

## State Commercial Wing under Audit Management Group–III (AMG-III)

### Section & Function Auditee Units

#### Compliance Audit

As per the Annual Audit Plan (AAP) 2026–27, the audit universe of the Wing comprises 194 auditable entities, including 02 Apex Auditable Units (AAUs) and 192 Audit Units (AUs) covering the Power and Non-Power sectors. The detailed list of the 194 auditable entities comprising the Compliance Audit universe of the Commercial Wing is available here:

| Sr. No.                   | Auditee Entity                                                                                                   | Classification        |
|---------------------------|------------------------------------------------------------------------------------------------------------------|-----------------------|
| <b>Power Sector Units</b> |                                                                                                                  |                       |
| 1                         | Secretary MPP Power Himachal Pradesh                                                                             | Apex Auditable Entity |
| 2                         | Secretary, Himachal pradesh state electricity regulatory commission                                              | Apex Auditable Entity |
| 3                         | Chief Accounts Officer, HPSEBL                                                                                   | Audit Unit            |
| 4                         | Chief Electrical Inspector Shimla                                                                                | Audit Unit            |
| 5                         | Chief Engineer ( operation) Hamirpur Zone                                                                        | Audit Unit            |
| 6                         | Chief Engineer ( System Planning), HPSEBL                                                                        | Audit Unit            |
| 7                         | Chief Engineer (ES) Wing Himachal Pradesh State Electricity Board Limited Hamirpur                               | Audit Unit            |
| 8                         | Chief Engineer (Generation) Sundernagar                                                                          | Audit Unit            |
| 9                         | Chief Engineer (MM) Shimla                                                                                       | Audit Unit            |
| 10                        | Chief Engineer (operation) Central Zone Himachal Pradesh State Electricity Board Limited Mandi                   | Audit Unit            |
| 11                        | Chief Engineer (Operation) Kangra Zone, Dharamshala                                                              | Audit Unit            |
| 12                        | Chief Engineer (Operation) South Himachal Pradesh State Electricity Board Limited Shimla                         | Audit Unit            |
| 13                        | Chief Engineer (Planning maintenance) Shimla                                                                     | Audit Unit            |
| 14                        | Chief Engineer (System Operation) Shimla                                                                         | Audit Unit            |
| 15                        | Chief Engineer Project cum Arbitration Shimla                                                                    | Audit Unit            |
| 16                        | Chief Engineer(Commercial) Shimla                                                                                | Audit Unit            |
| 17                        | Deputy General Manager Sainj Hydro Electrical Project Himachal Pradesh Power Corporation Limited Sarabai Bhunter | Audit Unit            |
| 18                        | Deputy General Manager, Kashang HEP Stage-I                                                                      | Audit Unit            |
| 19                        | Deputy General Manager, Solar Power Project, Himachal Pradesh Power Corporation Ltd, Hamirpur                    | Audit Unit            |
| 20                        | Director Energy Shimla                                                                                           | Audit Unit            |
| 21                        | Director Him Urja Shimla                                                                                         | Audit Unit            |
| 22                        | Electrical Division, HPSEBL, Indora                                                                              | Audit Unit            |
| 23                        | Executive Engineer City Electrical Division Himachal Pradesh State Electricity Board LimitedL Shimla             | Audit Unit            |
| 24                        | Executive Engineer Electrical Division Himachal pradesh state electricity board limite Nahan                     | Audit Unit            |
| 25                        | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Dalhousie                | Audit Unit            |
| 26                        | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Dehra                    | Audit Unit            |

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| 27 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Hamirpur      | Audit Unit |
| 28 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Kangra        | Audit Unit |
| 29 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Karsog        | Audit Unit |
| 30 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Kullu         | Audit Unit |
| 31 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Amb           | Audit Unit |
| 32 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Anni          | Audit Unit |
| 33 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Arki          | Audit Unit |
| 34 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Baijnath      | Audit Unit |
| 35 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Barsar        | Audit Unit |
| 36 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Bilaspur      | Audit Unit |
| 37 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Chopal        | Audit Unit |
| 38 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Dharmpur      | Audit Unit |
| 39 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Gagret        | Audit Unit |
| 40 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Ghumarwin     | Audit Unit |
| 41 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Gohar         | Audit Unit |
| 42 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Jawali        | Audit Unit |
| 43 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Jogindernager | Audit Unit |
| 44 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Jubbal        | Audit Unit |
| 45 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Kaza          | Audit Unit |
| 46 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Keylong       | Audit Unit |
| 47 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Kumarsain     | Audit Unit |
| 48 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Manali        | Audit Unit |
| 49 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Mandi         | Audit Unit |
| 50 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Nadaun        | Audit Unit |
| 51 | Executive Engineer Electrical Division Himachal Pradesh State                                         | Audit Unit |

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|    | Electricity Board Limited Nagrota Bagwan                                                                   |            |
| 52 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Nurpur             | Audit Unit |
| 53 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Parwanoo           | Audit Unit |
| 54 | executive engineer Electrical Division Himachal Pradesh State Electricity Board Limited Ponta Sahib        | Audit Unit |
| 55 | Executive engineer Electrical Division Himachal Pradesh State Electricity Board Limited Rajgarh            | Audit Unit |
| 56 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Rampur             | Audit Unit |
| 57 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Reckong Peo        | Audit Unit |
| 58 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Rohroo             | Audit Unit |
| 59 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Sarkaghat          | Audit Unit |
| 60 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Sundernager        | Audit Unit |
| 61 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Sunni              | Audit Unit |
| 62 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Thalout            | Audit Unit |
| 63 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Theog              | Audit Unit |
| 64 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board Limited Una                | Audit Unit |
| 65 | Executive engineer Electrical Division Himachal Pradesh State Electricity Board LimitedL Baddi             | Audit Unit |
| 66 | Executive Engineer Electrical Division Himachal Pradesh State Electricity Board LimitedLNalagarh           | Audit Unit |
| 67 | Executive Engineer Electrical Division No-1 Himachal Pradesh State Electricity Board Limited Shimla        | Audit Unit |
| 68 | Executive Engineer Electrical Division No-2 Himachal Pradesh State Electricity Board Limited Shimla        | Audit Unit |
| 69 | Executive Engineer Electrical Division Solan                                                               | Audit Unit |
| 70 | Executive Engineer M&T Division Kangra                                                                     | Audit Unit |
| 71 | Executive Engineer M&T Division Solan                                                                      | Audit Unit |
| 72 | Executive Engineer M&T Division SUNDERNAGAR (HPSEBL)                                                       | Audit Unit |
| 73 | Executive Engineer Pangi Velly Electrical Division Himachal Pradesh State Electricity Board Limited Killar | Audit Unit |
| 74 | Executive Engineer, Electrical Division, Haroli                                                            | Audit Unit |
| 75 | Executive Engineer, Himachal Pradesh State Electricity Board Limited, Sunni                                | Audit Unit |
| 76 | Executive Engineer. Electrical Division Himachal Pradesh State Electricity Board Limited Chamba            | Audit Unit |
| 77 | Executive Engineer. Electrical Division Himachal Pradesh State Electricity Board Limited Shahpur           | Audit Unit |
| 78 | Executive EngineerElectrical Division Himachal Pradesh State                                               | Audit Unit |

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|     | Electricity Board Limited Fatehpur                                                                                      |            |
| 79  | General Manager Chanju-III Himachal Pradesh Power Corporation Limited Chamba                                            | Audit Unit |
| 80  | General Manager Renuka Dam Hydro Electrical Project Himachal Pradesh Power Corporation Limited Dadahoo                  | Audit Unit |
| 81  | General Manager Sawara Kuddu Hydro Electrical Project Himachal Pradesh Power Corporation Limited Hatkoti (Rohroo)       | Audit Unit |
| 82  | General Manager Shangtong Karcham Hydro Electric Project Himachal Pradesh Power Corporation Limited Reckong Peo         | Audit Unit |
| 83  | General Manager Thana Plaun Hydro Electrical Project Himachal Pradesh Power Corporation Limited Mandi                   | Audit Unit |
| 84  | General Manager, Kashang Hydro Electrical Project, Stage- II & III HPPCL, R/Peo                                         | Audit Unit |
| 85  | Managing Director Himachal Pradesh State Electricity Board Limited Shimla                                               | Audit Unit |
| 86  | Managing Director HP Beas valley power corporation limited Jogindernager                                                | Audit Unit |
| 87  | Managing Director HP Power Corporation limited Hem fed Bhawan, BCS Shimla                                               | Audit Unit |
| 88  | Managing Director HP Power Transmission corporation Limited Shimla                                                      | Audit Unit |
| 89  | Sr. EE, Electrical Division, Thalout (HPSEBL)                                                                           | Audit Unit |
| 90  | Sr. EE, Electrical Divison Karsog (HPSEBL)                                                                              | Audit Unit |
| 91  | Sr. Executive Engineer, Civil Project Construction Division No.II, Chamba                                               | Audit Unit |
| 92  | Sr. Executive Engineer, Civil Project Construction Division No-I, Tissa                                                 | Audit Unit |
| 93  | Sr.Executive Engineer, Electrical Division, HPSEBL, Jwalamukhi                                                          | Audit Unit |
| 94  | Superintending Engineer (op) Circle Mandi                                                                               | Audit Unit |
| 95  | Superintending Engineer ( PR &ALDC),Totu Shimla                                                                         | Audit Unit |
| 96  | Superintending Engineer (Design) Substation Electrical System Himachal Pradesh State Electricity Board Limited Hamirpur | Audit Unit |
| 97  | Superintending Engineer (Inter State) Himachal Pradesh State Electricity Board Limited shimla                           | Audit Unit |
| 98  | Superintending Engineer (Maintenance And Testing) Circle Bilaspur                                                       | Audit Unit |
| 99  | Superintending Engineer (Operation), Circle Dalhousie                                                                   | Audit Unit |
| 100 | Superintending Engineer (Operation), Circle Shimla                                                                      | Audit Unit |
| 101 | Superintending Engineer (Operation), Circle Nahan                                                                       | Audit Unit |
| 102 | Superintending Engineer (Operation), Circle Bilaspur                                                                    | Audit Unit |
| 103 | Superintending Engineer (Operation), Circle Dehra                                                                       | Audit Unit |
| 104 | Superintending Engineer (Operation), Circle Hamirpur                                                                    | Audit Unit |
| 105 | Superintending Engineer (Operation), Circle Kangra                                                                      | Audit Unit |
| 106 | Superintending Engineer (Operation), Circle Kullu                                                                       | Audit Unit |
| 107 | Superintending Engineer (Operation), Circle Rampur                                                                      | Audit Unit |
| 108 | Superintending Engineer (Operation), Circle Rohroo                                                                      | Audit Unit |
| 109 | Superintending Engineer (Operation) Circle Solan                                                                        | Audit Unit |
| 110 | Superintending Engineer (Operation), Circle Una                                                                         | Audit Unit |
| 111 | Superintending Engineer Electrical System Circle Hamirpur                                                               | Audit Unit |

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| 112                           | Superintending Engineer Electrical System Circle Himachal Pradesh State Electricity Board Limited Totu Shimla | Audit Unit |
| 113                           | Superintending Engineer Generation Circle Bhawanagar                                                          | Audit Unit |
| 114                           | Superintending Engineer Generation Circle Himachal Pradesh State Electricity Board Limited Bhunter At Sarbai  | Audit Unit |
| 115                           | Superintending Engineer Generation Circle Himachal Pradesh State Electricity Board Limited Nahan              | Audit Unit |
| 116                           | Superintending Engineer Generation Circle, Palampur                                                           | Audit Unit |
| 117                           | Superintending Engineer, Bhawa Construction circle Bhawanagar                                                 | Audit Unit |
| <b>Non-Power Sector Units</b> |                                                                                                               |            |
| 118                           | Area Manager, HP State Civil Supplies Corporation, Chamba                                                     | Audit Unit |
| 119                           | Area Manager, HP State Civil Supplies Corporation, Dharamshala                                                | Audit Unit |
| 120                           | Area Manager, HP State Civil Supplies Corporation, Hamirpur                                                   | Audit Unit |
| 121                           | Area Manager, HP State Civil Supplies Corporation, Mandi                                                      | Audit Unit |
| 122                           | Area Manager, HP State Civil Supplies Corporation, Nahan                                                      | Audit Unit |
| 123                           | Area Manager, HP State Civil Supplies Corporation, Shimla                                                     | Audit Unit |
| 124                           | Area Manager, HP State Civil Supplies Corporation, Solan                                                      | Audit Unit |
| 125                           | Chief Engineer-cum-Project Director, State Roads Project, HPRIDC, SHIMLA (CTO00, 387)                         | Audit Unit |
| 126                           | Deputy General Manager, Himachal Bhawan, Chandigarh                                                           | Audit Unit |
| 127                           | Director (Central), HP State Forest Development Corporation, Mandi                                            | Audit Unit |
| 128                           | Director (North), HP State Forest Development Corporation, Dharamshala                                        | Audit Unit |
| 129                           | Director (South), HP State Forest Development Corporation, Shimla                                             | Audit Unit |
| 130                           | Divisional Manager, Himachal Road Transport Corporation, Dharamshala                                          | Audit Unit |
| 131                           | Divisional Manager, Himachal Road Transport Corporation, Hamirpur                                             | Audit Unit |
| 132                           | Divisional Manager, Himachal Road Transport Corporation, Shimla                                               | Audit Unit |
| 133                           | Divisional Manager, HP State Civil Supplies Corporation, Dharamshala                                          | Audit Unit |
| 134                           | Divisional Manager, HP State Civil Supplies Corporation, Solan                                                | Audit Unit |
| 135                           | Divisional Workshop Mandi                                                                                     | Audit Unit |
| 136                           | Himachal Consultancy Organization Limited                                                                     | Audit Unit |
| 137                           | Himachal Pradesh Backward Classes Finance Development Corporation, Kangra                                     | Audit Unit |
| 138                           | Himachal Pradesh Beverages Limited                                                                            | Audit Unit |
| 139                           | Himachal Pradesh Kaushal Vikas Nigam, Shimla                                                                  | Audit Unit |
| 140                           | Himachal Pradesh Mahila Vikas Nigam, Solan                                                                    | Audit Unit |
| 141                           | Himachal Pradesh Medical Services Corp. Ltd.                                                                  | Audit Unit |
| 142                           | Himachal Pradesh Minorities Finance and Development Corporation, Shimla                                       | Audit Unit |
| 143                           | Himachal Pradesh State Electronics Development Corporation Limited Shimla                                     | Audit Unit |
| 144                           | HP-Agro Industrial Packaging Limited Shimla-2017-18                                                           | Audit Unit |
| 145                           | Manager Director Sri Naina Devi Ji and Sri Anandpur Sahib                                                     | Audit Unit |

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|     | Ropeway Co.Ltd                                                                                 |            |
| 146 | Manager Technical, Divisional Workshop, Himachal Road Transport Corporation, Jassur            | Audit Unit |
| 147 | Manager Technical, Divisional Workshop, Himachal Road Transport Corporation, Taradevi          | Audit Unit |
| 148 | Managing Director Mandi International Airport Limited                                          | Audit Unit |
| 149 | Managing Director, Himachal Pradesh Bulk Drug Power Infrastructure Ltd.                        | Audit Unit |
| 150 | Managing Director, Himachal Pradesh Tourism Development Corporation                            | Audit Unit |
| 151 | Managing Director, Himachal Road Transport Corporation, Shimla                                 | Audit Unit |
| 152 | Managing Director, HP Agro Industries Corporation Limited, Shimla                              | Audit Unit |
| 153 | Managing Director, HP Financial Corporation, Shimla                                            | Audit Unit |
| 154 | Managing Director, HP General Industries Corporation, Shimla                                   | Audit Unit |
| 155 | Managing Director, HP Horticulture Produce Marketing and Processing Corporation, Shimla (HPMC) | Audit Unit |
| 156 | Managing Director, HP State Civil Supplies Corporation, Shimla                                 | Audit Unit |
| 157 | Managing Director, HP State Forest Development Corporation, Shimla                             | Audit Unit |
| 158 | Managing Director, HP State Handicrafts and Handloom Corporation Limited, Shimla               | Audit Unit |
| 159 | Managing Director, HP State Industrial Development Corporation, Shimla                         | Audit Unit |
| 160 | Managing Director, Ropeway And Rapid Transport System Development Corporation Limited, Shimla  | Audit Unit |
| 161 | Procurement Office, HP State Civil Supplies Corporation, Barmana                               | Audit Unit |
| 162 | Regional Manager, Himachal Road Transport Corporation, Baijnath                                | Audit Unit |
| 163 | Regional Manager, Himachal Road Transport Corporation, Bilaspur                                | Audit Unit |
| 164 | Regional Manager, Himachal Road Transport Corporation, Chamba                                  | Audit Unit |
| 165 | Regional Manager, Himachal Road Transport Corporation, Dehra                                   | Audit Unit |
| 166 | Regional Manager, Himachal Road Transport Corporation, Dhalli (Local)                          | Audit Unit |
| 167 | Regional Manager, Himachal Road Transport Corporation, Dhalli (Rural)                          | Audit Unit |
| 168 | Regional Manager, Himachal Road Transport Corporation, Dharamshala                             | Audit Unit |
| 169 | Regional Manager, Himachal Road Transport Corporation, Dharmpur, Mandi                         | Audit Unit |
| 170 | Regional Manager, Himachal Road Transport Corporation, Hamirpur                                | Audit Unit |
| 171 | Regional Manager, Himachal Road Transport Corporation, Joginder Nagar                          | Audit Unit |
| 172 | Regional Manager, Himachal Road Transport Corporation, Karsog                                  | Audit Unit |

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| 173 | Regional Manager, Himachal Road Transport Corporation, Keylong        | Audit Unit |
| 174 | Regional Manager, Himachal Road Transport Corporation, Kullu          | Audit Unit |
| 175 | Regional Manager, Himachal Road Transport Corporation, Mandi          | Audit Unit |
| 176 | Regional Manager, Himachal Road Transport Corporation, Nagrota Bagwan | Audit Unit |
| 177 | Regional Manager, Himachal Road Transport Corporation, Nahan          | Audit Unit |
| 178 | Regional Manager, Himachal Road Transport Corporation, Nalagarh       | Audit Unit |
| 179 | Regional Manager, Himachal Road Transport Corporation, Palampur       | Audit Unit |
| 180 | Regional Manager, Himachal Road Transport Corporation, Parwanoo       | Audit Unit |
| 181 | Regional Manager, Himachal Road Transport Corporation, Pathankot      | Audit Unit |
| 182 | Regional Manager, Himachal Road Transport Corporation, Rampur         | Audit Unit |
| 183 | Regional Manager, Himachal Road Transport Corporation, Reckongpeo     | Audit Unit |
| 184 | Regional Manager, Himachal Road Transport Corporation, Rohroo         | Audit Unit |
| 185 | Regional Manager, Himachal Road Transport Corporation, Sarkaghat      | Audit Unit |
| 186 | Regional Manager, Himachal Road Transport Corporation, Solan          | Audit Unit |
| 187 | Regional Manager, Himachal Road Transport Corporation, Sundernagar    | Audit Unit |
| 188 | Regional Manager, Himachal Road Transport Corporation, Taradevi       | Audit Unit |
| 189 | Regional Manager, Himachal Road Transport Corporation, Una            | Audit Unit |
| 190 | Senior Manager, Himachal Bhawan, New Delhi                            | Audit Unit |
| 191 | Senior Manager, Himachal Sadan, New Delhi                             | Audit Unit |
| 192 | Shimla Jal Prabandhan Nigam Limited, Shimla                           | Audit Unit |
| 193 | Smart City Dharamshala                                                | Audit Unit |
| 194 | Smart City Shimla                                                     | Audit Unit |

### **Performance Audit and State-Specific Compliance Audit (SSCA)**

The Commercial Wing undertakes Performance Audits and Subject-Specific Compliance Audits (SSCAs) on topics approved by the Comptroller and Auditor General of India to evaluate the economy, efficiency, effectiveness, compliance and outcomes of Government programmes, projects and the functioning of public sector entities. For the Report Year 2025–26, the Wing is conducting a Horizontal Performance Audit on **"Operational and Financial Performance of DISCOMs (HPSEBL)"** and a Subject-Specific Compliance Audit on **"Fleet Procurement and Asset Lifecycle Management in Himachal Road Transport Corporation (HRTC)"**.

### **Financial Audit**

At present, the Commercial Wing is conducting the Financial Audit of 32 State Public Sector Enterprises (SPSEs) and 52 Autonomous Bodies (ABs). The audit of Government Companies is

conducted under the provisions of the Companies Act, 2013 read with the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, while the audit of Statutory Corporations and Autonomous Bodies is conducted under their respective governing statutes and terms of entrustment. The list of the 32 State Public Sector Enterprises (SPSEs) under the financial audit jurisdiction of the Commercial Wing is given below:

**State Public Sector Enterprises (32)**

| <b>Sr. No.</b> | <b>Name of SPSE</b>                                                     |
|----------------|-------------------------------------------------------------------------|
| 1              | H.P. State Forest Development Corporation Ltd.                          |
| 2              | Himachal Backward Classes Finance and Development Corporation           |
| 3              | H.P. Mahila Vikas Nigam                                                 |
| 4              | H.P. Horticultural Produce Marketing and Processing Corporation Limited |
| 5              | H.P. Agro Industries Corporation Limited                                |
| 6              | H.P. Minorities Finance and Development Corporation                     |
| 7              | Agro Industrial Packaging India Ltd.                                    |
| 8              | HP Tourism Development Corporation Ltd.                                 |
| 9              | H.P. Power Corporation Ltd.                                             |
| 10             | Beas Valley Power Corporation Ltd.                                      |
| 11             | HP Power Transmission Corporation Ltd.                                  |
| 12             | HP State Industrial Development Corporation Ltd.                        |
| 13             | HP General Industries Corporation Ltd.                                  |
| 14             | HP Road and Other Infrastructure Development Corporation Ltd.           |
| 15             | HP State Civil Supplies Corporation Ltd.                                |
| 16             | HP State Electronics Development Corporation Ltd.                       |
| 17             | HP State Handicrafts and Handloom Corporation Ltd.                      |
| 18             | HP State Electricity Board Ltd.                                         |
| 19             | H.P. Kaushal Vikas Nigam                                                |
| 20             | Himachal Consultancy Organisation Ltd.                                  |
| 21             | Dharamshala Smart City Ltd.                                             |
| 22             | H.P. Beverages Ltd.                                                     |
| 23             | Shimla Jal Prabandhan Nigam Ltd.                                        |
| 24             | Shimla Smart City Limited                                               |
| 25             | Sri Naina Devi Ji and Sri Anandpur Sahib Ji Ropeway Company Limited     |
| 26             | Ropeways and Rapid Transport System Development Corporation HP Limited  |
| 27             | Himachal Road Transport Corporation                                     |
| 28             | Himachal Pradesh Financial Corporation                                  |
| 29             | Mandi International Airport Limited                                     |
| 30             | HP Bulk Drug Park Infrastructure Ltd.                                   |
| 31             | Himachal Pradesh Medical Services Corporation Limited                   |
| 32             | Himachal Worsteds Mills Ltd. (Under Liquidation)                        |

The list of the 52 Autonomous Bodies under the financial audit jurisdiction of the Commercial Wing is given below:

**State Autonomous Bodies (52)**

| <b>Sr. No.</b> | <b>Name of Autonomous Body</b> |
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|    |                                                                                    |
|----|------------------------------------------------------------------------------------|
| 1  | H.P. Khadi and Village Industries Board, Shimla                                    |
| 2  | H.P. City Transport and Bus Stands Management & Development Authority, Shimla      |
| 3  | HP State Compensatory Afforestation Fund Management and Planning Authority, Shimla |
| 4  | H.P. Electricity Regulatory Commission, Shimla                                     |
| 5  | HP State Veterinary Council, Shimla                                                |
| 6  | HP State Biodiversity Board, Shimla                                                |
| 7  | HP State Disaster Management Authority, Shimla                                     |
| 8  | HP District Disaster Management Authority, Chamba                                  |
| 9  | HP District Disaster Management Authority, Hamirpur                                |
| 10 | HP District Disaster Management Authority, Kangra at Dharamshala                   |
| 11 | HP District Disaster Management Authority, Kinnaur at Reckong Peo                  |
| 12 | HP District Disaster Management Authority, Kullu                                   |
| 13 | HP District Disaster Management Authority, Mandi                                   |
| 14 | HP District Disaster Management Authority, Solan                                   |
| 15 | HP District Disaster Management Authority, Una                                     |
| 16 | HP District Disaster Management Authority, Bilaspur                                |
| 17 | HP District Disaster Management Authority, Lahaul & Spiti                          |
| 18 | HP District Disaster Management Authority, Shimla                                  |
| 19 | HP District Disaster Management Authority, Sirmaur                                 |
| 20 | District Legal Services Authority, Kangra at Dharamshala                           |
| 21 | District Legal Services Authority, Mandi                                           |
| 22 | District Legal Services Authority, Sirmaur at Nahan                                |
| 23 | District Legal Services Authority, Chamba                                          |
| 24 | District Legal Services Authority, Kinnaur                                         |
| 25 | District Legal Services Authority, Hamirpur                                        |
| 26 | District Legal Services Authority, Solan                                           |
| 27 | HP State Legal Services Authority, Kasumpti, Shimla                                |
| 28 | District Legal Services Authority, Shimla                                          |
| 29 | District Legal Services Authority, Kullu                                           |
| 30 | District Legal Services Authority, Una                                             |
| 31 | District Legal Services Authority, Bilaspur                                        |
| 32 | HP Building & Other Construction Workers Welfare Board                             |
| 33 | District Mineral Foundation Trust, Shimla                                          |
| 34 | District Mineral Foundation Trust, Solan                                           |
| 35 | District Mineral Foundation Trust, Sirmaur                                         |
| 36 | District Mineral Foundation Trust, Mandi                                           |
| 37 | District Mineral Foundation Trust, Bilaspur                                        |
| 38 | District Mineral Foundation Trust, Hamirpur                                        |
| 39 | District Mineral Foundation Trust, Kullu                                           |
| 40 | District Mineral Foundation Trust, Lahaul & Spiti                                  |
| 41 | District Mineral Foundation Trust, Chamba                                          |
| 42 | District Mineral Foundation Trust, Kangra                                          |
| 43 | District Mineral Foundation Trust, Kinnaur                                         |
| 44 | District Mineral Foundation Trust, Una                                             |
| 45 | Human Rights Commission                                                            |
| 46 | HP State Commission for Protection of Child Rights, Shimla                         |
| 47 | Himachal Pradesh Real Estate Regulatory Authority                                  |
| 48 | Himachal Pradesh State Commission for Women                                        |

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| 49 | Himachal Pradesh State Commission for Backward Classes                  |
| 50 | Himachal Pradesh Private Educational Institutions Regulatory Commission |
| 51 | Himachal Pradesh State Commission for Scheduled Castes                  |
| 52 | Lokayukta Himachal Pradesh                                              |

Compliance Audit Reports, Performance Audit Reports, Separate Audit Reports and other audit outputs are submitted to the Government in accordance with the provisions of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and other applicable statutes for laying before the Himachal Pradesh Legislative Assembly.