

## TABLE OF CONTENTS

SUBJECT	Reference to	
	Paragraph(s)	Page(s)
<b>Preface</b>		v
<b>Overview</b>		vii - xi
<b>CHAPTER I</b>		
<b>FUNCTIONING OF PUBLIC SECTOR UNDERTAKINGS</b>		
Introduction	1.1	1
Accountability framework	1.2 – 1.4	2 - 3
Stake of Government of Rajasthan	1.5	3
Investment in State PSUs	1.6 – 1.7	3 - 5
Special support and returns during the year	1.8	5 - 7
Reconciliation with Finance Accounts	1.9	7
Arrears in finalisation of accounts	1.10 – 1.12	8 - 9
Placement of Separate Audit Reports	1.13	9
Impact of non-finalisation of accounts	1.14	9
Performance of PSUs as per their latest finalised accounts	1.15 – 1.19	9 - 12
Winding up of non-working PSUs	1.20	12 - 13
Comments on Accounts	1.21 – 1.22	13 - 14
Performance Audits and Paragraphs	1.23	14
Follow up action on Audit Reports	1.24 – 1.26	14 - 15
Disinvestment, Restructuring and Privatisation of PSUs	1.27	16
Coverage of this Report	1.28	16
<b>CHAPTER II</b>		
<b>PERFORMANCE AUDIT RELATING TO GOVERNMENT COMPANIES</b>		
<b>Jaipur Vidyut Vitran Nigam Limited</b>		
Performance Audit on ‘Procurement and Inventory Management’	2.1 – 2.25	17 - 63

SUBJECT	Reference to	
	Paragraph(s)	Page(s)
<b>CHAPTER III</b>		
<b>COMPLIANCE AUDIT OBSERVATIONS</b>		
<b>Jodhpur Vidyut Vitran Nigam Limited</b>		
Rectification of electricity bills of the consumers- Implementation of Rajasthan Guaranteed Delivery of Public Service Act 2011	3.1	65 - 73
<b>Rajasthan Rajya Vidyut Prasaran Nigam Limited</b>		
Loss due to inordinate delay in construction of Grid Sub-station	3.2	73 - 75
<b>Rajasthan Rajya Vidyut Utpadan Nigam Limited</b>		
Non-recovery of liquidated damages	3.3	75 - 77
Excess payment due to defective clause in the work order	3.4	77 - 78
<b>Rajasthan State Mines and Minerals Limited</b>		
Non-recovery of contribution from customers for District Mineral Foundation and National Mineral Exploration Trust	3.5	78 - 80
Obligatory payment of compensation and increased cost of production of Rajphos due to unrealistic clauses in the work order	3.6	80 - 82
<b>Rajasthan State Road Development and Construction Corporation Limited</b>		
Processing tenders for collection of toll	3.7	82 - 91
<b>Rajasthan Renewable Energy Corporation Limited</b>		
Avoidable payment of interest penalty due to under assessment of tax liability	3.8	91 - 93
<b>Rajasthan State Road Transport Corporation</b>		
Operation of buses in rural areas on Public Private Partnership mode under Viability Gap Funding	3.9	93 - 105
<b>Rajasthan Tourism Development Corporation Limited</b>		
Default in deposit of provident fund dues	3.10	106 - 107

## Annexures

Annexure No.	Subject	Pages(s)
1.	Statement showing investments made by State Government in working PSUs during the years for which accounts are in arrears	109
2.	Summarised financial results of Government companies and Statutory corporations for the latest year for which accounts were finalised	110 - 114
2A	Statement showing public sector undertakings (Power sector) whose net worth has eroded	115
2B	Statement showing public sector undertakings (other than power sector) whose net worth has eroded	116
3.	Statement showing tenders awarded at higher rates than the estimated rates	117 - 118
4.	Statement showing surplus material accepted from the turnkey contractors	119 - 120
5.	Statement showing idle inventory due to excess procurement	121 - 122
6.	Statement showing delay in initiating tender process	123
7.	Statement showing delay in finalization of first tender of newly constructed roads due to improper fixation of reserve price	124
8.	Statement showing improper fixation of reserve price on ongoing toll contracts	125
9.	Statement showing delay in execution of agreements on newly constructed roads	126
10.	Statement showing excess claim of viability gap from the State Government in respect of selected depots	127

