

TABLE OF CONTENTS

SUBJECT	Reference to	
	Paragraph(s)	Page(s)
Preface		vii-viii
Overview		ix -xv
INTRODUCTION		
FUNCTIONING OF PUBLIC SECTOR UNDERTAKINGS		
General	1-2	1-2
Accountability framework	3-4	2-3
Submission of accounts by PSUs	5-6	3-4
Investment by Government of Rajasthan in State Public Sector Undertakings (PSUs)	7-9	4-5
PART-I		
CHAPTER I		
FUNCTIONING OF POWER SECTOR UNDERTAKINGS		
Introduction	1.1-1.2	7-8
Disinvestment, restructuring and privatisation of Power Sector Undertakings	1.3	8
Investment in Power Sector Undertakings	1.4	8-9
Budgetary Support to Power Sector Undertakings	1.5	9-10
Reconciliation with Finance Accounts of Government of Rajasthan	1.6	11
Submission of accounts by Power Sector Undertakings	1.7	11-12
Performance of Power Sector Undertakings	1.8-1.19	12-22
Assistance under Ujwal DISCOM Assurance Yojana (UDAY)	1.20	22-24
Comments on Accounts of Power Sector Undertakings	1.21	24
Performance Audits and Compliance Audit Paragraphs	1.22	24-25
Follow up action on Audit Reports	1.23 –1.24	25

SUBJECT	Reference to	
	Paragraph(s)	Page(s)
CHAPTER II		
PERFORMANCE AUDIT RELATING TO POWER SECTOR UNDERTAKINGS		
Ajmer Vidyut Vitran Nigam Limited		
Performance Audit on Procurement and Inventory Management	2.1-2.22	27-68
CHAPTER III		
COMPLIANCE AUDIT OBSERVATIONS RELATING TO POWER SECTOR UNDERTAKINGS		
Jaipur Vidyut Vitran Nigam Limited and Jodhpur Vidyut Vitran Nigam Limited		
Procurement, Management, Condemnation and Disposal of Distribution Transformers	3.1	69-92
Rajasthan Rajya Vidyut Utpadan Nigam Limited		
Deficient planning led to infructuous expenditure and non-operationalization of gas based power plant	3.2	92-94
Non receipt of statutory charges due to absence of relevant clause in the coal supply agreements	3.3	95-96
Extra expenditure due to awarding the work of RWS without complying with the provisions of Mega Power Project Policy	3.4	96-98
Rajasthan Urja Vikas Nigam Limited		
Avoidable excess payment of stamp duty	3.5	98-99
PART-II		
CHAPTER IV		
FUNCTIONING OF STATE PUBLIC SECTOR UNDERTAKINGS (OTHER THAN POWER SECTOR)		
Introduction	4.1-4.2	101-102
Investment in State Public Sector Undertakings (PSUs) (other than Power Sector)	4.3-4.4	102-103
Disinvestment, restructuring and privatisation of State PSUs (other than Power Sector)	4.5	103
Budgetary Support to State PSUs (other than Power Sector)	4.6	103-104

SUBJECT	Reference to	
	Paragraph(s)	Page(s)
Reconciliation with Finance Accounts of Government of Rajasthan	4.7	104
Submission of accounts by State PSUs (other than Power Sector)	4.8	104-106
Placement of Separate Audit Reports of Statutory Corporations	4.9	106
Impact of non-finalisation of accounts of State PSUs (other than Power Sector)	4.10	107
Performance of State PSUs (other than Power Sector)	4.11-4.23	107-118
Winding up of non-functional State PSUs	4.24	118
Comments on Accounts of State PSUs (other than Power Sector)	4.25-4.26	118-119
Compliance Audit Paragraphs	4.27	119
Follow up action on Audit Reports	4.28-4.30	119-120
CHAPTER V		
COMPLIANCE AUDIT OBSERVATIONS RELATING TO STATE PUBLIC SECTOR UNDERTAKINGS (OTHER THAN POWER SECTOR)		
Rajasthan State Industrial Development and Investment Corporation Limited		
Systemic lapses in monitoring of completion of construction and commencement of production activities and recovery of retention charges	5.1	121-132
Avoidable loss due to unjustifiable allotment of land below cost	5.2	133-135

Annexures

Annexure No.	Subject	Page(s)
1.	Summarised financial results of Power Sector Undertakings for the latest year for which accounts were finalized	137
2.	Statement showing State Government funds infused in the seven Power Sector Undertakings since inception till 31 March 2018	138

Annexure No.	Subject	Page(s)
3.	Statement showing deviation in implementation of provisions prescribed for procurement of material under the Rajasthan Transparency in Public Procurement Act 2012/ Rules 2013	139-141
4.	Statement showing stock of items remaining unutilized	142
5.	Statement showing cases of idle inventory	143-144
6.	Statement showing instances relating to acceptance of surplus material from turnkey contractors	145-146
7.	Statement showing instances of non utilisation of material	147-148
8.	Statement showing assessment of requirement of transformers by the Chief Engineer (MM), quantity approved by Procurement, Planning and management Committee (PPMC), quantity for which tenders were invited and quantity for which purchase orders were issued by JVVNL during the period 2015-18	149-151
9.	Statement showing assessment of requirement of transformers, quantity approved, quantity tendered and quantity ordered by JdVVNL during the period 2015-18	152-154
10.	Statement showing delay in finalisation of tenders by JVVNL and JdVVNL	155
11.	Statement showing penalty to be levied towards un-supplied quantity of Distribution Transformers (DTs) in JVVNL and JdVVNL	156
12.	Statement showing sub-division wise status of number of DTs failed and failure rate of DTs (within/ beyond guarantee period) during the period 2015-18	157
13.	Statement showing GP failed DTs lying with Central Store/ supplier firms, deposited in Central Store, lifted, repaired and returned during the period 2015-18	158
14.	Statement showing position of equity and outstanding loans relating to State PSUs (other than Power Sector) as on 31 March 2018	159-162
15.	Statement showing difference between Finance Accounts of Government of Rajasthan and Accounts of the State PSUs (other than Power Sector) in respect of balances of Equity, Loans and Guarantee as on 31 March 2018	163
16.	Statement showing position of State Government investment in working State PSUs (other than Power	164

Annexure No.	Subject	Page(s)
	Sector) accounts of which are in arrears during the period of arrears	
17.	Summarised financial results of State PSUs (other than Power Sector) for the latest year for which accounts were finalised	165-167
18.	Statement showing State Government funds infused in State PSUs (other than Power Sector) during the period from 2000-01 to 2017-18	168-172
19.	Statement showing recommendations made by the Committee on Public Undertakings (COPU) on paragraph incorporated on completion of construction and commencement of production activities and recovery of retention charges in Audit Report (PSUs) for the year ended 31 March 2013	173
20.	Statement showing non-levy/ recovery of retention charges from the defaulting allottees as on 31 March 2018	174
21.	Statement showing cases where retention charges/additional cost of land not deposited by the allottees as per rules, retention charges not worked out and recovered and undue relaxation allowed to the allottees	175-177

