14 May 2021	2	137
22	Ph Meter	1 NOS	₹ 56,640	29 April 2021	Endocrinology	11 June 2021	5 Year	25 October 2021	43	136
		Total	**₹ 1,74,13,202.92 + USD 972769.00 + EURO 73040**							

Source: Information provided by RNT Medical College, Udaipur.

Appendix-7.4

(Refer Paragraph 7.4.2)

Statement showing posts of doctors and nursing, para medical and other ancillary staff remaining vacant against sanctioned posts as of March 2022

S. No.	Name of Post	Sanctioned posts by State Government	Men in position	Shortage	Shortage *per cent*
1.	Professor	16	09	07	43.75
2.	Associate Professor	17	01	16	94.12
3.	Assistant Professor	25	10	15	60.00
	Total	**58**	**20**	**38**	**65.52**

S. No.	Name of Post	Sanctioned posts by State Government	Men in position	Shortage	Shortage *per cent*
4.	Nursing grade-I	05	00	05	100
5.	Nursing grade-II	65	00	65	100
6.	Storekeeper	01	00	01	100
7.	Ministerial staff (Junior Assistant)	04	00	04	100
8.	Lab Technician	03	00	03	100
9.	Nursing Superintendent	01	00	01	100
10.	O.T. Technician	06	00	06	100
11.	Man with Machine	05	00	05	100
12.	Security guard	10	00	10	100
13.	Air conditioning Asst./Operator	01	00	01	100
14.	Medical gas pipe operator	03	00	03	100
15.	Electrician	02	01 (contract basis)	01	50
16.	Junior Accountant	01	00	01	100
17.	Sr. Administrative Officer	01	00	01	100
18.	EEG Technician	01	00	01	100
Total (S. No. 4 to 18)		**109**	**01**	**108**	**99.08**

Source: Information provided by RNT Medical College, Udaipur.

Appendix-8.1

(Refer Paragraph 8.2.2)

Statement showing the details of cases of NOSQ drugs in which punitive action was delayed

S. No.	Name of Districts	Name of Drugs	Sample test report date	Date of sending proposal of prosecution sent by Districts	Time taken for sending proposal for filling prosecution from sample test report date beyond prescribed period of three months	Date of issuing sanction to file prosecution by Drug Controller Jaipur on sent proposal	Time taken for issuance of sanction by DC Jaipur to file prosecution from the date of receiving proposal beyond prescribed period of 15 days	As per record/file up to which prosecution was not filled by the concerned districts	Time period since date of issue of sanction and date of letter showing that case was not filed	Remarks
1	2	3	4	5	6 (5-4)	7	8 (7-5)	9	10 (9-7)	11
1	Alwar	Cefixime Tab IP (Jonfix-200) Batch No. 17131	27-Jun- 2017	09-Jan-2020	27 months	22-Sep-2020	08 months	30-May-2022	20 Months	Alert Notice issued on 27.06.17
2	Alwar	Amoxycillin Trihydrate & Potassium Claulanate Tab Batch 17207	24-Jul- 2017	09-Jan-2020	26 months	22-Sep-2020	08 months	30-May-2022	20 months	Alert Notice issued on 27.07.17
3	Alwar	Cefixime Ofloxacin & Lactobacillus Tab Batch No. 170102	27-Jun- 2017	08-Jan-2020	27 months	22-Sep-2020	08 months	30-May-2022	20 months	Alert Notice issued on 27.06.17
4	Ajmer	Cefixime Tab IP (Jonfix-200) Batch No. 17131	27-Jun-2017	26-Apr-2018	06 months	29-Jan-2019	08 months	Case registered on 24.05.19, but case number was not allotted/intimated upto 03.06.22 (35 months)	-	Alert Notice issued on 27.06.17
5	Chittorgarh	Amoxycillin Trihydrate & Potassium Claulanate Tab (Batch 16065)	21-Jul- 2017	17-Feb-2020	27 months	29-Sep-2020	07 months	30-May-2022	20 months	Alert Notice issued on 25.07.17

6	Jaipur	Pregabalin Capsules Batch No. SC-15028	02-Aug-2016	24-May-2019	30 months	27-Jul-2020	13 months	As per records, case was not registered upto 6.6.22. Case registered on 15.07.22.	23 months	Alert Notice issued on 03.08.16
7	Jodhpur	Nicorandil Tab 5 mg Batch No. MTA 151089	27- Sep- 2017	28-Dec-2017	-	16-Oct-2020	33 months	29.09.2022	23 months	Alert Notice issued on 09.10.17
8	Jodhpur	Cefixime Tab IP 200 mg Batch No. CKM 0161001	23-Mar- 2017	23-Nov-2020	40 months	03-Mar-2021	03 months	31.05.2022	14 months	Alert Notice issued on 03.04.17
9	Jodhpur	Amoxycillin Trihydrate & Potassium Claulanate Tab Batch No. BT 15-580	23-May- 2017	05-Oct-2017	01 months	13-Oct-2020	35 months	20.05.2022	19 months	Alert Notice issued on 01.06.17
10	Udaipur	Amoxycillin Trihydrate & Potassium Claulanate Tab Batch No. 17017	21-Jul- 2017	20-Nov-2019	25 months	30-Sep-2020	10 months	Case submitted to court on 22.12.20 and registered on 27.01.21	-	Alert Notice issued on 25.07.17

Source: Information provided by Drug Controller.

Appendix-8.2

(Refer Paragraph 8.2.3)

Statement showing details of samples lifted, samples sent, samples not sent, and test reports received with delay

Districts	Year	Number of Drug Control Officers	Number of samples lifted	Number of Samples sent to Testing Laboratories for test/analysis	Number of Samples not sent to Testing Laboratories for test/analysis	Number of test reports received from testing Laboratories	
						Received within 60 days	Received after 60 days
Ajmer	2016-17	2	178	178	0	0	178
	2017-18	3	213	213	0	0	213
	2018-19	5	167	167	0	0	167
	2019-20	5	281	281	0	0	162
	2020-21	3	264	264	0	0	262
	2021-22	3	219	219	0	0	47
Bhilwara	2016-17	2	137	137	0	0	137
	2017-18	1	78	78	0	0	78
	2018-19	1	61	61	0	0	61
	2019-20	2	114	114	0	0	114
	2020-21	1	73	73	0	1	40
	2021-22	1	83	83	0	0	25
Nagaur	2016-17	1	76	76	0	0	76
	2017-18	1	77	77	0	4	73
	2018-19	2	120	120	0	0	120
	2019-20	4	255	255	0	0	244
	2020-21	4	205	203	2	0	144
	2021-22	4	298	297	1	0	70
Tonk	2016-17	2	75	75	0	0	75
	2017-18	2	146	146	0	15	129
	2018-19	2	114	114	0	8	106
	2019-20	2	132	132	0	0	129
	2020-21	2	97	97	0	0	97
	2021-22	2	131	131	0	1	6
Bikaner	2016-17	2	168	168	0	4	163
	2017-18	2	173	173	0	2	170
	2018-19	4	123	123	0	0	123
	2019-20	4	251	251	0	0	238
	2020-21	4	186	186	0	0	122
	2021-22	4	242	242	0	4	231

Districts	Year	Number of Drug Control Officers	Number of samples lifted	Number of Samples sent to Testing Laboratories for test/analysis	Number of Samples not sent to Testing Laboratories for test/analysis	Number of test reports received from testing Laboratories	
						Received within 60 days	Received after 60 days
Sriganganagar	2016-17	3	216	216	0	19	197
	2017-18	3	228	228	0	5	221
	2018-19	3	183	183	0	0	180
	2019-20	4 (working of One more DCO w.e.f. 01/07/2019)	273	273	0	0	257
	2020-21	4 (till December 2020) afterward 3	230	230	0	0	156
	2021-22	3	189	189	0	1	17
Hanumangarh	2016-17	2	152	152	0	0	152
	2017-18	2	152	152	0	0	152
	2018-19	3	131	131	0	0	131
	2019-20	4	232	232	0	0	226
	2020-21	3	152	152	0	0	73
	2021-22	3	192	192	0	0	21
Churu	2016-17	2	152	152	0	11	141
	2017-18	2	168	168	0	4	164
	2018-19	2	73	73	0	1	72
	2019-20	2	135	135	0	0	125
	2020-21	2	126	126	0	0	79
	2021-22	2	135	135	0	0	13
Jaipur Zone	2016-17	7	275	275	0	14	260
	2017-18	4	337	337	0	23	314
	2018-19	7	204	204	0	3	195
	2019-20	13	710	710	0	13	688
	2020-21	13	707	707	0	12	686
	2021-22	16	901	901	0	28	868
Jaipur NDNP HQ and HQ DCO	2016-17	2	115	115	0	9	106
	2017-18	2	50	50	0	13	37
	2018-19	2	37	37	0	7	27
	2019-20	2	79	79	0	0	72
	2020-21	2	106	106	0	0	69
	2021-22	2	78	78	0	1	8

Districts	Year	Number of Drug Control Officers	Number of samples lifted	Number of Samples sent to Testing Laboratories for test/analysis	Number of Samples not sent to Testing Laboratories for test/analysis	Number of test reports received from testing Laboratories	
						Received within 60 days	Received after 60 days
Dausa	2016-17	2	150	150	0	0	144
	2017-18	2	146	146	0	0	145
	2018-19	2	114	114	0	0	108
	2019-20	1	68	68	0	0	67
	2020-21	1	43	43	0	0	37
	2021-22	2	105	105	0	0	9
Jhunjhunu	2016-17	2	146	146	0	1	145
	2017-18	2	143	143	0	4	139
	2018-19	3	111	111	0	0	109
	2019-20	3	181	181	0	0	176
	2020-21	3	188	188	0	0	138
	2021-22	3	190	190	0	0	30
Sikar	2016-17	1	77	77	0	9	67
	2017-18	1	76	76	0	5	70
	2018-19	1	43	43	0	0	43
	2019-20	4	181	181	0	2	174
	2020-21	4	233	233	0	0	117
	2021-22	4	281	281	0	0	59
Alwar	2016-17	4	439	439	0	0	439
	2017-18	4	211	211	0	6	202
	2018-19	6	166	166	0	0	164
	2019-20	5	273	273	0	0	270
	2020-21	4	225	225	0	0	223
	2021-22	4	246	246	0	0	246
Karauli	2016-17	1	64	64	0	2	62
	2017-18	1	65	64	1	1	63
	2018-19	1	45	45	0	0	43
	2019-20	1	53	53	0	0	52
	2020-21	1	40	40	0	0	16
	2021-22	1	32	32	0	0	1

Districts	Year	Number of Drug Control Officers	Number of samples lifted	Number of Samples sent to Testing Laboratories for test/analysis	Number of Samples not sent to Testing Laboratories for test/analysis	Number of test reports received from testing Laboratories	
						Received within 60 days	Received after 60 days
Sawai Madhopur	2016-17	2	95	95	0	0	95
	2017-18	2	107	107	0	3	104
	2018-19	2	82	82	0	0	82
	2019-20	2	123	123	0	0	113
	2020-21	2	128	128	0	0	88
	2021-22	2	133	133	0	2	19
Bharatpur	2016-17	2	132	132	0	2	130
	2017-18	2	82	82	0	0	82
	2018-19	1	48	48	0	0	48
	2019-20	4	206	206	0	0	176
	2020-21	4	254	254	0	2	187
	2021-22	4	188	188	0	0	154
Dholpur	2016-17	1	69	69	0	0	69
	2017-18	1	47	47	0	1	46
	2018-19	2	50	50	0	0	50
	2019-20	2	104	104	0	0	95
	2020-21	1	54	54	0	2	29
	2021-22	1	65	65	0	2	27
Chittorgarh	2016-17	1	73	73	0	0	73
	2017-18	1	76	76	0	76	0
	2018-19	1	64	64	0	64	0
	2019-20	2	122	122	0	114	8
	2020-21	2	52	52	0	34	18
	2021-22	2	69	69	0	0	7
Pratapgarh	2016-17	1	10	10	0	10	0
	2017-18	1	42	42	0	37	5
	2018-19	1	10	10	0	7	3
	2019-20	1	52	52	0	46	6
	2020-21	1	13	13	0	10	3
	2021-22	1	41	41	0	0	3

Districts	Year	Number of Drug Control Officers	Number of samples lifted	Number of Samples sent to Testing Laboratories for test/analysis	Number of Samples not sent to Testing Laboratories for test/analysis	Number of test reports received from testing Laboratories	
						Received within 60 days	Received after 60 days
Dungarpur	2016-17	1	32	32	0	0	32
	2017-18	1	58	58	0	3	55
	2018-19	1	27	27	0	0	26
	2019-20	1	53	53	0	0	50
	2020-21	1	54	54	0	0	54
	2021-22	1	40	40	0	0	3
Banswara	2016-17	1	40	40	0	0	40
	2017-18	1	60	60	0	0	59
	2018-19	1	51	51	0	0	49
	2019-20	1	8	8	0	0	6
	2020-21	1	48	48	0	0	46
	2021-22	1	34	34	0	0	5
Udaipur	2016-17	2	79	79	0	0	79
	2017-18	3	209	209	0	1	208
	2018-19	4	204	204	0	0	203
	2019-20	3	216	216	0	1	192
	2020-21	4	252	252	0	0	131
	2021-22	4	240	240	0	0	90
Rajsamand	2016-17	1	74	74	0	1	73
	2017-18	1	76	76	0	3	73
	2018-19	1	59	59	0	1	58
	2019-20	1	73	73	0	0	67
	2020-21	1	66	66	0	1	40
	2021-22	1	69	69	0	0	6
Bundi	2016-17	1	79	79	0	4	75
	2017-18	1	77	77	0	9	68
	2018-19	1	59	59	0	0	59
	2019-20	1	120	120	0	4	115
	2020-21	1	128	128	0	4	90
	2021-22	2	136	136	0	4	31
Kota	2016-17	2	154	154	0	5	149
	2017-18	2	152	152	0	4	146
	2018-19	4	189	189	0	7	178
	2019-20	5	311	311	0	3	299
	2020-21	5	312	312	0	12	232
	2021-22	5	305	304	1	14	30

Districts	Year	Number of Drug Control Officers	Number of samples lifted	Number of Samples sent to Testing Laboratories for test/analysis	Number of Samples not sent to Testing Laboratories for test/analysis	Number of test reports received from testing Laboratories	
						Received within 60 days	Received after 60 days
Jhalawar	2016-17	1	76	76	0	0	76
	2017-18	1	82	82	0	0	82
	2018-19	2	31	31	0	0	31
	2019-20	2	110	110	0	0	78
	2020-21	2	128	128	0	0	68
	2021-22	2	144	144	0	1	17
Baran	2016-17	1	74	74	0	0	74
	2017-18	1	77	77	0	0	75
	2018-19	2	65	65	0	2	63
	2019-20	2	122	122	0	0	116
	2020-21	2	130	130	0	0	93
	2021-22	2	128	128	0	5	7
Barmer	2016-17	1	74	74	0	0	72
	2017-18	1	73	73	0	2	70
	2018-19	2	59	59	0	0	59
	2019-20	2	124	124	0	0	119
	2020-21	2	127	127	0	0	125
	2021-22	2	83	83	0	0	19
Jaisalmer	2016-17	1	72	72	0	72	-
	2017-18	1	59	59	0	0	58
	2018-19	1	50	50	0	0	61
	2019-20	1	63	63	0	55	3
	2020-21	1	61	61	0	48	12
	2021-22	1	60	60	0	0	8
Jalore	2016-17	1	75	75	0	0	75
	2017-18	1	73	73	0	1	72
	2018-19	1	57	57	0	0	57
	2019-20	2	101	101	0	0	76
	2020-21	2	128	128	0	0	59
	2021-22	2	112	112	0	0	101
Sirohi	2016-17	1	76	76	0	2	74
	2017-18	1	76	76	0	2	74
	2018-19	1	61	61	0	2	59
	2019-20	1	64	64	0	2	60
	2020-21	1	56	56	0	2	27
	2021-22	1	60	60	0	1	4
Pali	2016-17	2	78	78	0	0	78
	2017-18	2	78	78	0	0	78
	2018-19	2	65	65	0	0	63

Districts	Year	Number of Drug Control Officers	Number of samples lifted	Number of Samples sent to Testing Laboratories for test/analysis	Number of Samples not sent to Testing Laboratories for test/analysis	Number of test reports received from testing Laboratories	
						Received within 60 days	Received after 60 days
	2019-20	2	129	129	0	0	111
	2020-21	2	124	124	0	0	64
	2021-22	2	123	123	0	0	22
Jodhpur	2016-17	6	290	290	0	15	273
	2017-18	6	175	175	0	5	169
	2018-19	6	120	120	0	1	119
	2019-20	6	349	349	0	2	305
	2020-21	6	376	374	2	1	186
	2021-22	6	362	362	0	2	10
Total			**27,805**	**27,798**	**7**	**949**	**21,504**
Per cent							**77**

Source: Information provided by Drug Controller, Rajasthan.

Appendix-8.3

(Refer Paragraph 8.2.3)

Statement showing details of samples for which test reports were received in the expiry month or after the expiry month of sample

Districts	Financial Year	Total Number of test reports received	Total Number of test reports received in expiry month	Total Number of test reports received after expiry month
Ajmer	2016-17	155	0	0
	2017-18	65	2	0
	2018-19	139	25	26
	2019-20	163	59	46
	2020-21	344	28	20
	2021-22	306	15	18
Bhilwara	2016-17	137	137	0
	2017-18	78	78	0
	2018-19	61	61	0
	2019-20	114	114	0
	2020-21	41	41	0
	2021-22	100	0	0
Nagaur	2016-17	57	1	0
	2017-18	56	2	2
	2018-19	72	24	19
	2019-20	60	30	16
	2020-21	246	17	14
	2021-22	247	9	16
Tonk	2016-17	75	25	20
	2017-18	112	29	34
	2018-19	100	21	26
	2019-20	114	7	9
	2020-21	133	1	1
	2021-22	146	8	10
Bikaner	2016-17	167	21	49
	2017-18	172	25	50
	2018-19	123	13	28
	2019-20	238	16	14
	2020-21	122	11	19
	2021-22	226	16	28
Sriganganagar	2016-17	152	21	18
	2017-18	123	38	22
	2018-19	153	66	47
	2019-20	189	42	36

Districts	Financial Year	Total Number of test reports received	Total Number of test reports received in expiry month	Total Number of test reports received after expiry month
	2020-21	300	23	17
	2021-22	322	26	16
Hanumangarh	2016-17	143	5	2
	2017-18	91	6	3
	2018-19	128	49	45
	2019-20	135	49	51
	2020-21	287	34	36
	2021-22	136	6	18
Churu	2016-17	148	24	15
	2017-18	154	37	29
	2018-19	89	10	22
	2019-20	120	11	12
	2020-21	127	6	8
	2021-22	83	21	1
Jaipur NDNP - HQ and HQ DCO	2016-17	97	18	0
	2017-18	37	13	0
	2018-19	31	3	2
	2019-20	76	6	1
	2020-21	89	3	0
	2021-22	102	5	5
Jaipur Zone	2016-17	232	20	1
	2017-18	248	23	0
	2018-19	213	71	11
	2019-20	609	99	19
	2020-21	581	63	5
	2021-22	469	39	6
Dausa	2016-17	144	34	23
	2017-18	145	47	32
	2018-19	108	21	18
	2019-20	67	5	9
	2020-21	37	2	5
	2021-22	42	0	7
Jhunjhunu	2016-17	156	14	34
	2017-18	143	39	48
	2018-19	111	18	26
	2019-20	176	13	8
	2020-21	138	2	5
	2021-22	159	2	16
Sikar	2016-17	76	20	18
	2017-18	75	22	19
	2018-19	43	15	10

Districts	Financial Year	Total Number of test reports received	Total Number of test reports received in expiry month	Total Number of test reports received after expiry month
	2019-20	165	8	5
	2020-21	117	8	7
	2021-22	59	2	0
Alwar	2016-17	217	26	14
	2017-18	168	28	16
	2018-19	191	58	51
	2019-20	258	75	44
	2020-21	232	20	11
	2021-22	234	14	19
Bharatpur	2016-17	132	2	0
	2017-18	82	1	0
	2018-19	48	0	0
	2019-20	168	2	0
	2020-21	187	0	0
	2021-22	154	5	0
Dholpur	2016-17	69	14	0
	2017-18	46	11	0
	2018-19	50	6	0
	2019-20	95	8	0
	2020-21	31	4	0
	2021-22	72	8	0
Karauli	2016-17	36	1	0
	2017-18	54	6	0
	2018-19	50	11	16
	2019-20	51	22	16
	2020-21	65	3	9
	2021-22	40	32	8
Sawai Madhopur	2016-17	122	15	12
	2017-18	96	12	13
	2018-19	85	24	18
	2019-20	95	12	16
	2020-21	76	2	7
	2021-22	21	0	2
Chittorgarh	2016-17	55	4	6
	2017-18	63	14	7
	2018-19	52	14	20
	2019-20	64	27	15
	2020-21	125	19	22
	2021-22	47	0	7
Pratapgarh	2016-17	37	10	0
	2017-18	12	1	1

Districts	Financial Year	Total Number of test reports received	Total Number of test reports received in expiry month	Total Number of test reports received after expiry month
	2018-19	13	1	6
	2019-20	15	0	9
	2020-21	43	2	11
	2021-22	14	1	2
Dungarpur	2016-17	9	0	0
	2017-18	20	3	3
	2018-19	20	6	4
	2019-20	43	10	18
	2020-21	65	14	7
	2021-22	49	4	9
Banswara	2016-17	37	3	1
	2017-18	25	7	3
	2018-19	18	5	5
	2019-20	50	7	32
	2020-21	35	4	13
	2021-22	42	0	13
Udaipur	2016-17	79	3	0
	2017-18	214	28	22
	2018-19	204	30	24
	2019-20	193	46	26
	2020-21	131	23	18
	2021-22	250	24	29
Rajsamand	2016-17	23	1	1
	2017-18	52	10	7
	2018-19	73	18	29
	2019-20	57	16	35
	2020-21	74	9	13
	2021-22	67	3	10
Bundi	2016-17	71	3	0
	2017-18	65	8	4
	2018-19	55	15	20
	2019-20	76	28	25
	2020-21	133	16	7
	2021-22	129	9	17
Kota	2016-17	82	0	0
	2017-18	136	11	3
	2018-19	165	14	19
	2019-20	195	49	41
	2020-21	310	42	31
	2021-22	304	18	13
Jhalawar	2016-17	52	2	0

Districts	Financial Year	Total Number of test reports received	Total Number of test reports received in expiry month	Total Number of test reports received after expiry month
	2017-18	48	3	1
	2018-19	67	14	33
	2019-20	69	19	28
	2020-21	104	12	17
	2021-22	55	7	13
Baran	2016-17	74	22	22
	2017-18	75	21	16
	2018-19	65	13	8
	2019-20	116	5	5
	2020-21	93	7	4
	2021-22	147	12	11
Barmer	2016-17	116	20	19
	2017-18	101	18	33
	2018-19	117	36	48
	2019-20	120	20	41
	2020-21	169	24	26
	2021-22	86	4	16
Jaisalmer	2016-17	75	17	20
	2017-18	62	10	20
	2018-19	52	10	16
	2019-20	57	2	6
	2020-21	55	1	6
	2021-22	15	0	0
Jalore	2016-17	75	29	30
	2017-18	73	27	18
	2018-19	57	18	10
	2019-20	76	23	3
	2020-21	59	21	5
	2021-22	99	7	9
Sirohi	2016-17	74	7	25
	2017-18	74	15	30
	2018-19	59	5	16
	2019-20	62	0	1
	2020-21	29	0	0
	2021-22	57	0	5
Pali	2016-17	78	78	0
	2017-18	78	52	26
	2018-19	63	48	15
	2019-20	111	105	6
	2020-21	64	62	2
	2021-22	114	103	11

Districts	Financial Year	Total Number of test reports received	Total Number of test reports received in expiry month	Total Number of test reports received after expiry month
Jodhpur	2016-17	288	85	65
	2017-18	174	53	58
	2018-19	120	17	26
	2019-20	307	11	16
	2020-21	184	8	10
	2021-22	339	20	24
Total		**23,814**	**4,040**	**2,903**
Per cent			**17**	**12**

Source: Information provided by Drug Controller, Rajasthan.

Appendix-8.4

(Refer Paragraph 8.2.4)

Statement showing details of District-wise shortfall of inspections by DCOs in selling units during 2021-22

Districts	Year	Number of Drug Control Officers	Inspections to be done in a Year (No. of DCO x 20 inspections per month x 12 Months)	Total Number of Inspections conducted of Selling Units	Shortfall of Inspections of Selling Units	Shortfall in percentage
1	2	3	4	5	6(4-5)	7
Ajmer	2021-22	3	720	680	40	5.56
Alwar	2021-22	4	960	815	145	15.10
Banswara	2021-22	1	240	79	161	67.08
Baran	2021-22	2	480	372	108	22.5
Barmer	2021-22	2	480	414	66	13.75
Bharatpur	2021-22	4	960	628	332	34.58
Bikaner	2021-22	4	960	758	202	21.04
Bundi	2021-22	2	480	247	233	48.54
Chittorgarh	2021-22	2	480	202	278	57.92
Churu	2021-22	2	480	414	66	13.75
Dholpur	2021-22	1	240	190	50	20.83
Dungarpur	2021-22	1	240	121	119	49.58
Hanumangarh	2021-22	3	720	572	148	20.56
Jaipur NDNP -HQ and HQ DCO	2021-22	2	480	243	237	49.38
Jaipur zone	2021-22	14	3,360	2,767	593	17.65
Jaisalmer	2021-22	1	240	178	62	25.83
Jalore	2021-22	2	480	322	158	32.92
Jhalawar	2021-22	2	480	386	94	19.58
Jhunjhunu	2021-22	3	720	662	58	8.06
Jodhpur	2021-22	6	1,440	926	514	35.69
Karauli	2021-22	1	240	162	78	32.50
Kota	2021-22	5	1,200	895	305	25.42
Nagaur	2021-22	4	960	764	196	20.42
Pali	2021-22	2	480	409	71	14.79
Pratapgarh	2021-22	1	240	117	123	51.25
Rajsamand	2021-22	1	240	185	55	22.92
Sawai Madhopur	2021-22	2	480	361	119	24.79
Sikar	2021-22	4	960	858	102	10.63
Sirohi	2021-22	1	240	217	23	9.58
Sriganganagar	2021-22	3	720	682	38	5.28
Tonk	2021-22	2	480	426	54	11.25
Udaipur	2021-22	4	960	696	264	27.5
Total			**21,840**	**16,748**	**5,092**	

Source: Information provided by Drug Controller, Rajasthan.

Appendix-9.1

(Refer Paragraph 9.4)

Status of achievement of milestones

S. No.	Activity	Baseline/Current status of proposed (as on 1 January, 2016 or latest)	Milestone I: By 2019-20	Status in Rajasthan SDG Status report 2022 (version 4)
1	Maternal mortality ratio	244	172	164
2	Births assisted by health personnel	86.6	90	95.6
3	Under-five mortality rate	51	40	40
4	Neonatal mortality	30	25	26
5	Number of new HIV infections per 1000 uninfected population	0.08	0.06	0.04
6	**Tuberculosis incidence per 100,000 Population**	**143**	**142**	**172**
7	Viral Hepatitis cases (including A & E)	536 (Hepatitis A & Hepatitis E)	321	Status not available
8	**Prevalence Rate (PR) (of Leprosy)**	**0.16/10000 Population**	**0.13**	**1.6 *per cent* (2019-20) (Grade 2 cases among new cases of Leprosy)**
9	Mortality rate attributed to cardiovascular disease, cancer, diabetes or chronic respiratory disease	Cardiovascular disease (CVD)- 26 *per cent*, Cancer-7 *per cent*, DM-2 *per cent*, COPD-13 *per cent*	10 *per cent* Reduction of death due to Non-Communicable Diseases	Status not available
10	Current use of family planning methods (any modern method)	53.50 *per cent* (married)	57.50 *per cent*	62.10 *per cent*
11	Institutional Births	84 *per cent*	87 *per cent*	94.90 *per cent*
12	Mothers who had at least 4 antenatal care visits	38.5 *per cent*	50 *per cent*	55.30 *per cent*
13	Children aged 12-23 months who receive 3 doses of pentavalent vaccine before their first birthday	81.34 *per cent*	85 *per cent*	87.19 *per cent*
14	**TB Successfully cases treated**	**State 90 *per cent***	**90 *per cent***	**80.34 *per cent***
15	Percentage of people living with HIV currently receiving ART among the number of estimated need for ART	58.47 *per cent*	75 *per cent*	86 *per cent*
16	Percentage population in malaria-endemic areas who slept under an ITN the previous night	0.92 *per cent*	An estimated Reduction in Malaria cases of 15-20 *per cent* at the State level	Status not available for this activity
17	**Hypertension among adults (15-49 years)**	**Men-10.2 *per cent* Women-5.5 *per cent***	**Men-6.12 *per cent* (60 *per cent*) Women-3.3 *per cent* (60 *per cent*)**	**Men-11.4 *per cent* Women-8.2 *per cent***
18	Blood sugar level among adults	Men-3.5 *per cent* Women-5.7 *per cent*	60 *per cent*	Status not available for this activity
19	Prevalence of tobacco use among population 15 & above	24.7 *per cent* (2017)	24.00 *per cent*	Male-40.7 Female-4.3
20	Total unmet need	12.3	12	7.6

Source: Rajasthan SDG Status Report 2019 (version 1) and 2022 (version 4).

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SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Report of the Comptroller and Auditor General of India For the period ended 31 March 2022

Government of Rajasthan

Report No. 1 of 2025

(Compliance Audit-Civil)

Report of the
Comptroller and Auditor General of India
for the period ended 31 March 2022

Government of Rajasthan

Report No. 1 of the year 2025

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PREFACE

This Report for the year ended 31 March 2022 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 2021-22 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 2021-22 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.

EXECUTIVE SUMMARY

About this Report

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

This report is in two parts. **Part-A** includes audit observations noticed during Audit of revenue earning Departments i.e. Commercial Taxes, Land Revenue, Registration & Stamps and State Excise and **Part-B** includes audit observations related to expenditure incurred by various State Government Departments. This Report contains nine paragraphs involving money value of ₹ 444.05 crore. Some of the significant audit findings are mentioned below:

Part A: Revenue Sector

This part contains Seven paragraphs involving ₹ 441.92 crore, which includes one SSCA on 'Department's oversight on GST payments & Return fling' pertaining to Commercial Tax Department and one SSCA on 'Procedure for determination of market value of Immovable Properties'.

A synopsis of key findings contained in this Report is presented below:

Goods and Service Tax

A Subject Specific Compliance Audit on **"Department's oversight on GST Payments and Return filing"** was conducted. The major irregularities noticed are as under:

There was slow pace of scrutiny of returns as after the constitution of Business Intelligence Units (BIU) in September 2021, BIU had selected 9,288 high risk taxpayers pertaining to financial year 2017-18 for scrutiny, out of which merely 2,535 cases (27.29 *per cent*) were scrutinized till August 2022. It was also noticed that timeline for scrutiny of returns was not prescribed by the Department.There was delay in Business Audit by tax authorities as the Business Audit for the financial years 2019-20 to 2020-21 was yet to commence. All the identified cases of 2017-18 had also not been audited while less than five *per cent* cases of 2018-19 had been audited by the Department. Appropriate returns were not filed by 878 taxpayers (52.39 *per cent*) in three circles (requisite information was provided by three circles out of 21 circles) even after notices in form GSTR-3A were issued to them. However, the Jurisdictional officers had not initiated any action regarding assessment and cancellation of registration in these cases. There was lack of action for non-

filing of GSTR-10 after cancellation of registration, as no action was initiated/taken by the Jurisdictional Officers against 4,901 taxpayers where final return, GSTR-10, had not been filed after lapse of prescribed period till the date of audit.

In Centralised Audit, there were deviations from the provisions of the RGST Act in 323 cases involving an amount of ₹ 272.59 crore, constituting 53.39 *per cent* of the 605 inconsistencies/mismatches in data, for which the Department provided responses. Relatively higher rates of deviations were noticed in risk parameters such as excess ITC availed, short declaration of taxable value and excess availment of ITC on RCM. In 123 cases of 39 taxpayers, constituting 39 *per cent* of the 100 taxpayers audited, the taxpayers had either filed their returns belatedly or had erroneously availed and utilised ITC credits, which were paid back but the interest payments of ₹ 6.50 crore were not discharged. In seven cases, taxpayers had availed ineligible ITC of ₹ 1.44 crore mainly on account of availing ITC on supply of goods and services which were not used in the course of furtherance of business and credit availed on blocked items. In nine cases, the taxpayers had not reversed ITC of ₹ 3.44 crore due to incorrect application of Rule 42 of RGST Act. Audit observed 49 cases of deviations/ mismatch in tax liability amounting to ₹ 9.75 crore out of 100 cases examined which were mainly caused due to mismatch between the tax paid in GSTR-1 and GSTR 9/3B. The amendments and advance adjustments declared in GSTR-1 and 9 were also considered for this purpose. 82 taxpayers, out of audit sample of 100 taxpayers, had availed more ITC in monthly/annual return as compared to ITC available in GSTR-2A. The mismatch in ITC availed in these observations ranges from ₹ 0.02 lakh to ₹ 11,635.15 lakh totalling to ₹ 25,902.69 lakh.

Audit recommended that the Government/Department may consider:

- ***to prescribe the timelines and strengthen the monitoring mechanism to ensure scrutiny of the returns by Circles in a time bound manner. It may also better align the number of cases identified for scrutiny using a risk-based approach with the resources/capacity available for such scrutiny.***

- ***to take prompt steps to undertake the remaining audits so that timely action could be initiated against the defaulters and recoveries, if any, could be effected.***

- ***to provide the requisite records to Audit and examine similar cases under its jurisdiction to avoid any loss of revenue.***

- ***to initiate remedial action for all the compliance deviations brought out in this report before they get time barred.***

Land Revenue

The office conducted audit of 74 units of Land Revenue Department. The major irregularities noticed are:

- Short recovery of conversion charges due to non-adoption of proper DLC rate and irregular exemption in conversion charges and unauthorised use of land after conversion.

Stamp Duty and Registration Fee

A Subject Specific Compliance Audit **on 'Procedure for determination of market value of Immovable Properties'** was conducted. The major irregularities noticed are as under:

Mis-classification of the instrument of amalgamation of companies led to short levy of Stamp Duty, Surcharge and Registration Fee of ₹ 1.45 crore. Sub Registrar did not take cognizance of the facts mentioned in the recital of Developer Agreement which resulted in short levy of Stamp Duty, Surcharge and Registration Fee amounting to ₹ 86.25 lakh at consideration value of ₹10.89 crore. Non-consideration of the facts mentioned in recital of lease deed issued by the Jaipur Development Authority resulted in non-levy of Stamp Duty Surcharge and Registration Fee of ₹ 25.36 lakh. Exchange lease deeds issued by the Krishi Upaj Mandi Samiti were to be categorized as conveyance deed and accordingly Stamp Duty, Surcharge and Registration Fee of ₹ 1.64 crore on market value of ₹ 19.79 crore was leviable. However, the Sub Registrars had levied Stamp Duty, Surcharge and Registration Fee of ₹ 0.48 crore on assessed value of ₹ 6.40 crore which resulted in short levy of Stamp Duty, Surcharge and Registration Fee of ₹ 1.16 crore. In the absence of effective site inspections, the concerned Sub Registrars levied Stamp Duty, Surcharge and Registration Fee of ₹ 2.94 crore instead of ₹ 4.54 crore resulting in short levy of Stamp Duty, Surcharge and Registration Fee of ₹ 1.60 crore. Non-compliance with the rules and procedures and the inability of E-Panjiyan system to prevent usage of wrong/spurious challans resulted in loss of revenue amounting to ₹ 1.45 crore.

The State Government may ensure:

- ***linking of khasra numbers of various categories of lands with the applicable District Level Committee rates on E-Panjiyan system.***
- ***effective site inspections of immovable properties by the registering authorities to plug revenue leakage.***
- ***compliance with the established procedures in the Sub Registrar offices and address the weaknesses in the E-Panjiyan system, especially related to payment of duty, to prevent loss of revenue to the Government.***
- ***implementing a payment gateway in the E-Panjiyan system as one of the options for payment to facilitate people as well as for ensuring the security and authenticity of payments.***

In addition to the SSCA, following irregularities were noticed:

- Irregular exemption of Stamp Duty under Rajasthan Investment Promotion Scheme was noticed in two cases, under which Stamp Duty and Surcharge aggregating to ₹ 66.87 lakh and interest of ₹ 31.54 lakh were recoverable.

- Sub Registrar failed to consider the relevant documents due to which the instrument of partnership deed was notarized with Stamp Duty of ₹ 5000 only resulting in short levy of Stamp Duty and Surcharge of ₹ 2.83 crore.

- Failure of Registering Authorities to effectively inspect the records of Real Estate Regularity Authority led to short levy of Stamp Duty and Surcharge of ₹ 1.15 crore on instrument of Developer Agreement.

State Excise

Compliance Audit on 'Levy and Collection of State Excise Duty' was conducted. The major irregularities noticed in complying with the provisions of Rajasthan State Excise and Temperance Policy (policy), 2020-21 are as under:

- District Excise officers did not enforce the provisions of the policy which led to short collection of revenue amounting to ₹ 23.88 crore on short lifted monthly guarantee quota of Country Liquor and Rajasthan Made Liquor.

- Non-enforcement of the provisions of the policy by the District Excise officers led to short collection of revenue amounting to ₹ 24.65 crore of differential amount of excise duty and basic license fees.

- Non-compliance with the extant directions of Excise Commissioner resulted in non-recovery of ₹ 72.88 crore differential amount of additional excise duty on IMFL and Beer from retail-on and retail-off licensees.

- District Excise officers did not enforce policy provisions and did not comply with the extant directions of Excise Commissioner which resulted in non-recovery of additional amount of ₹15.25 crore on short lifted quantity of IMFL and beer.

- Non-compliance of District Excise Officers with the extant Rule/notification resulted in short recovery of license fees amounting to ₹77.50 lakh from Restaurant Bar licensees.

Part B: Compliance Audit

Compliance Audit observations related to expenditure incurred by various State Government Departments.

This part of the Report contains two compliance audit paragraphs involving an amount of ₹ 2.13 crore emerging out of the audit of Youth Affairs and Sports Department and Medical Education Department.

Youth Affairs and Sports Department

- Procurement of the Automatic Electronic Target Scoring Systems was conducted very inefficiently, as the Rajasthan State Sports Council took a long time in decision making at each stage. The procurement was also

grossly mismanaged due to lack of procurement capability by Youth Affairs and Sports Department.

Medical Education Department

- Lack of timely action by the Medical Education Department resulted in non-recovery of Government dues of ₹ 2.13 crore.

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 2021-22, 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 **Table 1.1**.

Table 1.1: Revenue receipts of the State

(₹ in crore)

Sl. No.	Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
1	**Revenue raised by the State Government**					
	• Tax revenue[1]	50,605.41	57,380.34	59,244.98	60,283.44	74,807.98
	• Non-tax revenue[2]	15,733.72	18,603.01	15,714.16	13,653.02	18,754.95
	Total	**66,339.13**	**75,983.35**	**74,959.14**	**73,936.46**	**93,562.93**
2	**Receipts from the Government of India**					
	• Share of net proceeds of divisible Union taxes and duties[3]	37,028.01	41,852.35	36,049.14	35,575.77	54,030.61
	• Grants-in-aid[4]	23,940.04	20,037.32	29,105.53	24,795.65	36,326.48[5]
	Total	**60,968.05**	**61,889.67**	**65,154.67**	**60,371.42**	**90,357.09**
3	**Total revenue receipts of the State Government (1 and 2)**	**1,27,307.18**	**1,37,873.02**	**1,40,113.81**	**1,34,307.88**	**1,83,920.02**
4	**Percentage of 1 to 3**	**52**	**55**	**53**	**55**	**51**

Source: Finance Accounts of the respective years.

The revenue raised by the State Government (₹ 93,562.93 crore) was 51 *per cent* of the total revenue receipts (₹1,83,920.02 crore) during the year 2021-22. The balance 49 *per cent* of receipts during 2021-22 were from the Government of India by way of share of net proceeds of divisible Union taxes and duties and grants-in-aid.

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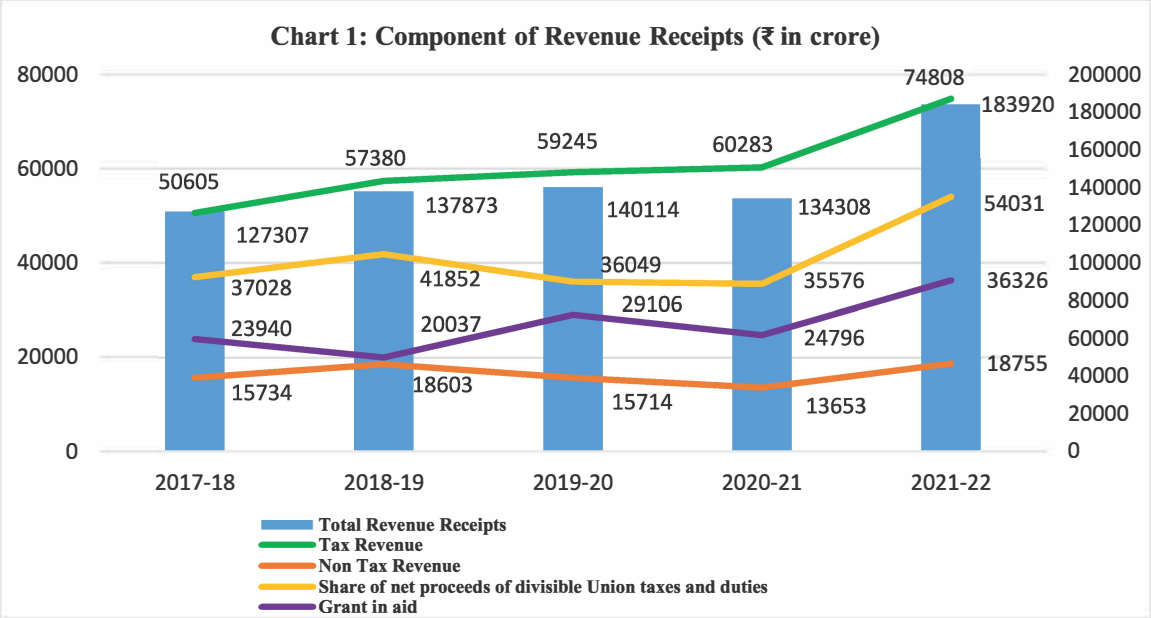
1 For details, please see Table 1.2 of this chapter.

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

3 For details, please see Statement Number 14 - Detailed accounts of revenue by minor heads in the Finance Accounts of the Government of Rajasthan for the year 2021-22. 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 2021-22 major Head-1601.

5 This includes compensation of ₹ 3,746.34 crore received for loss of revenue arising out of implementation of GST.



1.1.2 The details of the tax revenue raised during the period 2017-18 to 2021-22 are given in **Table 1.2.**

Table 1.2: Actual receipts in respect of the tax revenue

(₹ in crore)

Sl. No.	Heads of revenue	2017-18	2018-19	2019-20	2020-21	2021-22	Percentage increase (+) / decrease (-) in 2021-22 over 2020-21
1	Taxes on sales, trade, *etc.*	18,285.44	14,225.31	15,361.61	17,146.94	19,983.79	(+) 16.54
	Central sales tax	722.80	565.65	481.15	332.09	621.61	(+) 87.18
2	State Goods and Services Tax	12,137.02	22,938.33	21,954.17	20,754.87	27,501.90	(+) 32.51
3	State Excise	7,275.83	8,694.10	9,591.63	9,853.00	11,807.34	(+) 19.83
4	Stamp duty and registration fee						
	Stamps-judicial	59.78	60.70	61.88	47.87	56.13	(+) 17.26
	Stamps-non-judicial	3,070.79	3,255.34	3,544.91	4,571.89	5,560.25	(+) 21.62
	Registration fee	544.21	569.99	627.94	677.51	875.53	(+) 29.23
5	Taxes on motor vehicles	4,362.97	4,576.45	4,950.98	4,368.17	4,758.92	(+) 8.95
6	Taxes and duties on electricity	3,376.67	2,147.95	2,262.77	2,142.39	2,606.19	(+) 21.65
7	Land revenue	363.86	289.94	364.49	279.32	631.48	(+) 126.08
8	Taxes on goods and passengers	340.78	50.79	41.12	45.18	171.17	(+) 278.86
9	Other taxes and duties on commodities and services	63.93	5.14	1.01	1.23	11.21	(+) 811.38
10	Other taxes[6], *etc.*	1.33	0.65	1.32	62.97	222.46	(+) 253.28
Total		**50,605.41**	**57,380.34**	**59,244.98**	**60,283.44**	**74,807.98**	**(+) 24.09**
Percentage of increase of actual over previous year		**14.05**	**13.39**	**3.25**	**1.75**	**24.09**	

Source: Finance Accounts of the respective years.

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

There has been a continuous increase in the overall tax revenue during the last five years.

The concerned departments intimated that:

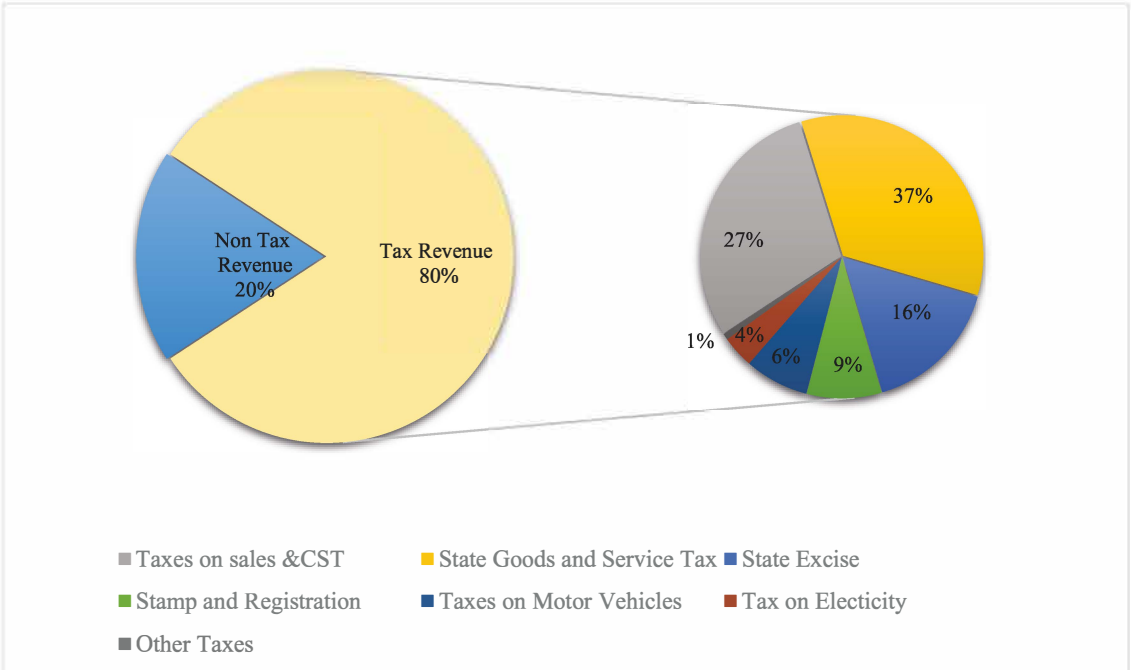
- Increase in 'State Excise Tax' (19.83 *per cent*) was due to control on the sale of illicit liquor and effective recovery of revenue from the sale and regulation of legal liquor.

- Increase in 'Land Revenue' (126.08 *per cent*) was mainly due to allotment of land to Rajasthan Renewable Energy Corporation Limited (RRECL) and Rajasthan State Industrial Development and Investment Corporation (RIICO).

Reasons for increase in 'Taxes on sales, trade (16.54 *per cent*) and State Goods and Services Tax' (32.51 *per cent*) were not provided by the Commercial Taxes Department, GoR.

The revenues of the State during 2021-22 and the composition of the Tax revenues are shown in **Chart 2**.

Chart 2: Revenues of the State



1.1.3 The details of the non-tax revenue raised during the period 2017-18 to 2021-22 are given in **Table 1.3.**

Table 1.3: Actual receipts in respect of the non-tax revenue

(₹ in crore)

Heads of revenue	2017-18	2018-19	2019-20	2020-21	2021-22	Percentage increase (+)/ decrease (-) in 2021-22 over 2020-21
Non-ferrous mining and metallurgical industries	4,521.52	5,301.48	4,579.09	4,966.39	6,395.15	(+) 28.77
Interest receipts	4,858.90	5,790.87	3,851.99	2,693.15	1,628.18	(-) 39.54
Miscellaneous general services	762.36	783.86	915.51	747.01	2,591.41	(+) 246.90
Police	296.56	345.38	641.68	192.54	532.37	(+) 176.50
Other administrative services	207.55	246.49	207.16	146.62	498.32	(+) 239.86
Major and medium irrigation	277.72	179.31	77.19	245.47	193.94	(-) 20.99
Forestry and wildlife	182.26	147.45	109.47	73.67	119.60	(+) 62.35
Public works	109.26	125.92	91.91	92.98	108.88	(+) 17.10
Medical and public health	130.67	163.59	238.16	227.09	270.31	(+) 19.03
Co-operation	63.11	22.24	9.11	95.75	9.40	(-) 90.18
Other non-tax receipts[7]	4,323.81	5,496.42	4,992.89	4,172.35	6,407.39	(+) 53.57
Total	**15,733.72**	**18,603.01**	**15,714.16**	**13,653.02**	**18,754.95**	**(+) 37.37**
Percentage of increase of actual over previous year	**35.45**	**18.23**	**(-) 15.53**	**(-) 13.12**	**37.37**	

Source: Finance Accounts of the respective years.

In 2021-22, there was overall increase in non-tax revenue collection by 37.37 *per cent* as compared to the previous year. The concerned departments intimated that:

- Increase in revenue under 'Miscellaneous general services' was due to (i) transfer of ₹ 1,000 crore from deposits of General Provident Fund, (ii) receipt from contract fee (₹ 21.84 crore) and profit on disinvestment of share capital of Mewar Textile Mills Limited (₹ 29.33 crore), (iii) transfer of ₹ 30.00 crore from State Government insurance fund-General Insurance Scheme, *etc.*

- Increase in revenue under 'Police' was due to more deployment of police personnel to other states and railways.

Further, decrease under the head 'Interest receipts' was due to repayment of principal loans given to electricity companies and the stipulated interest that have been fully recovered under UDAY[8] (39.54 *per cent*).

1.2 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2022 relating to certain principal heads of revenue amounted to ₹ 13,890.82 crore, out of which ₹ 4,947.12 crore was outstanding for more than five years as given in **Table 1.4.**

7 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.*

8 Ujwal DISCOM Assurance Yojana.

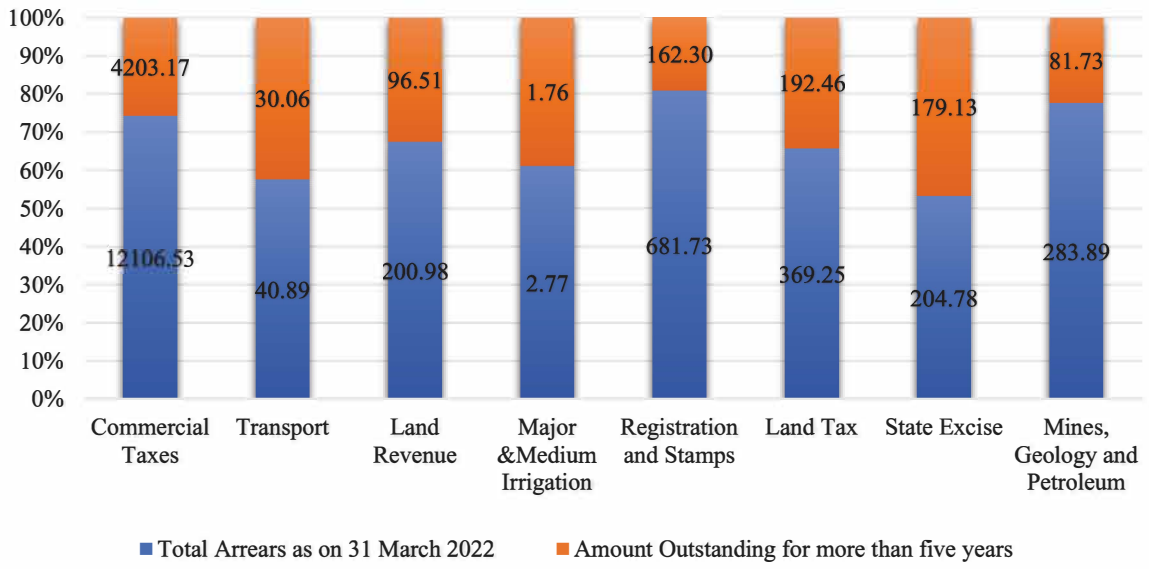
Table 1.4: Arrears of revenue

(₹ in crore)

Sl. No.	Heads of revenue	Total amount outstanding as on 1 April 2021	Total amount outstanding as on 31 March 2022 and percentage change in comparison to previous year		Amount outstanding for more than five years as on 31 March 2022
1	Commercial Taxes	18,225.98	12,106.53	(-) 33.58	4,203.17
2	Transport	59.39	40.89	(-) 31.15	30.06
3	Land Revenue[9]	204.34	200.98	(-) 1.64	96.51
4	Major & Medium Irrigation*	3.10	2.77	(-)10.65	1.76
5	Registration and Stamps	1,318.39	681.73	(-) 48.29	162.30
6	Land Tax	300.66	369.25	(+) 22.81	192.46
7	State Excise	208.07	204.78	(-) 1.58	179.13
8	Mines, Geology and Petroleum	276.52	283.89	(+) 2.67	81.73
Total		**20,596.45**	**13,890.82**	**(-) 32.56**	**4,947.12**

Source: Information provided by the concerned Departments.

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 **Table 1.5**.

9 * The figures shown as outstanding balance(s) on 1 April 2021 are at variance with the balances on 31 March 2021 (Land Revenue ₹ 18.18 crore and Major & Medium Irrigation ₹ 0.37 crore). Reasons for variation have not been intimated by the Department.

Table 1.5: Arrears in assessments

Name of the Department		Opening balance	New cases due for assessment during 2021-22	Total assessment cases due	No. of Cases disposed of during 2021-22	Balance cases at the end of the year	Percentage of disposal (col. 5 to 4)
(1)		(2)	(3)	(4)	(5)	(6)	(7)
Commercial Taxes		01	4,894	4,895	4,894	1	99.98
Registration and Stamps	Registration and Stamps	5,069	6,208	11,277	6,680	4,597	59.24
	Land Tax	3,952	4,645	8,597	1,822	6,775	21.19
Mines, Geology and Petroleum		10,301	11,021	21,322	9,661	11,661	45.31
Transport		1,236	19,962	21,198	20,154	1,044	95.08

Source: Information provided by the concerned Departments

It can be seen that Commercial Taxes and Transport Departments performed well to achieve a high disposal rate. However, 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, 608 cases of tax evasion were noticed during 2021-22 which included cases noticed by the anti-evasion wings of the Department. During the year, assessment/investigation was completed in 596 cases which included cases detected during the previous years. Further, additional demand with penalty etc. amounting to ₹ 475.59 crore was raised during 2021-22, out of which the Department recovered ₹ 126.45 crore.

In Registration and Stamps Department, 730 cases of tax evasion were noticed during 2021-22. Further, additional demand with penalty etc. amounting to ₹ 8.27 crore was raised during 2021-22 out of which the Department recovered ₹ 0.75 crore.

Department of Mines, Geology and Petroleum intimated that two cases of tax evasion were noticed during 2021-22, and assessment/investigation was completed in all cases. Further, additional demand with penalty etc. amounting to ₹ 0.03 crore was raised during 2021-22 which was recovered by the Department.

1.5 Pendency of refund cases

The refund cases pending at the beginning of the year 2021-22, claims received during the year, refunds allowed during the year and the cases pending at the close of the year 2021-22 as reported by the respective Departments are given in **Table 1.6**.

Table 1.6: Pendency of refund cases

(₹ in crore)

Sl. No.	Particulars	Transport		Registration and Stamps		Mines, Geology and Petroleum	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Claims outstanding at the beginning of the year	742	2.58	1,226	10.95	15	1.34
2	Claims received during the year	644	4.50	1,437	9.84	1	0.21
3	Refunds made during the year	669	3.63	1,144	8.58	1	0.01
4	Rejected during the year	48	0.32	119	0.62	0	0
5	Balance outstanding at the end of year	669	3.13	1,400	11.59	15	1.54

Source: Information provided by the concerned Departments.

The Commercial Taxes Department did not provide complete information in respect of pendency of refund cases.

The Departments may take steps for speedy settlement of the pending refund cases which would not only benefit the claimants but would also save the Government from payment of interest on the delayed payment.

1.6 Authority for Audit

Article 149 of the Constitution of India provides that the Comptroller and Auditor General of India (CAG) shall exercise such powers and perform such duties in relation to the accounts of the Union and of the states and of any other authority or body as may be prescribed by or under any law made by the Parliament. The Parliament passed the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act (CAG's DPC Act) in 1971. Section 16 of the CAG's DPC Act authorizes CAG to audit all receipts (both revenue and capital) of the Government of India and of Government of each state and of each Union territory having a legislative assembly and to satisfy himself that the rules and procedures are designed to secure an effective check on the assessment, collection and proper allocation of revenue and are being duly observed. The principles and methodology for various audits are prescribed in the Regulations on Audit and Accounts, 2020 and Auditing Standards 2017, issued by the CAG.

1.7 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, Report of the Finance Commission (State and Central), statistical analyses of the revenue earnings during the past five years, audit coverage and its impact during the past five years. During the year 2021-22, there were 1,852 auditable units in

Commercial Taxes, Registration and Stamps, Land Revenue and State Excise Departments. Out of these auditable units, 123 units were planned and 139 units were audited, which is 7.51 *per cent* of the total auditable units. In addition, a Subject Specific Compliance Audit on *'"Department's oversight on GST payments & Return filing"* was also conducted.

1.8 Response of the Government/Departments to Audit observations

The office of the Principal 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 inspected offices 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 office of the Principal 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 2022 disclosed that 5,255 paragraphs involving ₹ 1,305.64 crore relating to 1,855 IRs issued for these four main revenue earning departments[10] remained outstanding at the end of September 2022 as given in **Table 1.7**.

Table 1.7: Number of IRs and Paragraphs pending as of September 2022

Particulars	June 2021 (IRs issued up to December 2020)	September 2021 (IRs issued up to March 2021	September 2022 (IRs issued up to March 2022)
Number of IRs pending for settlement	1,707	1,799	1,855
Number of outstanding audit paragraphs	4,963	5,308	5,255
Amount of revenue involved (₹ in crore)	1,079.06	1656.71	1,305.64

1.8.1 The Department-wise details of the IRs and audit paragraphs outstanding as on 30 September 2022 and the amounts involved are given in **Table 1.8**.

10 Four main revenue earning Departments *viz.* Commercial Taxes, Land Revenue, Registration & Stamps and State Excise.

Table 1.8: Department-wise details of outstanding IRs and paragraphs

(₹ 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.*	562	1,809	470.36
2	Land Revenue	Land revenue	117	573	287.21
3	Registration and Stamps	Stamp duty and registration fee	1,043	2,536	362.41
4	State Excise	State excise	133	337	185.66
Total			**1,855**	**5,255**	**1,305.64**

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 the Department of Commercial Taxes.

1.8.2 Departmental Audit Committee Meetings

The Government constituted Audit Committees[11] to monitor and expedite the progress of the settlement of the paragraphs in the IRs. The details of the Audit Committee/Audit sub-committee meetings held during the year 2021-22 and the paragraphs settled therein are given in **Table 1.9**.

Table 1.9: Details of the Audit Committee/Audit sub-committee meetings

(₹ 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	3	2	34	7.54
2	Land Revenue	2	1	17	2.54
3	Registration and Stamps	3	8	105	2.80
4	State Excise	2	2	8	0.07
Total		**10**	**13**	**164**	**12.95**

It can be seen that 164 paragraphs involving ₹ 12.95 crore were settled in Audit committee/Audit sub-committee meetings held in respect of Commercial Taxes, Land Revenue, Registration and Stamps and State Excise Departments. Land Revenue and State Excise Departments may organize more Audit Committee/Audit sub-committee meetings to settle the outstanding paragraphs.

1.8.3 Response of the Departments to the draft audit paragraphs

Factual statements followed by draft audit paragraphs proposed for inclusion in the Report of the Comptroller and Auditor General of India are forwarded to the

11 Audit Committees, *inter alia*, comprising 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 officers of the Departments and representative of Accountant General, are also formed.

Principal Secretaries/Secretaries of the concerned Departments[12], drawing their attention to the audit findings and requesting them to send their response within six weeks.

Ten draft paragraphs (combined into seven paragraphs of the report) were sent to the Principal Secretaries/Secretaries of the respective Departments between May and December 2022. The responses of the concerned departments received in respect of all these draft paragraphs have been suitably incorporated in the Report.

1.8.4 Follow-up on the Audit Reports-summarised position

The Rules and Procedures of the Public Accounts Committee (PAC) of the Rajasthan State Assembly framed in 1997 prescribe that after the presentation of the Report of the Comptroller and Auditor General of India in the Legislative Assembly, the Departments shall initiate action on the audit paragraphs. The Action Taken Explanatory Notes (ATENs) 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. Eighty paragraphs (including Performance audit) included in the Reports of the Comptroller and Auditor General of India for the years ended 31 March 2017, 2018, 2019, 2020 and 2021 were placed before the State Legislative Assembly between 06 March 2018 and 22 September 2022. The ATENs from Land Revenue and State Excise Departments on the paragraphs were received with a delay ranging between 5 to 81 days.

The PAC discussed 29 selected paragraphs pertaining to the Audit reports for the years from 2016-17 to 2018-19 and its recommendations on 07 paragraphs were incorporated in two Reports[13] of PAC (2021-2022).

1.9 Results of Audit

Test check of the records of 139 audited units of Land Revenue, Registration and Stamps, and State Excise Departments and examination of cases under SSCA on '*Department's oversight on GST payments & Return filing'* pertaining to Commercial Taxes Department disclosed instances of Short recovery of conversion charges, Incorrect determination of market value of properties, Non/short realization of excise duty and license fees, ITC mismatch, excess/incorrect availment of ITC, mismatch in tax liability etc. aggregating to ₹ 515.26 crore in 8,354 cases.

During the year, the concerned Departments accepted under-assessments and other deficiencies in 8,265 cases involving revenue of ₹ 385.04 crore, of which 2,792 cases involving ₹ 344.99 crore were pointed out in audit during 2021-22 and the rest in the earlier years. The Departments had recovered ₹ 12.14 crore in 4,793 cases during 2021-22.

12 Commercial Taxes, Land Revenue, Registration & Stamps and State Excise Departments.

13 Two Reports pertaining to: Land Revenue (1) and State Excise (1).

1.10 Coverage of this part of the Report

This part of the Report contains seven paragraphs. The total financial impact of the paragraphs is ₹ 441.92 crore. These are discussed in Chapters II to V. The Departments/Government have accepted audit observations involving ₹ 437.61 crore (as of March 2023). Out of the accepted audit observations, the Departments recovered ₹ 23.34 crore up to March 2024 which was in addition to the recoveries (₹ 12.14 crore) made through local audit inspection reports during the year 2021-22. Further, the concerned Departments recovered ₹ 25.94 crore during the year 2021-22 in respect of objections raised in previous Audit Reports. Thus, total recoveries made at the instance of audit during the year aggregated to ₹ 61.42 crore.

CHAPTER-II
GOODS AND SERVICE TAX

CHAPTER-II: GOODS AND SERVICE TAX

2.1 Tax administration

The receipts from the Goods and Services Tax/Value Added Tax/Central Sales Tax payable under the respective laws relating to state taxpayers are administered at the Government level by the Additional Chief Secretary (Finance). The Commissioner is the head of the Commercial Taxes Department (Department) and is assisted by 25 Additional Commissioners, 47 Deputy Commissioners (DC), 92 Assistant Commissioners (AC), 136 Commercial Taxes Officers (CTO), 414 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 Results of audit

During 2021-22, the Department accepted under assessment and other deficiencies of ₹ 6.69 crore in 288 cases pertaining to earlier years, against which the Department recovered/adjusted ₹ 4.91 crore in 265 cases.

In 2021-22, instead of generic risk assessment at Circle (auditee units) level, audit under GST was taken up through a data led audit approach which provides more comprehensive subject matter risk assessment in areas such as registrations, refunds, return scrutiny, transitional credits etc. Therefore, for the specific subject, high risk transactions/cases are selected centrally through data analysis for physical verification at the field formations of Commercial Taxes Department, Government of Rajasthan.

A Subject Specific Compliance Audit (SSCA) on 'Department's oversight on GST Payments and Return filing' was undertaken in 2021-22 considering the increased significance of the control and oversight mechanism of the Department for tax compliance under this new tax regime.

The findings pertaining to SSCA on **'**Department's oversight on GST Payments and Return filing' are discussed in the succeeding paragraphs.

2.3 Subject Specific Compliance Audit on 'Department's oversight on GST Payments and Return filing'

2.3.1 Introduction

Introduction of Goods and Service Tax (GST) has replaced multiple taxes levied and collected by the Centre and States. GST, which came into effect from 01 July 2017, is a destination-based consumption tax on the supply of goods or services or both levied on every value addition. The Centre and States simultaneously levy GST on a common tax base. Central GST (CGST) and State GST (SGST)/ Union Territory GST (UTGST) are levied on intra state supplies, and Integrated GST (IGST) is levied on inter-state supplies.

Section 59 of the CGST/SGST Act stipulates GST as a self-assessment-based tax, whereby the responsibility for calculating tax liability, discharging the computed tax liability and filing returns is vested on the taxpayer. The GST returns must be filed online regularly on the common GST portal, failing which penalties will be payable. Even if the business has had no tax liability during a particular tax period, it must file a nil return mandatorily. Further, Section 61 of the Act read with rule 99 of SGST/CGST Rules stipulate that the proper officer may scrutinize the return and related particulars furnished by taxpayers, communicate discrepancies to the taxpayers and seek an explanation.

2.3.2 Audit objectives

This audit was oriented towards providing assurance on the adequacy and effectiveness of systems and procedures adopted by the Department with respect to tax compliance under GST regime. Audit of 'Department's oversight on GST Payments and Return filing' was taken up with the following audit objectives to seek an assurance on:

- Whether the rules and procedures were designed to secure an effective check on tax compliance and were being duly observed by taxpayers; and
- Whether the scrutiny procedures, internal audit and other compliance functions of the Circles were adequate and effective.

2.3.3 Scope of Audit

The scope of audit comprised examination of taxpayers' compliance, scrutiny process and subsequent follow up carried out by the Department on returns filed by the registered taxpayers. In addition, the SSCA included review of records of a sample of taxpayers for the year 2017-18. The scope of this SSCA also included evaluation of the functions of selected Circles.

The period of review of the scrutiny of returns and verification of taxpayers' records was from July 2017 to March 2018 and audit of functions of selected Circles was from 2017-18 to 2020-21.

2.3.4 Audit methodology and Sample selection

A data driven approach was adopted for planning, as also to determine the nature and extent of substantive audit. The sample for this SSCA comprised a set of deviations identified through data analysis for centralised audit that did not involve field visits; a sample of taxpayers for detailed audit that involved field visits and scrutiny of taxpayers' records at departmental premises; and a sample of Circles for evaluating the compliance functions of the circles.

(i) Part I - Audit of Circles

For the purpose of evaluation of oversight functions, 21 Circles with jurisdiction over more than one selected sample of cases for detailed audit were considered as the sample of Circles.

(ii) Part II - Centralised Audit

Audit analysed GST returns data pertaining to 2017-18 as made available by GSTN. Rule-based deviations and logical inconsistencies between GST returns filed by taxpayers were identified on a set of 13 parameters such as mismatch of ITC availed between Annual Returns and Books of accounts, short payment of interest, ITC mis-matches etc. Accordingly, 628 taxpayers were selected for Centralised Audit under this SSCA based on high-value or high-risk deviations from rules and inconsistencies between returns through data analysis for evaluation of the adequacy and effectiveness of the scrutiny procedure of the Department. The audit queries were issued to the respective assessment circles without further scrutiny of taxpayers' records.

(iii) Part III - Detailed audit

Audit selected 100 cases for detailed audit using a risk-based approach, which involved field visits for verification of records available with the assessment circles. Taxpayers' records like returns and related attachments and information were accessed through Circles for evaluation of the extent of tax compliance by taxpayers. Audit utilised the SSOIDs provided to the maximum extent feasible to examine data/documents relating to taxpayers in the back-end system (viz. registration, tax payment, returns and other departmental functions). Efforts were made to access the relevant granular records from the taxpayers such as invoices etc. through respective assessment circles.

Entry conference for this SSCA was held on 24 December 2021 with Secretary, Finance (Revenue) Department, GoR and other officers of the State Government and the Department in which the audit objectives, sample selection, audit scope and methodology were discussed. The Exit Conference was held on 24 November 2022 with Secretary, Finance (Revenue) Department, GoR, Chief Commissioner of State Tax and other officers of the State Government in which the audit findings were discussed. The views expressed by the State Government during the Exit Conference and the written replies to the draft paragraph have been suitably incorporated in the relevant paragraphs.

2.3.5 Audit Criteria

The source of audit criteria comprised the provisions contained in the CGST/SGST Act, IGST Act, and Rules made thereunder. In addition, the notifications and circulars issued by State Tax Department relating to filing of returns, notifying the effective dates of filing of various returns, extending due dates for filing returns, rates of tax on goods and services, payment of tax, availing and utilizing ITC, scrutiny of returns and oversight of tax compliance and Standard Operating Procedures (SOP) containing instructions to departmental officers on various aspects related to filing returns, scrutiny of returns, cancellation of registrations and verification of Directorate General of Analytics and Risk Management (DGARM) reports etc. also formed part of the audit criteria.

2.3.6 Audit findings: Compliance verification mechanism of the Department (Part-I)

The role of Circles is to ensure compliance by taxpayers in respect of accuracy of the taxable value declared, calculation and payment of tax liabilities, filing of returns, *etc.* The Circles have a broad set of functions to be exercised in this regard, which were assessed as a part of this SSCA.

Four potential audit areas were identified viz. (i) effectiveness of scrutiny and assessment functions (ii) action on late-filers and non-filers (iii) compliance to Directorate General of Analytics and Risk Management (DGARM) Reports and similar departmental reports and (iv) cancellation of registration. Accordingly, relevant records and information for the period 2017-18 to 2020-21 were requisitioned from the selected 21 Circles. However, out of these, 17 Circles did not provide the requisite records and information. Therefore, functions of these Circles could not be evaluated on the above parameters by Audit.

On being pointed out, Jurisdictional officers of these 17 Circles[1] replied (between May and August 2022) that the Circles came into existence after restructuring in the Department w.e.f. 01 November 2021 and the required information could not be generated from the MIS module available on GST BOWEB portal.

The reply needs to be viewed in light of the fact that availability of basic information related to the circles, including restructured circles, is fundamental to effective discharge of administrative and monitoring functions by the Jurisdictional officers. Such information is already available on the GST backend for individual taxpayers; however, the information can't be viewed in a consolidated manner for a particular circle due to absence of the requisite MIS. This was also communicated to the Department in May 2022 and June 2022. The Department stated (September 2022) that the matter was being pursued with GSTN.

The matter was again reported to the Department and the State Government (October, December 2022 and January 2023) and discussed in the Exit Conference (November 2022). However, no concrete efforts in this regard have been intimated by the Government.

Due to non-production of records, as pointed out above, Audit could not provide assurance on the oversight functions of the Circles.

2.3.6.1 Slow pace of scrutiny of returns

As per Section 61 of the CGST/RGST Act, various returns filed by taxpayers have to be scrutinized by the Proper Officer to verify the correctness of the

1 Circle-C, H, I Jaipur-I, C, D, H Jaipur II, C, G, I Jaipur III, A, F Jaipur IV, B, D, E Kota, E Jodhpur I, D Jodhpur II and Nimbahera.

Circle Officer. Further, Rule 99 of the RGST Rules, 2017 mandates that the discrepancies, if any noticed shall be communicated to the taxpayer to seek his explanation.

Department *vide* Circular No.F.17 (151) ACCT/GST/2017/7602 dated 07.01.2022 issued detailed guidelines/SOP on scrutiny of returns with a view to ensure uniformity, and to standardize the procedure for the scrutiny proceeding as per section 61 of the Act, a Business Intelligence Unit (BIU) was constituted[2]. Before this, the scrutiny process was not standardized and was carried out in a very limited manner on the basis of the directions issued in February 2020.

BIU selects the cases for scrutiny of returns under section 61 of the Act on the basis of analysis of data submitted by the Registered Taxable Person (RTP) on GSTN portal based on twelve risk parameters such as excess outward tax in GSTR 1[3] compared to GSTR-9[4]/GSTR 3B[5] and less RCM liability disclosed in GSTR 9 than shown by supplier in GSTR 1, etc. BIU gets the list of identified RTPs approved by the Chief Commissioner State Tax and sends it to the concerned zones who distribute them to the proper officers having territorial jurisdiction over the concerned RTPs. Guidelines also provided that the details of the scrutiny would be maintained in Return Scrutiny Register by the Proper Officer and monthly statement in this regard would be submitted to the Special Commissioner (MEA) through the respective Additional Commissioner (Administration).

During the SSCA, utilization of the information regarding high risk taxpayers identified by BIU and the procedure of scrutiny of returns during the year 2017-18 to 2020-21 were test checked by audit.

Audit noted that after the constitution of BIU in September 2021, the unit selected 9,288 high risk taxpayers pertaining to financial year 2017-18 for scrutiny. Of these, merely 2,535 cases (27.29 *per cent*) were scrutinized till August 2022. It was also noticed that timeline for scrutiny of returns was not prescribed by the Department.

However, Audit could not ascertain whether any instructions for prioritization of cases for scrutiny under section 61 of RGST Act 2017 among these 9,288 identified taxpayers cases had been prescribed by the Department.

As regards maintaining of Return Scrutiny Register by the Proper Officer and their submission to higher authorities, Audit could not ascertain whether the same were maintained and submitted as per the guidelines as the records were not produced/provided.

2 On 24.09.2021.
3 GSTR 1 depicts the monthly details of outward supplies of Goods or Services.
4 GSTR 9 is an annual return to be filed yearly by taxpayers registered under GST.
5 GSTR 3B is a monthly return in which summary of outward supplies along with ITC declared and payment of tax are self-declared by the taxpayer.

Audit is of the view that due to delay in establishment of BIU along with slow pace of scrutiny of returns, the window for taking action under section 73 of the RGST Act against non-compliant taxpayers is getting shorter in view of time-barring of cases by December 2023[6].

Test check (December 2022-January 2023) of the records of 82 cases pertaining to four circles[7] in which returns were scrutinized by the Department under the section ibid revealed that four parameters[8] out of 12 parameters prescribed for scrutiny of returns were not taken into account in 31 cases by the concerned circles of the Department.[9] As a result, ITC mismatch between GSTR 3B and GSTR 2A amounting to ₹ 0.09 crore in 13 cases, non-reversal of ITC amounting to ₹ 0.06 crore in one case, short - levy of tax liability amounting to ₹ 0.12 crore in seven cases and short/non-payment of interest amounting to ₹ 0.01 crore in 10 cases, aggregating to ₹ 0.28 crore remained unexamined by the Circles.

The matter was reported to the Department and the State Government (January 2023). The State Government stated (February 2023) that ASMT-10 had been issued in 11 cases while the concerned circle officers have been instructed to submit the compliance in 20 cases. However, the reply is silent as to why these four parameters were not taken into account in these cases. Further progress was awaited (October 2024).

Recommendation 1: The Department may prescribe the timelines and strengthen the monitoring mechanism to ensure scrutiny of the returns by Circles in a time bound manner. It may also better align the number of cases identified for scrutiny using a risk-based approach with the resources/capacity available for such scrutiny.

2.3.6.2 Delay in Business Audit by tax authorities

As per Section 65 of the RGST Act, 2017 the Commissioner or any officer authorized by him, by way of a general or a specific order, may undertake audit of any registered person for such period, at such frequency and in such manner as may be prescribed. Section 2 (13) of the RGST Act, 2017, defines "Audit" as the examination of records, returns and other documents maintained or furnished by the registered person under this Act or the rules made thereunder or under any other law for the time being in force to verify the correctness of turnover declared, taxes paid, refund claimed and input tax credit availed, and to assess his compliance with the provisions of this Act or the rules made thereunder.

The Commercial Taxes Department, Rajasthan issued detailed procedure for audit in the form of Rajasthan Goods and Service Tax Audit Manual (RGSTAM) 2020, which incorporated process of new norms for selection of taxpayers for conducting audit based on risk parameters such as taxpayers

6 *Vide* GoR Notification No. F.12(11) FD/Tax/2023/07 dated 01.04.2023.
7 Circle J Jaipur-I, A Jaipur-III, A & H Jaipur-IV.
8 Excess ITC, Interest not paid, undischarged tax liability and reversal of ITC.
9 Circle J Jaipur-I, A & H Jaipur-IV.

identified by BIU/BIFA[10], local intelligence inputs, taxpayers purchases from cancelled taxpayers, etc. It envisages that the selection of taxpayers for audit will be done by HQ level officers. The Government[11] while restructuring the Commercial Taxes Department strengthened (September 2021) the Audit wing and a three tier business audit mechanism was created. Teams at State and Zonal levels were required to examine big complex cases allocated on the basis of risk parameters. The rest of the cases were to be dealt with at the Circle level.

The details of GST Business audit undertaken by the Department during the period 2021-22 to 2022-23 for GST are given in **Table 2.1.**

Table 2.1: Details of GST Business audit undertaken by the Department

(₹ in crore)

Financial Year	Audit conducted during the year	Total number of taxpayers	No. of taxpayer selected[12] for audit (*in percent*)	Actual number of audits completed (as of November 2022)	No. of cases in which deficiencies were found	Total amount involved in deficiencies	Total Recovery
2017-18	2021-23	6,52,813	660 (0.1 *per cent*)	655	**633**	**308.10**	**17.16**
2018-19	2022-23	7,82,564	4,938 (0.63 *per cent*)	239	**236**	**3.75**	**2.91**

Source: Information provided by the Commercial Taxes Department.

It was noticed that the Business audit for the financial years 2019-20 to 2020-21 was yet to be commenced. All the identified cases of 2017-18 have also not been audited while less than five *per cent* cases of 2018-19 have been audited by the Department.

During test check (December 2022-January 2023) of the records of 31 cases of Business audit under the section *ibid* pertaining to four circles[13], it was noticed, on the basis of detailed records made available to Audit that Department did not identify short/ non- levied tax liability amounting to ₹ 0.25 lakh in two cases and in one case, the department could not recover interest on delayed payment of tax amounting to ₹ 0.28 lakh. Further, in 13 cases the department had intimated that the requisite action had been completed in these cases, however, Audit noticed that final action was yet to be taken by the proper officers of the concerned circles.

The matter was reported to the Department and the State Government (January 2023). The State Government stated (February 2023) that concerned circle officers have been instructed to submit the compliance. Further progress was awaited (October 2024).

Recommendation 2: **The Department needs to take prompt steps to undertake the remaining audits so that timely action could be initiated against the defaulters and recoveries, if any, could be effected. As in the**

10 Business Intelligence and Fraud Analytics of GSTN
11 *Vide* order. No. F.9 (3) FD/ Tax/ 2020 dated 24.09.2021.
12 Maximum ceiling is 5 *per cent* of the total taxpayers as per norms mentioned in RGSTAM
13 Circle J Jaipur-I, A Jaipur-III, A & H Jaipur-IV.

case of scrutiny, the number of cases identified for audit needed to be aligned to the resources available for conducting such audit.

2.3.6.3 Lack of action on late-filers and non-filers

Section 46 of the RGST Act, 2017 read with Rule 68 of CGST/RGST Rules, 2017 stipulates issue of a notice in Form GSTR-3A, requiring filing of return within fifteen days, if the taxpayer had failed to file the return within the due date. In case the taxpayer fails to file the returns even after such notice, the proper officers may proceed to assess the tax liability of the said person to the best of their judgment, taking into account all the relevant material which is available or gathered and issue an assessment order in Form ASMT-13.

Filing of returns is related to payment of tax as the due date for both the actions are the same, which implies risk of non-payment of tax/penalty in the case of non-filers.

Audit noticed that 1,676 cases of late filers/non-filers were identified by *three* Circles[14]. Requisite information was not provided by the remaining 18 circles.

It was noticed that in these three circles, appropriate returns were not filed by 878 taxpayers (52.39 *per cent*) even after notices in form GSTR-3A were issued to them. However, the Jurisdictional officers had not initiated any action regarding assessment and cancellation of registration in these cases.

On being pointed out, it was stated (July 2022) by the Jurisdictional officer of Circle-B Udaipur that appropriate action was being taken by the Circle on non-filers and late filers as per rules. However, no documents in support of this claim were provided.

The matter was reported to the Department and the State Government (January 2023). The reply was awaited (October 2024).

2.3.6.4 Lack of action for non-filing of GSTR 10 after cancellation of registration

Section 29 of the CGST/RGST Act 2017 stipulates conditions for cancellation of registration, including *suo moto* cancellation of registration of taxpayers who have not filed returns for six consecutive months (three consecutive tax periods for composition taxpayers). The Circle officer is responsible for *suo moto* cancellation of registration of non-filers. Section 45 of the CGST/RGST Act read with Rule 81 of the CGST/RGST Rules specifies that any person whose registration is cancelled, shall file Final Return in Form GSTR-10 within three months of the date of cancellation or date of order of cancellation, whichever is later. This return is intended to provide details of ITC involved in closing stock (including inputs and capital goods) to be reversed/ paid by the taxpayer.

14 Circle Udaipur-B, Bhiwadi-A and Shahpura.

During scrutiny of records (July and August 2022) of 21 selected Circles for the period July 2017 to March 2021 along with examination of the MIS reports available on GST backend system, it was noticed that registrations of 4,934 taxpayers were cancelled in *four* Circles[15] during the period July 2017 to March 2021. Requisite information was not provided by the remaining 17 circles.

Among these cancelled registrations, no action was initiated/taken by the Jurisdictional Officers against 4,901 taxpayers where final return, GSTR-10, had not been filed after lapse of prescribed period till the date of audit and only 33 taxpayers of one circle[16] had filed the final return. This reveals serious deficiency in monitoring by the Department.

On being pointed out, the Jurisdictional Officers of all the Circles stated (July and August 2022) that reply would be communicated after due examination of the matter.

The matter was reported to the Department and the State Government (January 2023). Reply was awaited (October 2024).

2.3.7 Centralized Audit (Part II)

Audit analyzed GST returns data pertaining to 2017-18 as made available by GSTN. Rule-based deviations, and logical inconsistencies between GST returns filed by taxpayers were identified on a set of 13 parameters, which can be broadly categorized into two domains - ITC and Tax payments.

Out of the 13 prescribed GST returns,[17] the following basic returns that apply to normal taxpayers were considered for the purpose of identifying deviations, inconsistencies and mismatches between GST returns/data:

- ***GSTR-1:*** *monthly return furnished by all normal and casual registered taxpayers making outward supplies of goods and services or both and contains details of outward supplies of goods and services.*

- ***GSTR-3B****: monthly summary return of outward supplies and input tax credit claimed, along with payment of tax by the taxpayer to be filed by all taxpayers except those specified under Section 39(1) of the Act. This is the return that populates the credit and debits in the Electronic Credit Ledger and debits in Electronic Cash Ledger.*

15 Circle A Bhiwadi, Shahapura, Jhunjhunu and B Udaipur.

16 Circle-B Udaipur. 576 registrations were cancelled in this circle during the period July 2017 to March 2021.

17 GSTR-1, GSTR-3B, GSTR-4 (taxpayers under the Composition scheme), GSTR-5 (non-resident taxable person), GSTR-5A (Non-resident OIDAR service providers), GSTR-6 (Input service distributor), GSTR-7 (taxpayers deducting TDS), GSTR-8 (E-commerce operator), GSTR-9 (Annual Return), GSTR-10 (Final return), GSTR-11 (person having UIN and claiming a refund), CMP-08, and ITC-04 (Statement to be filed by a principal/job-worker about details of goods sent to/received from a job-worker).

- ***GSTR 6**: monthly return for Input Service Distributors providing the details of their distributed input tax credit and inward supplies.*

- ***GSTR 8:** monthly return to be filed by the e-commerce operators who are required to deduct TCS (Tax collected at source) under GST, introduced in October 2018.*

- ***GSTR-9:** annual return to be filed by all registered persons other than an Input Service Distributor (ISD), Tax Deductor at Source/Tax Collector at Source, Casual Taxable Person, and Non-Resident taxpayer. This document contains the details of all supplies made and received under various tax heads (CGST, SGST and IGST) during the entire year along with turnover and audit details for the same.*

- ***GSTR-9C:** annual audit form for all taxpayers having a turnover above ₹ 5 crores in a particular financial year. It is basically a reconciliation statement between the annual returns filed in GSTR-9 and the taxpayers' audited annual financial statements.*

- ***GSTR-2A:** a system-generated statement of inward supplies for a recipient. It contains the details of all B2B transactions of suppliers declared in their Form GSTR-1/5, ISD details from GSTR 6, details from **GSTR-7** and GSTR- 8 respectively by the counterparty and import of goods from overseas on bill of entry, as received from ICEGATE Portal of Indian Customs*

The pan State data analysis pertaining to state jurisdiction on the 13 identified parameters and extent of deviations/inconsistencies observed are summarised in **Table 2.2.**

Table 2.2: Summary of sample data analysis (Centralised audit)

(₹ in crore)

Sl. No	Parameter	Algorithm used	Number of deviations	Amount
Domain: ITC				
D1	*ITC mismatch between GSTR 2A and GSTR 3B*	*ITC available as per GSTR2A with all its amendments was compared with the ITC availed in GSTR 3B in Table 4A(5) (accrued on domestic supplies) excluding the reversals Table 4B(2) but including the ITC availed in the subsequent year 2018-19 from Table 8C of GSTR 9*	***50***	***205.91***
D2	*ITC availed under RCM versus payment of tax in GSTR 3B/ GSTR 9*	*RCM payments in GSTR 3B Table 3.1(d) was compared with ITC availed in GSTR 9 Table 6C, 6D and 6F.* *In cases where GSTR 9 was not available, the check was restricted within GSTR 3B - tax discharged in Table 3.1(d) vis-à-vis ITC availed Table 4A(2) and 4A(3)*	***50***	***31.32***

Sl. No	Parameter	Algorithm used	Number of deviations	Amount
D3	*RCM ITC availed without payment*	*RCM payments in GSTR 9 Table 4G (tax payable) were compared with ITC availed in GSTR 9 Table 6C, 6D and 6F (ITC availed). In cases where GSTR 9 was not available, RCM payment in GSTR 3B Table 3.1(d) were compared with GSTR 3B 4(A)(2) and 4A(3). Greater of difference in GSTR 9 and GSTR 3B considered where both were available.*	***50***	***30.86***
D4	*Incorrect availment of ISD credit*	*ISD transferred in GSTR 9 Table 6G or GSTR 3B Table 4(A)(4) was compared with the sum of Table 5A, Table 8A, and Table 9A of GSTR 6 of recipient GSTINs*	***50***	***12.87***
D5	*Reconciliation between ITC availed in Annual returns with expenses in financial statements*	*Positive figure in GSTR 9C Table 14T and examination of reasons provided in Table 15 for mismatch*	***50***	***1,769.04***
D6	*Mismatch of ITC availed between Annual returns and Books of accounts*	*Positive figure in GSTR 9C Table 12F and examination of reasons provided in Table 13 for mismatch*	***50***	***463.93***
Domain: Tax payments				
D7	*Mismatch in turnover declared in GSTR 9C Table 5R*	*Negative figure in GSTR 9C Table 5R and examination of reasons provided in Table 6 for mismatch*	***50***	***5,889.32***
D8	*Mismatch in taxable turnover declared in GSTR 9C Table 7G*	*Negative figure in GSTR 9C Table 7G and examination of reasons provided in Table 8 for mismatch*	***50***	***3,138.42***
D9	*Mismatch in tax paid between books of accounts and returns*	*Negative figure in GSTR 9C Table 9R and examination of reasons provided in Table 10 for mismatch*	***50***	***47.10***
D10	*Unsettled liabilities*	*The greater of tax liability between GSTR 1 (Tables 4 to 11) and GSTR 9 (Tables 4N, 10 and 11) was compared with tax paid details in GSTR 3B Tables 3.1(a) and 3.1(b). In cases where GSTR 9 was not available GSTR 3B tax paid was compared with GSTR 1 liability. The amendments and advance adjustments declared in GSTR 1 and 9 were duly considered.*	***50***	***250.59***
D11	*Composition taxpayer also availing e-commerce facility*	*E-commerce GSTR 8 became effective from 1.10.2018 when TCS provisions became effective. GSTINs declared in GSTR 8 who are also filing GSTR 4 under composition scheme.*	***28***	***-***
D12	*GSTR 3B was not filed but GSTR 1 is available*	*Taxpayers who have not filed GSTR 3B but have filed GSTR 1 or where GSTR 2A available, indicating taxpayers carrying on the business without discharging tax.*	***50***	***-***
D13	*Short payment of interest*	*Interest calculated at the rate of 18 per cent on cash portion of tax payment on delayed filing of GSTR-3B vis-à-vis interest declared in GSTR 3B*	***50***	***12.48***
Total			**628**	**11,851.84**

2.3.7.1 Response to Audit

Audit selected a sample of 628 from amongst the top deviations/ inconsistencies in each of the 13 parameters for the year 2017-18. Audit issued 605 audit queries amounting to ₹ 2,676.41 crore to the Department. The audit check in these cases was limited to verify the Department's action on the identified deviations/mismatches. The Department replied to all queries issued. However, in 104 queries with mismatches/inconsistencies of ₹ 364.64 crore, the reply was interim and the Department stated that cases were yet to be examined.

2.3.7.2 Summary of deficiencies noticed during Centralised audit

Based on responses received from the Department to the Audit Queries, the extent to which each of the 13 parameters translated into compliance deviations (**Appendix 2.1)** is summarized in **Table 2.3.**

Table 2.3: Summary of deficiencies

(₹ in Crore)

Audit Dimension	Cases where reply received		Department reply accepted by Audit		Compliance deviations							
					Recovery made or SCN issued[18]		ASMT-10[19]/Notice/ DRC-01A[20] issued		Department's reply not acceptable to Audit (Rebuttal)		Total	
	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
1	2	3	4	5	6	7	8	9	10	11	12	13
ITC mismatch between GSTR 2A and GSTR 3B (D1)	50	205.91	18	65.59	01	1.53	21	103.30	00	00	22	104.83
ITC availed under RCM versus payment of tax in GSTR 3B/ GSTR 9 (D2)	48	30.30	16	7.32	0	0	28	21.21	00	00	28	21.21
RCM ITC availed without payment (D3)	47	29.76	17	7.36	0	0	26	20.75	0	0	26	20.75
Incorrect ailment of ISD credit (D4)	50	12.87	18	4.26	01	0.10	22	5.21	01	0.14	24	5.45
Reconciliation between ITC availed in Annual returns with expenses in financial statements(D5)	47	1686.59	27	920.07	0	0	10	#	0	0	10	#
Mismatch of ITC availed between Annual returns and Books of accounts (D6)	50	463.93	22	52.22	0	0	22	$	0	0	22	$
Mismatch in turnover declared in GSTR 9C Table 5R (D7)	50	-[21]	12	0	0	-	27	-	0	-	27	-

18 Recovery made of ₹ 1.87 crore in 19 cases and SCN issued of ₹ 25.88 crore in 31 cases.
19 Notice to the taxpayer informing him of such discrepancy and seeking his explanation.
20 Intimation of tax ascertained as being payable under section 73(5)/74(5) of CGST/SGST Act, 2017.
21 Total unreconciled turnover (TO) in table 5R of GSTR 9C in the 50 cases is ₹ 5,889.32 crore, out of which mismatched TO of ₹1,342.73 crore in 11 cases is yet to be examined by Department, in 12 cases involving mismatched TO of ₹ 672.36 crore valid explanations were provided by the Department and the deviations in the remaining 27 cases involving mismatched TO of ₹ 3,874.23 crore have been accepted by Department.

Audit Dimension	Cases where reply received		Department reply accepted by Audit		Compliance deviations							
					Recovery made or SCN issued[18]		ASMT-10[19]/Notice/ DRC-01A[20] issued		Department's reply not acceptable to Audit (Rebuttal)		Total	
	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
1	2	3	4	5	6	7	8	9	10	11	12	13
Mismatch in taxable turnover declared in GSTR 9C Table 7G(D8)	50	-[22]	11	0	05	-	26	-	0	-	31	-
Mismatch in tax paid between books of accounts and returns(D9)	48	45.72	13	9.05	10	1.36	22	33.67	0	0	32	35.03
Unsettled liabilities (D10)	39	188.85	6	37.84	07	21.64	12	53.73	0	0	19	75.37
Composition taxpayer also availing e-commerce facility (D11)	26	0	9	0	03	0	10	0	0	0	13	0
GSTR 3B was not filed but GSTR 1 is available (D12)	50	0	6	0	09	0	22	0	0	0	31	0
Short payment of interest(D13)	50	12.48	1	0.13	14	3.12	25	6.97	01	0.16	40	10.25
Total	**605**	**2,676.41**	**176**	**1,103.84**	**50**	**27.75**	**273**	**244.84**	**02**	**0.30**	**325**	**272.89**

Audit noticed deviations from the provisions of the RGST Act in 323 cases involving an amount of ₹ 272.59 crore, constituting 53.39 *per cent* of the 605 inconsistencies/mismatches in data,-for which the Department provided responses. Relatively higher rates of deviations were noticed in risk parameters such as excess ITC availed, short declaration of taxable value and excess availment of ITC on RCM.

In 176 cases, constituting 29.09 *per cent* of the audit sample, where the Department's replies were acceptable to Audit, data entry errors by taxpayers comprised 63 cases and the department had proactively taken action in 30 cases.

In 104 cases, constituting 17.19 *per cent* of the audit sample (underlying deviations of ₹ 364.64 crore) the Department stated that the concerned Circle officers had been instructed to submit the compliance. In the remaining two cases though the Department did not accept the deviations pointed out by Audit, its contention was not borne out by evidence, and was thus not amenable to verification by Audit.

22 Total unreconciled taxable turnover (TO) in table 7G of GSTR 9C in the 50 cases is ₹ 3,138.42 crore, out of which mismatched TO of ₹ 259.52 crore in eight cases is yet to be examined by Department, mismatched TO of ₹ 64.87 crore in four cases was due to data entry error, in seven cases involving mismatched TO of ₹ 322.34 crore valid explanations were provided by the Department and deviations in the remaining 31 cases involving mismatched TO of ₹ 2,491.69 crore have been accepted by Department.
Compliance deviation of unreconciled ITC in table 14T of GSTR- 9C ₹ 530.97 crore.
$ Compliance deviation of unreconciled ITC in table 12F of GSTR- 9C ₹ 404.07 crore.

Top deviations from each of the audit dimensions are illustrated below:

(i) ITC mismatch between GSTR-2A and GSTR-3B

To analyze the veracity of ITC utilization, relevant data were extracted from GSTR 3B and GSTR 2A for the year 2017-18, and the ITC paid as per suppliers' details were matched with the ITC credit availed by the taxpayer.

Audit observed that in case of taxpayer M/s Ultratech Cement Limited (GSTIN: 08AAACL6442L1ZA) under Circle N, Jaipur-III, the ITC available as per GSTR 2A was ₹ 207.03 crore whereas the ITC availed in table 4A (5) of GSTR 3B was ₹ 226.93 crore (including the ITC ₹ 6.47 crore availed in the subsequent year 2018-19 from Table 8C of GSTR 9). This resulted in mismatch of ITC availed amounting to ₹ 19.90 crore which was communicated to the Department and the State Government (January 2023). In response, the Department stated (February 2023) that ASMT-10 seeking the reasons for the discrepancy had been issued to the taxpayer. Further progress in this regard was awaited (October 2024).

(ii) Excess availment of ITC on RCM without payment of tax as per GSTR-3B : Under Reverse Charge Mechanism, the liability to pay tax is fixed on the recipient of supply of goods or services instead of the supplier or provider in respect of certain categories of goods or services or both under Section 9(3) or Section 9(4) of the CGST Act, 2017 and under sub-section (3) or sub-section (4) of Section 5 of the IGST Act, 2017. Where GSTR-9 was not available, ITC availed as per GSTR-3B was considered.

To analyse the veracity of ITC availed on tax paid under Reverse Charge Mechanism (RCM) for the year 2017-18, the datasets pertaining to GSTR 3B and annual return GSTR 9 were compared to check whether the ITC availed on RCM was restricted to the extent of tax paid.

Audit observed that in case of a taxpayer, M/s Focus Energy Limited (GSTIN: 08AAACP1563C1ZT) under Circle- Jaisalmer, the ITC available as per the tax payable under RCM in table 3.1(d) of GSTR 3B was ₹ 14.51 crore whereas the ITC availed in table 4A (2) & (3) of GSTR 3B was ₹ 25.90 crore resulting in mismatch of ITC availed amounting to ₹ 11.39 crore which was communicated to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that ASMT-10 seeking the reasons for the discrepancy had been issued. Further progress in this regard was awaited (October 2024).

(*iii) Excess availment of ITC on RCM without payment of Tax as per GSTR-9:* The extent of availing of ITC under RCM for the year 2017-18 without discharging equivalent tax liability or, in other words, short payment of tax under RCM was analysed by comparing RCM payments in GSTR-9 Table 4G with ITC availed in GSTR-9 Tables 6C, 6D and 6F to check whether the tax has been discharged fully on the activities/transactions under RCM.

Audit observed that in case of a taxpayer, M/s Roshan Lal Jain and Company (GSTIN: 08AABFR2507C1ZQ) under circle B Udaipur, the tax payment

under RCM in table 4G of GSTR 9 was ₹ 0.01 crore.[23] However, as per Table 6 (C, D & F) of GSTR-9, the taxpayer had availed ITC under RCM of ₹ 2.12 crore. Thus, the taxpayer had availed ITC of ₹ 2.11 crore under RCM without payment of tax.

This was communicated to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that ASMT-10 had been issued. Further progress in this regard was awaited (October 2024).

(iv) Incorrect availing of ITC by recipient on ISD credit: To analyse whether the ITC availed by the taxpayer is in excess of that transferred by the Input Service Distributor (ISD), ITC availed as declared in the returns of the taxpayer is compared with the ITC transferred by the ISD in their GSTR 6.

In case of taxpayer M/s Hindustan Unilever Limited (GSTIN: 08AAACH1004N1ZU) under circle- C, Ajmer, Audit observed that the ITC availed in table 6G of GSTR 9 was ₹ 11.37 crore whereas the ITC transferred by the ISD in table (5A+8A+9A) of GSTR 6 was ₹ 9.25 crore. This resulted in mismatch in availment of ITC transferred by the ISD amounting to ₹ 2.12 crore which was communicated to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that the concerned circle officer had been instructed to submit the compliance. Further progress in this regard was awaited (October 2024).

(v) Unreconciled ITC in Table 14T of GSTR-9C: Table 14 of GSTR 9C reconciles ITC declared in annual return (GSTR 9) with ITC availed on expenses as per audited Annual financial statement or books of accounts. Column 14T of this table deals with unreconciled ITC.

The certified reconciliation statement submitted by the taxpayer as required under the rule 80(3) of CGST/SGST Rules in form GSTR 9C for the year 2017-18 was analysed at data level to review the extent of identified mismatch in ITC declared in the Annual Return with the expenses reported in the Financial Statements.

In case of a taxpayer, M/s Chambal Fertilisers and Chemicals Limited (GSTN: 08AAACC9762A1ZT) under Circle- C Kota, Audit noticed that the ITC claimed in annual return, as per Table 14S of GSTR 9C was ₹ 553.73 crore whereas total amount of eligible ITC, as per Table 14R of GSTR 9C, was ₹189.92 crore. As such, there was unreconciled ITC of ₹ 363.81 crore, declared in Table 14T of GSTR 9C, being ITC availed in GST returns in excess of eligible ITC based on expenses reported in financial statements.

This was communicated to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that notice had been issued. Further progress in this regard is awaited (October 2024).

23 GSTR 3B also shows RCM payment of ₹ 0.01 crore.

(vi) Mismatch of ITC availed between Annual returns and Books of accounts: Table 12 of GSTR 9C reconciles ITC declared in annual return (GSTR9) with ITC availed as per audited Annual financial statement or books of accounts. Column 12F of this table deals with unreconciled ITC.

The certified reconciliation statement submitted by the taxpayer as required under the rule 80(3) of CGST/SGST Rules in form GSTR 9C for the year 2017-18 was analysed at data level to review the extent of identified mismatch in ITC declared in the Annual Return with the Financial Statements.

In case of a taxpayer, M/s Chambal Fertilisers and Chemicals Limited (GSTN: 08AAACC9762A1ZT) under Circle- C Kota, Audit noticed that there was mismatch between the ITC claimed in annual return as per Table 12E of GSTR-9C and ITC claimed as per audited financial statements declared in Table 12 D of GSTR-9C by ₹ 364 crore. As such, unreconciled ITC of ₹ 364 crore was declared in Table 12F of GSTR 9C.

This was communicated to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that ASMT-10 had been issued. Further progress in this regard was awaited (October 2024).

(vii) Unreconciled turnover in table 5R of GSTR-9C: Table 5 of GSTR 9 C is the reconciliation of turnover declared in audited annual financial statement with turnover declared in annual turnover (GSTR 9). Column 5R of this table captures the unreconciled turnover between the annual return GSTR 9, and that declared in the Financial Statement for the year after the requisite adjustments.

The certified reconciliation statement submitted by the taxpayer as required under rule 80(3) of CGST/SGST Rules in form GSTR 9C for the year 2017-18 was analysed at data level to review the extent of identified mismatch in turnover reported in the Annual Return *vis-à-vis* the Financial Statements. The unreconciled amount in cases where the turnover declared in GSTR 9 is less than the financial statement could indicate non-reporting, under-reporting, short-reporting, omission, error in reporting of supplies leading to evasion or short payment of tax. It could also be a case of non-reporting of both taxable and exempted supplies.

In case of a taxpayer, M/s Jaipur Vidyut Vitran Nigam Limited (GSTIN: 08AABCJ6373K1Z7) under Circle-H, Jaipur-I, Audit noticed that the annual turnover declared in Table 5P of GSTR-9C was ₹ 13,316.02 crore whereas annual turnover declared in Table 5Q of GSTR-9C was ₹ 11,950.67 crore. As such, unreconciled turnover of ₹ 1,365.35 crore was declared in Table 5R of GSTR 9C.

This was communicated to the Department and the State Government (December 2022 and January 2023). In response, the State Government stated (February 2023) that ASMT 10 had been issued. Further progress in this regard was awaited (October 2024).

(viii) Unreconciled taxable turnover in Table 7G of GSTR-9C: Table 7 of GSTR 9C is the reconciliation of taxable turnover. Column 7G of this table captures the unreconciled taxable turnover between the annual return GSTR 9 and that declared in the financial statement for the year after the requisite adjustments.

The certified reconciliation statement submitted by the taxpayer as required under the rule 80(3) of CGST/SGST Rules in Form GSTR 9C for the year 2017-18 was analysed at data level to review the extent of identified mismatch in taxable turnover reported in the Annual Return *vis-à-vis* the Financial Statements. The unreconciled amount in cases where the turnover in GSTR 9 is less than the financial statement could indicate non-reporting, under-reporting, short-reporting, omission, error in reporting of taxable supplies. It could also be on account of non-reporting of both taxable and exempted supplies.

Audit query on unreconciled taxable turnover in Table 7G of GSTR-9C, amounting to ₹ 1,139.76 crore in respect of taxpayer, M/s Sintex Prefab and Infra Limited (GSTIN: 08AANCS6027R1ZH) under Circle-N, Jaipur-III was communicated to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that ASMT 10 had been issued. Further progress in this regard was awaited (October 2024).

(ix) Mismatch in tax paid between books of accounts and returns: The certified reconciliation statement submitted by the taxpayer as required under rule 80(3) of CGST/SGST Rules in form GSTR 9C for the year 2017-18 was analysed at data level to review the extent of identified mismatch in tax paid between the Annual Return and the books of account. Table 9 of the form 9C attempts to reconcile the tax paid by segregating the turnover rate-wise and comparing it with the tax discharged as per annual return GSTR 9. The unreconciled amounts could potentially indicate tax levied at incorrect rates, incorrect depiction of taxable turnover as exempt or *vice versa* or incorrect levy of CGST/SGST/IGST. There can also be situations wherein supplies/tax declared are reduced through amendments (net of debit notes/credit notes) in respect of the 2017-18 transactions carried out in the subsequent year from April to September 2018. Consequential interest payments - both short payments and payments under incorrect heads - also need to be examined in this regard.

In case of a taxpayer, M/s IVRCL Limited (GSTIN: 08AAACI5139B1ZY) under circle- C, Jaipur-III, Audit noticed that total tax to be paid, as per table 9P of GSTR-9C, was ₹ 29.51 crore whereas declared total tax paid in annual return, as per table 9Q of GSTR-9C, was ₹ 20.46 crore. As such, unreconciled payment of tax of ₹ 9.05 crore was declared in Table 9R of GSTR 9C.

This was communicated to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that the unit was under liquidation and matter was *sub-judice* under NCLT Hyderabad. Further progress in this regard was awaited (October 2024).

(x) Unsettled tax liability: GSTR-1 depicts the monthly details of outward supplies of goods or services. Outward supplies are also assessed by the taxpayer and mentioned in annual return GSTR-9 in the relevant columns. Further, taxable value and tax paid thereof are also shown in monthly GSTR-3B return.

To analyse the undischarged tax liability, relevant data were extracted from GSTR-1 and GSTR-9 for the year 2017-18 and the tax payable in these returns was compared with the tax paid as per GSTR-9. The amendments and advance adjustments declared in GSTR-1 and 9 were also considered for this purpose.

During audit, it was observed that in case of taxpayer M/s Vishwakarma Stone Industries (GSTIN: 08AFRPS6757C2ZT) under Circle-Ramganj Mandi, the tax payable as per GSTR 1 was ₹ 0.40 crore and as per GSTR 9 was ₹ 27.34 crore. The greater of the tax liability of ₹ 27.34 crore, declared in GSTR-9, was compared with the tax paid of ₹ 0.40 crore as declared in tables 9 and 14 of GSTR 9. This resulted in mismatch of tax liability amounting to ₹ 26.94 crore which was communicated to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that the concerned Circle had been instructed to submit the compliance. Further progress in this regard was awaited (October 2024).

(xi) GSTR-3B not filed but GSTR-1 available: GSTR 3B return under rule 61(5) of CGST/RGST Rule 2017 is the only instrument through which the tax liability is offset and ITC is availed.

Efforts were made through data analysis to identify those taxpayers who had not filed GSTR 3B but filed GSTR 1 or whose GSTR 2A was available. The very availability of GSTR 1 and 2A and non-filing of GSTR 3B indicates that the taxpayers had undertaken/carried on the business during the period but have not discharged their tax liability. It may also include cases of irregular passing on of ITC.

The datasets pertaining to relevant fields in the GSTR 1, 2A and 3B were analysed in case of taxpayer, M/s Vardhani Motors (GSTIN: 08AARPV8119N1ZM) under Circle-E, Jaipur II. It was observed that the taxpayer had not filed GSTR 3B in 2017-18 whereas the taxpayer had declared taxable supplies in its GSTR-1 with tax amount of ₹ 0.59 crore. The matter was reported to the Department and the State Government (January 2023). The State Government stated (February 2023) that the taxpayer had filed GSTR 3B in December 2022.

(xii) Short payment of interest: Section 50 of the Act stipulates that every person liable to pay tax in accordance with the provisions of this Act or the rules made there under but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay interest at the rate notified.

The extent of short payment of interest on account of delayed remittance of tax during 2017-18 was identified using the tax paid details in GSTR 3B and

the date of filing of the GSTR 3B. Only the net tax liability (cash component) has been considered to work out the interest payable.

Audit observed that in case of taxpayer, M/s Krishna Arjuna Enterprises (GSTIN: 08AAHFK5693G1ZY) under Circle-B, Jaipur III, the return (GSTR 3B) pertaining to the month of March 2018 involving tax liability of ₹ 4.30 crore, was filed with delay in March 2019. Thus, the taxpayer made payment of monthly tax liability with delay but no interest was paid on such delayed payment of tax. This resulted in non-payment of interest of ₹ 0.73 crore which was communicated (January 2023) to Department and State Government. In response, the State Government stated (February 2023) that ASMT 10 had been issued. Further progress in this regard was awaited (October 2024).

2.3.7.3 Centralised audit-Reasons for deviations/mismatches noticed during data analysis

Considering the Department's response to 605 cases, the factors that caused the data deviations/inconsistencies are as follows:

a) Deviations from GST law and rules: Out of the 605 deviations summarized in Table 2.3, the Department has accepted the audit observations or initiated action in 323 cases with tax effect of ₹ 272.59 crore. Out of these cases, the Department has recovered ₹ 1.87 crore in 19 cases, issued SCN in 31 cases for ₹ 25.88 crore, issued notice conveying discrepancies to the taxpayer in Form ASMT-10 in 237 cases for ₹ 193.86 crore and was in correspondence with the respective taxpayers or issued DRC-01A in 36 cases involving tax effect of ₹ 50.98 crore. Details are given in ***(Appendix 2.2(A) to 2.2(M)).***

The top five cases accepted or where action was initiated by the Department amounted to ₹ 778.94 crore. Two illustrative cases are featured below:

(i) Short declaration of tax liability: During audit, it was observed that in case of taxpayer M/s Vega Express Courier and Cargo (GSTIN: 8AGBPS2905H1ZG) under Circle-G, Jaipur-I, the tax payable as per GSTR 1 was ₹ 17.64 crore whereas the tax payable declared in GSTR 3B was only ₹ 0.02 crore. This resulted in mismatch of tax liability amounting to ₹ 17.62 crore between GSTR 1 and GSTR 3B which was communicated to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that ASMT 10 had been issued. Further progress in this regard was awaited (October 2024).

***(ii) ITC mismatch between GSTR-2A and GSTR-3B* :** Audit observed that in case of taxpayer M/s Suzlon Energy Limited (GSTIN: 08AADCS0472N1Z2) under Circle I, Jaipur-III, the ITC available as per GSTR 2A was ₹ 20.69 crore whereas the ITC availed in GSTR 3B was ₹ 34.30 crore (excluding the ITC reversals of ₹ 0.14 crore of Table 4B (2) of GSTR 3B and including the ITC ₹ 2.99 crore availed in the subsequent year 2018-19 from Table 8C of GSTR 9). This resulted in mismatch of ITC availed amounting to ₹ 13.61 crore which was communicated to the Department and the State Government (January

2023). In response, the Department stated (February 2023) that ASMT-10 seeking the reasons for the discrepancy had been issued. Further progress in this regard was awaited (October 2024).

b) Inconsistencies/mismatches not accepted by the Department but rebutted by Audit

Out of the audit sample of 605 cases of mismatch/inconsistencies, the department did not accept two cases amounting to ₹ 0.30 crore where Audit did not agree with the contention of the department. These cases are featured below:

(i) Irregular availing of ITC by recipient on ISD credit: Audit observed irregular availing of ITC by recipient on ISD credit in respect of taxpayer M/s. Parle Products Private Limited (GSTN: 08AAACP0486A1ZT) under Circle Shahjahanpur wherein the ITC availed in table 6G of GSTR 9 was ₹ 0.37 crore whereas the ITC transferred by the ISD in table (5A+8A+9A) of GSTR 6 was only ₹ 0.23 crore. This resulted in mismatch in availment of ITC transferred by the ISD amounting to ₹ 0.14 crore which was communicated (January 2023) to the Department and the State Government. The State Government stated (February 2023) that the taxpayer was under Central jurisdiction, however, the front-end GST portal as well as department's backend application was displaying the taxpayer to be under State's jurisdiction.

(ii) Short payment of Interest: Audit observed short payment of interest in respect of M/s Ultratech Nathdwara Cement Limited (GSTN: 08AABCB3087C1ZZ) under Circle-Sirohi, wherein the returns (GSTR 3B) pertaining to the months of July and August 2017 involving tax liability (cash component) amounting to ₹ 19.09 crore and ₹ 3.63 crore respectively, were filed with delay in October 2017. However, there was non-payment of interest amounting to ₹ 0.16 crore which was communicated (January 2023) to the Department and the State Government. The State Government stated (February 2023) the aforesaid interest liability pertained to another unit which was acquired by the taxpayer in November 2018 and therefore, liability to pay the interest would be on that unit. Reply is not acceptable as the liability to pay interest, pertaining to the acquired unit, is now vested with the acquiring unit, i.e. by the M/s Ultratech Nathdwara Cement Limited.

c) Data entry errors by taxpayers: The data entry errors constituted 10.41 *per cent* (63 cases) of the cases where responses were received from the department. These data entry errors did not have any revenue implication. Most of the data entry errors relate to RCM, ISD, turnover, taxable turnover and tax paid (provided in GSTR 9C) as detailed in ***Appendix 2.3(A) to 2.3(I).*** An illustrative case is brought out below:

Audit observed that in case of taxpayer M/s SSD Enterprises (GSTIN: 08AHHPM2757N1ZR) under circle B Alwar, the ITC available as per GSTR 2A was ₹ 0.30 crore and the ITC availed in table 4A (5) of GSTR 3B was ₹ 10.67 crore. This resulted in mismatch of ITC availed amounting to ₹ 10.37 crore which was communicated to the Department and the State

Government (January 2023). In response, the State Government stated (February 2023) that at the time of filing of GSTR 3B for the month of March 2018, two digits were additionally filled due to typographical error, which resulted into excess claim of ITC, however, this excess ITC was reversed during filing of GSTR 3B for the month of July 2018. Further, wrongly availed ITC was not utilised till the date of reversal.

*d) **Action taken before issue of Audit Queries:*** As summarised in **Appendix 2.1**, the Department had already taken action in 30 cases, constituting 4.96 *per cent* of the total responses received. The top five circles which had proactively addressed the deviations/inconsistencies are indicated in **Table 2.4**:

Table 2.4: Action taken before audit query - Circle wise

Circle	Action taken before audit query	Type of action	Responses received
A Jaipur-II	3	Unreconciled ITC reversed in one case and Registration cancelled and ITC blocked in two cases	3
B, Alwar,	2	Excess availed ITC already reversed	2
B, Bhilwara	2	Excess availed ITC already reversed	2
Baran	2	Excess availed ITC already reversed	2
Circle I, Jaipur I	2	Notice already issued during scrutiny	2

2.3.8 Detailed Audit (Part III)

In a self-assessment regime, the onus of compliance with law is on the taxpayer. The role of the Department is to establish and maintain an efficient tax administration mechanism to provide oversight. With finite level of resources, for an effective tax administration, to ensure compliance with law and collection of revenue, an efficient governance mechanism is essential. An IT driven compliance model enables maintaining a non-discretionary regime of governance on scale and facilitates a targeted approach to enforce compliance.

From an external audit perspective, Audit also focused on a data-driven risk-based approach. Thus, apart from identifying inconsistencies/deviations in GST returns through pan-India data analysis, a detailed audit of GST returns was also conducted as a part of this SSCA. A risk-based sample of 100 taxpayers was selected for detailed audit. The methodology adopted was to initially conduct a desk review of GST returns and financial statements filed by the taxpayers as part of the GSTR 9C and other records available in the back-end system to identify potential risk areas, inconsistencies/deviations and red flags. The desk review was carried out in audit office premises. Based on desk review results, detailed audit was conducted at departmental Circles by requisitioning detailed records of taxpayers such as financial ledgers, invoices etc. to identify causative factors of the identified risks and to evaluate compliance by taxpayers.

2.3.8.1 Scope limitation

In spite of requisitions and follow up, the jurisdictional Circles did not produce any records for audit including basic records such as Financial Statements/ Trial Balance/ Auditor's Report and GSTR 2A etc. in 53 cases out of the audit sample of 100 cases. Thus, 53 *per cent* of the sample could not be audited.

Further, in another 10 cases comprising 10 *per cent* of the risk-based sample, records were partially produced as granular taxpayer records such as invoices and agreement copies were not provided. Consequently, in these partially produced cases, audit was restricted to the information available in the returns filed by the taxpayers. Thus, Audit could not evaluate eligibility of ITC claimed and extent of unsettled tax liability, which constituted a significant scope limitation.

The jurisdiction wise non-production of records is summarised in **Appendix 2.4**. As a result of non-production of records, mismatches/deviations noticed through data analysis, amounting to ₹ 226.40 crore, could not be examined in audit.

The jurisdiction-wise partial production of records is summarized in **Appendix 2.5.** The case-wise details are given in **Appendix 2.6.** As a result of non-production of complete records, ITC availment and undischarged liability amounting to ₹ 18.45 crore could not be examined in detail by Audit.

Recommendations 3: The Government may instruct the Departmental units for ensuring timely and complete production of records to Audit.

2.3.8.2 Detailed audit– Audit findings

(I) Audit findings related to GST Returns

The detailed audit of returns filed by a sample of 100 taxpayers disclosed that interest payments were not discharged by taxpayers and data errors existed in the returns in a significant number of cases, which are brought out below:

(a) Non-payment of interest by taxpayers

Audit observed in 123 cases of 39 taxpayers, constituting 39 *per cent* of the 100 taxpayers audited, that taxpayers had either filed their returns belatedly or had erroneously availed and utilised ITC credits, which were paid back but the interest payments amounting to ₹ 6.50 crore were not discharged. **(Appendix 2.7(A) and 2.7(B))[24].**

The matter was reported to the Department and the State Government (January 2023). The State Government stated (February 2023) that notices in respect of

24 Non-payment of interest on delayed payment of tax amounting to ₹ 6.22 crore in 36 cases (**Appendix 2.7(A))** and non- payment of interest on ITC erroneously availed and utilized amounting to ₹ 0.28 crore in three cases **(Appendix 2.7(B))**.

29 cases[25] (involving ₹ 0.36 crore) had been issued while DRC-01A (involving ₹ 0.16 crore) was issued in respect of eight cases[26] . Recovery (₹ 0.02 crore) had been made in 22 cases[27]. In one case[28] (involving ₹ 0.002 crore), it was stated that interest liability had already been deposited. Further, instructions for submitting compliance had been issued to the remaining seven Circle officers in respect of 63 cases (involving ₹ 5.96 crore).

The top five cases of non-payment of interest amounted to ₹ 5.95 crore. A few illustrative cases are featured below:

i. J. K. Cement Limited: GSTIN 08AABCJ0355R1Z7 under Circle B Kota had filed the returns of July 2017 to October 2017 belatedly in November and December 2017 with delay ranging between 11 to 96 days. However, interest amounting to ₹ 5.48 crore was not paid on delayed payment of tax ₹ 202.58 crore. The matter was reported to the Department and the State Government (January 2023). The State Government stated (February 2023) that instructions to submit the compliance had been issued to the concerned Circle officer.

ii. Vodafone Idea Limited: GSTIN 08AAACB2100P1ZX under Circle C Jaipur II had filed the GSTR 3B returns for the period July to September 2017 belatedly in November 2017 with delay ranging between 20 to 69 days. However, interest liability amounting to ₹ 0.16 crore was not discharged on delayed payment of tax of ₹ 4.91 crore. The matter was reported to the Department and the State Government (January 2023). The State Government stated (February 2023) that DRC 01[29] had been issued under Section 73 of the Act.

(b) Data entry errors

Audit observed data entry errors in the returns of six taxpayers involving ₹ 4.72 crore. The details are given in **Appendix 2.8(A) to 2.8(C)**. The errors were mainly in declaration of ITC in GSTR 3B, ITC in GSTR 3B and GSTR 9 under RCM, tax liability etc.

An illustrative case is brought out below:

Bhatia Colonizers Limited (GSTIN: 08AADCB0457G1ZX) under Circle D Kota, had declared ITC availment of ₹ 3.19 crore in GSTR 3B as against the availability of ITC of ₹ 0.49 crore in GSTR 2A. Audit query on mismatch in availment of ITC was issued and communicated to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that GSTR 3B of March 2018 was wrongly filed due to

25 Pertaining to 10 circles
26 Pertaining to three circles.
27 Pertaining to five circles.
28 Circle Jaisalmer.
29 GST DRC – 01 is in the form of a Show Cause Notice, which is issued in accordance with Rule 142(1) (a) of the RGST Rules, 2017.

clerical error, however, excess availed ITC was reversed at the time of filing GSTR 3B for the period of April 2018 without utilisation.

(II) Audit findings related to availing of ineligible ITC

Section 16 of the Act allows availing of ITC on any supply of goods or services or both which are used or intended to be used in the course or furtherance of his business. Section 17(5) of the Act provides a list of goods and supplies[30] on which the Input Tax credit cannot be availed except when the outward taxable supply is of the same category of services.

Audit observed non-compliance in seven cases (out of 47 sampled cases where records were produced) where taxpayers had availed ineligible ITC of ₹ 1.44 crore. The deficiencies were mainly on account of availing ITC on supply of goods and services which were not used in the course of furtherance of his business and credit availed on blocked items. **(Appendix 2.9).**

The matter was reported to the Department and the State Government (January 2023). The State Government stated (February 2023) that notices had been issued in all the cases. Further progress was awaited (October 2024).

The top three cases of availing of ineligible ITC amounted to ₹ 1.33 crore. Two illustrative cases are featured below:

i. In respect of a taxpayer, Unicharm India Private Limited (GSTIN: 08AABCU0113A1Z7) under circle Shahjahanpur, Audit observed that the taxpayer availed ITC of ₹ 0.88 crore on goods or services or both such as servicing/renting of motor vehicles, repair and maintenance expenses thereon as specified in Section 17(5) and other goods or services or both which were not used or intended to be used in the course or furtherance of business as per section 16 of CGST/RGST Act. However, the taxpayer had neither disclosed any reversal under section 17(5) in column 7(E) of GSTR 9 nor in GSTR 3B. The matter was reported to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that notice had been issued to the taxpayer. Further progress in this regard was awaited (October 2024).

ii. In respect of a taxpayer, Gillette India Ltd. (GSTIN: 08AAACI3924J1ZK) under circle A, Bhiwadi, Audit observed that the taxpayer availed ITC of ₹ 0.36 crore on goods or services or both such as food and beverages, personal consumption items as specified in Section 17(5) and other goods or services or both which were not used or intended to be used in the course or furtherance of business as per section 16 of CGST/RGST Act. However, the taxpayer had neither disclosed any reversal under section 17(5) in column 7(E) of GSTR 9 nor in GSTR 3B. The matter was reported to the Department and the State Government (January 2023).

30 ITC shall not be available in respect of motor vehicles for transportation of persons not more than thirteen (including driver), services of insurance, repair and maintenance, servicing of motor vehicles, supply of goods or services or both of food and beverages, outdoor catering, beauty treatment, renting or leasing of motor vehicles etc.

In response, the State Government stated (February 2023) that notice had been issued to the taxpayer. Further progress in this regard was awaited (October 2024).

(III) Audit findings related to Non reversal/Short reversal of ITC

(i) As per sub-Section (2) of Section 17 of RGST Act read with Rule 42 of RGST Rules, 2017, where the goods or services or both are used by the registered person partly for effecting taxable supplies including zero rated supplies and partly for effecting exempt supplies, the amount of credit shall be restricted to so much of the input tax as is attributable to the taxable supplies including zero-rated supplies. Manner[31] of determination of input tax credit in respect of inputs or input services and reversal thereof has been specified in Rule 42 *ibid.*

Audit observed non-compliance in nine cases (out of 47 sampled cases where records were produced) where taxpayers had not reversed ITC of ₹ 3.44 crore due to incorrect application of Rule 42 **(Appendix 2.10).**

The matter was reported to the Department and the State Government (January 2023). The Government stated (February 2023) that notices in respect of two cases[32] (involving ₹ 0.24 crore) had been issued and instructions to submit the compliance had been issued to the concerned five Circle officers in respect of five cases (involving ₹ 3.03 crore).

Further, recovery of ₹ 0.001 crore had been made in one case[33] while in respect of one case[34] (involving ₹ 0.16 crore) it was stated that no ITC had been availed on the supply of goods and ITC availed and utilized (₹ 0.008 crore) on the supply of services had been reversed along with interest after being pointed out by Audit. However, the relevant documents in support of both these replies were not provided. Further progress was awaited (October 2024).

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31 Common credit denoted as 'C' and calculated as-**C = T- (T1+T2+T3+T4)**
Where 'T' classified the total input tax involved on inputs and input services in a tax period, 'T1' classified the amount of input tax, out of 'T', attributable to inputs and input services intended used exclusively for the purposes other than business, 'T2' classified the amount of input tax, out of 'T', attributable to inputs and input services used exclusively for effecting exempt supplies, 'T3' classified the amount of input tax, out of 'T', in respect of inputs and input services on which credit is not available under sub-section (5) of section 17 and 'T4' classified the amount of input tax credit attributable to inputs and input services intended to be used exclusively for effecting supplies other than exempted but including zero rated supplies.
The amount of input tax credit attributable towards exempt supplies, be denoted as 'D' and calculated as-**D= (E÷F) × C** where, 'E' is the aggregate value of exempt supplies during the tax period, and 'F' is the total turnover in the State of the registered person during the tax period.

32 Circle A Bhiwadi and A Jaipur IV.

33 Circle D Bhilwada.

34 Circle A Jaipur IV.

The top three irregularities noticed in this category involved deviation amounting to ₹ 2.76 crore. A few illustrative cases are featured below:

(a) Audit observed that a taxpayer, Arihant Superstructures Limited (GSTIN: 08AABCS1848L1Z2) under circle C Jodhpur II, was engaged in taxable as well as exempted supply during the year 2017-18. In GSTR 3B, the taxpayer declared exempted turnover of ₹ 9.57 crore and total turnover of ₹ 34.02 crore. However, the taxpayer had availed the common ITC of ₹ 4.39 crore on all supplies of goods or services made by him and did not declare any reversal of ITC in column 4B (1) of GSTR 3B. Therefore, the taxpayer is required to reverse the ITC of ₹ 1.24 crore on exempted supply, as calculated in the manner prescribed under Rule 42, *ibid.*

(b) Audit observed that a taxpayer, H.G. Infra Engineering Limited (GSTIN: 08AABCH2668B1ZU) under circle D Jodhpur II, was engaged in taxable as well as exempted supply during the year 2017-18. In GSTR 3B, the taxpayer declared exempted turnover of ₹ 6.56 crore and total turnover of ₹ 559.92 crore. The taxpayer had availed the common ITC of ₹ 92.15 crore on all supplies of goods or services made by him. However, the taxpayer did not declare any reversal of ITC in column 4B (1) of GSTR 3B. Therefore, the taxpayer is required to reverse the ITC of ₹ 1.08 crore on exempted supply, as calculated in the manner prescribed under Rule 42, *ibid.*

(c) Audit observed that a taxpayer, Dayawan Steel Yard (GSTIN: 08ABFPB6954J1ZH) under circle E Jodhpur II, was engaged in taxable as well as exempted supply during the year 2017-18. In GSTR 3B, the taxpayer declared exempted turnover of ₹ 1.25 crore and total turnover of ₹ 17.21 crore. The taxpayer had availed the common ITC of ₹ 6.07 crore on all supplies of goods or services made by him. However, the taxpayer did not declare any reversal of ITC in column 4B (1) of GSTR 3B. Therefore, the taxpayer is required to reverse the ITC of ₹ 0.44 crore on exempted supply, as calculated in the manner prescribed under Rule 42, *ibid.*

These cases were reported to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that instructions to submit the compliance had been issued to the concerned Circle officers.

(ii) Short reversal of Input Tax Credit

As per Section 17(4) of the Act, a banking company or a financial institution including a non-banking financial company, engaged in supplying services by way of accepting deposits, extending loans or advances shall have the option to either comply with the provisions of sub- section 17 (2)[35] or avail of, every month, an amount equal to fifty per cent of the eligible input tax credit on

35 where the goods or services or both are used by the registered person partly for effecting taxable supplies including zero-rated supplies under this Act or under the Integrated Goods and Services Tax Act and partly for effecting exempt supplies under the said Acts, the amount of credit shall be restricted to so much of the input tax as is attributable to the said taxable supplies including zero-rated supplies.

inputs, capital goods and input services in that month and the rest shall lapse. Further, first proviso to the Section 17(4) provides that the option once exercised shall not be withdrawn during the remaining part of the financial year. An audit observation, noticed during audit, is discussed below:

Audit scrutiny revealed that the taxpayer, M/s Shriram Finance Limited (financial company) (GSTIN: 08AAACS7018R1ZT) under circle C, Jaipur-II, claimed ITC on inward supplies in Table 6B and 6C of GSTR 9 amounting to CGST ₹ 43.62 lakh, SGST ₹ 43.62 lakh and IGST ₹ 50.98 lakh. The taxpayer reversed the ITC under Section 17(4) of the Act in Table 7H of GSTR 9 amounting to CGST ₹ 21.81 lakh, SGST ₹ 21.81 lakh and IGST ₹ 3.55 lakh. The ITC reversed under IGST was only ₹ 3.55 lakh under IGST instead of ₹ 25.49 lakh (50 *percent* of ₹ 50.98 lakh). This resulted in short reversal of ITC amounting to ₹ 21.94 lakh under IGST according to the provision of the Act *ibid.*

The matter was reported to the Department and the State Government (January 2023). Reply was awaited (October 2024).

(IV) Audit findings related to excess availing of ITC

(i) Section 16(1) of the Act specifies that every registered person shall, subject to such conditions and restrictions as may be prescribed and in the manner specified in section 49, be entitled to take credit of input tax charged on any supply of goods or services or both to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger (ECL) of such person. An audit observation, noticed during audit, is discussed below.

Audit scrutiny revealed that the taxpayer, M/s Kamal Autotech Private Limited (GSTIN: 08AADCK7842G1ZD) under circle I, Jaipur-I, availed ITC amounting to ₹ 10.08 crore under Compensation Cess for the year 2017-18 according to GSTR-3B and the same was credited into Electronic Credit Ledger (ECL) of the taxpayer. It was, however, observed that ITC amounting to ₹ 9.86 crore was actually available under Compensation Cess in the annual return GSTR-9. Therefore, excess ITC amounting to ₹ 0.22 crore was availed under Compensation Cess.

The matter was reported to the Department and the State Government (January 2023). Reply was awaited (October 2024).

(ii) According to Section 140 of the RGST Act, 2017, a registered person, shall be entitled to take credit of the amount of Value Added Tax (VAT), carried forward in the return relating to the period ending with the day immediately preceding the appointed day, furnished by him under the existing law. An audit observation, noticed during audit, is discussed below.

During scrutiny of returns filed by the taxpayer, M/s Shree Agarwal Brothers (GSTIN: 08ACTPM0139M1Z3) under circle A, Jaipur-II, it was noticed that the taxpayer declared total purchases worth ₹ 13.68 crore during the year April 2017 to March 2018 in trading account appended to GSTR-9C in which

purchase amounting to ₹ 10.34 crore for the period April 2017 to 30 June 2017 was also included as declared in legacy return VAT 10A. Further scrutiny, however, revealed that the taxpayer had claimed ITC amounting to ₹ 1.13 crore on purchase of ₹ 4.70 crore in GSTR 9C for the period 1 July 2017 to 31 March 2018 instead of claiming ITC on purchase of ₹ 3.34 crore (₹ 13.68 crore - ₹ 10.34 crore). This resulted in excess ITC aggregating to ₹ 0.38 crore (CGST ₹ 0.19 crore and SGST ₹ 0.19 crore) on purchases of ₹ 1.36 crore which did not pertain to GST period.

On being pointed out, the Jurisdictional Officer replied (June 2022) that ITC eligibility was in accordance with section 16 of RGST Act 2017 and being claimed through GSTR 3B. However, ITC ledger and trading account for the period July 2017 to March 2018 were not provided in support of this claim.

The matter was reported to the Department and the State Government (January 2023). Reply was awaited (October 2024).

(V) Audit findings related to Non-payment of IGST on Import of service

Section 2 (11) of IGST Act, 2017 provides that ''import of services" means the supply of any service, where (i) the supplier of service is located outside India; (ii) the recipient of service is located in India; and (iii) the place of supply of service is in India. Further, IGST is payable on import of service under reverse charge according to Notification no.10/2017 IT(R) dated 28.06.2017. An audit observation, noticed during audit, is discussed below.

Audit scrutiny of the taxpayer, M/s Tokai Imperial Hydraulics India Private Limited (GSTIN: 08AADCT9702E1ZD) Circle-Shahjahanpur, revealed that an agreement was executed on 17 November 2016 for five years between a licensor (Sumi Riko Hosetex Ltd, a corporation of Kyoto, Japan) and the taxpayer in which it was agreed upon that the taxpayer shall pay to licensor a royalty computed at the rate of three *per cent* on the total Net sales of product for grant of license under the licensor's know-how as well as technical information to be furnished by the licensor to the licensee. The Net sales of the taxpayer was ₹ 19.07 crore as disclosed in GSTR 9 on which royalty of ₹ 57.20 lakh (three *per cent* on ₹ 19.07 crore) was payable to the licensor, however, the IGST[36] amounting to ₹ 10.30 lakh leviable on the royalty was not paid under RCM.

The matter was reported to the Department and the State Government (January 2023). Reply was awaited (October 2024).

(VI) Audit findings related to Non verification of tax liability discharged and reversal of ITC

As per Section 61 of the RGST Act, various returns filed by the taxpayers have to be scrutinized by the proper officer to verify the correctness of the returns, and suitable action has to be taken on any discrepancies or inconsistencies reflected in the returns.

36 at the rate of 18 *per cent.*

It was noticed that the two taxpayers[37] discharged tax liability amounting to ₹ 7.37 lakh and ₹ 69.94 lakh respectively during the next financial year (2018-19) as per Table 10 of GSTR 9 for the year 2017-18. Further, one taxpayer[38] had reversed ITC amounting to ₹ 7.74 lakh during the next financial year as per Table 12 of GSTR 9 for the year 2017-18. However, these taxpayers did not declare the relevant month of GSTR 3B for the year 2018-19 in which the above tax liability was discharged and ITC was reversed. Further, interest payable on delayed payment of tax/ reversal of ITC was also not paid by the taxpayers. The department needs to verify the tax paid / reversal of ITC amounting to ₹ 85.05 lakh in the next financial year along with interest leviable thereon.

The matter was reported to the Department and the State Government (January 2023). Reply was awaited (October 2024).

(VII) Audit findings related to Short declaration of closing stock

Audit scrutiny revealed that one taxpayer[39] had claimed transitional credit (CGST and SGST) and declared closing stock in TRAN-1. Cross verification of legacy annual return VAT 10A (which was submitted under RVAT Act, 2003) and TRAN-1 (submitted under GST) disclosed that the taxpayer had declared closing stock amounting to ₹ 6.83 crore in VAT 10A as on 30 June 2017 against the closing stock amounting to ₹ 5.84 crore declared in TRAN-1. This resulted in short carry forward of the stock amounting to ₹ 0.99 crore to GST regime on 01 July 2017. There is a risk that GST on sale of such stock may have remained unpaid and needs to be confirmed by the department.

On being pointed out, Jurisdictional Officer stated (June 2022) that the taxpayer had claimed Transitional Credit under CGST on inputs held in stock[40], where duty paid invoices were available. It was further stated that the details of stock in TRAN-01 could not be compared with total stock declaration in VAT-10A closing stock as for section 140 eligibility for TRAN-01 credit requires invoices issued not earlier than 12 months and VAT-10A closing stock includes all closing stock. However, the Proper Officer did not produce any supporting documents *i.e.* Trading account (July 2017 to March 2018), details of invoices related to closing stock, etc. to corroborate such claim or to verify the correctness of credit.

The matter was reported to the Department and the State Government (January 2023). Reply was awaited (October 2024).

37 GSTIN: 08AADFE4760C1ZQ (Circle G Jaipur-IV) and GSTIN: 08AAACS7018R1ZT (Circle C Jaipur-II).
38 GSTIN: 08AADFE4760C1ZQ (Circle G Jaipur-IV).
39 GSTIN: 08ACTPM0139M1Z3 Circle A Jaipur-II.
40 Worth ₹ 54.78 lakh.

2.3.8.3 Other cases where Audit could not complete examination due to inadequate records

Audit also noticed following irregularities/ mismatches during scrutiny of the returns filed by the taxpayers or records of the taxpayers' produced by the department. However, due to inadequate records/information provided by the department Audit could not ascertain tax liability or ineligible ITC in these cases.

(I) Exclusion of supplies received from related person

Section 9(3) & 9(4) of the Act read with Notification No. 13/2017-Central Tax (Rate) dated 28.06.2017 prescribed that in case of services[41] supplied by the Director of a company to the said company located in the taxable territory, the recipient of service shall pay GST on RCM. In addition, Section 7(1) (c) read with Schedule-I of the Act provides that supply of services between related persons shall be treated as supply even if made without consideration. Personal financial guarantee for bank loans is a taxable service under GST. Further, the bank charges predetermined rates for such bank guarantees. Therefore, the rate charged by the State Bank of India for such commission/fees is considered for determining the Open Market value.[42]

Audit observed compliance deficiencies in four cases in which taxpayers did not pay GST on account of RCM on personal financial guarantee for bank loans. In absence of reconciliation statement of RCM payment, the observation is based on the figures depicted in the Financial Statement **(Appendix 2.11).**

The matter was reported to the Department and the State Government (January 2023). The State Government stated (February 2023) that notices in respect of three cases[43] had been issued and in respect of the remaining case, instructions to submit the compliance had been issued to the concerned Circle officer[44]. Further progress was awaited (October 2024).

An illustrative case is detailed below:

In Aksh Optifibre Limited (GSTIN: 08AAACA0062F1ZA) under circle A, Bhiwadi, Audit observed that the Directors of the unit had given financial

41 As per Section 2 (102) of RGST Act, 2017 "services" means anything other than goods, money and securities but includes activities relating to the use of money or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged. Thus, bank guarantee is a service under GST Act, 2017.

42 2.3 *per cent* for valuation under Rule 28(b) of the RGST Rules 2017.

43 Circle A Bhiwadi and A Jaipur IV.

44 Circle D Jodhpur II.

guarantee[45] for loans during 2017-18 amounting to ₹ 68.86 crore as per balance sheet of the taxpayer. Audit scrutiny revealed that the taxpayer did not pay GST under RCM on personal financial guarantee for bank loans which was payable under the Act. Further, in absence of reconciliation statement of RCM payment and detailed records of loan amount pertaining to pre-GST period (April to June 2017), Audit could not ascertain the taxable value and tax liability under RCM. The matter was reported to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that notice had been issued to the taxpayer. Further progress was awaited (October 2024).

Recommendations 4: The Department may provide the requisite records to Audit and examine similar cases under its jurisdiction to avoid any loss of revenue.

(II) Non-Payment of GST under Reverse Charge Mechanism

Section 9(3) of the Act specifies categories of supply of goods or services or both, the tax on which shall be paid on reverse charge basis by the recipient of such goods or services or both. Further, Section 9(4) of the Act provides a class of registered persons who shall, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both. All supplies received from unregistered person were exempted from reverse charge u/s 9(4) w.e.f.13 October 2017 up to 31 March 2018[46]

Audit observed compliance deficiencies in six cases due to incorrectly discharged tax payments under reverse charge mechanism (RCM) by the taxpayers, however, in the absence of details pertaining to RCM payment the observation is based on the figures depicted in the Financial Statement **(Appendix 2.12).**

Audit scrutiny revealed that *six* taxpayers pertaining to *five* Circles received inward supply of services related to transportation, freight, legal consultation and supply from un-registered persons on which GST of ₹ 1.60 crore was payable under RCM. However, in the absence of details such as reconciliation statement of RCM payment, Audit could not ascertain whether the objected undischarged tax liability was paid by the taxpayer or not.

(III) Payment of GST on advances

Section 13(2) of the Act provides that time of supply of services shall be the earliest of the following dates, namely (a) the date of issue of invoice by the supplier, if the invoice is issued within the period prescribed under section 31 or the date of receipt of payment, whichever is earlier; or (b) the date of

45 This service is classifiable under Financial Services & Related Services-SAC 9971 attracting GST at the rate 18 *per cent* (Sr. No. 15(vii) of Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 as amended).

46 Notification No. 38/2017-CT(R) dated 13.10.2017.

provision of service, if the invoice is not issued within the period prescribed under section 31 or the date of receipt of payment, whichever is earlier; or (c) the date on which the recipient shows the receipt of services in his books of account, in a case where the provisions of clause (a) or clause (b) do not apply. An audit observation, noticed during audit, is discussed below:

Audit scrutiny revealed that the taxpayer, M/s Salaria Builders (Service provider) (08AAPPS0297N1ZS) under circle-C Bhiwadi, declared current liabilities amounting to ₹ 13.04 crore as "Advance from Customers" in the Balance sheet. The taxpayer has multiple registrations on the same PAN. The taxpayer disclosed the advances of ₹ 3.04 crore in its GSTR 1. In the absence of bifurcation of advance amount declared in the balance sheet among the units, Audit could not ascertain the advance pertaining to the audited unit and tax liability thereon.

The matter was reported to the Department and the State Government (January 2023). Reply was awaited (October 2024).

(IV) Short reversal of ITC on goods lost by fire

Section 17(5) (h) of the Act, 2017 stipulates that ITC shall not be available in respect of specific cases where goods were lost, stolen, destroyed, written off or disposed of by way of gift or free samples. An audit observation, noticed during audit, is discussed below.

During scrutiny, it was noticed that there was a loss by fire amounting to ₹ 642.13 crore according to Balance Sheet of the taxpayer, M/s Unicharm India Private Limited (GSTIN: 08AABCU0113A1Z7) under circle-Shajahanpur, for the year 2017-18. Therefore, ITC on inputs, capital goods, work in progress, finished goods etc. lost by fire was required to be reversed to that extent at the time of filing of the regular return for the month of October 2017 in which such loss had occurred.

Further scrutiny of available records revealed that taxpayer had reversed ITC amounting to ₹ 16.18 crore in GSTR-9 on such goods worth ₹ 139.75 crore only. No details regarding reversal of ITC involved in remaining goods worth ₹ 502.38 crore were made available, therefore, Audit could not ascertain the amount of reversal of ITC on such remaining goods.

The matter was reported to the Department and the State Government (January 2023). Reply was awaited (October 2024).

(V) Mismatch in tax liability

Audit observed 49 cases of deviations/mismatch in tax liability amounting to ₹ 9.75 crore out of 100 cases examined. The deficiencies were mainly caused due to mismatch between the tax paid in GSTR-1 and GSTR 9/3B. The tax liability in these observations ranges from ₹ 0.01 lakh to ₹ 198.97 lakh. The amendments and advance adjustments declared in GSTR 1 and 9 were also considered for this purpose. **(Appendix 2.13)**

The matter was reported to the Department and the State Government (January 2023). The Department stated (February 2023) that notices had been issued in respect of 21 cases[47] (involving ₹ 4.55 crore), one case[48] (involving ₹ 0.21 crore) was under examination, DRC- 01A had been issued in one case[49] (involving ₹ 0.18 crore) and instructions to submit the compliance had been issued to the concerned 11 Circle officers in respect of 14 cases (involving ₹ 3.42 crore). In one case[50] (involving ₹ 0.10 crore), tax liability had been paid/ discharged before/ after being pointed out by Audit.

It was further stated that in two cases [51](involving ₹ 1.09 crore) the tax liability had already been reversed/paid before being pointed out by Audit and recovery had been made in seven cases[52] (involving ₹ 0.04 crore) at the instance of audit while in one case [53] (involving ₹ 0.06 crore) the difference was due to technical error. In one case[54] (involving ₹ 0.10 crore), it was stated that the tax liability had been discharged by the recipient under RCM. However, the relevant documents in support of these 11 cases were not provided.

The top three irregularities noticed in this category involved deviations amounting to ₹ 3.79 crore. A few illustrative cases are featured below:

(i) During audit, it was observed that in case of taxpayer M/s Platinum Textiles Limited (GSTIN: 08AABCN1537H1ZM) under circle E, Jhalawar, Kota, the tax payable as per GSTR 1 was ₹ 10.12 crore and as per GSTR 9 was ₹ 10.36 crore (including RCM liability of ₹ 0.07 crore). The greater of the tax liability ₹ 10.36 crore was compared with the tax paid of ₹ 8.38 crore as per GSTR 9. Thus, there was a mismatch of tax liability amounting to ₹ 1.98 crore which was communicated to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that notice had been issued to the taxpayer; however, the department did not clarify under which section the notice was issued. Further progress was awaited (October 2024).

(ii) In case of a taxpayer, M/s Navdurga Electro Construction Private Limited (GSTIN: 08AACCN4450C1ZT) under circle C, Jaipur III, Audit observed that the tax payable as per GSTR 1/GSTR 9 was ₹ 4.26 crore. The tax liability of ₹ 4.26 crore was compared with the tax paid of ₹ 3.17 crore as per GSTR 9. Thus, there was a mismatch of tax liability amounting to ₹ 1.09 crore which was communicated to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that instructions to submit the compliance had been issued to the concerned Circle officer. Further progress was awaited (October 2024).

47 Pertaining to 17 Circles.
48 Circle A Jaipur II.
49 Circle B Bhiwadi.
50 Circle A Rajsamand.
51 Circle Nimbahera, and B Ajmer.
52 Circle C and D Bhilwada, A and B Udaipur, B Jaipur IV, Kishangarh and E Udaipur.
53 Circle H Jaipur II.
54 Circle Nimbahera.

(iii) In case of a taxpayer, M/s Raghuraj Singh Tejveer Singh (GSTIN: 08ABPPS7358P1ZE) under circle D, Jodhpur II, Audit observed that the tax payable as per GSTR 1 was ₹ 5.34 crore (including tax liability under RCM of ₹ 0.41 crore) and as per GSTR 9 was ₹ 4.62 crore (including tax liability under RCM of ₹ 0.41 crore). The greater of the tax liability ₹ 5.34 crore was compared with the tax paid of ₹ 4.62 crore as per GSTR 9 resulting in a mismatch of tax liability amounting to ₹ 0.72 crore between GSTR 1 and GSTR 9 which was communicated to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that instructions to submit the compliance had been issued to the concerned circle officer. Further progress was awaited (October 2024).

(VI) Utilisation of Input Tax Credit

Input Tax Credit (ITC) is available on the GST paid by a taxable person on purchase of goods and/or services that are used in the course or furtherance of business. To avoid cascading effect of taxes, credit of taxes paid on input supplies can be used to set-off payment of taxes on outward supplies.

(a) Mismatch in availing of ITC

Scrutiny of available returns revealed that 82 taxpayers, out of audit sample of 100 taxpayers, had availed more ITC in monthly/annual return as compared to ITC available in GSTR-2A. The mismatch in ITC availed in these observations ranges from ₹ 0.02 lakh to ₹ 11,635.15 lakh totalling ₹ 259.02 crore in 82 cases. The mismatch ITC availed in Table 4A (5) was determined by excluding the reversals in Table 4B (2) of GSTR 3B but including the ITC availed in the subsequent year 2018-19 from Table 8C of GSTR 9. **(Appendix 2.14)**

The matter was reported to the Department and the State Government (January 2023). The State Government stated (February 2023) that notices in respect of 35 cases (involving ₹ 55.81 crore)[55] had been issued and instructions to submit the compliance had been issued to the concerned 15 Circle officers in respect of 30 cases (involving ₹ 184.98 crore). In four cases[56] (involving ₹10.44 crore) DRC- 01/DRC-07 had been issued. In one case[57] (₹ 0.44 crore), the taxpayer had already reversed/deposited the excess ITC before being pointed out by Audit. In two cases[58] recovery of ₹ 0.24 crore had been made at the instance of audit.

In five cases [59] (₹ 5.30 crore), the taxpayers had already reversed/deposited the excess ITC before being pointed out by audit and in in four cases (involving ₹ 1.69 crore)[60] the difference was due to technical error. In one case[61]

55 Pertaining to 19 circles.
56 Circle D Bhilwada, C Jaipur II, E Udaipur and B Sri Ganganagar.
57 Circle Jaisalmer.
58 Circle C Bhilwara and D Jaipur II.
59 Circle A Jaipur II, A Udaipur, Nimbahera, , E Jodhpur I and A Rajsamand.
60 Circle Kishangarh, A Jaipur II, B Ajmer and E Jaipur I.
61 Circle A Rajsamand.

(involving ₹ 0.12 crore), ₹ 0.06 crore had been previously reversed and ₹ 0.02 crore reversed at the instance of audit. However, the relevant documents in support of these 10 cases were not provided.

The top five irregularities noticed in this category involved deviation amounting to ₹ 173.66 crore. A few illustrative cases are featured below:

i. In case of Larsen and Toubro Infrastructure Limited (GSTIN: AAACL0140P7ZD) under circle C- Jaipur III, Audit observed that ITC availed in Table 4A(5) of GSTR 3B including the ITC availed in the subsequent year 2018-19 from Table 8C of GSTR 9 (₹ 376.15 crore) was more than the ITC available as per GSTR 2A (₹ 259.80 crore). Therefore, mismatch of ITC was ₹ 116.35 crore. The matter was reported to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that the concerned Circle officer had been instructed to examine and submit the compliance. Further progress in this regard was awaited (October 2024).

ii. In case of JK Cement Limited (GSTIN: 08AABCJ0355R1Z7) under circle B, Kota, Audit observed that ITC availed in Table 4A(5) of GSTR 3B including the ITC availed in the subsequent year 2018-19 from Table 8C of GSTR 9 (₹ 151.94 crore) was more than the ITC available as per GSTR 2A (₹ 121.64 crore). Therefore, mismatch of ITC was ₹ 30.30 crore. The matter was reported to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that the concerned Circle officer had been instructed to submit the compliance. Further progress in this regard was awaited (October 2024).

iii. In case of Vodafone Idea Limited (GSTIN: 8AAACB2100P1ZX) under circle C Jaipur II, Audit observed that ITC availed in Table 4A(5) excluding ITC reversal in table 4B(2) of GSTR 3B but including the ITC availed in the subsequent year 2018-19 from Table 8C of GSTR 9 (₹ 129.82 crore) was more than the ITC available as per GSTR 2A (₹ 119.89 crore). Therefore, mismatch of ITC was ₹ 9.93 crore. The matter was reported to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that DRC-01A had been issued under section 73 of the RGST Act. Further progress in this regard was awaited (October 2024).

iv. In case of Mangal Electrical Industries Private Ltd (GSTIN: 08AAFCM4722P1Z1) under circle A, Jaipur IV, Audit observed that ITC availed in Table 4A(5) excluding ITC reversal in table 4B(2) of GSTR 3B but including the ITC availed in the subsequent year 2018-19 from Table 8C of GSTR 9 (₹ 25.82 crore) was more than the ITC available as per GSTR 2A (₹ 16.93 crore). Therefore, mismatch of ITC was ₹ 8.89 crore. The matter was reported to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that ASMT-10 had been issued to the taxpayer. Further progress in this regard was awaited (October 2024).

v. In case of Tata Projects Limited (GSTIN: 08AAACT4119L1Z8) under circle E, KOTA, Audit observed that ITC availed in Table 4A(5) of GSTR 3B including the ITC availed in the subsequent year 2018-19 from Table 8C of GSTR 9 (₹ 46.46 crore) was more than the ITC available as per GSTR 2A (₹ 38.27 crore). Therefore, mismatch of ITC was ₹ 8.19 crore. The matter was reported to the Department and the State Government (January 2023). In response, the State Government stated (February 2023) that ASMT-10 had been issued to the taxpayer. Further progress in this regard was awaited (October 2024).

(b) Mismatch in ITC claimed versus tax paid under reverse charge mechanism

Reverse Charge Mechanism, the liability to pay tax is fixed on the recipient of supply of goods or services instead of the supplier or provider in respect of certain categories of goods or services or both under Section 9(3) or Section 9(4) of the CGST Act, 2017 and under sub-section (3) or sub-section (4) of Section 5 of the IGST Act, 2017.

Scrutiny of the records revealed that seven taxpayers availed ITC under RCM in Table 6C, 6D and 6F of GSTR-9 more than the tax paid under RCM in Table 3.1(d) of GSTR-3B. This resulted in mismatch in availing of ITC amounting to ₹ 0.20 crore. (**Appendix 2.15).**

The matter was reported to the Department and the State Government (December 2022). The State Government stated (February 2023) that notices in respect of five cases[62] (involving ₹ 0.18 crore) had been issued and instructions to submit the compliance had been issued to the concerned circle officer in respect of one case.[63] In a remaining case[64] (involving ₹ 0.02 crore), the excess amount had already been reverted/recovered before being pointed out by audit.

Recommendations 5: The Department may initiate remedial action for all the compliance deviations brought out in this report before they get time barred.

2.3.9 Impact on Central Goods and Services Tax

GST involves various components of GST such as CGST, IGST, SGST etc. The audit observations included in this chapter impact the revenue of both Union and the States. For the audit observations highlighted in this chapter, the monetary impact of audit findings on the CGST revenue of the Central Government is given in **Appendix 2.16.**

62 Circle A Jaipur IV, I Jaipur III, A Bhiwadi, Shahjahanpur, and Jhalawar.
63 Involving ₹1,800.
64 Circle E Jodhpur I.

2.3.10 Conclusion

The Subject Specific Compliance Audit (SSCA) on 'Department's Oversight on GST Payments and Return Filing' was undertaken to assess the compliance verification functions of the department and the extent of compliance by registered taxpayers during first year of GST roll out.

This SSCA was predominantly based on data analysis, which highlighted risk areas, red flags and in some cases rule-based deviations and logical inconsistencies in GST returns filed for 2017-18. The SSCA entailed assessing the oversight functions of State tax jurisdictional formations (Circles) at two levels – at the data level through global data queries and at the functional level with a deeper detailed audit both of the circles and of the GST returns, which involved accessing taxpayer records at departmental premises. The audit sample, therefore, comprised 21 Circles, 628 high value mismatches / inconsistencies across 13 parameters selected through data analysis and 100 taxpayers selected on the basis of risk assessment for detailed audit of GST returns.

A review of the 21 Circles disclosed that the Department, after formulating in January 2022 a Standard operating Procedure for scrutiny of returns, has recently commenced scrutiny of returns for the year 2017-18. Before this, the scrutiny process was not standardized and was carried out in a very limited manner on the basis of the directions issued in February 2020. Audit also observed delay in Business audit by the department and lack of action on non-filers and late filers of GST returns.

Out of the audit sample of 605 high value data mismatches/inconsistencies identified by Audit, 323 cases constituting 53.39 *per cent*, turned out to be clear compliance deficiencies with a revenue implication of ₹ 272.59 crore. A relatively higher rate of deviations was noticed in risk parameters such as Excess ITC availed, short declaration of taxable value and excess availment of ITC on RCM etc. While data entry errors caused the mis-matches/ inconsistencies in 10.41 *per cent* of the cases, in 4.96 *per cent* of the cases, the Department had already taken proactive action. In 104 cases, constituting 17.19 *per cent* (underlying deviations of ₹ 364.64 crore) concerned Circle officers had been instructed by the Department to examine the mismatches pointed out by Audit and submit the compliance.

Detailed audit of GST returns also suggested significant non-compliance. At the outset, essential basic records such as financial statements, trial balance and 2A etc. were not produced in 53 cases out of a sample of 100 taxpayers and in another 10 cases the corresponding other records from the taxpayer were not forthcoming, which constituted a significant scope limitation. Audit could not examine mismatches /inconsistencies in ITC availment and tax payments of ₹ 244.85 crore in these cases. Out of the 47 cases audited either fully or partially, Audit observed 302 compliance deficiencies with a revenue implication of ₹ 284 crore. The main causative factors were availing of ineligible and irregular ITC, undischarged tax liability, non-payment of interest etc.

Considering the significant rate of compliance deficiencies, the Department must initiate remedial measures before these cases get time barred. From a systemic perspective, the Department needs to reinforce the institutional mechanism in the Circles to establish and maintain effective oversight on return filing, taxpayer compliance, tax payments, cancellation of registrations and recovery of dues from defaulters.

CHAPTER-III
LAND REVENUE

CHAPTER-III: LAND REVENUE

Introduction

Assessment and collection of land revenue are governed under the Rajasthan Land Revenue Act, 1956 and rules framed thereunder. Land revenue mainly comprises conversion charges, rent on land and receipts from sale of Government land.

The Revenue Department 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 District Collectors (DCs) at the district level, Sub-Divisional Officers (SDOs) at the sub-division level and *Tehsildars* at the *Tehsil* level. The value of land (market rate) is determined by District Level Committees from time to time.

The total revenue of the State for 2021-22 was ₹ 93,562.93 crore (2020-21: ₹ 73,936.46 crore) while the Land Revenue receipts of the state for 2021-22 were ₹ 631.48 crore (2020-21:₹279.32 crore). The Land Revenue receipts contributed 0.67 *per cent* of the total revenue of the state.

Audit Findings

In order to derive assurance on the revenue assessment and collection in terms of its correctness and compliance, audit test checked eight out of 33 Districts in the state during 2021-22 which are given in **Table 3.1**. This included 74 revenue assessment units, like District Collector, SDO, Tehsildar etc.

Table 3.1: Results of Audit

(₹ in crore)

Sl. No.	District and audited period	Total revenue collected in audited unit during audited period	Amount involved in audit objection (in *per cent*)
1	Bharatpur (04/2017 to 03/2021)	7.01	0.13 (1.85)
2	Dungarpur (04/2017 to 03/2021)	9.86	0.05 (0.51)
3	Karauli (04/2017 to 03/2021)	6.98	0.29 (4.15)
4	Pali (04/2016 to 03/2021)	67.19	0.32 (0.48)
5	Pratapgarh (04/2016 to 03/2021)	10.80	0.40 (3.70)
6	Sirohi (04/2017 to 03/2021)	7.56	1.27 (16.80)
7	Sri Ganganagar (04/2016 to 03/2021)	13.90	2.78 (20)
8	Sawai Madhopur (04/2016 to 03/2021)	12.82	0.55(4.29)
Total		**136.12**	**5.79 (4.25)**

In the eight test checked Districts there were 37,032 cases of allotment, conversion/regularization and lease of land etc., of which 16,560 cases (approximate 45 *per cent*) were selected for audit. In these selected cases, audit found discrepancies in 1,501 cases. These included under/short recovery or non-recovery of conversion charges while converting the land use, incorrect calculation of land value for allotment due to adoption of incorrect rates.

The discrepancies noticed in Sri Ganganagar were 20 *per cent* of the total discrepancies, followed by Sirohi (17 *per cent*).

Audit noted most of the anomalies occurred in cases of conversion of land use. In ***Table 3.1*** out of ₹ 5.79 crores, the total amount involved in audit objection was ₹ 3.94 crore which pertains to conversion related cases, out of which the concerned departments recovered ₹ 1.40 crores.

3.1 Conversion of land use

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. 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[1] 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. Rule 14 provide that if any person fails to use land for such converted purpose within the period stipulated above, then the period may be extended by the Collector for next five years on payment of twenty five *per cent* amount of the conversion charges prevailing at the time of extension of such land by him.

Significant audit findings noticed during audit in this regard are given below:

3.1.1 Short recovery of conversion charges due to non-adoption of proper DLC rate

In four DCs, Bharatpur, Dungarpur, Pratapgarh and Sirohi, conversion charges of ₹ 52.78 lakh were short recovered in 24 cases due to non-adoption of proper DLC rates applicable at the time of conversion of land use from agriculture to non-agriculture purposes.

3.1.2 Irregular exemption in conversion charges and unauthorized use of land after conversion

Government of Rajasthan issued a notification in March 2018 wherein applicant for regularization of land submitted upto 31 December 2018 shall deposit one and half times of conversion charges.

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1 ***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.

Audit observed in two cases in DC, Pali that conversion orders were issued (July 2018 and April 2019) and such exemption in conversion charges (₹ 12.85 lakh) was given to applicants who had applied for conversion (January 2017 and September 2017) before the issue of this notification, as the provisions were applicable to only those who applied after the notification. Therefore, the Department incorrectly waived the due conversion charges for the conversion of land which was being unauthorisedly used for other purposes.

3.1.3 Conclusion

The occurrence of the above mentioned discrepancies in assessment and collection of land revenue indicates that control in the computerized land records and its management was not effective.

CHAPTER-IV
STAMP DUTY AND REGISTRATION FEE

CHAPTER-IV: STAMP DUTY AND REGISTRATION FEE

4.1 Tax administration

Receipts from Stamp Duty and Registration Fee in the state are regulated under the Registration Act, 1908, the Rajasthan Stamp Act, 1998 and the rules made thereunder. According to section 3 of the Rajasthan Stamp Act, every instrument shall be chargeable with duty according to the rates mentioned in the schedule to the Rajasthan Stamp Act. The Stamp Duty is leviable on execution of instruments and Registration Fee is payable on registration of instruments. Surcharge is also chargeable on Stamp Duty with effect from 9 March 2011.

4.2 Results of audit

There are 559 units[1] (including 19 administrative units) in the Registration and Stamps Department. Out of these, audit selected 21 units (including one administrative unit) for audit during 2021-22. In these units, 3,39,323 instruments were registered, out of which 93,516 instruments (approximately 27.56 *per cent*) were selected for test check. During scrutiny, audit noticed instances of incorrect determination of market value of properties, short/ non-realisation of Stamp duty and Registration Fee, *etc*. aggregating to ₹ 22.68 crore in 479 instruments.

These cases are illustrative only and 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 as shown in **Table 4.1**.

Table 4.1: Category-wise irregularities

(₹ in crore)

Sl. No.	Category	Number of Cases	Amount
1	Incorrect determination of market value of properties	193	7.29
2	Non/ Short levy of stamp duty and registration fee	144	11.57
3	Other irregularities related to:		
	(i) Revenue	140	3.81
	(ii) Expenditure	2	0.01
Total		**479**	**22.68**

During the year 2021-22, the Department accepted under assessment and other deficiencies of ₹ 25.46 crore pertaining to 775 cases, of which 338 cases involving ₹ 18.19 crore were pointed out during the year 2021-22 and the rest in the earlier years. The Department recovered ₹ 3.80 crore in 422 cases during the year 2021-22, of which six cases involving ₹ 0.10 crore pertained to the year 2021-22 and rest to the earlier years.

1 559 units: 540 Sub Registrar (Registering authorities) and 19 Administrative offices. Out of 540 Sub Registrar Offices, registration work was not started in newly opened 17 Sub Registrar Offices.

A Subject Specific Compliance Audit (SSCA) on '*Procedure for determination of market value of Immovable Properties*' was conducted during 2021-22. The observations of the chapter involving monetary value of ₹13.27 crore (₹ 6.82 crore related to SSCA, ₹ 1.49 crore related to deficiencies in IT system and ₹ 4.96 crore related to other observations) noticed in the selected units of the Department are discussed in the succeeding paragraphs. It is pertinent to mention that most of these issues have been raised earlier and published in the CAG's Audit Report of previous years wherein the State Government accepted the observations and initiated action/recoveries. However, it is seen that the Department took action only in cases which were pointed out by Audit and failed to strengthen the internal control system which has led to recurrence of similar issues in subsequent years.

4.3 Subject Specific Compliance Audit on 'Procedure for determination of market value of Immovable Properties'

4.3.1 Introduction

According to clause (xxiii) of section 2 of the Rajasthan Stamp Act, 1998 the "*Market value*" in relation to any property, which is the subject matter of an instrument, means the price, such property would have fetched or would fetch if sold in the open market on the date of execution of such instrument as determined by such manner under this Act or the consideration stated in the instrument, whichever is higher.

The State Government constituted the District Level Committee[2] for the districts for determination of market value of land *vide* order dated 7 March 1996. The market value of agriculture, residential and commercial categories of land is assessed on the basis of the rates recommended by District Level Committee. The market value of other categories of land is assessed on the basis of the rates determined by Inspector General of Registration and Stamps with the approval of the State Government or determined by State Government through a notification published in the official Gazette. The market value of constructed portion is assessed on the basis of the rates determined by State Government separately.

Receipts from Registration Fee and Stamp Duty in the State are regulated under the Registration Act, 1908, the Rajasthan Stamp Act, 1998 and the Rules made thereunder. According to Section 3 of the Rajasthan Stamp Act, every instrument shall be chargeable with duty according to the rates mentioned in the Schedule to the Act. The Stamp Duty[3] is leviable on execution of instruments and Registration Fee is payable on registration of instruments.

2 The DLCs were constituted under Rule 2(b) of RS Rules by the State Government for each district for determination of the market value of land. As per order dated 7 March 1996, DLC consists of District Collector as chairman, *Pradhan* of each *Panchayat Samiti*, members of Legislative Assembly, Secretary of Urban Improvement Trust, Representative of local authorities, Secretary of Development Authorities, concerned DIGs (Stamps) and SRs of that area as members.

3 Stamp Duty: At the rate of five *per cent w.e.f.* 8 July 2009 and six *per cent w.e.f.* 20 February 2020.

Surcharge is chargeable on the Stamp Duty at the rate of 10 *per cent w.e.f.* 9 March 2011 and 20 *per cent w.e.f.* 8 March 2016. Further, it was revised to 30 *per cent* of Stamp Duty *w.e.f.* 15 May 2020.

The Registration Fee is also chargeable at the rate of one *per cent* of the market value of property subject to maximum of ₹ 50,000 since 9 April 2010 and one *per cent* with effect from 9 March 2015. The maximum limit 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 and the maximum limit was removed *w.e.f.* 27 May 2019.

4.3.2 Organizational set-up

The Department functions under the overall administrative control of Finance Department. The Inspector General, Registration and Stamp is the administrative head of the Department. The Additional Inspector General is the *Ex-officio* superintendent (Stamps) at headquarter and assists the Inspector General in administrative matters whereas the Financial Advisor assists the Inspector General in financial matters. The entire State has been divided into 17 circles[4] headed by Deputy Inspector General cum *Ex-officio* Collector (Stamps). There were 540 Sub Registrar Offices as on 31 March 2021, out of which 113 full time Sub Registrar Offices are headed by Sub Registrars and 427 offices are headed by *Tehsildars* or *Naib Tehsildars* working under Land Revenue Department in *ex-officio* capacity.

4.3.3 Audit Objectives

The objectives of Subject Specific Compliance Audit were to assess whether:

- prescribed rules and procedures were applied uniformly in determination of market value of properties.
- correct procedure was adopted for determination of rates and market value of immovable properties.
- the Information Technology system fulfilled the requirements of the department.

4.3.4 Audit Criteria

The Audit criteria were derived from the following sources:

(i) The Rajasthan Stamp Act, 1998

(ii) The Rajasthan Stamp Rules, 2004

(iii) The Registration Act, 1908

(iv) The Rajasthan Registration Rules, 1955

(v) Circulars/Notifications issued by Inspector General of Registration and Stamps/State Government from time to time.

4 DIG Ajmer-I, Alwar-I, II, Banswara, Barmer, Bharatpur, Bhilwara, Bikaner, Hanumangarh, Jaipur-I, II, III, Jodhpur, Kota, Pali, Sikar and Udaipur.

4.3.5 Scope of Audit

Audit of functioning and control of the Registration & Stamps Department regarding the systems and procedures for determination of market value of Immovable Properties was conducted from June 2021 to February 2022. Audit findings are based on the information supplied by the Department along with the test check of records of the selected units.

There were total 541 auditable units under the Registration & Stamps Department of the State including Inspector General, Registration and Stamps office, Deputy Inspector General Offices and Sub Registrar Offices. Out of these, 523 Sub Registrar Offices are involved in revenue realization for the Department and the Inspector General, Registration and Stamps office and Deputy Inspector General Offices are working as administrative offices. The Sub Registrar Offices have been segregated into high, moderate and low risk units on the basis of average revenue realized by the Sub Registrar Offices during last three years *i.e.* from 2018-19 to 2020-21.

For this audit, a total of 20 Sub Registrar Offices covering 17 high risk, two moderate risk and one low risk unit were selected. Besides this, the office of the Inspector General, Registration and Stamps as the controller and administrative head of the Department was also selected.

In the 20 selected Sub Registrar Offices, all the registered instruments having value of more than ₹ 25 lakh and 10 *per cent* of registered instruments having value up to ₹ 25 lakh were selected for substantive checking. All the instruments registered under the categories of Correction Deed, Developer Agreement, Exchange Deed, Partnership Deed, Certificate of sale, Partition Deed, Amalgamation/ Reconstruction/Demerger Deed were also selected for detailed examination. Further, procedure for determination of rates of immovable properties by District Level Committee and the internal control mechanism of the department were also analysed.

An exit conference was held on 1 June 2022 with the Inspector General, Registration and Stamps along with other representatives of the Department in which the audit findings were discussed. The replies of the Department and their views expressed during the Exit Conference (June 2022) have been suitably incorporated in the relevant paragraphs.

4.3.6 Recoveries at the instance of Audit

The State Government accepted the preliminary observations of this Subject Specific Compliance Audit and effected complete recovery of ₹ 73.68 lakh in the following three cases after being pointed out (between July 2021 and January 2022) by Audit:

- Two cases of Sub Registrar Bikaner-II and Bhiwadi in which non-levy of Stamp Duty, surcharge and Registration Fee aggregating to ₹ 54.20 lakh on conversion of Companies into Limited Liability Partnership had been noticed.

- One case of Sub Registrar Kota-I in which under-assessment of instruments of Developer Agreement had resulted in short levy of Stamp Duty, surcharge and Registration Fee of ₹ 7.48 lakh.
- One case of Sub Registrar Jaipur-I in which undervaluation of a lease deed due to non-compliance with the provisions resulted in short levy of Stamp Duty, Surcharge and Registration Fee of ₹ 12 lakh.

Due to complete recovery, these instances have not been included in succeeding paragraphs.

Audit Findings

Audit findings noticed on the basis of scrutiny of cases in the selected units are included in the subsequent paragraphs.

4.3.7 Instrument of amalgamation of companies

According to Article 21 (iii) of the Schedule to the Rajasthan Stamp Act, 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. The State Government *vide* notification dated 14 July 2014 determined Stamp Duty 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.

Subsequently, the State Government amended (*vide* notification dated 8 March 2016) the provisions, subject to a maximum of ₹ 25 crore at the following rates:

(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.

Section 20 of the Rajasthan Stamp Act provides that for any instrument which has become chargeable in any part of India other than the State of Rajasthan with duty under the Indian Stamp Act, 1899 or under any other law for the time being in force in such part and thereafter becomes chargeable with a higher rate of duty in the State of Rajasthan under this Act, the amount of duty chargeable on such instrument shall be the amount chargeable on it under this Act less the amount of duty, if any, already paid on it in India.

4.3.7.1 Incorrect classification of the instrument of amalgamation of companies led to short levy of Stamp Duty and Registration Fee

During test check of the records of Sub Registrar Neemrana, it was noticed that an instrument of supplementary deed was executed (10 August 2020)

between lessor[5] and lessee (Transferee Company) and registered on 9 September 2020. Scrutiny of the recital of instrument and scheme of amalgamation revealed that an industrial plot[6] was allotted to a company (Transferor Company) on 23 December 2016 and lease deed of the plot was registered on 15 November 2017 in Sub Registrar Neemrana. The Transferor Company with market value of ₹ 23.46 crore[7] was amalgamated in the Transferee Company *vide* order passed (4 April 2018) by the National Company Law Tribunal, Delhi. The Department had categorized this order as a supplementary/correction deed and recovered Stamp Duty, Surcharge and Registration Fee of ₹ 850[8] only.

However, as the immovable property of the transferor company was transferred to the transferee company through supplementary deed, it was required to be classified as an amalgamation deed and Stamp Duty, Surcharge and Registration Fee of ₹ 1.45 crore[9] were leviable on the market value assessed at ₹ 23.46 crore on the instrument of amalgamation. Therefore, the misclassification of the instrument resulted in short levy of Stamp Duty, Surcharge and Registration Fee amounting to ₹ 1.45 crore.

The State Government accepted the audit contention and replied (September 2023) that the case is under adjudication of Collector (Stamps). Further progress was awaited (October 2024).

4.3.7.2 Non-cognizance of recital of Sale deed resulted in short levy of Stamp Duty and Surcharge

An instrument was registered (March 2021) in the office of the Sub Registrar, Jodhpur-I as sale deed[10]. Scrutiny of recital of instruments and enclosed scheme of amalgamation revealed that a company (Transferor Company) was amalgamated into another company (Transferee Company) *vide* order passed (April 2014) by the Hon'ble High court, Mumbai. The Transferor Company had 55 *bigha* of agricultural land which was transferred to the transferee company through amalgamation on which Stamp Duty and Surcharge of ₹ 33.83 lakh[11] were to be levied on market value of ₹ 7.69 crore[12]. No document

5 RIICO Neemrana (Alwar).

6 Plot no. SP1-33 situated at RIICO Industrial Area Majrikath (RIICO Neemrana-Second Phase) comprising an area of 52126 sqmt.

7 DLC value ₹ 23.46 crore (52126 sqmt x ₹ 4,500/- per sqmt) or Consideration Value ₹ 50,00,000 (50/2,000 x 20,00,00,000 (Share Capital of transferor company) (20 equity share of face value ₹ 100 each of transferor company were exchanged with 5 share of face value ₹ 10 each of transferee company). DLC value is higher than consideration value, hence, DLC value is treated as market value as per State Government's notification dated 8 March 2016.

8 ₹ 850: SD of ₹ 500, Surcharge of ₹ 150 and RF of ₹ 200.

9 ₹ 1.45 crore: SD of ₹ 93.83 lakh, Surcharge of ₹ 28.15 lakh and RF of ₹ 23.45 lakh.

10 Registration number 4178 dated 16 March 2021.

11 ₹ 33.83 lakh: SD of ₹ 30.76 lakh and Surcharge of ₹ 3.07 lakh was recoverable as per State Government's notification dated 14 July 2014.

12 DLC value ₹ 7,68,90,000/- (55 *bigha* x ₹ 13,98,000/- per *bigha*) or Consideration Value ₹ 4,25,000 (one equity share of face value ₹ 10 each of transferor company were exchanged with one share of face value ₹ 10 each of transferee company. Therefore, consideration value is 10/10 x 4,25,000 (Share Capital of transferor company) = ₹ 4,25,000). DLC value is higher than consideration value. Hence, DLC value *i.e.* ₹ 7.69 Crore is treated as market value.

in support of registration of amalgamation deed was provided by the Department. However, the Sub Registrar did not take cognizance of the fact mentioned in the sale deed at the time of registration of the sale deed and recovered Stamp Duty and Registration Fee payable on the sale deed only. This resulted in non-levy of Stamp Duty and Surcharge amounting to ₹ 33.83 lakh on the instrument of amalgamation.

The State Government accepted the audit contention and replied (September 2023) that the case is under adjudication of Collector (Stamps). Further progress was awaited (October 2024).

4.3.8 Registration of Agreement to Sale

According to explanation (i) given below Article 21 of the Schedule to the Rajasthan Stamp Act 1998, an agreement to sell an immovable property or an irrevocable power of attorney or any other instrument executed in the course of conveyance or lease e.g. allotment letters, patta, license etc. shall, 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 Stamp Duty thereon shall be chargeable accordingly. Section 17 of the Registration Act 1908, provides that other non-testamentary instruments which purport or operate to create, declare, assign, limit or extinguish whether in present or future, any right, title or interest whether vested or contingent, of the value of ₹ 100 and above to or in immovable property, are required to be compulsorily registered.

4.3.8.1 Non-detection of the intermediate unstamped instrument from recital of sale deed led to non-levy of Stamp Duty, Surcharge and Registration Fee

During test check of records of Sub Registrar Udaipur-I, it was noticed that an instrument of sale deed was executed (23 April 2019) for sale of a residential plot[13] and the same was registered on 24 May 2019. Scrutiny of recital of sale deed revealed that an agreement to sale was executed on 29 March 2013 between seller and the original landowner. The possession of the land was also handed over at the time of execution of agreement. On the basis of this agreement to sale, the Urban Improvement Trust, Udaipur had issued (10 September 2013) a lease deed (*Patta*) in favour of the seller and the same was registered on 10 September 2013. Hence, the instrument of agreement to sale was required to be deemed as conveyance and was to be registered compulsorily[14] with Stamp Duty, Surcharge and Registration Fee of ₹ 15.60 lakh[15] leviable[16] on market value of ₹ 2.75 crore[17].

13 Plot no. 1 situated near kapil vihar Gram Bedwas (now Rakampura) District Udaipur comprising an area of 59700 sqft with corner.

14 According to Section 17 of the Registration Act.

15 ₹ 15.60 lakh: SD of ₹ 13.73 lakh, Surcharge of ₹ 1.37 lakh and RF of ₹ 0.50 lakh.

16 According to explanation (i) given below Article 21 of the Schedule to the Rajasthan Stamp Act 1998.

17 ₹ 2.75 crore: (59700 sqft x ₹ 418/- per sqft plus 10 *per cent* corner = ₹ 2,74,50,060). Hence, ₹ 2.75 crore treated as market value.

Neither the fact about registration of the instrument of an agreement to sale was mentioned in the instrument of sale deed nor was a copy of the instrument of an agreement to sale enclosed with the instrument of sale deed. Further, the Sub Registrar failed to detect the fact of non-registration of the instrument and only recovered amount of Stamp Duty, Surcharge and Registration Fee on the instrument of sale deed. This resulted in non-levy of Stamp Duty, Surcharge and Registration Fee of ₹ 15.60 lakh.

The State Government accepted the audit contention and replied (September 2023) that the case is under adjudication of Collector (Stamps). Further progress was awaited (October 2024).

4.3.8.2 Non-detection of the intermediate unstamped instrument from recital of developer agreement led to non-levy of Stamp Duty, Surcharge and Registration Fee

During test check of the records of Sub Registrar Kota-I, it was noticed that one instrument of Developer Agreement was executed (December 2020) between Landowner and Developer for development of residential project[18]. Scrutiny of recital of the Developer Agreement revealed that three instruments of agreement to sale were executed (between February 2020 and June 2020) at consideration value of ₹10.89 crore[19] between owners and developer for three parcels of the land prior to execution of Developer Agreement and were notarized with Stamp Duty of ₹ 500 each. Since the possession of the land was also transferred in favour of the developer, the instrument was required to be deemed conveyance and Stamp Duty, Surcharge and Registration Fee of ₹ 87.92 lakh[20] were leviable on consideration value of ₹ 10.89 crore. However, the concerned Sub Registrar failed to take cognizance of the facts mentioned in the recital of Developer Agreement and levied Stamp Duty, Surcharge and Registration Fee of ₹ 1.67 lakh[21] which resulted in short levy of Stamp Duty, Surcharge and Registration Fee amounting to ₹ 86.25 lakh[22].

The State Government accepted the audit contention and replied (September 2023) that a case has been registered with Collector (Stamps) in this matter. Further progress was awaited (October 2024).

4.3.9 Valuation of lease deeds

According to notification dated 20 February 2020, in case of lease deed or sale deed, executed by the State Government, Rajasthan Housing Board (RHB), Development Authorities[23], Urban Improvement Trust (UIT), Municipal Corporation, Municipal Council, Krishi Upaj Mandi, Rajasthan State Industrial Development & Investment Corporation Limited (RIICO) etc. in respect of land allotted or sold by them, Stamp Duty is chargeable at the rate

18 11.25 *bigha* or 196020 sqft residential convert land situated at Village Hanuwatkhera.
19 ₹ 10.89 crore (₹ 3,56,25,000 + ₹ 32,50,000 + ₹ 7,00,00,000) = ₹ 10,88,75,000 or ₹ 10.89 crore.
20 ₹ 87.92 lakh: SD ₹ 65.32 lakh, Surcharge ₹ 19.60 lakh and RF ₹ 3.00 lakh.
21 ₹ 1.67 lakh: SD ₹ 0.72 lakh, Surcharge ₹ 0.22 lakh and RF ₹ 0.73 lakh.
22 ₹ 86.25 lakh: SD ₹ 64.60 lakh, Surcharge ₹ 19.38 lakh and RF ₹ 2.27 lakh.
23 Ajmer, Jaipur and Jodhpur.

of conveyance on the amount of premium and other charges paid in consideration including interest or penalty, if any, and the average amount of the rent of two years. Further, above notification was superseded by notification dated 24 February 2021 but the provision of Stamp Duty chargeable on lease deed or sale deed was kept same. Further, according to section 2 (xi) of the Rajasthan Stamps Act, conveyance includes a conveyance on sale, instruments, decree or final order of any civil court etc. by which property, whether movable or immovable, or any estate or interest in any property is transferred to, or vested in, any other person, and which is not otherwise specifically provided for by the schedule. In case of conveyance, Stamp Duty is chargeable on the market value of properties or face value/consideration, whichever is higher.

4.3.9.1 Lease deed issued by Jaipur Development Authority

During test check of records of Sub Registrar Jaipur-I, it was noticed that three lease deeds of residential plots were issued by the Jaipur Development Authority, Jaipur on the basis of unregistered possession letters. The consideration of these plots was received by the developer and possession was also handed over to allottee before issue of such lease deeds. During registration of lease deeds, the Sub Registrar did not consider the facts mentioned in the possession letter and recovered Stamp Duty and Registration Fee only on registered value of lease deeds determined[24] by the Jaipur Development Authority. The Sub Registrar did not levy Stamp Duty, Surcharge and Registration Fee on the instrument (possession letter) which was unregistered and should have been treated as transfer deed on which Stamp Duty, Surcharge and Registration Fee at the rate of conveyance amounting to ₹ 25.36 lakh[25] were to be levied on market value of ₹ 2.92 crore as per the notification ibid. Thus, non-consideration of the facts mentioned in recital of lease deed resulted in non-levy of Stamp Duty, Surcharge and Registration Fee of ₹ 25.36 lakh.

The State Government accepted the audit contention and replied (September 2023) that the cases have been decided by the Collector (Stamps) and raised the demand of Stamp Duty, Surcharge and Registration Fee of ₹ 36.07 lakh along with interest and penalty of ₹ 10.71 lakh. Further progress was awaited (October 2024).

4.3.9.2 Lease deed issued by Krishi Upaj Mandi Samiti

During test check of records of Sub Registrar Udaipur-II and Kota-II, it was noticed that 18 exchange lease deeds[26] of commercial shop/plot were issued by the Krishi Upaj Mandi Samiti. Recital of exchange lease deeds revealed that the ownership of commercial shops/plots was transferred from original allottee to another firm by the concerned Krishi Upaj Mandi Samiti. These exchange lease deeds were to be categorized as conveyance deed and

24 In accordance with notification dated 20 February 2020.
25 ₹ 25.36 lakh: SD of ₹ 17.26 lakh, Surcharge of ₹ 5.18 lakh and RF of ₹ 2.92 lakh.
26 Two exchange lease deeds in SR Udaipur-II and 16 exchange lease deeds in SR Kota-II.

accordingly Stamp Duty, Surcharge and Registration Fee of ₹ 1.64 crore[27] on market value of ₹ 19.79 crore were leviable. However, the Sub Registrars had levied Stamp Duty, Surcharge and Registration Fee of ₹ 0.48 crore[28] on assessed value of ₹ 6.40 crore. This resulted in short levy of Stamp Duty, Surcharge and Registration Fee of ₹ 1.16 crore[29] as detailed in **Table 4.2** below:

Table 4.2: Details of short levy of Stamp Duty, Surcharge and Registration Fee

(₹ in crore)

Sl. No.	Number of cases	Name of Sub Registrar	Amount of Stamp Duty, Surcharge and Registration Fee	Remarks
1.	2	Udaipur-II	0.12	Instruments were categorized as simple lease deed instead of transfer deeds (conveyance deed) and recovered Stamp Duty, Surcharge and Registration Fee on consideration value instead of market value of property.
2.	1	Kota-II	0.04	Stamp Duty, Surcharge and Registration Fee were recovered on consideration value instead of market value of property (which was higher than the consideration value)
3.	15	Kota-II	1.00	Applied commercial District Level Committee rate of away from road instead of near to road
Total	**18**		**1.16**	

The State Government accepted the audit contention and replied (September 2023) that in one case of Sub-Registrar Udaipur-II, decision has been given by Collector (Stamps) and raised the demand of Stamp Duty, Surcharge and Registration Fee of ₹ 5.73 lakh along with interest and penalty of ₹ 2.65 lakh. Remaining 17 cases are under adjudication of Collector (Stamps). Further progress was awaited (October 2024).

4.3.9.3 Lease deed issued by Urban Improvement Trust

During test check of records of Sub Registrar Udaipur-II, it was noticed that a *khatedar* had consented to transfer the ownership of one-fourth of a residential plot[30] in favour of the other person through an unregistered Power of Attorney. Subsequently, a lease deed was issued by the Urban Improvement Trust, Udaipur in favour of the *khatedar* for *three-fourth* of the land and other person for *one-fourth* of the land on the basis of this unregistered Power of Attorney.

Since, the ownership of one-fourth of the land was transferred (November 2020) to the other person on the basis of this lease deed, the lease was required to be deemed conveyance for *one-fourth* share of residential plot and Stamp Duty, Surcharge and Registration Fee of ₹ 12.32 lakh[31] were chargeable on the market value of ₹ 1.40 crore. However, the Sub-Registrar did not take into account the transfer of ownership title of the land mentioned in the Power of Attorney and recovered Stamp Duty, Surcharge and Registration Fee only on

27 ₹ 1.64 crore: SD of ₹ 1.16 crore, Surcharge of ₹ 0.26 crore and RF of ₹ 0.22 crore.
28 ₹ 0.48 crore: SD of ₹ 0.34 crore, Surcharge of ₹ 0.07 crore and RF of ₹ 0.07 crore.
29 ₹ 1.16 crore: SD of ₹ 0.82 crore, Surcharge of ₹ 0.19 crore and RF of ₹ 0.15 crore.
30 Plot No. 1 Village Roopnagar, Udaipur.
31 ₹ 12.32 lakh: SD of ₹ 8.40 lakh, Surcharge of ₹ 2.52 lakh and RF of ₹ 1.40 lakh.

lease deed without levying duty at the rate of conveyance on the market value of *one-fourth* share of plot which was transferred on the basis of the lease deed. This resulted in short levy of Stamp Duty, Surcharge and Registration Fee of ₹ 12.32 lakh[32].

The State Government accepted the audit contention and replied (September 2023) that the case is under the adjudication of Collector (Stamps). Further progress was awaited (October 2024).

4.3.10 Non-linking of *khasra* numbers with District Level Committee rates in *E-Panjiyan*

To provide a transparent online registration facility to people, Government of Rajasthan introduced *E-Panjiyan* on 1 December 2014. The *E-Panjiyan* system provides executants the facility of self-valuation of their properties as well as assessment of Stamp Duty and providing the payment details of registration. This system is operative at all offices *w.e.f.* 18 October 2017.

District Level Committee rates for agricultural lands situated on the National Highways, State Highways and other Major Roads are determined on the basis of distance from said roads *i.e.* 100 metre, 200 metre, *etc.*

4.3.10.1 Non-linking of Khasra numbers with District Level Committee rates of agriculture lands

Scrutiny (July 2021) of records of Sub Registrar Bikaner-II revealed that three sale deeds[33] were registered on 2 May 2019. The Sub Registrar assessed the market value of lands at agriculture District Level Committee rate at ₹ 0.57 crore and levied Stamp Duty, Surcharge and Registration Fee of ₹ 4.01 lakh[34]. However, according to the recital of sale deeds and the site inspection report (15 May 2019) of Sub Registrar enclosed with the sale deeds, the lands were situated on National Highways and market value of ₹ 1.53 crore[35] was required to be assessed at District Level Committee rate of agriculture land situated on National Highways on which Stamp Duty, Surcharge and Registration Fee of ₹ 10.74 lakh[36] were leviable.

It was observed that the Sub Registrar had generated the modified valuation sheet on the basis of site inspection containing the correct amount of recoverable Stamp Duty, Surcharge and Registration Fee. However, the Sub-Registrar neither recovered the differential amount of Stamp Duty, Surcharge, and Registration Fee nor issued a notice to the concerned parties for recovery

32 ₹ 12.32 lakh: SD of ₹ 8.40 lakh, Surcharge of ₹ 2.52 lakh and RF of ₹ 1.40 lakh.
33 Comprising area 10.95 *bigha* situated at Village Norangdesar
34 ₹ 4.01 lakh: SD of ₹ 2.87 lakh, Surcharge of ₹ 0.57 lakh and RF of ₹ 0.57 lakh.
35 ₹ 1.53 crore: (Agriculture land: 7 bigha and institutional land: 3.9524 bigha)
Market value of agriculture land = ₹ 72,08,460 (DLC rate ₹ 10,29,780 per bigha x 7 bigha) + Market value of institutional land = ₹ 81,40,204 (DLC rate ₹10,29,780 per bigha x 3.9524 bigha x 2 times as the land was institutional) = ₹1,53,48,665 or say ₹ 1.53 crore.
36 ₹ 10.74 lakh: SD of ₹ 7.67 lakh, Surcharge of ₹ 1.53 lakh and RF of ₹ 1.54 lakh.

under Section 54[37], nor made a reference to the Collector (Stamps) under Section 51[38] of the Rajasthan Stamp Act.

Further, the linking of *khasra* numbers with District Level Committee rates in *E-Panjiyan* would have enabled the realisation of the correct Stamp Duty, Surcharge and Registration Fee according to the location of the *khasra* in the first instance itself.

Thus, non-compliance with the provisions of the Act and non-linking of *khasra* numbers with District Level Committee rates in *E-Panjiyan* system resulted in short levy of Stamp Duty, Surcharge and Registration Fee of ₹ 6.73 lakh[39].

The State Government accepted the audit contention and replied (September 2023) that all the three cases are under adjudication of Collector (Stamps). Further progress was awaited (October 2024).

4.3.10.2 Non-linking of Khasra numbers with District Level Committee rates of residential colonies

During test check of records of Sub Registrar Udaipur-II, it was revealed that in case of three sale deeds of residential plots[40] registered by the Sub Registrar, the market value of the residential plots was assessed at ₹ 94.84 lakh on the basis of residential rates of another colony and Stamp Duty, Surcharge and Registration Fee of ₹ 6.64 lakh[41] were levied. However, the value of the residential lands as per prevailing District Level Committee rates was ₹ 1.97 crore on which Stamp Duty, Surcharge and Registration Fee of ₹ 13.76 lakh[42] were leviable.

Audit observed that *E-Panjiyan* system lacked the provision to calculate the correct market value of the plot by linking the *khasra* number, on which the plot was situated, with the District Level Committee rate of the colony. Due to the absence of such a mechanism in *E-Panjiyan*, the concerned Sub Registrar had manually maintained the register containing the details of *khasra* numbers within different colonies. However, in these instances, the Sub-Registrar failed to verify the application of the correct District Level Committee rates for the plots situated on the *khasra* numbers as mentioned in the register.

Thus, the inability of the Sub Registrar to detect the application of correct District Level Committee rates and absence of a provision in *E-Panjiyan* to

37 Section 54 permits the registering authority to provide a reasonable opportunity to pay the deficit stamp duty before making a reference to the Collector (Stamps) under this Act.

38 Section 51 empowers the Collector (Stamps) to determine the true market value of a property. This can be exercised either on the Collector's own initiative or when the registering officer believes that the market value of the immovable property in the document has not been accurately stated.

39 ₹ 6.73 lakh: SD of ₹ 4.80 lakh, Surcharge of ₹ 0.96 lakh and RF of ₹ 0.97 lakh.

40 Comprising an area 12470 sqft and registered between May 2019 and January 2020.

41 ₹ 6.64 lakh: SD of ₹ 4.74 lakh, Surcharge of ₹ 0.95 lakh and RF of ₹ 0.95 lakh.

42 ₹ 13.76 lakh: SD of ₹ 9.83 lakh, Surcharge of ₹ 1.97 lakh and RF of ₹ 1.96 lakh.

link *Khasra* numbers with District Level Committee rates resulted in short levy of Stamp Duty, Surcharge and Registration Fee of ₹ 7.12 lakh[43].

The State Government accepted the audit contention and replied (September 2023) that the entire objected amount of ₹ 2.98 lakh has been recovered (April 2022) in one case. Decision has been given by Collector (Stamps) in another case and demand of Stamp Duty, Surcharge and Registration Fee of ₹ 3.72 lakh along with interest and penalty of ₹ 1.58 lakh had been raised. The remaining case has been rejected by the Collector (Stamps) which may be reviewed by the Department.

Regarding the non-linking of *khasra* numbers as pointed out in the paras above, the State Government informed that the work related to integration of *khasra* numbers situated at National Highways, State Highways and Mega Highways in *E-Panjiyan* system had been completed in four Circles and was under process in the remaining 13 Circles of the State. Further progress was awaited (October 2024).

4.3.11 Ineffectiveness of Site Inspections of immovable properties

Rule 57 of the Rajasthan Stamp Rules provides that in case of an instrument relating to immovable property is chargeable with duty on the market value of the property, the facts affecting duty shall be truly set forth in instruments by executants. Where the registering officer has a doubt about the correctness of facts mentioned in the instrument affecting duty, he may inspect the property himself or may direct his subordinate employee authorized by Inspector General Registration and Stamps in this regard to inspect the property to ascertain the correctness of facts and determine the market value accordingly.

According to Inspector General, Registration and Stamps Circular 11/2006 (dated 08.05.2006), site inspections of all the instruments of immovable properties valuing more than ₹ 25 lakhs were to be compulsorily conducted immediately after registration of the instrument. These directions were continued vide circular 05/2015 (dated 17.06.2015) and were modified *vide* circular 08/2019 (dated 19.06.2019) which prescribed that registration of instruments of immovable property having value more than ₹ 25 lakh will be done after site visit of the property.

According to Article 21(i) of the schedule to the Rajasthan Stamp Act, Stamp Duty on the instrument of conveyance relating to immovable property shall be levied on the market value of the property. Rule 58 of the Rajasthan Stamp 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.

According to notification dated 09 March 2015, rates of agricultural land purchased for farmhouse purposes or land converted for farmhouse purposes shall be equal to the rates of residential land of that area for 500 sqmt. or

43 ₹ 7.12 lakh: SD of ₹ 5.09 lakh, Surcharge of ₹ 1.02 lakh and RF of ₹ 1.01 lakh.

10 *per cent* of total area or portion on which construction has been done whichever is higher, and

(i) equal to two times of rates of agricultural land of that area for remaining portion, where the total area of the farmhouse is more than 1000 sq. meter but less than 2500 sqmt;

(ii) equal to one and half times of rates of agricultural land of that area for remaining portion, where the total area of the farmhouse is 2500 sqmt. or more.

During test check of records of seven Sub Registrar [44] offices, it was noticed that 18 sale deeds pertaining to agricultural/residential/commercial/ Farmhouse lands were registered during the period 2014-15 to 2020-21. For these 18 sale deeds having market value of more than ₹ 25 lakh, site inspection had to compulsorily be carried out by the Sub Registrars as per the norms. However, the Sub Registrars had conducted site inspection in case of 17 sale deeds and the site inspection was not conducted in one sale deed.

It was also noticed that in all 18 cases, the concerned Sub Registrars had assessed the market value of properties at ₹ 35.02 crore instead of ₹ 52.69 crore due to incorrect adoption of rates with respect to location and nature of properties indicating lack of effective site inspection. The case wise breakup of evasion of Stamp Duty, Surcharge and Registration Fee is as follows:

(i) In 14 out of 17 cases, in which site inspections were carried out, the market value of properties was assessed wrongly by the concerned Sub Registrars (by applying lower District Level Committee rates instead of prescribed District Level Committee rates).

(ii) In the remaining three cases where site inspections were conducted, the Sub Registrars assessed the market value of properties at District Level Committee rate of agriculture land instead of the applicable rates for Farmhouse. However, the relevant deeds clearly mentioned these lands as farmhouse lands.

(iii) In the remaining one case, the Sub Registrar had not carried out inspection of immovable property and assessed the market value at District Level Committee rate instead of auction value as the plot was sold in auction by the Rajasthan Housing Board. Hence, Stamp Duty, Surcharge and Registration Fee were chargeable on auction value instead of District Level Committee value. Charging Stamp Duty, Surcharge and Registration Fee on District Level Committee value led to short levy of Stamp Duty, Surcharge and Registration Fee amounting to ₹ 23.26 lakh.

Thus, it is clear that all the mandatory site inspections were not being carried out and the effectiveness of the site inspections was doubtful in cases where they were being conducted. Thus, in the absence of effective site inspections, the concerned Sub Registrars levied Stamp Duty, surcharge and Registration

44 Badgaon (Udaipur), Bikaner-II, Jaipur-I, Jaipur-II, Jaipur-V, Neemrana and Udaipur-II.

Fee of ₹ 2.94 crore[45] instead of ₹ 4.54 crore[46] resulting in short levy of Stamp Duty, Surcharge and Registration Fee of ₹ 1.60 crore[47].

The State Government accepted the audit contention and replied (September 2023) that three cases are under adjudication of the Collector (Stamps), 10 cases have been decided by the Collector (Stamps) and the demand of Stamp Duty, Surcharge and Registration Fee of ₹ 1.15 crore along with interest and penalty of ₹ 0.45 crore, had been raised. Further, ₹ 31.46 lakh against the objected amount of ₹ 42.37 lakh has been recovered under special relief scheme in five cases. Further progress was awaited (October 2024).

4.3.12 IT system of the Department

In addition to the recoveries and necessary action as indicated in the previous paragraphs, the Department conducted (May 2023) Information Technology security audit of *E-Panjiyan*, which had not been conducted since its inception. The audit findings are given in the succeeding paragraphs:

4.3.12.1 Design of valuation sheet

There is a single proforma of valuation sheet in *E-Panjiyan* for all types of instruments. Different type of instruments requires different assessment formats, for *e.g.* an instrument of developer's agreement requires columns in the valuation sheet for depicting owners' and developers' share separately as Stamp Duty is payable at different rates on them. Similarly, there is no column in the valuation sheet for showing the share of a partner which is transferred to other partners on retirement or showing the share transferred to a new partner on admission in the partnership firm *etc*. All such information is mentioned in the recital of the deeds and/or the supporting documents but not in the valuation sheet distinctly.

Availability of particular valuation sheets for different types of instruments would allow capturing of such distinct information for those types of instruments, thereby allowing Sub Registrar offices to effectively scrutinize the instruments presented before them for registration and enhance transparency.

Similarly, the valuation sheet may also contain a provision for the Sub Registrar to raise demand regarding additional Stamp Duty in cases such as unregistered power of attorney, intermediate transfer such as conversion of company/ partnership firm to LLP, *etc*. which the Sub Registrar may detect on scrutiny of the recital of instruments. This provision may also include recording of the reason for the demand of additional Stamp Duty and the payment details of such additional Stamp Duty. Currently, in the *E-Panjiyan* system, the information of payment of such additional Stamp Duty is not recorded against the registered instrument and the details of such payment, if made, can only be checked by searching with the name of the payee and the

45 ₹ 2.94 crore: SD of ₹ 2.06 crore, Surcharge of ₹ 0.52 crore and RF of ₹ 0.36 crore.
46 ₹ 4.54 crore: SD of ₹ 3.18 crore, Surcharge of ₹ 0.81 crore and RF of ₹ 0.55 crore.
47 ₹ 1.60 crore: SD of ₹ 1.12 crore, Surcharge of ₹ 0.29 crore and RF of ₹ 0.19 crore.

date of payment in *E-Panjiyan*. If the valuation sheet has the provision for recording of reason for additional Stamp Duty and additional Stamp Duty payment details, it would be easily and clearly ascertainable if adequate Stamp Duty has been paid on an instrument.

The State Government accepted the audit contention and replied (September 2023) that the matter is under process with NIC and the results would be communicated. Further progress was awaited (October 2024).

4.3.12.2 Separation of categories of instruments

During audit, it was seen that MIS reports of *E-Panjiyan* were being generated for broad categories such as 'agreements', 'lease deeds', 'sale deeds' *etc*. without any sub-categorisation such as agreement to sale, developer agreement, *etc*. within 'agreements' and lease deeds issued by local bodies under township policy, lease deeds issued on the basis of auction, etc. in case of 'lease deeds' and residential, commercial, industrial, institutional, farmhouse categories within 'sale deeds'. Identification of specific categories of instruments requires their manual identification within the overall MIS generated by *E-Panjiyan*.

Availability of MIS reports regarding such sub-categories would allow the department to gain meaningful insights from them and leverage them in a more effective manner.

The State Government accepted the audit contention and intimated (September 2023) that a letter has been written to NIC for availability of MIS reports regarding sub-category wise search option in the entire *E-Panjiyan* portal.

4.3.12.3 Registration of instruments using wrong/probable forged Challans

Rule 27(2) of Rajasthan General Financial and Accounts Rules (GF&AR) provides that the Controlling officer shall arrange to obtain from their subordinate monthly accounts and returns in form G.A. 13 claiming credit for amount paid into the treasury or otherwise accounted for and compare them with the statement of treasury credits furnished by the Accountant General to see that the amount reported as collected has been duly credited in consolidated fund and/or public account. If in this process, wrong credits come to the notice of the controlling officer, he will at once inform the Accountant General with a view to correct the account. If any credits are claimed but not found in the accounts, enquiries shall be made first from the responsible departmental officer concerned.

Further, as per Rule 44(3) (D) (1), the department will provide service on the basis of deposit of online receipt. Remitter would have to provide GRN and CIN to the department for this purpose. Department shall also verify this data from the information available on *e-GRAS*[48].

48 Online Government Receipts Accounting System of Government of Rajasthan.

According to instructions issued (20 January 2020) by the Finance Department, Government of Rajasthan, it was mandatory for all offices to mark 'Deface' on challans on *e-GRAS*, if they are providing some services to remitters. This was also to be integrated with Departmental applications.

During the test check of the records of seven Sub Registrars[49], it was noticed that the payment of Stamp Duty and Registration Fee of ₹ 1.45 crore was received on registration of 102 instruments through 124 *e-GRAS* challans. Audit analyzed the reports[50] of *E-Panjiyan* and cross checked them with the information available on *e-GRAS* portal which revealed that:

- 73 challans worth ₹ 0.56 crore were used in the registration of 58 instruments, the depositors of which were neither the buyers nor the sellers. The name of depositors as entered in the *E-Panjiyan* system was different from the challans presented physically with the instruments for registration, meaning that wrong challans were used for registration.
- 11 challans of ₹ 0.24 crore deposited in other/wrong heads of account[51] (by persons other than the executants) were used for registration of six instruments. Among these, nine challans were defaced before the date of registration of the instruments.
- 40 challans worth ₹ 0.65 crore were used for registration of 38 instruments, which were defaced before the date of submission of instruments for registration. Here also the name of the person on the challans was different from the names of the executants except in one challan.

As an instance, in one case of Sub Registrar Jaipur-V, the GRN of one challan[52] which was presented with an instrument[53] registered with Sub Registrar Jaipur-V was checked on *e-GRAS* and it was observed that the actual challan with that particular GRN was generated 16 days after the date mentioned on that challan meaning that the challan originally presented with the instrument was probably fake.

These instances showed that:

(i) The Sub Registrars failed to verify the payments of Stamp Duty and Registration Fee before the registration of the instruments reflecting a lack of adherence to the established procedures and absence of adequate checks and balances in their functioning.

(ii) The Sub Registrars neither verified the challans from *e-GRAS* portal under rule 44(3) (D) (1) of GF&AR nor defaced the challans at the time of the registration of instruments in compliance of instructions issued by the Finance Department.

49 Jaipur-II, V, X, Badgaon, Udaipur-I, II and Bhiwadi.
50 Report generated by *E-Panjiyan* system showing details of payments through challans, DD, e-stamps, e-receipts, stamp paper *etc.*
51 Six challans for 0039, three challans for 0041 and two challans for 0030 for stamp paper purchase.
52 GRN no. 46856865 dated 11 January 2021.
53 Instrument no. 916 dated 11 January 2021.

(iii) The *E-Panjiyan* system does not have the provision to prevent the registration of the instruments in case of defaced challans or challans deposited under other/wrong heads of accounts. It also does not co-relate the name/identity of the person(s) mentioned on the relevant challans with the corresponding details on the instruments being registered.

(iv) The *E-Panjiyan* system lacks its own payment gateway/portal through which the payment can be made by the executants at the time of registration of instruments.

Thus, non-compliance with the rules and procedures and the inability of *E-Panjiyan* system to prevent usage of wrong/spurious challans resulted in loss of revenue amounting to ₹ 1.45 crore.

The State Government accepted the audit contention and replied (September 2023) that ₹ 27.71 lakh has been recovered in 39 instruments and efforts for recovery are being made in remaining instruments. Further progress was awaited (October 2024).

However, the Department introduced the 'view/ verify' option in *E-Panjiyan* on July 28, 2021, after which *E-Panjiyan* no longer accepted use of forged challans for document registration.

4.3.12.4 Registration of instruments through Demand Drafts

According to rule 5 of GF&AR, all moneys received by or on behalf of Government either as dues of Government or for deposit, remittance or otherwise shall be brought into Government account without delay. Rule 48(1) provides that every Government servant receiving money on behalf of the Government shall maintain a cash book in form G.A. 48 and a register of money order, cheque, Demand Drafts, *etc*., received in form G.A. 51. Rule 48(2) provides that all monetary transactions shall be entered in the cash book as soon as they occur and be attested by the head of office in token of check.

Further, the head of office/Drawing & Disbursing Officer shall arrange preparation of statement of receipts remitted into treasury in a month and after the end of the month shall get it reconciled with the schedule of the treasury in token of correctness of the amount paid into treasury during the month. The treasury officer shall after comparison with records return the statement so presented after putting his signature. In case of discrepancies, if any, departmental officer shall take necessary action for their rectification under Rule 59.

During test check of the records of two Sub Registrars[54], it was noticed that the payments of Stamp Duty and Registration Fee amounting to ₹ 2.06 crore in 116 cases during the period 2018-21 were received through Demand Drafts. Audit analysed the reports of *E-Panjiyan* and cross checked them with the relevant registration records which revealed that Registers of challan and Demand Drafts/Cheques in prescribed form GA-51 under the rule 59 of

54 Badgaon (Udaipur) and Jaipur-V.

GF&AR were not maintained by these Sub Registrars. The cash book has also not been maintained in prescribed form GA-48 by these Sub Registrars.

Audit further noticed that in five cases, bank challans of Demand Drafts (DDs) involving ₹ 0.14 crore were enclosed with the documents, however, payment of stamp duty and registration fee thereof could not be verified by audit. In remaining 111 cases, bank challans of DDs were not enclosed with the documents and DDs registers were not maintained. Out of these, the details of DDs had been incorrectly entered in 43 cases in the *E-Panjiyan* system with invalid DD numbers such as 0, 1234560, AFSDFSD, *etc*. In remaining 68 cases, the DD number appeared to be correct. However, payment of stamp duty and registration fee in these 111 cases involving amount of ₹ 1.92 crore could not be verified by audit. The *E-Panjiyan* system accepted the incorrect Demand Draft numbers and generated the fee receipts and allowed registration of the instruments even in the absence of deposition of the Demand Draft amount. It is important to mention here that while the amount of the Demand Draft is deposited through challans in the bank, the *E-Panjiyan* system does not have the provision to mandatorily capture the important details of the Demand Draft as well as that of the relevant challans.

Due to non-compliance of rules and the established procedures, lack of due diligence and shortcomings of E-Panjiyan system, loss of revenue could not be ruled out.

The State Government accepted the audit contention and replied (September 2023) that disposal/recovery in 67 cases involving amount of ₹ 1.66 crore[55] has been done and necessary action is being taken in the remaining cases. The Department also intimated that provision related to recovery of stamp duty through Demand Draft or Pay Order has been withdrawn (February 2023). Further progress was awaited (October 2024).

4.3.12.5 Registration of instruments without Stamp Paper

As per rule 126 of the Rajasthan Registration rules 1955, any instrument that has been admitted for registration, should be made over to the registration clerk for reporting about it being properly and sufficiently stamped, looking into its correct nature and correct market value.

During the test check of the records of Sub Registrar Jaipur-V, it was noticed that as per the information available on *E-Panjiyan*, in case of six registered instruments (registered between June 2020 and December 2020), Stamp Duty of ₹ 3.55 lakhs was paid through Stamp Paper. It was observed that the instruments were printed on plain papers instead of Stamp Papers of ₹ 3.55 lakh and the stamps of requisite amount were also not attached with the instruments.

55 ₹ 1.66 crore: ₹ 0.11 crore recovered in 17 cases, ₹ 1.43 crore was already deposited in 39 cases through e-GRAS challan instead of DDs, ₹ 0.04 crore was adjusted against previous deposited amount on account of power of attorney, agreement *etc.* in 10 cases and in one rebate of Stamp Duty of ₹ 0.08 crore was allowed under RIPS.

Thus, inability of the concerned Sub Registrars to properly verify the instruments at the time of registration and lack of necessary features in *E-Panjiyan* resulted in loss of revenue amounting to ₹ 3.55 lakhs.

The State Government accepted the audit contention and replied (September 2023) that ₹ 1.30 lakh has been recovered in two instruments and efforts for recovery are being made in the remaining four instruments. Further progress was awaited (October 2024).

The findings and conclusions of audit mentioned in paras 4.3.12.3, 4.3.12.4 and 4.3.12.5 are based on test check of instruments in the selected SR offices. A wider occurrence of such instances cannot be ruled out.

In addition to reflecting a serious weakness in the functioning and internal controls of the department and severe shortcomings in the operation of the E-Panjiyan system, these instances need wider investigation and suitable action by the Department to prevent further loss of revenue to the Government.

4.3.13 Conclusion and Recommendations

Audit noticed instances of wrong classification of instruments, non-detection of unstamped instruments in the recital of instruments presented for registration, application of incorrect District Level Committee rates for valuation of immovable properties, evasion of Stamp Duty, Surcharge and Registration Fee due to lack of conduct of effective site inspections and shortcomings in the operation of *E-Panjiyan* system.

The State Government may ensure:

- *strict compliance of the provisions of the Act and rules by the Registering authorities.*
- *linking of khasra numbers of various categories of lands with the applicable District Level Committee rates on E-Panjiyan system.*
- *effective site inspections of immovable properties by the registering authorities to plug revenue leakage.*
- *compliance with the established procedures in the Sub Registrar offices and address the weaknesses in the E-Panjiyan system, especially related to payment of duty, to prevent loss of revenue to the Government.*
- *implementing a payment gateway in the E-Panjiyan system as one of the options for making payment to facilitate people as well as for ensuring the security and authenticity of payments.*

Other observations

4.4 Irregular exemption of Stamp Duty under Rajasthan Investment Promotion Scheme

According to Clause 3 of Rajasthan Investment Promotion Scheme (RIPS) 2014 and 2019, 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 an Entitlement Certificate[56] has been issued shall be eligible to claim 50 *per cent*/100 *per cent* exemption on the Stamp Duty payable on the instruments executed for the purchase or lease of land. Further, Clause 15[57]/17[58] stipulate that in case of breach of any of the conditions of 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.

During test check of records of two Sub Registrar offices[59], it was noticed that two instruments[60] were registered (between September 2020 and December 2020) with 50 and 100 *per cent* exemption in Stamp Duty under Rajasthan Investment Promotion Scheme [61] as discussed below:

4.4.1 In Sub Registrar Jaipur-I, a lease deed was executed (October 2020) between Rajasthan State Industrial Development and Investment Corporation Limited, Jaipur (lessor) and a company (lessee) for an industrial plot[62] situated at Rajasthan State Industrial Development and Investment Corporation Limited, Prahaldpura, Jaipur which was purchased through public auction by the lessee. 100 per cent exemption from Stamp Duty and Surcharge of ₹ 17.49 lakh[63] was granted at the time of registration of lease deed on presentation of Entitlement Certificates issued by the District Industries Centre, Jaipur (Rural) under the scheme for setting up an industrial unit for manufacturing of Handicraft items. However, the lessee sold (23 December 2020) the industrial plot without establishing the unit and again 100 per cent exemption was given to the purchaser at the time of registration[64] by the Sub Registrar. Therefore, the exemption of Stamp Duty and Surcharge amounting to ₹ 17.49 lakh was recoverable along with ₹ 1.52 lakh interest[65] from the lessee.

4.4.2 In Sub Registrar Neemrana, a lease deed was executed (November 2017) between Rajasthan State Industrial Development and Investment Corporation Limited, Neemrana, Alwar (lessor) and a company (lessee) for an industrial plot situated at Rajasthan State Industrial Development and Investment Corporation Limited, Majrikath (Rajasthan State Industrial

56 Entitlement Certificate issued by the District Industries Center under Department of Industries, Government of Rajasthan for claiming benefits under RIPS.
57 Of RIPS 2014 (50 *per cent* exemption).
58 Of RIPS 2019 (100 *per cent* exemption).
59 Jaipur-I and Neemrana.
60 One sale deed and one supplementary deed.
61 50 *per cent* in RIPS 2014 and 100 *per cent* in RIPS 2019.
62 Number F-87 of 1,950 sqmt valuing ₹ 2.24 crore.
63 ₹ 17.49 lakh: SD of ₹ 13.45 lakh and Surcharge of ₹ 4.04 lakh.
64 Registration No. 9105 dated 23 December 2020.
65 Calculated up to 31 March 2022.

Development and Investment Corporation Limited, Neemrana-Second Phase). 50 *per cent* exemption from Stamp Duty and surcharge of ₹ 49.38 lakh[66] was granted on consideration value ₹ 16.46 crore at the time of registration[67] of lease deed on presentation of Entitlement Certificates issued by the Commissioner of Industries, Jaipur under the scheme for setting up an industrial unit for Automotive Parts. Subsequently, the lessee (Transferor Company) amalgamated into another company (Transferee Company) without establishing the unit due to which all the assets were vested to the transferee company. Therefore, the exemption of Stamp Duty and Surcharge of ₹ 49.38 lakh was recoverable along with ₹ 30.02 lakh interest[68] from the transferor company.

Thus, in these cases Stamp Duty and Surcharge aggregating to ₹ 66.87 lakh[69] and interest ₹ 31.54 lakh[70] were recoverable.

The State Government accepted the audit contention and replied (September 2023) that a case is under adjudication of Collector (Stamps) and ₹ 49.38 lakh against objected amount of ₹ 79.40 lakh has been recovered in another case, while the reply was silent about recovery of the remaining ₹ 30.02 lakh in this case. Further, progress was awaited (October 2024).

4.5 Contribution of immovable property to partnership firms

According to article 43(1)(c) of the schedule to the Rajasthan Stamp Act, in case of an instrument of partnership, where share contribution is brought in by way of immovable property, the Stamp Duty shall be chargeable as on conveyance on the market value of such property.

During test check of records of Sub Registrar Jaipur-X, it was noticed that an instrument of agreement to sale of immovable property was registered[71] on 23 June 2020. Scrutiny of recital of the instrument and the enclosed instruments[72] revealed that the land[73] of the company was converted for residential purpose by Jaipur Development Authority on 1 October 2012. The company and seven others together formed a partnership firm which was registered by Registrar of Firms, Delhi on 11 March 2013.

The company had transferred the said land as its capital contribution in the partnership firm. Jaipur Development Authority issued a lease deed[74] in favour of the partnership firm which was registered with Sub Registrar Jaipur-II on 25 November 2013 on which Stamp Duty of ₹ 2.83 crore[75] was leviable on the

66 ₹ 49.38 lakh: SD of ₹ 41.15 lakh and Surcharge of ₹ 8.23 lakh.
67 Registration No. 3820 dated 15 November 2017.
68 Calculated up to 31 March 2022.
69 ₹ 66.87 lakh: (₹ 17.49 lakh + ₹ 49.38 lakh).
70 ₹ 31.54 lakh: (₹ 1.52 lakh + ₹ 30.02 lakh).
71 Registration number 2393 dated 23.06.2020.
72 Order of 90-A and lease deed issued by JDA Jaipur, Copy of Partnership Deed, Information downloaded from RERA website and Copy of Jamabandi Report.
73 Comprising an area 43000 sqmt situated in Village Ninder.
74 Comprising an area 37968.60 sqmt
75 ₹ 2.83 crore: SD of ₹ 2.57 crore and Surcharge of ₹ 0.26 crore

market value of ₹ 51.43 crore[76] of the land. However, Sub Registrar failed to consider the relevant instruments, due to which the instrument of partnership deed was notarized with Stamp Duty of ₹ 5,000 only resulting in short levy of Stamp Duty and Surcharge of ₹ 2.83 crore[77].

The State Government accepted the audit contention and replied (September 2023) that the case is under adjudication of Collector (Stamps). Further progress was awaited (October 2024).

4.6 Non-utilization of information available with Real Estate Regulatory Authority

Inability of Registering Authorities to effectively inspect the records of Real Estate Regulatory Authority led to short levy of Stamp Duty and Surcharge on instrument of Developer Agreement

During the audit of Sub Registrar, Bhiwadi, audit analysed the information[78] available on Rajasthan Real Estate Regulatory Authority's website[79] related to properties falling under the jurisdiction of Sub Registrar, Bhiwadi. Audit noticed that an instrument of Developer Agreement was executed (8 November 2017) between a landowner and a developer for a commercial project[80] with share of landowner and developer as 39 *per cent* and 61 *per cent* respectively. The market value of the property was ₹ 59.59 crore[81] on which Stamp Duty and Surcharge of ₹ 115.13 lakh[82] were payable. However, the Developer Agreement was not registered with Sub Registrar Bhiwadi and was instead notarized with Stamp Duty of ₹ 500 only which resulted in short levy of Stamp Duty and surcharge of ₹ 115.12 lakh[83].

The State Government accepted the audit contention and replied (August 2022) that instructions have been issued *vide* circular 08/2021 (dated 19.07.2021) to use the information available on the website of public offices for recovery of Stamp Duty, Surcharge and Registration Fee. The Department also intimated (September 2023) that the objected case is under adjudication of Collector (Stamps). Further progress was awaited (October 2024).

76 ₹ 51.43 crore: (37968.60 sqmt or 45393.57 sqyd x ₹ 11,330/- per sqyd) = ₹ 51,43,09,148
77 ₹ 2.83 crore: SD of ₹ 2.57 crore and Surcharge of ₹ 0.26 crore
78 Real estate project details: RERA registration No. RAJ/P/2018/701 dated 26 April 2018.
79 https://rera.rajasthan.gov.in.
80 Situated in khasra no. 827/533 and 810/534 on State Highway No. 25 in village Khanpur Tehsil Tijara comprising an area of 5594.13 sqmt or 6688.09 sqyd.
81 ₹ 59.59 crore: 6688.09 sqyd X ₹ 89,100 per sqyd = ₹ 59,59,08,819.
82 ₹ 115.13 lakh: SD of ₹ 95.94 lakh and Surcharge of ₹ 19.19 lakh calculated at 2 *per cent* on developer's share and one *per cent* on owner's share as per article 5(e) of the schedule to the RS Act. Surcharge is calculated at 20 *per cent* on SD as applicable from 08 March 2016.
83 ₹ 115.12 lakh: SD of ₹ 95.93 lakh and Surcharge of ₹ 19.19 lakh.

CHAPTER-V
STATE EXCISE

CHAPTER-V: STATE EXCISE

5.1 Tax administration

The Secretary, Finance (Revenue) is the administrative head of the State Excise Department (Department) at Government level. The Department is headed by the Excise Commissioner (EC). The Department has been divided into seven zones each headed by Additional Excise Commissioner (AEC). District Excise Officers (DEOs) and Excise Inspectors working under the AECs of the respective zones are deputed to monitor and regulate levy/collection of excise duty and other levies.

5.2 Results of audit

There are 108 auditable units (including 54 implementing units) in the State Excise Department, out of which, Audit selected 44 units (including 33 implementing units) for audit. The records of these units including 2,663 retail licensees (out of total 3,069 licensees) were analysed along with scrutiny of 7,512 cases. Audit noticed 5,391 cases (72 *per cent*) of non/short realization of excise duty, license fee, differential amount of additional excise duty, additional amount, interest/penalty on delayed payment, loss of excise duty on account of excess wastage of spirit/liquor/beer and other irregularities involving ₹ 195.42 crore. These cases are illustrative only, based on audit of the records of these selected units. Audit had pointed out similar omissions in previous years. However, not only did these irregularities persist but some of the issues also remained undetected till the conduct of the subsequent Audit.

Irregularities noticed broadly fall under the following categories given in Table 5.1.

Table 5.1- Results of Audit

(₹ in crore)

Sl. No.	Category	Number of cases	Amount
1	Non/short realization of excise duty and license fees	1,908	100.96
2	Non recovery of differential amount of additional excise duty on IMFL and Beer from retail-on and retail-off licensees	1,954	72.88
2	Non/short realization of additional amount on IMFL/Beer	1,190	15.25
3	Loss of excise duty on account of excess wastage of spirit/liquor/beer	11	0.34
4	Non-recovery of interest/penalty on delayed payment	267	5.98
5	Other irregularities: (i) Revenue (ii) Expenditure	 58 03	 0.01 0.00
Total		**5,391**	**195.42**

The Department accepted deficiencies in 5,203 cases involving ₹40.43 crore, of which 1,484 cases involving ₹39.08 crore were pointed out in audit during 2021-22 and the rest in earlier years. The Department recovered ₹1.76 crore in 3,731 cases, of which 12 cases involving ₹0.42 crore related to the year 2021-22 and the rest from earlier years.

The State Government accepted (May 2022) and recovered ₹17.37 lakh out of ₹18.85 lakh in 25 cases[1] of non-recovery of interest on delayed payment of Exclusive Privilege Amount and Composite fees after it was pointed out by Audit. Further, the State Government accepted and completely recovered ₹28.63 lakh in four cases (pertaining to DEO-Production Units, Behror) of non-recovery of excise duty on IMFL and beer short delivered at the export destination (May 2022) and ₹22.50 lakh in six cases of short levy of license fee for wholesale vend of CL and IMFL (July 2022). These paragraphs have not been discussed in the Report.

Few illustrative cases involving ₹ 143 crore observed in the audited units of the Department are discussed in the succeeding paragraphs. It is pertinent to mention that most of these issues have been raised earlier and published in the CAG's Audit Report of previous years wherein the Government accepted the observations and initiated action/recoveries. However, it is seen that the Department took action only in cases which were pointed out by audit and failed to strengthen the internal control system which has led to recurrence of similar issues in subsequent years.

5.3 Compliance Audit on 'Levy and Collection of State Excise Duty'

5.3.1 Introduction

The Excise Department (Department) is a major revenue earning Department of the State Government. The Department is entrusted with the responsibility of regulating the production, storage, transportation and sale of intoxicants along with levy and collection of State Excise Duty and applicable fees in the State. The objective of the Department is to regulate consumption of intoxicants, enhance revenue by way of levying duty and fees and prohibit illegal production and sale of intoxicants in the State.

The State excise revenue mainly comprises license fees levied on the manufacturing, wholesale and retail sale units, export and import permit fees and the excise duty collected on the liquor manufactured/imported and sold in the State. The levy and collection of state excise duty, license fees and other fees are governed by the Rajasthan Excise Act (Act), 1950 and the Rajasthan Excise Rules (Rules), 1956 framed thereunder. The State Government announces Excise and Temperance Policy (Policy) to lay down the principles for granting licenses for operating liquor shops and prescribing the rates of excise duty, fees and related matters.

Audit of efficacy of the systems and procedures in place for levy and collection of excise duty was conducted from June 2021 to February 2022. For this Compliance Audit (CA), seven[2] DEO offices were selected. Besides this, the office of the EC, as the controller and administrative head of the Department, was also selected. 33 implementing units such as distilleries, bottling plants, breweries, etc. under these DEO offices were also covered during the audit.

1 Pertaining to office of the DEOs, Ajmer, Jaipur-urban, Kota and Sirohi
2 DEOs Ajmer, Alwar, Behror (Production Unit), Jaipur (Urban), Kota, Sikar and Sirohi

5.3.2 Audit Findings

The Department introduced (April 2011) an IT System called Integrated Excise Management System (IEMS) for the departmental officials and the two Government owned companies *viz.* Rajasthan State Beverages Corporation Limited (RSBCL) and Rajasthan State Ganganagar Sugar Mills Limited (RSGSML) to manage the business of IMFL, Beer, CL and other excisable articles in the State. Various modules are provided in IEMS for the assistance of officials. Login ID based access to IEMS was provided to Audit in December 2021 by the Excise Department.

Audit findings noticed on the basis of scrutiny of cases in the selected units are included in the subsequent paragraphs.

5.3.2.1 Non recovery of excise duty on short lifted monthly guarantee quota of Country Liquor (CL) and Rajasthan Made Liquor (RML)

According to the Policy 2020-21, group/shop wise licenses of CL and RML were allocated on the basis of Exclusive Privilege Amount (EPA)[3]. The licensee of CL and RML group/shop was liable to pay the EPA prescribed for his licence period in the form of excise duty on CL and RML. Further, as per the conditions of CL and RML retail sale licence, the licensee was required to pay the annual EPA fixed for the prescribed group/shop for the concerned year in 12 equal monthly installments. The monthly installment is to be paid by the last date of that month. If a licensee failed to lift the minimum monthly quota of CL and RML, he was liable to pay the difference of excise duty in cash.

Scrutiny of the records of offices of six DEOs[4] revealed that during 2020-21, 1157 licensees lifted CL and RML worth ₹ 777.61 crore against the quota of ₹ 828.67 crore fixed for the concerned months due to which there was shortfall of ₹ 51.06 crore in monthly guarantee amount pertaining to 839 licensees. Out of this shortfall, ₹ 27.18 crore was recovered/adjusted from security amount of 375 licensees. However, the concerned DEOs did not recover the remaining amount of ₹ 23.88 crore from 464 licensees. DEOs did not enforce the provisions of the policy which led to short collection of revenue amounting to ₹ 23.88 crore.

This issue has been raised regularly in the CAG's Audit Reports of previous years, wherein the Department accepted the observations and initiated action/recoveries in the cases pointed out by audit. Further, the Government had also stated (December 2020) that suitable provision to facilitate the recovery of shortfall of monthly guarantee amount has been introduced in the Integrated Excise Management System (IEMS). However, audit scrutiny revealed that such a provision had not been introduced in IEMS as of March 2022.

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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.

4 DEOs Ajmer, Alwar, Jaipur (Urban), Kota, Sikar and Sirohi (no retail licensee under DEO Behror (Production Unit).

On this being pointed out (February 2022), the Department accepted (March 2022) that the feature in IEMS to allow issuing of next permit for purchase of liquor to a licensee only after the deposition of pending/shortfall amount has not been implemented so far.

The matter was reported to the Department and State Government (March and May 2022). The Government accepted the fact and replied (June 2022) that ₹10.46 crore has been recovered and efforts are being made to recover the remaining amount. However, evidence in support of the recovery has not been provided by the State Government. Further progress was awaited (October 2024).

5.3.2.2 Non recovery of differential amount of excise duty and basic license fees

Para 3.7.6 of the Policy 2020-21, and condition number 2.4 and 2.5 of retail sale licence of CL and RML and direction of EC (February 2020 and February 2021) provided that licensees of CL and RML had to fulfil minimum 30 *per cent* of monthly EPA with lifted quantity of 25 UP[5] RML and remaining 70 *per cent* with lifted quantity of CL.

If the licensee failed to fulfill the prescribed guarantee ratio of RML and CL in a particular month, he had to ensure lifting of RML and CL in other months of concerned quarter. In case of short lifting of RML and CL in a quarter, the licensee was liable to pay the difference of excise duty and basic license fee payable on required quota and actual lifting of RML and CL, in cash.

Scrutiny of records (during the period June 2021 to February 2022) of offices of six DEOs[6] revealed that during 2020-21, 1157 licensees lifted RML and CL worth ₹ 454.67 crore against the prescribed quota of ₹ 480.63 crore for the concerned quarters and thus there was shortfall of ₹ 25.96 crore in quarterly guarantee quota against 720 licensees. Out of the shortfall, entire shortfall of ₹ 38.16 lakh was either deposited or adjusted from SD in case of 37 licensees and ₹ 92.94 lakh pertaining to partial shortfall was deposited or adjusted from security deposit in respect of 683 licensees. However, the concerned DEOs did not recover the remaining difference amount of ₹ 24.65 crore from 683 licensees. DEOs could not enforce the provisions of the policy which led to short collection of revenue amounting to ₹ 24.65 crore.

The matter was reported to the Department and State Government (March and May 2022). The Government accepted the facts and replied (June 2022) that ₹ 3.14 crore has been recovered and efforts are being made to recover the remaining amount. However, evidence in support of the recovery has not been provided by the State Government. Further progress was awaited (October 2024).

5 UP refers to 'Under Proof'. It reflects the content of alcohol in an alcoholic beverage. For example, 50 Degree Proof can be denoted as 50 UP and 40 Degree proof can be denoted as 60 UP.

6 DEOs Ajmer, Alwar, Jaipur (Urban), Kota, Sikar and Sirohi.

5.3.2.3 Short recovery of basic license fee on short-lifted quantity

Scrutiny of records of offices of six DEOs[7] revealed that during 2020-21, 1,157 licensees lifted 173.71 lakh Bulk Liter (BL) RML and 255.19 lakh BL 50/60 UP CL against the prescribed quota of 189.41 lakh BL RML and 265.17 lakh BL 50/60 UP CL for the concerned quarters and thus there was shortfall of 15.70 lakh BL RML and 9.98 lakh BL 50/60 UP CL against 802 licensees on which basic license fees of ₹ 9.96 crore was recoverable.

However, the concerned DEOs, adjusted from security amount or recovered ₹4.40 crore pertaining to 251 licensees, resulting in short recovery of ₹ 5.56 crore from 551 licensees. Therefore, lack of action on part of the DEOs to enforce the provisions of the policy led to loss of revenue amounting to ₹ 5.56 crore.

The matter was reported to the Department and State Government (March and May 2022). The Government accepted the fact and replied (June 2022) that ₹ 1.38 crore has been recovered and efforts are being made to recover the remaining amount. However, evidence in support of the recovery has not been provided by the State Government. Further progress was awaited (October 2024).

5.3.3 Non recovery of differential amount of additional excise duty on IMFL and Beer from retail-on and retail-off licensees

Section 28 of the Act provides the Rates of Excise Duty (ED) and Additional Excise Duty (AED) on IMFL and Beer. Excise duty on IMFL was leviable in various slabs according to price[8] per carton of quarts, pints, nips or other sizes and in case of Beer, excise duty was leviable on the basis of a fix *per cent* ad-valorem of ex-brewery price. Rate of AED in case of IMFL was 20 *per cent* upto the price of ₹ 900 per carton and 35 *per cent* on the cartoon value of more than ₹ 900 per carton. In case of Beer it was 35 *per cent* leviable on the sum of ex-manufacturing unit price, export fee, excise duty and actual cost reimbursed by Rajasthan State Beverages Corporation Limited (RSBCL) to the manufacturer during the year 2019-20.

The State Government, *vide* notification dated 29 April 2020, increased the rate of AED in case of IMFL to 35 *per cent* upto the price of ₹ 950 per carton and 45 *per cent* above the price of ₹ 950 per carton and 45 *per cent* in case of Beer for the year 2020-21. It was also directed by the Government that the increase in the margin of retail licensees due to the increase in AED on IMFL and beer from the said notification should be deposited in the Government account.

Further, all DEOs were directed (05 May 2020) by EC that due to lockdown from 22 March 2020 onwards, the AED as per the revised new provision on

7 DEOs Ajmer, Alwar, Jaipur (Urban), Kota, Sikar and Sirohi.

8 Price in respect of IMFL and Beer means the price as declared by licensees/ manufacturers and accepted by Rajasthan State Beverages Corporation Limited.

IMFL/Beer was to be calculated on the quantity of stock remaining at retail-on[9] and retail-off licensees[10] on the expiry of the licence period on 31 March 2020 and the difference of due amount of AED was to be deposited in the Government account.

During the audit of the office of EC, Audit collected information regarding closing balance of the stock position of IMFL and beer of all the retail-on and retail-off licensees for the year 2019-20 from the *'Item Ledger Stock RSBCL'* report in the Licensee Stock Management module of IEMS. Scrutiny of this information revealed that all the 954 retail-on licensees and 972 out of 1000 retail-off licensees under the jurisdiction of 34 DEOs showed the closing balance of such IMFL and Beer brands as on 31 March 2020 for which rate of AED had been increased from 29 April 2020. Closing stock of these retail-on and retail-off licensees involved the difference of AED amounting to ₹ 2.59 crore and ₹ 70.29 crore respectively.

Thus, difference of AED aggregating to ₹ 72.88 crore was leviable on closing stock of IMFL and beer on these licensees. However, scrutiny of records of the six selected DEOs revealed that difference amount of AED (₹ 22.72 crore in case of the six selected DEOs) was neither deposited by the licensees nor demanded by the concerned DEOs. Thus, non-compliance with the extant directions of EC resulted in non-recovery of difference of AED amounting to ₹ 72.88 crore.

The matter was reported to the Department and State Government (March and May 2022). The Government replied (June 2022) that directions have been given to DEOs to recover the difference amount. Further progress was awaited (October 2024).

5.3.4 Non recovery of the prescribed additional amount on short lifted quantity of IMFL and beer

According to Para 3.18 (i) and 4.6 of the Rajasthan State Excise and Temperance Policy (Policy) 2020-21, an additional amount was to be charged quarterly at the rate of ₹ 20 per bulk litre (BL) on short lifted quantity of Indian Made Foreign Liquor (IMFL) and ₹ 10 per BL on short lifted quantity of Beer during 2020-21 from *retail-off licensees* who did not increase lifting of IMFL and Beer upto minimum 10 *per cent* during each quarter of current year in comparison to the quantity lifted in the corresponding quarter of the previous year. Shop-wise calculation of such short-lifted quantity was to be done at the end of each quarter.

Similarly, according to Para 5.4 of the Policy, this provision was applicable to those *retail-on licensees* who did not increase lifting of IMFL and Beer upto minimum 5 *per cent* during each quarter of current year in comparison to the

9 Retail-on means a licensee holding a license of Hotel/Restaurant/Club Bar for retail sale of foreign liquor for consumption on the premises and to serve liquor and beer to customers and visitors who visit such premises.

10 Retail-off means retail sale of liquor in sealed pack containers and not to be consumed in the premises of the retailer.

quantity lifted in the corresponding quarter of the previous year. Subsequently, Government of Rajasthan revised (July 2020) the above provision in relation to the *retail-on licensees* such that no penalty was prescribed for upto 10 *per cent* less lifting as compared to the corresponding quarter of previous year.

Further, as per the directions issued (February 2020) by the Excise commissioner, recovery of additional amount after the end of each quarter was to be done by all District Excise Officers (DEOs) after giving a notice through the departmental website and subsequent permits should be issued to a group/shop only after deposition of the additional amount due at the end of each quarter. In addition, the IT section of the department was also directed to make necessary provisions on the departmental website to ensure timely collection of the revenue.

Test check (between June 2021 and December 2021) of the records of six[11] offices of DEOs, revealed that during 2020-21, 1192 licensees (retail-off and retail-on) did not lift the IMFL and Beer as per the prescribed criteria and were thus liable to pay the additional amount of ₹15.25 crore.

The concerned DEOs, however, could not recover the prescribed additional amount on the short-lifted quantities and issued permits for lifting of liquor without ensuring deposition of additional amount due at the end of previous quarter. Thus, DEOs could not enforce policy provisions and did not ensure compliance with the extant directions of EC which resulted in non-recovery of additional amount of ₹15.25 crore.

Further audit scrutiny also revealed that the feature in IEMS to allow issue of next permit to a licensee only after the deposition of pending additional amount was not implemented as of March 2022.

The matter was reported to the Department and State Government (April and May 2022). The State Government replied (June 2022) that ₹ 5.15 crore had been recovered and directions had been issued to concerned DEOs to recover remaining additional amount. However, evidence in support of the recovery has not been provided by the State Government. Further progress was awaited (October 2024).

5.3.5 Short recovery of the second installment of remaining license fees from Restaurant Bar licensees

According to Rule 3 (3) of the Rajasthan Excise (Grant of Restaurant Bar licenses) Rules, 2004 as amended[12] (April 2020), Initial/basic license fee for restaurant situated in and within urbanisable limit of (a) Jaipur/Jodhpur headquarters was prescribed as ₹9.00 lakh and (b) other divisional headquarters and other District Headquarters as ₹6.50 lakh.

11 DEOs: Ajmer, Alwar, Jaipur (Urban), Kota, Sikar and Sirohi.

12 *vide* notification No. F4(1)FD/Ex/2020-Part-I dated 01 April 2020 issued by the Finance Department, Government of Rajasthan.

Further, the State Government exempted[13] 25 *per cent* of the initial license fees or basic license fees, payable by the licensee for renewal of licence of Hotel Bar, Club Bar or Restaurant Bar, whose license had been renewed upto 30 September 2020 for the year 2020-21. Such licensee shall have to pay full amount of initial license fees or basic license fees in two installments upto 31 December 2020 without interest and additional fees and the exempted amount of fees shall be adjusted at the time of renewal of their licenses for the year 2021-22.

Test check of the records of District Excise Officer (DEO), Jaipur (Urban) and Kota, revealed (between July and August 2021) that 17 (out of total 93) restaurant bar licensees under DEO, Jaipur (Urban) and one (out of 45) restaurant bar licensee under DEO, Kota had applied for renewal of their licenses for the period 2020-21 upto 30 September 2020 by depositing first installment of 50 *per cent* of prescribed license fees aggregating to ₹82.00 lakh against the full amount of initial/basic license fees of ₹159.50 lakh. The concerned DEOs renewed the licenses of these restaurant bars on receipt of the first installment. However, they did not recover the second installment of remaining license fees that was to be deposited by the licensees upto 31 December 2020. Therefore, non-compliance with the extant provisions of the Rule/notification *ibid* by the DEOs resulted in short recovery of license fees amounting to ₹77.50 lakh.[14]

The matter was reported to the Department and State Government (April and May 2022). The State Government replied (June 2022) that ₹ 36 lakh pertaining to DEO, Jaipur (Urban) had been recovered and directions had been issued to concerned DEOs to recover the remaining amount. The State Government further stated (January 2024) that the amount of ₹15.75 lakh from seven licensees was not recoverable as benefit of 25 *per cent* rebate was given in the year 2020-21 instead of in the year 2021-22. The reply of the Government is not acceptable as the rebate of 25 *per cent* was to be given in the year 2021-22 only after license fees had been fully paid in the year 2020-21. Further progress was awaited (October 2024).

5.3.6 Computerisation in the State Excise Department

Deficiencies noticed in the functioning of IEMS are discussed in the succeeding paragraphs:

5.3.6.1 Lack of a feature in IEMS to red flag licensees who failed to lift CL and RML as per the prescribed quota

Licensee Stock Management Module of IEMS is used for maintaining liquor inventory of the retail-off and retail-on licensees online. Various payment modes like online challan generation through cash/DD/Cheque, Internet Banking, NEFT and RTGS are available to licensees for deposit of funds for purchase of liquor. After deposit of funds, liquor purchased by licensees from RSBCL or RSGSML is automatically added to respective licensee's inventory

13 *vide* notification No. F4(1)FD/Ex/2020-Part-I dated 28 October 2020 issued by the Finance Department, Government of Rajasthan.

14 DEO, Jaipur (Urban): ₹ 74.25 lakh and DEO, Kota: ₹ 3.25 lakh.

ledger. A unique ledger of each licensee is maintained under Liquor Inventory Management Module of IEMS. The licensee ledger contains details of each transaction with the licensee *i.e.* receipts of amount, invoices issued, balance available in the ledger, *etc.*

Audit observed that these modules lacked facility to red flag those CL/RML licensees who failed to lift CL/RML as per the prescribed monthly guarantee quota and as per the prescribed minimum ratio of 50/60 UP CL/RML in quarterly guarantee quota. Besides, feature to calculate remaining monthly guarantee amount and quarterly difference amount of excise duty and basic license fee payable in cash by the licensees on such short-lifted quantity of CL and RML was also not available. Additionally, there was no provision in these modules to compute the interest leviable due to delayed deposit and the cash deposit by the licensee against the short-lifted quantity.

In light of the above, it is evident that the Department could not effectively leverage IEMS for complete and timely realization of the monthly and quarterly guarantee amount and differential amount of excise duty leviable on CL and RML from defaulting licensees on short-lifted quantity of liquor.

The matter was reported to the Department and State Government (March and May 2022). The Government replied (June 2022) that action to introduce facility to red flag those CL/RML licensees who failed to lift CL/RML as per the prescribed guarantee quota has been initiated and would be introduced in the IEMS soon. Further progress was awaited (October 2024).

5.3.6.2 Irregularities in the data of Customer Ledger

A proper database system should necessarily observe the correct procedure for maintenance of accounts. The customer ledger of CL/RML groups under Country Liquor Permit Online Module of IEMS contains the transactions with licensees relating to excise duty of CL such as excise duty deposited, excise duty adjusted, excise duty balance, *etc.*

Scrutiny of IEMS data regarding customer ledger of CL/RML groups of all DEOs for the year 2020-21 revealed that database showed credit in closing balance of excise duty amounting to ₹ 21.40 lakh at the end of year 2020-21 against 2,681 licensees under 15 DEOs. However, analysis of the customer ledger data by audit revealed that instead of credit balance, there should be debit balance of ₹399.98 lakh of excise duty in the closing balance at the end of the year 2020-21**.** This indicated that the information in IEMS lacked reliability and integrity.

On being pointed out (February 2022), the Department replied (February 2022) that as per para 3.12.2 and 3.12.3 of the Policy, maximum 25 *per cent* amount of composite fee payable for the year regarding composite shops of periphery area could be included in the EPA on the application of the licensee and adjusted against excise duty of CL in monthly guarantee from September 2021 to February 2022. Thus, the difference in data of customer ledger was due to non-inclusion of adjustment amount of concerned licensees in the

customer ledger. However, audit is of the opinion that the adjustment amount should also be reflected in the customer ledger to provide complete and updated information.

The matter was reported to the Department and State Government (March and May 2022). The Government replied (June 2022) that action for improvement in customer ledger report of IEMS is under progress. Further progress was awaited (October 2024).

5.3.6.3 Variation in data of excise duty of CL between EPA report and Customer Ledger report

In the Country Liquor Permit Online Module of IEMS, the Customer Ledger of CL/RML groups contains details of transactions of excise duty of CL pertaining to a licensee such as excise duty deposited, excise duty adjusted, excise duty balance, etc. whereas the EPA report of CL/RML contains the details of transactions of lifted quantity of CL/RML, excise duty and basic license fee adjusted against lifted quantity of CL/RML pertaining to a licensee.

Audit collected information regarding EPA report and customer ledger of CL/RML groups of all DEOs for the year 2020-21 through login ID based access to IEMS. Scrutiny of data revealed that excise duty of CL realised in the EPA report and the excise duty of CL shown adjusted in the Customer Ledger were same only in case of 13 DEOs out of total 34 DEOs. For the remaining DEOs, irregularities observed were as follows:

- In the case of 20 DEOs, the EPA report indicated the realised excise duty amounting to ₹ 1,421.05 crore on the basis of actual lifted quantity of CL. However, the Customer Ledger report indicated the realised excise duty as ₹ 1,425.80 crore. Thus, excise duty in the Customer Ledger report exceeded the actual excise duty realised as reflected in the EPA report by ₹ 4.75 crore.
- In the case of DEO Sirohi, the figure of the realised excise duty in the EPA report was in excess of the figure in the Customer Ledger report by ₹ 0.77 lakh.

This indicates that the information in IEMS lacks consistency and integrity. The matter was reported to the Department and State Government (March and May 2022). The Government replied (June 2022) that report received from server and customer ledger report are the same. The reply of the Government is not acceptable as it was not in accordance with the point of variation in data between EPA and customer ledger report as pointed by audit.

5.3.6.4 Information regarding excise duty and basic license fee of RML not reflected in the Customer Ledger report

The licensee of CL and RML group/shop was liable to pay the EPA prescribed for the licence period in the form of excise duty on CL and RML. Policy 2020-21 introduced a new variety of liquor called *"Rajasthan Made Liquor (RML)"* of strength of 25 UP based on extra neutral alcohol spirit.

Scrutiny of IEMS data regarding EPA report and Customer Ledger of CL/RML groups of all DEOs for the year 2020-21 revealed that the EPA report contained the details of transactions of lifted quantity, excise duty and basic license fee of CL as well as RML. However, the Customer Ledger report contained the details of transactions of excise duty of CL only and lacks information regarding excise duty and basic license fee of RML. Therefore, the information in the Customer Ledger of IEMS was incomplete to the extent of transactions related to RML.

The matter was reported to the Department and State Government (March and May 2022). The Government replied (June 2022) that action for improvement in customer ledger report of IEMS is under progress. Further progress was awaited (October 2024).

5.3.6.5 Other issues in IEMS

Examination of IEMS disclosed some other shortcomings such as:

- There is no provision/mechanism in IEMS for sending SMS in advance regarding shortfall amount or outstanding dues and the related due date to the concerned licensees or such category-wise information to the DEOs. Such a notification would alert the concerned DEOs and licensees before the due date and enable it in the timely collection of revenues. It is pertinent to mention that such notification systems involving SMS/email are utilised quite effectively by companies in diverse sectors such as in insurance, banking, utilities, etc. for collection of dues/recoveries.

- There was no mechanism for a periodical review/audit of the IT system for progressive development/modification of the IT system according to the evolving business and cyber security environment and changing Excise and Temperance policies.

The matter was reported to the Department and State Government (March and May 2022). The Government replied (June 2022) that the provision for facility of SMS to DEOs and licensees would be considered. Further progress was awaited (October 2024).

5.3.7 Conclusion

The Department did not levy and collect the applicable excise duty in several cases, resulting in loss of revenue. There were instances of non-compliance to the provisions of extant Act/Rules/Policy and instructions of Government/EC such as non-recovery of excise duty and difference amount of excise duty on short lifted monthly and quarterly guarantee quota of RML and CL, difference amount of additional excise duty on closing stock of IMFL and Beer available at retail-on and retail-off licensees, non-recovery of additional amount on short lifted quantity of IMFL and beer, short recovery of license fee from bar licensees *etc.*

Further, deficiencies were noticed in the functioning of IEMS such as lack of facility in the system to red flag the CL/RML licensees who failed to lift

CL/RML as per the prescribed monthly/quarterly guarantee quota and the information in IEMS lacking consistency and integrity.

Audit also noticed deficiencies in the internal control mechanism of the Department such as ineffective action in case of defaulter licensees.

5.3.8 Recommendations

- *The Department needs to enforce the provisions of the Excise Policy/ Act/Rules/orders stringently in levying and collecting applicable excise duties and penalties.*
- *Module for recovery of excise duty and basic licence fee on short lifted quantity of CL and RML from licensees may be developed in IEMS which would tag the details of recoveries with the short lifted quantity of CL and RML after each month or quarter as the case may be, so that recovery could be made automatically from the next amount deposited by the licensees and before next issue of liquor stock to them.*
- *The Department may consider to introduce mechanism of automated calculation of interest in late payment cases in IEMS.*
- *The Department may incorporate an SMS based notification system in IEMS to alert the concerned licensees and DEOs regarding shortfall amount or outstanding dues and the related due date.*
- *The Department may ensure the integrity, consistency and timely updating of the information in IEMS.*

Part-B
EXPENDITURE SECTOR

CHAPTER-VI
GENERAL

CHAPTER-VI: GENERAL

6.1 Profile of the Audited Entity

There are 66 Departments, 236 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 Principal Accountant General (Audit-I), Rajasthan, Jaipur. A list of the Departments is given in ***Appendix 6.1***.

The comparative position of expenditure incurred by the Government of Rajasthan during 2017-18 to 2021-22 is given in **Table 6.1.**

Table 6.1: Comparative position of expenditure incurred by the Government

(₹ in crore)

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
Revenue expenditure					
General services	43,451	54,364	56,186	60,144	65,406
Social services	53,064	65,687	68,313	74,009	85,054
Economic services	49,327	46,722	51,986	44,156	59,330
Grants-in-aid and Contribution	-*	-**	-***	-****	-*****
Total (A)	**1,45,842**	**1,66,773**	**1,76,485**	**1,78,309**	**2,09,790**
Capital and other expenditure					
Capital Outlay	20,623	19,638	14,718	15,271	24,152
Loans and Advances disbursed	1,334	1,113	2,255	491	621
Payment of Public Debt[1]	11,674	16,915	20,032	41,023	56,128
Contingency Fund	-	-	-	-	500
Public Accounts disbursement	1,47,088	1,60,570	1,79,741	1,99,229	2,40,110
Total (B)	**1,80,719**	**1,98,236**	**2,16,746**	**2,56,014**	**3,21,511**
Grand Total (A+B)	**3,26,561**	**3,65,009**	**3,93,231**	**4,34,323**	**5,31,301**

Source: Audit Reports on State Finances of the respective years.
* ₹ 11 lakh only, ** ₹ 9 lakh only, *** ₹ 7 lakh only, **** ₹ 7 lakh only, ***** ₹ 4 lakh only.

6.2 Authority for Audit

The authority for Audit by the Comptroller and Auditor General of India (CAG) is derived from Articles 149 and 151 of the Constitution of India and Section 13, 14, 15 & 17 of the CAG's (Duties, Powers and Conditions of Service) 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 Including Ways & Means Advances and Overdraft.

6.3 Audit Planning and conduct of Audit

The Office of the Principal Accountant General (Audit-I), Rajasthan conducts audit of Government Departments/Offices/Autonomous Bodies/ PSUs/Institutions under the General and Social Sector, under the directions of the CAG. During 2021-22, financial and compliance audits of the selected units under various General and Social Sector Departments, Autonomous Bodies, PSUs and externally aided projects of the GoR were conducted by audit teams of the office of the Principal 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 (IRs) containing audit findings are issued to the Heads of the units/departments with the request to furnish replies on audit findings within one month of receipt of the Inspection Report. When the replies are received, audit findings are either settled or further compliance is advised. The important audit observations arising out of these Inspection Reports are processed for inclusion in the Audit Reports.

During 2021-22, 10,023 mandays (for financial audit and compliance audit) were used for audit of 533 units (out of the 24,550) of General and Social Sector Departments (except Panchayati Raj Institutions and Urban Local Bodies). 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 observations

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 responses of the concerned departments wherever received, have been suitably incorporated in the Report.

6.4.2 Rule 327 (1), read with Appendix 6 of General Financial and Accounts Rules prescribes the retention period of various accounting records, which ranges between one and three years after Audit by Accountants General.

Inability of the departmental officers to furnish compliance of the audit observations in Inspection Reports results in non-settlement of IR paragraphs. As of September 2022, there were 6,171 IRs containing 27,119 paragraphs,

issued during the period from 1998-99 to 2021-22 which were pending for settlement. Year-wise pendency is given in **Table 6.2.**

Table 6.2: Details of IRs and Paragraphs pending for settlement

S.No.	Year	IRs	Paragraphs
1	Up to 2014-15	3,097	8,945
2	2015-16	655	2,638
3	2016-17	502	2,254
4	2017-18	302	1,925
5	2018-19	499	3,090
6	2019-20	656	4,590
7	2020-21	306	2,254
8	2021-22 (issued up to March 2022)	154	1,423
Total		**6,171**	**27,119**

The GoR issued (May 1997) instructions to all the departmental officers for sending first reply to IRs within a month and replies to further audit observations within a fortnight, to ensure early settlement of outstanding paragraphs in IR. These instructions have been reiterated from time to time. The instructions issued in March 2002 envisaged appointment of nodal officers and Departmental Committee in each Administrative Department for ensuring compliance to all the matters relating to audit.

Detailed analysis of IRs issued to two 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 Tribal Area Development Department (90 IRs) and Technical Education Department (104 IRs) revealed that 1,131 paragraphs pertaining to 194 IRs were outstanding as on 30 September 2022. Category-wise details of irregularities commented in IRs are given in ***Appendix 6.2.*** It was noticed that the first compliances, which had to be submitted to Audit within one month of issue of IRs, were received with an average delay of 15 months (ranging from 04 days to 137 months) in respect of 191 IRs[2] and first compliance of one IR[3] is yet to be received.

The Government should look into the matter and ensure that procedures exist for (a) taking action against the officials who failed to send replies to IRs/paragraphs as per time schedule, (b) taking action to recover loss/outstanding advances/overpayment in time bound manner and (c) revamping the system to ensure prompt and proper response to audit observations.

6.5 Follow-up on Audit Reports

The Finance Department of the GoR decided (December 1996) that Action Taken Explanatory Notes (ATENs) on all paragraphs/performance audits that have appeared in Audit Reports be submitted to the Public Accounts

2 Total 191 IRs where first compliance was received with delays-Technical Education Department: 103 IRs (09 days to 137 month), Tribal Area Development Department: 88 IRs (04 days to 107 months).

3 First compliance of IR of Vidya Bhavan College, Udaipur (Technical Education Department) for the period April 2007 to March 2013 was not received.

Committee (PAC), duly vetted by Audit, within three months from the date of laying of the Reports in the State Legislature.

A total of 54 compliance audit paragraphs that featured in the Reports of the Comptroller and Auditor General of India on Expenditure Sector (erstwhile General and Social Sector) for the years ended 31 March 2017, 2018, 2019, 2020 and 2021 were placed before the State Legislature between 05 September 2018 and 22 September 2022. ATENs on eight paragraphs were received within prescribed time and ATENs on 46 paragraphs were received late with an average delay of 03 to 04 months.

The PAC discussed 29 selected paragraphs pertaining to the Audit Reports for the years from 2016-17 to 2019-20 and its recommendations on these 29 paragraphs were incorporated in 19 PAC Reports (pertaining to 18 departments) up to September 2024.

6.6 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 paragraphs have been reported in Chapter VII.

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 non - observance of the norms of regularity, propriety and economy, which have been presented in the succeeding paragraphs.

Youth Affairs and Sports Department

7.1 Purchase of Automatic Electronic Target Scoring Systems in shooting range

The State of Rajasthan had one shooting range at Jaipur and for its upgradation to international standards, the Rajasthan State Sports Council (Council) decided to procure Automatic Electronic Target Scoring Systems in 2016. In the budget for 2018-19, the State Government had allocated ₹ 5 crore for the purchase of the Automatic Electronic Target Scoring Systems in compliance to the Chief Minister's budget announcement.

In 2016, the Council had identified M/s SIUS AG Switzerland (Firm) for single source procurement of the Automatic Electronic Target Scoring Systems as the firm was the only distributor of Automatic Electronic Target Scoring Systems approved by National Rifle Association of India (NRAI) and International Shooting Sports Federation (ISSF).

The Firm submitted its proposal in April 2016 and offered Automatic Electronic Target Scoring Systems consisting of 10M (16 sets), 25M (5 sets) and 50M (5 sets) targets, at a total price of CHF 2,59,004 (in Swiss Franc) (equivalent to ₹ 1.80 crore[1]).

In May 2016, after negotiations with the firm's agent in India (M/s Gem International), price was further reduced to CHF 2,56,100 (₹ 1.72 crore[2]), which the Firm claimed was lower than that offered to Kerala Sports Council. However, the Council did not place order.

After negotiating three times (August 2016, February 2017 and June 2017) with the firm, in October 2017, during the meeting of the firm with the Sports Minister, the firm was asked to quote its price in INR, and to offer 2 years of free comprehensive AMC and 5 years of warranty on additional charge. The firm agreed and quoted ₹ 1.68 crore.

1 CHF 2,59,004*₹ 69.5363 (exchange rate on 06 April 2016) = ₹ 1.80 crore.
2 CHF 2,56,100*₹ 67.3428 (exchange rate on 27 May 2016) = ₹ 1.72 crore.

Supply order was placed to the Firm on 05 April 2018, for ₹ 1.88 crore (inclusive of IGST ₹ 0.20 crore) for 16 sets of 10 M, 5 sets of 25 M and 5 sets of 50 M targets. However, the Letter of Credit[3] (LC) could not be opened even after more than a year because of the Council's lack of understanding of the import purchase process. The firm sent (September 2019) a draft contract agreement, but the Council did not sign it, as it was different from the draft agreement prescribed in the GF&AR (Rule 68)[4] which was enclosed in the RFP initially sent to the firm in April 2016. Banks could not open LC without the agreement.

After three years of efforts, the whole procurement process was cancelled on 05 November 2019. Audit noted that the grounds for cancellation of the procurement process viz: draft contract agreement was different from the one sent by the firm, non-signing of contract agreement within 15 days of LoA, bid evaluation took 3 years is violation of Rule 40 of RTPP Rules and actual cost negotiated was higher than estimated cost notified in SPP portal etc, were arbitrary as the agreement was drafted by the firm as per international practice and further rules do not say that if the time-frame is not adhered to, the process should be cancelled.

Thus, the tendering process took three and a half years from April 2016 till its cancellation in November 2019. After the first round of negotiations in May 2016, when the purchase was finalised for ₹ 1.72 crore, contract was not signed with the firm. Instead, many rounds of negotiations were held for the next two years before placing order with the firm.

After cancellation of the tendering in November 2019, the Council again obtained estimate from the firm (M/s Gem International, Indian agent to M/s SIUS AG Switzerland). The firm submitted an estimate of ₹ 4.91 crore in February 2020. In August 2020, the Council decided to initiate a fresh procurement process and invited bid in March 2021, but due to Covid wave, bids could not be opened, and the tender was cancelled again in September 2021.

In September 2021, NIT was again issued with an estimated price of ₹ 4.97 crore and M/s SIUS AG Switzerland was again the sole bidder with a quote of ₹ 5.84 crore. In January 2022, negotiations were held with the firm, which gave a final offer of ₹ 5.43 crore. The evaluation committee found this price to be much higher than the estimated price of ₹ 4.97 crore and cancelled the tender again in July 2022.

Audit finds this evaluation by the Committee to be incorrect. The price of ₹ 4.91 crore was estimated by the firm in February 2020 when the value of

3 LCs are operated based on a Contract Agreement which is a legally binding document between the two parties. Supply orders are formal offers issued to a seller, expressing the consent to purchase an amount of goods for an agreed price.

4 RTPP Rules also prescribe the use of Contract Agreement form.

1 CHF was ₹74.00. The value of this estimate on the bid submission date (October 2021) was ₹ 5.50 crore as the rate of exchange at that time was 1 CHF = ₹ 82.92. At this exchange rate, the bid price of the firm was ₹ 5.43 crore, which was less than the estimated price.

In January 2023, the Council initiated re-tendering for the fourth time and issued NIT for 31 sets of 10 M, 10 sets of 25 M and 10 sets of 50 M targets. The quantities were increased in comparison to supply order issued in April 2018 on demand of Rajasthan Rifles Association. In February 2023, the supply order was issued to the firm M/s Gem International at the negotiated price of ₹ 5.34 crore. The Automatic Electronic Target Scoring Systems has been installed by the firm in July 2023. But the Joint physical verification conducted by Audit (October 2023) found that 25 meter (10 sets) and 50 meter (10 sets) shooting targets were not being used due to non-installation of safety features of equipment.

The above facts show that the procurement of the Automatic Electronic Target Scoring Systems was conducted very inefficiently, as the Council took a long time in decision making at each stage. The procurement was also grossly mismanaged due to lack of procurement capability.

These cancellations and re-tenderings were arbitrary and served no purpose except to increase the cost of purchase of the same set of items[5] from ₹ 3.69 crore in April 2018 to ₹ 5.34 crore in February 2023 which was ₹ 1.65 crore higher.

Most importantly, the multiple rounds of negotiations held with the vendor were a violation of Rule 69(1), (2) and (5) of RTPP[6] which prohibits negotiations except in exceptional situations, like unreasonably higher price.

The State Government in its reply (March 2023) accepted the facts and audit observations.

5 Cost of 31 sets of 10 M target, 10 sets of 25 M target and 10 sets of 50M targets is calculated based on the offer price of April 2018.

6 Rule 69 (1) Except in case of procurement by method of single source procurement or procurement by competitive negotiations, to the extent possible, no negotiations shall be conducted after the pre-bid stage. All clarifications needed to be sought/shall be sought in the pre-bid stage itself.

(2) Negotiations may, however, be undertaken only with the lowest or most advantageous bidder under the following circumstances-

(a) when ring prices have been quoted by the bidders for the subject matter of procurement; or

(b) when the rates quoted vary considerably and considered much higher than the prevailing market rates.

(5) Negotiations shall not make the original offer made by the bidder inoperative. The bid evaluation committee shall have option to consider the original offer in case the bidder decides to increase rates originally quoted or imposes any new terms or conditions.

It is pertinent to mention that the State Government expedited the procurement process after audit pointed out the flaws in the procurement process and recommended corrective action in February 2023.

Medical Education Department

7.2 Lack of timely action by the department resulted in non-recovery of Government dues

Medical Superintendent, Sawai Man Singh (SMS) Hospital, Jaipur entered into an agreement (July 2007) with M/s Imaging Super Consultant Private Limited (Licensee), Jaipur for installation and operation of 'Linear Accelerator Machine' meant for treating cancer patients. Patients would be referred by SMS Hospital for treatment. There are ten[7] types of treatment to be given by the licensee using this machine. The period of agreement was ten years from the date of the commissioning/operation (April 2009) of the facility.

As per clause 7 of the agreement, 21.21 *per cent* share of the total revenue collected would have to be paid by the licensee to Rajasthan Medicare Relief Society (RMRS) every month. As per clause 8, upto 20 *per cent* of the cases referred by SMS Hospital to the licensee would be treated free[8] under the RMRS scheme.

The percentage would be calculated for each treatment separately. If the number of free cases was more than 20 *per cent*, RMRS would pay for the excess cases and if the free cases were less than the mandatory 20 *per cent*, the licensee would pay back the amount to RMRS for the shortage every six months.

The licensee carried out tests for 9,384 cases referred by the hospital authorities between April 2013 and January 2019. Out of these, only 1,474 cases (15.70 *per cent*) were referred by the hospital authorities as free cases. Since this was less than 20 *per cent* cases, the licensee was to pay ₹ 1.47 crore[9] for shortfall of 402 free cases to RMRS (details given in ***Appendix 7.1***). However, the licensee failed to make the payment (August 2022). Also, details of tests undertaken during the period February 2019 to April 2019 were not provided by the licensee.

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7 Ten modalities: Intensity Modulated Radiation Therapy (IMRT) with Computer Treatment Planning; 3D Conformal Radiotherapy (3DCRT); Complete Treatment Planning on 3DTPS (3DTPS); RECT/Stereotactic Prostate Radiation Therapy (SPRT); Cetuximab (CET); Stereotactic Radio Surgery (SRS); Image-guided radiation therapy (IGRT); Stereotactic radiotherapy (SRT); Concurrent chemoradiotherapy (CCRT) and Complex Palliative Treatment (CPRT).

8 RMRS provides free health services to BPL, Heirless, Widow, HIV positives, *Astha* card holder, *Sahariya* Jati, Prisoners, Haemophilia and Thalassemia patients, Pensioner and Senior Citizens.

9 Shortfall for 117 cases of IMRT: ₹ 1.17 crore, 65 cases of 3DCRT: ₹ 16.25 lakh, 4 cases of CET: ₹ 0.60 lakh, 9 cases of CPRT: ₹ 0.68 lakh, 217 cases of 3DTPS: ₹ 10.85 lakh, 1 case of IGRT: ₹ 1.10 lakh, 1 case of SRT: ₹ 0.75 lakh, 1 case of CCRT: ₹ 0.23 lakh; Excess for 13 cases of RECT/SPRT : ₹ 0.65 lakh. Net 402 cases: ₹ 1.47 crore.

Audit noted that the shortfall in free cases occurred since April 2013. However, RMRS issued notices of shortfall of free cases to the licensee, in June 2018 and August 2019. It is pertinent to mention that this issue had been raised earlier in CAG's Audit Report (General and Social Sector) 2013-14, Government of Rajasthan on which the PAC had directed the Department to recover the pending amount from the licensee. While the Department recovered/adjusted the pending amount highlighted in the report on the instructions of PAC, it failed to prevent the recurrence of the lapse.

Further, as per clause 7 of the agreement, the licensee was supposed to pay 21.21 *per cent* of the total revenue to RMRS on monthly basis. Scrutiny of records revealed that the licensee earned total revenue of ₹ 19.44 crore during the period April 2013 to January 2019. After deducting the TDS and refunds on account of non-conducting of certain tests, the licensee was required to pay ₹ 3.63 crore as per the agreement. However, the licensee had paid only ₹ 2.62 crore to RMRS. The licensee was required to pay remaining amount of ₹ 1.01 crore. Further, RMRS adjusted recovery of ₹ 84.80 lakh pointed out by audit in earlier CAG's Audit Report against the amount of ₹ 1.08 crore due to the firm for treatments undertaken under Bhamashah Swasthya Bima Yojana (BSBY). Thus, after adjusting the remaining revenue of ₹ 23.50 lakh payable to licensee under BSBY, the outstanding amount towards 21.21 *per cent* share was ₹ 0.77 crore (details given in ***Appendix 7.2***). It was further observed that the licensee did not pay any amount to RMRS for 20 months from May 2016 to December 2017 despite regular collections from the patients. However, RMRS issued notices to the licensee in this regard only from October 2017 onwards.

These instances reflect weak monitoring of the terms of the agreement by the Department. Even after taking a much delayed cognizance of the breach of agreement conditions, the Department, instead of initiating action under clause 9 of the agreement to terminate the contract, allowed the licensee to continue collecting the revenue.

The State Government while accepting the facts stated (August 2022) that ₹ 2.24 crore[10] is to be recovered from the firm and notice for recovery of outstanding amount has been issued to the firm in June 2022. Medical Superintendent, SMS Hospital stated (03 June 2024) that security deposit of ₹ 11.17 lakh of the firm has been forfeited and deposited (June 2023) in the account of RMRS, Jaipur. Efforts to recover the remaining amount of ₹ 2.13 crore are being made.

Thus, during the period April 2013 to January 2019, the department failed to collect the outstanding dues aggregating to ₹ 2.13 crore from the licensee as per the terms of the agreement. Also, details of tests undertaken during the period

10 ₹ 1.47 crore in lieu of the shortfall of free cases and ₹ 0.77 crore revenue share as per agreement.

February 2019 to April 2019 by the licensee could not be obtained by GoR. Lackadaisical approach, weak monitoring and lack of timely and necessary action resulted in non-realisation of government revenue and undue monetary benefit to the licensee.

JAIPUR,
The 21 April, 2025

(SATISH KUMAR GARG)
Principal Accountant General
(Audit-I), Rajasthan

Countersigned

NEW DELHI,
The 30 April, 2025

(K. SANJAY MURTHY)
Comptroller and Auditor General of India

APPENDICES

Appendix 2.1

(Refer Paragraph 2.3.7.2)

Summary of deficiencies noticed during Centralized audit

(₹ in crore)

Audit Dimension	Cases where reply received		Cases yet to be examined by Department		Department reply accepted by Audit						Compliance deviations							
					Data entry errors		Action taken before query		Other valid explanations		Recovery made or SCN issued[1]		ASMT-10/Notice/ DRC-01A issued		Department's reply not acceptable to Audit (Rebuttal)		Total	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
ITC mismatch between GSTR 2A and GSTR 3B (D1)	50	205.91	10	35.49	5	17.66	7	23.6	6	24.33	1	1.53	21	103.3	0	0	22	104.83
ITC availed under RCM versus payment of tax in GSTR 3B/ GSTR 9 (D2)	48	30.3	4	1.77	10	5.98	5	0.79	1	0.55	0	0	28	21.21	0	0	28	21.21
RCM ITC availed without payment (D3)	47	29.76	4	1.65	11	6.19	4	0.5	2	0.67	0	0	26	20.75	0	0	26	20.75
Incorrect availment of ISD credit (D4)	50	12.87	8	3.16	17	4.11	1	0.15	0	0	1	0.1	22	5.21	1	0.14	24	5.45
Reconciliation between ITC availed in Annual returns with expenses in financial statements(D5)	47	1686.59	10	235.55	5	69.81	2	30.73	20	819.53	0	0	10	#	0	0	10	#
Mismatch of ITC availed between Annual returns and Books of accounts (D6)	50	463.93	6	7.64	5	29.85	3	3.47	14	18.9	0	0	22	$	0	0	22	$
Mismatch in turnover declared in GSTR 9C Table 5R (D7)	50	-[2]	11	-	0	-	0	-	12	-	0	-	27	-	0	-	27	-

1 Recovery made of ₹ 1.87 crore in 19 cases and SCN issued of ₹ 25.88 crore in 31 cases.

\# Compliance deviation of unreconciled ITC in table 14T of GSTR- 9C ₹ 530.97 crore.

$ Compliance deviation of unreconciled ITC in table 12F of GSTR- 9C ₹ 404.07 crore.

2 Total unreconciled turnover (TO) in table 5R of GSTR 9C in the 50 cases is ₹ 5889.32 crore, out of which mismatched TO of ₹1342.73 crore in 11 cases is yet to be examined by Department, in 12 cases involving mismatched TO of ₹ 672.36 crore valid explanations were provided by the Department and the deviations in the remaining 27 cases involving mismatched TO of ₹ 3874.23 crore have been accepted by Department.

Audit Dimension	Cases where reply received		Cases yet to be examined by Department		Department reply accepted by Audit						Compliance deviations							
					Data entry errors		Action taken before query		Other valid explanations		Recovery made or SCN issued[1]		ASMT-10/Notice/ DRC-01A issued		Department's reply not acceptable to Audit (Rebuttal)		Total	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Mismatch in taxable turnover declared in GSTR 9C Table 7G(D8)	50	-[3]	8	-	4	-	0	-	7	-	5	-	26	-	0	-	31	-
Mismatch in taxpaid between books of accounts and returns(D9)	48	45.72	3	1.64	4	2.78	5	2.12	4	4.15	10	1.36	22	33.67	0	0	32	35.03
Unsettled liabilities (D10)	39	188.85	14	75.64	2	3.89	2	13.80	2	20.15	7	21.64	12	53.73	0	0	19	75.37
Composition taxpayer also availing e-commerce facility (D11)	26	0	4	0	0	0	0	0	9	0	3	0	10	0	0	0	13	0
GSTR 3B was not filed but GSTR 1 is available (D12)	50	0	13	0	0	0	1	0	5	0	9	0	22	0	0	0	31	0
Short payment of interest(D13)	50	12.48	9	2.1	0	0	0	0	1	0.13	14	3.12	25	6.97	1	0.16	40	10.25
Total	**605**	**2,676.41**	**104**	**364.64**	**63**	**140.27**	**30**	**75.16**	**83**	**888.41**	**50**	**27.75**	**273**	**244.84**	**2**	**0.3**	**325**	**272.89**

3 Total unreconciled taxable turnover (TO) in table 7G of GSTR 9C in the 50 cases is ₹ 3,138.42 crore, out of which mismatched TO of ₹259.52 crore in eight cases is yet to be examined by Department, mismatched TO of ₹ 64.87 crore in four cases was due to data entry error, in seven cases involving mismatched TO of ₹ 322.34 crore valid explanations were provided by the Department and deviations in the remaining 31 cases involving mismatched TO of ₹ 2491.69 crore have been accepted by Department.

Appendix 2.2 (A)

(Refer Paragraph 2.3.7.3 (a))

ITC mismatch between GSTR 2A and GSTR 3B

S.N.	GSTIN	State Jurisdiction	ITC as per GSTR 3B col. 4(A)(5)	ITC reversed as per table 4(B)(2) of GSTR-3B	sum of all taxes in GSTR 9 as per col. 8 (c)	Total ITC Claimed (Col.D-Col.E+Col.F)	Total of GSTR 2A for b2b supply Col 3 of 2A	Total of all taxes as per GSTR net 2A, Col 4 of 2A	As per col. 5 of GSTR2A	Total ITC available according to 2A (Col.H+Col.I+Col.J)	Excess ITC availed (Col.G-Col.K)
A	B	C	D	E	F	G	H	I	J	K	L
1	08AAFCG9082L1Z0	Circle-G, Jaipur IV, AC / CTO Ward	116551736	0	67960	116619696	92160448	202844	-46019	92317274	2,43,02,422
2	08AADCC5109J1ZQ	Circle-G, Jaipur IV, - Ward-I	391489975	341401	310312	391458886	274664327	39785	1638625	276342738	11,51,16,148
3	08AACCH1274J1ZK	Circle-N, Jaipur III, AC / CTO Ward	332561937	0	463926	333025863	270660241	0	-58660	270601581	6,24,24,282
4	08AAACL6442L1ZA	Circle-N, Jaipur III	2204645632	0	64667959	2269313591	2086502846	840339	-17005869	2070337315	19,89,76,276
5	08AAACE0078P1ZD	Circle-N, Jaipur III	1175864536	0	52975630	1228840166	1196969387	39029	806331	1197814747	3,10,25,419
6	08AAAGC0017Q2ZH	Circle-D, Bikaner	326179067	0	0	326179067	262253633	567	-4422479	257831721	6,83,47,346
7	08ACIFS5325G1Z0	Circle-B, Sikar, Jaipur IV, - Ward-II	55378631	0	0	55378631	39233458	0	-5878	39227580	1,61,51,051
8	08ADMPC4705D1ZX	Circle-B, Sikar, Jaipur IV, AC / CTO Ward	17331288	0	0	17331288	527048	0	0	527048	1,68,04,240
9	08AADCB2008D1ZC	Circle-C, Jaipur I, AC / CTO Ward	22135888	0	31367370	53503258	27766081	16391	-121783	27660688	2,58,42,570
10	08AAVCS8021P1ZF	Circle-C, Jaipur I, AC / CTO Ward	24885673	0	902823	25788496	11225486	0	-26552	11198934	1,45,89,562
11	08AEFPR6781L1ZQ	(Circle-A, Udaipur, AC / CTO Ward	32115847	0	27881	32143728	12395188	0	-413	12394775	1,97,48,953
12	08AAFCR0446M1Z5	Circle-Jhunjhunu, Bikaner	317033501	0	0	317033501	302845870	0	-387622	302458248	14575,253
13	08AAACT0686N1ZW	Circle-I, Jaipur III, - Ward-I	729739836	35280	0	729704556	707340089	0	221176	707561265	22143,291
14	08AADCS0472N1Z2	Circle-I, Jaipur III, - Ward-II	314522651	1497610	29923398	342948439	213507113	32611	-6645870	206893854	136054,585

S.N.	GSTIN	State Jurisdiction	ITC as per GSTR 3B col. 4(A)(5)	ITC reversed as per table 4(B)(2) of GSTR-3B	sum of all taxes in GSTR 9 as per col. 8 (c)	Total ITC Claimed (Col.D-Col.E+Col.F)	Total of GSTR 2A for b2b supply Col 3 of 2A	Total of all taxes as per GSTR net 2A, Col 4 of 2A	As per col. 5 of GSTR2A	Total ITC available according to 2A (Col.H+Col.I+Col.J)	Excess ITC availed (Col.G-Col.K)
A	B	C	D	E	F	G	H	I	J	K	L
15	08AAFCR1929K1Z3	Circle-I, Jaipur III, AC / CTO Ward	254325104	0	0	254325104	238805068	-409540	-235202	238160326	16164,778
16	08AAXCS0910P1ZN	A Jaipur IV	36225340	0	588029	36813369	14483455	0	0	14483455	22329,914
17	08ADQPK6623E1ZE	A, Ajmer	14864278	0	15014632	29878910	14590163	0	-8218	14581945	15296,965
18	08ADJPP6148E1ZC	Circle-B, Kota, AC / CTO Ward	18760370	0	19242092	38002462	18624819	0	1169	18625989	19376,473
19	08AAKCA1961F1ZQ	Circle-B, Kota, AC / CTO Ward	87002481	27000	0	86975481	25169010	0	0	25169010	61806,471
20	08AAACM5489L1ZW	Circle A, Bhiwadi	368076036	0	0	368076036	341884137	37876	126074	342048086	26027,950
21	08AAACR0259D1ZQ	Circle A, Bhiwadi	182872373	0	0	182872373	144513620	0	-412489	144101131	38771,242
22	08AAACM8040P1Z3	Circle A, Bhiwadi	778205590	0	0	778205590	697150110	5458	-1379628	695775940	82429,650
Total											**1048304,841**

Appendix 2.2 (B)

(Refer Paragraph 2.3.7.3 (a))

ITC availed under RCM versus payment of tax in GSTR 3B/GSTR 9

S.No.	GSTIN	State Jurisdiction	Turnover of RCM as per 4(G) of GSTR 9	ITC of RCM as per 6(C) GSTR 9	ITC of RCM as per 6(D) GSTR 9	ITC of RCM as per 6(F) GSTR 9	r3_itc_imps	Total ITC of RCM 4(A)(3) of GSTR 3B	ITC claimed under RCM (Col.5+6+7, where GSTR-9 filed and Col.8+9)	Total tax paid under RCM 3.1 (d) of GSTR 3B	Excess ITC under RCM
1	2	3	4	5	6	7	8	9	10	11	12
1	08APDPS1961G1ZR	Circle-C, Jodhpur I, AC / CTO Ward	0	1635581	0	0	0	1635581	1635581	0	1635581
2	08AAACW1337M1Z5	Circle-C, Jodhpur I, AC / CTO Ward	127533644	7311988	0	0	0	7311988	7311988	6327180	984808
3	08AAJFT9023H1ZX	Circle-G, Jaipur IV, - Ward-I	0	0	0	1046287	0	0	1046287	0	1046287
4	08AABFR2507C1ZQ	Circle-B, Udaipur, AC / CTO Ward	1935928	98416	0	21090552	0	106885	21188968	106883	21082085
5	08ABEFA5297L1ZY	Circle-C, Bhiwadi, AC / CTO Ward	11029600	3275313	0	0	0	3275315	3275313	551480	2723833
6	08AAECS4917P1ZR	Circle-C, Bikaner	24920836	2361161	0	0	0	569301	2361161	1194813	1166348
7	08AADCH1906N1ZG	Circle-C, Jaipur I, AC / CTO Ward	9419240	0	1695464	0	0	0	1695464	0	1695464
8	08AABCB0916C1ZB	Circle-C, Jaipur I, AC / CTO Ward	10773692	1134137	0	4151924	0	1134047	5286061	1134137	4151924
9	08AARCS9459D1ZO	Circle-C, Jaipur I, AC / CTO Ward	5274124	1953333	0	0	0	830178	1953333	722247	1231086
10	08ABUPY0172G1Z4	Circle-E, Jaipur IV, AC / CTO Ward	3612474	180623	1526986	0	0	140614	1707609	181638	1525971
11	08AAJCS5263M1ZR	(Pali),(Circle-Sirohi),(Circle-Sirohi - Ward-IV Headquarter, Abu Road)	0	0	1781051	0	0	0	1781051	0	1781051
12	08ABUPB6717E1ZK	(Pali),(Circle-Sirohi),(Circle-Sirohi - Ward-IV Headquarter, Abu Road)	0	0	1148266	0	0	0	1148266	0	1148266
13	08AACCR5652A1ZN	(Pali),(Circle-Sirohi),(Circle-Sirohi, AC / CTO Ward)	33167632	14316116	0	0	0	2866651	14316116	3451748	10864368
14	08AACCA4856H1ZM	Circle-I, Jaipur III, AC / CTO Ward	0	0	1485559	0	0	0	1485559	0	1485559
15	08AGWPS9925N1Z0	Circle - Kishangarh, AC / CTO Ward	738946	0	44748	1143474	1035365	44748	1188222	44748	1143474
16	08AANCS6218A1ZF	A Jaipur-IV	15652420	3528912	0	0	0	2005367	3528912	2005367	1523545
17	08BMQPK0010D1ZJ	F Jaipur-III	0	0	2433949	0	0	0	2433949	0	2433949
18	08AQLPK0940L1ZL	Shahapura Jaipur-I	NULL	NULL	NULL	NULL	0	1210866	1210866	0	1210866

S.No.	GSTIN	State Jurisdiction	Turnover of RCM as per 4(G) of GSTR 9	ITC of RCM as per 6(C) GSTR 9	ITC of RCM as per 6(D) GSTR 9	ITC of RCM as per 6(F) GSTR 9	r3_itc_imps	Total ITC of RCM 4(A)(3) of GSTR 3B	ITC claimed under RCM (Col.5+6+7, where GSTR-9 filed and Col.8+9)	Total tax paid under RCM 3.1 (d) of GSTR 3B	Excess ITC under RCM
1	2	3	4	5	6	7	8	9	10	11	12
19	08AOOPR5883G1Z6	Shahapura Jaipur-I	NULL	NULL	NULL	NULL	0	1213932	1213932	0	1213932
20	08CHWPD3031M1Z0	Shahapura Jaipur-I	NULL	NULL	NULL	NULL	0	1727047	1727047	0	1727047
21	08AABCK4906F1ZQ	CTO Circle I, Jaipur I	NULL	NULL	NULL	NULL	0	2845944	2845944	906	2845038
22	08ADJPP6148E1ZC	Circle-B, Kota	142360	0	19242094	0	0	2233	19242094	7118	19234976
23	08AVVPK9777E1ZN	Circle A, Pali	376776	1210130	0	0	0	19562	1210130	20714	1189416
24	08AAACP1563C1ZT	Circle- Jaisalmer, AC / CTO Ward	NULL	NULL	NULL	NULL	113895952	145112272	259008224	145112256	113895968
25	08AACCA7721R1Z7	Circle-A, Bhiwadi, AC / CTO Ward	11765779	521948	0	7541959	0	368298	8063907	673470	7390437
26	08AAHCA7988H1Z2	Circle-A, Bhiwadi, AC / CTO Ward	19604500	13864	3045967	2816038	2816038	243793	5875869	3264210	2611659
27	08AABCS6963J1ZW	Circle-A, Bhiwadi, AC / CTO Ward	34451364	2497930	0	0	0	913643	2497930	933358	1564572
28	08AAACN6127E1ZP	Circle-A, Bhiwadi, AC / CTO Ward	19975470	2772034	0	0	0	1018012	2772034	1187873	1584161
Total											**212091671**

Appendix 2.2 (C)

(Refer Paragraph 2.3.7.3 (a))

RCM ITC availed without payment

S.N.	GSTIN	State Jurisdiction	Total tax of RCM 3.1 (d) of GSTR 3B	r3_itc_imps	Total ITC of RCM 4(A)(3) of GSTR 3B	ITC of RCM (Col 6C of GSTR-9)	ITC of RCM (Col 6D of GSTR-9)	ITC of RCM (Col 6F of GSTR-9)	Table 4G of GSTR 9	Excess ITC without payment
1	08AAACW1337M1Z5	Circle-C, Jodhpur I, AC / CTO Ward	6327181	0	7311988	7311988	0	0	6327180	984807
2	08APDPS1961G1ZR	Circle-C, Jodhpur I, AC / CTO Ward	0	0	1635581	1635581	0	0	0	1635581
3	08AAJFT9023H1ZX	Circle-G, Jaipur IV, - Ward-I	0	0	0	0	0	1046286	0	1046286
4	08AAFCR5544Q1ZO	Circle-B, Udaipur, AC / CTO Ward	1514	0	851286	851286	0	0	1514	849772
5	08AABFR2507C1ZQ	Circle-B, Udaipur, AC / CTO Ward	106883	0	106885	98416	0	21090552	118467	21070501
6	08ABEFA5297L1ZY	Circle-C, Bhiwadi, AC / CTO Ward	551480	0	3275315	3275315	NULL	NULL	551479	2723836
7	08AABCB0916C1ZB	Circle-C, Jaipur I, AC / CTO Ward	1134137	0	1134047	1134137	0	4151924	1134137	4151924
8	08ABUPY0172G1Z4	Circle-E, Jaipur IV, AC / CTO Ward	181638	0	140614	180623	1526986	0	180622	1526985
9	08AGVPG4807G1Z5	Kota, Circle-Jhalawar - Ward-II	0	0	911727	911727	0	0	0	911727
10	08AAJCS5263M1ZR	(Pali),(Circle-Sirohi),(Circle-Sirohi - Ward-IV Headquarter, Abu Road)	0	0	0	0	1781051	0	0	1781051
11	08ABUPB6717E1ZK	(Pali),(Circle-Sirohi),(Circle-Sirohi - Ward-IV Headquarter, Abu Road)	0	0	0	0	1148266	0	0	1148266
12	08AACCR5652A1ZN	(Pali),(Circle-Sirohi),(Circle-Sirohi, AC / CTO Ward)	3451749	0	2866651	14316116	0	0	3451747	10864367
13	08AAECB4903A1Z9	Circle-G, Jaipur III, - Ward-I	294847	887050	294848	NULL	NULL	NULL	NULL	887051
14	08AACCA4856H1ZM	Circle-I, Jaipur III, AC / CTO Ward	0	0	0	0	1485559	0	0	1485559
15	08AGWPS9925N1Z0	Circle - Kishangarh, AC / CTO Ward	44748	1035365	44748	0	44748	1143474	44748	1143474
16	08BMQPK0010D1ZJ	F Jaipur-III	0	0	0	0	2433950		0	2433950
17	08AQLPK0940L1ZL	Shahpura Jaipur-I	0	0	1210866	NULL	NULL	NULL	0	1210866
18	08CHWPD3031M1Z0	Shahpura Jaipur-I	0	0	1727047	NULL	NULL	NULL	NULL	1727047
19	08AOOPR5883G1Z6	Shahpura Jaipur-I	0	0	1213932	NULL	NULL	NULL	NULL	1213932
20	08AABCK4906F1ZQ	CTO Circle I, Jaipur I	906	0	2845945	NULL	NULL	NULL	NULL	2845039
21	08ADJPP6148E1ZC	Circle-B, Kota	7118	0	2233	0	19242094	0	7118	19234976
22	08AVVPK9777E1ZN	Circle A, Pali	20714	0	19562	1210130	0	0	20714	1189416
23	08AAACP1563C1ZT	Circle-Jaisalmer	145112272	113895952	145112272	NULL	NULL	NULL	NULL	113895952
24	08AAHCA7988H1Z2	Circle A, Bhiwadi	3264210	2816038	243793	13864	3045967	2816038	3264210	2611659
25	08AACCA7721R1Z7	Circle A, Bhiwadi	673470	0	368298	521948	0	7541959	673470	7390437
26	08AAACN6127E1ZP	Circle A, Bhiwadi	1187873	0	1018012	2772034	0	0	1187873	1584161
Total										**207548622**

Appendix 2.2 (D)

(Refer Paragraph 2.3.7.3 (a))

Incorrect availment of ISD credit

S. No.	GSTIN	State Jurisdiction	Year	ITC claimed in GSTR-3B under ISD credit	ITC claimed in GSTR-9 under ISD credit (Col. 6G of GSTR-9)	Table 5a of GSTR-6 filed by ISD	Table 8a of GSTR-6 filed by ISD	Table 9a of GSTR-6 filed by ISD	Excess ISD Credit
1	2	3	4	5	6	7	8	9	10
1	08CDYPK1410P1ZY	Circle-Jhunjhunu - Ward-III	2017-18	575340	575340	NULL	NULL	NULL	575340
2	08AABCH5055Q1Z4	Circle-C Kota - Ward-II	2017-18	7366670	3808800	2415840	NULL	NULL	1392960
3	08AAACH0812J1ZW	Circle - Shahjahanpur AC / CTO Ward	2017-18	55919652	55919652	34823095	NULL	NULL	21096557
4	08AAECV7170P1ZL	Circle-A Bhiwadi AC / CTO Ward	2017-18	1048559	1048559	NULL	NULL	NULL	1048559
5	08AINPB0354M1Z6	Circle-B Sikar Jaipur IV AC / CTO Ward	2017-18	1477402	1477402	NULL	NULL	NULL	1477402
6	08AAACL1954B1ZW	Circle-A Jaipur II AC / CTO Ward	2017-18	1675520	1675520	571072	NULL	NULL	1104448
7	08AAPCS6078Q1Z6	Circle-A Bhiwadi AC / CTO Ward	2017-18	1154242	1154242	NULL	NULL	NULL	1154242
8	08ABUPG7724J1Z3	Circle-A Jaipur II AC / CTO Ward	2017-18	1101508	1101508	NULL	NULL	NULL	1101508
9	08BPIPD5621Q1ZI	Circle-Chittorgarh AC / CTO Ward	2017-18	539540	539540	NULL	NULL	NULL	539540
10	08ACDPT6227B1ZQ	Circle-A Bhilwara - Ward-I	2017-18	715589	715589	NULL	NULL	NULL	715589
11	08ABDPJ5662M1ZA	Circle-B Udaipur AC / CTO Ward	2017-18	2810333	2810333	NULL	NULL	NULL	2810333
12	08AAGCM8122L1Z6	Circle-C Jaipur I AC / CTO Ward	2017-18	2891376	2891376	1031854	NULL	NULL	1859522
13	08AADCE4925E1ZT	Circle - Shahjahanpur AC / CTO Ward	2017-18	3302604	3302607	2341105	NULL	NULL	961499
14	08AAOFS2084A1Z8	Circle-B Udaipur AC / CTO Ward	2017-18	638093	638093	NULL	NULL	NULL	638093
15	08AACCS4797D1Z4	Circle-A Bhiwadi AC / CTO Ward	2017-18	1312854	1410960	NULL	NULL	NULL	1312854
16	08BEQPS4084D1Z2	Circle B -Pali AC / CTO Ward	2017-18	1326668	1326668	NULL	NULL	NULL	1326668
17	08AAOFN2658R1ZA	Circle-Bundi Ward - Circle-Bundi - Ward-II	2017-18	763893	763893	NULL	NULL	NULL	763893
18	08ABMPD1117G1Z2	Circle-C Bikaner AC / CTO Ward	2017-18	435130	435130	NULL	NULL	NULL	435130
19	08AAACE7582J1ZA	Circle-B Bhilwara - Ward-II	2017-18	7845853	NULL	5996980	NULL	NULL	1848873
20	08ABLFS2104H1ZA	Circle-C Kota AC / CTO Ward	2017-18	5051356	5051356	NULL	NULL	NULL	5051356
21	08AAACL6442L1ZA	Circle-I Jaipur III AC / CTO Ward	2017-18	47380832	47380832	42671972	NULL	NULL	4708860
22	08AAACV8389C1Z1	Circle - Makrana AC / CTO Ward	2017-18	612134	612134	NULL	NULL	NULL	612134
23	08AJXPS0733J1ZK	Circle-E Jaipur III AC / CTO Ward	2017-18	596423	596423	NULL	NULL	NULL	596423
Total									**53131783**

Appendix 2.2 (E)

(Refer Paragraph 2.3.7.3 (a))

Unreconciled ITC in Table 14T of GSTR-9C

S. N.	GSTIN	State Jurisdiction	ITC claimed in Annual Return 9C(14S)	eligible ITC 9C(14R)	Un-reconciled ITC 9C(14T)
1	08AAGCP9214Q1ZQ	Circle B -Pali - Ward-II	277825219	0	277825219
2	08AABCD9335M1Z9	Circle-N, Jaipur III, AC / CTO Ward	135651985	0	135651985
3	08AANCS4504R1ZN	Circle-N, Jaipur III, AC / CTO Ward	130031764	0	130031764
4	08AAECP4708K1Z7	Circle-A Bhilwara	229555320	0	229555320
5	08AADCG3235B1Z4	Circle-C, Jaipur I, AC / CTO Ward	260015560	0	260015560
6	08AAFFS2927K1ZW	Circle-C, Jaipur I, AC / CTO Ward	185064170	0	185064170
7	08AAACM9401C1ZV	Circle-E, Jaipur III, AC / CTO Ward	133774067	0	133774067
8	08AAACC9762A1ZT	Circle-C, Kota, AC / CTO Ward	5537379731	1899371927	3638007804
9	08AELPV5424N1ZQ	CTO Circle I, Jaipur I	192415152	0	192415152
10	08AAACN6127E1ZP	Circle A, Bhiwadi	127387113	0	127387113
Total					**5309728154**

Appendix 2.2 (F)

(Refer Paragraph 2.3.7.3 (a))

Mismatch of ITC availed between Annual returns and Books of accounts

S. N.	GSTIN	State Jurisdiction	Mismatch in ITC availed (ITC as per Table 12 F of GSTR 9C)
1	08AAACI5139B1ZY	Circle-C, Jaipur III, - Ward-I	32208855
2	08AQAPA8752D1Z5	Circle-C, Jodhpur I, AC / CTO Ward	10104057
3	08AADFU2915M1ZW	Circle-D, Jaipur III, AC / CTO Ward	23232428
4	08AAACI7990L1ZY	Circle-H, Jaipur III, AC / CTO Ward	10039868
5	08AABCT1296R1ZN	Circle-J, Jaipur III, AC / CTO Ward	8862179
6	08ADZPA1697H1Z1	Circle-B, Udaipur, AC / CTO Ward	12399122
7	08AACCR8969E1ZX	Circle-C, Jaipur II	8944752
8	08AAACJ2238E1ZX	Circle-C, Bhiwadi, AC / CTO Ward	29783330
9	08AAACM0405A1ZD	Circle-C, Bhiwadi, AC / CTO Ward	15216731
10	08AAACS0206P1ZD	Circle-C, Bhiwadi, AC / CTO Ward	11670149
11	08AACCS0255J1ZE	Circle-A, Bhilwara, AC / CTO Ward	8648750
12	08AAACC9762A1ZT	Circle-C, Kota, AC / CTO Ward	3639963610
13	08AABCG3707A1Z7	Circle-C, Kota, AC / CTO Ward	102015583
14	08ACLPK0524G1ZT	Circle-G, Jaipur III	7909228
15	08AABCR7436B1ZK	Circle-I, Jaipur III, - Ward-I	53223908
16	08AAIFT0891J1ZR	Circle-I, Jaipur III, AC / CTO Ward	14296204
17	08AACCD5740R1Z5	Circle-I, Jaipur III, AC / CTO Ward	12505682
18	08AAFCB0525K1ZT	Circle-I, Jaipur III, AC / CTO Ward	9742817
19	08AADCB0274F1Z0	Circle-I, Jaipur III, AC / CTO Ward	8653445
20	08AAHCR3870P1ZN	B Jaipur-III	7623505
21	08AADCB2110L1Z0	Circle-B, Kota	6699552
22	08AAACH0156K1ZP	Circle A, Bhiwadi	6919362
Total			**4040663117**

Appendix 2.2 (G)

(Refer Paragraph 2.3.7.3 (a))

Unreconciled turnover in Table 5R of GSTR-9C

S.N.	GSTIN	State Jurisdiction	Table 5 (P) of GSTR 9C	Table 5 (Q) of GSTR 9C	Mismatch in turnover Table 5 (R) of GSTR 9C
1	08AAECG1174A1Z3	Circle-C, Jaipur III, AC / CTO Ward	917769416	240162032	677607384
2	08ABDPK8467H1ZB	Circle-C, Jaipur III	1104822540	563027346	541795194
3	08AAACI5139B1ZY	Circle-C, Jaipur III, - Ward-I	2628346539	2432273370	196073169
4	08AABCJ6373K1Z7	Circle-H, Jaipur I, - Ward-II	133160261666	119506745650	13653516016
5	08AANCS6027R1ZH	Circle-N, Jaipur III, AC / CTO Ward	11397611142	50000	11397561142
6	08AABCL4708Q1Z2	Circle-B, Udaipur, AC / CTO Ward	1967509970	660653831	1306856139
7	08AAACS8479A1Z9	Circle-B, Udaipur, AC / CTO Ward	163160317	3013689	160146628
8	08AAFFA7652R1ZS	Circle-B, Udaipur, AC / CTO Ward	175308548	17426904	157881644
9	08AAGFC0806N1ZF	Circle-D, Jaipur II	275525510	95000	275430510
10	08AWNPS2137D2ZE	Circle-H, Jaipur IV	3736209032	1631848368	2104360664
11	08AWNPS2137D1ZF	Circle-H, Jaipur IV	3736209032	2034761998	1701447034
12	08FJWPS4147A1ZR	Circle-H, Jaipur IV	4590045216	4403182427	186862789
13	08AAAAS1601G2ZY	Circle-B, Sikar, Jaipur IV, AC / CTO Ward	823516599	10199395	813317204
14	08AADCG4274G1ZL	Circle - A, Alwar, AC / CTO Ward	768145158	0	768145158
15	08AAMCS7915D1Z4	Circle-C, Jaipur I, - Ward-II	180894422	4244000	176650422
16	08AAACC9762A1ZT	Circle-C, Kota, AC / CTO Ward	26431397606	26219876397	211521209
17	08AACCC0502G1ZB	Circle-C, Jaipur II, AC / CTO Ward	265142219	5887333	259254887
18	08AAATB2599R1ZZ	Circle-Jhunjhunu - Ward-IV Headquarter, Chirawa	2494107351	2252864182	241243169
19	08AACCH5105N1ZI	Circle-G, Jaipur III, AC / CTO Ward	280510144	21599512	258910632
20	08AAACX1139J1ZA	Circle-I, Jaipur III, - Ward-II	381122586	64975109	316147477
21	08AABCE5026E1Z1	Circle-I, Jaipur III, - Ward-II	199462786	52758476	146704310
22	08AAACM3816F1ZQ	Circle-I, Jaipur III, AC / CTO Ward	4764230911	4216753421	547477490
23	08AACCS2613L2ZB	Circle-I, Jaipur III, AC / CTO Ward	168104561	23328940	144775621
24	08AACCR7382R1ZH	Circle-B, Bhiwadi	1006432060	840317767	166114293
25	08AAACC1205A1ZN	B Jaipur-III	4681035597	2985246805	1695788792
26	08AJQPM4885J1ZC	CTO Circle I, Jaipur I	552121015	131303721	420817294
27	08AADCR0723R1Z1	Circle A, Pali	252240066	36327464	215912602
Total					**38742318873**

Appendix 2.2 (H)

(Refer Paragraph 2.3.7.3 (a))

Unreconciled taxable turnover in Table 7G of GSTR-9C

S.N.	GSTIN	State Jurisdiction	TTO as per Table 7 (F) of GSTR 9C	TTO after adjustments Table 7 (E) of GSTR 9C	Unreconciled taxable turnover as per Table 7 (G) of GSTR 9C
1	08ATQPK6567R2ZE	Circle-A, Jodhpur I, AC / CTO Ward	0	172596128	172596128
2	08AAECG1174A1Z3	Circle-C, Jaipur III, AC / CTO Ward	240162032	917769416	677607384
3	08ABDPK8467H1ZB	Circle-C, Jaipur III	212129287	753924480	541795193
4	08AAACI5139B1ZY	Circle-C, Jaipur III, - Ward-I	2432273370	2628346539	196073169
5	08AAFCR8492P1ZD	Circle-J, Jaipur I, AC / CTO Ward	36457912	289257573	252799661
6	08AANCS6027R1ZH	Circle-N, Jaipur III, AC / CTO Ward	50000	11397611142	11397561142
7	08AABCL4708Q1Z2	Circle-B, Udaipur, AC / CTO Ward	650134606	1956990746	1306856140
8	08AAACS8479A1Z9	Circle-B, Udaipur, AC / CTO Ward	639641	160786269	160146628
9	08AAFFA7652R1ZS	Circle-B, Udaipur, AC / CTO Ward	17426904	175308548	157881644
10	08AFKPG6770N1ZT	Circle-A, Bhilwara - Ward-1	922263	113674064	112751801
11	08BDVPS9401A1ZA	Circle-F, Jaipur II, AC / CTO Ward	159331	151859786	151700455
12	08AAGFC0806N1ZF	Circle-D, Jaipur II	95000	275525510	275430510
13	08AWNPS2137D2ZE	Circle-H, Jaipur IV	1631848368	3736209032	2104360664
14	08AWNPS2137D1ZF	Circle-H, Jaipur IV	2024847465	3726294499	1701447034
15	08FJWPS4147A1ZR	Circle-H, Jaipur IV	4393334347	4580197136	186862789
16	08AAACW5831E1ZF	Circle-G, Jaipur I, AC / CTO Ward	9495373	185761411	176266038
17	08AAKCA2581R1ZZ	Circle-B, Sikar, Jaipur IV, - Ward-II	512	139670397	139669885
18	08AADCG4274G1ZL	Circle - A, Alwar, AC / CTO Ward	0	768127058	768127058
19	08AAACA6522C1Z7	Circle-C, Bikaner, AC / CTO Ward	3716084564	3876007261	159922697
20	08AAMCS7915D1Z4	Circle-C, Jaipur I, - Ward-II	4244000	180894422	176650422
21	08AJLPP7284P1Z3	Circle-C, Kota - Ward-I	0	140965461	140965461
22	08AACCC0502G1ZB	Circle-C, Jaipur II, AC / CTO Ward	5887333	265142219	259254886
23	08AAMFA7698A1Z6	Circle-C, Jaipur II, AC / CTO Ward	9689480	150860266	141170786
24	08AANPM7316E1ZL	Kota, Circle-D, Kota, AC / CTO Ward	15316754	126958847	111642093
25	08AACCH5105N1ZI	Circle-G, Jaipur III, AC / CTO Ward	21587140	280497773	258910633
26	08AAACX1139J1ZA	Circle-I, Jaipur III, - Ward-II	64334423	287416442	223082019
27	08AAACM3816F1ZQ	Circle-I, Jaipur III, AC / CTO Ward	4216753421	4710366248	493612827
28	08AACCS2613L2ZB	Circle-I, Jaipur III, AC / CTO Ward	0	144775621	144775621
29	08AAACC1205A1ZN	B Jaipur-III	2834728611	4528148283	1693419672
30	08AJQPM4885J1ZC	CTO Circle I, Jaipur I	131303721	552121015	420817294
31	08AADCR0723R1Z1	Circle A, Pali	36327464	249103106	212775642
Total					**24916933376**

Appendix 2.2 (I)

(Refer Paragraph 2.3.7.3 (a))

Mismatch of tax paid between books of accounts and returns

S. N.	GSTIN	State Jurisdiction	Taxable turnover as per GSTR 9 C(9)	Tax CGST as per GSTR 9C (9P)	Tax SGST as per GSTR 9C (9P)	Tax IGST as per GSTR 9C (9P)	Tax Cess as per GSTR 9C (9P)	Total of col. 9P of GSTR-9C	amount paid as per GSTR 9C (9Q)	Un-reconciled payment CGST as per GSTR 9C(9R)	Un-reconciled payment SGST as per GSTR 9C(9R)	Un-reconciled payment IGST as per GSTR 9C(9R)	Un-reconciled payment Cess as per GSTR 9C(9R)	Total Un-reconciled payment of tax column 9Q of GSTR-9C
1	08AFFPK9391G2Zl	Circle-B, Jaipur I	163674293	15650375	15650375	11880	NULL	31312630	15700182	7806224	7806224	0	0	15612448
2	08AAACI5139B1ZY	Circle-C, Jaipur III, - Ward-I	2432273370	147559350	147559350	0	0	295118700	204651156	45233772	45233772	0	0	90467544
3	08AAJFT9023H1ZX	Circle-G, Jaipur IV, - Ward-I	375128493	NULL	NULL	67523289.2	NULL	67523289	58380305	0	0	9142984	0	9142984
4	08AALCS5957L1ZI	Circle-H, Jaipur I, AC / CTO Ward	513286059.6	30892477.8	30892477.8	11805878.58	0	73590834	67832603	1353317	1353317	3051598	0	5758231
5	08ABTPG9248A1ZG	Circle-J, Jaipur III, AC / CTO Ward	75652212.92	10203061.42	10203061.42	0	46281013.98	66687137	57968329	1182146	1182146	0	6354516	8718808
6	08AAACR9697P1Z9	Circle-A, Bhilwara	274233959	6666287	6666287	462173.9	NULL	13794748	10206557	69000	69000	1	3450190	3588191
7	08AABCP4431G1ZN	Circle-A, Jaipur II, - Ward-I	48328808	4067405	4067405	513573	0	8648383	4663183	1992600	1992600	0	0	3985200
8	08AAIFM3956F1Z3	Circle-Chittorgarh, AC / CTO Ward	14509003	NULL	NULL	3761157.14	NULL	3761157	0	0	0	3761157	0	3761157
9	08AAIFM9990R1Z0	Circle-D, Bikaner - Ward-I	52681870.49	4741368.34	4741368.34	0	0	9482737	5459450	2011643	2011643	0	0	4023287
10	08AAACB1534F1Z6	Circle-C, Jaipur I, AC / CTO Ward	1679719572	145078668	145078672	12192181	NULL	302349521	298967427	1682385	1699627	82	0	3382094
11	08AABCK7530K1ZD	Circle-C, Jaipur I, AC / CTO Ward	369548379.4	32117889	35188614	5863782	0	73170285	66501446	183213	3253938	3231688	0	6668839
12	08AABFL2967J1Zl	Circle-C, Jaipur I, AC / CTO Ward	388395659.2	9709891.48	9709891.48	0	0	19419783	16610520	1404631	1404631	0	0	2809263
13	08AARCS9459D1ZO	Circle-C, Jaipur I, AC / CTO Ward	266376040	17475332	17475312	15872217	0	50822861	0	17475332	17475312	15872217	0	50822861
14	08AACAP3835H1ZI	Circle-E, Jaipur III, AC / CTO Ward	40719493	3664128.85	3664128.85	NULL	NULL	7328258	1169410	3079424	3079424	0	0	6158848
15	08AARPC0479J1ZE	(Pali),(Circle-Sirohi),(Circle-Sirohi, AC / CTO Ward)	26535034.83	3002514.00	3002513.00	0	15831798.00	21836825	8092247	1	1	0	13744578	13744578
16	08AACCR5652A1ZN	(Pali),(Circle-Sirohi),(Circle-Sirohi, AC / CTO Ward)	1043335458	63930328	63928655	0	0	127858983	114650721	6604967	6603295	0	0	13208262
17	08AAACU3561B2ZN	Circle-I, Jaipur III	288844018.2	25957703.39	25957703.39	204119.73	NULL	52119527	47011184	2553954	2554389	0	0	5108343

S. N.	GSTIN	State Jurisdiction	Taxable turnover as per GSTR 9 C(9)	Tax CGST as per GSTR 9C (9P)	Tax SGST as per GSTR 9C (9P)	Tax IGST as per GSTR 9C (9P)	Tax Cess as per GSTR 9C (9P)	Total of col. 9P of GSTR-9C	amount paid as per GSTR 9C (9Q)	Un-reconciled payment CGST as per GSTR 9C(9R)	Un-reconciled payment SGST as per GSTR 9C(9R)	Un-reconciled payment IGST as per GSTR 9C(9R)	Un-reconciled payment Cess as per GSTR 9C(9R)	Total Un-reconciled payment of tax column 9Q of GSTR-9C
18	08AAACP0165G1ZP	Circle-I, Jaipur III, - Ward-I	1793206336	139887020	139887020	49479735	NULL	329253775	314923818	7094846	7094846	140266	0	14329957
19	08AAFCR1929K1Z3	Circle-I, Jaipur III, AC / CTO Ward	4337064405	129588165	129588165	2043124.76	0	261219455	256331099	2485070	2485070	-81783	0	4888356
20	08AAFAT1966Q1ZO	Circle-I, Jaipur III, AC / CTO Ward	2347816306	143097931	143097931	NULL	NULL	286195862	281737940	2228961	2228961	0	0	4457922
21	08AACCN1451B1Z0	Circle-B, Bhiwadi	29711880	99011.25	99011.25	5150115.9	NULL	5348138	1266790	99011	99011	3883326	0	4081348
22	08AWPPK3179D1Z9	Circle-L, Jaipur-III	52823105.66	7131990.22	7131990.22	0	36319837.47	50583818	44805285	3	3	0	5778526	5778533
23	08AAHFV4156F2Z0	Circle-Baran	71766318	6458968.62	6458968.62	NULL	NULL	12917937	9370524	1773706	1773706	0	0	3547413
24	08ATUPJ4781A1ZF	Circle-Bundi	24468437.03	3389686	3389686	0	32073121.73	38852494	31392309	31298	31298	0	7397589	7460185
25	08AASPJ1823C1ZV	Circle A, Pali	103310140	414345.03	414345.03	4326345.14	0	5155035	0	414345	414345	4326345	0	5155035
26	08AAFCM1868G2ZA	Circle A, Hanumangarh	37481868	0	0	6746736.24	0	6746736	0	0	0	6746736	0	6746736
27	08ACRFS4474M1Z6	Circle C Sriganganagar	131918815.8	8176065	8176065	0	0	16352130	5080058	5636036	5636036	0	0	11272072
28	08AAFFB0669P1Z0	Circle Suratgarh	115454563	9858901	9858901	0	0	19717802	8898344	5409729	5409729	0	0	10819458
29	08AADHA0499Q1ZT	Circle - Makrana	33094747.29	1975967.82	1975967.82	0	0	3951936	0	1975968	1975968	0	0	3951936
30	08AIMPM1727C1ZE	Circle-Dausa	57811322.61	3541000.04	3541000.04	0	0	7082000	2529910	2276045	2276045	0	0	4552090
31	08AABCS3931J1ZA	Circle A, Bhiwadi	1594282040	4259600	4259600	163283311	14863	171817374	163093216	0	0	15933	8740092	8724158
32	08AAJCS3085P1ZL	Circle A, Bhiwadi	382927274.6	11405516.85	11405516.85	45600711.56	NULL	68411745	60800157	1436646	1436646	4738297	0	7611588
Total														**350337725**

Appendix 2.2 (J)

(Refer Paragraph 2.3.7.3 (a))

Unsettled liabilities

S. No.	GSTIN	State Jurisdiction	Liability as per GSTR-1	Liability as per GSTR-9	Maximum of Column 4 and 5	Payment in GSTR-3B	Payment as per GSTR-9	Maximum of Colum 7 and 8	Undischarged liability (Col. 6-9)
1	2	3	4	5	6	7	8	9	10
1	08AAACI5139B1ZY	Circle-C, Jaipur III, - Ward-I	210418129	295118696	295118696	115343308	199835355	199835355	95283341
2	08AADCR0095E1ZJ	Circle-I, Jaipur III	20681618	20681618	20681618	5468	5468	5468	20676150
3	08AACCB5744P1Z7	Circle-G, Jaipur IV, AC / CTO Ward	38432838	0	38432838	7140777	0	7140777	31292061
4	08AGBPS2905H1ZG	Circle-G, Jaipur I, AC / CTO Ward	176423581	0	176423581	228360	0	228360	176195221
5	08AAKCM6407G1ZD	Circle-A, Jaipur III, AC / CTO Ward	22668830	1708219	22668830	1633900	1647789	1647789	21021041
6	08BDHPM6568A1ZG	Circle-B, Sikar, Jaipur IV, AC / CTO Ward	28989278	0	28989278	1356530	0	1356530	27632748
7	08AADCR3380E1ZH	Circle-C, Bhiwadi, AC / CTO Ward	139975916	0	139975916	13657723	0	13657723	126318193
8	08ADIPK3399P1ZO	Circle-C Alwar AC / CTO Ward	64475215	0	64475215	40112644	0	40112644	24362571
9	08AABCD9782E1ZF	Circle-C, Bikaner, AC / CTO Ward	877132113	856895036	877132113	856826936	856826936	856826936	20305177
10	08AAACB1534F1Z6	Circle-C, Jaipur I, AC / CTO Ward	269202866	294259854	294259854	265179353	273269024	273269024	20990830
11	08AAKCA8820H1ZI	(JURISDICTION - STATE) State - Rajasthan Zone - Kota Circle - Circle-Jhalawar Ward - Circle-Jhalawar AC / CTO Ward	215826588	209977133	215826588	189292545	191034650	191034650	24791938
12	08AATPC6739R1ZP	Circle-E, Udaipur, AC / CTO Ward	197523	197524	197524	5822	33896	33896	163628
13	08ADDPS7629F1Z9	Circle-Jhunjhunu - Ward-IV Headquarter, Chirawa	23009172	0	23009172	490994	0	490994	22518178
14	08ASFPV5712K1ZA	Circle-E Jaipur-III	33612112	0	33612112	7543263	0	7543263	26068849
15	08AACCK7334A1ZV	B Bhiwadi	50877864	83906895	83906895	50857112	52111905	52111905	31794990
16	08AAACO7127K1Z9	A Jaipur-IV	791547385	768085741	791547385	755777145	755856345	755856345	35691040
17	08ASNPA2590A1Z2	F Jaipur-IV	42695385	0	42695385	23662618	0	23662618	19032767
18	08AAFFB0669P1Z0	Circle Suratgarh	25215443	19698340	25215443	14415448	14415448	14415448	10799995
19	08AAACA4691C1ZX	Circle - Merta city	60171836	45110863	60171836	40708624	41398099	41398099	18773737
Total									**753712455**

Appendix 2.2 (K)

(Refer Paragraph 2.3.7.3 (a))

Composition taxpayer also availing e- commerce facility

S. No.	GSTIN	State Jurisdiction
1	08ABDFM8485D1Z0	Circle-H, Jaipur I, AC / CTO Ward
2	08ADGPV1079F1ZB	Circle-A, Jaipur I, - Ward-I
3	08ASQPD3430K1ZM	Circle- A Sikar Ward- I
4	08GKWPS2573G1ZA	Circle - A Alwar - Ward-III
5	08ACEPP4179R1ZP	Circle-C, Jaipur I, - Ward-II
6	08ARJPP5671J1Z6	Circle-C, Jaipur II, AC / CTO Ward
7	08AAEFO6307N1ZX	JURISDICTION - STATE), State - Rajasthan, Zone - Jaipur-II Circle - Circle-C, Jaipur II, Ward - Circle-C, Jaipur II, - Ward-I
8	08ACBPY4374J1Z2	Circle-I, Jaipur II, - Ward-I
9	08BEDPG5036G1ZR	Circle-I, Jaipur II, - Ward-II
10	08AMUPA0595N1ZF	Circle-A, Udaipur - Ward-II
11	08AVJPC8169Q1ZQ	Circle-H, Jaipur II, - Ward-II
12	08CQFPM4613L1ZL	F Jaipur-III
13	08AMQPD1518A1ZI	Circle A, Pali

Appendix 2.2 (L)

(Refer Paragraph 2.4.7.3 (a))

GSTR 3 B was not filed but GSTR 1 is available

S. No.	GSTIN	State Jurisdiction	Tax Liability (Max of GSTR-1 and GSTR-9)	ITC (As per GSTR 2A)
1	08AOPPP4204C1Z2	Circle-B, Jaipur I	104985	89686
2	08AQJPR5543E1ZM	Jodhpur-II, Circle-B, Ward-II	152016	74746
3	08AADHM4855J2ZU	Circle-C, Jaipur III	601125	147182
4	08AAFCN5063L1Z4	Circle-C, Jaipur III	67314	358180
5	08CILPS3667Q1Z3	Circle-G, Jaipur IV	278318	27392
6	08AOKPK8754P1ZY	Circle-G, Jaipur IV	21309	207084
7	08AJMPP6146K2ZK	Circle-J, Jaipur III	496030	319568
8	08AHDPK0349Q1ZZ	Circle-L, Jaipur III	66510	333973
9	08AALFD4535E1ZI	Circle-D, Bhilwara	142709	171502
10	08AAHCM2298L1ZW	Circle-A, Jaipur II	277263	66586
11	08AACCA6422D1Z4	Circle-A, Beawar	1488334	118442
12	08CHIPS2096B1Z7	Circle-A, Beawar	294970	139130
13	08AJFPD7782C1Z9	Circle-A, Bhilwara, AC / CTO Ward	41387	27948
14	08AOJPG0306C1ZM	Circle-D, Jaipur II	4175036	91074
15	08AANFV5968P1ZW	Circle-D, Jaipur II	50335	478362
16	08BOTPS1319L1Z9	Circle-B, Bhiwadi	1461314	39152
17	08AFNPC2277B1ZP	Circle-B, Bhiwadi	40064	659
18	08AZSPK1048H1Z4	Circle-B, Bharatpur	355341	522778
19	08AABCK2947C2ZQ	B Jaipur-III	123572	3303
20	08AQRPJ5909Q1ZV	F Jaipur-III	1249078	270170
21	08CJTPB8029C1Z5	Shahapura Jaipur-I	809788	128835
22	08AMDPJ4521G1ZC	Shahapura Jaipur-I	104694	14619
23	08AFZPM7566B1ZT	Circle-B, Jodhpur 1	3508346	7033
24	08AZIPA5131H1ZO	Circle-B, Jodhpur 1	146849	109803
25	08EEKPK6922K1ZZ	Circle-B, Kota	70382	37604
26	08CWGPS0220L1ZF	Circle-Bundi	376321	379985
27	08AKQPG3782P1ZA	Circle-Nagaur	46372	23502
28	08BPVPS8555K1ZN	Circle - Dholpur	123748	948
29	08AIGPK5577N1ZJ	Circle-Dausa	86400	2272
30	08DDIPK4324R1ZY	Circle-Jaisalmer	309118	72109
31	08HXXPS1224R1Z9	Circle A, Bhiwadi	145563	51068

Appendix 2.2 (M)

(Refer Paragraph 2.4.7.3 (a))

Short Payment of Interest

S. No.	GSTIN	State Jurisdiction	Interest Leviable	Interest paid in cash ledger	Interest payable as declared in GSTR 3B	Short payment of Interest
1	08AAACJ5184F1ZK	Circle-B, Barmer-Jodhpur-II, AC / CTO Ward	7213237	5807670	5807670	1405567
2	08AARCS6166P1Z9	Circle-D Bhilwara	2377923	774021	727347	1603902
3	08AACCS5810P1ZZ	Circle-G, Jaipur IV, - Ward-I	1350486	0	0	1350486
4	08AAACR7643H1Z8	Circle-H, Jaipur I, AC / CTO Ward	4084108	1612402	1244936	2471706
5	08AACCS5778G1ZZ	Circle-H, Jaipur I, AC / CTO Ward	1237956	0	0	1237956
6	08AAJCS0425R1ZV	Circle-J, Jaipur III, AC / CTO Ward	1866489	0	0	1866489
7	08AAECJ0228L1ZK	Circle-N, Jaipur III, AC / CTO Ward	1797984	0	0	1797984
8	08AACCR8969E1ZX	Circle-F, Jaipur II	5174930	0	0	5174930
9	08AFRPS1722D1ZD	Circle-Chittorgarh, AC / CTO Ward	1324478	0	0	1324478
10	08AAECG6662M1Z3	Circle-B, Sikar, Jaipur IV, AC / CTO Ward	2311852	10257	10257	2301595
11	08AAGCA0724Q1ZG	Circle-C, Bhiwadi, AC / CTO Ward	2293251	0	0	2293251
12	08AAACT3227D1ZQ	Circle-C, Bhiwadi, AC / CTO Ward	3559627	640918	640918	2918709
13	08BBIPS6001H1ZN	Circle-A Bhilwara AC / CTO Ward	1383531	0	0	1383531
14	08AABCI4025P1ZD	Circle-C, Jaipur I, AC / CTO Ward	4605074	0	0	4605074
15	08AACCK0420F1Z4	Circle-C, Jaipur I, AC / CTO Ward	4976758	0	0	4976758
16	08AAMFN7746C1Z0	Circle-C, Jaipur I, - Ward-II	2354287	0	0	2354287
17	08AABCK7530K1ZD	Circle-C, Jaipur I, AC / CTO Ward	6614645	514942	514942	6099703
18	08AAAJB1164C1ZV	Circle-C, Ajmer, AC / CTO Ward	1692514	0	0	1692514
19	08AIJPR5867K1ZE	Circle-E, Jodhpur I, - Ward-III	2540407	0	0	2540407
20	08AALCS2349L1ZU	Circle-C, Jaipur II, AC / CTO Ward	2455034	0	0	2455034
21	08ABJPH3476P1Z0	Circle-D, Kota, AC / CTO Ward	1357884	0	0	1357884
22	08AAKCS5538G1Z1	(Rajasthan),(Udaipur),(Circle-A, Udaipur),(Circle-A, Udaipur, AC / CTO Ward)	2143839	0	0	2143839
23	08AADCS0852Q1ZW	Circle-A, Udaipur - Ward-III	1756680	0	0	1756680
24	08AAECR0062J1ZG	Circle-Jhunjhunu - Ward-II	1866113	0	0	1866113
25	08AVMPK0958Q1ZQ	(Rajasthan),(Bikaner),(Circle-Jhunjhunu),(Circle-Jhunjhunu, AC / CTO Ward)	3423901	0	0	3423901
26	08AACCD5090Q1Z4	Circle-D, Jaipur II, AC / CTO Ward	1457933	0	0	1457933
27	08AAEFF8562C1ZG	JURISDICTION - STATE) State - Rajasthan Zone - Jaipur-II Circle - Circle-D Jaipur II Ward - Circle-D Jaipur - Ward-II	2446694	0	0	2446694
28	08AAEFH4702Q1Z3	Circle-H Jaipur- ward-I, Zone- Jaipur 4	4100320	0	0	4100320
29	08AAACD0817B1ZC	Shahajanpur	2183791	12547	12547	2171244
30	08AAAFD9568L1ZV	A, Bikaner	1937738	0	0	1937738
31	08AABFH1270Q1Z5	Circle-F, Bikaner	4176111	0	0	4176111
32	08AAECM2181R1ZX	Circle-F, Bikaner	1853760	0	0	1853760
33	08AAHFK5693G1ZY	B Jaipur-III	7291821	0	0	7291821
34	08AAMFT1994Q1Z3	Circle A Barmer/New circle-B Barmer	2359070	0	0	2359070
35	08ABAPL0783A1Z4	Circle-B, Kota	1584783	0	0	1584783
36	08AFCPS0369H1ZB	Circle A, sriganganagar	1323862	0	0	1323862
37	08AAACH3581N1Z8	Circle-Jaisalmer	1304892	0	0	1304892
38	08AAACP1563C1ZT	Circle-Jaisalmer	2114088	0	0	2114088
39	08AABCC7684C1ZN	Circle A, Bhiwadi	4368773	18500	18500	4350273
Total						**100875367**

Appendix 2.3 (A)

(Refer Paragraph 2.3.7.3 (c))

ITC mismatch between GSTR 2A and GSTR 3B

S.N.	GSTIN	State Jurisdiction	ITC as per GSTR 3B col. 4(A)(5)	ITC reversed as per table 4(B)(2) of GSTR-3B	sum of all taxes in GSTR 9 as per col. 8 (c)	Total ITC Claimed (Col.D-Col.E+Col.F)	Total of GSTR 2A for b2b supply Col 3 of 2A	Total of all taxes as per GSTR net 2A, Col 4 of 2A	As per col. 5 of GSTR2A	Total ITC available according to 2A (Col.H+Col.I+Col.J)	Excess ITC availed (Col.G-Col.K)
A	B	C	D	E	F	G	H	I	J	K	L
1	08AAHCP0002D1Z4	Circle-A, Jaipur I, AC / CTO Ward	24325325	0	0	24325325	NULL	NULL	NULL	0	24325325
2	08AHHPM2757N1ZR	Circle-B, Alwar - Ward-III Headquarter, Khairthal	106714340	0	0	106714340	2970514	0	-7	2970506	103743834
3	08AAACU0748E1ZJ	Circle-E, Jodhpur I, AC / CTO Ward	403898283	110404	7328433	411116312	392785858	42480	-992897	391835441	19280871
4	08AANPA8904C1ZX	Circle - Kishangarh, AC / CTO Ward	18862580	0	0	18862580	4042901	0	0	4042901	14819679
5	08AADFJ8965A1ZA	Circle - Kishangarh, AC / CTO Ward	21380924	0	37044	21417968	6989289	0	-1179	6988110	14429858
Total											**176599567**

Appendix 2.3 (B)

(Refer Paragraph 2.3.7.3 (c))

ITC availed under RCM versus payment of tax in GSTR 3B/ GSTR 9

S.N.	GSTIN	State Jurisdiction	Turnover of RCM as per 4(G) of GSTR 9	ITC of RCM as per 6(C) GSTR 9	ITC of RCM as per 6(D) GSTR 9	ITC of RCM as per 6(F) GSTR 9	r3_itc_imps	Total ITC of RCM 4(A)(3) of GSTR 3B	ITC claimed under RCM (Col.5+6+7, where GSTR-9 filed and Col.8+9)	Total tax paid under RCM 3.1 (d) of GSTR 3B	Excess ITC under RCM
1	2	3	4	5	6	7	8	9	10	11	12
1	08AAECK1273E1ZR	Circle-D, Jaipur III	NULL	NULL	NULL	NULL	0	13379693	13379693	23389	13356304
2	08AUQPN8583M1ZG	Circle-H, Jaipur I, AC / CTO Ward	6845785	31664498	0	0	0	342289	31664498	342289	31322209
3	08BFHPJ6539J1Z1	Circle-C, Bhilwara, AC / CTO Ward	NULL	NULL	NULL	NULL	0	1792602	1792602	0	1792602
4	08BLXPK8100N1ZE	Circle-B, Beawar	0	0	1419568	0	0	0	1419568	0	1419568
5	08AABCK0743J1ZM	Circle-C, Alwar, AC / CTO Ward	17915902	751757	0	4920905	0	751757	5672662	992346	4680316
6	08AYAPA2914K1ZQ	Circle-A, Beawar	0	0	1128437	0	0	0	1128438	0	1128437
7	08CWPPK3732G1ZA	Circle-Ratangarh, AC / CTO Ward	555000	23250	0	2174451	0	23250	2197701	27750	2169951
8	08AOJPD7368F1ZR	Circle-A, Bharatpur),(Circle-A, Bharatpur, AC / CTO Ward)	0	0	1743655	0	0	0	1743655	0	1743655
9	08AUSPS4008C1ZI	Circle-I, Jaipur II, AC / CTO Ward	0	1099794	0	0	0	1099794	1099794	0	1099794
10	08CDDPS2565N1ZX	Sawai Madhopur	NULL	NULL	NULL	NULL	0	1073031	1073031	0	1073031
Total											**59785867**

Appendix 2.3(C)

(Refer Paragraph 2.3.7.3 (c))

RCM ITC availed without payment

S.N.	GSTIN	State Jurisdiction	Total tax of RCM 3.1 (d) of GSTR 3B	R3_ITC_IMPS	Total ITC of RCM 4(A)(3) of GSTR 3B	ITC of RCM (Col 6C of GSTR-9)	ITC of RCM (Col 6D of GSTR-9)	ITC of RCM (Col 6F of GSTR-9)	Table 4G of GSTR 9	Excess ITC without payment
1	08AAECK1273E1ZR	Circle-D, Jaipur III	23389	0	13379693	NULL	NULL	NULL	NULL	13356304
2	08AUQPN8583M1ZG	Circle-H, Jaipur I, AC / CTO Ward	342289	0	342289	31664498	0	0	342289	31322209
3	08BFHPJ6539J1Z1	Circle-C, Bhilwara, AC / CTO Ward	0	0	1792602	NULL	NULL	NULL	NULL	1792602
4	08BLXPK8100N1ZE	Circle-B, Beawar	0	0	0	0	1419568	0	0	1419568
5	08AABCK0743J1ZM	Circle-C, Alwar, AC / CTO Ward	992346	0	751757	751757	0	4920905	992346	4680316
6	08AYAPA2914K1ZQ	Circle-A, Beawar	0	0	0	0	1128437	0	0	1128437
7	08CWPPK3732G1ZA	Circle-Ratangarh, AC / CTO Ward	27750	0	23250	23250	0	2174451	27750	2169951
8	08AAQFP5970J1ZH	Circle-A, Bharatpur),(Circle-A, Bharatpur, AC / CTO Ward	0	0	0	0	829566	0	0	829566
9	08AOJPD7368F1ZR	Circle-A, Bharatpur),(Circle-A, Bharatpur, AC / CTO Ward)	0	0	0	0	1743655	0	0	1743655
10	08AUSPS4008C1ZI	Circle-I, Jaipur II, AC / CTO Ward	0	0	1099794	1099794	0	0	0	1099794
11	08ABHPM2978F1ZD	Circle-F, Udaipur, AC / CTO Ward	946701	0	3259537	3259537	0	0	937048	2322488
Total										**61864890**

Appendix 2.3(D)

(Refer Paragraph 2.3.7.3 (c))

Incorrect availment of ISD credit

S. No	GSTIN	State Jurisdiction	Year	ITC claimed in GSTR-3B under ISD credit	ITC claimed in GSTR-9 under ISD credit (Col. 6G of GSTR-9)	table 5a of GSTR-6 filed by ISD	table 8a of GSTR-6 filed by ISD	table 9a of GSTR -6 filed by ISD	Excess ISD Credit
1	2	3	4	5	6	7	8	9	10
1	08AGFPG8371B1ZK	Circle-Shahpura Jaipur I AC / CTO Ward	2017-18	1195051	1195051	NULL	NULL	NULL	1195051
2	08AQLPM0408P1ZG	Circle-B Bharatpur - Ward-II	2017-18	416724	416724	NULL	NULL	NULL	416724
3	08AGHPB0466E1ZT	Circle-Neem Ka Thana Jaipur IV AC / CTO Ward	2017-18	1600987	1600987	NULL	NULL	NULL	1600987
4	08AJNPJ6396G1ZN	Circle-B Jaipur III - Ward-II	2017-18	436598	436598	NULL	NULL	NULL	436598
5	08AAECN6497P1 ZH	Circle-Dausa AC / CTO Ward	2017-18	11710696	11710696	NULL	NULL	NULL	11710696
6	08ACEFS6845F1ZV	Circle-C Alwar AC / CTO Ward	2017-18	15146442	14425182	NULL	NULL	NULL	14425182
7	08AAFCN3096H1Z8	Circle-H Jaipur III AC / CTO Ward	2017-18	470291	470291	NULL	NULL	NULL	470291
8	08AHPPP1506J1Z3	Circle-Jalore Ward - Circle-Jalore - Ward-I	2017-18	599096	599096	NULL	NULL	NULL	599096
9	08AAECC0130G1Z9	Circle-D Bhilwara AC / CTO Ward	2017-18	907835	907835	NULL	NULL	NULL	907835
10	08ABIPA5083A2Z3	Circle-B Jaipur II - Ward-II	2017-18	521670	521670	NULL	NULL	NULL	521670
11	08BAHPR0331P2ZC	Circle-Jaisalmer Jodhpur I AC / CTO Ward	2017-18	525071	525071	NULL	NULL	NULL	525071
12	08AITPM0331P1ZQ	Circle-B Bharatpur - Ward-II	2017-18	760636	760636	NULL	NULL	NULL	760636
13	08ABYPJ7321A1ZM	Circle-A Beawar AC / CTO Ward	2017-18	792614	792614	NULL	NULL	NULL	792614
14	08AFXPA5676E1Z2	Circle-B Bhilwara AC / CTO Ward	2017-18	4024373	4024373	NULL	NULL	NULL	4024373
15	08AGDPA5209J1ZO	Circle-A Bhilwara AC / CTO Ward	2017-18	1210047	1210047	NULL	NULL	NULL	1210047
16	08AABCF8391H1ZC	Circle - Shahjahanpur AC / CTO Ward	2017-18	1025065	1025065	NULL	NULL	NULL	1025065
17	08AAOHS8935C1ZO	Circle-Jalore AC / CTO Ward	2017-18	489902	489902	NULL	NULL	NULL	489902
Total									**41111838**

Appendix 2.3(E)

(Refer Paragraph 2.3.7.3 (c))

Unreconciled ITC in Table 14 T of GSTR 9C

S. N.	GSTIN	State Jurisdiction	ITC claimed in Annual Return 9C(14S)	Eligible ITC 9C(14R)	Un-reconciled ITC 9C(14T)
1	08AUQPN8583M1ZG	Circle-H, Jaipur I, AC / CTO Ward	147855216	3897557	143957659
2	08AAGCA9158C1ZN	Circle-B, Beawar	129448883	0	129448883
3	08ACLPM9140N1ZY	Circle-F, Udaipur, AC / CTO Ward	112691312	0	112691312
4	08AABCD0834B1ZA	Circle-H, Jaipur II, AC / CTO Ward	212306936	0	212306936
5	08ABCPB3962H1ZV	A-Ajmer	117593842	17876413	99717429
Total					**698122219**

Appendix 2.3(F)

(Refer Paragraph 2.3.7.3 (c))

Mismatch of ITC availed between Annual returns and Books of accounts

S. N.	GSTIN	State Jurisdiction	Mismatch in ITC availed (ITC as per Table 12 F of GSTR 9C)
1	08AUQPN8583M1ZG	Circle-H, Jaipur I, AC / CTO Ward	143957659
2	08ALEPA0112A1ZB	Circle-Churu - Ward-II	18100000
3	08AANPA8904C1ZX	Circle - Kishangarh, AC / CTO Ward	14819941
4	08ABCPB3962H1ZV	A, Ajmer	99717429
5	08AAEAM5743R1ZV	E Bikaner	21902480
Total			**298497509**

Appendix 2.3(G)

(Refer Paragraph 2.3.7.3 (c))

Unreconciled taxable turnover in Table 7G of GSTR-9C

S.N.	GSTIN	State Jurisdiction	TTO as per Table 7 (F) of GSTR 9C	TTO after adjustments Table 7 (E) of GSTR 9C	Unreconciled taxable turnover as per Table 7 (G) of GSTR 9C
1	08AAACG7586Q1ZQ	Circle-C, Bikaner	2593648	252697816	250104168
2	08AACCJ2882L1Z6	Circle - Kishangarh, AC / CTO Ward	14252658	141568271	127315613
3	08AAKPJ9060D1ZO	Circle - Merta city	522743340	661839265	139095925
4	08ABYPA7699E1ZY	Circle C, Jaipur-IV	0	132211499	132211499
Total					**648727205**

Appendix 2.3(H)

(Refer Paragraph 2.3.7.3 (c))

Mismatch in tax paid between books of accounts and returns

S. N.	GSTIN	State Jurisdiction	Taxable turnover as per GSTR 9 C(9)	Tax CGST as per GSTR 9C (9P)	Tax SGST as per GSTR 9C (9P)	Tax IGST as per GSTR 9C (9P)	Tax Cess as per GSTR 9C (9P)	Total of col. 9P of GSTR-9C	amount paid as per GSTR 9C (9Q)	Un-reconciled payment CGST as per GSTR 9C(9R)	Un-reconciled payment SGST as per GSTR 9C(9R)	Un-reconciled payment IGST as per GSTR 9C(9R)	Un-reconciled payment Cess as per GSTR 9C(9R)	total Un-reconciled payment of tax column 9Q of GSTR-9C
1	08ABRPA3635P1Z6	Circle-C, Ajmer, AC / CTO Ward	40677811.36	5184888.21	5184888.21	881234.83	0	11251011	6091044	2139513	2139513	880940	0	5159968
2	08AAGCP5334D1ZK	Circle-B, Jodhpur 1	603813499	75151803	75151803	19269119	41969755	211542480	207028332	257074	257074	4000000	0	4514148
3	08ABLFS0344P1ZN	Circle B Sriganganagar	35104664.65	2117767.23	2117767.23	0	0	4235534	0	2117767	2117767	0	0	4235534
4	08ABCPM4752G1ZO	Circle-Nagaur	209727257	29361907.81	29361907.81	0	148091230.4	206815046	192968977	1	1	0	13846067	13846069
Total														**27755719**

Appendix 2.3(I)

(Refer Paragraph 2.3.7.3 (c))

Unsettled liabilities

S. No.	GSTIN	State Jurisdiction	Liability as per GSTR-1	Liability as per GSTR-9	Maximum of Column 4 and 5	Payment in GSTR-3B	Payment as per GSTR-9	Maximum of Colum 7 and 8	Undischarged liability (Col. 6-9)
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
1	08AAGHB1735H1ZJ	Circle- B Beawar- Ward- III	11762143	0	11762143	0	0	0	11762143
2	08ACUPV7990A1ZT	Circle-D, Kota, AC / CTO Ward	80239856	80236824	80239856	53051115	53051115	53051115	27188741
Total									**38950884**

Appendix 2.4

(Refer Paragraph 2.3.8.1)

Non-production of records

(₹ in crore)

Jurisdictional Circle	Sample	Non-production	
	Number of taxpayers	Number of taxpayers	Mismatch in ITC/tax liability
D, Udaipur	1	1	0.32
B, Jaipur II	5	1	2.88
B, Udaipur	2	2	2.36
E, Jaipur-I	1	1	0.88
F, Udaipur	1	1	0.54
H, Jaipur-I	2	2	2.02
I, Jaipur-III	9	8	7.62
Nimbahera	2	2	3.22
A, Udaipur	1	1	2.38
A, Jaipur III	1	1	1.06
C, Jodhpur II	1	1	2.09
A, Rajsamand	1	1	0.22
H Jaipur II	2	2	0.35
C, Jodhpur I	1	1	0.14
Jaisalmer	1	1	0.46
B, Kota	2	2	36.12
B, Jaipur III	1	1	0
B, jaipur IV	1	1	0.01
C, Jaipur III	5	5	129.33
D, Jodhpur II	7	7	13.68
E, Kota	3	3	10.28
I, Jaipur I	3	3	4.45
C, Jaipur I	4	4	5.92
E, Jodhpur I	2	1	0.07
Total	**59**	**53**	**226.40**

Appendix 2.5

(Refer Paragraph 2.3.8.1)

Partial production of records

(₹ in crore)

Jurisdictional Circle	Sample	Mismatch of ITC/tax liability	
	Number of taxpayers	Number of taxpayers	Amount of deviation
C, Jaipur II	2	2	10.50
J, Jaipur-III	1	1	3.79
A, Bhiwadi	3	1	1.77
A, Jaipur-II	1	1	1.23
I, Jaipur III	9	1	0.55
G, Jaipur IV	1	1	0.44
G, Jaipur III	1	1	0.13
Shahpura, Jaipur-I	2	1	0.03
D, Jaipur II	1	1	0.01
Total	**21**	**10**	**18.45**

Appendix 2.6

(Refer Paragraph 2.3.8.1)

Non-production of Records during detailed Audit

S. No.	Circle Name	GSTIN	Records called for and not produced to Audit	
			Basic records such as Financial Statement, Trial Balance, Auditor's Report etc.	Corresponding other Records such as debit/credit notes, invoices, records of exempted supply, etc.
1. Cases where no taxpayer record was provided by the Department				
1	Circle D Udaipur	08AIUPM8432G1ZQ	No record provided.	No record provided
2	Circle B Jaipur II	08AAACG1895Q1ZY	No record provided.	No record provided
3	Circle B Udaipur	08ADNPC5964D1ZH	No record provided.	No record provided
4		08AAACG5306N1ZI	No record provided.	No record provided
5	Circle E Jaipur-I	08AABCE3582F1ZQ	No record provided.	No record provided
6	Circle-F Udaipur	08AAGCM0477N1Z0	No record provided.	No record provided
7	Circle-H Jaipur-I	08AAWCA1501B1ZK	No record provided.	No record provided
8		08ALWPS9412P1ZV	No record provided.	No record provided
9	Circle-I Jaipur-III	08AACI7351P1Z3	No record provided.	No record provided
10		08AABCR0347P1Z	No record provided.	No record provided
11		08AACCE4248H1ZO	No record provided.	No record provided
12		08AACI0996E1ZL	No record provided.	No record provided
13		08ACDPV6557E1Z9	No record provided.	No record provided
14		08AAACU2414K2ZE	No record provided.	No record provided
15		08AAFFE1898K1ZY	No record provided.	No record provided
16		08AAACB2894G1ZN	No record provided.	No record provided
17	Circle Nimbhera	08AAACH0968B1ZW	No record provided.	No record provided
18		08AEFPV5593N1Z1	No record provided.	No record provided
19	Circle A Udaipur	08AABCJ0672P1Z7	No record provided.	No record provided
20	Circle A Jaipur III	08AAACA1517B1ZG	No record provided.	No record provided
21	Circle C Jodhpur II	08AABCS1848L1Z2	No record provided.	No record provided
22	Circle A Rajsamand	08AEBPC9520J1ZM	No record provided.	No record provided
23	Circle H Jaipur II	08AAATT0611L1ZK	No record provided.	No record provided
24		08ADAFS8903K1ZV	No record provided.	No record provided
25	Circle C Jodhpur I	08AAHHJ3320F2ZK	No record provided.	No record provided
26	Circle Jaisalmer	08ADEFS3875Q1Z6	No record provided.	No record provided
27	Circle B Kota	08AABCJ0355R1Z7	No record provided.	No record provided
28		08AFRPS6744K1ZI	No record provided.	No record provided
29	Circle B Jaipur-III	08AAGCP6333A1ZP	No record provided.	No record provided
30	Circle B jaipur IV	08ASQPA3326D1Z1	No record provided.	No record provided
31	Circle C Jaipur III	08AAACL0140P7ZD	No record provided.	No record provided
32		08AABCL5967D1ZE	No record provided.	No record provided
33		08AHIPG0574C1ZO	No record provided.	No record provided
34		08AACCN4450C1ZT	No record provided.	No record provided
35		08AADCB1093N1ZG	No record provided.	No record provided
36	Circle D Jodhpur II	08AABCV3315P1Z1	No record provided.	No record provided
37		08AABCD9523D1ZU	No record provided.	No record provided
38		08AACCN6194P1ZP	No record provided.	No record provided
39		08ABPPS7358P1ZE	No record provided.	No record provided
40		08AAECP9650J1ZY	No record provided.	No record provided
41		08AANFM4741R1ZG	No record provided.	No record provided
42		08AABCH2668B1ZU	No record provided.	No record provided
43	Circle E Kota	08AAACT4119L1Z8	No record provided.	No record provided
44		08AAECN8067D1ZC	No record provided.	No record provided
45		08ABZPG0374K1Z4	No record provided.	No record provided
46	Circle I Jaipur I	08AADCK7842G1ZD	No record provided.	No record provided
47		08ABFFM6647P1AH	No record provided.	No record provided
48		08AILPG2384C1ZE	No record provided.	No record provided
49	Circle C Jaipur I	08AAACO0191M2ZA	No record provided.	No record provided
50		08AACCE8931F1ZM	No record provided.	No record provided
51		08ABEPV4860A1ZO	No record provided.	No record provided
52		08ACHFS6211Q1ZL	No record provided.	No record provided
53	Circle E Jodhpur I	08AAWPV7430R1ZD	No record provided	No record provided

S. No.	Circle	GSTIN	Basic records such as Financial Statement, Trial Balance, Auditor's Report etc.	Corresponding other Records such as debit/credit notes, invoices, records of exempted supply, etc. which were not provided by the Department
2. Cases where corresponding other records were not provided by the Department				
1	Circle A Bhiwadi	08AAACI3924J1ZK	Records provided	(i) Sample invoices
				(ii) Annual Financial Statement with Schedules & Director's Report with 3CB/CD Reports
				(iii) Credit Notes , Debit Notes, Job Work or other documents related to reduction of tax liability
				(iv) Sales Ledger/Outward Supply Register
				(v) Relevant Bill of RCM
				(vi) Selected Months/ Invoices
				(vii) Relevant ISD Invoices
2	Circle A Jaipur-II	08ACTPM0139M1Z3	Records provided	(i) Debit/Credit Notes, underlying invoices
				(ii) Reconciliation Statement, Payment Details etc.
				(iii) ITC Register/ledger
				(iv) GSTR-1 and GSTR 2A
				(v) Sample invoices
				(vi) Asset Ledger- Depreciation Schedule
				(vii) Schedule of financial statement along with Auditor's Report
3	Circle C Jaipur II	08AAACS7018R1ZT	Records provided	(i) Debit/Credit Notes underlying invoices
4		08AAACB2100P1ZX		(ii) Reconciliation Statement, Payment Details etc.
				(iii) ITC Register/Ledger
				(iv) GSTR 2A
				(v) Sample invoices
				(vi) State specific Financial Statements/Trial Balance
				(vii) Schedule of Financial Statement along with Auditor's Report and Director's Report
				(viii) GSTR-6 of input Tax Distributor in the case of GSTIN 08AAACB2100P1ZX
5	Circle Shahpura Jaipur-I	08AAUCS3125P1ZL	Records provided	(I) Sample of Invoices of each type of outward supply
				(ii) State specific annual financial statement with schedules/annexure
				(iii) Credit, Debit Note, Job work or other documents reduction of tax liability
				(iv) Relevant ISD invoice
				(v) Relevant bill of RCM
				(vi) Selected Month bills/invoices
6	Circle J Jaipur-III	08AAACP9588R1Z9	Records provided	(i) ITC Register/Ledger
				(ii) Sales Ledger
				(iii) Invoices for Month of February2018 and March 2018
				(iv) Schedule of Financial Statement along with Auditors Report
				(v) Schedule of Fixed Assets
7	Circle D Jaipur II	08ABPFS3650Q1ZA	Records provided	(i) ITC Register/ledger
				(ii) Sales Ledger
				(iii) Invoice for the month of February and March 2018
				(iv) Schedules of Financial statement along with Auditors' Report
8	Circle I Jaipur III	08AAECM8357R1ZJ	Records provided	(i) Sample invoices of each type of outward supply
				(ii) Sales Ledger / Outward supply Register
				(iii) State specific Annual Financial Statement with Schedules
				(iv) Details of Advance
				(v) Bills/Invoices
9	Circle G Jaipur IV	08AAFDE4760C1ZQ	Records provided	(i) ITC Register/Ledger
				(ii) Sales Ledger
				(iii) Invoices for the month of February and March 2018
				(iv) Details of amended invoices
				(v) Details of Sundry Debtors/Creditors
				(vi) Details of RCM related transactions
10	Circle G Jaipur III	08AATCS8224J1ZO	Records provided	(i) ITC Register/Ledger
				(ii) Sales Ledger
				(iii) Invoices for the month of February and March 2018
				(iv) Schedules of Financial Statements along with Auditors Report

Appendix 2.7 (A)

(Refer Paragraph 2.3.8.2 I (a))

Non-payment of Interest

S. No.	GSTIN	Name of Taxpayers	Name of Circle	Month	Due date of tax payable	Actual date of tax paid	Delay in days	IGST	CGST	SGST	Cess	Total tax paid	IGST	CGST	SGST	Cess	Total Interest leviable @ 18 %
1	08AADFE4760C1ZQ	Eiffil Construction	Circle G Jaipur-IV	Jul-17	25.08.2017	24.12.2017	121	0	605350	605350	0	1210700	0	36122	36122	0	72244
2	08AADFE4760C1ZQ	Eiffil Construction	Circle G Jaipur-IV	Aug-17	20.09.2017	24.12.2017	95	0	668835	668835	0	1337670	0	31334	31334	0	62669
3	08AADFE4760C1ZQ	Eiffil Construction	Circle G Jaipur-IV	Sep-17	20.10.2017	25.12.2017	66	0	393346	393346	0	786692	0	12803	12803	0	25605
4	08AADFE4760C1ZQ	Eiffil Construction	Circle G Jaipur-IV	Oct-17	20.11.2017	07.04.2018	138	0	1493992	244217	0	1738209	0	101673	16620	0	118293
5	08AADFE4760C1ZQ	Eiffil Construction	Circle G Jaipur-IV	Mar-18	20.04.2018	17.09.2018	150	0	70579	70579	0	141158	0	5221	5221	0	10442
6	08AAACB2100P1ZX	Vodafone Idea Ltd	Circle C Jaipur-II	Jul-17	25.08.2017	02.11.2017	69	42346865	1539785	1539785		45426435	1440954	52395	52395	0	1545743
7	08AAACB2100P1ZX	Vodafone Idea Ltd	Circle C Jaipur-II	Aug-17	20.09.2017	08.11.2017	49	157745	849743	849743		1857231	3812	20534	20534	0	44879
8	08AAACB2100P1ZX	Vodafone Idea Ltd	Circle C Jaipur-II	Sep-17	20.10.2017	09.11.2017	20	293811	773432	773432		1840675	2898	7628	7628	0	18155
9	08AAACT5317J1ZA	TIRUPATI PLASTOMATICS PRIVATE LIMITED	Circle-A, Jaipur IV, AC / CTO Ward	Jul-17	25.08.2017	18.10.2017	54	4745	86522	86522	0	177789	126	2304	2304	0	4735
10	08AAACT5317J1ZA	TIRUPATI PLASTOMATICS PRIVATE LIMITED	Circle-A, Jaipur IV, AC / CTO Ward	Aug-17	20.09.2017	18.10.2017	28	15773	217239	217239	0	450251	218	3000	3000	0	6217
11	08AAFCM4722P1Z1	MANGAL ELECTRICAL INDUSTRIES PRIVATE LIMITED	Circle-A, Jaipur IV, AC / CTO Ward	Jul-17	25.08.2017	31.08.2017	6	16586	567844	567844	0	1152274	49	1680	1680	0	3409
12	08AAFCM4722P1Z1	MANGAL ELECTRICAL INDUSTRIES PRIVATE LIMITED	Circle-A, Jaipur IV, AC / CTO Ward	Oct-17	20.11.2017	19.12.2017	29	2860	111836	111836	0	226532	41	1599	1599	0	3240
13	08AAFCM4722P1Z1	MANGAL ELECTRICAL INDUSTRIES PRIVATE LIMITED	Circle-A, Jaipur IV, AC / CTO Ward	Mar-18	20.04.2018	12.05.2018	22	105751	199057	199057	0	503865	1147	2160	2160	0	5467
14	08AAGCS6809Q1ZK	SHREE PRITHVI STEEL ROLLING MILLS PRIVATE LIMITED	Circle-A, Jaipur IV, AC / CTO Ward	Dec-17	20.01.2018	22.01.2018	2	103192	11500	11500	0	126192	102	11	11	0	124

S. No.	GSTIN	Name of Taxpayers	Name of Circle	Month	Due date of tax payable	Actual date of tax paid	Delay in days	IGST	CGST	SGST	Cess	Total tax paid	IGST	CGST	SGST	Cess	Total Interest leviable @ 18 %
15	08AAGCS6809Q1ZK	SHREE PRITHVI STEEL ROLLING MILLS PRIVATE LIMITED	Circle-A, Jaipur IV, AC / CTO Ward	Mar-18	20.04.2018	24.04.2018	4	64829	6780	1757859	0	1829468	128	13	3468	0	3609
16	08AASFS7334R1Z2	SATYAM POLYPLAST	Circle-A, Jaipur IV, AC / CTO Ward	Aug-17	20.09.2017	21.09.2017	1	533	9721	9721	0	19975	0	5	5	0	10
17	08AASFS7334R1Z2	SATYAM POLYPLAST	Circle-A, Jaipur IV, AC / CTO Ward	Dec-17	20.01.2018	22.01.2018	2	600	19676	19676	0	39952	1	19	19	0	39
18	08AAMFA4380K1Z4	A R S STONES	Circle Kishangarh	Aug-17	20.09.2017	21.09.2017	1	562166	0	0	0	562166	277	0	0	0	277
19	08AAACV5228N1ZY	VENKATESH IRRAGATION SYSTEMS (P) LTD	Circle-B, Ajmer	Sep-17	20.10.2017	25.10.2017	5	0	31195	31195	0	62390	0	77	77	0	154
20	08AAACV5228N1ZY	VENKATESH IRRAGATION SYSTEMS (P) LTD	Circle-B, Ajmer	Feb-18	20.03.2018	04.05.2018	45	0	53248	53248	0	106496	0	1182	1182	0	2363
21	08AAACV5228N1ZY	VENKATESH IRRAGATION SYSTEMS (P) LTD	Circle-B, Ajmer	Mar-18	20.04.2018	04.05.2018	14	0	45985	45985	0	91970	0	317	317	0	635
22	08ABBFM5944K1ZX	MERCURY INDUSTRIES	Circle-B, Bhiwadi	Dec-17	20.01.2018	22.01.2018	2	866988	0	0	0	866988	855	0	0	0	855
23	08ABBFM5944K1ZX	MERCURY INDUSTRIES	Circle-B, Bhiwadi	Jan-18	20.02.2018	28.02.2018	8	1812556	0	0	0	1812556	7151	0	0	0	7151
24	08AAACI3924J1ZK	GILLETTE INDIA LIMITED	Circle-A, Bhiwadi	Nov-17	20.12.2017	21.12.2017	1	234636	5940	5940	0	246516	116	3	3	0	122
25	08AAACI3924J1ZK	GILLETTE INDIA LIMITED	Circle-A, Bhiwadi	Dec-17	20.01.2018	22.01.2018	2	717545	0	5376160	0	6093705	708	0	5303	0	6010
26	08AAACA0062F1ZA	AKSH OPTIFIBRE LIMITED	Circle-A, Bhiwadi	Dec-17	20.01.2018	22.01.2018	2	127801	127570	127570	0	382941	126	126	126	0	378
27	08AAAAS5265L1Z4	SABARKANTHA DIST CO OP MILK PROD UNION LTD	Circle-Shahpura Jaipur I	Mar-18	20.04.2018	13.06.2018	54	5771642	0	0	0	5771642	153700	0	0	0	153700
28	08AAEFR2027A1ZS	R T INDUSTRIES	Circle-Tonk, Jaipur II	Dec-17	20.01.2018	21.01.2018	1	0	938121	0	0	938121	0	463	0	0	463
29	08AAEFR2027A1ZS	R T INDUSTRIES	Circle-Tonk, Jaipur II	Jan-18	20.02.2018	24.02.2018	4	0	988341	0	0	988341	0	1950	0	0	1950
30	08AAEFR2027A1ZS	R T INDUSTRIES	Circle-Tonk, Jaipur II	Mar-18	20.04.2018	24.04.2018	4	0	36695	36695	0	73390	0	72	72	0	145

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31	08ABQPG6565P1ZQ	GINNY INDUSTRIES	Circle-A, Hanumangarh	Jul-17	25.08.2017	22.09.2017	28	0	9116	0	0	9116	0	126	0	0	126
32	08ABQPG6565P1ZQ	GINNY INDUSTRIES	Circle-A, Hanumangarh	Aug-17	20.09.2017	22.09.2017	2	0	41735	0	0	41735	0	41	0	0	41
33	08ABQPG6565P1ZQ	GINNY INDUSTRIES	Circle-A, Hanumangarh	Mar-18	20.04.2018	25.04.2018	5	0	8956	0	0	8956	0	22	0	0	22
34	08AYQPS3768M1ZA	KAPIL TRADING COMPANY	Circle-B, Sri Ganganagar	Jul-17	25.08.2017	19.10.2018	420	0	2662	2661	0	5323	0	551	551	0	1103
35	08AYQPS3768M1ZA	KAPIL TRADING COMPANY	Circle-B, Sri Ganganagar	Aug-17	20.09.2017	19.10.2018	394	0	4906	4906	0	9812	0	953	953	0	1906
36	08AAUFS5858C1ZM	SUNNY WOOLLENS INDUSTRIES	CIRCLE A BIKANER	Sep-17	20.10.2017	19.11.2017	30	384965	16048	16048	0	417061	5695	237	237	0	6170
37	08AABCU0113A1Z7	UNICHARM INDIA PVT LTD	Circle-Shahjahanpur	Aug-17	20.09.2017	25.09.2017	5	21872241	1042287	1042287	0	23956815	53932	2570	2570	0	59072
38	08AABCU0113A1Z7	UNICHARM INDIA PVT LTD	Circle-Shahjahanpur	Sep-17	20.10.2017	23.10.2017	3	8283977	756105	756105		9796187	12256	1119	1119	0	14493
39	08AABCU0113A1Z7	UNICHARM INDIA PVT LTD	Circle-Shahjahanpur	Nov-17	20.12.2017	26.12.2017	6	507057	16650	98838	0	622545	1500	49	292	0	1842
40	08AABCU0113A1Z7	UNICHARM INDIA PVT LTD	Circle-Shahjahanpur	Dec-17	20.01.2018	23.01.2018	3	326089	37987	37987	0	402063	482	56	56	0	595
41	08AABCU0113A1Z7	UNICHARM INDIA PVT LTD	Circle-Shahjahanpur	Mar-18	20.04.2018	23.04.2018	3	152967	5400	5400	0	163767	226	8	8	0	242
42	08AADCT9702E1ZD	TOKAI IMPERIAL HYDRAULICS PVT LTD	Circle-Shahjahanpur	Jul-17	25.08.2017	28.08.2017	3	50042	900	900		51842	74	1	1	0	77
43	08AADCT9702E1ZD	TOKAI IMPERIAL HYDRAULICS PVT LTD	Circle-Shahjahanpur	Sep-17	20.10.2017	23.10.2017	3	44649	638	638		45925	66	1	1	0	68
44	08AABCJ0355R1Z7	J. K. CEMENT LTD.	Circle-B Kota	Jul-17	25.08.2017	29.11.2017	96	415828155	10755055	77102469	0	503685679	19686330	509171	3650221	0	23845722
45	08AABCJ0355R1Z7	J. K. CEMENT LTD.	Circle-B Kota	Aug-17	20.09.2017	30.11.2017	71	378694533	72846526	72846526	0	524387585	13259496	2550626	2550626	0	18360749
46	08AABCJ0355R1Z7	J. K. CEMENT LTD.	Circle-B Kota	Sep-17	20.10.2017	30.11.2017	41	347415166	68972665	68972665	0	485360496	7024449	1394571	1394571	0	9813590
47	08AABCJ0355R1Z7	J. K. CEMENT LTD.	Circle-B Kota	Oct-17	20.11.2017	01.12.2017	11	375883093	68246425	68246425	6866	512382809	2039037	370213	370213	37	2779501

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48	08AFRPS6744K1ZI	POPULAR TYRES	Circle-B Kota	Sep-17	20.10.2017	07.12.2017	48	0	48715	48715	0	97430	0	1153	1153	0	2306
49	08AFRPS6744K1ZI	POPULAR TYRES	Circle-B Kota	Oct-17	20.11.2017	07.12.2017	17	3113	21222	21222	0	45557	26	178	178	0	382
50	08AFRPS6744K1ZI	POPULAR TYRES	Circle-B Kota	Jan-18	20.02.2018	26/02/2018	6	0	5928	0	0	5928	0	18	0	0	18
51	08AFRPS6744K1ZI	POPULAR TYRES	Circle-B Kota	Mar-18	20.04.2018	26.04.2018	6	0	0	41270	0	41270	0	0	122	0	122
52	08AAAFI8531Q1ZV	IMPELCO ELECTRIC CO.	Circle-D Kota	Jul-17	25.08.2017	01.09.2017	7	0	505270	505270	0	1010540	0	1744	1744	0	3488
53	08AAAFI8531Q1ZV	IMPELCO ELECTRIC CO.	Circle-D Kota	Sep-17	20.10.2017	24.12.2018	430	0	137050	137050	0	274100	0	29062	29062	0	58124
54	08AAAFI8531Q1ZV	IMPELCO ELECTRIC CO.	Circle-D Kota	Oct-17	20.11.2017	02.03.2019	467	0	420753	480855	0	901608	0	96900	110742	0	207642
55	08AAAFI8531Q1ZV	IMPELCO ELECTRIC CO.	Circle-D Kota	Nov-17	20.12.2017	02.03.2019	437	0	883233	883233	0	1766466	0	190343	190343	0	380686
56	08AAAFI8531Q1ZV	IMPELCO ELECTRIC CO.	Circle-D Kota	Dec-17	22.01.2018	05.03.2019	407	0	285479	285479	0	570958	0	57299	57299	0	114598
57	08AAAFI8531Q1ZV	IMPELCO ELECTRIC CO.	Circle-D Kota	Jan-18	20.02.2018	12.03.2019	385	0	312254	312254	0	624508	0	59285	59285	0	118571
58	08AAAFI8531Q1ZV	IMPELCO ELECTRIC CO.	Circle-D Kota	Feb-18	20.03.2018	14.03.2019	359	9018	358542	358542	0	726102	1597	63477	63477	0	128550
59	08AAAFI8531Q1ZV	IMPELCO ELECTRIC CO.	Circle-D Kota	Mar-18	20.04.2018	14.03.2019	328	0	0	1070694	0	1070694	0	0	173188	0	173188
60	08AABCN1537H1ZM	PLATINUM TEXTILES LIMITED	CTO Circle-Jhalawara	Jul-17	25.08.2017	29.08.2017	4	0	12773	12773	0	25546	0	25	25	0	50
61	08AABCN1537H1ZM	PLATINUM TEXTILES LIMITED	CTO Circle-Jhalawara	Aug-17	20.09.2017	18.10.2017	28	6958	16630	16630	0	40218	96	230	230	0	555
62	08AABCN1537H1ZM	PLATINUM TEXTILES LIMITED	CTO Circle-Jhalawara	Sep-17	20.10.2017	16.11.2017	27	70586	13338	13338	0	97262	940	178	178	0	1295
63	08AABCN1537H1ZM	PLATINUM TEXTILES LIMITED	CTO Circle-Jhalawara	Nov-17	20.12.2017	22.01.2018	33	29652	4637	4637	0	38926	483	75	75	0	633
64	08AABCN1537H1ZM	PLATINUM TEXTILES LIMITED	CTO Circle-Jhalawara	Dec-17	22.01.2018	20.02.2018	29	104900	725	725	0	106350	1500	10	10	0	1521
65	08AABCN1537H1ZM	PLATINUM TEXTILES LIMITED	CTO Circle-Jhalawara	Feb-18	20.03.2018	05.06.2018	77	36655	13075	288641	0	338371	1392	496	10960	0	12849
66	08AABCN1537H1ZM	PLATINUM TEXTILES LIMITED	CTO Circle-Jhalawara	Mar-18	20.04.2018	06.07.2018	77	138428	12163	12163	0	162754	5256	462	462	0	6180
67	08AADCB1093N1ZG	Future Retail Limited	Circle-C, Zone-III, Jaipur	Jul-17	20.08.2017	20.09.2017	31	0	105382	1541930	164181	1811493	0	1611	23573	2510	27694
68	08AAACG5306N1ZI	G R INFRA PROJECTS LIMITED	Circle-B, UDAIPUR	MARCH - 2018	20.04.2018	26.04.2018	6	1649072	570816	570816	0	2790704	4879	1689	1689	0	8257

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69	08AAACG5306N1ZI	G R INFRA PROJECTS LIMITED	Circle-B, UDAIPUR	AUGUST- 2017	20.09.2017	21.09.2017	1	119827	893524	893524	0	1906875	59	441	441	0	940
70	08ANMPG6556C1ZX	JAGADISH SERVICES CONTRACTOR	Circle-D, Bhilwara	July 2017	25.08.2017	16.09.2017	22	0	601141	601141	0	1202282	0	6522	6522	0	13044
71	08ANMPG6556C1ZX	JAGADISH SERVICES CONTRACTOR	Circle-D, Bhilwara	August 2017	20.09.2017	29.09.2017	9	0	406796	406796	0	813592	0	1806	1806	0	3611
72	08ANMPG6556C1ZX	JAGADISH SERVICES CONTRACTOR	Circle-D, Bhilwara	Sep-17	20.10.2017	17.11.2017	28	0	1029526	1029526	0	2059052	0	14216	14216	0	28432
73	08ANMPG6556C1ZX	JAGADISH SERVICES CONTRACTOR	Circle-D, Bhilwara	Oct-17	20.11.2017	13.12.2017	23	0	665685	817001	0	1482686	0	7551	9267	0	16817
74	08ANMPG6556C1ZX	JAGADISH SERVICES CONTRACTOR	Circle-D, Bhilwara	Nov-17	20.12.2017	23.01.2018	34	0	354888	363753	0	718641	0	5950	6099	0	12050
75	08ANMPG6556C1ZX	JAGADISH SERVICES CONTRACTOR	Circle-D, Bhilwara	Dec-17	20.01.2018	26.02.2018	37	0	6241	605283	0	611524	0	114	11044	0	11158
76	08ANMPG6556C1ZX	JAGADISH SERVICES CONTRACTOR	Circle-D, Bhilwara	Jan-18	20.02.2018	16.03.2018	24	0	0	260346	0	260346	0	0	3081	0	3081
77	08ANMPG6556C1ZX	JAGADISH SERVICES CONTRACTOR	Circle-D, Bhilwara	Feb-17	20.03.2018	09.04.2018	20	0	441253	506797	0	948050	0	4352	4999	0	9351
78	08ANMPG6556C1ZX	JAGADISH SERVICES CONTRACTOR	Circle-D, Bhilwara	Mar-18	20.04.2018	24.05.2018	34	0	313132	527476	0	840608	0	5250	8844	0	14095
79	08AABCD9523D1ZU	DINESHCHANDRA R AGRAWAL INFRACON PRIVATE LIMITED	Circle-D, Zone II, Jodhpur	MARCH - 2018	20.04.2018	29.09.2018	162	76606	2143241	9715493	0	11935340	6120	171224	776175	0	953519
80	08AABCD9523D1ZU	DINESHCHANDRA R AGRAWAL INFRACON PRIVATE LIMITED	Circle-D, Zone II, Jodhpur	FEBRUARY 2018	20.03.2018	27.07.2018	129	23450	282004	282004	0	587458	1492	17940	17940	0	37372
81	08AABCD9523D1ZU	DINESHCHANDRA R AGRAWAL INFRACON PRIVATE LIMITED	Circle-D, Zone II, Jodhpur	JANUARY 2018	20.02.2018	17.05.2018	86	0	211785	211785	0	423570	0	8982	8982	0	17964
82	08AABCD9523D1ZU	DINESHCHANDRA R AGRAWAL INFRACON PRIVATE LIMITED	Circle-D, Zone II, Jodhpur	December 2017	20.01.2018	10.03.2018	49	0	70615	70615	0	141230	0	1706	1706	0	3413

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83	08AABCD9523D1ZU	DINESHCHANDRA R AGRAWAL INFRACON PRIVATE LIMITED	Circle-D, Zone II, Jodhpur	Novembe r 2017	20.12.2017	10.03.2018	80	10220	348749	348749	0	707718	403	13759	13759	0	27921
84	08AABCD9523D1ZU	DINESHCHANDRA R AGRAWAL INFRACON PRIVATE LIMITED	Circle-D, Zone II, Jodhpur	October 2017	20.11.2017	10.03.2018	110	0	69563	69563	0	139126	0	3774	3774	0	7547
85	08AABCD9523D1ZU	DINESHCHANDRA R AGRAWAL INFRACON PRIVATE LIMITED	Circle-D, Zone II, Jodhpur	Septembe r 2017	20.10.2017	12.02.2018	115	664	88101	88101	0	176866	38	4996	4996	0	10030
86	08AABCD9523D1ZU	DINESHCHANDRA R AGRAWAL INFRACON PRIVATE LIMITED	Circle-D, Zone II, Jodhpur	August 2017	20.09.2017	10.02.2018	143	6945	67095	67095	0	141135	490	4732	4732	0	9953
87	08AABCD9523D1ZU	DINESHCHANDRA R AGRAWAL INFRACON PRIVATE LIMITED	Circle-D, Zone II, Jodhpur	July 2017	25.08.2017	10.02.2018	169	9878	183220	183220	0	376318	823	15270	15270	0	31363
88	08AACCN6194P1ZP	AIR INDIA LIMITED	Circle-D, Zone II, Jodhpur	JANUAR Y 2018	20.02.2018	21.02.2018	1	0	0	3391095	0	3391095	0	0	1672	0	1672
89	08AACCN6194P1ZP	AIR INDIA LIMITED	Circle-D, Zone II, Jodhpur	Septembe r 2017	20.10.2017	23.10.2017	3	9566566	3051410	3051410	0	15669386	14153	4514	4514	0	23182
90	08AACCN6194P1ZP	AIR INDIA LIMITED	Circle-D, Zone II, Jodhpur	August 2017	20.09.2017	21.09.2017	1	0	0	2609607	0	2609607	0	0	1287	0	1287
91	08ABPPS7358P1ZE	RAGHURAJ SINGH TEJVEER SINGH	Circle-D, Zone II, Jodhpur	Mar-18	20.04.2018	25.10.2018	188	0	6718	6718	0	13436	0	623	623	0	1246
92	08ABPPS7358P1ZE	RAGHURAJ SINGH TEJVEER SINGH	Circle-D, Zone II, Jodhpur	Feb-18	20.03.2018	25.10.2018	219	0	3327	3327	0	6654	0	359	359	0	719
93	08ABPPS7358P1ZE	RAGHURAJ SINGH TEJVEER SINGH	Circle-D, Zone II, Jodhpur	Jan-18	20.02.2018	25.10.2018	247	0	12435	12435	0	24870	0	1515	1515	0	3029
94	08ABPPS7358P1ZE	RAGHURAJ SINGH TEJVEER SINGH	Circle-D, Zone II, Jodhpur	Dec-17	20.01.2018	25.10.2018	278	0	13700	13700	0	27400	0	1878	1878	0	3756
95	08ABPPS7358P1ZE	RAGHURAJ SINGH TEJVEER SINGH	Circle-D, Zone II, Jodhpur	Nov-17	20.12.2017	25.10.2018	309	0	6290	6290	0	12580	0	958	958	0	1917
96	08ABPPS7358P1ZE	RAGHURAJ SINGH TEJVEER SINGH	Circle-D, Zone II, Jodhpur	Oct-17	20.11.2017	25.10.2018	339	0	22558	22558	0	45116	0	3771	3771	0	7542

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97	08ABPPS7358P1ZE	RAGHURAJ SINGH TEJVEER SINGH	Circle-D, Zone II, Jodhpur	Sep-17	20.10.2017	03.07.2018	256	0	591406	1177180	0	1768586	0	74663	148615	0	223278
98	08ABPPS7358P1ZE	RAGHURAJ SINGH TEJVEER SINGH	Circle-D, Zone II, Jodhpur	Aug-17	20.09.2017	03.07.2018	286	0	507077	507077	0	1014154	0	71519	71519	0	143037
99	08ABPPS7358P1ZE	RAGHURAJ SINGH TEJVEER SINGH	Circle-D, Zone II, Jodhpur	Jul-17	25.08.2017	07.03.2018	194	0	860043	860043	0	1720086	0	82281	82281	0	164563
100	08AABCH2668B1ZU	H.G.INFRA ENGINEERING LIMITED	Circle-D, Zone II, Jodhpur	Mar-18	20.04.2018	22.05.2018	32	1049806	2280025	2280025	0	5609856	16567	35981	35981	0	88528
101	08AABCH2668B1ZU	H.G.INFRA ENGINEERING LIMITED	Circle-D, Zone II, Jodhpur	Feb-18	20.03.2018	31.03.2018	11	71912	327180	327180	0	726272	390	1775	1775	0	3940
102	08AABCH2668B1ZU	H.G.INFRA ENGINEERING LIMITED	Circle-D, Zone II, Jodhpur	Jan-08	20.02.2018	31.03.2018	39	31170	476915	476915	0	985000	599	9172	9172	0	18944
103	08AABCH2668B1ZU	H.G.INFRA ENGINEERING LIMITED	Circle-D, Zone II, Jodhpur	Dec-17	20.01.2018	31.03.2018	70	110613	331693	331693	0	773999	3818	11450	11450	0	26719
104	08AABCH2668B1ZU	H.G.INFRA ENGINEERING LIMITED	Circle-D, Zone II, Jodhpur	Nov-17	20.12.2017	31.03.2018	101	59783	584874	584874	0	1229531	2978	29132	29132	0	61241
105	08AABCH2668B1ZU	H.G.INFRA ENGINEERING LIMITED	Circle-D, Zone II, Jodhpur	Oct-17	20.11.2017	31.03.2018	131	333685	673767	673767	0	1681219	21557	43527	43527	0	108611
106	08AABCH2668B1ZU	H.G.INFRA ENGINEERING LIMITED	Circle-D, Zone II, Jodhpur	Sep-17	20.10.2017	31.03.2018	162	86676	2865790	2865790	0	5818256	6925	228949	228949	0	464823
107	08AABCH2668B1ZU	H.G.INFRA ENGINEERING LIMITED	Circle-D, Zone II, Jodhpur	Aug-17	20.09.2017	31.03.2018	192	67597	1698094	1698094	0	3463785	6400	160784	160784	0	327968
108	08AANFM4741R1ZG	MOHANGARH ENGINEERS AND CONSTRUCTION COMPANY	Circle-D, Zone II, Jodhpur	Mar-18	20.04.2018	19.10.2018	182	0	2272424	3252779	0	5525203	0	203958	291948	0	495906
109	08AANFM4741R1ZG	MOHANGARH ENGINEERS AND CONSTRUCTION COMPANY	Circle-D, Zone II, Jodhpur	Sep-17	20.10.2017	21.06.2018	244	0	869694	1143133	0	2012827	0	104649	137552	0	242201
110	08AANFM4741R1ZG	MOHANGARH ENGINEERS AND CONSTRUCTION COMPANY	Circle-D, Zone II, Jodhpur	Aug-17	20.09.2017	14.02.2018	147	0	421880	421880	0	843760	0	30583	30583	0	61167
111	08ADEFS3875Q1Z6	S.N. CONSTRUCTION COMPANY	Circle-Jaisalmer, Jodhpur I	Sep-17	20.10.2017	25.10.2018	370	0	475610	481059		956669	0	86783	87777	0	174559

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112	08ADEFS3875Q1Z6	S.N. CONSTRUCTION COMPANY	Circle-Jaisalmer, Jodhpur I	Nov-17	20.12.2017	25.10.2018	309	0	87000	87000		174000	0	13257	13257	0	26515
113	08ADEFS3875Q1Z6	S.N. CONSTRUCTION COMPANY	Circle-Jaisalmer, Jodhpur I	Dec-17	20.01.2018	25.10.2018	278	0	39057	39057		78114	0	5355	5355	0	10709
114	08AABCR0347P1Z3	REDINGTON (INDIA) LTD.	Circle-I, Jaipur III, AC / CTO Ward	Aug-17	20.09.2017	02.10.2017	12	99457	2159	2159	0	103775	589	13	13	0	614
115	08AABCR0347P1Z3	REDINGTON (INDIA) LTD.	Circle-I, Jaipur III, AC / CTO Ward	Feb-18	20.03.2018	30.03.2018	10	158032	177	177	0	158386	779	1	1	0	781
116	08ACDPV6557E1Z9	CLASSIC ROVERS	Circle-I, Jaipur III, AC / CTO Ward	Aug-17	20.09.2017	25.09.2017	5	872	9527	9527	0	19926	2	23	23	0	49
117	08AAFFE1898K1ZY	EVERSHINE JEWELLERS	Circle-I, Jaipur III, AC / CTO Ward	Aug-17	20.09.2017	13.10.2017	23	0	7422	7422	0	14844	0	84	84	0	168
118	08AAACB2894G1ZN	BHARTI AIRTEL LIMITED	Circle-I, Jaipur III, AC / CTO Ward	Jul-17	25.08.2017	28.08.2017	3	0	15062	15062	0	30124	0	22	22	0	45
119	08AAGCM0477N1Z0	MEWAR PESTICIDES AND FERTILIZERS PRIVATE LIMITED	Circle-F, Udaipur	Dec-17	22.01.2018	06.09.2018	227	0	0	395921	0	395921	0	0	44321	0	44321
120	08AAGCM0477N1Z0	MEWAR PESTICIDES AND FERTILIZERS PRIVATE LIMITED	Circle-F, Udaipur	Mar-18	20.04.2018	14.09.2018	147	0	0	130939	0	130939	0	0	9492	0	9492
Total	**36 cases**		**22 circles**									**2233264584**	**43796304**	**7113409**	**11273044**	**2547**	**62185304**

Appendix-2.7 (B)

(Refer paragraph 2.3.8.2 I (a))

Non Payment of Interest on irregular ITC utilized

S.N.	GSTIN	Name of taxpayer	Name of Circle	Month of Return	Date /Month in which ITC utilized wrongly	Date /Month in which wrongly utilized ITC reversed	No. of Days for interest calculation	Amount of ITC utilized wrongly				Total Amount of irregular ITC utilised	Interest Leviable @18% (in ₹)				Total Interest
								IGST	CGST	SGST	CESS		IGST	CGST	SGST	CESS	
1	08AAACB2894G1ZN	BHARTI AIRTEL LIMITED	I Jaipur III	N.A	28-Aug-2017	14-Oct-2017	47	0	16544114	0	0	16544114	0	383461	0	0	383461
2				N.A	20-Sep-2017	14-Oct-2017	24	0	41574827	0	0	41574827	0	492064	0	0	492064
3	08AADCK7842G1ZD	KAMAL AUTOTECH PVT LTD	I Jaipur I	N.A	1-Oct-2017	30-Sep-2018	364	6412893	0	0	0	6412893	1151158	0	0	0	1151158
4				N.A	1-Jan-2018	30-Sep-2018	272	0	0	0	4663170	4663170	0	0	0	625504	625504
5	08AAVPT6020A1ZN	KALU RAM RAKESH KUMAR	F Jaipur IV	N.A	1-Aug-2017	28-Feb-2019	576	57932	0	0	0	57932	16456	0	0	0	16456
6				N.A	1-Sep-2017	28-Feb-2019	545	32182	0	0	0	32182	8649	0	0	0	8649
7				N.A	1-Oct-2017	28-Feb-2019	515	222169	0	0	0	222169	56425	0	0	0	56425
8				N.A	1-Dec-2017	28-Feb-2019	454	178655	0	0	0	178655	39999	0	0	0	39999
Total	**3 cases**		**3 circles**					**6503007**	**58118941**	**0**	**4663170**	**69685942**	**1272687**	**875525**	**0**	**625504**	**2773716**

Appendix 2.8(A)

(Refer Paragraph 2.3.8.2 I (b))

Excess availing of ITC more than GSTR-2A

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
			2017-18	57159095	20113096	20113096	0	0	0	0	0	0	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed			
1	08AAIHS0631P1ZQ	Circle-E Zone-II, Jaipur		IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				57159095	20113096	20113096	0	55977824	14624943	14624943	0	1181271	5488153	5488153	0	12157577
	08ALKPY4327R1Z1	CIRCLE-C, JAIPUR-IV		ITC availed in GSTR 3B								ITC availed in the next year			
			2017-18	GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				6545007	689758	644302	344558	0	0	0	0	0	0	23358	0
2				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				6545007	689758	667660	344558	912455	667660	667660	0	5632552	22098	0	344558	5999208
3	08ABAFS8903K1ZV	CIRCLE-H, JAIPUR-II	2017-18	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				602302	1595862	1595862	0	0	0	0	0	11686	25470	25470	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				613988	1621332	1621332	0	565084	1128096	1128096	0	48904	493236	493236	0	1035375
4	08AADCB0457G1ZX	CIRCLE-D, KOTA	2017-18	ITC availed in GSTR 3B								ITC availed in the next year			
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12
				57050	15943440	15943440	0	0	0	0	0	0	0	0	0
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed			
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				57050	15943440	15943440	0	31208	2468888	2468888	0	25842	13474552	13474552	0	26974946
Total																**46167106**

Appendix 2.8(B)

(Refer Paragraph 2.3.8.2 I (b))

Excess availing of ITC under Reverse Charge Mechanism (RCM)

S. No.	GSTIN	Name of Taxpayer	Name of Circle	Year	ITC availed under RCM				Tax Liability under RCM				Excess ITC availed under RCM				
					GSTR 9 Table 6C+6D+6F				GSTR 3B Table 3.1(d)								
					IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
1	08AAIHS0631P1ZQ	SIDDHARTH TRADING COMPANY	Circle-E, Zone-II, Jaipur	2017-18	484171	407193	407193	0	384171	407694	407694	0	100000	0	0	0	100000
Total																	**100000**

Appendix 2.8(C)

(Refer Paragraph 2.3.8.2 I (b))

Undischarged Tax Liability

S. No.	GSTIN	Name of Taxpayer	Circle	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
				IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	08ALKPY4327R1Z1	WEB IT SOLUTIONS	CIRCLE-C, JAIPUR-IV	884711	605617	605617		2095945	875255	646991	646991	0	2169237	GSTR 1	0	0	0	0

				Total tax liability as per GSTR-1/GSTR-9				Tax paid as per GSTR-3B/9				Undischarged tax liability				Total undischarged tax liability
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				16	17	18	19	20	21	22	23	24	25	26	27	28
				875255	646991	646991	0	593407	338451	338451	0	281848	308540	308540	0	**898928**

Appendix 2.9

(Refer Paragraph 2.3.8.2 II)

Irregular availing of ITC not available under Section 17(5)

S.No.	GSTIN	Name of Taxpayer	Name of Circle	Description of Items fall under blocked/ineligible credit	Irregular/blocled ITC availed				Reversal u/s 17(5) in column 7(E) of GSTR-9				Irregular ITC to be reversed after reversal made in Col. 7(E)				Total amount of irregular ITC	Remarks
					IGST	CGST	SGST	CESS	IGST	CGST	SGST	CESS	IGST	CGST	SGST	CESS		
1	08AAACA0062F1ZA	AKSH OPTIFIBRE LTD.	A Bhiwadi	Advertisement expense, Mobile, tour and travel expenses etc	147202	69889	69890	0	0	0	0	0	147202	69889	69890	0	286981	GSTR-09
2	08AAACI3924J1ZK	GILLETTE INDIA LTD.		Jewellery, Restaurant and canteen services, Mobile, staff welfare expenses, air travel etc.	99229	1744954	1744954	0	0	0	0	0	99229	1744954	1744954	0	3589137	GSTR-09
3	08ADDPI8588B1ZF	AK DILSHAN CONT.		ITC of motor vehicle	0	80769	80769	0	0	0	0	0	0	80769	80769	0	161538	GSTR-09 not filed
4	08ALWPS9412P1ZV	CHANDRA SINGH CONTRACTOR	H Jaipur I	ITC of motor vehicle	0	462397	462397	0	0	0	0	0	0	462397	462397	0	924794	Figures from sample invoices produced by the taxpayer and GSTR-9
5	08AADCT9702E1ZD	TOKAI IMPERIAL HYDRAULICS INDIA PRIVATE LIMITED	Shahjahanpur	Diwali festival gifts, rent-a-cab/motor vehicle expenses, Mobile expenses, ITC of food items, cloths, Gold/Silver coins etc. and various items categorized in section 17(5)	0	117456	375549	0	0	3490	3490	0	0	113966	372059	0	486025	Figures from purchase details and GSTR-09
6	08AABCU0113A1Z7	UNICHARM INDIA PRIVATE LIMITED			906587	3948595	3948595	0	0	0	0	0	906587	3948595	3948595	0	8803777	
7	08AAUCS3125P1ZL	SHRI SHYAMKRIPA INTERIOR & LIGHTING PRIVATE LIMITED	Shahpura	ITC of staff welfare activities, purchase of cloth and shoes, ITC of sweet and beverages supplied to staff on festivals etc. and various item categorized in section 17(5)	62514	60315	60315	0	0	0	0	0	62514	60315	60315	0	183144	GSTR-09
Total	**7 cases**		**4 circles**		**1215532**	**6484375**	**6742469**	**0**	**0**	**3490**	**3490**	**0**	**1215532**	**6480885**	**6738979**	**0**	**14435396**	

Appendix 2.10

(Refer Paragraph 2.3.8.2 III)

Non-Reversal of Input Tax Credit for exempted turnover

S.N.	GSTIN	Name of Taxpayer	Name of Circle	Total Turnover (TO)	Exempted TO	ITC availed during period				Reversal required				Total Amount of Reversal	Source of information
						IGST	CGST	SGST	CESS	IGST	CGST	SGST	CESS		
1	08AAACA0062F1ZA	AKSH OPTIFIBRE LIMITED	A Bhiwadi	4721947012	1062473	340682523	26296891	26296891	0	76656	5917	5917	0	88490	Figure as per GSTR-3B
2	08AAACG1895Q1ZY	ZYDUS HEALTHCARE LIMITED	Circle-A, Zone-IV, Jaipur	832345375	10311913	95701660	15528340	15528340	0	1185646	192380	192380	0	1570406	Figure as per GSTR-3B
3	08ANMPG6556C1ZX	JAGADISH SERVICES CONTRACTOR	D Bhilwada	119068348	4588447	1604434	1327530	1327530	0	61829	51158	51158	0	164145	Figure as per GSTR-3B
4	08AAGCM0477N1Z0	MEWAR PESTICIDES AND FERTILIZERS PRIVATE LIMITED	F Udaipur	122657144	25931935	9062694	1796263	1796263	0	1916017	379762	379762	0	2675541	Figure as per GSTR-3B
5	08AASFS7334R1Z2	SATYAM POLYPLAST	A Jaipur IV	249114425	17710637	20682301	5495440	5495440	0	1470395	390695	390695	0	2251785	Figure as per GSTR-3B
6	08AABCS1848L1Z2	ARIHANT SUPERSTRUCTURES LIMITED	C Jodhpur II	340229134	95661493	8811590	17558056	17558056	0	2477536	4936761	4936761	0	12351058	Figure as per GSTR-3B
7	08ABQPG6565P1ZQ	GINNY INDUSTRIES	A Hanumangarh	56815408	1235778	0	1349075	1349075	0	0	29343	29343	0	58686	Figure as per GSTR-3B
8	08AABCH2668B1ZU	H.G.INFRA ENGINEERING LIMITED	D Jodhpur II	5599242785	65610392	303659082	308902032	308902032	0	3558194	3619629	3619629	0	10797452	Figure as per GSTR-3B
9	08ABFPB6954J1ZH	DAYAWAN STEEL YARD	E Jodhpur II	172089350	12508999	1582142	29553828	29553828	0	115004	2148238	2148238	0	4411480	Figure as per GSTR-3B
Total										**10861277**	**11753883**	**11753883**	**0**	**34369043**	

Appendix 2.11

(Refer Paragraph 2.3.8.3 I)

Exclusion of supplies received from related person

S.No.	GSTIN	Name of Taxpayer	Name of Circle	Loan amount on which guarantee given (in ₹)	Value of Supply for RCM liability (@2.3%)	Remarks
1	08AAACA0062F1ZA	AKSH OPTIFIBRE LTD.	A Bhiwadi	688571000	15837133	Figures of Balance sheet and GSTR 9C
2	08AAFCM4722P1Z1	MANGAL ELECTRICAL INDUSTRIES PRIVATE LIMITED	A Jaipur IV	191366525	4401430	Figures of Balance sheet and GSTR 9C
3	08AAACT5317J1ZA	TIRUPATI PLASTOMATICS PRIVATE LIMITED		257550040	5923651	
4	08AABCD9523D1ZU	DINESH CHANDRA R AGRAWAL INFRACON PRIVATE LIMITED	D Jodhpur II	136742698	3145082	Figures of Balance sheet and GSTR 9C
Total	**4 cases**		**3 circles**	**1274230263**	**29307296**	

Appendix 2.12

(Refer Paragraph 2.3.8.3 II)

Non- payment of GST under RCM

S.No.	GSTIN	Name of Taxpayer	Name of Circle	Nature of Supply/ Transaction	Value of Supply for RCM liability	Rate of GST (in %)	Tax amount to be paid under RCM				Total Amount of Tax	Remarks
							IGST	CGST	SGST	CESS		
1	08ANMPG6556C1ZX	JAGADISH SERVICES CONTRACTOR	D Bhilwada	Transportation Expenses(GTA Services)	17173688	5	0	429342	429342	0	858684	Figures of Trading and P&L A/c and GSTR 9C
2	08AEFPV5593N1ZI	TULSI CONSTRUCTION	Nimbahera	Freight Charges (GTA Services)	6081447	5	0	152036	152036	0	304072	Figures of Trading and P&L A/c and GSTR 9C
3	08AAUCS3125P1ZL	SHRI SHYAMKRIPA INTERIOR & LIGHTING PRIVATE LIMITED	Shahpura	legal consultant fee	30000	18	0	2700	2700	0	5400	Figures of Balance sheet, GSTR 9C and interest up to 25.07.2022
				Freight Charges (GTA Services)	74041	5	0	1851	1851	0	3702	
				supply received from unregistered supplier	45917	18	0	4133	4133	0	8266	
4	08AABCD9523D1ZU	DINESH CHANDRA R AGRAWAL INFRACON PRIVATE LIMITED	D Jodhpur II	Legal and Professional fees	82047063	18	0	7384236	7384236	0	14768472	Figures of Trading and P&L A/c, GSTR 9C and balance sheet
5	08AABCV3315P1Z1	VARINDERA CONSTRUCTIONS LIMITED		Legal and Professional fees	151650	18	0	13649	13649	0	27298	Figures of Trading and P&L A/c, GSTR 9C and balance sheet
6	08AAUFS5858C1ZM	SUNNY WOOLLENS INDUSTRIES	A Bikaner	supply received from unregistered supplier	56135	28	0	7859	7859	0	15718	Figures of Balance sheet, GSTR 9C and interest up to 25.08.2022
Total	**6 cases**		**5 circles**		**105659941**			**7995806**	**7995806**	**0**	**15991612**	

Appendix 2.13

(Refer Paragraph 2.3.8.3 V)

Mismatch in Tax Liability

S. No.	GSTIN	Circle	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	08AADCK7842G1ZD	Circle-I Zone-I Jaipur	32564701	72482027	72482027	90006065	267534820	30513401	72729091	72729091	90694763	266666346	GSTR 9	0	0	0	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9			Undischarged tax liability			Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			32564701	72482027	72482027	90006065	29779976	71916845	71916845	90541236	2784725	565182	565182	-535171	3915089		
2	08ABFFM6647P1ZH	Circle-I Zone-I Jaipur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			10588253	3947569	3947569	0	18483391	10589757	3064489	3064489	0	16718735	GSTR 9	0	1257692	1257692	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9			Undischarged tax liability			Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			10588253	5205261	5205261	0	10589455	4387612	4387612	0	-1202	817649	817649	0	1635298		
3	08AAACA1517B1ZG	Circle-A Zone-III Jaipur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			788662	2952787	2952787	0	6694236	786938	2952787	2952787	0	6692512	GSTR 9	0	752	752	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9			Undischarged tax liability			Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			

S. No.	GSTIN	Circle	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			788662	2953539	2953539	0	314469	3985468	3985468	0	474193	-1031929	-1031929	0	474193		
4	08AAACG1895Q1ZY	Circle-B Zone-II Jaipur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			1607039	47378186	47378186	0	96363411	1607039	47415585	47415585	0	96438209	GSTR 1	107	56871	56871	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability		Total undischarged tax liability		
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			1607146	47472456	47472456	0	1607146	47384725	47384725	0	0	87731	87731	0	175462		
5	08ACTPM0139M1Z3	Circle-A Zone-II Jaipur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			45276	11498403	11498403	0	23042082	45726	11497302	11497302	0	23040330	GSTR 9	0	6750	6750	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability		Total undischarged tax liability		
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			45276	11505153	11505153	0	45726	10450684	10450684	0	-450	1054469	1054469	0	2108938		
6	08ABPFS3650Q1ZA	Circle-D Zone-II Jaipur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			18494190	63552382	63552382	0	145598954	18494190	63553642	63553642	0	145601474	GSTR 1	0	1890	1890	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability		Total undischarged tax liability		
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			18494190	63555532	63555532	0	18494190	63553643	63553643	0	0	1889	1889	0	3778		
7	08ACMPB7093C1ZN	Circle-E Zone-III Jaipur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess

S. No.	GSTIN	Circle	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			8451890	25337910	25337910	0	59127710	8494344	25353813	25353813	0	59201970	GSTR 1	0	0	0	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability				Total undischarged tax liability
			IGST	CGST	SGST	Cess		IGST	CGST	SGST	Cess		IGST	CGST	SGST	Cess	
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			8494344	25353813	25353813	0	7760484	25326556	25326556	0	733860	27257	27257	0	788374		
8	08AADFE4760C1ZQ	Circle-G Zone-IV Jaipur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			0	12025059	12025059	0	24050118	0	12025059	12025059	0	24050118	GSTR 9	0	1822045	1822045	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability				Total undischarged tax liability
			IGST	CGST	SGST	Cess		IGST	CGST	SGST	Cess		IGST	CGST	SGST	Cess	
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			0	13847104	13847104	0	0	13196450	13196450	0	0	650654	650654	0	1301308		
9	08AAGCS6809Q1ZK	Circle A, Jaipur IV	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			9868377	63392643	63392643	0	136653663	9868377	63586985	63586985	0	137042347	GSTR 1	409535	166971	166971	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability				Total undischarged tax liability
			IGST	CGST	SGST	Cess		IGST	CGST	SGST	Cess		IGST	CGST	SGST	Cess	
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			10277912	63753956	63753956	0	10167168	63548468	63548468	0	110744	205488	205488	0	521720		
10	08AAMFA4380K1Z4	Circle Kishangarh	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			11284709	4358478	4358478	0	20001665	11238285	4344516	4344516	0	19927317	GSTR 9	0	675	675	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability				Total undischarged tax liability
			IGST	CGST	SGST	Cess		IGST	CGST	SGST	Cess		IGST	CGST	SGST	Cess	
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			11284709	4359153	4359153	0	11238285	4358793	4358793	0	46424	360	360	0	47144		

S. No.	GSTIN	Circle	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
11	08AAACV5228N1ZY	Circle-B, Ajmer	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			19101868	1491685	1491685	0	22085238	19018451	204800	204800	0	19428051	GSTR 9	0	335311	335311	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability			Total undischarged tax liability	
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			19101868	1826996	1826996	0	19227368	1748620	1748620	0	-125500	78376	78376	0	156752		
12	08ABBFM5944K1ZX	Circle-B, Bhiwadi	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			27962823	267189	267189	0	28497201	31643471	342158	342158	0	32327787	GSTR 1	0	0	0	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability			Total undischarged tax liability	
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			31643471	342158	342158	0	29901140	307047	307047	0	1742331	35111	35111	0	1812553		
13	08AAPPS0297N1ZS	Circle-C, Bhiwadi	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			0	2750730	2750730	0	5501460	0	2750730	2750730	0	5501460	GSTR 9	0	0	0	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability			Total undischarged tax liability	
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			0	2750730	2750730	0	0	2379467	2379467	0	0	371263	371263	0	742526		
14	08ADDPI8588B1ZF	Circle-A, Bhiwadi	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

S. No.	GSTIN	Circle	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			0	0	0	0	0	1774483	54540	54540	0	1883563.13	GSTR 1	0	0	0	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9				Undischarged tax liability			Total undischarged tax liability		
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			1774483	54540	54540	0	1646579	0	0	0	127904	54540	54540	0	236984		
15	08AAACA0062F1ZA	Circle-A, Bhiwadi	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			606197445	41144370	41144370	0	688486185	440248617	41444192	41444192	0	523137001	GSTR 9	2744550	4064696	4064696	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9				Undischarged tax liability			Total undischarged tax liability		
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			608941995	45209066	45209066	0	608671740	45352748	45352748	0	270255	-143682	-143682	0	270255		
16	08AAAAS5265L1Z4	Circle-Shahpura Jaipur I	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			44700863	439868	439868	0	45580599	44701891	439354	439354	0	45580599	GSTR 9	0	22394	22394	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9				Undischarged tax liability			Total undischarged tax liability		
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			44700863	462262	462262	0	44700863	366327	366327	0	0	95935	95935	0	191870		
17	08ABQPG6565P1ZQ	Circle-A, Hanumangarh	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			2190270	373840	373840	0	2937950	2271573	290601	290601	0	2852775	GSTR 9	0	0	0	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9				Undischarged tax liability			Total undischarged tax liability		
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		

S. No.	GSTIN	Circle	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			2190270	373840	373840	0	13008201	310967	310967	0	-10817931	62873	62873	0	125746		
18	08AAACO0191M2ZA	Circle- C, Jaipur-I	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			4137953	44901487	44886872	391	93926703	2602509	41527641	41593564	0	85723714	GSTR 9	4583	1204878	1204878	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9				Undischarged tax liability		Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			4142536	46106365	46091750	391	4016485	45244322	45229707	0	126051	862043	862043	391	1850528		
19	08ABEPV4860A1ZO	Circle- C, Jaipur-I	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			0	7273933	7273933	26359694	40907560	0	7228153	7228153	26359694	40816000	GSTR 9	0	0	0	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9				Undischarged tax liability		Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			0	7273933	7273933	26359694	0	7284224	7284224	24024109	0	-10291	-10291	2335585	2335585		
20	08ACHFS6211Q1ZL	Circle- C, Jaipur-I	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			0	0	0	0	0	0	26709566	26709566	0	53419132	GSTR 1	0	0	0	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9				Undischarged tax liability		Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			0	26709566	26709566	0	0	24053875	24053875	0	0	2655691	2655691	0	5311382		
21	08ASQPA3326D1Z1	Circle- B, Jaipur-IV	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

S. No.	GSTIN	Circle	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			22853	17589603	17589603	0	35202059	22853	17622210	17622210	0	35267273	GSTR 1	0	2279	2279	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability				Total undischarged tax liability
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			22853	17624489	17624489	0	22853	17591881	17591881	0	0	32608	32608	0	65216		
22	08ALWPS9412P1ZV	CIRCLE-H, JAIPUR-I	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			0	23724038	23724038	0	47448076	0	27019567	27019567	0	54039134	GSTR 1	0	745354	745354	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability				Total undischarged tax liability
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			0	27764921	27764921	0	0	24788130	24788130	0	0	2976791	2976791	0	5953582		
23	08ABAFS8903K1ZV	CIRCLE-H, JAIPUR-II	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			441449	2000440	2000440	0	4442329	460168	1989905	1989905	0	4439978	GSTR 9	0	5968	5968	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability				Total undischarged tax liability
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			441449	2006408	2006408	0	406985	1721699	1721699	0	34464	284709	284709	0	603882		
24	08AAACT4119L1Z8	CIRCLE-E, KOTA	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			7429637	227551979	227551979	0	462533595	7468564	227540729	227540729	0	462550022	GSTR 1	4542660	1061320	1061320	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability				Total undischarged tax liability
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			12011224	228602049	228602049	0	11086028	229078110	229078110	0	925196	-476061	-476061	0	925196		

S. No.	GSTIN	Circle	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	**CGST**	**SGST**	**Cess**	**Total**	**IGST**	**CGST**	**SGST**	**Cess**	**Total**		**IGST**	**CGST**	**SGST**	**Cess**
			1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**	**15**
25	08AABCJ0355R1Z7	CIRCLE-B, KOTA	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			4563703927	945894658	945894658	6866	6455500109	4563218155	945857769	945857769	6866	6454940559	GSTR 9	34447648	161984465	161984465	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability				
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total undischarged tax liability		
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			4598151575	1107879123	1107879123	6866	4597629209	1107998420	1107998420	6866	522366	-119297	-119297	0	522366		
26	08AFRPS6744K1ZI	CIRCLE-B, KOTA	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			48156	1842307	1842307	0	3732770	48156	1842307	1842307	0	3732770	GSTR 9	0	0	0	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability				
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total undischarged tax liability		
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			48156	1842307	1842307	0	33216	1575248	1575248	0	14940	267059	267059	0	549058		
27	08AAAFI8531Q1ZV	CIRCLE-D, KOTA	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			55809	5730447	5730447	0	11516703	0	6340979	6340979	0	12681958	GSTR 1	0	126400	126400	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability				
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total undischarged tax liability		
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			0	6467379	6467379	0	55809	5856847	5856847	0	-55809	610532	610532	0	1221064		
28	08AADCB0457G1ZX	CIRCLE-D, KOTA	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GST R 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

S. No.	GSTIN	Circle	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			0	675563	675563	0	1351126	0	674196	674196	0	1348392	GSTR 9	0	94674	94674	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability			Total undischarged tax liability	
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			0	770237	770237	0	0	768872	768872	0	0	1365	1365	0	2730		
29	08AABCN1537H1ZM	CIRCLE-Jhalawar, KOTA	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			72864684	14843264	14843264	431902	102983114	71078253	14843264	14843264	431902	101196683	GSTR 9	525490	68392	68392	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability			Total undischarged tax liability	
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			73390174	14911656	14911656	431902	53927408	14921093	14908755	0	19462766	-9437	2901	431902	19897569		
30	08AACCN4450C1ZT	Circle-C, Zone-III, Jaipur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			0	21274260	21274260	0	42548520	0	21274260	21274260	0	42548520	GSTR 9	0	0	0	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability			Total undischarged tax liability	
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			0	21274260	21274260	0	0	15842929	15842929	0	0	5431331	5431331	0	10862662		
31	08AABCJ0672P1Z7	Circle-A, Udaipur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			11085417	2956870	2956870	0	16999157	9994227	2956803	2956803	0	15907833	GSTR 9	0	1639850	1639850	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability			Total undischarged tax liability	
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			11085417	4596720	4596720	0	11075667	4591706	4591706	0	9750	5014	5014	0	19778		

S. No.	GSTIN	Circle	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
32	08ADNPC5964D1ZH	Circle-B, Udaipur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			64957	2615932	2615932	0	5296821	66145	1449337	1449337	0	2964819	GSTR 9	0	0	0	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability			Total undischarged tax liability	
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			64957	2615932	2615932	0	50513	1339433	1339433	0	14444	1276499	1276499	0	2567442		
33	08AAACG5306N1ZI	Circle-B, Udaipur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			89355770	447352032	447352032	0	984059834	89355198	447351827	447351827	0	984058852	GSTR 9	3960365	3828042	3828042	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability			Total undischarged tax liability	
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			93316135	451180074	451180074	0	93316264	451178380	451178380	0	-129	1694	1694	0	3388		
34	08AEBPC9520J1ZM	Circle-A, Rajsamand	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			0	1273474	1273474	0	2546948	0	756768	756768	0	1513536	GSTR 9	0	0	0	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability			Total undischarged tax liability	
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			0	1273474	1273474	0	0	756769	756769	0	0	516705	516705	0	1033410		
35	08ANMPG6556C1ZX	Circle-D, Bhilwara	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			29670	6598565	6598565	0	13226800	33404	6598566	6598566	0	13230536	GSTR 1	0	0	0	0

S. No.	GSTIN	Circle	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			Total tax liability as per GSTR-1/GSTR-9				Tax paid as per GSTR-3B/9				Undischarged tax liability			Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			33404	6598566	6598566	0	26935	6584670	6584670	0	6469	13896	13896	0	34261		
36	08AABCD9523D1ZU	Circle-D, Zone II, Jodhpur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			72000	148312319	148312319	0	296696638	0	24659151	24659151	0	49318302	GSTR 9	127763	3464372	3464372	0
			Total tax liability as per GSTR-1/GSTR-9				Tax paid as per GSTR-3B/9				Undischarged tax liability			Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			199763	151776691	151776691	0	127763	151737875	151737875	0	72000	38816	38816	0	149632		
37	08ABPPS7358P1ZE	Circle-D, Zone II, Jodhpur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			0	21074978	21074978	0	42149956	0	24659151	24659151	0	49318302	GSTR 1	0	2023554	2023554	0
			Total tax liability as per GSTR-1/GSTR-9				Tax paid as per GSTR-3B/9				Undischarged tax liability			Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			0	26682705	26682705	0	0	23098532	23098532	0	0	3584173	3584173	0	7168346		
38	08AAECP9650J1ZY	Circle-D, Zone II, Jodhpur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			0	4994821	4994821	0	9989642	0	2719383	2719383	0	5438766	GSTR 9	0	0	0	0
			Total tax liability as per GSTR-1/GSTR-9				Tax paid as per GSTR-3B/9				Undischarged tax liability			Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			0	4994821	4994821	0	0	2719383	2719383	0	0	2275438	2275438	0	4550876		
39	08AAACI7351P1Z3	Circle-I, Zone-III, Jaipur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			

S. No.	GSTIN	Circle	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			15704791	102477082	103029080	0	221210953	15704792	103029080	103029080	0	221762952	GSTR 1	27972322	23775420	23775420	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability				Total undischarged tax liability
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			43677114	126804500	126804500	0	43677114	126252511	126804509	0	0	551989	-9	0	551989		
40	08ACDPV6557E1Z9	Circle- I, Jaipur-III	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			793962	2737422	2737422	0	6268806	901660	2718587	2718587	0	6338834	GSTR 1	0	0	0	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability				Total undischarged tax liability
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			901660	2718587	2718587	0	901801	1706832	1706832	0	-141	1011755	1011755	0	2023510		
41	08AAECM8357R1ZJ	Circle- I, Jaipur-III	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			0	3834329	3834329	0	7668658	0	3817013	3817013	0	7634026	GSTR 9	0	35508	35508	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability				Total undischarged tax liability
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			0	3869837	3869837	0	0	3852523	3852523	0	0	17314	17314	0	34628		
42	08AIUPM8432G1ZQ	Circle-D, Udaipur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			7377210	97703	97703	0	7572616	8349656	97702	97702	0	8545060	GSTR 1	43320	21492	21492	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability				Total undischarged tax liability
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			8392976	119194	119194	0	7431506	119196	119196	0	961470	-2	-2	0	961470		

S. No.	GSTIN	Circle	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
43	08ADFPA2390H1ZT	Circle-E, Udaipur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			0	2522222	2522222	0	5044444	0	2625387	2625387	0	5250774	GSTR 1	0	0	0	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability				Total undischarged tax liability
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			0	2625387	2625387	0	0	2522222	2522222	0	0	103165	103165	0	206330		
44	08AAGCM0477N1Z0	Circle-F, Udaipur	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			0	0	0	0	0	0	7119041	7119041	0	14238082	GSTR 1	0	0	0	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability				Total undischarged tax liability
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			0	7119041	7119041	0	0	6591043	6591043	0	0	527998	527998	0	1055996		
45	08AAACH0968B1ZW	Circle-Nimbheda, Zone-Bhilwara	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			1829282	161994458	161994458	0	325818198	1829282	161645430	161645430	0	325120142	GSTR 9	0	498441	498441	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability				Total undischarged tax liability
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			1829282	162492899	162492899	0	1829284	157099370	157099370	0	-2	5393529	5393529	0	10787058		
46	08AEFPV5593N1ZI	Circle-Nimbheda, Zone-Bhilwara	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			0	19861	19861	0	39722	0	524271	524271	0	1048542	GSTR 1	0	0	0	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9					Undischarged tax liability				Total undischarged tax liability

S. No.	GSTIN	Circle	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			0	524271	524271	0	0	16713	16713	0	0	507558	507558	0	1015116		
47	08AICPC1143J1ZP	Circle-C,Bhilwara	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			1567	3026707	3026707	0	6054981	1567	3026706	3026706	0	6054979	GSTR 9	0	0	0	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9				Undischarged tax liability		Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			1567	3026707	3026707	0	1567	2997938	2997938	0	0	28769	28769	0	57538		
48	08AAWPV7430R1ZD	Circle-E,Jodhpur-I	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			0	0	0	0	0	38.56	1111238	1111238	0	2222514.56	GSTR 1	0	0	0	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9				Undischarged tax liability		Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			38.56	1111238	1111238	0	3771	775116	775116	0	-3732	336122	336122	0	672244		
49	08AAHHJ3320F2ZK	Circle-C,Jodhpur-I	Tax liability on outward supply as per GSTR 9(4N-4G)					Tax liability on outward supply as per GSTR1					Figures higher GSTR 9/GSTR 1	Tax liability on inward supply liable to RCM (4G)			
			IGST	CGST	SGST	Cess	Total	IGST	CGST	SGST	Cess	Total		IGST	CGST	SGST	Cess
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			0	0	0	0	0	0	3673421	3673421	0	7346842	GSTR 1	0	0	0	0
			Total tax liability as per GSTR-1/GSTR-9					Tax paid as per GSTR-3B/9				Undischarged tax liability		Total undischarged tax liability			
			IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess			
			16	17	18	19	20	21	22	23	24	25	26	27	28		
			0	3673421	3673421	0	0	3672450	3672450	0	0	971	971	0	1942		
Total															**97503764**		

Appendix 2.14

(Refer Paragraph 2.3.8.3 VI (a))

Mismatch in availing of ITC

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
1	08ABFFM6647P1ZH	Circle-I, Zone-I, Jaipur	2017-18	2771	10132198	10132198	0	0	0	0	0	2570994	240182	240182	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				2573765	10372380	10372380	0	8765	7626236	7626236	0	2565000	2746144	2746144	0	8057288
2	08AAADCK7842G1ZD	Circle-I, Zone-I, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				176161030	1311251	1311252	100776171	0	0	0	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				176161030	1311251	1311252	100776171	162130123	1159274	1159274	91775847	14030907	151977	151978	9000324	23335186
3	08AAACA1517B1ZG	Circle-A, Jaipur-III	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				2231635	1856517	1856517	0	0	0	0	0	0	6196240	6196240	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				2231635	8052757	8052757	0	0	4115737	4115737	0	2231635	3937020	3937020	0	10105675
4	08AAACG1895Q1ZY	Circle-A Zone-IV, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				95701552	15470704	15470704	0	0	0	0	0	13677642	57881	57881	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				13	14	15	16	17	18	19	20	21	22	23	24	25
				109379194	15528585	15528585	0	111290794	2010779	2010779	92	0	13517806	13517806	0	27035612
5	08ACTPM0139M1Z3	Circle-A Zone-II, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				901922	8626374	8626374	0	0	0	0	0	164552	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				1066474	8626374	8626374	0	1064277	5436930	5436930	0	2197	3189444	3189444	0	6381085
6	08AAVPT6020A1ZN	Circle-F Zone-IV, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				5353874	11302105	11302105	0	5353874	0	0	0	0	1589	1589	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				0	11303694	11303694	0	0	11216646	11216646	0	0	87048	87048	0	174096
7	08AAACB2100P1ZX	Circle-C, Jaipur-II	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				298516063	460420008	462520519	0	947545	11525627	11525627	0	10578669	44847417	45320230	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				308147187	493741798	496315122	0	305253815	445815453	447821012	1203818	2893372	47926345	48494110	0	99313827
8	08AAACS7018R1ZT	Circle-C Zone-II, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				5097533	2682078	2682078	0	0	0	0	0	6988692	3060426	3060426	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				12086225	5742504	5742504	0	12031610	4797349	4800746	272	54615	945155	941758	0	1941528
9	08ABPFS3650Q1ZA		2017-18	ITC availed in GSTR 3B								ITC availed in the next year				

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
		Circle-D Jaipur-II		GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				18248400	65158260	65158260	0	0	0	0	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				18248400	65158260	65158260	0	18248400	65157022	65157022	0	0	1238	1238	0	2476
10	08AATCS8224J1ZO	Circle-G, Jaipur-III	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				0	1316713	1316713		0	0	0		0	0	0		
				Total ITC availed for the financial year				ITC available as per GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				0	1316713	1316713		17111	685997	685997	5	0	630716	630716	0	1261432
11	08AAACP9588R1Z9	Circle-J, Jaipur-III	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				88816064	113972290	113972290	74910466	0	0	0	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				88816064	113972290	113972290	74910466	80776801	102489883	102489883	68056632	8039263	11482407	11482407	6853834	37857911
12	08ACMPB7093C1ZN	Circle-E, Jaipur-III	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				354745	29151570	29151570		0	0	0		2032570	0	0		
				Total ITC availed for the financial year				ITC available as per GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				2387315	29151570	29151570		2387316	29059716	29059716		0	91854	91854	0	183708
13	08AADFE4760C1ZQ		2017-18	ITC availed in GSTR 3B								ITC availed in the next year				

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
		Circle-G, Jaipur-IV		GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				6807389	7348287	7348287		0	0	0		0	0	0		
				Total ITC availed for the financial year				ITC available as per GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				6807389	7348287	7348287		4996333	6858796	6858796		1811056	489491	489491	0	2790038
14	08AAACT5317J1ZA	Circle A, Jaipur IV	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				100464617	92173486	126179858	0	0	8439070	27735645	0	9298821	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				109763438	83734416	98444213	0	109586507	77761582	77761582	0	176931	5972834	20682631	0	26832396
15	08AAFCM4722P1Z1	Circle A, Jaipur IV	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				151837923	62757992	56841920	0	93323	10420976	4069241	0	347943	532876	532876		0
				Total ITC availed for the financial year				ITC available as per GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				152092543	52869892	53305555	0	66975721	51186724	51186724	0	85116822	1683168	2118831	0	88918821
16	08AAGCS6809Q1ZK	Circle A, Jaipur IV	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				27164418	45619591	45619591	0	0	0	0	0	0	5758681	5758681		1172022
				Total ITC availed for the financial year				ITC available as per GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				27164418	51378272	51378272	1172022	15988754	50966219	50966219	1315165	11175664	412053	412053	0	11999770
17	08AASFS7334R1Z2	Circle A, Jaipur IV	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				15655255	5406938	5406938	0	0	0	0	0	1026125	187353	187353	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				16681380	5594291	5594291	0	8864849	5664009	5667104	0	7816531	0	0	0	7816531
18	08AAIFR6164N1ZJ	Circle A, Jaipur IV	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				20733456	1520905	1520905	0	0	0	0	0	985466	782290	782290	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				21718922	2303195	2303195	0	21496485	2305873	2305873	10.2	222437	0	0	0	222437
19	08AAMFA4380K1Z4	Circle Kishangarh	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				5681490	4578512	4578512	0	0	0	0	0	113623	2528	2528	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				5795113	4581040	4581040	0	3582931	4583274	4583274	0	2212182	0	0	0	2212182
20	08AAACV5228N1ZY	Circle-B, Ajmer	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				18104995	4667264	4667264	0	0	0	0	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				18104995	4667264	4667264	0	17441636	2129293	2129293	0	663359	2537971	2537971	0	5739301
21	08ABBFM5944K1ZX	Circle-B, Bhiwadi	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				6034967	445600	445600	0	0	0	0	0	0	119138	119138	0	

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				6034967	564738	564738	0	4665636	564738	564739	0	1369331	0	0	0	1369331
22	08AAACI3924J1ZK	Circle-A, Bhiwadi	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				192771528	13545175	13545176	0	0	0	0	0	1474925	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				194246453	13545175	13545176	0	180183219	14483103	14483103	0	14063234	0	0	0	14063234
23	08ADDPI8588B1ZF	Circle-A, Bhiwadi	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				1268105	1768387	1768387	0	0	0	0	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				1268105	1768387	1768387	0	937990	1392963	1392963	0	330115	375424	375424	0	1080963
24	08AAUCS3125P1ZL	Circle-Shahpura Jaipur I	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				1233230	1003756	1003756	0	0	0	0	0	884428	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				2117658	1003756	1003756	0	736540	960973	960973	0	1381118	42783	42783	0	1466684
25	08AAEFR2027A1ZS	Circle-Tonk, Jaipur II	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				1129579	7823741	7823741	0	0	3152911	3152911	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				1129579	4670830	4670830	0	1130201	4627923	4627923	0	0	42907	42907	0	85814
26	08ABQPG6565P1ZQ	Circle-A, Hanumangarh	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				10817930	1349075	1349075	0	0	0	0	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				10817930	1349075	1349075	0	2624	1278103	1278103	0	10815306	70972	70972	0	10957250
27	08AYQPS3768M1ZA	Circle-B, Sri Ganganagar	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				1262427	4469766	4469766	0	0	2652000	0	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				1262427	1817766	4469766	0	1261386	1815794	1815794	0	1041	1972	2653972	0	2656985
28	08AAUPK1929J1Z6	Circle-Jhunjhunu, Bikaner	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				26649	6897746	6897746	12667356	0	0	0	0	0	0	0	8257805	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				26649	6897746	6897746	20925161	46092	4202365	4202365	20925160	0	2695381	2695381	1	5390763
29	08AHQPT9847F1ZF	Circle-Jhunjhunu, Bikaner	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				0	3101500	3101500	0	0	0	0	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				0	3101500	3101500	0	0	2232758	2232758	0	0	868742	868742	0	1737484
30	08AABUC0113A1Z7		2017-18	ITC availed in GSTR 3B								ITC availed in the next year				

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
		Circle-Shahjahanpur		GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				164209903	19756029	19756029	0	0	0	0	0	2073249	18532588	1222265	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				166283152	38288617	20978294	0	167207927	19318719	19318719	21117	0	18969898	1659575	0	20629473
31	08AADCT9702E1ZD	Circle-Shahjahanpur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				32133894	57932873	360974	0	272483	0	0	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				31861411	57932873	360974	0	16602120	462029	462029	0	15259291	57470844	0	0	72730135
32	08AAACO0191M2ZA	Circle-C, Zone-I, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				8496553	15839216	15839216	0	474276	843797	843797		22272116	5542784	5542789		
				Total ITC availed for the financial year				ITC available as per GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				30294393	20538203	20538208	0	7309597	21510369	21766730		22984796	0	0	0	22984796
33	08AACCE8931F1ZM	Circle-C, Zone-I, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				0	5092703	5092703	0	0	0	0		0	0	0		
				Total ITC availed for the financial year				ITC available as per GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				0	5092703	5092703	0	0	2081088	2081088		0	3011615	3011615	0	6023230
34	08ABEPV4860A1ZO		2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
		Circle-C, Zone-I, Jaipur		IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				6518150	7319191	7319191	24007082	0	0	0	0	0	8069	8069	2478186	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				6518150	7327260	7327260	26485268	199387	7311762	7311762	26650262	6318763	15498	15498	0	6349759
35	08ACHFS6211Q1ZL	Circle-C, Zone-I, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				0	24054920	24054920	0	0	0	0	0	0	0			
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				0	24054920	24054920	0	0	16881873	16881873	0	0	7173047	7173047	0	14346094
36	08AABCE3582F1ZQ	CIRCLE-E, JAIPUR-I	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				16984657	50994233	50994233	0	0	0	0	0	82355	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				17067012	50994233	50994233	0	15019230	47637526	47637611	0	2047782	3356707	3356622	0	8761111
37	08ALWPS9412P1ZV	CIRCLE-H, JAIPUR-I	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				2445670	13788223	13564833	0	0	0	0	0	196841	389851	389851	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				2642511	14178074	13954684	0	2601984	12050772	12050772	660568	40527	2127302	1903912	0	4071742
38	08AAECA1501B1ZK	CIRCLE-H, JAIPUR-I	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	
				1	2	3	4	5	6	7	8	9	10	11	12	
				3945442	454353	454353	0	0	0	0	0	10511618	355265	355265		0
				Total ITC availed for the financial year				ITC available as per GSTR 2A (GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				14457060	809618	809618	0	5172222	804607	804607	0	9284838	5011	5011	0	9294860
39	08AILPG2384C1ZE	CIRCLE-H, Jaipur-I	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				14357144	17252418	17252418	0	0	0	0	0	12312	104895	104895		0
				Total ITC availed for the financial year				ITC available as per GSTR 2A (GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				14369456	17357313	17357313	0	14369474	14466441	14466441	0	0	2890872	2890872	0	5781744
40	08AAATT0611L1ZK	CIRCLE-H, JAIPUR-II	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				597199	675964	675964	0	0	0	0	0	0	0	0		0
				Total ITC availed for the financial year				ITC available as per GSTR 2A (GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				597199	675964	675964	0	0	43341	43341	0	597199	632623	632623	0	1862445
41	08AAACT4119L1Z8	CIRCLE-E, KOTA	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				307483269	67113103	67060935	0	0	0	0	0	19433298	1767820	1767820		0
				Total ITC availed for the financial year				ITC available as per GSTR 2A (GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				326916567	68880923	68828755	0	285412924	48647389	48657895	0	41503643	20233534	20170860	0	81908038
42	08AAECN8067D1ZC	CIRCLE-E, KOTA	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				39711616	109945758	109945758	0	412940	29838645	29838645	0	684426	2874	2874		0
				Total ITC availed for the financial year				ITC available as per GSTR 2A (GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				13	14	15	16	17	18	19	20	21	22	23	24	25
				39983102	80109987	80109987	0	31115829	74540758	74540758	0	8867273	5569229	5569229	0	20005731
43	08AABCJ0355R1Z7	CIRCLE-B, KOTA	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				886101774	296518650	296518650	0	0	0	0	0	32286372	4005854	4005854	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				918388146	300524504	300524504	0	615806363	300306234	300361511	96222442	302581783	218270	162993	0	302963046
44	08AFRPS6744K1ZI	CIRCLE-B, KOTA	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				0	1444356	1444356	0	0	0	0	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				0	1444356	1444356	0	2100	287517	287517	0	0	1156839	1156839	0	2313678
45	08AAAFI8531Q1ZV	CIRCLE-D, KOTA	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				1508693	1531517	1531517	0	0	0	0	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				1508693	1531517	1531517	0	98415	1566710	1566710	0	1410278	0	0	0	1410278
46	08AABCN1537H1ZM	CIRCLE-Jhalawar, KOTA	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				65809124	6969919	6969919	0	0	0	0	0	17378808	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				83187932	6969919	6969919	0	71139175	3930050	3930050	0	12048757	3039869	3039870	0	18128495
47	08AAACL0140P7ZD	Circle-C, Zone-III, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				1548139295	790478601	790478601	0	0	0	0	0	325440713	153507049	153507049	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				1873580008	943985650	943985650	0	1293633608	652181976	652220287	409851	579946400	291803674	291765363	0	1163515437
48	08AABCL5967D1ZE	Circle-C, Zone-III, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				468332907	24759577	24759577	0	0	0	0	0	81442710	12007932	12007932	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				549775617	36767509	36767509	0	516557718	30902012	30902012	81015	33217899	5865497	5865497	0	44948893
49	08AHIPG0574C1ZO	Circle-C, Zone-III, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				35000042	41806	45182	3375	0	0	0	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				35000042	41806	45182	3375	11049	236036	236036	0	34988993	0	0	3375	34992368
50	08AADCB1093N1ZG	Circle-C, Zone-III, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				143193792	166508851	166508851	867456	0	0	0	0	30259	125801	125801	4137	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				143224051	166634652	166634652	871593	143715370	147124682	147124719	1033062	0	19509970	19509933	0	39019903

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
51	08AABCJ0672P1Z7	Circle-A, Udaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				13348753	16236025	20394091	0	0	0	0	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				13348753	16236025	20394091	0	10924120	7651951	7651951	6991	2424633	8584074	12742140	0	23750847
52	08ADNPC5964D1ZH	Circle-B, Udaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				336574	1191551	1191551	0	0	0	0	0	20440	1217551	1217551	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				357014	2409102	2409102	0	354134	1871370	1871370	0	2880	537732	537732	0	1078344
53	08AAACG5306N1ZI	Circle-B, Udaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				273381050	265521231	265521231	0	0	28083	28083	0	3052984	2237299	2237299	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				276434034	267730447	267730447	0	274547713	258712402	258712401	293642	1886321	9018045	9018046	0	19922412
54	08AEBPC9520J1ZM	Circle-A, Rajsamand	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				712724	987433	987433	0	0	0	0	0	0	231076	231076	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				712724	1218509	1218509	0	6480	1008231	1008231	0	706244	210278	210278	0	1126800
55	08ANMPG6556C1ZX	Circle-D, Bhilwara	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				1604434	1327530	1327530	0	0	0	0	0	148940	184369	184369	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				1753374	1511899	1511899	0	913188	1355658	1355658	0	840186	156241	156241	0	1152668
56	08AABCD9523D1ZU	Circle-D, Zone II, Jodhpur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				182374432	69576245	69576245	0	0	0	417503	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				182374432	69576245	69158742	0	182866973	60146905	60146905	0	0	9429340	9011837	0	18441177
57	08AACCN6194P1ZP	Circle-D, Zone II, Jodhpur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				30675329	8786714	8786714	0	0	0	0	0	31641873	5730870	5730870	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				62317202	14517584	14517584	0	197063	20336656	20336656	0	62120139	0	0	0	62120139
58	08AAECP9650J1ZY	Circle-D, Zone II, Jodhpur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				1337487	2403451	2403451	0	0	0	0	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				1337487	2403451	2403451	0	0	890882	890882	0	1337487	1512569	1512569	0	4362625
59	08AANFM4741R1ZG	Circle-D, Zone II, Jodhpur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				1420531	7968730	7968729	0	0	0	0	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A (Table 3+Table 5)				Excess ITC availed				

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				1420531	7968730	7968729	0	1256192	3486132	3486130	146486	164339	4482598	4482599	0	9129536
60	08AABCV3315P1Z1	Circle-D, Zone II, Jodhpur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				590648	347603	347603	0	0	0	0	0	0	5531	5531		0
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				590648	353134	353134	0	14854	43503	43503	0	575794	309631	309631	0	1195056
61	08ADEFS3875Q1Z6	Circle-Jaisalmer, Jodhpur I	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				2088909	7732936	7732936	0	0	0	0	0	0	0	0		0
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				2088909	7732936	7732936	0	601239	6283715	6283715	84	1487670	1449221	1449221	0	4386112
62	08AAACI7351P1Z3	Circle-I, Zone-III, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				47204631	2638347	2638347	0	896	2214	2214	0	44187450	5616233	5616233		0
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				91391185	8252366	8252366	0	82999433	4136315	4141614	0	8391752	4116051	4110752	0	16618555
63	08AABCR0347P1Z3	Circle-I, Zone-III, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				269320165	23236481	23236481	0	0	0	0	0	44074051	352367	352367		0
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				13	14	15	16	17	18	19	20	21	22	23	24	25
				313394216	23588848	23588848	0	295357810	19310657	19310657	0	18036406	4278191	4278191	0	26592788
64	08AACCE4248H1ZO	Circle-I, Zone-III, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				46153686	11143279	11143279	0	10936	2	2	0	14945671	20031739	20031739		0
				Total ITC availed for the financial year				ITC available as per GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				61088421	31175016	31175016	0	55412729	27010625	27010625	0	5675692	4164391	4164391	0	14004474
65	08AAACI0996E1ZL	Circle-I, Zone-III, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				10911764	639678	639678	0	237505	30562	30562	0	5261632	291384	291384		0
				Total ITC availed for the financial year				ITC available as per GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				15935891	900500	900500	0	10783890	714594	714594	0	5152001	185906	185906	0	5523813
66	08ACDPV6557E1Z9	Circle-I, Zone-III, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				1974172	1219117	1219117	0	0	0	0	0	153759	642689	642689		0
				Total ITC availed for the financial year				ITC available as per GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				2127931	1861806	1861806	0	543237	1120779	1120779	0	1584694	741027	741027	0	3066748
67	08AAACU2414K2ZE	Circle-I, Zone-III, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				109345070	0	0	0	0	0	0	0	14148	8981	8981		0
				Total ITC availed for the financial year				ITC available as per GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				109359218	8981	8981	0	109320957	1527	1527	0	38261	7454	7454	0	53169
68	08AAFFE1898K1ZY	Circle-I, Zone-III, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	
				1	2	3	4	5	6	7	8	9	10	11	12	
				0	5656	5656	0	0	0	0	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				0	5656	5656	0	0	3280	3280	0	0	2376	2376	0	4752
69	08AAACB2894G1ZN	Circle-I, Zone-III, Jaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				453109231	160019797	160019797	0	433693	255296	255296	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				452675538	159764501	159764501	0	445872829	185941664	185948546	0	6802709	0	0	0	6802709
70	08AAECM8357R1ZJ	Circle- I, Jaipur-III	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				7298502	7093816	7093816	0	0	0	0	0	0	126693	126693	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				7298502	7220509	7220509	0	1814302	7415499	7415499	12409	5484200	0	0	0	5484200
71	08AIUPM8432G1ZQ	Circle-D, Udaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				2660288	338978	338978	0	0	0	0	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				2660288	338978	338978	0	383838	341829	341829	0	2276450	0	0	0	2276450
72	08ADFPA2390H1ZT	Circle-E, Udaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				1171428	1798038	1798038	0	0	0	0	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				1171428	1798038	1798038	0	1163209	1142991	1142991	0	8219	655047	655047	0	1318313
73	08AAGCM0477N1Z0	Circle-F, Udaipur	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				9062694	1796263	1796263	0	0	0	0	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				9062694	1796263	1796263	0	8965882	1021380	1021380	0	96812	774883	774883	0	1646578
74	08AAACH0968B1ZW	Circle-Nimbheda, Zone-Bhilwara	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				96512006	69696637	69696637	0	0	0	0	0	9428364	2047104	2047104	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				105940370	71743741	71743741	0	93675595	68399365	68399365	0	12264775	3344376	3344376	0	18953527
75	08AEFPV5593N1ZI	Circle-Nimbheda, Zone-Bhilwara	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				0	662748	662748	0	0	0	0	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				0	662748	662748	0	0	75577	75577	0	0	587171	587171	0	1174342
76	08AICPC1143J1ZP	Circle-C,Bhilwara	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				2354417	2083294	2083294	0	0	0	0	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A				Excess ITC availed				
								GSTR 2A (Table 3+Table 5)								
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				13	14	15	16	17	18	19	20	21	22	23	24	25
				2354417	2083294	2083294	0	38791	2042961	2042961	1020	2315626	40333	40333	0	2396292
77	08ACEPM8860G1ZB	Circle-E,Jodhpur-I	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				0	15168240	15168240	0	0	0	0	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				0	15168240	15168240	0	0	13809513	13809513	0	0	1358727	1358727	0	2717454
78	08ABFPB6954J1ZH	Circle-E,Jodhpur-II	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				1582142	29553828	29553828	0	0	0	0	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				1582142	29553828	29553828	0	1643274	11890135	11890135	0	0	17663693	17663693	0	35327386
79	08AAHHJ3320F2ZK	Circle-C,Jodhpur-I	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				850968	3238845	3238845	0	0	0	0	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				850968	3238845	3238845	0	412688	2783684	2783684	0	438280	455161	455161	0	1348602
80	08AABCS1848L1Z2	Circle-C,Jodhpur-II	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				8806485	17349007	17349007	0	0	0	0	0	140399	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				8946884	17349007	17349007	0	8776562	13182329	13182329	0	170322	4166678	4166678	0	8503678
81	08ABAFS3304A1ZV		2017-18	ITC availed in GSTR 3B								ITC availed in the next year				

S. No.	GSTIN	Name of Circle	Year	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
		Circle-D, Jodhpur-I		GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				576547	2621150	6807698	0	0	0	0	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				576547	2621150	6807698	0	387632	1468340	1468340	0	188915	1152810	5339358	0	6681083
82	08AAEFP7840B1ZD	Circle-Sumerpur Pali,	2017-18	ITC availed in GSTR 3B								ITC availed in the next year				
				GSTR 3B Table 4A(5)				(-) Table 4B(2)				GSTR 9 (Table 8C)				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	
				1	2	3	4	5	6	7	8	9	10	11	12	
				1170538	1902661	1902661	0	0	0	0	0	0	0	0	0	
				Total ITC availed for the financial year				ITC available as per GSTR 2A (Table 3+Table 5)				Excess ITC availed				
				IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total
				13	14	15	16	17	18	19	20	21	22	23	24	25
				1170538	1902661	1902661	0	1169999	1864111	1864111	0	539	38550	38550	0	77639
Total	**82 cases**	**51 Circles**														**2590269332**

Appendix 2.15

(Refer Paragraph 2.3.8.3.VI b)

Mismatch in ITC claimed versus tax paid under Reverse Charge Mechanism

S. No.	GSTIN	Name of Taxpayer	Name of Circle	Year	ITC availed under RCM				Tax Liability under RCM				Excess ITC availed under RCM					Remarks
					GSTR 9 Table 6C+6D+6F				GSTR 3B Table 3.1(d)									
					IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	IGST	CGST	SGST	Cess	Total	
1	08AAACG1895Q1ZY	ZYDUS HEALTHCARE LIMITED	Circle-A, Zone-IV, Jaipur	2017-18	107	55979	55979	0	108	10746	10746	0	0	45233	45233	0	**90466**	GSTR-9
2	08ACTPM0139M1Z3	SHREE AGARWAL BROTHERS	Circle-A, Zone-II, Jaipur	2017-18	0	6750	6750	0	0	5850	5850	0	0	900	900	0	**1800**	GSTR-9
3	08AAACA0062F1ZA	AKSH OPTIFIBRE LIMITED	Circle-A, Bhiwadi	2017-18	4243424	3928574	3928574	0	2744550	4064696	4064696	0	1498874	0	0	0	**1498874**	GSTR-9
4	08AADCT9702E1ZD	TOKAI IMPERIAL HYDRAULICS INDIA PVT LTD	Circle-Shahjahanpur	2017-18	375915	9956	9955	0	329841	9956	9955	0	46074	0	0	0	**46074**	GSTR-9
5	08AABCN1537H1ZM	PLATINUM TEXTILES LIMITED	CIRCLE-Jhalawar, KOTA	2017-18	525490	55536	55536	0	390231	65491	65491	0	135259	0	0	0	**135259**	GSTR-9
6	08AAACI0996E1ZL	ICICI SECURITIES LIMITED	Circle-I, Zone-III, Jaipur	2017-18	83948	385082	385082	0	0	384857	384857	0	83948	225	225	0	**84398**	GSTR-9
7	08ACEPM8860G1ZB	POPULAR STORES	Circle-E,Jodhpur-I	2017-18	0	269716	269716		0	179055	179055		0	90661	90661		**181322**	GSTR-9
Total	**7 cases**		**7 Circles**												**Total**		**2038193**	

Appendix 2.16

(Refer Paragraph 2.3.9)

Impact on Central Goods and Services Tax

(₹ in crore)

Para No.	No. of cases	CGST Amount involved
2.3.8.2 I (a)	39	0.80
2.3.8.2 II	7	0.65
2.3.8.2 III	9	1.18
2.3.8.2 IV	1	0.19
2.3.8.2 VI	2	0.40
2.3.8.2 VII	1	0.14
2.3.8.3 II	6	0.80
2.3.8.3 V	49	3.16
2.3.8.3 VI (a)	82	62.24
2.3.8.3 VI (b)	7	0.01
Total	**203**	**69.57**

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 and Pustakalya	29	Jail	51	State Insurance & Provident Fund
8	Collector (Misc.)	30	Labour	52	Skill Employment and 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	Local Fund Audit	55	Stamp Duty and 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	Value Added Tax/Goods and Service Tax
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 and Means
21	Gopalan	43	Rajasthan Public Service Commission (RPSC)	65	Women & Child Development
22	Ground Water	44	Rajasthan Staff Selection Board (RSSB)	66	Youth Affairs and Sports

Appendix 6.2

(Refer paragraph 6.4)

Statement showing category-wise details of irregularities commented in Inspection Reports

S. No	Nature of Irregularity	Tribal Area Development Department		Technical Education Department	
		No. of Paragraphs	Amount (₹ in crore)	No. of Paragraphs	Amount (₹ in crore)
1	Fraud/Misappropriation/ embezzlement/losses/ theft of stores and cash	6	13.29	08	13.72
2	Recoveries pointed out by audit	52	144.46	50	16.98
3	Violation of contractual obligation, undue favour to contractor	12	45.15	27	17.72
4	Avoidable/Excess Expenditure	35	99.24	31	8.93
5	Wasteful/infructuous expenditure	33	140.96	35	63.15
6	Regulatory issues	228	2,579.25	136	537.62
7	Idle investments/idle establishment/blockade of funds/diversion of funds	85	597.66	56	131.47
8	Idle/delay in commissioning of equipment	3	1.79	01	0.58
9	Non-achievement of objectives	44	148.96	09	19.57
10	Miscellaneous	118	229.49	162	104.86
Total		**616**	**4,000.25**	**515**	**914.60**

Appendix 7.1

(Refer paragraph 7.2)

Statement of free cases during April 2013 to January 2019

S.No.	Modality of treatment	Total Number of tests	Total free cases	Total (20%) required to be free	Shortfall in free cases	Rate of treatment (in ₹)	Net recoverable (in ₹)
1	2	3	4	5	6= (5-4)	7	8= (6*7)
1	3DTPS	4,312	645	862	217	5,000	10,85,000
2	3DCRT	3,768	689	754	65	25,000	16,25,000
3	IMRT	1,097	102	219	117	1,00,000	1,17,00,000
4	CPRT	87	8	17	9	7,500	67,500
5	RECT/SPRT	56	24	11	(-)13*	5,000	-65,000*
6	CET	49	6	10	4	15,000	60,000
7	SRS	1	0	0	0	1,25,000	0
8	IGRT	7	0	1	1	1,10,000	1,10,000
9	SRT	2	0	1	1	75,000	75,000
10	CCRT	5	0	1	1	22,500	22,500
Total		**9,384**	**1,474**	**1,876**	**402**		**1,46,80,000**

* 13 excess case over and above mandatory 20 *per cent* payable by RMRS to Licensee

Appendix 7.2

(Refer paragraph 7.2)

Statement of calculation as per Clause 7 of the agreement

(Amount in ₹)

Sl.No.	Period for test	Cash Collection Amount from test modalities	Refund Amount	Actual collection	Revenue required to be shared (21.21% of actual revenue)	Less TDS @10% of column 5	Amount returned on RMRS letter for non-conducting of tests	Net payable to RMRS	Amount deposited by Firm	Shortfall for the month
	1	2	3	4 = (2-3)	5	6	7	8 ={5-(6+7)}	9	10
1	Apr-13	32,52,500	50,000	32,02,500	6,79,250	67,925	1,00,000	5,11,325	5,11,325	0
2	May-13	24,87,500	1,37,500	23,50,000	4,98,435	49,843	1,00,000	3,48,592	3,48,592	0
3	Jun -13	32,95,000	80,000	32,15,000	6,81,902	68,191	0	6,13,711	6,13,711	0
4	Jul - 13	28,65,000	12,500	28,52,500	6,05,015	60,501	0	5,44,514	5,44,514	0
5	Aug-13	32,77,500	7,500	32,70,000	6,93,567	69,357	1,00,000	5,24,210	5,24,210	0
6	Sep-13	33,60,000	0	33,60,000	7,12,656	71,266	0	6,41,390	6,41,390	0
7	Oct-13	26,52,500	0	26,52,500	5,62,595	56,259	0	5,06,336	5,06,336	0
8	Nov-13	24,55,000	0	24,55,000	5,20,705	52,070	0	4,68,635	4,68,635	0
9	Dec-13	34,30,000	28,750	34,01,250	7,21,405	72,140	0	6,49,265	6,49,265	0
10	Jan-14	37,22,500	28,750	36,93,750	7,83,444	78,344	30,000	6,75,100	6,75,100	0
11	Feb-14	35,45,000	5,000	35,40,000	7,50,834	75,083	0	6,75,751	6,75,751	0
12	Mar-14	26,67,500	5,000	26,62,500	5,64,716	56,471	0	5,08,245	5,08,245	0
13	Apr-14	0	0	0	0	0	0	0	0	0
14	May-14	38,60,000	12,500	38,47,500	8,16,055	81,606	0	7,34,449	7,34,449	0
15	Jun-14	35,02,500	62,500	34,40,000	7,29,624	72,962	1,00,000	5,56,662	5,56,662	0
16	Jul-14	30,87,500	25,000	30,62,500	6,49,556	64,955	0	5,84,601	5,84,601	0
17	Aug-14	31,77,500	30,000	31,47,500	6,67,585	66,759	0	6,00,826	6,00,826	0
18	Sep-14	39,60,000	25,000	39,35,000	8,34,613	83,461	0	7,51,152	7,51,152	0
19	Oct-14	28,85,000	0	28,85,000	6,11,908	61,190	0	5,50,718	5,50,718	0
20	Nov-14	39,27,500	37,500	38,90,000	8,25,069	82,507	0	7,42,562	7,42,562	0
21	Dec-14	30,45,000	62,500	29,82,500	6,32,588	63,259	0	5,69,329	5,69,329	0
22	Jan-15	38,12,500	12,500	38,00,000	8,05,980	80,598	0	7,25,382	7,25,382	0
23	Feb-15	27,25,000	0	27,25,000	5,77,973	57,798	0	5,20,175	5,20,175	0
24	Mar-15	40,00,000	1,01,250	38,98,750	8,26,925	82,693	4	7,44,228	7,44,228	0

Sl.No.	Period for test	Cash Collection Amount from test modalities	Refund Amount	Actual collection	Revenue required to be shared (21.21% of actual revenue)	Less TDS @10% of column 5	Amount returned on RMRS letter for non-conducting of tests	Net payable to RMRS	Amount deposited by Firm	Shortfall for the month
25	Apr-15	35,30,000	3,750	35,26,250	7,47,918	74,792	1,00,000	5,73,126	5,73,126	0
26	May-15	29,27,500	50,000	28,77,500	6,10,318	61,032	0	5,49,286	5,49,286	0
27	Jun-15	35,35,000	0	35,35,000	7,49,773	74,977	0	6,74,796	6,74,796	0
28	Jul-15	34,97,500	5,000	34,92,500	7,40,759	74,076	0	6,66,683	6,66,683	0
29	Aug-15	13,80,000	67,500	13,12,500	2,78,381	27,838	0	2,50,543	2,50,543	0
30	Sep-15	34,90,000	0	34,90,000	7,40,229	74,023	0	6,66,206	6,66,206	0
31	Oct-15	28,87,500	0	28,87,500	6,12,439	61,244	0	5,51,195	5,51,195	0
32	Nov-15	24,00,000	20,000	23,80,000	5,04,798	50,480	0	4,54,318	4,54,318	0
33	Dec-15	35,30,000	0	35,30,000	7,48,713	74,871	0	6,73,842	6,73,842	0
34	Jan-16	33,12,500	35,000	32,77,500	6,95,158	69,516	0	6,25,642	6,25,642	0
35	Feb-16	26,30,000	18,750	26,11,250	5,53,846	55,384	2,00,000	2,98,462	2,98,462	0
36	Mar-16	27,17,500	50,000	26,67,500	5,65,776	56,577	0	5,09,199	5,09,199	0
37	Apr-16	20,00,000	0	20,00,000	4,24,200	42,420	0	3,81,780	3,81,780	0
38	May-16	19,65,000	12,500	19,52,500	4,14,125	41,413	0	3,72,712	0	3,72,712
39	Jun-16	20,52,500	75,000	19,77,500	4,19,428	41,943	1,00,000	2,77,485	0	2,77,485
40	Jul-16	15,80,000	0	15,80,000	3,35,118	33,512	0	3,01,606	0	3,01,606
41	Aug-16	13,95,000	75,000	13,20,000	2,79,972	27,997	0	2,51,975	0	2,51,975
42	Sep-16	16,15,000	75,000	15,40,000	3,26,634	32,663	0	2,93,971	0	2,93,971
43	Oct-16	19,70,000	18,750	19,51,250	4,13,860	41,386	0	3,72,474	0	3,72,474
44	Nov-16	27,75,000	0	27,75,000	5,88,578	58,858	1,55,000	3,74,720	0	3,74,720
45	Dec-16	19,75,000	1,25,000	18,50,000	3,92,385	39,239	0	3,53,146	0	3,53,146
46	Jan-17	13,32,500	12,500	13,20,000	2,79,972	27,997	0	2,51,975	0	2,51,975
47	Feb-17	20,45,000	50,000	19,95,000	4,23,139	42,314	0	3,80,825	0	3,80,825
48	Mar-17	25,15,000	75,000	24,40,000	5,17,524	51,752	0	4,65,772	0	4,65,772
49	Apr-17	32,25,000	0	32,25,000	6,84,022	68,402	1,00,000	5,15,620	0	5,15,620
50	May-17	27,40,000	0	27,40,000	5,81,154	58,115	0	5,23,039	0	5,23,039
51	Jun-17	24,22,500	0	24,22,500	5,13,812	51,381	0	4,62,431	0	4,62,431
52	Jul-17	12,15,000	2,37,500	9,77,500	2,07,328	20,733	0	1,86,595	0	1,86,595
53	Aug-17	16,55,000	24,000	16,31,000	3,45,935	34,594	0	3,11,341	0	3,11,341
54	Sep-17	32,10,000	94,000	31,16,000	6,60,904	66,090	0	5,94,814	0	5,94,814
55	Oct-17	21,60,000	74,000	20,86,000	4,42,441	44,244	0	3,98,197	0	3,98,197
56	Nov-17	20,37,500	90,000	19,47,500	4,13,065	41,307	0	3,71,758	0	3,71,758
57	Dec-17	25,25,000	1,10,000	24,15,000	5,12,222	51,222	0	4,61,000	0	4,61,000
58	Jan-18	23,25,000	1,12,000	22,13,000	4,69,377	46,938	0	4,22,439	2,50,498	1,71,941

Sl.No.	Period for test	Cash Collection Amount from test modalities	Refund Amount	Actual collection	Revenue required to be shared (21.21% of actual revenue)	Less TDS @10% of column 5	Amount returned on RMRS letter for non-conducting of tests	Net payable to RMRS	Amount deposited by Firm	Shortfall for the month
59	Feb-18	25,95,000	58,000	25,37,000	5,38,098	53,810	0	4,84,288	4,54,288	30,000
60	Mar-18	17,65,000	80,000	16,85,000	3,57,389	35,739	0	3,21,650	3,21,650	0
61	Apr-18	11,37,500	0	11,37,500	2,41,264	24,127	0	2,17,137	2,17,137	0
62	May-18	21,50,000	1,44,000	20,06,000	4,25,473	42,548	0	3,82,925	3,82,925	0
63	Jun-18	27,67,500	0	27,67,500	5,86,987	58,699	0	5,28,288	5,28,288	0
64	Jul-18	28,95,000	64,000	28,31,000	6,00,455	60,045	0	5,40,410	5,40,410	0
65	Aug-18	28,05,000	1,04,000	27,01,000	5,72,882	57,288	0	5,15,594	2,85,594	2,30,000
66	Sep-18	24,57,500	0	24,57,500	5,21,236	52,124	0	4,69,112	4,69,112	0
67	Oct-18	29,90,000	1,14,000	28,76,000	6,10,000	61,000	0	5,49,000	5,19,000	30,000
68	Nov-18	24,65,000	36,500	24,28,500	5,15,085	51,509	0	4,63,576	4,21,076	42,500
69	Dec-18	19,12,500	0	19,12,500	4,05,641	40,564	0	3,65,077	2,15,077	1,50,000
70	Jan-19	30,30,000	98,000	29,32,000	6,21,877	62,188	0	5,59,689	5,59,689	0
Total		**18,65,35,000**	**29,32,500**	**18,36,02,500**	**3,89,42,090**	**38,94,209**	**10,85,004**	**3,39,62,877**	**2,57,86,980**	**81,75,897**
BSBY		**1,08,30,000**	**0**	**1,08,30,000**	**22,97,043**	**0**	**0**	**22,97,043**	**3,81,780**	**19,15,263**
Grand Total		**19,73,65,000**	**29,32,500**	**19,44,32,500**	**4,12,39,133**	**38,94,209**	**10,85,004**	**3,62,59,920**	**2,61,68,760**	**1,00,91,160**

Total revenue payable by RMRS to firm collected under BSBY	1,08,30,000	**Total outstanding amount for shortfall in free cases**	**1,00,91,160**
Less audit recovery	84,80,000	**Less amount due to firm under BSBY**	**23,50,000**
Balance revenue due to firm towards treatment under BSBY	23,50,000	**Total amount recoverable from firm**	**77,41,160**

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लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Report of the Comptroller and Auditor General of India for the period ended March 2022

Government of Rajasthan

Report No. 5 of 2024

(Compliance Audit - Civil & Commercial)

Report of the
Comptroller and Auditor General of India
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Preface

This Report for the year ended 31 March 2022 has been prepared for submission to the Governor of the State of Rajasthan under Article 151 of the Constitution of India.

The Report is in two parts. Part-I of the Report contains significant findings of compliance audit of the 30 State Government Departments and Part-II deals with the results of compliance audit of 31 State Public Sector Undertakings (Government Companies and Statutory Corporations) and four Autonomous Bodies conducted under the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and Regulations on Audit and Accounts, 2020 issued thereunder by the Comptroller and Auditor General of India.

The instances mentioned in this Report are those, which came to notice in the course of test audit during the period 2021-22 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 2021-22 have also been included, wherever necessary.

The audit has been conducted in conformity with the Auditing Standards, 2017 issued by the Comptroller and Auditor General of India.

Executive Summary

Executive Summary

This Report of the Comptroller and Auditor General of India relates to matters arising from compliance audit of Government Departments, Autonomous Bodies and Public Sector Undertakings of the Government of Rajasthan. Compliance Audit refers to examination of the expenditure and revenue of the audited entities to ascertain whether the provisions of the Constitution of India, applicable laws, rules, regulations and various orders and instructions issued by the authorities are being complied with.

This Report is in two parts. **Part-I** discusses the audit findings related to the State Government Departments and **Part-II** discusses the audit findings related to State Public Sector Undertakings and Autonomous Bodies. This Report contains eight Paragraphs involving ₹ 53.25 crore. Some of the significant audit findings are mentioned below:

Part-I: Compliance Audit Observations relating to State Government Departments

This Part contains four paragraphs involving ₹ 8.74 crore which includes one Subject Specific Compliance Audit (SSCA), *i.e.* **'Implementation of Safety, Health and Welfare provisions for the Factory Workers',** and other compliance audit paragraphs of Transport Department and Mining Department.

A synopsis of key findings contained in this Report is presented below:

Factories and Boilers Inspection Department

Implementation of Safety, Health and Welfare provisions for the Factory Workers

The 'Factories and Boilers Inspection Department' is responsible for enforcement of the various provisions regarding safety, health and welfare as enacted in the Factories Act, 1948 and Rules made thereunder. A Subject Specific Compliance Audit on 'Implementation of Safety, Health and Welfare provisions for the Factory Workers" was conducted for the period April, 2017 to March, 2022. Besides review of records of selected offices, Joint Inspections were also conducted of selected 60 factories along with the representative of the Department. Audit revealed non-compliance of safety, health and welfare standards such as non-fencing of machine with moving parts, non-providing of personal protective equipment to workers, non-availability of firefighting facilities, non- arrangement of exhaust for dust and fumes, non-check-up/medical examination of workers, non-availability of crèches, toilets and first-aid facilities at factories in violation of provisions of the Act and Rules. The Department did not take any action to enforce compliance with the Act and also failed to file prosecution cases against factories for violation of safety, health and welfare standards.

The Department did not have effective mechanism in place to ensure compliance with safety, health and welfare standards by the factory owners.

Inspections allotted by the online system 'Central Inspection System' were not conducted as it is evident that there was overall shortfall of 32 *per cent* in inspections conducted. The Department did not have monitoring mechanism over compliance of instructions issued during the inspections and also actions were not taken against the violators. The annual returns were not being submitted by the factories and accident registers were also not being maintained by them. The Department could not address the training needs of the workers. Essential equipment were not available with officials to check the level of light intensity and sound pressure during the inspections. It was also observed that neither were the meetings of various crisis groups formed for managing crisis situations in case of chemical accidents conducted as per the prescribed time frame nor did the Department make effective efforts to conduct the meetings.

The Factories and Boilers Inspection Department acknowledged the audit findings.

Audit recommended that the Government/Department may consider:

- ***to make a provision in the annual return to show the number of factory workers who have been imparted safety training. Further, it may issue necessary directions to the factory owners to impart adequate training to workers.***

- ***to introduce a module in the Central Inspection System to red flag the inspections which could not be conducted by the inspecting officials and taking action against the official concerned.***

- ***to issue directions to the competent authorities for conducting meetings of State Crisis Group, District Crisis Group and Local Crisis Group as per prescribed time frame.***

Transport Department

Audit of 16 units of Transport Department was conducted during the year. The major irregularities noticed are as follows.

- In violation of Section 4-C of the Rajasthan Motor Vehicle Taxation Act, 1951, Department did not recover lump-sum tax in respect of 183 vehicles. This resulted in non/short realisation of lump-sum tax and surcharge amounting to ₹1.42 crore.

- Motor Vehicle Tax amounting to ₹ 6.49 crore in respect of 781 vehicles were not paid by vehicle owners. The Department, however, did not initiate action to realise the dues.

Mining Department

Audit of 10 units of Mining Department was also conducted during the year. The audit findings noticed are as follows.

- The Department did not raise the demand against quantity of mineral excavated and dispatched beyond the permitted quantity mentioned in the Mining Plan of the Lease which resulted in non-realisation of ₹ 83 lakh.

Part-II: Compliance Audit relating to State Public Sector Undertakings and Autonomous Bodies

This part of the Report contains four paragraphs involving ₹ 44.51 crore, including an SSCA on the **"Working of Rajasthan State Seeds Corporation Limited"** highlighting important audit findings emerging from test-check of transactions of the State Public Sector Undertakings.

Rajasthan State Seeds Corporation Limited

Working of Rajasthan State Seeds Corporation Limited

Rajasthan State Seeds Corporation Limited (Company) was incorporated in March 1978 with the main objective of production of certified seed and marketing it at reasonable price to the farmers. For this, it organises seed production programs through seed growers for more than 25 crops of cereals, oilseeds, pulses, cash crops *etc*.

The performance of the Company as regards distribution of breeder seeds and foundation seeds was not satisfactory as it could not distribute the entire quantity of the available seeds for multiplication during 2017-22. Further, production of certified seed, as envisaged in Seed Rolling Plan and own targets, was not ensured in any season.

The Company did not evolve any system to monitor the delivery of expected yield by the seed growers. Besides, the Company did not ensure sowing as per seed production program.

The Company did not ensure proper utilisation of its processing plants as the utilisation ranged between 28.74 *per cent* and 46.09 *per cent* during 2017-22. Further, the Company could not ensure scientific and safe storage of the seeds which led to damage of seeds within nine months of initial certification.

The targets for sale of seeds determined by the Company were not rational as the annual targets fixed remained in excess of the actual availability of seeds for the concerned year. Resultantly, the Company could not ensure achievement of its own targets for sale of seeds during 2017-22.

The Company could not distribute the entire targeted quantity of foundation/ certified seeds under Seed Village Program which not only defeated the very purpose of the Scheme but also deprived the farmers of the Scheme's benefits.

Audit recommended that the Company may consider to:

- ***Prepare of action plan for distribution of available seeds.***
- ***Strengthen monitoring mechanism for production of certified seeds and obtaining the entire yield from seed growers.***

- ***Ensure optimum utilisation of processing plants and scientific as well as safe storage of seeds to control failure of seeds during revalidation.***
- ***Take effective steps to ensure recovery of outstanding dues towards supply of seeds.***

Jaipur Vidyut Vitran Nigam Limited, Ajmer Vidyut Vitran Nigam Limited and Jodhpur Vidyut Vitran Nigam Limited

Lapses in assessment of electricity charges/civil liability led to non-assessment/ under-assessment of fuel surcharge.

Audit recommended that the DISCOMs, to avoid the inaccuracies and to exercise necessary controls; may adopt automated assessment procedure for vigilance cases and integrate it with their billing system

Jaipur Vidyut Vitran Nigam Limited

The Company did not adhere to the Saubhagya Guidelines and thus had to bear the entire cost of ₹ 12 crore on installation of 100Wp capacity SPV.

Rajasthan State Road Development and Construction Corporation Limited

Absence of robust internal control mechanism led to acceptance of fake Bank Guarantees worth ₹ 6.86 crore. Resultantly, the Company could not ensure recovery of its toll dues of ₹ 6.72 crore.

PART-I

Compliance Audit Observations relating to State Government Departments

CHAPTER-I

General

CHAPTER-I: General

1.1 Introduction

This part of the Report of the Comptroller and Auditor General of India (C&AG) relates to the matters arising from Compliance Audit of 30 Departments[1] of the Government of Rajasthan.

Compliance Audit refers to the examination of transactions relating to expenditure, receipts as well as assets and liabilities of audited entities to 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 the 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 measures and also to frame policies and directives that will lead to improved financial management of the organisations, thus, contributing to better governance.

This chapter, in addition to explaining the planning and extent of audit, provides information on follow-up of previous Audit Reports.

1.2 Audited Entities Profile

The Departments are headed by Additional Chief Secretaries/Principal Secretaries/Secretaries, who are assisted by Commissioners/Director/Deputy Secretaries and subordinate officers. Audit observations on State Public Sector Enterprises are covered in Part -II of this Report.

A brief profile of the 30 Departments covered in this part of the Report, is discussed in ***Appendix-1.***

The summary of the fiscal operations of Government of Rajasthan during the year 2020-21 and 2021-22 is given in **Table 1.1**.

[1] Departments: Agriculture; Agriculture Marketing; Animal Husbandry; Art, Culture, Archaeology and Museum; Civil Aviation; Command Area Development and Water Utilisation; Cooperative; Devasthan; Energy; Environment; Factories and Boilers Inspection; Fisheries; Food, Civil Supplies and Consumer Affairs; Forest; Gopalan; Ground Water; Horticulture; Indira Gandhi Nahar; Industries; Department of Information Technology and Communication; Mines and Geology; Directorate of Petroleum; Public Health Engineering; Public Works; Science and Technology; State Enterprises; Rajasthan State Motor Garage; Tourism; Transport and Water Resources.

Table 1.1: Summary of Fiscal Operations

(₹ in crore)

Receipts			Disbursements		
	2020-21	2021-22		2020-21	2021-22
Section-A: Revenue Account					
Own Tax Revenue	60,283.44	74,807.98	General Services	60,143.84	65,406.37
Non-Tax Revenue	13,653.02	18,754.97	Social Services	74,009.59	85,053.68
Share of Union Taxes/ Duties	35,575.77	54,030.61	Economic Services	44,155.91	59,329.92
Grants-in-aid from Government of India	24,795.65	36,326.49	Grants-in-aid and Contributions	0.07	0.04
Total Section-A Revenue Receipts	**1,34,307.88**	**1,83,920.05**	**Total Section-A Revenue Expenditure**	**1,78,309.41**	**2,09,790.01**
Section-B: Capital Account and others					
Miscellaneous Capital Receipts	14.08	31.42	Capital Outlay	15,270.49	24,151.59
			General Services	398.17	483.53
			Social Services	7,641.58	10,951.01
			Economic Services	7,230.74	12,717.05
Recoveries of Loans and Advances	373.52	2,373.59	Loans and Advances disbursed	491.01	621.24
Public Debt Receipts	89,964.01	1,01,363.31	Repayment of Public Debt	41,022.99	56,128.18
Contingency Fund	-	500.00	Contingency Fund	-	500.00
Public Account Receipts	2,08,446.75	2,51,294.80	Public Account Disbursements	1,99,229.24	2,40,110.57
Opening Cash Balance	7,704.41	6,487.51	Closing Cash Balance	6,487.51	14,669.09
Total Section-B Receipts	**3,06,502.77**	**3,62,050.63**	**Total Section-B Disbursements**	**2,62,501.24**	**3,36,180.67**
Grand Total (A +B)	**4,40,810.65**	**5,45,970.68**	**Grand Total (A+B)**	**4,40,810.65**	**5,45,970.68**

Source: Finance Accounts of the respective years

1.3 Authority for Audit

The authority for audit by the C&AG is derived from Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Accountant General (Audit-II), Rajasthan, Jaipur conducts audit of receipts and expenditure of the Departments, including Public Sector Undertakings and Autonomous Bodies of the Government of Rajasthan under the provisions of the C&AG's (Duties, Powers and Conditions of Service) Act, 1971. The principles and methodologies for various audits are prescribed in the Regulations on Audit and Accounts, 2020 and Auditing Standards, 2017 issued by the C&AG.

1.4 Planning and conduct of audit

Audit process started with the assessment of risk of various Government Departments/organisations/Autonomous Bodies and schemes/projects, *etc.* Risk assessments were based on quantum of expenditure, criticality of activities, position of overall internal control systems and the concerns of stakeholders, *etc*. Previous audit findings were also considered in this exercise. During 2021-22, audit of 190 units of 30 Departments was carried out.

Inspection Reports containing audit findings were issued to the head of the units after completion of audit of each unit. The units were requested to furnish replies to the audit findings within one month of receipt of the Inspection Reports. Whenever replies were received, audit findings were either settled or further compliance was advised. The important audit observations arising out of these Inspection Reports were processed for inclusion in the Audit Reports.

1.5 Response of the Government/Departments to audit observations

The Accountant General (Audit-II), Rajasthan, Jaipur audits 30 Departments of State Government 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 issue of Inspection Reports (IRs) which incorporate irregularities detected during the audit and not settled on the spot.

Analysis of IRs issued upto March 2022 disclosed that 22,961 paragraphs involving ₹ 68,387.60 crore relating to 5,243 IRs issued for these Departments remained outstanding at the end of September 2022.

1.5.1 The Department-wise details of the IRs and audit paragraphs outstanding as on 30 September 2022 and the amount involved are given in the **Table 1.2** below:

Table 1.2: Department-wise details of IRs and audit paragraphs

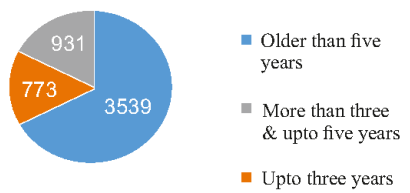
Sl. No.	Name of the Department	Number of outstanding IRs	Number of outstanding paragraphs	Amount involved (₹ in crore)
1	Agriculture	253	1,216	3,229.93
2	Agriculture Marketing	10	33	115.79
3	Animal Husbandry	74	244	3,470.62
4	Art, Culture, Archaeology and Museum	93	384	487.29
5	Civil Aviation	7	24	42.84
6	Command Area Development and Water Utilisation	61	109	91.23
7	Cooperative	93	301	2,416.96
8	Devasthan	43	132	240.62
9	Energy	7	20	17,575.86
10	Environment	9	50	603.00
11	Factories and Boilers Inspection	9	34	2.38
12	Fisheries	2	18	21.51
13	Food and Civil Supply	110	616	5,814.73
14	Forest	361	1,645	1,843.22
15	Gopalan	21	125	393.83
16	Ground Water	37	82	461.72
17	Horticulture	48	192	354.78
18	Indira Gandhi Nahar	72	161	449.74
19	Industries	42	134	141.04

Sl. No.	Name of the Department	Number of outstanding IRs	Number of outstanding paragraphs	Amount involved (₹ in crore)
20	Information Technology and Communication	9	46	1,561.17
21	Mines and Geology	335	1,407	2,477.63
22	Petroleum	4	5	122.07
23	Public Health Engineering	1,134	4,711	14,220.27
24	Public Works	1,384	6,910	8,517.28
25	Rajasthan State Motor Garage	6	25	20.24
26	Science and Technology	18	52	47.25
27	State Enterprises	3	9	22.07
28	Tourism	18	65	182.12
29	Transport	310	1,479	108.33
30	Water Resources	670	2,732	3,352.08
Total		**5,243**	**22,961**	**68,387.60**

Source: Information compiled on the basis of Inspection Reports issued and replies received thereon

As can be seen from the Table, the pendency in terms of outstanding IRs and outstanding paragraphs is highest in the Public Works Department. Age wise analysis of outstanding IRs and audit paragraphs is detailed in ***Appendix-2***, which reveals that 3,539 IRs (67.49 *per cent* of total outstanding IRs) were outstanding for more than five years.

Chart 1.1 Number of outstanding IRs



Source: Compiled by Audit

The pendency is indicative of the fact that the Heads of Offices and the Departments need to take effective action timely to rectify the defects and irregularities pointed out by Audit through the IRs.

1.5.2 Departmental Audit Committee Meetings

The Government constituted Audit Committees[2] 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 2021-22 and the paragraphs settled therein are given in **Table 1.3**.

[2] Audit Committees, *inter alia*, comprising Secretary of Department concerned and Accountant General/his representative, were formed as per Circular No. 1/2005 dated 18 January 2005 of Government of Rajasthan and it was decided by the Government that one Audit Committee meeting shall be held in each quarter. In addition to this, Audit sub-Committees comprising officers of the Departments and representative of Accountant General, are also formed.

Table 1.3: Details of Audit Committee and Audit sub-Committee Meetings

Sl. No	Name of the Department	Number of Audit Committee meetings held	Number of Audit sub-Committee meetings held	Number of paragraphs settled	Amount (₹ in crore)
1	Agriculture	1	4	93	15.14
2	Agriculture Marketing	0	0	0	0
3	Animal Husbandry	3	4	59	47.59
4	Art, Culture, Archaeology and Museum	2	1	33	3.68
5	Civil Aviation	1	0	0	0
6	Command Area Development and Water Utilisation	1	0	0	0
7	Cooperative	3	0	0	0
8	Devasthan	1	1	27	15.62
9	Energy	4	0	0	0
10	Environment	0	0	0	0
11	Factories and Boilers Inspection	1	0	0	0
12	Fisheries	3	0	0	0
13	Food and Civil Supply	2	0	0	0
14	Forest	2	4	8	16.80
15	Gopalan	3	2	27	109.81
16	Ground Water	0	0	0	0
17	Horticulture	1	0	0	0
18	Indira Gandhi Nahar	1	0	0	0
19	Industries	2	0	0	0
20	Information Technology and Communication	1	0	0	0
21	Mines and Geology	3	1	59	3.39
22	Petroleum	3	0	0	0
23	Public Health Engineering	2	1	28	0
24	Public Works	1	2	225	197.08
25	Rajasthan State Motor Garage	1	0	0	0
26	Science and Technology	1	0	0	0
27	State Enterprises	1	0	0	0
28	Tourism	1	1	7	0.01
29	Transport	2	0	0	0
30	Water Resources	2	0	0	0
Total		**49**	**21**	**566**	**409.12**

Source: Compiled by Audit

It can be seen from **Table 1.3** that except the Department of Energy, the minimum requirement of four Audit Committee Meetings was not fulfilled in respect of any of the Departments, during the year 2021-22. Further, in respect of Agriculture Marketing, Environment and Ground Water Department, no Audit Committee meeting was held during 2021-22. Audit sub-Committee Meetings were held in 10 Departments only, wherein 566 paragraphs involving ₹ 409.12 crore were settled. The Departments may organise more Audit Committee/Audit sub-Committee meetings to settle these outstanding paragraphs expeditiously.

1.5.3 Response of the Departments to the draft audit paragraphs

Factual statements followed by draft audit paragraphs proposed for inclusion in the Report of the Comptroller and Auditor General of India are forwarded to the Principal Secretaries/Secretaries of the three Departments[3] concerned, drawing their attention to the audit findings and requesting them to send their responses within six weeks since issue of Factual Statements.

A total of four draft paragraphs were sent to the Principal Secretaries/ Secretaries of the respective Departments between March 2023 and April 2023. Replies to all the draft paragraphs have been received and suitably incorporated in the Report.

1.6 Follow-up on Audit Reports

The Finance Department of the State Government decided (December 1996) that explanatory notes on all Performance Audits/paragraphs that have appeared in Audit Reports be submitted to the Public Accounts Committee (PAC), duly vetted by Audit, within three months from the date of laying of the Reports in the State Legislature. No explanatory note on Performance Audits/paragraphs was pending as of 30 June 2024.

Discussion of Audit Reports by PAC

The status of discussion of Performance Audits and paragraphs pertaining to 30 Departments as shown in **Table 1.3** which appeared in Audit Reports (Revenue Sector/Economic Sector/Revenue and Economic Sectors/General and Social Sector/Compliance Audit/Standalone Reports) by the PAC as of 30 June 2024 is given in **Table 1.4** below.

Table 1.4: Performance Audits/paragraphs appeared in Audit Reports *vis-a-vis* discussed

Period of Audit Report		Number of Performance Audit/paragraphs			
		Appeared in Audit Report		Paragraphs discussed	
		Performance Audit	Paragraphs	Performance Audit	Paragraphs
2016-17	Revenue Sector	-	7	-	4
	Economic Sector	1	11	1	11
	General and Social Sector	1	7	1	7
2017-18	Revenue Sector	-	7	-	3
	Economic Sector	2	7	2	7
	General and Social Sector	1	5	1	5
2018-19	Revenue and Economic Sectors	1	12	-	-
	General and Social Sector	-	5	-	5

[3] *Factories and Boilers Inspection, Mines and Geology and Transport*

Period of Audit Report		Number of Performance Audit/paragraphs			
		Appeared in Audit Report		Paragraphs discussed	
		Performance Audit	Paragraphs	Performance Audit	Paragraphs
2019-20	Compliance Audit (Report No. 7 of the year 2021)	-	7	-	3
	Compliance Audit (Report No. 2 of the year 2021)	-	3	-	2
	Standalone Report on 'Outcomes in surface Irrigation in Rajasthan;	1	-	1	-
	Standalone Report on 'Illegal Mining in Rajasthan'	1	-	-	-
2020-21	Compliance Audit (Report No. 1 of the year 2022)	-	3	-	-

Source: Compiled by Audit

The discussion on Performance Audits and paragraphs which appeared in Audit Reports (Revenue Sector/Economic Sector/General and Social Sector) upto 2015-16 has been completed.

1.7 Coverage of this part of the Report

This part of the Report contains four paragraphs. The total financial impact of the paragraphs is ₹ 8.74 crore. These are discussed in Chapter II. The Departments/Government have accepted audit observations involving ₹ 7.91 crore (as of June 2024). Out of the accepted audit observations, the Departments had recovered ₹ 2.31 crore upto June 2024, which was in addition to the recoveries (₹ 50.93 crore) made in response to Audit findings in the local audit inspection reports, during the year 2021-22. Further, the Departments concerned recovered ₹ 4.32 crore during the year 2021-22 in respect of objections raised in previous Audit Reports. Thus, total recoveries made at the instance of Audit during the year aggregated to ₹ 57.56 crore.

CHAPTER-II

Compliance Audit

CHAPTER-II: Compliance Audit

Factories and Boilers Inspection Department

2.1 Implementation of Safety, Health and Welfare provisions for the Factory Workers

The Factories and Boilers Inspection Department was setup in 1971 for enforcement of the various provisions regarding safety, health and welfare as enacted in the Factories Act, 1948 and rules made thereunder. The Department did not have effective mechanism in place to ensure compliance with safety, health and welfare standards by the factory owners. The Inspecting officers failed to conduct the allotted inspections. Safety training was provided to a few workers. Essential equipment were not available with officials. The meetings of various crisis groups formed for managing crisis situations in case of chemical accidents were not conducted as per the prescribed time. Joint Inspection of factories revealed non-compliance of safety, health and welfare standards such as non-fencing of machine with moving parts, non-providing of personal protective equipment to workers, non-check-up/medical examination of workers, non-availability of firefighting facilities, crèches, toilets and first-aid facilities at factories in violation of provisions of the Act and Rules.

The Department did not take any action to enforce compliance with the Act and also failed to file prosecution cases against factories for violation of these standards.

2.1.1 Introduction

Labour/workers are an active factor of production, which play a significant role in the manufacturing process. The State of Rajasthan had 7.06 lakh working factory workers as on 31 March 2022. The number of factory workers increased by 38 *per cent* during the period 2017-18 to 2021-22. The Factories Act, 1948 (Act) and other Rules and Statutes enacted by the Government determine provisions relating to health, safety and welfare of the factory[1] workers.

Section 92 of the Factories Act, 1948 provides that if there is any contravention of any of the provisions of the Act or any rules made thereunder, the occupier and manager of the factory shall each be guilty of an offence and punishable with imprisonment or with a fine which may extend to one lakh rupees or both. If the contravention is continued after conviction, it provides for a further fine which may extend to ₹ 1,000 for each day on which the contravention is so continued.

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[1] As per Section 2 (m) of the Factories Act, 1948 'Factory' means any premises including the precincts wherein twenty or more workers are/were working on any day of the preceding 12 months and a manufacturing process is carried out with the aid of power. In case, the manufacturing process was carried out without the aid of power, the Act provided for reckoning any premises as factory where forty or more workers were engaged in the manufacturing process.

The 'Factories and Boilers Inspection Department' (Department) of the Government of Rajasthan was set-up in the year 1971. It inspects factories and boilers to ensure enforcement of the provisions of the Factories Act, 1948, the Boilers Act, 1923 and Rules made thereunder for safety, health and welfare of the workers. The Department has 21 unit offices which are responsible for registration/renewal of factories and regulation of safety, health and welfare provisions in the areas under their control.

2.1.2 Audit Objectives and Audit methodology

2.1.2.1 Audit objectives

The Audit was conducted to assess whether:

- compliance with rules and standards (safety, health and welfare) was ensured through effective implementation and monitoring; and prompt action was taken against the violators;
- adequate efforts were made to raise awareness among stakeholders regarding provisions of safety, health and welfare of factory workers; and
- the departmental setup was adequate to implement the safety, health and welfare provisions of the factory workers.

2.1.2.2 Audit criteria

The Audit criteria to achieve the Audit objectives were derived from the following sources:

(i) The Factories Act, 1948;

(ii) The Rajasthan Factories Rules, 1951;

(iii) The Rajasthan Control of Industrial Major Accident Hazards Rules, 1991;

(iv) The Chemical Accident (Emergency Planning, Preparedness and Response) Rules, 1996 and

(v) Circulars and notifications issued under these Acts and Rules.

2.1.2.3 Scope of Audit and Methodology

Audit reviewed the records of the Department for the period from 2017-18 to 2021-22. Audit scrutiny involved review of records of the office of Chief Inspector Factories and Boilers (CIFB), Jaipur and Deputy CIFB, Jaipur along with five[2] out of 21 unit offices. Audit also conducted Joint Physical Inspection of 60 factories ***(Appendix-3)*** along with the representatives of the Department between 26 May 2022 and 8 September 2022.

The selection of units and factories for Joint Inspection was based on Random Sampling Method through Interactive Data Extraction and Analysis software. Besides, the records of the office of the Safety Museum and Training Centre,

[2] Ajmer, Bhilwara, Bundi, Pali and Sikar.

Jaipur (SMTC) and Industrial Hygiene Laboratory, Jaipur (IHL) were also reviewed.

An Entry Conference was held on 11 July 2022 wherein audit objectives and audit methodology were discussed. The Audit observations were reported to the Government on 27 March 2023. An Exit Conference was held on 24 April 2023 with the Deputy Secretary, Labour, ESI and Factories and Boilers Inspection Department. The reply of the Government was received in May 2023 which has been incorporated in the relevant paragraphs.

2.1.3 Audit findings

Objective-1: Whether compliance with rules and standards (safety, health and welfare) was ensured through effective implementation and monitoring; and prompt action was taken against the violators.

Under this objective, non-compliance of safety, health and welfare standards were noticed such as non-fencing of machine with moving parts, non-providing of personal protective equipment to workers, non-availability of firefighting facilities, non-arrangement of exhaust for dust and fumes, non-check-up/medical examination of workers, non-availability of crèches, toilets and first-aid facilities at factories in violation of provisions of the Act and Rules. The Department did not take adequate action to enforce compliance with the Act and also failed to file prosecution cases against factories for violation of safety, health and welfare standards. These issues are discussed in the succeeding paragraphs.

2.1.3.1 Compliance with Safety Standards

The Factories Act, 1948 and the Rajasthan Factories Rules, 1951 direct various measures to ensure safety of workers. The compliance of safety measures provided in Act and Rules is discussed below.

1. Fencing of machine with moving parts	Section 21 of the Factories Act, 1948 provides that the dangerous part of machines *e.g.* every moving part of a prime mover and every flywheel connected to a prime mover *etc*. shall be securely fenced by safeguards of substantial construction which shall be kept in position while the parts of machinery are in motion or in use. The records of CIFB disclosed occurrence of five fatal accidents causing death of five workers during 2017-18 and 2021-22 due to non-fencing of machines with moving parts. The clothes of the workers in these cases were caught in moving parts of the machinery. Joint Inspection disclosed that 11 factories (***Appendix-4***) out of selected 60 factories were non-compliant to the safety norms as the machines and conveyor belts were not properly fenced. The Department had inspected during 2017-18 to 2021-22 seven of these 11 factories and observed violation of rules in three factories. Directions were issued to these factories to secure or fence the moving parts of machinery but there was no follow up

	process to ensure compliance of directions by the defaulter factories. The Joint Inspection disclosed that these factories remained non-complaint to the directions of the Department.
2. Covering of tanks, pits and openings	Section 33 of the Factories Act, 1948 specifies that every fixed vessel, sump, tank, pit or opening in the ground or in a floor, if it is a source of danger, shall be either securely covered or fenced. Audit noticed that a tragic accident occurred (15 February 2019) at a factory in Bhiwadi resulting in death of a worker due to an uncovered opening on the first floor. The Joint Inspection disclosed that five factories (***Appendix-5***) were non-compliant to the safety regulations. The slurry tanks, water tanks and openings were not properly secured or covered. The Department had inspected two of these factories and issued (23 April 2018) directions to one factory to properly secure the water tank. The factory, however, did not comply with the directions as was revealed during Joint Inspection.
3. Examination of Hoist, Lifts, Lifting machine, chains and ropes	Section 28 and Section 29 of the Factories Act, 1948 specify that hoist, lifts, lifting machines, chains, ropes and lifting tackles shall be of good mechanical construction, sound material, adequate strength, properly maintained in every factory and shall be thoroughly examined by the competent person[3] at least once in every six months. Rule 58 (7) of the Rajasthan Factories Rules, 1951 also provides that every pressure vessel shall be thoroughly examined by a competent person externally once in six months. Audit noticed that the Department did not have a mechanism to monitor the compliance with the *ibid* provisions by the factory owners except during inspections. The Joint Inspection disclosed that competent persons had not examined lifting machines/pressure vessels in 13 factories (***Appendix-6***) during the last six months. The Department had inspected six of these factories during 2017-18 to 2021-22 and identified and issued instructions to three factories. However, the factory owners did not comply with the directions of the Department as was evident from Joint Inspection.
4. Personal Protective Equipment (PPE) to workers	Rule 65K of the Rajasthan Factories Rules, 1951 specifies that all workers should mandatorily be provided PPE as required under any of the provisions of the Act or the rules. The occupiers shall require the workers to use such PPE and the same shall be maintained in proper working conditions by the occupier. Audit noticed that 12 accidents occurred in different factories resulting in 10 fatalities during 2017-18 to 2021-22 due to non-use of PPE. The Joint Inspection disclosed that PPE kit (face masks, hand gloves, safety shoes, goggles, and helmets) were not provided to workers in 24 factories (***Appendix-7***) which included those engaged in manufacturing of wooden items, PVC pipes, saw mills, stone crusher units, ice plants, iron casting, spinning

[3] Competent Person means a person or an institution recognized as such by the Chief Inspector for the purposes of carrying out tests, examinations and inspections required to be done in a factory under the provisions of the Factories Act, 1948.

	and weaving mills, *etc*. The Department inspected 13 factories (between July 2017 and February 2022) and observed non-compliance by five factories but the factories remained non-compliant to the directions. The Department in its reply mentioned general reasons for non-utilization of PPE *i.e.* workers' discomfort with wearing PPE during their tasks, financial constraints faced by small factories, the poor financial condition of the small factories and the transient nature of the workforce, particularly migrant daily wage workers employed in these small factories.
5. Firefighting facilities	Section 38 of the Factories Act, 1948 provides that all practicable measures should be taken to prevent outbreak of fire and its spread, both internally and externally and to provide and maintain safe means of escape for all persons in the event of a fire and the necessary equipment and facilities for extinguishing fire in every factory. The Joint Inspection disclosed that fire-fighting facilities were not available in eight factories (***Appendix-8***) and fire extinguishers had expired in six factories (***Appendix-9***). The Department had inspected (June 2017 to February 2022) 10[4] of these factories and issued directions to three factories. The Department, however, did not ensure compliance of directions by the factories.
6. Display of safety precautions boards	Section 108 of the Factories Act, 1948 stipulates that in addition to the notices required to be displayed in any factory by or under this Act, there shall be displayed at a conspicuous place in every factory, a notice containing such abstracts of this Act and of rules made thereunder and also the name and address of the Inspector and the Certifying Surgeon. The Joint Inspection disclosed that 29 factories (***Appendix-10***) did not display safety precaution boards as per the requirement of the Act. The Department had inspected 12 of these factories and issued directions to seven factories. The factories, however, did not comply with the directions as was evident from the Joint Inspection.
7. Safe means of access to workplace	Section 32 of the Factories Act, 1948 provides that in every factory all floors, steps, stairs, passages and gangways shall be of sound construction, properly maintained and shall be kept free from obstructions and substances likely to cause persons to slip. There shall be provided and maintained safe means of access to every place at which any person is at any time required to work. Joint Inspection disclosed that four factories (***Appendix-11***) lacked proper passage at work place in the factory that could potentially lead to injury to the workers. The Department had conducted six inspections of three of these factories between January 2018 and February 2022 but did not address the issue in inspection reports.

[4] Four factories where fire extinguisher were expired and six factories where firefighting facility were not available.

Illustrative image is given as under:



Laxmi Udyog (Jaipur)

In Laxmi Udyog, Jaipur workers had to fill the cast with molten iron but workers did not have the safe access to fill the cast safely as found during Joint Physical Inspection.

2.1.3.2 Compliance with Health Standards

Maintaining a sound health is undoubtedly a deep concern for factory workers who are constantly under threat of health hazards in the working environment. Hence, it becomes necessary to concentrate on the health of the workers in the factories. Audit found that health standards were not adhered to by the factories as discussed in the succeeding paragraphs.

The compliance to the provisions relating to Health standards for workers by the factories is discussed below:

1. Cleanliness	Section 11 of the Factories Act specifies that every factory shall be kept clean and free from effluvia arising from any drain, privy or other nuisance and floors of every work room shall be cleaned at least once in every week by washing, using disinfectant, where necessary, or some other method. The Joint Inspection disclosed lack of cleanliness of workplaces, floors, toilets and walkways in 25 factories (***Appendix-12***). The Department had inspected 13 out of these 25 factories during 2017-18 to 2021-22 and noticed non-compliance in two factories and instructions were also issued to these factories. The

	Department, however, did not have records showing follow up of the directions and compliance by the factories.
2. Arrangement of dust and fumes	Section 14 of the Factories Act enjoins upon every factory engaged in manufacturing process generating dust or fume or other impurity of such nature and extent that is likely to be injurious or offensive to the workers, to take effective measures to prevent its inhalation and accumulation in any workroom. If any exhaust appliance is necessary for this purpose, it shall be applied as near as possible to the point of origin of the dust, fume or other impurity, and such point shall be enclosed as far as possible. The Joint Inspection disclosed that 11 factories (***Appendix-13***) did not implement adequate measures to mitigate the proliferation of dust and fumes, thereby potentially compromising the health of the workers. The Department had inspected five of the 11 factories during 2017-18 to 2021-22 but the inspection reports did not mention about the inadequacy of measures regarding dust and fumes.
3. Separate and adequate numbers of toilets	Section 19 of the Factories Act requires every factory to have sufficient conveniently situated and accessible; and separate enclosed accommodation of latrine and urinal for male and female workers in a clean and sanitary condition at all times. Further, Rule 40 of Rajasthan Factories Rules, 1951 provided that there shall be at least one latrine for 25 workers and where the number of workers employed exceeds 100, it shall be sufficient if there is one latrine for every 25 males up to the first 100, and one for every 50 thereafter. The Joint Inspection disclosed that one factory[5] at Reengus (Sikar) did not provide separate toilets for five female workers. Another factory[6] in RIICO Industrial Area, Bagru, did not have adequate toilet facilities for its 255 male workers as only five toilets were available for their use against minimum required number of seven toilets[7].
4. Medical examination and maintenance of health register	Rule 65-SS of the Rajasthan Factories Rules, 1951 requires medical examination of workers engaged in hazardous process before employment and thereafter every six months to ascertain physical fitness and health status of the person. The details of pre-employment and periodical medical examinations shall be recorded in a health Register in Form No.19. The Joint Inspection of 36 factories engaged in hazardous process[8] (13 hazardous, 18 dangerous and 5 major accident)

5 Jiten Foods and Flavours Pvt. Ltd., Khatu Shyamji Industrial Area, Reengus (Sikar).

6 Dileep Industries Pvt. Ltd., RIICO Industrial Area, Bagaru (Jaipur).

7 Up to 100 workers- four toilets were required, for next 50 workers-one additional toilet was required. Hence for 255 workers seven toilets were required.

8 **"Hazardous process"** means any process or activity in relation to an industry specified in the First Schedule where, unless special care is taken, raw materials used therein or the intermediate or finished products, bye-products, wastes or effluents thereof would (i) cause material impairment to the health of the persons engaged in or connected therewith, or (ii) result in the pollution or the general environment.

	disclosed that Health Register was not maintained in 13 factories. Further, there was no documentary evidence of medical examination of workers for last six months[9] in 10 of the 13 factories (***Appendix-14***). In two factories, the Health Register was maintained but medical examination of workers was not recorded. Audit noticed that the Department had inspected five out of 13 factories (***Appendix-15***) during 2017-18 to 2021-22. However, directions to maintain the Health Register and conduct medical examination of workers were issued to only one factory which did not comply with the directions. The Department did not take any action against the factory for non-compliance with the directions.

2.1.3.3 Compliance with Welfare Standards

The Factories Act stipulated welfare standards in and outside the factory premises such as canteens, resting and leisure facilities, accommodation and other amenities for the well-being of workers. The compliance with the provisions is discussed below:

1. Shelters/ Rest Rooms and Lunch Rooms	Section 47 of the Factories Act, 1948 requires every factory (having more than 150 workers) to have adequate and suitable shelters or rest rooms and a suitable lunch room with provision for drinking water for use of the workers. The Joint Inspection disclosed that four factories out of selected 60 factories did not have adequate shelter, rest rooms, and lunch rooms for workers, despite employing more than 150 individuals. The Department had inspected all of these factories during 2017-18 to 2021-22 but inspection reports did not comment upon inadequacy of facilities with respect to *ibid* provision.
2. Availability of Crèches	Section 48 of the Factories Act, 1948 stipulates that in every factory wherein more than thirty women workers are ordinarily employed there shall be provided and maintained a suitable room or rooms for the use of children under the age of six years of such women. The Joint Inspection disclosed that three factories lacked crèche facility despite employing more than 30 female workers. The Department had inspected (2018-19 to 2021-22) all of these factories but the inspection reports did not mention the number of female workers and availability of crèche facility.
3. First Aid facilities	Section 45 of the Factories Act, 1948 requires every factory to maintain first-aid boxes or cupboards equipped with the prescribed contents to be readily accessible during all working hours. The number of boxes or cupboards shall not be less than

[9] Last six months were calculated since the date of Joint Physical Inspection.

	one for every 150 workers ordinarily employed at any one time in the factory. During Joint Inspection it was found that seven factories did not have first-aid boxes/cupboards impeding the ability of factories in meeting medical emergencies.
4. CCTV facilities	The Department issued (17 July 2018) directions to factories to install CCTV cameras in vulnerable locations of the factories for monitoring safe workplace. The recording of CCTV may help to arrive at the exact cause and prevent similar accidents in future. The Joint Inspection disclosed non-installation of CCTV cameras by six factories. The Department had inspected two of these factories during May 2018 to December 2020 and issued (September 2019) instructions to install CCTV cameras to one factory. The factory owner, however, had not complied with the instructions.
5. ID Cards	Rule 108 A of the Rajasthan Factories Rule, 1951 requires the Manager of every factory to issue Photo Identity Card (ID) to each worker in Form No 36 within one month from the date of entry into service. The acknowledgements obtained from workers regarding the issued photo identity card were to be produced on demand by the Inspector. The Joint Inspection disclosed that 27 factories had not issued photo ID cards to its workers. The Inspectors had visited 16 of these 27 factories during 2017-18 to 2021-22 but the inspection reports did not mention about the compliance of provisions relating to photo ID cards.

Audit observed that the Department issued non-compliance observations through inspection reports but there was no follow up and monitoring mechanism to ensure that the factory owners complied with the directions of the Department. In absence of an adequate and proper monitoring mechanism, the Department did not take any action to enforce compliance with the Act and also failed to file prosecution cases against factories for violation of safety, health and welfare standards.

The Government stated (May 2023) that instructions had been issued to the factories for compliance with the safety, health and welfare provisions and compliance of the audit objection was received from the factories concerned. However, the reply was silent regarding absence of mechanism to verify the veracity of the compliance reports submitted by factory owners.

Objective-2: Whether adequate efforts were made to raise awareness among stakeholders regarding provisions of safety, health and welfare of factory workers.

Under this objective we found that adequate efforts were not made to raise awareness among stakeholders regarding provisions of safety, health and welfare as training to only a few numbers of workers were provided. In absence

of training the awareness regarding provisions of various provisions could not be ensured. The issue is discussed as under:

2.1.3.4 Training on safety to the workers

Section 111A of the Factories Act, 1948 provides that every worker shall have the right to get trained within the factory wherever possible, or, to get himself sponsored by the occupier for getting trained at a training center or institute, duly approved by the Chief Inspector, where training is imparted for workers' health and safety at work.

The Department had one training centre (Safety Museum and Training Centre-SMTC) for imparting training to workers. The Department had also approved four private institutes/training centres to provide free safety training to workers with the aim of lowering serious or fatal accidents during the period 2017-18 to 2021-22. The SMTC conducted 331 training programmes and imparted training to 8,155 workers during the period 2017-18 to 2021-22.

Audit noticed that SMTC did not set any target or time schedule for providing training to maximum workers in a timely manner. Further, the Department did not have information regarding training programmes conducted by private training centres/institutes or by factory owners and number of workers who benefited from the training programmes. As such, the total number of workers in registered factories who benefitted from the training programmes of SMTC ranged between 0.13 and 0.35 *per cent* during 2017-18 to 2021-22. During Joint Inspection, it was noticed that 20 factories had not imparted training on safety and health to their workers. The meagre number of trainings by SMTC and non-imparting of training by the factory owners shows that the training needs of workers on safety and health largely remained unaddressed by the Department and owners of the factories.

The Government replied (May 2023) that the factory management was responsible to provide training to workers. It did not have data regarding safety training provided to the factory workers. The Department stated that it would make efforts to collect the data through online system and generate awareness through online system.

Recommendation 1: The Government may consider to make provision in the annual return to show the number of factory workers who have been imparted safety training. Further, it may issue necessary directions to the factory owners to impart adequate training to workers.

Objective-3: Whether the departmental setup was adequate to implement the safety, health and welfare provisions for the factory workers.

Audit found that the departmental setup was not adequate to monitor the conduct of inspections by the officials, submission of annual returns by factory owners, holding of regular meetings of State/District/Local Crisis Groups created for managing crisis situations in case of chemical accidents. Further, Audit also noticed slow progress in settlement of cases and unavailability of

sufficient equipment with the inspectors. These issues are discussed as under:

2.1.3.5 System for enforcement of the Safety, Health and Welfare provisions

Section 9 of the Factories Act, 1948 delegated power to the Inspector of the Department to enter into a factory for inspection of the provisions of the Factories Act. A Central Inspection System (CIS) was introduced by the Government of Rajasthan for streamlining the inspections under Business Reforms Action Plan[10] 2017. It is a Single Window System portal to generate all compliance inspections pertaining to the Department. The CIS identifies the Factories/ establishments for inspection based upon the risk criteria set and built into the system. The inspections are auto-allocated to the inspectors through CIS. Intimation to this effect is sent to the concerned inspector who is required to upload inspection reports within 48 hours. The same inspector cannot perform two consecutive inspections of the same factory. However, surprise inspections could be done based upon complaints with specific permission from the Head of the Department.

Thus, inspections are crucial and play a significant role in enforcement of the Safety, Health and Welfare provisions of the Factories Act.

(i) Shortfall in inspection allocated through Central Inspection System

The position of inspections allotted through CIS and conducted there against during the period 2017-18 to 2021-22 is shown in **Table-2.1**.

Table-2.1: Numbers of inspections allocated and conducted through CIS

Year	Total number of factories	Total number of Joint Inspection allotted through CIS	Inspection conducted which were allotted through CIS	Percentage of shortfall in conducting inspections
2017-18	11,066	685	685	0
2018-19	11,387	1,344	1,344	0
2019-20	11,741	2,386	1,902	21
2020-21	12,166	3,023	1,565	48
2021-22	12,385	2,903	1,584	45
Total		**10,341**	**7,080**	**32**

Source: Data provided by the Department.

As seen from the Table, the Department could not conduct the allocated inspections during 2019-20 to 2021-22. The shortfall ranged between 21 and 48 *per cent* during this period. Audit scrutiny also disclosed that inspections of 5,687 (46 *per cent*) factories out of the total number of 12,385 factories were not allocated since implementation of CIS.

The Government attributed (May 2023) the shortfall to shortage of inspectors and non-existence of offices in 14 districts. The reply was not convincing as the inspections were allotted in the name of the inspecting officers through CIS based upon the inbuilt risk criteria and for all the districts. It is pertinent to mention that out of total 33 inspecting officers only two had achieved their

[10] To streamline inspections and set the nation free from '*inspector raj*,' best practices have been studied across 10 different countries. Based on these best practices several reforms were enlisted that were implemented by various states.

allotted targets, 23 inspecting officers achieved their targets ranging between 60 and 90 *per cent* and eight inspecting officers had inspected less than 60 *per cent* of their targets.

Further, the Department did not have a mechanism to take action against the inspectors who did not conduct the allotted inspections.

Recommendation 2: The Department may consider to introduce a module in the CIS to red flag the inspections which could not be conducted by the inspecting officials and taking action against the official concerned.

(ii) Submission of annual returns and maintenance of accident register

Rule 105 of the Rajasthan Factories Rules, 1951 requires the factories to submit Annual Return in Form 23 before 31st January of each year to the concerned Inspector. Audit observed that the Annual Return included vital details like workers employed during the year (men, women and children), number of man hours worked, safety officer/welfare officer, details of ambulance, canteen, crèches, accidents occurred, workers employed in hazardous conditions. Further, the factories were also required to maintain a register of all accidents and dangerous occurrences in Form 29 as per Rule 109 of the Rajasthan Factories Rules, 1951.

The position of annual return submitted by the factories during the period 2017-18 to 2022-23 is shown in **Table-2.2.**

Table-2.2: Details of annual return filed by factory owners/occupiers/managers

Year	Number of Factories	Number of annual returns received	Percentage of shortfall
2017-18	11,066	630	94.30
2018-19	11,387	841	92.61
2019-20	11,741	1,135	90.33
2020-21	12,166	1,519	87.51
2021-22	12,385	3,881	68.66
2022-23	12,551	5,481	56.33
Total	**71,296**	**13,487**	**81.08**

Source: Data provided by the Department.

As seen from the above, 56.33 to 94.30 *per cent* of the factories were non-compliant to the statutory requirement of submission of annual return.

Further, during Joint Inspection of 60 factories, it was observed that 24 factories (***Appendix-16***) did not submit annual returns for the year 2021 and 14 factories (***Appendix-17***) did not maintain the accident register. The Department officials had inspected eight out of 14 factories during the period June 2017 to March 2022 that did not maintain the accident register, but no instructions were found issued to ensure compliance with the provisions of the Act.

Non-submission of returns precluded the Department from obtaining important information regarding the factories' compliance with welfare provisions.

Similarly, the absence of accident register precluded any assurance on the frequency and impact of dangerous accidents and incidents occurring in the factories.

The Department, however, neither issued notices nor took any action to ensure compliance of the Rules by the factories.

The Government accepted (May 2023) the facts and replied that directions had been issued to the defaulter factories. The fact remains that the Department did not adequately monitor the compliance of Rules regarding submission of annual returns and maintenance of accident register. Further, appropriate follow-up actions were not taken against the defaulter factories.

(iii) Meetings of committees for crisis management

The Chemical Accident (Emergency Planning, Preparedness and Response) Rules, 1996 envisaged a three-tier arrangement for managing crisis situations in case of chemical accidents. The Government constituted (9 June 2010) State Crisis Group (SCG), District Crisis Group (DCG) and Local Crisis Groups (LCG) as per Rule 6 and 8 of *ibid* Rules.

Audit noticed that:

- The SCG had to organise quarterly meetings to provide expert guidance for handling major chemical accidents. The SCG was required to review off-site emergency plans, assist in planning, preparedness and mitigation of major chemical accidents, monitor post-accident situation and review the reports submitted by DCGs. However, the SCG held (September 2015) only one meeting since constitution (2010). Further, there was nothing on record to indicate that efforts were made to hold these meetings regularly.

- The DCG was required to hold meetings every 45 days. The DCGs were formed (June 2010) in 12 districts having 109 factories prone to Major Accident Hazards (MAH). The DCGs were to conduct 94 meetings in each district during the period June 2010 to March 2022. However, only 42 meetings[11] were held during this period against required number of 1,128[12] meetings.

- The LCG was required to meet every month and forward copy of the proceeding to the DCG. The LCGs were constituted in 12 MAH Districts. The Department, however, did not provide the details of the meetings of LCGs.

Audit could not ascertain the preparedness of the Department in handling Chemical accidents in the State despite presence of 109 MAH factories due to non-conduct of required meetings of the committees formed for this purpose.

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[11] Meetings held: Ajmer -2, Alwar-3, Bharatpur -1, Bikaner -2, Chittorgarh -8, Jaipur -2, Jhunjhunu -3, Jodhpur -5, Kota -9, Pali -1, Sirohi -3, Udaipur -3.

[12] There should be 8 meetings to be conducted (once in 45 Days) in a year. Hence, total 1,128 meetings=12 (No. of DCG) x 8(No. of meetings in a year) x 11.75 (No. of year) (11 years and 9 months from June 2010 to March 2022) were to be held.

The Government replied (May 2023) that efforts would be made to conduct the meetings of SCG regularly. Meetings of DCGs and LCGs could not be conducted timely due to shortage of staff and covid pandemic.

The reply was not tenable as there was nothing on record to indicate that any efforts were made to conduct regular meetings of SCG. Further, meetings of DCGs and LCGs were also not held in post covid period.

In absence of regular meetings and monitoring, chemical crisis management response would be weak in case of untoward accidents.

Recommendation 3: The Government may issue directions to the competent authorities for conducting meetings of State Crisis Group, District Crisis Group and Local Crisis Group as per prescribed time frame.

(iv) Slow progress in settlement of cases

Section 105 of the Factories Act, 1948 provides that no Court shall take cognizance of any offence under this Act except on complaint by, or with the previous sanction in writing of, an Inspector. No Court below that of a Magistrate[13] or of the first class can try any offence punishable under this Act.

The year wise pendency of prosecution cases as of March 2022 is shown in **Table-2.3**.

Table-2.3: Details of prosecution cases

Year	Cases pending at the beginning of the year	Case filed during the year	Case settled during the year	Case pending at the end of the year
2017	249	39	19	269
2018	269	35	24	280
2019	280	28	25	283
2020	283	31	4	310
2021	310	22	7	325

Source: Data provided by the Department.

It would be seen that the number of cases settled during the year were very low compared to the cases filed during the year resulting in year on year increase in pendency of cases. This shows that the Department lacked efforts in follow-up and settlement of the cases.

The Government accepted (May 2023) the facts and replied that continuous efforts were being made for disposal of the cases.

(v) Non-availability of sufficient equipment with inspectors

The Factories Act and Rules specifies levels of light intensity, sound pressure and combustible gases to which a factory worker could be exposed. The Rules

[13] Now a Metropolitan Magistrate or a Judicial Magistrate of the first class (Criminal Procedure Code, 1973).

are applicable to factories where manufacturing process involves high noise levels or produces dust, gas, fume or vapour of such character and to such extent as to be likely to explode on ignition.

Scrutiny of the Stock register of Chief Inspector and Dy. CIFB, Jaipur disclosed that necessary equipment *i.e.* lux meters, decibel meters, and explosimeters were not available with the Department. The Inspectors posted in unit offices, therefore, could not identify the levels of light intensity and hazardous sound pressure during inspections.

The Government replied (17 May 2023) that requirement of necessary equipment was being assessed. Further, Industrial Hygiene Laboratory (IHL) existed to collect samples from the workplace.

Taxes on Vehicles

2.2 Tax administration and Results of audit

The receipts from the taxes on motor vehicles payable under the provisions of the Central and the State Motor Vehicles Acts and Rules made thereunder, are administered at the Government level by the Principal Secretary (Transport). The Transport Department (Department) is headed by the Transport Commissioner (CoT)-cum-Secretary to the Government of Rajasthan (GoR) and is assisted by six Additional Transport Commissioners and four Deputy Transport Commissioners. For smooth operation and supervision of transport services, the State has been divided into 12 divisions[14]. These divisions are further divided into 58 transport districts[15].

The overall administration of transport activities in the regions lies with the Regional Transport officer (RTO). He is also the Appellate Authority under the Rajasthan Motor Vehicles Taxation (RMVT) Act, 1951. District Transport officer (DTO) is the Licensing and Registering Authority for the transport district. He is also the taxation officer for the purpose of RMVT Act/Rules, 1951.

A total of 1.72 crore vehicles were registered with 56 Transport Districts[16] up to March 2022. There were 58 auditable units in the Transport Department. Out

[14] Divisions: Ajmer, Alwar, Bharatpur, Bikaner, Chittorgarh, Dausa, Jaipur, Jodhpur, Kota, Pali, Sikar and Udaipur.

[15] Districts: Abu Road, Balotra, Banswara, Baran, Barmer, Beawar, Bhilwara, Bhinmal, Bhiwari, Bundi, Chomu, Churu, Deedwana, Dholpur, Dudu, Dungarpur, Hanumangarh, Jaisalmer, Jalore, Jhalawar, Jhunjhunu, Karauli, Kekri, Khetri, Kishangarh, Kotputali, Nagaur, Nohar, Nokha, Pipad Sahar, Phalodi, Pokaran, Pratapgarh, Rajsamand, Ramganj Mandi, Sawai Madhopur, Shahpura (Bhilwara), Shahpura (Jaipur), Sirohi, Sri Ganganagar, Sujangarh, Sumerpur, Shadulsahar, Tonk, Ratanpur (TCC), Shahjahanpur (TCC) and twelve districts at regional level.

[16] Two transport districts *i.e.,* Shahjahanpur and Ratanpur were only tax collection centers.

of these, 16 units[17] were selected for test check wherein 94.59 lakh vehicles were registered. Out of these, 0.41 lakh vehicles were selected for test check. A total of 2,543 cases involving ₹ 13.70 crore of non/short payment of tax, penalty, interest and compounding fees, irregularities relating to non/short determination of tax, computation of motor vehicle tax, etc. were noticed during the audit. During the year, the Department accepted underassessment and other irregularities of ₹ 8.83 crore in 1,738 cases, out of which 1,550 cases involving ₹ 8.43 crore were pointed out in audit during the year 2021-22 and rest in earlier years. During the year 2021-22 an amount of ₹ 0.48 crore was recovered in 186 cases, out of which ₹ 0.23 crore was recovered in 58 cases which were pointed out in 2021-22 and rest in earlier years.

Audit pointed out (July 2022 and January 2023) non-realisation of One Time Tax from the goods vehicles. Thereafter, the Department took action and recovered an amount ₹ 5.73 crore related to 1,225 vehicles. These cases have not been discussed in this report.

Illustrative cases amounting to ₹ 7.91 crore are included in the Report as given below:

Compliance Audit Paragraphs

Commercial vehicles are an integral part of the economy, facilitating the movement of goods and services across different regions. The Transport Department has divided commercial vehicles into many categories based on their specification *e.g.,* Transport vehicles[18], non-transport vehicles[19], passenger vehicles *etc.* The main taxes applicable on these vehicles according to their specifications were: Motor Vehicle Tax, Special Road Tax, Lump-sum tax, and One Time Tax.

Motor Vehicle Tax (MVT) and Special Road Tax (SRT):

Passenger Vehicle: MVT and SRT were levied according to the seating capacity and permit issued for distance to be covered by the vehicle.

Goods Vehicles: MVT was leviable according to the cost of the chassis of the vehicle up to 9 July 2019, thereafter, MVT is levied according to the Gross Vehicle Weight (GVW) of the vehicle having more than 16,500 kilogram (kg).

Lump Sum Tax (LST): Transport vehicles registered on or after 1 July 2007 and up to 9 July 2019 were liable to pay LST. This tax has been abolished with effect from 10 July 2019.

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17 RTO: Alwar, Bharatpur, Bikaner, Chittorgarh, Jodhpur, Kota, Sikar, TC office Jaipur and Udaipur.
DTO: Balotra, Barmer, Bhilwara, Dholpur, Jhunjhunu, Karauli and Shahpura (Bhilwara).

18 Transport Vehicle: A public service vehicle, a goods carriage, an educational institution bus or a private service vehicle.

19 Non-Transport Vehicle: A motor vehicle which is not a transport vehicle.

One Time Tax (OTT): OTT is leviable on non-transport vehicles and other category vehicles *e.g.* JCB, cranes, earth moving equipments *etc*. Now according to the notification dated 10July2019, transport vehicles having GVW up to 16,500 kg and other category vehicles *e.g.* JCB, cranes, earth moving equipment are liable to pay OTT.

2.3 Non/short realisation of lump-sum tax

In violation of Section 4-C of the RMVT Act, 1951, Department did not recover lump-sum tax in respect of 183 vehicles. This resulted in non/short realisation of lump-sum tax and surcharge amounting to ₹1.42 crore.

According to Section 4-C of the RMVT Act, 1951 and the Rules made thereunder, lump-sum tax on following types of transport vehicles was levied at the rates prescribed through notifications:

1. All categories of four wheeled goods vehicles having gross vehicle weight more than 3,000 kg and upto 16,500 kg.
2. All categories of contract carriage, tourist permit and private vehicles having seating capacity upto twenty excluding driver and conductor.

The lump-sum tax payable can be paid at the option of vehicle owner either in full or in six equal instalments (with effect from 14 July 2014) within a period of one year. Surcharge at the rate of 10 *per cent* on the lump-sum tax was also payable upto 10 October 2017, thereafter as per notification dated 11 October 2017, surcharge at the rate of 12.5 *per cent* is payable. Further, Taxation Officer is empowered to serve notice for recovery of tax under Rule 8 and 33 of the RMVT Rules, 1951 and to recover the due tax or penalty by attachment and sale of the movable property of the person liable for payment under Section 13A of the RMVT Act, 1951.

During the year 2021-22, 15 transport offices were test checked and significant irregularities were noticed in nine transport offices[20] for the period between April 2015 to March 2021. Records of 8,651 vehicles were test-checked out of total 38,843 vehicles[21]. Scrutiny (between July 2021 and December 2021) of tax ledgers with data of *VAHAN* and *e-GRAS*[22] revealed that lump-sum tax and surcharge amounting to ₹ 33.47 lakh were not paid by the owners of 36 vehicles. Further, owners of 147 vehicles did not pay the remaining instalments amounting to ₹ 1.08 crore after paying the first or second instalment.

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[20] DTO: Balotara (04/2015 to 03/2021), Barmer (04/2016 to 03/2021), Jhunjhunu (04/2016 to 03/2021), Karauli (04/2016 to 03/2021) and Shahpura Bhilwara (04/2016 to 03/2021). RTO: Bharatpur (04/2019 to 03/2021), Kota (12/2018 to 03/2021), Jodhpur (04/2019 to 03/2021) and Udaipur (01/2019 to 03/2021).

[21] Total-38,843 Vehicles: 37,197 Goods Vehicles and 1,646 Taxi/Maxi. 8,651 vehicles were selected on judgmental basis.

[22] *E-GRAS* (Online Government Receipt Accounting System) is an e-Governance initiative of the Government of Rajasthan under Mission Mode Project category and is part of Integrated Financial Management System. It facilitates collection of tax/non-tax revenue in both modes online as well as manual.

Although information of tax defaulter was available in *VAHAN* application, however, there was nothing on record to indicate that the taxation officers initiated any action to realize the due tax under the provisions *ibid*. This resulted in non-realisation of tax and surcharge amounting to ₹ 1.42 crore in respect of 183 vehicles.

The matter was pointed out to the Department and reported to the Government (November 2022). The Government replied (April 2023) that an amount of ₹ 0.55 crore had been recovered in respect of 68 vehicles.

2.4 Taxes on motor vehicles not realised

Motor Vehicle Tax and Special Road Tax amounting to ₹6.49 crore in respect of 781 vehicles were not paid by the vehicle owners. The Department, however, did not initiate action to realise the dues.

As per Section 4 and 4B of the RMVT Act, 1951 and the Rules made thereunder, motor vehicle tax and special road tax are to be levied and collected on transport vehicles used or kept for use in the State at the rates prescribed through notifications issued from time to time by the GoR. Surcharge is also leviable on tax due. This tax is payable annually and due on 1 April of every financial year and it has to be deposited by 31 March of the following year.

During the year 2021-22, 15 transport offices were test checked and significant irregularities were noticed in 14 RTOs/DTOs. During test check of registration records, tax ledgers, general index registers of these offices and *VAHAN* application for the period 2016-17 to 2020-21, it was noticed that owners of 781 vehicles did not pay the due tax. There was no evidence on record to prove that the vehicles were off the road/were transferred to other District/States or their registration certificates were surrendered. The taxation officers, however, did not initiate any action to realise the tax due. This resulted in non-realisation of tax amounting to ₹ 6.49 crore as mentioned in **Table 2.4**.

Table 2.4: Details of non-realisation of tax

Sl. No.	Category of vehicles	No. of vehicles	Amount (₹ in crore)	Name of offices where irregularities noticed
1.	Articulated goods vehicles[23]	330	1.71	DTOs- Bhilwara, Shahpur Bhilwara RTOs- Alwar, Bharatpur, Bikaner, Chittorgarh, Jodhpur, Udaipur
2.	Contract carriages (All India Permit)	65	1.91	RTO – Bikaner, Chittorgarh, Jodhpur and Udaipur DTOs – Balotara, Barmer, Bhilwara and Jhunjhunu
3.	Dumpers/Tippers	89	0.32	RTO – Chittorgarh, Sikar, Udaipur

[23] An **articulated vehicle** is one that consists of two or more separate frames connected by suitable couplings.

Sl. No.	Category of vehicles	No. of vehicles	Amount (₹ in crore)	Name of offices where irregularities noticed
4.	Goods vehicles	245	1.12	RTO –Bharatpur, Bikaner and Udaipur DTO – Dholpur, Jhunjhunu, Karauli and Shahpura Bhilwara
5.	Stage carriages (Rural Routes)	4	0.05	RTO -Bikaner
6.	Stage carriage (Passenger vehicles)	15	0.87	RTO- Bikaner, Jodhpur and Jhunjhunu
7.	Stage carriages (Other Routes)	33	0.51	DTO – Barmer, Jhunjhunu and Karauli
Total		**781**	**6.49**	

Source: Compiled by Audit from records of the Transport Department.

On this being pointed out (between October 2022 and November 2022), the Government replied (May 2023) that in respect of 11 RTO/DTOs an amount of ₹ 1.76 crore has been recovered from 255 vehicles.

Mining Department

2.5 Introduction

At the Government level, the Secretary, Mines and Petroleum and at the Department level, the Director, Mines and Geology (DMG), Udaipur are responsible for administration and implementation of the related Acts and Rules in the Department. The DMG is assisted by an Additional Director (Administration), six Additional Directors, Mines (ADM), six Additional Directors, Geology (ADG) and by a Financial Advisor. The ADMs exercise control through nine Circles, each headed by a Superintending Mining Engineer (SME).

There are 49 Mining Engineers (ME)/Assistant Mining Engineers (AME) who are responsible for the assessment and collection of revenue and prevention of illegal excavation and dispatch of minerals from areas under their control. The Department has a separate Vigilance Wing headed by the ADM (Vigilance) for prevention of illegal excavation and dispatch of minerals.

There were 136 auditable units[24] in the Department of Mines and Petroleum. Out of these, 10[25] units were selected for audit wherein out of 19,087 cases[26],

[24] Includes Secretary, Mines and Geology, DMG office and Director Petroleum (DP) office besides 133 other units.

[25] Secretary, Mines & Petroleum, Jaipur, DMG, Udaipur, Director Petroleum, Jaipur, MEs: Amet, Chittorgarh, Sirohi, Udaipur, Rajsamand II, Sojat City and Bhilwara

[26] Total 19,087 cases: 4,631 Mining Leases (ML); 15 Prospecting licences (PL), 73 Royalty Collection (RC)/Excess Royalty Collection (ERC) Contracts; 983 Quarry licences (QL); 5,866 cases of illegal mining/transportation of mineral; 432 cases of recovery under Rajasthan Land Revenue Act, 1956; 2,724 cases of revenue assessment; two cases of refund; 220 cases of outstanding dues and 4,141 STPs.

4,703 cases[27] (24.64 *per cent*) were selected and examined. Deficiencies were noticed in 2,001 cases involving ₹ 1,257.97 crore. Audit had pointed out similar omissions in earlier years too, but these irregularities had persisted and remained undetected till next audit was conducted. The substantial proportion of errors, omissions and other related issues noticed in audit indicated that the Government needed to improve the internal control system, including strengthening of internal audit so that occurrence/recurrence of such lapses can be avoided. During the year 2021-22, the Department accepted short realisation of revenue of ₹ 11.12 crore in 216 cases, of which 51 cases involving ₹ 8.63 crore were pointed out in audit during the year 2021-22 and the rest in earlier years. The Department recovered ₹ 2.34 crore in 165 cases relating to earlier years. An illustrative case amounting to ₹ 0.83 crore are included in the report as given below:

2.6 Excavation of minerals beyond the permitted quantity

The Department did not raise the demand against quantity of mineral excavated and dispatched beyond the permitted quantity mentioned in the Mining Plan of the Lease which resulted in non-realization of ₹ 83 lakh.

Rule 28 (2)(iv)(b) of the Rajasthan Minor Mineral Concession (RMMC) Rules, 2017 provides for the amount to be recovered if lessee has excavated mineral over and above the quantity specified in the Mining Plan or permitted under applicable laws:

- to the extent of ten *per cent*, only single time royalty shall be recovered;
- quantity more than ten *per cent* but up to twenty-five *per cent*, two times of royalty on entire quantity over and above shall be recovered; and
- any quantity more than twenty-five *per cent*, entire quantity over and above treated as unauthorized excavation and lessee shall be liable to pay cost of such excess mineral which shall be computed as ten times of the royalty payable at the prevalent rate, without affecting the powers of taking action by the other departments.

Scrutiny of records of ME, Udaipur (December 2019) revealed that a lease holder excavated mineral masonry stone in excess of the quantity permitted in Mining Plan during the year 2017-18 and 2018-19. The details of unauthorized excavation are given in **Table-2.5**.

[27] Total 4,703 cases selected and examined: 805 ML; 15 PL, 73 RC/ERC Contracts; 230 QL; 1,251 cases of illegal mining/transportation of mineral; 331 cases of recovery under Rajasthan Land Revenue Act, 1956; 150 cases of revenue assessment; two cases of refund; 220 cases of outstanding dues and 1,626 STPs.

Table-2.5: Details of unauthorized excavation of mineral

Year	Quantity as per Mining plan (In MT)	Quantity Excavated as per Ravannas[28] (In MT)	Excess excavation (In MT)	Percentage of Excess excavation	Recoverable amount (In ₹)
2017-18	38,567.88	95,983.00	57,415.12	148.87	57,415.12x28x10=1,60,76,233
2018-19	51,246.00	60,589.25	9,343.25	18.25	9,343.25x28x2= 5,23,222
Total					**1,65,99,455**

Source: Compiled by Audit on the basis of information collected from the Department.

The matter was reported to the Government (April 2023). The Government replied (August 2023) that the lessee excavated 95,983 MT of masonry stone in the year 2017-18 against the permitted quantity of 66,600 MT in Environment Clearance (EC). Hence, the lessee has excavated 29,383 MT masonry stone in excess of quantity permitted in EC. The lessee applied under the Amnesty Scheme 2020 and deposited (23 December 2020) two times of royalty for the excess quantity over what was permitted *i.e.* ₹ 16.42 lakh. On the same day Department issued order to waive ₹ 65.64 lakh for excavation of 29,383 MT of masonry stone in excess of quantity permitted in EC. The reply was not tenable as for the year 2017-18, the Department recovered the penalty amount for quantity in excess of EC, but not as per the Mining Plan. Since the quantity permitted in Mining Plan was less than EC, so in this case penalty should be recovered for the quantity excavated in excess of the quantity permitted in Mining Plan. Hence, the Department short raised the demand by ₹ 78.70 lakh[29].

The Government replied (August 2023) for the year 2018-19 that the lessee excavated 60,411 MT masonry stone and excavated 4,040.6 MT excess quantity than the quantity permitted in Mining Plan. Therefore, two times of royalty shall be recovered for quantity in excess of ten *per cent* of permitted quantity 56,370.6 MT (51,246 x 1.1) *i.e.* 4,040.6 MT (60,411 – 56,370.6). Accordingly, royalty amounting to ₹ 0.93 lakh[30] had been recovered.

The reply was not tenable as the Government replied that lessee had excavated 60,411 MT of mineral masonry stone, however, according to the Department of Mines and Geology Online Management System (DMGOMS), it was 60,589.25 MT. Further, two times of royalty shall be recovered on the entire quantity in excess of quantity permitted in mining plan *i.e.* 9,343.25 MT but Department considered this quantity as 4,040.60 MT, which is contrary to the rules. Further, the Department recovered only ₹ 0.93 lakh against the recoverable amount of ₹ 5.23 lakh.

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28 "Rawanna" means the rawanna or e-rawanna duly issued by the department or electronically generated from the departmental web portal and includes any other system notified by the Government for dispatch, consumption or processing of mineral or overburden from a specified area granted under any mineral concession or permit.

29 Penalty amount for excess excavation than mining plan ₹ 160.76 lakh–penalty amount for excess excavation from EC ₹ 82.06 lakh.

30 According to the rules, two times of royalty had to be recovered, since one time royalty had been recovered at the time of dispatch of minerals, therefore, another one time royalty was recovered by the Department.

As a result, ₹ 83 lakh[31] was recoverable for excess excavation of mineral over and above the quantity specified in the Mining Plan during the years 2017-18 and 2018-19.

[31] ₹ 78.70 lakh short penalty raised for 2017-18 + ₹ 4.30 lakh penalty for 2018-19.

PART-II

Compliance Audit Observations relating to State Public Sector Undertakings and Autonomous Bodies

1. General

Introduction

1.1 State Public Sector Undertakings (SPSUs) consist of State Government Companies, Government Controlled other Companies and Statutory Corporations. SPSUs are established to carry out activities of commercial nature keeping in view the welfare of people and they occupy an important place in the economy of the State. As on 31 March 2022, there were 46 SPSUs in Rajasthan. Out of these 46 SPSUs[1], audit of 31 SPSUs is entrusted to the office of the Accountant General (Audit-II) Rajasthan. Besides, audit of four Autonomous Bodies (ABs) of Rajasthan is also entrusted to the office of the Accountant General (Audit-II) Rajasthan. A list of the SPSUs/ABs under the audit jurisdiction of this office is detailed in ***Appendix-18.***

Audit mandate

1.2 The mandate for Audit by the Comptroller and Auditor General of India (CAG) is derived from Articles 149 and 151 of the Constitution of India and section 13 to 20 of the CAG's (Duties, Powers and Conditions of Service) Act, 1971 (DPC Act). Principles and methodologies for various audits are prescribed in the Regulations on Audit and Accounts 2020, and the Auditing Standards, 2017 issued by the CAG. Accordingly, this office carries out audit of SPSUs and ABs under its audit jurisdiction.

Audit universe and coverage

1.3 During 2021-22, 1083 units pertaining to 31 SPSUs and four units pertaining to ABs were under audit universe of this office. Besides financial attest audit of these SPSUs/ABs, 218 units of SPSUs and two units of ABs were selected for compliance audit.

Compliance Audit Paragraphs

1.4 Part-II of this Report consists of four compliance audit paragraphs relating to five SPSUs[2]. These compliance audit paragraphs were issued to the concerned Principal Secretary of the Government of Rajasthan as well as to the Head of concerned SPSUs. The compliance audit paragraphs were issued with the request to furnish replies within a period of two weeks from issue of the paragraphs. By the end of June 2024, replies on the four compliance audit

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1 39 Government Companies, four Government Controlled other Companies and three Statutory Corporations.

2 Jaipur Vidyut Vitran Nigam Limited (JVVNL), Ajmer Vidyut Vitran Nigam Limited (AVVNL), Jodhpur Vidyut Vitran Nigam Limited (JdVVNL), Rajasthan State Road Development and Construction Corporation Limited (RSRDCCL) and Rajasthan State Seeds Corporation Limited (RSSCL).

paragraphs have been received from the State Government and the same have been suitably incorporated in this Report. The total financial impact of the compliance audit paragraphs is ₹ 44.51 crore.

Follow up action on Audit Reports and Inspection Reports

1.5 The Report of the CAG is the product of audit scrutiny. It is, therefore, necessary that they elicit an appropriate and timely response from the executive. The Finance Department, GoR issued (July 2002) instructions to all Administrative Departments to submit replies/explanatory notes to paragraphs/ performance audits (PAs) included in the Reports of the CAG within a period of three months after their presentation to the Legislature, in the prescribed format, without waiting for any questionnaire from the Committee on Public Undertakings (COPU). The GoR again reiterated (September 2022) its directions for submission of replies/explanatory notes in time.

No explanatory notes were pending till September 2022.

Audit observations noticed during audit and not settled on the spot are communicated through Inspection Reports to the Heads of respective SPSUs/ ABs. The Heads of SPSUs/ABs are required to furnish replies to the Inspection Reports within a period of one month.

Inspection Reports issued upto 31 March 2022 pertaining to 31 SPSUs disclosed that 2760 paragraphs relating to 633 Inspection Reports involving monetary value of ₹ 58987.47 crore remained outstanding at the end of September 2022. Further, in case of ABs, 77 paragraphs relating to 13 Inspection Reports involving monetary value of ₹ 173.66 crore remained outstanding at the end of September 2022. SPSU and AB wise status of Inspection Reports and audit observations which remained outstanding as on 30 September 2022 is given in ***Appendix-19***.

Further, during 2021-22, compliance audit of the selected units was conducted. During the year 84 Inspection Reports containing 472 paragraphs and one Inspection Report containing six paragraphs were issued for SPSUs and ABs, respectively. In order to expedite settlement of outstanding paragraphs, Audit Committees were constituted in 14 SPSUs.

During 2021-22, 38 meetings of the Audit Committees were held in respect of SPSUs wherein position of outstanding paragraphs was discussed with the respective Executive/Administrative Departments to ensure accountability and responsiveness.

Recovery at the instance of Audit

1.6 During the course of compliance audit in 2021-22, recoveries of ₹ 363.69 crore were pointed out to the Management of SPSUs/ABs. Further, recovery of ₹ 33.01 crore (₹ 0.31 crore against the recoveries pointed out during 2021-22 and ₹ 32.70 crore towards the recoveries pointed out in previous years) had been affected by SPSUs/ABs during the year 2021-22.

Status of placement of Separate Audit Reports of Autonomous Bodies in the State Legislature

1.7 The audit of accounts of four autonomous bodies in the State are under the jurisdiction of this office. As per prescribed time schedule, ABs are required to submit accounts of a financial year upto the 30th June of succeeding financial year. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Reports (SARs) and its placement in the Legislature is given in ***Appendix-20.*** Delay in submission of annual accounts by these four autonomous bodies ranged from six months to 102 months upto 31 December 2022. Delay in finalisation of accounts carries the risk of financial irregularities going undetected, and therefore, the accounts need to be finalised and submitted to Audit at the earliest.

Discussion of Audit Reports by Committee on Public Undertakings (COPU)

1.8 The status of discussion by the COPU on the Performance audit and Compliance audit paragraphs that appeared in Audit Reports (PSUs) as on 30 September 2022 was as under:

Table 1.1: Status of Performance audit and Compliance audit paragraphs appeared in Audit Reports *vis-a-vis* discussed by COPU as on 30 September 2022

Period of Audit Report	Appeared in Audit Report[3]		Paragraphs discussed	
	Performance Audit	Compliance Audit	Performance Audit	Compliance Audit
2015-16	2	10	2	10
2016-17	1	10	1	7
2017-18	1	7	1	5
2018-19	1	9	-	1
2019-20	1	6	-	-
2020-21	-	3[4]	-	-

Source: Compiled based on the discussions by COPU on the Audit Reports.

[3] Includes Performance audit and compliance audit paragraphs belonging to SPSUs under the audit jurisdiction of office of the Accountant General (Audit-II) Rajasthan.

[4] These three paragraphs appeared in Report No. 1 of the year 2022 and received from office of the Accountant General (Audit-I) Rajasthan under restructuring.

Rajasthan State Seeds Corporation Limited

2.1 Working of Rajasthan State Seeds Corporation Limited

Rajasthan State Seeds Corporation Limited was incorporated in March 1978 with the main objective of production of certified seed and marketing it at reasonable price to the farmers. For this, it organises seed production programs through seed growers for more than 25 crops of cereals, oilseeds, pulses, cash crops etc.

During audit, it was observed that the performance of the Company as regards to distribution of breeder seeds and foundation seeds was not satisfactory as it could not distribute the entire quantity of the available seeds for multiplication during 2017-22. Further, production of certified seed, as envisaged in SRP and own targets, was not ensured in any season.

The Company did not evolve any system to monitor the delivery of expected yield by the seed growers. Besides, the Company did not ensure sowing as per seed production program.

The Company did not ensure proper utilisation of its processing plants as the utilisation ranged between 28.74 per cent and 46.09 per cent during 2017-22. Further, the Company could not ensure scientific and safe storage of the seeds which led to damage of seeds.

The targets for sale of seeds determined by the Company were not rational as the annual targets fixed remained in excess of the actual availability of seeds for the concerned year. Resultantly, the Company could not ensure achievement of its own targets for sale of seeds during 2017-22.

The Company could not distribute the entire targeted quantity of foundation/certified seeds under Seed Village Program (SVP) which not only defeated the very purpose of the Scheme but also deprived the farmers of the Scheme's benefits.

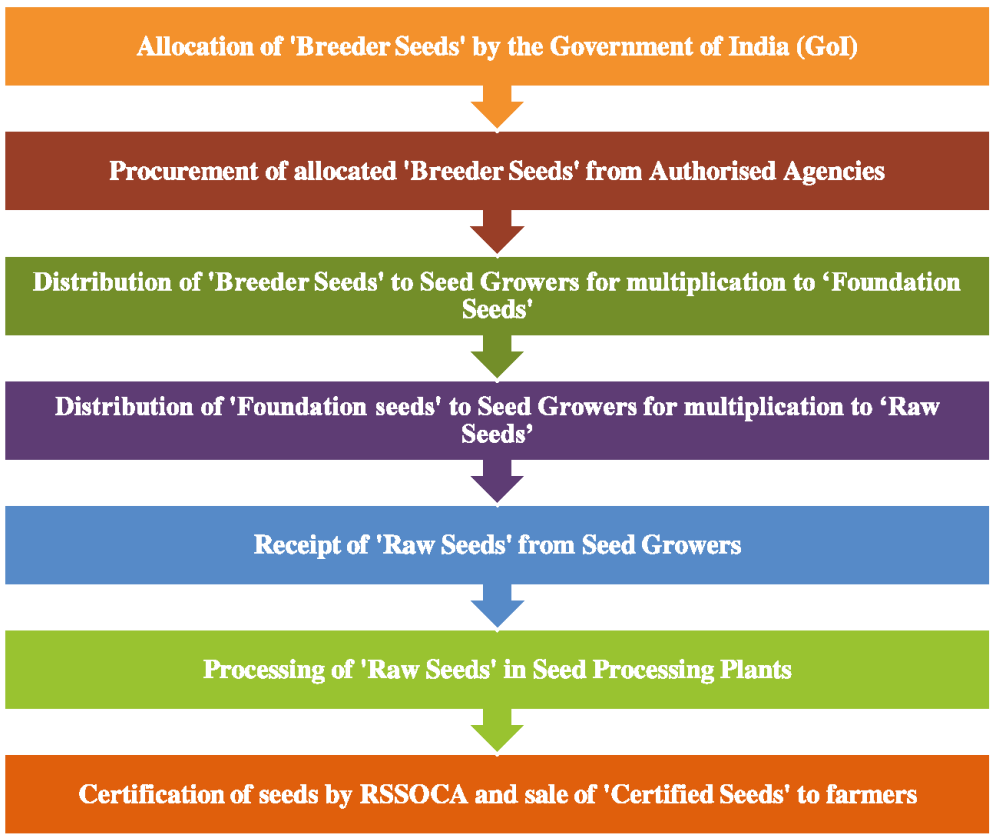
Introduction

2.1.1 Seed is a vital input for agricultural production and yield of crop is largely influenced by use of certified/quality seeds. The main objective of the Rajasthan State Seeds Corporation Limited (Company[5]) is production of certified seeds and their marketing at reasonable price to the farmers. The Company organises seed production programs through seed growers for more than 25 crops of cereals, oilseeds, pulses, cash crops *etc*.

[5] Having infusion of share capital by the Government of Rajasthan (84 *per cent*), National Seeds Corporation Limited/NSCL (14 *per cent*) and Seed grower farmers of the State (two *per cent*).

Seed Production and Distribution Process

2.1.2 Breeder seeds constitute the basis of seed production process. Based on its requirement as per its seed production programme, the Company raises indents for breeder seeds to the Government of India. GoI designates specific units like agricultural universities for allocation of breeder seeds to the company. Breeder seeds are provided to the Company by these designated agricultural universities. The Company produces Foundation seeds from Breeder seeds[6] through various registered seed growers, and thereafter Certified seeds[7] from Foundation seeds The process is narrated in the flow chart given below:



The Company executes agreement with seed growers wherein it allocates certain targets for production of seeds. Before harvesting of the Raw Seeds, Rajasthan State Seed & Organic Certification Agency (RSSOCA) inspects the fields of the seed growers and submits its report to the Company depicting the expected yield of Raw Seeds based on condition of the crop.

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[6] Breeder seed, a genetically pure seed, constitutes the basis of all seeds production and is used for producing foundation seed (having 99 *per cent* genetic purity) which is used for producing certified seed.

[7] Certified seed (having 99 *per cent* genetic purity) is used for agricultural production for human consumption.

For sale of certified seeds, the Company has a distribution network *i.e.* own outlets, dealer, co-operative agencies and engages officials of Department of Agriculture.

Financial Status

2.1.3 The financial results of the Company for past five years ended on 31 March 2022 are given in the table below:

Table 2.1: Statement showing financial results for last five years ended on 31 March 2022

(Amount: ₹ in crore)

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
Income	266.32	296.37	232.44	271.09	278.44
Expenditure	264.63	286.36	223.60	256.96	253.48
Profit before tax	1.69	10.01	8.84	14.13	24.96
Profit after tax	1.08	7.13	6.41	10.50	17.79

Audit Objectives and scope

2.1.4 The present audit was conducted to evaluate whether:

- the targets for production of seeds were consistent with the State plan and were achieved efficiently;
- the Company ensured proper utilization of seed processing plants and scientific storage of seeds;
- the distribution and sale of seeds were ensured as per the prescribed targets;
- the Company had adequate share in sale of certified seeds to cater to the demand of the State;

The audit covered procurement, production and marketing of seeds during 2017-22 and involved scrutiny of records at the Head office of the Company as well as three[8] Regional Offices (selected out of six Regional Offices) and six Plant Offices[9] thereunder for detailed audit. Location wise position of Regional offices, Plant offices and Farms of the Company as on 31 March 2022 is given in ***Appendix-21***.

Audit findings

2.1.5 The audit findings broadly cover the Company's performance as regards implementation of Seed Rolling Plan (SRP), Production Performance, Performance of Seed Processing Plants, Storage of seeds and Sales performance as discussed in the succeeding paragraphs.

[8] Regional Offices at Udaipur, Mandore (Jodhpur) and Sriganganagar.
[9] Plant Offices at Udaipur, Banswara, Mohangarh, Sumerpur, Hanumangarh and Suratgarh.

Planning

Seed Rolling Plan

2.1.6 Pursuant to provisions of the National Seed Policy (NSP) 2002, the GoR prepared (August 2017 and July 2019) the Seed Rolling Plan (SRP) for the State for 2017-18 to 2020-21 and 2021-22 respectively. The SRP included crop-wise and variety-wise quantity of certified seeds to be produced by the Company. Further, the NSP 2002 emphasized the need to make major efforts to enhance the Seed Replacement Rate (SRR)[10] of various crops. The year-wise status of production target of certified seeds fixed in SRP vis-à-vis production targets of certified seeds finalized by the Company for 2017-22 is given below:

Table 2.2: Year-wise status of production targets fixed in SRP vis-à-vis production targets fixed by the Company during 2017-22

(Quantity: in lakh quintals)

Year	Targets fixed for production of certified seeds in SRP		Targets fixed by the Company for production of certified seeds		Variation in targets fixed by the Company and targets envisaged in SRP	
	Kharif	Rabi	Kharif	Rabi	Kharif	Rabi
2017-18	1.95	6.06	1.81	8.20	-0.14	2.14
2018-19	2.15	7.01	1.95	5.43	-0.20	-1.58
2019-20	2.17	7.21	2.91	5.44	0.74	-1.77
2020-21	2.43	7.49	3.66	12.65	1.23	5.16
2021-22	2.53	8.97	2.34	4.64	-0.19	-4.33

Source: Information provided by the Company.

Audit observed that the Company did not give cognizance to the SRP while fixing its annual targets. As can be seen from the table above, the production targets fixed by the Company were on the lower side as compared to targets envisaged in SRP during 2017-18 to 2021-22 except in Rabi (2017-18), Kharif (2019-20) and 2020-21 wherein the targets fixed by the Company exceeded the SRP projections.

In the Exit Conference (August 2024), the Government/Management accepted the facts and stated that they give priority to their seasonal seed production program over the SRP which is more relevant for annual production targets.

Thus, it is clear that the annual plan was framed without considering the GoI approved SRP. This defeated the very purpose of preparing the SRP which aimed to increase the SRR in the State.

[10] It is the percentage of area sown out of total area of crop planted in the season by using certified/quality seeds other than the farm saved seeds.

Seed Replacement Rate

2.1.7 In order to achieve the food production targets of the future, NSP 2002 emphasised enhancing the Seed Replacement Rate (SRR). Accordingly, the State Agriculture Policy 2013 provided to make more efforts to achieve the SRR up to the optimum level *i.e.* 50 *per cent* from existing 27 *per cent* in Kharif season crops and 70 *per cent* from existing 33 *per cent* in Rabi season crops in the next ten years. The status of SRR achieved during the period 2017-18 to 2021-22 is given in the table below:

Table 2.3: Statement showing achievement of SRR during the period 2017-22

Season	2017-18	2018-19	2019-20	2020-21	2021-22
Kharif	18.05	18.87	20.82	17.92	19.89
Rabi	29.54	33.36	31.95	28.44	31.83
Average	24.93	27.75	27.62	23.88	26.64

Source: Information provided by the Company.

It could be seen from the table that there was no increase in the Seed Replacement Rate (SRR), as in Kharif season it remained between 17.92 *per cent* and 20.82 *per cent* whereas in Rabi season it remained between 28.44 *per cent* and 33.36 *per cent*. Audit observed that the Company failed to achieve the desired SRR and the SRR remained almost stagnant over the period of five years. This was mainly due to less availability of breeder seeds and not ensuring distribution of entire available seed as discussed in **Paragraph 2.1.8 and 2.1.9.**

The Company accepted (March 2024) the facts and stated that steps would be taken to increase the sales of certified seeds to improve the SRR.

Production performance

2.1.8 The production performance of the Company during the period 2017-22 is discussed in subsequent paragraphs.

Shortfall in production of certified seed

2.1.9 The production process of Certified seeds involves two stages *i.e.* multiplication of Breeder Seeds to Foundation Seeds and Foundation Seeds to Certified Seeds. To achieve the production of Certified seeds, availability of seeds and entire distribution thereof at both the stages is essential. The year-wise details of allocation, procurement and distribution of breeder seeds as well as availability and distribution of foundation seeds are given in ***Appendix-22***. Against the target of production of 5.43 lakh quintals of Foundation Seeds, the Company could produce 2.17 lakh quintals during 2017-18 to 2021-22. The status of production of certified seeds vis-à-vis targets fixed by the Company and projections envisaged in SRP during the period 2017-22 were as under.

Table 2.4: Targets and achievements of production of certified seeds during 2017-2022

Year	Season	Targets for the Company as per SRP	Targets fixed by the Company	Actual Production	Shortfall		Percentage of shortfall to	
					Own target	SRP	Own target	SRP
		(Quantity: in lakh quintals)						
2017-18	Kharif	1.95	1.81	0.69	1.12	1.26	61.88	64.62
	Rabi	6.06	8.20	4.99	3.21	1.07	39.15	17.66
2018-19	Kharif	2.15	1.95	0.85	1.10	1.30	56.41	60.47
	Rabi	7.01	5.43	3.28	2.15	3.73	39.59	53.21
2019-20	Kharif	2.17	2.91	0.46	2.45	1.71	84.19	78.80
	Rabi	7.21	5.44	3.54	1.90	3.67	34.93	50.90
2020-21	Kharif	2.43	3.66	0.75	2.91	1.68	79.51	69.14
	Rabi	7.49	12.65	3.23	9.42	4.26	74.47	56.88
2021-22	Kharif	2.53	2.34	0.35	1.99	2.18	85.04	86.17
	Rabi	8.97	4.64	1.69	2.95	7.28	63.58	81.16

Source: Information provided by the Company.

It could be seen from the table above that the Company could not ensure production of certified seeds as envisaged under the SRP/own targets for seed production in any season during 2017-22. Resultantly, the actual production of certified seeds remained far below (29.20 lakh quintal) than the production envisaged in its own targets for the period 2017-22. The factors affecting the production performance as analysed by audit are discussed in **subsequent paragraphs from 2.1.10 to 2.1.13**.

The Government stated (March 2024) that generally 20 to 25 *per cent* of the raw seeds fail in laboratory testing and have to be rejected due to its under size. It stated that only 70 *per cent* of the targets set under seed production program are achieved.

However, as seen from the above table, the average percentage of actual production during 2017-18 to 2021-22 was only 40.44 *per cent*.

Availability and distribution of breeder and foundation seeds

2.1.10 The GoI allocates quantity of breeder seeds to be procured by the Company for each financial year. The Company is required to ensure procurement of the breeder seeds from the authorised agencies as per the quantity allocated by the GoI and to distribute the breeder seeds to the seeds growers based on the seed production program allocated and the agreement executed with them. After receipt of the breeder seeds, the seed growers produce and deposit foundation seeds to the Company as per the production program/ agreement. Thereafter the foundation seeds are distributed among the seed growers to produce Raw seeds based on the seed production program allocated and the agreement executed with them. It could be seen from the ***Appendix-22*** that the Company did not take requisite steps to distribute the entire breeder seeds and foundation seeds available with it for multiplication to foundation and certified seeds respectively during the period 2017-18 to 2021-22. Resultantly, the undistributed balance of these seeds was carried forward for distribution in the next season. Out of such undistributed balance of breeder and foundation seeds, 827.18 quintals of breeder seeds and 35,250 quintals of foundation seeds were rejected during 2017-22 as these seeds were not fit for distribution. This further affected the production of foundation and certified seeds. Further, condemnation of 36,077 quintals of seeds[11] led to loss of 20.75 lakh quintals of certified seeds that could have been produced as per their prescribed multiplying factor during 2017-22.

The Government stated (March 2024) that monsoon affects sowing of crops in the State as agriculture is totally dependent on monsoon due to lack of irrigation facilities. It further assured to make efforts for 100 *per cent* utilization of breeder seeds in future.

However, the reply was silent on utilization of foundation seeds.

Yield from breeder seeds and foundation seeds

2.1.11 Rajasthan State Seeds & Organic Certification Agency (RSSOCA) conducts area inspections and after conducting final area inspection, which is conducted on maturity of the crop but before harvesting, it assesses the expected yield of seeds for the area under the plant office concerned. As per the seed grower's agreement, the seed growers were required to supply entire yield of seeds assessed by the RSSOCA after the final area inspection. The agreements further provided that the Company would levy penalty on the seed growers on non-deposit of seeds as per the expected yield assessed by the RSSOCA. Year wise status of yield from breeder seeds and foundation seeds distributed during 2017-22 is given in ***Appendix-23***.

It could be seen that against the expected yield assessment of 4.92 lakh quintals of foundation seeds and 43.57 lakh quintals of certified seeds, the seed growers

[11] 827 quintals breeder seed and 35,250 quintals foundation seeds.

deposited 3.24 lakh quintals (65.83 *per cent*) of foundation seeds and 27.73 lakh quintals (63.65 *per cent*) of certified seeds during 2017-22. Thus, the Company could not ensure receipt of seeds from the seed growers as per the expected yield of seeds assessed by the RSSOCA. Resultantly, there was a shortfall of 1.68 lakh quintals of foundation seeds and 15.84 lakh quintals of certified seeds having collective value of ₹ 904.89 crore.

Audit observed that the Company did not place any system to monitor the actual production of seeds at the time of harvesting and resultant delivery of expected yield of seeds as per assessment of RSSOCA. The Company also did not initiate any penal action for the shortfall in deposit of seeds by the seed growers.

The Government stated (August 2024) that the quality and quantity of assessed seeds is affected by natural calamities like excessive rains, hailstorms etc. between last assessment and harvest. It further stated that during physical verification at the time of intake, the production is generally found lesser than the expected yield.

However, in view of huge difference between the expected production and the final intake, possibility of sale in the open market by the seed growers in lieu of high premium could not be ruled out.

During the Exit Conference, the Management/ Government assured to increase the percentage of physical inspections and align the premium with the market price to discourage the farmers from selling seed in the market.

Non-utilisation of Seed Production Area

2.1.12 The seed production program prepared by the Company contain season-wise targets for production of seeds as well as area to be sown. During allocation of the seed production program, the Company specifies the area to be sown by the seed growers in the agreement for both Foundation and Certified seeds. The Company also carried out the seed production program in its own farms area (384.40 hectare) through contractors as per the farm plan attached with the agreement concerned.

Non-achievement of targeted sown area

2.1.12 (i) Year-wise season-wise status of area targeted to be sown vis-à-vis area sown in actual during 2017-22 was as under:

Table 2.5: Year-wise season-wise status of area targeted to be sown *vis-à-vis* area sown in actual during 2017-22

(Area in hectare)

Year	Area targeted to be sown		Area sown in actual		Shortfall	
	Kharif	Rabi	Kharif	Rabi	Kharif	Rabi
By Seed Growers						
2017-18	29150	43248	17539 (60.17%)	34887 (80.67%)	11611 (39.83%)	8361 (19.33%)
2018-19	28562	30996	23506 (82.30%)	26756 (86.32%)	5056 (17.70%)	4240 (13.68%)
2019-20	38716	27184	20455 (52.83%)	25024 (92.05%)	18261 (47.17%)	2160 (7.95%)
2020-21	46205	56011	27516 (59.55%)	32042 (57.21%)	18689 (40.45%)	23969 (42.79%)
2021-22	31618	27656	20694 (65.45%)	17543 (63.43%)	10924 (34.55%)	10113 (36.57%)
By Own Farms						
2017-18	384.40	384.40	185.80 (48.34%)	347.25 (90.34%)	198.60 (51.66%)	37.15 (9.66%)
2018-19	384.40	384.40	270.60 (70.84%)	345.00 (89.75%)	113.80 (29.16%)	39.40 (10.25%)
2019-20	384.40	384.40	214.00 (55.67%)	329.20 (85.64%)	170.40 (44.33%)	55.20 (14.36%)
2020-21	384.40	384.40	188.00 (48.91%)	329.20 (85.64%)	196.40 (51.09%)	55.20 (14.36%)
2021-22	384.40	384.40	190.00 (49.43%)	293.20 (76.27%)	194.40 (50.57%)	91.20 (23.73%)

Source: Information provided by the Company.

Audit noticed that the Company decided the targets for 'area to be sown' on the basis of season-wise targeted production of seeds and crop-wise seed multiplication ratio. Audit observed that the Company did not take suitable measures to ensure sowing of the targeted area in any season.

Audit further observed that in case of own farm area, the Company could undertake the seed production program in area ranged between 48.34 *per cent* and 70.84 *per cent* for Kharif seasons and 76.27 *per cent* and 90.34 *per cent* for Rabi seasons during 2017-22. Thus, the Company could not ensure optimum utilization of its farms during Kharif seasons.

The Government stated (March 2024) that the actual sown area varies from the area allocated under production programs due to monsoon and other climatic factors.

During Exit Conference, the Government/Management stated that reluctance of the farmers to adopt new varieties of seeds and rejection of sown area due to incomplete documents contributed to lesser achievement of targeted sown area. It assured to take necessary steps to increase farmers' awareness to achieve the targets of area to be sown.

Non-adherence to directions

2.1.12 (ii) The Company issued (February 2015) instructions to the Plant Managers to spread awareness about seed production programs among farmers by publishing press notes to attract them; to obtain certified copies of Jamabandi[12] from the seed growers; to give seed production program as per area shown in the Jamabandi and to monitor the seed production program effectively. The Managing Director of the Company further directed (February 2020) them to organize seed production awareness programs before start of the season. To monitor the seed production program, the Company also determined that 100 *per cent*, 25 *per cent* and 2 *per cent* physical inspection would be carried out by the Seed Officers (Production), Plant Managers and Regional Managers respectively and the field inspection report were to be kept in office record.

During scrutiny of records of the six[13] selected Plant Offices, Audit observed that none of these Plant Offices initiated action to attract more seed growers towards seed production program. The directions given by the Managing Director were also not adhered to by any of these Plant Offices (except Plant Office, Hanumangarh which organized a program in March 2021). Further, three selected Plant Offices (Udaipur, Banswara and Sumerpur) allocated the seed production program without obtaining complete documents/details of *'Jamabandi'*. Later, the RSSOCA rejected 5,251 hectares[14] sown area (15.47 *per cent* of total 33,934 hectares[15] sown area) of these three Plant Offices during 2017-22. The main reasons of rejecting the sown area were incomplete document/ details of *'Jamabandi'* and extension of production programs for areas in excess of land showed in *'Jamabandi'*. Further, the details of inspection carried out by the designated officers and field inspection reports were not maintained.

The Government stated (March 2024) that while allocating the seed production program, farmer seminars are organized by the plant offices and awareness is spread though newspapers and other media. It further stated that the seed production programs were allotted after obtaining *'Jamabandi'*/ requisite documents.

The reply was incorrect as no documentary evidence was found in the selected plant offices as regards organizing farmer seminars and publicity through newspaper/other media. Besides, requisite documents related to *'Jamabandi'*

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12 A document prepared by the revenue estate of the States which contains information about the ownership of land, area of land, ownership shares, rights associated with the land and other updates related to the land.

13 Suratgarh, Hanumangarh, Udaipur, Banswara, Sumerpur and Mohangarh.

14 Udaipur: Kharif season-771 hectare, Rabi season-588 hectare; Banswara: Kharif season-1423 hectare, Rabi season-656 hectare and Sumerpur: Kharif season-798 hectare, Rabi season-1015 hectare.

15 Udaipur: Kharif season-6477 hectare, Rabi season-3917 hectare; Banswara: Kharif season-8436 hectare, Rabi season-4951 hectare and Sumerpur: Kharif season-4242 hectare, Rabi season-5911 hectare.

were not ensured. Further, the reply was silent on the issue of carrying out field inspections and maintaining details thereof.

In the Exit Conference, the Government/Management stated that the State Government has now introduced Sathi portal for registration of seed growers wherein the requisite documents have to be uploaded at the time of registration.

Deficient database management

2.1.13 Seed growers are the backbone of the Company and therefore, it is imperative to manage the seed growers efficiently. Production Policy and Purchase Policy of the Company provided that the seed growers would be blacklisted and production program would not be given to them if they failed to deposit raw seed; failed beyond two times to deposit the foundation seeds produced from breeder seeds or seeds declared sub-standard; deposited seed other than seeds produced in seed production program; deposited raw seeds having mixture of unwanted plants; sublet seed production program; their seed sample failed twice in test.

Scrutiny of records at six selected Plant Offices during 2017-22 disclosed that the database management of seed growers was deficient as it did not contain details of registration, area sown, non-deposit of raw/foundation seed, sub-standard seed, sub-letting, seed sample test reports *etc*. of individual seed growers in previous years. Audit observed that in the absence of adequate database, the Plant Offices were not in a position to ensure compliance of policies. Audit further observed that in four[16] selected Plant Offices, the agreements executed with the seed growers were deficient as the agreements did not contain the complete detail of the seed grower, seed crop and variety to be produced, type of seed (foundation/certified), land area for seed production program *etc*. Besides, the agreements were not duly signed by the seed grower/ Company's representative/witnesses or all of them. These deficiencies indicated that while executing the agreements with the seed growers, the Plant Offices were not vigilant to ensure compliance with the provisions laid down in the production policy. Further, the Company did not evolve any mechanism to monitor execution of agreements with the seed growers.

The Company stated (March 2024) that the RSSOCA would implement the seed production program (from Kharif 2023) in the State through *'Sathi Portal*[17]*'* and therefore, all the production related activities would be performed online.

The reply was not satisfactory as it did not address the issues of executing deficient agreements with seed growers as well as non-maintenance of a database having sufficient details for identification of the defaulting seed growers during 2017-22.

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16 Suratgarh, Hanumangarh, Udaipur and Sumerpur.

17 Portal launched by the GoI for monitoring of all the government/private seed producing institutions.

Recommendation 1: The Company may prepare an action plan for distribution of available seeds.
Recommendation 2: The Company may strengthen monitoring mechanism for production of certified seeds and to obtain the entire yield from seed growers.

Utilisation of Seed Processing Plants

2.1.14 To achieve the desired quality of seeds, the raw seeds received from seed growers and own farms are processed at the Processing Plants of the Company to remove the foreign particles[18]. As on 31 March 2022, the Company owned 24 seed processing plants[19].

Year-wise capacity utilisation of seed processing plants during 2017-22 was as under:

Table 2.7: Capacity utilisation of seed processing plants during 2017-22

(In lakh quintals)

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
Processing capacity	19.44	20.09	20.74	20.74	20.74
Seeds processed	8.78	9.26	5.96	6.04	6.63
Percentage utilisation	45.16	46.09	28.74	29.12	31.97

Source: Information provided by the Company.

Audit observed that the Company could not utilise the Processing Plants to their optimum capacity during 2017-22 as the actual production of seeds fell short of targets. Further, the capacity utilisation rate, which was already on lower side, dropped significantly from 46.09 *per cent* in 2018-19 to 31.97 *per cent* in 2021-22. Non-utilisation of the Processing Plants upto their optimum capacity was mainly attributable to lack of initiation of action to attract more seed growers towards seed production program; lack of adequate seed production program in field areas; lesser sowing of area; poor production performance of own farms; failure to obtain entire production from seed growers *etc*.

The Company stated (March 2024) that it had revised (August 2023) the processing capacity from 20.74 lakh quintals to 12.58 lakh quintals by reducing the original processing capacity to 80 *per cent* and 60 *per cent* for plants older than five years and 10 years respectively.

[18] Dust, chaff, other seeds, undersize and broken seeds etc.

[19] Including two processing plants which were installed in September 2018 (Sultanpur, Kota) and February 2020 (Gudamalani, Barmer) but remained non-operational till March 2022.

Storage of seeds

2.1.15 Periodical assessment of condition of stored seeds; regular monitoring of relative humidity and temperature of each godown; and fumigation and spraying of insecticides at regular intervals is essential for safe storage and preservation of seeds.

Indian Minimum Seed Certification Standards 2013 prescribed validity of the seed certification for a period of nine months from initial certification, which could further be extended for a period of six months at each subsequent validation as long as the seed conforms to the prescribed standards. Further, a seed lot under certification was not to have apparent or visible evidence of damage by insects for seeds in excess of one *per cent* and 0.50 *per cent* for maize/legume seeds and other than maize/legume seeds respectively. The RSSOCA further provided (August 2020) that those seeds which had been carried over twice were not to be revalidated for the third time.

Audit noticed that the plant offices did not maintain the requisite records having information related to periodical assessment of condition of stored seeds; monitoring of humidity and temperature of godowns, fumigation and spraying of insecticides carried out during 2017-22. In absence of which audit could not ascertain whether the Company followed the prescribed storage procedure.

Scrutiny of records of six selected Plant Offices for the period 2017-22 disclosed that out of total 1,46,483 quintals of certified seeds, 44,789 quintals[20] of certified seeds (30.58 *per cent*) could not be revalidated during retesting of seeds. The RSSOCA did not revalidate these certified seeds during retesting due to various factors *viz.* dead seeds, poor germination, abnormal seedlings, insect damage *etc*. Additionally, in two[21] of these six Plant Offices, the seeds had fungus infestation and living insects. Failure of seeds during revalidation in such high quantum indicated that the Company could not ensure scientific and safe storage of the seeds. As a result, a major part of seeds could not be revalidated for use in subsequent seasons.

The Company stated (March 2024) that the seeds failed due to poor germination and other technical reasons. During 2017-22, only 94.16 quintal seeds failed due to insect damage.

The reply was not based on the facts as the RSSOCA reports for retesting of 44,789 quintals of seeds examined by Audit in sample cases showed that 11,198.07 quintals of the failed seeds had not been revalidated due to insect damage beyond the prescribed norms. Further, improper storage conditions may lead to poor germination of seeds.

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[20] Banswara: 6,108 quintal, Hanumangarh: 15,205 quintal, Mohangarh: 58 quintal, Sumerpur: 10,098 quintal, Udaipur: 4,659 quintal and Suratgarh: 8,661 quintal.

[21] Banswara and Mohangarh.

Recommendation 3: The Company may ensure optimum utilisation of processing plants and scientific as well as safe storage of seeds to control failure of seeds during revalidation.

Sales performance

2.1.16 Seed is a vital input for agricultural production and yield of crop is largely influenced by use of certified/quality seeds. The Company sells seeds to the farmers at subsidy under different schemes of GoR/GoI as well as on full cost basis through own outlets, dealers and co-operative societies. Further, the Company also supplies seeds to different government departments[22] for further distribution as Minikits and for carrying out block-level demonstration of crops.

Year-wise season-wise sales performance and share of Company in total distribution of seeds in the State during 2017-22 was as under:

Table 2.8: Targeted *vis-a-vis* actual sale of seeds and share in total distribution of seeds in the State during 2017-22

(Quantity: in lakh quintal)

Year	Season	Total seeds distributed in the State	Total seeds available with the Company	Target of sale of seeds fixed by the Company	Actual sale of seeds by the Company	Percentage of seeds sold against availability of seeds	Company's share in distribution of seed in the State (in %)
2017-18	Kharif	6.24	1.18	1.44	0.92		14.74
	Rabi	13.56	5.36	5.33	4.08		30.09
	Total	**19.80**	**6.54**	**6.77**	**5.00**	**76.45**	**25.25**
2018-19	Kharif	6.50	1.18	1.18	0.86		13.23
	Rabi	15.12	6.20	4.94	5.38		35.58
	Total	**21.62**	**7.38**	**6.12**	**6.24**	**84.55**	**28.86**
2019-20	Kharif	7.63	1.11	1.59	0.68		8.91
	Rabi	17.99	3.65	4.32	3.44		19.12
	Total	**25.62**	**4.76**	**5.91**	**4.12**	**86.55**	**16.07**
2020-21	Kharif	6.88	1.33	0.91	1.00		14.53
	Rabi	14.37	3.75	4.81	2.09		14.54
	Total	**21.25**	**5.08**	**5.72**	**3.09**	**60.83**	**14.54**
2021-22	Kharif	7.38	1.02	1.08	0.74		10.03
	Rabi	15.53	4.80	7.07	3.42		22.02
	Total	**22.90**	**5.82**	**8.15**	**4.16**	**71.48**	**18.17**

Source: Information provided by the Company and Rajasthan Agricultural Statistics published by the Commissioner of Agriculture, Rajasthan.

[22] Department of Agriculture, Department of Horticulture and Tribal Area Development Department of the GoR.

Audit observed that during 2017-22 (except in 2018-19), the targets for sale of seeds determined by the Company were not rational as the annual targets fixed remained in excess of the actual availability of seeds for the concerned year. Resultantly, the Company could not ensure achievement of its own targets for sale of seeds during 2017-22.

Audit noticed that the GoR provided production subsidy (₹ 147.35 crore) and marketing subsidy (₹ 174.88 crore) to the Company during 2017-22. Audit, however, observed that despite availing subsidy worth ₹ 322.23 crore during 2017-22, the Company's share in total distribution of seeds ranged between 14.54 *per cent* and 28.86 *per cent* only. Further, the Company's share in total distribution of seeds had drastically declined to 16.07 *per cent* (2019-20) as compared to 28.86 *per cent* (2018-19).

Audit also observed that the Company was mainly dependent on sale of seed at subsidized rates and supply to Government departments as its share in sale of seeds in open market was only 12.17 *per cent* (₹ 133.52 crore) during 2017-22.

The Government stated (March 2024) that non-achievement of sale targets was mainly due to uncertainty of quantity of certified seeds available for sale at non-subsidized rate in open market. This uncertainty is caused because of the procedure of supply of subsidised seeds on priority as per demand of the Agriculture Department. Any delay or sudden change in demand of the department affects the availability of seeds for sale in the open market.

The Government further informed that it has now adopted 'new price structure and marketing policy' having concept of seed issue price and maximum retail price (MRP) which would motivate the private dealers to become authorised dealers of non-subsidised seeds.

The reply was not satisfactory as the Company could not ensure availability of seeds as per the targets fixed for sale of seeds.

In the Exit Conference, the Government/Management stated that the decline in sales was due to the discontinuation of subsidy on wheat. Further, the private seed producers in the market sell Truthful Labeled (TL) variety of seeds which are cheaper than the Certified seeds sold by the company. They, however, assured to take steps like incentivizing committed dealers (for open market sales), to increase their share in the sale of seeds in the state.

Business promotion and publicity

2.1.17 Business promotion and publicity play a vital role in sale of seeds in a competitive market. Audit noticed that the Company is facing tough competition in the market from various public sector and co-operative sector agencies, medium scale institutes and multi-national seed companies/big seed agencies. Hence, in order to popularise its own brand, the Company was required to undertake aggressive promotional activity.

Audit observed that the Company, despite facing tough competition in the market, did not prepare any action plan for business promotion and publicity of its own brand of seeds. During 2017-22, the Company belatedly issued (September 2021) its marketing policy for Rabi season, which also did not serve the purpose of business promotion and publicity. Further, out of total expenditure (₹ 1.68 crore) incurred on publicity of its own brand of seeds during 2017-22, the expenditure incurred on publicity through print media was ₹ 0.15 lakh only. Audit also observed that the Company incurred an expenditure of ₹ 7.17 lakh only on publicity during 2019-22 which may have affected its sale adversely.

Thus, adequate steps to popularise its brand of seeds and to increase awareness amongst farmers/dealers were not undertaken by the Company.

The Company assured (March 2024) to use print and electronic media in future for publicity of its seeds.

Other shortcomings

2.1.18 The other shortcomings of the Company which affected its performance are discussed below:

Implementation of Seed Village Program

2.1.19 Seed Village Program/ Beej Gram Yojana[23] (SVP) was implemented with the objective of improving the stock of farm saved seeds for enhancing crop production/ productivity by providing financial assistance to the farmers for distribution of foundation seeds/certified seeds as under:

- **Cereal Crops:** 50 *per cent* assistance for distribution of foundation seeds/ certified seeds required for 1 acre area per farmer.
- **Pulses, Oilseeds, Fodders and Green Manure Crops:** 60 *per cent* assistance of the cost of foundation seeds/ certified seeds required for 1 acre area per farmer.

The SVP was to be implemented in Rajasthan through the Company as well as other agencies[24]. For distribution of seeds under the SVP, the Department of Agriculture, GoR prescribed certain targets for the Company for the period 2017-22.

Audit noticed that despite availability of sufficient quantity of seeds, the Company could not ensure distribution of targeted quantity of certain

[23] A program under Sub Mission on Seed and Planting Material (SMSP) from 2014-15 to 2017-18 which later became part of the revamped National Food Security Mission (NFSM) from 2018-19 onwards.

[24] State Department of Agriculture, State Agriculture Universities, Krishi Vigyan Kendras, National Seeds Corporation, State Farms Corporation of India, State Seeds Certification Agencies, Department of Seed Certification.

crop-seeds to the farmers during 2017-22. Season-wise crop-wise details of shortfall in distribution of seeds as against the targets fixed by the Department of Agriculture, GoR are given in ***Appendix-24***. It could be seen from the Appendix that the Company could not distribute 1.17 lakh quintals of targeted quantity of seeds during 2017-22. Resultantly, the farmers were deprived of the benefits worth ₹ 25.20 crore as depicted in ***Appendix-24***. Audit observed that due to non-achievement of laid down targets of distribution of seeds under SVP, the prime objective of implementation of SVP was defeated.

The Company stated (March 2024) that the targets are set considering the ideal circumstances whereas the distribution of seeds, however, takes place under actual and contemporary circumstances. Hence it is natural to achieve higher or lesser as against the prescribed targets due to one or the other factor. Further, considering priorities of a district, seeds reserved for one scheme is used under some other scheme also without compromising the availability of subsidised seeds to the farmers.

The reply was generalised as the Company did not mention any specific reasons for the significant shortfall which ranged upto 95 *per cent* of the targeted distribution of a crop in a year.

Collection of sale proceeds

2.1.20 The Company issued (August 2019) directions to its Plant Managers not to sell seed on credit basis. Thereafter, the Company also instructed time and again to recover the outstanding amount from dealers/Government departments. Further, the Purchase Policy as well as terms and conditions of agreement for appointment of authorized dealers also provided to supply the breeder/foundation seeds to seed growers and certified seed to authorized dealers on cash basis only.

Audit noticed that an amount of ₹ 101.37 crore was outstanding towards supply of seeds till March 2022. Of which, ₹ 96.71 crore was to be recovered from various Government departments[25] towards marketing subsidy, supply of seed for further distribution as *'minikits'* and carrying out block demonstration of crops. Audit, however, observed that the Company did not make adequate efforts towards recovery from the Government departments.

Further, the Plant Offices did not adhere to the directions as well as terms and conditions of the agreement. The Plant Officers not only supplied breeder/ foundation seeds to the seed growers on credit basis but also allowed credit sale to authorized dealers. Resultantly as on 31 March 2022, an amount of ₹ 3.84 crore and ₹ 0.82 crore was lying outstanding against private dealers and farmers respectively.

[25] Department of Agriculture, Department of Horticulture, Department of Forest, Department of Panchayati Raj and Department of Watershed and Soil Conservation.

The Company accepted (March 2024) the audit observation and stated that the departments as well as seed growers/authorised dealers are being persuaded for clearing the outstanding dues. During the Exit Conference the management informed that only ₹ 24.65 crore including ₹ 5.31 crore against seeds pertaining to the period upto March 2017 is outstanding as on March 2024. The Company also assured to recover the outstanding dues and adhere to the relevant provisions in future.

Recommendation 4: The Company may take effective steps to ensure recovery of outstanding dues towards supply of seeds.

Jaipur Vidyut Vitran Nigam Limited, Ajmer Vidyut Vitran Nigam Limited and Jodhpur Vidyut Vitran Nigam Limited

2.2 Lapses in consideration of fuel surcharge in assessment of electricity charges/civil liability

The electricity Distribution Companies[26] (DISCOMs) of Rajasthan face issues of 'un-authorised use of electricity[27]'/theft of electricity from time to time. Section 126 and Section 135 (read with Section 154) of the Electricity Act, 2003 provided for assessment of electricity charges/civil liability in cases of unauthorized use/theft of electricity. The DISCOMs vide notification dated 28 April 2008 designated the Junior/Assistant/Executive Engineers deployed in circle offices and sub-division offices (January 2004 and April 2008) as Assessing Officers to assess the electricity charges/ civil liability and to issue assessment orders to the person found having indulged in un-authorised use/theft of electricity. The assessment is to be done at a rate equal to twice the applicable rate of tariff for the actual period or a period of 12 months immediately preceding the date of inspection, whichever is lesser. The Rajasthan Electricity Regulatory Commission (RERC) in its Tariff Regulations 2019 allowed recovery of fuel surcharge on a quarterly basis from consumers towards unrecovered power purchase cost, the same was also to be considered as part of tariff while assessing the electricity charges/ civil liability in cases of unauthorized use/theft of electricity.

With a view to ascertain levy of fuel surcharge in assessment of electricity charges/ civil liability, Audit selected 30 vigilance offices of the three DISCOMs for detailed scrutiny and reviewed 11,428 Vigilance Checking Reports[28] (VCRs) filed by them during 2020-21[29] as depicted in ***Appendix-25.***

Scrutiny of records (April 2022 to October 2022) of the selected offices disclosed the following lapses in consideration of fuel surcharge in assessment of electricity charges/ civil liability:

Issue of guidelines/ direction	Audit noticed that two DISCOMs (Ajmer and Jodhpur) did not issue any direction/guidelines for recovery of fuel surcharge in assessment of vigilance cases. Jaipur DISCOM issued (February 2020) guidelines which provided that in case of consumers whose rates of the fuel surcharge were already decided for last three quarters, fuel surcharge was to be assessed accordingly, and the fuel surcharge for the period for which fuel surcharge was not decided, was to be

[26] Jaipur Vidyut Vitran Nigam Limited (Jaipur DISCOM), Ajmer Vidyut Vitran Nigam Limited (Ajmer DISCOM) and Jodhpur Vidyut Vitran Nigam Limited (Jodhpur DISCOM).

[27] "Unauthorised use of electricity" means the usage of electricity – (i) by any artificial means; or (ii) by a means not authorised by the concerned person or authority or licensee; or (iii) through a tampered meter; or (iv) for the purpose other than for which the usage of electricity was authorised; or (v) for the premises or areas other than those for which the supply of electricity was authorized.

[28] Jaipur DISCOM (3146 VCRs), Ajmer DISCOM (6959 VCRs) and Jodhpur DISCOM (1323 VCRs).

[29] By the end of 2021-22, DISCOMs determined/declared rates of fuel surcharge for the year 2020-21 only.

	recovered provisionally on the basis of fuel surcharge decided for the last quarter. It further provided that final adjustment be made in the succeeding bills of the consumer after finalization of fuel surcharge of 4th quarter of assessment period. Audit observed that the Jaipur DISCOM did not ensure compliance of the guidelines/ directions as out of 3,146 VCRs, fuel surcharge was considered in 2,815 VCRs, whereas in remaining 331 VCRs, the assessments were made without considering fuel surcharge worth ₹ 1.93 lakh. Audit also observed that Jaipur DISCOM assessed the fuel surcharge by adopting the latest available rates on provisional basis but after finalization of fuel surcharge rate of succeeding quarters, it did not conduct any final adjustment in the succeeding bills of the consumers belonging to these VCRs. Reasons of non-adoption of consistent approach and conducting assessments without considering fuel surcharge in assessments were not found on records of the Jaipur DISCOM.
Assessment without considering fuel surcharge	**Ajmer and Jodhpur DISCOMs** Audit noticed that the selected offices of the Ajmer and Jodhpur DISCOMs did not consider fuel surcharge in assessment of electricity charges/ civil liability for the 6,959 VCRs and 1,212 VCRs[30] respectively which were filed during 2020-21. Resultantly, the fuel surcharge component worth ₹ 32.38 lakh and ₹ 22.37 lakh was not included in the assessment of electricity charges/civil liability for these VCRs in the Ajmer and Jodhpur DISCOM, respectively. Audit observed that since both the DISCOMs did not issue specific guidelines/ directions, fuel surcharge was not considered in the assessment of electricity charges/civil liability as per the provisions laid down in the Electricity Act 2003/Tariff Regulations 2019. Resultantly, electricity charges/civil liability against the 8,171 VCRs filed during 2020-21 were assessed without considering fuel surcharge worth ₹ 54.75 lakh.
Assessment considering incorrect value of fuel surcharge	**Jaipur DISCOM** In case of those 2,815 VCRs, where the Assessing Officers considered fuel surcharge in assessment of electricity charges/ civil liability, the Assessing officers did not adhere to the laid down formula and methodology for considering the fuel surcharge in assessment. Audit's observations in this regard as follows: A. In 798 VCRs, the Assessing officers applied a rate equivalent to the applicable tariff rate of fuel surcharge instead of twice the applicable tariff rate of fuel surcharge. B. In case of 1,264 VCRs, the Assessing officers applied a common rate of fuel surcharge for the entire period of 12 months instead of applying the rate of fuel surcharge of relevant quarter. C. There were 746 cases that fall under both categories mentioned at A & B above.

[30] Except 111 VCRs pertaining to two offices *i.e.* AEN-Vigilance, Jodhpur District Circle (55 cases) and AEN-O&M, Baori of Jodhpur DISCOM (56 cases).

	D. In remaining 1,499 VCRs[31], wherein the provisional assessment was done as per the guidelines, the applied rate of fuel surcharge was incorrect. Besides above deficiencies, the final assessment in all 2,815 cases was not carried out by the DISCOM. Due to all these lapses, the fuel surcharge was short-assessed by ₹ 1.62 lakh in 374 VCRs and over-assessed by ₹ 33.63 lakh in 2,441 VCRs. **Jodhpur DISCOM** Audit noticed that in case of 111 VCRs[32] pertaining to two selected offices of the Jodhpur DISCOM, the Assessing Officers considered fuel surcharge in assessment of electricity charges/ civil liability. In these cases, the Assessing Officers adopted a rate equivalent to the applicable tariff rate for fuel surcharge of a particular quarter and applied it for the entire period instead of applying twice the applicable tariff rate on quarterly basis. Further, final adjustment of fuel surcharge was also not done in these cases. Resultantly, the fuel surcharge component in these cases was undercharged by ₹ One lakh.

In view of dissimilar practice, DISCOMs filed (November 2022) a petition to RERC for clarification on charging of fuel surcharge in cases of unauthorized use/theft of electricity. The RERC in its order reiterated (August 2023) to recover the fuel surcharge from consumers as well as non-consumers as prescribed in the Tariff order. The RERC also directed not to open the cases where the assessment had already been done earlier.

The failure of the DISCOMs to timely issue guidelines regarding recovery of fuel surcharge led to under-assessment of ₹ 59.30 lakh[33] and over-assessment of ₹ 33.63 lakh in selected offices. The possibility of incorrect assessment of fuel surcharge for the DISCOMs as a whole could be much higher.

The Government stated (October 2023) that the order of RERC is to be applied prospectively for the assessments to be made after issue of this order and the cases where assessment had already been done, are not to be reopened on the basis of this order. It further stated that the DISCOMs had issued necessary orders/directions for implementing the order of RERC.

The concept of levy of 'Fuel Surcharge' was already defined under the Tariff Regulations, 2014/2019 and hence, the clarification sought from RERC was unwarranted. The fact remained that DISCOMs failed to comply with the Tariff Regulation with regard to assessment of fuel surcharge in vigilance cases.

Recommendation 5: DISCOMs, to avoid the inaccuracies and to exercise necessary controls; may adopt automated assessment procedure for vigilance cases and integrate it with their billing system.

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31 Total cases wherein the Assessing Officers considered fuel surcharge in assessment (2815) less cases discussed in A (798) and B (1264) plus cases covered both A and B (746) = 1499 VCRs.

32 AEN-Vigilance, Jodhpur District Circle (55 cases) and AEN-O&M, Baori (56 cases).

33 ₹ 1.93 lakh + ₹ 54.75 lakh + ₹ 1.62 lakh + ₹ One lakh

Jaipur Vidyut Vitran Nigam Limited

2.3 Non-adherence to the Saubhagya Guidelines

The Company did not adhere to the Saubhagya Guidelines and thus had to bear the entire cost of ₹ 12 crore on installation of 100Wp capacity SPV.

To ensure electricity connections to all un-electrified households, Government of India (GoI) launched (11 October 2017) the Pradhan Mantri Sahaj Bijli Har Ghar Yojana (Saubhagya) and appointed the Rural Electrification Corporation Limited (REC) as the nodal agency for its operationalization. As per funding pattern of Saubhagya, the GoI was to contribute 60 *per cent* of the project cost in the form of grant and the Utility/ State was to contribute 10 *per cent* and 30 *per cent* of the project cost as their own funds and loans from banks/financial institutions respectively. Further, GoI also issued (20 October 2017) guidelines for Saubhagya which *inter alia* provided for installation of Solar Photo Voltaic based standalone systems (SPV) for un-electrified households located in remote and inaccessible villages/ habitations, where grid extension is neither feasible nor cost effective. Clause 2.6 of the Saubhagya guidelines provided for SPV having power packs of 200 to 300 Wp[34] (with battery bank) with a maximum of five LED light, one DC Fan, one DC power plug along with repair and maintenance for 5 years.

The Jaipur Vidyut Vitran Nigam Limited (Company) initially identified 8,758 households in 10 Circles/Districts to be electrified by installation of SPV. Accordingly, the Company prepared (April 2018) Detailed Project Report (DPR) for each Circle/District, wherein it kept provision for 250Wp SPV. Audit noticed that the Company did not have any contract in force for off-grid connectivity and hence it placed (5 September 2018) work order on Rajasthan Renewable Energy Corporation Limited[35] (RRECL) for installation of 8,758 SPV of 100 Wp capacity at the rate of ₹ 18,250 per SPV. The Company, however, did not seek approval of MoP/REC for the deviation in power capacity of the SPV from the Saubhagya Guidelines.

RRECL installed (upto March 2019) only 6,573 SPV of 100 Wp capacity for which the Company released (between September 2018 and January 2019) ₹ 12 crore to RRECL in six instalments and submitted (June 2019) the claim to REC for the same. Thereafter, the Company repeatedly requested (October 2019 and July 2020) REC to release the claimed amount. The REC, however, turned down (29 September 2021) the claim while approving the closure proposal submitted by the Company on 1 September 2021.

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[34] Wp- The capacity of a solar installation is expressed in watt Peak.

[35] Another State Public Sector Undertaking implementing Decentralised Distributed Generation under DDUGJY.

Audit observed that Saubhagya Scheme was implemented by all the three DISCOMs[36] in the State. The other two DISCOMs provided SPVs to the beneficiaries as per the Scheme Guidelines and availed the grant of 60 *per cent* under the Scheme. However, the Company unilaterally assumed that installation of 100 Wp capacity SPV would also be eligible for grant under the Scheme which was incorrect. It also deprived the beneficiaries from the enhanced electricity capacity as envisaged under the Scheme.

The Government stated (June 2023) that off-grid electrification work through 100 Wp capacity SPV under other schemes was ongoing in RRECL and hence the work under Saubhagya was also awarded to RRECL on the same line. It further stated that the Ministry of Power (MoP), GoI had accorded (October 2018) approval for installation of 100 Wp SPV, as a special case, under DDUGJY keeping in view of the single dome type structure of huts in Rajasthan which have better insolation level. It also stated that the Company had saved ₹ 3.22 crore[37] on installation of 100 Wp capacity as compared to cost of installation of 200 Wp capacity SPV.

The reply was not acceptable as the Company placed the work order for lesser capacity SPV without obtaining prior concurrence of the MoP/REC and it also did not consult the other two DISCOMs. The Company's contention that a saving of ₹ 3.22 crore towards its contribution (40 *per cent*) on installation of 100 Wp capacity SPV is also incorrect, as these savings could only have been realised if REC had accepted the claim for 100 Wp capacity SPVs which was however rejected. As a result, the Company had to bear the entire installation cost of ₹ 12 crore for these SPVs and lost the opportunity to avail the grant available under the Scheme.

[36] Jaipur Vidyut Vitran Nigam Limited, Ajmer Vidyut Vitran Nigam Limited and Jodhpur Vidyut Vitran Nigam Limited

[37] Company's contribution (40 *per cent*) in total cost of 6573 SPV of 200Wp less Company's contribution (40 *per cent*) in total cost of 6573 SPV of 100Wp (₹ 8.02 crore- ₹ 4.80 crore).

Rajasthan State Road Development and Construction Corporation Limited

2.4 Acceptance of fake Bank Guarantees

Absence of robust internal control mechanism led to acceptance of fake Bank Guarantees worth ₹ 6.86 crore. Resultantly, the Company could not ensure recovery of its toll dues of ₹ 6.72 crore.

Rajasthan State Road Development and Construction Corporation Limited (Company) amended (March 2019) its Toll Policy. Clause 11 of the Toll Policy 2019 provided that successful bidder shall submit 15 *per cent* of bid amount as performance security in the form of Bank Guarantee (BG)/Fixed Deposit Receipt/Demand Draft/Bankers Cheque of the Schedule Bank payable at Jaipur. Further, with a view to assess the genuineness of the BG provided by the contractors, besides framing rules, various directions have been issued from time to time, as given below:

Rajasthan Transparency in Public Procurement Rules, 2013 (RTPP Rules 2013)	Rule 42(9) Bid Security	The BG presented as bid security shall be got confirmed from the concerned issuing Bank.
Reserve Bank of India	Master Circular July 2004	The beneficiary of the BG should invariably obtain the confirmation from the concerned banks to ensure the genuineness of the BG as a measure of safety.
Central Vigilance Commission	Office Memorandum 31 December 2007	All the organisations streamline their system of acceptance of BGs from contractors to eliminate the possibility of acceptance of forged/fake BG. Also advised to evolve the procedure for acceptance of BGs.

The Company awarded (between September 2019 and December 2019) the work of collection of toll tax on two roads[38] to Shreya Enterprises, Allahabad (Contractor) at ₹ 8.27 crore and ₹ 38.35 crore respectively for a period of two years from the date of award. Against both the work orders, the contractor furnished (16 September 2019 and 10 December 2019) the Performance Security in the form of BG of ₹1.22 crore and ₹5.64 crore issued by the Union Bank of India (Bank), Mumbai through its Branches - Vasai West and

[38] (i) Slumber-Keer Ki Chowki and Debari-Kurawar-Bambora Road and (ii) Dabok-Mavli-Kapasan-Chittorgarh Road.

Darukhana, respectively. The Company executed (20 September 2019 and 13 December 2019) the agreements with the Contractor, according to which, the Contractor was required to deposit monthly installments of ₹ 0.33 crore and ₹ 1.52 crore respectively up to two years.

As the Contractor defaulted in payment of the installments and deposited partial amount of installments, the Company issued (between July 2020 and September 2021) several notices to the Contractor to clear the outstanding dues. Further, the postdated cheques submitted by the Contractor were also dishonored (between January 2020 and August 2021) due to insufficient balance. The Contractor, however, continued the toll collection work on both the roads. On being asked (July 2021) by the Company's Unit office, Udaipur to encash the BGs submitted by the Contractor, the Bank apprised (August/September 2021) that the aforesaid BGs were not issued by it. Thereafter, the Company withdrew (August 2021) the toll collection works from the Contractor and belatedly lodged (September 2022) the First Information Report (FIR) against the contractor for furnishing the fake BGs.

Scrutiny of records disclosed (November 2022) that the Company had not verified the BGs furnished by the Contractor for both the work orders. In case of the first work order, genuineness of the BG was confirmed on the basis of Bank's confirmation letter furnished by the Contractor. Further, in case of second work order, the BG was accepted on the basis of purported confirmation e-mail received from the Bank. Later, on approaching the Bank regrading aforesaid e-mail, the Bank stated (August 2021) that e-mail ID[39] whereby the Company had received the confirmation of genuineness of BG, was changed two years ago and hence, the same was not in use.

Audit observed that the Company did not devise any mechanism to ensure genuineness of the BGs furnished by the Contractors in spite of provisions stipulated in RTPP Rules 2013, RBI's directions and CVC guidelines. Further, in the instant cases wherein the Contractor furnished the BGs, the Company instead of verifying the genuineness from the issuing branch of the Bank immediately through asking a duplicate copy of the BG directly with a covering letter, simply relied upon the Contractor. Resultantly, the Company accepted fake BGs worth ₹ 6.86 crore. Audit also observed that the Company belatedly lodged (September 2022) an FIR against the Contractor and thereafter filed (November 2022) a civil suit for recovery of its dues. The matter with the Bank to initiate legal action for misusing its e-mail ID under the provisions of Information Technology Act-2000 and misuse of its letter head by the Contractor was also taken up belatedly (November 2022).

Thus, in the absence of robust internal control mechanism to ascertain the genuineness of the BGs, the Company not only accepted the fake BG but also

[39] cbsdarukhana@unionbankofindia.com

could not recover the outstanding dues of ₹ 6.72 crore[40] (calculated as on 31 March 2022).

The Company while accepting the facts stated (January 2024) that prior to September 2021, it had not issued specific guidelines for verification of the BGs. It further stated that recovery suit for outstanding toll dues had been filed in Commercial Court, Udaipur. Reply from the Government is awaited (June 2024).

The reply of the Management was not convincing as the Company belatedly filed civil suit against the contractor for recovery of dues, however it did not initiate any action against the defaulting/ delinquent contractor in such a serious issue of forgery. Also, the Company took up the matter with the Bank for misuse of its e-mail ID, letter head, seal and signature of the officials on the fake BGs with delay of more than one year. In the absence of internal control mechanism, the chances of fraud in issuing fake BGs by using the email ID, letter head of the Bank in other such contracts cannot be ruled out.

JAIPUR
The 22nd February 2025

(RAMAWATAR SHARMA)
Accountant General
(Audit-II), Rajasthan

Countersigned

NEW DELHI
The 24th February 2025

(K SANJAY MURTHY)
Comptroller and Auditor General of India

[40] ₹ 0.23 crore for Slumber-Keer Ki Chowki and Debari-Kurawar-Bambora Road and ₹ 6.49 crore for Dabok-Mavli-Kapasan-Chittorgarh Road.

Appendices

Appendix-1

(Refer Paragraph 1.2; page 1)

Brief profile of the Departments

Sl. No.	Name of Department	Objectives/Functions of the Department
1	Agriculture	The main objective of the Department is to plan growth in 'area & productivity' of the crops of fruits, vegetables, spices, flowers & medicinal plants, *etc.* It is also responsible for dissemination of latest technical know-how termed as 'extension services' besides ensuring timely supply of quality inputs to the farming community.
2	Agriculture Marketing	The main objective of the Department is to strengthen basic infrastructure related to agriculture marketing, provide marketing facilities in *Mandis* to farmers and provide fair & competitive price to farmers at the time of selling their crops.
3	Animal Husbandry	The main objective of the Department is providing treatment to livestock, prevention & control of livestock diseases, providing artificial insemination services to cattle, manufacturing of vaccines and providing training, *etc*.
4	Art, Culture, Archaeology and Museum	The main objective of Art and Culture Department is the preservation and conservation of our cultural heritage, promotion of all forms of art and culture both tangible and intangible, making concerted efforts to discover, preserve, protect, exhibit and interpret the cultural legacy embodied in various forms of art and architecture. It also takes care of monuments, museums, art galleries, archaeological sites under its control comprising sacred and secular monuments, such as exquisite temples, colossal mosques, massive forts, splendid palaces, artistic cenotaphs, carved and painted *havelies, etc*.
5	Civil Aviation	Main objective of the Department is to establish an integrated eco-system, which will lead to significant growth of civil aviation sector, which in turn would promote tourism, industries, increase employment and lead to a balanced regional growth.
6	Command Area Development and Water Utilisation	Main objective of the Department is to achieve agricultural production by irrigating maximum land through efficient use of the created irrigation potential and coordinating agricultural expansion and sustainable agricultural research.
7	Cooperative	The main objective of the Department is to improve living standard of youth, women, tribal, farmers and needy persons through active participation in the cooperative movement.
8	Devasthan	The main function of the Department is to create self-dependence in temples/religious institutions. The Department is also involved in their control and management, providing *puja* facilities, organising various festivals and *melas*, registration and supervision of public trusts and their control, making plans for devasthan development, construction and maintenance of *dharmshalas* and rest houses for public and appointing *mahants* and priests for various temples.

Sl. No.	Name of Department	Objectives/Functions of the Department
9	Energy	Energy Department is the administrative department of Energy Sector of Rajasthan State. The main function of this Department is to issue sanctions for loans, grants and equity to Rajasthan Renewable Energy Corporation and to deal with administrative matters of power sector companies and Electrical Inspection Department.
10	Environment	Main objective of the Department is to conduct environmental appraisal at planning level related to development schemes, formulate and execute schemes, plans, programmes for environmental conservation and scrutinize the environment related proposals prepared by other Government agencies and non-government organizations.
11	Factories and Boilers Inspection	Main functions of the Department are to ensure safety, health and welfare of the Factory Workers. Investigation of accidents and dangerous occurrences in factories and to conduct medical surveillance of industrial workers.
12	Fisheries	The main function of the Department is to increase fish and fish seed production, promote fish culture in the State and uplift the socio-economic conditions of fishermen.
13	Food and Civil Supply	The main objectives of the Department are the procurement of food grains at reasonable prices from farmers, its storage/handling, maintenance of buffer stocks, implementation and proper functioning of Public Distribution System.
14	Forest	Main objective of the Department is to achieve environmental stability and ecological security through increasing vegetal cover. This is to be accomplished by undertaking massive afforestation for expanding the natural cover of the State, combating desertification, conserving floral and faunal diversity and gene pool reserve through a network of protected areas, such as National Parks, Sanctuaries, Conservation reserves and Community Reserves.
15	Gopalan	The main functions of the Department are registration of *gaushalas* and their development towards self-sufficiency; conservation and up-gradation of the indigenous breeds of the cows of the State; fodder management during scarcity; organize awareness and training programme for *gaupalak* and *gaushalas* and value addition of cattle products through processing.
16	Ground Water	The Department is nodal department in the State for all kind of ground water related activities such as ground water resource evaluation, survey and investigation, drilling of deep tube wells, ground water quality monitoring, source development, technical assistance for artificial recharge structures and rain water harvesting structures.
17	Horticulture	The main objectives of Department are to increase the area, production and productivity of fruits, vegetables, spices, medicinal and floriculture crops, high quality grafted plants in nurseries and supply to the farmers; popularize the use of drip irrigation system, implement the different programmes envisaged under State Plan, National Horticulture Mission, National Mission on Farm Water Management, Rashtriya Krishi Vikas Yojana, National Bamboo Mission, National Mission for Medicinal Plants and generating additional income to the farmers.

Sl. No.	Name of Department	Objectives/Functions of the Department
18	Indira Gandhi Nahar	Main objectives of the Department are to provide irrigation facilities in desert area to meet the increasing demand of agricultural products and to provide water for drinking and industrial uses.
19	Industries	Main objectives of the Department are promotion of Micro, Small and Medium Enterprises (MSMEs), to assist in the marketing of their products, development of salt areas, handicrafts artisan development, development of handloom, *etc*. The Department also provides various concessions, facilities and assistance for setting up of industrial enterprises in the State.
20	Information Technology and Communication	The Department of Information Technology & Communication is working to put technology to its highest and best use throughout the various Departments/Autonomous Bodies of Rajasthan Government to improve the administration of State programmes and services. The Department also provides guidance on technical matters, vetting Information Technology (IT) projects. The Department formulates and implements the IT Policy in the State.
21	Mines and Geology	The Department of Mines and Geology has been formed with the purpose of discovery, development and administration of mineral resources in the State. The Department conducts survey and prospecting for new mineral deposits and their conformity evaluation by geological, geophysical, geochemical and drilling techniques to make them ready for exploitation.
22	Petroleum	Main functions of the Directorate are processing of proposals for grant of Petroleum Exploration Licenses and Petroleum Mining Leases, Effective enforcement of Rules & Regulations *viz*. Oil Field (Regulation & Development) Act, 1948 and Petroleum & Natural Gas Rules, 1959, *etc*., collection of revenues from Petroleum Sector, pursuance of various issues such as implementation of Minimum Work Programme awarded blocks for Oil, Gas & Coal Bed Methane (CBM) under New Exploration Licensing Policy/CBM Policy regime and new blocks under Discovered Small Field/Open Acreage Licensing of Hydrocarbon Exploration and Licensing Policy.
23	Public Health Engineering	Public Health Engineering Department (PHED) is committed to provide potable water to every citizen of the State. PHED with a State-wide office network and use of state of the art reverse osmosis, de-fluoridation, supervisory control and data acquisition, IT and solar energy technology is providing safe drinking water in the remotest places of Rajasthan. PHED is shifting from ground water based schemes to surface water source based schemes in a phased manner. This will help in combating water quality problem and make potable water supply sustainable.
24	Public Works	The Public Works Department is mainly entrusted with construction and maintenance of roads, bridges and Government buildings. The Department also acts as technical advisor to the State Government in these matters.
25	Rajasthan State Motor Garage	Main objective of the Department is to implement motor vehicle policy of State Government. Further, it ensures availability of motor vehicles to the functionaries from State/District pool.
26	Science and Technology	Main objective of the Department is to promote new areas of science and technology and to play the role of a nodal department for organizing, coordinating and promoting science and technology activities in the State.

Sl. No.	Name of Department	Objectives/Functions of the Department
27	State Enterprises	Main objective of the Department is to provide safety to the employees of public sector enterprises affected with the reconstitution of such public sector enterprises.
28	Tourism	The Department is responsible for promoting tourism and culture of the State for making it as a leading tourism brand in national and international market. Its main functions are to strengthen and diversify existing tourism products, provide innovative tourism products, expand tourist accommodation structures and improve connectivity to tourist destinations.
29	Transport	Main objectives of the Department are registration and fitness of motor vehicles, levy and collection of motor vehicle tax, issuing driving licences, issuing permits to motor vehicles, determination of routes for benefit of public at large and work towards controlling vehicular pollution.
30	Water Resources	Construction of major, medium and minor irrigation projects, operation and maintenance of existing tanks, canals and other irrigation structures are the prime function of the Department. Flood control measures, construction of irrigation structures under various special schemes.

Appendix-2

(Refer Paragraph 1.5.1; page 4)

Statement showing age-wise analysis of the outstanding inspection reports and audit paragraphs

Sl. No.	Name of the Department	Number of outstanding IRs				Number of outstanding audit paragraphs				Amount involved (₹ in crore)			
		Older than five years	Between three to five years	Upto three years	Total	Older than five years	Between three to five years	Upto three years	Total	Older than five years	Between three to five years	Upto three years	Total
1.	Agriculture	151	52	50	253	580	221	415	1216	1626.06	469.94	1133.93	3229.93
2.	Agriculture Marketing	8	0	2	10	21	0	12	33	25.87	0	89.92	115.79
3.	Animal Husbandry	55	2	17	74	114	16	114	244	2999.36	41.40	429.86	3470.62
4.	Art, Culture, Archaeology and Museum	42	15	36	93	111	53	220	384	94.07	57.89	335.33	487.29
5.	Civil Aviation	2	2	3	7	2	8	14	24	1.33	36.79	4.72	42.84
6.	Command Area Development and Water utilisation	53	3	5	61	86	3	20	109	68.96	0.27	22.00	91.23
7.	Cooperative	47	30	16	93	102	130	69	301	879.19	1351.75	186.02	2416.96
8.	Devasthan	32	2	9	43	78	7	47	132	136.12	2.24	102.26	240.62
9.	Energy	0	1	6	7	0	1	19	20	0	278.49	17297.37	17575.86
10.	Environment	6	0	3	9	31	0	19	50	576.30	0	26.70	603.00
11.	Factories and Boilers	1	0	8	9	1	0	33	34	0	0	2.38	2.38
12.	Fisheries	0	0	2	2	0	0	18	18	0	0	21.51	21.51
13.	Food and Civil Supply	83	1	26	110	383	11	222	616	5053.21	0.36	761.16	5814.73
14.	Forest	188	90	83	361	637	380	628	1645	1069.22	172.16	601.84	1843.22
15.	Gopalan	7	4	10	21	33	18	74	125	48.82	3.85	341.16	393.83
16.	Ground Water	22	6	9	37	40	7	35	82	376.49	24.89	60.34	461.72
17.	Horticulture	33	1	14	48	113	6	73	192	315.71	12.25	26.82	354.78

Sl. No.	Name of the Department	Number of outstanding IRs				Number of outstanding audit paragraphs				Amount involved (₹ in crore)			
		Older than five years	Between three to five years	Upto three years	Total	Older than five years	Between three to five years	Upto three years	Total	Older than five years	Between three to five years	Upto three years	Total
18.	Indira Gandhi Nahar	27	29	16	72	36	65	60	161	205.81	20.44	223.49	449.74
19.	Industries	22	5	15	42	45	26	63	134	28.33	91.40	21.31	141.04
20.	Information Technology and Communication	0	4	5	9	0	6	40	46	0	441.68	1119.49	1561.17
21.	Mines and Geology	222	57	56	335	658	310	439	1407	1543.54	379.95	554.14	2477.63
22.	Petroleum	0	1	3	4	0	1	4	5	0	0	122.07	122.07
23.	Public Health Engineering	831	141	162	1134	2690	894	1127	4711	7045.97	2824.82	4349.48	14220.27
24.	Public Works	1032	155	197	1384	4821	833	1256	6910	4094.44	1216.19	3206.65	8517.28
25.	Rajasthan State Motor Garage	1	2	3	6	1	11	13	25	0.03	13.71	6.50	20.24
26.	Science and Technology	4	5	9	18	5	13	34	52	7.10	9.56	30.59	47.25
27.	State Enterprises	1	0	2	3	1	0	8	9	0.07	0	22.00	22.07
28.	Tourism	8	7	3	18	16	11	38	65	9.03	63.26	109.83	182.12
29.	Transport	222	42	46	310	785	246	448	1479	32.21	12.15	63.97	108.33
30.	Water Resources	439	116	115	670	1361	543	828	2732	1815.86	368.88	1167.34	3352.08
Total		**3539**	**773**	**931**	**5243**	**12751**	**3820**	**6390**	**22961**	**28053.10**	**7894.32**	**32440.18**	**68387.60**

Appendix-3

(Refer paragraph 2.1.2.3; page 10)

List of 60 factories jointly inspected with the representatives of F&B Department

Sl. No	Name of Factory	Address of factory	Registration No.
1	K S Motor Jaipur	F-130 RIICO Malviya Nagar Jaipur	30601
2	Hindustan Petroleum Corporation Limited	Khasra No. 2904, Behind Chittroli Industrial Area, Village Bagaru, Jaipur	28253
3	Dileep Industries Pvt.Ltd	G-161, 164,171,174 RIICO Industrial Area, Bagaru, Jaipur	22177
4	Prince Pipes and Fitting Ltd.	Khasra No. 102, 1708/103,104,105 & 106 Asalpur, Jobner	32804
5	Bharat Petroleum Corporation Limited	Village-Asalpur, Near Asalpur Jobner Railway Station Jaipur	31125
6	Indian Transformers and Electricals	B-312, Road No 17, VKIA, Jaipur	13552
7	Chetna Ice Factory & Cold Storage	G-60, RIICO Industrial Area, Bassi, Jaipur	32924
8	Ram Impex	F-202 to 204, Major Complex, RIICO Industrial Area, Mnsarovar, Jaipur	33807
9	KB Creation (unit-II)	196, RIICO Mansarovar, Jaipur	31643
10	Laxmi Udyog	H-408, Sarna Dungar industrial Area, Jaipur	29229
11	Gopal Cold Storage and ICE Factory	Gayatri Mandir ke Samney Lanka No. Bundi	16199
12	Shri Mahaveer Stone Crushers	Bisani Hindoli, Bundi	20562
13	Somani Stone Crusher	Village-Sathoor, Distt.-Bundi	25888
14	Shri Gayatri Metal Industries	H-38 © Nagdi Bazar Bundi	33882
15	Arvicon International	E-7,8,9 RIICO Industrial Area, Hattipura, Bundi	30714
16	RSRTC Workshop, Bundi	In front of Govt. Hospital, Bundi	4958
17	Rajasthan State Ganganagar Sugar Mills Ltd.	Police Line ke pass, Bibanwa Road, Bundi	22362
18	Friends Agrichem Pvt Ltd.	Khasara no. 43 Village- Chapras Near Manglirivl, Bundi	29342
19	Danik Bhasker Corporation Ltd.	P No. 589/178 N.H. 12 Gram-Ball, Op. Tehsil- Talada, Bundi	29537
20	Adani Wilmar Ltd.	Jaipur-Kota Highway Silor Road, Bundi	19126

Sl. No	Name of Factory	Address of factory	Registration No.
21	Shri Gupta Casting	G-145, RIICO Industrial Area, Parwatpura, Makhupura Ext. Ajmer	26486
22	Balaji Milk ICE Cream & ICE Factory	G-56, RIICO Industrial Area, Parwatpura, Makhupura Ext. Ajmer	30377
23	Chemitex Laboratories	F-11, RIICO Industrial Area, Ajmer	15100
24	Rajasthan State Ganganagar Sugar Mill Ltd	Taranagar Road, Ramhganj, Ajmer	863
25	Ajmer Pumping station Terminal (HPCL)	Village-Sardhana, NH-08, Ajmer	27825
26	Luxture Surfact Coating Private ltd	Kh-418-419, Village- Mangaliyawas, Ajmer	32369
27	Gupta Pet	G-1-158, RIICO Industrial Area, Palra, Ajmer	33920
28	Gas Authority of India limited (GAIL)	Gram-Diwari, Kishangarh Road, Nasirabad, Ajmer	25363
29	Suraj Mal Aara Machine	Kalyanpura Gas Godam ke pas, Ambey market, Ajmer	25897
30	Vishvkarma Wool Spinning Mills Pvt. Ltd	E-06, Woolen Complex, Beawar, Ajmer	23631
31	Reliance Petro Marketing Limited	4251, No, Asind, Bhilwara	33359
32	Charbhuja Impex	Beawar Road, Vijaynagar Road Chouraha, Badnore	29739
33	Adarsh Synthetic Private Limited	E-53-54, Industrial Area, Bhilwara	15547
34	Jai Shiv Suitings Pvt Limited	F-222-223, Phase-IV, RIICO Bhilwara	25922
35	Quality Suitings Pvt Limited	Chittorgarh Road, Bhilwara	21917
36	Jogniya Explosive Limited	44/1 91 91/3189293949696/319, Sahada, Gangapur, Bhilwara	32820
37	Sterlite Agro Ltd	Chittor Road, Mandapiya Chouraha, Bhilwara	29482
38	Glow Stone Industries Pvt Limited	Araj No. 1194, 1195/182 VILL- Baran Teh- Banera Bhilwara	31557
39	Mangalam Phosphate Limited	1913/1 and 1913/2 Hamirgarh Bhilwara	25038
40	Pipleshwar Mahadev Ice Factory (Bhilwara Ice Factory)	Kala Road, sewada Bhilwara	26225
41	Depot Workshop RSRTC	Devipura, Sikar	4891
42	220 Kv GSS RRVPNL	Fatehpur Road, Sikar	4961
43	Jiten Foods and Flavours Pvt. Ltd	B-52, Shri Khatu Shyamji Industrial Area, Reengus, Sikar	30153

Sl. No	Name of Factory	Address of factory	Registration No.
44	Indian Oil Corporation Limited LPG Bottling Plant	62, Ambedkar Nagar, Jhunjhunu	24589
45	Ultratech Nathdwara Cement Limited	Village Sirohi, Neemkathana, Sikar	28199
46	Mileage Bio Diesels	F-147, RIICO Industrial Area, Palsana, Sikar	33321
47	Mangni Tech Speciality Cable Pvt Limited	A-127, Shri Khatu Shyamji Industrial Area, Reengus, Sikar	25819
48	Accme (Urvashi) Handpumps Engineering Pvt. Ltd	F-96, Shri Khatu Shyamji Industrial Area, Reengus, Sikar	29001
49	Lotus Dairy Products Pvt Limited	Village- Manda (Madani) Khatu Road, Sikar	30610
50	Reliance BP Mobility Ltd	Khasra no. 2102-2103 Ajitgarh, Sikar	33446
51	Hindustan/Bhagwati Ice Factory	E-6, RIICO Industrial Area, Pali	21116
52	Gogad Fabrics Private Limited	E-7, IInd Phase, RIICO Industrial Area, Pali	24385
53	Ganesh Textiles	F-195, RIICO Industrial Area, Punayta, Pali	32889
54	Bharat Mahan Industries	E-73-75, RIICO Industrial Area, Phase-II, Pali	7954
55	Fuma Umbrella Pvt Limited	A-2, Industrial Estate, Falna, Pali	16973
56	Venketshawar Protein Pvt Limited	Khasra No 1033/1,1054/1, Near Shivganj Industrial Area, Sumerpur, Pali	34092
57	Suparshva Adhesives Limited	D-25, H M Nagar, Industrial Estate, Falna, Pali	31109
58	Reliance BP Mobility Limited	1145-1146, Sanderao, Pali	33348
59	Indian Oil Total Private Limited	Village Singhari, Jalore Road, Rohat, Pali	28467
60	Shiv Ice Factory	17, RIICO Phase -I, Pali	28843

Appendix-4

(Refer paragraph 2.1.3.1(1); page 11)

List of factories which had not provided safeguard to moving parts of machineries

Sl. No	Name of Factory	Address of factory	Registration No.
1	Dileep Industries Pvt. Ltd	G-161,164,171,174 RIICO Industrial Area, Bagaru, Jaipur	22177
2	Indian Transformers and Electricals	B-312, Road No 17, VKIA, Jaipur	13552
3	Chetna Ice Factory & Cold Storage	G-60, RIICO Industrial Area, Bassi, Jaipur	32924
4	Laxmi Udyog	H-408, Sarna Dungar industrial Area, Jaipur	29229
5	Gopal Cold Storage and ICE Factory	Gayatri Mandir ke Samney Lanka No. Bundi	16199
6	Shri Gayatri Metal Industries	H-38 © Nagdi Bazar Bundi	33882
7	Danik Bhasker Corporation Ltd.	P No. 589/178 N.H. 12 Gram-Ball, Op. Tehsil- Talada, Bundi	29537
8	Shri Gupta Casting	G-145, RIICO Industrial Area, Parwatpura, Makhupura Ext. Ajmer	26486
9	Charbhuja Impex	Beawar Road, Vijaynagar Road Chouraha, Badnore	29739
10	Mangni Tech Speciality Cable Pvt Limited	A-127, Shri Khatu Shyamji Industrial Area, Reengus, Sikar	25819
11	Accme (Urvashi) Handpumps Engineering Pvt. Ltd	F-96, Shri Khatu Shyamji Industrial Area, Reengus, Sikar	29001

Appendix-5

(Refer paragraph 2.1.3.1(2); page 12)

List of factories in which pits and openings were not securely covered

Sl. No	Name of Factory	Address of factory	Registration No.
1	Arvicon International	E-7,8,9 RIICO Industrial Area, Hattipura, Bundi	30714
2	Quality Suitings Pvt LTD.	Chittorgarh Road, Bhilwara	21917
3	Mileage Bio Diesels	F-147, RIICO Industrial Area, Palsana, Sikar	33321
4	Hindustan/Bhagwati Ice Factory	E-6, RIICO Industrial Area, Pali	21116
5	Venketshawar Protein Pvt Limited	Khasra No 1033/1,1054/1, Near Shivganj Industrial Area, Sumerpur, Pali	34092

Appendix-6

(Refer paragraph 2.1.3.1(3); page 12)

List of factories where lifting machines/pressure vessels were not examined by competent person

Sl. No	Name of Factory	Address of factory	Registration No.
1	Indian Transformers and Electricals	B-312, Road No 17, VKIA, Jaipur	13552
2	Arvicon International	E-7,8,9 RIICO Industrial Area, Hattipura, Bundi	30714
3	Danik Bhasker Corporation Ltd.	P No. 589/178 N.H. 12 Gram-Ball, Op. Tehsil- Talada, Bundi	29537
4	Shri Gupta Casting	G-145, RIICO Industrial Area, Parwatpura, Makhupura Ext. Ajmer	26486
5	Charbhuja Impex	Beawar Road, Vijaynagar Road Chouraha, Badnore	29739
6	Jai Shiv Suitings Pvt Limited	F-222-223, Phase-IV, RIICO Bhilwara	25922
7	Quality Suitings Pvt Limited	Chittorgarh Road, Bhilwara	21917
8	Glow Stone Industries Pvt Limited	Araj NO. 1194,1195/182 Vill- Barran, Tehsil-Banera, Bhilwara	31557
9	Mangalam Phosphate Limited	1913/1 And 1913/2 Hamirgarh Bhilwara	25038
10	Accme (Urvashi) Handpumps Engineering Pvt. Ltd	F-96, Shri Khatu Shyamji Industrial Area, Reengus, Sikar	29001
11	Sterlite Agro Limited	Chittor Road, Mandapiya Chouraha, Bhilwara	29482
12	Depot Workshop RSRTC	Devipura, Sikar	4891
13	Gogad Fabrics Private Limited	E-7, IInd Phase, RIICO Industrial Area, Pali	24385

Appendix-7

(Refer paragraph 2.1.3.1(4); page 12)

List of factories where personal protective equipment were not provided to workers

Sl. No	Name of Factory	Address of factory	Registration No.
1	Dileep Industries Pvt. Ltd	G-161,164,171,174 RIICO Industrial Area, Bagaru, Jaipur	22177
2	Prince Pipes and Fitting Ltd.	KH No. 102, 1708/103,104,105 & 106 Asalpur, Jobner	32804
3	Indian Transformers and Electricals	B-312, Road No 17, VKIA, Jaipur	13552
4	Chetna Ice Factory & Cold Storage	G-60, RIICO Industrial Area, Bassi, Jaipur	32924
5	Laxmi Udyog	H-408, Sarna Dungar industrial Area, Jaipur	29229
6	Shri Mahaveer Stone Crushers	Bisani Hindoli, Bundi	20562
7	Shri Gayatri Metal Industries	H-38 © Nagdi Bazar Bundi	33882
8	RSRTC Workshop, Bundi	In front of Govt. Hospital, Bundi	4958
9	Rajasthan State Ganganagar Sugar Mills Ltd.	Police Line ke pass Bibanwa Road, Bundi	22362
10	Adani Wilmar Ltd.	Jaipur-Kota Highway Silor Road, Bundi	19126
11	Shri Gupta Casting	G-145, RIICO Industrial Area, Parwatpura, Makhupura Ext. Ajmer	26486
12	Balaji Milk ICE Cream & ICE Factory	G-56, RIICO Industrial Area, Parwatpura, Makhupura Ext. Ajmer	30377
13	Chemitex Laboratories	F-11, RIICO Industrial Area, Ajmer	15100
14	Rajasthan State Ganganagar Sugar Mill Ltd	Taranagar Road, Ramhganj, Ajmer	863
15	Luxture Surfact Coating Private ltd	Kh-418-419, Village- Mangaliyawas, Ajmer	32369
16	Gupta Pet	G-1-158, RIICO Industrial Area, Palra, Ajmer	33920
17	Suraj Mal Aara Machine	Kalyanpura Gas Godam ke pas, Ambey market, Ajmer	25897
18	Charbhuja Impex	Beawar Road, Vijaynagar Road Chouraha, Badnore	29739
19	Adarsh Synthetic Private Limited	E-53-54, Industrial Area, Bhilwara	15547
20	Jai Shiv Suitings Pvt Limited	F-222-223,Phase-IV, RIICO Bhilwara	25922
21	Quality Suitings Pvt Limited	Chittorgarh Road, Bhilwara	21917

Sl. No	Name of Factory	Address of factory	Registration No.
22	DEPOT Workshop RSRTC	Devipura, Sikar	4891
23	Accme (Urvashi) Handpumps Engineering Pvt. Ltd	F-96, Shri Khatu Shyamji Industrial Area, Reengus, Sikar	29001
24	Ganesh Textiles	F-195, RIICO Industrial Area,Punayta, Pali	32889

Appendix-8

(Refer paragraph 2.1.3.1(5); page 13)

List of factories where fire facilities were not available

Sl. No	Name of Factory	Address of factory	Registration No.
1	Friends Agrichem Pvt Ltd.	Khasara no. 43 Village- Chapras Near Manglirivl, Bundi	29342
2	Gopal Cold Storage and ICE Factory	Gayatri Mandir ke Samney Lanka No. Bundi	16199
3	Shri Gayatri Metal Industries	H-38 © Nagdi Bazar Bundi	33882
4	Shri Gupta Casting	G-145, RIICO Industrial Area, Parwatpura, Makhupura Ext. Ajmer	26486
5	Balaji Milk ICE Cream & ICE Factory	G-56, RIICO Industrial Area, Parwatpura, Makhupura Ext. Ajmer	30377
6	Suraj Mal Aara Machine	Kalyanpura Gas Godam ke pas, Ambey Market, Ajmer	25897
7	Hindustan/Bhagwati Ice Factory	E-6, RIICO Industrial Area, Pali	21116
8	Shiv Ice Factory	17, RIICO Phase -I, Pali	28843

Appendix-9

(Refer paragraph 2.1.3.1(5); page 13)

List of factories where fire extinguishers were expired

Sl. No	Name of Factory	Address of factory	Registration No.
1	KB Creation (Unit-II)	196, RIICO Mansarovar, Jaipur	31643
2	Laxmi Udyog	H-408, Sarna Dungar industrial Area, Jaipur	29229
3	Jai Shiv Suitings Pvt Limited	F-222-223, Phase-IV, RIICO Bhilwara	25922
4	Depot Workshop RSRTC	Devipura, Sikar	4891
5	Mangni Tech Speciality Cable Pvt Limited	A-127, Shri Khatu Shyamji Industrial Area, Reengus, Sikar	25819
6	Gogad Fabrics Private Limited	E-7,IInd Phase, RIICO Industrial Area, Pali	24385

Appendix-10

(Refer paragraph 2.1.3.1(6); page 13)

List of factories which did not display Safety Precaution Boards within factory premises

Sl. No	Name of Factory	Address of factory	Registration No.
1	Indian Transformers and Electricals	B-312, Road No 17, VKIA, Jaipur	13552
2	Laxmi Udyog	H-408, Sarna Dungar industrial Area, Jaipur	29229
3	Gopal Cold Storage and ICE Factory	Gayatri Mandir ke Samney Lanka No. Bundi	16199
4	Shri Mahaveer Stone Crushers	Bisani Hindoli, Bundi	20562
5	Somani Stone Crusher	Village-Sathoor, District-Bundi	25888
6	Shri Gayatri Metal Industries	H-38 © Nagdi Bazar Bundi	33882
7	Rajasthan State Ganganagar Sugar Mills Ltd.	Police Line ke pass Bibanwa Road, Bundi	22362
8	Danik Bhasker Corporation Ltd.	P No. 589/178 N.H. 12 Gram-Ball, Op. Tehsil- Talada, Bundi	29537
9	Shri Gupta Casting	G-145, RIICO Industrial Area, Parwatpura, Makhupura Ext. Ajmer	26486
10	Chemitex Laboratories	F-11, RIICO Industrial Area, Ajmer	15100
11	Rajasthan State Ganganagar Sugar Mill Ltd	Taranagar Road, Ramhganj, Ajmer	863
12	Gupta Pet	G-1-158, RIICO Industrial Area, Palra, Ajmer	33920
13	Suraj Mal Aara Machine	Kalyanpura Gas Godam ke pas, Ambey market, Ajmer	25897
14	Vishvkarma Wool Spinning Mills Pvt. Ltd	E-06, Woolen Complex, Beawar, Ajmer	23631
15	Charbhuja Impex	Beawar Road, Vijaynagar Road Chouraha, Badnore	29739
16	Adarsh Synthetic Private Limited	E-53-54, Industrial Area, Bhilwara	15547
17	Jai Shiv Suitings Pvt Limited	F-222-223,Phase-IV, RIICO Bhilwara	25922
18	Quality Suitings Pvt Limited	Chittorgarh Road, Bhilwara	21917
19	Sterlite Agro Ltd	Chittor Road, Mandapiya Chouraha, Bhilwara	29482
20	Mangalam Phosphate Limited	1913/1 II and 1913/2 Hamirgarh Bhilwara	25038
21	Depot Workshop RSRTC	Devipura, Sikar	4891
22	Mileage Bio Diesels	F-147, RIICO Industrial Area, Palsana, Sikar	33321

Sl. No	Name of Factory	Address of factory	Registration No.
23	Accme (Urvashi) Handpumps Engineering Pvt. Ltd	F-96, Shri Khatu Shyamji Industrial Area, Reengus, Sikar	29001
24	Gogad Fabrics Private Limited	E-7,IInd Phase, RIICO Industrial Area, Pali	24385
25	Ganesh Textiles	F-195, RIICO Industrial Area,Punayta, Pali	32889
26	Bharat Mahan Industries	E-73-75, RIICO Industrial Area, Phase-II, Pali	7954
27	Fuma Umbrella Pvt Limited	A-2, Industrial Estate, Falna, Pali	16973
28	Venketshawar Protein Pvt Limited	Khasra No 1033/1,1054/1, Near Shivganj Industrial Area, Sumerpur, Pali	34092
29	Shiv Ice Factory	17, RIICO Phase -I, Pali	28843

Appendix-11

(Refer paragraph 2.1.3.1(7); page 13)

List Factories wherein safe means of access to every place in workplace was not provided

Sl. No	Name of Factory	Address of factory	Registration No.
1	Dileep Industries Pvt. Ltd	G-161,164,171,174 RIICO Industrial Area, Bagaru, Jaipur	22177
2	Laxmi Udyog	H-408, Sarna Dungar industrial Area, Jaipur	29229
3	Shri Gayatri Metal Industries	H-38 © Nagdi Bazar Bundi	33882
4	Shri Gupta Casting	G-145, RIICO Industrial Area, Parwatpura, Makhupura Ext. Ajmer	26486

Appendix-12

(Refer paragraph 2.1.3.2(1); page 14)

List of factories in which cleanliness status of workplace was poor/needs improvement

Sl. No	Name of Factory	Address of factory	Registration No.
1	Dileep Industries Pvt. Ltd	G-161,164,171,174 RIICO Industrial Area, Bagaru, Jaipur	22177
2	Chetna Ice Factory & Cold Storage	G-60, RIICO Industrial Area, Bassi, Jaipur	32924
3	Ram Impex	F-202 to 204, Major Complex, RIICO Industrial Area, Mnsarovar, Jaipur	33807
4	Laxmi Udyog	H-408, Sarna Dungar industrial Area, Jaipur	29229
5	Gopal Cold Storage and ICE Factory	Gayatri Mandir ke Samney Lanka No. Bundi	16199
6	Shri Gayatri Metal Industries	H-38 © Nagdi Bazar Bundi	33882
7	RSRTC Workshop, Bundi	In front of Govt. Hospital, Bundi	4958
8	Rajasthan State Ganganagar Sugar Mills Ltd.	Police Line ke pass Bibanwa Road, Bundi	22362
9	Shri Gupta Casting	G-145, RIICO Industrial Area, Parwatpura, Makhupura Ext. Ajmer	26486
10	Balaji Milk ICE Cream & ICE Factory	G-56, RIICO Industrial Area, Parwatpura, Makhupura Ext. Ajmer	30377
11	Rajasthan State Ganganagar Sugar Mill Ltd	Taranagar Road, Ramhganj, Ajmer	863
12	Luxture Surfact Coating Private ltd	Kh-418-419, Village- Mangaliyawas, Ajmer	32369
13	Suraj Mal Aara Machine	Kalyanpura Gas Godam ke pas, Ambey market, Ajmer	25897
14	Vishvkarma Wool Spinning Mills Pvt. Ltd	E-06, Woolen Complex, Beawar, Ajmer	23631
15	Charbhuja Impex	Beawar Road, Vijaynagar Road Chouraha, Badnore	29739
16	Adarsh Synthetic Private Limited	E-53-54, Industrial Area, Bhilwara	15547
17	Jai Shiv Suitings Pvt Limited	F-222-223,Phase-IV, RIICO Bhilwara	25922
18	Quality Suitings Pvt Limited	Chittorgarh Road, Bhilwara	21917
19	Sterlite Agro Limited	Chittor Road, Mandapiya Chouraha, Bhilwara	29482
20	Mangalam Phosphate Limited	1913/1and 1913/2 Hamirgarh Bhilwara	25038
21	Depot Workshop RSRTC	Devipura, Sikar	4891

Sl. No	Name of Factory	Address of factory	Registration No.
22	Mileage Bio Diesels	F-147, RIICO Industrial Area, Palsana, Sikar	33321
23	Accme (Urvashi) Handpumps Engineering Pvt. Ltd	F-96, Shri Khatu Shyamji Industrial Area, Reengus, Sikar	29001
24	Hindustan/Bhagwati Ice Factory	E-6, RIICO Industrial Area, Pali	21116
25	Ganesh Textiles	F-195, RIICO Industrial Area,Punayta, Pali	32889

Appendix-13

(Refer paragraph 2.1.3.2(2); page 15)

List of factories which had not effective arrangements for control of excess dust and fumes

Sl. No	Name of Factory	Address of factory	Registration No.
1	Dileep Industries Pvt. Ltd	G-161,164,171,174 RIICO Industrial Area, Bagaru, Jaipur	22177
2	Gopal Cold Storage and ICE Factory	Gayatri Mandir ke Samney Lanka No. Bundi	16199
3	Shri Gayatri Metal Industries	H-38 © Nagdi Bazar Bundi	33882
4	Arvicon International	E-7,8,9 RIICO Industrial Area, Hattipura, Bundi	30714
5	Shri Gupta Casting	G-145, RIICO Industrial Area, Parwatpura, Makhupura Ext. Ajmer	26486
6	Rajasthan State Ganganagar Sugar Mill Ltd	Taranagar Road, Ramhganj, Ajmer	863
7	Vishvkarma Wool Spinning Mills Pvt. Ltd	E-06, Woolen Complex, Beawar, Ajmer	23631
8	Mangalam Phosphate Limited	1913/1 and 1913/2 Hamirgarh, Bhilwara	25038
9	Reliance Petro Marketing Ltd	4251 , NO, Asind Bhilwara	33359
10	Reliance BP Mobility Ltd	Khasra no. 2102-2103 Ajitgarh, Sikar	33446
11	Reliance BP Mobility Limited	1145-1146, Sanderao, Pali	33348

Appendix-14

(Refer paragraph 2.1.3.2(4); page 16)

List of factories which had not maintained Health Register of workers

Sl. No	Name of Factory	Address of factory	Registration No.
1	Chetna Ice Factory & Cold Storage	G-60, RIICO Industrial Area, Bassi, Jaipur	32924
2	Laxmi Udyog	H-408, Sarna Dungar industrial Area, Jaipur	29229
3	Shri Mahaveer Stone Crushers	Bisani Hindoli, Bundi	20562
4	Somani Stone Crusher	Village-Sathoor, District-Bundi	25888
5	Shri Gayatri Metal Industries	H-38 © Nagdi Bazar Bundi	33882
6	Rajasthan State Ganganagar Sugar Mills Ltd.	Police Line ke pass Bibanwa Road, Bundi	22362
7	Balaji Milk ICE Cream & ICE Factory	G-56, RIICO Industrial Area, Parwatpura, Makhupura Ext. Ajmer	30377
8	Rajasthan State Ganganagar Sugar Mill Ltd	Taranagar Road, Ramhganj, Ajmer	863
9	Mangalam Phosphate Limited	1913/1 and 1913/2 Hamirgarh Bhilwara	25038
10	Mileage Bio Diesels	F-147, RIICO Industrial Area, Palsana, Sikar	33321
11	Accme (Urvashi) Handpumps Engineering Pvt. Ltd	F-96, Shri Khatu Shyamji Industrial Area, Reengus, Sikar	29001
12	Hindustan/Bhagwati Ice Factory	E-6, RIICO Industrial Area, Pali	21116
13	Reliance BP Mobility Limited	1145-1146, Sanderao, Pali	33348

Appendix-15

(Refer paragraph 2.1.3.2(4); page 16)

Details of inspections conducted by the Department during the period 2017-18 to 2021-22 and directions related to conduct medical examination of workers were given

Sr. No	Name of Factory	Address of factory	Registration No.	Date of inspection	Remarks, whether instructions related to covering of moving parts of machinery were given
1	Chetna Ice Factory & Cold Storage	G-60, RIICO Industrial Area, Bassi, Jaipur	32924	10.04.2021 and 30.11.2021	Above instructions were not given
2	Laxmi Udyog	H-408, Sarna Dungar industrial Area, Jaipur	29229	06.02.2020 and 19.01.2022	Instruction were given to maintain health register during the Inspection on 06.02.2020
3	Shri Mahaveer Stone Crushers	Bisani Hindoli, Bundi	20562	15.03.2019	Above instructions were not given
4	Somani Stone Crusher	Village-Sathoor, District-Bundi	25888	Not Inspected	
5	Shri Gayatri Metal Industries	H-38 © Nagdi Bazar Bundi	33882	Not Inspected	
6	Rajasthan State Ganganagar Sugar Mills Ltd.	Police Line ke pass Bibanwa Road, Bundi	22362	Not Inspected	
7	Balaji Milk ICE Cream & ICE Factory	G-56, RIICO Industrial Area, Parwatpura, Makhupura Ext. Ajmer	30377	15.06.2017	Above instructions were not given
8	Rajasthan State Ganganagar Sugar Mill Ltd	Taranagar Road, Ramhganj, Ajmer	863	Not Inspected	
9	Mangalam Phosphate Limited	1913/1 and 1913/2 Hamirgarh Bhilwara	25038	Not Inspected	

Sr. No	Name of Factory	Address of factory	Registration No.	Date of inspection	Remarks, whether instructions related to covering of moving parts of machinery were given
10	Mileage Bio Diesels	F-147, RIICO Industrial Area, Palsana, Sikar	33321	Not Inspected	
11	Accme (Urvashi) Handpumps Engineering Pvt. Ltd	F-96, Shri Khatu Shyamji Industrial Area, Reengus, Sikar	29001	Not Inspected	
12	Hindustan/Bhagwati Ice Factory	E-6, RIICO Industrial Area, Pali	21116	23.04.2018	Above instructions were not given
13	Reliance BP Mobility Limited	1145-1146, Sanderao, Pali	33348	Not Inspected	

Appendix-16

(Refer paragraph 2.1.3.5(ii); page 20)

List of factories which had not submitted annual return in Form No. 23

Sl. No	Name of Factory	Address of factory	Registration No.
1	K S Motor Jaipur	F-130 RIICO Malviya Nagar Jaipur	30601
2	Indian Transformers and Electricals	B-312, Road No 17, VKIA, Jaipur	13552
3	Chetna Ice Factory & Cold Storage	G-60, RIICO Industrial Area, Bassi, Jaipur	32924
4	Laxmi Udyog	H-408, Sarna Dungar industrial Area, Jaipur	29229
5	Shri Gayatri Metal Industries	H-38 © Nagdi Bazar Bundi	33882
6	Danik Bhasker Corporation Ltd.	P No. 589/178 N.H. 12 Gram-Ball, Op. Tehsil- Talada, Bundi	29537
7	Balaji Milk ICE Cream & ICE Factory	G-56, RIICO Industrial Area, Parwatpura, Makhupura Ext. Ajmer	30377
8	Rajasthan State Ganganagar Sugar Mill Ltd	Taranagar Road, Ramhganj, Ajmer	863
9	Luxture Surfact Coating Private ltd	Kh-418-419, Village- Mangaliyawas, Ajmer	32369
10	Gupta Pet	G-1-158, RIICO Industrial Area, Palra, Ajmer	33920
11	Suraj Mal Aara Machine	Kalyanpura Gas Godam ke pas, Ambey market, Ajmer	25897
12	Vishvkarma Wool Spinning Mills Pvt. Ltd	E-06, Woolen Complex, Beawar, Ajmer	23631
13	Charbhuja Impex	Beawar Road, Vijaynagar Road Chouraha, Badnore	29739
14	Quality Suitings Pvt Limited	Chittorgarh Road, Bhilwara	21917
15	Pipleshwar Mahadev Ice Factory (Bhilwara Ice Factory)	Kala Road, sewada Bhilwara	26225
16	Depot Workshop RSRTC	Devipura, Sikar	4891
17	220 Kv GSS RRVPNL	Fatehpur Road, Sikar	4961
18	Mangni Tech Speciality Cable Pvt Limited	A-127, Shri Khatu Shyamji Industrial Area, Reengus, Sikar	25819

Sl. No	Name of Factory	Address of factory	Registration No.
19	Accme (Urvashi) Handpumps Engineering Pvt. Ltd	F-96, Shri Khatu Shyamji Industrial Area, Reengus, Sikar	29001
20	Hindustan/Bhagwati Ice Factory	E-6, RIICO Industrial Area, Pali	21116
21	Gogad Fabrics Private Limited	E-7, IInd Phase, RIICO Industrial Area, Pali	24385
22	Ganesh Textiles	F-195, RIICO Industrial Area, Punayta, Pali	32889
23	Venketshawar Protein Pvt Limited	Khasra No 1033/1,1054/1, Near Shivganj Industrial Area, Sumerpur, Pali	34092
24	Shiv Ice Factory	17, RIICO Phase -I, Pali	28843

Appendix-17

(Refer paragraph 2.1.3.5(ii); page 20)

List of factories which had not maintained Accident Register in Form No. 29

Sl. No	Name of Factory	Address of factory	Registration No.
1	Gopal Cold Storage and ICE Factory	Gayatri Mandir ke Samney Lanka No. Bundi	16199
2	Somani Stone Crusher	Village-Sathoor, Distt.-Bundi	25888
3	Arvicon International	E-7,8,9 RIICO Industrial Area, Hattipura, Bundi	30714
4	Rajasthan State Ganganagar Sugar Mills Ltd.	Police Line ke pass Bibanwa Road, Bundi	22362
5	Balaji Milk ICE Cream & ICE Factory	G-56, RIICO Industrial Area, Parwatpura, Makhupura Ext. Ajmer	30377
6	Suraj Mal Aara Machine	Kalyanpura Gas Godam ke pas, Ambey market, Ajmer	25897
7	Charbhuja Impex	Beawar Road, Vijaynagar Road Chouraha, Badnore	29739
8	Glow Stone Industries Pvt Limited	Araj NO. 1194,1195/182 Vill- Barran, The Banera, Bhilwara	31557
9	Mangalam Phosphate Limited	1913/1 And 1913/2 Hamirgarh Bhilwara	25038
10	Mileage Bio Diesels	F-147, RIICO Industrial Area, Palsana, Sikar	33321
11	Mangni Tech Speciality Cable Pvt Limited	A-127, Shri Khatu Shyamji Industrial Area, Reengus, Sikar	25819
12	Hindustan/Bhagwati Ice Factory	E-6, RIICO Industrial Area, Pali	21116
13	Ganesh Textiles	F-195, RIICO Industrial Area,Punayta, Pali	32889
14	Shiv Ice Factory	17, RIICO Phase -I, Pali	28843

Appendix-18

(Refer Paragraph 1.1; page 31)

List of State Public Sector Undertakings and Autonomous Bodies under audit jurisdiction

S. No.	Name of State Public Sector Undertaking/ Autonomous Body
A	**State Public Sector Undertaking**
1	Rajasthan State Road Development and Construction Corporation Limited
2	Rajasthan State Industrial Development & Investment Corporation Limited
3	Rajasthan State Mines & Minerals Limited
4	RajCOMP Info Services Limited
5	Barmer Lignite Mining Company Limited
6	Rajasthan Financial Corporation
7	Rajasthan Small Industries Corporation Limited
8	Rajasthan State Handloom Development Corporation Limited
9	Rajasthan State Road Transport Corporation
10	Rajasthan Rajya Vidyut Utpadan Nigam Limited
11	Rajasthan Rajya Vidyut Prasaran Nigam Limited
12	Jaipur Vidyut Vitran Nigam Limited
13	Jodhpur Vidyut Vitran Nigam Limited
14	Ajmer Vidyut Vitran Nigam Limited
15	Rajasthan Renewable Energy Corporation Limited
16	Rajasthan SolarPark Development Company Limited
17	Rajasthan Urja Vikas Nigam Limited
18	Rajasthan State Gas Limited
19	Rajasthan State Petroleum Corporation Limited
20	Chhabra Power Limited
21	Dholpur Gas Power Limited
22	Giral Lignite Power Limited
23	Banswara Thermal Power Company Limited
24	Barmer Thermal Power Company Limited

S. No.	Name of State Public Sector Undertaking/ Autonomous Body
A	**State Public Sector Undertaking**
25	Jaipur Metro Rail Corporation Limited
26	Jaipur Smart City Limited
27	Ajmer Smart City Limited
28	Kota Smart City Limited
29	Udaipur Smart City Limited
30	Rajasthan Civil Aviation Corporation Limited
31	Rajasthan Urban Drinking Water Sewarage and Infrastructure Corporation Limited
B	**Autonomous Body**
1	Rajasthan Electricity Regulatory Commission
2	Rajasthan Khadi & Village Industries Board
3	Rajasthan Real Estate Regulatory Authority
4	Rajasthan State Compensatory Afforestation Fund Management and Planning Authority

Appendix-19

(Refer paragraph 1.5; page 32)

Statement showing lack of responsiveness to Inspection Reports

S. No.	Name of State Public Sector Undertaking/ Autonomous Body	No. of outstanding IRs				No. of outstanding audit paragraphs				Amount involved (₹ in crore)			
		Older than five Year	Between three to five years	Upto three Years	Total	Older than five Year	Between three to five years	Upto three Years	Total	Older than five Year	Between three to five years	Upto three Years	Total
A	**State Public Sector Undertaking**												
1	Rajasthan State Road Development and Construction Corporation Limited	26	17	18	**61**	56	70	79	**205**	47.52	265.15	621.34	**934.01**
2	Rajasthan State Industrial Development & Investment Corporation Limited	27	29	26	**82**	45	106	125	**276**	96.84	180.85	357.66	**635.35**
3	Rajasthan State Mines & Minerals Limited	12	5	6	**23**	23	24	38	**85**	69.58	45.72	101.42	**216.72**
4	RajCOMP Info Services Limited	3	2	3	**8**	9	15	41	**65**	0.55	34.63	769.52	**804.70**
5	Barmer Lignite Mining Company Limited	0	0	3	**3**	0	0	15	**15**	0.00	0.00	66.56	**66.56**
6	Rajasthan Financial Corporation	32	19	19	**70**	58	53	67	**178**	108.62	42.15	38.03	**188.80**
7	Rajasthan Small Industries Corporation Limited	6	2	2	**10**	21	15	10	**46**	5.91	0.27	0.00	**6.18**
8	Rajasthan State Handloom Development Corporation Limited	1	2	3	**6**	1	2	19	**22**	0	0	1.78	**1.78**
9	Rajasthan State Road Transport Corporation	28	24	46	**98**	99	275	366	**740**	225.90	490.40	359.30	**1075.60**
10	Rajasthan Rajya Vidyut Utpadan Nigam Limited	4	11	25	**40**	4	29	89	**122**	731.02	574.14	29816.57	**31121.73**
11	Rajasthan Rajya Vidyut Prasaran Nigam Limited	1	6	21	**28**	1	7	66	**74**	13.00	8.89	234.79	**256.68**
12	Jaipur Vidyut Vitran Nigam Limited	5	15	40	**60**	9	48	205	**262**	5.55	146.88	2061.62	**2214.05**
13	Jodhpur Vidyut Vitran Nigam Limited	3	18	20	**41**	3	37	89	**129**	0.54	617.53	6346.23	**6964.30**
14	Ajmer Vidyut Vitran Nigam Limited	3	15	33	**51**	4	40	140	**184**	1.16	439.76	8839.34	**9280.26**
15	Rajasthan Renewable Energy Corporation Limited	0	2	3	**5**	0	5	31	**36**	0	3.30	44.53	**47.83**
16	Rajasthan SolarPark Development Company Limited	0	1	3	**4**	0	1	13	**14**	0.00	0.00	6.50	**6.50**
17	Rajasthan Urja Vikas Nigam Limited	0	0	3	**3**	0	0	7	**7**	0.00	0.00	6.01	**6.01**
18	Rajasthan State Gas Limited	0	1	3	**4**	0	4	21	**25**	0.00	1.21	8.13	**9.34**

S. No.	Name of State Public Sector Undertaking/ Autonomous Body	No. of outstanding IRs				No. of outstanding audit paragraphs				Amount involved (₹ in crore)			
		Older than five Year	Between three to five years	Upto three Years	Total	Older than five Year	Between three to five years	Upto three Years	Total	Older than five Year	Between three to five years	Upto three Years	Total
A	**State Public Sector Undertaking**												
19	Rajasthan State Petroleum Corporation Limited	0	0	1	**1**	0	0	3	**3**	0.00	0.00	0.43	**0.43**
20	Chhabra Power Limited	0	0	0	**0**	0	0	0	**0**	0.00	0.00	0.00	**0.00**
21	Dholpur Gas Power Limited	1	2	0	**3**	1	2	0	**3**	0.00	0.98	0.00	**0.98**
22	Giral Lignite Power Limited	0	2	0	**2**	0	6	0	**6**	0.00	26.96	0.00	**26.96**
23	Banswara Thermal Power Company Limited	0	0	0	**0**	0	0	0	**0**	0.00	0.00	0.00	**0.00**
24	Barmer Thermal Power Company Limited	0	0	0	**0**	0	0	0	**0**	0.00	0.00	0.00	**0.00**
25	Jaipur Metro Rail Corporation Limited	2	1	3	**6**	3	3	15	**21**	30.34	12.55	142.00	**184.89**
26	Jaipur Smart City Limited	0	0	2	**2**	0	0	32	**32**	0	0	418.47	**418.47**
27	Ajmer Smart City Limited	0	0	2	**2**	0	0	15	**15**	0	0	338.67	**338.67**
28	Kota Smart City Limited	0	0	2	**2**	0	0	12	**12**	0	0	234.07	**234.07**
29	Udaipur Smart City Limited	0	0	3	**3**	0	0	29	**29**	0	0	944.46	**944.46**
30	Rajasthan Civil Aviation Corporation Limited	1	0	0	**1**	1	0	0	**1**	0.04	0	0	**0.04**
31	Rajasthan Urban Drinking Water Sewarage and Infrastructure Corporation Limited	9	2	3	**14**	70	39	44	**153**	1102.04	1028.21	871.85	**3002.10**
	Total A	**164**	**176**	**293**	**633**	**408**	**781**	**1571**	**2760**	**2438.61**	**3919.58**	**52629.28**	**58987.47**
B	**Autonomous Body**												
1	Rajasthan Electricity Regulatory Commission	0	0	3	**3**	0	0	7	**7**	0.00	0.00	73.48	**73.48**
2	Rajasthan Khadi & Village Industries Board	4	3	2	**9**	12	8	11	**31**	28.80	3.70	8.48	**40.98**
3	Rajasthan Real Estate Regulatory Authority	0	0	0	**0**	0	0	0	**0**	0	0	0	**0**
4	Rajasthan State Compensatory Afforestation Fund Management and Planning Authority	1	0	0	**1**	39	0	0	**39**	59.20	0	0	**59.20**
	Total B	**5**	**3**	**5**	**13**	**51**	**8**	**18**	**77**	**88.00**	**3.70**	**81.96**	**173.66**
	Grand total (A+B)	**169**	**179**	**298**	**646**	**459**	**789**	**1589**	**2837**	**2526.61**	**3923.28**	**52711.24**	**59161.13**

Appendix-20

(Refer paragraph 1.7; page 33)

Annual return on review of entrustment of autonomous bodies audited under Section 19(2) and 20(1) of the C&AG's (DPC) Act, 1971

S. No.	Name and Address of Institution audited under Section	Period of entrustment of audit by Government under Section	Year up to which accounts rendered	Year up to which audit report issued	Placement of audit reports before the Legislature	Year to which accounts due	Period of delay in submission of accounts up to 31 December 2022
1	Rajasthan Khadi and Village Industries Board under Section 20(1)	2017-18 onwards under Section 20(1)	2021-22 (19.12.2022)	2020-21	2019-20 (10.02.2022)	-	-
2	Rajasthan Electricity Regulatory Commission under Section 19(2)	Under Section 19(2)	2021-22 (21.07.2022)	2021-22 (SAR issued on 15.09.2022)	2021-22 (18.01.2023)	-	-
3	Rajasthan Real Estate Regulatory Authority under Section 19(2)	2017-18 to 2020-21 Under Section 19(2)	2020-21	2020-21	2020-21	2021-22	2021-22 (6 months)
4	Rajasthan State Compensatory Afforestation Fund Management and Planning Authority under Section 19 (2)	Under Section 19(2) (Sole Auditor)	2012-13	2012-13	2012-13	2013-14 2014-15 2015-16 2016-17 2017-18 2018-19 2019-20 2020-21 2021-22	2013-14 (8.50 years) 2014-15 (7.50 years) 2015-16 (6.50 years) 2016-17 (5.50 years) 2017-18 (4.50 years) 2018-19 (3.50 years) 2019-20 (2.50 years) 2020-21 (1.50 years) 2021-22 (6 months)

Appendix-21

(Refer paragraph 2.1.4; page 36)

Statement showing location of Regional offices, Plant offices and Farms of Rajasthan State Seeds Corporation Limited as on 31 March 2022

Sl. No.	Location of offices and Farms	Sl. No.	Plant Offices
	Regional Office		**Plant Offices**
1.	Udaipur	1.	Udaipur
		2.	Bhilwara
		3.	Chittorgarh
		4.	Banswara
2.	Durgapura (Jaipur)	5.	Dhindol, Durgapura
		6.	Tabiji
		7.	Duni
		8.	Laxmangarh, Sikar
3.	Mandore (Jodhpur)	9.	Mandore
		10.	Sumerpur
		11.	Mohan Garh
		12.	Nagaur
4.	Kota	13.	Kota
		14.	Baran
		15.	Jhalawar
5.	Bharatpur	16.	Bharatpur
		17.	Hindaun
		18.	Alwar
6.	Sriganganagar	19.	Sriganganagar
		20.	Hanumangarh
		21.	Sri Karanpur
		22.	Suratgarh

Sl. No.	Location of offices and Farms	Sl. No.	Plant Offices
	Plant Office		**Farms**
1.	Sriganganagar	1.	Jaitsar
		2.	Padampur
		3.	Baror
2.	Kota	4.	Kawai
3.	Udaipur	5.	Kalyanpura
4.	Mandore	6.	Santhu
5.	Durgapura	7.	Farasiya

Appendix-22

(Refer paragraph 2.1.9 and 2.1.10; page 38 and 40)

Statement showing Year wise details of the allocation, procurement and distribution of breeder seeds and foundation seeds during 2017-22

(Quantity in quintals)

Description	2017-18	2018-19	2019-20	2020-21	2021-22	Total
A. Procurement vis-à-vis Allocation of Breeder seeds						
Kharif Season						
Allocation	1798.79	847.72	1509.29	1774.51	1884.92	**7815.23**
Procurement	1279.38	697.86	1107.06	980.45	981.87	**5046.62**
Rabi Season						
Allocation	2810.30	2870.27	2341.31	2179.70	2397.14	**12598.72**
Procurement	3054.90	2541.67	2271.04	1970.19	1724.20	**11562.00**
Total						
Allocation	4609.09	3717.99	3850.60	3954.21	4282.06	**20413.95**
Procurement	4334.28	3239.53	3378.10	2950.64	2706.07	**16608.62**
B. Availability vis-à-vis Distribution of Breeder seeds						
Kharif Season						
Availability[1]	1368.41	824.38	1232.08	1100.41	1081.63	**5606.91**
Distribution	1223.98	650.23	1017.06	898.57	866.50	**4656.34**
Rabi Season						
Availability	3246.71	2872.03	2380.70	2045.53	1844.36	**12389.33**
Distribution	2828.53	2554.49	2255.03	1839.19	1239.38	**10716.62**
Total						
Availability	4615.12	3696.41	3612.78	3145.94	2925.99	**17996.24**
Distribution	4052.51	3204.72	3272.09	2737.76	2105.88	**15372.96**
C. Availability and distribution of foundation seeds						
Kharif Season						
Availability[2]	16038.78	26319.90	20356.99	21684.46	18052.07	**102452.20**
Distribution	9193.88	19120.14	13015.71	16490.37	15027.88	**72847.98**
Rabi Season						
Availability	78998.12	84768.00	57587.36	51076.14	37690.30	**310119.92**
Distribution	39526.42	43263.07	32311.62	33433.23	23739.38	**172273.72**

1 Opening Balance + Procurement during the year + Own production of seeds during the year.
2 Opening Balance + Procurement during the year + Own production of seeds during the year.

Description	2017-18	2018-19	2019-20	2020-21	2021-22	Total
Total						
Availability	95036.90	111087.90	77944.35	72760.60	55742.37	**412572.12**
Distribution	48720.30	62383.21	45327.33	49923.60	38767.26	**245121.70**

Source: Information provided by the Company.

Appendix-23

(Refer paragraph 2.1.11; page 40)

Statement showing Year wise status of yield from breeder seeds and foundation seeds distributed during 2017-22

(Quantity in quintals)

Crop season	Year	Seeds distributed by the Company	Expected yield assessed by RSSOCA	Actual yield deposited by the seed growers	Percentage of actual to expected yield
A. Yield from Breeder seeds to Foundation seeds					
Kharif	2017-18	1224	31608.70	14751.20	46.67
	2018-19	650	27322.74	17589.92	64.38
	2019-20	1017	26579.32	13677.81	51.46
	2020-21	899	22276.94	11304.03	50.74
	2021-22	867	18396.72	7727.22	42.00
Rabi	2017-18	2829	98400.63	72668.15	73.85
	2018-19	2554	81296.80	58846.95	72.39
	2019-20	2255	82088.82	61305.91	74.68
	2020-21	1839	63379.05	40547.81	63.98
	2021-22	1239	40188.80	25149.03	62.58
Total		**15373**	**491538.52**	**323568.03**	**65.83**
B. Yield from Foundation seeds to Certified seeds					
Kharif	2017-18	9194	177277.58	120391.44	67.91
	2018-19	19120	263125.28	175473.35	66.69
	2019-20	13016	166518.70	79684.99	47.85
	2020-21	16490	282192.50	122793.58	43.51
	2021-22	15028	159419.04	58638.12	36.78
Rabi	2017-18	39526	895995.45	658580.89	73.50
	2018-19	43263	645172.28	443846.92	68.80
	2019-20	32312	642473.14	460196.10	71.63

	2020-21	33433	745572.47	428834.72	57.52
	2021-22	23739	379199.17	224619.79	59.24
Total		**245121**	**4356945.61**	**2773059.90**	**63.65**

Source: Information provided by the Company.

Appendix-24

(Refer paragraph 2.1.19; page 50)

Season-wise crop-wise details of shortfall in distribution of seeds as against the targets fixed by the Department of Agriculture, GoR

Season	Crop	Total available		Total issue		Available to meet GoR targets	Distribution target	Actual distribution	Shortfall	Rate of financial assistance	Deprival of benefit to farmers
		Foundation seeds	Certified Seeds	Foundation seeds	Certified Seeds		(In quintal)	(In quintal)		(₹ per quintal)	(In ₹)
1	2	3	4	5	6	7=(3+4)-(5+6)	8	9	10=8-9	11	12=10*11
Kharif 2017	Moong	6350.26	33046.18	3988.14	24114.35	11293.95	5286	4396	890	4800	4272000
	Moth	2166.02	11006.45	1714.16	4742.73	6715.58	1596	1041	555	3638	2019090
Rabi 2018	Gram	14352.80	182583.50	12133.50	174610.40	10192.40	25000	11973	13027	4800	48923520
	Wheat	75236.80	495759	46713.60	388384.80	135897.40	60000	30344	29656	1500	44484000
Kharif 2018	Moong	5614.64	34270.97	2599.40	28432.68	8853.53	10235	3277	6958	4800	33398400
	Moth	830.52	8267.38	391.96	4289.84	4416.10	1235	481	754	3964	2988856
	Guar	2327.49	11582.44	1812.73	11387.11	710.09	645	231	414	3172	1313208
	Urd	943.54	5185.10	583.88	3981.70	1563.06	1789	457	1332	4800	6393600
Rabi 2019	Wheat	80096.90	556748.80	60967.80	529600.40	46277.48	55512	40226	15286	1600	24457600
	Barley	7903.05	76436.80	5879.40	75867.20	2593.25	2584	1282	1302	1500	1953000
Kharif 2019	Moong	7442.54	26334.71	3677.93	20899.31	9200.01	5000	754	4246	4800	20380800
	Moth	438.36	6990.24	72.96	5571.64	1784.00	1000	154	846	4243	3589578
	Guar	2504.97	8342.66	1430.89	5322.33	4094.41	800	644	156	4173	650988
	Urd	730.32	4684.51	250.68	2042.42	3121.73	500	42	458	4800	2198400
	Soybean	13380.80	69678.00	12709.90	66486.80	3862.10	900	288	612	3496	2139552
Rabi 2020	Gram	20558.45	146215.20	18490.70	146157.30	2125.67	5247	4399	848	4200	3561600
	Wheat	52016.70	320751.00	47830	317728.80	7208.93	43000	13174	29826	1600	11534288
Kharif 2020	Moong	7395.91	29721.86	5498.35	27342.06	4277.36	5000	2738	2262	4800	10857600
	Guar	2205.35	8818.75	1111.86	4001.03	5911.21	1500	1131	369	4560	1682640
Rabi 2021	Gram	22061.23	129302.00	20201.53	129200.00	1961.70	5000	3449	1551	4200	6514200
	Wheat	40740.55	258005.30	30031.35	118486.30	150228.18	30000	27601	2399	1600	3838400

Season	Crop	Total available		Total issue		Available to meet GoR targets	Distribution target	Actual distribution	Shortfall	Rate of financial assistance	Deprival of benefit to farmers
		Foundation seeds	Certified Seeds	Foundation seeds	Certified Seeds		(In quintal)	(In quintal)		(₹ per quintal)	(In ₹)
1	2	3	4	5	6	7=(3+4)-(5+6)	8	9	10=8-9	11	12=10*11
Kharif 2021	Moong	5483.86	34967.98	4509.11	28786.99	7155.74	7201	4983	2218	4800	10646400
Rabi 2022	Gram	15786.80	124071.30	11624.80	105978.90	22254.42	5000	4129	871	4800	4180800
Total									**116836**		**251978520**

Appendix-25

(Refer paragraph 2.2; page 52)

A. DISCOM wise details of offices selected for review

(Figures: in number)

S. No.	Particulars	DISCOM			
		Jaipur	Ajmer	Jodhpur	Total
1	Circle offices under the DISCOM	13	12	11	36
2	Circle offices selected for audit	1 (Jaipur District)	1 (Bhilwara)	1 (Jodhpur District)	3
3	Vigilance offices in DISCOM	60	63	40	163
4	Central vigilance/ special vigilance offices located at Head office (Selected 100%)	1	4	2	7
5	Vigilance offices located at Circle offices of the DISCOM	59	59	38	156
6	Vigilance offices located at selected Circle office (Selected 100%)	9	5	3	17
7	Sub-division offices under the selected Circle office	33	20	18	71
8	Sub-division offices selected from selected circle office	2	2	2	6
9	Total offices selected for review	12	11	7	30

B. DISCOM wise details of vigilance checking reports (VCRs) filed by selected offices during 2020-21

(Figures: in number)

S. No.	Particulars	DISCOM			
		Jaipur	Ajmer	Jodhpur	Total
1	VCRs pertaining to central vigilance/ special vigilance offices located at Head office (2020-21)	141	2764	876	3781
2	VCRs pertaining to vigilance offices located at selected Circle office (2020-21)	2727	4439	674	7840
3	VCRs pertaining to selected sub-division offices under selected Circle office (2020-21)	695	403	369	1467
4	Total VCRs filed by selected offices during 2020-21	3563	7606	1919	13088
5	Out of S. No. 4, VCRs for which requisite details were not available in the records furnished to audit	390	309	394	1093
6	VCRs for which requisite details were furnished and reviewed (4-5)	3173	7297	1525	11995
7	Out of S. No. 6, VCRs which did not involve any assessment units	27	338	202	567
8	Out of S. No. 6, VCRs involving assessment units and assessment of fuel surcharge (6-7)	3146	6959	1323	11428

Glossary of abbreviations

Abbreviation	Expanded form
AB	Autonomous Body
ADG	Additional Director, Geology
ADM	Additional Director, Mines
AME	Assistant Mining Engineer
AVVNL	Ajmer Vidyut Vitran Nigam Limited
BG	Bank Guarantee
CAG	Comptroller and Auditor General of India
CCTV	Closed Circuit Television
CEA	Central Electricity Authority
CIFB	Chief Inspector Factories and Boilers
CIS	Central Inspection System
COPU	Committee on Public Undertakings
CoT	Transport Commissioner
DCG	District Crisis Group
DISCOMs	Distribution Companies
DMG	Director, Mines and Geology
DMGOMS	Department of Mines and Geology Online Management System
DP	Director Petroleum
DPC	Duties, Powers and Conditions of Service
DPR	Detailed Project Report
DTO	District Transport officer
EC	Environmental Clearance
E-GRAS	Online Government Receipt Accounting System
ERC	Excess Royalty Collection
FIR	First Information Report
GoI	Government of India
GoR	Government of Rajasthan
GSSS	Gram Sewa Sahkari Samiti
GVW	Gross Vehicle Weight
IHL	Industrial Hygiene Laboratory
IR	Inspection Report
JdVVNL	Jodhpur Vidyut Vitran Nigam Limited
JVVNL	Jaipur Vidyut Vitran Nigam Limited
KVSS	Kray Vikray Sahkari Samiti
LCG	Local Crisis Groups
LST	Lump Sum Tax
MAH	Major Accident Hazards
ME	Mining Engineer
ML	Mining Lease
MoP	Ministry of Power
MRP	Maximum Retail Price
MT	Metric Tonne
MU	Million Unit
MVT	Motor Vehicle Tax
OTT	One Time Tax
PA	Performance Audit
PAC	Public Accounts Committee
PL	Prospecting licence
PPE	Personal Protective Equipment
PVC	Poly Vinyl Chloride
QL	Quarry licences

Abbreviation	Expanded form
RC	Royalty Collection
REC	Rural Electrification Corporation Limited
RERC	Rajasthan Electricity Regulatory Commission
RIICO	Rajasthan State Industrial Development and Investment Corporation
RMMC Rules	Rajasthan Minor Mineral Concession Rules
RMVT Act	Rajasthan Motor Vehicles Taxation Act
RRECL	Rajasthan Renewable Energy Corporation Limited
RRVPNL	Rajasthan Rajya Vidyut Prasaran Nigam Limited
RSSCL	Rajasthan State Seeds Corporation Limited
RSSOCA	Rajasthan State Seeds and Organic Certification Agency
RTO	Regional Transport officer
RTPP Rules	Rajasthan Transparency in Public Procurement Rules
SAP	State Agriculture Policy
SAR	Separate Audit Report
SAUBHAGYA	Pradhan Mantri Sahaj Bijli Har Ghar Yojana
SCG	State Crisis Group
SME	Superintending Mining Engineer
SMTC	Safety Museum and Training Centre
SPSUs	State Public Sector Undertaking
SPV	Solar Photovoltaic based standalone systems
SRP	Seed Rolling Plan
SRR	Seed Replacement Rate
SRT	Special Road Tax
STP	Short Term Permit
STU	State Transmission Utility
SVP	Seed Village Program
TCC	Tax Collection Centre
VCR	Vigilance Checking Reports

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