

Audit Report (Commercial) for the year ended 31 March 2004

1.	2.	3 (a)	3 (b)	3 (c)	3 (d)	3 (e)	4 (a)	4 (b)	4 (c)	4 (d)	4 (e)	4 (f)	5
(g)	Construction												
8.	M.P. Police Housing Corporation Limited.	600.00	--	--	--	600.00	--	724.45 \$	158.51	--	1823.04	1823.04	3.04:1 (3.68:1)
	Total (g)	600.00	--	--	--	600.00	--	724.45	158.51	--	1823.04	1823.04	3.04:1 (3.68:1)
(h)	Area Development												
9.	M.P.A.K.V.N. (Bhopal) Ltd.	--	--	135.01	--	135.01	--	--	--	--	--	--	--
10.	M.P.A.K.V.N. (Indore) Ltd.	--	--	165.00	--	165.00	--	--	--	--	--	--	--
11.	M.P.A.K.V.N. (Jabalpur) Ltd.	--	--	133.11	0.01	133.12	--	--	--	--	--	--	--
12.	M.P.A.K.V.N. (Rewa) Ltd.	--	--	80.00	--	80.00	--	--	--	71.29	100.00	171.29	2.14:1 (2.14:1)
13.	Industrial Infrastructure Development Corporation (Gwalior) Limited.	--	--	75.00	--	75.00	--	--	--	--	--	--	--
	Total (h)	--	--	588.12	0.01	588.13	--	--	--	71.29	100.00	171.29	0.29:1 (0.29:1)
(i)	Development of Economically Weaker Sections												
14.	M.P.Pichada Varg Tatha Alpasankhyak Vitta Evam vikas Nigam Ltd.	644.85	--	--	--	644.85	--	--	548.48	57.80	3115.96	3173.76	4.92:1 (4.19:1)
15.	M.P.Adivasi Vitta Evam vikas Nigam Limited.	1067.00	769.00	--	--	1836.00	90.00	--	--	--	--	--	-- (1.54:1)
	Total (i)	1711.85	769.00	--	--	2480.85	90.00	--	548.48	57.80	3115.96	3173.76	1.28:1 (2.28:1)
(j)	Public Distribution												
16.	M.P.State Civil Supplies Corporation Limited.	1200.00	--	--	--	1200.00	--	--	--	--	--	--	--
	Total (j)	1200.00	--	--	--	1200.00	--	--	--	--	--	--	--
(k)	Tourism												
17.	M.P.State Tourism Development Corporation Limited.	2497.29	--	--	--	2497.29	--	--	--	--	--	--	--
	Total (k)	2497.29	--	--	--	2497.29	--	--	--	--	--	--	--
(l)	Financing												
18.	The Provident Investment Company Limited.	49.26	--	--	0.40	49.66	--	--	--	--	--	--	--
19.	M. P .State Industrial Development Corporation Ltd.	8109.18	--	--	--	8109.18	--	--	--	1364.27	33917.11	35281.38	4.35:1 (5.60:1)
	Total (l)	8158.44	--	--	0.40	8158.84	--	--	--	1364.27	33917.11	35281.38	4.32:1 (5.57:1)
(m)	Miscellaneous												
20.	M. P. Urja Vikas Nigam Ltd.	68.92	--	--	--	68.92	--	--	--	--	--	--	--
	Total (m)	68.92	--	--	--	68.92	--	--	--	--	--	--	--
(n)	Energy												
21.	M. P. Power Transmission Company Limited	5.01	--	--	--	5.01	--	--	--	--	--	--	--

1.	2.	3 (a)	3 (b)	3 (c)	3 (d)	3 (e)	4 (a)	4 (b)	4 (c)	4 (d)	4 (e)	4 (f)	5
22.	M. P. Poorv Kshetra Vidyut Vitaran Company Limited.	5.01	--	--	--	5.01	--	--	--	--	--	--	--
23.	M. P. Paschim Kshetra Vidyut Vitaran Company Limited.	5.01	--	--	--	5.01	--	--	3.32	--	7.22	7.22	1.44:1
24.	M. P. Power Generating Company Limited.	5.01	--	--	--	5.01	--	--	--	--	--	--	--
25.	M. P. Madhya Kshetra Vidyut Vitaran Company Limited.	5.01	--	--	--	5.01	--	--	--	--	--	--	--
	Total (n)	25.05	--	--	--	25.05	--	--	3.32	--	7.22	7.22	0.29:1 (--)
	TOTAL – A	21024.75	1094.60	660.58	0.41	22780.34	90.00	724.45	1610.31	1696.52	40240.57	41937.09	1.84:1 (2.94:1)
B.	Statutory Corporations												
1.	Madhya Pradesh State Electricity Board ^f	16961.71	--	--	--	16961.71	--	--	--	24772.47	323908.91	348681.38	20.56:1 (27.99:1)
2.	M.P. Road Transport Corporation	10995.53	3185.35	--	--	14180.88	--	--	--	1749.60	2518.20	4267.80	0.30:1 (1.22:1)
3.	Madhya Pradesh Financial Corporation	5277.84	--	--	2101.15	7378.99	134.00	--	--	142.65	36275.34	36417.99	4.94:1 (5.06:1)
4.	M.P.Warehousing and Logistics Corporation	428.08	--	--	378.08	806.16	--	--	--	--	--	--	-- (0.18:1)
	Total – B	33663.16	3185.35	--	2479.23	39327.74	134.00	--	--	26664.72	362702.45	389367.17	9.90:1 (9.29:1)
	Total – A+B	54687.91	4279.95	660.58	2479.64	62108.08	224.00	724.45	1610.31	28361.24	402943.02	431304.26	6.94:1 (7.35:1)
C	Non-working Companies												
(a)	Agriculture and Allied												
1.	M.P.Lift Irrigation Corporation Limited.	592.29	--	--	--	592.29	--	--	--	--	--	--	--
2.	M.P.State Dairy Development Corporation Limited.	--	--	--	--	--	--	--	--	--	--	--	--
	Total (a)	592.29	--	--	--	592.29	--	--	--	--	--	--	--
(b)	Industries												
3.	M.P.Leather Development Corporation Limited.	154.29	--	--	--	154.29	--	--	--	--	--	--	--
4.	M.P.Film Development Corporation Limited.	103.84	--	--	--	103.84	--	--	--	--	--	--	--
5.	M.P. State Industries Corporation Limited.	1511.67	--	--	--	1511.67	--	--	--	3058.06	175.15	3233.21	2.14:1 (2.14:1)
	Total (b)	1769.80	--	--	--	1769.80	--	--	--	3058.06	175.15	3233.21	1.83:1 (1.83:1)
(c)	Electronics												
6.	Optel Telecommunication Ltd.	--	--	1500.00	896.72	2396.72	--	--	--	--	2085.86	2085.86	0.87:1 (1.20:1)
	Total (c)	--	--	1500.00	896.72	2396.72	--	--	--	--	2085.86	2085.86	0.87:1 (1.20:1)

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1.	2.	3 (a)	3 (b)	3 (c)	3 (d)	3 (e)	4 (a)	4 (b)	4 (c)	4 (d)	4 (e)	4 (f)	5
(d)	Textile												
7.	M.P. State Textile Corporation Limited.	685.95	--	--	--	685.95	--	--	--	8481.98	110.02	8592.00	12.53:1 (12.53:1)
	Total (d)	685.95	--	--	--	685.95	--	--	--	8481.98	110.02	8592.00	12.53:1 (12.53:1)
(e)	Construction												
8.	M.P.Rajya Setu Nirman Nigam Limited.	500.00	--	--	--	500.00	--	--	--	--	--	--	--
	Total (e)	500.00	--	--	--	500.00	--	--	--	--	--	--	--
(f)	Financing												
9.	M.P.Panchayati Raj Vitta Evam Gramin Vikas Nigam Limited.	27.25	--	--	15.67	42.92	--	--	--	--	--	--	--
	Total (f)	27.25	--	--	15.67	42.92	--	--	--	--	--	--	--
	Grand Total- C	3575.29	--	1500.00	912.39	5987.68	--	--	--	11540.04	2371.03	13911.07	2.32:1 (2.46:1)
	GRAND TOTAL (A+B+C)	58263.20	4279.95	2160.58	3392.03	68095.76	224.00	724.45	1610.31	39901.28	405314.05	445215.33	6.54:1 (6.93:1)

Notes: Except in respect of Companies which finalised their accounts for the year 2003-04 (Serial number A-21,22,23 and 24, C-4), the figures are provisional and as supplied by the Companies/Corporations.

** Loans outstanding at the close of 2003-04 represent long-term loans only.

@ Includes bonds, debentures, inter-corporate deposits, etc.

\$ Adjusted against the work-under-construction at the end of the year.

As MPSEB has not furnished any figures for the year 2003-04, previous year's figures have been adopted for the current year also.

ANNEXURE 2

(Referred to in paragraphs 1.6, 1.7, 1.13, 1.19 and 1.20)

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

(Figures in columns 7 to 12 and 15 are Rupees in lakh)

Sl. No.	Sector and name of Company	Name of Department	Date of incorporation	Period of accounts	Year in which accounts finalised	Net Profit (+)/ Loss (-)	Net impact of audit comments	Paid-up capital	Accumulated Profit (+) /Loss(-)	Capital employed (A)	Total return on capital employed (B)	Percentage of total return on capital employed	Arrens in accounts in terms of years	Turn-over	Manpower
1.	2.	3.	4.	5.	6.	7.	8.	9.	10	11	12	13.	14.	15	16
A.	Government companies														
	Working														
(a)	Agriculture and Allied														
1.	M.P.State Agro industries Development Corporation Limited	Agriculture	21-03-1969	2000-01	2002-03	(-)46.44	(-)3.03	329.50	(-)80.37	735.89	(-)24.68	--	03	16716.77	607
	TOTAL (a)					(-)46.44	(-)3.03	329.50	(-)80.37	735.89	(-)24.68	--	03	16716.77	607
(b)	Industries														
2..	M.P.Export Corporation Limited.	Commerce & Industries	14-02-1977	2002-03	2003-04	(+)20.73	--	80.25	(+)433.71	453.96	(+)20.85	4.59	01	5496.10	23
3.	M.P. Laghu Udyog Nigam Limited.	Commerce & Industries	28-12-1961	2002-03	2004-05	(+)327.57	--	282.75	(+)986.02	1034.51	(+)327.77	31.68	01	2420.44	406
	TOTAL (b)					(+)348.30	--	363.00	(+)1419.73	1488.47	(+)348.62	23.42	02	7916.54	429
(c)	Electronics														
4.	M.P.State Electronics Development Corporation Limited.	Commerce & Industries	18-11-1983	2002-03	2004-05	(+)204.79	-	2191.25	(+)821.60	2875.32	(+)204.79	7.12	01	541.22	73
	TOTAL (c)					(+)204.79	-	2191.25	(+)821.60	2875.32	(+)204.79	7.12	01	541.22	73
(d)	Handlooms & Handicrafts														
5.	M.P. Hasthashilp Evam Hath Kargha Vikas Nigam Limited.	Gram Udyog Department	18-11-1981	2000-01	2004-05	(-)11.89	--	106.16	(-)208.64	1261.96	(+)4.63	0.37	03	1691.63	345
	TOTAL (d)					(-)11.89	--	106.16	(-)208.64	1261.96	(+)4.63	0.37	03	1691.63	345
(e)	Forest														
6.	M.P. Rajya Van Vikas Nigam Limited..	Forest	24-07-1975	2002-03	2003-04	(+)130.23	(+)23.46	981.74	(+)714.86	5771.99	(+)130.37	2.26	01	2651.82	1221
	TOTAL (e)					(+)130.23	(+)23.46	981.74	(+)714.86	5771.99	(+)130.37	2.26	01	2651.82	1221

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1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.
(f)	Mining														
7.	M.P. State Mining Corporation Limited.	Mineral Resources Department	19-01-1962	2002-03	2003-04	(+)297.20	--	219.59	(+)546.37	644.66	(+)297.43	46.14	01	2023.62	467
	TOTAL (f)					(+)297.20	--	219.59	(+)546.37	644.66	(+)297.43	46.14	01	2023.62	467
(g)	Construction														
8.	M.P. Police Housing Corporation Limited.	Home (Police)	31-03-1981	2001-02	2003-04	(+)54.69	--	600.00	(-)349.15	3439.85	(+)54.69	1.59	02	56.97	161
	TOTAL (g)					(+)54.69	--	600.00	(-)349.15	3439.85	(+)54.69	1.59	02	56.97	161
(h)	Area Development														
9.	M.P.A.K.V.N. (Bhopal) Limited	Commerce & Industries	16-10-1987	2001-02	2004-05	(+)24.83	--	135.01	(+)184.67	319.68	(+)24.83	7.77	02	325.97	280
10.	M.P.A.K.V.N. (Indore) Limited.	--do--	16-11-1981	2001-02	2003-04	(+)87.85	(-)8.21	165.00	(+)379.77	3029.67	(+)108.07	3.57	02	512.03	359
11.	M.P.A.K.V.N. (Jabalpur) Limited.	--do--	16-11-1981	2002-03	2004-05	(-)12.99	--	133.12	(+)653.86	784.02	(-)12.35	--	01	41.35	66
12.	M.P.A.K.V.N. (Rewa) Ltd.	--do--	16-11-1981	2000-01	2004-05	(-)11.41	-	80.00	(-)464.34	8.56	(+)0.59	6.89	03	2.49	99
13.	Industrial Infrastructure Development Corporation (Gwalior) Limited. **	--do--	28-05-1985	2002-03	2004-05	(+)0.92	--	75.00	(+)108.28	187.70	(+)1.03	0.55	01	0.74	160
	TOTAL (h)					(+)89.20	(-)8.21	588.13	(+)862.24	4329.63	(+)122.17	2.82	09	882.58	964
(i)	Department of Economically Weaker Sections														
14.	M.P. Pichhda Varg Tatha Alpankhyak Vitta Evam Vikas Nigam Limited.	Picchda Varg Kalyan Vibhag	29-09-1994	1997-98	2002-03	(-)1.97	(-)36.72	183.77	(-)16.44	1684.68	(+)43.68	2.59	06	38.83	23
15.	M.P. Adivasi Vitta Evam Vikas Nigam Limited.	Schedule Tribe Welfare Department	29-09-1994	1999-2000	2004-05	(-)88.04	(-)63.52	1200.00	(+)86.95	4804.66	(+)1.69	0.04	04	144.01	136
	TOTAL (i)					(-)90.01	(-)100.24	1383.77	(+)70.51	6489.34	(+)45.37	0.70	10	182.84	159
(j)	Public Distribution														
16.	M.P. State Civil Supplies Corporation Limited.	Food, Civil Supplies & Consumer Protection	03-04-1974	2002-03	2003-04	(+)984.34	--	1200.00	(+)2027.54	5804.97	(+)2676.20	46.10	01	69554.05	930
	TOTAL (j)					(+)984.34	--	1200.00	(+)2027.54	5804.97	(+)2676.20	46.10	01	69554.05	930
(k)	Tourism														
17.	M.P. State Tourism Development Corporation Limited.	Tourism	24-05-1978	2001-02	2003-04	(-)35.59	(+)16.05	2347.29	(-)1250.83	3392.32	(-)35.32	--	02	907.65	769
	TOTAL (k)					(-)35.59	(+)16.05	2347.29	(-)1250.83	3392.32	(-)35.32	--	02	907.65	769

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.
(l)	Financing														
18.	The Provident Investment Company Limited.	Finance	04-12-1926	2001-02	2004-05	(+)42.33	-	49.66	(+)44.53	46.66	(+)42.33	90.72	02	124.65	23
19.	M.P. State Industrial Development Corporation Limited.	Commerce & Industry	13-09-1965	2002-03	2004-05	(-)27781.17	--	8109.18	(-)58845.36	60974.45	(-)24939.19	--	01	238.88	106
	TOTAL (l)					(-)27738.84	-	8158.84	(-)58800.83	61021.11	(-)24896.86	--	03	363.53	129
(m)	Miscellaneous														
20.	M.P. Urja Vikas Nigam Limited.	Energy Department	25-08-1982	2002-03	2003-04	(-)311.86	--	68.92	(-)131.75	3.33	(-) 311.86	--	01	9.94	242
	TOTAL (m)					(-)311.86	--	68.92	(-)131.75	3.33	(-)311.86	--	01	9.94	242
(n)	Energy														
21.	M. P. Power Transmission Company Limited.	Energy	22-11-01	2003-04	2004-05	--	--	5.01	--	1.53	--	--	--	--	--
22.	M. P. Poorv Kshetra Vidyut Vitaran Company Limited.	-do-	31-05-02	2003-04	2004-05	--	--	5.01	--	4.88	--	--	--	--	--
23.	M. P. Paschim Kshetra Vidyut Vitaran Company Limited.	-do-	31-05-02	2003-04	2004-05	--	--	5.01	--	(-)2.03	--	--	--	--	--
24.	M. P. Power Generating Company Limited.	-do-	22-11-01	2003-04	2004-05	--	--	5.01	--	(-)1.83	--	--	--	--	--
25.	M. P. Madhya Kshetra Vidyut Vitaran Company Limited.	-do-	31-05-02	2002-03	2003-04	--	--	5.01	--	0.37	--	--	01	--	--
	Total-n					--	--	25.05	--	2.92	--	--	01	--	--
	TOTAL – A					(-)26125.88	--	18563.24	(-)54358.72	97261.76	(-)21384.45	--	40	103499.16	6496
B.	Statutory Corporations														
1.	Madhya Pradesh State Electricity Board	Energy	01-04-1957	2002-03	2004-05	(-)15438.00	-	16961.71	(-)221998.00	554524.72	(+)27929.79	5.04	01	444349.25	60255
2.	M.P. Road Transport Corporation	Transport	21-05-1962	2002-03 (1-1-03 to 31-03-03)	2004-05	(-)1604.13	--	14180.88	(-)68829.83	10977.28	(-)1308.38	--	01	5001.97	10965
3.	Madhya Pradesh Financial Corporation	Finance	30-06-1955	2002-03	2003-04	(-)2811.53	--	8808.36	(-)23871.51	54520.17	(+)2409.32	4.42	01	3634.44	330
4.	Madhya Pradesh Ware-Housing and Logistics Corporation	Food, Civil Supplies & Consumer Protection	19-02-1958	2002-03	2004-05	(+)946.20	--	656.16	(+)5468.28	6972.89	(+)960.06	13.77	01	3511.25	1470
	TOTAL --B					(-)18907.46	--	40607.11	(-)309231.06	626995.06	(+)29990.79	4.78	04	456496.91	73020
	GRAND TOTAL (A+B)					(-)45033.34	--	59170.35	(-)363589.78	724256.82	(+)8606.34	1.19	44	559996.07	79516

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1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.
C	Non-working Companies														
(a)	Agriculture														
1.	M.P.Lift Irrigation Corporation Limited.	Water resources Deptt.	13-07-1976	1991-92	2003-04	(-)6.40	--	592.29	(-)621.97	(-)24.81	(-)6.40	--	12	--	--
2	M.P.State Dairy Development Corporation Limited.	Agriculture	22-03-1975	2001-2002	2002-2003	No profit and loss account has been prepared as all the assets and liabilities have been taken over by M.P. Cooperative Dairy Federation Limited w.e.f. August 1983.							2		
Total (a)						(-)6.40	--	592.29	(-)621.97	(-)24.81	(-)6.40	--	14	--	--
(b)	Industries														
3.	M.P. Leather* Development Corporation Limited.	Rural Industries Department	25-11-1981	1994-95	2002-03	(+)2.54	(-)0.54	71.79	(+)34.54	(+)717.68	(+)2.85	0.40	09	65.11	17
4.	M.P.Film Development Corporation Limited.	Department of Culture	16-12-1981	2003-04	2004-05	Profit and loss account has not been prepared as the company has gone for voluntary winding up in December 1998									
5.	M.P. State Industries Corporation Limited.	Commerce and Industries	11-04-1961	2001-02	2003-04	(-)2211.53	--	1511.67	(-)6990.35	(+)996.29	(-)2064.75	--	02	1747.13	17
Total (b)						(-)2208.99	(-)0.54	1583.46	(-)6955.81	(+)1713.97	(-)2061.90	-	11	1812.24	34
(c)	Electronics														
6.	Optel Telecommunication Limited	Commerce and Industries	23-12-1988	2002-03	2004-05	(-)2024.95	--	2396.72	(-)6480.94	4991.34	(-)1735.85	--	01	4.00	--
Total (c)						(-)2024.95	--	2396.72	(-)6480.94	4991.34	(-)1735.85	--	01	4.00	--
(d)	Textiles														
7.	M.P. State Textile Corporation Limited.	Commerce and Industries	27-11-1970	2002-03	2003-04	(-)1623.36	--	685.95	(-)9528.80	208.31	(-)1260.34	--	01	102.01	37
Total (d)						(-)1623.36	--	685.95	(-)9528.80	208.31	(-)1260.34	--	01	102.01	37
(e)	Construction														
8.	M.P. Rajya Setu Nirman Nigam Limited.	PWD	04-10-1978	1989-90	1993-94	(-)112.99	-	500.00	(-)215.04	(+) 286.90	(-)112.99	-	14		
Total (e)						(-)112.99	-	500.00	(-)215.04	(+) 286.90	(-)112.99	-	14		
(f)	Financing														
9.	M.P. Panchayati Raj Vitta Evam Gramin Vikas Nigam Limited.	Panchayat and Rural Development	30-03-1981	2002-03	2004-05	(+)1.86	-	42.92	(+)39.35	(+)83.21	(+)1.86	2.24	01	6.92	
Total (f)						(+)1.86	-	42.92	(+)39.35	(+)83.21	(+)1.86	2.24	01	6.92	
TOTAL C						(-)5974.83	-	5801.34	(-)23763.21	(+)7258.92	(-)5175.62	--		1925.17	71
GRAND TOTAL (A+B+C)						(-)51008.17	--	64971.69	(-)387352.99	731515.74	(+)3430.72	0.47	--	561921.24	79587

(A) Capital employed represents net fixed assets (including capital works-in-progress) plus working capital except in case of finance companies/corporations where the capital employed is worked out as the mean of aggregate of the opening and closing balance of paid-up capital, free reserves, bonds, deposits and borrowings (including refinance)

(B) Returns on capital employed represent net surplus plus or net loss minus interest on borrowed funds charged to Profit and Loss Account.

* Company revised its accounts at the instance of audit.

** Formerly known as Madhya Pradesh AKVN (Gwalior) Limited.

ANNEXURE 3

(Referred in paragraphs 1.5 and 1.17)

Statement showing subsidy received, guarantees received, waiver of dues, loans on which moratorium allowed and loans converted into equity during the year and subsidy receivable and guarantees outstanding at the end of March 2004

(Figures in columns 3(a) to 7 are rupees in lakh)

Sl No.	Name of the public sector undertaking	Subsidy and grants received during the year @				Guarantees received during the year and outstanding at the end of the year*					Waiver of dues during the year				Loans on which moratorium allowed	Loans converted into equity during the year
		Central Govt.	State Govt.	Others	Total	Cash Credit from Banks	Loans from other sources	Letter of Credit opened by banks in respect of imports	Payment obligation under agreement with foreign consultants or contractors	Total	Loans repayment written off	Interest waived	Penal interest waived	Total		
1	2	3(a)	3(b)	3(c)	3(d)	4(a)	4(b)	4(c)	4(d)	4(e)	5(a)	5(b)	5(c)	5(d)	6	7
A.	Working Government companies															
(a)	Agriculture and Allied															
1.	M.P. State Agro Industries Development Corporation Limited	310.16 (1.00)	188.10 (-)	- -	498.26 (1.00)	-	-	-	-	-	-	-	-	-	-	-
	Total (a)	310.16 (1.00)	188.10 (-)	- -	498.26 (1.00)	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
(b)	Industries															
2.	M.P. Laghu Udyog Nigam Limited.	- (29.55)	- -	- -	- (29.55)	-	-	-	-	-	-	-	-	-	-	-
	Total (b)	- (29.55)	- -	- -	- (29.55)	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
(c)	Handlooms and Handicrafts															
3.	M.P. Hasthashilp Evam Hath Kargha Vikas Nigam Limited.	- (109.54)	- (634.38)	- -	- (743.92)	-	72.50 (377.24)	-	-	72.50 (377.24)	-	-	-	-	-	-
	Total (c)	- (109.54)	- (634.38)	- -	- (743.92)	- -	72.50 (377.24)	- -	- -	72.50 (377.24)	- -	- -	- -	- -	- -	- -
(d)	Forest															
4.	M.P. Rajya Van Vikas Nigam Limited.					-	--	-	-	--	-	-	-	-	-	2950.01
	Total (d)					- -	-- --	- -	- -	-- --	- -	- -	- -	- -	- -	2950.01

Audit Report (Commercial) for the year ended 31 March 2004

1	2	3(a)	3(b)	3(c)	3(d)	4(a)	4(b)	4(c)	4(d)	4(e)	5(a)	5(b)	5(c)	5(d)	6	7
(e)	Construction															
5.	Madhya Pradesh Police Housing Corporation Limited.	-	4.26 (--)	--	4.26 (--)	-	-- (1823.04)	-	-	-- (1823.04)	-	-	-	-	-	-
	Total (e)	-	4.26 (--)	--	4.26 (--)	-	-- (1823.04)	-	-	-- (1823.04)	-	-	-	-	-	-
(f)	Area Development															
6.	M.P.A.K.V.N. (Indore) Limited.	- (1875.23)	-- (222.50)	--	-- (2097.73)	--	- (--)	-	-	-- (--)	-	-	-	-	-	-
	M.P.A.K.V.N. (Jabalpur) Limited.	200.00 (--)	40.00 (--)	--	240.00 (--)		-- (311.23)			-- (311.23)						
7.	Industrial Infrastructure Development Corporation (Gwalior) Limited.	183.33 (--)	50.00 (--)		233.33 (--)	-	- (-)	-	-	-- (-)	-	-	-	-	-	-
	Total (f)	383.33 (1875.23)	90.00 (222.50)		473.33 (2097.73)	-	-- (311.23)	-	-	-- (311.23)	-	-	-	-	-	-
(g)	Development of economically weaker sections															
8.	M.P.Pichhra Varg Tatha Alpasankhyak Vitta Evam Vikas Nigam Limited.	-	-	-	-	-	-- (3115.96)	-	-	-- (3115.96)	-	-	-	-	-	-
9.	M.P.Adivasi Vitta Evam Vikas Nigam Limited.	-	600.00 (99.00)	-	600.00 (99.00)	-	-- (-)	-	-	-- (-)	-	-	-	-	-	-
	Total (g)	-	600.00 (99.00)	-	600.00 (99.00)	-	-- (3115.96)	--	--	-- (3115.96)	-	-	-	-	-	-
(h)	Public Distribution															
10.	M.P.State Civil Supplies Corporation Limited.	6673.31 (--)	1026.87 (--)	-	7700.18 (-)	1500.00 (0.02)	-	-	-	1500.00 (0.02)	-	-	-	-	-	-
	Total (h)	6673.31 (--)	1026.87 (--)	-	7700.18 (-)	1500.00 (0.02)	-	-	-	1500.00 (0.02)	-	-	-	-	-	-
(i)	Tourism															
11.	M.P.State Tourism Development Corporation Limited.	- (344.23)	-- (1154.70)	-	-- (1498.93)	-	-	-	-	-	-	-	-	-	-	-
	Total (i)	- (344.23)	-- (1154.70)	-	-- (1498.93)	-	-	-	-	-	-	-	-	-	-	-
(j)	Finance															
12.	M.P. State Industrial Development Corporation Limited	1150.00 (--)	4.00 (--)	--	1154.00 (--)	--	-- (1819.50)	--	--	-- (1819.50)						
	Total (j)	1150.00 (--)	4.00 (--)	--	1154.00 (--)	--	-- (1819.50)	--	--	-- (1819.50)						

1	2	3(a)	3(b)	3(c)	3(d)	4(a)	4(b)	4(c)	4(d)	4(e)	5(a)	5(b)	5(c)	5(d)	6	7
(k)	Miscellaneous															
13.	M.P.Urja Vikas Nigam Limited.	187.57 (--)	665.92 (--)		853.49 (--)	-	-	-	-	-	-	-	-	-	-	-
	Total (k)	187.57 (--)	665.92 (--)	-	853.49 (--)	-	-	-	-	-	-	-	-	-	-	-
	Total (A)	8704.37 (2359.55)	2579.15 (2110.58)	-	11283.52 (4470.13)	1500.00 (0.02)	72.50 (7446.97)	--	--	1572.50 (7446.99)	--	--	--	--	--	2950.01
B.	Working Statutory corporations															
1.	Madhya Pradesh State Electricity Board**	-	----	-	----	-	48244.00 (443807.00)	-	-	48244.00 (443807.00)						
2.	M.P. Road Transport Corporation.	-	--	-	--	--	-- (570.35)	-	-	-- (1892.27)						
3.	Madhya Pradesh Financial Corporation	-	-- (-)	-	-- (-)	3188.00 (48867.76)	-	-	-	3188.00 (48867.76)						
	Total (B)	--	--			3188.00 (49438.11)	48244.00 (445128.92)			51432.00 (494567.03)						
	Grand Total (A+B)	8704.37 (2389.55)	2579.15 (2110.58)		11283.52 (4470.13)	4688.00 (50008.46)	48316.50 (452575.89)			53004.50 (502014.02)						2950.01

* Figures within brackets under columns 3(a) to 3(d) represent grants and those under columns 4(a) to 4(e) guarantees outstanding at the end of the year.

** Figures for 2003-04 have not been furnished by MPSEB.

ANNEXURE 4

(Referred to in paragraph 1.7)

Statement showing financial position of Statutory corporations

(Rupees in crore)

Working Statutory corporations			
1. Madhya Pradesh State Electricity Board			
	2000-01	2001-02	2002-03
A. Liabilities			
Equity capital	231.15	169.62	169.62
Loans from Government	2122.59	390.62	581.28
Other long-term loans (including bonds)	4948.23	3749.29	3492.67
Reserves and surplus	--	--	---
Current liabilities and provisions	9146.34	8522.21	9679.39
Total A	16448.31	12831.74	13922.96
B. Assets			
Gross fixed assets	10093.09	9106.21	9819.19
Less : Depreciation	4642.56	4113.73	4598.45
Net fixed assets	5450.53	4992.48	5220.74
Capital works-in-progress	2130.90	1965.20	2098.52
Deferred cost	1.48	1.33	1.27
Current assets	6728.40	3789.65	4355.94
Investments	688.83	194.05	218.13
Profit and Loss Account	1448.17	1889.03	2028.36
Total - B	16448.31	12831.74	13922.96
(C) Capital employed**	5163.49	5044.87	5545.24
1. Madhya Pradesh Road Transport Corporation			
	2001-02	2002-03	2003-04
A. Liabilities			
Capital (including capital loan and equity capital)	182.37	141.82	141.82
Borrowings (Government)	22.50	17.50	17.50
(Others)	122.26	142.31	141.65
Funds ^{\$}	547.74	428.12	437.06
Trade dues and other current liabilities (including provisions)	666.81	553.66	588.37
Total - A	1541.68	1283.41	1326.40
B. Assets			
Gross Block	634.52	461.07	459.55
Less : Depreciation	77.87	55.20	59.95
Net fixed assets	556.65	405.87	399.60
Capital works-in-progress (including cost of chassis)	4.65	3.44	3.44
Investments	0.12	0.09	0.09
Current assets, loans and advances	199.72	185.72	189.98
Accumulated loss	780.54	688.29	733.29
Total - B	1541.68	1283.41	1326.40
C. Capital employed[#]	94.21	41.37	4.65

** Capital employed represents net fixed assets (including capital works-in-progress) plus working capital. While working out working capital, the element of deferred cost and investments have been excluded from current assets.

^{\$} Excluding depreciation funds.

[#] Capital employed represents net fixed assets (including capital works-in-progress) plus working capital.

3. Madhya Pradesh Financial Corporation			
	2001-02	2002-03	2003-04
A. Liabilities			
Paid-up capital	88.08	88.08	73.78
Share application money	--	--	--
Reserve fund and other reserves and surplus	10.19	10.04	9.27
Borrowings :			
(i) Bonds and debentures	283.02	282.60	228.62
(ii) Fixed deposits	-		
(iii) Industrial Development Bank of India & Small Industries Development Bank of India	162.00	159.45	138.83
(iv) Reserve Bank of India	-		
(v) Loan towards share capital from:			
(a) State Government	1.73	1.73	1.43
(b) Industrial Development Bank of India	1.74	1.74	1.43
(vi) Others (including State Government)	-	--	
Other Liabilities and provisions	3.72	5.57	3.39
Total – A	550.48	549.21	456.75
B. Assets			
Cash and Bank balances	34.24	5.36	15.59
Investments	3.28	3.25	2.67
Loans and advances	287.21	287.28	209.87
Net fixed assets	10.23	9.76	8.76
Other assets	4.92	4.84	4.32
Miscellaneous expenditure	210.60	238.72	215.54
Total – B	550.48	549.21	456.75
C. Capital employed*	546.76	545.20	498.50
4. Madhya Pradesh Warehousing and Logistics Corporation			
	2000-01	2001-02	2003-04
A. Liabilities			
Paid-up Capital	9.60	9.60	6.56
Advances against Capital	-	--	--
Reserves and surplus	62.78	83.89	65.57
Borrowings:			
Government	0.46	1.41	1.33
Others	20.26	--	--
Trade dues and current liabilities (including provisions)	13.83	14.72	12.27
Total A	106.93	109.62	85.73
B. Assets			
Gross Block	120.35	127.26	93.68
Less : Depreciation	33.71	38.62	31.05
Net Fixed assets	86.64	88.64	62.63
Capital works-in-progress	2.61	1.76	2.87
Current assets, loan and advances	17.68	19.22	20.23
Total -B	106.93	109.62	85.73
Capital employed	93.10	94.90	73.46

* Capital employed represents the mean of the aggregate of opening and closing balances of paid-up capital, loans in lieu of capital, seed money, debentures, reserves (other than those which have been funded specifically and backed by investments outside), bonds, deposits and borrowings (including refinance).

ANNEXURE 5

(Referred to in paragraph 1.7)

Statement showing working results of Statutory corporations

(Rupees in crore)

A. Working Statutory corporations					
1.	Madhya Pradesh State Electricity Board				
	Particulars	2000-01	2001-02	2002-03	
1	(a) Revenue receipts	5713.56	4637.00	4794.50	
	(b) Subsidy/Subvention from Government	279.46	542.96	668.00	
	Total	5993.02	5179.96	5462.50	
2	Revenue expenditure (net of expenses capitalised) including write-off of intangible assets but excluding depreciation and interest	5864.55	5452.55	4788.48	
3	Gross Surplus (+)/Deficit(-) for the year (1-2)	128.47	(-)272.59	674.02	
4	Adjustments relating to previous years	(-)84.50	567.37	(-)0.08	
5	Final Gross Surplus (+)/Deficit(-) for the year (3+4)	43.97	(-)294.78	673.94	
6	Appropriations :				
	(a) Depreciation (less capitalised)	564.46	540.15	487.53	
	(b) Interest on Government loans	251.05	206.07	62.77	
	(c) Interest on others, bonds, advance, etc. and finance charges	1085.84	732.24	746.05	
	(d) Total interest on loans & finance charges (b+c)	1336.89	938.31	808.82	
	(e) Less :- Interest capitalised	383.57	379.74	468.03	
	(f) Net interest charged to revenue (d-e)	953.32	558.57	340.79	
	(g) Total appropriations (a+f)	1517.78	1098.72	828.32	
7	Surplus(+)/deficit(-)before accounting for subsidy from State Government {5-6(g)-1(b)}	(-)1753.27	(-)1646.90	(-)822.38	
8	Net Surplus(+)/Deficit (-) {5-6(g)}	(-)1473.81	(-)803.93	(-)154.38	
9	Total return on capital employed*	(-)520.49	(-)333.38	(-)279.30	
10	Percentage of return on capital employed	-		--	
2.	Madhya Pradesh Road Transport Corporation**				
		2001-02	2002-03 (up to 31-12-2002)	2002-03 (1-1-03 to 31-03-03)	2003-04
1	Operating				
	(a) Revenue	243.99	172.77	48.64	175.03
	(b) Expenditure	363.43	251.48	61.72	209.25
	(c) Surplus(+)/Deficit(-)	(-)119.44	(-)78.71	(-)13.08	(-)34.22
2	Non-operating				
	(a) Revenue	3.51	3.96	1.38	4.97
	(b) Expenditure	25.27	9.23	4.34	15.75
	(c) Surplus(+)/Deficit(-)	(-)21.76	(-)5.27	(-)2.96	(-)10.78
3	Total				
	(a) Revenue	247.50	176.73	50.02	180.00
	(b) Expenditure	388.70	260.71	66.06	225.00
	(c) Net Profit(+)/Loss(-)	(-)141.20	(-)83.98	(-)16.04	(-)45.00
4	Interest on capital and loans	15.34	12.15	2.96	11.00
5	Total return on Capital employed*	(-)125.86	(-)71.83	(-)13.08	(-)34.00

* Total return on capital employed represents net Surplus/ Deficit plus total interest charged to Profit and Loss Account (less interest capitalised).

** Consequent on bifurcation of MPSRTC between Madhya Pradesh and Chhattisgarh State w.e.f. 31 December 2002 it has prepared accounts for 2002-03 in two phases viz upto 31 December 2002 and from 1 January to 31 March 2003.

3. Madhya Pradesh Financial Corporation				
		2001-02	2002-03	2003-04
1	Income			
	(a) Interest on loans	39.61	36.34	27.05
	(b) Other Income	1.72	2.19	1.26
	Total-1	41.33	38.53	28.31
2	Expenses			
	(a) Interest on long-term loans	39.49	49.02	29.10
	(b) Provision for non performing assets	30.46	5.90	3.97
	(c) Other expenses	10.15	7.41	6.75
	Total-2	80.10	62.33	39.82
3	Loss before tax (1-2)	38.77	23.80	11.51
4	Provision for tax	-	--	--
5	Other appropriations	37.80	4.32	0.25
6	Amount available for dividend*	-	--	--
7	Dividend payable	47.29	47.29	38.90
8	Total return on capital employed	32.16	30.35	15.55
9	Percentage of return on capital employed	5.88	5.58	3.12
4. Madhya Pradesh Warehousing and Logistics Corporation				
		2000-01	2001-02	2002-03
	Income			
	(a) Warehousing charges	48.10	53.64	35.11
	(b) Other Income	0.54	0.29	0.34
	Total	48.64	53.93	35.45
	Expenses			
	(a) Establishment charges	17.50	17.61	12.57
	(b) Other expenses	15.88	14.88	9.28
	Total	33.38	32.49	21.85
	Profit (+)/Loss(-) before tax	15.26	21.44	13.60
	Other appropriations [@]	13.45	19.52	12.24
	Amount available for dividend	1.81	1.92	1.36
	Dividend for the year	1.64	1.92	1.36
	Total return on capital employed	18.16	23.03	13.74
	Percentage of return on capital employed	19.51	24.27	18.70

* Represents profit for current year available for dividend after considering the specific reserves and provision for taxation.

@ This does not include prior period adjustments.

ANNEXURE 6

(Referred to in paragraph 1.12)

Statement showing operational performance of Statutory corporations

A. Working Statutory corporations

1. Madhya Pradesh State Electricity Board

Sl. No	Particulars	2000-01	2001-02	2002-03
	Installed capacity	(MW)		
(a)	Thermal	3387.500	2147.500	2147.500
(b)	Hydro	873.155	792.959	842.955
(c)	Gas	-	--	--
(d)	Other	-	--	--
	Total	4260.655	2940.459	2990.455
	Normal maximum demand	5566.000	4632.000	4769.000
	Power generated :	(MKWH)		
(a)	Thermal	20371.611	11288.861	13680.860
(b)	Hydro	1826.726	2372.191	1890.550
(c)	Gas	-	--	--
(d)	Other	-	--	--
	Total	22198.337	13661.052	15571.410
	Less : Auxiliary consumption	--	--	--
(a)	Thermal	1981.983	1109.507	1315.050
	(Percentage)	(99.56)	(99.45)	(99.65)
(b)	Hydro	8.698	6.121	4.610
	(Percentage)	(0.44)	(0.55)	(0.35)
(c)	Gas	-	--	--
	(Percentage)	-	--	--
(d)	Other	-	--	--
	(Percentage)	-	--	--
	Total	1990.681	1115.628	1319.660
	(Percentage)	(8.97)	(8.17)	(9.66)
	Net power generated	20207.656	12545.425	14251.750
	Power purchased	15830.023	13124.575	12926.340
	Total power available for sale	36037.679	25670.00	27178.090
	Power sold	19614.291	14730.138	15280.403
	Transmission and distribution losses	16425.388	10939.861	11897.687
	Load factor (Percentage)	66.35	62.90	73.14
	Percentage of transmission and distribution losses to total power available for sale	45.57	42.62	43.59
	Number of villages/towns electrified	68357	50306	50400
	Number of pump sets/wells energised	1304382	1273195	1320923
	Number of sub-stations	187850	NA	NA
	Transmission/distribution lines (in kms)			
(a)	High/medium voltage	NA	NA	NA
(b)	Low voltage	NA	NA	NA
	Connected load (in MW)	10195	8719	8624
	Number of consumers	8009246	6403122	6395646
	Number of employees	96704	62077	60299
	Consumer/employees Ratio	83:1	103.1	106:1
	Total expenditure on staff during the year (Rs.in crore)	1142.56	768.01	814.25
	Percentage of expenditure on staff to total revenue expenditure	15.30	12.47	14.50

Sl. No	Particulars	2000-01	2001-02	2002-03	
	Units sold	------(MKWH)			
(a)	Agriculture	4747.937	4185.420	4974.183	
	(Percentage share to total units sold)	(23.97)	(28.08)	(32.36)	
(b)	Industrial	6847.761	4154.416	4171.096	
	(Percentage share to total units sold)	(34.57)	(27.88)	(27.14)	
(c)	Commercial	754.225	596.787	651.589	
	(Percentage share to total units sold)	(3.81)	(4.00)	(4.24)	
(d)	Domestic	4032.099	3210.758	3243.067	
	(Percentage share to total units sold)	(20.36)	(21.54)	(21.09)	
(e)	Others	3422.455	2757.663	2333.741	
	(Percentage share to total units sold)	(17.28)	(18.50)	(15.19)	
	Total	19804.477	14905.044	15373.676	
		------(paise per KWH)-----			
(a)	Revenue (excluding subsidy from Government)	257	290	NA [@]	
(b)	Expenditure [*]	264	349	NA	
(c)	Profit(+)/Loss(-)	(-7)	(-59)	NA	
(d)	Average subsidy claimed from Government (in Rupees)	0.13	0.40	NA	
(e)	Average interest charges (in Rupees)	0.43	0.65	NA	
2.	Madhya Pradesh Road Transport Corporation				
Sl. No	Particulars	2001-02	2002-03		2003-04
			(Up to 31-12-02)	(01-01-03 to 31-03-03)	
	Average number of vehicles held	2547	1747	1745	1634
	Average number of vehicles on road	1876	1435	1417	1093
	Percentage of utilisation of vehicles	74	82	81	67
	Number of employees	14695	11199	11204	10965
	Employee-vehicle ratio	6:1	6:1	8:1	10:1
	Number of routes operated at the end of the year	1376	NA	1033	1033
	Route kilometres	NA	NA	206561	206561
	Kilometres operated (in lakh)				
	(a) Gross	2040.23	1396.10	380.32	NA
	(b) Effective	1976.16	1358.64	369.84	1351
	(c) Dead	61.07	37.46	10.48	NA
	Percentage of dead kilometres to gross kilometres	2.99	2.68	2.76	NA
	Average kilometres covered per bus per day	213	220	264	264
	Operating revenue per kilometre (paise) over previous year's income (per cent)	1237 (-3.66)	1360 9.94	1538 11.00	1725 12
	Average expenditure per kilometre (paise)	1964	2044	2031	1766
	Profit(+)/Loss(-) per kilometre (paise)	(-727)	(-684)	(-493)	NA
	Number of operating depots	57	57	47	47
	Average number of breakdowns per lakh kilometres	6.90	7.00	8.90	9.00
	Average number of accidents per lakh kilometres	0.15	0.15	0.13	0.15
	Passenger kilometres operated (in crore)	607.48	600.00	553.54	600.66
	Occupancy ratio	60	61	62	60
	Kilometres obtained per litre of :	--	--	--	--
	(a) Diesel Oil	4.07	4.05	4.06	4.03
	(b) Engine Oil	609	605	605	650

[@] Not available.

^{*} Revenue expenditure includes depreciation but excludes interest on long term loans

(Rupees in crore)

3.		Madhya Pradesh Warehousing and Logistics Corporation					
Particulars		2000-01		2001-02		2002-03	
Number of stations covered		326		325		219	
Storage capacity created up to the end of the year (in lakh tonnes)							
(a) Owned		13.48		13.62		9.51	
(b) Hired		4.52		4.99		2.28	
(c) Total		18.00		18.61		11.79	
Average capacity utilized during the year (in lakh tonnes)		17.06		15.83		9.49	
Percentage of utilization		93		85		81	
Average revenue per metric tonne per year (Rs)		285.14		340.68		373.61	
Average expense per metric tonne per year (Rs.)		196.44		205.64		230.28	
4.		Madhya Pradesh Financial Corporation					
Particulars	2001-02		2002-03		2003-04		
	Number	Amount	Number	Amount	Number	Amount	
Applications pending at the beginning of the year	24	7.31	15	16.36	13	2.37	
Applications received during the year	263	159.18	204	104.15	155	68.72	
Total	287	166.49	219	120.51	168	71.09	
Applications sanctioned	218	98.55	180	112.57	136	54.95	
Applications cancelled/ withdrawn/rejected/ reduced	54	34.96	26	5.58	18	10.94	
Applications pending at the close of the year	15	16.36	13	2.37	14	5.20	
Loans disbursed		66.05		74.97		41.83	
Loans outstanding at the close of the year *		551.40		563.45		452.91	
Amount overdue for recovery at the close of the year							
(a) Principal		113.23		120.63		150.82	
(b) Interest		21.69		21.78		17.79	
Total		134.92		142.41		123.61	
Amount involved in recovery certificate cases		NA	-	-		--	
Total		NA	-	-		--	
Percentage of default to total loans outstanding		24.47		25.27		27.29	

* Including interest

ANNEXURE - 7

(Referred to in paragraph 2.5)

Financial Position of Madhya Pradesh Hastashilp Evam Hathkargha Vikas Nigam Limited
for the five years ended 31 March 2003

(Rupees in lakh)

Sl. No.	B. Particulars	1998-99	1999-2000	2000-01	2001-02	2002-03
	C.			(Provisional)		
	D. Liabilities					
1.	Paid-up capital	94.16	94.16	106.16	106.16	126.16
2.	Reserves & Surplus	753.96	827.34	938.06	935.33	937.83
3.	Borrowings	63.61	127.66	454.91	607.13	460.58
4.	Unutilised grants	841.75	757.26	1064.84	1327.08	1746.01
5.	Current liabilities & Provisions	260.08	221.41	1011.99	1614.94	1702.49
	Total	2013.56	2027.83	3575.96	4590.64	4973.07
	E. Assets					
1.	Gross block	505.11	606.93	394.55	376.57	378.15
	Less Depreciation	159.75	191.51	23.86	20.61	11.83
	Net block	345.36	415.42	370.69	355.96	366.32
2.	Current assets and loans and advances	1494.36	1415.66	2851.75	3893.90	4314.76
3.	Profit & loss Account	173.84	196.75	353.52	340.78	291.99
	Total	2013.56	2027.83	3575.96	4590.64	4973.07
	Capital employed	1579.64	1609.67	2210.45	2634.92	2978.59
	<i>Net worth</i>	674.28	724.75	690.70	700.71	772.00

ANNEXURE - 8

(Referred to in paragraph 2.5)

Working Results of Madhya Pradesh Hastashilp Evam Hathkargha Vikas Nigam Limited
for the five years ended 31 March 2003

(Rupees in lakh)

Sl. No.	Particulars	1998-99	1999-2000	2000-01	2001-02	2002-03
	Income			(Provisional)		
1.	<i>Sales</i>	694.92	1016.51	1655.33	2417.27	1452.00
2.	<i>Grant receipt (Expenses charge with grants)</i>	636.40	456.74	424.14	543.21	570.00
3.	Interest on fixed deposits	28.52	12.36	10.84	14.69	23.60
4.	Inter unit transfers	385.69	--	857.47	1621.38	586.00
5.	Other miscellaneous receipts	65.03	34.85	23.26	36.28	58.20
6.	Closing Stock	366.22	363.28	537.59	601.93	614.00
	Total A	2176.78	1883.74	3508.63	5234.76	3305.00
	Expenditure					
1.	Opening stock	314.87	366.22	363.28	537.60	601.00
2.	Purchases (Less purchase return)	479.15	668.00	1427.98	1959.28	990.00
3.	Inter Unit receipts	358.19	--	857.47	1621.38	586.00
4.	Administrative expenses	131.47	106.10	144.62	142.67	140.00
5.	Employees remuneration and benefits	279.12	290.74	298.40	274.70	276.00
6.	Selling and Distribution expenses	125.02	164.48	120.85	177.47	212.00
7.	Expenses on Development Programme	338.61	120.18	175.37	182.56	202.00
8.	Trading expenses	129.98	150.37	166.81	317.62	233.00
9.	Depreciation and Interest	35.96	36.46	10.14	8.73	11.80
10	Total - B	2192.37	1902.55	3564.92	5222.01	3255.00
11.	Profit (+)/Loss (-) (A) - (B)	(-)15.59	(-)18.81	(-)56.29	12.75	48.70

ANNEXURE - 9

(Referred to in paragraph 2.8)

Statement showing details of target for training, number of craftsmen trained, targetted and actual expenditure on training for the five years ended 31 March 2003

(Rupees in lakh)							
Sl. No.	Particulars	1998-99	1999-2000	2000-01	2001-02	2002-03	T
1.	2.	3.	4.	5.	6.	7.	
1.	Target for training (Nos)	1573	1580	1155	1060	1550	69
2.	Actual persons trained (Nos)	460	620	960	800	1260	4
3.	Shortfall (1-2)	1113	960	195	260	290	28
4.	Percentage of actuals to target	29.2	39.2	83.1	75.5	81.3	59
5.	Targetted funds Rs.	115.25	114.17	90.55	70.79	110.84	50
6.	Grants received Rs.	87.03	89.42	96.70	70.74	110.84	45
	F. Expenditure						
7.	Stipend Rs.	21.63	23.43	27.66	28.50	35.24	13
8.	Honorarium to master craftsmen	4.85	5.43	5.98	7.23	7.98	3
9.	Raw material	12.82	11.36	13.48	12.83	16.88	6
10.	Others	47.73	49.20	49.58	22.18	50.74	2
11.	Total	87.03	89.42	96.70	70.74	110.84	45

Note: Category-wise details of persons who had undergone training were not available.

(Referred to in paragraphs 2.10 and 2.10.2)

Performance of emporia of Madhya Pradesh Hastashilp Evam Hathkargha Vikas Nigam Limited for the five years ended 31 March 2003

(Rupees in lakh)

Sl. No.	Particulars	1998-99	1999-2000	2000-01	2001-02	2002-03	Total
1.	2.	3.	4.	5.	6.	7.	8.
1.	Number of Emporia	26	26	26	25	19	--
2.	Company's own sale						
	(i) Emporia	193.62	210.25	220.30	184.03	216.72	1024.9
	(ii) Exhibition	69.27	66.47	36.73	62.37	48.99	283.83
	Total ((i) + (ii))	262.89	276.72	257.03	246.40	265.71	1308.7
3.	Consignment sales						
	(i) Emporia	36.05	81.86	93.96	75.15	93.83	380.85
	(ii) Exhibition	249.69	188.79	136.36	167.30	188.21	930.35
	Total = (i) + (ii)	285.74	270.65	230.32	242.45	282.04	1311.2
4.	Total sales (2+3)	548.63	547.37	487.35	488.85	547.75	2619.9
5.	Inter-unit transfers	114.63	55.63	135.07	365.47	48.64	719.44
6.	Closing stock of own goods	205.19	194.88	188.82	215.38	224.93	--
7.	Grants received for exhibition	80.64	113.20	41.07	113.84	86.16	434.91
8.	Other income	10.30	3.34	1.67	0.94	0.38	16.63
9.	Total receipt (4+5+6+7+8)	959.39	914.42	853.98	1184.48	907.86	4820.1
10.	<i>Direct expenses (opening stock plus purchase plus inter unit receipt and others)</i>	764.98	714.86	698.13	975.53	712.36	3865.8
11.	Indirect expenses (overheads)	221.65	234.50	167.49	201.41	244.28	1069.3
12.	Total expenses (10 + 11)	986.63	949.36	865.62	1176.94	956.64	4935.1
13.	Percentage of overheads to own sales sl.no. 11 multiplied by 100 and divided by col. 2	84.31	84.74	65.16	81.74	91.93	81.71
14.	Profit (+)/Loss (-) (9 – 12)	(-)27.24	(-)34.94	(-)11.64	(+)7.54	(-)48.78	(-)115.0
15.	Closing stock in terms of number of months' sale (own)	9.4	8.4	8.8	10.5	10.2	--

G. Annexure-11

(Referred to in paragraph 3.4.1)

Statement showing the requirement of coal, allocation linkage by SLC, receipt of coal & generation loss due to less receipt of coal

AMARKANTAK

(Lakh Metric Tonnes)

Sl. No.	Year	Requirement	Allocation linkage by SLC	Coal received	Quantity less received against linkage	Loss of generation due to short supply (Lakh Metric Tonnes)
1	1999-00	10.35	9.90	8.76	1.14	0.00
2	2000-01	10.80	9.00	7.85	1.15	0.00
3	2001-02	12.45	11.40	7.97	3.43	0.00
4	2002-03	12.60	12.60	11.38	1.22	0.00
5	2003-04	13.80	12.00	10.04	1.96	0.00
Total		60.00	54.90	46.00	8.90	0.00

BIRSINGHPUR

1	1999-00	34.95	30.30	25.52	4.78	0.00
2	2000-01	45.90	43.20	38.96	4.24	0.00
3	2001-02	46.05	41.55	35.21	6.34	51.00
4	2002-03	47.10	47.40	43.64	3.76	0.00
5	2003-04	50.25	45.15	39.10	6.05	102.00
Total		224.25	207.60	182.43	25.17	153.00

SATPURA

1	1999-00	69.90	75.00	59.40	15.60	9.00
2	2000-01	68.10	68.40	62.19	6.21	10.00
3	2001-02	69.30	69.75	61.79	7.96	138.00
4	2002-03	73.80	73.65	67.40	6.25	0.00
5	2003-04	76.50	73.50	67.46	6.04	240.00
Total		357.60	360.30	318.24	42.06	397.000
Grand Total		641.85	622.80	546.67	76.13	550.00

Annexure-12

(Referred to in paragraph 3.5)

Excess Heat consumption due to lower thermal efficiency achieved by thermal powerhouses of MPSEB during the years 1999-2004

Sl. No.	Particulars	Powerhouse	1999-2000	2000-01	2001-02	2002-03
1	2	3	4	5	6	7
1	Average consumption (a) Coal (kg/kwh)	ATPS I	0.686	0.728	0.760	0.820
		ATPS II	0.6435	0.7471	0.7626	0.7617
		STPS I	0.79	0.84	0.90	0.91
		STPS II	0.782	0.808	0.850	0.810
		STPS III	0.78	0.81	0.85	0.81
	(b) Oil (ml/kwh)	ATPS I	6.440	16.269	30.450	12.100
		ATPS II	2.8795	5.6493	12.0252	5.6386
		STPS I		4.80	5.49	3.66
		STPS II	1.610	3.080	2.110	1.790
		STPS III	0.77	1.30	2.43	1.47
2	Average heat value (a) Coal (kcal/kg)	ATPS I	4459.000	4459.000	4458.000	4575.00
		ATPS II	4319.000	4380.000	4445.000	4579.000
		STPS I	3483.08	3449.58	3573.67	3791.58
		STPS II	3384	3471	3476	3580
		STPS III	3384	3470	3476	3580
	(b) Oil (kcal/lit.)	ATPS I	10415.800	10415.800	10415.800	10415.800
		ATPS II	10603.42	10570.95	10527.07	10565.28
		STPS I	9921.00	9921.00	9921.00	9921.00
		STPS II	9921.00	9921.00	9921.00	9921.00
		STPS III	9921.00	9921.00	9921.00	9921.00
3	Heat rate of fuel consumed (a) Coal (kcal/kwh) 1(a)x2(a)	ATPS I	3058.874	3246.152	3388.080	3751.500
		ATPS II	2779.12	3272.14	3389.57	3487.839
		STPS I	2751.63	2897.65	3216.30	3450.34
		STPS II	2646	2805	2955	2900
		STPS III	2639.52	2810.70	2954.60	2899.80
	(b) Oil (kcal/kwh) 1(6)x2(6)	ATPS I	67.078	169.455	317.161	126.031
		ATPS II	30	59.72	126.59	59.57
		STPS I	38.69	47.62	54.47	36.31
		STPS II	16.00	31.00	21.00	18.00
		STPS III	7.64	12.90	24.11	14.58

4	Tatol heat consumed (kcal/kwh) 3(a)+3(b)	ATPS I	3125.952	3415.607	3705.241	3877.531
		ATPS II	2809.65	3331.86	3516.16	3547.41
		STPS I	2790.32	2945.27	3270.77	3486.65
		STPS II	2662.00	2836.00	2976.00	2918.00
		STPS III	2647.16	2823.60	2978.71	2914.38
5	Thermal efficiency achieved (%) [860x100/H.R.]	ATPS I	27.51	25.18	23.21	22.18
		ATPS II	30.61	25.81	24.46	24.24
		STPS I	30.82	29.20	26.29	21.66
		STPS II	32.31	30.32	28.90	29.47
		STPS III	32.49	30.46	28.87	29.51
6	Consumption of heat at designed thermal efficiency (kcal/kwh)	ATPS I	2418	2418	2418	2418
		ATPS II	2093	2093	2093	2093
		STPS I	2255	2255	2255	2255
		STPS II	2610	2610	2610	2610
		STPS III	2422	2422	2422	2422
7	Norm calorific value (C.V.)	ATPS I	5380	5380	5380	5380
		ATPS II	4222	4222	4222	4222
		STPS I	5112	5112	5112	5112
		STPS II	4750	4750	4750	4750
		STPS III	4500	4500	4500	4500
8	Consumption of excess heat due to lower thermal efficiency (kcal/kwh) (4-6)	ATPS I	707.952	997.607	1287.241	1459.531
		ATPS II	716.65	1238.86	1423.16	1454.41
		STPS I	535.32	690.27	1015.77	1231.65
		STPS II	52.00	226.00	366.00	308.00
		STPS III	225.16	401.60	556.71	492.38
		Total	2237.082	3554.337	4648.881	4945.971
9	Generation of electricity (MUs)	ATPS I	248.1	180.96	109.77	227.11
		ATPS II	1049	969	881	1216
		STPS I	2102	1972	1990	2198
		STPS II	2521	2450	2846	2712
		STPS III	3094	2781	2480	2979
10	Excess heat consumed (m.kcal) (8x9)	ATPS I	175699.53	180526.96	141300.44	331474.08
		ATPS II	751765.85	1200455.34	1253803.96	1768562.56
		STPS I	1125242.64	1361212.44	2021382.30	2707166.70
		STPS II	131092.00	553700.00	1041636.00	835296.00
		STPS III	696645.04	1116849.60	1380640.80	1466800.02
		Total	2880445.06	4412744.34	5838763.50	7109299.36
11	Excess coal consumed (m.kg) (10/7)	ATPS I	32.66	33.56	26.26	61.61
		ATPS II	178.06	284.33	296.97	418.89
		STPS I	220.12	266.28	395.42	529.57
		STPS II	27.60	116.57	219.29	175.85
		STPS III	154.81	248.19	306.81	325.96
		Total	613.25	948.93	1244.75	1511.88

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12	Average rate of coal (Rs. per M.T.)	ATPS I	688.00	688.00	736.00	770.00
		ATPS II	688.00	688.00	770.00	770.00
		STPS I	799.00	799.00	835.00	956.00
		STPS II	799.00	799.00	835.00	956.00
		STPS III	799.00	799.00	835.00	956.00
13	Cost of coal (Rs. in crore) (11x12)	ATPS I		2.31	1.93	4.74
		ATPS II	12.25	19.56	22.87	32.25
		STPS I	17.59	21.28	33.02	50.63
		STPS II	2.21	9.31	18.31	16.81
		STPS III	12.37	19.83	25.62	31.16
		Total	46.67	72.29	101.75	135.59

Summary

Year	Name of powerhouse	Excess heat consumed (m.kcal)	Excess coal consumed (m. kg)	Cost of excess consumed (Rs. in crore)
1999-2000 to 2003-04	ATPS I	1285115.79	238.87	17.76
	ATPS II	6664831.67	1578.59	117.76
1999-2000 to 2003-04	STPS I	9757172.79	1908.68	170.06
	STPS II	3602453.34	758.41	67.59
	STPS III	6044339.02	1343.19	118.37
	Total	27353912.61	5827.74	491.54

Annexure-13

(Referred to in paragraph 3.6)

Receipt of coal by various modes of transport in power stations of MPSEB during 1999-2004

1. STPS, Sarni

(in lakh MTs)

Year	By Rail	By Road	By Belt	Total
1999-2000	26.80	20.42	14.70	61.92
2000-01	32.56	17.58	13.18	63.32
2001-02	35.24	13.70	13.72	62.66
2002-03	40.95	13.18	14.18	68.31
2003-04	39.31	15.03	13.62	67.96

2. ATPS, Chachai

Year	By Rail	By Road	By Belt	Total
1999-2000	7.64	--	--	7.64
2000-01	8.76	--	--	8.76
2001-02	7.85	--	--	7.85
2002-03	7.97	--	--	7.97
2003-04	11.38	--	--	11.38

3. SGTPS, Birsinghpur

Year	By Rail	By Road	By Belt	Total
1999-2000	25.52	--	--	25.52
2000-01	40.30	--	--	40.30
2001-02	35.22	--	--	35.22
2002-03	43.64	--	--	43.64
2003-04	40.44	--	--	40.00

Annexure-14

(Referred to in paragraph 3.8.1)

Excess consumption of oil at thermal power houses of MPSEB

Sl. No.	Particulars	Powerhouse	1999-2000	2000-01	2001-02	2002-03	2003-04
1	2	3	4	5	6	7	8
1	Consumption of oil as per norms (3.5 ml/kwh)	ATPS I	868.63	633.39	384.20	794.89	
		ATPS II		3391.50	3083.50	4256.00	
		STPS I	7357	6902	6965	7693	
2	Actual consumption (kl)	ATPS I	1598.28	2944.22	3342.50	2748.03	
		ATPS II	--	5474.17	10594.20	6856.54	
		STPS I	8205	9457.00	10924.00	8045.00	
3	Excess consumption (kl)	ATPS I	729.65	2310.86	2958.30	1953.14	
		ATPS II		2082.67	7510.70	2600.54	
		STPS I	848	2555	3959	352	
4	Gross generation of electricity (MUs)	ATPS I	248.18	180.96	109.77	227.11	
		ATPS II	--	969	881	1216	
		STPS I	2102	1972	1990	2198	
5	Value of excess consumption (Rs. in crore) @ Rs. 15/- per litre	ATPS I	1.09	3.47	4.44	2.93	
		ATPS II	--	3.12	11.27	3.90	
		STPS I	1.27	3.83	5.94	0.53	
6	Percentage of excess consumption of oil	ATPS I	84	364.86	769.99	245.71	
		ATPS II	--	61.41	243.58	61.10	
		STPS I	11.53	37.02	56.84	4.58	

Summary

Value of excess consumption (Rs. in crore)

	1999-2000	2000-01	2001-02	2002-03	2003-04	Total
ATPS I	1.09	3.47	4.44	2.93	5.21	17.14
ATPS II	--	3.12	11.27	3.90	5.29	23.58
STPS I	1.27	3.83	5.94	0.53	7.33	18.90
					Grand Total	59.62

H. Annexure-15

I. (Referred to in paragraph 4.5.2)

J. Statement of interest from due date to 31 March 2004

Sl. no.	Name of Bank/ Corporations	Date of receipt of ICLs	Date of maturity of ICLs	Excess period beyond maturity up to 31 March 2004 (in months)	Rate of interest (per cent)	Rate of interest in excess of 12 per cent	Amount of ICLs (Rs. in lakh)	Interest due as on 31 March 2004 (Rs. in lakh)
1.	2.	3.	4.	5.	6.	7.	8.	9.
1.	Mumbai District Co-operative Bank Limited, Mumbai	26-03-1998	20-03-2002	24	16	4	1000	80.00
		29-05-1998	20-03-2002	24	16	4	3000	240.00
		06-08-1999	06-08-2002	19	16	4	5000	316.67
	K.						9000	636.67
2.	Bombay Mercantile Co-operative Bank Limited, Mumbai	20-10-1999	01-05-2001	34	15.5	3.5	400	39.67
		08-12-1999	01-05-2001	34	15.5	3.5	500	49.58
		16-12-1999	01-05-2001	34	15.5	3.5	500	49.58
		05-01-2000	01-05-2001	34	15.5	3.5	500	49.58
	Total						1900	188.41
3.	Apex Co-operative Bank of Maharashtra & Goa Limited, Mumbai	21-11-1998	21-11-2001	28	16.5	4.5	1000	105.00
		09-12-1998	09-12-2001	27	16.5	4.5	1000	101.25
		12-01-1999	12-01-2002	26	16.5	4.5	1000	97.50
		23-01-1999	28-01-2002	26	16.5	4.5	2000	195.00
		02-07-1999	02-07-2002	21		4.5	500	39.36
	L.						5500	583.11
4.	UP Rajya Krishi Evam Gram Vikas Nigam ECPF Trust, Luchnow	22-05-2000	22-05-2003	--	--	--	300	NIL
5.	Madhya Pradesh Text Book Corporation	16-07-1999	30-11-2000	40	14	2	400	26.67
		16-08-1999	30-11-2000	40	14	2	250	16.67
		03-11-1999	30-11-2000	40	14	2	400	26.67
		07-03-2000	07-03-2001	36	14	2	350	21.00
	M.						1400	91.01

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	Grand Total						18100	1454.2

Annexure - 16

(Referred to in Paragraph 4.6.4)

Position of Arrears of accounts as on 30 September 2004 of Madhya Pradesh State Public Sector Undertakings (PSUs)

Sl. no.	Name of the Company	Year from which Accounts are in arrears	Number of accounts in arrears (up to September 2004)	Administrative Department
A.	Working Companies			
1.	Madhya Pradesh State Electronics Development Corporation Limited, Bhopal	2003-04	1	Commerce and Industries Department
2.	Industrial Infrastructure Development Corporation (Gwalior) Limited, Gwalior	2003-04	1	Commerce and Industries Department
3.	Madhya Pradesh State Industrial Development Corporation Limited, Bhopal	2003-04	1	Commerce and Industries Department
4.	Madhya Pradesh State Civil Supplies Corporation Limited, Bhopal	2003-04	1	Food and Public Distribution Department.
5.	Madhya Pradesh Export Corp. Limited, Bhopal	2003-04	1	Commerce and Industries Department
6.	Madhya Pradesh Laghu Udyog Nigam, Limited, Bhopal	2003-04	1	Commerce and Industries Department.
7.	Madhya Pradesh Rajya Van Vikas Nigam Limited, Bhopal	2003-04	1	Forest Department.
8.	Madhya Pradesh State Mining Corporation Limited, Bhopal	2003-04	1	Mining Department
9.	Madhya Pradesh Audyogik Kendra Vikas Nigam (Jabalpur) Limited, Jabalpur.	2003-04	1	Commerce and Industries Department.
10.	Madhya Pradesh Urja Vikas Nigam Limited, Bhopal	2003-04	1	Energy Department
11.	Madhya Pradesh Police Housing Corporation Limited, Bhopal	2002-03	2	Home (Police) Department
12.	Madhya Pradesh Audyogik Kendra Vikas Nigam (Indore) Limited, Indore	2002-03	2	Commerce and Industries Department
13.	Madhya Pradesh State Tourism Development Corporation Limited, Bhopal	2002-03	2	Tourism Department
14.	Madhya Pradesh Audyogik Kendra Vikas Nigam (Bhopal) Limited, Bhopal	2002-03	2	Commerce & Industries Department
15.	The Provident Investment Company Limited, Mumbai.	2002-03	2	Finance Department
16.	Madhya Pradesh Agro Industries Development Corporation Limited, Bhopal.	2001-02	3	Agriculture Department
17.	Madhya Pradesh Audyogik Kendra Vikas Nigam (Rewa) Limited, Rewa	2001-02	3	Commerce and Industries

Audit Report (Commercial) for the year ended 31 March 2004

				Department
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18.	Madhya Pradesh Hastashilp Aivam Hathkargha Vikas Nigam Limited, Bhopal	2001-02	3	Rural Industries Department
19.	Madhya Pradesh Adivasi Vitta Aivam Vikas Nigam Limited, Bhopal	2000-01	4	Schedule Tribe Welfare Department
20.	Madhya Pradesh Pichhra Varg Tatha Alp-Sankhayak Vitta Aivam Vikas Nigam, Bhopal	1998-99	6	Minorities Welfare Department
619 B Companies				
1.	Madhya Pradesh Vidyut Yantra Limited, Jabalpur	1990-91	14	Commerce and Industries Department
Total				66
B.	Non-working Companies			
1.	M.P. Film Development Corporation Limited, Bhopal	-	-	Department of Culture
2.	Madhya Pradesh Panchayati Raj Vitta Aivam Gramin Vikas Nigam, Bhopal	2003-04	1	Panchayat and Rural Development Department
3.	Madhya Pradesh State Dairy Development Corporation Limited, Bhopal	2002-03	2	Agriculture Department
4.	Madhya Pradesh Lift Irrigation Corporation Limited, Bhopal	1992-93	12	Water resources Department
5.	Madhya Pradesh Rajya Setu Nirman Nigam Limited, Bhopal	1990-91	14	Public Works Departments
6.	Optel Telecommunication Limited, Mandideep	2003-04	1	Commerce and Industries Department
7.	Madhya Pradesh State Textiles Corporation Ltd, Bhopal	2003-04	1	Commerce and Industries Department
8.	Madhya Pradesh State Industries Corporation Limited, Bhopal	2002-03	2	Commerce and Industries Department
9.	Madhya Pradesh Leather Development Corporation Limited, Bhopal	1995-96	9	Rural Industries Department
Total			29	

Audit Report (Commercial) for the year ended 31 March 2004

Sl. no.	Name of the Company	Period for which Accounts are in arrears	Number of accounts in arrears	Administrative Department
C.	Statutory corporations			
1.	<i>Madhya Pradesh State Electricity Board, Jabalpur</i>	2001-02	3	Energy Department
2.	Madhya Pradesh Road Transport Corporation, Bhopal	2003-04	1	Transport Department
3.	Madhya Pradesh Financial Corporation, Indore	2002-03	2	Finance Department
4.	Madhya Pradesh State Warehousing and Logistic Corporation, Bhopal	2003-04	1	Food and Public Distribution Department
Total			7	

Annexure – 17

*(Referred to in Paragraph 4.6.4)***Statement showing period of accounts in arrears in respect of six Government companies selected for study**

Sl. no.	Working companies	Period of accounts in arrears
1.	Madhya Pradesh State Agro Industries Development Corporation Limited	2001-02 to 2003-04
2.	Madhya Pradesh Adivasi Vitta Evam Vikas Nigam Limited	2000-01 to 2003-04
3.	Madhya Pradesh Hastashilp Evam Hathkargha Vikas Nigam Limited	2001-02 to 2003-04
4.	Madhya Pradesh Pichhda Varga Tatha Alpa Sankhyak Vitta Evam Vikas Nigam Limited	1998-99 to 2003-04
	Non working companies	
5.	Madhya Pradesh State Leather Development Corporation Limited	1995-96 to 2003-04
6.	<i>Madhya Pradesh Lift Irrigation Corporation Limited</i>	1992-93 to 2003-04

Annexure-18

(Referred to in paragraph 4.6.6)

N. Delays in certification of accounts by Statutory Auditors

Sl. no.	Name of Company	Year of accounts	Date of approval of accounts by Board.	Date of certification by Statutory Auditors	Time taken (in months)
Working companies					
1	Madhya Pradesh Adivasi Vitta Evam Vikas Nigam Limited	1994-95	September 1995	September 1996	12
		1995-96	August 1997	April 1999	21
		1997-98	December 2000	February 2001	2
		1998-99	December 2000	April 2002	16
2.	Madhya Pradesh Pichhda Varg Tatha Alpsankhyak Vitta Evam Vikas Nigam Limited	1997-98	April 2002	September 2002	5
Non-working companies					
3.	Madhya Pradesh State Leather Development Corporation Limited	1990-91	March 1996	July 1997	16
		1992-93	May 1998	September 1998	4
		1994-95	March 2000	March 2002	24

O. Annexure 19

(Referred to in paragraph 4.6.7)

P. Delay in approval of accounts by the Board

Sl. no.	Name of Company	Year of Accounts	Month of approval by Board	Time taken (Between approval of two accounts) (in months)
	Working Companies			
1.	Madhya Pradesh State Agro Industries Development Corporation Limited	1996-97	January 1999	-
		1997-98	December 1999	11
		1998-99	October 2000	10
		1999-2000	January 2002	15
		2000-01	November 2002	10
2.	Madhya Pradesh Adivasi Vitta Evam Vikas Nigam Limited	1994-95	September 1995	
		1995-96	August 1997	23
		1996-97	May 2000	33
		1997-98	December 2000	7
3.	Madhya Pradesh Hastashilp Evam Hathkargha Vikas Nigam Limited	1994-95	March 1999	
		1995-96	February 2000	11
		1996-97	March 2001	13
		1997-98	February 2002	11
		1998-99	April 2003	14
4.	Madhya Pradesh Pichhda Varg Tatha Alpsankhyak Vitta Evam Vikas Nigam Limited	1994-95	February 1999	
		1995-96	February 2000	12
		1996-97	October 2001	20
		1997-98	April 2002	6
	Non working Companies			
5.	Madhya Pradesh State Leather Development Corporation Limited	1990-91	March 1996	
		1991-92	November 1997	20
		1992-93	May 1998	6
		1993-94	March 1999	10
		1994-95	March 2000	12
6.	Madhya Pradesh Lift Irrigation Corporation Limited	1987-88 (July 1987 to Feb 1988)	January 1997	
		1988-89 (Feb 1989)	May 2001	52
		1989-90 (Feb 1990)	January 2002	8
		1990-91 (Feb 1991)	March 2003	14
		1991-92 (Feb 1992)	October 2003	7

Annexure - 20

(Referred to in paragraph 4.6.8)

**Statement showing delay in holding AGMs after issue of comments by the
CAG**

Sl. no.	Name of the Company	Year of Accounts	Date of issue of comments	Date of holding AGM	Time taken (in days)
Working companies					
1.	Madhya Pradesh Agro Industries Development Corporation Limited, Bhopal	1996-97	06 July 1999	16 August 1999	41
		1997-98	18 March 2000	12 June 2000	86
		1998-99	16 February 2001	24 March 2001	36
		1999-2000	24 March 2002	06 May 2002	44
2.	Madhya Pradesh Adivasi Vitta Evam Vikas Nigam Limited, Bhopal	1995-96	06 January 2000	24 March 2000	78
		1996-97	23 November 2000	25 January 2001	63
		1997-98	09 November 2001	11 December 2001	32
		1998-99	03 February 2003	26 May 2003	112
3.	Madhya Pradesh Hastashilp Evam Hathkargha Vikas Nigam Limited, Bhopal	1994-95	26 May 1999	07 July 1999	42
		1995-96	13 June 2000	25 July 2000	42
		1998-99	22 August 2003	06 October 2003	45
4.	Madhya Pradesh Pichhda Varg Tatha Alpsankhyak Vitta Evam Vikas Nigam Limited, Bhopal	1994-95	24 May 1999	19 August 1999	87
		1995-96	19 April 2000	26 July 2000	98
		1996-97	09 November 2001	11 February 2002	92
Non-working companies					
5.	Madhya Pradesh Leather Development Corporation, Bhopal	1990-91	04 August 1997	30 December 1997	148
		1991-92	27 February 1998	22 June 1998	115
		1992-93	10 March 1999	28 May 1999	79
		1993-94	09 August 1999	04 December 1999	117
6.	Madhya Pradesh Lift Irrigation Corporation Limited, Bhopal	1987-88	31 March 1997	18 August 1998	505
		1989-90	24 April 2002	07 August 2002	105
		1990-91	28 July 2003	30 August 2003	33

Annexure – 21

(Referred to in paragraph 4.10.3)

Statement of auditable units, audited units, audit parties deployed and the expenditure incurred on internal audit wing of MPSEB

	Particulars	1999-2000	2000-01	2001-02	2002-03	2003-04
	1.	2.	3.	4.	5.	6.
A.	Units					
I.	Revenue Units					
	DCs including City Division					
	Auditable units	1259	1008	1009	1050	1056
	Audited units	891	766	447	272	288
	Percentage of units audited	70.77	75.99	44.30	25.90	27.27
	RAO (O&M)					
	Auditable units	28	28	22	22	22
	Audited units	25	28	17	14	9
	Percentage of units audited	89.29	100	77.27	63.64	40.91
II.	Expenditure Units – Divisions					
	Auditable units	400	400	376	455	455
	Audited units	152	94	71	59	27
	Percentage of Units audited	38	23.5	18.88	12.97	5.93
III	Overall					
	Auditable units	1687	1436	1407	1527	1533
	Audited units	1068	888	535	345	324
	Percentage of units audited to auditable units	63.31	61.84	38.02	22.59	21.14
B.	Deployment of audit parties					
	Sanctioned	50	50	42	42	31
	Deployed	45	45	26	18	15
	Percentage	90	90	62	43	48
C.	Income (Rs. in lakh)	576383.47	599302.05	517995.91	546250.36	NA
D.	Expenditure (Rs. in lakh)	710447.12	738232.86	655127.45	561679.61	NA
E.	Expenditure on Internal Audit wing (Rs. in lakh)	358.79	360.51	414.21	417.41	NA
F.	Expenditure on IAW per one lakh rupees of Board's income & expenditure (In Rs.)	27.88	26.95	35.30	37.67	NA

Notes: 1 Figures of expenditure for 2000-01 were upto 14 April 2001.

2 **Figures of expenditure for 2001-02 and 2002-03 are provisional.**

Annexure-22

(Referred to in paragraph 4.13.5)

Statement of usage of tyres in MPRTC during 1999-2004

Sl. no.	Particulars	1999-2000	2000-01	2001-02	2002-03	2003-04
1.	New tyres used	10693	11716	12339	10040	6657
2.	Retreaded Tyres used	20977	21886	21942	18288	13322
3.	RT Factor	1:1.94	1:1.87	1:1.78	1:1.82	1.2
4.	Average life obtained:					
	New tyre (kms)	42392	39910	42307	42021	41605
	Retreaded Tyre (kms)	26819	27188	26970	26459	27848

Extra expenditure due to non-achievement of norms of tyre life

Year	Operated KM (In lakh)	Tyres required as per norm of 101000 km (45,000+56,000)*	New tyres used	Excess number of new tyres used
2000-01	1969.16	11698	11716	18
2001-02	1897.23	11270	12339	1069
2002-03	1554.90	9219	10040	821
Total	5421.29	32187	34095	1908

Notes: Average cost of new tyre : Rs.6322

Extra expenditure = Rs.120.62 lakh

(1908 multiplied by 6322)

* 101,000 Km is equal to 45,000 Km plus 56,000 Km (@ 28,000 Km per retreading)

Annexure-23

(Referred to in paragraph 4.13.6)

Statement of scrapping of tyres in MPRTC during 1999-2004

Year	Consumption (Number)	Tyres scrapped		Percentage of scrap
		Number	Mileage obtained (in lakh Kms)	
(1)	(2)	(3)	(4)	(5)
1999-2000	10693	1046	464.03	9.78
2000-01	11716	1311	531.64	11.19
2001-02	12339	1208	557.75	9.79
2002-03	10040	904	429.98	9.09
2003-04	6657	420	188.28	6.3
Total	51445	4889	2171.68	

Life to be obtained @ 1.01 lakh Kms per tyre multiplied by 4889 (in lakh Km)	4937.89
Shortfall in mileage (4937.89 minus 2171.68) (in lakh Kms)	2766.21

Annexure-24

(Referred to in paragraph 4.13.10)

Statement of extra expenditure due to piece meal purchase of tread rubber at high cost in MPRTC

Year	Min. avg. cost per kg (Rs.)	Excess cost per kg (Rs.)				Consumption (in kgs)				Avoidable expenditure (Rs. in lakh) (col.3) x (col.4)			
		Bpl	Mhow	Gwl	Jbp	Bhp	Mhow	Gwl	Jbp	Bhp	Mhow	Gwl	Jbp
1.	2.	3.				4.				5.			
1999-2000	70.15	9.57	15.68	--	15.26	57533	41625	25697	39614	5.51	6.53	--	6.10
2000-01	70.11	10.39	11.41	--	10.50	56962	44377	34378	39562	5.92	5.06	--	4.20
2001-02	71.80	1.95	--	18.08	9.45	55949	56429	32570	46286	1.09	--	5.89	4.34
2002-03	72.77	--	4.09	1.24	6.97	49661	47861	28816	44026	--	1.96	0.57	3.06
2003-04	73.22	1.84	8.58	6.15	--	28054	17582	20169	28445	0.36	1.54	1.72	--
Total										12.88	15.09	8.18	17.70
										Grand Total =		53.85	

Note: Bpl – Bhopal; Gwl – Gwalior; Jbp – Jabalpur.

Annexure-25

(Referred to in paragraph 4.14)

Statement of outstanding Inspection Reports (IRs) and Paragraphs

Sl. No.	Name of Department	Number of PSUs	Number of outstanding IRs	Number of outstanding paragraphs	Earliest year from which paragraphs outstanding
1.	Energy	02	1212	2769	1985-86
2.	Transport	01	312	851	1986-87
3.	Commerce and Industries	13	73	339	1985-86
4.	Mining Resources	01	07	59	1994-95
5.	Tribal Welfare	01	06	35	1994-95
6.	Tourism	01	08	45	1998-99
7.	Home	01	10	72	1990-91
8.	Rural Industries	02	15	84	1988-89
9.	Agricultural	01	10	63	1990-91
10.	Minorities Welfare	01	03	07	2000-01
11.	Forest	01	05	47	1998-99
12.	Food & Public Distribution	02	15	88	1992-93
13.	Finance	03	09	34	1999-2000
14.	Public Works	01	06	26	1985-86
	Total	31	1691	4519	

Q. Draft paragraphs to which the replies are awaited

Sl. No.	Name of Department	Number of draft paragraphs	Period of issue
1.	Energy	07	April to August 2004
2.	Commerce & Industries	10	May to July 2004
3.	Home	02	May to July 2004
4.	Transport	02	May to July 2004
5.	Tourism	01	July 2004
	Total	22	