

# **Annexures**

## Annexure – 1

(Referred to in paragraph 1.11)

**Statement showing investment made by State Government in PSUs, whose accounts are in arrears**

(Figures in column 4 & 6 to 8 are ₹ in crore)

Sl. No.	Sector & Name of the PSU	Year upto which accounts finalised	Paid up capital as per latest finalised accounts	Arrear years in which investment received	Investment made by the State Government during the year in which accounts are in arrear		
					Equity	Loan	Grants/ Subsidy
<b>A. Working Government Companies</b>							
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 and Development Corporation Limited	2012-13	307.16	2013-14	16.93	-	242.25
				2014-15	41.65	-	337.75
				2015-16	26.82	-	324.21
3	Punjab State Power Corporation Limited	2014-15	6,081.47	2015-16	-	-	4,847.00
4	Punjab State Civil Supplies Corporation Limited	2013-14	3.73	2015-16	-	-	178.00
5	Punjab Agri Export Corporation Limited	2014-15	5.00	2015-16	-	-	1.90
<b>Total A (Working Government Companies)</b>			<b>6,402.98</b>		<b>85.40</b>	<b>-</b>	<b>5,962.02</b>
<b>B. Working Statutory Corporations</b>							
1.	Punjab Scheduled Castes Land Development and Finance Corporation	2013-14	85.91	2014-15	5.42	-	-
				2015-16	5.42	-	-
2.	PEPSU Road Transport Corporation	2013-14	306.44	2014-15	25.00	-	-
<b>Total B (Working Statutory Corporations)</b>			<b>392.35</b>		<b>35.84</b>	<b>-</b>	<b>-</b>
<b>C. Non Working Government Companies</b>							
1.	Punjab Land Development and Reclamation Corporation Limited	1994-95	1.45	1995-96	-	-	4.98
				1996-97	-	-	-
				1997-98	-	-	-
				1998-99	-	-	2.50
				1999-00	-	-	1.12
				2000-01	-	-	-
				2001-02	-	-	1.30
2002-03	-	-	5.85				
<b>Total C (Non-working Government Corporation)</b>			<b>1.45</b>		<b>-</b>	<b>-</b>	<b>15.75</b>
<b>Total A+B+C</b>			<b>6,796.78</b>		<b>121.24</b>	<b>-</b>	<b>5,977.77</b>

**Annexure 2**

*(Referred to in paragraph 1.15 and 1.16)*

**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 31-03-16	Accumulated Profit (+) / Loss(-)	Turnover	Net Profit/ Loss	Impact of Audit Comments <sup>1</sup>	Capital employed <sup>2</sup>	Return on capital employed <sup>3</sup>	Percentage return on capital employed	Manpower as on 31-03-16
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>A. Working Government Companies</b>													
<b>Agriculture &amp; Allied</b>													
1	Punjab Agro Foodgrains Corporation Limited	2014-15	2016-17	5.00	-	(-)91.55	4910.12	(-)96.44	(-)1508.47	(-)86.55	492.17	-	- (all employees are on deputation)
2	Punjab Agro Industries Corporation Limited	2014-15	2015-16	49.21	12.00	1.80	-	0.66	0.28	82.66	1.68	2.03	512
3	Punjab Agro Juices Limited	2015-16	2016-17	50.00	-	(-)62.29	1.94	(-)7.13	Under audit	(-)12.29	(-)7.04	-	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	2015-16	2016-17	0.25	10.35	52.59	42.57	2.45	-	67.38	2.45	3.64	185
6	Punjab State Grains Procurement Corporation Limited	2014-15	2016-17	1.05	-	(-)2312.19	11597.97	(-)370.76	Under audit	(-)2310.95	938.88	-	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	(-)3.26	21.22	0.53	2.50	43
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	-	1238
9	Punjab Agri Export Corporation Limited	2014-15	2015-16	5.00	-	(-)4.24	0.66	(-)3.61	-	19.50	(-)3.61	-	on deputation/ contract
<b>Sector wise Total</b>				<b>423.34</b>	<b>249.61</b>	<b>(-)2503.10</b>	<b>16641.98</b>	<b>(-)479.68</b>	<b>(-)1519.10</b>	<b>(-)1783.85</b>	<b>1419.68</b>	<b>-</b>	<b>1980</b>

Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised	Paid up Capital	Loans outstanding as on 31-03-16	Accumulated Profit (+) /Loss(-)	Turnover	Net Profit/ Loss	Impact of Audit Comments <sup>1</sup>	Capital employed <sup>2</sup>	Return on capital employed <sup>3</sup>	Percentage return on capital employed	Manpower as on 31-03-16
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Financing</b>													
10	Punjab State Industrial Development Corporation Limited	2014-15	2016-17	78.21	609.11	(-)693.76	2.47	(-)37.55	(-)89.57	92.94	4.41	4.74	64
<b>Sector wise Total</b>				<b>78.21</b>	<b>609.11</b>	<b>(-)693.76</b>	<b>2.47</b>	<b>(-)37.55</b>	<b>(-)89.57</b>	<b>92.94</b>	<b>4.41</b>	<b>4.74</b>	<b>64</b>
<b>Infrastructure</b>													
11	Punjab Police Housing Corporation Limited	2014-15	2015-16	0.05	-	B	B	B	-	0.05	B	-	141
12	Punjab Small Industries and Export Corporation Limited	2013-14	2015-16	50.01	-	151.04	412.40	42.21	(-)117.33	210.94	42.87	20.32	708
<b>Sector wise Total</b>				<b>50.06</b>	<b>-</b>	<b>151.04</b>	<b>412.40</b>	<b>42.21</b>	<b>(-)117.33</b>	<b>210.99</b>	<b>42.87</b>	<b>20.32</b>	<b>849</b>
<b>Manufacture</b>													
13	Punjab Communications Limited	2015-16	2016-17	12.05	-	(-)1.52	21.65	(-)10.48	-	83.64	(-)10.43	-	230
<b>Sector wise Total</b>				<b>12.05</b>	<b>-</b>	<b>(-)1.52</b>	<b>21.65</b>	<b>(-)10.48</b>	<b>-</b>	<b>83.64</b>	<b>(-)10.43</b>	<b>-</b>	<b>230</b>
<b>Power</b>													
14	Gidderbaha Power Limited	2014-15	2015-16	0.05	10.13	D	D	D	-	12.06	D	-	Staff is on deputation from PSPCL
15	Punjab Genco Limited	2014-15	2015-16	22.90	-	102.13	17.70	2.18	(-)12.28	126.03	2.18	1.73	4(others are on contract)
16	Punjab State Power Corporation Limited	2014-15	2016-17	6081.47	11594.85	(-)1480.95	22622.48	165.91	Under Audit	31888.69	2589.74	8.12	39019
17	Punjab State Transmission Corporation Limited	2014-15	2015-16	605.88	4468.03	399.71	948.90	(-)62.71	(-)3.83	6646.35	311.28	4.68	3076
18	Punjab Thermal Generation Limited	2014-15	2015-16	0.05	-	D	D	D	-	0.05	D	-	-
<b>Sector wise Total</b>				<b>6710.35</b>	<b>16073.01</b>	<b>(-)979.11</b>	<b>23589.08</b>	<b>105.38</b>	<b>(-)16.11</b>	<b>38673.18</b>	<b>2903.20</b>	<b>7.51</b>	<b>42099</b>

Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised	Paid up Capital	Loans outstanding as on 31-03-16	Accumulated Profit (+) / Loss(-)	Turnover	Net Profit/ Loss	Impact of Audit Comments <sup>1</sup>	Capital employed <sup>2</sup>	Return on capital employed <sup>3</sup>	Percentage return on capital employed	Manpower as on 31-03-16
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Service</b>													
19.	Greater Mohali City Bus Services Limited	2015-16	2016-17	0.05	-	(-)0.04	-	(-)0.04	Under Audit	0.01	(-)0.04	-	(On deputation basis)
20	Gulmohar Tourist Complex (Holiday Home) Limited	2014-15	2016-17	0.02	-	(-)4.17	0.04	(-)0.26	-	(-)3.11	(-)0.26	-	-
21	Punjab Information & Communication Technology Corporation Limited	2015-16	2016-17	19.23	-	23.28	6.15	2.63	Under Audit	42.51	2.63	6.19	25
22	Punjab Police Security Corporation Limited	2014-15	2015-16	0.05	-	-	B	B	-	0.03	B	-	-
23	Punjab State Bus Stand Management Company Limited	2011-12	2014-15	56.15	35.22	4.06	314.83	1.77	(-)0.35	579.99	6.88	1.19	-
24	Punjab State Civil Supplies Corporation Limited	2014-15	2016-17	3.73	-	(-)537.00	9647.80	(-)90.51	Under Audit	11246.04	1496.88	13.31	1279
25	Punjab State Container and Warehousing Corporation Limited	2014-15	2015-16	25.00	-	100.56	21.88	14.40	1.08	125.56	14.41	11.48	(on contract/ deputation basis)
26	Punjab Tourism Development Corporation Limited	2012-13	2015-16	6.66	-	15.18	-	(-)0.15	0.05	21.84	(-)0.15	-	-
27	Punjab Municipal Infrastructure Development Company	2013-14	2015-16	0.05	247.03	B	B	B	-	106.25	B	-	(On contract basis)
<b>Sector wise Total</b>				<b>110.94</b>	<b>282.25</b>	<b>(-)398.13</b>	<b>9990.70</b>	<b>(-)72.16</b>	<b>0.78</b>	<b>12119.12</b>	<b>1520.35</b>	<b>12.55</b>	<b>1304</b>
<b>Total A (All sector wise working Government companies)</b>				<b>7384.95</b>	<b>17213.98</b>	<b>(-)4424.58</b>	<b>50658.28</b>	<b>(-)452.28</b>	<b>(-)1741.33</b>	<b>49396.02</b>	<b>5880.08</b>	<b>11.90</b>	<b>46526</b>

Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised	Paid up Capital	Loans outstanding as on 31-03-16	Accumulated Profit (+) / Loss(-)	Turnover	Net Profit/ Loss	Impact of Audit Comments <sup>1</sup>	Capital employed <sup>2</sup>	Return on capital employed <sup>3</sup>	Percentage return on capital employed	Manpower as on 31-03-16
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>B. Working Statutory corporations</b>													
<b>Agriculture &amp; Allied</b>													
1	Punjab State Warehousing Corporation	2014-15	2016-17	8.00	37.45	(-913.15)	4647.67	(-189.19)	Under Audit	(-832.83)	539.00	-	1375
<b>Sector wise Total</b>				<b>8.00</b>	<b>37.45</b>	<b>(-913.15)</b>	<b>4647.67</b>	<b>(-189.19)</b>	<b>-</b>	<b>(-832.83)</b>	<b>539.00</b>	<b>-</b>	<b>1375</b>
<b>Financing</b>													
2	Punjab Financial Corporation	2013-14	2014-15	40.39	211.03	(-269.24)	19.78	30.26	8.96	311.45	45.96	14.76	139
3	Punjab Scheduled Castes Land Development and Finance Corporation	2013-14	2015-16	85.91	28.53	(-0.59)	6.53	(-5.70)	(-0.08)	107.97	(-5.02)	-	156
<b>Sector wise total</b>				<b>126.30</b>	<b>239.56</b>	<b>(-269.83)</b>	<b>26.31</b>	<b>24.56</b>	<b>8.88</b>	<b>419.42</b>	<b>40.94</b>	<b>9.76</b>	<b>295</b>
<b>Service</b>													
4	PEPSU Road Transport Corporation	2013-14	2015-16	306.44	53.83	(-376.30)	361.37	(-11.11)	(-54.03)	36.67	(-2.50)	-	1569
<b>Sector wise Total</b>				<b>306.44</b>	<b>53.83</b>	<b>(-376.30)</b>	<b>361.37</b>	<b>(-11.11)</b>	<b>(-54.03)</b>	<b>36.67</b>	<b>(-2.50)</b>	<b>-</b>	<b>1569</b>
<b>Total B (All sector wise working Statutory corporations)</b>				<b>440.74</b>	<b>330.84</b>	<b>(-1559.28)</b>	<b>5035.35</b>	<b>(-175.74)</b>	<b>(-45.15)</b>	<b>(-376.74)</b>	<b>577.44</b>	<b>-</b>	<b>3239</b>
<b>Grand Total (A+B)</b>				<b>7825.69</b>	<b>17544.82</b>	<b>(-5983.86)</b>	<b>55693.63</b>	<b>(-628.02)</b>	<b>(-1786.48)</b>	<b>49019.28</b>	<b>6457.52</b>	<b>13.17</b>	<b>49765</b>
<b>C. Non working Government companies</b>													
<b>Agriculture &amp; Allied</b>													
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 <sup>3</sup>	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	-
<b>Sector wise Total</b>				<b>4.79</b>	<b>4.08</b>	<b>(-9.23)</b>	<b>9.90</b>	<b>0.97</b>	<b>-</b>	<b>8.78</b>	<b>1.42</b>	<b>16.17</b>	<b>-</b>

Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised	Paid up Capital	Loans outstanding as on 31-03-16	Accumulated Profit (+) / Loss(-)	Turnover	Net Profit/ Loss	Impact of Audit Comments <sup>1</sup>	Capital employed <sup>2</sup>	Return on capital employed <sup>3</sup>	Percentage return on capital employed	Manpower as on 31-03-16
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Financing</b>													
4	Punjab Venture Capital Limited	2014-15	2015-16	0.05	-	(-)0.17	-	(-)0.33	-	(-)0.03	(-)0.33	-	-
5	Punjab Venture Investors Trust Limited	2015-16	2016-17	0.05	-	0.03	-	-	-	0.08	-	-	-
6	Punjab Film and News Corporation Limited	2000-01	2014-15	1.51	0.14	(-)1.79	-	0.23	-	(-)0.03	0.23	-	-
<b>Sector wise Total</b>				<b>1.61</b>	<b>0.14</b>	<b>(-)1.93</b>	<b>-</b>	<b>(-)0.10</b>	<b>-</b>	<b>0.02</b>	<b>(-)0.10</b>	<b>-</b>	<b>-</b>
<b>Manufacturing</b>													
7	Electronic Systems Punjab Limited <sup>3</sup>	2013-14	2014-15	3.00	6.09	(-)461.82	-	(-)67.86	-	(-)4.09	(-)0.13	-	-
8	Punjab Bio-Medical Equipments Limited <sup>3</sup>	1996-97	2001-02	0.43	0.41	(-)1.12	-	-0.03	-	0.19	(-)0.03	-	-
9	Punjab Digital Industrial Systems Limited <sup>3</sup>	2006-07	2007-08	0.25	0.26	(-)0.78	-	(-)0.71	-	(-)1.12	(-)0.71	-	-
10	Punjab Electro Optics Systems Limited <sup>3</sup>	1996-97	1997-98	0.12	0.87	(-)1.28	-	(-)0.01	-	(-)0.70	(-)0.01	-	-
11	Punjab Footweares Limited	1990-91	1995-96	0.15	0.04	(-)0.83	0.18	(-)0.10	-	(-)0.39	(-)0.05	-	-
12	Punjab Power Packs Limited <sup>3</sup>	1997-98	1999-2000	1.55	8.04	(-)5.53	1.97	(-)1.12	-	3.63	(-)1.03	-	-
13	Punjab Power Products Limited <sup>3</sup>	1982-83	1983-84	0.26	0.66	(-)0.27	Not Available	(-)0.12	-	1.05	(-)0.06	-	-
14	Punjab State Handloom and Textile Development Corporation Limited	2013-14	2016-17	3.63	2.79	(-)9.28	-	(-)0.12	-	(-)0.11	(-)0.12	-	2

Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised	Paid up Capital	Loans outstanding as on 31-03-16	Accumulated Profit (+) / Loss(-)	Turnover	Net Profit/ Loss	Impact of Audit Comments <sup>1</sup>	Capital employed <sup>2</sup>	Return on capital employed <sup>3</sup>	Percentage return on capital employed	Manpower as on 31-03-16
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
15	Punjab State Hosiery and Knitwear Development Corporation Limited	2005-06	2006-07	3.91	10.13	(-)16.84	-	(-)0.06	-	0.88	(-)0.06	-	-
16	Punjab State Leather Development Corporation Limited	2003-04	2016-17	3.42	-	(-)7.72	-	(-)0.10	-	(-)0.24	(-)0.10	-	1
17	Punjab Tanneries Limited	1992-93	2016-17	0.52	-	(-)5.31	-	(-)0.33	Under Audit	0.62	(-)0.16	-	-
18	Consumer Electronics (Punjab) Limited	2015-16	2016-17	0.21	-	B	B	B	-	0.14	B	-	1
19	Punjab Recorders Limited	2015-16	2016-17	0.71	0.79	(-)8.82	-	-	-	(-)4.40	-	-	-
<b>Sector wise Total</b>				<b>18.16</b>	<b>30.08</b>	<b>(-)519.60</b>	<b>2.15</b>	<b>(-)70.56</b>	<b>-</b>	<b>(-)4.54</b>	<b>(-)2.46</b>	<b>-</b>	<b>4</b>
<b>Service</b>													
20	Amritsar Hotel Limited	2012-13	2015-16	0.02	-	41.00	-	(-)0.06	-	41.02	(-)0.06	-	-
21	Neem Chameli Tourist Complex Limited	2014-15	2016-17	0.02	-	0.08	-	0.01	-	0.10	0.01	10.00	-
22	Punjab Export Corporation Limited <sup>3</sup>	1977-78	1979-80	0.10	0.52	(-)0.27	-	(-)0.09	-	0.07	(-)0.06	-	-
<b>Sector wise Total</b>				<b>0.14</b>	<b>0.52</b>	<b>40.81</b>	<b>-</b>	<b>(-)0.14</b>	<b>-</b>	<b>41.19</b>	<b>(-)0.11</b>	<b>-</b>	<b>-</b>
<b>Total C (all sector wise non working Government companies)</b>				<b>24.70</b>	<b>34.82</b>	<b>(-)489.95</b>	<b>12.05</b>	<b>(-)69.83</b>	<b>-</b>	<b>45.45</b>	<b>-1.25</b>	<b>-</b>	<b>4</b>
<b>Grand (A+B+C)</b>				<b>7850.39</b>	<b>17579.64</b>	<b>(-)6473.81</b>	<b>55705.68</b>	<b>(-)697.85</b>	<b>(-)1786.48</b>	<b>49064.73</b>	<b>6456.27</b>	<b>13.16</b>	<b>49769</b>

**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.
- Six non-working companies (Serial No.C-2, 7, 8, 9,10&12) are under liquidation. Two non-working Companies (Sr. No. C-13 & C-22) have been dissolved under the orders of Punjab & Haryana High Court.
- Loans outstanding at the close of 2015-16 represent long term loans only and do not include interest accrued and due.

<sup>1</sup> 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.

<sup>2</sup> 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).

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





**Annexure-3**  
(Referred to in paragraph 2.1.6)  
**Statement showing Financial position and working results of PWRMDC**

(₹ in crore)

	Particulars	2011-12	2012-13	2013-14 (Provisional)	2014-15 (Provisional)
<b>Financial position</b>					
<b>A</b>	<b>Liabilities</b>				
	<b>Authorised Share capital</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>
a)	Share capital	269.00	278.00	278.00	300.00
b)	Share application money pending allotment	29.15	29.15	46.08	65.74
b)	Reserves and surplus	(-) 88.86	(-) 94.24	(-)98.40	(-) 101.57
d)	Non current liabilities	222.26	222.26	222.26	332.15
e)	Current liabilities and provisions	235.11	239.44	248.07	48.90
	<b>Total A (a to e)</b>	<b>666.66</b>	<b>674.61</b>	<b>696.01</b>	<b>645.22</b>
<b>B</b>	<b>Assets</b>				
a)	Fixed Assets				
	- Tangible assets	145.47	143.56	140.36	155.47
	- Capital work in progress	92.62	99.16	107.75	125.95
b)	Non current investments	-	-	-	-
c)	Long term Loans and Advances	0.95	0.95	0.98	0.48
d)	Current assets, loans and advances	427.62	430.94	446.92	363.32
	<b>Total B (a to d)</b>	<b>666.66</b>	<b>674.61</b>	<b>696.01</b>	<b>645.22</b>
<b>Working Results</b>					
<b>1</b>	<b>Income</b>				
a)	Revenue/Receipts	113.80	117.43	109.88	246.27
b)	Other income	4.00	2.02	3.31	5.03
	<b>Total (a to b)</b>	<b>117.80</b>	<b>119.45</b>	<b>113.19</b>	<b>251.30</b>
<b>2</b>	<b>Expenditure</b>				
	Direct Expenditure <sup>1</sup>				
	- Expenditure on lining of water courses	-	-	-	122.13
	- Expenditure on R&M of tubewells	-	-	-	2.18
a)	Administrative/ Operating Expenses	1.32	2.46	1.72	2.45
b)	Personnel Expenses	112.46	114.97	108.15	119.50
c)	Finance Costs	0.02	0.00	0.01	0.00
d)	Depreciation and amortisation expenses	7.87	7.40	7.47	8.21
	<b>Total (a to d)</b>	<b>121.67</b>	<b>124.83</b>	<b>117.35</b>	<b>254.47</b>
	<b>Net loss (2-1)</b>	<b>3.87</b>	<b>5.38</b>	<b>4.16</b>	<b>3.17</b>

<sup>1</sup>The company follows accounting policy of booking income to the extent of expenditure incurred during the year to give nil net effect in the Profit and Loss Account.

During the years 2011-12 to 2013-14, income and expenditure on account of lining of watercourses and R&M of tubewells was not depicted in Profit and Loss Account and only net effect was transferred towards Recoverable from Punjab Government- Lining of water courses and R&M of tubewells respectively under current assets. From the year 2014-15, the Company additionally showed the expenditure on Lining of water courses and R&M of tubewells in Profit and Loss also and booked income to the same extent giving nil net effect in the Profit and Loss Account. The difference in expenditure and actual receipts during the year was adjusted towards Recoverable from Punjab Government- Lining of water courses and R&M of tubewells respectively as was done in previous years.

**Annexure-4**

*(Referred to in paragraph 2.1.11.1)*

**Statement showing progress of lining schemes as on 31.03.2016**

**(₹ in crore)**

S. No	Name of Scheme	Original cost of project	Scheduled date of completion	Area to be benefitted in hectares as per project report	Area actually benefitted in hectares upto 31.03.2016 (Percentage)	Expenditure incurred upto 31.03.2016	Expenditure per hectare (As per original cost of project)	Actual Expenditure per hectare	Excess expenditure per hectare	Expenditure incurred in excess of project norms
<b>A) CADWM (AIBP) PROJECTS</b>										
1	U.B.D.C.	159.85	31.03.2008	184861	36419 (19.70 percent)	69.95	8647	19207	10560	38.46
2	Sirhind Feeder Part-II	412.74	31.03.2010	314496	199170 (63.33 percent)	416.22	13124	20898	7774	154.83
3	Bathinda Branch Part-II	241.72	31.03.2011	181707	88762 (48.85 percent)	193.00	13303	21744	8441	74.92
4	Kotla Branch Part II	929.17	31.03.2017	266339	61127 (22.95 percent)	202.39	34887	33110	--	--
<b>B) NABARD AIDED PROJECTS</b>										
5	Abohar Branch (Faridkot Distt.)	147.62	31.03.2012	100575	97640 (97.08 percent)	146.02	14678	14955	277	2.70
6	Abohar Branch (Other Distt.)	192.17	31.03.2013	130935	81060 (61.91 percent)	129.47	14678	15972	1294	10.49
7	B.M.B.	209.55	31.03.2014	56026	29874 (53.32 percent)	118.78	37402	39760	2358	7.04
8	Sirhind Feeder (above CADWM norms)	6.71	31.03.2016	3257	2927 (89.87 percent)	3.18	20602	10864	--	--
9	Bathinda Branch (above CADWM norms)	8.48	31.03.2016	5566	5380 (96.66 percent)	5.16	15235	9591	--	--
10	Rejuvenation/ upgradation/ Reconstruction of watercourses of Sirhind Feeder and Bathinda Branch of lambi constituency of Sri Muksar Sahib District	49.43	31.03.2017	32957	13487 (40.92 percent)	11.09	14998	8223	--	--
<b>TOTAL</b>		<b>2357.44</b>		<b>1276719</b>	<b>615846</b> <b>(48.24 percent)</b>	<b>1295.26</b> <b>(54.94 percent)</b>				<b>288.44</b>

## Annexure 5

(Referred to in Paragraph 2.2.9.8)

### Statement showing short payment of interest on security to consumers during 2011-15

(₹ in crore)

Year	Consumer security deposits during the year		Interest credited	Interest due (as per applicable SBI base rate plus two per cent)		Short credit of interest	Interest credited as proportion of interest due (in per cent)
	Opening balance	Closing balance		Interest rate per annum (per cent)	Amount		
2011-12	1587.45	1915.53	90.57	10.25	162.72	72.15	56
2012-13	1915.53	2092.04	126.22	12.00	229.86	103.64	55
2013-14	2092.04	2319.93	143.50	11.70	244.77	101.27	59
2014-15	2319.93	2539.96	170.19	12.00	278.39	108.20	61
<b>Total</b>			<b>530.48</b>		<b>915.74</b>	<b>385.26</b>	<b>58</b>

Source: Annual Accounts of PSPCL (finalised up to 2014-15)

Note: Interest due has conservatively been calculated on opening balance of Security Deposits only

## Annexure 6

(Referred to in Paragraph 2.2.10.3)

### Statement showing amount due against defaulting consumers during 2011-16

(₹ in Crore)

Category wise amount recoverable from defaulting consumers						
Sl. No.	Category of Consumer	Amount recoverable as on				
		31 March 2012	31 March 2013	31 March 2014	31 March 2015	31 March 2016
1	Industrial Supply	229.66	303.19	384.15	509.39	705.00
2	General Supply	325.64	384.79	324.25	325.37	364.94
3	Agriculture Pump Sets	244.34	4.45	2.71	2.80	2.62
4	Others	11.32	13.24	6.69	7.39	11.00
<b>Total</b>		<b>810.96</b>	<b>705.67</b>	<b>717.80</b>	<b>844.95</b>	<b>1083.56</b>

(₹ In Crore)

Nature wise amount recoverable from defaulting consumers						
Sl. No.	Nature	Amount Recoverable as on				
		31 March 2012	31 March 2013	31 March 2014	31 March 2015	31 March 2016
1	Court/ Dispute Settlement Committee Cases	219.51	244.55	249.98	269.47	297.16
2	Government Departments	58.86	120.60	218.67	340.62	530.14
3	Permanent Disconnection Order Cases	133.48	154.88	137.49	137.51	142.37
4	Others	399.11	185.64	111.66	97.35	113.89
<b>Total</b>		<b>810.96</b>	<b>705.67</b>	<b>717.80</b>	<b>844.95</b>	<b>1083.56</b>

Source: Statistical data provided by the Company

**Annexure 7**  
(Referred to in Paragraph 2.2.10.5)

**Statement showing shortfall in inspections by operation and enforcement staff during 2011-16**

<b>Checking conducted by operation staff</b>						
Sl. No.	Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
1	Total number of connections	7604644	7885076	8112286	8329976	8579764
2	Number of connections checked	1644818	1655281	1441894	1536257	1197881
3	Percentage of connections checked	21.63	20.99	17.77	18.44	13.96
4	Cases of theft of power, wrong metering and unauthorised use of electricity/ other charges detected	71309	61166	62053	95518	55255
5	Amount of revenue leakage assessed	75.96	88.56	93.27	123.84	76.11
6	Amount realised	40.58	49.20	56.36	84.33	46.83
7	Percentage of realisation	53.42	55.56	60.43	68.10	61.53
8	Equivalent units for theft of power and wrong metering (in lakh units)	1741.29	1910.33	1685.43	1902.91	1249.07
<b>Checking conducted by enforcement staff</b>						
Sl. No.	Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
1	Total number of connections	7604644	7885076	8112286	8329976	8579764
2	Number of connections checked	218406	242290	528875	525679	570438
3	Percentage of connections checked	2.87	3.07	6.52	6.31	6.65
4	Cases of theft of power, wrong metering and unauthorised use of electricity/ other charges detected	50170	58036	100731	92872	95723
5	Amount of revenue leakage assessed	85.96	113.76	107.15	205.06	169.26
6	Amount realised	33.89	43.15	56.71	142.83	109.86
7	Percentage of realisation	39.43	37.93	52.93	69.65	64.91
8	Equivalent units for theft of power and wrong metering (in lakh units)	1117.05	1348.15	1301.17	1535.59	1391.32

Source: Statistical data provided by Company

The provisions relating to the checking of connections contained in the ESIM of the Company provide for conducting periodical checking of connections by various authorities as under-

Authority	Nature of Connection	Periodicity of Checking
JE	DS/ NRS / industrial and Bulk Supply connections with load up to 50 KW	Once every six months
	All other three phase connections	Annual
	All other single phase connections	50 per cent per year

AE/AEE/XEN (DS)	All connections except LS/BS/RT (HT/EHT) with load more than 50 KW	Once every six months
	All small power connections	Annual
	All other three phase connections	50 <i>per cent</i> per year
	General Service Connections	10 <i>per cent</i> per year
Sr.XEN / Addl.SE (DS)	All connections except LS/BS/RT (HT/EHT) with load more than 100 KW	Annual
	Three phase industrial connections with load less than 100 KW.	5 <i>per cent</i> per year
Dy.CE/SE (DS)	All connections except LS/BS/RT (HT/EHT) with load more than 500 KW	Annual
	Three phase industrial connections with load less than 500 KW.	Random