

Annexure-1.1
(Referred to in Paragraphs 1.5 and 1.15 at Page No. 3 and 9)

Statement showing position of State Government investment in SPSEs accounts of which are in arrears during the period of arrears

(₹ in crore)

Sl. No.	Name of SPSE	Period upto which accounts finalized	Period for which accounts are in arrears	Paid up capital	Investment made by State Government during the period for which accounts are in arrears		
					Loans	Subsidy	Total
A	Government Companies						
1	Rajasthan State Handloom Development Corporation Limited	2018-19	2019-20	46.06	0.00	0.40	0.40
2	Rajasthan Urban Drinking Water Sewerage and Infrastructure Corporation Limited	2016-17	2017-18, 2018-19, 2019-20	48.67	0.00	0.00	0.00
3	Rajasthan State Food & Civil Supplies Corporation Limited	2016-17	2017-18, 2018-19, 2019-20	50.00	0.00	0.00	0.00
4	Rajasthan State Industrial Development and Investment Corporation Limited	2018-19	2019-20	210.19	0.00	1.00	1.00
5	Rajasthan State Mines and Minerals Limited	2018-19	2019-20	77.55	0.00	0.00	0.00
6	Rajasthan State Hotels Corporation Limited	2015-16	2016-17, 2017-18, 2018-19, 2019-20	2.16	0.00	0.00	0.00
7	Rajasthan Tourism Development Corporation Limited	2016-17	2017-18, 2018-19, 2019-20	21.95	11.50	0.00	11.50
8	Barmer Lignite Mining Company Limited	2018-19	2019-20	20.00	0.00	0.00	0.00
9	Rajasthan State Petroleum Corporation Limited	2018-19	2019-20	67.08	0.00	0.00	0.00
10	Rajasthan Civil Aviation Corporation Limited	2018-19	2019-20	4.49	0.00	0.00	0.00
11	Rajasthan State Agro Industries Corporation Limited (Inactive Government Company)	2014-15	2015-16, 2016-17, 2017-18, 2018-19, 2019-20	6.01	0.20	0.00	0.20
	Total A			554.16	11.70	1.40	13.10
B	Statutory Corporation						
12	Rajasthan State Road Transport Corporation	2018-19	2019-20	638.96	0.00	311.83	311.83
	Total B			638.96	0.00	311.83	311.83
C	Government Controlled Other Companies						
13	Ajmer Smart City Limited	2018-19	2019-20	0.01	0.00	0.00	0.00
	Total C			0.01	0.00	0.00	0.00
	Grand Total (A+B+C)			1193.13	11.70	313.23	324.93

Source: Compiled on the basis of information received from SPSEs.

Annexure – 1.2
(Referred to in Paragraph 1.17 at Page No. 10)

Statement showing difference between Finance Accounts of Government of Rajasthan and records of the SPSEs in respect of balances of Equity, Loans and Guarantee as on 31 March 2020

(₹ in crore)

Sl. No.	Name of SPSE	As per records of the SPSE			As per Finance Accounts of Government of Rajasthan		
		Paid-up Capital	Loans outstanding	Guarantee Committed	Paid-up Capital	Loans outstanding	Guarantee Committed
1	2	3	4	5	6	7	8
1	Rajasthan State Seeds Corporation Limited	6.33	0.00	0.00	6.33	0.64	0.00
2	Rajasthan State Industrial Development and Investment Corporation Limited	210.19	5.37	0.00	193.69	5.37	0.00
3	Rajasthan State Road Development and Construction Corporation Limited	100.00	0.00	3085.63	100.00	53.48	3085.63
4	Rajasthan Urban Drinking Water Sewerage and Infrastructure Corporation Limited	48.67	278.11	1572.00	33.51	0.00	1468.75
5	Rajasthan State Ganganagar Sugar Mills Limited	180.34	0.31	0.00	180.84	0.11	0.00
6	Rajasthan State Mines and Minerals Limited	77.54	0.00	0.00	77.56	0.00	0.00
7	Rajasthan Tourism Development Corporation Limited	21.95	34.50	0.00	21.94	34.50	0.00
8	Rajasthan Financial Corporation	128.31	1.03	300.00	128.31	1.26	400.00
9	Rajasthan State Road Transport Corporation	612.13	658.40	675.00	612.13	673.27	675.00
10	Rajasthan State Agro Industries Corp. Limited	6.01	16.27	0.00	4.13	17.51	0.00
11	Ajmer Smart City Limited	0.01	0.00	0.00	64.80	0.00	0.00
12	Kota Smart City Limited	100.00	0.00	0.00	65.40	0.00	0.00
13	Ajmer Vidyut Vitran Nigam Limited	10465.57	1323.14	11409.91	10465.57	1264.21	11409.91
14	Jaipur Vidyut Vitran Nigam Limited	11332.51	1596.92	12238.26	11332.51	1615.76	12238.26
15	Jodhpur Vidyut Vitran Nigam Limited	10488.00	1155.02	12296.40	10488.00	1244.08	12296.40
16	Rajasthan Rajya Vidyut Prasaran Nigam Limited	4656.57	1092.46	6278.75	4691.04	1378.99	6278.75
17	Rajasthan Rajya Vidyut Utpadan Nigam Limited	10417.95	138.07	21580.30	10417.95	138.10	21580.30
	Total	48852.08	6299.60	69436.25	48883.71	6427.28	69433.00

Annexure – 1.3
(Referred to in Paragraph 1.20 at Page No. 10)

Summarised financial position and working results of SPSEs as per latest finalized accounts as of 31 December 2020

(₹ in crore)

Sl. No.	Sector, Type and Name of SPSE	Period of latest finalized accounts	Year in which the accounts were finalised	Net profit/ Loss (-) before Interest & Tax	Net Profit/ Loss (-)	Turnover	Paid-up capital	Capital Employed	Net Worth ¹	Accumulated Profit/ Loss (-)
1	2	3	4	5	6	7	8	9	10	11
A.	Energy and Power Sector									
	Government Companies									
1.	Ajmer Vidyut Vitran Nigam Limited	2019-20	2020-21	3157.51	788.06	13763.74	10465.57	-3973.60	-17764.92	-28230.49
2.	Jaipur Vidyut Vitran Nigam Limited	2019-20	2020-21	5222.57	2188.15	18335.72	11332.51	-1760.89	-17568.95	-28872.34
3.	Jodhpur Vidyut Vitran Nigam Limited	2019-20	2020-21	3053.11	9.85	14614.85	10488.00	-4252.99	-19276.92	-29764.92
4.	Rajasthan Rajya Vidyut Utpadan Nigam Limited	2019-20	2020-21	4259.84	143.80	16400.61	10417.95	46941.06	6062.68	-4321.91
5.	Rajasthan Rajya Vidyut Prasaran Nigam Limited	2019-20	2020-21	1260.41	148.85	3167.13	4656.57	14998.67	3424.69	-1231.88
6.	Rajasthan Urja Vikas Nigam Limited	2019-20	2020-21	0.00	0.00	19.41	50.00	50.00	50.00	0.00
7.	Rajasthan Renewable Energy Corporation Limited	2019-20	2020-21	31.02	23.36	110.07	12.94	208.54	208.54	195.60
8.	Chhabra Power Limited (Subsidiary of Sl. No. 4)	2019-20	2020-21	0.00	0.00	0.00	0.05	0.01	0.01	-0.04
9.	Dholpur Gas Power Limited (Subsidiary of Sl. No. 4)	2019-20	2020-21	0.00	0.00	0.00	0.05	0.00	0.00	-0.05
10.	Giral Lignite Power Limited (Subsidiary of Sl. No. 4)	2019-20	2020-21	-95.40	-278.05	0.00	370.05	-989.91	-1172.77	-1542.82
11.	Banswara Thermal Power Company Limited (Subsidiary of Sl. No. 5)	2019-20	2020-21	-0.07	-0.30	0.00	0.05	-9.87	-9.87	-9.92
12.	Barmer Thermal Power Company Limited (Subsidiary of Sl. No. 5)	2019-20	2020-21	-0.02	-1.81	0.00	0.05	-18.86	-18.86	-18.91
13.	Rajasthan Solarpark Development Company Limited (Subsidiary of Sl. No 7)	2019-20	2020-21	0.51	-0.53	18.69	0.05	29.69	29.69	29.64
14.	Rajasthan State Petroleum Corporation Limited (Subsidiary of Sl. No. 17)	2018-19	2019-20	0.01	0.01	0.00	67.08	65.47	65.47	-1.61
15.	Rajasthan State Gas Limited (Subsidiary of Sl. No. 14)	2019-20	2020-21	15.65	12.63	61.75	130.00	138.33	138.33	8.33
	Total A			16905.14	3034.02	66491.97	47990.92	51425.65	-45832.88	-93761.32
B.	Industries and Commerce Sector									
	Government Companies									
16.	Rajasthan State Industrial Development and Investment Corporation Limited	2018-19	2019-20	134.01	70.51	651.35	210.19	1905.12	1905.12	1694.93
17.	Rajasthan State Mines and Minerals Limited	2018-19	2019-20	222.47	149.34	1088.75	77.55	2260.31	2260.31	2182.76
18.	Rajasthan Small Industries Corporation Limited	2019-20	2020-21	0.70	0.36	20.51	6.96	-10.18	-18.16	-25.12
19.	Rajasthan State Handloom Development Corporation Limited	2018-19	2020-21	-0.63	-0.64	17.56	46.06	-0.95	-4.47	-50.53

1 Net worth is the sum total of the 'Paid-up Capital' and 'Free Reserves and Surplus' minus 'Accumulated Losses' and 'Deferred Revenue Expenditure (DRE)'. To arrive at the Net Worth figures of Rajasthan Rajya Vidyut Utpadan Nigam limited and Jaipur Vidyut Vitran Nigam limited, DRE of ₹ 33.36 crore and ₹ 29.12 crore respectively, were deducted.

Sl. No.	Sector, Type and Name of SPSE	Period of latest finalized accounts	Year in which the accounts were finalised	Net profit/ Loss (-) before Interest & Tax	Net Profit/ Loss (-)	Turnover	Paid-up capital	Capital Employed	Net Worth ¹	Accumulated Profit/ Loss (-)
1	2	3	4	5	6	7	8	9	10	11
20.	Barmer Lignite Mining Company Limited (Subsidiary Joint Company of Sl. No. 17)	2018-19	2019-20	323.54	71.53	1284.24	20.00	1644.36	19.66	-0.34
	Statutory Corporations									
21.	Rajasthan Financial Corporation	2019-20	2020-21	31.10	-6.22	83.95	160.73	347.07	46.04	-114.69
	Total B			711.19	284.88	3146.36	521.49	6145.73	4208.50	3687.01
C.	Finance Sector									
	Government Companies									
22.	Rajasthan State Power Finance and Financial Services Corporation Limited	2019-20	2020-21	0.24	0.17	2.91	90.00	106.91	106.91	16.91
23.	Rajasthan State Beverages Corporation Limited	2019-20	2020-21	32.91	19.80	6811.09	2.00	74.48	74.48	72.48
24.	Rajasthan State Ganganagar Sugar Mills Limited	2019-20	2020-21	87.35	57.11	1414.34	180.39	392.32	392.01	211.62
	Total C			120.50	77.08	8228.34	272.39	573.71	573.40	301.01
D.	Agriculture, Food and Allied Industries Sector									
	Government Companies									
25.	Rajasthan State Seeds Corporation Limited	2019-20	2020-21	17.23	6.41	227.71	7.59	137.92	137.92	130.33
26.	Rajasthan State Food & Civil Supplies Corporation Limited	2016-17	2019-20	6.87	3.51	475.17	50.00	86.73	86.73	36.73
	Inactive Government Companies									
27.	Rajasthan State Agro Industries Corporation Limited	2014-15	2017-18	-0.14	-1.46	0.00	6.01	-2.21	-48.82	-54.83
	Statutory Corporations									
28.	Rajasthan State Warehousing Corporation	2019-20	2020-21	121.49	81.75	221.09	7.85	632.71	345.12	337.27
	Total D			145.45	90.21	923.97	71.45	855.15	520.95	449.50
E.	Culture and Tourism Sector									
	Government Companies									
29.	Rajasthan State Hotels Corporation Limited	2015-16	2019-20	-0.06	-0.10	1.69	2.16	-2.55	-6.55	-8.71
30.	Rajasthan Tourism Development Corporation Limited	2016-17	2020-21	-6.72	-6.76	61.11	21.95	-118.86	-129.86	-151.81
	Total E			-6.78	-6.86	62.80	24.11	-121.41	-136.41	-160.52
F.	Transport Sector									
	Inactive Government Companies									
31.	Rajasthan Civil Aviation Corporation Limited	2018-19	2020-21	-0.05	-0.06	0.00	4.49	-1.86	-1.86	-6.35
	Statutory Corporations									
32.	Rajasthan State Road Transport Corporation	2018-19	2020-21	0.92	-153.76	1724.74	638.96	-2973.28	-4330.79	-4969.75
	Total F			0.87	-153.82	1724.74	643.45	-2975.14	-4332.65	-4976.1
G.	Urban Development Sector									
	Government Companies									
33.	Jaipur Metro Rail Corporation Limited	2019-20	2020-21	-13.89	-39.65	11.57	1694.04	2023.62	1365.85	-328.19

Sl. No.	Sector, Type and Name of SPSE	Period of latest finalized accounts	Year in which the accounts were finalised	Net profit/ Loss (-) before Interest & Tax	Net Profit/ Loss (-)	Turnover	Paid-up capital	Capital Employed	Net Worth ¹	Accumulated Profit/ Loss (-)
1	2	3	4	5	6	7	8	9	10	11
34.	Rajasthan Urban Drinking Water Sewerage and Infrastructure Corporation Limited	2016-17	2019-20	0.73	0.49	5.33	48.67	613.34	69.74	21.07
	Total G			-13.16	-39.16	16.90	1742.71	2636.96	1435.59	-307.12
H.	Other Sectors									
	Government Companies									
35.	Rajasthan Police Housing and Construction Corporation Limited	2019-20	2020-21	2.39	1.52	4.60	1.00	4.70	4.70	3.70
36.	Rajasthan State Road Development and Construction Corporation Limited	2019-20	2020-21	335.89	15.96	981.96	100.00	3117.59	242.98	142.98
37.	Raj COMP Info Services Limited	2019-20	2020-21	40.20	26.24	165.82	5.00	95.95	95.95	90.95
38.	Rajasthan Ex-Servicemen Corporation Limited	2019-20	2020-21	5.46	5.45	141.01	5.00	25.16	25.16	20.16
39.	Rajasthan Medical Services Corporation Limited	2019-20	2020-21	27.11	16.11	840.28	5.00	71.75	60.48	55.48
40.	Rajasthan Skill and Livelihoods Development Corporation	2019-20	2020-21	2.13	2.13	65.00	0.05	-13.00	-13.00	-13.05
	Inactive Government Companies									
41.	Rajasthan Jal Vikas Nigam Limited	2019-20	2020-21	-0.20	-0.20	0.00	1.27	-0.92	-0.92	-2.19
	Total H			412.98	67.21	2198.67	117.32	3301.23	415.35	298.03
	Grand Total (35 Government Companies)			18123.07	3433.51	80763.97	50564.53	63840.37	-39156.92	-89658.97
	Grand Total (3 Inactive Government Companies)			-0.39	-1.72	0.00	11.77	-4.99	-51.60	-63.37
	Grand Total (3 Statutory Corporations)			153.51	-78.23	2029.78	807.54	-1993.50	-3939.63	-4747.17
	Grand Total (A to H) (41 SPSEs)			18276.19	3353.56	82793.75	51383.84	61841.88	-43148.15	-94469.51
	Government Controlled other Companies									
42.	Ajmer Smart City Limited	2019-20 ²	-	0.00	0.00	0.00	0.01	8.65	8.65	8.64
43.	Jaipur Smart City Limited	2019-20	2020-21	0.54	0.05	0.00	200.00	204.45	204.45	4.45
44.	Kota Smart City Limited	2019-20	2020-21	0.00	0.00	0.00	200.00	208.23	208.23	8.23
45.	Udaipur Smart City Limited	2019-20	2020-21	0.00	-0.02	0.00	200.00	199.88	199.88	-0.12
	Total (4 Government Controlled other Companies)			0.54	0.03	0.00	600.01	621.21	621.21	21.20
	Grand Total (45 SPSEs)			18276.73	3353.59	82793.75	51983.85	62463.09	-42526.94	-94448.31

2 Figures of financial position and working results of Ajmer Smart City Limited are based on the information provided by the Company as it was covered in this Report for the first time and its accounts for 2019-20 were not finalized till 31.12.2020.

**Annexure-1.4
(Referred to in Paragraph 1.28 at Page No. 16)**

Statement showing year-wise details of the investment vis-à-vis present value of the investment infused by the State Government for the period 2000-01 to 2019-20

Assumptions for computing present value of the State Government investment											
<ul style="list-style-type: none"> Interest free loans have been considered as investment infusion by the State Government as none of the interest free loans have been repaid by the power sector undertaking. Further, in those cases where interest free loans given to the power sector undertaking were converted into equity, the amount of loan converted into equity has been deducted from the amount of interest free loans and added to the equity of that year. The average rate of interest on government borrowings for the concerned financial year³ was adopted as compounded rate for arriving at PV since they represent the cost incurred by the government towards investment of funds for the year and therefore considered as the minimum expected rate of return on investments made by the government. 											

(₹ in crore)

Financial year	Present value of total investment at the beginning of the year	Equity infused by the state government during the year	Interest free loans given by the state government during the year	Interest free loans converted during the year ⁴	Subsidy given under UDAY	Total investment during the year	Average rate of interest on government borrowings (in %)	Total investment at the end of the year	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings for the year ⁵
i	ii	iii	iv	v	vi	vii =iii+iv+vi-v	viii	ix =ii+vii	x={ix*(1+viii)/100}	xi={ix*viii/100}	xii
Investment by State Government (without considering UDAY as investment)											
Upto 1999-00	-	412.44	36.80	-	-	449.24	10.40	1164.89	1286.04	-	-
2000-01	1286.04	383.14	-0.49	0.00	-	382.65	10.50	1668.69	1843.90	175.21	-57.52
2001-02	1843.90	363.20	-3.34	0.00	-	359.86	10.50	2203.76	2435.16	231.40	-45.32

3 The average rate of interest on government borrowings was adopted from the Reports of the C&AG of India on State Finances (Government of Rajasthan) for the concerned year wherein the average rate for interest paid=Interest Payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/ 2]*100.

4 Interest free loans of ₹ 1070 crore received between 2004-05 and 2009-10 converted into equity in 2011-12, ₹ 995 crore received in 2011-12 converted into equity in 2015-16 and ₹ 1000 crore received in 2012-13 was adjusted against dues of GoR during 2014-15 (₹ 729.40 crore) and 2015-16 (₹ 270.60 crore).

5 Total Earning for the year depicts total of net earnings (profit/loss) for the concerned year relating to the 32 SPSEs where funds were infused by State Government. However, two companies (RVUNL and RVPNL) and three State DISCOMs (JVVNL, AVVNL and JdVVNL) prepared their annual accounts on 'No Profit No Loss' basis and showed the difference of income and expenditure as 'Subvention receivable from the State Government against revenue gap' till they commenced preparation of their annual accounts on commercial accounting principles by depicting profit/ loss for the year from 2008-09 onwards and from 2010-11 onwards respectively. Hence, the profits/losses of these five companies have been considered from the year in which these companies commenced preparation of annual accounts on commercial accounting principles.

Financial year	Present value of total investment at the beginning of the year	Equity infused by the state government during the year	Interest free loans given by the state government during the year	Interest free loans converted during the year ⁴	Subsidy given under UDAY	Total investment during the year	Average rate of interest on government borrowings (in %)	Total investment at the end of the year	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings for the year ⁵
i	ii	iii	iv	v	vi	vii =iii+iv+vi-v	viii	ix =ii+vii	$x=\{ix*(1+viii)/100\}$	$xi=\{ix*viii/100\}$	xii
2002-03	2435.16	344.48	-3.52	0.00	-	340.96	10.00	2776.12	3053.73	277.61	-17.91
2003-04	3053.73	417.22	-0.84	0.00	-	416.38	9.60	3470.11	3803.25	333.14	12.23
2004-05	3803.25	379.46	187.94	0.00	-	567.40	9.10	4370.65	4768.38	397.73	146.53
2005-06	4768.38	645.49	144.49	0.00	-	789.98	8.20	5558.36	6014.14	455.78	214.11
2006-07	6014.14	695.30	149.61	0.00	-	844.91	8.30	6859.05	7428.35	569.30	267.36
2007-08	7428.35	1070.50	149.15	0.00	-	1219.65	8.00	8648.00	9339.84	691.84	379.45
2008-09	9339.84	1339.87	249.31	0.00	-	1589.18	7.70	10929.02	11770.56	841.54	-1043.55
2009-10	11770.56	1299.56	169.28	0.00	-	1468.84	7.70	13239.40	14258.84	1019.44	-676.99
2010-11	14258.84	1744.24	-0.31	0.00	-	1743.93	7.70	16002.77	17234.98	1232.21	-21058.37
2011-12	17234.98	2891.34	989.21	1070.00	-	2810.55	7.70	20045.53	21589.03	1543.50	-19168.65
2012-13	21589.03	4661.61	1102.98	0.00	-	5764.59	7.40	27353.62	29377.78	2024.16	-11773.13
2013-14	29377.78	4722.17	132.30	0.00	-	4854.47	7.30	34232.25	36731.21	2498.96	-15413.39
2014-15	36731.21	4371.78	1443.63	729.40	-	5086.01	7.50	41817.22	44953.51	3136.29	-14866.61
2015-16	44953.51	9492.69	497.20	1265.60	-	8724.29	6.70	53677.80	57274.22	3596.42	-12222.56
2016-17	57274.22	4130.49	-811.32	0.00	-	3319.17	7.60	60593.39	65198.49	4605.10	-1395.49
2017-18	65198.49	3850.42	427.68	0.00	-	4278.10	7.30	69476.59	74548.38	5071.79	2057.58
2018-19	74548.38	3822.35	256.15	0.00	-	4078.50	7.30	78626.88	84366.64	5739.76	2893.35
2019-20	84366.64	2095.49	155.51	0.00	-	2251.00	7.10	86617.64	92767.49	6149.85	3550.08
Total		49133.24	5271.42	3065.00	-						

Financial year	Present value of total investment at the beginning of the year	Equity infused by the state government during the year	Interest free loans given by the state government during the year	Interest free loans converted during the year ⁴	Subsidy given under UDAY	Total investment during the year	Average rate of interest on government borrowings (in %)	Total investment at the end of the year	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings for the year ⁵
i	ii	iii	iv	v	vi	vii =iii+iv+vi-v	viii	ix =ii+vii	$x=\{ix*(1+viii)/100\}$	$xi=\{ix*viii/100\}$	xii
Investment by State Government (Considering UDAY as investment) (2016-20)											
2016-17	57274.22	4130.49	-811.32	0.00	9000.00	12319.17	7.60	69593.39	74882.49	5289.10	-1395.49
2017-18	74882.49	3850.42	427.68	0.00	12000.00	16278.10	7.30	91160.59	97815.31	6654.72	2057.58
2018-19	97815.31	3822.35	256.15	0.00	12000.00	16078.50	7.30	113893.81	122208.06	8314.25	2893.35
2019-20	122208.06	2095.49	155.51	0.00	13816.47	16067.47	7.10	138275.53	148093.09	9817.56	3550.08
Total		49133.24	5271.42	3065.00	46816.47						

Annexure 2.1
(Referred to in Paragraph 2.7 at Page No. 22)

Statement showing name of SPSEs wherein the Statutory Auditors reported non-compliance of AS/Ind AS

Sl. No.	Name of SPSE	Year of financial statements	AS/Ind AS
1.	Rajaasthan Rajya Vidyut Utpadan Nigam Limited	2019-20	Ind AS 12
2.	Rajasthan Rajya Vidyut Prasaran Nigam Limited	2019-20	Ind AS 16, 19,28,37, 110
3.	Giral Lignite Power Limited	2019-20	Ind AS 36
4.	Banswara Thermal Power Company Limited	2019-20	Ind AS 109
5.	Ajmer Vidyut Vitran Nigam Limited	2019-20	AS 10, 12, 16, 22, 28, 29
6.	Jaipur Vidyut Vitran Nigam Limited	2019-20	AS10,12,16,28,29
7.	Jodhpur Vidyut Vitran Nigam Limited	2019-20	AS 10,12,16,28,29
8.	Rajasthan Small Industries Corporation Limited	2019-20	AS 28
9.	Rajasthan Financial Corporation	2019-20	AS 9
10.	Rajasthan State Road Development and Construction Corporation Limited	2019-20	AS 26,29
11.	Rajasthan State Ganganagar Sugar Mills Limited	2019-20	AS 2, 36, 37
12.	Rajasthan Medical Services Corporation Limited	2019-20	AS 12, 15, 28
13.	Rajasthan Tourism Development Corporation Limited	2016-17	AS 15, 18

Annexure 2.2
(Referred to in Paragraph 2.9 at Page No. 23)

Statement showing name of SPSEs wherein comments of the CAG on financial statements were issued during the reporting period

Sl. No.	Name of SPSE	Financial Statement Year
1.	Rajasthan Rajya Vidyut Prasaran Nigam Limited	2019-20
2.	Jaipur Vidyut Vitran Nigam Limited	2019-20
3.	Jodhpur Vidyut Vitran Nigam Limited	2019-20
4.	Rajasthan State Power Finance and Financial Services Corporation Limited	2019-20
5.	Rajasthan Financial Corporation	2019-20
6.	Rajasthan Rajya Vidyut Prasaran Nigam Limited	2018-19
7.	Rajasthan Rajya Vidyut Utpadan Nigam Limited	2018-19
8.	RajComp Info Services Limited	2018-19
9.	Rajasthan State Seeds Corporation Limited	2018-19
10.	Rajasthan Medical Services Corporation Limited	2018-19
11.	Rajasthan State Road Transport Corporation	2018-19
12.	Rajasthan Urban Drinking Water Sewerage & Infrastructure Corporation Limited	2016-17
13.	Rajasthan State Food and Civil Supplies Corporation Limited	2016-17
14.	Rajasthan Tourism Development Corporation Limited	2016-17

Annexure 2.3
(Referred to in Paragraph 2.14 at Page No. 34)

Statement showing name of SPSEs to which Management Letters were issued

S1. No.	Name of SPSEs	Year of financial statement
1	Giral Lignite Power Limited	2019-20
2	Dholpur Gas Power Limited	2019-20
3	Chhabra Power Limited	2019-20
4	Rajasthan Solarpark Development Company Limited	2019-20
5	Barmer Thermal Power Company Limited	2019-20
6	Banswara Thermal Power Company Limited	2019-20
7	Rajasthan Urja Vikas Nigam Limited	2019-20
8	Rajasthan Police Housing and Construction Corporation Limited	2019-20
9	Rajasthan State Ganganagar Sugar Mills Limited	2019-20
10	Rajasthan Ex-Servicemen Corporation Limited	2019-20
11	Rajasthan State Road Development and Construction Corporation Limited	2019-20
12	Jaipur Metro Rail Corporation Limited	2019-20
13	Rajasthan Skill and Livelihood Development Corporation	2019-20
14	Rajasthan State Power Finance & Financial Services Limited	2019-20
15	Rajasthan Rajya Vidyut Prasaran Nigam Limited	2018-19
16	Rajasthan Civil Aviation Corporation Limited	2018-19
17	Rajasthan State Mines & Minerals Limited	2018-19
18	Rajasthan State Seeds Corporation Limited	2018-19
19	Rajasthan Jal Vikas Nigam Limited	2018-19
20	Rajasthan State Ganganagar Sugar Mills Limited	2018-19
21	Rajasthan Police Housing and Construction Corporation Limited	2018-19
22	Rajasthan Medical Services Corporation Limited	2018-19
23	Jaipur Metro Rail Corporation Limited	2018-19
24	Rajasthan Tourism Development Corporation Limited	2016-17
25	Rajasthan State Food and Civil Supplies Corporation Limited	2016-17
26	Rajasthan Urban Drinking Water Sewerage & Infrastructure Corporation Limited	2016-17

Annexure 3.1

(Referred to in Paragraph 3.5, 3.6, 3.11, 3.12, 3.13, 3.16 and 3.17 at Page No. 36, 37, 42, 43, 44, 46 and 47)

Statement showing requirement of Independent/Woman Director/Audit Committee/NRC/KMP and board meeting/audit committee meeting conducted by SPSEs

Sl. No.	Name of SPSEs	Requirement of		Nos. of Independent Directors as on		Requirement of			No. of Board Meetings	No. of Audit Committee Meetings
		Independent Director	Woman Director	31.3.2019	31.3.2020	Audit Committee	NRC	KMP		
1	Ajmer Vidyut Vitran Nigam Limited	Yes	Yes	2	Nil	Yes	Yes	Yes	8	3
2	Jaipur Vidyut Vitran Nigam Limited	Yes	Yes	2	Nil	Yes	Yes	Yes	10	3
3	Jodhpur Vidyut Vitran Nigam Limited	Yes	Yes	2	Nil	Yes	Yes	Yes	7	2
4	Rajasthan Rajya Vidyut Prasaran Nigam Limited	Yes	Yes	2	1	Yes	Yes	Yes	8	6
5	Rajasthan Rajya Vidyut Utpadan Nigam Limited	Yes	Yes	2	Nil	Yes	Yes	Yes	6	3
6	Rajasthan Renewable Energy Corporation Limited	Yes	No	2	Nil	Yes	Yes	Yes	4	4
7	Rajasthan Urja Vikas Nigam Limited	Yes	No	2	1	Yes	Yes	Yes	8	3
8	Rajasthan State Industrial Development and Investment Corporation Limited	Yes	Yes	Nil	Nil	Yes	Yes	Yes	4	1
9	Rajasthan Small Industries Corporation Limited	Yes	No	Nil	Nil	Yes	Yes	No	4	1
10	Rajasthan State Handloom Development Corporation Limited	Yes	No	Nil	Nil	Yes	Yes	Yes	1	0
11	Rajasthan State Beverage Corporation Limited	Yes	Yes	Nil	2	Yes	Yes	No	4	NA
12	Rajasthan State Ganganagar Sugar Mills Limited	Yes	Yes	Nil	2	Yes	Yes	Yes	3	NA

Sl. No.	Name of SPSEs	Requirement of		Nos. of Independent Directors as on		Requirement of			No. of Board Meetings	No. of Audit Committee Meetings
		Independent Director	Woman Director	31.3.2019	31.3.2020	Audit Committee	NRC	KMP		
13	Rajasthan State Power Finance and Financial Services Corporation Limited	Yes	No	Nil	Nil	Yes	Yes	Yes	3	1
14	Rajasthan State Food and Civil Supplies Corporation Limited	Yes	Yes	Nil	Nil	Yes	Yes	Yes	3	2
15	Rajasthan State Seeds Corporation Limited	Yes	No	Nil	Nil	Yes	Yes	No	4	2
16	Rajasthan State Road Development & Construction Corporation Limited	Yes	Yes	Nil	Nil	Yes	Yes	Yes	4	1
17	Rajasthan Urban Drinking Water Sewerage & Infrastructure Corporation Limited	Yes	No	2	2	Yes	Yes	Yes	2	2
18	Rajasthan State Mines & Minerals Limited	Yes	Yes	2	2	Yes	Yes	Yes	2	1
19	Rajasthan Tourism Development Corporation Limited	Yes	No	Nil	Nil	Yes	Yes	Yes	4	Details not provided
20	RajComp Info Services Limited	Yes	No	2	2	Yes	Yes	No	4	1
21	Rajasthan Medical Services Corporation Limited	Yes	Yes	Nil	Nil	Yes	Yes	No	4	1
22	Jaipur Metro Rail Corporation Limited	Yes	Yes	2	1	Yes	Yes	Yes	5	1
23	Jaipur Smart City Limited	Yes	Yes	2	Nil	Yes	Yes	Yes	3	1
24	Kota Smart City Limited	Yes	Yes	Nil	Nil	Yes	Yes	Yes	1	AC is not constituted
25	Udaipur Smart City Limited	Yes	Yes	1	1	Yes	Yes	Yes	3	1
26	Rajasthan Ex-Servicemen Corporation Limited	Yes	No	Nil	Nil	Yes	Yes	No	4	2

Sl. No.	Name of SPSEs	Requirement of		Nos. of Independent Directors as on		Requirement of			No. of Board Meetings	No. of Audit Committee Meetings
		Independent Director	Woman Director	31.3.2019	31.3.2020	Audit Committee	NRC	KMP		
27	Rajasthan Police Housing and Construction Corporation Limited	No	No	NA	NA	No	No	No	3	NA
28	Rajasthan State Hotels Corporation Limited	No	No	NA	NA	No	No	No	4	NA
29	Rajasthan Skill and Livelihoods Development Corporation ⁶	No	No	NA	NA	No	No	No	3	NA
30	Rajasthan Jal Vikas Nigam Limited	No	No	NA	NA	No	No	No	4	NA
31	Rajasthan Civil Aviation Corporation Limited	No	No	NA	NA	No	No	No	1	NA
32	Ajmer Smart City Limited	No	No	NA	NA	No	No	NA	4	NA
33	Banswara Thermal Power Company Limited	No	No	NA	NA	No	No	No	4	NA
34	Barmer Thermal Power Company Limited	No	No	NA	NA	No	No	No	4	NA
35	Chhabra Power Limited	No	No	NA	NA	No	No	No	3	NA
36	Dholpur Gas Power Limited	No	No	NA	NA	No	No	No	3	NA
37	Giral Lignite Power Limited	No	Yes	NA	NA	No	No	Yes	4	NA
38	Rajasthan Solarpark Development Company Limited	No	No	NA	NA	No	No	No	4	NA
39	Rajasthan State Petroleum Corporation Limited	No	No	NA	NA	No	No	Yes	1	NA
40	Barmer Lignite Mining Company Limited	No	Yes	NA	NA	No	No	Yes	3	NA
41	Rajasthan State Gas Limited	No	Yes	NA	NA	No	No	Yes	3	NA

6 Company incorporated under Section 25 of the Companies Act 1956 (Section 8 of the Companies Act 2013).

Annexure 3.2
(Referred to in Paragraph 3.21 and 3.22 at Page No. 50)

Internal Audit Framework

Sl. No.	Name of the SPSE	Frequency of Internal Audit	Internal Audit observations Reported to
1.	Ajmer Vidyut Vitran Nigam Limited	Annual	Board of Directors
2.	Jaipur Vidyut Vitran Nigam Limited	Half Yearly & Annually	Board of Directors
3.	Jodhpur Vidyut Vitran Nigam Limited	Half Yearly	Board of Directors and Audit Committee
4.	Rajasthan Rajya Vidyut Prasaran Nigam Limited	Expenditure Audit on yearly basis & Revenue audit on half yearly basis.	Director (Finance) on quarterly basis & Board on Half Yearly basis.
5.	Rajasthan Rajya Vidyut Utpadan Nigam Limited	Yearly	Chief Accounts Officer (IA)
6.	Rajasthan Urja Vikas Nigam Limited	Quarterly	Board of Directors
7.	Rajasthan State Industrial Development and Investment Corporation Limited	Half Yearly basis	Financial Advisor
8.	Rajasthan State Handloom Development Corporation Limited	Details not provided	
9.	Rajasthan State Beverage Corporation Limited	Quarterly	General Manager (Finance & Accounts)
10.	Rajasthan State Ganganagar Sugar Mills Limited	Quarterly	Financial Advisor
11.	Rajasthan State Power Finance and Financial Services Corporation Limited	Annual	Managing Director
12.	Rajasthan State Food and Civil Supplies Corporation Limited	Quarterly basis	IA for 2019-20 was not conducted
13.	Rajasthan State Seeds Corporation Limited	Half Yearly basis	Board through Audit Committee
14.	Rajasthan State Road Development and Construction Corporation Limited	Half Yearly basis	Audit Committee
15.	Rajasthan Urban Drinking Water Sewerage & Infrastructure Corporation Limited	Internal auditor for 2019-20 was not appointed.	
16.	Rajasthan State Mines & Minerals Limited	Yearly	Audit Committee

Sl. No.	Name of the SPSE	Frequency of Internal Audit	Internal Audit observations Reported to
17.	Rajasthan Medical Services Corporation Limited	Monthly	Executive Director (Fin)
18.	Jaipur Metro Rail Corporation Limited	Quarterly	Director (Finance)
19.	Jaipur Smart City Limited	Annual	Chief Executive Officer
20.	Kota Smart City Limited	Internal auditor for 2019-20 was not appointed.	
21.	Udaipur Smart City Limited	Quarterly	Chief Financial Officer
22.	Giral Lignite Power Limited	Annual	Chief Engineer
23.	Barmer Lignite Mining Company Limited	Quarterly	Board of Directors
24.	Rajasthan State Gas Limited	Yearly	Managing Director
25.	Rajasthan State Petroleum Corporation Limited	Yearly	Financial Advisor

Annexure 4.1
(Referred to in Paragraph 4.4, 4.7 and 4.8 at Page No. 55 and 56)

Statement showing SPSEs required to constitute CSR Committee and amount spent on CSR activities

Sl. No.	SPSEs required to constitute CSR Committee	Date of constitution of CSR Committee	Independent Director in CSR Committee	No. of CSR Committee meetings	Opening balance carried forward	Two per cent amount for the year	Amount spent during FY	Closing balance carried forward
					(Amount: Rs. in lakh)			
1.	Rajasthan Rajya Vidyut Utpadan Nigam Limited	13.11 2017	Not appointed	Nil	0	0	247.54	0
2.	Rajasthan Rajya Vidyut Prasaran Nigam Limited	16.03.2015	Yes	2	734.05	0	536.64	197.41
3.	Ajmer Vidyut Vitran Nigam Limited	16.09.2014	Not appointed	1	0	0	0	0
4.	Jaipur Vidyut Vitran Nigam Limited	26.06.2014	Not appointed	1	0	0	0	0
5.	Jodhpur Vidyut Vitran Nigam Limited	30.07.2014	Not appointed	1	0	0	0	0
6.	Rajasthan Renewable Energy Corporation Limited	02.07.2014	Not appointed	1	48.04	44.51	92.00	0.55
7.	Rajasthan Solarpark Development Company Limited	15.09.2017	Not required	1	18.08	25.54	42.76	0.86
8.	Rajasthan State Power Finance & Financial Services Corporation Limited	31.03.2017	Not appointed	1	35.48	13.16	0	48.64
9.	Rajasthan State Ganganagar Sugar Mills Limited	26.06.2015	Not appointed	1	0	107.2	107.20	0.00
10.	Rajasthan State Beverage Corporation Limited	01.04.2015	Not appointed	Nil		59.84	0	59.84
11.	Rajasthan State Industrial Development & Investment Corporation Limited	12.03.2014	Not appointed	3	0	323.85	55.5	268.35
12.	Rajasthan State Road Development & Construction Corporation Limited	13.11.2014	Not appointed	1	0	51	0	51.00
13.	Jaipur Metro Rail Corporation Limited	26.08.2015	Yes	Nil	0	0	0	0.00
14.	Rajasthan Medical Services Corporation Limited	25.01.2017	Not appointed	1	26.11	37.12	17.63	45.60
15.	Rajasthan State Food & Civil Supplies Corporation Limited	29.09.2014	Not appointed	Nil	0	16.62	0	16.62
16.	Rajasthan State Seeds Corporation Limited	30.06.2014	Not appointed	1	34.66	24.13	0	58.79
17.	Rajasthan State Mines & Minerals Limited	12.12.2014	Yes	1	1716.26	390.88	193.26	1913.88
18.	Barmer Lignite Mining Company Limited	16.07.2014	Not required	Nil	0	54.35	54.35	0.00
19.	Rajasthan State Gas Limited	23.12.2019	Not required	Nil	0.00	1.17	0.00	1.17
20.	RajComp Info Services Limited	03.07.2015	Yes	Nil	119.23	32.27	0	151.50
					2731.91	1181.64	1346.88	2814.21

Annexure 5.1

(Referred to in Paragraph 5.4 and 5.9 at Page No. 69 and 71)

Statement showing general compliance of RTPP Act/Rules and number of tenders invited vis-à-vis value of procurement by SPSEs during 2019-20

Sl. No.	Sector/Name of State Public Sector Enterprises (SPSEs)	Procurement Register Maintained Manual/soft copy or not maintained	SPSE constituted standing committee/Case to case basis committee	No. of Tender invited (fig. in No.)	Value of Procurement (₹ in crore)
1.	Rajasthan State Food and Civil Supplies Corporation Limited	Not maintained	Standing committee	9	0.59
2.	Rajasthan State Seeds Corporation Limited	Manual	Case to case basis	10	22.08
3.	Rajasthan State Warehousing Corporation	Not maintained	Case to case basis	27	520.41
4.	Rajasthan State Agro Industries Corporation Limited	No procurement activity- under liquidation			
5.	Rajasthan Skill and Livelihood Development Corporation	Not maintained	Standing committee	14	0.34
6.	Rajasthan Rajya Vidyut Utpadan Nigam Limited	Manual	Standing committee	1236	353.59
7.	Rajasthan Rajya Vidyut Prasaran Nigam Limited	Manual	Standing committee	6	3.36
8.	Ajmer Vidyut Vitran Nigam Limited	Manual	Standing committee	74	673.35
9.	Jodhpur Vidyut Vitran Nigam Limited	Manual	Standing committee	59	607.10
10.	Jaipur Vidyut Vitran Nigam Limited	Manual	Standing committee	113	1829.96
11.	Rajasthan Urja Vikas Nigam Limited	Not maintained	Standing committee	11	0.73
12.	Rajasthan Renewable Energy Corporation Limited	Not maintained	Case to case basis	24	458.44
13.	Rajasthan Solarpark Development Company Limited	Soft copy	Case to case basis	3	196.11
14.	Giral Lignite Power Limited	Manual	Case to case basis	11	1.30
15.	Dholpur Gas Power Limited	-	No procurement	-	-

Sl. No.	Sector/Name of State Public Sector Enterprises (SPSEs)	Procurement Register Maintained Manual/soft copy or not maintained	SPSE constituted standing committee/Case to case basis committee	No. of Tender invited (fig. in No.)	Value of Procurement (₹ in crore)
16.	Chhabra Power Limited	-	No procurement	-	-
17.	Barmer Thermal Power Company Limited	-	No procurement	-	-
18.	Banswara Thermal Power Company Limited	-	No procurement	-	-
19.	Rajasthan State Petroleum Corporation Limited	Not maintained	No procurement	-	-
20.	Rajasthan State Gas Limited	Soft copy	Case to case basis	51	40.86
21.	Rajasthan State Power Finance and Financial Services Corporation Limited	Not maintained	Standing committee	8	0.04
22.	Rajasthan State Beverage Corporation Limited	Not maintained	Standing committee	99	26.17
23.	Rajasthan State Ganganagar Sugar Mills Limited	Soft copy	Standing committee	64	1285.99
24.	Rajasthan Police Housing and Construction Corporation Limited	Manual	Standing committee	20	21.38
25.	RajComp Info Services Limited	Soft copy	Standing committee	26	76.78
26.	Rajasthan State Industrial Development and Investment Corporation Limited	Not maintained	Standing committee	-	-
27.	Rajasthan Small Industries Corporation Limited	Not maintained	Standing committee	20	47.88
28.	Rajasthan State Handloom Development Corporation Limited	Manual	Case to case basis	-	-
29.	Rajasthan Financial Corporation	Manual	Standing committee	9	0.08
30.	Rajasthan Medical Service Corporation Limited	Manual	Standing committee	21	2130.23
31.	Rajasthan Ex-Servicemen Corporation Limited	Manual	Standing committee	9	0.29
32.	Rajasthan State Mines & Minerals Limited	Manual	Case to case basis	34	19.00
33.	Barmer Lignite Mining Company Limited	Soft copy	Standing	9	0.36

Sl. No.	Sector/Name of State Public Sector Enterprises (SPSEs)	Procurement Register Maintained Manual/soft copy or not maintained	SPSE constituted standing committee/Case to case basis committee	No. of Tender invited (fig. in No.)	Value of Procurement (₹ in crore)
			committee		
34.	Rajasthan State Road Development & Construction Corporation Limited	Not maintained	Standing committee	4	53.73
35.	Rajasthan State Road Transport Corporation	Soft copy	Standing committee	92	885.84
36.	Rajasthan Tourism Development Corporation Limited	No information provided	Standing committee	3	3.83
37.	Rajasthan State Hotels Corporation Limited	Not maintained	Standing committee	1	0.35
38.	Jaipur Metro Rail Corporation Limited	Manual	Case to case basis	30	14.44
39.	Jaipur Smart City Limited	Soft copy	Standing committee	33	176.35
40.	Ajmer Smart City Limited	Manual	Standing committee	25	310.19
41.	Kota Smart City Limited	Soft copy	Standing committee	16	442.90
42.	Udaipur Smart City Limited	Manual	Standing committee	36	64.53
43.	Rajasthan Urban Drinking Water Sewerage & Infrastructure Corporation Limited	Manual	Standing committee	7	0.48
44.	Rajasthan Civil Aviation Corporation Limited	No procurement activity- Defunct company			
45.	Rajasthan Jal Vikas Nigam Limited	No procurement activity- Defunct company			
	Total			2214	10269.06