



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 2024

**Government of Rajasthan
Report No. 3 of 2026
(Compliance Audit-Civil)**

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Comptroller and Auditor General of India
for the period ended March 2024**

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Preface

This Report for the year ended 31 March 2024 has been prepared for submission to the Governor of the State of Rajasthan under Article 151 of the Constitution of India.

This Report contains significant findings of compliance audit of the State Government Departments 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 2023-24 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 2023-24 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 30 Departments 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 consists of three chapters and contains 11 paragraphs involving ₹ 447.15 crore which includes one Information System Audit *i.e.* **‘Integrated Online Medicine Management Software’**. A summary of the significant audit findings is provided below:

I General

This chapter discusses about the procedure of audit and response of the Government/Departments to Audit observations. The Accountant General (Audit-II), Rajasthan, Jaipur audits the Government/ Departments to test check the transactions and verify the maintenance of important accounts and other records as prescribed in the rules and procedures. These inspections are followed by Inspection Reports (IRs) which incorporate irregularities detected during the audit and not settled on the spot. Analysis of IRs issued upto March 2024 disclosed that 24,545 paragraphs involving ₹ 67,417.00 crore relating to 5,486 IRs issued for these departments remained outstanding at the end of September 2024.

II Receipt Audit

Audit of 23 units of Mines and Geology Department was conducted during the year. The major audit findings noticed are as follows.

- Ten Mining Engineers/Assistant Mining Engineers (MEs/AMEs) did not recover ₹ 192.72 crore for the unauthorised excavation of minerals *i.e.* without the necessary Consent to Operate (CTO) or by exceeding the permissible quantities specified in the CTO.
- Unauthorisedly excavated 23.83 lakh Metric Ton (MT) of minerals were dispatched from forty-four mining leases with the support of *rawannas* issued for mining leases granted to them and in five leases illegal mining was also noticed around the leases and in gap areas; however, the MEs/AMEs concerned could not detect the illegal mining and recover the cost of minerals amounting to ₹ 191.10 crore.
- Government amended (3 January 2022) the Rajasthan Minor Minerals Concession (RMMC) Rules, 2017 for charging ₹ 10 for generation of each *e-rawanna/e-transit* pass through official website. However, 15 MEs/ AMEs did not recover ₹ 6.97 crore from mining lease holders/short-term permit holders/dealers for generation of 69.71 lakh *e-rawannas/e-transit passes*.

- The AME did not initiate action to recover the due instalments of premium amount for mining leases sanctioned in *Khatedari* land which resulted in non-recovery of ₹ 14.33 lakh and there was a lack of monitoring of recovery of the premium amount through Department of Mines and Geology Online Management System (DMGOMS).
- A leaseholder dispatched 42,185.77 MT of minerals without generating *e-rawannas*. However, the ME could not detect this unauthorized dispatch, resulting in the non-raising of a demand for ₹ 2.36 crore and subsequent non-recovery of the amount.
- The ME did not levy and recover the compound fee prescribed by National Green Tribunal amounting to ₹ 21.00 lakh from vehicles involved in the illegal transportation of mineral Bajri.
- The AME did not raise demand to recover the due amount of royalty and District Mineral Foundation Trust (DMFT) contribution from brick earth permit holder which resulted in non-recovery of ₹ 15.73 lakh.
- The AME issued demand notices to the lease holder for recovery of late fees towards the extension of the sanction period of mining lease, however, the amount demanded was short by ₹ 24.90 lakh.
- Five MEs/AMEs did not raise the demand amounting to ₹ 33.22 crore against 15 mining lease holders for excavation of 8.01 lakh MT minerals without approval of Mining Plan/Simplified Mining Schemes. Further, demand amounting to ₹ 19.41 crore was not raised by seven MEs/AMEs against ten mining lease holders for unauthorised excavation of 3.73 lakh MT minerals beyond the permitted quantity in Mining Plans/Simplified Mining Schemes. It resulted in a non-recovery of the cost of minerals amounting to ₹ 52.63 crore.

III Expenditure Audit

Animal Husbandry Department

Information Systems Audit on “Integrated Online Medicine Management Software”

The State of Rajasthan is rich in livestock wealth. The Animal Husbandry Department is providing services through various schemes and programs with a view to maintaining the importance of this vast and precious wealth of the State, its development and health protection. One of the main activities and programs of the Department include Veterinary Health Care & Disease Control Programme. The Government of Rajasthan launched (15 August 2012) *Pashudhan Nishulak Aarogya Yojna* to benefit the livestock.

The Department issued (12 December 2014) order to Rajasthan Electronics and Instrument Limited (REIL) to develop a web-based application (Integrated Online Medicine Management Software (IOMMS)). IOMMS is a web-based Supply Chain Management System which deals with purchase, inventory management and distribution of various drugs and consumables to the veterinary health institutions of the State. The IOMMS was developed with a

cost of ₹11.23 lakh in 2015. Till September 2024 an amount of ₹ 42.17, lakh (₹ 11.23 lakh for development and ₹ 30.94 lakh on maintenance) has been spent on the system.

The electronic data including back-end data/data dump for the year 2015-16 to 2024-25 was collected and analysed through Computer Assisted Audit Techniques (CAATs) using Interactive Data Extraction and Analysis (IDEA) software. During the field visit (January, 2025 to February, 2025) the records of selected units were examined after identifying potential discrepancies from the data dump.

Despite being operational since 2015, the Department could not ensure IT infrastructure readiness, such as availability of personal computers, internet connectivity, and imparting training to officials of the Department. This lack of foundational support hindered real-time data entry and system usage, compromising the integrity and utility of the application. From an IT governance perspective, the Department lacked an Information Security policy, password protocols, and disaster recovery measures. User authentication controls were weak, and no business continuity plan was in place. No help desk was provided to end users.

Further, Audit noticed the absence of key application controls including validation checks for minimum expiry period, enforcement of FEFO (First-Expiry-First-Out) protocols, and system-based mapping between demand and supply of medicines. Additionally, quality assurance mechanisms were inadequate and reporting lacked defined timelines or standard operating procedures. There was no automated control for blocking stock identified as substandard and unblocking of approved stock. Similarly, shelf-life validation and automated stock reconciliation mechanisms were either missing or ineffectively implemented.

Audit findings highlight non-availability of infrastructure facilities and deficiencies in general controls, application controls, mapping of business rules and internal control mechanism. These deficiencies severely undermined the reliability, security, and effectiveness of the software in managing the end-to-end processes of medicine procurement, quality assurance, inventory management, and distribution across the State.

Audit recommended that the Government/Department may consider to:

- *expedite provisioning of required hardware and internet connectivity across all unit offices.*
- *strengthen IT security through implementation of password policies, multi factor authentication, user access standards, and system usage monitoring.*
- *establish structured training programs, create a centralized help desk and user support system for real-time issue resolution.*
- *develop and implement a formal Business Continuity and Disaster Recovery Plan with regular backups.*
- *integrate mandatory validation checks in IOMMS to enforce minimum expiry periods, FEFO, shelf-life standards, and demand-supply alignment.*

- *need to update/technical refresh the IOMMS to ensure automatic triggers for stock replenishment, reducing manual intervention and improving demand and supply efficiency.*
- *enforce automated controls for medicine quality testing, flagging and blocking substandard batches, and auto-unblocking of approved stock.*

Industries and Commerce Department

- The Department made an irregular payment of capital subsidy amounting to ₹ 61.25 lakh to two enterprises under ‘Special Package for Medical Oxygen Manufacturing Enterprises’ which were engaged in production of industrial oxygen instead of medical oxygen.

CHAPTER-I

General

CHAPTER-I

General

1.1 Introduction

This 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/Directors/Deputy Secretaries and subordinate officers.

A brief profile of the 30 Departments covered in this report, is discussed in *Appendix-1*.

The summary of the fiscal aggregates of Government of Rajasthan during the year 2022-23 and 2023-24 is given in **Table 1.1**.

¹ Departments: Agriculture; Agriculture Marketing; Animal Husbandry; Art, Literature, Culture and Archaeology; Civil Aviation; Command Area Development and Water Utilisation; Cooperative; Devasthan; Energy; Environment; Factories and Boilers Inspection; Fisheries; Food and Civil Supply; Forest; Gopalan; Ground Water; Horticulture; Indira Gandhi Nahar; Industries and Commerce; Information Technology and Communication; Mines and Geology; Petroleum; Public Health Engineering; Public Works; Rajasthan State Motor Garage; Science and Technology; State Enterprises; Tourism; Transport and Road Safety and Water Resources.

Table 1.1: Summary of Fiscal aggregates

(₹ in crore)					
Receipts			Disbursements		
	2022-23	2023-24		2022-23	2023-24
Section-A: Revenue Account					
Own Tax Revenue	87,346.38	94,085.94	General Services	71,874.89	77,677.64
Non-Tax Revenue	20,564.43	18,679.58	Social Services	90,168.36	1,01,883.91
Share of Union Taxes/ Duties	57,230.79	68,063.21	Economic Services	64,436.00	62,669.28
Grants-in-aid from Government of India	29,846.33	22,447.55	Grants-in-aid and Contributions	0.04	0.05
Total Section-A Revenue Receipts	194,987.93	2,03,276.28	Total Section-A Revenue Expenditure	2,26,479.29	2,42,230.88
Section-B: Capital Account and others					
Miscellaneous Capital Receipts	16.20	14.24	Capital Outlay	19,798.28	26,645.72
			General Services	542.45	406.94
			Social Services	8,850.67	9,949.52
			Economic Services	10,405.16	16,289.26
Recoveries of Loans and Advances	419.61	404.74	Loans and Advances disbursed	174.78	398.21
Public Debt Receipts ²	55,647.01	87,154.13	Repayment of Public Debt ²	20,819.20	28,886.38
Contingency Fund	-	-	Contingency Fund	-	-
Public Account Receipts	2,43,204.58	2,85,479.58	Public Account Disbursements	2,34,001.34	2,75,294.50
Opening Cash Balance	14,669.09	7,671.53	Closing Cash Balance	7,671.53	10,544.81
Total Section-B Receipts	3,13,956.49	3,80,724.22	Total Section-B Disbursements	2,82,465.13	3,41,769.62
Grand Total (A +B)	5,08,944.42	5,84,000.50	Grand Total (A+B)	5,08,944.42	5,84,000.50

Source: State Finances Audit Reports 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 Departments, including 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 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 2023-24, audit of 250 units of 30 Departments was carried out.

² Excluding transactions under Ways and Means advances and Overdraft 2022-23: ₹ 1,04,918.40 crore and 2023-24: ₹ 1,35,112.20 crore.

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 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 2024 disclosed that 24,545 paragraphs involving ₹ 67,417.00 crore relating to 5,486 IRs issued for these Departments remained outstanding at the end of September 2024.

1.5.1 The Department-wise details of the IRs and audit paragraphs outstanding as on 30 September 2024 and the amount involved are given in the **Table 1.2**.

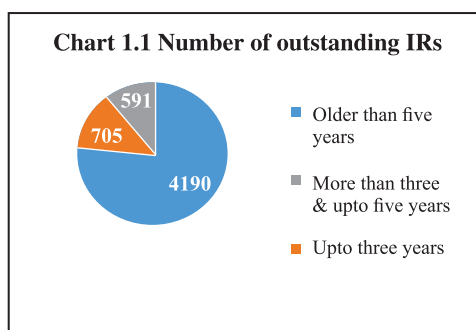
Table 1.2: Department-wise details of outstanding IRs and audit paragraphs

S. No.	Name of the Department	Number of outstanding IRs	Number of outstanding audit paragraphs	Amount involved (₹ in crore)
1	Agriculture	251	1,297	3,545.25
2	Agriculture Marketing	12	37	502.00
3	Animal Husbandry	83	348	3,623.96
4	Art, Literature, Culture and Archaeology	77	248	256.23
5	Civil Aviation	8	29	130.00
6	Command Area Development and Water Utilisation	47	90	133.19
7	Cooperative	94	290	2,436.55
8	Devasthan	47	166	403.35
9	Energy	6	10	658.65
10	Environment	10	58	1,721.77
11	Factory and Boilers Inspection	16	54	7.26
12	Fisheries	7	33	67.51
13	Food and Civil Supply	117	644	5,839.88
14	Forest	389	1,795	2,716.73
15	Gopalan	24	140	1,730.78
16	Ground Water	38	73	472.25
17	Horticulture	56	265	1,205.96
18	Indira Gandhi Nahar	68	171	448.67
19	Industries and Commerce	57	226	1,504.60
20	Information Technology and Communication	11	62	1,620.21

S. No.	Name of the Department	Number of outstanding IRs	Number of outstanding audit paragraphs	Amount involved (₹ in crore)
21	Mines and Geology	367	1,749	5,144.09
22	Petroleum	3	5	313.45
23	Public Health Engineering	1,202	5,042	18,821.77
24	Public Works	1,421	6,979	8,505.48
25	Rajasthan State Motor Garage	7	26	20.04
26	Science and Technology	21	57	41.58
27	State Enterprises	3	4	40.49
28	Tourism	17	53	96.82
29	Transport and Road Safety	340	1,801	174.01
30	Water Resources	687	2,793	5,234.47
Total		5,486	24,545	67,417.00

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 4,190 IRs (76.38 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 Committees³ 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 2023-24 and the paragraphs settled therein are given in **Table 1.3**.

Table 1.3: Details of Audit Committee and Audit Sub-Committee Meetings

S. 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	3	0	0	0
2	Agriculture Marketing	3	0	0	0
3	Animal Husbandry	4	0	0	0

³ Audit Committees, *inter alia*, comprising of 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 of officers of the Departments and representative of Accountant General, are also formed.

S. 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)
4	Art, Literature, Culture and Archaeology	2	0	0	0
5	Civil Aviation	2	0	0	0
6	Command Area Development and Water Utilisation	2	0	0	0
7	Cooperative	0	0	0	0
8	Devasthan	1	0	0	0
9	Energy	4	1	0	0
10	Environment	3	0	0	0
11	Factory and Boilers Inspection	1	0	0	0
12	Fisheries	4	0	0	0
13	Food and Civil Supply	2	0	2	0.05
14	Forest	3	2	27	4.01
15	Gopalan	4	0	0	0
16	Ground Water	4	0	0	0
17	Horticulture	3	0	0	0
18	Indira Gandhi Nahar	2	0	0	0
19	Industries and Commerce	3	0	0	0
20	Information Technology and Communication	1	0	0	0
21	Mines and Geology	3	2	123	23.87
22	Petroleum	3	0	0	0
23	Public Health Engineering	4	0	0	0
24	Public Works	3	0	0	0
25	Rajasthan State Motor Garage	2	0	0	0
26	Science and Technology	2	0	0	0
27	State Enterprises	0	0	0	0
28	Tourism	2	0	0	0
29	Transport and Road Safety	4	0	0	0
30	Water Resources	2	0	0	0
Total		76	5	152	27.93

Source: Compiled by Audit.

It can be seen from **Table 1.3** that except the Departments of Animal Husbandry, Energy, Fisheries, Gopalan, Ground Water, Public Health Engineering and Transport and Road Safety the minimum requirement of four Audit Committee Meetings was not fulfilled in respect of rest of the Departments, during the year 2023-24. Further, in respect of Department of Cooperative and State Enterprises, no Audit Committee meeting was held during 2023-24. Audit sub-Committee Meetings were held in three Departments only, wherein 152 paragraphs involving ₹ 27.93 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 Additional Chief Secretaries/Principal Secretaries/Secretaries of the three

Departments⁴ concerned, drawing their attention to the audit findings and requesting them to send their responses within six weeks since issue of Factual Statements.

Twelve draft paragraphs including one Information System Audit on 'Integrated Online Medicine Management Software' were sent to the Additional Chief Secretaries/Principal Secretaries/Secretaries of the respective Departments between December 2024 and July 2025. However, replies to two⁵ draft paragraph are still awaited (September 2025).

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 31 July 2025.

Discussion of Audit Reports by PAC

The status of discussion of Performance Audits and paragraphs 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 31 July 2025 is given in **Table 1.4**.

**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
2019-20	Compliance Audit (Report No. 7 of the year 2021)	-	7	-	3
	Compliance Audit (Report No. 2 of the year 2021)	-	3	-	3
	Standalone Report	1	-	1	-

⁴ Mines and Geology, Industries and Commerce and Animal Husbandry.

⁵ Two paragraphs of Mines and Geology Department.

Period of Audit Report		Number of Performance Audit/paragraphs			
		Appeared in Audit Report		Paragraphs discussed	
		Performance Audit	Paragraphs	Performance Audit	Paragraphs
	on 'Outcomes in Surface Irrigation in Rajasthan'				
	Standalone Report on 'Illegal Mining in Rajasthan'	1	-	-	-
2020-21	Compliance Audit (Report No. 1 of the year 2022)	-	3	-	2
	Compliance Audit (Report No. 2 of the year 2024)	-	8	-	-
2021-22	Compliance Audit (Report No. 5 of the year 2024)	-	4	-	-

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 Report

This Report contains 11 paragraphs including one Information System Audit on 'Integrated Online Medicine Management Software'. The total financial impact of the paragraphs is ₹ 447.15 crore. These are discussed in Chapter II and Chapter III. The Departments/Government have accepted audit observations involving ₹ 55.55 crore (as of August 2025). Out of the accepted audit observations, the Departments had recovered ₹ 6.31 crore upto August 2025, which was in addition to the recoveries (₹ 101.61 crore) made in response to Audit findings in the local audit inspection reports, during the year 2023-24. Further, the Departments concerned recovered ₹ 13.79 crore during the year 2023-24 in respect of objections raised in previous Audit Reports. Thus, total recoveries made at the instance of Audit during the year aggregated to ₹ 121.71 crore.

CHAPTER-II
Receipt Audit

CHAPTER-II

Receipt Audit

Mines and Geology Department

2.1 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.

2.2 Results of audit

There were 136 auditable units¹ in the Department of Mines & Geology and Petroleum. Out of these, 23 units² were selected for audit wherein out of 34,285 cases³, 14,473 cases⁴ (42.21 *per cent*) were selected and examined. Deficiencies were noticed in 7,498 cases involving ₹ 1,550.79 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

¹ Includes Secretary, Mines and Geology, DMG office and Director Petroleum office besides 133 other units.

² ME: Alwar, Barmer, Bharatpur, Bijoliya, Bikaner, Dholpur, Dungarpur, Jaisalmer, Jhalawar, Nagaur, AME: Balesar, Baran, Churu, Hanumangarh, Salumber, Tonk, ME (Vigilance) Alwar, ME (Writ) Jaipur, AME (Vigilance) Beawer, ADM Jodhpur, SME Bharatpur, Director, Petroleum Jaipur and DMG Udaipur.

³ Total 34,285 cases: Sanction of 704 Mining Leases (ML); 3,576 Working mines; 235 Non-working mines; 337 Mining Leases (MLs) cancelled/surrendered; 11 Prospecting Licenses (PL); 119 Royalty Collection/Excess Royalty Collection (RC/ERC); 7,263 Quarry License (QL); 10,440 unauthorised cases; 477 Land Revenue Act Cases, 1,229 Reassessment (RA) Cases, one Refund Case, 687 Outstanding dues, 4,313 Short Term Permit (STP) and 4,893 Dealers related cases.

⁴ Total 14,473 Sanction of 704 MLs; 719 Working mines; 131 Non-working mines; 328 ML cancelled/surrendered; 11 PL; 119 RC/ERC; 1,823 Quarry License (QL); 3,427 unauthorised cases; 259 Land Revenue (LR) Act Cases, 279 RA Cases, one Refund Case, 189 Outstanding dues, 1,590 STP and 4,893 Dealers related cases.

of such lapses can be avoided. Irregularities noticed broadly fall under the following categories given in **Table 2.1:**

Table 2.1: Statement showing the amount objected by Audit during the year 2023-24
(₹ in crore)

Sl. no.	Category	Number of cases	Amount
1.	Non-recovery/short recovery of dead rent and royalty	577	91.03
2.	Non-forfeiture of security deposit	293	35.61
3.	Non-levy of penalty/interest	1,362	25.28
4.	Non-recovery/short recovery of cost of unauthorised excavated minerals	272	653.96
5.	Non-recovery/short recovery of contribution towards District Mineral Foundation Trust (DMFT)/Rajasthan State Mineral Exploration Trust (RSMET) funds and National Green Tribunal (NGT) fee	132	11.33
6.	Other irregularities	Revenue	4,847
		Expenditure	15
Total		7,498	1,550.79

Source: Compiled on the basis of Inspection Report issued to the Department.

During the year 2023-24, the Department accepted short realisation of revenue of ₹ 1,386.55 crore in 8,005 cases, of which 7,477 cases involving ₹ 1,382.79 crore were pointed out in audit during the year 2023-24 and the rest in earlier years. The Department recovered ₹ 2.92 crore in 521 cases relating to earlier years.

Illustrative cases amounting to ₹ 446.54 crore are included in this chapter as given below:

2.3 Excavation of mineral without obtaining Consent to Operate (CTO) or in excess of quantity permitted in CTO

Ten MEs/AMEs did not recover ₹192.72 crore for the unauthorised excavation of minerals i.e. without the necessary CTO or by exceeding the permissible quantities specified in the CTO.

Rule 34(1) of Rajasthan Minor Minerals Concession (RMMC) Rules, 2017 stipulates that no mining lease or quarry licence shall be granted without obtaining prior consents, approvals, permits, no-objections, as may be required under applicable laws for commencement of mining operations.

According to Rule 28(2)(iv)(b) of these rules, the lessee shall keep production of all the minerals within the limits of mine plan or permitted under applicable laws:

Provided that if lessee has excavated mineral to the extent of:

- ten per cent over and above the quantity specified in the mine plan or permitted under applicable laws, only single time royalty;
- quantity more than ten per cent but up to twenty-five per cent, two times of royalty on entire quantity over and above specified in the mine plan or permitted under applicable laws shall be recovered; and

- any quantity more than twenty-five *per cent*, entire quantity over and above specified in the mine plan or permitted under applicable laws shall be 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.

Further, according to Section 21 of Air (Prevention & Control of Pollution) Act, 1981, lessee must obtain a CTO from the State Pollution Control Board (SPCB) before excavation of minerals from the leases.

Audit scrutinized (May 2023 to April 2024) records of 468 selected mining leases out of 2,860 mining leases (for the period 2016-2023) under the jurisdiction of the 10 MEs/AMEs⁵. It was noticed that 34 lessees had unauthorisedly excavated 25.38 lakh Metric Ton (MT) of minerals in violation of *ibid* provisions. However, the MEs/AMEs concerned could not recover ₹ 192.72 crore for unauthorisedly excavated minerals as discussed hereunder.

- **Excavation of mineral without obtaining CTO**

During scrutiny of records of offices of five⁶ AMEs/MEs, it was noticed that 17 lessees had excavated mineral 23.22 lakh MT of minerals like masonry stone, ball clay, red ochre, dolomite and soap stone *etc.* without obtaining CTOs as detailed in *Appendix-3*. Thus, these lessees were liable to pay the cost amounting to ₹ 185.43 crore of the unauthorized excavated minerals.

- **Excavation of minerals in excess of quantity permitted in CTO**

During scrutiny of records of offices of seven⁷ MEs/AMEs, it was noticed that 17 lessees had excavated mineral 11.60 lakh MT and out of this 2.17 lakh MT of minerals like masonry stone, china clay, ball clay and lime stone *etc.* as detailed in *Appendix-4* in excess of quantity permitted in CTO. Thus, these lessees were liable to pay the cost amounting to ₹ 7.29 crore of the unauthorized excavated minerals.

All these information were available on departmental web-portal DMGOMS⁸, however, the MEs concerned could not notice the irregularity and did not recover ₹ 192.72 crore⁹ for unauthorised excavation and dispatch of 25.39 lakh MT¹⁰ minerals.

The facts also indicated that the Department did not ensure built in controls in DMGOMS to auto-stop the generation of *e-rawannas* in excess of quantity permitted in CTO or without CTO.

⁵ ME: Barmer, Bharatpur, Bijolia, Bikaner, Jaisalmer and Nagaur; AME: Balesar, Jhalawar, Salumber and Tonk.

⁶ ME: Bharatpur, Bikaner and Jaisalmer; AME: Salumber and Tonk.

⁷ ME: Barmer, Bharatpur, Bijolia Bikaner and Nagaur; AME: Balesar and Jhalawar.

⁸ The Mines and Geology Department had introduced a web-based application named Department of Mines and Geology Online Management System (DMGOMS) with effect from 10 October 2017 for online submission of application for mineral concession, deposit all government dues, maintaining demand register, lease information, *etc.*

⁹ ₹ 192.72 crore: ₹ 185.43 crore (Total of Appendix-3)+₹ 7.29 crore (Total of Appendix-4).

¹⁰ 25.39 lakh MT: ₹ 23.22 lakh MT (Total of Appendix-3)+2.17 lakh MT (Total of Appendix-4).

The matter was reported (January 2025) to the Department. The Department replied (May 2025) that regarding ME Barmer, Bijolia, Naguar, actions are being taken to recover the amount and in remaining cases, further progress is awaited (September 2025).

2.4 Dispatch of unauthorisedly excavated minerals by misuse of e-rawannas and illegal mining outside the lease areas/gap areas

Unauthorisedly excavated 23.83 lakh MT of minerals were dispatched from forty-four Mining Leases with the support of rawannas issued for mining leases granted to them and in five leases illegal mining was also noticed around the leases and in gap areas; however, the MEs/AMEs concerned could not detect the illegal mining and recover the cost of minerals amounting to ₹191.10 crore.

Rule 54(1) of RMMC Rules 2017 stipulates that no person shall undertake any mining operations in any area without holding any mineral concession, permit or any other permission granted or permitted under these rules, as the case may be and shall not dispatch mineral from the mines, except from the quarry licenced area or bricks, without valid *rawanna* or transit pass. Rule 54(2) states that no person shall transport or store or cause any mineral to be transported or stored except in pursuance of the provisions of these rules. Further, under the provisions of Rule 54(3), the Mines and Geology Department was given the power to compound in such cases, in which the cost of the mineral, which would be equal to 10 times the amount of royalty, would be recoverable.

During the audit of offices of eight¹¹ MEs and four¹² AMEs, it was noticed that a total of 2,984 minor mineral mining leases were being operated under their jurisdiction. Out of these, 570 mining leases were selected for audit. Coordinates of selected leases were mapped and reviewed on "Google Earth Pro" application. Information regarding minerals dispatched from these leases was available on the departmental web-based application *DMGOMS*. Scrutiny of the information available on *DMGOMS* and images of selected leases of *Google Earth Pro* revealed that despite no excavation activities being carried out in 44 leases, 23.83 lakh MT of mineral was shown as dispatched from these particular leases. These lease holders used 1,12,163 e-*rawannas* during the period October 2017 to January 2024 for dispatching the 23.83 lakh MT minerals.

These facts indicated that unauthorized mineral was excavated and dispatched by these lease holders from areas other than the approved mining leases by misusing the e-*rawannas*. The cost of illegally excavated and dispatched mineral is ₹ 191.10 crore as shown in *Appendix-5*. There was nothing on record to show that concerned MEs/AMEs initiated any action in this matter. Thus, the amount of ₹ 191.10 crore is recoverable from these lease holders.

Further, it was also noticed that there were five mining leases (*detailed in Appendix-6*) in which illegal mining activities were carried out in the adjoining

¹¹ ME: Nagaur (2019-23), Bijolia (2017-23), Jaisalmer (2018-23), Alwar (2019-23), Bikaner (2019-23), Dholpur (2019-23), Bharatpur (2019-23) and Dungarpur (2019-23).

¹² AME: Balesar (2016-23), Churu (2019-23), Baran (2013-23) and Jhalawar (2016-23).

area outside the lease areas and in the gap areas¹³. However, no action was found on records regarding the illegal excavation carried out near these leases.

On being pointed out (February 2025), the Department stated (January 2025 and May 2025) that out of 44 leases, 38 cases were under verification and appropriate action would be taken accordingly. In two cases, demands were raised against the lessees, however, the court has stayed the recovery until further orders. In the remaining four cases, *mauka* reports (physical inspections in July 2024) indicated that mining activities were done and back filing of pits was also done.

The Department's response regarding these four cases is not tenable, as inspections conducted in July 2024 did not confirm mining activities for the period under objection (October 2017 to January 2024). In view of the above, the possibility that the lessees may have carried out extraction of minerals subsequent to raising of audit observation cannot be ruled out. Further progress is awaited (September 2025).

Recommendation:

To accurately determine misuse of rawannas during the period from October 2017 to January 2024, the Department may consider to conduct an investigation using remote sensing imagery. Leveraging such technology would provide verifiable evidence of mining activities during the period under objection. Additionally, the Department may consider engaging experts in remote sensing analysis to ensure a comprehensive and credible assessment.

2.5 Processing fee not recovered for generation of e-rawannas/ e-transit passes amounting to ₹ 6.97 crore

Government amended (3 January 2022) the RMMC Rules, 2017 for charging ₹ 10 for generation of each e-rawanna/e-transit pass through official website. However, 15 MEs/AMEs did not recover ₹ 6.97 crore from ML holders/STP holders/dealers for generation of 69.71 lakh e-rawanna/e-transit pass.

According to the Rule 2 (xlili) of RMCC Rules, 2017, "rawanna" means the rawanna or e-rawanna duly issued by the department or electronically generated from the departmental web portal for dispatch, consumption or processing of mineral or overburden from a specified area granted under any mineral concession or permit. Further, according to Rule 73 of RMMC Rules, it shall be mandatory for the lessee/STP holder to obtain e-rawanna generated through online by getting himself registered with departmental website. Thereafter, sub-rule 73(5) was added *vide* notification dated 3 January 2022. Accordingly, an online processing fee of ₹ ten was required for the generation of each e-rawanna.

¹³ Gap area: According to the Rule 7(3) of RMMCR-2017, the area surrounded by two or more mining leases or by forest boundary or any other reserved land shall be treated as gap area. These are called gap areas until allotted.

Further, according to Rule 2 (lvii), Transit Pass means a pass including *e-transit pass* duly issued by the Department or generated online, to the lessee, stockiest, trader, dealer *etc.* for lawful transportation of royalty paid mineral. The notification dated 3 January 2022 also replaced the existing Rule 92 of RMMC Rules stipulating that *e-transit pass* shall be issued to the registered dealer on deposition of processing fee of ₹ ten for each *e-transit pass* through *e-payment* for transportation/dispatch of royalty paid mineral.

During the audit of the records of nine ME offices¹⁴ and six AME offices¹⁵, as well as the data available on the departmental web-based application DMGOMS, it was observed that the mining lease holders, STP holders and dealers under the jurisdiction of these offices did not comply with the aforementioned rules by not submitting the required processing fee. During the period between 3 January 2022 and 31 March 2023, a total of 69.72 lakh *e-rawannas/transit passes* were generated by the lease holders/STP holders and dealers, resulting in an outstanding processing fee amounting to ₹ 6.97 crore, as detailed in **Appendix-7**. There was nothing on record to indicate that the concerned MEs/AMEs took any action to recover the processing fee.

On being pointed out (March 2024), the Government replied (June 2025) that ₹ 4.63 crore has been recovered and the efforts for recovery of the balance amount were in process.

Thus, a recoverable amount of ₹ 2.34 crore, as shown in **Appendix-7**, remains outstanding (June 2025). Given that these findings pertain to specific offices, it is crucial for the Department to conduct a comprehensive scrutiny of all ME/AME offices to address this matter effectively. Further progress is awaited (September 2025).

2.6 Non- recovery of premium amount

The AME did not initiate action to recover the due instalments of premium amount in mining leases sanctioned in Khatedari land which resulted in non-recovery of ₹ 14.33 lakh and there was a lack of monitoring of recovery of the premium amount through DMGOMS.

Rule 17A of RMMC Rules, 2017 provides that mining lease in *khatedari* land shall be granted to *khatedar* concerned or his registered consent holder subject to payment of premium amount equivalent to five times or ten times of annual dead rent respectively. The premium amount shall be paid in five installments. First installment of premium amount shall be paid before the end of first financial year (31st March) after execution of mining lease deed or issuance of quarry licence. Subsequent installments shall be paid at the end of the respective financial year.

During scrutiny of records of AME, Tonk, it was noticed (May 2023) that premium amount of ₹ 3.13 crore was to be deposited in 134 mining leases. On scrutiny of nine mining leases out of these 134 leases, it was noticed that two mining leases were granted to registered consent holders of *khatedar* but

¹⁴ ME: Alwar, Barmer, Bharatpur, Bijolia, Bikaner, Dholpur, Dungarpur, Jaisalmer and Nagaur.

¹⁵ AME: Balesar, Churu, Jhlawar, Hanumangarh, Salumber and Tonk.

premium amount was levied as five times of annual dead rent instead of 10 times. Further, premium amount of only ₹ 8.56 lakh was deposited instead of ₹ 22.89 lakh to be deposited by these nine lease holders up to 31st March 2023. Thus, premium amount of ₹14.33 lakh was not deposited in these nine mining leases (*as detailed in Appendix-8*). No correspondence made by the office was found on records for recovery of the premium amount.

Audit noticed that there was no mechanism in the Department to monitor premium amount through the departmental online system DMGOMS. As a result, there was a failure to ascertain the amount deposited by the leaseholders. Lack of proper monitoring could lead to revenue loss. Due to absence of such system Audit could also not ascertain that correct premium was levied and collected in the remaining 125 cases. Thus, the Department needs to improve the DMGOMS and to ensure correct levy and recovery of the premium in remaining cases.

The matter was pointed out (April 2025) to the Department. The Department replied (June 2025) that premium amount of two leases sanctioned to the registered consent holders of *khatedar* was revised to 10 times of annual dead rent. Recovery amounting to ₹ 9.59 lakh has been made, and notices were issued to recover the balance amount of ₹ 4.74 lakh. However, nothing is stated regarding verification of payment in the remaining 125 mining leases. Further progress is awaited (September 2025).

2.7 Unauthorised dispatch of minerals

A leaseholder dispatched 42,185.77 MT of minerals without generating e-rawannas. However, the Mining Engineer could not detect this unauthorized dispatch, resulting in the non-raising of a demand for ₹ 2.36 crore and subsequent non-recovery of the amount.

Rule 54(1) of RMMCR, 2017 stipulates that no person shall dispatch mineral from the mines, except from the quarry licenced area or bricks, without valid e-rawanna. Rule 54(2) states that no person shall transport or store or cause any mineral to be transported or stored except in pursuance of the provisions of these rules. Further, under the provisions of Rule 54(3), the Mines Department was given the power to compound in such cases, in which the cost of the mineral, which would be equal to 10 times the amount of royalty, would be recoverable.

Audit of ME Bijolia, Bhilwara for the period April 2017 to March 2023 was conducted in the month of October 2023 and twenty leases were selected for scrutiny. Scrutiny of records and information available on DMGOMS, revealed that one Mining lease holder (01/1993) had dispatched 42,185.77 MT mineral without the support of e-rawannas. It was noticed that there were differences between the closing balance of mineral and opening balance of the succeeding month. Thus, the mining lease holder had reduced mineral stock by 42,185.77 MT. The lease holder had not generated e-rawannas for dispatch of this stock, therefore, was liable to pay cost amounting to ₹ 2.36 crore of these mineral for unauthorised transportation of the mineral as shown in the **Table 2.2** below:

Table 2.2: Details of recoverable cost of unauthorised dispatch of minerals

Sl. No.	Name of mineral	Closing balance		Opening balance		Difference between opening and closing from stock (MT)	Rate of royalty (₹ per Tonne)	Amount recoverable reduction from stock (₹ in crore)
		Month	Qty. (MT)	Month	Qty. (MT)			
1	China Clay	03/2020	62,271.81	04/2020	32,917.04	29,354.77	65	1.91
2	Red Ochre	03/2019	454.75	04/2019	154.75	300	32	0.01
3	Quartz	03/2019	1,450.00	04/2019	20.00	1,430.00	60	0.09
4	Red Ochre	11/2018	11,155.75	12/2018	54.75	11,101.00	32	0.35
Total			75,332.31		33,146.54	42,185.77		2.36

(Source: DMGOMS data)

Scrutiny of records revealed that the Mining Engineer did not check this irregularity. It also indicates a lack of adequate checks and balances within the online departmental portal, DMGOMS.

Thus, a demand of ₹ 2.36 crore was also not raised and could not be realized.

On being pointed out (December 2024) the Government replied (February 2025) that a notice has been issued to the lessee for unauthorized dispatch of mineral, thereafter, a demand of ₹ 2.36 crore has been raised. Further progress is awaited (September 2025).

2.8 Non-levy and non-recovery of National Green Tribunal compound fee

ME Alwar did not levy and recover the compound fee prescribed by National Green Tribunal amounting to ₹ 21.00 lakh from vehicles involved in the illegal transportation of mineral Bajri.

The Hon'ble High Court of judicature for Rajasthan, Jodhpur issued as order (3rd September 2019) and highlighted the directive from National Green Tribunal (NGT) which required that State Authorities should levy a compounding fee not less than ₹ one lakh, per vehicle involved in illegal mining or transportation of *Bajri*. This fee was to be levied in addition to other penalties under the Mines and Minerals (Development and Regulation) Act and other relevant regulations in cases involving illegal activities related to mineral *Bajri*. Subsequently, on 23rd September 2019, the DMG, Udaipur informed all the ADM of Zones to direct all the subordinate offices to ensure compliance with the directions issued by the Hon'ble High Court.

During the audit of records of the office of ME Alwar (December 2023), it was noticed that 759 *Panchnamas* were prepared (April 2019 to March 2023) for illegal transportation of minerals. Scrutiny of these *Panchnamas* files revealed that the ME did not levy the compounding fee of ₹ one lakh per vehicle on 21 vehicles involved in illegal transportation of mineral *Bajri*. Thus, the ME could not recover the compound fee of ₹ 21.00 lakh.

On being pointed out (December 2024), the Government replied (January 2025) that orders/instructions in this regard have been received from the office of the Superintending Mining Engineer, Jaipur on 07 November 2019. Recovery could not be made in the cases compounded before this date. The reply is not acceptable. It is the responsibility of the Department to ensure timely compliance with applicable orders/instructions. Moreover, the delay in dissemination of the instructions reflects a lapse in internal communication and monitoring mechanisms. Non-recovery of dues in cases compounded prior to 7 November 2019 indicates a lack of due diligence on the part of the Department, which resulted in a loss of NGT fee amounting to ₹ 21.00 lakh.

2.9 Non-recovery of Royalty and DMFT contribution amount from Brick Earth Permit (BEP) holder

The AME did not raise demand to recover the due amount of Royalty and DMFT contribution from BEP holder which resulted in non-recovery of ₹ 15.73 lakh.

Rule 53 (8)(i) of RMMC Rules, 2017 envisaged that the permit holder shall deposit annual royalty along with contribution to the DMFT and RSMET fund in advance equated quarterly installments.

As per Rule 13(1)(iii)(b) of Rajasthan DMFT Rules, 2016, every minor mineral concession holder shall pay the contribution to the DMFT fund at the rate of ten *per cent* of the royalty paid in terms of the first schedule to the RMMC Rules.

During the scrutiny of records of AME, Tonk, it was noticed (May 2023) that total 20 BEPs were issued during the period April 2020 to March 2023. Out of these, one BEP was issued (24 October 2018) in favour of M/s 'X' Udyog near village Morda (Tehsil- Toda Raisingh) for the period 17 May 2018 to 16 May 2023. Brick kiln had capacity of 27 *ghodies*¹⁶. Therefore, a permit was granted for excavation of 11,340 MT¹⁷ annual quantity of mineral brick earth. The rate of royalty for mineral brick earth was ₹ 25 per MT. Accordingly, the annual royalty was ₹ 2.84 lakh¹⁸. Thereafter, the State Government revised the rate of royalty of mineral brick earth from ₹ 25 per MT to ₹ 32 per MT with effect from 13 September 2021. Accordingly, the annual royalty of permit should have been revised to ₹ 3.63 lakh¹⁹ with effect from 13 September 2021 but the AME did not revise the annual royalty to be paid by the permit holder. Thus, a total royalty amounting to ₹ 15.50 lakh²⁰ and contribution to the DMFT fund amounting to ₹ 1.55 lakh²¹ was to be recovered from the permit holders for the period covered under permit (May 2018 to May 2023), however, only ₹ 1.32

¹⁶ *Ghodies*: In brick kilns, vertical column of bricks are called *ghodies*.

¹⁷ Annual quantity of brick earth (MTs) = 150*W*N; W means weight of one thousand bricks i.e. 2.8 MTs; N means number of *ghodies* i.e. 27 (150*2.8*27=11,340 MTs).

¹⁸ Royalty rate for mineral brick earth was ₹25. Accordingly, the annual royalty was 11340 MT*₹25 = ₹2.84 lakh.

¹⁹ Royalty rate for mineral brick earth was revised to ₹32. Accordingly, the annual royalty was to be revised to ₹3.63 lakh (11340 MT*₹32).

²⁰ Royalty amount for the period 17 May 2018 to 12 sept 2021 i.e. ₹9.43 lakh + royalty amount for the period 13 sept 2021 to 16 May 2023 i.e. ₹6.07 lakh.

²¹ 10 *per cent* of royalty amount ₹15.50 lakh.

lakh was deposited (between May 2018 to October 2018) by the permit holder towards royalty amount. There was nothing on record to indicate that the AME raised the demand. Further, it was also noticed that the AME did not maintain demand and collection register for brick earth permits to monitor the timely collection of due amounts.

Thus, a royalty amounting to ₹ 14.18 lakh and contribution towards the DMFT fund amounting to ₹1.55 lakh could not be recovered from the permit holder.

The matter was pointed out (July 2025) to the Department. The Department replied (September 2025) that after maintenance of demand register and issue of notice to the permit holder, ₹ 7.22 lakh has been recovered, and efforts are being made to recover the balance amount. Further progress is awaited (September 2025).

2.10 Short demand of late fees ₹ 24.90 lakh

The AME, Baran issued demand notices to the lease holder for recovery of late fees towards the extension of the sanction period of mining lease, however, the amount demanded was short by ₹ 24.90 lakh.

As provided in Rule 8(1) of RMMC Rules, 1986, an application for grant of mining lease shall be disposed of by the competent authority. The competent authority, after taking decision to grant a precise area, shall issue a Letter of Intent (LOI) to the applicant to submit the Mining Plan along with a progressive mine closure plan to the authorized officer of the State Government for its approval, within a period of three months, provided that the competent authority may also seek such other documents as he may deem fit, in addition, where Environment Clearance (EC) is required to be submitted, the period for its submission shall be twelve months.

Further, the above period may be extended by the competent authority subject to payment of late fees at the rate of six *per cent* of annual dead rent for every month or part thereof of such extended period.

Thereafter, the RMMC Rules, 2017 repealed the RMMC Rules, 1986 with effect from 1 March 2017. As per Rule 5(2) of the RMMC Rules, 2017, where the LoI has been issued after determining premium through tender or auction under the RMMC Rules, 1986, notwithstanding anything contained in these Rules, such application shall be considered as if received under these Rules and shall be disposed of by the competent authority in accordance with the provisions of Rule 16 of RMMC Rules-2017²². Provided that such LoI holder shall deposit remaining amount of premium as per the conditions of notice inviting tender before execution of lease deed.

Further, as per Rule 5(4) of RMMC Rules 2017, all cases covered under this rule shall be protected subject to fulfillment of the conditions of the LoI within a period of 73 months from the date of commencement of these rules and this period of 73 months shall include execution and registration of mining lease, as the case may be, failing which the right of such applicant shall be forfeited

²² Rule 16 of RMMCR-2017 relates to procedure of granting mining lease.

and in such cases, it would not be mandatory for the Government to issue any order in this regard. Further, as per Rule 16(3) of RMMC Rules 2017, in cases where LoI has been issued before commencement of the RMMC (Second Amendment) Rules, 2022 with the condition to submit EC, mining lease shall be granted with above condition after deposition of late fees at the rate of ten per cent of annual dead rent for delay of every month or part thereof.

During the audit of records of the office of the AME, Baran, it was noticed (March 2024) that bids were invited (November 2013) for the grant of mining leases for excavation of *Bajri* from riverbeds at various locations of District Baran. LoIs were issued to one successful bidder for Mining Lease (ML) No. 1/2013 on December 2013 with the condition that EC from Ministry of Forest and Environment, Government of India should be presented within a period of twelve months. The bidder could not present the ECs within the prescribed period. However, according to Rule 5(2) of the RMMC Rules, 2017, this case was deemed to be protected and the period for sanctioning the LOIs was extended to March 2023 under Rule 5(4), subject to payment of the prescribed late fees. The bidder applied (September 2022) to sanction the mining lease. While considering this, the AME issued order in November 2022 for the deposit of late fees amounting to ₹ 1.54 crore for the extension of the LOI period. However, scrutiny of these orders revealed that as per Rule 5(4) of RMMCR 2017, late fees amounting to ₹ 1.79 crore (detailed in **Appendix-9**) was leviable up to the date of lease execution (March 2023). In contrast, the Department calculated and levied late fees only up to 09 September 2022, being the date on which the lessee submitted the application for sanction of lease. Thus, there was a short demand of ₹ 24.90 lakh, as detailed in **Appendix-9**.

The matter was brought to the notice of the Government in July 2024. In its reply (August 2024), the Government stated that a notice had been issued (13 May 2024) to leaseholder ML 1/2013 for recovery of the due late fee. Further progress is awaited (September 2025).

2.11 Unauthorised excavation of minerals without approval of Mining Plans or in excess of quantity permitted in Mining Plans/Simplified Mining Schemes

Five MEs/AMEs did not raise the demand amounting to ₹ 33.22 crore against 15 mining lease holders for excavation of 8.01 lakh MT minerals without approval of Mining Plan/Simplified Mining Schemes. Further, demand amounting to ₹ 19.41 crore was not raised by seven MEs/AMEs against ten mining lease holders for unauthorised excavation of 3.73 lakh MT minerals beyond the permitted quantity in Mining Plans/ Simplified Mining Schemes. It resulted in a non-recovery of the cost of minerals amounting to ₹ 52.63 crore.

Rule 29(1) of RMMC Rules, 2017 stipulates that no mining lease shall be granted unless there is a Mining Plan duly approved by the competent authority. Further, it was also provided in sub-rule 29(5) and 29(12) that the said Mining Plan shall incorporate annual program and plan for excavation on the precise area from year to year for five years and the licensee shall carry out mining operations in accordance with the approved Mining Plan or simplified

mining scheme²³. Sub-rule 29(11) provides that the approved scheme of mining shall be submitted to the Mining Engineer or Assistant Mining Engineer concerned before the expiry of the five year's period. Provided that the mining operations by the lessee or licensee shall not be carried out or allowed to be carried out till the submission of approved scheme of mining.

Rule 28(2)(iv)(b) of 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 the 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 shall be 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.

During audit of records of offices of nine²⁴ MEs/AMEs, it was noticed (April 2023-April 2024) that the officers concerned did not raise demand for unauthorised excavation of minerals as discussed hereunder:

(i) Excavation of minerals without approval of Mining Plan

During the audit of the records of five MEs/AMEs offices²⁵, it was noticed that 15 leaseholders had excavated 8.01 lakh MT of minerals without approval of Mining Plans/Simplified Mining Schemes, as detailed in ***Appendix-10***. According to the provisions mentioned, the MEs/AMEs concerned should have recovered up to ten times the royalty, amounting to ₹ 33.22 crore, for the unauthorized excavation. However, there was nothing on record to indicate that the concerned ME/AME had taken any action to raise the demand and recover the amount.

Thus, the non-raising of demand resulted in non-recovery of ₹ 33.22 crore for mineral excavated without approved Mining Plans/Simplified Mining Schemes.

The matter was brought to the notice of the Government (August 2024). In response, the Government replied (September 2024) that regarding cases under AME Balesar, notices for recovery had been issued. Regarding cases under ME Alwar and Dholpur, it has been replied that mining plans had been approved with retrospective effect, and as such, excavation during the objected period could not be considered unauthorized. In the cases under ME Bharatpur, it was stated that the production quantity exceeded the Mining Plan but remained within the limits of the CTO. As for AME Baran accepting the facts, a notice has been issued to concerned leaseholder for further response.

²³ A simplified mining plan in Rajasthan is plan for smaller mining leases (up to 10 hectares) that outlines geological information, reserves, production, and reclamation strategies for a period.

²⁴ AME: Balesar, Baran, Churu and Jhalawar. ME: Alwar, Barmer, Bharatpur, Bikaner and Dholpur.

²⁵ Balesar, Alwar, Dholpur, Bharatpur and Baran.

The reply given by ME Alwar and Dholpur is not tenable as retrospective approvals of Mining Plans/Simplified Mining Schemes are not envisaged under the extant rules. Reply given by ME Bharatpur is not acceptable as CTO issued under environmental regulations does not override statutory obligations under the RMMC Rules, 2017.

Thus, the Department needs to take immediate action to raise the demand for the unauthorized excavation of minerals and their recovery.

(ii) Unauthorised excavation of minerals in excess of quantity permitted in Mining Plan

During the audit of records of offices of seven MEs/AMEs²⁶ it was noticed that ten leaseholders excavated an excess quantity of 3.73 lakh MT of minerals beyond the quantity permitted in the Mining Plans as detailed in **Appendix-11**. The cost for excess quantity of mineral excavated amounted to ₹19.41 crore as per the rules quoted above. However, the MEs/AMEs concerned did not raise demand amounting to ₹19.41 crore for the excess quantity of mineral excavated.

Further, the Department did not have any checks in the online system (DMGOMS) to prevent the generation of *e-rawannas* exceeding the permitted quantity in the Mining Plans/Simplified Mining Schemes. This oversight highlights the necessity of implementing improved monitoring and control mechanisms to prevent such irregularities in the future.

The matter was reported to the Government (August 2024). The Government replied (September 2024) that in cases of AMEs Balesar, Baran and Churu, notices have been issued to leaseholders. In cases of the ME Barmer, Bharatpur and AME Jhalawar production had not exceeded the limits set by EC and CTO. Further, in the case of ME Bikaner, the Department compared the total approved production volume for five years, as per the mining plan, with the actual production during the same period instead of year wise production and permitted under the Mining Plans/ Simplified Mining Schemes.

Reply given by ME Barmer, Bharatpur and AME Jhalawar is not acceptable, as Rule 29(12) of RMMC Rules 2017 clearly provides that the mining lease holder shall carry out mining operations in accordance with the approved mining plan. Further, as per conditions laid down in the Consent to Operate issued by Rajasthan State Pollution Control Board (RSPCB), the consent was issued with condition that lessee shall not extract the mineral more than year wise quantity mentioned in the approved mining plan without obtaining prior consent from board. Further, the reply of ME Bikaner is also not tenable as production must be carried out on a year-by-year basis in accordance with the approved mining plan. Further progress is awaited (September 2025).

²⁶ ME/AME: Barmer, Balesar, Bharatpur, Churu, Bikaner, Baran and Jhalawar.

CHAPTER-III

Expenditure Audit

CHAPTER-III

Expenditure Audit

Animal Husbandry Department

3.1 Information Systems Audit on ‘Integrated Online Medicine Management Software’

3.1.1 Introduction

The State of Rajasthan is rich in livestock wealth. According to the livestock Census-2019 total livestock population of the State was 568.01 lakh and poultry birds was 146.23 lakh. The State had about 10.60 *per cent* of the livestock of the Country.

The Animal Husbandry Department is providing services through various schemes and programs with a view to maintain the importance of this vast and precious wealth of the State, its development and health protection. The weaker sections especially in rural areas were being benefitted through increase in livestock production. One of the main activities and programs of the Department includes Veterinary Health Care & Disease Control Programme.

The Government of Rajasthan launched (15 August 2012) *Pashudhan Nishulak Aarogya Yojna* to benefit the livestock. This scheme was available at all departmental veterinary institutions and treatment camps. The Animal Husbandry Department operates 10,233 unit offices *i.e.* 48 Poly Clinics, 3,018 Veterinary Hospitals and 7,167 sub centers across the State. Under this scheme, 138 types of medicines and 25 types of surgical consumables¹ were provided free of cost for the treatment of animals.

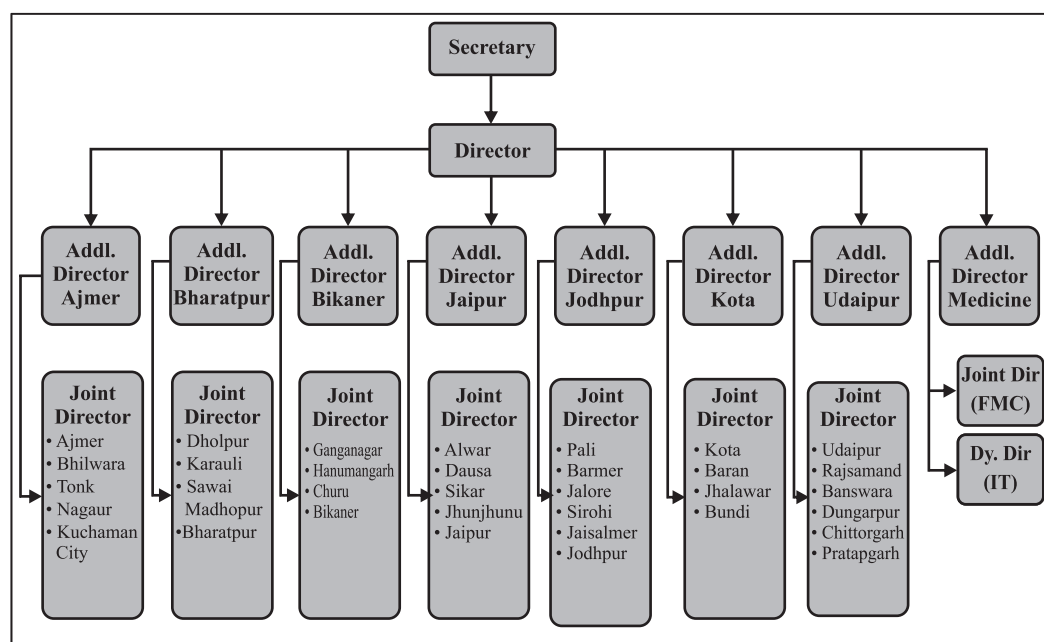
The Department issued (12 December 2014) an order to Rajasthan Electronics and Instrument Limited (REIL) to develop a web-based application Integrated Online Medicine Management Software (IOMMS) to streamline the purchase, supply and consumption of the medicines.

3.1.2 Organizational Setup

The Director under the Secretary, Animal Husbandry Department administers the overall functioning of the Department with seven Additional Directors at the divisional level, 33 Joint Directors at the district level and one Deputy Director at Kuchaman City (Tehsil). The responsibility of IOMMS for its functioning is vested in the Deputy Director (IT), under the administrative and supervisory control of the Additional Director (Medicine) of the Department. The detailed organisational setup is given in the **Chart 3.1**.

¹ These numbers are for the year 2024-25. In the prior years, these figures were comparatively lower.

Chart 3.1: Organisation setup of the Animal Husbandry Department

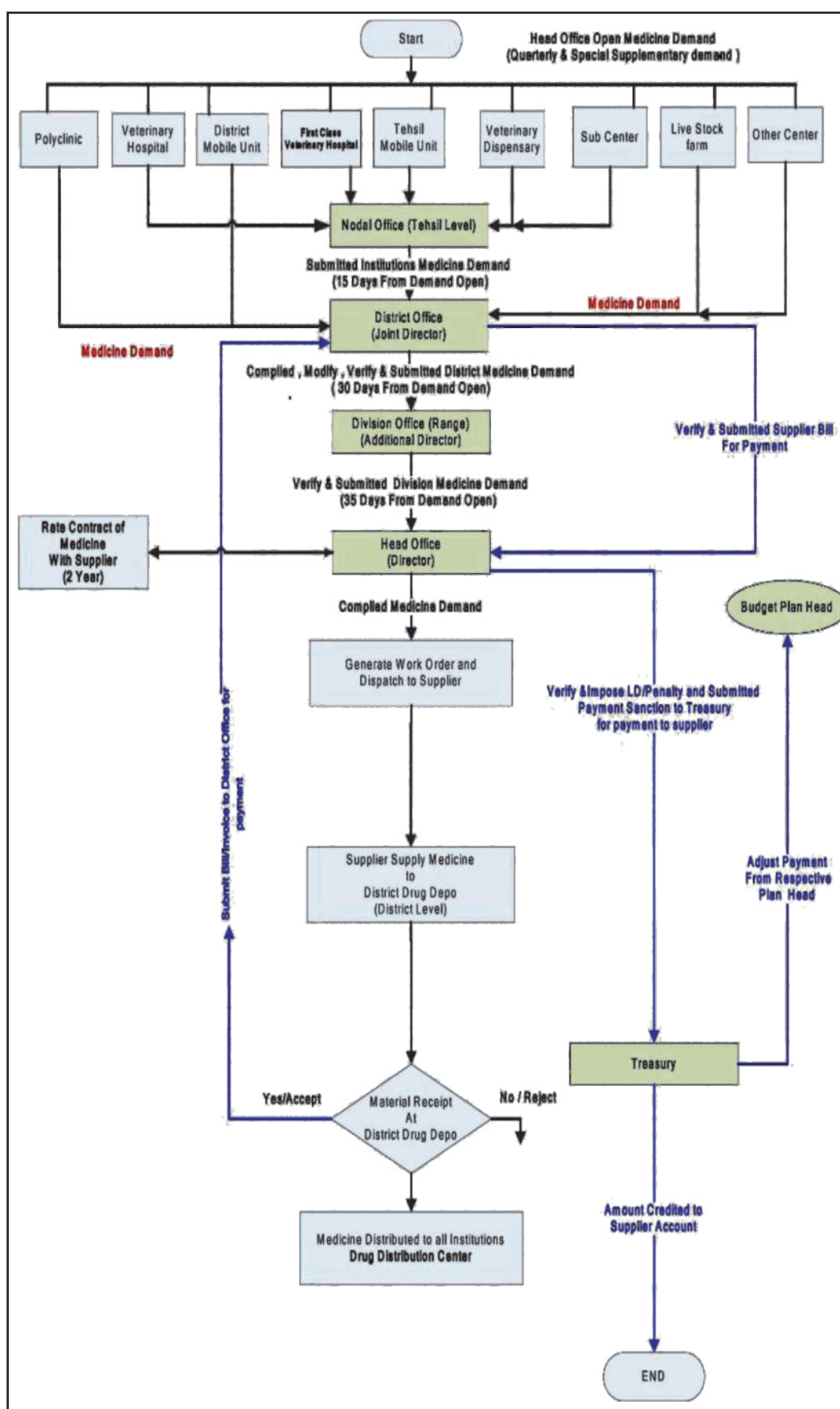


Source: Information collected from website of the Department

3.1.3 Overview of Information Technology Activities in the Department

IOMMS is a web-based Supply Chain Management System which deals with purchase, inventory management and distribution of various drugs and consumables to the veterinary health institutions of the State. There were 17 modules in the IOMMS applications. Details of the modules are given in the **Appendix-12**. IOMMS is operational since April 2015. The process flow chart of IOMMS is shown in **Chart 3.2**:

Chart 3.2: Process Flow Diagram of IOMMS



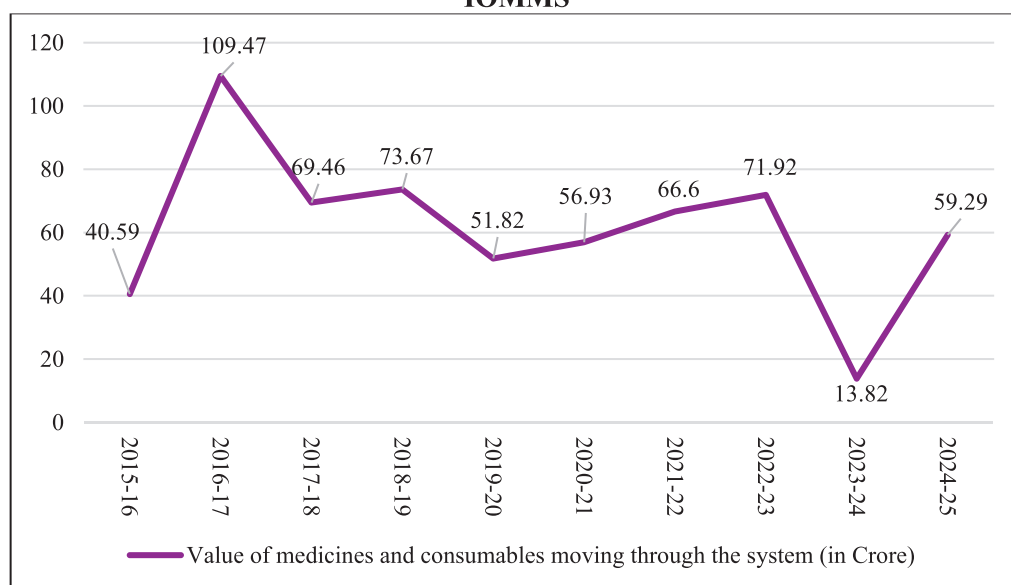
Source: Information collected from the Department

3.1.4 Financial Outlay

The IOMMS was developed with a cost of ₹11.23 lakh in 2015. Till September 2024 an amount of ₹ 42.17 lakh (₹11.23 lakh for development and ₹30.94 lakh on maintenance) has been spent on the system.

The Department procured and distributed medicines and consumables amounting to ₹ 613.57 crore during the period 2015-16 to 2024-25. The year-wise details are given in the **Chart 3.3:**

Chart 3.3: Details of medicines and consumables which moved through the IOMMS



Source: Analysis of dump data provided by the Department.

3.1.5 Audit Objectives

The audit objectives were to ascertain whether:

- Governance system was in place to ensure that the IT system has been implemented in compliance with the approved functionalities;
- General controls related to operations of the IT system were implemented in compliance with executive instructions; and
- Business rules were correctly mapped and application controls were implemented in the system to ensure compliance with executive instructions.

3.1.6 Audit Criteria

The audit criteria were derived from the following sources:

- eSAFE guidelines issued by Department of IT, Government of India (GoI) and generally accepted good IT practices;
- User Manual, Software Requirement Specification (SRS) and Functional Requirement Specification (FRS) documents of IOMMS;

- The terms and conditions of the agreement, work order and other directions issued to the software developer;
- Notifications, circulars and guidelines issued by the Animal Husbandry Department of the Government of Rajasthan (Government);
- The Rajasthan Cosmetics and Drugs Act, 1940, purchase orders and medicine rate contract of the Department; and
- Guidelines on Information Security Practices for Government Entities.

3.1.7 Audit scope and Methodology

The Information System Audit was conducted covering the period from 2015-16 to 2024-25. The scope of audit included evaluation of governance, controls adopted in IT system/application, data integrity, and assessment of its operational effectiveness for the period. The audit scrutiny covered functionality of all modules of IOMMS, cross verification of records related to procurement, distribution and utilisation of medicines in the unit offices. The electronic data including back-end data/data dump for the year 2015-16 to 2024-25 was collected and analysed through Computer Assisted Audit Techniques (CAATs) using Interactive Data Extraction and Analysis (IDEA) software. In addition to the above a review of system documentation (SRS, FRS), minutes of meetings and physical documents were also covered.

The methodology involved holding of Entry Conference (02 January 2025), raising of audit queries and interaction with the departmental personnel. Audit conducted Joint walkthrough of the workflows for selected user roles on the system. A questionnaire was used to elicit information from the 36 departmental officials of selected units to evaluate controls of application and to ascertain completeness, regularity and consistency of data, entry of data in the system.

During the field visit (06 January 2025 to 14 February 2025) the records of selected units (as mentioned in paragraph number 3.1.8 hereunder) were examined after identifying potential discrepancies from the data dump. Audit scrutiny included issue of Factual Statement (19 May 2025) and Draft Report (03 July 2025) to the Government. The Exit Conference was held on 23 July 2025 and the reply from the Government was received on 28 July 2025, which have been duly considered.

3.1.8 Sampling

A pilot study was conducted (25 July 2024 to 14 August 2024) in Ajmer district. Thereafter, out of 33 districts, a sample of six districts² was selected, with two-unit offices taken from each category (low-risk, medium-risk and high-risk unit) using a stratified random sampling technique through IDEA software. Thus, a total of, 36-unit offices were selected for audit scrutiny. The details of the districts and unit offices selected are given in *Appendix-13*.

² Bhilwara, Chittorgarh, Hanumangarh, Kota, Sawai Madhopur and Sri Ganganagar.

Audit findings

Audit findings based on scrutiny of records, analysis of dump data and review of IOMMS mainly highlights non-availability of infrastructure facilities and deficiencies in general controls, application controls, mapping of business rules and internal control mechanism. These findings are discussed in succeeding paragraphs.

Audit Objective 1: Governance system was in place to ensure that the IT system has been implemented in compliance with the approved functionalities.

3.1.9 Ineffective governance system

Audit observed that the IT system was not implemented in line with the approved functionalities, as the requisite infrastructure facilities were not ensured. Furthermore, IT security policy, and training policies were not formulated to support the effective functioning of the software. The deficiencies are discussed as under:

3.1.9.1 Availability of Infrastructure Facilities

Clause 2.8 of the Software Requirement Specification states that “all connected locations shall have computer systems with internet connections.” Furthermore, clause 3.3 specifies that “a web browser and an internet connection with a minimum speed of 512 kbps is required at the client side (Department).” District Drug Depots (DDDs)³ were required to use IOMMS for key functions such as compiling demand, receiving medicines from suppliers, issuing medicines to unit offices, generating supply vouchers, and uploading quality test reports. Similarly, unit offices were required to use IOMMS to raise medicine demands, record receipt of medicines, and enter fortnightly consumption data. This indicates that for the successful implementation of the software, each unit office was required to be equipped with a computer, necessary peripherals, and the specified internet requirements.

During the audit of selected offices, the seven Joint Directors stated that only 29 personal computers and related peripheral devices were available, against a requirement of 1,917 for the proper functioning of the IOMMS. Further, responses of the officials to the questionnaire revealed that 32 out of 36 test-checked unit offices did not have the necessary equipment. These findings highlight shortfall in IT infrastructure such as computers and internet connectivity which is a pre-requisite for effective use of the application. The details are given in the **Table 3.1**.

³ District Drug Depots performed duties under the control of the Joint Directors at District levels as shown in the process flow diagram in Chart 3.2.

Table 3.1: Position of infrastructure facilities for proper functioning of software

S. No.	Name of Joint Director, Animal Husbandry Office	Numbers of unit offices under Joint Director of the district as on March 2024	Required numbers of PCs and other peripheral devices	Numbers of available PCs and other devices
1	Ajmer	321	342	1
2	Bhilwara	369	365	2
3	Chittorgarh	254	278	1
4	Hanumangarh	258	259	10
5	Sri Ganganagar	264	266	11
6	Kota	180	194	2
7	Sawai Madhopur	211	213	2
Total		1,857	1,917	29

Source: Information provided by the Department.

The **Table 3.1** depicts the shortage of basic infrastructure facilities. Therefore, the Department needs to provide basic infrastructure to its unit offices for effective functioning of the software. The Government accepted (28 July 2025) and stated that availability of infrastructure facilities could not be ensured due to budget constraint. After availability of the budget, necessary measures would be undertaken to strength the infrastructure facilities. Further progress is awaited (September 2025).

3.1.9.2 Information Security policy

According to the eSAFE guidelines⁴ issued by the GoI, the information security policy should be approved by top management, published and communicated to all user. It should contain objectives, scope, security practices, responsibilities for security management and incident reporting, and references to supporting documents. It should state management's intent, goals, and principles of information security in line with business strategy.

On being asked the Department intimated that IT security policy was not formulated. However, the Government has replied (28 July 2025) that instructions were issued (15 July 2025) to the software provider agency (REIL) to adopt the IT security policy of the Department of Information and Technology, Government of Rajasthan. Further progress is awaited (September 2025).

3.1.9.3 Training and capacity Building

The eSAFE guidelines issued by the GoI provided that the individual user of the information system should be provided with appropriate security awareness, training and education and regular updates on security policies and procedure.

Proper orientation and structured training programs were essential pre-requisites for successful implementation of IOMMS. It was revealed through

⁴ **eSAFE**: The guidelines in this document are recommended for eGovernance systems. The proper implementation of security controls is crucial to protect an information system's confidentiality, integrity, and availability, and to safeguard an organization's operations and assets.

the information compiled from the responses received to the questionnaire filled-in by the officials of the selected 36 units that though directions for working of the IOMMS application were issued, staff training programmes were not planned. It was also noticed that no training sessions were conducted by the Department except in the initial stage of implementation of IOMMS and six officials out of 36 confirmed that they were not fully familiar with the IOMMS application. On being asked (17 March 2025), the Department confirmed (12 June 2025) that no formal training on “how to use IOMMS” was organised at the unit level as the availability of staff was very low.

The Government replied (28 July 2025) that instructions have been issued (18 July 2025) to Rajasthan State Livestock Management and Training Institute to include training to the IOMMS module in every batch of Veterinarians/ Para-veterinary professionals trainees. Further progress is awaited (September 2025).

Audit Objective 2: General controls related to operations of the IT system were implemented, in compliance with executive instructions.

3.1.10 General Controls

General controls include controls over data centre operations, system software acquisition and maintenance, access security, and application system development and maintenance. They create the environment in which the application systems and application controls operate. Categories of general control include organisation and management controls, physical controls (access and environment), logical access controls, acquisition and program change controls and business continuity and disaster recovery controls. The Audit noticed following deficiencies in general controls.

3.1.10.1 Operational Procedure

The eSAFE guidelines issued by the GoI provided that the Operating Procedures should be identified, documented, maintained, and made available to users to ensure correct and secure operation of information systems. Procedures should cover activities such as processing and handling of information, backup process, error handling, equipment maintenance, start up and close down procedure.

During audit, it was noticed that the Department did not establish a help desk to address system problems such as processing and handling of information, backup process, error handling and equipment maintenance *etc.* for end users. The response of 36 unit offices through questionnaire revealed that there was no help desk/centre available to resolve operational issues such as system downtime during demand submission. Also, no feedback mechanism was set up for sub-centres or unit offices to report problems or suggest improvements for the application.

The Government replied (28 July 2025) that a dedicated help desk has now been established, however, specific details were not provided.

3.1.10.2 User Identification and Authentication

The eSAFE guidelines issued by the GoI stipulated that all computing devices must ensure unique user identification and authentication to protect information and processing facilities. The Department should have an ideal password policy with minimum length (at least eight characters), complexity (alphanumeric and special characters) and change frequency through system controls to prevent unauthorised changes. The application should support multifactor authentication mechanism for user authentication. The application should re-authenticate the user under specified conditions (*e.g.* after specified interval of idleness or inactivity, session timeout, credential changing *etc.*). Further, the system should automatically lock the account for a definite period on exceeding the allowed number of unsuccessful login attempts.

On being enquired (19 February 2025), the Department stated that no such password policy was framed.

The followings key observations were also noted during data analysis for the period April 2015 to March 2025:

- Initial login password was not changed in 1,660 records out of 11,747 records.
- The password length was less than eight characters in 2,237 records.
- Passwords lacked complexity requirements, as 1,310 records contained only alphabetical characters and 5,181 records consisted solely of numeric characters, without the use of alphanumeric combinations or special characters.

Scrutiny of the response of the departmental officials of selected 36 units through the questionnaire also disclosed that:

- Mandatory complexity requirement for the passwords to be compulsory a combination of alphanumeric and special characters was not there;
- IOMMS did not have multifactor authentication system; and
- User accounts were neither locked after multiple invalid login attempts nor automatically logged out after a period of inactivity.

These weaknesses in the controls indicate serious lapses in basic security, increasing the risk of unauthorized access and compromising the integrity of the system.

The Government replied (28 July 2025) that REIL has been instructed (15 July 2025) to make passwords stronger, restrict the use of the IOMMS after three wrong attempts for the next three hours and to develop the application standards for access control. Further progress is awaited (September 2025).

3.1.10.3 Business Continuity Plan and Disaster Recovery Controls

The eSAFE guidelines issued by the GoI stipulate that a documented Business Continuity Policy should be developed and maintained to ensure IT systems function at a minimum acceptable level and address information security requirements. A Business Continuity Plan should define roles, responsibilities, contacts, and restoration activities, reviewed and approved by designated personnel and shared with key staff. An alternate storage site for backups and alternate processing site for critical functions should be established to manage risk and ensure timely recovery. The regular user-level, system-level, and software backups should be taken, securely stored, and protected to ensure availability of essential information in case of disaster or media failure.

During audit, it was noticed that the Department did not have a documented business continuity plan or a recovery procedure in place. The Department did not take regular backups to ensure the availability and recoverability of essential information. In the absence of backups and disaster recovery plan, the Department would not be able to retrieve information in the event of any disaster.

The Government accepted the audit observation and stated (28 July 2025) that REIL has now been instructed to provide backup and dump data for the period 2014-15 to 2024-25, and to ensure submission of data at the end of each financial year. However, nothing was intimated about the development of a documented business continuity plan. Further progress is awaited (September 2025).

Audit Objective 3: Whether, business rules were correctly mapped and application controls were implemented in the system to ensure compliance with executive instructions.

Audit observed that essential operational rules were not accurately or appropriately mapped and application controls were not implemented into the system as to ensure compliance with executive instruction as detailed under.

3.1.11 Application Controls

The eSAFE guidelines issued by the GoI stipulated that the Data Input Validation checks the validity of the input data to the application. These checks should be applied to the input of the business transactions, standing data and parameter tables. These controls included dual input or other input checks, such as boundary checking or limiting fields to specific ranges of input data, to detect out-of-range values, invalid characters in data fields, missing or incomplete data, exceeding upper and lower data volume limits, and unauthorized or inconsistent control data.

It was observed that these application controls were either lacking or deficient in the different modules of IOMMS as discussed hereunder.

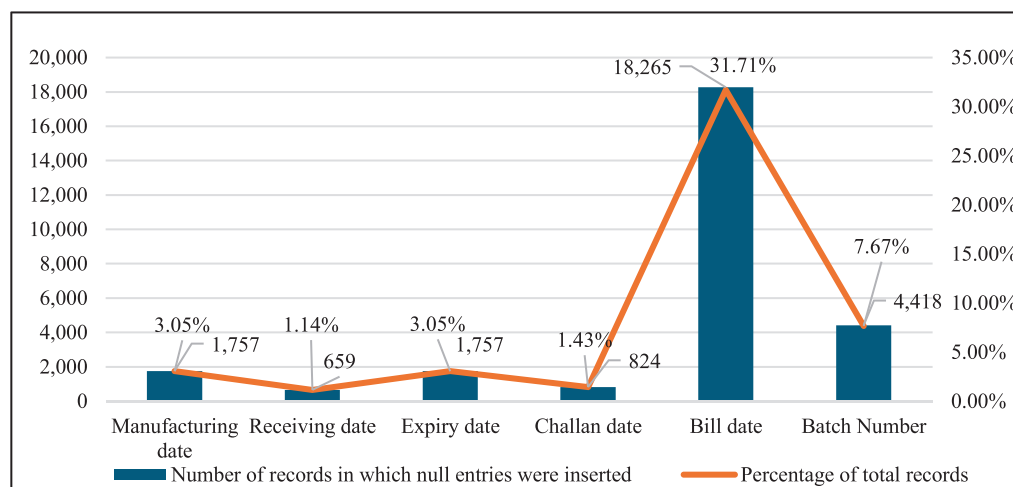
3.1.11.1 Purchase Order Generation, Order Dispatch and Material Receipt Module

According to the workflow process, the Directorate placed purchase orders with the qualified suppliers. The suppliers delivered the medicines to the District Drug Depots and recorded district-wise dispatch challan/invoice details in the IOMMS system against the respective purchase orders. District offices could view dispatch information as entered by the suppliers. Upon physical receipt of the medicines, District Drug Depots were required to enter/verify the receipt details in the system. Analysis of these modules disclosed various deficiencies as discussed hereunder.

(i) Absence of validation controls in dispatch and receipt process leading to data integrity issues

During the analysis of dump data provided by the Department, Audit observed significant data integrity issues in the system, as it allowed null or invalid entries in critical fields such as batch number, manufacturing date, receiving date, expiry date, challan date and bill date. The date was entered “00-00-0000” in such critical fields. The null value ranges between 1.14 per cent and 31.71 per cent in 57,609 records as defined in **Chart 3.4** below:

Chart 3.4: Details of null values in critical fields



Source: Analysis of dump data provided by the Department

These lapses indicate serious non-compliance with procurement standards and highlight absence of validation controls, necessitating immediate corrective action to ensure adherence to contractual conditions and data accuracy.

The Government replied (28 July 2025) that the module was also being used for the tags and vaccines received from the GoI and instruments by the supplier, therefore, such entries were made by District Drug Depots. It was also stated that these issues would be resolved at the time of upgradation of IOMMS.

The reply is not tenable in respect to supplies received from the GoI and instruments received from the suppliers, as the dates of manufacturing, receipt,

challan and batch number were the essential dates to be entered in IOMMS by the District Drug Depots in every receipt of either medicines or instruments.

(ii) Absence of input control to validate minimum shelf life of supplied medicines

As per Clause 12 of the purchase order, 2018, the supplier would ensure a minimum of 75 *per cent* of shelf life at the time of supply in respect of expiry date of the medicine.

The dump data analysis revealed that in 689 out of 57,609 records of medicines the minimum shelf life of medicines was less than the prescribed limit of 75 *per cent*. However, the District Drug Depots had accepted these medicines.

Review of physical records at selected District Drug Depots validated the fact that medicines with less shelf life were being accepted. Such non-compliance increases the risk of receiving medicines with a short shelf life, thereby exerting pressure on their early usage. It was also noticed that the IOMMS had no input control to reject the medicines which had short shelf life than the prescribed limit.

During the walkthrough of the IOMMS, the Audit team tested the system by entering a manufacturing date of 01 March 2025 and an expiry date of 04 April 2025-both entries made on 04 April 2025. The system accepted these entries and updated the stock of District Drug Depot. Moreover, the system also permitted the issuance of these expired medicines to the sub-center (Baalpura-80109169) on 11 April 2025. This indicates the absence of input control to validate the minimum expiry period of supplied medicines.

The Government replied (28 July 2025) that in case of emergency conditions and imported medicines the shelf life of goods was less than the prescribed time. It was also stated that validation check to ensure the minimum expiry period of supplied medicines was already available in the IOMMS, but it has certain limitations.

The reply is not tenable, as Audit noticed the absence of this validation control during the walkthrough of the system, as detailed earlier.

3.1.11.2 Material Stock Process

This module deals with all the steps involved in maintaining the medicine stocks *i.e.* Material Opening Stock Entry, Material Issued to Unit offices, Material Receipts, Stock Transfer Request, Stock Transfer, entries of consumption of medicines.

(i) Absence of system-based threshold and categorization controls in stock management

According to para number 2.4 of the Free Medicine Distribution order (2012) issued by the Government of Rajasthan, Joint Director of the Department would

ensure the availability of stock of needful medicine items for a minimum of two months at the district level.

Analysis of the IOMMS revealed that material stock process module lacks essential system controls such as threshold validation for minimum/maximum stock levels, and categorization of medicine as high, moderate or low as per requirement. These findings were also validated through the questionnaire responses received from officials of the unit offices.

Further, the selected district offices stated that the needful medicines were not categorized as high, moderate or low. Therefore, the availability of minimum stock of needful medicines was also not ensured and only five *per cent* to 10 *per cent* of medicines were kept reserved at the district drug depots.

The Government replied (28 July 2025) that presently system-based threshold and categorization controls in stock management are not available in the IOMMS. These provisions would be included in the IOMMS with the help of the REIL. Further progress is awaited (September 2025).

(ii) Absence of system controls for aligning demand with the supply of medicines

According to para no 2.3 of the Free Medicine Distribution order (2012) issued by the Government of Rajasthan, all the veterinary clinics, including their sub-centers, have to send demand for medicines and surgical consumables for the next three months through IOMMS. Accordingly, the Head Office was required to place purchase orders with the qualified supplier. The supplier, in turn, dispatched the medicines to the District Drug Depots, which were then distributed to the respective unit offices.

The following key observations were noticed from the analysis of the dump data:

- In **16,645 records**, the quantity supplied by the District Drug Depots exceeded the quantity demanded by unit offices.
- In **1,72,749 records**, the quantity supplied by the District Drug Depots was lower than that unit offices demanded.

Further, during the test check of the records of the selected district offices, it was observed that most of the medicines supplied were not according to the demand raised by unit offices. The supply made was either more or less; also, in many cases, medicines were supplied even though these offices raised no demand. The results of test checks are shown in ***Appendix-14***.

Analysis of the IOMMS modules disclosed that the system did not auto-suggest or auto-generate requisitions based on stock levels. As a result, each unit office was required to manually raise demands for medicines through the Demand Generation link, without support from system intelligence or automated stock-level monitoring. The IOMMS module also lacked a mechanism to distribute medicines based on available stock and in accordance with the demands raised by the unit offices. This resulted in a mismatch where, on one hand, cattle at

certain unit offices were deprived of medicines due to short or no supply, and on the other, excess supply at some locations led to avoidable consumption.

The Government replied (28 July 2025) that the medicines were supplied to the unit offices as per the demand raised by these offices. However, there could be variation due to availability of stock of medicine; any outbreak/ emergency condition; and less/ non availability of internet facilities at the time of demand.

However, no documents have been provided in support of this reply. Further, in the test-checked 9 cases (*Appendix-14*), it can be seen that medicines were supplied without any demand. Further, the reply is silent regarding absence of system control for aligning demand with supply.

There is a need to update the IOMMS to ensure automatic triggers for stock replenishment, reducing manual intervention and improving demand and supply efficiency.

(iii) Absence of effective controls for optimum utilisation of medicines before expiry

Audit noticed absence of controls for effective utilisation of medicines as discussed here under:

- Absence of system control to enforce FEFO method for medicine issuance and consumption***

According to para number 5.2 of Free Medicine Distribution order (2012) issued by the Government of Rajasthan, the system should issue medicine using the FEFO (First Expiry, First Out) method. Accordingly, the District Drug Depots should issue medicines to the unit offices on the basis of FEFO, but this flow was not mapped in the IOMMS.

Analysis of the dump data revealed that the FEFO method was not followed in 2,36,932 records out of 4,73,864 records. Further, during the audit of the selected district offices, it was confirmed that the system did not enforce or validate the issuance of drugs in order of their expiry dates, nor did it generate alerts for selecting drugs that were near expiration. The District Drug Depots were able to select medicines from any batch, regardless of expiry date, for issue to unit offices. As a result, medicines were issued and consumed without FEFO method. The details are given in *Appendix-15*. Therefore, it is essential to enforce or validate the necessary checks to ensure the effective utilization of medicines.

The Government accepted the fact and stated (28 July 2025) that the system only showed expiry date of medicines at the time of issuance of medicine, but it did not insist on the FEFO method for medicine issuance. These issues would be resolved through upgradation of IOMMS. Further progress is awaited (September 2025).

- ***Absence of validation checks to prevent consumption of expired medicines***

The system lacks critical validation controls to restrict the issuance or consumption of expired medicines. Although the IOMMS application visually flags expired medicines in red, it did not enforce a system to freeze or block to prevent further transactions involving such stock. As a result, expired medicines can still be issued for consumption. The analysis of medicine consumption data revealed lapses in adherence to expiry regulations.

- Out of 90.76 lakh records, medicines were used after the expiry date in 4.27 lakh records, even after allowing a grace period⁵ of 14 days beyond the batch's expiry date.
- Further, out of these 4.27 lakh entries, in 1.65 lakh entries the consumption of expired medicines was entered from the backend, indicating that the system allows post-facto alterations to the consumption date. This raises concerns about data integrity.

During the audit of selected offices, physical records of units were reviewed and the stock registers validated that expired medicines were issued for consumption in the Ajmer, Chittorgarh, and Sawai Madhopur offices. The details are given in ***Appendix-16***.

The Government replied (28 July 2025) that the validation check was available for the issuance of medicine at the institute level. The medicines were physically consumed before expiry but due to unavailability of computer/software facility, the consumption of medicines could not be updated in IOMMS. In such cases, entries of the consumption of medicines were done at the district level after physical verification of consumption of medicine.

The reply was not tenable as the IOMMS did not have a validation check to prevent issue of expired medicines to the users as also confirmed in the walkthrough. The analysis of data regarding consumption of medicine at the district level indicated that the system allowed entries, post-facto to consumption date. Further, scrutiny of the physical records at unit level validates that medicines were issued for consumption at unit level after the expiry date, as shown in the ***Appendix-16***.

These findings highlight the need for immediate corrective measures/ controls in the system to prevent issuance of expired medicines at unit level. The Department should also ensure that adequate infrastructure is provided to the units to enable simultaneous issuance of medicines to the beneficiaries in both the systems *i.e.* IOMMS and physical record, to ensure the safe consumption of medicines.

⁵ Entry of medicine was done fortnightly, therefore a grace period of 14 days was provided.

(iv) Absence of validation controls resulted in issuance of medicines to ineligible units

A First Grade Veterinary Hospital (FGVH) or Veterinary Hospital (VH) was eligible for 138 types of medicines. However, the sub-centres were eligible only for 62 types of medicines according to the medicine catalogue as no veterinary doctor was stationed there. Some specific surgical items were also not to be issued to sub-centres. According to para no 3.1 of the Free Medicine Distribution order (2012) issued by the Government of Rajasthan, the District Drug Depots were responsible for issue of medicines to all its unit offices, including FGVHs, VHs, and sub centres, using the IOMMS application.

The analysis of dump data disclosed that 31,74,318 quantities of medicines were issued to 4,727 sub-centers through 2,66,556 records. Further, audit of the selected district offices also revealed that the eligibility of unit offices regarding medicines was not validated in IOMMS while issuing medicines. Lack of necessary validation checks in the issue module resulted in medicines being issued to ineligible 17 sub centers out of 21 selected sub centers. Despite their ineligibility, issued medicines were consumed by these sub-centres. Instances are given in *Appendix-17*. This situation highlights a significant systemic flaw in the IOMMS application, allowing ineligible centres to receive and use medicines for which they were not authorized.

The Government replied (28 July 2025) that the IOMMS allowed the issuance of any medicine to any unit because in case of emergency/outbreak any unit can demand for such medicines. However, it was also stated that such issues would be resolved through upgradation of IOMMS. Further progress is awaited (September 2025).

3.1.11.3 Quality testing of medicines

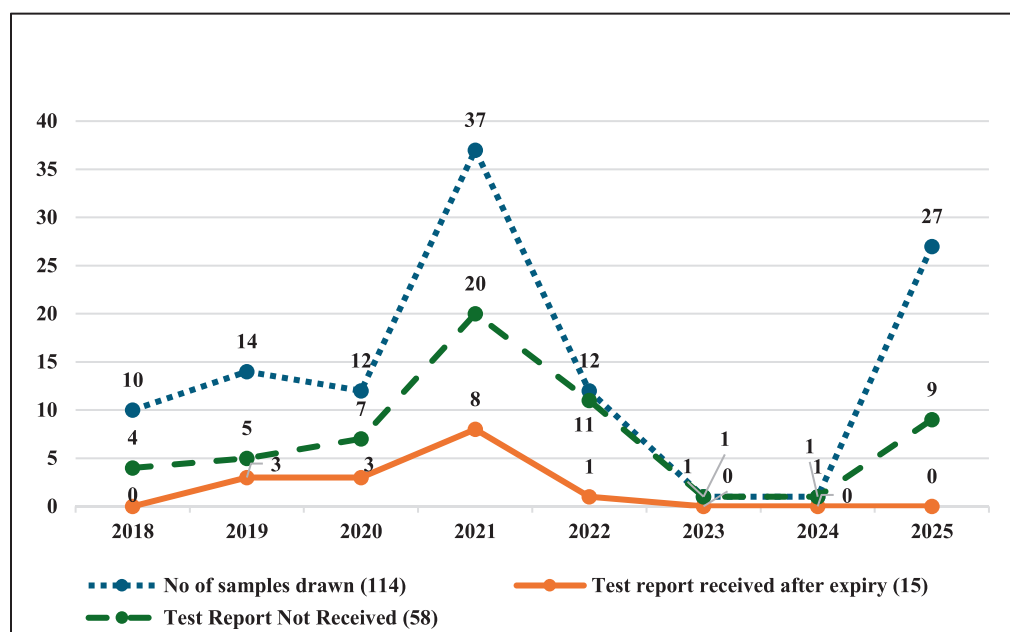
As per clause 19 (2) of Medicine Rate Contract, 2018, the Director of Animal Husbandry, Rajasthan or officer authorized by him was free to exercise the option of sending any number of samples, at any point of time during the contractual period, collected randomly or on any complaint, to one or more than one approved laboratory accredited by National Accreditation Board for Testing and Calibration Laboratories (NABL) and/or approved by the Drug Controller/Director, Animal Husbandry Department, Rajasthan.

(i) Absence of guidelines for timelines for collection of samples and receiving of test reports

The supplier was mandatorily required to supply medicines along with quality test report. Further, the district drug control offices has to collect the samples of medicines for quality test either randomly or on complaint basis from District Drug Depot (DDD). During audit it was found that the Department did not make any guideline for minimum number of sample collection, expected timeframe for receiving the test reports and timeline for uploading test reports on system. Analysis of the dump data revealed that quality reports were not uploaded in 500 out of 597 samples sent for quality test check during the period 2015 to 2025. In the selected offices, it was noticed that 114 samples were collected by

District Drug Control offices for quality test. The details are given in the **Chart 3.5**.

Chart 3.5: Details of quality test of medicines



Source: Scrutiny of records and Information provided by department

The above chart depicts that, out of these 114 samples, test reports of 58 samples were not received at all and reports of 15 samples were received after expiry of the respective medicines.

It was further observed that samples of four medicines failed in quality test reports (*Appendix-18*). In these cases, it was also noticed that due diligence was not made while taking the sample as the medicine had been supplied with a shelf life of two years. In case of one medicine (MJ-5), the sample for quality testing were collected just 17 days prior to expiry of the medicine and report for the sub-standard medicine was received four days prior to the expiry. Till then the medicines were consumed at the Unit.

In another case, the audit observed that for medicine MK-5, expiring on 31 March 2022, the quality test sample was collected on 25 January 2021. However, the test results declaring the medicine as substandard were communicated to the Department only on 09 March 2022, almost a year later and merely 26 days before its expiry and the medicines were consumed by 2021 (*Appendix-18*). Due to this delay, timely action could not be taken to prevent further consumption of this substandard medicine.

This underscores the need to establish clear guidelines prescribing timelines for both the collection of samples and the timely receipt of quality test reports. The undue delay in sample collection, coupled with the absence of an effective mechanism for timely monitoring and follow-up of quality test reports, resulted in the consumption of substandard medicines before the receipt of test results.

Further, there is a need to update the system to red flag the samples where test reports were not received after a specific period to prevent consumption of

substandard medicine and timely monitoring of receipt of the test reports and consequent use of medicine.

On being pointed out (03 July 2025), no reply was received on these issues.

(ii) Absence of automated controls to red flag the sub-standard medicines

If a particular medicine failed a laboratory test, District Drug Depot (DDD) was required to manually inform headquarters and subordinate offices to halt the distribution and consumption of such medicine.

It was observed that the IOMMS lacks the control through which it can automatically update the status of the medicine and flag it as “Sub-standard Quality” at all units where that medicine was available for consumption as soon as the failed test report gets uploaded in the system.

Since test reports were not being uploaded in the system i.e. 500 out of 597 samples as mentioned in para 3.1.11.3, data analysis of consumption of substandard medicines could not be done. However, scrutiny of records revealed that despite having prior information that a medicine MB-1 (Batch Number-SV180) was found sub-standard on 03 December 2020 in District Drug Depot, Nagaur, the medicine were consumed in Bhilwara and Chittorgarh district between January 2021 and August 2021. These medicines were issued (January 2020 to April 2020) prior to the receipt of the test report. Two batches were consumed before receipt of the test reports and two even after receipt of the reports declaring these as substandard. Thus, the system lacked automated controls to red flag the sub-standard medicines at all unit offices where the same batch of medicine was available (*Appendix-18*).

The Government stated (28 July 2025) that IOMMS lacked application controls to block the stock of medicines flagged as substandard quality. The Department is developing a module for such facilities along with REIL. Further progress is awaited (September 2025).

(iii) Inadequate system control to auto-unblock stock after clearance in quality Test

Section 23(4) of the Drugs and Cosmetics Act, 1940 provided that the Inspector was required to divide the sample into four portions and effectively sealed and clearly marked. One part was to be sent to the Government Analyst for testing, the second was to be produced before the court if a case is filed, the third was to be given to the concerned person identified under Section 18A, and the fourth remained seized until the test report was received.

It was observed that as soon as a sample is taken for quality test, four portions of that medicine gets debited/blocked from the inventory. During review of IOMMS, it was found that the system lacked an automated mechanism to reinstate the medicine stock that was previously debited/blocked during quality sampling but was later confirmed as “standard quality”. As a result, these quantities remain permanently unaccounted for, leading to discrepancies in stock records and inefficient inventory utilisation.

Reply of the Government is awaited (September 2025) in this matter.

3.1.12 Conclusion

The Information Systems (IS) Audit of the Integrated Online Medicine Management System (IOMMS), developed and implemented by the Animal Husbandry Department, revealed significant shortcomings across multiple functional and technical domains. These deficiencies severely undermined the reliability, security, and effectiveness of the software in managing the end-to-end processes of medicine procurement, quality assurance, inventory management, and distribution across the State.

Despite being operational since 2015, the Department could not ensure IT infrastructure readiness, such as availability of personal computers, internet connectivity, and imparting training to officials of the Department. This lack of foundational support hindered real-time data entry and system usage, compromising the integrity and utility of the application. From an IT governance perspective, the Department lacked an Information Security policy, password protocols, and disaster recovery measures. User authentication controls were weak, and no business continuity plan was in place. No help desk was provided to end users.

Further, Audit noticed the absence of key application controls including validation checks for minimum expiry period, enforcement of FEFO (First-Expiry-First-Out) protocols, and system-based mapping between demand and supply of medicines. Additionally, quality assurance mechanisms were inadequate and reporting lacked defined timelines or standard operating procedures. There was no automated control for blocking stock identified as substandard and unblocking of approved stock. Similarly, shelf-life validation and automated stock reconciliation mechanisms were either missing or ineffectively implemented.

In summary, audit highlighted systemic deficiencies to align software implementation with business rules, technical standards, and operational requirements.

3.1.13 Recommendations

In the light of audit findings, the State Government may consider to:

- *expedite provisioning of required hardware and internet connectivity across all unit offices.*
- *strengthen IT security through implementation of password policies, multi factor authentication, user access standards, and system usage monitoring.*
- *establish structured training programs, create a centralized help desk and user support system for real-time issue resolution.*
- *develop and implement a formal Business Continuity and Disaster Recovery Plan with regular backups.*
- *integrate mandatory validation checks in IOMMS to enforce minimum expiry periods, FEFO, shelf-life standards, and demand-supply alignment.*
- *need to update/technical refresh the IOMMS to ensure automatic triggers for stock replenishment, reducing manual intervention and improving demand and supply efficiency.*

- enforce automated controls for medicine quality testing, flagging and blocking substandard batches, and auto-unblocking of approved stock.

Industries and Commerce Department

3.2 Irregular payment of capital subsidy of ₹ 61.25 lakh

The Department made an irregular payment of capital subsidy amounting to ₹61.25 lakh to two enterprises under 'Special Package for Medical Oxygen Manufacturing Enterprises' which were engaged in production of industrial oxygen instead of medical oxygen.

To address the situation arising from the COVID-19 pandemic, the State Government recognized the need to augment and facilitate medical oxygen manufacturing facilities in the State. Accordingly, the State Government issued 'The Special Package for Medical Oxygen Manufacturing Enterprises' (the Package) on 30 April 2021 to provide benefits to eligible medical oxygen manufacturing enterprises.

Clause 3 of the Package provides that it shall be applicable to the new and existing enterprises making investment equal to or more than ₹ one crore for setting up new Medical Oxygen manufacturing units/facilities. Provided that the enterprise shall commence commercial production or operation of Medical Oxygen manufacturing unit/facility before 30th September 2021⁶. According to Clause 2(ii) of the Package, commencement of commercial production/operation means, the date on which the enterprise issues the first bill of supply/invoice/tax invoice of the Medical Oxygen manufactured related to the investment made under the Package. Clause 2(iii) specifies that 'Medical Oxygen' means high purity oxygen that can be used for medical treatments of the human body.

Further, Clause 4 B provides that the eligible enterprise shall be granted capital subsidy equivalent to 25 per cent of the investment made in plant and machinery and equipments subject to a maximum of ₹ 50 lakh.

During scrutiny of records of the Commissioner, Industries and Commerce Department, Rajasthan, it was noticed (February 2024) that State Level Screening Committee (SLSC⁷) approved 11 cases of enterprises to grant capital subsidy under the Package. Out of these, two⁸ enterprises were sanctioned capital subsidy amounting to ₹ 61.25 lakh⁹. M/s 'X' enterprises, Alwar submitted first two invoices (dated 16 September 2021 and 18 September 2021) of manufactured oxygen and M/s 'Y' enterprises, Kota submitted first invoice dated 30 July 2021 as a proof of commencement of commercial operation related to investment made under the packages. Both enterprises mentioned sales of oxygen gas instead of medical oxygen and charged Goods and Services

⁶ This scheme was in operation from April 2021 to September 2021.

⁷ State Level Screening Committee held during the year 2022.

⁸ M/s 'X' enterprises, Alwar and M/s 'Y' enterprises, Kota amounting to ₹28.75 lakh (02 December 2022) and ₹32.50 lakh (12 December 2022) respectively.

⁹ ₹61.25 lakh = ₹28.75 lakh + ₹32.50 lakh.

Tax (GST) at a rate of 18 *per cent* in these invoices as leviable on industrial oxygen. However, GST was leviable on medical oxygen at the rate of five *per cent* during the period from 14 June 2021 to 30 September 2021.

Thus, an irregular payment of capital subsidy amounting to ₹61.25 lakh which is recoverable along with interest leviable thereon, was made to enterprises which were engaged in commercial production of industrial oxygen instead of medical oxygen.

The matter was reported (May 2025) to the Government. The Government replied (June 2025) that letters had been issued (07 February 2025) to concerned enterprises to deposit amount along with interest and same has been corresponded (15 April 2025) to District Collector to take action under Public Demand Recovery (PDR) Act. Further progress is awaited (September 2025).



(RAMAWATAR SHARMA)
Accountant General
(Audit-II), Rajasthan

JAIPUR
The 27th February 2026

Countersigned



(K. SANJAY MURTHY)
Comptroller and Auditor General of India

NEW DELHI
The 03rd March 2026

Appendices

Appendix-1

(Refer Paragraph 1.2; page 1)

Brief profile of the Departments

S. No.	Name of Department	The main objectives/functions of the Departments are:
1	Agriculture	To achieve food self-sufficiency and promote sustainable agriculture, emphasis is placed on the efficient use of resources such as land and water, soil health management, crop diversification, organic farming, and mechanization. Scientific techniques, integrated pest and disease management, and mixed-intensive farming are being promoted to enhance productivity and income. Special focus is given to women's empowerment, cost reduction, and crop insurance. Regular training and technical support are being provided to farmers.
2	Agriculture Marketing	To ensure fair and competitive prices for farmers' produce, market yard facilities and mandi infrastructure are being strengthened. Efforts are being made to attract buyers from neighbouring States. Agro-industrial units for cleaning, grading, packaging, and processing are being promoted.
3	Animal Husbandry	To promote genetic improvement in cows and buffaloes through scientific breeding, pedigree bull distribution, and conservation of indigenous breeds. Treatment of infertile animals through camps to enhance productivity. Sterilisation of scrub bulls to prevent breed deterioration under livestock development programmes.
4	Art, Literature, Culture and Archaeology	To preserve and conserve our cultural heritage, promotion of all forms of art and culture both tangible and intangible, making concerted efforts to discover, preserve, protect, exhibit and interpret the cultural legacy embodied in various forms of art and architecture. It also takes care of monuments, museums, art galleries, archaeological sites under its control.
5	Civil Aviation	To establish an integrated eco-system for growth of civil aviation sector, which in turn would promote tourism, industries, increase employment and lead to a balanced regional growth.
6	Command Area Development and Water Utilisation	To achieve agricultural production by irrigating maximum land through efficient use of the created irrigation potential and coordinating agricultural expansion and sustainable agricultural research.
7	Cooperative	To improve living standard of youth, women, tribal, farmers and needy persons through active participation in the cooperative movement.

S. No.	Name of Department	The main objectives/functions of the Departments are:
8	Devasthan	To create self-dependence in temples/religious institutions. The Department is also involved in their control and management, providing <i>puja</i> facilities, organising various festivals and <i>melas</i> , registration and supervision of public trusts and their control, making plans for devasthan development, construction and maintenance of <i>dharmshalas</i> and rest houses for public and appointing <i>mahants</i> and priests for various temples.
9	Energy	To develop and implement policies aimed at ensuring a secure and reliable energy supply by overseeing the exploration, development and distribution of energy resources, promoting energy efficiency and facilitating the transition to renewable energy sources. Therefore, department oversee and regulate the functioning of power generation, transmission and distribution systems across the State. Further, department also issues sanctions for loans and grants to Power Sector Companies and to deal with other administrative matters.
10	Environment	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	The department ensures the safety, health, and welfare of factory workers by enforcing the Factories Act, 1948 and Boilers Act, 1923. It manages registration of factories and boilers, approves building plans, investigates accidents, and provides training and medical surveillance for industrial workers.
12	Fisheries	Sustainable utilization and effective management of inland fisheries and aquaculture resources. Self-sufficiency in seed production (368 million quality fish seed), integrated farming, and post-harvest infrastructure including value addition and marketing promotion. Expansion of aquaculture to reduce hunger, malnutrition, and poverty by ensuring access to protein-rich diets.
13	Food and Civil Supply	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	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.

S. No.	Name of Department	The main objectives/functions of the Departments are:
15	Gopalan	Registration of gaushalas and promoting self-sufficiency, along with conservation and upgradation of indigenous cattle breeds. To support fodder management, cow-rearing institutions, training, value addition of cattle products, and research on <i>Panchgavya</i> .
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	To increase the area, production, and productivity of fruits, vegetables, spices, medicinal and floriculture crops focus is being laid on the introduction of high-yielding varieties, farmer training, efficient irrigation systems and promotion of advanced technologies under various State and central schemes. Development of hi-tech nurseries, solar pumps, greenhouses and micro-irrigation infrastructure is being undertaken to ensure sustainable horticultural growth and enhanced farmer income.
18	Indira Gandhi Nahar	To provide irrigation facilities in desert area to meet the increasing demand of agricultural products and to provide water for drinking and industrial uses.
19	Industries and Commerce	To serve as the nodal agency for industrial promotion by framing policies to enhance the industrial ecosystem and utilize local resources. It implements schemes for entrepreneurs, promotes MSMEs and handicrafts, facilitates company registration, product marketing, and supports industrial infrastructure development.
20	Information Technology and Communication	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 IT projects. The Department formulates and implement the Information Technology (IT) Policy in the State.
21	Mines and Geology	To regulate and administer mineral resources by ensuring scientific mining, collecting revenue and preventing illegal activities. It explores new mineral deposits, assists lessees, develops infrastructure, and advises the State Government while coordinating with national mining agencies.
22	Petroleum	To identify exploration blocks, manages licenses, and collect revenue related to petroleum exploration and mining. It facilitates approvals by coordinating with State and Central Governments and oversees proposals for petroleum concessions, including the Rajasthan Refinery Project.

S. No.	Name of Department	The main objectives/functions of the Departments are:
23	Public Health Engineering	Development of ground and surface water resources and creation of infrastructures for distribution of adequate and safe drinking water to rural and urban population of the State. It also regulates water supply scheme of the State and collects water charges.
24	Public Works	Construction and maintenance of roads, bridges and Government buildings. The Department also act as technical advisor to the State Government in these matters.
25	Rajasthan State Motor Garage	To implement motor vehicle policy of State Government. Further, it ensures availability of motor vehicles to the functionaries from State/District pool.
26	Science and Technology	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.
27	State Enterprises	The Bureau of Public Enterprises functions under the administrative control of the Department of State Enterprises.
28	Tourism	To promote tourism and culture of the State for making it as a leading tourism brand in national and international market. Its main functions are to strengthen and diversify existing tourism products, provide innovative tourism products, expand tourist accommodation structures and improve connectivity to tourist destinations.
29	Transport and Road Safety	Registration and fitness of motor vehicles, levy and collection of motor vehicle tax, issuing driving licences, issuing permits to motor vehicles, determination of routes for benefit of public at large and work towards controlling vehicular pollution.
30	Water Resources	Construction of major, medium and minor irrigation projects, operation and maintenance of existing tanks, canals and other irrigation structures are the prime functions of the Department. It also takes flood control measures and 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

S. 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	190	43	18	251	762	319	216	1,297	2,062.66	984.17	498.42	3,545.25
2.	Agriculture Marketing	6	1	5	12	10	5	22	37	0.92	42.86	458.22	502.00
3.	Animal Husbandry	51	10	22	83	119	59	170	348	3,040.55	147.90	435.51	3,623.96
4.	Art, Literature, Culture and Archaeology	57	9	11	77	168	31	49	248	187.04	50.12	19.07	256.23
5.	Civil Aviation	3	3	2	8	8	11	10	29	34.10	4.72	91.18	130.00
6.	Command Area Development and Water Utilisation	41	3	3	47	66	12	12	90	71.51	20.96	40.72	133.19
7.	Cooperative	72	13	9	94	205	51	34	290	2,211.47	106.82	118.26	2,436.55
8.	Devasthan	33	3	11	47	92	14	60	166	185.93	32.10	185.32	403.35
9.	Energy	1	2	3	6	1	2	7	10	278.49	0	380.16	658.65
10.	Environment	6	3	1	10	30	16	12	58	576.31	26.70	1,118.76	1,721.77
11.	Factories and Boilers Inspection	1	3	12	16	1	14	39	54	0	1.72	5.54	7.26
12.	Fisheries	0	1	6	7	0	6	27	33	0	14.25	53.26	67.51
13.	Food and Civil Supply	84	21	12	117	384	164	96	644	5,053.42	502.56	283.90	5,839.88
14.	Forest	269	68	52	389	954	439	402	1,795	1,233.76	450.92	1,032.05	2,716.73
15.	Gopalan	11	9	4	24	50	62	28	140	8.52	260.80	1,461.46	1,730.78

S. 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
16.	Ground Water	25	5	8	38	35	15	23	73	393.86	58.89	19.50	472.25
17.	Horticulture	34	11	11	56	117	55	93	265	528.05	24.04	653.87	1,205.96
18.	Indira Gandhi Nahar	59	5	4	68	121	19	31	171	270.70	126.80	51.17	448.67
19.	Industries and Commerce	31	11	15	57	108	44	74	226	117.72	48.19	1,338.69	1,504.60
20.	Information Technology and Communication	4	4	3	11	5	21	36	62	441.68	1,045.70	132.83	1,620.21
21.	Mines and Geology	261	48	58	367	853	309	587	1,749	1,888.59	422.05	2,833.45	5,144.09
22.	Petroleum	1	1	1	3	1	2	2	5	118.06	0	195.39	313.45
23.	Public Health Engineering	967	127	108	1,202	3,483	865	694	5,042	9,721.28	2,610.23	6,490.26	18,821.77
24.	Public Works	1,142	168	111	1,421	5,273	1,022	684	6,979	4,701.32	1,152.97	2,651.19	8,505.48
25.	Rajasthan State Motor Garage	2	2	3	7	7	7	12	26	13.51	0.17	6.36	20.04
26.	Science and Technology	8	5	8	21	14	15	28	57	7.24	2.18	32.16	41.58
27.	State Enterprises	1	1	1	3	1	1	2	4	0.07	0	40.42	40.49
28.	Tourism	10	2	5	17	17	17	19	53	18.13	78.06	0.63	96.82
29.	Transport and Road Safety	258	31	51	340	935	247	619	1,801	43.38	20.05	110.58	174.01
30.	Water Resources	562	92	33	687	1,959	642	192	2,793	2,118.14	783.04	2,333.29	5,234.47
	Total	4,190	705	591	5,486	15,779	4,486	4,280	24,545	35,326.41	9,018.97	23,071.62	67,417.00

Appendix-3

(Refer Paragraph 2.3; page 11)

Statement showing the details of mining leases in which lessees excavated mineral without obtaining CTO

S. No.	Name of Office	Mining Lease No.	Mineral	Period of approved CTO	Period of excavation and dispatch of minerals without CTO	Quantity of minerals excavated without CTO (in MT)	Rate of royalty in ₹	Recoverable amount under Rule 28(2)(iv)(b) (₹ in lakh)
1	ME Jaisalmer	7/2003	Gypsum	01/01/16 to 31/12/18	04/2019 to 01/2023	2,76,074.31	160	4,417.19
2	AME Tonk	45/2001	Masonry Stone	01/06/15 to 31/05/18	06/2018 to 09/2018	59,248.62	28	165.90
3	ME Bikaner	10/1992	Ball Clay	24/10/17 to 30/09/22 & 15/05/23 to 31/3/25	10/22 to 4/23	15,613.63	75	117.10
4		21/2004	Ball Clay	01/08/15 to 31/07/18	08/18 to 07/19	19,480.00	60	116.88
5		07/1998	Ball Clay	01/11/15 to 31/10/18 & 20/12/22 to 30/11/27	08/19 to 10/23	84,600.00	75	634.50
6		16/2004	Fire Clay	01/09/15 to 31/08/18	11/18 to 07/19	14,481.00	60	86.89
					08/19 to 11/22	74,524.00	75	558.93
					08/19 to 11/23	1,30,645.00	80	1,045.16
					04/19 to 07/19	8,160.00	70	57.12
			Ball Clay	01/09/15 to 31/08/18	08/19 to 07/19	400.74	75	3.01
			Red Ocher	01/09/15 to 31/08/18	09/18 to 07/19	19,313.33	60	115.88
					09/21 to 11/23	26,060.00	45	117.27
					09/18 to 08/21	1,72,005.00	32	550.42
7		01/2005	Ball Clay	01/01/16 to 31/12/18	01/19 to 07/19	3,100.00	60	18.60
					08/19 to 05/23	13,815.00	75	103.61
8		05/2003	Ball Clay	01/04/15 to 31/03/18	04/18 to 07/19	77,711.00	60	466.27
					08/19 to 12/23	1,68,322.00	75	1,262.41
9		9/1993	Ball Clay	01/09/15 to 31/08/18	09/18 to 07/19	86,100.00	60	516.60
					08/19 to 08/23	3,92,248.00	75	2,941.86
10		7/1996	Ball Clay	01/08/15 to 27/05/18	6/18 to 07/19	39,739.00	60	238.43
					08/19 to 06/23	3,29,608.00	75	2,472.06
11		54/2013	Ball Clay	13/03/18 to 28/02/23	03/23	549.75	75	4.12

Audit Report (Compliance-Civil) for the period ended March 2024

S. No.	Name of Office	Mining Lease No.	Mineral	Period of approved CTO	Period of excavation and dispatch of minerals without CTO	Quantity of minerals excavated without CTO (in MT)	Rate of royalty in ₹	Recoverable amount under Rule 28(2)(iv)(b) (₹ in lakh)
12		40/2013	Gypsum	09/06/16 to 31/05/21 & 05/07/22 to 30/06/27	06/2021 to 04/2022	49,870.00	160	797.92
13		25/2012	Ball Clay	23/12/16 to 30/04/21	05/2021 to 03/2023	54,345.00	75	407.59
			Silica Sand		04/2022 to 03/2023	12,935.00	90	116.42
14		2/2002	Gypsum	01/06/17 to 31/05/22	06/2022 to 01/2024	10,798.00	160	172.77
15	ME Bharatpur	724/2003	Masonry Stone	01/05/13 to 30/04/16 & 01/10/21 to 30/09/26	05/2016 to 09/2021	1,60,921.00	35	563.22
16	AME Salumber	1/2003	Dolomite	01/05/17 to 30/04/22	01.05.22 to 31.03.24	12,830.00	130	166.79
			Soap Stone		01.05.22 to 31.03.24	6,550.00	450	294.75
17		102/1974	Soap Stone	01/09/15 to 31/08/18	09/18 to 07/19	635.17	75	4.76
					08/19 to 12/20	904.15	100	9.04
			Total			23,21,586.70		18,543.47

Appendix-4

(Refer Paragraph 2.3; page 11)

Statement showing the details of mining leases in which lessees excavated mineral in excess of quantity permitted in CTO

S. No.	Name of Office	ML No.	Mineral	Period of approved CTO	Production Period	Quantity permitted in CTO per annum (in MT)	Quantity Excavated (in MT)	Excess Quantity (in MT)	Excess quantity to quantity permitted in CTO (in <i>per cent</i>)	Rate of royalty (in ₹)	Recoverable amount (₹ in crore)
1	ME, Nagaur	172/2013	China Clay	23/05/17 to 30/4/22	05/18 to 04/19	30,883.00	37,801.00	6,918.00	22.4	50	0.07
2		110/2007	China Clay	30/10/17 to 30/9/22	05/21 to 04/22	30,883.00	38,968.00	8,085.00	26.18	65	0.53
3		13/2018	China Clay	01/07/18 to 30/6/23	07/21 to 06/22	19,757.00	24,300.00	4,543.00	22.99	65	0.06
4		8/2013	China Clay	27/6/17 to 31/05/22	06/19 to 05/20	20,701.00	34,800.00	14,099.00	68.11	65	0.92
5	ME, Bijolia	8/2005	China Clay	01/11/17 to 31/10/22	11/17 to 10/18	40,000.00	69,800.00	29,800.00	74.50	50	1.49
6		1/1993	China Clay	05/19 to 04/20	36,099.00	63,560.00	27,461.00	76.62	65	1.78	
			Red Ocher	05/19 to 04/20	-	200.00	200.00	100	32	0.01	
7	ME, Barmer	79/1995	Masonry Stone	04/06/18 to 31/03/22 & 01/04/22 to 31/03/27	06/21 to 05/22	20,512.79	26,909.42	6,396.63	31	35	0.22

Audit Report (Compliance-Civil) for the period ended March 2024

S. No.	Name of Office	ML No.	Mineral	Period of approved CTO	Production Period	Quantity permitted in CTO annum (in MT)	Quantity Excavated (in MT)	Excess Quantity (in MT)	Excess quantity to quantity permitted in CTO (in per cent)	Rate of royalty (in ₹)	Recoverable amount (₹ in crore)
8		89/08	Masonry Stone	01/10/21 to 30/09/26	10/21 to 9/22	45,000.00	56,000.00	11,000.00	24	35	0.08
9		173/08	Masonry Stone	01/11/18 to 31/10/23	11/19 to 10/20	40,000.00	49,643.40	9,643.35	24	28	0.05
10		157/07	Masonry Stone	21/03/17 to 28/02/22	3/19 to 2/20	56,937.00	61,086.00	4,149.00	8	28	0.01
11	AME, Balesar	14/1999	Rhyo Lite	01/06/16 to 31/05/19	6/17 to 5/18 6/18 to 5/19	5,000.00 5,000.00	7,229.00 11,721.00	2,229.00 6,721.00	45 134.42	28 28	0.06 0.19
12		56/2000	Lime Stone	01/05/16 to 30/04/19 & 01/05/19 to 30/05/24	05/18 to 04/19	1,00,000.00	1,02,390.89	2,390.89	2.39	100	0.02
13		48/2012	Ball Clay	01/05/16 to 30/04/21	05/18 to 04/19	25,000.00	27,680.00	2,680.00	10.72	60	0.03
14		32/2013	Ball Clay	01/07/17 to 30/06/22	07/18 to 06/19	30,000.00	34,375.00	4,375.00	14.6	60	0.05
15		179/2011	Ball Clay	01/05/19 to 30/04/24	05/21 to 04/22	1,00,000.00	1,04,100.00	4100.00	4.1	75	0.03
16	ME, Bharatpur	134/03	Masonry Stone	19/01/21 to 31/12/25	01/22 to 12/22	1,34,395.00	1,61,435.00	27,040.00	20	44	0.24
17	AME, Jhalawar	29/2013	Lime Stone (Building)	13/07/17 to 30/06/22	07/18 to 06/19	1,50,000.00	1,81,707.00	31,707.00	21	115	0.73
	Total						11,60,096.29	2,16,837.87			7.29

Appendix-5

(Refer Paragraph 2.4; page 12)

Statement showing the details of mining leases in which excavation was not done in lease area while the lessee despatched the mineral from other than the lease area by misusing *rawannas*/e-*rawannas*

S. No.	Office Name	Total number of existing lease	Number of selected lease	Lease No.	Mineral Name	Period	No. of e-rawannas misused	Dispatched Quantity (M.T)	Rate of royalty (in ₹)	Recoverable Amount (₹ in lakh)
1	ME Nagaur	684	50	195/1997	Lime Stone (Burning)	18/10/2017 to 12/09/2021	13,574	1,71,270.00	120	2,055.24
2	ME Bijolia	20	20	10/14	Chinaclay	13/09/2021 to 09/06/2022	8,670	99,623.00	145	1,444.53
3	ME Jaisalmer	439	50	176/08	Lime Stone	22/08/2019 to 18/12/2022	21	817.00	65	5.31
				151/09	Lime Stone	18/10/2017 to 12/09/2021	120	2,507.00	120	30.08
						13/09/2021 to 03/12/2022	50	817.00	145	11.85
						18/10/2017 to 12/09/2021	130	2,055.00	120	24.66
						13/09/2021 to 3/12/2022	33	602.00	145	8.73
4	AME Balesar	140	50	100/1991	Sand Stone	18/10/2017 to 12/09/2021	259	1,877.00	100	18.77
				115/1991	Sand Stone	18/10/2017 to 12/09/2021	93	615.00	100	6.15
				4/2012	Masonry Stone	18/10/2017 to 12/09/2021	18	359.00	28	1.01
5	ME Alwar	261	50	19/1995	Masonry Stone	13/09/2021 to 6/12/2022	1,706	28,343.00	35	99.20
6	ME Churu	173	50	27/2013	Masonry Stone	18/10/2017 to 12/09/2021	9,024	1,80,920.00	35	633.22
						13/09/2021 to 15/12/2022	34	615.00	44	2.71
						15/02/2020 to 12/09/2021	10,600	1,58,567.00	28	443.99
						13/09/2021 to 06/09/2023	7,267	1,00,377.00	35	351.32
7	ME Bikaner	375	50	31/2010	Bajri, Gravel	1/4/2018 to 12/09/2021	109	2,124.14	35	7.43
				9/1981	Ball Clay	1/4/2018 to 21/08/2019	13	392.00	60	2.35
				37/2010	Ball Clay	1/4/2018 to 21/08/2019	191	7,228.00	60	43.37
				11/1993	Fire clay	22/08/2019 to 31/03/2023	632	26,403.00	75	198.02
						1/4/2018 to 21/08/2019	50	2,015.00	70	14.10
						22/08/2019 to 31/03/2023	18	694.00	80	5.55
					Ballclay	1/4/2018 to 21/08/2019	4,193	152,788.00	60	916.73
					Ochre	22/08/19 to 31/03/23	3,013	1,01,761.00	75	763.21
				29/2010	Bajri	22/08/19 to 31/03/23	2,995	1,14,721.00	32	367.11
						1/4/18 to 6/12/21	5,783	1,31,518.00	35	460.31

S. No.	Office Name	Total number of existing lease	Number of selected lease	Lease No.	Mineral Name	Period	No. of <i>rawanmas</i> misused	Dispatched Quantity (M.T)	Rate of royalty (in ₹)	Recoverable Amount (₹ in lakh)
8	ME Dholpur	112	50	2/1992	Gypsum	18/10/2017 to 21/08/2019	13,296	4,21,794.00	125	5,272.43
				21/1983	Ball clay	22/08/2019 to 14/10/2023	790	27,583.00	160	441.33
						18/10/2017 to 21/08/2019	2,049	66,281.00	60	397.69
						22/08/2019 to 7/12/2023	1,463	54,322.00	75	407.42
				32/2014	Sand Stone	18/10/2017 to 12/09/2021	1,352	32,252.00	155	499.91
				51/2006	Sand Stone	13/09/2021 to 15/02/2022	122	3,058.00	200	61.16
						18/10/2017 to 12/09/2021	685	15,394.00	155	238.61
						13/09/2021 to 26/6/2022	38	913.00	200	18.26
				7/14	Sand Stone	18/10/2017 to 12/09/2021	331	8,293.00	155	128.54
						13/09/2021 to 2/11/2022	239	4,074.00	200	81.48
				29/2004	Sand Stone	18/10/2017 to 12/09/2021	383	7,057.00	155	109.38
						13/09/2021 to 26/6/2022	89	2,168.00	200	43.36
				10/99	Masonry Stone	18/10/2017 to 12/09/2021	257	1,078.00	28	3.02
						13/09/2021 to 2/11/2022	165	462.00	35	1.62
				17/2002	Masonry Stone	18/10/2017 to 12/09/2021	78	398.00	28	1.11
						13/09/2021 to 2/11/2022	305	834.00	35	2.92
				7/1996	Masonry Stone	18/10/2017 to 12/09/2021	420	1,395.00	28	3.91
				33/2004	Sand Stone	18/10/2017 to 12/09/2021	1,655	37,753.00	155	585.17
						13/09/2021 to 26/06/2022	293	7,060.00	200	141.20
				5/2001	Masonry Stone	18/10/2017 to 12/09/2021	145	539.00	28	1.51
9	ME Bhraipur	406	50	24/2003	Masonry Stone	13/09/2021 to 2/11/2022	231	652.00	35	2.28
				56/2006	Sand Stone	18/10/2017 to 12/09/2021	456	1,473.00	28	4.12
						13/09/2021 to 2/11/2022	167	472.00	35	1.65
						18/10/2017 to 12/09/2021	649	14,372.00	155	222.77
						13/09/2021 to 15/2/2022	53	1,264.00	200	25.28
				57/2005	Sand Stone	18/10/2017 to 12/09/2021	388	8,618.00	155	133.58
				33/2008	Sand Stone	18/10/2017 to 12/09/2021	292	5,298.00	155	82.12
				31/2008	Sand Stone	18/10/2017 to 12/09/2021	355	6,779.00	155	105.07
				19/2009	Sand Stone	18/10/2017 to 12/09/2021	723	10,325.00	155	160.04
						13/09/2021 to 15/2/2022	110	1,947.00	200	38.94
				29/1989	Sand Stone	18/10/2017 to 12/09/2021	683	13,495.00	155	209.17
				488/02	Masonry Stone	13/02/2020 to 12/09/2021	457	6,868.00	35	24.04
						13/09/2021 to 29/12/2022	2,163	52,829.00	44	232.45

S. No.	Office Name	Total number of existing lease	Number of selected lease	Lease No.	Mineral Name	Period	No. of e- rawanmas misused	Dispatched Quantity (M.T)	Rate of royalty (in ₹)	Recoverable Amount (₹ in lakh)
10	ME Dungarpur	173	50	212/05	Masonry Stone	13/9/2021 to 29/12/2022	1,587	51,812.00	44	227.97
				100/11	Masonry Stone	18/10/2017 to 12/9/2021	1,514	27,811.00	35	97.34
				234/08	Masonry Stone	13/09/2021 to 29/12/2022	1	16.00	44	0.07
				15/1982	Soap Stone	18/10/2017 to 13/02/2020	429	8,703.00	35	30.46
						18/10/2017 to 12/09/2021	2,226	57,628.00	75	432.21
11	AME Baran	50	50			13/09/2021 to 17/11/2022	590	17,542.00	100	175.42
						Opening stock as on December 2022	Monthly Return	7,462.00	100	74.62
				56A/2005	Masonry Stone	18/10/2017 to 12/09/2021	1,485	26,387.00	28	73.88
				13/2002	Bentonite	18/10/2017 to 12/09/2021	274	10,632.00	145	154.16
						13/09/2021 to 08/06/2022	8	203.00	195	3.96
12	AME Jhalawar	151	50	2/2007	Masonry Stone	18/10/2017 to 12/09/2021	116	1,866.00	28	5.22
						13/09/2021 to 07/01/2023	1,867	24,471.00	35	85.65
				33/2007	Masonry Stone	18/10/2017 to 12/09/2021	169	2,782.00	28	7.79
						13/09/2021 to 14/01/2024	1,182	18,914.00	35	66.20
				48/2004	Masonry Stone Sand Stone	18/10/2017 to 12/09/2021	922	13,684.00	28	38.32
							1	35.00	100	0.35
						13/09/2021 to 08/06/2022	104	1,777.00	35	6.22
							99	1,637.00	130	21.28
				222/1990	Masonry Stone	18/10/2017 to 12/09/2021	43	1,416.00	28	3.96
						13/09/2021 to 31/12/2022	33	1,256.00	35	4.40
				223/1990	Masonry Stone	18/10/2017 to 12/09/2021	18	626.00	28	1.75
						13/09/2021 to 31/12/2022	17	709.00	35	2.48
				44			1,12,163	23,83,477.00		19,110.20
	Total	2984	570							

Appendix-6

(Refer Paragraph 2.4; page 12)

Statement showing the leases where illegal mining was noticed around the leases and in gap areas

S. No.	Office Name	Lease No.
1	ME Churu	57A/2000
2	ME Bikaner	24/2009
3	ME Dholpur	44/2006
4	ME Dholpur	43/2006
5	AME Baran	1A/1996

Appendix-7

(Refer Paragraph 2.5; page 14)

Statement showing the recoverable processing fee relating to e-*rawannas*/transit passes generated during 3 January 2022 to 31 March 2023

Sr. No.	Office Name	Number of <i>e-rawannas</i> generated for mining leases and STPs	Number of e-transit passes generated for registered dealers	Total generated <i>e-rawannas</i> /transit passes	Recoverable amount in respect of processing fee	Amount recovered	Outstanding Amount
1	ME Nagaur	10,36,073	2,92,747	13,28,820	132.88	60.30	72.58
2	AME Hanumangarh	19,737	8,077	27,814	2.78	1.76	1.02
3	ME Bijolia	1,17,178	46,034	1,63,212	16.32	15.50	0.82
4	ME Barner	4,85,666	1,80,111	6,65,777	66.58	42.24	24.34
5	ME Jaisalmer	1,39,160	13,601	1,52,761	15.28	15.07	0.21
6	AME Balesar	1,13,644	94,387	2,08,031	20.80	0.21	20.59
7	ME Alwar	3,85,805	1,31,120	5,16,925	51.69	42.33	9.36
8	ME Dholpur	37,924	21,685	59,609	5.96	5.48	0.48
9	AME Churu	5,69,903	2,49,497	8,19,400	81.94	75.38	6.56
10	ME Bikaner	5,06,573	87,847	5,94,420	59.44	37.08	22.36
11	ME Baratpur	10,57,806	3,23,585	13,81,391	138.14	86.90	51.24
12	AME Jhalawar	2,10,200	60,706	2,70,906	27.09	13.08	14.01
13	AME Salumber	12,244	3,705	15,949	1.59	1.59	0.00
14	AME Tonk	4,69,588	2,40,569	7,10,157	71.02	61.15	9.87
15	ME Dungarpur	42,309	14,377	56,686	5.67	4.91	0.76
	Total	52,03,810	17,68,048	69,71,858	697.18	462.98	234.20

Appendix-8

(Refer Paragraph 2.6; page 15)

Statement showing detail of premium amount not paid by the lease holders

S. No.	ML No.	Name of lessee	period of lease	Mineral	Area (Ha.)	khatedari or consent	Premium amount to be levied	Premium amount levied	amount to be deposited up to 31.3.23	Amount deposited upto 31.3.23	Short deposited	Recovered amount up to June 2025	Outstanding Amount
1	37/2018	Banshidhar Jaat	14/02/2020 to 50 years	Granite	1.9889	Khatedari	5.97	5.97	4.77	3.58	1.19	1.19	0
2	82/2021	Infinity Stone	19/04/2022 to 50 years	Granite	1.0121	consent	6.07	3.04	1.22	0.61	0.61	0.61	0
3	4881/2019	Neelam Bugaliya	13/01/2020 to 50 years	Granite	1	Khatedari	3.00	3.00	2.4	1.2	1.2	1.2	0
4	1/2019	Natural Granite	19/12/2019 to 50 years	Granite	1.1042	Khatedari	3.31	3.31	2.65	1.51	1.14	1.14	0
5	22/2018	Mangal Ram Bunkar	3/3/2020 to 50 years	Granite	1	Khatedari	3.00	3.00	2.4	0	2.4	0	2.4
6	12/2019	Gaurav Granite	4/8/2021 to 50 years	Granite	1.9525	Khatedari	5.86	5.86	2.34	0	2.34	0	2.34
7	13/2018	Vinayak Minerals	10/2/2020 to 50 years	Granite	1.1623	Khatedari	3.49	3.49	2.79	0	2.79	2.79	0
8	46/2019	Vinod Kumar	4/9/2020 to 50 years	Granite	1.6778	Khatedari	5.03	5.03	3.02	1.01	2.01	2.01	0
9	83/2021	Infinity Stone	19/04/2022 to 50 years	Granite	1.09	consent	6.52	3.26	1.3	0.65	0.65	0.65	0
Total							42.25	35.96	22.89	8.56	14.33	9.59	4.74

Appendix-10

(Refer Paragraph 2.11(i); page 20)

Statement showing the details of mining leases in which lessees excavated mineral without approval of Mining Plan

S.No.	Name of Office	ML No.	Name of Lessee	Mineral	Period of previous approved Mining Scheme	Period of next approved Mining Scheme	Period of Non-approved Mining Scheme	Quantity excavated during period of approved Mining Scheme (MT)	Percent of excess quantity to Without mining plan	Rate of royalty (in ₹)	10 times Recoverable amount	Total Recoverable amount lease wise
1	AME Balesar	23/2002	M/s Bhattar & Company	Marble	29/5/2015 to 28/5/2018	09/6/2022 to 08/06/2027	06/2018 to 5/2022	865	100	240	20.76	20.76
		1600/2003	Ashok Kumar	Masonry Stone	4/6/2015 to 3/6/2020	29/8/2023 to 28/8/2028	06/2020 to 3/2021	1,020	100	28	2.86	9.21
		9/1996	Narayan Ram	Masonry Stone	11/03/2015 to 10/3/2020	11/3/22 to 10/3/27	04/2021 to 3/2023	1,815	100	35	6.35	
		3/2013	poonni Devi	Masonry Stone	28/3/2014 to 30/06/2020	year 2020-21 lapsed	07/2020 to 1/2022	3,963	100	28	11.1	11.1
2	ME Alwar	63/2007	Grish Datta	Masonry Stone	11/4/2014 to 10/04/2019	16/12/2020 to 15/12/2025	5/2019 to 11/2020	28,700	100	35	100.45	100.45
		62/2007	Grish Datta	Masonry Stone	11/4/2014 to 10/4/2019	16/12/2020 to 15/12/2025	5/2019 to 11/2020	24,650	100	35	86.28	86.28
3	ME Dholpur	22/2007	Amit Garg	Sand Stone	18/12/2013 to 17/12/2018	30/6/2021 to 29/6/2026	1/2019 to 06/2021	14,874	100	155	230.55	230.55
4	ME Baratpur	403/02	Ishaq Moham-mad	Masonry Stone	14/12/2016 to 13/12/2021	-	1/2022 to 3/2023	56,497	100	44	248.59	248.59

S.No.	Name of Office	ML No.	Name of Lessee	Mineral	Period of previous approved Mining Scheme	Period of next approved Mining Scheme	Period of Non-approved Mining Scheme	Quantity excavated during period of approved Mining Scheme (MT)	Percent of excess quantity to Without mining plan	Rate of royalty (in ₹)	10 times Recoverable amount	Total Recoverable amount lease wise
		348/08	Sumer Chand jain	Masonry Stone	23/09/14 to 28/9/19	-	10/2019 to 3/2021	32,440	100	35	113.54	1001.99
							4/2022 to 3/2023	2,01,920	100	44	888.45	
		393/05	Ravi Kumar	Masonry Stone	30/6/2016 to 29/6/2021	-	07/2021 to 3/2022	56,746	100	35	198.61	198.61
		121/08	Dwarika Sharma	Masonry Stone	25/5/2016 to 24/5/2021	-	06/2021 to 3/2023	8,348	100	35	29.22	29.22
		9/2003	Brijwasi Stone Grit	Masonry Stone	29/9/2016 to 28/9/2021	-	10/2021 to 3/2022	718	100	35	2.51	424.24
							4/2022 to 3/2023	95,848	100	44	421.73	
		594/03	Datta ram	Masonry Stone	08/06/2015 to 07/06/2020	9/5/2022 to 8/5/2027	07/2020 to 8/2021	98,102	100	35	343.36	395.66
							09/2021 to 4/2022	11,887	100	44	52.3	
		129/09	Mr. Santa Ram	Masonry Stone	22/6/15 to 21/6/2020	4/10/2021 to 3/10/2026	07/2020 to 9/2021	1,09,011	100	35	381.54	381.54
5	AME Baran	29A/2006	Ram chandra Danoriya	Masonry Stone	17/7/2014 to 16/7/2019	12/4/2022 to 11/4/2027	08/2019 to 8/2021	1,000	100	28	2.8	177.8
							09/2021 to 3/2022	50,000	100	35	175	
								8,00,698			3,322.42	3,322.41

Appendix-11

(Refer Paragraph 2.11(ii); page 21)

Statement showing the details of mining leases in which lessees excavated mineral excess of quantity of approved Mining Plan/
Simplified Mining Scheme

S. No.	Name of Office	ML No.	Name of Lessee	Mineral	Period of approved Mining Scheme	approval date	Approved Mining Plan Year	Quantity permitted in mining plan (MT)	Quantity Excavated (MT)	Excess Quantity in MT	Percent of excess quantity-mining plan	Rate of royalty (in ₹)	1 to 10 times Recoverable Amount	Total Recoverable Amount lease wise
1	ME Barmer	20190 0007076	Sada Ram	Bentonite	26/6/2019 to 25/06/2024	26/06/2019	7/20-6/21 (II Year)	27,142	42,700	15,558	57.32	145	225.59	268.14
							7/22-6/23 (IV Year)	43,691	54,600	10,909	24.97	195	42.55	
2	AME Balesar	02/2019	Virasat Asso- ciates	Masonry Stone	17/7/2019 to 16/07/2024	17/07/2019	8/21-7/22 (III year)	93,366	1,01,100	7,734	8.28	35	2.71	2.71
							3/15-2/16 (I year)	1,745	2,958	1,213	69.51	23	2.79	
							3/16-2/17 (II year)	2,583	4,409	1,826	70.69	23	4.2	
							3/17-2/18 (III year)	2,592	3,779	1,187	45.79	23	2.73	
							3/18-2/19 (IV year)	2,938	8,765	5,827	198.33	28	16.32	
3	ME Bharatpur	393/2005	M/s Siddhi vinayka Ravi Kumar	Masonry Stone	10/12/2015 to 9/12/2020	10/12/2015	12/17- 11/18 (III Year)	24,636	46,710	22,074	89.60	23	50.77	92.3
							7/18 - 6/19 (III year)	42,750	69,122	26,372	61.69	35	92.3	
4	AME Churu	31/2007	M/s Kuldeep Singh	Masonry Stone	26/02/2018 to 25/02/2023	26/02/2018	3/20-2/21 (III year)	1,76,155	1,97,627	21,472	12.19	28	12.02	33.23
							3/22-2/23 (V year)	1,76,155	2,14,032	37,877	21.50	28	21.21	
5	ME Bikaner	001/2007	M/s Narendra Kumar	Ball Clay, Fire Clay	20/07/2017 to 19/07/2022	20/07/2017	8/18-7/19 (II year)	57,888	79,138	21,250	36.71	60	127.5	127.5

S. No.	Name of Office	ML No.	Name of Lessee	Mineral	Period of approved Mining Scheme	approval date	Approved Mining Plan Year	Quantity permitted in mining plan (MT)	Quantity Excavated (MT)	Excess Quantity in MT	Percent of excess quantity-mining plan	Rate of royalty (in ₹)	1 to10 times Recoverable Amount	Total Recoverable Amount lease wise
6	AME Baran	4A/2002	Himmat Singh	Masonry Stone	17/02/2014 to 16/02/2019	17/02/2014	3/14-2/15 (I Year)	20,678	71,857	51,179	247.50	23	117.71	254.00
							3/15-2/16 (II Year)	36,888	71,932	35,044	95.00	23	80.6	
							3/16-2/17 (III Year)	50,004	71,965	21,961	43.92	23	50.51	
							3/17-02/18 (IV Year)	62,712	71,963	9,251	14.75	28	5.18	
7	AME Jhalawar	08/2015	Golden Stone	Lime Stone (building)	19/08/2015 to 18/08/2020	19/08/2015	9/18-8/19 (IV year)	1,58,307	1,62,879	4,572	2.89	115	5.26	376.58
					22/07/22 to 21/07/2027	22/07/2022	8/22-7/23 (I Year)	63,752	90,275	26,523	41.60	140	371.32	
		02/2015	Akil Khan	Lime Stone (building)	22/7/22 to 21/7/2027	22/07/2022	8/22-7/23 (I Year)	53,125	1,03,800	50,675	95.39	140	709.45	709.45
							Total	10,97,107	14,69,611	3,72,504			1,940.72	1,940.72

Appendix-12

(Refer Paragraph 3.1.3; page 24)

Statement showing the details of modules of IOMMS

S. No.	Features	Functionality
1	User Registration	Graphical User Interface (GUI) shall be required for user registration on to the website/web software.
2	User Profile	GUI shall be required to display the user profile after log-in.
3	User Login	GUI shall be required to login into the website.
4	User Logout	GUI is required to logout from the website.
5	Website Home Page	Home Page shall be required for website.
6	Master Entry	This module used to enter/update various details of the Departments. The module uses following Graphical User Interface (GUI's) to enter the details: • Range Master: GUI form to enter/update the Range details. • District Master: GUI form to enter/update the District details. • Vidhan Sabha Master: GUI form to enter/update the Vidhan Sabha details. • Panchayat Samiti Master: GUI form to enter/update the Panchayat Samiti details. • Gram Panchayat Master: GUI form to enter/update the Gram Panchayat details. • Institution Type: GUI form to enter/update the Type of Institute details. • Institution Master: GUI form to enter/update the Institute details. • Medicine Type Master: GUI form to enter/update the Type of Medicine details. • Medicine Form Master: GUI form to enter/update the form of Medicine details. • Medicine Master: GUI form to enter/update the Medicine details. • Supplier Master: GUI form to enter/update the Supplier details. • User Master: GUI form to enter/update the User details.
7	Rate Contract Module	Department floats tender for all type of medicines once in a two year (or any specified period). Based on the tender the rate contract is awarded to the successful supplier. Rate Contract period is valid for two years. This module deals with all below processes involved in the medicine rate contract. • Rate contract generation: This process is used to generate the Rate contract of all the medicine. • Rate contract Medicine Mapping: The GUI is used to Map all the medicines with the current Rate contract including the rate details. • Rate Contract – Supplier and Medicine Mapping: The GUI is used to Map the medicine with the supplier.
8	Demand Generation	Demand/Indenting is process in which AH Head office collect the demand of medicines from all the district head quarters. These demands are gathered on every quarter of the financial year. Demand process opens every quarter or on periodic basis. District office enters their demand after opening of the process. After receiving the demand, HO processes the demand and generates the consolidated reports. HO has to close the demand process after generating the report.

S. No.	Features	Functionality
		The above process is also available for Tahsil offices. Tahsil office can enter their VH/Institution wise demand. • Demand Opening: GUI is used to open the demand. When the demand is opened, all the institutes can able generate their demand/indent of quarterly requirement. • Demand Re-Open Request: GUI is used to make the request for re- open the demand for certain period after its closing. • Demand Entry: GUI is used to make the demand/indent entry of their quarterly/periodic requirement. • Demand Verification: GUI is used to compile and verified the demand of medicine received through demand process. • Demand Submission: GUI is used to submit the demand verified by district office. This is final process of demand request. • Demand Close: GUI is used to close the open demand. After closing the demand no further requirement will be entertain. • Demand Compile: GUI is used to compile all the demands received from its range office.
9	Purchase Order Generation	Based on the compiled demands, Head Office issues the Purchase Order to the qualified suppliers. This module deals with the following processes: • Order Placing: GUI is used to place the purchase order as per Rate Contract. • Order Dispatch Entry: GUI is used to generate and enter the dispatch details of Purchase Order Supplier wise / FOD district wise • Upload Documents: GUI is used to upload the signed purchase order copy.
10	Order Dispatch Process	After generating the purchase order, Supplier has to dispatch the material to the individual district offices. In this module supplier has to enter district - wise information of the dispatch challan/invoice. • Material Dispatch Entry: The GUI is used to enter the dispatch details of medicine against each purchase order by Vendor. • Uploading Documents: The GUI is used to upload the dispatch documents like challan/invoice/test certificate of each batch.
11	Material Receipts Process	District office/can view their respective dispatch information entered by the supplier. Based on this information, district office has to enter the details about the physically received medicines. All the passed/verified received medicine gets automatically updated on the stock register. • Material Receipt Entry: GUI is used to enter the Material receipts of all the dispatch material. • Material Rejections: GUI is used to enter the material rejection details. • Material Return: GUI is used to enable the user to make the material return process details entry. • Material Stock Entry: GUI is used to enter the details of STOCK register.
12	Material Stock Process	This module deals with all the steps involved in maintaining the medicine stocks • Material Opening Stock Entry: GUI is used to enter the opening stock in hand as on the first run of this application. • Material Issues to DDC: GUI is used to issue the material to DDC by DDD. • Material Receipts: GUI is used to receipt the material issued / transfer by the DDD. • Stock Transfer Request: GUI is used to make a request to transfer the stock to an institution (DDC) by any DDC. • Stock Transfer: GUI is used to make the stock transfer against the request send by DDC. Stock Transfer between ▪ DDC to DDC ▪ DDD to DDD ▪ DDC to DDD (vice versa)

S. No.	Features	Functionality
13	Payment Process	● Medicine Disposal (Expiry Process): GUI is used to dispose all the medicine from stock those are expired. ● Institution Consumption: GUI is used make the necessary entries of medicine consumption. After receiving the material as per the Purchase order, district head quarter has to process and recommend for the supplier's payment. On receiving the recommendation from DHQ, Directorate approves the final payment. ● Payment Recommendation: GUI is used to recommend the payment by district head quarter against the material received through each purchase order. ● Payment Verification: GUI is used to verify the recommended payment of each vendor at Directorate level. ● Payment LD process: GUI is used to process the Liquidity damage against the late supply of material. ● Budget Plan Head: GUI is used to make the entry of each budget heads to make the payment to supplier. ● Payment Sanction Process: GUI is used to sanction the payment of each vendor. ● Treasury Entry: GUI is used to make the treasury entry for final payment settlement.
14	Administrator Module	This module deals with the user creation and providing the access privileges to the users. ● Create User profile: GUI is used to create the user profile. The Menu is visible only to administrator. ● Assign User Rights: GUI is used by the Administrator to create/define/modify the roll/rights of each user. Following predefined User Groups has to be provided: ● Administrator – Only Authorized persons have complete access. The administrator can view all the content of the web site. ● Directorate level user: Roles State Level. Can able to manage the state level details. ● Range level user: Can view the Range details & its below level ● District level user: Can Manage the respective district details & its below level. ● Tehsil Level User: Can Manage the respective Tehsil details & its below level. ● VH/Institution user: Can manage only the respective details. ● Supplier Level User: Can manage only his related details. ● Admin can create & assign the rights to above level based on below sub category/rights. ● Allow Data entry. (Add/modify/delete/verify/approve/view). ● Menu level rights.
15	MIS Reports Modules	This module gives complete progress details of the project by providing various type of MIS report. Below is list of various reports ● Medicine Rate List ● Demand List (Range/District/Institution/ medicine wise) ● Rate List (Medicine/Surgical/Vendor wise) ● Vendor wise purchase order ● List of PO Executed ● List of PO Pending ● Material Receipts (Vendor/DDD /PO wise) ● Stock in Hand (Surgical/Medicine/ Batch / Institution wise) ● Payment Recommendation Note (District Wise /Vendor wise) ● Payment Compile List (Vendor Wise) ● Payment Sanction Note sheet

S. No.	Features	Functionality
		• Payment Sanction Order • All Masters List • Consolidated Stock List (District / Range wise) • Consumption Details
16	SMS Module	This module is used to send the SMS to end users/predefined users based on the process events.
17	Emergency Medicine Purchase	GUI is used to enter details of emergency medicine purchased by polyclinic/ District Office.

Appendix-13

(Refer Paragraph 3.1.8; page 27)

Statement showing the details of six selected unit offices from each district

S. No.	Name of district	Name of selected low risk unit office		Name of selected medium risk unit office	Name of selected high risk unit office	
1.	Bhilwara	Haled (SC ¹)	Rampura (SC)	Dhod (SC)	Parsoli (SC)	Phooliyakalan (FGVH)
2.	Chittorgarh	Jawda (VH ³)	Karediya (SC)	Janshma (VH)	Keli (SC)	Jalampura (SC)
3.	Hanumangarh	Dabli Bas Kutub (SC)	Mayla (SC)	Gandheli (VH)	Ramsara (SC)	Pilibanga (FGVH)
4.	Kota	Devnarayan Aavasiya Yojan (FGVH)	Laxmipura Ramganj Mandi (SC)	Choma Maliyan (SC)	Morpa (SC)	Morak (VH)
5.	Sawai Madhopur	Hingotiya (SC)	Panvta (SC)	Khirmi (VH)	Rampura (SC)	Rawanjna (SC)
6.	Sri Ganganagar	Manphool Singh wala (SC)	Prabhat Nagar (SC)	Sadhuwala (SC)	Sahib Singhwala (VH)	Sanghar (SC)

¹ SC: Sub Center

² FGVH: First Grade Veterinary Hospital

³ VH: Veterinary Hospital

Appendix-14

(Refer Paragraph 3.1.11.2 (ii); page 35 and 36)

Statement showing the details of irregular supply of medicine against demand

Name of Joint Director Office	Name of Unit office	Voucher Number and date of issue	Category number of medicine	Demand of medicine raised by unit	Medicine issued by DDD ⁴
Ajmer	FGVH ⁵ , Untra	1845 (26.09.2018)	MB-13	0	30
			MF-28	100	30
	VH ⁶ , Dewas	5408 (31.10.2022)	MB-17	0	112
		3977 (16.06.2021)		200	40
	VH, Bubani	5408 (31.10.2022)	MB-2	0	2
		3977 (16.06.2021)		30	10
		1159 (23.11.2017)	MF-13	50	20
		606 (12.04.2017)		20	50
Bhilwara	SC ⁷ , Haled	1159 (23.11.2017)	MH-3	10	5
		606 (12.04.2017)		5	10
		8072 (16.09.2022)	MG-4 (i)	20	25
			MG-5	0	10
	SC, Dhod	7927 (05.07.2022)	MG-4 (i)	50	20
			MG-5	40	10
	SC, Parsoli	5027 (08.09.2020)	MC-7a	400	150
		4411 (23.04.2020)	MF-20a	200	60
Chittorgarh	SC, Rampura	4335 (28.02.2020)	MC-16	50	96
		6769 (06.09.2021)		40	20
		2150 (15.10.2020)	MB-17	0	120
		2820 (08.06.2022)		300	20
	SC, Keli	2475 (01.09.2021)		500	200
		2475 (01.09.2021)	MN-3a	100	240
		2150 (15.10.2020)		0	60
		2475 (01.09.2021)	MC-7a	250	80
			MF-20a	300	120

⁴ DDD: District Drug Depot

⁵ FGVH: First Grade Veterinary Hospital

⁶ VH: Veterinary Hospital

⁷ SC: Sub Center

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Name of Joint Director Office	Name of Unit office	Voucher Number and date of issue	Category number of medicine	Demand of medicine raised by unit	Medicine issued by DDD ⁴
Sri Ganganagar	VH, Jawda	2542 (29.10.2021)	MB-17	100	20
		2433 (25.08.2021)		100	200
			MC-7a	40	80
			MF-20a	80	120
Sri Ganganagar	SC, Sadhuwali	4620 (09.06.2022)	MC-15	50	12
			MN-1	20	10
		1586 (13.02.2019)	MN-1	0	100
			MC-16	0	100
Kota	VH, Morak	423 (02.04.2017)	MB-5	20	100
		711 (07.11.2017)		200	100
		423 (02.04.2017)	MC-5	20	100
		711 (07.11.2017)		200	50
Sawai Madhopur	SC, Morpa	2059 (03.06.2020)	MC-8a	100	200
		2565 (01.02.2021)		100	50
		2855 (16.06.2022)	MN-11a	500	40
		2763 (11.04.2022)		500	520
Sawai Madhopur	SC, Rampura	2763 (11.04.2022)	MC-1(i)	10	40
		2565 (22.09.2021)		50	10
		2855 (16.06.2022)	MG-1	5	1
			MK-1a	0	80
		3107 (09.09.2022)	MG-1	1	2
			MK-1a	300	120
		1628 (04.03.2020)	MB-12a	200	240
		3107 (09.09.2022)		400	60
		1376 (23.10.2019)	MG-4	15	10
		3107 (09.09.2022)		1	2

Appendix-15

(Refer Paragraph 3.1.11.2(iii); page 36)

Statement showing the details of non-compliance of First Expiry, First Out method

Name of the Joint Director office	Name of institute	Category Number medicine	Batch number	Voucher number and date	Quantity issued by DDD ⁸	Batch expiry date
Bhilwara	VH ⁹ , Jahajpur	MG-5	DF-54	7906 /27.06.2022	50	31.01.2024
			DF-47	8096/ 28.09.2022	45	30.06.2023
Chittorgarh	VH, Jawda	MN-3a	KF1011	1950/ 27.07.2020	150	31.05.2022
			KF1010	2042/ 28.09.2020	60	30.04.2022
		MF-20a	CTB1419	1950/ 27.07.2020	40	31.01.2023
			CZT20006	2042/ 28.09.2020	80	30.06.2022
Sawai Madhopur	District Drug Depot	VAC-1	DXIJ18034	1146/ 20.02.2019	50	31.05.2020
			MV8L22	1243/ 18.06.2019	7	30.11.2020
			DXIJ18034	1257/ 21.06.2019	7	31.05.2020
			MV8L22	1280/ 24.06.2019	1	30.11.2020
			DXIJ18034	1276/ 25.06.2019	7	31.05.2020
	VH, Khirni	ML-2-3	HPCR-2508	2636/ 30.09.2021	20	31.05.2023
			HPCR-2520	2936/ 27.06.2022	20	31.01.2024
			HPCR-2520	Consumption on 05.02.24	10	31.01.2024
			HPCR-2508	Consumption on 17.05.24	10	31.05.2023

⁸ DDD: Drug Dispatch Depot

⁹ VH: Veterinary Hospital

Appendix-16

(Refer Paragraph 3.1.11.2 (iii); page 37)

Statement showing the details of consumption of medicine after expiry

Name of the Joint Director office	Name of unit office	Category number of medicines	Quantity issued by DDD ¹⁰ (Voucher no & date of issuance)	Date of expiry of medicine	Details of expired medicine issued for consumption
Ajmer	FGVH ¹¹ , Untra	MQ-10-1	20 (1845/26.09.2018)	30.11.2019	16.01.2020 to 31.03.2020 (08 used)
	FGVH, Beawar	MB-3	100*10ml (1587/30.05.2018)	31.07.2018	01.08.2018 to 30.08.2018 (240 ML used)
	VH ¹² , Bhianay	MF-17	60 (4738/05.01.2022)	28.02.2022	06.03.2022 (01 used)
		MN-11/a	400 (4738/05.01.2022)	30.04.2022	02.05.2022 to 03.05.2022 (05 used)
	SC ¹³ , Shergarh	MQ-8	2*20ml (22/14.02.2018)	31.07.2018	11.08.2018 (1*20 ml used)
	VH, Bubani	MF-4	20*30ml (192/02.12.2016)	31.12.2017	01.02.2018 (10*30 ml used)
			30*30ml (316/09.01.2017)		
		MD-2-1	50*5ml (1847/26.09.2018)	31.06.2019	08.09.2019 (20*05 ml used)
	VH, Javda	MB-12a	40 (1650/24.02.2020)	31.10.2020	30.11.2020 (15 used)
		MF-20a	192 (1817/20.04.2020)	31.01.2022	31.03.2022 (14 used)
Sawai Madhopur	SC, Panvta	MB-12a	800 (3240/05.12.2022)	31.03.2024	05.04.2024 to 18.05.2024 (44 medicines were consumed)
			100 (3426/20.04.2023)		
			32 (3642/17.06.2023)		
	MB-17		700 (3240/05.12.2022)	29.02.2024	04.04.2024 to 10.05.2024 (28 medicines were consumed)
			240 (3426/20.04.2023)	31.03.2024	
	SC, Rampura	MF-21	5*60 ml (5/22.03.2023)	30.04.2023	05.05.2023 (05*60 ml used)
		MF-16	10*60 ml (5/22.03.2023)	31.05.2023	05.09.2023 to 16.12.2023 (6*60 ml were issued for consumption)

¹⁰ DDD: Drug Dispatch Depot

¹¹ FGVH: First Grade Veterinary Hospital

¹² VH: Veterinary Hospital

¹³ SC: Sub Center

Appendix-17

(Refer Paragraph 3.1.11.2(iv); page 38)

Statement showing the details of issuance of medicine to ineligible institutes

Name of Joint Director office	Name of Unit office	Category Number of medicine	Voucher number/date of issued medicines	Consumption period
Bhilwara	SC ¹⁴ , Dhod	MF-53	7329/13.05.2022	December-2022
			8481/21.03.2023	August-2023
	SC, Haled	MF-56	7927/05.07.2022	September-2022
		MF-53	8397/17.03.2023	August-2023
		MB-7	7071/23.11.2021	March-2022
		MB-19	8072/16.09.2022	April-2023
		MB-14	8072/16.09.2022	April-2023
		MB-13	8072/16.09.2022	April-2023
	SC, Parsoli	MN-15-1	6059/11.02.2021	September- 2021 to October-2021
		MJ-3	135/17.06.2017	June-2017 to August- 2017
			589/16.08.2022	August-2022
			602/16.09.2022	September- 2022 to June-2023
		MF-53	510/27.10.2021	May-2022
			8281/14.03.2023	May-2023
Chittorgarh	SC, Rampura	MN-15-1	4335/28-02-2020	May-2020 to January-2021
			6069/11-02-2021	March-2021 to July-2021
		MF-54	201/28.10.2021	December- 2021
		MN-14-1	4335/28.02.2020	May- 2020 to September-2020
	SC, Jalampura	MF-44	5399/04.10.2020	October-2020 to June- 2021
			421/24.05.2017	January-2018
			679/26.09.2022	February-2023
		MJ-3	421/24.05.2017	January-2018
			1376/12.07.2019	August- 2019 to November-2019

Name of Joint Director office	Name of Unit office	Category Number of medicine	Voucher number/date of issued medicines	Consumption period
Sri Ganganagar		MN-14-1	1376/12.07.2019	August- 2019 to November-2019
			1926/23.07.2020	August- 2020 to October-2020
	SC, Karediya	MJ-3	3093/30.11.2022	March-2024
		MN-14-1	3318/03.05.2023	March-2024
		MN-15-1	3318/03.05.2023	September-2023
	SC, Keli	MB-14	2150/15.10.2020	December- 2020 to July-2021
		MN-14-1	1970/04.08.2020	September- 2020 to October-2020
			2475/01.09.2021	December-2021
		MF-53	2820/08.06.2022	October- 2022 to January-2023
	SC, Sadhuwali	MF-21	4077/28.09.2021	February-2022 to May-2023
		MF-56	4620/09.06.2022	June- 2022 to July 2022
		MF-44	5078/01.12.2022	October- 2023 to March-2024
		MD-2-1	4077/28.09.2021	October- 2021 to March-2022
		MJ-3	5078/01.12.2022	January-2023 to August-2023
Kota	SC, Manphoolsingh wala	MD-2-1	5593/08.05.2023	January-2024
		MF-44	5176/ 26.12.2022	December-2024 to March-2024
		MJ-3	5176/26.12.2022	December-2023
		MF-21	3542/16.02.2021	January-2022 to May-2022
	SC, Prabhat Nagar	MN-15-1	3660/23.05.2021	June-2021 to September-2021
	SC, Sanghar	MB-5	167/05.05.2018	May-2018 to January-2019
		MF-21	4794/03.08.2022	March-2023
	SC, Choma maliyan	MJ-3	3826/28.02.2023	March- 2023 to July- 2024
		MD-2-1	545/23.05.2017	June- 2017 to October- 2017
		MF-21	545/23.05.2017	February- 2018 to June- 2018
			2061/03.06.2020	August-2020 to October-2020
			2382/23.09.2020	October-2020 to January-2021

Name of Joint Director office	Name of Unit office	Category Number of medicine	Voucher number/date of issued medicines	Consumption period
Sawai Madhopur	SC, Morpa	MF-44	3751/06.02.2023	February- 2023 to April- 2023
		MB-19	3751/06.02.2023	February- 2023
	SC, Laxmipura	MF-58	3751/06.02.2023	February- 2023 to May- 2023
		MF-58	3546/02.10.2022	November 2022 to December 2023
		MB-19	3594/31.10.2022	November 2022 to December 2023
		MN-14-1	3546/02.10.2022	January 2021 to February- 2021
			3594/31.10.2022	August-2021
	SC, Panvta	MF-21	1716/10.06.2020	July-2022
		MH-8	2874/21.06.2022	February- 2019 to March- 2019
		MD-2-1	1098/25.01.2019	April 2022 to June 2022
	SC, Rampura	MH-8	2763/11.04.2022	September-2022
		MF-21	2763/11.04.2022	August-2022
		MF-56	2855/16.06.2022	January- 2019
	SC, Rawanjana	MF-28	2/04.08.2018	June 2019 to July 2019
		MF-35	2/04.08.2018	December-2019
		ML-2-3	2/04.08.2018	

Source: Stock Ledger Register of concerned unit.

Appendix-18

(Refer Paragraph 3.1.11.3 (i); page 39 and 40)

Statement showing the details of consumption of substandard medicine

Sl. No.	Category No. of Medicine	Batch No & Expiry date	Date of sample collection	Date of Report received	Name of DDO and Institute	Issued quantity & Date of issue by DDD ¹⁵	Quantity consumed & Date of consumption
1	MJ-5	RJ-106 (30.06.2018)	13.06.2018	26.06.2018	Ajmer, FGVH ¹⁶ Untra	20/ 12.04.2017	5/ (01.05.2017 to 15.12.2017)
2	MJ-5	RJ-106 (30.06.2018)	13.06.2018	26.06.2018	Ajmer, VH ¹⁷ Devas	10/ 19.04.2017	10/ (05.05.2017 to 15.08.2017)
3	MJ-5	RJ-106 (30.06.2018)	13.06.2018	26.06.2018	Chittorgarh, FGVH Gangrar	50/ 23.05.2017	50/ (15.06.2017 to 15.11.2017)
4	MK-5	47 (31.03.2022)	25.01.2021	09.03.2022	Bhilwara, SC ¹⁸ Dhod	5/ 06.10.2020	5/ (04.06.2021)
5	MK-5	47 (31.03.2022)	25.01.2021	09.03.2022	Bhilwara, FGVH Phuliakalan	40/ 06.10.2020	40/ (31.10.2020 to 15.11.2021)
6	MK-5	47 (31.03.2022)	25.01.2021	09.03.2022	Bhilwara, SC Rampura	1/ 04.10.2020	1/ (26.11.2021)
7	VAC-2	49060 (30.11.2020)	NA	27.01.2020	Bhilwara, SC Parasoli	25/ 23.01.2019	25/ (24.01.2019 to 15.02.2019)
8	MB-1	SV180 (31.08.2021)	25.11.2019	03.12.2020	Bhilwara, FGVH Phuliakalan	20/ 29.01.2020	20/ (01.03.2020 to 15.11.2020)
9	MB-1	SV180 (31.08.2021)	25.11.2019	03.12.2020	Chittorgarh, FGVH Gangrar	40/ 31.01.2020	40/ (31.03.2020 to 31.08.2020)
10	MB-1	SV180 (31.08.2021)	25.11.2019	03.12.2020	Bhilwara, SC Rampura	40/ 28.02.2020	35/ (01.01.2021 to 30.05.2021)
11	MB-1	SV180 (31.08.2021)	25.11.2019	03.12.2020	Chittorgarh, VH Javda	20/ 20.04.2020	17/ (01.04.2021 to 15.08.2021)

¹⁵ DDD: Drug Dispatch Depot

¹⁶ FGVH: First Grade Veterinary Hospital

¹⁷ VH: Veterinary Hospital

¹⁸ SC: Sub Center

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