



भारतीय लेखापरीक्षा और लेखा विभाग
क्षेत्रीय क्षमता निर्माण एवं ज्ञान संस्थान, मुंबई
Indian Audit & Accounts Department
Regional Capacity Building & Knowledge Institute, Mumbai
वाणिज्यिक लेखापरीक्षा और क्रुप्टो करेंसी के लिए ज्ञान केंद्र
Knowledge Centre for Commercial Audit & Crypto Currency



सूचनापत्र /Newsletter



ज्ञान और नवजीवन के सूर्योदय का सुप्रसंग
Celebration of the Sunrise of Knowledge and New Life

Issue 25

For April 2023- September 2023

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Section I: From the desk of Director General.....

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Dear Reader,

I am glad to release this newsletter for the half year ending March 2023. The newsletter, which commenced publication in March 2013 during my earlier tenure as Principal Director, has maintained its unbroken flow till date, with modifications in format and content from time to time.

RTI Mumbai has been renamed as Regional Capacity Building & Knowledge Institute, Mumbai (RCB&KI) vide HQ office letter dated 25-07-2023.

During half year April 2023 – September 2023, RCB&KI Mumbai conducted 30 training programmes including induction training of DRAAOs (Commercial) (2019 & 2020 batch) and five training programmes on Knowledge Centre topics. We also commenced the Induction training including SAS preparatory in September 2023 for the DRAAOs (Accounts) (2021 batch).

With the continued active support of our user offices, RCB&KI Mumbai could conduct all the training programmes as scheduled in the calendar and we would like to place our sincere gratitude to all the user offices and also the Chairperson and members of Regional Advisory Committee to steer the efforts of the Institute with their valuable guidance and directions.

I look forward to continue to communicate with you regarding the performance and achievements of RCB&KI, Mumbai through the medium of this newsletter in future.

We welcome inputs from readers to improve the newsletter.

Regards,

Abdul Rauf
Director General
RCB&KI, Mumbai

Section 2: Summary of courses conducted and events in RCB&KI, Mumbai during the half-year ended 30 September 2023

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**(i) Training Courses we conducted
(a) General Courses, including Knowledge Centre**

SI No	Name of course	Number of participants including number of IA&AS participants given in brackets
1.	सेवानिवृत्ति-पूर्व पाठ्यक्रम Pre-retirement course (Officials retiring within the year or next year -Group A, B or C)	23
2.	ज्ञान केंद्र विषय - समेकित वित्तीय विवरणियों का लेखापरीक्षा पर अखिल भारतीय प्रशिक्षण कार्यक्रम KC Topic - All India Training Programme on Audit of Consolidated Financial Statements of Companies	39(3)
3.	ज्ञान केंद्र विषय - स्वायत्त निकायों की लेखापरीक्षा पर अखिल भारतीय प्रशिक्षण कार्यक्रम KC Topic – All India Training Programme on Audit of Autonomous Bodies (IA&AS, AAOs to Sr. AOs)	24
4.	धोखाधड़ी और धोखाधड़ी का पता लगाने की तकनीक की लेखापरीक्षा Training Programme on Audit of Fraud and Fraud detection techniques (Sup/AAOs to Sr. AOs)	16
5.	ज्ञान केंद्र विषय - स्वायत्त निकायों की लेखापरीक्षा पर अखिल भारतीय प्रशिक्षण कार्यक्रम KC Topic – All India Training Programme on Audit of Autonomous Bodies (IA&AS, AAOs to Sr. AOs)	25(3)
6.	KC Topic - All India Training Programme on Audit of Consolidated Financial Statements of Companies (Addl. Training) ज्ञान केंद्र विषय - समेकित वित्तीय विवरणियों का लेखापरीक्षा पर अखिल भारतीय प्रशिक्षण कार्यक्रम (अतिरिक्त प्रशिक्षण)	19
7.	एमसीटीपी स्तर – 2 / MCTP Level – 2	27
8.	अनुपालन लेखापरीक्षा दिशानिर्देश 2016 के अनुसार अनुपालन लेखापरीक्षा (वरिष्ठ एओ के लेखा परीक्षक) Compliance Audit as per Compliance Auditing Guidelines, 2016 (Auditors to Sr. AOs)	31
9.	ज्ञान केंद्र विषय - कॉर्पोरेट प्रशासन पर अखिल भारतीय प्रशिक्षण कार्यक्रम KC Topic - All India Training Programme on Corporate Governance	21

SI No	Name of course	Number of participants including number of IA&AS participants given in brackets
10.	सीधे भर्ती से नियुक्त सहायक लेखापरीक्षा अधिकारीओं के लिए प्रेरण प्रशिक्षण (सीजीएलई 2019 एवं 2020 बैच) Induction Training for DRAAOs (Commercial) (2019 & 2020 batch) - Phase 1	45
11.	गुड्स एंड सर्विस टैक्स / Goods and Service Tax	29
12.	ज्ञान केंद्र विषय - भारतीय लेखा मानक, लेखापरीक्षा मानक, लेखा मानक और वित्तीय विवरणों का विश्लेषण पर अखिल भारतीय प्रशिक्षण कार्यक्रम KC Topic - All India Training Programme on Ind AS, Auditing Standards, Accounting Standards and Analysis of Financial Statements	27(2)
13.	मॉड्यूलर प्रशिक्षण ऑडिट रिपोर्टिंग Modular Training on Audit Reporting (Auditors/Accountants to Sr. AOs)	15
14.	खाद्य और कृषि संगठन के ऑडिट के लिए प्रारंभिक प्रशिक्षण Preparatory Training for Audit of Food and Agriculture Organization	20(10)
15.	एमसीटीपी स्तर - 2 / MCTP Level - 2	27
16.	अंतर्राष्ट्रीय परमाणु ऊर्जा एजेंसी की लेखापरीक्षा के लिए प्रारंभिक प्रशिक्षण Preparatory Training for Audit of IAEA	17(10)
17.	वित्तीय साक्ष्यांकन लेखापरीक्षा दिशानिर्देशों पर प्रशिक्षण कार्यक्रम (FAAM सहित, VLC का उपयोग कर लेखापरीक्षा और SFAR की तैयारी) (सीनियर एओ के लेखापरीक्षक/ लेखाकार) Training Programme on Financial Attest Audit Guidelines (including FAAM, audit using VLC and preparation of SFAR) (Auditors/ Accountants to Sr. AOs)	24
	Total	429 (18)

(b) EDP Courses

SI No	Name of course	Number of participants including number of IA&AS participants given in brackets
1.	आइडिया / IDEA	20
2.	पावर पिवट के साथ एमएस एक्सेल (उन्नत) MS Excel (Advanced) with Power Pivot	24
3.	डेटा एनालिटिक्स - टेब्लू व्ही एल सी / आय एफ एम एस डैशबोर्ड सहित/ Data Analytics - Tableau including VLC/IFMS Dashboard	26
4.	ई-ऑफिस / e_office	36
5.	सरकार में बजटीय प्रक्रिया, iBEMS का उपयोग आईए और एडी और पी एफ एम एस के साथ एकीकरण Budgetary process in the Government, usage of iBEMS in IA & AD and integration with PFMS (all cadres)	26
6.	टैली सॉफ्टवेयर पर अखिल भारतीय प्रशिक्षण All India Training on Tally software	64
7.	आइडिया / IDEA	16
8.	ई-ऑफिस / e_office	49
9.	ई-प्रोक्योरमेंट (जीईएम और सीपीपीपी) और ईटेंडरिंग (सीपीपीपी) का परिचय / Introduction to e-procurement (GeM and CPPP) and etendering (CPPP)	17
10.	आईटी वातावरण में लेखा परीक्षा / Audit in IT Environment	26
11.	ओरेकल बैकएंड-एसक्यूएल / Oracle Backend-SQL	14
12.	ई-प्रोक्योरमेंट (जीईएम और सीपीपीपी) और ईटेंडरिंग (सीपीपीपी) का परिचय / Introduction to e-procurement (GeM and CPPP) and etendering (CPPP)	13
13.	ई-अभिशासन एवं आई एफ एम एस Training Programme on e-Governance with IFMS (AAOs & Sr. AOs)	17
	Total	348

(ii) Significant Events/ developments in RCB&KI, Mumbai

- a. Ms. Shalini Vijayan, Sr. Audit Officer (EDP) was repatriated to her parent office i.e. PAG (Audit)-I, Maharashtra, Mumbai on 31-05-2023. RCB&KI Mumbai acknowledges her valuable contribution as EDP core faculty and wishes her all the best for her future.
- b. Shri Aditya Sakpal, Sr. Auditor was repatriated to his parent office i.e. PAG (Audit), Goa on 31-05-2023. RCB&KI, Mumbai acknowledges his immense contribution during his tenure in the Institute and wishes all the best in his future endeavours.

Section 3: Photo Gallery

योग दिवस

दिनांक 21 जून 2023 को क्षेत्रीय क्षमता निर्माण एवं ज्ञान संस्थान, मुंबई द्वारा योग दिवस का आयोजन किया गया जिसमें श्री कुलदीप सिंह, कनिष्ठ अनुवादक द्वारा योगाभ्यास करवाया गया। इस कार्यक्रम में कार्यालय, महानिदेशक, लेखापरीक्षा (नौवहन), मुंबई के स्टाफ द्वारा भी भाग लिया गया।



दिनांक 15 अगस्त 2023 को क्षेत्रीय क्षमता निर्माण एवं ज्ञान संस्थान, मुंबई एवं कार्यालय, महानिदेशक, लेखापरीक्षा (नौवहन), मुंबई द्वारा 77वां स्वतन्त्रता दिवस मनाया गया।



हिंदी पखवाड़ा

दिनांक 14 सितंबर से 29 सितंबर 2023 तक हिंदी पखवाड़े का आयोजन किया गया, जिसकी शुरुआत 14-15 सितंबर 2023 को पुणे, महाराष्ट्र में आयोजित हिंदी दिवस और तृतीय संयुक्त सम्मेलन से हुई जिसमें श्री मयूर मिलिंद नाखले, सलेपअ और श्री कुलदीप सिंह, कनिष्ठ अनुवादक ने भाग लिया। राजभाषा पखवाड़े के दौरान विभिन्न हिंदी प्रतियोगिताओं जैसे अनुवाद प्रतियोगिता, सही शब्द पहचानो और मुहावरे प्रतियोगिता, निबंध प्रतियोगिता, प्रश्नोत्तरी प्रतियोगिता और अंत्याक्षरी प्रतियोगिता का आयोजन किया गया। जिसमें सभी कार्मिकों ने बढ़-चढ़ कर भाग लिया।

हिंदी पखवाड़ा के दौरान के कुछ छायाचित्र:-



Section 4: Gist of significant observations in CAG's reports relating to Knowledge Centre topics

Gist of significant observations in CAG's reports relating to Knowledge Centre topics

Significant comments from State Finance Audit Reports

Comment on Profitability (Table 5.19)

Odisha Hydro Power Corporation Limited

Adjustment of Revenue without confirmation from Department of Water Resource

Financial Liabilities (Liability to Others) was understated by ₹ 9.96 crore with overstatement of Other Income by ₹9.96 crore due to adjustment of revenue from Department of Water Resource, which is pending for confirmation, in violation to OHPC's own Significant Accounting Policies. This also resulted in overstatement of profit by same extent. Though this was pointed out in C&AG Comments for the year ended 31 March 2020, no corrective action has been taken by the Management.

(Government of Odisha Report No. 1 of 2023 of C&AG State Finance Audit Report Para No. 5.9.1.2 – Comments on Profitability Sl. No.1)

GRIDCO Limited

Non accounting of claims from Central Transmission Utility of India Limited

- I. Expenses (Cost of Power) were understated by ₹25.25 crore due to non-accounting of claims of Central Transmission Utility of India Limited (CTUIL) for the period of October 2021 to February 2022 by ₹20.75 crore, deferred tax liability of Power Grid Corporation of India Limited (PGCIL) amounting to ₹0.70 crore materialized during 202021 and non-consideration of ₹3.80 crore towards Electricity Duty payable on Auxiliary Power Consumption and Regional Load Dispatch Center charges for Talcher & Darlipali super Thermal Power Station. This has also resulted in understatement of loss by ₹25.25 crore with corresponding understatement of Current Liabilities to the same extent.

Non provision of Guarantee Fee demanded by Government of Odisha

- II. Finance Cost did not include ₹6.25 crore towards the Guarantee Fee demand of Government of Odisha on the amount of guarantee provided to the company. This had resulted in understatement of finance cost by ₹6.25 crore with corresponding understatement of loss to the same extent. This also resulted in understatement of Current Liabilities by ₹6.25 crore.

(Government of Odisha Report No. 1 of 2023 of C&AG State Finance Audit Report Para No. 5.9.1.2 – Comments on Profitability Sl. No.2)

Odisha Power Transmission Corporation Limited

Non provision for repair and maintenance works

- I. Other expenses were understated by ₹3.66 crore due to non- provisioning of 112 number of repair and maintenance works completed under Civil Works division, Bhubaneswar with corresponding overstatement of profit by same amount. This also resulted in understatement of current liability by ₹3.66 crore.

Delay in capitalization of works resulting in understatement of Depreciation

II. Depreciation and amortisation expense was understated by ₹1.66 crore due to delay in capitalisation of works of 132/33 KV grid substation at Pratapsasan. Though the work had been completed on 30 October 2020, it was capitalised on 31 March 2021. This resulted in overstatement of profit for the year by ₹1.66 crore.

(Government of Odisha Report No. 1 of 2023 of C&AG State Finance Audit Report Para No. 5.9.1.2 – Comments on Profitability Sl. No.3)

Odisha Mining Corporation Limited

Non-inclusion of interest receivable from Income Tax Department

Other Income was understated by ₹19.82 crore due to non-inclusion of interest U/s 244A of the Income Tax Act, 1961 on Income Tax Refundable for the years 2006-07 and 2007-08 assessed during the financial year 2021-22. The Corporation had received the assessment order from the office of the Asst. Commissioner of Income Tax for the year 2006-07 and 2007-08, in which interest on income tax refund receivable u/s 244A was assessed as ₹14.35 crore and ₹5.47 crore respectively. Non-inclusion of interest amount in the accounts had resulted in understatement of Current Assets as well as understatement of Profit for the years by ₹19.82 crore.

(Government of Odisha Report No. 1 of 2023 of C&AG State Finance Audit Report Para No. 5.9.1.2 – Comments on Profitability Sl. No.6)

Odisha Construction Corporation Limited

Incorrect account of prepaid insurance premium

Employee Benefit expenses included ₹1.36 crore towards payment of premium (paid on 12.06.2020) on group gratuity scheme to Life Insurance Corporation by the company for the year 2020-21. As the payment was for the year 2020-21, it should have not been shown in the annual accounts of 2019-20. This resulted in overstatement of 'Employee benefit expenses' by ₹1.36 crore with corresponding understatement of profit to the same extent.

(Government of Odisha Report No. 1 of 2023 of C&AG State Finance Audit Report Para No. 5.9.1.2 – Comments on Profitability Sl. No.8)

Comments on Financial Position

Odisha Hydro Power Corporation Limited

Non provision of liability for energy bill/ differential bill

I. Current Liabilities (Payable to APGENCO on Machhakund A/C) was understated by ₹1.66 crore due to non-payment of bill of APGENCO *i.e.* 30 *per cent* cost towards construction of E-type and F-type blocks in respect of Machhakund Project with corresponding understatement of PPE by same amount.

II. Current Liabilities (Payable to APGENCO on Machhakund A/C) was understated by an amount of ₹4.98 crore due to non-accounting of the differential amount of operation & maintenance expenditure share of Machhakund Project which was revised from 30 *per cent* to 50 *per cent*. This had also resulted in understatement of 'Receivable from GRIDCO' by the same amount as per the Power Purchase Agreement.

Incorrect treatment of investment as receivable

III. Non-current Assets (Investment) did not include ₹27.42 crore being the amount invested in Machhakund Project for acquisition of additional 20 *per cent* share. As it was a capital expenditure, it should have been accounted as Non-current Assets. Further, the company had wrongly booked it as receivable from GRIDCO. Thus, it resulted in understatement of Non-current Assets (Investment) and overstatement of Current Assets (Receivables from GRIDCO) by ₹27.42 crore each.

(Government of Odisha Report No. 1 of 2023 of C&AG State Finance Audit Report Para No. 5.9.1.2 – Comments on Financial Position Sl. No.1)

Odisha Power Transmission Corporation Limited

Equity (Other Equity) was overstated by ₹15 crore with corresponding understatement of loan to the same extent due to wrong accounting of Government loan as other equity without approval of the Government.

(Government of Odisha Report No. 1 of 2023 of C&AG State Finance Audit Report Para No. 5.9.1.2 – Comments on Financial Position Sl. No.2)

Rourkela Smart City Limited

Other Current Liabilities were understated by ₹2.08 crore due to non- accounting of price adjustment bills paid prior to the approval of the Accounts by the Board.

(Government of Odisha Report No. 1 of 2023 of C&AG State Finance Audit Report Para No. 5.9.1.2 – Comments on Financial Position Sl. No.4)

Bhubaneswar Smart City Limited

Incorrect accounting of interest on Grant from Government of India

I. Other equity was overstated by ₹9.96 crore (₹4.15 crore for FY 2020-21 and ₹5.81 crore for the FY 2019-20) due to accounting of interest earned on grant received from GoI in violation to the terms & conditions of Provisions of GFR 2017. This also resulted in understatement of Current Liabilities to the same extent.

Accounting of consultancy charges on Capital Works as revenue expenditure

II. Capital Work-in-Progress was understated by ₹27.50 crore due to accounting of consultancy charges paid to three Programme Management Consultants (PgMCs) viz. Smart Solution Projects, Area Based Development Projects and Project initiation and conceptualization, procurement of DPR consultants, contractors *etc.* as revenue expenditure. This also resulted in overstatement of other expenses and loss by ₹27.50 crore (₹3.66 crore relates to 2020-21 and ₹23.84 crore for prior period).

(Government of Odisha Report No. 1 of 2023 of C&AG State Finance Audit Report Para No. 5.9.1.2 – Comments on Financial Position Sl. No.5)

Odisha Bridge & Construction Corporation Limited

Current Assets were overstated by ₹ 3.39 crore due to wrong accounting of Income Tax deducted at source (ITDS) receivable. This had resulted in understatement of Other Current Assets to the same extent.

(Government of Odisha Report No. 1 of 2023 of C&AG State Finance Audit Report Para No. 5.9.1.2 – Comments on Financial Position Sl. No.6)

Odisha Construction Corporation Limited

Non provision on Long Term Loans and Advances not recovered for several years

Long Term Loans and Advances included ₹1.11 crore towards advances to suppliers pertaining to eight defunct projects lying un-recovered and unadjusted for past several years. As the projects were defunct the chances of collection was very remote, so it should have been fully provided as bad and doubtful advance. Thus due to non-provision, long term loans and advances were overstated by ₹1.11 crore with consequent overstatement of profit to that extent

(Government of Odisha Report No. 1 of 2023 of C&AG State Finance Audit Report Para No. 5.9.1.2 – Comments on Financial Position Sl. No.7)

Comments on Disclosure

Odisha Forest Development Corporation Limited

The Company had not disclosed the balance of Insurance Reserve Fund amounting to ₹6.01 crore as on 31.03.2021, against which there was a damage claim of ₹18.34 lakh, which should have been suitably disclosed in the notes to accounts

(Government of Odisha Report No. 1 of 2023 of C&AG State Finance Audit Report Para No. 5.9.1.2 – Comments on Disclosure Sl. No.1)

Odisha State Civil Supplies Corporation Limited

Non accountal of assets installed and not disclosed suitably in the accounts

In the FPS automation process, the Point of Sale (PoS) devices were installed to digitize all the transactions of essential commodities. An amount of ₹36.43 crore received from the GoO was utilized by the Odisha State Civil Supplies Corporation Limited (OSCSCL) for installation of hardware to automate the FPS transactions. Para 13(a) of Master Service Agreement for FPS automation under PDS system on 'Title to equipment and software' stated that title to all equipment procured, developed, enhanced, prepared by the vendor (2nd party) shall rest with OSCS/GoO in perpetuity. However, the tangible assets *i.e.* PoS devices installed for FPS automation amounting to ₹36.43 crore were not taken into the accounts of OSCSCL. This fact of non accountal of the assets should have been suitably disclosed along with the reasons for such non accountal in the Notes on Accounts, forming part of financial statements. The Notes on Accounts were deficient to that extent.

Government of Odisha Report No. 1 of 2023 of C&AG State Finance Audit Report Para No. 5.9.1.2 – Comments on Disclosure Sl. No.2)

Odisha Agro Industries Corporation Limited

Non-disclosure of policy of interest earned on scheme funds of Government

The management of the company had maintained separate bank accounts for Jananidhi-II, Escrow accounts, RKVY & BKVY scheme funds and had shown the interest earned on the scheme funds under liability side of the balance sheet. Besides, a sum of ₹10.21 crore (*i.e.* 40 *per cent* of the total interest earned of ₹25.53 crore) had also been shown under other long term liabilities towards interest earned from other scheme fund deposits. The practice of taking 40 *per cent* of interest in the liability side had been considered by the management due to release of funds out of its own surplus working fund for those schemes which the Government reimburses after release of advance to fixed units. However, the practice of 40 *per cent* of interest taken in the liability side of the Balance Sheet with proper justification for the same had not been suitably disclosed under the significant accounting policies. Hence, the disclosure was deficient to that extent.

(Government of Odisha Report No. 1 of 2023 of C&AG State Finance Audit Report Para No. 5.9.1.2 – Comments on Disclosure Sl. No.3)

Odisha Mining Corporation Limited

Non-disclosure of surrender of coal mine lease

The Corporation had obtained lease of Baitarani West Coal Mine from GoI by making payment of ₹101.33 crore (Fixed amount - ₹31.99 crore + Upfront fee - ₹69.34 crore) in August 2016. The mine could not be operated till date. Consequent to announcement of a scheme by GoI (9th May 2022) to surrender non-operating mines without penalty, the Corporation passed a resolution (19th May 2022) and with the approval of Government of Odisha submitted an application (June 2022) to surrender the Baitarani West Coal Mine under the scheme and forego the amount of ₹101.33 crore. The Corporation failed to disclose the impending impact of the event

(Government of Odisha Report No. 1 of 2023 of C&AG State Finance Audit Report Para No. 5.9.1.2 – Comments on Disclosure Sl. No.4)

Industrial Development Corporation of Limited

Improper amortization of mining rights

Intangible Assets (Mining Rights) were understated by ₹17.02 crore on account of writing off mining rights in respect of Talangi A mines as per the decision of the Board of Directors on 9 June 2021. The operation of mine was temporarily discounted as per the notice submitted by the Managing Director, IDCOL Ferro Chrome & Alloys Limited (IFCAL) w.e.f. 26 June 2020 for a period of two years, due to its unsafe and uneconomic operations. The decision of the Board was not in order as the mining lease has neither been surrendered nor approved by government prior to writing off unamortized amount in respect of the mine. Thus, improper amortization of mining rights in one year had resulted in understatement of “Mining rights”, overstatement of “Depreciation and Amortization” along with consequential understatement of “Profit” by ₹17.02 crore.

(Government of Odisha Report No. 1 of 2023 of C&AG State Finance Audit Report Para No. 5.9.1.2 – Comments on Disclosure Sl. No.6)

Odisha Construction Corporation Limited

Non-disclosure of retirement benefits scheme administered by an Insurer

As per AS-15, in case the liability for retirement benefits was funded through a scheme administered by an insurer, the company should disclose the information with respect to the financial effects of changes in those plans during the period, a reconciliation statement of opening and closing balance of the present value of defined obligation showing separately under each specified head, the funded status of defined benefit obligation, the fair value of the plan assets and liabilities recognized in the balance sheet showing at least the past service cost. This was not disclosed. Thus, the disclosure was deficient to that extent

(Government of Odisha Report No. 1 of 2023 of C&AG State Finance Audit Report Para No. 5.9.1.2 – Comments on Disclosure Sl. No.7)

Comments on profitability

Goa Industrial Development Corporation (2020-21)

Non provisioning of interest liability on lease rent

Non-accounting/provisioning of liability of interest on lease rent of ₹ 1.59 crore was refundable to two SEZ allottees on account of orders (December 2004) of Hon’ble High Court of Bombay at Goa. Subsequently, the Company, with the approval of Government of Goa, decided to settle the issue by refunding the amount collected from allottees along with interest. This resulted in understatement of deficit for the year – Contingent Expenses (Schedule No. 3) with corresponding understatement of sundry creditors (Schedule No. 14) by ₹ 20.08 crore.

(Government of Goa Report No. 2 of 2023 of C&AG State Finance Audit Report Para No. 5.7.1.1 – Comments on profitability Sl. No.1)

Comments on financial position

Goa Industrial Development Corporation (2020-21)

Non adjustment of instalments on hire purchase scheme

- Instalment amount of ₹ 10.05 crore, including interest of ₹ 2.77 crore, collected from entrepreneurs against sheds given on hire-purchase scheme remained unadjusted. This resulted in overstatement of ‘Shed Account’ under development of industrial areas/estate (Schedule No. 2) by ₹ 10.05 crore and

‘Sheds given on Hire Purchase Scheme’ by ₹12.82 crore; and understatement of income by ₹ 2.77 crore with consequent overstatement of accumulated deficit by 2.77 crore.

Incorrect accounting of refund of license fee

- Incorrect accounting of refund of license fee to five SEZ allottees under taxes and fees, resulted in understatement of liabilities – sundry creditors and deficit by ₹6.21 crore.

Non-recognition of enhancement in the value of land and the impact on creditors

- Non-recognition of enhancement in the value of land, due to additional compensation payable to landlords, as per orders (December 2004) of Hon’ble High Court of Bombay at Goa in respect of land acquired in Kerim village of Ponda taluka, resulted in understatement of creditors (Schedule No. 14) for land acquisition by ₹ 0.37 crore; understatement of fixed assets - freehold land under development of industrial areas/estate (Schedule No. 2) by ₹ 5.12 crore; and overstatement of deposits by ₹ 4.75 crore.
- Incorrect accounting of lease rent receivable due to difference in amount shown in the balance sheet (₹15.35 crore) and that shown in the records of Estate Division (₹ 18.01 crore), resulted in understatement of assets - sundry debtors for lease rent of land (Schedule No. 9) by ₹ 2.66 crore.

(Government of Goa Report No. 2 of 2023 of C&AG State Finance Audit Report Para No. 5.7.1.1 – Comments on financial Position Sl. No.1).

Comments on disclosure/general

Goa Industrial Development Corporation (2020-21)

Non-disclosure of material fact on funding for Coal Block

Ministry of Coal, GoI declared (September 2019) the Company as the successful allottee for the Dongri Tal II Coal Block, Madhya Pradesh. As per provisions of the allotment agreement executed on 30 October 2019, Company was to remit an upfront fee of ₹ 9.07 crore, ₹ 14.41 crore as fixed amount and a bank guarantee of ₹163.96 crore for issue of allotment order. State Government granted approval (December 2019) to the Company to raise funds from the open market. This material fact was not suitably disclosed in the notes to financial statements.

(Government of Goa Report No. 2 of 2023 of C&AG State Finance Audit Report Para No. 5.7.1.1 – Comments on disclosure/general- Sl. No.1).

Comments on auditor’s report

Goa State Horticultural Corporation Limited (2016-17)

Incorrect opinion of independent auditor

Independent auditor’s report under point No.1 on ‘Basis for qualified opinion’ showed that out of total grant of ₹ 3,81,18,285 received during the year from Government of Goa under ‘Government intervention for control of price rise scheme’, an amount of ₹ 3,64,91,540 was credited to Profit and Loss account and the balance of ₹ 16,26,745 was shown as refundable to the Government.

Opinion of the independent auditor was found to be factually incorrect, as the amount finally credited to the Profit and Loss account was only ₹ 2,61,83,661, as shown under item (b) of Note No. 15 - Other Income. Thus, the amount refundable to the Government worked out to ₹ 1,19,34,624 and not ₹ 16,26,745

(Government of Goa Report No. 2 of 2023 of C&AG State Finance Audit Report Para No. 5.7.1.1 – Comments on Auditors’ Report- Sl. No.1).

Comments on profitability

Karnataka Power Corporation Limited

Non provision of environment compensation

- Other expenses did not include environmental compensation of ₹3.55 crore levied (2 July 2020) by the Central Pollution Control Board (CPCB) for the years 2018-19 and 2019-20 as the Company could not utilise 100 *per cent* of fly ash generated during the said period. As the compensation levied has not been remitted so far and there is no confirmation from the Central Pollution Control Board (CPCB) to waive off the same, it should have been provided for. Non provision has resulted in understatement of 'expenses', 'Other current liabilities' and consequent overstatement of profit to the extent of ₹3.55 crore.

Depiction of maintenance expenditure under Capital work in progress

- Maintenance and repair expenses did not include ₹1.01 crore being the maintenance expenditure incurred towards the work of (i) Modification of existing CO2 fire extinguisher system of Unit 9 and 10 at Sharavathi Generating Station (₹0.16 crore) (ii) Renovation of thrust/UGB and LGB Cooling water pipe line system of 2nd stage 103.5 MW Generators at Sharavathi Generating Station (₹0.13 crore) (iii) the work of replacement of PSC pipes at Varahi Power House (₹0.72 crore). Since the above works are in the nature of preventive maintenance/ maintenance, depiction of the same under Capital Work in progress resulted in overstatement of the said head, understatement of expenditure and consequent overstatement of profit to the extent of ₹1.01 crore.

Provision of employee benefit expenses without any present obligation

- Employee benefit expenses included ₹2.78 crore towards ex-gratia for the year 2020-21 which was provided for during the year without Board approval. As per Ind AS 37- a provision shall be recognized when (a) *an entity has a present obligation (legal or constructive) as a result of a past event; (b) it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and (c) a reliable estimate can be made of the amount of the obligation. If these conditions are not met, no provision shall be recognized.* As no present obligation can be established in the present case in the absence of a Board approval in this regard creation of liability resulted in overstatement of liabilities, expenditure and understatement of profit to the extent of ₹2.78 crore.

(Government of Karnataka Report No. 2 of 2023 of C&AG State Finance Audit Report Para No. 5.13.4 – Impact on Comments on Profitability - Appendix 5.2).

Comments on financial position

Incorrect recognition of interest as income

- Other Current Liabilities included ₹448.20 crore accounted as 'income received in advance', being the additional levy of ₹448.20 crore deposited with Ministry of Coal (110.43 crore in February 2015 and ₹337.77 crore in March 2017) by the Company in accordance with the Order (September 2014) of the Hon'ble Supreme Court of India.
- The Company raised (February 2015 and in April 2017) invoices on ESCOMs for the above amount considering it as sale of power, However, the amount was not recognised as income because of disputed nature of transaction and pending court cases. The Company accounted the same by debiting other current assets - Deposit paid: Ministry of Coal and crediting Liability – Income Received in Advance. Though the Company created corresponding liabilities for principal amount of ₹448.20 crore, interest of ₹237.14 crore on the principal amount was accounted for as receivable from ESCOMs in the Statement of Profit and Loss and no corresponding liabilities has been created for the same, which is not in order.

- This resulted in overstatement of ‘other income’ for the year by ₹48.42 crore and consequent overstatement of profit to that extent. Further, opening balance of Other equity and Current Assets for the year were overstated by ₹188.72 crore and ₹237.14 crore, respectively.

(Government of Karnataka Report No. 2 of 2023 of C&AG State Finance Audit Report Para No. 5.14.2 – Impact on Comments on Financial Position - Appendix 5.3).

Comments on profitability

Chhattisgarh State Power Transmission Company Limited (2020-21)

Recognition of completed assets as Capital Work in Progress

Capital Work in Progress includes ₹5.08 crore towards completed capital works which should have been capitalised during the year by the Company. The non-capitalisation of the same has resulted in overstatement of Capital Works in Progress to the extent of ₹5.08 crore and understatement of Property, Plant and Equipment to the extent of ₹3.71 crore (₹5.08 crore less depreciation of ₹1.37 crore). It has also resulted in understatement of Depreciation by ₹1.37 crore and overstatement of Profit to the same extent

Chhattisgarh State Beverages Corporation Limited (2020-21)

Recognition of long term advance as Administrative, Selling and Other Expenses

Long Term Loans and Advances did not include ₹2.19 crore being advance given (February 2021) to Public Works Department, Government of Chhattisgarh towards installation of fire-fighting system and construction of Cement Concrete (CC) Road for the Company’s godown under-construction at Bilaspur. The Company recognised this as administrative, selling and other expenses instead of Long -term loans and advances. This has resulted in overstatement of expenditure by ₹2.19 crore and understatement of Non-Current Assets and Profit to the same extent

(Government of Chattisgarh Report No. 1 of 2023 of C&AG State Finance Audit Report Para No. 5.13.4 – Comment on Profitability – Sl.No.1).

Comments on financial position

Chhattisgarh Mineral Development Corporation Limited (2020-21)

Provisions includes ₹1.01 crore provision of Income Tax for the year 2016-17, 2017-18 and 2019-20. Since, Income Tax returns have been filed, it should not have been shown in the financial statements and should have been written back. This resulted in overstatement of Provision and Advance Tax by ₹1.01 crore.

(Government of Chattisgarh Report No. 1 of 2023 of C&AG State Finance Audit Report Para No. 5.13.4 – Comment on Financial Position – Sl.No.1)

Chhattisgarh State Power Distribution Company Limited (2020-21)

Non-amortization of amount received towards Deposit Works

Other Current Liabilities includes an amount of ₹453.07 crore towards deposit works from various consumers. As per accounting practice of the Company, the amortization of deposit work has been done @5.28 percent per annum. However, the Management failed to amortize the deposit works during the financial year 2020-21. This has resulted in understatement of ‘Amortization of capital grant’ under the head ‘Other Income’ by ₹23.92 crore and overstatement of ‘Other Current Liabilities’ to the same extent

(Government of Chattisgarh Report No. 1 of 2023 of C&AG State Finance Audit Report Para No. 5.13.4 – Comment on Financial Position – Sl.No.2)

Chhattisgarh Rajya Beej Evam Krishi Vikas Nigam Limited (2020-21)

Accounting of amount received earlier as Trade Receivable

Trade Receivables includes ₹3.04 crore shown as recoverable from Lok Sikshan Sanchanalay by District Office Raipur in their books of accounts as on 31 March 2021. However, this amount had been already recovered during 2017-18 and accounted for in respective year. This resulted into overstatement of Trade Receivables and overstatement of Reserve and Surplus by ₹3.04 crore each

(Government of Chattisgarh Report No. 1 of 2023 of C&AG State Finance Audit Report Para No. 5.13.4 – Comment on Financial Position – Sl.No.3)

Chhattisgarh Road and Infrastructure Development Corporation Limited (2020-21)

Non adherence of Government orders in recouping supervision charges

The Government of Chhattisgarh ordered (January 2020), the Company to charge one per cent supervision charge on cost of work and claim once in a financial year. In violation of above, the Company in addition to one percent supervision charge, recouped loss of ₹1.41 crore was diverted without Government approval, a provision of ₹1.41 crore should have been made in the books of accounts. This has resulted in overstatement of Surplus, understatement of other long-term liabilities and understatement of loss each by ₹1.41 crore.

(Government of Chattisgarh Report No. 1 of 2023 of C&AG State Finance Audit Report Para No. 5.13.4 – Comment on Financial Position – Sl.No.4)

Raipur Smart City Limited (2018-19)

Incorrect exhibition of specific grants as Capital Reserve

The grant received by the Company are tied grants, specific to projects with certain conditions that needs to be fulfilled and therefore, should not have been shown as part of Capital Reserve under Reserve and Surplus. This resulted into overstatement of Reserve and Surplus and understatement of Non-current liability each by ₹248.32 crore.

(Government of Chattisgarh Report No. 1 of 2023 of C&AG State Finance Audit Report Para No. 5.13.4 – Comment on Financial Position – Sl.No.5)

Chhattisgarh State Warehousing Corporation (2019-20)

Treatment of completed assets as Capital Work in Progress

Capital Work in Progress includes ₹2.78 crore being the cost of construction of 5400 MT warehouse at Raipur, District Sarguja. The construction of the warehouse was completed on 27 February 2020 and should have been capitalised. This has resulted in understatement of Fixed Assets (gross block) and overstatement of Capital Work-in-Progress by ₹2.78 crore and consequent impact on depreciation and profitability

(Government of Chattisgarh Report No. 1 of 2023 of C&AG State Finance Audit Report Para No. 5.13.4 – Comment on Financial Position – Sl.No.6)

Comments on Auditor's Report

Chhattisgarh Road and Infrastructure Development Corporation Limited (2020-21)

The Independent Auditors' reported that funds received for specific schemes from various Chhattisgarh Government State agencies has been properly accounted for and utilised for the intended purpose and un-spent balance is separately reflected. However, the Company has utilised fund of ₹ 1.41 crore for the purpose of Recoupment of loss without permission of Government and not for the intended purpose. Thus, the Independent Auditors' Report was deficient to that extent.

(Government of Chattisgarh Report No. 1 of 2023 of C&AG State Finance Audit Report Para No. 5.13.4 – Comment on Auditors Report – Sl.No.1)

Chhattisgarh Mineral Development Corporation Limited (2020-21)

Adoption of accounts without approval of comments of C&AG

The Company adopted the Annual Accounts for the year 2019-20 in Annual General Meeting without approval of Comments of Comptroller and Auditor General of India. This fact should have been disclosed in the Independent Auditor's Report. Thus, the Independent Auditor's Report was deficient to that extent.

(Government of Chattisgarh Report No. 1 of 2023 of C&AG State Finance Audit Report Para No. 5.13.4 – Comment on Auditors Report – Sl.No.3)

Chhattisgarh State Power Distribution Company Limited (2020-21)

Incorrect qualification of applicability of CSR provisions

The Independent Auditor qualified his opinion that the Company failed to comply with the provisions of Section 135 (1) of the Companies Act, 2013 regarding constitution of Corporate Social Responsibility Committee of the Board. However, as per section 135 (9) of Companies Act 2013, the above does not apply to the Company as the Company had been making losses for more than three years consistently. Hence, the qualification of Independent Auditors was not correct to that extent

(Government of Chattisgarh Report No. 1 of 2023 of C&AG State Finance Audit Report Para No. 5.13.4 –Comment on Auditors Report – Sl.No.4)

Comment on Profitability

Rajasthan Rajya Vidyut Prasaran Nigam Limited (2021-22)

Excess booking of transmission charges

Excess booking of transmission charges revenue of ₹76.26 crore (₹ 22.58 crore for 2019-20, ₹26.85 crore for 2020-21 & ₹26.83 crore for 2021-22), resulting in overstatement of current assets (financial Assets-Trade Receivables) by ₹76.26 crore and understatement of Loss for the year and Other Equity by ₹ 26.83 crore ₹49.43 crore respectively.

Incorrect booking of Grid Connectivity Charges of ₹42.34 crore (received in advance) as other income, resulting into overstatement of other income by ₹42.34 crore and understatement of Current Liabilities (Other Current Non-Financial Liabilities) and Loss for the year by ₹42.34 crore.

(Government of Rajasthan Report No. 2 of 2023 of C&AG State Finance Audit Report Para No. 5.7.1.3 – Comment on Profitability – Sl.No.1)

Rajasthan Rajya Vidyut Prasaran Nigam Limited (2020-21)

Non-adjustment of refund of transmission charges and non-reversal of Delayed Payment charges

Non adjustment of revenue surplus of ₹55.59 crore pertaining to “refund of transmission charges” for the FY 2018-19, resulting in overstatement of Trade Receivables (Note No. 10) and Profit by ₹55.59 crore.

Non-reversal of delayed payment charges off ₹13.46 crore booked on revenue surplus (₹55.59 crore) pertaining to “refund of transmission charges” for the FY 2018-19, resulting in overstatement of Trade Receivables (Note No. 10) and Profit by ₹13.46 crore.

(Government of Rajasthan Report No. 2 of 2023 of C&AG State Finance Audit Report Para No. 5.7.1.3 – Comment on Profitability – Sl.No.2)

Rajasthan Rajya Vidyut Utpadan Nigam Limited (2021-22)

Non-provisioning of resolved disputed amount

Non-accounting/provisioning of resolved disputed amount of ₹264.78 crore payable to South Eastern Coalfields Ltd. (SECL) on account of performance incentive bills. In the reconciliation meeting (April 2022), Company agreed to pay the above slated amount. This has resulted into understatement of Trade payables (Note-20) and Generation and Other Direct Expenses (Note-27) as well as Loss for the year by ₹264.78 crore.

(Government of Rajasthan Report No. 2 of 2023 of C&AG State Finance Audit Report Para No. 5.7.1.3 – Comment on Profitability – Sl.No.3)

Rajasthan Rajya Vidyut Utpadan Nigam Limited (2020-21)

Incorrect booking of fixed charges as revenue not approved by Regulatory Commission

Incorrect booking of fixed charges revenue of ₹83.81 crore for the period April 2020 to August 2020 on account of sale of power of DCCP Plant. RHRC vide its order (11 Sept. 2021) directed that in case of DCCP plant, a fresh petition for determination of tariff for FY 2020-21 may be filed once the fuel is tied up firmly. Commission will determine tire tariff considering the fuel tied up. Thus, fixed charges on account of sale of power of DCCP plant for the year 2020-21 was not be booked by the Company aa no tariff was approved by the RBRC. This has resulted in overstatement of Revenue from operations as well as Trade Receivables by ₹83.81 crore. Consequently, Loss for the year is also understated to that extent.

Non-reversal of Late Payment charges

Non reversal of Late Payment Surcharge (LPS) of ₹173.31 crore on reversed revenue of Return of Equity (RoE) component charged by the Company for the period 2019-20 and 2020-21, resulting in overstatement of Revenue from Operations and of Trade Receivables by ₹173.31 crore and understatement of Loss by same amount.

(Government of Rajasthan Report No. 2 of 2023 of C&AG State Finance Audit Report Para No. 5.7.1.3 – Comment on Profitability – Sl.No.4)

Jaipur Vidyut Vitran Nigam Limited (2020-21)

Incorrect booking of power purchase cost off ₹33.75 crore for DCCP Plant, as fresh petition for determination of tariff for FY 2020-21 was to be filed, once fuel is tied up firmly. This has resulted in overstatement of Purchase of Power Expenses and Trade Payables and Loss for the year by ₹33.75 crore.

(Government of Rajasthan Report No. 2 of 2023 of C&AG State Finance Audit Report Para No. 5.7.1.3 – Comment on Profitability – Sl.No.5)

Jodhpur Vidyut Vitran Nigam Limited (2020-21)

Incorrect booking of revenue which is under dispute

Company entered (March 2017) into agreement with Bikaner Electricity Supply Limited (Distribution Franchise) for distribution of electricity in Bikaner City. During the period 2020-21 the Company has raised supplementary bills of ₹23.91 crore (₹ 19.97 crore dated 10 December 2020 and ₹6.94 crore dated 16 March 2021) on account of reversal of provisional units on the basis of audit by Independent Auditor (CRISIL). Distribution Franchise has disputed the same and matter is pending with “Permanent Dispute Resolution Body” till date. However, Company has booked ₹23.91 crore as revenue despite the matter being pending with “Permanent Dispute Resolution Body” for final outcome. This has resulted in overstatement of revenue by ₹23.91 crore and understatement of the loss for the year with the same extent.

Non accounting of Urban Development Tax of expenses of ₹18.85 crore (from 2006-07 to 2020-21) claimed by District Authorities, resulting in understatement of Current Liabilities and understatement of Loss for the year by ₹ 18.85 crore

(Government of Rajasthan Report No. 2 of 2023 of C&AG State Finance Audit Report Para No. 5.7.1.3 – Comment on Profitability – Sl.No.7)

Jaipur Metro Rail Corporation Ltd (JMRC) (2020-21)

Excess booking of revenue grant

Excess booking of revenue grant receivable from Rajasthan Transport Infrastructure Development Fund (RTIDF) by ₹15 crore, resulting in overstatement of Other Income and Current financial Assets (Note No.13) by ₹15 crore. Consequently, Loss for the year is understated to the same extent.

(Government of Rajasthan Report No. 2 of 2023 of C&AG State Finance Audit Report Para No. 5.7.1.3 – Comment on Profitability – Sl.No.8)

Rajasthan State Warehousing Corporation (2020-21)

Excess booking of storage charges

Excess booking of storage charges income by ₹ 7.92 crore. This was due to not considering the decrease of storage charges payable by Food Corporation of India (FCI) to the Corporation for the years 2019-20 and 2020-21. This has resulted in overstatement of Debtors (Warehousing Operation) (Schedule-“E”) and overstatement of Profit for for year by ₹7.92 crore

(Government of Rajasthan Report No. 2 of 2023 of C&AG State Finance Audit Report Para No. 5.7.1.3 – Comment on Profitability – Sl.No.9)

Comment on Financial Position

Rajasthan Rajya Vidyut Utpadan Nigem Limited (2021-22)

Incorrect inclusion of Washery rejects in inventories

Incorrect inclusion of Washery rejects produced for the period February (330230.820 MT) and March 2022 (367535.830 MT) in Company's inventories as on 31 March 2022, resulting into overstatement of Current Assets-Inventories as well as Current Liabilities-Trade Payables by ₹27.94 crore.

(Government of Rajasthan Report No. 2 of 2023 of C&AG State Finance Audit Report Para No. 5.7.1.3 – Comment on Financial Position – Sl.No.1)

Rajasthan State Industrial Development & Investment Corporation Limited (2020-21)

Non-adjustment of Refundable Amount:

Non adjustment of refundable amount of ₹7.29 crore (development charges ₹ 6.74 crore, interest on land premium ₹2.64 lakh and interest paid to the customer ₹52.26 lakh) on account of plot cancellation, resulting in overstatement of Revenue from Operation (Note No.22) by ₹6.74 crore and understatement of Other Expenses (Note No.28) by ₹54.90 lakh. Consequently, Profit for the year has been overstated by ₹7.29 crore.

Non-adjustment of advance deposited tax (₹ 2.76 crore) and TDS

deducted (₹ 1.83 crore) during previous years from the provision for taxation despite no pending tax assessment. Further, not writing back of the remaining excess provision of ₹6.45 crore, resulting in overstatement of Provision for Taxation (previous year) (Note No. 21C), income tax expense (earlier year Tax) and Non-current tax Asset (Note No. 21A) by ₹ 11.04 crore, ₹6.45 crore and ₹4.59 crore respectively. Consequently, Profit for the year has been understated by ₹6.45 crore.

(Government of Rajasthan Report No. 2 of 2023 of C&AG State Finance Audit Report Para No. 5.7.1.3 – Comment on Financial Position – Sl.No.3)

Udaipur Smart City Limited (2020-21)

Incorrect recognition of project assets of Government Grant as own assets

Incorrect recognition of project assets as own assets in contravention of Significant Accounting Policy H (b) and Note No. 23(i), resulting in overstatement of Fixed Assets by ₹604.69 crore and Government Grant (Non-Current Liabilities) by ₹ 453.32 crore. Further, Reserve and Surplus has also been understated by ₹151.37 crore (Capital Loss) due to excess creation of Assets (Out of share Capital of the Company) than the amount of grant received

Further, Statutory Auditor has also failed to report this in its Audit Report despite being a material misstatement.

(Government of Rajasthan Report No. 2 of 2023 of C&AG State Finance Audit Report Para No. 5.7.1.3 – Comment on Financial Position – Sl.No.4)

Rajasthan Tourism Development Corporation Ltd. (2017-18)

Non accountal of haulage charges for operations

- Non accounting of haulage charges for operations of trains amounting ₹ 13.37 crore, resulting in understatement of Trade Payables as well as Operating Expenses ₹ 13.37 crore and overstatement of Profit by the same amount

Non provision against dishonoured cheques

- Non provision against dishonoured cheques of ₹ 12.72 crore received from travel agencies engaged in booking of trains, resulting in understatement of Provision of Doubtful debts under Trade Receivables (Note No. 12) as well as Provision for bad debts (Note no. 22) under other expenses by ₹12.72 crore and overstatement of Net Profit by the same amount.

(Government of Rajasthan Report No. 2 of 2023 of C&AG State Finance Audit Report Para No. 5.7.1.3 – Comment on Financial Position – Sl.No.5)

Comments on Disclosure/General

Rajasthan Rajya Vidyut Utpedan Nigam Limited (2021-22)

Non-disclosure of claims for short lifting of coal under contingent liabilities

Non-Disclosure of claims of ₹ 343.10 crore for compensation on account of short lifting of coal and ₹56.61 crore on account of interest for non-payment of compensation demanded by Northern Coal Fields Ltd. and South Eastern Coalfields Ltd. for the period 2015-16 to 2016-17 in respect of Kota Thermal Power Station (KTPS) and Suratgarh Thermal Power Station (STPS), under Contingent Liabilities. Thus, the disclosure is deficient to that extent and contingent liabilities have been understated by ₹399.71 crore.

(Government of Rajasthan Report No. 2 of 2023 of C&AG State Finance Audit Report Para No. 5.7.1.3 – Comments on Disclosure/General – Sl.No.1)

Rajasthan Rajya Vidyut Utpedan Nigam Limited (2020-21)

Non-disclosure of compensation bills for short delivery of Coal under contingent liability

Non-Disclosure of compensation bills of ₹850.91 crore under contingent liability for short delivery of Coal raised by South Eastern Coalfields Limited (SECL). SECL raised (03.04.21) compensation bills off ₹850.91 crore for short delivery of Coal payable as per agreed formula in Fuel Supply Agreement (FSA). The Company had not accepted claims as the said claims have been raised by M/s SECL without considering the provisions of Supplementary agreement and also without providing the formula to RVUNL for calculation of compensation for short lifting. As the matter is disputed and under consideration between both parties therefore, contingent liability should be disclosed in the financial Statements.

(Government of Rajasthan Report No. 2 of 2023 of C&AG State Finance Audit Report Para No. 5.7.1.3 – Comments on Disclosure/General – Sl.No.2)

Comments on Auditors' Report

Jaipur Vidyut Vitran Nigam Limited (2020-21)

- (i) Incorrect statement of provisioning of ₹ 3930.57 crore for surcharge on delay payment on ad-hoc/tentative basis, as Company is booking the same on the basis of information received from RUVNL and not on ad-hoc/tentative basis. Thus, Statutory Auditor's statement / qualification is incorrect to that.
- (ii) Section 143(3) of the Companies Act-2013 prescribes that the auditor shall inter alia state about the observations or comments of the auditors on the financial transactions or matters which may have any adverse effect on the functioning of the Company. Statutory Auditors in their independent auditor's report has qualified several issues/matters in financial transactions which have an adverse effect on the functioning of the Company. However, the statutory auditors have not included this statement under Report on other legal and regulatory requirements. Thus the independent auditor's report is deficient to that extent.

(Government of Rajasthan Report No. 2 of 2023 of C&AG State Finance Audit Report Para No. 5.7.1.3 – Comments on Auditors' Report – Sl.No.1)

Rajasthan State Gas Limited (2020-21)

Key Audit Matters Paragraph is not in compliance with SA-701, due to the following: -

(i) Recognition of Deferred Tax Assets (Ind AS 12-Income Tax)

Company has Deferred Tax Liability (DTL) of ₹ 7.05 crore and ₹0.94 crore as on March 2021 and March 2020 respectively. While no Deferred Tax Assets (DFA) existed on Balance Sheet date. Hence, Statutory Auditor's statement in Key Audit Matters regarding DTA that "as a matter of prudence, the Company has not recognized the Deferred Tax Assets (DTA)" is in contravention of the position shown in the Financial Statements of the Company.

(ii) Recognition and measurement of revenues in view of adoption of Ind AS 115 •Revenue from contracts with customers"

(a) The Statutory Auditor has stated that the above has been identified as key audit matter (KAM) as the application of the revenue accounting standard involves certain key judgments relating to identification of distinct performance obligations, determination of transaction price of the identified performance obligations, the appropriateness of the basis used to measure revenue recognized over a period. Additionally, revenue accounting standard contains disclosures which involve collation of information in respect of disaggregated revenue and period over which the remaining performance obligation will be satisfied subsequent to the balance sheet date. It was observed that the above KAM is incorrect as the Company has not disaggregated, revenue in different categories. Further, the Statutory Auditor has also not printed out as to how the audit addressed this aspect of KAM.

(b) In the section "how our audit addressed the KAM", it has been stated that the Holding Company's process to identify the impact of adoption of revenue accounting standard was assessed and the appropriateness of accounting policy was checked. It was observed that assessment of the Holding Company's process has no relevance with the addressing of the KAM of the Company as all such procedure was to be carried out in accordance with applicable Ind AS framework.

(Government of Rajasthan Report No. 2 of 2023 of C&AG State Finance Audit Report Para No. 5.7.1.3 – Comments on Auditors' Report – Sl.No.2)

Udaipur Smart City Limited (2020-21)

Incorrect expression of opinion despite several misstatements

Statutory Auditor's incorrect opinion of true and fair view on the financial statements of the state of affairs of the company as at March 31, 2021 its profit and its cash flows for the year ended on that date, despite having various issues (stated in Note-23) of misstatement in nature such as mismatch in utilization certificate and financials to the extent of ₹ 7.66 crore in project world, Non deduction of GST-TDS from payment made to suppliers, short deduction of TDS on payment of salary to employees, non-reversal of the wrongly availed ITC amount off ₹1.12 crore. These issues are of the nature of material misstatements as well as non-compliance of the financial reporting frameworks due to which accounting estimates made by the management of the Company are not reasonable. Despite these misstatements, the statutory auditor has expressed unmodified opinion. Thus, opinion given by the statutory auditor is incorrect to that extent

(Government of Rajasthan Report No. 2 of 2023 of C&AG State Finance Audit Report Para No. 5.7.1.3 – Comments on Auditors' Report – Sl.No.3)

Section 5 : Developments of Interest on Knowledge Centre topics

Ministry/Department/ Authority	Subject	Ref No. and Date
Department of Public Enterprises	Approval of the project of subsidiaries company by exercising the delegated powers to Maharatna I Navratna holding CPSEs-reg.	F. No. 9(18)/2011-GM/17.04.23
	Alignment of CSR expenditure of Central Public Sector Enterprises (CPSEs) with national priorities - regarding	F.No. 8/2/2018-Dir(CSR) 24.4.2023
Ministry of Corporate Affairs	Companies (Compromises, Arrangements and Amalgamations) Amendment Rules, 2023	CG-DL-E-15052023-245885 dated 15 May 2023
Securities and Exchange Board of India (SEBI)	Master Circular for Custodians	SEBI/HO/AFD/AFD -PoD/P/CIR/ 2023/ 063 April 27, 2023
	Master Circular for Stock Brokers	SEBI/HO/MIRSD/MIRSD PoD-1/P/CIR/2023/71 May 17, 2023
	Master Circular for Registrars to an Issue and Share Transfer Agents	SEBI/HO/MIRSD/POD-1/P/CIR/2023/70 May 17, 2023
	Master Circular for Mutual Funds	SEBI/HO/IMD/ IMD-PoD-1/P/CIR/2023/74 May 19, 2023
	Master Circular on Electronic Gold Receipts (EGR)	SEBI/HO/MRD/MRD-PoD-1/P/CIR/2023/82 June 01, 2023
	Master Circular for Research Analysts	SEBI/HO/MIRSD-PoD-2/P/CIR/2023/90 June 15, 2023
	Master Circular for Investment Advisers	SEBI/HO/MIRSD-PoD-2/P/CIR/2023/89 June 15, 2023
	Master Circular on Scheme of Arrangement	SEBI/HO/CFD/POD -2/P/CIR/2023/ 93 June 20, 2023
	Master Circular for Issue of Capital and Disclosure Requirements	EBI/HO/CFD/PoD-2/P/CIR/2023/00094 June 21, 2023
	Master Circular for listing obligations and disclosure requirements for Non-convertible Securities, Securitized Debt Instruments and/ or Commercial Paper	SEBI/HO/DDHS/PoD1/P/CIR/2023/108 July 29, 2022 (updated as on June 30, 2023)
	Master Circular for Credit Rating Agencies	SEBI/HO/DDHS/DDHS -POD2/ P/ CIR/ 2023/111 July 03, 2023
	Master Circular for Debenture Trustees	SEBI/HO/DDHS-PoD1/P/CIR/ 2023 /109 March 31, 2023 (updated as on July 06, 2023)
	Master Circular for Real Estate Investment Trusts (REITs)	SEBI/HO/DDHS-PoD-2/P/CIR/ 2023/ 116 July 06, 2023

Master Circular for Infrastructure Investment Trusts (InvITs)	SEBI/HO/DDHS-PoD-2/P/CIR/2023 /115 July 06,2023
Master Circular for issue and listing of Non-convertible Securities, Securitised Debt Instruments, Security Receipts, Municipal Debt Securities and Commercial Paper	SEBI/HO/DDHS/PoD1/P/CIR/2023/ 119 August 10, 2021(updated as on July 07,2023)
Master circular for compliance with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities	SEBI/HO/CFD/PoD2/CIR/P/2023/120 July 11,2023
Master Circular for ESG Rating Providers (ERPs)	SEBI/HO/DDHS/POD2/P/CIR/2023/121 July 12, 2023
Master Circular for Alternative Investment Funds (AIFs)	SEBI/HO/AFD/PoD1/P/CIR/2023/130 July 31, 2023
Master Circular for Commodity Derivatives Segment	SEBI/HO/MRD/MRD-PoD-1/P/CIR/ 2023/136 August 04 ,2023
Online Resolution of Disputes in the Indian Securities Market	SEBI/HO/MRD/MRD-PoD-1/P/CIR/2023/136 August 04,2023
Master Circular for Merchant Bankers	SEBI/HO/CFD/PoD-1/P/CIR/2023 /157 September 26, 2023

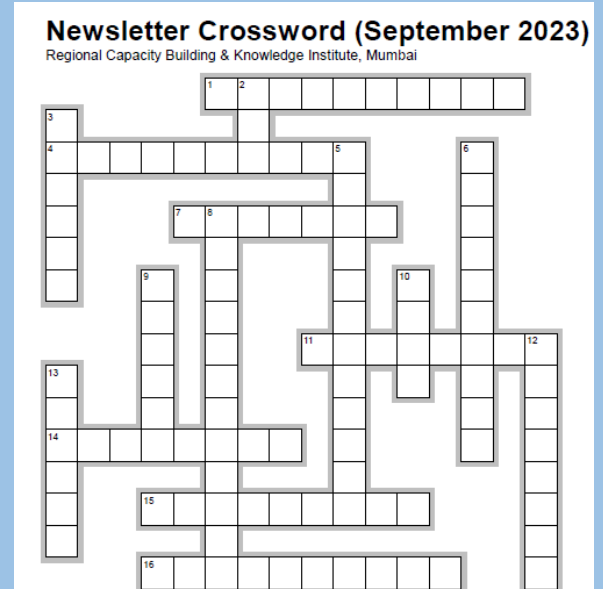
Section 6: Newsletter Crossword (September 2023)

Across

1. Pre-acquisition dividend received by Holding company is credited to ____ account
4. When one of the existing companies take over business of another company or companies, it is known as
7. ____ asset class includes those assets which have only definite use and become valueless when the yield is over
11. The amount at which the asset is recognised in the balance sheet after deducting any accumulated depreciation and accumulated impairment losses is called its ____ value
14. Financial Instrument is a type of ____
15. A primary advantage of ____ accounting is that it provide accurate assets and liability valuation on a going basis to the user of the companies reported financial information
16. Electricity deposits are to be classified as ____ assets

Down

2. While calculating purchase consideration ____ values of assets is to be considered.
3. ____ Pricing is an example of market approach
5. Highest and best use is one of the premises in valuation of ____ assets:
6. The long term assets that have no physical existence but, possess a value is known as ____ assets
8. When two or more companies carrying on similar business decide to combine, a new company is formed, it is known as
9. ____ risk is the risk that One party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation
10. Indian accounting standards are the International financial reporting standards converged standards issued by the central government of India under the supervision and control of accounting standards board of ICAI and in consultation with _____
12. Excess of paid up value of the shares over cost of investment is considered as
13. Discounted cash flow is a example of ____ approach



Answers:

Across

1. Investment 4. Absorption 7. Wasting 11. Carrying
14. Contract 15. Fairvalue 16. Noncurrent

Down

2. Net 3. Matrix 5. NonFinancial 6. Intangible
8. Amalgamation 9. Credit 10. NFRA
12. Goodwill 13. Income

माँ

हम प्रकृति में खुद को देखते हैं। इससे कोई फर्क नहीं पड़ता है कि पेड़ कितना बड़ा हो गया है यह कभी भी इसकी जड़ों से अलग नहीं होता है क्योंकि यह केवल जड़ों को पोषित करता है जड़ें न केवल इस पोषण देती हैं बल्कि ये सकारात्मक तरंगे भी देती हैं। एक पेड़ जो ऊपर से काट दिया जाता है तो भी वह अस्तित्व में रहता है।

इस शरीर की जड़ें इसकी माँ है। शरीर अपने पूरे जीवन काल में अपनी माँ को याद करता है यहां तक कि अगर माँ शारीरिक रूप से मौजूद नहीं है तब भी वह शरीर की यादों में हमेशा मौजूद है। ऐसा देखा जाता है कि 90 वर्षीय अपनी माँ की स्मृति में आंसू बहते हैं। माँ जिंदा है या नहीं इससे फर्क नहीं पड़ता, इंसान अपनी माँ को अपने पूरे जीवन में याद रखना है। ऐसा इसलिए है क्योंकि हम अपनी माँ को किसी भी अन्य व्यक्ति की तुलना में अधिक और गहराई से जानते हैं।

यह शरीर के बारे में था, हालांकि माँ वह माध्यम है जिससे आत्मा द्वारा चुना जाता है जिसके माध्यम से आत्मा ने शरीर को अपनाया है, शरीर के निर्माण के लिए बीज पिता और माँ द्वारा दिया जाता है लेकिन बीज को बढ़ाने की प्रक्रिया माँ अकेले ही करती है। शरीर का निर्माण माँ के द्वारा किया गया है यही कारण है कि प्रत्येक आत्मा और शरीर अपनी माँ से अधिक प्रभावित होता है। माँ शब्द ने शुद्धता का अनुभव दिया। माँ शुद्धता का पर्याय बन गया है। इस दुनिया में लाखों महिलाएँ हैं लेकिन माँ की जगह अद्भुत है कोई इसे ले नहीं सकता। हमारे माँ के साथ भावनात्मक संबंध हैं। ये संबंध बच्चों के जन्म से पहले से मौजूद होते हैं। जब बच्चा माँ के गर्भ में होता है और वह अपने दैनिक कार्य करती है तथा नियमित रूप से बच्चे के साथ अकेले भ्रमण करती है तो उसका नियमित रूप से स्पर्श बच्चे को सुख की अनुभूति करवाता है।

प्रकृति ने माँ और बच्चे के बीच बहुत करीबी रिश्ते बनाए हैं जैसे ही बच्चा पैदा होता है माँ के स्तनों में दूध बनना शुरू हो जाता है। बिना किसी पूर्व अभ्यास के बच्चे स्तनों से दूध पीना शुरू कर देते हैं। केवल एक माँ अपने बच्चों को स्तनपान करने से प्राप्त संतुष्टि का अनुभव कर सकती है। इसका वर्णन किया नहीं जा सकता है यह एक दिव्य अनुभव है।

माँ बच्चे की परवाह अपने आप से ज्यादा करती है। माँ और बच्चे के बीच संबंध शरीर ही नहीं बल्कि आत्मा का है। इसलिए यदि आप अपने जीवन काल में बच्चों द्वारा की गई प्रगति को देखना चाहते हैं तो बच्चों की आय और शिक्षा के अलावा अपने बच्चों में अपने माता-पिता के साथ आत्मीयता को देखें।

ऐसे लोग भी हैं जो अपने जीवन की व्यस्त दिनचर्या के बीच अपनी माँ के बारे में भूल जाते हैं और यह देखा जा सकता है कि वह अपने जीवन के आखिरी दिनों के दौरान हर दिन अपनी माँ से माफी मांग रहे हैं। उनकी मृत्यु के समय में अपनी माँ को याद करते हुए अपनी माँ के प्रति अपने बुरे आचरण को याद करते हैं।

एक बच्चा अपने जीवन के पहले 10 वर्षों में अपनी माँ पर निर्भर होता है और माँ अपने जीवन के अंतिम 10 वर्षों से पूरी तरह बच्चों पर निर्भर होती है। अतः बच्चों को अपनी माँ का ऐसे ही ख्याल रखना चाहिए जैसे की माँ ने अपने बच्चों की देखभाल की थी। अपने आप से पूछें, क्या आप अपनी माँ का इस तरह ख्याल रखते हैं? अगर उत्तर सकारात्मक है तो अच्छी बात है, अगर उत्तर नकारात्मक है तो आत्म निरीक्षण करके ये पता लगाएँ कि आप ऐसा करने में असमर्थ क्यों हैं?

अगर हम केवल मां के बारे में ही समझते हैं तो यह पिता के लिए उचित नहीं होगा। मां और पिता यह दोनों शब्द सह-अस्तित्व में हैं, जबकि सभी माँ की प्रशंसा करते हैं, कोई भी पिता का उल्लेख नहीं करता है। दीपक के बिना बाती को जलाया नहीं जा सकता लेकिन यह दीपक है जो तेल भंडार करता है। पिता भी दीपक की तरह ही है। वह खुद पुराने कपड़े पहनने के बावजूद बच्चों के लिए नए कपड़े लाता है। पिताजी घर घर में सबकी चिंता करते हैं। वह हमेशा यह सुनिश्चित करने की कोशिश करता है कि उसके बच्चे अच्छी तरह से शिक्षित हों और जीवन में जिन कठिनाइयों का सामना उन्होंने किया है उन कठिनाइयों का सामना उनके बच्चे ना करें। यही कारण है कि उन्हें घर का कर्ता और प्रदाता कहा जाता है। जब भी किसी को जीवन में बड़ी कठिनाई होती है तो कोई पिता को याद करता है। माँ ही नहीं एक पिता का भी दिल बहुत विशाल होता है वह कठिनाइयों में अपने परिवार की रक्षा करता है और अपने बच्चों के पास भी कठिनाइयों को भटकने नहीं देता है। एक पिता का ध्यान हमेशा अपने बच्चों पर होता है और वह उन्हें अच्छी स्थिति में देखना चाहता है। पिता के महत्व के बारे में वो ज्यादा जानते हैं जिनके पिताजी नहीं हैं। एक पिता को अपने जीवनकाल के बाद ही याद किया जाता है उसका गुस्सा केवल अपने बच्चों में अच्छे गुण पैदा करने के लिए होता है। एक पिता हमेशा अपने बच्चों में अपना जीवन जीता है अगर उसके बच्चे को खुश हैं तो वह भी खुश और खुशहाल है। वह हमेशा अपने बच्चों की प्रगति की इच्छा करता है और उसके लिए अपनी किसी भी खुशी का त्याग कर देता है। एक पिता के शब्द बच्चों के अन्तः मन तक पहुंचते हैं, और ये सदा के लिए तरंगों के रूप में विद्यमान रहते हैं।

माँ पिता केवल एक शब्द है और हम अनावश्यक रूप से उन्हें अलग कर रहे हैं। यह कुछ भी नहीं है कि पिता को घर के संरक्षक के रूप में जाना जाता है। माँ के बारे में बात करते समय पिता का जिक्र करना जरूरी था क्योंकि पिता की भूमिका भी माँ से कम नहीं है।

वी प्रेमलाल
निजी सचिव



कुलदीप सिंह,
कनिष्ठ अनुवादक

तनाव प्रबंधन) Stress Management)

तनाव- तनाव हमारे मन की स्थिति है। हमारा मन परिस्थितियों को जिस रूप में लेता है। वैसी ही हमारी मनःस्थिति हो जाती है। इसका उदाहरण हम हर रोज अपने आस पास देख सकते हैं जैसे; घर, कार्यालय और हमारा समाज। एक आदमी किसी काम को बिल्कुल तरीके और अनुशासन से करता है वहीं दूसरा अनुशासन को नहीं मानता है। इससे तनाव होता है लेकिन यह तनाव एक सीमा तक ही होना चाहिए जिससे हमारे घर, कार्यालय और समाज का कार्य सुचारु रूप से चलता रहे। दैनिक आवश्यकताओं की पूर्ति न होना, काम का न मिलना, बच्चों का अच्छे स्कूल में दाखिला न होना, परीक्षा परिणाम हमारे अनुरूप न आना इत्यादि। ये छोटे-छोटे कारण हमारे जीवन में थोड़े समय के लिए तनाव पैदा करते हैं जो हमारे जीवन का हिस्सा भी है और आवश्यक भी।

लेकिन आज हम जिस तनाव की बात करने जा रहे हैं वह इस तनाव से अलग है। इस तनाव में मनुष्य का दिमाग सही से सोचना बंद कर देता है, नकारात्मक विचार आने लगते हैं, हर समय सोच में पड़ा रहता है और कोई भी कार्य नहीं करता है। ये तनाव जब जीवन में ठहर जाता है तो ये बहुत ही बुरी परिस्थितियाँ बना देता है।

तनाव के कारण

1. आत्मसंतुष्टि का न होना- तनाव का सबसे पहला और मुख्य कारण है आत्म संतुष्टि का न होना तथा विचारों में डूबा रहना। इसलिए हमेशा संतुष्ट रहें और अगर आप संतुष्ट नहीं हैं तो इस संतुष्टि की पूर्णता विचारों से न करके काम द्वारा पूर्ण करें। कोई भी कार्य शुरू में कठिन लगता है, लेकिन लग्न और मेहनत इसे आसान बना देती है। इससे जीवन में सकारात्मकता का संचार होता है। इसके विपरीत यदि इसी तनाव को अपने जीवन में ठहरने का मौका दे देते हैं तो यह आपका और आपके परिवार का जीवन बर्बाद कर देता है।

2. अकेलापन- एक समय था जब संयुक्त परिवार होते थे तब मनुष्य कभी भी अकेलापन महसूस नहीं होता था, लेकिन आज परिस्थितियाँ विपरीत हैं। एक तो छोटे परिवार दूसरा मोबाइल, जिसने आज के मनुष्य को समाज से बिल्कुल अलग-थलग कर दिया है। आज का मनुष्य सिर्फ अपने तक ही सीमित होकर रह गया है और ये अकेलापन अनेक मानसिक एवं शारीरिक बीमारियों का कारण बन जाता है, जिसमें तनाव सबसे खतरनाक बीमारी है जो दीमक की तरह मनुष्य के जीवन लीला समाप्त कर देती है।

3. घरेलू झगड़े- घरेलू झगड़े मानसिक तनाव का एक अन्य कारण है। छोटी-छोटी बातों से घर में झगड़ा होना मानसिक तनाव का कारण बन जाता है छोटे-छोटे झगड़े धीरे-धीरे एक मानसिक

कुंठा का रूप धारण कर लेते हैं जिनसे मानसिक तनाव होता है जिससे छुटकारा पाना बहुत मुश्किल हो जाता है इसलिए छोटे-छोटे घरेलू झगड़ों को ज्यादा देर तक दिमाग में नहीं रखना चाहिए और छोटी-छोटी बातों में खुशी ढूँढनी चाहिए और खुश रहने का प्रयास करना।

4. असफलताओं को याद रखना -मानसिक तनाव का एक कारण असफलताओं को याद रखना भी है। सफलता और असफलता जीवन का एक महत्त्वपूर्ण हिस्सा है। इसलिए सफलताओं का आनंद लीजिए और असफलताओं से सीख कर आगे बढ़ना चाहिए। इसलिए कभी भी असफलताओं से उत्पन्न नकारात्मकता को कभी भी अपने ऊपर हावी ना होने दें और इनसे सबक लेकर तनाव से मुक्त रहने की कोशिश करनी चाहिए।

तनाव प्रबंधन के उपाय

.1 योग करें -योग करना तनाव भगाने का सबसे अच्छा तरीका है। योग मन को शांत और स्थिर रखने का सबसे आसान और सस्ता तरीका है। इसलिए योग को अपने दैनिक जीवन का एक अनिवार्य अंग बना लेना चाहिए। योग कुछ समय के लिए हमें समस्त सांसारिक दुविधाओं से छुटकारा दिलाने की क्षमता रखता है। इससे दिमाग एकदम तरोताजा हो जाता है। यह जीवन के प्रति सकारात्मक पैदा करता है।

.2 संगीत सुनें और गुनगुनाएँ -संगीत सुनना और गुनगुनाना भी तनाव भगाने का एक कारगर तरीका है। संगीत हमारे मन में नई उमंग पैदा करता है और हमें कुछ समय के लिए असीम आनंद की अनुभूति करवाता है इसलिए हमेशा संगीत सुनना और गुनगुनाना चाहिए। हो सकता है आप सुर एवं ताल से अनभिज्ञ हों, हो सकता है आपके गाने के सुर किसी को पसंद आएँ या ना आएँ लेकिन ये आपको तनाव से मुक्त रखने बहुत लाभदायक सिद्ध होगा।

.3 भरपूर नींद लें -तनाव से मुक्त रहने के लिए कम से कम छह घंटे की नींद अवश्य ले आज के भौतिकवादी युग में मनुष्य सांसारिक सुख सुविधाओं के पीछे भागते रहता है। वह हर समय सांसारिक सुख सुविधाओं को प्राप्त करने के बारे में सोचता रहता है ये विचार उसे नींद नहीं आने देते और मानसिक तनाव उत्पन्न हो जाता है। इसलिए हमेशा कम से कम 6-7 घंटे की नींद अवश्य लेनी चाहिए ताकि आप तनाव से मुक्त रह सकें।

.4 ड्राइंग या पेंटिंग बनाएँ - अपनी पसंद की पेंटिंग बनाना भी तनाव भगाने का सबसे अच्छा कारण है इसलिए खाली समय में अपनी पसंद की अच्छे से अच्छी ड्राइंग या पेंटिंग बनानी चाहिए और उसे अपने परिजनों एवं दोस्तों से साझा करना चाहिए।

.5 सामाजिक तालमेल रखें -मनुष्य को खाली समय में अकेला नहीं रहना चाहिए उसे समाज के साथ मिलकर सामाजिक कार्यों में भाग लेना चाहिए तथा कुछ समय आपसी सकारात्मक वाद विवाद में बिताना चाहिए ताकि मस्तिष्क को कुछ समय के लिए आराम दिया जा सके।

.6 हँसने को अपनी आदत बनाएँ -हँसना एक सहज प्रक्रिया है और दिल से निकलती है लेकिन आज की भाग-दौड़ भरी जिंदगी में यह सिर्फ दूसरों को दिखाने के लिए ही बची है। हँसना तनाव से दूर रहने का सबसे अच्छा तरीका है इसलिए हमेशा दिल से हँसना चाहिए लेकिन अगर फिर भी हँसी ना आए तो योग करते समय काल्पनिक हँसी को हँसना चाहिए जिससे कि मानसिक तनाव दूर हो।

मानसिक तनाव एक बहुत गंभीर बीमारी है, इसे हल्के में नहीं लेना चाहिए। मानसिक तनाव वाले व्यक्ति का कभी भी मजाक नहीं उड़ाना चाहिए उसके साथ सहानुभूति का व्यवहार करना चाहिए और उचित मार्गदर्शन करना चाहिए। हमें अपने कार्यालय, परिवार और समाज में हमेशा अपने साथ रहने वालों का ध्यान रखना चाहिए और तनाव से मुक्त रहने और रखने का हर संभव प्रयास करना चाहिए।

जय हिन्द जय भारत

जंगल के दो समांतर दृश्य

माथे पर भय और चिंता की लकीरें दिख रही हैं,

बदन पसीने से लथपथ है।

सांसे बहुत तेज चल रही हैं,

आखिर कहां से आ रहे हैं आप?

जी..... उस तरफ दिख रहे जंगल से-----

अच्छा!

ऐसा क्या देखा वहां? जो यह हालत हो रखे हैं।

बहुत कुछ.....

झुरमुटों में लगी हुई भीषण आग से जल रहे पशु पक्षी,

बाघ के प्रहार से जान बचाकर भागते हुए छोटे छोटे-मृगशावक,

चिड़िया के नन्हें बच्चों पर झपटता हुआ बाज,

गाय के नवजात बच्चे को उठाकर ले जाता हुआ चीता,

प्यास से व्यथित लकड़हारे को डसता हुआ साँप और

प्रसर्व की असीम पीड़ा से कराहती हुई अपने प्राण तज देने वाली सिंहनी।

लेकिन क्या तुम्हें पता है?

इन सब के अलावा भी जंगल में कुछ ऐसा था,

जिसे तुम नहीं देख पाए।

क्या.....

ऊंचाई से गिरते हुए झरनों का विहंगम दृश्य और

चट्टानों से टकराकर प्रवाहित होने पर इन झरनों से उत्पन्न शोर,

बाजू में ही अपनी धुन में निरंकार प्रवाहित हो रही नदी की कल-कल ध्वनि,

लंबे समय से झीलों में भरे हुए शांत जल की नीरवता,

बरगद के विशाल वृक्ष पर चहचहाते पक्षियों का कलरव,

पेड़ की छांव में अपनी मां से चिपक कर आराम करते हुए मृगशावक,

नीम के पेड़ पर बैठकर चोंच लड़ते हुए तोता-मैना,

वृक्षों के चारों तरफ लिपटी हुई हरी लताएँ,

गुलमोहर और पलाश पर खिलते हुए फूल,

संपूर्ण वन में आ चुका नव वसंत और
सुंदरता फैली हुई असीम शांति।
अगली बार जब जब जंगल जाइएगा तो जंगल के इस पहलू को भी देखिएगा.....
शायद आपके मस्तिष्क पर खींची हुई चिंता और भय की लकीरें गायब हो जाएँ,
फिर से यह बदन पसीने से लथपथ ना हो और
इन तेजी से चल रही सांसों को आराम मिल सके
जंगल का दूसरा दृश्य देखिएगा जरूर।

प्रमोद कौरव
सहायक लेखा परीक्षा अधिकारी
महालेखा का कार्यालय राजकोट

मैं क्यों पढ़ूँ? (हास्य-व्यंग्य कविता)

साइंसवाले डॉक्टर, इंजीनियर बनते
प्राध्यापक या विज्ञानी अंत में बनते
आर्टवाले रट-रटंतू बन के ही बचते
आँकड़े कॉमर्सवालों को अधिक जँचते

इनसे पीछे वे खड़े जो पास कर जाते
अपना बचपन और यौवन नाश कर जाते
वे लिपिक या बाबू बनकर घर बसा लेते
तन अंगूरी था मगर किशमिश बना लेते

इनसे भी पीछे कई टैलेंटवाले हैं
ठेकेदारी रंगदारी पेमेंटवाले हैं
और पीछे बड़े-बड़े सीमेंटवाले हैं
और पीछे कई तरह के सेंटवाले हैं

और पीछे चल-चलें मिल जाएगी टोपी
देश की सत्ता इन्हीं की खुश हो या कोपी
इनसे ज्यादा पढ़ चुकों की आत्मा रोती
भारत-भूमि थक चुकी इनको ढोती-ढोती

इनसे भी पीछे निरक्षर दल खड़ा होता
चोंगे में धर्माधता के बल खड़ा होता
उसके दर पर ऊपरी सब हाज़िरी देते
मोतियों से लादकर आशीष हैं लेते

अब बताओ डॉक्टर कितना कमा लेगा?
जो कमा लेगा उसे उस दर जमा देगा
साइंसवाले आर्टवाले कॉमर्स सब ही
लिपिक, नेतागिरी में जो ले सका सब ही

अंत में प्रसादवश चढ़ता कमंडल में
चर्च में कशरॉल में सज्जित सुमंडल में
इतना पढ़कर भी सभी शरणागति किसके?
इसलिए मैं क्यों पढ़ूँ? दर जाऊँ मैं उसके

बिन किए सब भोग सारे होंगे झोली में
मैं बिगाड़ूँ क्यों ये यौवन सावन होली में?
इन सभी सफलों के सिर आसन बुनूँगा मैं
पापा! मैं कुछ क्यों पढ़ूँ? बाबा बनूँगा मैं

**श्री जय राम सिंह,
कनिष्ठ अनुवादक
कार्यालय महानिदेशक, लेखापरीक्षा (नौवहन), मुंबई।**