

CHAPTER-VI Devasthan Department

6.1 Introduction

The Devasthan Department of the Government of Rajasthan is entrusted with the management, administration, and preservation of temples, religious institutions, and endowments under state control. Its key functions include overseeing the functioning of state-managed temples, ensuring proper utilization of temple properties and revenues, maintaining transparency in temple affairs, and promoting cultural and spiritual heritage. The department also facilitates pilgrim welfare, organizes religious events, and implements schemes related to temple development and renovation.

Administratively, the department functions under the Revenue Department and is headed by the Commissioner, Devasthan. It operates through regional and district-level offices, with Devasthan Commissioners and Assistant Commissioners ensuring effective implementation of policies and coordination with temple management committees. The Department also maintains a record of registered public trusts and oversees their functioning under the Rajasthan Public Trusts Act, 1959.

6.2 Results of audit

There are 14 auditable units in the Devasthan Department out of these 6 units were selected for test check. Audit noticed ₹ 158.38 crore of irregularities relating to expenditure. Some of the similar omissions were pointed out in earlier years also but remain unattended till audit was conducted. These cases are illustrative and are based on the test-check carried out by Audit. Irregularities noticed broadly fall under the categories given in **Table 6.1**.

Table 6.1: Statement showing the amount objected by audit during the year 2022-23

(₹ in crore)		
Sl. No.	Category	Amount
1.	Non-recovery/short recovery of rent	1.34
2.	Irregularities relating to expenditure	158.38
Total		159.72

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

During the year 2022-23, the Department accepted Non-recovery/short recovery and irregularities relating to expenditure of ₹ 159.72 crore.

6.3 Non-recovery of surface rent and penal interest

The Devasthan Department did not monitor the compliance by surface right holders with regard to their surface rent payment obligations, resulting in prolonged periods of non-payment. This lack of enforcement led to the non-recovery of surface rent and accrued penal interest, amounting to ₹ 76.27 lakh.

The State Government (Government) introduced (April 2000) a Mining Policy (Policy) for mining activities on the land of the Devasthan Department. This Policy provided that the Mines and Geology Department would grant mining leases to a person who obtained surface rights from the Devasthan Department.

To obtain the surface rights, the applicant has to pay a lump sum amount and annual surface rent as per the rates prescribed in the clause 2(b) of the Policy. If any person does not pay the annual surface rent and lump sum amount after getting the surface right, the Devasthan Department can revoke the surface right. In such cases, the occupant would be evicted by serving a 30-day notice. Clause 4 of the Policy also provided that if the surface right was assigned, judiciously, but the same has subsequently been transferred by the right holder, in such cases, the new mining leaseholder may be assigned the surface right after depositing lump sum amount as envisaged in clause 2(b) of the Policy and the new leaseholder would also deposit annual rent.

During Audit (May 2023) of Assistant Commissioner Udaipur Division Devasthan Department for the period April 2015 to March 2023, it was observed that the Assistant Commissioner (Udaipur Division), issued (14 December 2011) no objection certificates (NOC) in favour of two licensees 'A' and 'B' allowing the use of surface rights for the mining of pink marble for 10 years upon *Araji*¹ no. 3526 and 3580 (Plot no.1) and *Araji* no. 3604 & 3643 (Plot no.2) respectively measuring four hectares each. The annual surface rent for each plot was ₹ 2.21 lakh along with a lump sum non-refundable deposit of ₹ 4 lakh. Agreements were executed between the Commissioner, Devasthan Department, Udaipur (Licensor) and successful Licensees on 13 December 2011 and on 14 December 2011 respectively *inter alia* including the following terms and conditions:

- (i) The licensee shall not assign the rights conferred by the deed to any other person without previous consent in writing of the licensor.
- (ii) The licensee shall pay the surface rent by 1st of April every year in advance, with interest at the rate of 18 *per cent* imposed on delayed payments. Non-payment of the license fee on time may result in recovery actions under the Rajasthan Public Demand Recovery Act, in addition to evict the licensee after serving a 30-day notice.

Mining lease no. 46/2011 and lease no. 45/2011 were granted in favour of above said licensees by the Mining Engineer (Udaipur Division), Mines & Geology Department with effect from 14 December 2011 for 30 years despite the fact that the surface rights were granted for only 10 years by the Devasthan Department.

Both the licensees had not made payment of annual surface rent since the year 2013-14. In June 2019, the Assistant Commissioner, Devasthan Department requested the Mines & Geology Department to provide an update on the status of these leases. In response, the Mines and Geology Department informed (July 2019) that lease no. 46/2011 and lease no. 45/2011 had been transferred by the Additional Director (Mines) to two other persons. Thereafter, the Devasthan Department issued (2 September 2020) notices to the licensees asking them to deposit the outstanding surface rent. In response to the notice, licensees replied that the mining leases allotted to them had been transferred on 16 July 2014 and 26 February 2014 and thus they no longer bore responsibility for any payment with regard to these leases.

¹ *Araji*- A unique number assigned to a plot or a piece of land.

A review of the records of the Assistant Commissioner, Devasthan Department revealed (May 2023) that the Department did not monitor licensees' compliance with regular surface rent payments, allowing non-payment for several years without taking appropriate action *i.e.* evict the licenses after serving a 30 day notice and recovery under the Rajasthan Public Demand Recovery Act. As a consequence, the non-recovery of surface rent and penal interest on the mining leases has mounted to ₹ 76.27 lakh (Surface rent ₹ 37.64 lakh and Interest ₹ 38.63 lakh) for the period 2013-14 to 2020-21 as detailed in *Appendix-12*.

Further, Audit noted that the Department did not even raise the issue with the Mining Department regarding the transfer of mining leases to third parties without their consent, nor did it address the issue of granting mining leases for 30 years while the surface rights were given for only 10 years.

Thus, due to laxity in monitoring of surface rent payments by the Department led to a financial loss of revenue amounting to ₹ 76.27 lakh to the exchequer, compounded by its negligence to address unauthorised lease transfers and synchronize lease durations with surface rights.

The matter was reported to the Government (August 2023). The Government stated (September 2024) that notices had been issued to the concerned licensees and efforts are being made to recover the amount as per provisions of Land Revenue Act, 1956. Further progress is awaited (February 2025).

JAIPUR
The 26th November 2025



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

Countersigned



NEW DELHI
The 3rd December 2025

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

