

# **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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
A. Working Government Companies							
1	Punjab State Seeds Corporation Limited	2012-13	5.62	2013-14	-	-	4.17
2	Punjab Water Resource Management and Development Corporation Limited	2014-15	365.74	2015-16	26.82	-	324.21
				2016-17	5.41	-	504.28
3	Punjab Agri Export Corporation Limited	2015-16	5.00	2016-17	-	-	9.91
4	Punjab State Power Corporation Limited	2015-16	6,081.47	2016-17	-	5,768.54	5,600.70
Total A (Working Government Companies)			6,457.83		32.23	5,768.54	6,443.27
B. Working Statutory Corporations							
1.	Punjab Scheduled Castes Land Development and Finance Corporation	2014-15	91.33	2015-16	5.42	-	-
				2016-17	5.42	-	-
2.	PEPSU Road Transport Corporation	2013-14	306.44	2014-15	25.00		
Total B (Working Statutory Corporations)			397.77		35.84	-	-
C. Non Working Government 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
				1999-00	-	-	1.12
				2000-01	-	-	-
				2001-02	-	-	1.30
				2002-03	-	-	5.85
Total C (Non Working Government Companies)			1.45		-	-	15.75
Total A+B+C			6,857.05		68.07	5,768.54	6,459.02

**Annexure 2**

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

*(Referred to in paragraph 1.15)*

**(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 31-03-17	Accumulated Profit (+) / Loss(-)	Turnover	Net Profit/ Loss	Impact of Audit Comments <sup>1</sup>	Investment <sup>2</sup>	Return on investment <sup>3</sup>	Percentage return on investment	Manpower as on 31-03-17
(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	2015-16	2017-18	5.00	5,524.93	(-)211.81	5,055.29	(-)120.27	(-)1478.85	5.00	(-)120.27	-	- (all employees are on deputation)
2	Punjab Agro Industries Corporation Limited	2015-16	2016-17	49.21	17.30	2.78	0.01	0.99	-	94.72	1.51	1.59	442
3	Punjab Agro Juices Limited	2016-17	2017-18	50.00	30.00	(-)64.85	9.03	(-)2.56	Under Audit	50.00	(-)2.52	-	All employees are on contract basis
4	Punjab State Forest Development Corporation Limited	2016-17	2017-18	0.25	-	54.14	46.24	1.85	Under Audit	54.39	2.97	5.46	173
5	Punjab State Grains Procurement Corporation Limited	2014-15	2016-17	1.05	6831.54	(-)2,312.19	11,597.97	(-)370.76	(-)25.72	1.05	(-)370.76	-	54 (others are on deputation/ contract)
6	Punjab State Seeds Corporation Limited	2012-13	2017-18	5.62	-	7.66	55.37	0.48	-	18.28	0.71	3.88	42
7	Punjab Water Resource Management & Development Corporation Limited	2014-15	2015-16	365.74	222.26	(-)101.57	1.66	(-)3.17	(-)2.25	595.60	(-)3.17	-	1317
8	Punjab Agri Export Corporation Limited	2015-16	2016-17	5.00	-	(-)5.29	3.51	(-)1.05	(-)0.78	5.00	(-)1.05	-	on deputation/ contract
<b>Sector wise Total</b>				<b>481.87</b>	<b>12,626.03</b>	<b>(-)2,631.13</b>	<b>16,769.08</b>	<b>(-)494.49</b>	<b>(-)1507.60</b>	<b>824.04</b>	<b>(-)492.58</b>	<b>-</b>	<b>2028</b>

Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised	Paid up Capital	Loans outstanding as on 31-03-17	Accumulated Profit (+) /Loss(-)	Turnover	Net Profit/ Loss	Impact of Audit Comments <sup>1</sup>	Investment <sup>2</sup>	Return on investment <sup>3</sup>	Percentage return on investment	Manpower as on 31-03-17
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Finance</b>													
9	Punjab State Industrial Development Corporation Limited	2015-16	2017-18	78.21	606.47	(-)707.83	18.25	(-)14.07	(-)84.63	360.62	21.41	5.94	59
<b>Sector wise Total</b>				<b>78.21</b>	<b>606.47</b>	<b>(-)707.83</b>	<b>18.25</b>	<b>(-)14.07</b>	<b>(-)84.63</b>	<b>360.62</b>	<b>21.41</b>	<b>5.94</b>	<b>59</b>
<b>Infrastructure</b>													
10	Punjab Police Housing Corporation Limited	2015-16	2016-17	0.05	-	B	B	B	(-) 2.62	0.05	B	-	135
11	Punjab Small Industries and Export Corporation Limited	2014-15	2016-17	50.01	-	180.19	345.99	29.36	(-)6.83	232.76	44.71	19.21	737
<b>Sector wise Total</b>				<b>50.06</b>	<b>-</b>	<b>180.19</b>	<b>345.99</b>	<b>29.36</b>	<b>(-)9.45</b>	<b>232.81</b>	<b>44.71</b>	<b>19.20</b>	<b>872</b>
<b>Manufacturing</b>													
12	Punjab Communications Limited	2016-17	2017-18	12.05	-	(-)7.15	30.32	(-)5.63	-	21.01	(-)5.60	-	222
<b>Sector wise Total</b>				<b>12.05</b>	<b>-</b>	<b>(-)7.15</b>	<b>30.32</b>	<b>(-)5.63</b>	<b>-</b>	<b>21.01</b>	<b>(-)5.60</b>	<b>-</b>	<b>222</b>
<b>Power</b>													
13	Gidderbaha Power Limited	2015-16	2016-17	0.05	12.01	D	D	D	-	12.06	D	-	Staff is on deputation from PSPCL
14	Punjab Genco Limited	2015-16	2016-17	22.90	-	109.47	17.31	9.53	(-)0.91	132.37	15.41	11.64	6 (others are on contract)
15	Punjab State Power Corporation Limited	2015-16	2016-17	6081.47	22767.76	(-)3175.82	23569.17	(-)1694.85	(-)3515.86	24919.15	1185.75	4.76	38060
16	Punjab State Transmission Corporation Limited	2015-16	2016-17	605.88	4863.42	401.73	1177.18	2.02	(-)2.48	5041.34	471.98	9.36	2870
17	Punjab Thermal Generation Limited	2015-16	2016-17	0.05	-	D	D	D	-	0.05	D	-	-
<b>Sector wise Total</b>				<b>6710.35</b>	<b>27643.19</b>	<b>(-)2664.62</b>	<b>24763.66</b>	<b>(-)1683.30</b>	<b>(-)3519.25</b>	<b>30104.97</b>	<b>1673.14</b>	<b>5.56</b>	<b>40936</b>

Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised	Paid up Capital	Loans outstanding as on 31-03-17	Accumulated Profit (+) / Loss(-)	Turnover	Net Profit/ Loss	Impact of Audit Comments <sup>1</sup>	Investment <sup>2</sup>	Return on investment <sup>3</sup>	Percentage return on investment	Manpower as on 31-03-17
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Service</b>													
18	Gulmohar Tourist Complex (Holiday Home) Limited	2014-15	2016-17	0.02	-	(-)4.17	0.04	(-)0.26	-	1.06	(-)0.26	-	-
19	Punjab Information & Communication Technology Corporation Limited	2016-17	2017-18	19.23	-	26.82	5.59	3.54	(-)4.29	46.05	0.54	1.17	24
20	Punjab Police Security Corporation Limited	2015-16	2016-17	0.05	-	B	B	B	-	0.05	B	-	-
21	Punjab State Bus Stand Management Company Limited	2012-13	2017-18	56.15	46.82	6.02	407.75	1.96	Under Audit	87.36	8.38	9.59	-
22	Punjab State Civil Supplies Corporation Limited	2015-16	2017-18	3.73	8306.43	(-)1532.79	10053.41	(-)995.78	(-)1299.89	3.73	(-)995.78	-	890
23	Punjab State Container and Warehousing Corporation Limited	2015-16	2016-17	25.00	-	113.73	21.78	14.67	(-)1.17	138.73	24.51	17.67	(on contract/ deputation basis)
24	Punjab Tourism Development Corporation Limited	2012-13	2015-16	6.66	-	15.18	-	(-)0.15	0.05	21.84	(-)0.15	-	-
25	Punjab Municipal Infrastructure Development Company	2014-15	2016-17	0.05	197.75	B	B	B	-	348.39	B	-	(On contract basis)
26	Mohali Biotechnology Park	First accounts are yet to be received											-
<b>Sector wise Total</b>				<b>110.89</b>	<b>8551.00</b>	<b>(-)1,375.21</b>	<b>10,488.57</b>	<b>(-)976.02</b>	<b>(-)1,305.30</b>	<b>647.21</b>	<b>(-)962.76</b>	<b>-</b>	<b>914</b>
<b>Total A (All sector wise working Government companies)</b>				<b>7,443.43</b>	<b>49,426.69</b>	<b>(-)7,205.75</b>	<b>52,415.87</b>	<b>(-)3,144.15</b>	<b>(-)6,426.23</b>	<b>32190.66</b>	<b>278.32</b>	<b>0.86</b>	<b>45,031</b>

Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised	Paid up Capital	Loans outstanding as on 31-03-17	Accumulated Profit (+) / Loss(-)	Turnover	Net Profit/ Loss	Impact of Audit Comments <sup>1</sup>	Investment <sup>2</sup>	Return on investment <sup>3</sup>	Percentage return on investment	Manpower as on 31-03-17
(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	2015-16	2017-18	8.00	3159.04	(-)997.16	5,002.70	(-)147.70	Under Audit	1067.66	(-)139.85	-	1235
<b>Sector wise Total</b>				<b>8.00</b>	<b>3159.04</b>	<b>(-)997.16</b>	<b>5,002.70</b>	<b>(-)147.70</b>	<b>-</b>	<b>1067.66</b>	<b>(-)139.85</b>	<b>-</b>	<b>1235</b>
<b>Finance</b>													
2	Punjab Financial Corporation	2015-16	2016-17	40.39	211.03	(-)268.35	8.57	0.76	2.76	79.17	7.95	10.04	122
3	Punjab Scheduled Castes Land Development and Finance Corporation	2014-15	2017-18	91.33	24.93	(-)4.70	7.39	(-)4.12	(-)1.86	119.99	(-)3.28	-	135
				<b>131.72</b>	<b>235.96</b>	<b>(-)273.05</b>	<b>15.96</b>	<b>(-)3.36</b>	<b>0.90</b>	<b>199.16</b>	<b>4.67</b>	<b>2.34</b>	<b>257</b>
<b>Service</b>													
4	PEPSU Road Transport Corporation	2013-14	2015-16	306.44	43.78	(-)376.30	361.37	(-)11.11	(-)54.03	399.41	(-)2.50	-	1382
<b>Sector wise Total</b>				<b>306.44</b>	<b>43.78</b>	<b>(-)376.30</b>	<b>361.37</b>	<b>(-)11.11</b>	<b>(-)54.03</b>	<b>399.41</b>	<b>(-)2.50</b>	<b>-</b>	<b>1382</b>
<b>Total B (All sector wise working Statutory corporations)</b>				<b>446.16</b>	<b>3438.78</b>	<b>(-)1,646.51</b>	<b>5,380.03</b>	<b>(-)162.17</b>	<b>(-)53.13</b>	<b>1666.23</b>	<b>(-)137.68</b>	<b>-</b>	<b>2874</b>
<b>Grand Total (A+B)</b>				<b>7,889.59</b>	<b>52865.47</b>	<b>(-)8,852.26</b>	<b>57,795.90</b>	<b>(-)3,306.32</b>	<b>(-)6,479.36</b>	<b>33856.89</b>	<b>140.64</b>	<b>0.42</b>	<b>47,905</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	-	-	-	-	-
2	Punjab Micro Nutrients Limited <sup>3</sup>	1991-92	1994-95	0.25	0.36	(-)0.61	0.05	(-)0.12	-	-	-	-	-
3	Punjab Poultry Development Corporation Limited	2013-14	2016-17	3.09	-	(-)9.41	-	(-)0.16	(-)3.62	-	-	-	-
4	Punjab Agro Power Corporation Limited	2015-16	2017-18	0.05	-	(-)0.05	-	(-)0.05	-	-	-	-	-
<b>Sector wise Total</b>				<b>4.84</b>	<b>4.08</b>	<b>(-)9.42</b>	<b>9.90</b>	<b>0.74</b>	<b>(-)3.62</b>	<b>-</b>	<b>-</b>	<b>-</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 31-03-17	Accumulated Profit (+) / Loss(-)	Turnover	Net Profit/ Loss	Impact of Audit Comments <sup>1</sup>	Investment <sup>2</sup>	Return on investment <sup>3</sup>	Percentage return on investment	Manpower as on 31-03-17
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Finance</b>													
5	Punjab Venture Capital Limited	2016-17	2017-18	0.05	-	(-)0.19	-	-	-	-	-	-	-
6	Punjab Venture Investors Trust Limited	2016-17	2017-18	0.05	-	0.03	-	-	-	-	-	-	-
7	Punjab Film and News Corporation Limited	2003-04	2017-18	1.51	0.14	(-)1.88	-	(-)0.01	-	-	-	-	-
<b>Sector wise Total</b>				<b>1.61</b>	<b>0.14</b>	<b>(-)2.04</b>	<b>-</b>	<b>(-)0.01</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Manufacturing</b>													
8	Electronic Systems Punjab Limited <sup>3</sup>	2013-14	2014-15	3.00	6.09	(-)461.82	-	(-)67.86	-	-	-	-	-
9	Punjab Bio-Medical Equipments Limited <sup>3</sup>	1996-97	2001-02	0.43	0.41	(-)1.12	-	(-)0.03	-	-	-	-	-
10	Punjab Digital Industrial Systems Limited <sup>3</sup>	2006-07	2007-08	0.25	0.26	(-)0.78	-	(-)0.71	-	-	-	-	-
11	Punjab Electro Optics Systems Limited <sup>3</sup>	1996-97	1997-98	0.12	0.87	(-)1.28	-	(-)0.01	-	-	-	-	-
12	Punjab Footwears Limited	1990-91	1995-96	0.15	0.04	(-)0.83	0.18	(-)0.10	-	-	-	-	-
13	Punjab Power Packs Limited <sup>3</sup>	1997-98	1999-2000	1.55	8.04	(-)5.53	1.97	(-)1.12	-	-	-	-	-
14	Punjab State Handloom and Textile Development Corporation Limited	2014-15	2016-17	3.63	2.79	(-)9.42	-	(-)0.13	(-) 3.02	-	-	-	1
15	Punjab State Hosiery and Knitwear Development Corporation Limited	2005-06	2006-07	3.91	10.13	(-)16.84	-	(-)0.06	-	-	-	-	-
16	Punjab State Leather Development Corporation Limited	2005-06	2016-17	3.42	-	(-)8.05	-	(-)0.24	-	-	-	-	1



Sl. No.	Sector/ Name of the Company	Period of Accounts	Year in which accounts finalised	Paid up Capital	Loans outstanding as on 31-03-17	Accumulated Profit (+) / Loss(-)	Turnover	Net Profit/ Loss	Impact of Audit Comments <sup>1</sup>	Investment <sup>2</sup>	Return on investment <sup>3</sup>	Percentage return on investment	Manpower as on 31-03-17
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
17	Punjab Tanneries Limited	1995-96	2016-17	0.52	-	(-)5.99	-	(-)0.26		-	-	-	-
18	Consumer Electronics (Punjab) Limited	2016-17	2017-18	0.21	-	(-)0.08	-	(-)0.02	-	-	-	-	1
19	Punjab Recorders Limited	2016-17	2017-18	0.71	0.79	(-)9.04	-	(-)0.22	-	-	-	-	-
<b>Sector wise Total</b>				<b>17.90</b>	<b>29.42</b>	<b>(-)520.78</b>	<b>2.15</b>	<b>(-)70.76</b>	<b>(-)3.02</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>
<b>Service</b>													
20	Amritsar Hotel Limited	2013-14	2016-17	0.02	-	40.96	-	0.02	-	-	-	-	-
21	Neem Chameli Tourist Complex Limited	2014-15	2016-17	0.02	-	0.08	-	0.01	-	-	-	-	-
<b>Sector wise Total</b>				<b>0.04</b>	<b>-</b>	<b>41.04</b>	<b>-</b>	<b>0.03</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total C (all sector wise non working Government companies)</b>				<b>24.39</b>	<b>33.64</b>	<b>(-)491.20</b>	<b>12.05</b>	<b>(-)70.00</b>	<b>(-)6.64</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>
<b>Grand (A+B+C)</b>				<b>7,913.98</b>	<b>52,899.11</b>	<b>(-)9,343.46</b>	<b>57,807.95</b>	<b>(-)3,376.32</b>	<b>(-)6,486.00</b>	<b>33,856.89</b>	<b>140.64</b>	<b>0.42</b>	<b>47908</b>

**Notes:**

- 1 **B** Three companies (Sl. Nos. A-10, A-20 and A-25) functioning on 'no profit no loss' basis.
- 2 **D** Two Companies (Sl. No. A-13 and A-17) are under construction.
- 3 Six non-working companies (Serial No.C-2, 8, 9,10,11 &13) are under liquidation.
- 4 Loans outstanding at the close of 2016-17 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> Investment represents paid up capital + long term loans + free reserves in respect of working PSUs only and has not been calculated for non working PSUs.

<sup>3</sup> Return on investment represents net profit before dividend, tax and interest.

**Annexure-3**  
(Referred to in paragraph 2.1.6)

**Statement showing Financial position of Punjab State Grains Procurement Corporation Limited**

(₹ in crore)				
	Particulars	2012-13	2013-14	2014-15
<b>A</b>	<b>Liabilities</b>			
a) i)	Paid up capital	1.05	1.05	1.05
ii)	Reserve & Surplus	(-) 1450.07	(-) 1941.24	(-) 2312.00
b)	Long term Loans	-	-	-
c)	Other long term liabilities	33.29	33.29	32.73
d)	Short term Loans	9618.91	9905.14	10521
e)	Trade dues and current liabilities (including provisions)	806.5	1163.09	1175.89
<b>Total A</b>		<b>9009.68</b>	<b>9161.33</b>	<b>9418.67</b>
<b>B</b>	<b>Assets</b>			
a)	Gross block	26.63	28.04	28.75
b)	Less: depreciation	1.74	2.23	3.08
c)	Net fixed assets	24.89	25.81	25.67
d)	Capital work in progress	7.18	11.68	21.49
e)	Investments	-	-	-
f)	Current assets, including loans and advances	8907.18	9076.9	9310.52
g)	Long term Loans and Advances	70.43	46.94	60.99
h)	Miscellaneous expenditure (to the extent not written off or adjusted)	-	-	-
<b>Total B</b>		<b>9009.68</b>	<b>9161.33</b>	<b>9418.67</b>
<b>C</b>	Capital employed	1.05	1.05	1.05
<b>D</b>	Net worth	(-) 1449.02	(-) 1940.19	(-) 2310.95
<b>E</b>	Accumulated losses as reported by the Company	1450.26	1941.43	2312.19
<b>F</b>	Accumulated losses after considering the comments of Statutory Auditors and CAG	2088.42	2240.01	3041.70

**Annexure-4**  
(Referred to in paragraph 2.1.8)

**Details of 32 Silos awarded by Punjab State Grains Procurement Corporation Limited**

The Company has so far developed/awarded 32 silos (17.5 lakh MT) in three phases. In the first phase Amritsar silo was developed and in the second phase three silos at Ahmedgarh, Sunam, Malerkotla were developed and in the third phase Company has awarded 28 silos (two on DBOT basis and 26 on DBOO basis) for a capacity of 15.5 lakh MT detail of which is given in the table below:

There was no formal policy with regard to development of silos in the State before February 2016. The State Cabinet approved the uniform policy for creation of silos in the State in February 2016 on the recommendation of a sub-committee of State Cabinet consisting of Ministers of Food & Supply Department, Finance Minister and Agriculture Minister. So tendering under phase-III was covered under the uniform policy.

Particulars	Phase-I (One silo)	Phase-II (Three silos)*	Phase-III (28 silos)	
<b>Type of model</b>	BOO	DBOT	DBOO	DBOT
<b>Location of silo</b>	Amritsar	Ahmedgarh/ Sunam/ Malerkotla	26 silos in various locations of the State	Two Silos (Khanna & Jagraon)
<b>Capacity</b>	0.50 lakh MT	1.50 lakh MT	14.50 lakh MT (26 silos were awarded in three phase of tendering)	1.00 lakh MT
<b>Date of Tender</b>	March 2010	June 2015	Sept./Oct./Nov. 2016	Sept. 2016
<b>Bid-variable</b>	Fixed Service Charge per MT per annum	Adjusted project cost after deducting premium at the rate of 25 <i>per cent</i> of the project cost	Percentage of CWC custody and maintenance charges	Adjusted project cost after deducting premium at the rate of 25 <i>per cent</i> of the project cost
<b>Date of award of work</b>	May 2010	August 2015	December 2016	December 2016
<b>Date of signing of concession agreement</b>	August 2011	September 2015	Not Available	Not Available
<b>Present status</b>	In operation since August 2011	In operation since April/May 2017	Under construction	Under construction

Note:- \* Initially seven silos (Ahmedgarh, Malerkotla, Sunam, Patiala, Khanna, Jagraon, Moga) were awarded. However, out of seven, only three could be developed.

**Annexure-5**  
(Referred to in paragraph 3.1.3.1)

**Comparison of repair cost of transformers in TRWs vis a vis repair contracts with private parties for the years 2014-17 in Punjab State Power Corporation Limited**

Particulars		2014-15			2015-16			2016-17		
		25 kva	63 kva	100 kva	25 kva	63 kva	100 kva	25 kva	63 kva	100 kva
Cost of repair per transformer in TRWs (₹)	Cost of material <sup>1</sup>	15344	23286	30843	14293	21417	28571	13666	20494	27332
	Total cost <sup>2</sup>	27486	41713	55250	28259	42345	56490	27051	40567	54103
Cost of repair per transformer by Private parties (₹)	Cost of material	18426	28503	38075	17010	25887	34649	15689	23661	31571
	Total cost	19911	30285	40055	18515	27687	36649	17299	25329	33411
Excess cost per transformer in TRWs (₹)	Cost of material	-3082	-5217	-7232	-2717	-4470	-6078	-2023	-3167	-4239
	Total cost	7575	11428	15195	9744	14658	19841	9752	15238	20692
Excess Expenditure in percentage		38.04	37.74	37.94	52.63	52.94	54.14	56.37	60.16	61.93
Number of transformers repaired in TRWs		868	2375	2876	863	1697	1989	963	2129	2384
Total Extra expenditure (₹ in lakh)		65.75	271.41	437.01	84.09	248.75	394.64	93.91	324.42	493.30
		774.17			727.48			911.63		
		2413.28								

(Source: MIR and L-1 rates<sup>3</sup> of rate contracts)

<sup>1</sup> Transformer oil, spare parts and material used for fabrication of coils

<sup>2</sup> Total cost includes cost of material and labour cost in case of Repair contracts and cost of material and depreciation, establishment cost and administrative expenditure in case of TRWs.

<sup>3</sup> The company has not worked out the capacity wise final cost of repair of transformers through repair contracts based on actual payments made as per price variation clause. In the absence of which cost comparison has been made with L-1 rates of repair contracts

**Annexure-6**  
(referred to in paragraph 3.2.3)

**Statement showing year wise plant availability and plant load factor after Renovation and Modernisation of Stage-II in Guru Nanak Dev Thermal Power Plant, Bathinda of Punjab State Power Corporation Limited**

Year	Plant availability of Stage-II (in percentage)		Plant Load Factor (in percentage)	
	Unit-III	Unit-IV	Unit-III	Unit-IV
2009-10	72.72 (Under R&M w.e.f. 14-1- 2010)	87.69	55.75 (Under R&M w.e.f. 14-1- 2010)	63.43
2010-11	0.00	74.69	0.00	44.49
2011-12	0.00	56.66 (Under R&M w.e.f. 5-11-2011)	0.00	30.45 (Under R&M w.e.f. 5-11- 2011)
2012-13	29.65 (Commissioned on 7-12-2012)	0.00	24.21 (Commissioned on 7-12-2012)	0.00
2013-14	71.85	0.00	44.06	0.00
2014-15	93.34	53.13 (Commissioned on 27-9-2014)	54.23	2.94 (Commissioned on 27-9-2014)
2015-16	89.83	99.10	29.83	18.91
2016-17 (Upto December 2016)	99.90	98.22	31.78	36.92

**Annexure - 7**  
(Referred to in paragraph 3.7)

**Details showing gunny bales/PP bales given (recoverable) and taken (payable) on loan basis between State Procuring Agencies (SPAs) as on 31.03.2016 as per Balance Sheet and records of SPAs.**

(Unreconciled figures: in Nos.)

Name of SPA	Bales recoverable					
	As on 31.03.2014		As on 31.03.2015		As on 31.03.2016	
	Gunny	PP	Gunny	PP	Gunny	PP
PUNGRAIN	58399	12531	67601	13652	56186	10862
PUNSUP	1842	2644	568	3107	439	3145
PSWC	6722	420	8917	420	13172	2209
PAFCL	2866	298	2907	298	3320	298
<b>Total</b>	<b>69829</b>	<b>15893</b>	<b>79993</b>	<b>17477</b>	<b>73117</b>	<b>16514</b>
<b>G. Total</b>	<b>85722</b>		<b>97470</b>		<b>89631</b>	

Name of SPA	Bales payable					
	As on 31.03.2014		As on 31.03.2015		As on 31.03.2016	
	Gunny	PP	Gunny	PP	Gunny	PP
PUNGRAIN	2312	2866	17262	6604	4061	2577
PUNSUP	18069	3636	18572	3454	15627	3439
PSWC	13037	2118	13293	2118	15140	2118
PAFCL	23945	506	25494	566	27145	566
<b>Total</b>	<b>57363</b>	<b>9126</b>	<b>74621</b>	<b>12742</b>	<b>61973</b>	<b>8700</b>
<b>G. Total</b>	<b>66489</b>		<b>87363</b>		<b>70673</b>	

**Source:**

Information supplied by SPAs.

**Annexure – 8**  
(Referred to in paragraph 3.12)

**Statement showing loss of interest suffered by the Punjab State Civil Supplies Corporation Limited on blockade of funds due to non-utilisation of once used gunny bags in the next crop year**

Sr. No.	Name of the District Office	Crop Year	Number of once used gunny bags (B-class) left with the miller after milling	Amount recovered/adjusted (₹)	Period of delay in recovery/adjustment	Amount of interest loss (₹)
1.	Patiala	2012-13	46,32,936	9,84,96,219	One to 36 months	72,60,443
		2013-14	18,80,410	4,58,06,788	Five to 17 months	20,54,770
2.	Amritsar	2012-13	2,52,826	53,75,079	Two to 32 months	6,66,368
		2013-14	68,205	16,60,790	Eight to 19 months	1,73,915
3.	Ludhiana	2012-13	46,68,915	10,03,53,895	One to 38 months	1,52,55,822
		2013-14	15,50,291	3,77,49,539	Two to 24 months	29,04,509
		2014-15	4,97,145	1,28,11,385	Two to 21 months	5,37,494
4.	Fatehgarh Sahib	2012-13	15,41,219	3,28,14,957	One to 19 months	23,47,340
		2013-14	6,17,039	1,50,18,396	Six to 12 months	10,63,373
5.	Jalandhar	2012-13	11,84,726	2,57,66,617	17 to 44 months	77,90,455

6.	Sangrur	2012-13	33,11,875	7,04,10,462	Two to 35 months	22,40,701
		2013-14	13,90,747	3,38,78,600	Six to 15 months	25,52,677
		2014-15	2,06,623	53,24,675	Two to 14 months	6,44,746
7.	Bathinda	2012-13	18,79,389	3,99,55,796	Two to 44 months	78,18,063
		2013-14	5,58,645	1,46,08,566	Six to 32 months	18,09,050
		2014-15	23,61,741	6,08,62,033	12 to 24 months	98,38,682
Total			2,66,02,732	60,08,93,797		6,49,58,408

**Source:** Information furnished by District Offices of the PUNSUP. Figures worked out from the end of extended milling period or start of next paddy procurement season, whichever is earlier.



**Annexure - 9**  
(Referred to in paragraph 3.16)

**Statement showing less recovery of One Time Settlement (OTS) amount due to adjusting of sale proceeds firstly against the expenses and principal and thereafter interest by Punjab Financial Corporation**

(Amount: ₹ in lakh)

Sr. No.	Name of Unit	Date of sanction of loan	Year of NPA	Principal & interest outstanding on date of OTS	Amount of OTS would have been as per OTS	OTS amount given by PFC	Less recovery
1.	A Unit in Derabassi	28.11.1990	1991	1,394.01	70.00	21.32	48.68
2.	A Unit in Ludhiana	26.12.1991	1992	2,276.87	81.43	33.67	47.76
		26.12.1992	1993				
		19.10.1995	1996				
3.	A Unit in Amritsar	25.07.1996	1999	24.84	56.10	1.51	54.59
4.	A Unit in Derabassi	01.03.1993	1994	3,527.60	90.00	57.41	32.59
5.	A Unit in Patiala	27.01.1993	1995	153.83	68.66	36.73	31.93
6.	A Unit in Sangrur	06.03.1990	1990	142.29	65.31	35.54	29.77
<b>Total</b>				<b>7,519.44</b>	<b>431.50</b>	<b>186.18</b>	<b>245.32</b>