

## Appendix

(Refer paragraph no. 6.4.6; page 65-66)

### Discrepancies in stock registers

- Stock registers were not authenticated by excise authorities for the entries made therein.
- Licensees sold 1,717 bottles of non-potable beer of various brands after six months of its receipt.
- Stock registers of licensees showed non potable beer in their stock throughout the year but no action was found initiated by the Department to drain out such beer.
- Nine licensees sold 18,840 ml IMFL and 613 bottles of beer to visitors on dry days but no separate register of accounts of liquor served to the foreign tourists and visitors on dry days was found maintained.
- Inaccurate entries were made in the stock registers by 13 licensees on various dates which resulted in increase or decrease of stock position without actual receipt or sale.
- 11 licensees made entries of opening balances of liquor either in excess or short of quantity by ignoring the balance of the previous month.
- Stock entry with pencil was found in the stock register of Amet Haveli, Udaipur.
- Cutting, overwriting, correction with fluid and tampering of entries were made in stock registers without authorisation by the excise officers.
- Non-submission of stock position of liquor at the time of renewal of licenses.
- 1,188 bottles of beer were shown issued from stock registers of hotel Sarovar Portico and Park Inn, Jaipur on various dates but only 312 bottles were accounted for in bar registers which resulted in direct or illegal sale of 876 bottles of beer of various brands.
- Four licensees did not take into stock 2,328 bottles of beer and 45 bottles of IMFL purchased from RSBCL.
- Hotel Laxmi Vilas, Udaipur purchased only two brands of IMFL from RSBCL but entered five additional brands in stock register.
- Entry of liquor made in stock register before the date of purchase in case of two licensees.
- Late entry of purchase by Hotel Udai Vilas, Udaipur (6 to 14 days) in stock register.
- Inspection of bar was not conducted as per norms prescribed in Excise Manual in case of hotel Rajputana and Sweet Dream, Jaipur and inspection was done only once in four and two years respectively.