

## Annexure-1

(Referred to in paragraphs 1.2, 1.5 and 1.16)

Statement showing particulars of up-to-date paid-up capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2006 in respect of Government companies and Statutory corporations

(Figures in Column 3(a) to 4(f) are Rupees in lakh)

| Sl. No.                                | Sector and name of the Company                                            | Paid Up Capital as at the end of the Current Year |                    |                   |              |                             | Equity/loans received out of Budget during the year |          | Other loans received during the year | Loans* outstanding at the close of 2005-06 |                 |                 | Debt equity ratio for 2005-06 (Previous Year) 4(f)/3(e) |
|----------------------------------------|---------------------------------------------------------------------------|---------------------------------------------------|--------------------|-------------------|--------------|-----------------------------|-----------------------------------------------------|----------|--------------------------------------|--------------------------------------------|-----------------|-----------------|---------------------------------------------------------|
|                                        |                                                                           | State Government                                  | Central Government | Holding Companies | Others       | Total                       | Equity                                              | Loans    |                                      | Government                                 | Others          | Total           |                                                         |
| (1)                                    | (2)                                                                       | 3(a)                                              | 3(b)               | 3(c)              | 3(d)         | 3(e)                        | 4(a)                                                | 4(b)     | 4(c)                                 | 4(d)                                       | 4(e)            | 4(f)            | 5                                                       |
| <b>A. Working Government Companies</b> |                                                                           |                                                   |                    |                   |              |                             |                                                     |          |                                      |                                            |                 |                 |                                                         |
| <b>AGRICULTURE AND ALLIED SECTORS</b>  |                                                                           |                                                   |                    |                   |              |                             |                                                     |          |                                      |                                            |                 |                 |                                                         |
| 1                                      | Rajasthan Jal Vikas Nigam Limited                                         | 127.00                                            | -                  | -                 | -            | 127.00                      | -                                                   | -        | -                                    | -                                          | -               | -               | -                                                       |
| 2                                      | Rajasthan State Seeds Corporation Limited                                 | 633.00                                            | 103.93             | -                 | 20.84        | 757.77                      | -                                                   | -        | -                                    | -                                          | -               | -               | -                                                       |
| <b>Sector Wise Total</b>               |                                                                           | <b>760.00</b>                                     | <b>103.93</b>      | <b>-</b>          | <b>20.84</b> | <b>884.77</b>               | <b>-</b>                                            | <b>-</b> | <b>-</b>                             | <b>-</b>                                   | <b>-</b>        | <b>-</b>        | <b>-</b>                                                |
| <b>INDUSTRIES SECTOR</b>               |                                                                           |                                                   |                    |                   |              |                             |                                                     |          |                                      |                                            |                 |                 |                                                         |
| 3                                      | Rajasthan State Industrial Development and Investment Corporation Limited | 20440.2                                           | -                  | -                 | -            | 20440.20<br>(528.18)        | 528.18                                              | -        | -                                    | 1033.68                                    | 13686.63        | 14720.31        | 0.72:01<br>(1.78:1)                                     |
| 4                                      | Rajasthan Small Industries Corporation Limited                            | 514.39                                            | 27.00              | -                 | 5.01         | 546.40                      | -                                                   | -        | -                                    | 68.66                                      | -               | 68.66           | 0.13:1<br>(0.15:1)                                      |
| <b>Sector Wise Total</b>               |                                                                           | <b>20954.59</b>                                   | <b>27.00</b>       | <b>-</b>          | <b>5.01</b>  | <b>20986.6<br/>(528.18)</b> | <b>528.18</b>                                       | <b>-</b> | <b>-</b>                             | <b>1102.34</b>                             | <b>13686.63</b> | <b>14788.97</b> |                                                         |
| <b>HANDLOOM AND HANDICRAFTS SECTOR</b> |                                                                           |                                                   |                    |                   |              |                             |                                                     |          |                                      |                                            |                 |                 |                                                         |
| 5                                      | Rajasthan State Handloom Development Corporation Limited                  | 560.00                                            | -                  | -                 | 55.00        | 615.00                      | -                                                   | -        | -                                    | 1559.00                                    | 42.46           | 1601.46         | 2.60:1<br>(2.50:1)                                      |
| <b>MINING SECTOR</b>                   |                                                                           |                                                   |                    |                   |              |                             |                                                     |          |                                      |                                            |                 |                 |                                                         |
| 6                                      | Rajasthan State Mines and Minerals Limited                                | 7754.15                                           | -                  | -                 | 1.00         | 7755.15                     | -                                                   | -        | -                                    | -                                          | 3805.23         | 3805.23         | 0.49:1<br>(0.68:1)                                      |

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| (1) | (2)                                                                        | 3(a)           | 3(b) | 3(c) | 3(d)        | 3(e)                    | 4(a)     | 4(b)    | 4(c)           | 4(d)           | 4(e)      | 4(f)           | 5                   |
|-----|----------------------------------------------------------------------------|----------------|------|------|-------------|-------------------------|----------|---------|----------------|----------------|-----------|----------------|---------------------|
|     | <b>CONSTRUCTION</b>                                                        |                |      |      |             |                         |          |         |                |                |           |                |                     |
| 7   | Rajasthan State Road Development and Construction Corporation Limited      | 1000.00        | -    | -    | -           | 1000.00                 | -        | -       | 1580.00        | 9458.31        | -         | 9458.31        | 9.46:1<br>(15.44:1) |
| 8   | Rajasthan Urban Infrastructure Finance and Development Corporation Limited | 300.00         | -    | -    | -           | 300.00                  | -        | -       | -              | -              | -         | -              | -                   |
|     | <b>Sector Wise Total</b>                                                   | <b>1300.00</b> |      |      |             | <b>1300.00</b>          |          |         | <b>1580.00</b> | <b>9458.31</b> |           | <b>9458.31</b> |                     |
|     | <b>STATE EXCISE</b>                                                        |                |      |      |             |                         |          |         |                |                |           |                |                     |
| 9   | Rajasthan State Ganganagar Sugar Mills Limited                             | 360.33         | -    | -    | 4.40        | 364.73                  | -        | -       | -              | -              | -         | -              | (0.80:1)            |
| 10  | Rajasthan State Beverages Corporation . Limited                            | 200.00         | -    | -    | -           | 200.00                  | -        | -       | -              | -              | -         | -              | -                   |
|     | <b>Sector Wise Total</b>                                                   | <b>560.33</b>  |      |      | <b>4.40</b> | <b>564.73</b>           |          |         |                |                |           |                |                     |
|     | <b>TOURISM</b>                                                             |                |      |      |             |                         |          |         |                |                |           |                |                     |
| 11  | Rajasthan State Hotels Corporation Limited                                 | 146.22         | -    | -    | -           | 146.22                  | -        | -       | -              | 10.00          | -         | 10.00          | 0.07:1<br>(0.07:1)  |
| 12  | Rajasthan Tourism Development Corporation Limited                          | 1845.49        | -    | -    | -           | 1845.49                 | -        | -       | -              | 45.00          | -         | 45.00          | 0.02:1<br>(0.09:1)  |
|     | <b>Sectorwise Total</b>                                                    | <b>1991.71</b> |      |      |             | <b>1991.71</b>          |          |         |                | <b>55.00</b>   |           | <b>55.00</b>   |                     |
|     | <b>POWER</b>                                                               |                |      |      |             |                         |          |         |                |                |           |                |                     |
| 13  | Rajasthan Renewable Energy Corporation Limited                             | 1294.11        | -    | -    | -           | 1294.11<br>(10.00)      | 10.00    | -       | 888.20         | -              | 7830.89   | 7830.89        | 6.05:1<br>(5.96:1)  |
| 14  | Rajasthan Rajya Vidyut Utpadan Nigam Limited                               | 210659.00      | -    | -    | -           | 210659.00<br>(13100.00) | 33100.00 | -       | 256905.00      | 13807.00       | 458515.89 | 472322.89      | 2.24:1<br>(2.00:1)  |
| 15  | Rajasthan Rajya Vidyut Prasaran Nigam Limited                              | 72400.00       | -    | -    | -           | 72400.00                | 7000.00  | 1670.84 | 46050.00       | 30646.00       | 217264.00 | 247910.00      | 3.42:1<br>(3.51:1)  |
| 16  | Jaipur Vidyut Vitran Nigam Limited                                         | 31000.00       | -    | -    | -           | 31000.00                | 8000.00  | -       | 10548.56       | 16421.50       | 98808.79  | 115230.29      | 3.72:1<br>(4.23:1)  |
| 17  | Jodhpur Vidyut Vitran Nigam Limited                                        | 27700.00       | -    | -    | -           | 27700.00                | 7400.00  | 4377.00 | 23930.30       | 9933.00        | 85549.00  | 95482.00       | 3.45:1<br>(4.23:1)  |

| (1)                                        | (2)                                                   | 3(a)             | 3(b)           | 3(c)     | 3(d)           | 3(e)                            | 4(a)            | 4(b)            | 4(c)             | 4(d)             | 4(e)              | 4(f)              | 5                  |
|--------------------------------------------|-------------------------------------------------------|------------------|----------------|----------|----------------|---------------------------------|-----------------|-----------------|------------------|------------------|-------------------|-------------------|--------------------|
| 18                                         | Ajmer Vidyut Vitran Nigam Limited                     | 31250.00         | -              | -        | -              | 31250.00                        | 7550.00         | 11647.69        | 21762.29         | 37644.82         | 73768.36          | 111413.18         | 3.57:1<br>(4.00:1) |
|                                            | <b>Sectorwise Total</b>                               | <b>374303.11</b> |                |          |                | <b>374303.11<br/>(13110.00)</b> | <b>63060.00</b> | <b>17695.53</b> | <b>360084.35</b> | <b>108452.32</b> | <b>941736.93</b>  | <b>1050189.25</b> |                    |
|                                            | <b>Total-A Working Govt. Companies</b>                | <b>408183.89</b> | <b>130.93</b>  |          | <b>86.25</b>   | <b>408401.07<br/>(13638.18)</b> | <b>63588.18</b> | <b>17695.53</b> | <b>361664.35</b> | <b>120626.97</b> | <b>959271.25</b>  | <b>1079898.22</b> |                    |
| <b>B. Working Statutory Corporations</b>   |                                                       |                  |                |          |                |                                 |                 |                 |                  |                  |                   |                   |                    |
|                                            | <b>TRANSPORT</b>                                      |                  |                |          |                |                                 |                 |                 |                  |                  |                   |                   |                    |
| 1                                          | Rajasthan State Road Transport Corporation            | 19323.50         | 2682.75        | -        | -              | 22006.25                        | -               | -               | -                | 1085.16**        | 16258.91          | 17344.07          | 0.79:1<br>(0.67:1) |
|                                            | <b>FINANCING</b>                                      |                  |                |          |                |                                 |                 |                 |                  |                  |                   |                   |                    |
| 2                                          | Rajasthan Financial Corporation                       | 5870.60          | -              | -        | 2281.85        | 8152.45                         | -               | -               | 18750.00         | 3210.10          | 71094.30          | 74304.40          | 9.11:1<br>(7.53:1) |
|                                            | <b>AGRICULTURE AND ALLIED</b>                         |                  |                |          |                |                                 |                 |                 |                  |                  |                   |                   |                    |
| 3                                          | Rajasthan State Warehousing Corporation               | 392.63           | -              | -        | 392.63         | 785.26                          | -               | -               | -                | -                | -                 | -                 | (0.1:1)            |
|                                            | <b>Total-B Working Statutory Corporations</b>         | <b>25586.73</b>  | <b>2682.75</b> | <b>-</b> | <b>2674.48</b> | <b>30943.96</b>                 | <b>-</b>        | <b>-</b>        | <b>18750.00</b>  | <b>4295.26</b>   | <b>87353.21</b>   | <b>91648.47</b>   |                    |
|                                            | <b>Grand Total (A+B)</b>                              | <b>433770.62</b> | <b>2813.68</b> | <b>-</b> | <b>2760.73</b> | <b>439345.03<br/>(13638.18)</b> | <b>63588.18</b> | <b>17695.53</b> | <b>380414.35</b> | <b>124922.23</b> | <b>1046624.46</b> | <b>1171546.69</b> |                    |
| <b>C. Non Working Government Companies</b> |                                                       |                  |                |          |                |                                 |                 |                 |                  |                  |                   |                   |                    |
|                                            | <b>AGRICULTURE AND ALLIED SECTOR</b>                  |                  |                |          |                |                                 |                 |                 |                  |                  |                   |                   |                    |
| 1                                          | Rajasthan State Agro Industries Corp. Limited         | 600.73           | -              | -        | -              | 600.73                          | -               | -               | -                | 33.40            | 200.00            | 233.40            | 0.39:1<br>(0.39:1) |
| 2                                          | Rajasthan State Dairy Development Corp. Limited       | 15.69            | 271.90         | -        | -              | 287.59                          | -               | -               | -                | -                | -                 | -                 | -                  |
|                                            | <b>Sector Wise Total</b>                              | <b>616.42</b>    | <b>271.90</b>  |          |                | <b>888.32</b>                   |                 |                 |                  | <b>33.40</b>     | <b>200.00</b>     | <b>233.40</b>     | <b>-</b>           |
|                                            | <b>ENGINEERING SECTOR</b>                             |                  |                |          |                |                                 |                 |                 |                  |                  |                   |                   |                    |
| 3                                          | Hi-Tech Precision Glass Limited                       | 7.60             | -              | -        | 0.05           | 7.65                            | -               | -               | -                | 11.08            | -                 | 11.08             | 1.45:1<br>(1.45:1) |
|                                            | <b>ELECTRONIC SECTOR</b>                              |                  |                |          |                |                                 |                 |                 |                  |                  |                   |                   |                    |
| 4                                          | Rajasthan Electronics Limited(Subsidiary of Sl. A(3)) | -                | -              | 30.00    | -              | 30.00                           | -               | -               | -                | -                | 187.88            | 187.88            | 6.26:1             |

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| (1) | (2)                                                                 | 3(a)             | 3(b)           | 3(c)         | 3(d)           | 3(e)                                   | 4(a)            | 4(b)            | 4(c)             | 4(d)             | 4(e)              | 4(f)              | 5                  |
|-----|---------------------------------------------------------------------|------------------|----------------|--------------|----------------|----------------------------------------|-----------------|-----------------|------------------|------------------|-------------------|-------------------|--------------------|
|     | <b>MINING SECTOR</b>                                                |                  |                |              |                |                                        |                 |                 |                  |                  |                   |                   |                    |
| 5   | Rajasthan State Granites & Marbles Limited (Subsidiary of Sl. A(6)) | -                | -              | 19.00        | -              | 19.00                                  | -               | -               | -                | -                | 21.01             | 21.01             | 1.11:1<br>(1.11:1) |
|     | <b>Grand Total (C)</b>                                              | <b>624.02</b>    | <b>271.90</b>  | <b>49.00</b> | <b>0.05</b>    | <b>944.97</b>                          |                 |                 |                  | <b>44.48</b>     | <b>408.89</b>     | <b>453.37</b>     |                    |
|     | <b>Grand Total (A+B+C)</b>                                          | <b>434394.64</b> | <b>3085.58</b> | <b>49.00</b> | <b>2760.78</b> | <b>440290.00</b><br><b>(13,638.18)</b> | <b>63588.18</b> | <b>17695.53</b> | <b>380414.35</b> | <b>124966.71</b> | <b>1047033.35</b> | <b>1172000.06</b> |                    |

\* Loans outstanding at the close of 2005-06 represent long term loans only.

\*\* This amount represents corpus fund.

- Note:
1. Except in respect of companies and corporations which finalised their accounts for 2005-06 {Serial No.A-1, 2, 4, 6, 7, 9, 13 to 18, B-2 & 3, C-2 to 4} figures are provisional and as given by the companies.
  2. State Government investment in working PSUs was Rs.5,586.93 crore (others: Rs.10,521.99 crore). Figure as per Finance Accounts 2005-06 is Rs.6,324.90 crore. The difference is under reconciliation.
  3. Figures in brackets in column No.5 are for previous year.
  4. Figures in brackets in column No.3 (e) represent share application money.

## Annexure-2

(Referred to in paragraphs 1.6,1.7, 1.8, 1.13, 1.19 and 1.20)

## Summarised Financial Results of Government companies and Statutory corporations for the latest year for which accounts were finalised

(Figures in column 7 to 12 and 15 are Rupees in lakh)

| Sl.No                                  | Sector and Name of the Company                                          | Name of Department    | Date of Incorporation                      | Period of Accounts | Year in Which Accounts Finalised | Net Profit(+)/ Net Loss(-) | Net Impact of Audit Comments       | Paid Up Capital | Accumulated Profit(+)/Loss(-) | Capital Employed | Total Return on capital employed | Percentage of total return on capital employed | Arrears of accounts in term of years | Turnover        | Man-power |
|----------------------------------------|-------------------------------------------------------------------------|-----------------------|--------------------------------------------|--------------------|----------------------------------|----------------------------|------------------------------------|-----------------|-------------------------------|------------------|----------------------------------|------------------------------------------------|--------------------------------------|-----------------|-----------|
| (1)                                    | (2)                                                                     | (3)                   | (4)                                        | (5)                | (6)                              | (7)                        | (8)                                | (9)             | (10)                          | (11)             | (12)                             | (13)                                           | (14)                                 | (15)            | (16)      |
| <b>A. Working Government Companies</b> |                                                                         |                       |                                            |                    |                                  |                            |                                    |                 |                               |                  |                                  |                                                |                                      |                 |           |
| <b>AGRICULTURE AND ALLIED</b>          |                                                                         |                       |                                            |                    |                                  |                            |                                    |                 |                               |                  |                                  |                                                |                                      |                 |           |
| 1                                      | Rajasthan Jal Vikas Nigam Limited                                       | Agriculture           | 25 January 1984                            | 2005-06            | 2006-07                          | (-)3.24                    | -                                  | 127.00          | 74.00                         | 204.62           | (-)3.24                          | -                                              | -                                    | 333.09          | 38        |
| 2                                      | Rajasthan State Seeds Corporation Limited                               | Agriculture           | 28 March 1978                              | 2005-06            | 2006-07                          | 915.31                     | -                                  | 757.77          | 2584.37                       | 3331.3           | 922.76                           | 27.70                                          | -                                    | 5264.44         | 216       |
| <b>Sector Wise Total</b>               |                                                                         |                       |                                            |                    |                                  | <b>912.07</b>              |                                    | <b>884.77</b>   | <b>2658.37</b>                | <b>3535.92</b>   | <b>919.52</b>                    |                                                |                                      | <b>5597.53</b>  |           |
| <b>INDUSTRIES SECTOR</b>               |                                                                         |                       |                                            |                    |                                  |                            |                                    |                 |                               |                  |                                  |                                                |                                      |                 |           |
| 3                                      | Rajasthan State Industrial Development & Investment Corporation Ltd.    | Industries            | 28 March 1969                              | 2004-05            | 2005-06                          | 2903.21                    | -                                  | 19912.02        | 1404.81                       | 60974.96         | 9163.32                          | 15.03                                          | 1                                    | 22306.76        | NA        |
| 4                                      | Rajasthan Small Industries Corporation Ltd.                             | Industries            | 3 June 1961                                | 2005-06            | 2006-07                          | (-)133.41                  | -                                  | 546.40          | (-)133.41                     | 1480.80          | (-)113.94                        | -                                              | -                                    | 12044.43        | 335       |
| <b>Sector Wise Total</b>               |                                                                         |                       |                                            |                    |                                  | <b>2769.80</b>             |                                    | <b>20458.42</b> | <b>1271.4</b>                 | <b>62455.76</b>  | <b>9049.38</b>                   |                                                |                                      | <b>34351.19</b> |           |
| <b>HANDLOOM AND HANDICRAFTS SECTOR</b> |                                                                         |                       |                                            |                    |                                  |                            |                                    |                 |                               |                  |                                  |                                                |                                      |                 |           |
| 5                                      | Rajasthan State Handloom Development Corporation Ltd.                   | Industries            | 3 March 1984                               | 2004-05            | 2005-06                          | (-)342.85                  | -                                  | 615.00          | (-)4200.84                    | (-)1898.3        | (-)147.19                        | -                                              | 1                                    | 324.43          | NA        |
| <b>MINING SECTOR</b>                   |                                                                         |                       |                                            |                    |                                  |                            |                                    |                 |                               |                  |                                  |                                                |                                      |                 |           |
| 6                                      | Rajasthan State Mines and Minerals Ltd.                                 | Mines                 | 7 May 1947 (Govt. Company since June 1973) | 2005-06            | 2006-07                          | 13922.33                   | -                                  | 7755.15         | 25770.39                      | 41118.85         | 14249.45                         | 34.65                                          | -                                    | 54116.08        | 2147      |
| <b>CONSTRUCTION</b>                    |                                                                         |                       |                                            |                    |                                  |                            |                                    |                 |                               |                  |                                  |                                                |                                      |                 |           |
| 7                                      | Rajasthan State Road development and Construction Corporation Ltd.      | Construction          | 8 February 1979                            | 2005-06            | 2006-07                          | 98.91                      | Profit overstated by Rs.1.12 crore | 1000.00         | -                             | 12673.88         | 317.84                           | 2.51                                           | -                                    | 2367.40         | 333       |
| 8                                      | Rajasthan Urban Infrastructure Finance and Development Corporation Ltd. | Local self Government | 1 December 2004                            | 2004-05            | 2005-06                          | (-)3.19                    | -                                  | 300.00          | (-)3.19                       | 293.47           | (-)3.19                          | -                                              | 1                                    | -               | NA        |
| <b>Sector Wise Total</b>               |                                                                         |                       |                                            |                    |                                  | <b>95.72</b>               |                                    | <b>1300</b>     | <b>(-)3.19</b>                | <b>12967.35</b>  | <b>314.65</b>                    |                                                |                                      | <b>2367.40</b>  |           |

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| (1)       | (2)                                            | (3)        | (4)              | (5)     | (6)     | (7)              | (8)                                       | (9)              | (10)             | (11)              | (12)             | (13)  | (14) | (15)              | (16)  |
|-----------|------------------------------------------------|------------|------------------|---------|---------|------------------|-------------------------------------------|------------------|------------------|-------------------|------------------|-------|------|-------------------|-------|
|           | <b>STATE EXCISE</b>                            |            |                  |         |         |                  |                                           |                  |                  |                   |                  |       |      |                   |       |
| 9         | Rajasthan State Ganganagar Sugar Mills Ltd.    | Finance    | 1 July 1956      | 2005-06 | 2006-07 | 462.03           | -                                         | 364.73           | 0.03             | 1384.29           | 485.51           | 35.07 | -    | 14499.3           | 2076  |
| 10        | Rajasthan State Beverages Corporation Ltd.     | Finance    | 24 February 2005 | -       | -       | -                | -                                         | -                | -                | -                 | -                | -     | 1    | -                 | NA    |
|           | <b>Sector Wise Total</b>                       |            |                  |         |         | <b>462.03</b>    |                                           | <b>364.73</b>    | <b>0.03</b>      | <b>1384.29</b>    | <b>485.51</b>    |       |      | <b>14499.3</b>    |       |
|           | <b>TOURISM</b>                                 |            |                  |         |         |                  |                                           |                  |                  |                   |                  |       |      |                   |       |
| 11        | Rajasthan State Hotels Corporation Ltd.        | Tourism    | 7 June 1965      | 2004-05 | 2005-06 | (-)68.03         | -                                         | 146.22           | (-)268.94        | (-)15.59          | (-)62.53         | -     | 1    | 173.53            | 81    |
| 12        | Rajasthan Tourism Development Corporation Ltd. | Tourism    | 24 November 1978 | 2004-05 | 2005-06 | (-)73.68         | Over statement of profit by Rs.18.06 lakh | 1845.49          | (-)265.48        | 2590.35           | (-)66.20         | -     | 1    | 3039.21           | 1240  |
|           | <b>Sectorwise Total</b>                        |            |                  |         |         | <b>(-)141.71</b> |                                           | <b>1991.71</b>   | <b>(-)534.42</b> | <b>2574.76</b>    | <b>(-)128.73</b> |       |      | <b>3212.74</b>    |       |
|           | <b>POWER</b>                                   |            |                  |         |         |                  |                                           |                  |                  |                   |                  |       |      |                   |       |
| 13        | Rajasthan Renewable Energy Corporation Ltd.    | Energy     | 6 April 1995     | 2005-06 | 2006-07 | 538.16           | Comments under finalisation               | 1294.11          | 943.65           | 11927.74          | 1252.60          | 10.50 | -    | 1647.06           | 64    |
| 14        | Rajasthan Rajya Vidyut Utpadan Nigam Ltd.      | Energy     | 19 June 2000     | 2005-06 | 2006-07 | -                | Comments under finalisation               | 210659.00        | -                | 682239.37         | 39792.58         | 5.83  | -    | 348338.15         | 2850  |
| 15        | Rajasthan Rajya Vidyut Prasaran Nigam Ltd.     | Energy     | 19 June 2000     | 2005-06 | 2006-07 | -                | Comments under finalisation               | 72400.00         | -                | 393144.52         | 17658.04         | 4.49  | -    | 70679.56          | 8207  |
| 16        | Jaipur Vidyut Vitran Nigam Ltd.                | Energy     | June 19, 2000    | 2005-06 | 2006-07 | -                | Comments under finalisation               | 31000.00         | -                | 330035.16         | 16785.93         | 5.09  | -    | 255862.69         | 17240 |
| 17        | Jodhpur Vidyut Vitran Nigam Ltd.               | Energy     | June 19, 2000    | 2005-06 | 2006-07 | -                | Comments under finalisation               | 27700.00         | -                | 315744.81         | 18103.01         | 5.73  | -    | 171193.98         | 9650  |
| 18        | Ajmer Vidyut Vitran Nigam Ltd.                 | Energy     | 19 June 2000     | 2005-06 | 2006-07 | -                | Comments under finalisation               | 31250.00         | -                | 297907.18         | 18421.64         | 6.18  | -    | 200762.56         | 12543 |
|           | <b>Sectorwise Total</b>                        |            |                  |         |         | <b>538.16</b>    |                                           | <b>374303.11</b> | <b>943.65</b>    | <b>2030998.78</b> | <b>112013.80</b> |       |      | <b>1048484.00</b> |       |
|           | <b>Total-A Working Govt. Companies</b>         |            |                  |         |         | <b>18215.55</b>  |                                           | <b>407672.89</b> | <b>25905.39</b>  | <b>2153137.41</b> | <b>136756.39</b> |       |      | <b>1162952.67</b> |       |
| <b>B.</b> | <b>Working Statutory Corporations</b>          |            |                  |         |         |                  |                                           |                  |                  |                   |                  |       |      |                   |       |
|           | <b>TRANSPORT</b>                               |            |                  |         |         |                  |                                           |                  |                  |                   |                  |       |      |                   |       |
| 1         | Rajasthan State Road Transport Corporation     | Transport  | 1 October 1964   | 2004-05 | 2005-06 | (-)463.13        | Loss understated by Rs.7.89 crore         | 22006.25         | (-)34548.76      | 3378.32           | 1012.37          | -     | 1    | 77548.39          | NA    |
|           | <b>FINANCING</b>                               |            |                  |         |         |                  |                                           |                  |                  |                   |                  |       |      |                   |       |
| 2         | Rajasthan Financial Corporation                | Industries | 17 January 1955  | 2005-06 | 2006-07 | 1035.33          | Comments under finalisation               | 8152.45          | (-)6247.89       | 82919.38          | 8078.92          | 9.74  | -    | 16654.96          | 900   |

| (1)                                   | (2)                                                              | (3)         | (4)              | (5)     | (6)     | (7)              | (8) | (9)              | (10)               | (11)              | (12)             | (13)  | (14)                                | (15)              | (16) |
|---------------------------------------|------------------------------------------------------------------|-------------|------------------|---------|---------|------------------|-----|------------------|--------------------|-------------------|------------------|-------|-------------------------------------|-------------------|------|
|                                       | <b>AGRICULTURE AND ALLIED</b>                                    |             |                  |         |         |                  |     |                  |                    |                   |                  |       |                                     |                   |      |
| 3                                     | Rajasthan State Warehousing Corporation                          | Agriculture | 30 December 1957 | 2005-06 | 2006-07 | 2749.70          | -   | 785.26           | -                  | 9328.09           | 2751.20          | 29.49 | -                                   | 4523.62           | 520  |
|                                       | <b>Total-B Working Statutory Corporations</b>                    |             |                  |         |         | <b>3321.90</b>   |     | <b>30943.96</b>  | <b>(-40796.65)</b> | <b>95625.79</b>   | <b>11842.49</b>  |       |                                     | <b>98726.97</b>   |      |
|                                       | <b>Grand Total (A+B)</b>                                         |             |                  |         |         | <b>21537.45</b>  |     | <b>438616.85</b> | <b>(-14891.26)</b> | <b>2248763.20</b> | <b>148598.88</b> |       |                                     | <b>1261679.64</b> |      |
| <b>C. Non Working Govt. Companies</b> |                                                                  |             |                  |         |         |                  |     |                  |                    |                   |                  |       |                                     |                   |      |
|                                       | <b>AGRICULTURE AND ALLIED SECTOR</b>                             |             |                  |         |         |                  |     |                  |                    |                   |                  |       |                                     |                   |      |
| 1                                     | Rajasthan State Agro Industries Corporation Ltd.                 | Agriculture | 1 August 1969    | 2004-05 | 2005-06 | (-126.12)        | -   | 600.73           | (-4082.09)         | (-2001.54)        | (-5.1)           | -     | 1                                   | -                 | NA   |
| 2                                     | Rajasthan State Dairy Development Corp. Ltd.                     | Dairy       | 31 March 1975    | 2005-06 | 2006-07 | (-0.27)          | -   | 287.59           | (-19.10)           | 268.49            | (-0.27)          | -     | -                                   | -                 | NA   |
|                                       | <b>Sector Wise Total</b>                                         |             |                  |         |         | <b>(-126.39)</b> |     | <b>888.32</b>    | <b>(-4101.19)</b>  | <b>(-1733.05)</b> | <b>(-5.37)</b>   |       |                                     | -                 |      |
|                                       | <b>ENGINEERING SECTOR</b>                                        |             |                  |         |         |                  |     |                  |                    |                   |                  |       |                                     |                   |      |
| 3                                     | Hi-Tech Precision Glass Ltd.                                     | Finance     | 18 March 1963    | 2005-06 | 2006-07 | (-0.02)          | -   | 7.65             | (-18.66)           | 0.26              | 0.95             | 365   | -                                   | -                 | NA   |
|                                       | <b>ELECTRONIC SECTOR</b>                                         |             |                  |         |         |                  |     |                  |                    |                   |                  |       |                                     |                   |      |
| 4                                     | Rajasthan Electronics Ltd. (Subsidiary of Sl. A(3))              | Electronics | 23 January 1985  | 2005-06 | 2006-07 | (-5.03)          | -   | 30.00            | (-304.65)          | (-78.12)          | (-5.03)          | -     | -                                   | -                 | -    |
|                                       | <b>MINING SECTOR</b>                                             |             |                  |         |         |                  |     |                  |                    |                   |                  |       |                                     |                   |      |
| 5                                     | Rajasthan State Granites & Marbles Ltd. (Subsidiary of Sl. A(6)) | Mine        | February 2, 1977 | 1997-98 | 1998-99 | (-0.11)          | -   | 19.00            | (-50.72)           | (-10.71)          | (-0.11)          | -     | Under liquidation since August 1999 | -                 | NA   |
|                                       | <b>Total-C Non-Working Government Companies</b>                  |             |                  |         |         | <b>(-131.55)</b> |     | <b>944.97</b>    | <b>(-4475.22)</b>  | <b>(-1821.62)</b> | <b>(-9.56)</b>   |       |                                     |                   |      |
|                                       | <b>Grand Total (A+B+C)</b>                                       |             |                  |         |         | <b>21405.90</b>  |     | <b>439561.82</b> | <b>(-19366.48)</b> | <b>2246941.58</b> | <b>148589.32</b> |       |                                     | <b>1261679.64</b> |      |

- (A) Capital employed represents net fixed assets (including capital works-in-progress) plus working capital except in case of finance companies / corporations, where the capital employed is worked out as a mean of aggregate of the opening and closing balances of paid-up capital, free reserves, bonds, deposits and borrowings (including refinance).
- (B) Company at Sl. No. C(5) was under liquidation as on 31 March 2006.
- (C) The Statutory auditor of Rajasthan State Beverages Corporation Limited is yet to be appointed.

**Annexure-3**  
**(Referred to in paragraph 1.5)**

**Statement showing subsidy received, guarantees received, waiver of dues, loans on which moratorium allowed and loans converted into equity during the year and subsidy receivable and guarantees outstanding at the end of March 2006**

(Figures in column 3(a) to 7 are Rupees in lakh)

| Sl. No.                                | Name of the Public Sector Undertaking                                  | Subsidy received during the year |             |          |          | Guarantees received during the year and outstanding at the end of the year |                          |                                                         |                                                                         |                          | Waiver of dues during the year |                 |                       |       | Loans on which moratorium allowed | Loans Converted into Equity during the Year |
|----------------------------------------|------------------------------------------------------------------------|----------------------------------|-------------|----------|----------|----------------------------------------------------------------------------|--------------------------|---------------------------------------------------------|-------------------------------------------------------------------------|--------------------------|--------------------------------|-----------------|-----------------------|-------|-----------------------------------|---------------------------------------------|
|                                        |                                                                        | Central Govt.                    | State Govt. | Others   | Total    | Cash credit from Banks                                                     | Loans from Other Sources | Letters of credit Opened by banks in respect of imports | Payment obligation under agreement with foreign consultant or contracts | Total                    | Loan Repayment written off     | Interest Waived | Penal interest Waived | Total |                                   |                                             |
| (1)                                    | (2)                                                                    | 3(a)                             | 3(b)        | 3(c)     | 3(d)     | 4(a)                                                                       | 4(b)                     | 4(c)                                                    | 4(d)                                                                    | 4(e)                     | 5(a)                           | 5(b)            | 5(c)                  | 5(d)  | (6)                               | (7)                                         |
| <b>A. Working Government Companies</b> |                                                                        |                                  |             |          |          |                                                                            |                          |                                                         |                                                                         |                          |                                |                 |                       |       |                                   |                                             |
| 1                                      | Rajasthan State Seeds Corporation Ltd.                                 | 11.77                            | 2120.4      | -        | 2132.17  | -                                                                          | -                        | -                                                       | -                                                                       | -                        | -                              | -               | -                     | -     | -                                 | -                                           |
| 2                                      | Rajasthan State Industrial Development and Investment Corporation Ltd. | 1226.82                          | 350.00      | -        | 1576.82  | -                                                                          | (13549.25)               | -                                                       | -                                                                       | (13549.25)               | -                              | -               | -                     | -     | -                                 | -                                           |
| 3                                      | Rajasthan Small Industries Corporation Ltd.                            | 32.00                            | 110.00      | -        | 142.00   | -                                                                          | -                        | -                                                       | -                                                                       | -                        | -                              | -               | -                     | -     | -                                 | -                                           |
| 4                                      | Rajasthan Renewable Energy Corporaion Ltd.                             | 109.30                           | 269.72      | -        | 379.02   | -                                                                          | -                        | -                                                       | -                                                                       | -                        | -                              | -               | -                     | -     | -                                 | -                                           |
| 5                                      | Rajasthan State Road Development And Construction Corporation Ltd.     | -                                | -           | -        | -        | -                                                                          | (6092.67)                | -                                                       | -                                                                       | (6092.67)                | -                              | -               | -                     | -     | -                                 | -                                           |
| 6                                      | Rajasthan State Handloom Development Corporation Ltd.                  | 7.02                             | -           | -        | 7.02     | -                                                                          | -                        | -                                                       | -                                                                       | -                        | -                              | -               | -                     | -     | -                                 | -                                           |
| 7                                      | Rajasthan Rajya Vidyut Utpadan Nigam Ltd.                              | -                                | 1912.62     | -        | 1912.62  | -                                                                          | 63,500.00<br>(393497.00) | -                                                       | -                                                                       | 63,500.00<br>(393497.00) | -                              | -               | -                     | -     | -                                 | -                                           |
| 8                                      | Rajasthan Rajya Vidyut Prasaran Nigam Ltd.                             | -                                | 360.29      | -        | 360.29   | -                                                                          | 65009.00<br>(224713.00)  | -                                                       | -                                                                       | 65009.00<br>(224713.00)  | -                              | -               | -                     | -     | -                                 | -                                           |
| 9                                      | Jaipur Vidyut Vitran Nigam Ltd.                                        | -                                | 19515.52    | 11103.49 | 30619.01 | -                                                                          | 90532.00<br>(162,518.00) | -                                                       | -                                                                       | 90532.00<br>(162518.00)  | -                              | -               | -                     | -     | 10666.58                          | -                                           |



| (1)                                     | (2)                              | 3(a)           | 3(b)             | 3(c)            | 3(d)             | 4(a)        | 4(b)                                      | 4(c)        | 4(d)        | 4(e)                                      | 5(a)        | 5(b)        | 5(c)        | 5(d)        | (6)             | (7)         |
|-----------------------------------------|----------------------------------|----------------|------------------|-----------------|------------------|-------------|-------------------------------------------|-------------|-------------|-------------------------------------------|-------------|-------------|-------------|-------------|-----------------|-------------|
| 10                                      | Jodhpur Vidyut Vitran Nigam Ltd. | -              | 37728.25         | -               | 37728.25         | -           | 100160.00<br>(166457.00)                  | -           | -           | 100160.00<br>(166457.00)                  | -           | -           | -           | -           | -               | -           |
| 11                                      | Ajmer Vidyut Vitran Nigam Ltd.   | -              | 42032.50         | -               | 42032.50         | -           | 108975.00<br>(165,584.00)                 | -           | -           | 108975.00<br>(165,584.00)                 | -           | -           | -           | -           | 82832.67        | -           |
|                                         | <b>Total - A</b>                 | <b>1386.91</b> | <b>104399.30</b> | <b>11103.49</b> | <b>116889.70</b> | -           | <b>428176.00</b><br><b>(1,132,410.92)</b> | -           | -           | <b>428176.00</b><br><b>(1,132,410.92)</b> | -           | -           | -           | -           | <b>93499.25</b> | <b>0.00</b> |
| <b>B. Working Statutory Corporation</b> |                                  |                |                  |                 |                  |             |                                           |             |             |                                           |             |             |             |             |                 |             |
| 1                                       | Rajasthan Financial Corporation  | -              | -                | -               | -                | -           | -                                         | -           | -           | 0.00                                      | -           | -           | -           | -           | -               | -           |
|                                         |                                  |                |                  |                 |                  |             | (21052.50)                                |             |             | (21,052.50)                               |             |             |             |             |                 |             |
|                                         | <b>Total-B</b>                   | <b>0.00</b>    | <b>0.00</b>      | <b>0.00</b>     | <b>0.00</b>      | <b>0.00</b> | <b>0.00</b><br><b>(21052.50)</b>          | <b>0.00</b> | <b>0.00</b> | <b>0.00</b><br><b>(21052.50)</b>          | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>     | <b>0.00</b> |
|                                         | <b>Grand Total (A+B)</b>         | <b>1386.91</b> | <b>104399.30</b> | <b>11103.49</b> | <b>116889.70</b> | <b>0.00</b> | <b>428176.00</b><br><b>(1,153,463.42)</b> | <b>0.00</b> | <b>0.00</b> | <b>428176.00</b><br><b>(1153463.42)</b>   | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>93499.25</b> | <b>0.00</b> |

\* Figures in brackets indicate guarantees outstanding at the end of the year.

**Note:** Except in respect of companies and corporations which finalised their accounts for 2005-06 {Serial No.A-1, 3, 4, 5, 7 to 11; B-1} figures are provisional and as given by the companies.

| <b>Annexure-4</b>                                                     |                                                                 |                |                |                                  |
|-----------------------------------------------------------------------|-----------------------------------------------------------------|----------------|----------------|----------------------------------|
| <b>(Referred to in paragraph 1.7)</b>                                 |                                                                 |                |                |                                  |
| <b>Statement showing financial position of Statutory corporations</b> |                                                                 |                |                |                                  |
| <b>Working Statutory corporations</b>                                 |                                                                 |                |                |                                  |
| <b>(Amount: Rupees in crore)</b>                                      |                                                                 |                |                |                                  |
| <b>Sl No.</b>                                                         | <b>Particulars</b>                                              | <b>2003-04</b> | <b>2004-05</b> | <b>2005-06<br/>(Provisional)</b> |
| <b>1</b>                                                              | <b>Rajasthan State Road Transport Corporation</b>               |                |                |                                  |
| <b>A.</b>                                                             | <b><u>Liabilities</u></b>                                       |                |                |                                  |
|                                                                       | Capital (including capital loan and equity capital)             | 220.06         | 220.06         | 220.06                           |
|                                                                       | Borrowings:                                                     |                |                |                                  |
|                                                                       | (Government)                                                    | -              | -              | -                                |
|                                                                       | (Others)                                                        | 198.90         | 148.53         | 173.44                           |
|                                                                       | Funds*                                                          | 4.77           | 4.82           | 4.89                             |
|                                                                       | Trade dues and other current liabilities (including provisions) | 294.39         | 257.26         | 288.95                           |
|                                                                       | <b>Total A</b>                                                  | <b>718.12</b>  | <b>630.67</b>  | <b>687.34</b>                    |
| <b>B.</b>                                                             | <b><u>Assets</u></b>                                            |                |                |                                  |
|                                                                       | Gross Block                                                     | 449.95         | 438.28         | 465.92                           |
|                                                                       | Less: Depreciation                                              | 228.33         | 229.64         | 241.83                           |
|                                                                       | Net fixed assets                                                | 221.62         | 208.64         | 224.09                           |
|                                                                       | Capital works-in-progress (including cost of chassis)           | 0.53           | 1.50           | 1.49                             |
|                                                                       | Investment                                                      | 74.18          | 0.14           | 0.32                             |
|                                                                       | Current assets, loans and advances                              | 80.93          | 74.90          | 85.81                            |
|                                                                       | Accumulated losses                                              | 340.86         | 345.49         | 375.63                           |
|                                                                       | <b>Total B</b>                                                  | <b>718.12</b>  | <b>630.67</b>  | <b>687.34</b>                    |
| <b>C.</b>                                                             | <b>Capital employed**</b>                                       | 13.19          | 33.78          | (-)30.24                         |

\* Excluding depreciation funds.

\*\* Capital employed represents net fixed assets (including works-in-progress) plus working capital.

| (Amount: Rupees in crore) |                                                                                           |         |         |                          |
|---------------------------|-------------------------------------------------------------------------------------------|---------|---------|--------------------------|
| SI No.                    | Particulars                                                                               | 2003-04 | 2004-05 | 2005-06<br>(Provisional) |
| <b>2</b>                  | <b>Rajasthan Financial Corporation</b>                                                    |         |         |                          |
| <b>A.</b>                 | <b><u>Liabilities</u></b>                                                                 |         |         |                          |
|                           | Paid-up-capital                                                                           | 67.52   | 67.52   | 81.52                    |
|                           | Share application money                                                                   | -       | 14.00   | -                        |
|                           | Reserve fund and other reserves and surplus                                               | 45.15   | 47.16   | 51.15                    |
|                           | Borrowings:                                                                               |         |         |                          |
|                           | (i) Bonds and debentures                                                                  | 283.05  | 264.05  | 210.53                   |
|                           | (ii) Fixed deposits                                                                       | -       | -       | -                        |
|                           | (iii) Industrial Development Bank of India and Small Industries Development Bank of India | 315.45  | 405.23  | 454.32                   |
|                           | (iv) Reserve Bank of India                                                                | -       | -       | -                        |
|                           | (v) Loan towards Share capital:                                                           |         |         |                          |
|                           | (a) State Government                                                                      | 13.95   | 13.95   | 13.95                    |
|                           | (b) Industrial Development Bank of India                                                  | 9.60    | 9.60    | 9.60                     |
|                           | (vi) Others (including State Government)                                                  | 37.97   | 49.46   | 64.65                    |
|                           | Other liabilities and provisions                                                          | 211.55  | 202.11  | 209.58                   |
|                           | <b>Total A</b>                                                                            | 984.24  | 1073.08 | 1095.30                  |
| <b>B.</b>                 | <b><u>Assets</u></b>                                                                      |         |         |                          |
|                           | Cash and Bank balances                                                                    | 57.20   | 95.85   | 47.35                    |
|                           | Investment                                                                                | 0.06    | 0.06    | 0.06                     |
|                           | Loans and advances                                                                        | 773.65  | 825.91  | 906.50                   |
|                           | Net fixed assets                                                                          | 3.72    | 5.27    | 4.09                     |
|                           | Other assets                                                                              | 50.83   | 49.89   | 47.55                    |
|                           | Miscellaneous expenditure                                                                 | 98.78   | 96.10   | 89.75                    |
|                           | <b>Total B</b>                                                                            | 984.24  | 1073.08 | 1095.30                  |
| <b>C.</b>                 | <b>Capital employed<sup>@</sup></b>                                                       | 724.55  | 775.68  | 829.19                   |

<sup>@</sup> Capital employed represents the mean of the aggregate of opening and closing balances of paid-up capital, loans in lieu of capital, seed money, debentures, reserves (other than those which have been funded specifically and backed by investment outside), bonds deposits and borrowings (including refinance). The free reserves and surplus have been reduced to the extent of debit balance of profit and loss account.

| (Amount: Rupees in crore) |                                                                 |              |              |                       |
|---------------------------|-----------------------------------------------------------------|--------------|--------------|-----------------------|
| SI No.                    | Particulars                                                     | 2003-04      | 2004-05      | 2005-06 (Provisional) |
| <b>3</b>                  | <b>Rajasthan State Warehousing Corporation</b>                  |              |              |                       |
| <b>A.</b>                 | <b><u>Liabilities</u></b>                                       |              |              |                       |
|                           | Paid-up-capital                                                 | 7.85         | 7.85         | 7.85                  |
|                           | Reserves and Surplus                                            | 60.94        | 67.23        | 85.43                 |
|                           | Borrowings:                                                     |              |              |                       |
|                           | (Government)                                                    | 0.48         | 0.11         | -                     |
|                           | (Others)                                                        | -            | 1.00         | -                     |
|                           | Trade dues and other current liabilities (including provisions) | 9.59         | 8.57         | 14.14                 |
|                           | <b>Total A</b>                                                  | <b>78.86</b> | <b>84.76</b> | <b>107.42</b>         |
| <b>B.</b>                 | <b><u>Assets</u></b>                                            |              |              |                       |
|                           | Gross Block                                                     | 56.65        | 60.97        | 63.01                 |
|                           | Less: Depreciation                                              | 18.43        | 20.46        | 22.54                 |
|                           | Net fixed assets                                                | 38.22        | 40.51        | 40.47                 |
|                           | Capital works-in-progress                                       | 1.38         | 0.29         | 1.47                  |
|                           | Current assets, loans and advances                              | 39.26        | 43.96        | 65.48                 |
|                           | Profit and loss account                                         | -            | -            | -                     |
|                           | <b>Total B</b>                                                  | <b>78.86</b> | <b>84.76</b> | <b>107.42</b>         |
| <b>C.</b>                 | <b>Capital employed<sup>#</sup></b>                             | 69.27        | 76.20        | 93.28                 |

<sup>#</sup> Capital employed represents net fixed assets (including works-in-progress) plus working capital.

| <b>Annexure-5</b>                                                  |                                                   |                 |                |                                  |
|--------------------------------------------------------------------|---------------------------------------------------|-----------------|----------------|----------------------------------|
| <b>(Referred to in paragraph 1.7)</b>                              |                                                   |                 |                |                                  |
| <b>Statement showing working results of Statutory corporations</b> |                                                   |                 |                |                                  |
| <b>Working Statutory corporations</b>                              |                                                   |                 |                |                                  |
| <b>(Amount: Rupees in crore)</b>                                   |                                                   |                 |                |                                  |
| <b>Sl. No.</b>                                                     | <b>Particulars</b>                                | <b>2003-04</b>  | <b>2004-05</b> | <b>2005-06<br/>(Provisional)</b> |
| <b>1</b>                                                           | <b>Rajasthan State Road Transport Corporation</b> |                 |                |                                  |
| <b>(1)</b>                                                         | Operating:                                        |                 |                |                                  |
| (a)                                                                | Revenue                                           | 701.11          | 749.87         | 851.59                           |
| (b)                                                                | Expenditure                                       | 738.17          | 812.97         | 905.62                           |
| (c)                                                                | Surplus(+)/deficit(-)                             | -37.06          | -63.10         | -54.03                           |
| <b>(2)</b>                                                         | Non-operating:                                    |                 |                |                                  |
| (a)                                                                | Revenue                                           | 20.48           | 25.61          | 25.33                            |
| (b)                                                                | Expenditure*                                      | 21.04           | -32.85         | 1.44                             |
| (c)                                                                | Surplus(+)/deficit(-)                             | -0.56           | 58.46          | 23.89                            |
| <b>(3)</b>                                                         | Total:                                            |                 |                |                                  |
| (a)                                                                | Revenue                                           | 721.59          | 775.48         | 876.92                           |
| (b)                                                                | Expenditure                                       | 759.21          | 780.11         | 907.06                           |
| (c)                                                                | Net Profit(+)/loss(-)                             | (-)37.62        | (-)4.63        | (-)30.14                         |
| <b>(4)</b>                                                         | Interest on Capital and loans                     | 14.32           | 14.75          | 13.64                            |
| <b>(5)</b>                                                         | <b>Total return on capital employed</b>           | <b>(-)23.30</b> | <b>10.12</b>   | <b>(-)16.50</b>                  |

\* In the accounts of RSRTC operating and non-operating expenditure is not shown separately. Hence only prior period adjustments have been shown under non-operating expenditure.

| (Amount: Rupees in crore) |                                            |               |               |                          |
|---------------------------|--------------------------------------------|---------------|---------------|--------------------------|
| Sl. No.                   | Particulars                                | 2003-04       | 2004-05       | 2005-06<br>(Provisional) |
| <b>2</b>                  | <b>Rajasthan Financial Corporation</b>     |               |               |                          |
| (1)                       | Income:                                    |               |               |                          |
| (a)                       | Interest on loans                          | 112.78        | 134.56        | 168.23                   |
| (b)                       | Other Income                               | 11.55         | 7.07          | 8.36                     |
|                           | <b>Total Income</b>                        | <b>124.33</b> | <b>141.63</b> | <b>176.59</b>            |
| (2)                       | Expenses:                                  |               |               |                          |
| (a)                       | Interest on long term loans                | 70.28         | 69.46         | 70.44                    |
| (b)                       | Other expenses                             | 49.28         | 67.24         | 94.70                    |
|                           | <b>Total Expenditure</b>                   | <b>119.56</b> | <b>136.70</b> | <b>165.14</b>            |
| (3)                       | Profit before tax                          | 4.76          | 4.93          | 11.45                    |
| (4)                       | Provision for tax                          | -             | -             | 0.50                     |
| (5)                       | Other appropriations                       | 1.76          | 4.68          | 10.35                    |
| (6)                       | Amount available for dividend <sup>@</sup> | -             | -             | -                        |
| (7)                       | Dividend                                   | -             | -             | -                        |
| (8)                       | Total return on capital employed           | 72.04         | 74.26         | 80.79                    |
| (9)                       | Percentage of return on capital employed   | 9.90          | 9.57          | 9.74                     |

<sup>@</sup> Represents profit of current year available for dividend after considering the specific reserves and provisions for taxation.

| (Amount: Rupees in crore) |                                                |              |              |                          |
|---------------------------|------------------------------------------------|--------------|--------------|--------------------------|
| Sl. No.                   | Particulars                                    | 2003-04      | 2004-05      | 2005-06<br>(Provisional) |
| <b>3</b>                  | <b>Rajasthan State Warehousing Corporation</b> |              |              |                          |
| (1)                       | Income:                                        |              |              |                          |
| (a)                       | Warehousing charges                            | 12.16        | 18.83        | 45.24                    |
| (b)                       | Other income                                   | 3.00         | 3.01         | 3.19                     |
|                           | <b>Total Income</b>                            | <b>15.16</b> | <b>21.84</b> | <b>48.43</b>             |
| (2)                       | Expenses:                                      |              |              |                          |
| (a)                       | Establishment charges                          | 7.99         | 7.94         | 8.78                     |
| (b)                       | Other expenses                                 | 5.16         | 4.97         | 11.94                    |
|                           | <b>Total Expenditure</b>                       | <b>13.15</b> | <b>12.91</b> | <b>20.72</b>             |
| (3)                       | Profit(+)/loss(-) before tax (1-2)             | 2.01         | 8.93         | 27.71                    |
| (4)                       | Other appropriations                           | 1.00         | 2.92         | 7.30                     |
| (5)                       | Amount available for dividend                  | 0.79         | 0.79         | 1.96                     |
| (6)                       | Dividend for the year                          | 0.79         | 0.79         | 1.96                     |
| (7)                       | Total return on capital employed               | (-)32.7      | 9.21         | 27.51                    |
| (8)                       | Percentage of return on capital employed       | -            | 12.09        | 29.49                    |

| <b>Annexure-6</b>                                                          |                                                                                            |                |                |                                  |
|----------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|----------------|----------------|----------------------------------|
| <b>(Referred to in paragraph 1.12)</b>                                     |                                                                                            |                |                |                                  |
| <b>Statement showing Operational Performance of Statutory corporations</b> |                                                                                            |                |                |                                  |
| <b>Working Statutory corporations</b>                                      |                                                                                            |                |                |                                  |
| <b>1. Rajasthan State Road Transport Corporation</b>                       |                                                                                            |                |                |                                  |
| <b>Sl. No</b>                                                              | <b>Particulars</b>                                                                         | <b>2003-04</b> | <b>2004-05</b> | <b>2005-06<br/>(Provisional)</b> |
| 1                                                                          | Average number of vehicles held                                                            | 4465           | 4348           | 4373                             |
| 2                                                                          | Average number of vehicles on road                                                         | 4184           | 4173           | 4207                             |
| 3                                                                          | Percentage of utilisation of vehicles                                                      | 94             | 96             | 96                               |
| 4                                                                          | Number of employees                                                                        | 23251          | 22651          | 22369                            |
| 5                                                                          | Employee vehicle ratio                                                                     | 5.21:1         | 5.21:1         | 5.12:1                           |
| 6                                                                          | Number of routes operated as at the end of the year                                        | 2722           | 2800           | 2780                             |
| 7                                                                          | Route kilometres                                                                           | 475640         | 495547         | 515457                           |
| 8                                                                          | Kilometres operated (in lakh)                                                              |                |                |                                  |
| (a)                                                                        | Gross                                                                                      | 5269.41        | 5311.32        | 5793.62                          |
| (b)                                                                        | Effective                                                                                  | 5104.67        | 5156.08        | 5629.74                          |
| (c)                                                                        | Dead                                                                                       | 164.74         | 155.24         | 163.88                           |
| 9                                                                          | Percentage of dead kilometres to gross kilometres                                          | 3.13           | 2.92           | 2.83                             |
| 10                                                                         | Average kilometres covered per bus per day                                                 | 333            | 339            | 367                              |
| 11                                                                         | Average operating revenue per kilometre (paise)                                            | 1218           | 1306           | 1394                             |
| 12                                                                         | Average operating revenue per kilometre (paise) over previous year's income(per cent)      | 4.91           | 7.22           | 6.74                             |
| 13                                                                         | Average expenditure per kilometre (paise)                                                  | 1300           | 1433           | 1496                             |
| 14                                                                         | Increase in operating expenditure per kilometre over previous year's expenditure(per cent) | 0.46           | 10.23          | 4.40                             |
| 15                                                                         | Loss per kilometre (paise)                                                                 | (-)0.43        | (-)0.79        | (-)0.58                          |
| 16                                                                         | Number of operating depots                                                                 | 49             | 48             | 48                               |
| 17                                                                         | Average number of break down per lakh kilometers                                           | 1              | 1              | 1                                |
| 18                                                                         | Average number of accidents per lakh kilometres                                            | 0.12           | 0.12           | 0.11                             |
| 19                                                                         | Passenger kilometres operated (in crore)                                                   | 1933.76        | 2037.56        | 2079.71                          |
| 20                                                                         | Occupy ratio                                                                               | 66.60          | 70.50          | 67.40                            |
| 21                                                                         | Kilometres obtained per litre of:                                                          |                |                |                                  |
| (a)                                                                        | Diesel oil                                                                                 | 4.96           | 5.00           | 5.09                             |
| (b)                                                                        | Engine oil                                                                                 | 2319           | 2905           | 3208                             |



| 2                         |                                                              | Rajasthan Financial Corporation |               |             |               |             |               |
|---------------------------|--------------------------------------------------------------|---------------------------------|---------------|-------------|---------------|-------------|---------------|
| (Amount: Rupees in crore) |                                                              |                                 |               |             |               |             |               |
| Sl. No.                   | Particulars                                                  | 2003-04                         |               | 2004-05     |               | 2005-06     |               |
|                           |                                                              | Number                          | Amount        | Number      | Amount        | Number      | Amount        |
| 1                         | Applications pending at the beginning of the year            | 10                              | 3.16          | 56          | 50.64         | 23          | 21.45         |
| 2                         | Applications received                                        | 2207                            | 513.53        | 2139        | 626.31        | 1404        | 667.30        |
| 3                         | <b>Total</b>                                                 | <b>2217</b>                     | <b>516.69</b> | <b>2195</b> | <b>676.95</b> | <b>1427</b> | <b>688.75</b> |
| 4                         | Applications sanctioned                                      | 1520                            | 241.18        | 1419        | 301.60        | 771         | 344.27        |
| 5                         | Applications cancelled/<br>withdrawn/ rejected/<br>processed | 641                             | 224.88        | 753         | 353.90        | 603         | 290.25        |
| 6                         | Applications pending at the end of the year                  | 56                              | 50.63         | 23          | 21.45         | 53          | 54.23         |
| 7                         | Loans disbursed                                              | 1087                            | 168.64        | 1144        | 198.43        | 647         | 265.94        |
| 8                         | Loans outstanding at the close of the year                   | 18153                           | 773.65        | -           | 825.91        | -           | 906.50        |
| 9                         | Amount overdue for recovery at the close of the year         |                                 |               |             |               |             |               |
|                           | (a) Principal                                                | -                               | 59.61         | -           | 53.92         | -           | 44.82         |
|                           | (b) Interest                                                 | -                               | 159.42        | -           | 171.58        | -           | 155.63        |
|                           | <b>Total</b>                                                 | -                               | 219.03        | -           | 225.50        | -           | 200.45        |
| 10                        | Amount involved in recovery certificate cases                | N.A                             | N.A           | N.A         | N.A           | N.A         | N.A           |
| 11                        | Percentage of default to total loans outstanding             | -                               | 16.18         | -           | 15.48         | -           | 12.81         |

| <b>3 Rajasthan State Warehousing Corporation</b> |                                                                |                |                |                                  |
|--------------------------------------------------|----------------------------------------------------------------|----------------|----------------|----------------------------------|
| <b>Sl. No.</b>                                   | <b>Particulars</b>                                             | <b>2003-04</b> | <b>2004-05</b> | <b>2005-06<br/>(Provisional)</b> |
| 1                                                | Number of stations covered                                     | 87             | 88             | 91                               |
| 2                                                | Storage capacity created up to the end of year (tonne in lakh) |                |                |                                  |
| (a)                                              | Owned                                                          | 6.58           | 6.75           | 6.89                             |
| (b)                                              | Hired                                                          | 0.21           | 0.44           | 4.77                             |
|                                                  | <b>Total</b>                                                   | 6.79           | 7.19           | 11.66                            |
| 3                                                | Average capacity utilised during the year (tonne in lakh)      | 3.17           | 4.11           | 11.84                            |
| 4                                                | Percentage of utilisation                                      | 47             | 59             | 102                              |
| 5                                                | Average revenue per metric tonne per year (Rupees)             | 478            | 531            | 409                              |
| 6                                                | Average expenses per metric tonne per year (Rupees)            | 415            | 314            | 176                              |

**Annexure-7****(Referred to in paragraph 1.49)****Statement showing companies whose turnover has been less than Rupees five crore during the last five years for which accounts have been certified**

| S.No. | Name of the Company                                   | Latest finalised Accounts (year) | Turnover (Amount: Rupees in lakh) |             |            |             |            |
|-------|-------------------------------------------------------|----------------------------------|-----------------------------------|-------------|------------|-------------|------------|
|       |                                                       |                                  | Latest Year                       | Second Year | Third Year | Fourth Year | Fifth Year |
| (1)   | (2)                                                   | (3)                              | (4)                               | (5)         | (6)        | (7)         | (8)        |
|       | <b>Working :</b>                                      |                                  |                                   |             |            |             |            |
| 1.    | Rajasthan Jal Vikas Nigam Limited                     | 2005-06                          | 333.09                            | 215.57      | 223.35     | 206.80      | 172.55     |
| 2.    | Rajasthan State Hotels Corporation Limited            | 2004-05                          | 173.53                            | 351.08      | 341.76     | 332.07      | 326.48     |
|       | <b>Non-working :</b>                                  |                                  |                                   |             |            |             |            |
| 1.    | Rajasthan State Dairy Development Corporation Limited | 2005-06                          | -                                 | -           | -          | -           | -          |
| 2.    | Hi-Tech Precision Glass Limited                       | 2005-06                          | -                                 | -           | -          | -           | -          |
| 3.    | Rajasthan Electronics Limited                         | 2005-06                          | -                                 | -           | -          | -           | -          |

**Annexure-8**

**(Referred to in paragraph 1.49)**

**Statement showing companies incurring losses for five consecutive years leading to negative net worth**

**(Amount: Rupees in lakh)**

| S.No                | Name of the Company                                      | Date of Incorporation | Period        | Losses for five consecutive years leading to negative net worth |                |                |                |                |
|---------------------|----------------------------------------------------------|-----------------------|---------------|-----------------------------------------------------------------|----------------|----------------|----------------|----------------|
| <b>Working:</b>     |                                                          |                       |               |                                                                 |                |                |                |                |
| 1                   | Rajasthan State Handloom Development Corporation Limited | 3.3.1984              | <b>Year</b>   | <b>2004-05</b>                                                  | <b>2003-04</b> | <b>2002-03</b> | <b>2001-02</b> | <b>2000-01</b> |
|                     |                                                          |                       | Net Worth     | (-) 3585.84                                                     | (-) 3242.77    | (-) 3017.60    | (-) 2549.87    | (-) 2055.57    |
|                     |                                                          |                       | Loss for year | (-) 342.85                                                      | (-) 225.40     | (-) 457.26     | (-) 450.83     | (-) 455.52     |
| 2.                  | Rajasthan State Hotels Corporation Limited               | 7.6.1965              | <b>Year</b>   | <b>2004-05</b>                                                  | <b>2003-04</b> | <b>2002-03</b> | <b>2001-02</b> | <b>2000-01</b> |
|                     |                                                          |                       | Net Worth     | (-) 122.26                                                      | (-) 124.84     | (-) 133.60     | (-) 120.26     | (-) 74.73      |
|                     |                                                          |                       | Loss for year | (-) 68.03                                                       | (-) 22.34      | (-) 38.09      | (-) 51.35      | (-) 88.37      |
| <b>Non-working:</b> |                                                          |                       |               |                                                                 |                |                |                |                |
| 3                   | Rajasthan State Agro Industries Corporation Limited      | 1.8.1969              | <b>Year</b>   | <b>2004-05</b>                                                  | <b>2003-04</b> | <b>2002-03</b> | <b>2001-02</b> | <b>2000-01</b> |
|                     |                                                          |                       | Net Worth     | (-) 3464.84                                                     | (-) 3355.24    | (-) 3206.12    | (-) 3117.14    | (-) 2953.99    |
|                     |                                                          |                       | Loss for year | (-) 126.12                                                      | (-) 149.12     | (-) 88.98      | (-) 163.15     | (-) 825.94     |
| 4.                  | Rajasthan Electronics Limited                            | 23.1.1985             | <b>Year</b>   | <b>2005-06</b>                                                  | <b>2004-05</b> | <b>2003-04</b> | <b>2002-03</b> | <b>2001-02</b> |
|                     |                                                          |                       | Net Worth     | (-) 274.65                                                      | (-) 269.62     | (-) 262.61     | (-) 253.47     | (-) 244.53     |
|                     |                                                          |                       | Loss for year | (-) 5.03                                                        | (-) 7.02       | (-) 9.14       | (-) 8.95       | (-) 6.47       |

| <b>Annexure-9<br/>(Referred to in paragraph 1.48)<br/>Statement showing comments/recommendations of Statutory Auditors on<br/>Internal Audit System</b> |                                                          |                                                                                                                                                                                                                                                                                                                                                                                  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Sl. No.</b>                                                                                                                                          | <b>Name of Company/Statutory Corporation</b>             | <b>Recommendations/major comments by the Statutory Auditors on "Internal Audit" in the supplementary reports u/s 619(3) (a) of the Companies Act, 1956</b>                                                                                                                                                                                                                       |
| <b>A</b>                                                                                                                                                | <b>Government Companies</b>                              |                                                                                                                                                                                                                                                                                                                                                                                  |
| 1                                                                                                                                                       | Jaipur Vidyut Vitran Nigam Limited                       | The Company's Internal Audit System is generally commensurate with the size and nature of its business. However, there are weakness in the implementation of the system with regards to areas of coverage and timely completion.                                                                                                                                                 |
| 2                                                                                                                                                       | Rajasthan Rajya Vidyut Prasaran Nigam Limited            | The Company does not have any effective system of Internal Audit of accounts and old discrepancies/old balances are continuing year after year. Internal Audit System needs to be strengthened to make it commensurate with the size of the company and nature of its business.                                                                                                  |
| 3                                                                                                                                                       | Ajmer Vidyut Vitran Nigam Limited                        | The Company does not have any effective system of Internal Audit of Accounts & old discrepancies are continuing and as such looking to the large volume of business operations scattered in various circles there is need to have an elaborate Internal Audit manned by competent staff for the purpose of effecting Internal Audit of technical activities as well as accounts. |
| 4                                                                                                                                                       | Jodhpur Vidyut Vitran Nigam Limited                      | The Company has an in-house Internal Audit Wing to carry out Internal Audit. Internal Audit System is not adequate commensurate with the size of the company and nature of its business.                                                                                                                                                                                         |
| 5                                                                                                                                                       | Rajasthan State Handloom Development Corporation Limited | Internal Audit was not carried out during the year                                                                                                                                                                                                                                                                                                                               |
| 6                                                                                                                                                       | Rajasthan State Hotels Corporation Limited               | The Internal Audit has been carried out by the outside agency after the close of the year. The present system of Internal Audit does not commensurate with the size and nature of business of the Corporation.                                                                                                                                                                   |
| 7                                                                                                                                                       | Rajasthan Rajya Vidyut Utpadan Nigam Limited             | The Company has its own Internal Audit department for conducting Internal Audit. Internal Audit System needs to be further strengthened to make it commensurate with the size of the company and nature of its business.                                                                                                                                                         |
| 8                                                                                                                                                       | Rajasthan State Seeds Corporation Limited                | Internal Audit has been carried out by an Independent firm of Chartered Accountants which is commensurate with the size of the Company and nature of its business. However, it needs further improvement.                                                                                                                                                                        |
| 9                                                                                                                                                       | Rajasthan State Ganganagar Sugar Mills Limited           | The Company has an Internal Audit system commensurate with its size and nature of its business. However, it requires improvement particularly with regard to scope of area to be covered, frequency and submission of reports.                                                                                                                                                   |

| <b>Sl. No.</b> | <b>Name of Company/Statutory Corporation</b>                             | <b>Recommendations/major comments by the Statutory Auditors on "Internal Audit" in the supplementary reports u/s 619(3) (a) of the Companies Act, 1956</b>                                                                          |
|----------------|--------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10             | Rajasthan Jal Vikas Nigam                                                | The Company is not having any Internal Audit System.                                                                                                                                                                                |
| 11             | Rajasthan Urban Infrastructure Finance & Development Corporation Limited | The Company does not have any Internal Audit System commensurate with the size & nature of it's business.                                                                                                                           |
| 12             | Rajasthan Tourism Development Corporation Limited                        | The Company has an Internal Audit System commensurate with size & nature of it's business which needs to be further strengthened by proper frequency and follow up of such Internal Audit.                                          |
| 13             | Rajasthan State Road Development & Construction Corporation Limited      | The Company's Internal Audit system is deficient looking to the size and nature of its business. The scope of work given to Internal Auditor and its follow up needs to be strengthened.                                            |
| 14             | Rajasthan State Mines and Mineral Limited                                | The Company has an Internal Audit system commensurate with its size and nature of its business. However, the system of Internal Audit needs to be strengthened in terms of its scope, timely completion and prompt remedial action. |
| 15             | Rajasthan Small Industries Corporation Limited                           | The Company's Internal Audit system is grossly deficient looking to the size and nature of its business. No Internal Audit has been done during the year.                                                                           |
| 16             | Rajasthan Renewable Energy Corporation Limited                           | The Company has appointed a firm of Chartered Accountant for conducting Internal Audit of the Company. However, Internal Audit System looking to nature and size of the Company needs further strengthening.                        |
| <b>B</b>       | <b>Statutory Corporations</b>                                            |                                                                                                                                                                                                                                     |
| 1              | Rajasthan Financial Corporation                                          | The Corporation is having a system of Internal Audit. However, the same needs to be strengthen so as to be commensurate with the nature and size of the business and to be more effective.                                          |
| 2              | Rajasthan State Warehousing Corporation.                                 | Internal Audit system is not commensurate with the size of the business and nature of activity of the Corporation.                                                                                                                  |

**Annexure-10**  
**(Referred to in paragraph 2.1.9)**  
**Availability and distribution of breeder and foundation seed**  
**(Quantity in qtls)**

| Season                            | 2000-01         | 2001-02         | 2002-03         | 2003-04         | 2004-05         |
|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| <b>Breeder seed</b>               |                 |                 |                 |                 |                 |
| <b>Availability</b>               |                 |                 |                 |                 |                 |
| Kharif                            | 321.47          | 265.72          | 313.01          | 410.68          | 424.01          |
| Rabi                              | 605.28          | 481.25          | 800.06          | 856.13          | 767.39          |
| <b>Total</b>                      | <b>926.75</b>   | <b>746.97</b>   | <b>1113.07</b>  | <b>1266.81</b>  | <b>1191.40</b>  |
| <b>Distribution</b>               |                 |                 |                 |                 |                 |
| Kharif                            | 268.68          | 227.34          | 263.44          | 368.77          | 323.96          |
| Rabi                              | 581.48          | 458.94          | 697.72          | 659.95          | 524.46          |
| <b>Total</b>                      | <b>850.16</b>   | <b>686.28</b>   | <b>961.16</b>   | <b>1028.72</b>  | <b>848.42</b>   |
| <b>Percentage of distribution</b> |                 |                 |                 |                 |                 |
| Kharif                            | 83.58           | 85.56           | 84.16           | 89.79           | 76.40           |
| Rabi                              | 96.07           | 95.36           | 87.21           | 77.09           | 68.34           |
| <b>Total</b>                      | <b>91.74</b>    | <b>91.88</b>    | <b>86.35</b>    | <b>81.21</b>    | <b>71.21</b>    |
| <b>Foundation seed</b>            |                 |                 |                 |                 |                 |
| <b>Availability</b>               |                 |                 |                 |                 |                 |
| Kharif                            | 4320.11         | 4713.68         | 4549.01         | 3774.54         | 6934.75         |
| Rabi                              | 17566.39        | 18833.91        | 11450.11        | 19361.13        | 26283.74        |
| <b>Total</b>                      | <b>21886.50</b> | <b>23547.59</b> | <b>15999.12</b> | <b>23135.67</b> | <b>33218.49</b> |
| <b>Distribution</b>               |                 |                 |                 |                 |                 |
| Kharif                            | 3273.94         | 2505.98         | 2786.64         | 2499.17         | 3876.12         |
| Rabi                              | 10185.82        | 10221.16        | 5791.29         | 7856.75         | 10536.56        |
| <b>Total</b>                      | <b>13459.76</b> | <b>12727.14</b> | <b>8577.93</b>  | <b>10355.92</b> | <b>14412.68</b> |
| <b>Percentage of distribution</b> |                 |                 |                 |                 |                 |
| Kharif                            | 75.78           | 53.16           | 61.25           | 66.21           | 55.89           |
| Rabi                              | 57.98           | 54.26           | 50.57           | 40.58           | 40.08           |
| <b>Total</b>                      | <b>61.49</b>    | <b>54.04</b>    | <b>53.61</b>    | <b>44.76</b>    | <b>43.38</b>    |

**Annexure-11**  
**(Referred to in paragraph 2.1.10)**  
**Yield from breeder and foundation seed during 2000-05**

(Quantity in qtls)

| <b>Breeder seed</b>    |             |                                    |                       |                     |                                               |
|------------------------|-------------|------------------------------------|-----------------------|---------------------|-----------------------------------------------|
| <b>Crop season</b>     | <b>Year</b> | <b>Breeder seed distributed</b>    | <b>Expected yield</b> | <b>Actual yield</b> | <b>Percentage of actual to expected yield</b> |
| Kharif                 | 2000-01     | 269                                | 8933                  | 5042                | 56.44                                         |
|                        | 2001-02     | 227                                | 7294                  | 3730                | 51.14                                         |
|                        | 2002-03     | 263                                | 4782                  | 2562                | 53.58                                         |
|                        | 2003-04     | 369                                | 11318                 | 7731                | 68.31                                         |
|                        | 2004-05     | 324                                | 8036                  | 4710                | 58.61                                         |
| Rabi                   | 2000-01     | 581                                | 20193                 | 15444               | 76.48                                         |
|                        | 2001-02     | 459                                | 15756                 | 12194               | 77.39                                         |
|                        | 2002-03     | 698                                | 24453                 | 21228               | 86.81                                         |
|                        | 2003-04     | 660                                | 22534                 | 19209               | 85.24                                         |
|                        | 2004-05     | 524                                | 14871                 | 12053               | 81.05                                         |
| <b>Foundation seed</b> |             |                                    |                       |                     |                                               |
| <b>Crop season</b>     | <b>Year</b> | <b>Foundation seed distributed</b> | <b>Expected yield</b> | <b>Actual yield</b> | <b>Percentage of actual to expected yield</b> |
| Kharif                 | 2000-01     | 3274                               | 116689                | 65132               | 55.82                                         |
|                        | 2001-02     | 2506                               | 84996                 | 51123               | 60.15                                         |
|                        | 2002-03     | 2787                               | 46712                 | 25412               | 54.40                                         |
|                        | 2003-04     | 2499                               | 94758                 | 61560               | 64.97                                         |
|                        | 2004-05     | 3876                               | 120021                | 79238               | 66.02                                         |
| Rabi                   | 2000-01     | 10186                              | 333637                | 179155              | 53.70                                         |
|                        | 2001-02     | 10221                              | 264288                | 180529              | 68.31                                         |
|                        | 2002-03     | 5791                               | 200469                | 143726              | 71.69                                         |
|                        | 2003-04     | 7857                               | 254837                | 217894              | 85.50                                         |
|                        | 2004-05     | 10537                              | 294417                | 221384              | 75.19                                         |



**Annexure-12**  
**(Referred to in paragraph 2.1.17)**  
**Targets and achievement of distribution of seed in the State during 2000-05**

(Quantity in qtls)

| Year    | Season       | Targets       |               |               | Achievement   |               |               | Percentage of achievement to targets |             | Company's share in sale of seed (per cent) |
|---------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------------------------------|-------------|--------------------------------------------|
|         |              | State         | Company       | Others        | State         | Company       | Others        | State                                | Company     |                                            |
| 2000-01 | Kharif       | 161000        | 75025         | 85975         | 181872        | 45024         | 136848        | 113                                  | 60          | 24.76                                      |
|         | Rabi         | 278650        | 189418        | 89232         | 308071        | 153402        | 154669        | 110.6                                | 81          | 49.8                                       |
|         | <b>Total</b> | <b>439650</b> | <b>264443</b> | <b>175207</b> | <b>489943</b> | <b>198426</b> | <b>291517</b> | <b>111.4</b>                         | <b>75</b>   | <b>40.5</b>                                |
| 2001-02 | Kharif       | 190250        | 71249         | 119001        | 178322        | 55054         | 123298        | 93.7                                 | 77.3        | 30.9                                       |
|         | Rabi         | 408000        | 172357        | 235643        | 339402        | 150783        | 188619        | 83.2                                 | 87.5        | 44.4                                       |
|         | <b>Total</b> | <b>598000</b> | <b>243606</b> | <b>354394</b> | <b>517724</b> | <b>205837</b> | <b>311887</b> | <b>86.6</b>                          | <b>84.5</b> | <b>39.8</b>                                |
| 2002-03 | Kharif       | 182300        | 76487         | 105813        | 154369        | 51625         | 102744        | 84.7                                 | 67.5        | 33.4                                       |
|         | Rabi         | 412000        | 151016        | 260988        | 339506        | 117878        | 221628        | 82.4                                 | 78.1        | 34.7                                       |
|         | <b>Total</b> | <b>594300</b> | <b>227503</b> | <b>366801</b> | <b>493875</b> | <b>169503</b> | <b>324372</b> | <b>83.1</b>                          | <b>74.5</b> | <b>34.3</b>                                |
| 2003-04 | Kharif       | 191800        | 41536         | 149264        | 168204        | 30453         | 137751        | 87.7                                 | 73.3        | 18.1                                       |
|         | Rabi         | 360000        | 127733        | 234267        | 344910        | 112154        | 232756        | 95.8                                 | 87.8        | 32.5                                       |
|         | <b>Total</b> | <b>551800</b> | <b>169269</b> | <b>383531</b> | <b>513114</b> | <b>142607</b> | <b>370507</b> | <b>93.0</b>                          | <b>84.2</b> | <b>27.8</b>                                |
| 2004-05 | Kharif       | 195900        | 59573         | 136327        | 166705        | 47546         | 119159        | 85.1                                 | 79.8        | 28.5                                       |
|         | Rabi         | 421000        | 180415        | 240585        | 422286        | 159678        | 262608        | 100.3                                | 88.5        | 37.8                                       |
|         | <b>Total</b> | <b>616900</b> | <b>239988</b> | <b>376912</b> | <b>588991</b> | <b>207224</b> | <b>381767</b> | <b>95.5</b>                          | <b>86.3</b> | <b>35.2</b>                                |

**Annexure-13**  
**(Referred to in para 2.2.22)**  
**Handling losses**

**(Quantity in MT)**

| Particulars                                                       | 2001-02 |          |             | 2002-03 |          |             | 2003-04  |                |             | 2004-05  |
|-------------------------------------------------------------------|---------|----------|-------------|---------|----------|-------------|----------|----------------|-------------|----------|
|                                                                   | Lalgarh | Anupgarh | Hanumangarh | Lalgarh | Anupgarh | Hanumangarh | Kanasar  | Anupgarh       | Hanumangarh | Anupgarh |
| Opening stock                                                     | 27049   | 47251    | 13584       | 51029   | 36905    | 3196        | 37405    | 11905<br>38251 | 3196        | 19488    |
| Receipts during the year                                          | 243721  | 183708   | 0           | 91598   | 150145   | 0           | 14877    | 300118         | 0           | 180764   |
| Transfer in from Rawla                                            | 0       | 0        | 0           | 0       | 0        | 0           | 0        | 880            | 0           | 0        |
| Total (A)                                                         | 270770  | 230959   | 13584       | 142627  | 187050   | 3196        | 52282    | 351154         | 3196        | 200252   |
| Despatches/ transfer out during the year (B)                      | 208384  | 180719   | 7181        | 105704  | 168823   | 0           | 23522    | 309596         | 2300        | 149608   |
| Closing balance (C)= A-B                                          | 62386   | 50240    | 6403        | 36923   | 18227    | 3196        | 28760    | 41558          | 896         | 50644    |
| Closing balance as per accounts/ physical verification report (D) | 51029   | 36905    | 3196        | 28883   | 9392     | 3196        | 11295    | 19488          | 0           | 46881    |
| Shortage (E)= (C-D)                                               | 11357   | 13335    | 3207        | 8040    | 8835     | 0           | 17465    | 22070          | 896         | 3763     |
| Percentage of handling losses to total A                          | 4.19    | 5.77     | 23.61       | 5.64    | 4.72     | 0           | 33.41    | 6.28           | 28.04       | 1.88     |
| Less: admissible loss @ 2.5% of total A (F)                       | 6769.25 | 5773.98  | 339.6       | 3565.68 | 4676.25  | 79.9        | 1307.05  | 8778.85        | 79.9        | 5006.3   |
| Inadmissible shortages (G)=(E-F)                                  | 4587.75 | 7561.03  | 2867.4      | 4474.33 | 4158.75  | 0           | 16157.95 | 13291.15       | 816.1       | 0        |
| Prevailing sale price in Rs. Per MT (H)                           | 325     | 260      | 290         | 325     | 260      | 0           | 325      | 280            | 290         | 325      |
| Value of inadmissible shortages (in Rs.) (I)= (GxH)               | 1491019 | 1965867  | 831546      | 1454156 | 1081275  | 0           | 5251334  | 3721522        | 236669      | 0        |

Total value of inadmissible shortages is Rs.1,60,33,388.

**Annexure-14****(Referred to in para 2.3.1)****T & D facilities built up as at the end of five years up to 31 March 2005**

| <b>Transmission and Distribution lines</b> | <b>2000-01</b>   | <b>2001-02</b>   | <b>2002-03</b>   | <b>2003-04</b>   | <b>2004-05</b>   |
|--------------------------------------------|------------------|------------------|------------------|------------------|------------------|
| (i) HT/LT (Ckm. <sup>§</sup> )             | 17325.00         | 18076.00         | 18634.00         | 19065.00         | 19881.00         |
| (ii) Sub-transmission lines (Ckm.)         | 125462.95        | 188502.13        | 193734.39        | 201759.03        | 214288.09        |
| (iii) LT lines (Ckm.)                      | 216359.91        | 216898.73        | 221811.59        | 226001.59        | 232820.58        |
| <b>Total</b>                               | <b>359147.86</b> | <b>423476.86</b> | <b>434179.98</b> | <b>446825.62</b> | <b>466989.67</b> |

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<sup>§</sup> Circuit Kilometer

**Annexure-15  
(Referred to in para 2.3.12)**

**Statement showing physical targets, achievement there against and shortfall in construction of transmission lines and Grid sub-stations for the last five years ended 2004-2005**

(Figures of Sub-stations in MVA and Lines in Ckm)

| Year    | Targets           |             |  | Achievements      |             |  | Shortfall                                                        |                                                           |  |
|---------|-------------------|-------------|--|-------------------|-------------|--|------------------------------------------------------------------|-----------------------------------------------------------|--|
|         | Sub-stations (KV) | Lines (KV)  |  | Sub-stations (KV) | Lines (KV)  |  | Sub-stations (KV)<br>(Percentage of shortfall shown in Brackets) | Lines (KV)<br>(Percentage of shortfall shown in Brackets) |  |
|         | 400 220 132       | 400 220 132 |  | 400 220 132       | 400 220 132 |  | 400 220 132                                                      | 400 220 132                                               |  |
| 2000-01 | - 300 200         | - 247 300   |  | - 200 138         | - 130 311   |  | - 100 62<br>(33) (31)                                            | - 117 -<br>(47)                                           |  |
| 2001-02 | 315 200 450       | - 440 310   |  | 315 200 450       | - 440 311   |  | - - -                                                            | - - -                                                     |  |
| 2002-03 | 630 400 525       | - 486 400   |  | 630 350 500       | - 172 386   |  | - 50 25<br>(13) (5)                                              | - 314 14<br>(65) (4)                                      |  |
| 2003-04 | 945 300 450       | 300 400 350 |  | - 200 450         | 330 - 430   |  | 945 100 -<br>(100) (33)                                          | - 400 -<br>(100)                                          |  |
| 2004-05 | 945 400 225       | 330 450 140 |  | 945 400 200       | 333 397 86  |  | - - 25<br>(11)                                                   | - 53 54<br>(12) (39)                                      |  |

**Annexure-16**  
**(Referred to in para 2.3.23 , 2.3.30 and 2.3.31)**

**Statement showing improvement schemes for distribution system during 2001-02 to 2004-05**

|                | LT less      |                |                 |          |                                  |      |               | AB Cable     |                |                |          |                                  |      |               | Capacitor Bank |               |               |          |                                  |      |              |
|----------------|--------------|----------------|-----------------|----------|----------------------------------|------|---------------|--------------|----------------|----------------|----------|----------------------------------|------|---------------|----------------|---------------|---------------|----------|----------------------------------|------|--------------|
|                | Target (KM)  | Actual (KM)    | Shortfall       |          | Loss of envisaged energy savings |      |               | Target (KM)  | Actual (KM)    | Shortfall      |          | Loss of envisaged energy savings |      |               | Target (MVAR)  | Actual (MVAR) | Shortfall     |          | Loss of envisaged energy savings |      |              |
|                |              |                | KM              | Per-cent | MU                               | Rate | Rs. in crore  |              |                | KM             | Per-cent | MU                               | Rate | Rs. in crore  |                |               | (MVAR)        | Per-cent | MU                               | Rate | Rs. in crore |
| <b>JVVNL</b>   |              |                |                 |          |                                  |      |               |              |                |                |          |                                  |      |               |                |               |               |          |                                  |      |              |
| 2001-02        |              |                |                 |          |                                  | 3.32 | 0.00          | 500          | 0.00           | 500.00         | 100      | 9.00                             | 3.32 | 2.99          |                |               |               |          |                                  | 3.32 | 0.00         |
| 2002-03        | 1110         | 1180.00        | -               | -        | -                                | 3.42 | 0.00          | 1000         | 275.00         | 725.00         | 72.5     | 31.05                            | 3.42 | 10.62         | 50.80          |               | 50.80         | 100.00   | 8.08                             | 3.42 | 2.76         |
| 2003-04        | 2580         | 1557.90        | 1022.10         | 39.62    | 23.00                            | 3.41 | 7.84          | 1500         | 1542.0         | -42.00         |          | 42.59                            | 3.41 | 14.52         | 125.00         | 47.80         | 77.20         | 61.76    | 28.43                            | 3.41 | 9.69         |
| 2004-05        | 3942         | 3380.31        | 561.69          | 14.25    | 12.64                            | 3.57 | 4.51          | 2000         | 1873.0         | 127.00         | 6.35     | 44.88                            | 3.57 | 16.02         | 227.20         | 55.80         | 171.40        | 75.44    | 47.60                            | 3.57 | 16.99        |
|                | 7632         | 6118.21        | 1583.79         |          | 35.64                            |      | 12.35         | 5000         | 3690.0         | 1310.00        |          | 127.52                           |      | 44.15         | 403.00         | 103.60        | 299.40        |          | 84.11                            |      | 29.44        |
| <b>AVVNL</b>   |              |                |                 |          |                                  |      |               |              |                |                |          |                                  |      |               |                |               |               |          |                                  |      |              |
| 2001-02        |              |                |                 |          |                                  | 3.18 | 0             |              |                |                |          |                                  | 3.18 | 0             |                |               |               |          |                                  | 3.18 | 0.00         |
| 2002-03        | 8229         |                | 8229.00         | 100.0    | 185.15                           | 3.27 | 60.54         | 1000         |                | 1000           | 100      | 18.00                            | 3.27 | 5.89          | 45.00          | 4.80          | 40.20         | 89.33    | 6.39                             | 3.27 | 2.09         |
| 2003-04        | *8229        |                | 8229.00         | 100.0    | 370.31                           | 3.34 | 123.68        | 2305         |                | 2305           | 100      | 77.49                            | 3.34 | 25.88         | 109.00         | 51.20         | 57.80         | 53.03    | 21.97                            | 3.34 | 7.34         |
| 2004-05        | *8230        | 56.50          | 8173.50         | 99.31    | 367.81                           | 3.33 | 122.48        | 3610         | 1060.0         | 2550           | 70.6     | 164.88                           | 3.33 | 54.91         | 98.00          | 25.00         | 73.00         | 74.49    | 23.21                            | 3.33 | 7.73         |
|                | 8230         | 56.50          | 8173.50         |          | 923.27                           |      | 306.70        | 6915         | 1060.0         | 5855           |          | 260.37                           |      | 86.68         | 252.00         | 81.00         | 171.00        |          | 51.57                            |      | 17.16        |
| <b>Jd.VVNL</b> |              |                |                 |          |                                  |      |               |              |                |                |          |                                  |      |               |                |               |               |          |                                  |      |              |
| 2001-02        |              |                |                 |          |                                  | 2.96 | 0             |              |                |                |          |                                  | 2.96 | 0             |                |               |               |          |                                  | 2.96 | 0            |
| 2002-03        | 1365         | -              | 1365.00         | 100.0    | 30.71                            | 3.18 | 9.77          | 500          |                | 500.00         | 100      | 9                                | 3.18 | 2.86          | 50.80          |               | 50.80         | 100.00   | 8.08                             | 3.18 | 2.57         |
| 2003-04        | 1200         | -              | 1200.00         | 100.0    | 88.42                            | 3.23 | 28.56         |              |                |                |          | 18                               | 3.23 | 5.81          | 100.80         | 59.20         | 41.60         | 41.27    | 22.77                            | 3.23 | 7.35         |
| 2004-05        | 80           | 80.00          | -               |          | 115.43                           | 3.64 | 42.02         | 600          | 278.82         | 321.18         | 53.5     | 23.78                            | 3.64 | 8.66          | 140.00         | 116.40        | 23.60         | 16.86    | 33.13                            | 3.64 | 12.06        |
|                | 2645         | 80.00          | 2565.00         |          | 234.56                           |      | 80.35         | 1100         | 278.82         | 821.18         |          | 50.78                            |      | 17.33         | 291.60         | 175.60        | 116.00        |          | 63.98                            |      | 21.98        |
| <b>Total</b>   | <b>18507</b> | <b>6254.71</b> | <b>12322.29</b> |          | <b>1193.47</b>                   |      | <b>399.40</b> | <b>13015</b> | <b>5028.82</b> | <b>7986.18</b> |          | <b>438.67</b>                    |      | <b>148.16</b> | <b>946.60</b>  | <b>360.20</b> | <b>586.40</b> |          | <b>199.66</b>                    |      | <b>68.58</b> |

\* include backlog

**Annexure-17**  
**(Referred to in para 2.3.25)**

**Statement of defective meters of Distribution companies from 2002-03 to 2004-05**

(Numbers in lakh)

| <b>Year</b> | <b>Discom</b> | <b>Total number of metered consumers</b> | <b>Opening balance of defective meters</b> | <b>Addition during the year</b> | <b>Replaced during the year</b> | <b>Balance defective meters at the end of year</b> | <b>Percentage of defective meters to total consumers</b> |
|-------------|---------------|------------------------------------------|--------------------------------------------|---------------------------------|---------------------------------|----------------------------------------------------|----------------------------------------------------------|
| 2002-03     | JVVNL         | 20.02                                    | 0.97                                       | 2.75                            | 2.98                            | 0.74                                               | 3.70                                                     |
|             | AVVNL         | 19.65                                    | 0.32                                       | 2.25                            | 2.21                            | 0.36                                               | 1.83                                                     |
|             | Jd.VVNL       | 16.75                                    | 0.40                                       | 1.40                            | 1.56                            | 0.24                                               | 1.43                                                     |
| 2003-04     | JVVNL         | 20.68                                    | 0.74                                       | 2.18                            | 1.73                            | 1.19                                               | 5.75                                                     |
|             | AVVNL         | 20.34                                    | 0.36                                       | 1.75                            | 1.44                            | 0.67                                               | 3.29                                                     |
|             | Jd.VVNL       | 17.98                                    | 0.24                                       | 1.45                            | 1.27                            | 0.42                                               | 2.34                                                     |
| 2004-05     | JVVNL         | 21.59                                    | 1.19                                       | 2.44                            | 2.69                            | 0.94                                               | 4.35                                                     |
|             | AVVNL         | 21.12                                    | 0.67                                       | 2.29                            | 2.41                            | 0.55                                               | 2.60                                                     |
|             | Jd.VVNL       | 18.73                                    | 0.42                                       | 1.47                            | 1.35                            | 0.54                                               | 2.88                                                     |

**Annexure-18**  
**(Referred to in para 2.3.28)**

**Statement showing benchmarks of Distribution companies & achievements there against**

| Discom/Circle | Parameters                                  | T & D losses (in MU) | Gap between ARR & ACS (in paisa) | Loss level to be achieved (Rs. in crore) | Feeder outage (No.s) | HT / LT ratio | Average load factor on distribution transformer | Average Power Factor |      |
|---------------|---------------------------------------------|----------------------|----------------------------------|------------------------------------------|----------------------|---------------|-------------------------------------------------|----------------------|------|
| JVNL          | At the time of approval of scheme (2001-02) | 4189                 | (-) 101                          | 348.96                                   | -                    | -             | -                                               | -                    |      |
|               | Targeted level in project report            | 2417                 | (-) 90                           | 300                                      | -                    | -             | -                                               | -                    |      |
|               | Achievement                                 | 2003-04              | 4379                             | (-) 111                                  | 222.68               | -             | -                                               | -                    | -    |
|               |                                             | 2004-05              | 4772                             | (-) 119                                  | 354.32               | -             | -                                               | -                    | -    |
| JPDC          | At the time of approval of scheme (2001-02) | 1201.09              | (-) 160                          | -                                        | 530                  | 1:02          | 0.8                                             | 0.7                  |      |
|               | Targeted level in project report            | 462                  | 0                                | -                                        | 325                  | 01:01.5       | 0.8                                             | 0.8                  |      |
|               | Achievement                                 | 2004-05              | 1386.04                          | (-) 241                                  | -                    | 10278         | 01:01.7                                         | 0.8                  | 0.75 |
| JCC           | At the time of approval of scheme (2001-02) | 385.82               | (+) 52                           | -                                        | 1450                 | 01:02.9       | 0.7                                             | 0.8                  |      |
|               | Targeted level in project report            | 197                  | (+) 100                          | -                                        | 725                  | 1:02          | 0.7                                             | 0.85                 |      |
|               | Achievement                                 | 2004-05              | 399.86                           | (-) 58                                   | -                    | 2500          | 01:01.8                                         | 0.72                 | 0.85 |

Audit Report (Commercial) for the year ended 31 March 2006

| Discom/Circle | Parameters                                  | T & D losses (in MU) | Gap between ARR & ACS (in paisa) | Loss level to be achieved (Rs. in crore) | Feeder outage (No.s) | HT / LT ratio | Average load factor on distribution transformer | Average Power Factor |     |
|---------------|---------------------------------------------|----------------------|----------------------------------|------------------------------------------|----------------------|---------------|-------------------------------------------------|----------------------|-----|
| AVVNL         | At the time of approval of scheme (2001-02) | 4222                 | (-) 82                           | 345.89                                   | -                    | -             | -                                               | -                    |     |
|               | Targeted level in project report            | 2242.61              | (-) 50                           | 310                                      | -                    | -             | -                                               | -                    |     |
|               | Achievement                                 | 2003-04              | 5114.6                           | (-) 90                                   | 222.68               | -             | -                                               | -                    | -   |
|               |                                             | 2004-05              |                                  | (-) 191                                  | 573.76               | -             | -                                               | -                    | -   |
| Ajmer city    | At the time of approval of scheme (2001-02) | 63.81                | 72                               |                                          | 3969                 | 0.29:1        | 0.35                                            | 0.8                  |     |
|               | Targeted level in project report            | 37.12                | 95                               |                                          | 2000                 | 0.38:1        | 0.42                                            | 0.92                 |     |
|               | Achievement                                 | 2004-05              | 67.45                            | (-)83                                    |                      | 1215          | 0.45:1                                          | 0.68                 | 0.9 |
| Bhilwara      | At the time of approval of scheme (2001-02) | 203.26               | 70                               |                                          | 13392                | 0.72:1        | 0.37                                            | 0.8                  |     |
|               | Targeted level in project report            | 144                  | 102                              |                                          | 9642                 | 0.73:1        | 0.42                                            | 0.95                 |     |
|               | Achievement                                 | 2004-05              | 244.12                           | ACS was not available                    |                      | NA            | 0.74:1                                          | 0.42                 | 0.9 |
| Pali          | At the time of approval of scheme (2001-02) | 27.01                |                                  |                                          |                      | 01:01.4       | 0.7                                             | 0.8                  |     |
|               | Targeted level in project report            |                      | 75                               |                                          |                      |               |                                                 |                      |     |
|               | Achievement                                 | 2004-05              | 24.01                            |                                          |                      | 01:01.4       | 0.7                                             | 0.8                  |     |



**Annexure-19**  
**(Referred to in para 2.3.32)**

**Statement showing targets & actual performance of checking, theft cases detected, assessment made and amount realised for 2003-04 & 2004-05**

| Discom  | Year    | No. of checking |        | Theft Cases |        | Assessed amount<br>(Rupees in lakh) |         | Amount Realised<br>(Rupees in lakh) |        |
|---------|---------|-----------------|--------|-------------|--------|-------------------------------------|---------|-------------------------------------|--------|
|         |         | Targets         | Actual | Targets     | Actual | Targets                             | Actual  | Targets                             | Actual |
| JVVNL   | 2003-04 | 20580           | 16991  | 10290       | 11586  | 1247.94                             | 913.12  | 594.65                              | 499.03 |
|         | 2004-05 | 17200           | 11359  | 8600        | 8864   | 1063                                | 798     | 531                                 | 427    |
| AVVNL   | 2003-04 | 48230           | 14035  | 31045       | 7714   | 4794                                | 1000.75 | 3596.61                             | 576.47 |
|         | 2004-05 | 52960           | 19384  | 34090       | 12851  | 5194.00                             | 1240.10 | 3895.62                             | 626.76 |
| Jd.VVNL | 2003-04 | 19200           | 8377   | 8160        | 4032   | 1224                                | 592.52  | 612                                 | 377.06 |
|         | 2004-05 | 17280           | 7265   | 8160        | 3651   | 1224                                | 611.49  | 612                                 | 431.50 |

**Annexure-20**  
**(Referred to in paragraph 3.8.1)**

**Performance of four major bus body fabricators during 2000-05**

| S.No.          | Particulars                                 | Asia Body Builders | Mohindra Coach | Ameria brothers | Bharat Metals |
|----------------|---------------------------------------------|--------------------|----------------|-----------------|---------------|
| <b>2000-01</b> |                                             |                    |                |                 |               |
| 1.             | No. of buses fabricated                     | 65                 | 93             | 38              | 68            |
| 2.             | No. of samples tested                       | -                  | -              | -               | -             |
| 3.             | No. of samples failed                       | -                  | -              | -               | -             |
| 4.             | Percentage of sample failure                | -                  | -              | -               | -             |
| 5.             | No. of buses received late from fabricators | -                  | 3              | 10              | 35            |
| 6.             | Total delay in days                         | -                  | 35             | 55              | 374           |
| 7.             | Average delay per vehicle                   | -                  | 11.67          | 5.5             | 10.69         |
| <b>2001-02</b> |                                             |                    |                |                 |               |
| 1.             | No. of buses fabricated                     | 130                | 158            | 75              | 114           |
| 2.             | No. of samples tested                       | 12                 | 5              | 16              | 15            |
| 3.             | No. of sample failed                        | 7                  | 2              | 6               | 7             |
| 4.             | Percentage of sample failure                | 58                 | 40             | 38              | 47            |
| 5.             | No. of buses received late from fabricators | -                  | -              | -               | 50            |
| 6.             | Total delay in days                         | -                  | -              | -               | 414           |
| 7.             | Average delay per vehicle                   | -                  | -              | -               | 8.28          |
| <b>2002-03</b> |                                             |                    |                |                 |               |
| 1.             | No. of buses fabricated                     | 86                 | 133            | 40              | 83            |
| 2.             | No. of samples tested                       | 5                  | 5              | 7               | 4             |
| 3.             | No. of sample failure                       | 3                  | 4              | 2               | 1             |
| 4.             | Percentage of sample failure                | 60                 | 80             | 29              | 25            |
| 5.             | No. of buses received late from fabricators | 1                  | -              | -               | -             |
| 6.             | Total delay in days                         | 8                  | -              | -               | -             |
| 7.             | Average delay per vehicle                   | 8                  | -              | -               | -             |

| <b>2003-04</b>                     |                                             |            |            |            |            |
|------------------------------------|---------------------------------------------|------------|------------|------------|------------|
| 1.                                 | No. of buses fabricated                     | 125        | 166        | 74         | 270        |
| 2.                                 | No. of samples tested                       | 7          | 1          | 8          | 9          |
| 3.                                 | No. of sample failed                        | 5          | 1          | 5          | 6          |
| 4.                                 | Percentage of sample failed                 | 71         | 100        | 63         | 67         |
| 5.                                 | No. of buses received late from fabricators | 5          | -          | 3          | 56         |
| 6.                                 | Total delay in days                         | 25         | -          | 6          | 641        |
| 7.                                 | Average delay per vehicle                   | 5          | -          | 2          | 11.45      |
| <b>2004-05</b>                     |                                             |            |            |            |            |
| 1.                                 | No. of buses fabricated                     | 55         | 57         | 15         | 85         |
| 2.                                 | No. of samples tested                       | 6          | 2          | 4          | 3          |
| 3.                                 | No. of sample failed                        | 3          | Nil        | 3          | Nil        |
| 4.                                 | Percentage of sample failure                | 50         | Nil        | 75         | Nil        |
| 5.                                 | No. of buses received late from fabricators | -          | 2          | -          | Nil        |
| 6.                                 | Total delay in days                         | -          | 5          | -          | Nil        |
| 7.                                 | Average delay per vehicle                   | -          | 2.5        | -          | Nil        |
| <b>Total buses fabricated-1930</b> |                                             | <b>461</b> | <b>607</b> | <b>242</b> | <b>620</b> |

**Annexure 21**

**(Referred to in para 4.18)**

**Statement showing the details of loss making companies during 2000-01 to 2004-05**

| Sl. No. | Name of the company                                      | Loss for the year (Rupees in lakh) |         |         |         |         |         |
|---------|----------------------------------------------------------|------------------------------------|---------|---------|---------|---------|---------|
|         |                                                          | 2000-01                            | 2001-02 | 2002-03 | 2003-04 | 2004-05 | Total   |
| 1.      | Rajasthan Small Industries Corporation Limited           | -                                  | 191.98  | 459.48  | 16.57   | 139.49  | 807.52  |
| 2.      | Rajasthan State Hotels Corporation Limited               | 88.37                              | 51.35   | 38.09   | 22.34   | 68.03   | 268.18  |
| 3.      | Rajasthan State Handloom Development Corporation Limited | 455.52                             | 450.83  | 457.26  | 225.40  | 342.85  | 1931.86 |

**Annexure-22**  
**(Referred to in para 4.19)**

**Statement showing extent of delay in placement of annual reports (ARs) before the State Legislature by Government Companies**

| S.No. | Name of Company                                                                 | Year of accounts | Date of AGM | Date by which annual report should have been prepared | Date of placing in the Legislature | Delay in placement of AR before State Legislature (considering one month as normal period for placement of report and also Assembly in session) |
|-------|---------------------------------------------------------------------------------|------------------|-------------|-------------------------------------------------------|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| 1     | 2                                                                               | 3                | 4           | 5                                                     | 6                                  | 7                                                                                                                                               |
| 1.    | Rajasthan State Seeds Corporation Limited (RSSCL)                               | 2000-01          | 28.09.01    | 27.12.01                                              | NA                                 | --                                                                                                                                              |
|       |                                                                                 | 2001-02          | 13.12.02    | 12.03.03                                              | NA                                 | --                                                                                                                                              |
|       |                                                                                 | 2002-03          | 29.09.03    | 28.12.03                                              | 19.07.04                           | 5 Month                                                                                                                                         |
|       |                                                                                 | 2003-04          | 30.09.04    | 29.12.04                                              | Not placed                         | --                                                                                                                                              |
|       |                                                                                 | 2004-05          | 29.09.05    | 28.12.05                                              | Not placed                         | --                                                                                                                                              |
| 2.    | Rajasthan State Industrial Development & Investment Corporation Limited (RIICO) | 2000-01          | 29.11.01    | 28.02.02                                              | NA                                 | --                                                                                                                                              |
|       |                                                                                 | 2001-02          | 30.09.02    | 29.12.02                                              | NA                                 | --                                                                                                                                              |
|       |                                                                                 | 2002-03          | 16.09.03    | 15.12.03                                              | 22.07.04                           | 6 Month                                                                                                                                         |
|       |                                                                                 | 2003-04          | 30.11.04    | 29.02.05                                              | 01.04.05                           | --                                                                                                                                              |
|       |                                                                                 | 2004-05          | 24.11.05    | 23.02.06                                              | 09.03.06                           | --                                                                                                                                              |
| 3     | Rajasthan Small Industries Corporation Limited (RSIC)                           | 2000-01          | 29.09.01    | 28.12.01                                              | NA                                 | --                                                                                                                                              |
|       |                                                                                 | 2001-02          | 29.10.02    | 28.01.03                                              | NA                                 | --                                                                                                                                              |
|       |                                                                                 | 2002-03          | 30.09.03    | 29.12.03                                              | 14.07.04                           | 5 Month                                                                                                                                         |
|       |                                                                                 | 2003-04          | 30.09.04    | 29.12.04                                              | 22.02.05                           | --                                                                                                                                              |
|       |                                                                                 | 2004-05          | 30.09.05    | 29.12.05                                              | 09.03.06                           | --                                                                                                                                              |
| 4.    | Rajasthan State Handloom Development Corporation Limited (RSHDC)                | 2000-01          | 29.01.02    | 28.04.02                                              | Not placed                         | --                                                                                                                                              |
|       |                                                                                 | 2001-02          | 31.01.03    | 30.04.03                                              | Not placed                         | --                                                                                                                                              |
|       |                                                                                 | 2002-03          | 28.01.04    | 27.04.04                                              | Not placed                         | --                                                                                                                                              |
|       |                                                                                 | 2003-04          | 28.12.04    | 27.03.05                                              | Not placed                         | --                                                                                                                                              |
|       |                                                                                 | 2004-05          | 22.12.05    | 21.03.06                                              | Not placed                         | --                                                                                                                                              |
| 5.    | Rajasthan State Mines & Minerals Limited (RSMML)                                | 2000-01          | 10.10.01    | 09.01.02                                              | NA                                 | NA                                                                                                                                              |
|       |                                                                                 | 2001-02          | 21.09.02    | 20.12.02                                              | NA                                 | NA                                                                                                                                              |
|       |                                                                                 | 2002-03          | 15.12.03    | 14.03.04                                              | 21.07.04                           | --                                                                                                                                              |
|       |                                                                                 | 2003-04          | 29.11.04    | 28.02.05                                              | 09.04.05                           | --                                                                                                                                              |
|       |                                                                                 | 2004-05          | 27.09.05    | 26.12.05                                              | 10.03.06                           | --                                                                                                                                              |

| 1   | 2                                                                              | 3       | 4        | 5        | 6          | 7        |
|-----|--------------------------------------------------------------------------------|---------|----------|----------|------------|----------|
| 6.  | Rajasthan State Road Development and Construction Corporation Limited (RSRDCC) | 2000-01 | 02.05.02 | 01.08.02 | 16.07.04   | 22 Month |
|     |                                                                                | 2001-02 | 31.05.03 | 30.08.03 | 16.07.04   | 5 Month  |
|     |                                                                                | 2002-03 | 26.03.04 | 25.06.04 | 28.07.04   | --       |
|     |                                                                                | 2003-04 | 17.12.04 | 16.03.05 | 16.02.05   | --       |
|     |                                                                                | 2004-05 | 30.09.05 | 30.12.05 | 01.03.06   | --       |
| 7.  | Rajasthan State Ganganagar Sugar Mills Limited (RSGSM)                         | 2000-01 | 29.09.01 | 28.12.01 | NA         | NA       |
|     |                                                                                | 2001-02 | 26.10.02 | 25.01.03 | NA         | NA       |
|     |                                                                                | 2002-03 | 20.09.03 | 19.12.03 | 05.02.04   | --       |
|     |                                                                                | 2003-04 | 22.09.04 | 21.12.04 | 14.02.05   | --       |
|     |                                                                                | 2004-05 | 23.09.05 | 22.12.05 | 01.03.06   | --       |
| 8.  | Rajasthan State Hotel Corporation Limited (RSHC)                               | 2000-01 | 28.12.01 | 27.03.02 | 14.07.04   | 26 Month |
|     |                                                                                | 2001-02 | 21.12.02 | 20.03.03 | Not placed | --       |
|     |                                                                                | 2002-03 | 31.12.03 | 30.03.04 | Not placed | --       |
|     |                                                                                | 2003-04 | 31.12.04 | 30.03.05 | Not placed | --       |
|     |                                                                                | 2004-05 | 17.12.05 | 16.03.06 | Not placed | --       |
| 9.  | Rajasthan Tourisam Development Corporation Limited (RTDC)                      | 2000-01 | 29.12.01 | 28.03.02 | 20.01.04   | 20 Month |
|     |                                                                                | 2001-02 | 21.12.02 | 20.03.03 | 28.03.05   | 23 Month |
|     |                                                                                | 2002-03 | 31.12.03 | 20.03.04 | 03.03.06   | 22 Month |
|     |                                                                                | 2003-04 | 31.12.04 | 30.03.05 | Not placed | --       |
|     |                                                                                | 2004-05 | 30.12.05 | 29.03.06 | Not placed | --       |
| 10. | Rajasthan Renewable Energy Corporation Limited (RREC)                          | 2000-01 | 19.12.01 | 18.03.02 | 07.04.05   | 35 Month |
|     |                                                                                | 2001-02 | 30.12.02 | 29.03.03 | 07.04.05   | 23 Month |
|     |                                                                                | 2002-03 | 31.12.03 | 30.03.04 | 14.02.05   | 7 Month  |
|     |                                                                                | 2003-04 | 29.12.04 | 28.03.05 | 19.04.05   | --       |
|     |                                                                                | 2004-05 | 24.09.05 | 23.12.05 | 01.03.06   | --       |
| 11. | Rajasthan Rajya Vidyut Prasaran Nigam Limited (RRVPNL)                         | 2000-01 | 27.11.02 | 26.02.03 | 22.08.03   | 4 Month  |
|     |                                                                                | 2001-02 | 30.12.02 | 29.03.03 | 05.02.04   | 5 Month  |
|     |                                                                                | 2002-03 | 27.09.03 | 26.12.03 | 05.02.04   | --       |
|     |                                                                                | 2003-04 | 29.09.04 | 28.12.04 | 29.03.05   | --       |
|     |                                                                                | 2004-05 | 29.09.05 | 28.12.05 | 03.03.06   | --       |
| 12. | Rajasthan Rajya Vidyut Utpadan Nigam Limited (RRVUNL)                          | 2000-01 | 27.11.02 | 26.02.03 | Not placed | --       |
|     |                                                                                | 2001-02 | 30.12.02 | 29.03.03 | Not placed | --       |
|     |                                                                                | 2002-03 | 27.09.03 | 26.12.03 | Not placed | --       |
|     |                                                                                | 2003-04 | 29.09.04 | 28.12.04 | Not placed | --       |
|     |                                                                                | 2004-05 | 29.09.05 | 28.12.05 | Not placed | --       |

| 1   | 2                                                        | 3       | 4        | 5        | 6          | 7        |
|-----|----------------------------------------------------------|---------|----------|----------|------------|----------|
| 13. | Jaipur Vidyut Vitran Nigam Limited (JVVNL)               | 2000-01 | 27.11.02 | 26.02.03 | 05.04.04   | 12 Month |
|     |                                                          | 2001-02 | 31.03.03 | 30.06.03 | 05.04.04   | 6 Month  |
|     |                                                          | 2002-03 | 27.09.03 | 26.12.03 | 05.04.04   | --       |
|     |                                                          | 2003-04 | 29.09.04 | 28.12.04 | 21.02.05   | --       |
|     |                                                          | 2004-05 | 29.09.05 | 19.12.05 | 09.03.06   | --       |
| 14. | Jodhpur Vidyut Vitran Nigam Limited (JDVVNL)             | 2000-01 | 28.11.02 | 27.02.03 | Not placed | --       |
|     |                                                          | 2001-02 | 31.12.02 | 30.03.03 | Not placed | --       |
|     |                                                          | 2002-03 | 30.09.03 | 29.12.03 | Not placed | --       |
|     |                                                          | 2003-04 | 30.09.04 | 29.12.04 | Not placed | --       |
|     |                                                          | 2004-05 | 30.09.05 | 29.12.05 | Not placed | --       |
| 15. | Ajmer Vidyut Vitran Nigam Limited (AVVNL)                | 2000-01 | 28.11.02 | 27.02.03 | NA         | --       |
|     |                                                          | 2001-02 | 31.12.02 | 30.03.03 | Not placed | --       |
|     |                                                          | 2002-03 | 29.09.03 | 28.12.03 | Not placed | --       |
|     |                                                          | 2003-04 | 30.09.04 | 29.12.04 | Not placed | --       |
|     |                                                          | 2004-05 | 29.09.05 | 28.12.05 | Not placed | --       |
| 16. | Hi-Tech Precision Glass Limited (HPGL)                   | 2000-01 | 30.09.02 | 29.12.02 | Not placed | --       |
|     |                                                          | 2001-02 | 26.10.02 | 25.01.03 | Not placed | --       |
|     |                                                          | 2002-03 | 25.09.03 | 24.12.03 | Not placed | --       |
|     |                                                          | 2003-04 | 22.09.04 | 21.12.04 | Not placed | --       |
|     |                                                          | 2004-05 | 01.08.05 | 31.10.05 | Not placed | --       |
| 17. | Rajasthan Electronics Limited -A RIICO Enterprises (REL) | 2000-01 | 29.09.01 | 28.12.01 | NA         | NA       |
|     |                                                          | 2001-02 | 31.05.02 | 30.08.02 | NA         | NA       |
|     |                                                          | 2002-03 | 28.08.03 | 27.11.03 | 22.07.04   | 5 Month  |
|     |                                                          | 2003-04 | 24.09.04 | 23.12.04 | 01.04.05   | --       |
|     |                                                          | 2004-05 | 14.09.05 | 13.12.05 | 09.03.06   | --       |
| 18. | Rajasthan Jal Vikas Nigam Limited (RJVNL)                | 2000-01 | 27.12.01 | 26.03.02 | NA         | --       |
|     |                                                          | 2001-02 | 26.09.02 | 25.12.02 | NA         | --       |
|     |                                                          | 2002-03 | 29.08.03 | 28.11.03 | 12.05.04   | 3 Month  |
|     |                                                          | 2003-04 | 29.09.04 | 28.12.04 | 07.04.05   | --       |
|     |                                                          | 2004-05 | 27.12.05 | 26.03.06 | 21.03.06   | --       |

**Annexure-23-A**  
**(Referred to in para 4.20)**

**Statement showing the details of Companies which persistently violated the Accounting Standards while finalising their accounts**

| Accounting Standard (AS) No. violated | AS-1                                                                         | AS-2                     | AS-3                | AS-5               | AS-6                    | AS-7                   | AS-9                | AS-10                       | AS-12                       | AS-15               | AS-16           | AS-17              |
|---------------------------------------|------------------------------------------------------------------------------|--------------------------|---------------------|--------------------|-------------------------|------------------------|---------------------|-----------------------------|-----------------------------|---------------------|-----------------|--------------------|
| Details of accounting standard        | Accounting policies                                                          | Valuation of inventories | Cash flow statement | Prior period items | Depreciation accounting | Construction contracts | Revenue recognition | Accounting for fixed assets | Accounting for Govt. grants | Retirement benefits | Borrowing Costs | Segment Reporting  |
| S. No.                                | Name of Company                                                              |                          |                     |                    |                         |                        |                     |                             |                             |                     |                 |                    |
| 1.                                    | Rajasthan Small Industries Corporation Ltd. (RSIC)                           |                          |                     |                    |                         |                        |                     |                             |                             | 2000-01 to 2004-05  |                 |                    |
| 2.                                    | Rajasthan State Hotels Corporation Ltd (RSHC)                                | 2001-02 to 2004-05       |                     |                    |                         |                        | 2000-01 to 2004-05  |                             |                             | 2000-01 to 2004-05  |                 |                    |
| 3.                                    | Rajasthan State Ganganager Sugar Mills Ltd. (RSGSML)                         | 2000-01 to 2004-05       |                     |                    |                         |                        |                     |                             |                             | 2000-01 to 2004-05  |                 |                    |
| 4.                                    | Rajasthan State Road Development and Construction Corporation Ltd. (RSRDCC)  |                          |                     |                    |                         | 2001-02 to 2004-05     |                     |                             |                             | 2000-01 to 2004-05  |                 | 2001-02 to 2004-05 |
| 5.                                    | Rajasthan State Seeds Corporation Ltd. (RSSCL)                               |                          | 2003-04 to 2004-05  |                    |                         |                        | 2000-01 to 2004-05  |                             |                             | 2000-01 to 2004-05  |                 |                    |
| 6.                                    | Rajasthan State Industrial Development & Investment Corporation Ltd. (RIICO) |                          |                     | 2000-01 to 2004-05 |                         |                        |                     |                             |                             |                     |                 |                    |
| 7.                                    | Rajasthan Tourism Development Corporation Ltd. (RTDC)                        |                          |                     |                    | 2000-01 to 2004-05      |                        | 2000-01 to 2004-05  |                             | 2000-01 to 2004-05          | 2000-01 to 2004-05  |                 |                    |
| 8.                                    | Rajasthan State Mines & Minerals Ltd. (RSMML)                                |                          |                     |                    | 2002-03 to 2004-05      |                        |                     |                             |                             |                     |                 |                    |



| Accounting Standard (AS) No. violated | AS-1                                                          | AS-2                     | AS-3                | AS-5               | AS-6                    | AS-7                   | AS-9                | AS-10                       | AS-12                       | AS-15               | AS-16              | AS-17             |
|---------------------------------------|---------------------------------------------------------------|--------------------------|---------------------|--------------------|-------------------------|------------------------|---------------------|-----------------------------|-----------------------------|---------------------|--------------------|-------------------|
| Details of accounting standard        | Accounting policies                                           | Valuation of inventories | Cash flow statement | Prior period items | Depreciation accounting | Construction contracts | Revenue recognition | Accounting for fixed assets | Accounting for Govt. grants | Retirement benefits | Borrowing Costs    | Segment Reporting |
| S. No.                                | Name of Company                                               |                          |                     |                    |                         |                        |                     |                             |                             |                     |                    |                   |
| 9.                                    | Rajasthan Jal Vikas Nigam Ltd. (RJVNLI)                       |                          |                     |                    |                         |                        |                     |                             |                             | 2000-01 to 2004-05  |                    |                   |
| 10.                                   | Rajasthan Renewable Energy Corporation Ltd. (RREC)            |                          |                     |                    |                         |                        |                     |                             | 2002-03 to 2004-05          |                     |                    |                   |
| 11.                                   | Rajasthan State Handloom Development Corporation Ltd. (RSHDC) | 2000-01 to 2004-05       |                     |                    |                         |                        | 2000-01 to 2004-05  |                             |                             | 2000-01 to 2004-05  |                    |                   |
| 12.                                   | Jaipur Vidyut Vitran Nigam Ltd. (JVVNLI)                      | 2000-01 to 2004-05       | 2002-03 to 2004-05  |                    | 2000-01 to 2004-05      |                        | 2000-01 to 2004-05  | 2000-01 to 2004-05          | 2000-01 to 2004-05          | 2000-01 to 2004-05  | 2000-01 to 2004-05 |                   |
| 13.                                   | Ajmer Vidyut Vitran Nigam Ltd. (AVVNLI)                       | 2000-01 to 2004-05       | 2000-01 to 2004-05  |                    | 2000-01 to 2004-05      |                        |                     | 2000-01 to 2004-05          | 2000-01 to 2004-05          | 2000-01 to 2004-05  | 2000-01 to 2004-05 |                   |
| 14.                                   | Jodhpur Vidyut Vitran Nigam Ltd. (Jd.VVNLI)                   | 2000-01 to 2004-05       | 2000-01 to 2004-05  |                    | 2000-01 to 2004-05      |                        |                     |                             | 2000-01 to 2004-05          | 2000-01 to 2004-05  | 2000-01 to 2004-05 |                   |
| 15.                                   | Rajasthan Rajya Vidyut Utpadan Nigam Ltd. (RRVUNLI)           | 2000-01 to 2004-05       | 2000-01 to 2004-05  |                    |                         |                        |                     |                             |                             | 2000-01 to 2004-05  |                    |                   |
| 16.                                   | Rajasthan Rajya Vidyut Prasaran Nigam Ltd. (RRVUNLI)          |                          | 2000-01 to 2004-05  |                    | 2000-01 to 2004-05      |                        |                     | 2000-01 to 2004-05          | 2000-01 to 2004-05          | 2000-01 to 2004-05  |                    |                   |
|                                       | <b>Total</b>                                                  | <b>3</b>                 | <b>8</b>            | <b>2</b>           | <b>1</b>                | <b>6</b>               | <b>1</b>            | <b>5</b>                    | <b>3</b>                    | <b>6</b>            | <b>13</b>          | <b>1</b>          |

**Annexure-23-B**  
(Referred to in para 4.20)

**Statement showing the details of specific violation made by the Companies in respect of the Accounting Standards while finalising their accounts**

| S. No. | Accounting Standards | Title of Accounting Standards     | Name of companies violated provisions of Accounting Standards | Details of violations made by the Companies                                                                                                                                                                                | Reply of the Government/ Management                                                                                                                                                                                                                                                                                                                                                                 |
|--------|----------------------|-----------------------------------|---------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1      | 2                    | 3                                 | 4                                                             | 5                                                                                                                                                                                                                          | 6                                                                                                                                                                                                                                                                                                                                                                                                   |
| 1.     | 1                    | Disclosure of Accounting policies | RRVUNL, AVVNL and Jd.VVNL                                     | These companies have been accounting certain items of income and expenditure on cash basis instead of accrual basis viz.; interest on staff advances, penalties, price variation claims, TA and medical claims <i>etc.</i> | The Government stated (July 2006) that RRVUNL disclosed the items of accounts which are not kept on accrual basis. Jd.VVNL followed the practice of erstwhile RSEB. The management of AVVNL stated (June 2006) that deviation was disclosed in the Notes to Accounts.                                                                                                                               |
| 2.     | 2                    | Valuation of inventories          | RSHC, RSGSM, RSHDC, JVVNL, AVVNL, Jd.VVNL, RRVUNL and RRVPNL  | These companies had persistently flouted the AS by valuation of stores inventory at average/standard cost instead of valuing the same at lower of the cost or net realisable value.                                        | The Government stated (June/July 2006) that RRVPNL, JVVNL and RSGSML valued the inventories at cost as determination of net realisable value was not practical. RRVUNL made compliance in the true spirit of the AS. Jd.VVNL followed the practice of erstwhile RSEB. The management of AVVNL stated (June 2006) that deviation in respect of non-compliance is disclosed in the notes to accounts. |
| 3.     | 3                    | Cash flow statement               | RSSCL and JVVNL                                               | These companies did not prepare cash flow statements as required by the AS.                                                                                                                                                | The Government stated (June/November 2006) that in JVVNL efforts were being made to comply with AS from the financial year 2005-06. The management of RSSCL stated (June 2006) that compliance would be made in future.                                                                                                                                                                             |

| 1  | 2  | 3                                                                                       | 4                                             | 5                                                                                                                                                                                                                                         | 6                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|----|----|-----------------------------------------------------------------------------------------|-----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4. | 5  | Net profit or loss for the period, Prior period items and change in Accounting policies | RIICO                                         | The company did not recognise prior period items in respect of income or expenditure on industrial areas and sale and recovery from jointly financed units.                                                                               | The Government stated (June/October 2006) that due to nature and size of business and delay in decision on infrastructure activity and joint finance matters, the AS could not be followed.                                                                                                                                                                                                                                                                |
| 5. | 6  | Depreciation Accounting                                                                 | RSMML, RTDC, JVVNL, AVVNL, Jd.VVNL and RRVPNL | RSMML did not give retrospective effect of change of method of depreciation. The other five companies did not charge depreciation on pro-rata basis.                                                                                      | The Government stated (June/July 2006) that RRVPNL disclosed the non-compliance in the Notes to Accounts and JVVNL and Jd.VVNL followed the practice of erstwhile RSEB whereas management of AVVNL stated (June 2006) that deviation was disclosed in the Notes to Accounts. The management of RSMML stated (August 2006) that compliance was not made after its merger with erstwhile RSMDC due to non availability of opening gross value of the assets. |
| 6. | 7  | Construction Contracts                                                                  | RSRDCC                                        | The Company did not provide liability for maintenance of certain works during defect liability period and the liability for future losses in tender works was not provided based on percentage of completion method as required under AS. | The Government stated (May/October 2006) that AS is followed in respect of cost plus works.                                                                                                                                                                                                                                                                                                                                                                |
| 7. | 9  | Revenue Recognition                                                                     | RSHC, RSSC, RTDC, RSHDC and JVVNL             | These companies have been accounting certain items of income/expenditure on cash basis in place of accrual basis.                                                                                                                         | The Government stated (November 2006) that JVVNL disclosed this through statement of accounting policies.                                                                                                                                                                                                                                                                                                                                                  |
| 8. | 10 | Accounting for Fixed Assets                                                             | JVVNL, AVVNL and RRVPNL                       | The JVVNL did not value the assets retired from active use at lower of book value and net realisable value. AVVNL and RRVPNL capitalised the administrative overheads not related to a specific asset.                                    | The Government stated (June 2006) that RRVPNL disclosed the non-compliance in Notes to Accounts and in JVVNL, efforts were being made to comply from financial year 2005-06. The management of AVVNL stated (June 2006) that non-compliance was disclosed in Notes to Accounts.                                                                                                                                                                            |

| 1   | 2  | 3                                                | 4                                                                                             | 5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 6                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-----|----|--------------------------------------------------|-----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 9.  | 12 | Accountings for Government grants                | RTDC, RREC, JVVNL, AVVNL, Jd.VVNL and RRVPNL                                                  | The RTDC and RREC had not shown in their accounts the assets created out of grants. The other four companies had neither deducted the amount of subsidy/grants from the cost of fixed assets at the time of their creation nor utilised during useful life of the asset as required by AS.                                                                                                                                                                                                                           | The Government stated (May-July 2006) that RRVPNL disclosed the non-compliance in Notes to Accounts and that JVVNL and Jd.VVNL followed the practice of erstwhile RSEB. The management of AVVNL stated (June 2006) that non-compliance was disclosed in Notes to Accounts. In case of RREC Government stated (October 2006) the capital grants, received for acquisition of fixed assets, was shown in accounts but concerned assets were not taken in books for want of title.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 10. | 15 | Accountings for Retirement benefits to employees | RSIC, RSHC, RSGSM, RSRDCC, RSSC, RTDC, RJVNL, RSHDC, JVVNL, AVVNL, Jd.VVNL, RRVUNL and RRVPNL | 10 companies (RSIC, RSHC, RSGSM, RSRDCC, RSHDC, JVVNL, AVVNL, Jd.VVNL, RRVUNL and RRVPNL) accounted for expenditure on leave encashment on cash basis and two companies (RTDC and RJVNL) made inadequate provisions. Similarly, expenditure on gratuity had been accounted for by one company (RSHDC) on cash basis. In the case of other nine companies inadequate liability was provided, out of which; three companies (RSIC, RSRDCC and RJVNL) did not provide the liability of Rs.5.34 crore for past services. | The Government stated (May -July 2006) that in RSRDCC a committee had been constituted to examine the matters for retirement benefits whereas for gratuity; a group gratuity policy was obtained in 2004-05 and in case of leave encashment no provision had been made after 31 March 2000. RRVPNL disclosed the non-compliance in Notes to Accounts. In JVVNL, efforts were being made to comply from financial year 2005-06. RRVUNL created a trust for disclosing the liability of terminal benefits and computations were made as per policy decision. Jd.VVNL had appointed valuer for actuarial valuation of retirement benefits. RSGSML did not make provision of leave encashment. RJVNL has taken group gratuity policy from LIC. The management of AVVNL stated (June 2006) that deviation was disclosed in Notes to Accounts. The management of RSIC accepted (June 2006) the non-compliance of the provisions of the AS. The Government further stated (November 2006) that in JVVNL the accounting of retirement benefits is being done as per Electricity (supply) Annual Accounts Rules, 1985. |

| 1   | 2  | 3                                 | 4                        | 5                                                                                           | 6                                                                                                                                                                                                             |
|-----|----|-----------------------------------|--------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 11. | 16 | Capitalisation of Borrowing Costs | JVVNL, AVVNL and Jd.VVNL | Three companies violated the provisions of AS relating to capitalisation of borrowing cost. | The Government stated (June/July 2006) that JVVNL and Jd.VVNL followed the practice of erstwhile RSEB. The management of AVVNL stated (June 2006) that deviation had been disclosed in the Notes to Accounts. |

**Annexure-24**

**(Referred to in Paragraph 4.22)**

**Statement showing lack of responsiveness to Inspection Reports**

| Sl. No.                           | Name of Department       | Outstanding Inspection Reports and Paragraphs |                        |                               |                              | 1 <sup>st</sup> compliance not received |                        |                               |                              | Compliance not received for more than two years |                        |                               |                              |
|-----------------------------------|--------------------------|-----------------------------------------------|------------------------|-------------------------------|------------------------------|-----------------------------------------|------------------------|-------------------------------|------------------------------|-------------------------------------------------|------------------------|-------------------------------|------------------------------|
|                                   |                          | No. of PSUs                                   | No. of outstanding IRs | No. of outstanding paragraphs | Monetary value (Rs. in lakh) | No. of PSUs                             | No. of outstanding IRs | No. of outstanding paragraphs | Monetary value (Rs. in lakh) | No. of PSUs                                     | No. of outstanding IRs | No. of outstanding paragraphs | Monetary value (Rs. in lakh) |
| 1.                                | 2.                       | 3.                                            | 4.                     | 5.                            | 6.                           | 7.                                      | 8.                     | 9.                            | 10.                          | 11.                                             | 12.                    | 13.                           | 14.                          |
| <b>(A) Government companies</b>   |                          |                                               |                        |                               |                              |                                         |                        |                               |                              |                                                 |                        |                               |                              |
| 1.                                | Agriculture and allied   | 3                                             | 15                     | 53                            | 1498.53                      | -                                       | -                      | -                             | -                            | -                                               | -                      | -                             | -                            |
| 2.                                | Industries               | 2                                             | 93                     | 358                           | 9180.24                      | 2                                       | 5                      | 23                            | 634.10                       | 1                                               | 1                      | 1                             | 96.55                        |
| 3.                                | Handloom and Handicrafts | 1                                             | 3                      | 13                            | 402.44                       | -                                       | -                      | -                             | -                            | -                                               | -                      | -                             | -                            |
| 4.                                | Mining                   | 1                                             | 26                     | 100                           | 14323.40                     | 1                                       | 1                      | 10                            | 297.99                       | -                                               | -                      | -                             | -                            |
| 5.                                | Construction             | 1                                             | 24                     | 115                           | 4525.13                      | -                                       | -                      | -                             | -                            | -                                               | -                      | -                             | -                            |
| 6.                                | Sugar                    | 1                                             | 20                     | 67                            | 1602.89                      | -                                       | -                      | -                             | -                            | -                                               | -                      | -                             | -                            |
| 7.                                | Tourism                  | 2                                             | 62                     | 177                           | 1634.93                      | 2                                       | 19                     | 70                            | 381.00                       | 1                                               | 7                      | 13                            | 108.26                       |
| 8.                                | Power                    | 6                                             | 436                    | 1130                          | 85271.06                     | 1                                       | 2                      | 4                             | -                            | 1                                               | 1                      | 1                             | -                            |
| <b>Total</b>                      |                          | <b>17</b>                                     | <b>679</b>             | <b>2013</b>                   | <b>118438.62</b>             | <b>6</b>                                | <b>27</b>              | <b>107</b>                    | <b>1313.09</b>               | <b>3</b>                                        | <b>9</b>               | <b>15</b>                     | <b>204.81</b>                |
| <b>(B) Statutory corporations</b> |                          |                                               |                        |                               |                              |                                         |                        |                               |                              |                                                 |                        |                               |                              |
| 1.                                | Finance                  | 1                                             | 131                    | 482                           | 114221.96                    | 1                                       | 5                      | 30                            | 6612.51                      | 1                                               | 1                      | 1                             | 7.50                         |
| 2.                                | Agriculture              | 1                                             | 76                     | 190                           | 275.83                       | -                                       | -                      | -                             | -                            | -                                               | -                      | -                             | -                            |
| 3.                                | Transport                | 1                                             | 67                     | 193                           | 1601.44                      | -                                       | -                      | -                             | -                            | -                                               | -                      | -                             | -                            |
| <b>Total</b>                      |                          | <b>3</b>                                      | <b>274</b>             | <b>865</b>                    | <b>116099.23</b>             | <b>1</b>                                | <b>5</b>               | <b>30</b>                     | <b>6612.51</b>               | <b>1</b>                                        | <b>1</b>               | <b>1</b>                      | <b>7.50</b>                  |
| <b>Grand Total (A+B)</b>          |                          | <b>20</b>                                     | <b>953</b>             | <b>2878</b>                   | <b>234537.85</b>             | <b>7</b>                                | <b>32</b>              | <b>137</b>                    | <b>7925.60</b>               | <b>4</b>                                        | <b>10</b>              | <b>16</b>                     | <b>212.31</b>                |

**Annexure-25****(Referred to in Paragraph 4.22)****Statement showing the department wise draft paragraphs/reviews  
replies to which are awaited**

| <b>Sl. No.</b> | <b>Name of the Department</b> | <b>No. of draft paragraphs</b> | <b>Period/date of issue</b> |
|----------------|-------------------------------|--------------------------------|-----------------------------|
| 1.             | Energy                        | 2                              | May 2006 to August 2006     |
| 2.             | Mines                         | 4                              | March 2006 April 2006       |
| 3.             | Transport                     | 1                              | June 2006                   |
| <b>Total</b>   |                               | <b>7</b>                       | -                           |