

**Annexure-1**  
**(Referred to in paragraph 1.11 at page no. 8)**

**Statement showing investments made by State Government in working 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 2016-17 for which accounts are in arrears					Total
				Year	Equity	Loans	Subsidy	Loans repayment written off	
1	Rajasthan State Road Transport Corporation	2015-16	638.96	2016-17	-	150.00	60.00	-	210.00

**Annexure – 2**

**(Referred to in paragraph 1.15, 1.16 and 1.19 at page no. 9, 10 and 12 respectively)**

**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(-)				Turnover	Impact of accounts Comments <sup>y</sup>	Paid up capital	Accumulated Profit (+)/ Loss (-)	Capital employed <sup>z</sup>	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
<b>A. Working Government Companies</b>														
<b>AGRICULTURE &amp; ALLIED SECTOR</b>														
1	Rajasthan State Seeds Corporation Limited	2016-17	2017-18	27.62	1.53	2.52	23.57	219.34	-	7.59	117.19	124.78	25.10	20.12
<b>Sector wise total</b>				<b>27.62</b>	<b>1.53</b>	<b>2.52</b>	<b>23.57</b>	<b>219.34</b>		<b>7.59</b>	<b>117.19</b>	<b>124.78</b>	<b>25.10</b>	
<b>FINANCE SECTOR</b>														
2	Rajasthan Rajya Vidyut Vitran Vitta Nigam Limited	2016-17	2017-18	-	-	-	-	-	-	-	-0.01	-0.01	-	-
3	Rajasthan Small Industries Corporation Limited	2016-17	2017-18	4.07	0.52	0.64	2.91	117.10	Decrease in profit by ₹ 0.06 crore	6.96	-17.29	2.22	3.43	154.50
4	Rajasthan State Handloom Development Corporation Limited	2016-17	2017-18	0.55	0.01	0.05	0.49	16.25	-	46.06	-45.53	4.05	0.50	12.35
5	Rajasthan State Power Finance & Financial Services Corporation Limited	2016-17	2017-18	6.26	-	0.01	6.25	7.04	-	90.00	11.26	101.26	6.25	6.17
<b>Sector wise total</b>				<b>10.88</b>	<b>0.53</b>	<b>0.70</b>	<b>9.65</b>	<b>140.39</b>		<b>143.02</b>	<b>-51.57</b>	<b>107.52</b>	<b>10.18</b>	
<b>INFRASTRUCTURE SECTOR</b>														
6	Rajasthan Police Housing & Construction Corporation Limited	2016-17	2017-18	-0.25	-	-	-0.25	0.01	-	0.50	-0.3	0.2	-0.25	-125.00
7	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
8	Rajasthan State Road Development and Construction Corporation Limited	2016-17	2017-18	398.16	241.38	133.68	23.10	1044.10	-	100.00	93.34	2320.63	264.48	11.40

Sl. No.	Sector & Name of the Company	Period of accounts	Year in which finalised	Net profit(+) / Loss(-)				Turnover	Impact of accounts Comments <sup>y</sup>	Paid up capital	Accumulated Profit (+)/ Loss (-)	Capital employed <sup>ii</sup>	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 Urban Drinking Water Sewerage and Infrastructure Corporation Limited	2015-16	2016-17	3.17	-	0.29	2.88	109.60	Increase in profit by ₹ 0.05 crore	48.67	20.60	643.28	2.88	0.45
<b>Sector wise total</b>				<b>755.27</b>	<b>244.96</b>	<b>135.00</b>	<b>375.31</b>	<b>2051.46</b>		<b>359.36</b>	<b>1673.69</b>	<b>4734.34</b>	<b>620.27</b>	
<b>MANUFACTURE SECTOR</b>														
10	Barmer Lignite Mining Company Limited (Subsidiary Joint Company of Sl. No. A(14))	2016-17	2017-18	86.04	49.68	27.55	8.81	813.41	-	20.00	-26.33	1511.37	58.49	3.87
11	Rajasthan State Beverages Corporation Limited	2016-17	2017-18	28.93	-	0.26	28.67	4962.29	-	2.00	32.59	34.59	28.67	82.89
12	Rajasthan State Ganganagar Sugar Mills Limited	2016-17	2017-18	84.93	-	28.24	56.69	1037.88	-	181.20	96.27	277.97	56.69	20.39
13	Rajasthan State Gas Limited	2016-17	2017-18	-2.15	-	0.42	-2.57	3.09	Increase in loss by ₹ 0.09 crore	34.02	-1.29	32.72	-2.57	-7.85
14	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
15	Rajasthan State Petroleum Corporation Ltd. (Subsidiary of Sl. No. A(14))	2016-17	2017-18	0.02	-	-	0.02	-	-	11.10	-0.82	10.28	0.02	0.19
<b>Sector wise total</b>				<b>446.87</b>	<b>56.68</b>	<b>98.24</b>	<b>291.95</b>	<b>7765.57</b>		<b>325.87</b>	<b>1970.79</b>	<b>3814.85</b>	<b>348.63</b>	
<b>POWER SECTOR</b>														
16	Ajmer Vidyut Vitran Nigam Limited	2016-17	2017-18	1423.46	1288.80	471.35	-336.69	9596.79	Increase in loss by ₹ 15.23 crore	7854.85	-30684.44	789.12	952.11	120.65
17	Banswara Thermal Power Company Limited (Subsidiary of Sl. A (29))	2016-17	2017-18	-0.24	-	0.02	-0.26	-	-	0.05	-9.09	-9.04	-0.26	-
18	Barmer Power Transmission Service Limited (Subsidiary of Sl. A (29))	2016-17	2017-18	-0.01	-	-	-0.01	-	-	0.05	-0.01	0.04	-0.01	-25.00
19	Barmer Thermal Power Company Limited (Subsidiary of Sl. No. A(29))	2016-17	2017-18	-0.02	1.77	-	-1.79	-	-	0.05	-13.54	-13.49	-0.02	-
20	Chhabra Power Limited (Subsidiary of Sl. A (30))	2016-17	2017-18	-	-	-	-	-	-	0.05	-0.03	0.02	-	-

Audit Report No. 4 (Public Sector Undertakings) for the year ended 31 March 2017

Sl. No.	Sector & Name of the Company	Period of accounts	Year in which finalised	Net profit(+) / Loss(-)				Turnover	Impact of accounts Comments <sup>y</sup>	Paid up capital	Accumulated Profit (+)/ Loss (-)	Capital employed <sup>ii</sup>	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	Dholpur Gas Power Limited (Subsidiary of Sl. A (30))	2016-17	2017-18	-	-	-	-	-	-	0.05	-0.04	0.01	-	-
22	Giral Lignite Power Limited (Subsidiary of Sl. A (30))	2016-17	2017-18	-5.06	153.37	77.54	-235.97	11.05	-	370.05	-699.19	714.48	-82.60	-11.56
23	Hadoti Power Transmission Service Limited (Subsidiary of Sl. A (29))	2016-17	2017-18	-0.01	-	-	-0.01	-	-	0.05	-0.01	0.04	-0.01	-25.00
24	Jaipur Vidyut Vitran Nigam Limited	2016-17	2017-18	1769.93	1627.65	758.03	-615.75	13682.36	Decrease in loss by ₹ 12.94 crore	8463.06	-32909.75	1375.97	1011.90	73.54
25	Jodhpur Vidyut Vitran Nigam Limited	2016-17	2017-18	1059.90	1552.04	536.54	-1028.68	11138.63	Decrease in loss by ₹ 3.88 crore	7829.04	-31042.87	108.23	523.36	483.56
26	Keshoraipatan Gas Thermal Power Company Limited (Subsidiary of Sl. No. A(29))	2016-17	2017-18	-0.01	-	-	-0.01	-	-	0.05	-2.03	-1.98	-0.01	-
27	Lake City Transmission Service Company Limited (Subsidiary of Sl. No. A(29))	2016-17	2017-18	-	-	-	-	-	-	0.30	-0.30	-	-	-
28	Pink City Transmission Service Company Limited (Subsidiary of Sl. No. A(29))	2016-17	2017-18	-	-	-	-	-	-	0.26	-0.26	-	-	-
29	Rajasthan Rajya Vidyut Prasaran Nigam Limited	2016-17	2017-18	1627.47	878.41	734.53	14.53	2451.71	-	4020.72	-1300.04	12896.72	892.94	6.92
30	Rajasthan Rajya Vidyut Utpadan Nigam Limited	2016-17	2017-18	3954.51	2453.70	1149.01	351.80	11760.03	-	9425.17	-4792.80	37248.99	2805.50	7.53
31	Rajasthan Renewable Energy Corporation Limited	2016-17	2017-18	41.28	0.55	11.89	28.84	108.93	Decrease in profit by ₹ 0.23 crore	12.94	148.77	161.71	29.39	18.17
32	Rajasthan Solarpark Development Company Limited (Subsidiary of Sl. No. A(31))	2016-17	2017-18	13.29	-	1.87	11.42	10.38	-	0.05	66.29	66.34	11.42	17.21
33	Rajasthan Urja Vikas Nigam Limited	2016-17	2017-18	-	-	-	-	9.07	-	50.00	-	50.00	-	-
34	Thar Power Transmission Service Limited (Subsidiary of Sl. A (29))	2016-17	2017-18	-0.01	-	-	-0.01	-	-	0.05	-0.01	0.04	-0.01	-25.00
<b>Sector wise total</b>				<b>9884.48</b>	<b>7956.29</b>	<b>3740.78</b>	<b>-1812.59</b>	<b>48768.95</b>		<b>38026.84</b>	<b>-101239.35</b>	<b>53387.20</b>	<b>6143.70</b>	
<b>SERVICE SECTOR</b>														

Sl. No.	Sector & Name of the Company	Period of accounts	Year in which finalised	Net profit(+) / Loss(-)				Turnover	Impact of accounts Comments <sup>y</sup>	Paid up capital	Accumulated Profit (+)/ Loss (-)	Capital employed <sup>ii</sup>	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
35	Jaipur Metro Rail Corporation Limited	2016-17	2017-18	27.68	24.31	73.17	-69.80	9.72	-	1694.04	-180.25	2079.92	-45.49	-2.19
36	RajCOMP Info Services Limited	2016-17	2017-18	19.92	0.04	0.53	19.35	82.61	Increase in profit by ₹ 1.09 crore	5.00	46.79	51.79	19.39	37.44
37	Rajasthan Ex-Servicemen Corporation Limited	2016-17	2017-18	2.46	0.01	0.03	2.42	89.12	-	5.00	5.74	10.74	2.43	22.63
38	Rajasthan Medical Services Corporation Limited	2016-17	2017-18	19.31	3.88	2.77	12.66	526.86	-	5.00	19.22	50.36	16.54	32.84
39	Rajasthan Skill and Livelihoods Development Corporation	2016-17	2017-18	2.58	0.05	0.29	2.24	74.20	-	0.05	-8.00	-7.95	2.29	-
40	Rajasthan State Food & Civil Supplies Corporation Limited	2015-16	2017-18	15.98	6.39	0.17	9.42	561.77	Increase in profit by ₹ 2.77 crore	50.00	32.88	82.88	15.81	19.08
41	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	-
42	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	-
<b>Sector wise total</b>				<b>68.22</b>	<b>34.94</b>	<b>80.79</b>	<b>-47.51</b>	<b>1424.01</b>		<b>1783.20</b>	<b>-217.19</b>	<b>2173.65</b>	<b>-12.57</b>	
<b>Total A (All sector wise working companies)</b>				<b>11193.34</b>	<b>8294.93</b>	<b>4058.03</b>	<b>-1159.62</b>	<b>60369.72</b>		<b>40645.88</b>	<b>-97746.44</b>	<b>64342.34</b>	<b>7135.31</b>	
<b>B. Working Statutory corporations</b>														
<b>FINANCE SECTOR</b>														
1	Rajasthan Financial Corporation	2016-17	2017-18	39.23	36.30	0.25	2.68	73.94	-	160.73	-122.85	663.54	38.98	5.87
<b>Sector wise total</b>				<b>39.23</b>	<b>36.30</b>	<b>0.25</b>	<b>2.68</b>	<b>73.94</b>		<b>160.73</b>	<b>-122.85</b>	<b>663.54</b>	<b>38.98</b>	
<b>SERVICE SECTOR</b>														
2	Rajasthan State Road Transport Corporation	2015-16	2016-17	-335.01	90.17	67.23	-492.41	1661.89	Increase in loss by ₹ 1658.39 crore	638.96	-3469.51	-1666.36	-402.24	-
3	Rajasthan State Warehousing Corporation	2016-17	2017-18	48.98	6.21	7.94	34.83	80.88	-	7.85	158.67	383.84	41.04	10.69
<b>Sector wise total</b>				<b>-286.03</b>	<b>96.38</b>	<b>75.17</b>	<b>-457.58</b>	<b>1742.77</b>		<b>646.81</b>	<b>-3310.84</b>	<b>-1282.52</b>	<b>-361.20</b>	
<b>Total B (All sector wise working Statutory corporations)</b>				<b>-246.80</b>	<b>132.68</b>	<b>75.42</b>	<b>-454.90</b>	<b>1816.71</b>		<b>807.54</b>	<b>-3433.69</b>	<b>-618.98</b>	<b>-322.22</b>	
<b>Grand Total (A + B)</b>				<b>10946.54</b>	<b>8427.61</b>	<b>4133.45</b>	<b>-1614.52</b>	<b>62186.43</b>		<b>41453.42</b>	<b>-101180.13</b>	<b>63723.36</b>	<b>6813.09</b>	
<b>C. Non working Government companies</b>														

Audit Report No. 4 (Public Sector Undertakings) for the year ended 31 March 2017

Sl. No.	Sector & Name of the Company	Period of accounts	Year in which finalised	Net profit(+) / Loss(-)				Turnover	Impact of accounts Comments <sup>¥</sup>	Paid up capital	Accumulated Profit (+)/ Loss (-)	Capital employed <sup>μ</sup>	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
<b>AGRICULTURE &amp; ALLIED SECTOR</b>														
1	Rajasthan State Agro Industries Corporation Limited	2013-14	2016-17	-0.14	1.30	-	-1.44	-	-	6.01	-53.21	-2.11	-0.14	-
<b>Sector wise total</b>				<b>-0.14</b>	<b>1.30</b>	<b>-</b>	<b>-1.44</b>	<b>-</b>		<b>6.01</b>	<b>-53.21</b>	<b>-2.11</b>	<b>-0.14</b>	
<b>SERVICE SECTOR</b>														
2	Rajasthan Civil Aviation Corporation Limited	2016-17	2017-18	0.06	-	-	0.06	-	-	4.49	-6.32	-1.82	0.06	-
				<b>0.06</b>	<b>-</b>	<b>-</b>	<b>0.06</b>	<b>-</b>		<b>4.49</b>	<b>-6.32</b>	<b>-1.82</b>	<b>0.06</b>	
<b>MISC SECTOR</b>														
3	Rajasthan Jal Vikas Nigam Limited	2016-17	2017-18	0.03	-	-	0.03	-	-	1.27	-2.09	-0.82	0.03	-
<b>Sector wise total</b>				<b>0.03</b>	<b>-</b>	<b>-</b>	<b>0.03</b>	<b>-</b>		<b>1.27</b>	<b>-2.09</b>	<b>-0.82</b>	<b>0.03</b>	
<b>Total C (All sector wise non-working Government Companies)</b>				<b>-0.05</b>	<b>1.30</b>	<b>-</b>	<b>-1.35</b>	<b>-</b>		<b>11.77</b>	<b>-61.62</b>	<b>-4.75</b>	<b>-0.05</b>	<b>-</b>
<b>Grand Total (A + B + C)</b>				<b>10946.49</b>	<b>8428.91</b>	<b>4133.45</b>	<b>-1615.87</b>	<b>62186.43</b>		<b>41465.19</b>	<b>-101241.75</b>	<b>63718.61</b>	<b>6813.04</b>	<b>10.69</b>

¥ 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 –2A**  
**(Referred to in paragraph 1.19 at page no. 12)**  
**Statement showing public sector undertakings (Power sector) whose net worth has eroded**

(*₹ in crore*)

Sl. No.	Name of the Public Sector Undertaking	Paid up capital	Accumulated Profit (+)/ Loss (-)	Net worth
<b>Power sector</b>				
1	Ajmer Vidyut Vitran Nigam Limited	7854.85	-30684.44	-22829.59
2	Banswara Thermal Power Company Limited	0.05	-9.09	-9.04
3	Barmer Thermal Power Company Limited	0.05	-13.54	-13.49
4	Giral Lignite Power Limited	370.05	-699.19	-329.14
5	Jaipur Vidyut Vitran Nigam Limited	8463.06	-32909.75	-24446.69
6	Jodhpur Vidyut Vitran Nigam Limited	7829.04	-31042.87	-23213.83
7	Keshoraipatan Gas Thermal Power Company Limited	0.05	-2.03	-1.98
8	Lake City Transmission Service Company Limited	0.30	-0.30	0.00
9	Pink City Transmission Service Company Limited	0.26	-0.26	0.00
<b>Sector wise total</b>		<b>24517.71</b>	<b>-95361.47</b>	<b>-70843.76</b>

**Annexure –2B**  
**(Referred to in paragraph 1.19 at page no. 12)**  
**Statement showing public sector undertakings (other than power sector) whose net worth has eroded**

(₹ in crore)

Sl. No.	Name of the Public Sector Undertaking	Paid up capital	Accumulated Profit (+)/ Loss (-)	Net worth
<b>Service sector</b>				
1	Rajasthan Skill and Livelihoods Development Corporation	0.05	-8.00	-7.95
2	Rajasthan State Hotels Corporation Limited	2.16	-8.51	-6.35
3	Rajasthan Tourism Development Corporation Limited	21.95	-125.06	-103.11
4	Rajasthan State Road Transport Corporation	638.96	-3469.51	-2830.55
5	Rajasthan Civil Aviation Corporation Limited	4.49	-6.32	-1.83
<b>Sector wise total</b>		<b>667.61</b>	<b>-3617.40</b>	<b>-2949.79</b>
<b>Agriculture &amp; Allied sector</b>				
6	Rajasthan State Agro Industries Corporation Limited	6.01	-53.21	-47.20
<b>Sector wise total</b>		<b>6.01</b>	<b>-53.21</b>	<b>-47.20</b>
<b>Finance sector</b>				
7	Rajasthan Rajya Vidyut Vitran Vitta Nigam Limited	-	-0.01	-0.01
8	Rajasthan Small Industries Corporation Limited	6.96	-17.29	-10.33
<b>Sector wise total</b>		<b>6.96</b>	<b>-17.30</b>	<b>-10.34</b>
<b>Manufacture sector</b>				
9	Barmer Lignite Mining Company Limited	20.00	-26.33	-6.33
<b>Sector wise total</b>		<b>20.00</b>	<b>-26.33</b>	<b>-6.33</b>
<b>Miscellaneous sector</b>				
10	Rajasthan Jal Vikas Nigam Limited	1.27	-2.09	-0.82
<b>Sector wise total</b>		<b>1.27</b>	<b>-2.09</b>	<b>-0.82</b>

## Annexure-3

(Referred to in paragraph 2.12.2 at page no. 29)

## Statement showing tenders awarded at higher rates than the estimated rates

Nomenclature of material	Lowest price received in the tender (In ₹ per unit)	Updated price worked out by the Company based on previous tender/latest tender awarded by other DISCOMs (in ₹)	Price at which purchase order was awarded	Quantity procured (in Units)	Estimated savings (In ₹)
(1)	(2)	(3)	(4)	(5)	(6) = [(4) – (3)] X (5)
<b>TN 2181 (Purchase of single phase copper wound distribution transformers of various ratings)</b>					
10 KVA	34935.53	33683.95	34500	875	714043.75
25 KVA	64665.99	60342.65	63200	2000	5714700.00
<b>TN 4364 (Purchase of galvanized steel stay sets)</b>					
16 X 1800	529.96	450.23	490.10	200770	8004699.90
20 X 2400	920.05	787.06	853.56	11052	734958.00
<b>TN 2169 (Purchase of 12 KV outdoor VCB kiosks)</b>					
12 kV VCB Kiosks	264817.60	249607.59	259000	3971	37297260.11
<b>TN 4377 (Purchase of LT XLPE armour power cable of different size)</b>					
2C X 4 sq mm	28999.95	26117.22	27558.59	4000	5765480.00
<b>TN 2163 (Purchase of 11 kV CT-PT sets of various ratios)</b>					
50/5	33945.62	30741.66	33945.62	200	640792
15/5	36329.45	36243.43	36329.45	400	34408.00
<b>TN- 2218 (Purchase of 25 KVA and 40 KVA Three phase Aluminum wound distribution transformers having meter protection box)</b>					
25 KVA	43699.00	42416.47	42623.80	14957	3101034.81
<b>TN 2180 (Purchase of 315 KVA and 500 KVA three phase copper wound distribution transformers)</b>					
315 KVA	394795	386981.06	390888.03	1166	4555527.02
500 KVA	596000	564409.47	584621.83	12	242548.32

Nomenclature of material	Lowest price received in the tender (In ₹ per unit)	Updated price worked out by the Company based on previous tender/latest tender awarded by other DISCOMs (in ₹)	Price at which purchase order was awarded	Quantity procured (in Units)	Estimated savings (In ₹)
(1)	(2)	(3)	(4)	(5)	(6) = [(4) – (3)] X (5)
<b>TN 2176 (Purchase of 40 KVA, three phase three star rating, aluminium wound distribution transformers with meter and protection box)</b>					
40 KVA (Double meter)	59300.00	51998.86	59200	1380	9937573.20
<b>TN 4407 (Purchase of galvanised steel wire of size 7/10 and 7/8)</b>					
7/10	68460.00	60838.99	68443.27	2100	15968988.00
7/8	67934.88	60764.70	67829.10	480	3390912.00
<b>Total probable savings (In ₹)</b>					<b>96102925.11</b>

**Annexure-4**  
**(Referred to in paragraph 2.19 at page no. 52)**

**Statement showing surplus material accepted from the turnkey contractors**

***Case-1: Cables of various sizes***

1. The Company short closed all the work orders under TN 164 (replacement of old energy meters and defective service lines of the consumers) and accepted (2010-11) various types of surplus cables from the contractors. The details of material accepted and its utilization as on March 2017 is detailed below.

Type of cable	Material accepted (KM)	Material lying in ACOS (KM)	Value of material lying in ACOS (₹ in crore)
2C X 6 sqm	437.832	395.38	1.80
4C X 10 sqm	84.390	60.368	0.22

We noticed that the cables were procured by the contractors during 2008-11 and deposited with the ACOS. However, the same could not be utilised merely because the turnkey wing never directed the ACOS to issue these cables to field offices. There are all possibilities of deterioration in the quality of cables as the guarantee period had expired. In respect of 2C X 6 sqm type of cable, it was noticed that the contractor was allowed (March 2008) to use this cable in place of 2C X 4 sqm cable despite the Company not using this type of cable for any work. Further, the Company never procured 2C X 6 sqm type cable after accepting it from the contractor.

2. The Company awarded (February 2008) the work of renovation of twenty 11 kV feeders of CD-VII under JCC to Oriental Sales Corporation (Contractor). The Contractor completed (15 February 2012) the work and Superintending Engineer (JCC) furnished (3 September 2014) the final closure documents. The final bill of quantity (BOQ) was 14.98 and 43.13 *per cent* below the estimated BOQ of Lot-I and Lot-II respectively. Resultantly, the CLPC accepted (January 2016) the surplus material of ₹ 73 lakh procured by the contractor. The material mainly included AB cable (74.98 KM) valuing ₹ 60.59 lakh and 11 kV armoured cable (1.514 KM) valuing ₹ 9.93 lakh. The JCC ACOS intimated (26 December 2016) to the Superintending Engineer (TW) that material was deposited by contractor during 2008-09 and was now getting damaged. However, the Superintending Engineer (TW) did not issue (May 2017) directions for utilisation of material on other works. The guarantee period of the material had already expired.

***Case-2: Material seized and deposited by contractors***

The Company awarded (April 2008) work order (TN 18) to Dee Control Private Limited (Firm) under 'Loss Reduction Programme' for Dholpur city. The same firm was also awarded (May 2008) the work (TN 173) of providing rural electricity infrastructure and household electrification in Dholpur district under RGGVY on turnkey basis.

We noticed that the firm was blacklisted (April 2011) for various irregularities relating to execution of RGGVY works. The remaining works were awarded (4 July 2011) to Ishwar Metal Industries. After termination, the Company seized the material from the store of the Firm and deposited it with ACOS Dholpur. The Superintending Engineer (TW) intimated (3 June 2011) the Superintending Engineer (O&M) that the material seized from the Firm and after CTL testing should be utilised on remaining works. The tested and cleared material seized from the Firm and passed in CTL testing was valued at ₹ 42.57 lakh.

The Company, however, did not utilise (May 2017) the material and it was lying with Dholpur ACOS. Similarly, the Company accepted surplus material of ₹ 2.55 crore under TN 7 (Crompton Greaves Limited) and TN 18 (Firm). This material was also lying (May 2017) with Dholpur ACOS for want of closure of the works against which the material was received.

**Case-3: Meter protection boxes**

The Company awarded (November 2006) the work (TN 141) of renovation of 53 feeders (11 kV) of district division of Kota circle to A2Z Maintenance Limited (Firm). The Company cancelled the work of six feeders and executed it on CLRC<sup>1</sup> basis. The CLPC revised (October 2012) the BOQ. We noticed that the Firm deposited (June 2013 to March 2014) 1274 meter protection boxes valuing ₹ 70.33 lakh with ACOS Kota. The Committee for verification of surplus material pointed out (May 2014) that the meter protection boxes were not in usable condition. The boxes were in rusted condition from inside; bakelite sheet was not provided; glasses were broken; gasket was not available; etc. The ACOS intimated (April 2015) the Superintending Engineer (TW) that boxes were not fit for use. It further stated that MM wing was purchasing distribution transformers along with meter protection box and thus there was no possibility of utilization of these boxes in future.

The Firm repaired 1144 boxes as per the directions (August 2015) of Superintending Engineer (TW). The remaining boxes were beyond repair. However, the repaired boxes were not utilised because the new distribution transformers were already fitted with the meter protection boxes. As of March 2017, all the boxes were lying with ACOS.

The decision of accepting 1,144 meter protection boxes valuing ₹ 63.15 lakh was, therefore, not justified.

**Case-4: Galvanized iron wire**

The Company made last purchase of galvanised iron (GI) wire under TN 4086 (May 2005). Separate purchase of GI wire was stopped because it came along with the AB cable. The DCF, therefore, directed (August 2010) the DISCOMs for not accepting GI wire as surplus material from the contractors. We noticed that the ACOS did not give cognizance to the directions and accepted GI wire from the contractors due to short closure of contracts. As of March 2017, the ACOS had stock of 963 MT (8SWG) and 123.90 MT (6SWG) GI wire valuing ₹ 3.82 crore and ₹ 42.75 lakh respectively. The GI wire accepted from turnkey contractors could not be ascertained in absence of information from the Company. We, however, noticed that the two selected ACOS (Kota and JPDC) accepted (after August 2010) GI wire (8SWG) of 150.43 MT valuing ₹ 0.60 crore in violation of the directions of DCF.

**Case-5: Switch fuse units**

The Superintending Engineer (TW) issued (5 April 2007) orders to the turnkey contractors for not using Switch Fuse Units (SFUs) under the FRP works. The Company reviewed its decision on the representation of contractors and allowed (20 April 2007) them to use three phase SFUs for the FRP works. The contractors were, however, directed (April 2007) that supply of three phase SFUs should be limited to the quantities indicated in the work order or as per revised BOQ. The Company also stopped using SFUs as per the recommendation (August 2007) of technical committee.

The SFUs procured by turnkey contractors were not installed in some contracts and, therefore, became surplus. The matter was referred to the technical committee at the time of closure of contracts under FRP works. The technical committee recommended (June 2013) to use the 11 kV three phase SFUs in urban and municipal town feeders having 24 hours supply and 11 kV single phase SFUs in abadi area only.

We noticed that the Company accepted 3672 three phase SFUs valuing ₹ 6.06 crore and 638 single phase SFUs valuing ₹ 26.93 lakh at the time of closure of 27 turnkey works. The single phase SFUs were accepted despite the Company allowing the contractors to use only three phase SFUs. As of March 2017, the ACOS had stock of 430 single phase (₹ 18.15 lakh) and 631 three phase (₹ 1.04 crore) SFUs. The remaining SFUs were issued to the sub-divisional stores. The utilisation of SFUs by the field offices, however, could not be ensured due to lack of data. Upto March 2017, the ACOS issued 162 single phase and 410 three phase SFUs to the 21 test checked sub-divisional stores. However, these sub-divisions utilised only 118 single phase and 357 three phase SFUs upto March 2017.

1 Central Labour Rate Contract.

**Annexure-5**  
**(Referred to in paragraph 2.21 at page no. 55)**

**Statement showing idle inventory due to excess procurement**

**33 kV cable**

**(Case 1)** The Kota ACOS issued (March to July 2011) 58.82 KM (₹ 7.21 crore) and 24.17 KM (₹ 2.96 crore) 33 kv 300 square meter cable (Cable) to Assistant Engineer (HTM<sup>1</sup>-I) and (HTM-II) respectively. However, both the sub-divisions utilized only 28.58 KM Cable till August 2016. The material lying in stores of HTM-I and II was transferred (February to March 2017) to HTM-III due to allotment of Kota city distribution network to a private firm. The excess cable (19.79 KM) with HTM-I, HTM-II and HTM-III was deposited with the ACOS Kota and diverted to other ACOSs. The remaining 32.86 KM Cable valuing ₹ 4.03 crore was lying with HTM-III Kota as on 31 March 2017.

This indicates poor inventory management on the part Assistant Engineers (HTM-I and HTM-II) as 54.41 KM Cable valuing ₹ 6.67 crore was lying unutilized in the stores since July 2011 while the Company subsequently procured the same item under TN 4375 and 4400 during 2012-14. The Superintending Engineer (O&M) also failed to monitor the stores under its jurisdiction as a high value item remained un-utilized for a period of around six years. Non-utilization of Cable not only resulted in blockage of funds but also lapse of guarantee period and deterioration of the quality of Cable.

The Government stated that cable was purchased for RAPDRP works. However, later on 33 kV work was excluded from the scope of the work. The fact remains that the material was lying in sub divisional stores for more than six years.

**Vacuum auto reclosers**

**(Case 2)** Andrew Yule and Company Limited, Kolkata (Firm) as part of last consignment supplied (2007) 21 and 20 number of 'Vacuum Auto Recloser<sup>2</sup>' (Recloser) to JPDC (April and October 2007) and Alwar (January and April 2007) ACOS respectively. Clause 6 (B) of the purchase order (TN 1853) awarded (April 2004) to the Firm provided that the guarantee period of the material was 12 months from the date of commissioning or 18 months from the date of receipt of last consignment, whichever was earlier.

As of March 2017, the Reclosers were lying unutilized at JPDC while Alwar ACOS issued 16 out of 20 Reclosers to the field offices. The guarantee period of the Reclosers expired in April 2009. Excess purchase of Reclosers, therefore, not only blocked the funds of ₹ 51.82 lakh (25 Reclosers) but the guarantee period of the material also expired without utilisation.

The Government stated that the material was purchased as per the requirement by the field and on successful performance of the trial equipment. The reply was not convincing as the material had not been utilized by the Company.

**Distribution kiosks for underground cabling**

**(Case 3)** The Alwar ACOS received 454 distribution kiosks valuing ₹ 68.23 lakh during 2012-13 to 2013-14 against supplies under TN 2118. Similarly, the Kota ACOS received supplies (TN 2216) of 1,162 distribution kiosks valuing ₹ 1.52 crore during 2014-16. The material was lying un-utilized with both the ACOS as on 31 March 2017.

The Government stated that the item was purchased in a phased manner as per field requirements and the supplied quantities have been utilized in most of the circles under RAPDRP works. The reply was not convincing as the kiosks pointed out in audit observation were still lying in the stores of the Company.

1 HTM stands for high tension maintenance.

2 11 kV 400 Ampere Pole Mounted Vacuum Auto Reclosers

***Moulded case circuit breakers***

**(Case 4)** The Company procured (2004) Moulded Case Circuit Breakers (MCCB) of 40 and 60 ampere ratings from Havell's India Limited, Delhi. The Alwar ACOS received supply of 2,212 and 1,318 MCCB boxes of 40 and 60 ampere ratings respectively. The Alwar ACOS, however, issued only 434 (40 ampere) and 387 (60 ampere) MCCBs upto March 2017. As of March 2017, the remaining MCCBs (1,778 boxes of 40 ampere and 931 boxes of 60 ampere) valuing ₹ 38.67 lakh were lying idle with the ACOS. Similarly, stock of 844 MCCBs (60 ampere) and 1,185 MCCBs (40 ampere) valuing ₹ 12.61 lakh and ₹ 16.51 lakh respectively were lying unutilized with JPDC ACOS as on 31 March 2017.

The Government accepted the facts and stated that utilisation of these MCCB would be explored and in case material is not likely to be used, it would be disposed off.

***Potential transformers***

**(Case 5)** The Company purchased (2005-06 and 2008-09) Potential Transformers (PTs) under TN 1912 and 1990 respectively. As of March 2017, 242 PTs valuing ₹ 40.62 lakh procured under these tenders were lying idle in JPDC (91), Dausa (47), Alwar (54), Bharatpur (25), Sawaimadhopur (20), Tonk (3), and JCC (2) ACOS. The guarantee period of these PTs had also expired. Further, there is change in technology and the Company is now procuring current and potential transformers as one unit. The number of PTs lying with the sub-divisional stores was not available with the Company.

The Government stated that PTs were purchased as per actual requirement received from the field and protection CTs and PTs are still being utilized as separate units. The fact remains that the material had not being utilized since long and the possibilities of its utilisation seems bleak in wake of the Company now procuring CTs and PTs as one unit.

**Annexure-6**  
**(Referred to in paragraph 3.7.2 at page no. 83)**

**Statement showing delay in initiating tender process**

Name of the road	Last date of ongoing tender	Traffic census commenced	Tender process commenced prior to closing of ongoing tender (days)	Date of award of new contract	Delay in finalization of tenders (days)
Pali-Nadol	31 January 2015	29 October 2014	94	31 January 2015	-
	31 January 2017	28 November 2016	64	31 January 2017	-
Hindaun-Karoli	23 October 2014	18 September 2014	35	6 January 2015	75
	21 January 2016	25 October 2015	88	5 January 2016	-
	22 January 2017	6 November 2016	77	3 February 2017	12
Bharatpur-Deeg-Alwar	29 January 2016	2 November 2015	88	8 January 2016	-
Merta-Ras	7 October 2014	22 July 2014	77	19 November 2014	43
	4 December 2016	2 November 2016	32	8 February 2017	66
Kotpulti-Sikar-Kuchaman	7 July 2015	24 April 2015	74	23 June 2015	-
Alwar-Behror-Narnaul	21 September 2014	30 July 2014	53	16 October 2014	25
Banswara-Ratlam	8 December 2016	October 2016	68	21 December 2016	13
Jahajpur-Mandalgarh	1 May 2014	24 March 2014	38	17 June 2014	47
	1 August 2015	4 May 2015	89	12 August 2015	11
Mangalwar-Nimbahera, Fatehnagar-Dariba	30 September 2016	17 July 2016	75	27 September 2016	-
Chechat-Morak-Ramganjmandi	20 February 2016	17 December 2015	65	16 February 2016	-
	20 February 2017	21 November 2016	91	3 February 2017	-
Suket-Pipaliya-Bhawanimandi	26 February 2017	6 January 2017	51	Not finalised upto 15 March 2017	NA
Jodhpur-Osiyan-Phalodi	29 December 2015	29 September 2015	91	10 December 2015	-
Bari-Bayana-Kherli	9 December 2016	23 September 2016	77	Not finalised upto 15 March 2017	NA
Bikaner Bye pass	3 August 2014	13 May 2014	82	1 September 2014	29
Hanumangarh-Suratgarh	9 May 2014	24 February 2014	74	8 July 2014	60

**Annexure-7**  
**(Referred to in paragraph 3.7.6 at page no. 86)**

**Statement showing delay in finalization of first tender of newly constructed roads due to improper fixation of reserve price**

Name of the road	Time period	Reserve price recommended by the Project Director based on traffic	Reserve Price finalised by the Committee based on DPR	No. of times tenders invited	Final reserve price	Opportunity loss <sup>1</sup> (₹ in crore)
Dabok-Mavli-Fatehnagar-Chittorgarh	2011-12	26.64 (one year)	31.66 (one year)	4	20.50 (one year)	1.74
Bharatpur-Deeg-Alwar	2013-14	9.15 (one year)	11.62 (one year)	2	10.00 (one year)	5.00
Merta-Ras	2013-14	4.56 (one year)	6.70 (one year)	2	5.15 (one year)	1.49
Alwar-Behror-Narnaul	2013-14	8.21 (one year)	9.10 (one year)	2	8.21 (one year)	2.25
Kota-Dharnawada	2015-16	4.50 (one year)	8.99 (one year)	2	3.26 (one year)	1.60
Kishangarh Bas-Khairthal	2014-15	14.24 (two years)	26.96 (two years)	4	7.18 (one year)	2.63
Jahajpur-Mandalgarh	2012-13	4.50 (one year)	6.75 (one year)	2	4.50 (one year)	0.75
Banswara-Ratlam	2013-14	0.83 (one year)	7.61 (one year)	3	4.12 (two years)	4.81
Chechat-Morak	2014-15	6.60 (two years)	11.72 (two years)	2	3.04 (one year)	0
Suket-Pipaliya	2014-15	15.31 (two years)	16.82 (two years)	2	7.46 (one year)	4.35
Bari-Bayana	2015-16	1.24 (One year)	3.15 (one year)	4	0.73 (one year)	0.46
Gotan-Sojat	2012-13	11.27 (one year)	24.02 (two years)	2	20.20 (two years)	0
Debari-Kurawar	2014-15	1.14 (5 months)	2.21 (5 months)	5	7.17 (22 months)	2.81
Jaipur-Jobner	2013-14	9.04 (one year)	16.92 (One year)	2	9.27 (one year)	3.39
Hanumangarh-Suratgarh	2011-12	13.64 (one year)	15.99 (one year)	3	24.20 (two years)	1.99
Nasirabad-Kekri	2013-14	4.30 (6 months)	4.90 (6 months)		5.51 (six months)	0
Mangalwar, Fatehpur-Dariba & Salumbar-Keer ki choki	2013-14	10.38 (one year)	13.75 (one year)	2	10.38 (one year)	0
<b>Total</b>						<b>33.27</b>

1 Based upon the tender finalised.

**Annexure-8**  
(Referred to in paragraph 3.7.7 at page no. 87)

**Statement showing improper fixation of reserve price on ongoing toll contracts**

*(Amount: ₹ in crore)*

Name of the road	Reserve price based on traffic census		Reserve price approved by competent authority		Basis for fixing reserve price by competent authority	Variation between traffic census and reserve price fixed (in per cent)	First NIT issued	No. of times reserve price revised	Final reserve price and its basis	Total attempts for awarding tender	Month in which tender was finalised	Time period involved between inviting first tender and awarding of tender (days)
	Amount	Period	Amount	Period								
Pali-Nadol	2.10 (One year)	July 2013	2.26 (One year)	July 2013	10 per cent growth in contract value	7.62	26 July 2013	-	RP was not revised	3	29 January 2014	187
	10.00 (Two years)	November 2014	11.96 (Two years)	November 2014	10 per cent growth in contract value	19.60	29 November 2014	1	8.21 (Revised census)	3	31 January 2015	63
Mahua-Hindaun-Karoli	14.21 (Two years)	September 2014	19.38 (Two years)	October 2014	10 per cent growth in contract value	36.38	17 October 2014	2	6.03 (One year) (revised census)	3	6 January 2015	97
Merta-Ras	10.78 (Two years)	July 2014	12.73 (Two years)	August 2014	five per cent annual growth of traffic and five per cent increase in the previous toll rate	18.09	5 August 2014	1	10.78 (proposed by PD)	3	21 November 2014	108
Alwar-Behror-Narnaul	14.78 (Two years)	August 2014	20.81 (Two years)	August 2014	Recommendation of PD and 10 per cent increase in contract value	40.80	14 August 2014	1	13.22 (Revised traffic census)	2	16 October 2014	63
Chechat-Ranganjmandi	2.58 (One year)	December 2015	4.08 (One year)	January 2016	five per cent annual growth of traffic and five per cent increase in the previous toll rate	58.14	7 January 2016	1	2.58 (One year) (Proposed by PD)	2	16 February 2016	40
Jodhpur-Osiyan-Phalodi	14.37 (731 days)	October 2015	15.45 (731 days)	October 2015	6 per cent increase in traffic growth	7.52	2 November 2015	1	14.37 (Traffic census)	2	10 December 2015	38

**Annexure 9**  
(Referred to in paragraph 3.7.9 at page no. 88)

**Statement showing delay in execution of agreements on newly constructed roads**

Name of the road	Date of finalization of tender	Date of execution of agreement with the bidder	Date of commencement of toll	Delay in execution of agreement (in days)	Opportunity loss <sup>1</sup> (₹ in crore)
Gotan-Sojat	1 January 2013	11 July 2013	12 July 2013	191	4.98
Pali-Nadol	12 July 2012	18 September 2012	23 September 2012	68	0.30
Mahua-Hindaun-Karoli	17 July 2012	11 January 2013	24 January 2013	178	0.52 <sup>2</sup>
Nasirabad-Kekri-Deoli	24 February 2014	15 April 2014	6 May 2014	50	1.10
Jaipur-Jobner-Kuchaman-Nagaur	2 July 2014	1 December 2014	1 December 2014	152	5.08
Jodhpur-Osiyan-Phalodi	24 February 2014	30 December 2014	30 December 2014	309	5.08
Bari-Bayana-Kherli	18 September 2014	1 December 2014	10 December 2014	74	1.02
<b>Total</b>					<b>18.08</b>

- 1 Opportunity loss has been calculated considering a margin of 14 days for execution of agreement by the Project Directors. The price at which tender was awarded has been considered for calculation of opportunity loss.
- 2 In case of Mahua-Hindaun-Karoli road, opportunity loss was calculated for 23 days only because the District Collector allowed the Company to recover toll from 1 January 2013.

**Annexure-10**  
**(Referred to in paragraph 3.9.7 at page no. 100)**

**Statement showing excess claim of viability gap from the State Government in respect of selected depots**

<b>Year</b>	<b>Operated kilometres reported to the State Government</b>	<b>Operated Kilometres as per payment released to bus operators</b>	<b>Excess kilometres claimed</b>	<b>Excess viability gap claimed (in ₹)</b>
2013-14	8729014	8306980	422034	4045660
2014-15	17186976	14929177	2257799	19921358
2015-16	17613404	12779767	4833637	43985131
<b>Total</b>	<b>43529394</b>	<b>36015924</b>	<b>7513470</b>	<b>67952149</b>