

Annexure-1
(Referred to in paragraph 1.11 at page no. 7)

Statement showing investments made by State Government in PSUs during the years for which accounts are in arrears

(₹ in crore)

S. No.	Name of PSU	Year upto which accounts finalized	Paid up capital as per latest accounts finalised	Investment made by State Government during the year 2015-16 for which accounts are in arrears					Total
				Year	Equity	Loans	Subsidy	Loan Converted into Equity	
1	Jaipur City Transport Services Limited	2014-15	10.00	2015-16	-	-	2.93	-	2.93
2	Rajasthan Tourism Development Corporation Limited	2014-15	21.95	2015-16	-	8.00	-	-	8.00
	Total		31.95		-	8.00	2.93	-	10.93

Annexure – 2

(Referred to in paragraph 1.15 at page no. 8)

Summarised financial results of Government companies and Statutory corporations for the latest year for which accounts were finalised

(₹ in crore)

Sl. No.	Sector & Name of the Company	Period of accounts	Year in which finalised	Net profit(+) / Loss(-)				Turn over	Impact of accounts Comments [¥]	Paid up capital	Accumulated Profit (+)/ Loss (-)	Capital employed [†]	Return on capital employed	Percentage return on capital employed
				Net profit/ loss before interest & Depreciation	Interest	Depreciation	Net Profit /Loss							
1	2	3	4	5(a)	5(b)	5(c)	5(d)	6	7	8	9	10	11	12
A. Working Government Companies														
AGRICULTURE & ALLIED SECTOR														
1	Rajasthan State Seeds Corporation Limited	2015-16	2016-17	9.34	3.01	3.12	3.21	223.07	Increase in profit by ₹ 2.60 crore	7.59	101.10	108.69	6.22	5.72
Sector wise total				9.34	3.01	3.12	3.21	223.07		7.59	101.10	108.69	6.22	
FINANCE SECTOR														
2	Rajasthan Rajya Vidyut Vitran Vitta Nigam Limited	First account not received since inception		-	-	-	-	-	-	-	-	-	-	-
3	Rajasthan Small Industries Corporation Limited	2015-16	2016-17	2.06	0.51	0.71	0.84	106.71	Decrease in profit by ₹ 0.19 crore	6.96	-19.90	1.43	1.35	94.41
4	Rajasthan State Handloom Development Corporation Limited	2015-16	2016-17	0.58	0.01	0.05	0.52	17.87	-	46.06	-46.02	3.56	0.53	14.89
5	Rajasthan State Power Finance & Financial Services Corporation Limited	2015-16	2016-17	6.84	-	0.02	6.82	7.47	-	90.00	7.08	97.08	6.82	7.03
Sector wise total				9.48	0.52	0.78	8.18	132.05		143.02	-58.84	102.07	8.70	
INFRASTRUCTURE SECTOR														
6	Jaipur Smart City Limited	First account not due		-	-	-	-	-	-	-	-	-	-	-
7	Rajasthan Police Housing & Construction Corporation Limited	2015-16	2016-17	-0.01	-	-	-0.01	-	-	0.50	-0.05	0.45	-0.01	-2.22
8	Rajasthan State Industrial Development and Investment Corporation Limited	2015-16	2016-17	354.19	3.58	1.03	349.58	897.75	-	210.19	1560.05	1770.23	353.16	19.95

Sl. No.	Sector & Name of the Company	Period of accounts	Year in which finalised	Net profit(+) / Loss(-)				Turn over	Impact of accounts Comments ^v	Paid up capital	Accumulated Profit (+)/ Loss (-)	Capital employed ⁱⁱ	Return on capital employed	Percentage return on capital employed
				Net profit/ loss before interest & Depreciation	Interest	Depreciation	Net Profit /Loss							
1	2	3	4	5(a)	5(b)	5(c)	5(d)	6	7	8	9	10	11	12
9	Rajasthan State Road Development and Construction Corporation Limited	2015-16	2016-17	349.01	209.66	130.69	8.66	380.94	Increase in profit by ₹ 0.66 crore	100.00	74.23	2091.49	218.32	10.44
10	Rajasthan Urban Drinking Water Sewerage and Infrastructure Corporation Limited	2014-15	2015-16	0.83	-	0.08	0.75	0.25	-	33.00	2.54	35.54	0.75	2.11
11	Udaipur Smart City Limited	First account not due		-	-	-	-	-	-	-	-	-	-	-
Sector wise total				704.02	213.24	131.80	358.98	1278.94		343.69	1636.77	3897.71	572.22	
MANUFACTURE SECTOR														
12	Barmer Lignite Mining Company Limited (Subsidiary Joint Company of Sl. No. A(16))	2015-16	2016-17	83.17	43.80	25.30	14.07	860.08	-	20.00	3.34	1563.48	57.87	3.70
13	Rajasthan State Beverages Corporation Limited	2015-16	2016-17	13.84	-	0.43	13.41	4652.14	-	2.00	23.67	25.67	13.41	52.24
14	Rajasthan State Ganganagar Sugar Mills Limited	2015-16	2016-17	60.92	-	8.23	52.69	961.70	Increase in profit by ₹ 3.18 crore	181.29	66.05	247.84	52.69	21.26
15	Rajasthan State Gas Limited	2015-16	2016-17	-3.19	-	0.04	-3.23	-	-	27.05	-4.75	22.30	-3.23	-14.48
16	Rajasthan State Mines and Minerals Limited (Government Company since December 1974)	2015-16	2016-17	249.10	7.00	41.77	200.33	948.90	Decrease in Profit by ₹ 22.18 crore	77.55	1870.37	1947.92	207.33	10.64
17	Rajasthan State Petroleum Corporation Ltd. (subsidiary of Sl No. A(16))	2014-15	2015-16	-	-	-	-	-	-	11.10	-0.85	10.25	-	-
Sector wise total				403.84	50.80	75.77	277.27	7422.82		318.99	1957.83	3817.46	328.07	
POWER SECTOR														
18	Ajmer Vidyut Vitran Nigam Limited	2015-16	2016-17	-72.92	3013.19	417.89	-3504.00	8331.21	Increase in loss by ₹ 194.96 crore	6813.15	-30347.76	2255.60	-490.81	-21.76
19	Banswara Thermal Power Company Limited (Subsidiary of Sl. A (29))	2015-16	2016-17	-0.24	-	0.02	-0.26	-	-	0.05	-8.82	-8.77	-0.26	-
20	Barmer Thermal Power Company Limited (Subsidiary of Sl. No. A(29))	2015-16	2016-17	-0.01	1.78	-	-1.79	-	-	0.05	-11.75	-11.70	-0.01	-

Audit Report No. 5 (Public Sector Undertakings) for the year ended 31 March 2016

Sl. No.	Sector & Name of the Company	Period of accounts	Year in which finalised	Net profit(+) / Loss(-)				Turn over	Impact of accounts Comments ^v	Paid up capital	Accumulated Profit (+)/ Loss (-)	Capital employed ⁱⁱ	Return on capital employed	Percentage return on capital employed
				Net profit/ loss before interest & Depreciation	Interest	Depreciation	Net Profit /Loss							
1	2	3	4	5(a)	5(b)	5(c)	5(d)	6	7	8	9	10	11	12
21	Chhabra Power Limited (Subsidiary of Sl. A (30))	2015-16	2016-17	-	-	-	-	-	-	0.05	-0.03	0.02	-	-
22	Dholpur Gas Power Limited (Subsidiary of Sl. A (30))	2015-16	2016-17	-	-	-	-	-	-	0.05	-0.03	0.02	-	-
23	Giral Lignite Power Limited (Subsidiary of Sl. A (30))	2015-16	2016-17	48.37	99.94	86.82	-138.39	90.43	Increase in loss by ₹ 26.05 crore	370.05	-466.49	371.64	-38.45	-10.35
24	Jaipur Vidyut Vitran Nigam Limited	2015-16	2016-17	-459.47	3319.93	683.51	-4462.91	11502.12	Increase in loss by ₹ 121.77 crore	7354.30	-32294.00	-4429.63	-1142.98	-
25	Jodhpur Vidyut Vitran Nigam Limited	2015-16	2016-17	295.24	3102.40	466.71	-3273.87	9983.61	Decrease in loss by ₹ 172.99 crore	6802.42	-29995.03	1984.45	-171.47	-8.64
26	Keshoraipatan Gas Thermal Power Company Limited (Subsidiary of Sl. No. A(29))	2015-16	2016-17	-0.01	-	-	-0.01	-	-	0.05	-2.02	-1.97	-0.01	-
27	Lake City Transmission Service Company Limited (Subsidiary of Sl. No. A(29))	2015-16	2016-17	-0.01	-	-	-0.01	-	-	0.05	-0.30	-0.25	-0.01	-
28	Pink City Transmission Service Company Limited (Subsidiary of Sl. No. A(29))	2015-16	2016-17	-0.01	-	-	-0.01	-	-	0.05	-0.26	-0.21	-0.01	-
29	Rajasthan Rajya Vidyut Prasaran Nigam Limited	2015-16	2016-17	1486.11	735.84	659.89	90.38	2708.36	-	3826.16	-1327.80	11498.98	826.22	7.19
30	Rajasthan Rajya Vidyut Utpadan Nigam Limited	2015-16	2016-17	2096.67	1979.74	1055.89	-938.96	9962.06	Decrease in loss by ₹ 29.33 crore	8731.09	-4953.14	28175.86	1040.78	3.69
31	Rajasthan Renewable Energy Corporation Limited	2015-16	2016-17	38.62	1.12	12.02	25.48	84.55	Increase in profit by ₹ 3.83 crore	12.94	134.72	147.66	26.60	18.01
32	Rajasthan Solarpark Development Company Limited (Subsidiary of Sl. No. A(31))	2015-16	2016-17	2.74	-	-	2.74	0.68	Increase in profit by ₹ 3.39 crore	0.05	2.90	64.15	2.74	4.27
33	Rajasthan Urja Vikas Nigam Limited	2015-16	2016-17	-	-	-	-	-	-	-	-	-	-	-
Sector wise total				3435.08	12253.94	3382.75	-12201.61	42663.02		33910.51	-99269.81	40045.85	52.33	
SERVICE SECTOR														
34	Bikaner City Transport Services Limited	2013-14	2014-15	0.02	-	-	0.02	-	-	0.30	0.08	0.38	0.02	5.26
35	Jaipur City Transport Services Limited	2014-15	2015-16	-16.15	-	8.50	-24.65	74.48	Decrease in loss by ₹ 0.74 crore	10.00	11.87	120.52	-24.65	-20.45

Sl. No.	Sector & Name of the Company	Period of accounts	Year in which finalised	Net profit(+) / Loss(-)				Turn over	Impact of accounts Comments ^v	Paid up capital	Accumulated Profit (+)/ Loss (-)	Capital employed ⁱⁱ	Return on capital employed	Percentage return on capital employed
				Net profit/ loss before interest & Depreciation	Interest	Depreciation	Net Profit /Loss							
1	2	3	4	5(a)	5(b)	5(c)	5(d)	6	7	8	9	10	11	12
36	Jaipur Metro Rail Corporation Limited	2015-16	2016-17	-12.58	16.13	61.49	-90.20	9.15	-	442.16	-90.13	2102.40	-74.07	-3.52
37	Jodhpur Bus Services Limited	2015-16	2016-17	-1.31	-	-	-1.31	-	-	0.30	-1.31	-1.01	-1.31	-
38	Kota Bus Services Limited	First account not received		-	-	-	-	-	-	-	-	-	-	-
39	Kota City Transport Services Limited	2011-12	2016-17	-	-	-	-	-	-	0.10	-0.01	0.09	-	-
40	RajCOMP Info Services Limited	2014-15	2015-16	9.98	0.06	0.54	9.38	24.48	Decrease in profit by ₹ 1.60 crore	5.00	28.89	33.89	9.44	27.85
41	Rajasthan Civil Aviation Corporation Limited	2015-16	2016-17	-0.20	-	-	-0.20	-	-	4.49	-6.37	-1.88	-0.20	-
42	Rajasthan Ex-Servicemen Corporation Limited	2015-16	2016-17	1.63	0.01	0.04	1.58	83.72	-	5.00	3.32	8.32	1.59	19.11
43	Rajasthan Medical Services Corporation Limited	2015-16	2016-17	16.91	2.10	3.05	11.76	461.25	-	5.00	8.43	44.52	13.86	31.13
44	Rajasthan Skill and Livelihoods Development Corporation	2015-16	2016-17	1.88	0.01	0.26	1.61	68.25	-	0.05	-10.24	-10.19	1.62	-
45	Rajasthan State Food & Civil Supplies Corporation Limited	2014-15	2015-16	13.97	6.88	0.61	6.48	512.07	Decrease in profit by ₹ 3.03 crore	50.00	27.22	72.22	13.36	18.50
46	Rajasthan State Hotels Corporation Limited	2014-15	2015-16	-1.14	0.04	0.08	-1.26	1.47	Increase in loss by ₹ 2.12 crore	2.16	-8.51	-0.35	-1.22	-
47	Rajasthan Tourism Development Corporation Limited	2014-15	2015-16	-18.57	0.22	3.75	-22.54	78.26	Increase in loss by ₹ 0.09 crore	21.95	-125.06	-93.74	-22.32	-
48	Udaipur City Transport Services Limited	2010-11	2012-13	0.07	-	-	0.07	0.01	-	0.30	0.15	0.45	0.07	15.56
Sector wise total				-5.49	25.45	78.32	-109.26	1313.14		546.81	-161.67	2275.62	-83.81	
Total A (All sector wise working companies)				4556.27	12546.96	3672.54	-11663.23	53033.04		35270.61	-95794.62	50247.40	883.73	
B. Working Statutory corporations														
FINANCE SECTOR														
1	Rajasthan Financial Corporation	2015-16	2016-17	52.17	40.07	0.35	11.75	69.06	-	160.73	-122.53	663.54	51.82	7.81
Sector wise total				52.17	40.07	0.35	11.75	69.06		160.73	-122.53	663.54	51.82	
SERVICE SECTOR														
2	Rajasthan State Road Transport Corporation	2015-16	2016-17	-596.71	90.19	67.20	-754.10	1668.57	-	638.96	-3521.00	-1717.85	-663.91	-

Audit Report No. 5 (Public Sector Undertakings) for the year ended 31 March 2016

Sl. No.	Sector & Name of the Company	Period of accounts	Year in which finalised	Net profit(+) / Loss(-)				Turn over	Impact of accounts Comments ^v	Paid up capital	Accumulated Profit (+)/ Loss (-)	Capital employed ^μ	Return on capital employed	Percentage return on capital employed
				Net profit/ loss before interest & Depreciation	Interest	Depreciation	Net Profit /Loss							
1	2	3	4	5(a)	5(b)	5(c)	5(d)	6	7	8	9	10	11	12
3	Rajasthan State Warehousing Corporation	2015-16	2016-17	42.37	4.30	6.37	31.70	63.98	-	7.85	148.61	341.78	36.00	10.53
Sector wise total				-554.34	94.49	73.57	-722.40	1732.55		646.81	-3372.39	-1376.07	-627.91	
Total B (All sector wise working Statutory corporations)				-502.17	134.56	73.92	-710.65	1801.61		807.54	-3494.92	-712.53	-576.09	
Grand Total (A + B)				4054.10	12681.52	3746.46	-12373.88	54834.65		36078.15	-99289.54	49534.87	307.64	
C. Non working Government companies														
AGRICULTURE & ALLIED SECTOR														
1	Rajasthan State Agro Industries Corporation Limited	2012-13	2014-15	-0.15	1.28	-	-1.43	-	-	6.01	-51.77	-28.81	-0.15	-
2	Rajasthan State Dairy Development Corporation Limited	2015-16	2016-17	-	-	-	-	-	-	2.88	-0.22	2.66	-	-
Sector wise total				-0.15	1.28	-	-1.43	-		8.89	-51.99	-26.15	-0.15	
MISC SECTOR														
3	Rajasthan Jal Vikas Nigam Limited	2014-15	2015-16	-0.01	-	-	-0.01	-	-	1.27	-1.76	-0.48	-0.01	-
Sector wise total				-0.01	-	-	-0.01	-		1.27	-1.76	-0.48	-0.01	
Total C (All sector wise non-working Government Companies)				-0.16	1.28	-	-1.44	-		10.16	-53.75	-26.63	-0.16	
Grand Total (A + B + C)				4053.94	12682.80	3746.46	-12375.32	54834.65		36088.31	-99343.29	49508.24	307.48	0.62

¥ Includes the net impact of comments of Statutory Auditors and CAG.

μ Capital employed represents the sum of shareholders' funds and long term borrowings.

Annexure-3
(Referred to in paragraph 2.24 at page no. 35)
Statement showing excess consumption of coal due to higher Station Heat Rate

Particulars	Unit -I		Unit -II	Total
	2014-15 (7 May 2014 to 31 March 2015)	2015-16	2015-16 (25 July 2015 to 31 March 2016)	
Gross Generation (MUs) [A]	1147.39	3570.70	2350.50	
Station Heat rate as per norms of RERC (Kcal/kWh) [B]	2320.632	2320.632	2320.632	
Actual Station Heat Rate (Kcal/kWh) [C]	2742.19	2598.87	2606.16	
Coal Consumption (in MT) [D]	671405	2126563	1412291	
Average GCV of Coal (Kcal/kg) [E]	4497.81	4322.69	4305.12	
Heat required from coal for generation (in lakh Kcal) [F] = [A] X [B] X 10	26626700	82862807	54546455	
Coal required for gross generation (in MT) [G] = [F] / [E] X 100	591993	1916927	1267014	
Excess consumption of coal (in MT) [H] = [D] – [G]	79413	209637	145277	434327
Average Rate of Coal (₹ per MT)	3862.99	4112.79	4160.25	
Value of excess coal consumed (₹ in crore)	30.68	86.22	60.44	177.34

Annexure-4
(Referred to in paragraph 2.25 at page no. 35)

Statement showing excess consumption of fuel oil as compared to the norms of RERC

Particulars	Unit -I		Unit -II	Total
	2014-15 (7 May 2014 to 31 March 2015)	2015-16	2015-16 (25 July 2015 to 31 March 2016)	
Unit Generated (MUs) [A]	1147.39	3570.70	2350.50	
Unit generated in kWh [B] = [A] X 1000000	1147390000	3570700000	2350500000	
Actual fuel consumption (ml/kWh) = [C]	11.156	2.474	1.967	
Actual fuel consumption (in ml) [D]	12800282840	8833911800	4623433500	
Actual fuel consumption(in KL) [E] = [D] / 1000000	12800	8834	4623	
Norms fixed by RERC (ml/kWh) [F]	0.50	0.50	0.50	
Fuel required as per Norms (in ml) [G]	573695000	1785350000	1175250000	
Fuel required as per Norms(In KL) [H] = [G] / 1000000	574	1785	1175	
Excess fuel consumed (In KL) [I] = [D] – [H]	12226	7049	3448	22723.00
Average Rate (₹ per KL) [J]	49801	36547	36547	
Value of excess fuel oil consumed (₹ crore) [K] = [I] X [J]	60.89	25.76	12.60	99.25

Annexure- 5

(Referred to in paragraph 4.5 at page no. 90)

(Statement showing under recovery of compensation towards excess wear rate of High Chrome grinding media balls)

The calculations of column 10, 11, 13 and 15 are explained below the table

TN/PO-No. and year of PO/ (year of finalization of recoveries)	Condition in PO for compensation/recovery	Location of the plant	Quantity supplied against PO (MT)	Quantity of balls charged in the test mill (MT)	Quantity of balls worn out in the test mill (MT)	Quantity of balls emptied after test period (MT)	Quantity of coal pulverized (MT)	Wear rate considered by the Company (gram per MT)	Quantity of excess worn out balls in grinding mill (MT)	Compensation worked out by Audit as per PO (MT)	Compensation/recovery worked out by the Company (MT) (figures as per records of the Company)	Under recovery of compensation (MT)	FOR site rate per MT as per PO (₹)	Under compensation/recovery (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
TN 101/11 745-2011-12 and 1072-2012-13/ (2014-15)	Supply of grinding balls free of cost on wear rate above 110 gm/ton	Suratgarh	2083.030	134.822	71.450	63.369	410010.44	152.000	17.22	502.026	266.060	235.966	60217.70	14209330
		Kota	942.980	118.120	46.280	71.840	304283.90	152.000	12.78	260.399	102.460	157.939	60018.70	9479293
		Chhabra	210.550	193.360	134.960	58.402	554527.00	152.000	23.29	36.335	35.460	0.875	60053.50	52547
TN 104/12 1663-2012-13 and 553-2013-14/ (2014-15)	Recovery of amount against additional consumption due to excess wear rate	Suratgarh	708.830	124.249	41.649	82.600	364294.00	114.330	1.58	26.890	8.999	17.891	70887.80	1268254
		Kota	562.645	126.019	51.985	74.034	423064.00	122.877	5.45	58.987	24.168	34.819	70650.60	2459983
		Chhabra	161.419	167.220	86.965	80.245	445386.00	195.280	37.98	70.496	36.797	33.699	70887.80	2388848
TN 108/13 1097, 1132-2013-14, 270, 290, 1941-2014-15/ (2015-16)	Recovery of 1.25 times amount against additional consumption due to excess wear rate	Suratgarh	1949.340	134.302	55.520	78.782	445063.60	124.750	6.56	230.325	95.284	135.041	77632.20	13104412
		Kota	1168.600	116.808	48.298	68.510	357607.00	135.058	8.96	216.793	89.650	127.143	77030.50	12242361
		Chhabra	691.793	116.808	48.298	68.510	357607.00	135.058	8.96	128.338	53.071	75.267	77334.60	7275929
		Chhabra	12.800	12.800	NA			195.280		5.216	2.907	2.309	77334.60	223207
Grand total			8491.987											62704164

Column no. 10 = $\frac{\text{(Wear rate i.e. column 9) - 110 gram per MT}}{10^6} \times \text{Quantity coal pulverised in test mill i.e. Column 8}$

Column no. 11 = $\frac{\text{Excess worn out ball i.e. Column 10}}{\text{Total worn out balls in the test mill i.e. Column 6}} \times \text{Quantity supplied against PO i.e. Column 4}$

Column no. 13 = Column 11 - Column 12

Column no. 15 = Column 13 X Column 14 (considering condition mentioned in column 2)