



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं 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
for the period ended March 2022**

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Report No. 5 of 2024**

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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 Departments¹ 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:

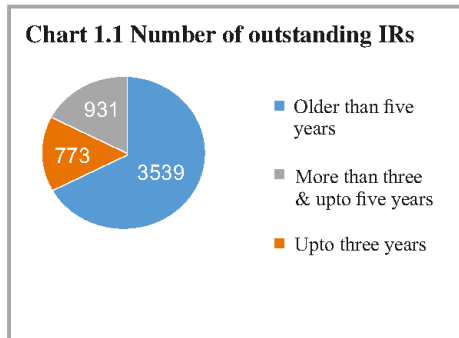
Table 1.2: Department-wise details of IRs and audit paragraphs

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.



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 Committees² 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 Departments³ 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 factory¹ 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.

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 five² 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.

<p>1. Fencing of machine with moving parts</p>	<p>Section 21 of the Factories Act, 1948 provides that the dangerous part of machines <i>e.g.</i> every moving part of a prime mover and every flywheel connected to a prime mover <i>etc.</i> 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.</p> <p>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.</p> <p>Joint Inspection disclosed that 11 factories (<i>Appendix-4</i>) 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</p>
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	<p>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.</p>
<p>2. Covering of tanks, pits and openings</p>	<p>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.</p> <p>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.</p> <p>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.</p>
<p>3. Examination of Hoist, Lifts, Lifting machine, chains and ropes</p>	<p>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 person³ 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.</p> <p>Audit noticed that the Department did not have a mechanism to monitor the compliance with the <i>ibid</i> provisions by the factory owners except during inspections.</p> <p>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.</p>
<p>4. Personal Protective Equipment (PPE) to workers</p>	<p>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.</p> <p>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</p>

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.

	<p>and weaving mills, <i>etc.</i> 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>i.e.</i> 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.</p>
5. Firefighting facilities	<p>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.</p> <p>The Joint Inspection disclosed that fire-fighting facilities were not available in eight factories (<i>Appendix-8</i>) and fire extinguishers had expired in six factories (<i>Appendix-9</i>). The Department had inspected (June 2017 to February 2022) 10⁴ of these factories and issued directions to three factories. The Department, however, did not ensure compliance of directions by the factories.</p>
6. Display of safety precautions boards	<p>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.</p> <p>The Joint Inspection disclosed that 29 factories (<i>Appendix-10</i>) 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.</p>
7. Safe means of access to workplace	<p>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.</p> <p>Joint Inspection disclosed that four factories (<i>Appendix-11</i>) 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.</p>

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	<p>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.</p> <p>The Joint Inspection disclosed lack of cleanliness of workplaces, floors, toilets and walkways in 25 factories (<i>Appendix-12</i>). 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</p>
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	<p>Department, however, did not have records showing follow up of the directions and compliance by the factories.</p>
<p>2. Arrangement of dust and fumes</p>	<p>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.</p> <p>The Joint Inspection disclosed that 11 factories (<i>Appendix-13</i>) 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.</p>
<p>3. Separate and adequate numbers of toilets</p>	<p>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.</p> <p>The Joint Inspection disclosed that one factory⁵ at Reengus (Sikar) did not provide separate toilets for five female workers. Another factory⁶ 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 toilets⁷.</p>
<p>4. Medical examination and maintenance of health register</p>	<p>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.</p> <p>The Joint Inspection of 36 factories engaged in hazardous process⁸ (13 hazardous, 18 dangerous and 5 major accident)</p>

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.

	<p>disclosed that Health Register was not maintained in 13 factories. Further, there was no documentary evidence of medical examination of workers for last six months⁹ in 10 of the 13 factories (Appendix-14). In two factories, the Health Register was maintained but medical examination of workers was not recorded.</p> <p>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.</p>
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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	<p>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.</p> <p>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 <i>ibid</i> provision.</p>
2. Availability of Crèches	<p>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.</p> <p>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.</p>
3. First Aid facilities	<p>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</p>

⁹ Last six months were calculated since the date of Joint Physical Inspection.

	<p>one for every 150 workers ordinarily employed at any one time in the factory.</p> <p>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.</p>
4. CCTV facilities	<p>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.</p> <p>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.</p>
5. ID Cards	<p>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.</p> <p>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.</p>

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 Plan¹⁰ 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 meetings¹¹ were held during this period against required number of 1,128¹² 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.

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 Magistrate¹³ 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 divisions¹⁴. These divisions are further divided into 58 transport districts¹⁵.

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 Districts¹⁶ 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 units¹⁷ 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 vehicles¹⁸, non-transport vehicles¹⁹, 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.

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 10 July 2019, 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 offices²⁰ for the period between April 2015 to March 2021. Records of 8,651 vehicles were test-checked out of total 38,843 vehicles²¹. Scrutiny (between July 2021 and December 2021) of tax ledgers with data of VAHAN and e-GRAS²² 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.

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 units²⁴ in the Department of Mines and Petroleum. Out of these, 10²⁵ units were selected for audit wherein out of 19,087 cases²⁶,

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 cases²⁷ (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 lakh²⁹.

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 lakh³⁰ 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.

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 lakh³¹ 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 SPSUs¹, 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 SPSUs². 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

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 (Company⁵) 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 seeds⁶ through various registered seed growers, and thereafter Certified seeds⁷ 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.

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 three⁸ Regional Offices (selected out of six Regional Offices) and six Plant Offices⁹ 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 seeds¹¹ 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 Jamabandi¹² 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 six¹³ 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 hectares¹⁴ sown area (15.47 per cent of total 33,934 hectares¹⁵ 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'

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 four¹⁶ 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.

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 particles¹⁸. As on 31 March 2022, the Company owned 24 seed processing plants¹⁹.

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

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

(In lakh quintals)

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 quintals²⁰ 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 two²¹ 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.

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 departments²² 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 Yojana²³ (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 agencies²⁴. 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 departments²⁵ 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 Companies²⁶ (DISCOMs) of Rajasthan face issues of ‘un-authorised use of electricity²⁷’/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 Reports²⁸ (VCRs) filed by them during 2020-21²⁹ 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
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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.

	<p>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.</p> <p>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.</p>
<p>Assessment without considering fuel surcharge</p>	<p>Ajmer and Jodhpur DISCOMs</p> <p>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 VCRs³⁰ 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.</p> <p>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.</p>
<p>Assessment considering incorrect value of fuel surcharge</p>	<p>Jaipur DISCOM</p> <p>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:</p> <ul style="list-style-type: none"> 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).

<p>D. In remaining 1,499 VCRs³¹, wherein the provisional assessment was done as per the guidelines, the applied rate of fuel surcharge was incorrect.</p> <p>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.</p> <p>Jodhpur DISCOM</p> <p>Audit noticed that in case of 111 VCRs³² 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.</p>
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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 lakh³³ 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.

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 Wp³⁴ (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 Limited³⁵ (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.

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 DISCOMs³⁶ 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 crore³⁷ 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 roads³⁸ 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 regarding aforesaid e-mail, the Bank stated (August 2021) that e-mail ID³⁹ 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 crore⁴⁰ (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

Objectives/Functions of the Department	
Sl. No.	Name of Department
1	Agriculture
2	Agriculture Marketing
3	Animal Husbandry
4	Art, Culture, Archaeology and Museum
5	Civil Aviation
6	Command Area Development and Water Utilisation
7	Cooperative
8	Devasthan

Objectives/Functions of the Department	
Sl. No.	Name of 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 <i>gaushalas</i> 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 <i>gaupalak</i> and <i>gaushalas</i> 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.	

Objectives/Functions of the Department	
Sl. No.	Name of Department
18	Indira Gandhi Nahar
19	Industries
20	Information Technology and Communication
21	Mines and Geology
22	Petroleum
23	Public Health Engineering
24	Public Works
25	Rajasthan State Motor Garage
26	Science and Technology

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.

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.

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.

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.

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.

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.

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.

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.

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.

Objectives/Functions of the Department	
Sl. No.	Name of Department
27	State Enterprises
28	Tourism
29	Transport
30	Water Resources

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.

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.

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.

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

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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

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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, Rambhganj, 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	Charbhujia 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, Jhunjhumu	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	Venketshwar 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 Dugar 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	Charbhuj 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) 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	Venkateshwar 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	Charbhuj 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	Charbhuj 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

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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 Dungal 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 Dungan 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	Charbhuj 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

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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 Dungal 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	Charbhuj 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 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, Makhapura Ext. Ajmer	30377	15.06.2017	Above instructions were not given
8	Rajasthan 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 Dungan 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	Charbhuj 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	Venketsawar 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	Charbhuj 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 Sewerage 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	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

Audit Report (Compliance Audit) for the year ended 31 March 2022

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 Sewerage 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
1.	Regional Office Udaipur	1.	Udaipur
		2.	Bhilwara
2.	Durgapura (Jaipur)	3.	Chittorgarh
		4.	Banswara
		5.	DhindoI, Durgapura
		6.	Tabiji
3.	Mandore (Jodhpur)	7.	Duni
		8.	Laxmangarh, Sikar
		9.	Mandore
		10.	Sumerpur
		11.	Mohan Garh
		12.	Nagaur
4.	Kota	13.	Kota
		14.	Baran
5.	Bharatpur	15.	Jhalawar
		16.	Bharatpur
		17.	Hindaun
6.	Sriganganagar	18.	Alwar
		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

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	(Quantity in quintals)
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 7=(3+4)-(5+6)	Distribution target (In quintal)	Actual distribution (In quintal)	Shortfall 10=8-9	Rate of financial assistance (₹ per quintal)	Deprival of benefit to farmers (In ₹)
		Foundation seeds 3	Certified Seeds 4	Foundation seeds 5	Certified Seeds 6						
1	2						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
Rabi 2019	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
Kharif 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
Rabi 2020	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
Kharif 2020	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
Rabi 2021	Soybean	13380.80	69678.00	12709.90	66486.80	3862.10	900	288	612	3496	2139552
	Gram	20558.45	146215.20	18490.70	146157.30	2125.67	5247	4399	848	4200	3561600
Kharif 2021	Wheat	52016.70	320751.00	47830	317728.80	7208.93	43000	13174	29826	1600	11534288
	Moong	7395.91	29721.86	5498.35	27342.06	4277.36	5000	2738	2262	4800	10857600
Rabi 2021	Guar	2205.35	8818.75	1111.86	4001.03	5911.21	1500	1131	369	4560	1682640
	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 (In quintal)	Actual distribution (In quintal)	Shortfall	Rate of financial assistance (₹ per quintal)	Deprivation of benefit to farmers (In ₹)
		Foundation seeds	Certified Seeds	Foundation seeds	Certified Seeds						
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

S. No.	Particulars	DISCOM				Total
		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	

(Figures: in number)

B. DISCOM wise details of vigilance checking reports (VCRs) filed by selected offices during 2020-21

S. No.	Particulars	DISCOM				Total
		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	

(Figures: in number)

Glossary of abbreviations	
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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
<i>E-GRAS</i>	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
RRVPL	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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