



Appendices



Appendix 1.1

(Refer paragraph 1.1, 1.15 and 1.30)

Summarised financial results of Government companies and Statutory corporations for the latest year for which accounts were finalised as on 30 September 2013

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit/ Loss (-)			Turnover	Impact of Accounts Comments ¹	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed ²	Return on capital employed ³	Percentage return on capital employed
				Net Profit/ Interest	Depreciation	Net Profit/ Loss (-)							
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(8)	(9)	(10)	(11)	(12)	
A. Working Government Companies													
AGRICULTURE & ALLIED													
1.	Himachal Pradesh Agro Industries Corporation Limited	2010-11	2013-14	(-) 4.83	0.07	0.08	(-) 4.98	39.62	(-)10.54	11.80	(-)4.66	(-) 4.91	(-) 105.36
2.	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	2011-12	2012-13	(-) 14.24	0.12	0.37	(-) 14.73	39.58	(-)9.66	38.76	4.42	(-)14.61	(-) 330.54
3.	Himachal Pradesh State Forest Development Corporation Limited	2009-10	2011-12	9.75	1.53	0.51	7.71	136.82	(-)56.08	11.71	126.45	9.24	7.31
Sector wise total				(-) 9.32	1.72	0.96	(-) 12.00	216.02	(-) 76.28	62.27	126.21	(-) 10.28	(-) 8.15
FINANCING													
4.	Himachal Backward Classes Finance and Development Corporation	2009-10	2012-13	0.77	0.31	0.01	0.45	1.56	-	10.18	23.28	0.76	3.26
5.	Himachal Pradesh Mahila Vikas Nigam	2010-11	2012-13	0.16	-	-	0.16	0.40	(-)0.59	6.05	6.47	0.16	2.47
6.	Himachal Pradesh Minorities Finance and Development Corporation	2010-11	2012-13	0.01	0.32	0.02	(-)0.33	0.60	0.63	6.95	16.94	(-)0.01	(-)0.06
Sector wise total				0.94	0.63	0.03	0.28	2.56	0.04	23.18	46.69	0.91	1.95

Report No. 2 of 2013 (PSUs)

(Figures in column 5 (a) to (10) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit / Loss (-)			Turnover	Impact of Accounts Comments ¹	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed ²	Return on capital employed ³	Percentage return on capital employed
				Net Profit/ Loss (-) before Interest & Depreciation	Interest	Depreciation							
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(7)	(8)	(9)	(10)	(11)	(12)
INFRASTRUCTURE													
7.	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited	2012-13	2013-14	-	-	-	- ⁴	-	25.00	-	1027.37	-	-
8.	Himachal Pradesh State Industrial Development Corporation Limited	2011-12	2012-13	7.24	-	0.21	7.03	0.79	30.82	16.89	42.65	7.03	16.48
Sector wise total				7.24	-	0.21	7.03	0.79	55.82	16.89	1070.02	7.03	0.66
MANUFACTURE													
9.	Himachal Pradesh General Industries Corporation Limited	2011-12	2012-13	0.73	0.21	0.08	0.44	0.44	7.16	(-)3.47	6.22	0.65	10.45
Sector wise total				0.73	0.21	0.08	0.44	0.44	7.16	(-)3.47	6.22	0.65	10.45
POWER													
10.	Beas Valley Power Corporation Limited	2012-13	2013-14	-	-	-	- ⁵	-	282.25	-	-	-	-
11.	Himachal Pradesh Power Corporation Limited	2012-13	2013-14	-	-	-	- ⁵	-	1002.89	-	-	-	-
12.	Himachal Pradesh Power Transmission Corporation Limited	2011-12 2012-13	2012-13 2013-14	- -	- -	- -	- ⁵ - ⁵	- -	166.70 172.49	- -	- -	- -	- -
13	Himachal Pradesh State Electricity Board Limited	2010-11	2012-13	(-)63.83	141.59	110.52	(-)315.94	(-)360.47	971.78	(-) 885.59	4598.11	(-) 174.35	(-)3.79
Sector wise total				(-)63.83	141.59	110.52	(-)315.94	(-)360.47	2429.41	(-) 885.59	4598.11	(-) 174.35	(-)3.79

(Figures in column 5 (a) to (10) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit / Loss (-)			Turnover	Impact of Accounts Comments ¹	Paid up Capital	Accumulated Profit / Loss (-)	Capital employed ²	Return on capital employed ³	Percentage return on capital employed
				Net Profit/ Loss (-) before Interest & Depreciation	Interest	Depreciation							
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICE													
14	Himachal Pradesh State Civil Supplies Corporation Limited	2012-13	2013-14	5.19	0.25	1.02	3.92	0.27	3.51	25.14	32.54	4.17	12.81
15.	Himachal Pradesh State Electronics Development Corporation Limited	2012-13	2013-14	0.58	-	0.06	0.52	(-1.04)	3.72	1.21	7.87	0.52	6.61
16.	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	2011-12	2012-13	0.72	-	0.04	0.68	-	8.75	(-20.38)	(-2.87)	0.68	(-23.69)
17.	Himachal Pradesh Tourism Development Corporation Limited	2011-12	2012-13	2.43	0.07	2.34	0.02	(-31.18)	12.30	(-16.93)	14.46	0.09	0.62
Sector wise total				8.92	0.32	3.46	5.14	(-31.95)	28.28	(-10.96)	52.00	5.46	10.50
Total A (All sector wise working Government companies)				(-55.32)	144.47	115.26	(-315.05)	(-467.43)	2606.12	(-1011.21)	5899.25	(-170.58)	(-2.89)

Report No. 2 of 2013 (PSUs)

(Figures in column 5 (a) to (10) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit / Loss (-)			Turnover	Impact of Accounts Comments ¹	Paid up Capital	Accumulated Profit / Loss (-)	Capital employed ²	Return on capital employed ³	Percentage return on capital employed
				Net Profit/ Loss (-) before Interest & Depreciation	Interest	Depreciation							
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(7)	(8)	(9)	(10)	(11)	(12)
B. Working Statutory corporations													
FINANCING													
1.	Himachal Pradesh Financial Corporation	2012-13	2013-14	(-1.92)	6.55	0.06	(-8.53)	8.71	99.57	(-127.43)	245.18	(-1.98)	(-0.81)
Sector wise total				(-1.92)	6.55	0.06	(-8.53)	8.71	99.57	(-127.43)	245.18	(-1.98)	(-0.81)
SERVICE													
2.	Himachal Road Transport Corporation	2011-12	2012-13	(-49.58)	12.22	18.85	(-80.65)	479.89 ⁶	439.00	(-653.45)	(-143.28)	(-68.43)	(-47.76)
Sector wise total				(-49.58)	12.22	18.85	(-80.65)	479.89⁶	439.00	(-653.45)	(-143.28)	(-68.43)	(-47.76)
Total B (All sector wise working Statutory corporations)				(-51.50)	18.77	18.91	(-89.18)	488.60	538.57	(-780.88)	(+101.90)	(-70.41)	(-69.10)
Grand Total (A + B)				(-106.82)	163.24	134.17	(-404.23)	4945.29	3144.69	(-1792.09)	6001.15	(-240.99)	(-4.02)
C. Non working Government companies													
AGRICULTURE & ALLIED													
1.	Agro Industrial Packaging India Limited	2011-12 2012-13	2012-13 2013-14	(-0.24) (-0.16)	- -	- -	(-0.24) (-0.16)	- -	17.72 17.72	(-78.04) (-78.20)	(-0.21) (-0.37)	(-0.24) (-0.16)	(-114.29) (-43.24)
Sector wise total				(-0.16)	-	-	(-0.16)	-	17.72	(-78.20)	(-0.37)	(-0.16)	(-43.24)

(Figures in column 5 (a) to (10) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit/ Loss (-)			Turnover	Impact of Accounts Comments ¹	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed ²	Return on capital employed ³	Percentage return on capital employed	
				Net Profit/ Loss (-) before Interest & Depreciation	Interest	Depreciation								Net Profit/ Loss (-)
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURE														
2.	Himachal Worsted Mills Limited	2000-01	2001-02	(-0.01)	-	-	(-0.01)	-	0.92	(-5.44)	(-0.64)	(-0.01)	(-1.56)	
Sector wise total				(-0.01)	-	-	(-0.01)	-	0.92	(-5.44)	(-0.64)	(-0.01)	(-1.56)	
Total C (All sector wise non working Government companies)				(-0.17)	-	-	(-0.17)	-	18.64	(-83.64)	(-1.01)	(-0.17)	(-16.83)	
Grand Total (A + B + C)				(-106.99)	163.24	134.17	(-404.40)	4945.29	3163.33	(-1875.73)	6000.14	(-241.16)	(-4.02)	

- 1 Impact of accounts comments include the net impact of comments of Statutory Auditors and CAG and is denoted by (+) increase in profit/ decrease in losses (-) decrease in profit/ increase in losses.
- 2 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 a mean of aggregate of the opening and closing balances of paid up capital, free reserves, bonds, deposits and borrowings (including refinance).
- 3 Return on capital employed has been worked out by adding profit and interest charged to profit and loss account.
- 4 Excess of expenditure over income is reimbursable by the State Government.
- 5 Companies (serial no. A-10, 11 and 12) have not prepared the profit and loss accounts.
- 6 Includes subsidy of ₹ 97.40 crore received during the year on account of issue of free/concessional passes and running buses on uneconomical routes.

Appendix 1.2

(Refer paragraph 1.7)

Statement showing particulars of up to date paid-up capital, loans outstanding and Manpower as on 31 March 2013 in respect of Government companies and Statutory corporations

(Figures in column 5 (a) to 6 (d) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital ⁷			Loans ⁸ outstanding at the close of 2012-13			Debt equity ratio for 2012-13 (Previous year)	Manpower (No. of employees) (as on 31.3.2013)		
				State Government	Central Government	Others	State Government	Central Government	Others			Total	
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
A. Working Government companies													
AGRICULTURE & ALLIED													
1.	Himachal Pradesh Agro Industries Corporation Limited	Horticulture	September 1970	9.84	1.96	-	11.80	7.05	1.01	-	8.06	0.68:1 (-)	191
2.	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	Horticulture	June 1974	31.19	1.50	6.07	38.76	12.00	-	0.38	12.38	0.32:1 (0.19:1)	309
3.	Himachal Pradesh State Forest Development Corporation Limited	Forest	March 1974	11.71	-	-	11.71	-	-	101.80	101.80	8.69:1 (9.46:1)	2375
Sector wise total				52.74	3.46	6.07	62.27	19.05	1.01	102.18	122.24	1.96:1 1.90:1	2875
FINANCING													
4.	Himachal Backward Classes Finance and Development Corporation	Social Justice & Empowerment	January 1994	10.46	-	-	10.46	-	-	12.71	12.71	1.22:1 (1.18:1)	18
5.	Himachal Pradesh Mahila Vikas Nigam	Social Justice & Empowerment	April 1989	7.09	0.10	-	7.19	-	-	-	-	-	6
6.	Himachal Pradesh Minorities Finance and Development Corporation	Social Justice & Empowerment	September 1996	8.09	-	-	8.09	-	-	14.53	14.53	1.80:1 (1.76:1)	13
Sector wise total				25.64	0.10	-	25.74	-	-	27.24	27.24	1.06:1 (1.01:1)	37
INFRASTRUCTURE													
7.	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited	Public Works	June 1999	25.00	-	-	25.00	-	-	-	-	-	2
8.	Himachal Pradesh State Industrial Development Corporation Limited	Industries	November 1966	30.82	-	-	30.82	-	-	-	-	-	172
Sector wise total				55.82	-	-	55.82	-	-	-	-	-	174

(Figures in column 5 (a) to 6 (d) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of Incorporation	Paid-up Capital ⁷			Loans ⁸ outstanding at the close of 2012-13			Debt equity ratio for 2012-13 (Previous year)	Manpower (No. of employees) (as on 31.3.2013)		
				State Government	Central Government	Others	State Government	Central Government	Others			Total	
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
MANUFACTURE													
9.	Himachal Pradesh General Industries Corporation Limited	Industries	November 1972	7.04	-	0.12	7.16	2.97	-	-	2.97	0.41:1 (0.41:1)	181
Sector wise total				7.04	-	0.12	7.16	2.97	-	-	2.97	0.41:1 (0.41:1)	181
POWER													
10.	Beas Valley Power Corporation Limited	MPP & Power	March 2003	-	-	282.25	282.25	-	-	526.50	526.50	1.87:1 (1.80:1)	242
11.	Himachal Pradesh Power Corporation Limited	MPP & Power	December 2006	352.68	-	650.21	1002.89	1098.41	-	36.62	1135.03	1.13:1 (0.96:1)	819
12.	Himachal Pradesh Power Transmission Corporation Limited	MPP & Power	August 2008	63.79	-	108.70	172.49	-	-	61.36	61.36	0.36:1 (0.68:1)	104
13	Himachal Pradesh State Electricity Board Limited	MPP & Power	December 2009	1021.78 ⁹	-	-	1021.78 ⁹	19.11	-	1801.67	1820.78	1.78:1 (1.89:1)	18,550
Sector wise total				1438.25	-	1041.16	2479.41	1117.52	-	2426.15	3543.67	1.43:1 (1.45:1)	19,715
SERVICE													
14.	Himachal Pradesh State Civil Supplies Corporation Limited	Food & Supplies	September 1980	3.51	-	-	3.51	-	-	-	-	-	922
15.	Himachal Pradesh State Electronics Development Corporation Limited	Industries	October 1984	3.72	-	-	3.72	1.65	-	-	1.65	0.44:1 (0.48:1)	65
16.	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	Industries	March 1974	9.22	0.03	-	9.25	-	-	-	-	-	84
17.	Himachal Pradesh Tourism Development Corporation Limited	Tourism & Civil Aviation	September 1972	12.30	-	-	12.30	-	-	-	-	-	1679
Sector wise total				28.75	0.03	-	28.78	1.65	-	-	1.65	0.06:1 (0.08:1)	2750
Total A (All sector wise working Government companies)				1608.24	3.59	1047.35	2659.18	1141.19	1.01	2555.57	3697.77	1.39:1 (1.40:1)	25732

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(Figures in column 5 (a) to 6 (d) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of Incorporation	Paid-up Capital ⁷			Loans ⁸ outstanding at the close of 2012-13			Debt equity ratio for 2012-13 (Previous year)	Manpower (No. of employees) (as on 31.3.2013)		
				State Government	Central Government	Others	Total	State Government	Central Government			Others	Total
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
B. Working Statutory corporations													
FINANCING													
1.	Himachal Pradesh Financial Corporation	Industries	April 1967	92.98	-	6.59	99.57	111.80	-	117.46	129.26	1.30:1 (1.48:1)	37
Sector wise total				92.98	-	6.59	99.57	111.80	-	117.46	129.26	1.30:1 (1.48:1)	37
SERVICE													
2.	Himachal Road Transport Corporation	Transport	September 1974	467.90	15.44	-	483.34	-	-	45.73	45.73	0.09:1 (0.14:1)	8,419
Sector wise total				467.90	15.44	-	483.34	-	-	45.73	45.73	0.09:1 (0.14:1)	8,419
Total B (All sector wise working Statutory corporations)				560.88	15.44	6.59	582.91	111.80	-	163.19	174.99	0.30:1 (0.39:1)	8,456
Grand Total (A + B)				2169.12	19.03	1053.94	3242.09	1152.99	1.01	2718.76	3872.76	1.19:1 (1.22:1)	34,188
C. Non working Government companies													
AGRICULTURE & ALLIED													
1.	Agro Industrial Packaging India Limited	Horticulture	February 1987	16.75	-	0.97	17.72	60.15	-	-	60.15	3.39:1 (3.22:1)	3
Sector wise total				16.75	-	0.97	17.72	60.15	-	-	60.15	3.39:1 (3.22:1)	3

(Figures in column 5 (a) to 6 (d) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of Incorporation	Paid-up Capital ⁷			Loans ⁸ outstanding at the close of 2012-13			Debt equity ratio for 2012-13 (Previous year)	Manpower (No. of employees) (as on 31.3.2013)		
				State Government	Central Government	Others	State Government	Central Government	Others			Total	Total
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
MANUFACTURE													
1.	Himachal Worsted Mills Limited	Industries	October 1974	-	-	0.92	0.92	-	-	-	-	-	-
Sector wise total				-	-	0.92	0.92	-	-	-	-	-	-
Total C (All sector wise non working Government companies)				16.75	-	1.89	18.64	60.15	-	-	60.15	3.23:1 (3.06:1)	3
Grand Total (A + B + C)				2185.87	19.03	1055.83	3260.73	1213.14	1.01	2718.76	3932.91	1.21:1 (1.23:1)	34191

Notes: Above includes three Section 619-B companies at Sr. No. A-10 to A-12.

⁷ Paid up capital includes share application money.

⁸ Loans outstanding at the close of 2012-13 represent long-term loans only.

⁹ Investment of ₹ 575.25 crore shown by the Company in its own projects has been qualified by the Statutory Auditors as fictitious investment in accounts for the year 2010-11.

Appendix 1.3

Statement showing grants and subsidy received/receivable, guarantees received, waiver of dues, loans written off and loans converted into equity during the year and guarantee commitment at the end of March 2013

(Figures in column 3 (a) to 6 (d) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Equity/ loans received out of budget during the year		Grants and subsidy received during the year			Guarantees received during the year and commitment at the end of the year ¹⁰		Waiver of dues during the year				
		Equity 3 (a)	Loans 3 (b)	Central Government 4 (a)	State Government 4 (b)	Others 4 (c)	Total 4 (d)	Received 5 (a)	Commitment 5 (b)	Loans repayment written off 6 (a)	Loans converted into equity 6 (b)	Interest/ penal interest waived 6 (c)	Total 6 (d)
A. Working Government Companies													
AGRICULTURE & ALLIED													
1.	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	-	5.00	4.43	4.95	0.25	9.63	8.00	0.43	-	-	-	-
2.	Himachal Pradesh State Forest Development Corporation Limited	-	-	-	-	-	-	98.95	90.00	-	-	-	-
3	Himachal Pradesh Agro Industries Corporation Limited	-	-	-	-	-	-	-	1.13	-	-	-	-
Sector wise total		-	5.00	4.43	4.95	0.25	9.63	106.95	91.56	-	-	-	-
FINANCING													
4.	Himachal Backward Classes Finance and Development Corporation	0.28	-	-	-	-	-	15.00	13.23	-	-	-	-
6.	Himachal Pradesh Minorities Finance and Development Corporation	0.64	-	-	0.02	-	0.02	18.00	14.53	-	-	-	-
Sector wise total		0.92	-	-	0.02	-	0.02	33.00	27.76	-	-	-	-

(Figures in column 3 (a) to 6 (d) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Equity/ loans received out of budget during the year		Grants and subsidy received during the year			Guarantees received during the year and commitment at the end of the year ¹⁰		Waiver of dues during the year				
		Equity	Loans	Central Government	State Government	Others	Total	Received	Commitment	Loans repayment written off	Loans converted into equity	Interest/ penal interest waived	Total
(1)	(2)	3 (a)	3 (b)	4 (a)	4 (b)	4 (c)	4 (d)	5 (a)	5 (b)	6 (a)	6 (b)	6 (c)	6 (d)
INFRASTRUCTURE													
7.	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited	-	-	-	305.73	-	305.73	-	-	-	-	-	-
Sector wise total		-	-	-	305.73	-	305.73	-	-	-	-	-	-
POWER													
8.	Himachal Pradesh Power Corporation Limited	202.18	-	-	-	-	-	-	-	-	-	-	-
9.	Himachal Pradesh Power Transmission Corporation Limited	5.79	-	-	-	-	-	-	-	-	-	-	-
10	Himachal Pradesh State Electricity Board Limited	50.00	-	-	226.25	5.00	231.25	1396.76	1320.66	-	-	-	-
Sector wise total		257.97	-	-	226.25	5.00	231.25	1396.76	1320.66	-	-	-	-
SERVICE													
11.	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	-	-	3.78	0.83	-	4.61	0.60	0.60	-	0.50	-	0.50
12.	Himachal Pradesh Tourism Development Corporation Limited	-	-	5.56	1.93	3.07	10.56	-	-	-	-	-	-
Sector wise total		-	-	9.34	2.76	3.07	15.17	0.60	0.60	-	0.50	-	0.50
Total A (All sector wise working Government companies)		258.89	5.00	13.77	539.71	8.32	561.80	1,537.31	1,440.58	-	0.50	-	0.50

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(Figures in column 3 (a) to 6 (d) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Equity/ loans received out of budget during the year		Grants and subsidy received during the year			Guarantees received during the year and commitment at the end of the year ¹⁰		Waiver of dues during the year				
		Equity	Loans	Central Government	State Government	Others	Total	Received	Commitment	Loans repayment written off	Loans converted into equity	Interest/ penal interest waived	Total
(1)	(2)	3 (a)	3 (b)	4 (a)	4 (b)	4 (c)	4 (d)	5 (a)	5 (b)	6 (a)	6 (b)	6 (c)	6 (d)
B. Working Statutory corporations													
FINANCING													
1.	Himachal Pradesh Financial Corporation	-	-	-	-	-	-	-	63.50	-	-	-	-
Sector wise total		-	-	-	-	-	-	-	63.50	-	-	-	-
SERVICE													
2.	Himachal Road Transport Corporation	44.34	-	-	170.66 ¹¹	-	170.66 ¹¹	30.00	30.00	-	-	-	-
Sector wise total		44.34	-	-	170.66¹¹	-	170.66¹¹	30.00	30.00	-	-	-	-
Total B (All sector wise working Statutory corporations)		44.34	-	-	170.66¹¹	-	170.66¹¹	30.00	93.50	-	-	-	-
Grand Total (A + B)		303.23	5.00	13.77	710.37	8.32	732.46	1567.31	1534.08	-	0.50	-	0.50

10 Figures indicate total guarantees outstanding at the end of the year.

11 Also includes subsidy of ₹ 97.40 crore released by the State Government during 2012-13 for bridging the gap of losses sustained by the Corporation on account of free/concessional facilities provided to the various sections of society and running buses on uneconomical routes. Subsidy so provided has been taken as passenger income instead of subsidy.

Appendix 1.4

Statement showing investment made by the State Government in PSUs whose accounts are in arrears
(Refer paragraph 1.21)

Sl. No.	Name of PSU	Year up to which accounts finalised	Paid-up capital as per latest finalised accounts	Investment made by State Government during the years for which accounts are in arrears		
				Equity	Loan	Grants/subsidy
				₹ in crore		
Working companies/corporations						
1	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	2011-12	38.76	-	5.00	4.43
2	Himachal Backward Classes Finance and Development Corporation	2009-10	10.18	0.28 (2012-13)	-	-
3	Himachal Pradesh Mahila Vikas Nigam	2010-11	6.05	1.14 (2011-12)	-	0.01 (2011-12)
4	Himachal Pradesh Minorities Finance and Development Corporation	2010-11	6.95	0.50 (2011-12) 0.64 (2012-13)	-	0.01 (2011-12) 0.02 (2012-13)
5	Himachal Pradesh State Electricity Board Limited	2010-11	971.78	50.00 (2012-13)	-	226.25
6	Himachal Pradesh Tourism Development Corporation Limited	2011-12	12.30	-	-	1.93
Total			1046.02	52.56	5.00	232.65

Appendix 1.5

(Refer paragraph 1.30)

Statement showing the detail of comments made by Statutory Auditors in respect of internal control/internal audit of working PSUs

Sl. No.	Nature of comments made by Statutory Auditors	Number of companies where recommendations were made	Reference to serial number of the companies as per Appendix 1.7
1.	Non-existence of system of preparing short/long-term business plan	1	1
2.	Inadequate monitoring of outstanding dues from outside parties	7	1,2,5,12,13,15 and 17
3.	Non-existence of system of sending statement of accounts and obtaining confirmation from the debtors	10	1,2,5,6,10,11,12,13,15 and 17
4.	Non-provision of retirement benefits as per AS-15	11	1,2,5,6,7,10,12,13,14,15 and 17
5.	Non-maintenance of proper records showing full particulars including quantitative details, situations, identity number, date of acquisitions, depreciated value of fixed assets and their locations	7	2,6,8,11,13,15 and 17
6.	Non-fixation of minimum/maximum limits of store and spares	6	1,2,13,14,15 and 17
7.	Absence of internal audit system commensurate with the nature and size of business of the company	10	1,2,5,6,11,12,13,14,15 and 17
8.	Non-preparation of internal audit manual/standards/guidelines	9	1,2,5,6,7,11,12,15 and 17
9.	No approved IT strategy/plan	12	1,2,5,6,7, 8, 11,12, 13, 14,15 and 17
10.	Non-formulation of Corporate Social Responsibility policy	5	5,7,8,15 and 17

Appendix 1.6

(Refer paragraph 1.33)

Statement showing the department wise outstanding Inspection Reports and paragraphs

Sl. No.	Name of Department	No. of PSUs	No. of outstanding I.Rs.	No. of outstanding paragraphs	Years from which outstanding
1	Horticulture	3	12	60	2006-07
2	Industries	4	24	81	2005-06
3	Forest	1	7	109	2005-06
4	Pubic Works	1	4	21	2008-09
5	Welfare	3	4	9	2007-08
6	Food and Supplies	1	3	20	2005-06
7	Tourism and Civil Aviation	1	12	30	2007-08
8	MPP and Power	4	855	3474	2005-06
9	Transport	1	114	472	2005-06
10	IT	1	2	3	2009-10
	Total	20	1037	4279	

Appendix 1.7

(Refer paragraph 1.33)

Statement showing the department wise draft paragraphs/performance audit reports replies to which are awaited

Sl No.	Name of Department	No. of draft/thematic paragraphs	No. of performance audit	Period of issue
1	MPP & Power	4	2	February 2013 to September 2013
2	Forest	4	-	February 2013 to June 2013
	Total	8	2	

Appendix 2.1.1

(Refer paragraph 2.1.8.1)

Details of time overrun on execution of various civil and electro mechanical works relating to Uhl Stage III

Sl. No.	Details of work	Date of award	Scheduled date/time of completion	Revised date of completion	Present status	Time over run (in months) up to March 2013)
01.	Construction of Neri Intake Works	16.04.2005	15.08.2007 (27 months)	December 2011	Completed (December 2011)	51 months
02.	Construction of Rana Khad Civil Works	26.07.2005	25.11.2007 (27 months)	December 2011	Completed (December 2011)	48 months
03.	Construction of Balancing cum storage Reservoir	13.06.2007	12.07.2009 (24 months)	July 2013	In progress	44 months
04.	M.S. Pipe Aqueduct over Rana Khad.	24.02.2007	23.08.2008 (18 months)	June 2014	In progress	55 months
05.	Construction of Head Race Tunnel	02.04.2003	01.05.2007 (48 months)	June 2014	In progress	71 months
06.	Construction of Penstock.	27.05.2005	26.12.2007 (30 months)	September 2013	In progress	63 months
07.	Construction of Power House and Tail Race Channel (a) switch yard	19.06.2007	18.01.2010 (30 months)	August 2013	In progress	38 months
08.	Construction of Surge Shaft of UHL HEP-III (100 MW)	18.05.2009	17.12.2010 (18 months)	January 2012	Completed (January 2012)	12 months
09.	Supply, Erection, Testing of 3000mm & 3400mm Butterfly valves.	18.05.2009	17.12.2010 (18 months)	June 2014	In progress	27 months
10.	Gates, Trash Racks etc.	03.06.2009	02.01.2011 (18 months)	September 2013	In progress	27 months
11.	Electro-Mechanical	15.02.2007	14.04.2010 (38 months)	September 2014	In progress	35 months
12.	Sub-Station equipments	25.04.2008	24.04.2009 (12 months)	June 2013	In progress	47 months
13.	T-Transmission	Awarded in piece meal	March 2007	June 2013	In progress	72 months

Appendix 2.1.2

(Refer paragraph 2.1.8.1)

Details of main components of works involving substantial cost overrun

Sl. No.	Component	Original cost	Revised cost	Cost over run	Percentage increase
		(₹ in crore)			
1.	Trench weir & intake structure - Neri Khad	0.80	3.71	2.91	364
2.	Water conductor system – Neri intake to reservoir	6.69	33.90	27.21	407
3.	Water conductor system – Rana intake to reservoir	3.04	9.87	6.83	225
4.	Storage reservoir at Khuddar	13.15	50.94	37.79	287
5.	Surge Shaft	1.77	8.90	7.13	403
6.	T-Transmission	9.14	26.60	17.46	191
7.	Trench weirs & intake structure at Rana Khad	2.12	5.14	3.02	142
8.	Aqueduct over Rana Khad and Laban Khad	4.54	10.02	5.48	121
9.	Head Race Tunnel	63.02	128.46	65.44	104
10.	Pen Stock	42.41	79.08	36.67	86
11.	Electro Mechanical Works	115.32	194.72	79.40	69
12.	Power House & Tail Race	13.17	21.75	8.58	65
13.	Other miscellaneous works	156.39	367.79	211.40	135
Total		431.56	940.84	509.28	118

Appendix 2.2.1

(Refer paragraph 2.2.7.3.2 (i)
Statement showing the detail of interest loss due to non payment of first two installments of LADF by the IPPs

Sl. No.	Name of project	Capacity in MW	Cost (₹ in crore)	Month of IA	Month of 1 st installment after IA/HPP	Amount due i.e. 10 per cent of one per cent of capital cost (₹ in lakh)	Delay in months (up to June 2013)	Interest on 1 st installment at the rate of 12 per cent. (₹ in lakh)	Month of 2 nd installment due	Amount due i.e. 15 per cent of one per cent of capital cost (₹ in lakh)	Delay in months	Interest on 2 nd installment at the rate of 12% (₹ in lakh)
1	Hul-II	3.40	18.83	6/2005	3/2007	1.88	75	1.41	5/2008	2.82	61	1.72
2	Suil-II	5.00	31.30	2/2008	5/2008	3.13	61	1.91	7/2009	4.70	47	2.21
3	Binwa-II	4.50	29.28	5/2000	3/2007	2.93	75	2.20	5/2008	4.39	61	2.68
4	Barseu	3.00	17.60	5/2003	3/2007	1.76	75	1.32	5/2008	2.64	61	1.61
5	Gramang	5.00	29.45	6/2009	9/2009	2.94	45	1.32	11/2010	4.42	31	1.37
6	Koltu	1.80	11.89	5/2003	3/2007	1.19	75	0.89	5/2008	1.78	61	1.09
7	Sharan	2.60	14.98	5/2002	3/2007	1.5	75	1.12	5/2008	2.25	61	1.37
8	Dogri	2.50	15.58	6/2005	3/2007	1.56	75	1.17	5/2008	2.34	61	1.43
9	Gumma-II	2.50	14.19	6/2005	3/2007	1.42	75	1.07	5/2008	2.13	61	1.30
10	Hamel	2.00	11.41	9/2006	3/2007	1.14	75	0.86	5/2008	1.71	61	1.04
11	Jabbal	2.00	11.41	9/2006	3/2007	1.14	75	0.86	5/2008	1.71	61	1.04
12	Rajpur	4.50	28.82	2/2008	5/2008	2.88	61	1.76	7/2009	4.32	47	2.03
13	Upper Manglad	5.00	26.56	2/2008	5/2008	2.66	61	1.62	7/2009	3.98	47	1.87
Total						26.13		17.52		39.19		20.76
Total LADF						₹ 26.13 + ₹ 39.19 = ₹ 65.32 lakh						
Total Interest						₹ 17.52 + ₹ 20.76 = ₹ 38.28 lakh						

Appendix 2.2.2

(Refer paragraph 2.2.7.3.2 (ii))
Statement showing the detail of short/non recovery of LADF charges

Sl. No.	Project	Capacity in MW	Cost ₹ in crore	Date of IA	Date of Commissioning	L.ADA amount due @ 1% of capital cost (₹ in lakh)	Amount Paid (₹ in lakh)	Balance amount (₹ in lakh)	Delay in months	Interest (₹ in lakh)
1.	Chandni	3.00	16.98	30.30.2000	28.11.2008	16.98	0	16.98	55	9.34
2.	Masli	5.00	24.12	28.10.2002	24.12.2012	24.12	12.06	12.06	6	0.72
3.	Tarella-II	5.00	29.58	22.12.2005	02.03.2009	29.58	26.59	2.99	51	1.52
4.	Sainj	5.00	35.96	26.07.2004	09.05.2010	35.96	18.00	17.96	37	6.65
5.	Balsio	4.95	29.43	22.12.2005	25.06.2012	29.43	3.64	25.79	12	3.09
6.	Bajji Ka Nallah	3.50	21.77	24.10.2002	16.06.2012	21.77	5.22	16.55	12	1.99
7.	Timbi	3.00	16.73	30.03.2000	22.02.2011	16.73	0	16.73	28	4.68
8.	Tarella	5.00	29.58	14.05.2003	15.11.2007	29.58	2.96	26.62	67	17.84
9.	Gaj-II	1.50	10.50	08.06.2005	14.01.2011	10.50	1.00	9.50	29	2.76
10.	Iqu	4.50	28.55	31.05.2000	18.02.2011	28.55	2.81	25.74	28	7.21
11.	Suman Sarwari	5.00	34.98	28.08.2002	30.10.2012	34.98	17.00	17.98	8	1.44
12.	Sechi	4.50	29.53	03.08.2001	01.02.2012	29.53	12.00	17.53	17	2.98
13.	Sahu	5.00	28.17	03.09.2003	22.04.2008	28.17	0	28.17	62	17.47
14.	Lower Bajji Nath	1.00	6.62	27.12.2000	15.08.2009	6.62	0	6.62	46	3.05
15.	Jariah	5.00	23.14	25.07.2006	31.01.2011	23.14	0	23.14	29	6.71
16.	Sarbari	4.50	28.51	14.05.2003	17.05.2008	28.51	0	28.51	61	17.39
17.	Toss	5.00	26.60	20.07.2004	26.12.2008	26.6	0	26.60	54	14.36
18.	Andhra-II	5.00	30.50	20.07.2004	12.06.2009	30.5	0	30.50	48	14.64
19.	Manglad	4.50	26.56	24.07.2007	28.05.2010	26.56	0	26.56	37	9.83
					Total	477.81	101.28	376.53		143.67

Appendix 2.2.3

(Refer paragraph 2.2.7.3.2 (iii))
Statement showing LADF charges leviable as per benchmark project cost fixed by HPERC

Sl. No.	Project	Capacity in MW	Cost as per TEC (₹ in crore)	Designed energy (in MU/s)	COD	Project cost taken by HPERC	LADF as per TEC	LADF as per benchmark cost fixed by HPERC	Amount paid	Balance	Interest
1.	Banner-III	5	27.85	26.94	21.06.2009	32.50	27.85	32.17	22.90	9.27	4.61
2.	Brindidhar	5	28.91	27.87	29.03.2010	32.50	28.91	32.17	23.82	8.35	3.39
3.	Iqu-II	5	27.76	27.06	30.12.2008	32.50	27.76	32.17	22.80	9.37	5.24
4.	Luni-II	5	26.49	32.52	12.11.2009	32.50	26.49	32.17	18.00	14.17	6.23
5.	Luni-III	5	27.83	35.61	31.05.2009	32.50	27.83	32.17	21.00	11.17	5.63
6.	Upper Awa	5	29.13	33.55	14.05.2008	32.50	29.13	32.17	25.00	7.17	4.57
7.	Upper Khauli	5	28.63	27.34	29.12.2010	32.50	28.63	32.17	23.60	8.57	2.67
8.	Rukti-II	5	30.36	28.84	30.11.2011	32.50	30.36	32.17	20.45	11.72	2.29
9.	Tangling	5	29.83	22.74	13.12.2010	32.50	29.83	32.17	27.70	4.47	1.44
10.	Chirchind	5	25.90	--	25.02.2011	32.50	25.90	32.17	25.00	7.17	2.10
11.	Balij	5	27.59	32.46	17.06.2012	32.50	27.59	32.17	2.76	29.41	3.57
12.	Tarela-III	5	30.80	--	25.05.2011	32.50	30.80	32.17	30.50	1.67	0.50
13.	Brahal	4	42.45	24.6	12.07.2010	32.50	42.45	42.45	0	42.45	14.85
14.	Maujhi-II	5	27.68	34.96	11.06.2010	32.50	27.68	32.17	0	32.17	11.58
15.	Shuang	3	17.95	11.42	22.01.2009	19.50	17.95	19.30	0	19.30	10.23
				Total		474.50	429.16	479.96	263.53	216.43	78.90

Appendix 2.2.4

{Refer paragraph 2.2.7.3.3 (ii) (a)}

Statement showing the details of non recovery of LD charges on projects up to 5 MW

Sl. No.	Name of project	Capacity (in MW)	Date of IA	Extended date of IA/COD	Completion date as per IA	Actual date of completion	LD charges to be recovered for delay subject to maximum for 180 days	LD Charges (Figures in ₹)
1	Dikleri	2.00	12.01.2009	30.06.2010	30.06.2012	16.05.2013	180	360000
2	Dunali	5.00	18.11.2002	20.03.2006	20.03.2008	16.05.2013	180	900000
3	Sahu	5.00	03.09.2003	20.09.2005	20.09.2007	22.04.2008	-	No provision
4	Tarella	5.00	14.05.2003	20.09.2005	20.09.2007	15.11.2007	55	275000
5	Tarella-II	5.00	22.12.2005	-	21.06.2008	02.03.2009	180	900000
6	Tarella-III	5.00	31.12.2007	30.06.2008	30.06.2010	25.05.2011	180	900000
7	Upper Tarella	5.00	22.12.2005	-	21.06.2008	10.09.2009	180	900000
8	Binwa Parai	5.00	07.06.2007	07.02.2008	06.02.2010	09.05.2011	180	900000
9	Brahal	4.00	08.06.2005	31.05.2007	31.05.2009	07.12.2010	180	720000
10	Lower Bajjnath	1.00	27.12.2000	20.03.2006	20.03.2008	15.08.2009	180	180000
11	Panwi	4.00	03.08.2001	02.09.2005	20.09.2007	09.05.2013	180	720000
12	Shyang	3.00	07.07.2004	-	22.09.2007	22.01.2009	180	540000
13	Tangling	5.00	20.07.2004	05.01.2007	05.01.2009	13.12.2010	180	900000
14	Chirchind	5.00	16.05.2001	31.01.2007	31.01.2009	25.02.2011	180	900000
15	Sarbari	4.50	14.05.2003	20.03.2006	20.03.2008	17.05.2008	57	256500
16	Andhra-II	5.00	20.07.2004	20.09.2005	20.09.2007	12.06.2009	180	900000
17	Manglad	4.50	24.04.2007	23.04.2008	23.04.2010	28.05.2010	35	157500
18	Sainj	5.00	26.07.2004	31.12.2006	31.12.2008	09.05.2010	180	900000
19	Chandni	3.00	30.03.2000	20.09.2005	20.09.2007	28.11.2008	-	No provision
20	Timbi	3.00	30.03.2000	20.10.2005	20.10.2007	22.02.2011	-	No provision
						Total		1,13,09,000

Appendix 2.2.5

{Refer paragraph 2.2.7.3.3 (ii) (c)}

Statement showing the details of extension allowed for COD over and above the limit prescribed in Hydro Power Policy

Sl. No	Project	Capacity (in MW)	Extension allowed for COD (months)	Permissible limit (months)	Excess period (months)	LD leviable @ ₹ 1000 per day per MW and up to maximum 180 days (Figures in ₹)
1.	Bailso	5	36	6	30	900000
2.	Baner-III	5	13	6	7	900000
3.	Drindhidhar	5	25	6	19	900000
4.	Iqu	5	32	6	26	900000
5.	Maujhi-II	5	23	6	17	900000
6.	Upper Khauli	5	31	6	25	900000
7.	Rakchad	5	20	6	14	900000
8.	Chakshi	2	29	6	23	360000
9.	Suman Sarwari	5	45	6	39	900000
10.	Toss	5	7	6	1	165500
11.	Chandni	3	14	6	8	540000
					Total (A)	8265500
1.	Bailji Ka Nallah-II	3.5	57	42	15	630000
2.	Masli	5	63	42	21	900000
					Total (B)	1530000
					Grant Total (A+B)	97,95,500

Appendix 2.2.6

{Refer paragraph 2.2.7.3.5 (i)}

Details of projects indicating the amount of O&M charges and penal interest for delay in depositing

Sl. No.	Name/installed capacity of the project	Period	O&M charges recoverable	Penal interest for delay in depositing
			(₹in lakh)	
1.	Brahamganga (5MW)	4/08 to 3/13	18.94	4.11
2.	Toss (5 MW)	4/10 to 3/13	6.90	0.75
3.	Chakshi (2MW)	4/12 to 3/13	4.60	0.44
4.	Jirah (4MW)	4/10 to 3/13	-	0.57
5.	Lingti (0.4 MW)	2/10 to 3/12	12.85	-
6.	Titang (0.8 MW)	4/07 to 3/12	31.23	
7.	Sainj (5MW)	4/11 to 3/13	7.83	1.06
8.	Manal (3MW)	4/12 to 3/13	5.53	-
9.	Timbi (3MW)	4/12 to 3/13	4.11	
10.	Rakchad (5MW)	4/11 to 3/13	6.35	
11.	Manglad (4.5 MW)	4/11 to 3/13	17.52	
Total			115.86	6.93

Appendix 2.2.7

(Refer paragraph 2.2.7.4.1)

Statement showing the detail of project cost as *per* TEC and cost taken by the HPERC

Sl. No	Project	Capacity in MW	Cost as <i>per</i> TEC (₹ in crore)	Designed energy (in MU)	COD	Project cost taken by HPERC (₹ in crore)
1	Banner-III	5	27.85	26.94	21.06.2009	32.50
2	Brindidhar	5	28.91	27.87	29.03.2010	32.50
3	Iqu-II	5	27.76	27.06	30.12.2008	32.50
4	Luni-II	5	26.49	32.52	12.11.2009	32.50
5	Luni-III	5	27.83	35.61	31.05.2009	32.50
6	Upper Awa	5	29.13	33.55	14.05.2008	32.50
7	Upper Khauli	5	28.63	27.34	29.12.2010	32.50
8	Rukti-II	5	30.36	28.84	30.11.2011	32.50
9	Tangling	5	29.83	22.74	13.12.2010	32.50
10	Chirchind	5	25.90	--	25.02.2011	32.50
11	Balij	5	27.59	32.46	17.06.2012	32.50
12	Tarela-III	5	30.80	--	25.05.2011	32.50
13	Brahal	4	22.67	24.6	12.07.2010	26.00
14	Maujhi-II	5	27.68	34.96	11.06.2010	32.50
15	Shuang	3	17.95	11.42	22.01.2009	19.50

Appendix 2.2.8

(Refer paragraph 2.2.7.4.1)

Statement showing Actual Capacity Utilisation Factor of Hydro Electric Projects up to 5 MW

(Generation in MUs & CUF in per cent)

Sl. No	Project	Capacity in MW	2008-09		2009-10		2010-11		2011-12		2012-13	
			Generation	CUF	Generation	CUF	Generation	CUF	Generation	CUF	Generation	CUF
1	Marhi	5	29.86	68.17	30.83	70.38	29.39	67.10	24.85	56.73	22.98	52.46
2	Upper Awa	5	21.66	49.45	23.87	54.49	24.75	56.50	31.11	71.02	29.67	67.73
3	IKU-II	5	-	-	-	-	-	-	-	-	20.55	46.91
4	Tarella-II	5	-	-	19.93	45.50	22.55	51.48	27.02	61.68	30.08	68.67
5	Luni-III	5	-	-	-	-	20.37	46.50	23.35	53.31	21.61	49.33
6	Upper Tarella	5	-	-	-	-	21.74	49.63	20.91	47.73	23.88	54.52
7	Luni-II	5	-	-	-	-	-	-	24.98	57.03	19.73	45.04
8	Manglad	5	-	-	-	-	-	-	26.75	67.85	25.63	65.01
9	Drinidhar	5	-	-	-	-	-	-	-	-	25.58	57.71
10	Gaj-II	5	-	-	-	-	-	-	8.26	62.86	7.90	60.12
11	Brahal	5	-	-	-	-	-	-	-	-	17.41	49.68
12	Upper Khauli	5	-	-	-	-	-	-	-	-	22.36	51.05
13	Rakchad	5	-	-	-	-	-	-	34.04	77.71	30.85	70.43
14	Binua Parai	5	-	-	-	-	-	-	26.93	61.48	23.16	52.87
15	Tarella-III	5	-	-	-	-	-	-	-	-	29.46	67.26
16	Rukti-II	5	-	-	-	-	-	-	-	-	22.39	51.11
17	Chakshi	2	-	-	-	-	-	-	-	-	8.34	47.68
18	Dehar-II	1.5	-	-	-	-	-	-	6.73	51.21	7.93	60.35
19	Chirchind	5	-	-	-	-	-	-	23.84	54.42	30.26	69.08

Appendix 2.2.9

(Refer paragraph 2.2.7.4.1)

Statement showing details of energy exported (net saleable energy) by the IPP's (Up to 5.00 MW) to HPSEBL

Sl. No.	Name of Project.	Capacity MW						(In units)
			2008-09	2009-10	2010-11	2011-12	2012-13	Total Units purchased by HPSEBL
1	Kothi	0.2	1099204	1270904	1123911	1224019	1084235	5802273
2	Juthed	0.1	199109	177265	202014	246774	109641	934803
3	Gharola	0.1	431030	471707	270540	436330	323310	1932917
4	Upper Awa	5	21668500	23871943	24759286	31116545	29676110	131092384
5	Purthi	0.1	152898	114882	114039	69410	93459	544688
6	Sural	0.1	293741	408236	380332	159280	202560	1444149
7	IKU-II	5	756100	12799699	16259946	19378484	20559694	69753923
8	Shyang	3	351000	10370900	7299900	8500016	8606078	35127894
9	Tarella-II	5	460000	19933295	22556365	27021853	30085334	100056847
10	Luni-III	5		12561068	20369121	23354957	21618629	77903775
11	Upper Tarella	5		7293771	21740335	20912323	23884417	73830846
12	Luni-II	5		4834940	14716630	24985789	19730445	64267804
13	Baner-III	5		4519550	10198250	12284700	11589131	38591631
14	Manglad	4.5			18569100	26750200	25631300	70950600
15	Drinidhar	5			11430600	17884125	25583250	54897975
16	Sainj	5			14419568	7639200	13266600	35325368
17	Maujhi-II	5			745650	13476600	14786200	29008450
18	Tangling	5			1655475	13191062	14206938	29053475
19	Gaj-II	1.5			1284100	8261300	7903300	17448700
20	Brahal	4			3889300	15498000	17412500	36799800
21	Upper Khauli	5			1348650	18476000	22360425	42185075
22	Rakchad	5			2368800	34040700	30852700	67262200
23	Chirchand	5			741418	23839421	30262060	54842899
24	Timbi	3			60937	3497764	3260638	6819339
25	Dehar-II	1.5				6730300	7935900	14666200
26	Tarella-III	5				12321924	29464247	41786171
27	Rukti-II	5				3270340	22398114	25668454
28	Sechi	4.5				1396600	17456900	18853500
29	Chakshi	2				251100	8340400	8591500
30	Belij	5					11270708	11270708
	Total	109.6	25411582	98628160	196504267	376215116	469955223	1166714348
								1166.71 MUs

Appendix 3.1

{Refer paragraph 3.1.1(i)}

Details of non-recovery of fixed demand charges as per Supply Code 2009

Sl. No.	Name of Circle	No of consumers	Period of non-recovery	Amount recoverable (₹ in crore)	Remarks
1	Solan and Nahana	5	6/2009 to 9/2012	2.21	The delay in issue of notices to release the power connection, ranged between 4 and 30 months, to the consumers to whom connections were released between June 2009 and September 2012 resulted in non recovery of fixed demand charges.
2	---do---	8	6/2009 to 3/2013	6.47	The Consumers to whom connections were released between May 2007 and November 2011 failed to built-up their full connected load till March 2013, had neither surrendered un-built load nor the same was cancelled by the Company, resulted in non recovery of fixed demand charges.
3	Una, Solan and Nahana	8	6/2009 to 3/2013	0.51	In seven cases, the consumers failed to avail the connection after the expiry of 60 days notices and no action was initiated against them to recover demand charges for un-availed contract demand. Further, in one case notice period was extended by recovering load retention charges instead of fixed demand charges.
		21	Total	9.19	

Appendix 3.2

{Refer paragraph (3.1.1 (iii))}

Details of short recovery of CDVC

Sl. No	Name of Operation Circle	Name of ESD	No. of Consumers	Amount (₹ in lakh)
1	Solan	Baddi	31	18.62
		Nalagarh	10	9.76
		Barotiwala	51	15.74
	Total: (i)			44.12
2	Nahan	Kala Amb	37	32.23
		Poonta Sahib	16	9.75
		Nahan Circle	29	18.60
	Total: (ii)			60.58
3	Dalhousie	Damtal	24	34.63
	Total: (iii)			34.63
	G. Total: (i)+(ii)+(iii)		198	139.33

Appendix 3.3

(Refer paragraph 3.1.3)

Details of non levy of peak load exemption/violation charges

Sl. No.	Name of circle	Number/category of Consumers	Period of first MRI	Amount (₹ in crore)	Remarks
1	Dalhousie, Una and Solan	147 (Medium Supply Consumers)	4/2008 to 6/2012	3.53	In six sub divisions the downloading of data through Meter Reading Instrument (MRI) for normal, peak and night hours was commenced between April 2008 and June 2012 instead of from the date of implementation of two part tariff (April 2005) to Medium Supply Consumers. On the basis of this data 147 medium supply consumers to whom exemptions to run their units during peak hours were not allowed, PLVC though levied after downloading ¹ of data through MRI but such charges prior to MRI were not recovered from them resulting in non recovery of PLV and energy charges to the extent of ₹ 3.53 crore for cumulated energy consumption of 45.46 lakh KVAh and drawl of load of 31.710 MVA over and above the light load.
2	Solan	125 (Medium Supply Consumers)	4/2005 to 6/2012.	1.49	In the case of medium supply consumers to whom exemption to run their units during peak hours was allowed or cumulated energy consumption during peak hours slots was though technically justified with reference to the connected light load, yet no action to recover peak load exemption charges for energy consumption of 50.45 lakh KVAh recorded prior to downloading of data was initiated resulting in short recovery of ₹ 1.49 crore
3	Dalhousie	6 (Large Supply Consumers)	4/2011	1.22	The energy data was downloaded from April 2011 instead of November 2001 from which two part tariff was made applicable to Large Supply Consumers. The consumers, though not allowed to run their units during peak hours, yet their cumulative energy consumption and drawl of power in KVA during peak hours much higher to the permissible limit for light load which indicated that the consumers ran their units during peak hours. Despite this, no action to recover PLVC for the cumulated demand of 14.190 MVA and energy consumption of 12.26 lakh KVAh prior to the month of downloading of data was initiated resulting in non recovery of ₹ 1.22 crore.

¹ Monthly energy data recorded/downloaded through meter reading instrument to raise energy bills to the consumers under two part tariff.

4	Dalhausie	8 (Large Supply Consumers)	4/2011 to 4/2012	1.34	Similarly, in case of eight large supply consumers to whom peak load exemption was allowed during May 2008 and April 2009, peak load exemption energy charges on 40.89 lakh KVAh were not levied due to non down loading of data resulting in short recovery of peak load exemption charges of ₹ 1.34 crore.
5	Una, Nahan, Solan and Dalhausie	5 (Large Supply Consumers)	4/2010 to 1/2013	1.05	General condition of peak load exemption orders provides that the consumer is required to pay processing fee for the sanction of load to run their industrial units during peak hours within 15 days of the sanction, failing which sanction would be applicable from the date of deposit of processing fee. It was also provided that in case of infringement of any of the condition of supply of power the sanction shall be cancelled. Audit noticed that three industrial consumers under Una and Dalhausie circles deposited the processing fee after 15 days and were liable to pay violation charges of ₹ 32.16 lakh for energy consumption and load availed prior to the date of deposit of requisite fee. Further, in two cases under Nahan and Solan Circles enhanced security amount demanded by the Company was not deposited in one case and in another case the bank guarantee was not renewed as per the terms and conditions of the sanction orders. Despite these violations, the consumers were allowed to draw power during peak hours without levy of violation charges to the extent of ₹ 73.01 lakh. This resulted in non recovery of violation charges of ₹ 1.05 crore.
6	Dalhausie	7 (Large Supply Consumers)	4/2011	0.76	In five cases to whom no peak load exemption was allowed, the energy consumption during peak hours was much higher (between 2250 KVAh and 66660 KVAh) to their sanctioned light load ranging between 1.20 KVA and 19.88 KVA. The quantum of load on the basis of energy consumption works out to 31.25 KVA and 925 KVA respectively. Further the drawl of load by the two consumers being fed through dedicated feeders (132/33 KV Sub-Station, Kandrori) as per recorded current was between 2,611 KVA and 3,543 KVA against the sanctioned light load of 10.175 and 675 KVA. The central billing cell had taken no action to down load the load survey of these seven consumers so as to recover PLVC which works out to ₹ 76.48 lakh ² .

² Demand charges ₹ 65.35 lakh and Energy charges ₹ 11.13 lakh.

Report No. 2 of 2013 (PSUs)

7	Dalhousie, Solan and Nahani	248 Medium Supply consumers	4/2007 to 2/2013	3.99	Schedule of tariff applicable from April 2007 prescribe levy of peak load exemption charges at the rate of ₹ 50 per KVA (subsequently revised to ₹ 60/ per KVA from April 2012) on exempted load drawn during peak hours. The HPERC in its tariff order (July 2005) had specified that the light load as per test report shall be deemed to have been exempted; as such no separate peak load exemption was required for light load. The Chief Engineer (Commercial) of the Company clarified (August 2012) that peak load exemption charges are to be recovered on the light load also. Thus, due to delay in clarifying the issue, correct tariff could not be implemented during the last five years. Consequently, peak load exemption charges to the extent of ₹ 3.99 crore could not be recovered on their light load.
	Total	546		13.38	

Appendix 3.4

Details of Non Levy of Low Voltage Supply Surcharge
(Refer paragraph 3.1.5)

Sl. No.	Name of circle	Name of consumers	Standard Voltage (KV)	Actual supply Voltage(KV)	Period	Amount (₹ in lakh)	Remarks
1	Solan and Nahana	M/s Hemkunth Iron & Steel Limited and M/s Indian Technomac Limited. (2 consumers)	33/66/132	11 and 33	4/2010 to 12/2012	76.11	The Connected Load of these consumers was verified below one MW and 10 MW, whereas; as <i>per</i> test reports their actual connected load was 1.05 MW (including light load of 51.310 KW) and 10.01 MW respectively. The calculation for total load was done by rounding off the capacity of each motor instead of rounding after adding the load of all the machines. The SSV based on actual connected load of these consumers was 33 KV being Power Intensive Units and 66/132 KV instead of 11 KV and 33 KV at which the connections have been released. Wrong verification of connected load had resulted in non levy of LVSS to the extent of ₹ 76.11 lakh.
2	Solan	M/s Gilbert Ispat Ltd. And M/s Jai Jwala Steel Pvt. Ltd. (2 consumers)	132/33	66 and 11	1/2008 to 1/2013	46.44	Under Barotiwala Sub Division two connections with connected load of 11.757 MW and 3.998 MW were released during March 2006 and May 2005 respectively at supply voltage of 66 KV and 11 KV against the Standard Voltage of 132 KV and 33 KV. Though LVSS for supply of power at low voltage was being charged from these consumers but for 47 months (M/s Gilbert Ispat Limited: 30 months and M/s. Jai Jawala Steel Private Limited: 17 months) between January 2008 and January 2013 these charges were not recovered resulting in under charging of ₹ 46.44 lakh.

Report No. 2 of 2013 (PSUs)

3	Una and Solan	M/s AB Tools, HM Steel and Tigakasha Metalic (3 consumers)	33	11	8/2007 to 2/2011	43.93	Power connections to three power intensive units with connected load below one MW were released on 11 KV. These consumers subsequently extended their connected load between August 2007 and February 2011 at 11 KV and after extension their cumulative connected load exceeded one MW for which the standard supply voltage was 33 KV and as such the consumers were liable to pay LVSS to the extent of ₹ 43.93 lakh (at the rate of two to three <i>per cent</i> of energy charges) as <i>per</i> the instruction for having power connection below standard supply voltage of 33 KV.
4	Solan	M/s Hindustan Lever Limited. (one consumer-3 units)	33	11	9/2005 to 2/2013	73.30	Sale circular no. 5/2001 of the erstwhile Board provides for clubbing of loads of consumer having more than one connection in the same premises but the work is carried out by one proprietor and such consumer shall be asked to get the load clubbed so as to charge as one connection. However three separate power connections with total connected load of 3.853 MW were released (August 2005) to one consumer at 11 KV in the same premises under Barotiwala Sub-division instead of one connection at 33KV Standard Supply Voltage. The irregularity was pointed out by audit during 2006-07 but no action for clubbing of load as <i>per</i> the instructions <i>ibid</i> has been initiated by the Company so far (March 2013). This had resulted in revenue loss of ₹ 73.30 lakh to the Company for non levy of LVSS.
					Total	239.78	

Appendix 3.5

(Refer paragraph 3.2)

Statement showing the detail of amount of bill, due date of payment, actual date of credit, delay in days and amount of surcharge not recovered

(Figures in ₹)

Sl. No.	Account No.	Due date	Amount of Bill	Surcharge	Surcharge	Delay in days
1	GLP.1/LS	16.5.11	3903137	66680	21.5.11	5
2	GSSS.1/2	16.5.11	4400298	75618	23.5.11	7
3	GNF-1	16.5.11	5254783	89654	23.5.11	7
4	GNF-1	14.6.11	4473509	76538	18.6.11	4
5	GSSS-1	14.6.11	2731150	47874	20.6.11	6
6	GLP-1	14.6.11	3115445	53598	20.6.11	6
7	GLP-1	15.7.11	3078300	55638	22.7.11	7
8	GSSS-1	15.7.11	2450392	23592	22.7.11	7
9	GLP-1	16.8.11	3129530	53936	20.8.11	4
10	GSSS-1	16.8.11	3682829	63842	20.8.11	4
11	GSSS-2	16.8.11	2277659	39652	20.8.11	4
12	GLP-1	15.9.11	4296335	73456	21.9.11	6
13	GSSS 1	15.9.11	4950582	85064	27.9.11	12
14	GSSS 2	15.9.11	3151052	54276	21.9.11	6
15	GLP 1	10.10.11	4052838	69393	19.10.11	9
16	GSSS 2	15.12.11	3799388	64954	20.12.11	5
17	GTM 2	15.12.11	2333118	39764	23.12.11	8
18	GSSS-1	15.12.11	6102445	104078	23.12.11	8
19	GLP-1	15.12.11	4086582	69848	23.12.11	8
20	GNF-1	16.01.12	4874589	83317	19.01.12	3
21	GTM-2	16.01.12	2381943	40571	23.01.12	7
22	GLP-1	14.02.12	4742406	80787	23.02.12	9
23	GSSS-1	14.02.12	7171784	133868	23.02.12	9
24	GSSS-2	14.02.12	4997561	96932	29.02.12	15
25	GNF-1	15.03.12	5754206	97919	20.03.12	5
26	GSSS-2	15.03.12	5452830	94530	29.03.12	14
27	GSSS-1	15.03.12	7691438	132662	27.03.12	12
28	GLP-1	15.03.12	4605533	78519	27.03.12	12
29	GSSS-2	16.04.12	5810990	100484	18.04.12	2
30	GSSS-1	16.04.12	7977607	137304	23.04.12	7
31	GLP-1	15.05.12	4810871	81890	18.04.12	2
32	GNF-1	15.05.12	6170810	112564	21.05.12	6
33	GSSS-2	15.05.12	6423065	112893	21.05.12	6
34	GSSS-1	15.05.12	8583795	150462	21.05.12	6
35	GLP-1	15.05.12	5043555	88496	21.05.12	6
36	GSSS-1	15.06.12	8108331	140007	27.06.12	12
37	GSSS-2	15.06.12	5092200	86892	30.06.12	15
38	GLP-1	15.06.12	4826264	82575	27.06.12	12
39	GLP-1	16.07.12	4321078	78504	25.07.12	9
40	GSSS-1	16.07.12	7503720	136246	24.07.12	8
41	GNF-1	16.07.12	5743180	98705	25.07.12	9
42	GSSS-1	14.08.12	7603152	131629	24.08.12	10
43	GLP-2	14.08.12	5031044	85982	29.08.12	15
44	GSSS-2	14.08.12	4747708	81196	24.08.12	10
45	GSSS-2	15.09.12	10081481	142387	28.09.12	13
46	GLP-1	15.10.12	4444341	77000	01.11.12	17
47	GSSS-1	15.10.12	7815944	137888	01.11.12	17
		Total	239080798	4133256		

Appendix 3.6

(Refer paragraph 3.5)

Statement showing the detail of lots in respect of six Forest Working Divisions which were far away from National or State Highways

(Amount in ₹)

Sl. No.	Name of Forest Working Division	Lot No.	Amount of royalty paid at 100 per cent royalty rates	Amount actually to be paid at 50 per cent rates	VAT paid at 13.75 per cent on Column -5.	Excess payment of royalty and VAT (5+6)
1	2	3	4	5	6	7
1	Kullu	4/2011-12 (Chaurla-Khanipande)	44713	22357	3074	25431
2		5/2010-11 (Nagujhir-Mashana)	47036	23518	3234	26752
3		6/2010-11 (Dughilog-Dupkan)	14168	7084	974	8058
4		7/2010-11 (Bhekhi-Sari)	11382	5691	783	6474
5		1/2011-12 (Seraj-Khorage to Bhalan)	167052	83526	11484	95010
6		2/2011-12 (Seraj – Naglari Sarchi Bandal)	2573094	1286547	176900	1463447
7		3/2011-12 Seraj Thatibir Seuli jouri	69735	34868	4794	39662
8		2/2010-11 (Khakrunala-Shogi) – Kasol	44709	22355	3074	25429
9		3/2010-11 (Khorage-Bhallan- Kasol)	2852	1426	196	1622
10		Jibhi to Tandi – Seraj	405764	202882	27896	230778
11	Mandi	Ghiyagi to Sajwar	178476	89238	12270	101508
12		2/2010-11 Naglari-Sarehi Bandal	357634	178817	24587	203404
13		3/2010-11 Thatibir-Seuli	16757	8379	1152	9531
14		4/11-12-Hanogi to Bandhi	87159	43580	5992	49572
15		6/11-12- Dudarto Bharoun	6960	3480	479	3959
16		5/11-12- Jarol to Juganath	23906	11953	1644	13597
17		9/11-12-Bhakli to Kholanan	167896	83948	11543	95491
18		6/10-11- Bounchhari to Kandha	1075500	537750	73941	611691
19		7/10-11- Tandi to Nandi	69498	34749	4778	39527
20		4/10-11- Ahjoo Basahi to Ropri Khazoor	4713	2356	324	2680
21	Rampur	01/2011-12 (Anni)	122519	61260	8423	69683
22		02/2011-12 (Anni)	357950	178975	24609	203584

23	Chopal	R-38/2011-12 (Sarakali to Kiari Shillan)	392440	196220	26980	223200
24	Dharam-shala	1/2010-11	3947	1974	271	2245
25		2/2010-11	23965	11982	1647	13629
26		3/2010-11	46383	23191	3188	26379
27		4/2010-11	25048	12524	1722	14246
28		3/2011-12	16516	8258	1135	9393
29		43/2010-11-Palampur	55770	27885	3834	31719
30		44/2010-11-Palampur	60803	30401	4180	34581
31		45/2010-11-Palampur	19927	9963	1370	11333
32		46/2010-11-Palampur	59119	29559	4064	33623
33		47/2010-11-Palampur	22758	11379	1564	12943
34		48/2010-11-Palampur	20194	10097	1388	11485
35		49/2010-11-Palampur	9386	4693	645	5338
36		50/2010-11-Palampur	15946	7973	1096	9069
37		51/2010-11-Palampur	4635	2317	318	2635
38		52/2010-11-Palampur	59338	29669	4079	33748
39		53/2010-11-Palampur	19374	9687	1332	11019
40		54/2010-11-Palampur	61679	30839	4240	35079
41	Chamba	1/2011-12/Bharmour (Dalli-Jeena RA)	6728	3364	463	3827
42		2/2011-12/Bharmour (Link Road Gharoh)	8393	4196	577	4773
43		3/2011-12/Bharmour (Dalli-Arga RA)	1420	710	98	808
44		6/2011/12/Bharmour (Harchhu Plani-RA)	66663	33331	4583	37914
45		21/2011-12/Bharmour (Deoki-Kardotta Bridge Jharoutha-RA)	40745	20372	2801	23173
46		22/2011-12/Bharmour (Machhetar to Juan) RA	4435	2217	305	2522
Total				34,47,540	4,74,031	39,21,571

Appendix 3.7

(Refer paragraph 3.7)

Details of excess payment of royalty and VAT paid due to treating these lots as next years lot for the purpose of payment of royalty

(Figures in ₹)

Sl. No.	Lot No.	Name of FWD	Specie	Volume (M3)	Royalty rates for the year 2009-10 per M3	Royalty rates for the year 2008-09 per M3	Royalty paid (5 x 6)	Royalty payable (5 x 7)	Excess royalty and VAT paid (8-9 plus VAT @12.5%)
1	2	3	4	5	6	7	8	9	10
1	1/2009-10	Sawra	Deodar	163.980	5664	4315	928783	707574	
			Kail	78.760	2944	2388	231869	188079	
			Fir	88.390	836	677	73894	59840	
			Total	331.130			1234546	955493	313935
2	2/2009-10	Sawra	Deodar	60.140	5664	4315	340633	259504	
			Kail	512.230	2944	2388	1508005	1223205	
			Fir	101.460	836	677	84821	68688	
			Eucalyptus	20.200	1097	685	22159	13837	
			Total	694.030			1955618	1565234	439182
3	1/2009-10	Shimla	Deodar	273.241	5664	4315	1547637	1179035	
			Kail	665.869	2944	2388	1960318	1590095	
			Fir	506.143	836	677	423136	342659	
			Chil	3.974	626	431	2488	1713	
			B/L	1108.833	481	297	533349	329323	
			Total	2558.060			4466928	3442825	1152116
4	1/2009-10	Mandi	Deodar	87.100	5664	4315	493334	375837	
			Kail	4.590	2944	2388	13513	10961	
			Chil	45.440	626	431	28445	19585	
			Total	137.130			535292	406383	145023
5	2/2009-10	Mandi	Deodar	10.135	5664	4315	57405	43733	
			Kail	1.290	2944	2388	3798	3081	
			Fir	30.590	836	677	25573	20709	
			Total	42.015			86776	67523	21660
								Grand total	20,71,916

Appendix 3.8

(Refer paragraph 3.12)

Statement showing the detail of excess EPF contribution towards its employees

(₹ in crore)

Sl. No.	Name of Company	Year	Number of employees	Employers' share contributed	Employers' share to be contributed at the rate of ₹ 9,360 per employee	Excess contribution
1	HPTDC	2009-10	1435	3.24	1.34	1.90
		2010-11	1349	3.33	1.26	2.07
		2011-12	1374	3.63	1.29	2.34
		2012-13	1754	4.86	1.64	3.22
2	HPSCSC	2009-10	680	1.77	0.64	1.13
		2010-11	736	1.96	0.69	1.27
		2011-12	708	1.90	0.66	1.24
		2012-13	882	2.63	0.83	1.80
3	HPGIC	2010-11	97	0.27	0.09	0.18
		2011-12	103	0.27	0.10	0.17
		Total		23.86	8.54	15.32