

Annexures

Annexure 1

(Referred to in paragraph 1.11)

Statement showing investments made by State Government in PSUs whose accounts are in arrears

(Figures in columns 4 & 6 to 8 are ₹ in Crore)

Sl. No.	Name of the Public Sector undertaking	Year up to which accounts finalised	Paid up capital	Period of accounts pending finalisation	Investment made by State Government during the year of which accounts are in arrears		
					Equity	Loans	Grants
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
A Working Government Companies							
1.	Punjab State Seeds Corporation Limited	2010-11	5.62	2011-12	-	-	14.68
				2012-13	-	-	12.06
				2013-14	-	-	4.17
2.	Punjab Water Resource Management & Development Corporation Limited	2012-13	307.16	2013-14	16.93	-	242.25
				2014-15	41.65	-	337.75
3.	Punjab State Civil Supplies Corporation Limited	2012-13	3.73	2013-14	-	-	32.40
				2014-15	-	-	31.37
4.	Punjab State Power Cororation Limited	2013-14	6081.47	2014-15	-	-	2650.00
	Total A (Working Government Companies)		6397.98		58.58	-	3324.68
B Working Statutory Corporations							
1.	Punjab Scheduled Castes Land Development and Finance Corporation	2011-12	68.26	2012-13	4.91	-	-
				2013-14	5.42	-	-
				2014-15	5.42	-	-
2.	PEPSU Road Transport Corporation	2013-14	306.44	2014-15	25.00	-	-
	Total B (Working Statutory Corporations)		374.70		40.75	-	-
C Non Working Companies							
1.	Punjab Land Development and Reclamation Corporation Limited	1994-95	1.45	1995-96	-	-	4.98
				1996-97	-	-	-
				1997-98	-	-	-
				1998-99	-	-	2.50
				1999-2000	-	-	1.12
				2000-01	-	-	-
				2001-02	-	-	1.30
2002-03	-	-	5.85				
	Total C (Non working Companies)		1.45		-	-	15.75
	Grand Total (A + B + C)		6774.13		99.33	-	3340.43

Annexure 2
(Referred to in paragraph 1.15)

Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised financial statements/accounts

(Figures in column 5 to 12 are ₹ in crore)

Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised	Paid up Capital	Loans outstanding as on 31-03-15	Accumulated Profit (+) / Loss(-)	Turnover	Net Profit/ Loss	Impact of Audit Comments ¹	Capital employed ²	Return on capital employed ³	Percentage return on capital employed	Manpower
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Working Government Companies													
Agriculture & Allied													
1	Punjab Agro Foodgrains Corporation Limited	2013-14	2015-16	5.00	-	4.90	4956.85	(-)0.30	Under Audit	9.89	7.50	75.83	(all employees are on deputation)
2	Punjab Agro Industries Corporation Limited	2013-14	2014-15	49.21	-	1.13	-	-0.10	-	89.22	0.94	1.05	413
3	Punjab Agro Juices Limited	2014-15	2015-16	50.00	30.00	(-)55.16	6.45	(-)3.64	Under Audit	24.84	(-)3.63	-	All employees are on contract basis
4	Punjab Agro Power Corporation Limited	2014-15	2015-16	0.05	-	D	D	D	-	D	D	D	-
5	Punjab State Forest Development Corporation Limited	2014-15	2015-16	0.25	11.78	54.62	59.57	3.11	Under Audit	66.65	4.18	6.27	199
6	Punjab State Grains Procurement Corporation Limited	2013-14	2015-16	1.05	-	(-)1941.43	10824.84	(-)491.17	Under Audit	(-)1940.20	789.85	-	2 (others are on deputation/ contract)
7	Punjab State Seeds Corporation Limited	2010-11	2015-16	5.62	5.00	7.02	82.78	0.53	Under Audit	21.22	0.53	2.50	46
8	Punjab Water Resource Management & Development Corporation Limited	2012-13	2014-15	307.16	222.26	(-)94.24	5.94	(-)5.38	(-)7.65	435.18	(-)5.38	-	1380
9	Punjab Agri Export Corporation Limited	2014-15	2015-16	5.00	-	-4.24	0.66	-3.61	Under Audit	19.50	-3.61	-	on deputation/ contract
Sector wise Total				423.34	269.04	-2027.40	15937.09	-500.56	-7.65	-1273.70	790.38	-	2040

Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised	Paid up Capital	Loans outstanding as on 31-03-15	Accumulated Profit (+) /Loss(-)	Turnover	Net Profit/ Loss	Impact of Audit Comments ¹	Capital employed ²	Return on capital employed ³	Percentage return on capital employed	Manpower
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Financing													
10	Punjab State Industrial Development Corporation Limited	2013-14	2014-15	78.21	610.60	(-)656.20	7.93	(-)42.35	(-)94.62	94.93	7.00	7.37	69
Sector wise Total				78.21	610.60	(-)656.20	7.93	(-)42.35	(-)94.62	94.93	7.00	7.37	69
Infrastructure													
11	Punjab Police Housing Corporation Limited	2013-14	2014-15	0.05	-	B	B	B	-	0.10	B	-	147
12	Punjab Small Industries and Export Corporation Limited	2012-13	2015-16	50.01	-	108.83	328.34	6.79	(-)23.52	168.73	6.93	4.11	767
Sector wise Total				50.06	-	108.83	328.34	6.79	(-)23.52	168.83	6.93	4.10	914
Manufacture													
13	Punjab Communications Limited	2014-15	2015-16	12.05	-	8.96	22.27	(-)10.26	-	94.35	(-)10.17	-	232
Sector wise Total				12.05	-	8.96	22.27	-10.26	-	94.35	(-)10.17	-	232
Power													
14	Gidderbaha Power Limited	2013-14	2014-15	0.05	10.13	D	D	D	-	12.06	D	-	Staff is on deputation from PSPCL
15	Punjab Genco Limited	2013-14	2014-15	22.90	-	102.15	20.75	12.51	(-)21.47	125.05	12.51	10.00	1(others are on contract)
16	Punjab State Power Corporation Limited	2013-14	2015-16	6081.47	8665.41	(-)1646.84	20932.93	249.31	Under Audit	30233.89	2631.26	8.70	41332
17	Punjab State Transmission Corporation Limited	2013-14	2015-16	605.88	3977.76	462.42	1316.47	380.52	Under Audit	6331.66	649.22	10.25	3817
18	Punjab Thermal Generation Limited	2013-14	2014-15	0.05	-	D	D	D	-	D	-	-	-
Sector wise Total				6710.35	12653.30	(-)1082.27	22270.15	642.34	(-)21.47	36702.66	3292.99	8.97	45149

Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised	Paid up Capital	Loans outstanding as on 31-03-15	Accumulated Profit (+) / Loss(-)	Turnover	Net Profit/ Loss	Impact of Audit Comments ¹	Capital employed ²	Return on capital employed ³	Percentage return on capital employed	Manpower
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Service													
19.	Greater Mohali City Bus Services Limited	-----First Annual Accounts not prepared-----											(On deputation basis)
20	Gulmohar Tourist Complex (Holiday Home) Limited	2012-13	2015-16	0.02	-	-3.94	0.06	-0.31	-	-2.88	-0.31	-	-
21	Punjab Information & Communication Technology Corporation Limited	2014-15	2015-16	19.23	-	20.65	5.22	0.65	Under Audit	39.88	0.65	1.63	30
22	Punjab Police Security Corporation Limited	2013-14	2014-15	0.05	-	-	B	B	-	(-)0.06	B	-	-
23	Punjab State Bus Stand Management Company Limited	2011-12	2014-15	56.15	11.15	4.06	314.83	1.77	(-)0.35	579.99	6.88	1.19	-
24	Punjab State Civil Supplies Corporation Limited	2012-13	2014-15	3.73	-	(-)447.49	8405.82	0.95	(-)1763.83	10748.05	1588.63	14.78	1483
25	Punjab State Container and Warehousing Corporation Limited	2013-14	2014-15	25.00	-	84.28	20.98	16.74	(-)1.37	109.28	16.74	15.32	(on contract/ deputation basis)
26	Punjab Tourism Development Corporation Limited	2010-11	2014-15	6.66	-	14.21	-	(-)0.91	-	22.12	(-)0.66	-	-
27	Punjab Municipal Infrastructure Development Company	2013-14	2015-16	0.05	694.71	B	B	B	Under Audit	106.25	B	-	(On contract basis)
Sector wise Total				110.89	705.86	-328.23	8746.91	18.89	-1765.55	11602.63	1611.93	13.89	1513
Total A (All sector wise working Government companies)				7384.90	14238.80	(-)3976.31	47312.69	114.85	-1912.81	47389.70	5699.06	12.03	49917

Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised	Paid up Capital	Loans outstanding as on 31-03-15	Accumulated Profit (+) / Loss(-)	Turnover	Net Profit/ Loss	Impact of Audit Comments ¹	Capital employed ²	Return on capital employed ³	Percentage return on capital employed	Manpower
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Working Statutory corporations													
Agriculture & Allied													
1	Punjab State Warehousing Corporation	2013-14	2014-15	8.00	45.84	(-1136.67)	5033.05	(-277.04)	Under Audit	(-1024.39)	487.46	-	1440
Sector wise Total				8.00	45.84	(-1136.67)	5033.05	(-277.04)	-	(-1024.39)	487.46	-	1440
Financing													
2	Punjab Financial Corporation	2013-14	2014-15	40.39	211.22	(-269.24)	19.78	30.26	Under Audit	311.45	45.96	14.76	161
3	Punjab Scheduled Castes Land Development and Finance Corporation	2011-12	2013-14	68.26	28.66	11.37	6.15	(-5.77)	(-2.03)	97.49	(-5.32)	-	183
Sector wise total				108.65	239.88	(-257.87)	25.93	24.49	(-2.03)	408.94	40.64	9.94	344
Service													
4	PEPSU Road Transport Corporation	2013-14	2015-16	306.44	37.40	-376.30	361.37	-11.11	Under Audit	36.67	-2.50	-	1679
Sector wise Total				306.44	37.40	-376.30	361.37	-11.11	-	36.67	-2.50	-	1679
Total B (All sector wise working Statutory corporations)				423.09	323.12	-1770.84	5420.35	-263.66	-2.03	-578.78	525.60	-	3463
Grand Total (A+B)				7807.99	14561.92	-5747.15	52733.04	-148.81	-1914.84	46810.92	6224.66	13.30	53380
Non working Government companies													
Agriculture & Allied													
1	Punjab Land Development and Reclamation Corporation Limited	1994-95	2000-01	1.45	3.72	0.65	9.85	1.07	-	5.56	1.47	26.44	-
2	Punjab Micro Nutrients Limited ³	1991-92	1994-95	0.25	0.36	(-0.61)	0.05	(-0.12)	-	0.13	(-0.07)	-	-
3	Punjab Poultry Development Corporation Limited	2011-12	2014-15	3.09	-	(-9.27)	-	0.02	-	3.09	0.02	0.65	-
Sector wise Total				4.79	4.08	(-9.23)	9.90	0.97	-	8.78	1.42	16.17	-

Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised	Paid up Capital	Loans outstanding as on 31-03-15	Accumulated Profit (+) / Loss(-)	Turnover	Net Profit/ Loss	Impact of Audit Comments ¹	Capital employed ²	Return on capital employed ³	Percentage return on capital employed	Manpower
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Financing													
4	Punjab Venture Capital Limited	2013-14	2014-15	0.05	-	0.16	-	(-)0.03	-	0.30	(-)0.03	-	-
5	Punjab Venture Investors Trust Limited	2013-14	2014-15	0.05	-	0.04	-	-	-	0.09	-	-	-
6	Punjab Film and News Corporation Limited	2000-01	2014-15	1.51	0.14	(-)1.79	-	0.23	-	(-)0.03	0.23	-	-
Sector wise Total				1.61	0.14	(-)1.59	-	0.20	-	0.36	0.20	-	-
Manufacturing													
7	Electronic Systems Punjab Limited ³	2013-14	2014-15	3.00	6.09	(-)461.82	-	(-)67.86	-	(-)4.09	(-)0.13	-	-
8	Punjab Bio-Medical Equipments Limited ³	1996-97	2001-02	0.43	0.41	(-)1.12	-	-0.03	-	0.19	(-)0.03	-	-
9	PCL Telecom Limited ³	2004-05	2005-06	0.20	-	(-)0.59	-	-	-	(-)0.39	-	-	-
10	Punjab Digital Industrial Systems Limited ³	2006-07	2007-08	0.25	0.26	(-)0.78	-	(-)0.71	-	(-)1.12	(-)0.71	-	-
11	Punjab Electro Optics Systems Limited ³	1996-97	1997-98	0.12	0.87	(-)1.28	-	(-)0.01	-	(-)0.70	(-)0.01	-	-
12	Punjab Footwears Limited	1990-91	1995-96	0.15	0.04	(-)0.83	0.18	(-)0.10	-	(-)0.39	(-)0.05	-	-
13	Punjab Power Packs Limited ³	1997-98	1999-2000	1.55	8.04	(-)5.53	1.97	(-)1.12	-	3.63	(-)1.03	-	-
14	Punjab Power Products Limited ³	1982-83	1983-84	0.26	0.66	(-)0.27	Not Available	(-)0.12	-	1.05	(-)0.06	-	-
15	Punjab State Handloom and Textile Development Corporation Limited	2012-13	2015-16	3.63	1.71	(-)9.16	-	(-)0.11	(-)1.30	(-)0.02	(-)0.11	-	1

Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised	Paid up Capital	Loans outstanding as on 31-03-15	Accumulated Profit (+) / Loss(-)	Turnover	Net Profit/ Loss	Impact of Audit Comments ¹	Capital employed ²	Return on capital employed ³	Percentage return on capital employed	Manpower
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
16	Punjab State Hosiery and Knitwear Development Corporation Limited	2005-06	2006-07	3.91	10.13	(-)16.84	-	(-)0.06	-	0.88	(-)0.06	-	-
17	Punjab State Leather Development Corporation Limited	2001-02	2009-10	3.42	-	(-)7.61	-	(-)0.05	-	0.22	(-)0.05	-	1
18	Punjab Tanneries Limited	1991-92	1993-94	0.52	1.41	(-)4.98	0.08	(-)0.93	-	0.33	(-)0.09	-	-
19	Consumer Electronics (Punjab) Limited	2014-15	2015-16	0.21	-	B	B	B	-	0.14	B	-	1
20	Punjab Recorders Limited	2014-15	2015-16	0.71	0.79	(-)8.82	-	-	Under Audit	(-)2.86	-	-	-
Sector wise Total				18.36	30.41	-519.63	2.23	-71.10	-1.30	-3.13	-2.33	-	3
Service													
21	Amritsar Hotel Limited	2011-12	2015-16	0.02	-	41.11	-	0.05	-	50.13	0.05	0.10	-
22	Neem Chameli Tourist Complex Limited	2012-13	2015-16	0.02	-	0.10	-	-0.13	-	0.12	(-)0.13	-	-
23	Punjab Export Corporation Limited ³	1977-78	1979-80	0.10	0.52	(-)0.27	-	(-)0.09	-	0.07	(-)0.06	-	-
Sector wise Total				0.14	0.52	40.94	-	-0.17	-	50.32	(-)0.14	0.16	-
Total C (all sector wise non working Government companies)				24.90	35.15	-489.51	12.13	-70.10	-1.30	56.33	-0.85	-	3
Grand (A+B+C)				7832.89	14597.07	-6236.66	52745.17	-218.91	-1916.14	46867.25	6223.81	13.28	53383

Notes:

- B** Four companies (Sl. Nos. A-11, A-22, A-27 and C-19) functioning on 'no profit no loss' basis.
- D** Three Companies (Sl. No. A-4, A-14 and A-18) are under construction.
- Eight non-working companies (Serial No.C-2, 7, 8, 10, 11,13, 14 & 23) are under liquidation. One non-working Company (Sr. No. C-9) has been dissolved by the orders of Punjab & Haryana High Court.
- Loans outstanding at the close of 2014-15 represent long term loans only and do not include interest accrued and due.

¹ 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 shareholders funds plus long term borrowings, 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 and borrowings (including refinance).

³ Return on capital employed has been worked out by adding interest to net profit.

Annexure 3

(Referred to in paragraph no. 2.1.9.2)

Statement showing misappropriation of paddy and amount recoverable from millers

Sl. No.	District/Name of the miller	Crop year	Allocated milling quantity	Net paddy allotted (MT)	Rice to be delivered (MT)	Rice actually delivered (MT)	Rice short delivered (MT)	Cost of balance rice after adjusting milling charges (₹ in lakh)	Cost of gunnies wooden crates etc (₹ in lakh)	Interest upto March 2015 (₹ in lakh)	Total amount recoverable (₹ in lakh)	Amount recovered from miller/disposal of stocks (₹ in lakh)	Date of FIR	Date of appointment of arbitrator	Date of arbitration award
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Jalandhar															
1	Ujaagar Mal Satpal, Nakodar	2010-11	Not allotted	1559.35	1044.75	778.92	265.83	70.03	4.93	19.47	94.43	9.00	N.A.	Arbitration proceedings terminated on 9-6-14 as agreement not entered	
2	Punjab Rice Mill, Mehatpur	2011-12	2725	2726.08	1826.47	483.97	1342.50	289.55	11.49	61.51	362.55	115.86	N.A.	28-11-13	Award awaited
3	Nurmahal Agro, Shankar	2011-12	10500	8628.97	5781.41	3550.93	2230.48	549.79	36.35	137.48	723.62	146.50	22-09-13	10-02-14	01-10-14 Execution pending
		2012-13	11200	17222.73	11539.23	2769.77	8769.46	2383.07	59.00	484.60	2926.67	311.97		10-02-14	01-10-14 Execution pending
4	V.K. Rice Mill, Nurmahal	2012-13	11200	20420.92	13682.02	8103.40	5578.62	1390.42	75.91	381.30	1847.63	327.24	21-09-13	10-02-14	01-10-14 Execution pending
5	Rishi Rice Mill, Dhanowali	2012-13	4300	5848.29	3918.35	644.81	3273.54	832.77	19.75	228.65	1081.17	162.56	21-09-13	25-02-15	Award awaited
Patiala															
6	Bhalinder Rice Mill	2010-11	3000	4366.46	2918.52	700.89	2217.63	415.09	47.97	251.11	714.17	nil	20-10-11	13-02-12	14-05-14, Execution pending
7	Kamla Food	2011-12	2700	3257.97	2182.82	1428.46	754.36	177.76	18.03	116.48	312.27	12.00	29-01-13	18-03-14	Award pending
8	P.R. Rice G.U.S, Samana	2011-12	1980	1437.41	963.07	485.11	477.96	114.30	10.28	36.90	161.48	2.00	01-02-13	18-03-14	Award pending

Sl. No.	District/Name of the miller	Crop year	Allocated milling quantity	Net paddy allotted (MT)	Rice to be delivered (MT)	Rice actually delivered (MT)	Rice short delivered (MT)	Cost of balance rice after adjusting milling charges (₹ in lakh)	Cost of gunnies wooden crates etc (₹ in lakh)	Interest upto March 2015 (₹ in lakh)	Total amount recoverable (₹ in lakh)	Amount recovered from miller/disposal of stocks (₹ in lakh)	Date of FIR	Date of appointment of arbitrator	Date of arbitration award
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
9	Simran Foods	2011-12	5000	3317.61	2222.80	1508.70	714.10	168.27	19.64	48.44	236.35	50.00	13-02-13	18-03-14	29-09-14, Execution pending
Moga															
10	Mahavir Agro Foods, Ajitwal	2012-13	10000	11786.84	7897.18	5377.20	2519.98	676.27	32.60	169.05	877.92	6.10	15-07-14	08-05-14	Award pending
11	Kwality Rice Mills, Dharamkot	2012-13	10918	20613.63	13811.13	5807.84	8003.29	2172.50	37.14	522.37	2732.01	51.76	07-12-14	29-04-14	Award pending
12	Mahadev Agro Foods, Dharamkot	2012-13	6300	8900.64	5963.43	2472.87	3490.56	947.95	21.03	230.63	1199.61	11.65	15-07-14	14-05-14	Award pending
Mohali															
13	Jyoti Rice Mill	2010-11	1575	4188.66	2806.40	1724.60	1081.80	206.51	20.05	98.81	325.37		30-08-12	30-06-12	28-11-13 Execution pending
Sangrur															
14	Amar Karan Rice Mills, Dirba	2010-11	1000	2122.50	1422.08	161.84	1260.24	251.99	9.85	146.66	408.5		1-7-11	15-11-11	30-07-12 Execution pending
15	Rising Star Oil and Rice mill P Ltd, Sunam	2010-11	1000	1866.13	1250.31	511.49	738.82	147.64	7.57	49.82	205.03	21.67	Not registered.	06-03-14	Award awaited
16	National Feed process	2010-11	1000	1494.45	1001.29	669.01	332.28	64.10	13.83	35.41	113.34		Not registered	12-02-14	Award awaited
Ludhiana															
17	Malhotra Rice & Gen Mills	2010-11	1995	3176.88	2128.51	806.51	1322.00	259.69	12.04	58.49	330.22	32.50	N.A.	08-04-13	Award awaited

Sl. No.	District/Name of the miller	Crop year	Allocated milling quantity	Net paddy allotted (MT)	Rice to be delivered (MT)	Rice actually delivered (MT)	Rice short delivered (MT)	Cost of balance rice after adjusting milling charges (₹ in lakh)	Cost of gunnies wooden crates etc (₹ in lakh)	Interest upto March 2015 (₹ in lakh)	Total amount recoverable (₹ in lakh)	Amount recovered from miller/disposal of stocks (₹ in lakh)	Date of FIR	Date of appointment of arbitrator	Date of arbitration award
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Fatehgarh Sahib															
18	G.T.Rice Mill	2011-12	4160	2514.33	1684.60	1185.46	499.14	121.20	14.10	19.38	154.68	90.00	15-11-14	24-02-15	Award awaited.
		2012-13	6300	2320.29	1554.59	807.65	746.94	197.20	12.57	39.52	249.29	31.56	15-11-14	06-03-14	Award awaited.
19	Walia Rice Mill	2012-13	3500	3236.03	2168.14	1667.34	500.80	133.01	9.43	11.90	154.34	116.71	N.A.	11-10-14	Award awaited
		2013-14	5000	3453.45	2313.81	1130.65	1183.16	360.72	9.60	36.78	407.1	-	02-10-14	20-11-14	Award awaited
Mukatsar															
20	S.R. Rice Mill, Malout	2012-13	1925	1925	1289.75	725.54	564.21	152.46	5.16	35.07	192.69	-	20-11-14	24-02-15	Award awaited
Total				136384.62	91370.66	43502.96	47867.70	12082.29	508.32	3219.83	15810.44	1499.08			
Total (₹ in crore)				1.36 lakh MT	0.91 lakh MT	0.43 lakh MT	0.48 lakh MT	120.82	5.08	32.20	158.10	14.99			

Net amount recoverable = ₹ 158.10 crore (-) ₹ 14.99 crore = ₹ 143.11 crore

Annexure – 4
(Referred to in paragraph no.2.1.9.3)
Statement showing less recovery from millers against undelivered rice

Sl. No.	District/Name of the miller	Crop year	Net paddy allotted (Qtls)	Rice to be delivered (Qtls)	Rice actually delivered (Qtls)	Rice short delivered (qtl) (5-6)	Amount recoverable (including VAT)		Amount recovered (including VAT)			Amount less recovered (9-10) (₹ in crore)	Further interest (upto March 2015) (₹ in crore)	Total Amount recoverable (13+14) (₹ in crore)
							Rate (with interest) (figure in ₹)	Amount (7 X 8) (₹ in crore)	Rate (figure in ₹)	Amount (7 X 10) (₹ in crore)	Date of receipt			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
District office - Ludhiana														
1	Dev Rice Mills	2010-11	93139.65	62403.56	57949.56	4454.00	2713.84	1.21	2004.40	0.82 ⁴	October 2012	0.39	0.11	0.50
2	Maha Laxmi Food Agro Mills	2010-11	23074.45	15305.28	4841.20	10464.08	2713.84	2.84	2004.40	2.10	September/October 2012	0.74	0.22	0.96
3	Deshmesh Rice Mills	2011-12	7099.05	4756.36	537.30	4219.06	2626.29	1.11	2170.91	0.91	January to March 2013	0.19	0.05	0.24
4	Sidhu Rice & Gen Mills	2011-12	22711.50	15216.71	13985.46	1231.25	2567.15	0.31	2170.91	0.27	October 2012	0.05	0.01	0.06
District office - Moga														
5	Kartar Agro Mills	2010-11	83435.10	55901.23	33856.59	22044.64	2713.84	5.98	1732.65	3.82	July 2012 to December 2012	2.16	0.63	2.79
Total			229459.75 (22945.97 MT)	153583.14 (153583.31 MT)	111170.11 (11117.01 MT)	42413.03 (4241.30 MT)		11.45		7.92		3.53	1.02	4.55

⁴ Sale bill raised for 408.63 MT only and no claim was raised for balance 36.77 MT

Annexure-5*(Referred to in paragraph 2.2.7)***Statement showing incorrect assessment of requirement of material**

Sl. No	TE No.	Description of material	Quantity as per NIT	Quantity as per purchase proposal	Quantity approved by competent authority (CPC/WTD)	Quantity accepted by bidders	Quantity for which POs were issued	Percentage of POs quantity to NIT quantity
CE/Material Management, PSPCL								
1.	QQ 153	ACSR 100mm ² (Dog) (in Kms)	1000	1000	800	800	800	80
2.	QQ 2201	11 KV 75 Amp GO Switches (in Nos)	36500	43800	12000	11500	11500	32
3.	QQ 168	11KV X. L. P. E, AB Cable (in Kms)	200	200	100	100	100	50
4.	QQ 171	ACSR 80 mm ² (Raccoon) (in Kms)	14000	14000	10000	10000	10000	71
5.	QQ 2225	Porcelain Insulators Disc (in Nos)	300000	125000	100000	80000	80000	27
6	QQ 159	ACSR 30 mm ² (Weasel) in Kms	30000	7500	7500	7500	7500	25
7.	QQ 2192	11 KV 75 Amp GO Switches (in Nos)	37000	37000	25000	25000	25000	68
8.	QQ 1238	Multi core cable of different sizes (in Kms)	505	840	215	215	215	43
9.	QQ 1241	Multi core cable of different sizes (in Kms)	795	670	500	400	400	50
10.	QQ 1244	Multi core cable of different sizes (in Kms)	610	640	550	300	300	49
11.	QQ 1247	Multi core cable of different sizes (in Kms)	4900	5130	4280	2806	2806	57

12.	QQ 1256	Multi core cable of different sizes (in Kms)	6100	7320	2075	2022	2022	33
13	QQ 1253	Multi core cable of different sizes (in Kms)	5690	5075	4165	4165	4165	73
14	QQ 1262	Multi core cable of different sizes (in Kms)	5290	2570	2535	1935	1935	37
15	QQ 2213	GI Pins (in Nos)	650000	650000	500000	500000	500000	77
16	QQ177	MS black hexagon Bolt with nuts of various size (in MT)	3000	1606	425	425	425	14
17	QQ 180	ACSR 50mm ² (Rabbit) (in Kms)	10000	5500	3000	3000	3000	30
18	QQ 2258	PCC Pole 10.97 Mtr (in Nos)	11000	9000	9000	9000	9000	82
19	QQ 1265	HT termination Kits (in Nos)	12000	10800	10800	10800	10800	90
20	Q 3920	10 KVA Distribution Transformer (in Nos)	11000	11000	5000	5000	5000	45
21	Q 3922	16 KVA Distribution Transformer (in Nos)	22000	13000	11000	11000	11000	50
22	Q 3925	500 KVA Distribution Transformer (in Nos)	90	90	60	60	60	67
23	Q 3926	63 KVA Distribution Transformer (in Nos)	10000	10000	8000	8000	8000	80
24	Q 3927	100 KVA Distribution Transformer (in Nos)	10000	9000	7000	7000	7000	70
25	Q 3933	Transformer Oil (in KL)	1400	1400	1400	900	900	64
26	Q 3934	200 KVA Distribution Transformer (in Nos)	700	700	500	500	500	71
27	Q 1268	11 KV HT XLPE Cables (in km)	750	790	600	600	600	80
CE/Metering, PSPCL								
1.	MQP-46	Polycarbonate Security Seal (in Nos).	4000000	3000000	3000000	3000000	3000000	75

2	MQP-58	11KV CTPT units(in sets)	2800	2309	2309	2309	2309	82
3.	MQP-62	LTAC 3phase 4 wire energy meter (in Nos).	125000	125000	100000	100000	100000	80
4.	MQP-66	DLMS compliant AC 3 phase, 4 wire CTPT HT energy meter (in Nos).	9000	5500	5500	5500	5500	61
CE/Transmission System/PSPCL								
1	TSQ-1002	Nuts & Bolts (in MTs)	288	288	252.5	252.5	252.5	88
2	TSQ-1006	Suspension clamps, Dead End Bodies, Straight Joints (in Nos)	6000	5500	5500	5500	5500	92
3	T. Spec.-14	Naphthenic base transformer oil (in Kilo Litres)	500	500	400	400	400	80
CE/Transmission System/PSTCL								
1	STQ-6005	Lightning Arresters (in Nos.)	130	100	100	100	100	77
2	STQ-6001	Neutral Current Transformers and supporting structures (in Nos.)	171	70	70	70	70	41
3	STQ-3019	AC SR Zebra (in Kms)	1800	1800	1550	1550	1550	86

Annexure – 6

(Referred to in Paragraph – 3.1.2)

Statement showing closing balances of erstwhile Board and opening balances of PSPCL & PSTCL
alongwith the resultant increase/ decrease as on 16 April 2010

(₹ in crore)

Item of Balance Sheet		Balances as on 16-4-10	Financial Restructuring Plan dated 24-12-2012 (Opening balances as on 16-4-2010)			Increase/ (Decrease)
Sr no	ASSETS	Erstwhile PSEB	PSPCL	PSTCL	Total	Total
1	Gross Block	21254.50	37638.21	4822.11	42460.32	21205.82
	Less: Accumulated Depreciation	8925.98	7795.57	1032.91	8828.48	-97.50
	Net Fixed Assets	12328.52	29842.64	3789.20	33631.84	21303.32
2	Capital Expenditure In Progress	2226.22	1867.87	349.53	2217.40	-8.82
3	Assets Not in Use	89.88	89.23	0.69	89.92	0.04
4	Deferred Costs	9.24	7.75	0.60	8.35	-0.89
5	Intangible Assets	7.00	7.00	0.00	7.00	0.00
6	Investments	328.44	328.34	0.00	328.34	-0.10
7	A. Total Current Assets	3774.87	3471.24	161.79	3633.03	-141.84
	Less: <i>Current Liabilities</i>					
	a) Security Deposit from Consumers	1502.34	1501.32	0.00	1501.32	-1.02
	b) Other Current Liabilities	3434.43	3200.75	187.53	3388.28	-46.15
	B. Total Current Liabilities	4936.77	4702.07	187.53	4889.60	-47.17
	<i>Net Current Assets (A-B)</i>	-1161.90	-1230.83	-25.74	-1256.57	-94.67
8	Subsidy Receivable from Govt.	0.01	0.00	0.00	0.00	-0.01
	NET ASSETS	13827.40	30912.00	4114.28	35026.28	21198.88
Sr no	FINANCED BY					
1	Short/Medium Term Loans	7657.44	7057.45	600.00	7657.45	0.01
2	Payment due on Capital Liabilities	8.28	3.13	0.32	3.45	-4.83
3	Capital Liabilities	7029.62	6142.56	887.06	7029.62	0.00
4	Equity	2946.11	6081.43	605.83	6687.26	3741.15
5	Liability for RBI bonds	637.35	1090.47	0.00	1090.47	453.12
6	GPF and CPF Liability	1937.54	1764.30	173.24	1937.54	0.00
7	Reserves	50.07	8772.66	1847.83	10620.49	10570.42
8	Contribution, Grants & Subsidies	3741.34	0.00	0.00	0.00	-3741.35
9	Deficit from Appropriation Account	-10180.35	0.00	0.00	0.00	10180.35
	TOTAL FUNDS	13827.40	30912.00	4114.28	35026.28	21198.88

Annexure 7

(Referred to in paragraph 3.2)

Statement showing Cash Flow of PSPCL for the year 2011-12, 2012-13 and 2013-14

(₹ in crore)

Sl. No.	Particulars	2011-12	2012-13	2013-14
A)	Net profit as per Profit and Loss Account	(537.04)	260.55	249.31
B)	Additions			
1	Less: Gain on Sale of Assets	(0.03)	(0.02)	0
2	Less: Interest on Staff Loans & Advances	(0.12)	(0.11)	(0.20)
3	Add: Loss on sale of assets	0	3.21	0.09
4	Add: Interest & Finance Charges except payable to consumer	1875.18	2303.75	2273.72
	Sub Total of B	1875.03	2306.84	2273.60
C)	Net profit before tax and extra ordinary items	1337.99	2567.39	2522.91
D)	Adjustments			
1	Depreciation	714.72	796.32	939.46
2	Interest on FD	(48.70)	(64.95)	(67.29)
3	Provision for bad & doubtful debts	8.06	7.32	14.20
4	Provision for loss on investment	(0.14)	(0.05)	(0.05)
	Sub Total of D	674.22	738.64	886.32
E)	Cash flow from operating activities before working capital changes	2012.21	3306.03	3409.23
F)	Changes in working capital			
1	(Increase)/Decrease in Loan and Advances	(15.86)	(6.33)	(66.50)
2	(Increase)/Decrease in Inventory	(16.46)	(79.16)	51.98
3	(Increase)/Decrease in Debtors	(314.26)	(230.07)	(213.31)
4	(Increase)/Decrease in Other Non-current assets	(222.04)	(488.73)	(124.10)
5	Increase/(Decrease) in Security from consumers	352.88	212.46	326.58
6	Increase/(Decrease) in short term provisions	12.08	40.05	7.71
7	Increase/(Decrease) in Other current liabilities	654.94	(370.07)	140.04
8	Increase/(Decrease) in Trade payable	1004.96	(330.54)	483.15
	Sub Total of F	1456.23	(1252.39)	605.55
G)	Net Cash flow from operating activities	3468.44	2053.64	4014.78
H)	Cash flow from investing activities			
1	Increase in fixed assets	(824.71)	(2018.72)	(1445.22)
2	Capital WIP	950.76	608.26	(623.97)
3	Increase in investment	(137.08)	(129.88)	284.04
4	Increase in long term loans & advances	(520.23)	(43.34)	16.29
5	Interest on FD & other investment	48.70	64.95	67.29
6	Interest on staff loan & advances	0.12	0.11	0.20
I)	Net Cash used in investing activities	(2383.97)	(1518.63)	(1701.38)
J)	Cash flow from financing activities			
1	Increase/(Decrease) in Short term loan	(740.00)	(5010.00)	175.00
2	Increase/(Decrease) in Long term loan	1090.93	5847.70	(199.06)
3	Interest and finance charges paid	(1875.18)	(2303.75)	(2273.72)
4	Consumer contribution	250.67	367.68	329.63
5	Increase in GPF	259.79	166.38	(249.70)
6	Short term provisions relating to borrowings	27.27	48.12	49.99
K)	Net Cash flow from financing activities	(986.52)	(883.88)	(2167.86)
L)	Increase in cash and bank balance	97.95	(348.87)	145.53
M)	Opening Cash and bank balance	371.86	469.81	120.94
N)	Closing cash and bank balance	469.81	120.94	266.48

Annexure 8
(Referred to in Paragraph 3.12)
Statement showing Fund Flow of the four State Procuring agencies for the year 2013-14

(₹ in crore)

Sources/ inflow	PAFC	PUNGRAIN	PSWC	PUNSUP	Applications/ Outflow	PAFC	PUNGRAIN	PSWC	PUNSUP
Funds from operations	-	-	-	2.05	Funds lost in operations	0.13	239.88	148.27	-
Sales of Fixed Assets	-	-	-	-	Purchase of Fixed Assets	0.09	5.98	47.97	1.15
Sales of Investments (long term only)	-	-	-	-	Purchase of Investments (long term only)	-	-	-	-
Issue of Shares	-	-	-	-	Redemption of preference share (including buy-back of shares)	-	-	-	-
Issue of Debentures	-	-	-	-	Redemption of Debentures	-	-	-	-
Loan and Advances taken/ recovered	-	23.81	52.33	-	Loan and Advances given (claims recoverable and security deposits)	-	-	-	1498.91
Dividend received	-	-	-	-	Dividend paid	-	-	-	-
Non-operating income	-	-	-	-	Non-operating expenditure	-	-	-	-
Increase in long term provisions	-	-	-	3.31	Income Tax	-	-	-	-
Non-trading receipts	-	-	-	-	Non-trading Payments	-	-	-	-
Acceptance of deposits	-	-	-	-	Repayment of deposits	-	-	-	-
Decrease in working Capital	-	222.05	143.91	1494.70	Increase in working Capital	0.10	-	-	-
Decrease in Deferred Tax Assets	0.32	-	-	-	Others	-	-	-	-
Total	0.32	245.86	196.24	1500.06		0.32	245.86	196.24	1500.06

Annexure - 9
(Referred to in Paragraph – 3.12)

**Statement showing the working capital position of the State Procuring Agencies
as on 31 March 2013 and 31 March 2014⁵**

(₹ in crore)

Particulars	PAFC		PUNGRAIN		PSWC		PUNSUP		Total	
	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014
Current Assets										
Inventories	3342	2554	5436	4993	3089	2076	6083	4277	17950	13900
Trade Receivables	1268	1516	2933	3708	2082	2273	1536	1449	7819	8946
Cash and Cash Equivalent	32	35	489	516	51	12	6	1	578	564
Short Term Loans and Advances	2310	2804 ⁶	48	16	228	251	112	29	2698	3100
Other Current Assets	0	0	1	3	0	0	0	0	1	3
Total	6952	6909	8907	9236	5450	4612	7737	5756	29046	26513
Current Liabilities										
Short Term Borrowings & CCL	6733	6642	9619	9905	6100	5373	12492	11894	34944	33814
Trade Payables	77	77	404	495	0	0	10	74	491	646
Other Current Liabilities	134	181	435	611	262	273	746	795	1577	1860
Short Term Provisions	1	1	0	0	224	247	0	0	225	248
Total	6945	6901	10458	11011	6586	5893	13248	12763	37237	36568
Working Capital	7	8	(-) 1551	(-) 1775	(-) 1136	(-) 1281	(-) 5511	(-) 7007		

⁵ Position as on 31 March 2015 is not yet available.

⁶ This includes ₹ 2416.20 crore on account of claims recoverable from GOI/FCI/State Government etc.