Table of Contents

Chapter	Contents	Paragraph(s)	Page
Preface			iii-iv
Executive Summary			v-ix
Chapter-I	Financial Performance of State Public Sector Enterprises		
	Introduction	1.1 to 1.5	1-4
	Investment in SPSEs	1.6 to 1.19	4-10
	Return on investment in SPSEs	1.20 to 1.25	10-14
	Operating efficiency of SPSEs	1.26 to 1.28	15-18
Chapter-II			
·	Appointment of Statutory Auditors	2.1	19
	Statutory Audit	2.2	19
	Submission of accounts by SPSEs	2.3-2.4	20-21
	Placement of Separate Audit Reports of Statutory Corporations	2.5	21
	CAG's oversight- Audit of accounts and supplementary audit	2.6-2.8	21-22
	Result of CAG's oversight role	2.9-2.14	23-34
Chapter-III Corporate Governance			
	Introduction	3.1-3.4	35-36
	Composition of Board of Directors	3.5-3.6	36-38
	Appointment and Functioning of Independent Director	3.7-3.11	38-43
	Meeting of the Board of Directors	3.12	43-44
	Audit Committee and Other	3.13-3.18	44-49
	Committees of the Board		
	Whistle Blower Mechanism	3.19	49
	Internal Audit Framework	3.20-3.22	49-51
	Other Issues	3.23	51-52
Chapter-IV	Corporate Social Responsibility		
	Introduction	4.1-4.5	53-55
	Audit Findings	4.6	55
	Planning	4.7-4.10	56-58
	Financial Component	4.11-4.20	58-63
	Project Implementation	4.21-4.26	63-65
	Monitoring framework	4.27	65
	Reporting and Disclosure	4.28	65-66
Chapter-V	Compliance of RTPP Act, 2012 and RTPP Rules, 2013		
	Introduction	5.1-5.5	67-69
	Audit Findings	5.6	69
	Compliance of General Provisions	5.7-5.10	69-71
	Compliance of specific provision/rules	5.11-5.19	71-77

Annexures

Annexure No.	Contents	Pages
1.1	Statement showing position of State Government investment in SPSEs accounts of	79
	which are in arrears during the period of arrears	
1.2	Statement showing difference between Finance Accounts of Government of Rajasthan and records of the SPSEs in respect of balances of Equity, Loans and Guarantee as on 31 March 2020	80
1.3	Summarised financial position and working results of SPSEs as per latest finalized accounts as of 31 December 2020	81-83
1.4	Statement showing year-wise details of the investment vis-à-vis present value of the investment infused by the State Government for the period 2000-01 to 2019-20	84-86
2.1	Statement showing name of SPSEs wherein the Statutory Auditors reported non-compliance of AS/Ind AS	87
2.2	Statement showing name of SPSEs wherein comments of the CAG on financial statements were issued during the reporting period	88
2.3	Statement showing name of SPSEs to which Management Letters were issued	89
3.1	Statement showing requirement of Independent/ Woman Director/Audit Committee/NRC/KMP and board meeting/audit committee meeting conducted by SPSEs	90-92
3.2	Internal Audit Framework	93-94
4.1	Statement showing SPSEs required to constitute CSR Committee and amount spent on CSR activities	95
5.1	Statement showing general compliance of RTPP Act/Rules and number of tenders invited vis-àvis value of procurement by SPSEs during 2019-20	96-98
Glossary of abbreviations		99