



Appendices



Appendix 1.1

Summarised financial results of Government companies and Statutory corporations for the latest year for which accounts were finalised (Refer paragraph 1.1, 1.16 and 1.30) as on 30 September 2014
(Figures in column 5 (a) to (11) 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)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
A. Working Government Companies													
AGRICULTURE & ALLIED													
1	Himachal Pradesh Agro Industries Corporation Limited	2011-12	2013-14	1.52	0.07	0.07	39.46	(-)16.32	18.85	(-)17.37	(-)3.67	1.45	(-)39.51
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	2012-13	2014-15	7.10	0.21	0.36	33.33	(-)10.88	38.76	(-)63.49	84.09	6.74	8.02
3	Himachal Pradesh State Forest Development Corporation Limited	2010-11 2011-12	2013-14 2014-15	14.11 (-) 3.38	2.20 0.12	0.57 0.67	167.37 151.33	(-) 64.14 under audit	11.71 11.71	(-) 31.66 (-) 35.83	124.29 (-) 23.72	13.54 (-) 4.05	10.89 (-) 17.07
Sector wise total				5.24	0.40	1.10	224.12	(-) 27.20	69.32	(-)116.69	56.70	4.14	7.30
FINANCING													
4	Himachal Backward Classes Finance and Development Corporation	2010-11	2013-14	0.67	0.26	0.01	1.79	-	10.00	4.74	24.95	0.66	2.65
5	Himachal Pradesh Mahila Vikas Nigam	2011-12	2013-14	0.25	-	-	0.48	-	7.19	0.67	7.74	0.25	3.23
6	Himachal Pradesh Minorities Finance and Development Corporation	2010-11	2012-13	0.01	0.32	0.02	0.60	0.63	6.95	(-)3.11	16.94	(-)0.01	(-)0.06
Sector wise total				0.93	0.58	0.03	2.87	0.63	24.14	2.30	49.63	0.90	1.81

(Figures in column 5 (a) to (11) 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)
INFRASTRUCTURE														
7	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited	2013-14	2014-15	-	-	-	-4	-	-	25.00	-	770.72	-	-
8	Himachal Pradesh State Industrial Development Corporation Limited	2012-13	2013-14	4.02	-	0.13	3.89	0.85	16.66	30.82	21.13	48.70	3.89	7.99
Sector wise total				4.02	-	0.13	3.89	0.85	16.66	55.82	21.13	819.42	3.89	0.47
MANUFACTURE														
9	Himachal Pradesh General Industries Corporation Limited	2012-13	2013-14	3.95	0.21	0.08	3.66	-	33.08	7.16	0.19	11.19	3.87	34.58
Sector wise total				3.95	0.21	0.08	3.66	-	33.08	7.16	0.19	11.19	3.87	34.58
POWER														
10	Beas Valley Power Corporation Limited	2013-14	2014-15	-	-	-	-5	-	-	300.00	-	-	-	-
11	Himachal Pradesh Power Corporation Limited	2012-13	2013-14	-	-	-	-5	-	-	1002.89	-	-	-	-
12	Himachal Pradesh Power Transmission Corporation Limited	2012-13	2013-14	-	-	-	-5	-	-	172.49	-	-	-	-
13	Himachal Pradesh State Electricity Board Limited	2011-12	2013-14	(-51.89)	261.11	199.76	(-512.76)	(-600.91)	3830.56	971.78	(-1398.35)	2318.15	(-251.65)	(-10.86)
Sector wise total				(-51.89)	261.11	199.76	(-512.76)	(-600.91)	3830.56	2447.16	(-1398.35)	2318.15	(-251.65)	(-10.86)

(Figures in column 5 (a) to (11) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalized	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	2013-14	2014-15	0.99	0.01	0.07	0.91	(-1.06)	3.72	2.11	8.10	0.92	11.36
16	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	2012-13	2013-14	2.74	-	0.06	2.68	(-0.02)	9.25	(-17.70)	(-1.83)	2.68	(-146.45)
17	Himachal Pradesh Tourism Development Corporation Limited	2012-13	2013-14	1.02	0.26	2.76	(-2.00)	(-35.21)	12.30	(-19.11)	15.64	(-1.74)	(-11.13)
Sector wise total				9.94	0.52	3.91	5.51	(-36.02)	28.78	(-9.56)	54.45	6.03	11.07
Total A (All sector wise working Government companies)				(-27.81)	262.82	205.01	(-495.64)	(-662.65)	2632.38	(-1500.98)	3309.54	(-232.82)	(-7.03)

(Figures in column 5 (a) to (11) 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)	(8)	(9)	(10)	(11)	(12)	
B. Working Statutory corporations													
FINANCING													
1	Himachal Pradesh Financial Corporation	2013-14	2014-15	(-10.70)	5.21	0.58	(-16.49)	4.91	99.57	(-143.92)	233.17	(-11.28)	(-4.84)
Sector wise total				(-10.70)	5.21	0.58	(-16.49)	4.91	99.57	(-143.92)	233.17	(-11.28)	(-4.84)
SERVICE													
2	Himachal Road Transport Corporation	2012-13	2013-14	(-78.03)	12.34	20.58	(-110.95)	576.38 ⁶	501.34	(-764.40)	(-184.81)	(-98.61)	(-53.36)
Sector wise total				(-78.03)	12.34	20.58	(-110.95)	576.38 ⁶	501.34	(-764.40)	(-184.81)	(-98.61)	(-53.36)
Total B (All sector wise working Statutory corporations)				(-88.73)	17.55	21.16	(-127.44)	581.29	600.91	(-908.32)	48.36	(-109.89)	(-227.23)
Grand Total (A + B)				(-116.54)	280.37	226.17	(-623.08)	5952.79	3233.29	(-2409.30)	3357.90	(-342.71)	(-10.21)
C. Non working Government companies													
AGRICULTURE & ALLIED													
1	Agro Industrial Packaging India Limited	2013-14	2014-15	(-0.04)	-	-	(-0.04)	-	17.72	(-78.23)	0.53	(-0.04)	(-7.55)
Sector wise total				(-0.04)	-	-	(-0.04)	-	17.72	(-78.23)	0.53	(-0.04)	(-7.55)

(Figures in column 5 (a) to (11) 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)-1	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURE														
2	Himachal Worsteds Mills Limited	2000-01	2001-02	(-)0.01	-	-	(-)0.01	-	0.92	(-)5.44	(-)0.64	(-)0.01	(-)1.56	
Sector wise total														
Total C (All sector wise non working Government companies)				(-)0.01	-	-	(-)0.01	-	0.92	(-)5.44	(-)0.64	(-)0.01	(-)1.56	
Grand Total (A+B+C)				(-)0.05	280.37	226.17	(-)0.05	(-)5.58	18.64	(-)83.67	(-)0.11	(-)0.05	(-)45.45	
				(-)116.59	280.37	226.17	(-)623.13	(-)668.70	3251.93	(-)2492.97	3357.79	(-)342.76	(-)10.21	

- 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 ₹ 155.00 crore received during the year on account of issue of free /concessional passes and running buses on uneconomical routes.

Appendix 1.2

Statement showing particulars of up to date paid-up capital, loans outstanding and Manpower as on 31 March 2014 in respect of Government companies and Statutory corporations
(Refer paragraphs 1.1 and 1.7)
(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 2013-14			Debt equity ratio for 2013-14 (Previous year)	Manpower (No. of employees) (as on 31.3.2014)		
				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)
A. Working Government companies													
AGRICULTURE & ALLIED													
1.	Himachal Pradesh Agro Industries Corporation Limited	Horticulture	September 1970	16.89	1.96	-	18.85	2.50	1.19	-	3.69	0.20:1 (0.68:1)	143
2.	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	Horticulture	June 1974	31.19	1.50	6.07	38.76	12.00	-	0.11	12.11	0.31:1 (0.32:1)	279
3.	Himachal Pradesh State Forest Development Corporation Limited	Forest	March 1974	11.71	-	-	11.71	-	-	101.80	101.80	8.69:1 (8.69:1)	2,236
Sector wise total				59.79	3.46	6.07	69.32	14.50	1.19	101.91	117.60	1.70:1 (1.96:1)	2,658
FINANCING													
4.	Himachal Backward Classes Finance and Development Corporation	Social Justice & Empowerment	January 1994	11.00	-	-	11.00	-	-	14.81	14.81	1.35:1 (1.22:1)	19
5.	Himachal Pradesh Mahila Vikas Nigam	Social Justice & Empowerment	April 1989	7.69	0.10	-	7.79	-	-	-	-	-	5
6.	Himachal Pradesh Minorities Finance and Development Corporation	Social Justice & Empowerment	September 1996	9.39	-	-	9.39	-	-	18.09	18.09	1.93:1 (1.80:1)	14
Sector wise total				28.08	0.10	-	28.18	-	-	32.90	32.90	1.17:1 (1.06:1)	38
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	-	-	-	-	-	158
Sector wise total				55.82	-	-	55.82	-	-	-	-	-	160

(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 2013-14			Debt equity ratio for 2013-14 (Previous year)	Manpower (No. of employees) (as on 31.3.2014)		
				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)
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)	122
Sector wise total				7.04	-	0.12	7.16	2.97	-	-	2.97	0.41:1 (0.41:1)	122
POWER													
10.	Beas Valley Power Corporation Limited	MPP & Power	March 2003	-	-	300.00	300.00	-	-	548.74	548.74	1.83:1 (1.87:1)	227
11.	Himachal Pradesh Power Corporation Limited	MPP & Power	December 2006	532.68	-	650.21	1182.89	1522.69	-	30.81	1553.50	1.31:1 (1.13:1)	753
12.	Himachal Pradesh Power Transmission Corporation Limited	MPP & Power	August 2008	71.79	-	108.70	180.49	110.56	-	39.84	150.40	0.83:1 (0.36:1)	113
13.	Himachal Pradesh State Electricity Board Limited	MPP & Power	December 2009	478.28	-	-	478.28	19.11	-	3237.31	3256.42	6.81:1 (1.78:1)	19,763
Sector wise total				1082.75	-	1058.91	2141.66	1652.36	-	3856.70	5509.06	2.57:1 (1.43:1)	20,856
SERVICE													
14.	Himachal Pradesh State Civil Supplies Corporation Limited	Food & Supplies	September 1980	3.51	-	-	3.51	-	-	-	-	-	918
15.	Himachal Pradesh State Electronics Development Corporation Limited	Industries	October 1984	3.72	-	-	3.72	1.49	-	-	1.49	0.40:1- (0.44:1)	66
16.	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	Industries	March 1974	9.22	0.03	-	9.25	-	-	-	-	-	70
17.	Himachal Pradesh Tourism Development Corporation Limited	Tourism & Civil Aviation	September 1972	12.30	-	-	12.30	-	-	-	-	-	1,622
Sector wise total				28.75	0.03	-	28.78	1.49	-	-	1.49	0.05:1 (0.06:1)	2,676
Total A (All sector wise working Government companies)				1262.23	3.59	1065.10	2330.92	1671.32	1.19	3991.51	5664.02	2.43:1 (1.39:1)	26510

(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 2013-14			Debt equity ratio for 2013-14 (Previous year)	Manpower (No. of employees) (as on 31.3.2014)		
				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	27.71	-	95.50	123.21	1.24:1 (1.30:1)	62
Sector wise total				92.98	-	6.59	99.57	27.71	-	95.50	123.21	1.24:1 (1.30:1)	62
SERVICE													
2.	Himachal Road Transport Corporation	Transport	September 1974	525.90	15.44	-	541.34	-	-	71.99	71.99	0.13:1 (0.09:1)	8,419
Sector wise total				525.90	15.44	-	541.34	-	-	71.99	71.99	0.14:1 (0.09:1)	8,419
Total B (All sector wise working Statutory corporations)				618.88	15.44	6.59	640.91	27.71	-	167.49	195.20	0.30:1 (0.30:1)	8,481
Grand Total (A + B)				1881.11	19.03	1071.69	2971.83	1699.03	1.19	4159.00	5859.22	1.97:1 (1.19:1)	34,991
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 (3.39:1)	1
Sector wise total				16.75	-	0.97	17.72	60.15	-	-	60.15	3.39:1 (3.39:1)	1

(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 2013-14			Debt equity ratio for 2013-14 (Previous year)	Manpower (No. of employees) (as on 31.3.2014)		
				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													
1.	Himaachal 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 (3.23:1)	1
Grand Total (A + B + C)				1897.86	19.03	1073.56	2990.47	1759.18	1.19	4159.00	5919.37	1.98:1 (1.21:1)	34992

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 2013-14 represent long-term loans only.

Appendix 1.3

(Refer paragraph 1.10 and 1.12)
Statement showing grants and subsidy received / receivable, waiver of dues, loans written off and loans converted into equity during the year and guarantee commitment at the end of March 2014

(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 ^o		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)
A. Working Government Companies													
AGRICULTURE & ALLIED													
1	Himachal Pradesh Agro Industries Corporation Limited	-	-	-	-	-	-	1.19	1.19	-	7.05	-	-
2.	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	-	-	2.48	5.50	0.15	8.13	8.00	0.67	-	-	-	-
3.	Himachal Pradesh State Forest Development Corporation Limited	-	-	-	-	-	-	90.00	90.00	-	-	-	-
Sector wise total		-	-	2.48	5.50	0.15	8.13	99.19	91.86	-	7.05	-	-
FINANCING													
4.	Himachal Backward Classes Finance and Development Corporation	0.72	-	-	-	-	-	20.00	14.81	-	-	-	-
6.	Himachal Pradesh Minorities Finance and Development Corporation	1.30	-	-	0.12	-	0.12	20.00	20.01	-	-	-	-
Sector wise total		2.02	-	-	0.12	-	0.12	40.00	34.82	-	-	-	-

(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 ⁹		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	-	-	-	237.20	-	237.20	-	-	-	-	-	-
Sector wise total													
POWER													
8.	Himachal Pradesh Power Corporation Limited	180.00	-	-	-	-	-	-	-	-	-	-	-
9.	Himachal Pradesh Power Transmission Corporation Limited	8.00	49.20	-	-	-	-	-	-	-	-	-	-
10	Himachal Pradesh State Electricity Board Limited	31.75	-	1.10	18.54	6.25	25.89	1962.50	2531.19	-	-	-	-
Sector wise total													
SERVICE													
11.	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	-	-	3.56	0.67	-	4.23	0.60	0.60	-	-	-	-
12.	Himachal Pradesh Tourism Development Corporation Limited	-	-	8.64	0.81	-	9.45	-	-	-	-	-	-
Sector wise total													
Total A (All sector wise working Government companies)		221.77	49.20	12.20	1.48	-	13.68	0.60	0.60	-	-	-	-
				15.78	262.84	6.40	285.02	2102.29	2658.47	-	7.05	-	-

(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 ⁹		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	-	-	-	-	-	-	95.25	47.23	-	-	-	-
Sector wise total		-	-	-	-	-	-	95.25	47.23	-	-	-	-
SERVICE													
2.	Himachal Road Transport Corporation	40.00	-	-	155.00	-	155.00	135.00	62.33	-	-	-	-
Sector wise total		40.00	-	-	155.00	-	155.00	135.00	62.33	-	-	-	-
Total B (All sector wise working Statutory corporations)		40.00	-	-	155.00	-	155.00	230.25	109.56	-	-	-	-
Grand Total (A + B)		261.77	49.20	15.78	417.84	6.40	440.02	2332.54	2768.03	-	7.05	-	7.05

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

Appendix 1.4

Statement showing investment made by the State Government in PSUs whose accounts are in arrears
(Refer paragraph 1.22)

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	Others
				₹ in crore			
Working companies/corporations							
1	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	2012-13	31.19	-	-	5.65	-
2	Himachal Backward Classes Finance and Development Corporation	2010-11	10.00	0.28 (2012-13) 0.72 (2013-14)	-	-	-
3	Himachal Pradesh Mahila Vikas Nigam	2011-12	7.09	0.60 (2013-14)	-	-	-
4	Himachal Pradesh Minorities Finance and Development Corporation	2010-11	6.95	0.50 (2011-12) 0.64 (2012-13) 1.30 (2013-14)	-	0.01 (2011-12) 0.02 (2012-13) 0.12 (2013-14)	-
5	Himachal Pradesh Power Transmission Corporation Limited	2012-13	63.49	8.00 (2013-14)	49.20	-	-
6	Himachal Pradesh State Electricity Board Limited	2011-12	971.78	50.00 (2012-13) 31.75 (2013-14)	-	18.54	-
7	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	2012-13	9.22	-	-	0.67	-
8	Himachal Pradesh Tourism Development Corporation Limited	2012-13	12.30	-	-	0.81	-
9	Himachal Road Transport Corporation	2012-13	485.90	40.00 (2013-14)	-	155.00	-
Total			1597.92	133.79	49.20	180.82	

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 <i>per</i> Appendix 1.1
1.	Non-existence of system of preparing short/ long-term business plan	3	1, 3 and 16
2.	Inadequate monitoring of outstanding dues from outside parties	9	1, 2, 3, 5, 12, 13, 15, 16 and 17
3.	Non-existence of system of sending statement of accounts and obtaining confirmation from the debtors	11	1, 2, 3, 5, 6, 11, 12, 13, 15, 16 and 17
4.	Non-provision of retirement benefits as <i>per</i> AS-15	11	1, 2, 3, 6, 7, 12, 13, 14, 15, 16 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	10	2, 3, 6, 8, 10, 11, 13, 15, 16 and 17
6.	Non-fixation of minimum/ maximum limits of store and spares	8	1, 2, 5, 13, 14, 15, 16 and 17
7.	Absence of internal audit system commensurate with the nature and size of business of the company	12	1, 2, 3, 5, 6, 10, 11, 12, 13, 14, 15 and 17
8.	Non-preparation of internal audit manual/standards/guidelines	11	2, 3, 5, 6, 7, 10, 11, 12, 15, 16 and 17
9.	No approved IT strategy/plan	15	1, 2, 3, 5, 6, 7, 8, 10, 11, 12, 13, 14, 15, 16 and 17
10.	Non-formulation of Corporate Social Responsibility policy	6	5, 7, 8, 10, 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	16	53	2006-07
2	Industries	4	12	49	2005-06
3	Forest	1	8	104	2005-06
4	Pubic Works	1	4	26	2009-10
5	Welfare	3	5	18	2007-08
6	Food and Supplies	1	4	25	2009-10
7	Tourism and Civil Aviation	1	4	10	2007-08
8	MPP and Power	4	879	3738	2005-06
9	Transport	1	120	496	2005-06
10	IT	1	2	3	2009-10
	Total	20	1,054	4,522	

Appendix 2.1

Details of major works *vis a vis* time overrun after scheduled completion period

(Refer paragraph 2.7)

Sl. No.	Detail of work	Date of award	Scheduled date of completion	Time of completion in months	Revised date of completion	Present status	Time over run (in months) with reference to date of completion as <i>per</i> award
1	Head Race Tunnel	18/06/2007	17/07/2011	48	April 2017 ¹⁰	Balance Work yet to be awarded	69
2	Power House	22/01/2009	03/06/2012	39	September 2014	Work is in progress	27
3	E & M works	05/02/2009	28/06/2012	38	December 2014	Work is in progress	30
4	Barrage/ Intake	25/08/2009	07/06/2012	32	December 2014	Work is in progress	30

10 Original work rescinded in January 2014.

Appendix 2.2

Details of major works *vis a vis* cost overrun up to March 2014

(Refer paragraph 2.7)

Sl. No.	Component	As per original cost	As per revised cost	Cost over run	Percentage increase
		(₹ in crore)			
1	Head Race Tunnel	94.24	125.90	31.66	34
2	Power House	39.87	164.55	124.68	313
3	Diversion, Barrage, Intake, Desanding works	84.54	283.81	199.27	236
4	Environment and ecology	10.14	19.46	9.32	92
5	Establishment	21.40	55.17	33.77	158
6	Transmission works	38.09	50.00	11.91	31
7	IDC	63.29	85.00	21.71	34
8	LADF	Nil	16.92	16.92	1692

Appendix 2.3

Details of irregular expenditure on staff deployed in excess of sanctioned strength
{Refer paragraph 2.10 (i)}

Sl. No.	Designation	Excess / Surplus	Year-wise Gross Salary from the date of Joining (₹ in lakhs)							2013	2014	Total
			2008	2009	2010	2011	2012	2013	2014			
1	AGM/DGM	1	-	-	-	2.09	16.39	15.81	7.90	42.19		
2	CHDM	1	1.48	4.44	4.72	6.17	8.25	7.77	3.88	36.71		
3	HDM	1	-	3.88	4.24	5.29	6.96	6.60	3.30	30.27		
4	D/Man	3	-	-	2.92	12.62	17.17	3.24	2.78	38.73		
5	Kanungo	1	-	-	2.06	3.81	3.57	4.99	2.58	17.01		
6	Patwari	2	-	1.37	0.46	-	-	-	-	1.83		
7	Patwari	1	-	-	1.49	2.21	2.37	0.66	-	6.73		
8	Steno Typist	1	-	1.78	2.61	3.28	3.43	4.53	2.38	18.01		
9	Supervisor	1	-	1.75	0.58	-	-	-	-	2.33		
10	Supervisor AJE	1	-	-	12.16	14.12	0.96	-	-	27.24		
11	Supervisor AJE	2	-	-	-	5.30	7.70	9.47	4.74	27.21		
12	Auto Helper	3	-	-	1.55	7.37	9.52	9.83	-	28.27		
13	Auto Helper	5	-	-	0	-	-	11.26	1.64	12.90		
Total			1.48	13.22	32.79	62.26	76.36	74.16	29.20	289.43		

Appendix 3.1

(Refer paragraph 3.1.3.2)

Details of avoidable payment on account of sample testing from private laboratories at higher rates

Sl. No.	Name of the laboratory	Pulses		Oil		Iodised salt		Other items		Extra payment ¹¹ (₹ in lakh)
		No. of samples	Rate per sample (₹)	No. of samples	Rate per sample (₹)	No. of samples	Rate per sample (₹)	No. of samples	Rate per sample (₹)	
1.	Delhi Test House	102	3000	47	4500	13	4000	33	3000	3.66
2.	Fare Labs	121	3000	29	3000	16	3000	14	3000	2.59
3.	International Testing Centre	137	1500	46	2300	35	2500	10	1500	--
4.	Shriram Institute for Industrial Research	16	9450	13	9450	8	11250	48	13500	9.73
5.	TUV SUD South Asia Pvt. Ltd.	42	1950	18	8300	11	6850	16	6600	2.88
6	Total samples analysed	418		153		83		121		18.86
7	Percentage of orders placed to L1 as compared to total samples analysed	32.78		30.07		42.17		8.26		

11 (including service tax at the rate of 12.36 per cent.

Appendix 3.2

Statement showing the detail of Loss due to non recovery of fixed demand charges from consumers

(Refer paragraph 3.3)

Sl. No.	Name/A/C. No. of the Consumer	Sanctioned Load (KW)	Sanctioned contract demand (KVA)	Contract demand (CD) availed (KVA)	90 per cent of CD unaviled (KVA)	Date of readiness to give supply	Rate per KVA (₹)	Period for charging Demand charges	No of months	Demand charges short levied (₹) (6x8x10)
1	2	3	4	5	6	7	8	9	10	11
1	LWSS Dudar Stage-I (ED Mandi)	149.2	133	Nil	120	Nov. 2009	150 175	02/2010 to 03/2011 04/2011 to 01/2012	14 10	252000 210000
2	LWSS Dudar Stage-II (ED Mandi)	149.2	133	Nil	120	Nov. 2009	150 175	02/2010 to 03/2011 04/2011 to 01/2012	14 10	252000 210000
3	LWSS Navolya & Gharan (ED Mandi)	89.52	76	Nil	68	Sep. 2011	175	12/2011 to 01/2012	2	23800
4	LWSS Danyari Stage-I (ED Mandi)	298.4	265	Nil	239	Dec. 2010	150 175	03/2011 4/2011 to 01/2012	1 10	35850 418250
5	LWSS Danyari Stage-II (ED Mandi)	328.240	295	Nil	266	Dec. 2010	150 175	03/2011 4/2011 to 01/2012	1 10	39900 465500
6	LWSS from Uhl to Tung Bijni (Op. Circle Mandi)	280	249	Nil	224	June 2011	175 220 300	09/2011 to 03/2012 04/2012 to 03/2013 04/2013 to 09/2013	7 12 6	274400 591360 403200
7	LWSS Baruri (Op. Circle Nahan)	180	160	Nil	144	Aug. 2012	220 300	11/2012 to 03/2013 04/2013 to 06/2013	5 3	158400 129600
8	LWSS Kalikoti (Op. Circle Nahan)	112	100	Nil	90	July 2012	220 300	10/2012 to 03/2013 04/2013 to 06/2013	6 3	118800 81000
9	LWSS Rangwa Pabhar Mashoo (Op. Circle Nahan)	390	347	Nil	312	April 2012	220 300	07/2012 to 03/2013 04/2013 to 06/2013	9 3	617760 280800
10	LWSS Beta Mandi, Satiwala (Op. Circle Nahan)	118.70	106	Nil	95	July 2011	175 220 300	10/2011 to 03/2012 04/2012 to 03/2013 04/2013 to 06/2013	6 12 3	99750 250800 85500

11	LWSS Bhatanwali -kishanpura (Op. Circle Nahan)	114	101	Nil	91	Dec. 2012	220 300	03/2013 04/2013 to 06/2013	1 3	20020 81900
12	LIS LOH Area of Kishankat (Op. Circle Nahan)	257	228	Nil	205	June 2012	220 300	09/2012 to 03/2013 04/2013 to 06/2013	7 3	315700 184500
13	LIS Shilla Bag, Rajgarh (Op. Circle Nahan)	171	152	Nil	137	Sep. 2012	220 300	12/2012 to 03/2013 04/2013 to 06/2013	4 3	120560 123300
14	IPH-LIS Chandol, Tehsil- Rajgarh (Op. Circle Nahan)	179	159	Nil	143	Aug. 2012	220 300	11/2012 to 03/2013 04/2013 to 06/2013	5 3	157300 128700
15	IPH-LIS Ajuli, Nariwala- Jwalapur (Op. Circle Nahan)	269	239	Nil	215	Aug. 2012	220 300	11/2012 to 03/2013 04/2013 to 06/2013	5 3	236500 193500
16	IPH-LIS Dhamander & adjoining villages (Op. Circle Nahan)	269	239	Nil	215	Aug. 2012	220 300	11/2012 to 03/2013 04/2013 to 06/2013	5 3	236500 193500
17	IPH-C/o LIS Dimber in GP Dimber (Op. Circle Nahan)	552	491	Nil	442	Aug. 2012	220 300	11/2012 to 03/2013 04/2013 to 06/2013	5 3	486200 397800
18	IPH-C/o LIS Dhamoon Nai-Nati (Op. Circle Nahan)	530	471	Nil	424	Aug. 2012	220 300	11/2012 to 03/2013 04/2013 to 06/2013	5 3	466400 381600
19	IPH-C/o LIS Kotla Mangan in GP Kathli Bharan (Op. Circle Nahan)	75	67	Nil	60	Aug. 2012	220 300	11/2012 to 03/2013 04/2013 to 06/2013	5 3	66000 54000
20	IPH-LIS Uttri (Op. Circle Nahan)	302	268	Nil	241	July 2011	175 220 300	10/2011 to 03/2012 04/2012 to 03/2013 04/2013 to 06/2013	6 12 3	253050 636240 216900
22	LIS Rehana (ED Solan)	104	92	Nil	83	Feb. 2012	220	05/2012 to 03/2013	11	200860

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23	LWSS stage-1 st at Tundal Basha (ED Solan)	90	80	Nil	72	Aug. 2012	220 300	11/2012 to 03/2013 04/2013 to 6/2013	5 3	79200 64800
24	LWSS stage-2 nd at Tundal Basha (ED Solan)	60	53	Nil	48	Aug. 2012	220 300	11/2012 to 03/2013 04/2013 to 06/2013	5 3	52800 43200
25	LWSS Ganyari Bellidhar (ED Gohar)	150	133	Nil	120	Aug. 2012	220 300	11/2012 to 03.2013 04/2013 to 07/2013	5 4	132000 144000
26	LWSS Nandi Chaprahan (ED Gohar)	150	133	Nil	120	June 2010	150 175	09/2010 to 03/2011 04/2011 to 02/2012	7 11	126000 231000
27	LWSS Khummi (ED Gohar)		33	Nil	30	March 2011	175	06/2011 to 08/2011	3	15750
28	LIS for Horticulture Areain GP Tikkar	225	200	Nil	180	March 2013	220 300	06/2012 to 03/2013 04/2013 to 05/2013	10 2	396000 108000
29	LWSS Chirimu, Nahol (ED Theog)		172.400	Nil	155	Dec. 2012	220 300	03/2013 04/2013 to 11/2013	1 8	34100 372000
30	LWSS Shirgul Kadharan (ED Theog)		71.100	Nil	64	Feb. 2013	300	05/2013 to 11/2013	7	134400
31	LWSS Bagri (ED Theog)		71.100	Nil	64	April 2013	300	07/2013 to 11/2013	5	96000
32	LWSS Basa (ED Theog)		100	Nil	90	May 2013	300	08/2013 to 11/2013	4	108000
33	M/s. Ras Resort (P) Ltd. (ED Theog)		219	Nil	197	April 2012	220 300	07/2012 to 03/2013 04/2013 to 05/2013	9 2	390060 118200
34	Smt. Sanjana Garg (ED Parwanoo) (SP)		90	Nil	81	Mar. 2013	80	06/2012 to 12/2013	7	45360
35	M/s. Janta Land Promotors (ED Parwanoo) (Comm.)		225	Nil	203	Mar. 2013	140	06/2012 to 12/2013	7	198940
36	M/s. Scott Edil Parabolic (ESD Barotiwala)	1500	500	Nil	450	Oct. 2010	185 240	01/2011 to 03/2011 04/2011 to 11/2012	3 8	249750 864000
Total:										14153260

1	M/s. Dabur India Ltd. Manpura (ED Baddi)	2100	1600	1000	540	July 2010	225 240	10/2010 to 03/2011 04/2011 to 03/2012	6 12	729000 1555200
2	Ms. Transcan Hi-Tech Equipment, Santoshgarh (ESD Dhaulakuan)	200	200	95.820	93.762	March 2010	225 240 300 200	06/2010 to 03/2011 04/2011 to 03/2012 04/2012 to 03/2013 04/2013 to 07/2013	10 12 12 4	210964 270034 337543 75009
3	Ms. Viji Engineering (ESD Dhaulakuan)	600	600	386.54	192.114	June 2010	225 240 300 200	09/2010 to 03/2011 04/2011 to 03/2012 04/2012 to 03/2013 04/2013 to 07/2013	7 12 12 4	302580 553288 691610 153691
Total:										4878919
G.total:										19032179

Appendix 3.3

Statement showing the detail of avoidable demand charges paid from April 2008 to December 2013

(Refer paragraph 3.9)

Sl. No.	Month	Maximum recorded demand (KVA)	Contract demand:373 KVA			Dmand charges payable as <i>per</i> reduced CD (Rs)	Aavoidable payment of demand charges (Rs)
			Actual demand charges paid (Rs)	Rate of demand charges <i>per</i> KVA (Rs)	Agreement was to entered into for CD 10 KVA during April to Nov. & full for 373 KVA for Dec. to March each year & Demand charges payable for 90% of CD		
1	Apr-08	0	33600	100	9	900	32700
2	May-08	0	33600	100	9	900	32700
3	Jun-08	0	33600	100	9	900	32700
4	Jul-08	0	33600	100	9	900	32700
5	Aug-08	0	33600	100	9	900	32700
6	Sep-08	0	33600	100	9	900	32700
7	Oct-08	0	33600	100	9	900	32700
8	Nov-08	0	33600	100	9	900	32700
9	Dec-08	0	33570	100	335.7	33570	0
10	Jan-09	489	45900	100	335.7	33570	0
11	Feb-09	9	33570	100	335.7	33570	0
12	Mar-09	4	33570	100	335.7	33570	0
13	Apr-09	4	33570	100	9	900	32670
14	May-09	5	33570	100	9	900	32670
15	Jun-09	0	33570	100	9	900	32670
16	Jul-09	0	33570	100	9	900	32670
17	Aug-09	0	33570	100	9	900	32670
18	Sep-09	0	33570	100	9	900	32670
19	Oct-09	0	33570	100	9	900	32670
20	Nov-09	0	33570	100	9	900	32670
21	Dec-09	0	33570	100	335.7	33570	0
22	Jan-10	7	33570	100	335.7	33570	0
23	Feb-10	5	67140	100	335.7	33570	0
24	Mar-10	3	33570	100	335.7	33570	0
25	Apr-10	6	33570	100	9	900	32670
26	May-10	4	33570	100	9	900	32670
27	Jun-10	0	33570	100	9	900	32670
28	Jul-10	9	33570	100	9	900	32670
29	Aug-10	0	33570	100	9	900	32670
30	Sep-10	0	33570	100	9	900	32670
31	Oct-10	0	33570	100	9	900	32670
32	Nov-10	0	33570	100	9	900	32670
33	Dec-10	25	33570	100	335.7	33570	0
34	Jan-11	157	33570	100	335.7	33570	0
35	Feb-11	19	33570	100	335.7	33570	0
36	Mar-11	0	33570	100	335.7	33570	0

37	Apr-11	0	33570	100	9	900	32670
38	May-11	0	33570	100	9	900	32670
39	Jun-11	0	33570	100	9	900	32670
40	Jul-11	0	33570	100	9	900	32670
41	Aug-11	0	33570	100	9	900	32670
42	Sep-11	0	33570	100	9	900	32670
43	Oct-11	0	33570	100	9	900	32670
44	Nov-11	0	33570	100	9	900	32670
45	Dec-11	4	33570	100	335.7	33570	0
46	Jan-12	5	33570	100	335.7	33570	0
47	Feb-12	5	33570	100	335.7	33570	0
48	Mar-12	5	33570	100	335.7	33570	0
49	Apr-12	4	33570	100	9	900	32670
50	May-12	3	40284	120	9	1080	39204
51	Jun-12	3	40284	120	9	1080	39204
52	Jul-12	3	40284	120	9	1080	39204
53	Aug-12	4	40284	120	9	1080	39204
54	Sep-12	4	40284	120	9	1080	39204
55	Oct-12	5	40284	120	9	1080	39204
56	Nov-12	5	40284	120	9	1080	39204
57	Dec-12	5	40284	120	335.7	40284	0
58	Jan-13	275	40284	120	335.7	40284	0
59	Feb-13	4	40284	120	335.7	40284	0
60	Mar-13	4	40284	120	335.7	40284	0
61	Apr-13	9	40284	120	9	1080	39204
62	May-13	9	46998	140	9	1260	45738
63	Jun-13	3	46998	140	9	1260	45738
64	Jul-13	3	46998	140	187	26180	20818
65	Aug-13	3	46998	140	187	26180	20818
66	Sep-13	3	46998	140	187	26180	20818
67	Oct-13	4	46998	140	187	26180	20818
68	Nov-13	4	46998	140	187	26180	20818
69	Dec-13	6	46998	140	335.7	46998	0
						Total	1587548