

Appendix 1.1

(Refer paragraph 1.1, 1.15 and 1.35)

Summarised financial results of Government companies and Statutory corporations for the latest year for which accounts were finalised

(Figures in column 5 (a) to (10) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit/ Loss (-) before Interest & Depreciation		Net Profit/ Interest	Depreciation	Net Profit/ Loss (-)	Turnover	Impact of Accounts Comments ¹	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed ²	Return on capital employed ³	Percentage return on capital employed
				5 (a)	5 (b)										
A. Working Government Companies															
AGRICULTURE & ALLIED															
1.	Himachal Pradesh Agro Industries Corporation Limited	2009-10	2011-12	(-)0.49	0.07	0.08	0.08	(-)0.64	25.45	(-)7.47	11.80	(-)13.76	(-)4.00	(-)0.57	-
2.	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	2010-11	2011-12	(-)1.50	0.24	0.50	0.50	(-)2.24	70.16	(-)9.45	38.76	(-)55.28	(-)7.94	(-)2.00	-
3.	Himachal Pradesh State Forest Development Corporation Limited	2009-10	2011-12	9.75	1.53	0.51	0.51	7.71	136.82	(-)56.08	11.71	(-)40.95	126.45	9.24	7.31
Sector wise total				7.76	1.84	1.09	1.09	4.83	232.43	(-)73.00	62.27	(-)109.99	114.51	6.67	5.82
FINANCING															
4.	Himachal Backward Classes Finance and Development Corporation	2009-10	2012-13	0.77	0.31	0.01	0.01	0.45	1.56	-	10.18	4.33	23.28	0.76	3.26
5.	Himachal Pradesh Mahila Vikas Nigam	2009-10	2011-12	0.17	-	-	-	0.17	0.35	(-)0.52	5.75	0.25	5.90	0.17	2.88
6.	Himachal Pradesh Minorities Finance and Development Corporation	2009-10	2011-12	(-)0.16	0.24	0.03	0.03	(-)0.43	0.27	0.89	5.95	(-)2.78	15.05	(-)0.19	-
Sector wise total				0.78	0.55	0.04	0.04	0.19	2.18	0.37	21.88	1.80	44.23	0.74	1.67

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Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)			Turnover	Impact of Accounts Comments ¹	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed ²	Return on capital employed ³	Percentage return on capital employed
				Net Profit/ Loss (-) before Interest & Depreciation	Interest	Depreciation							
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(8)	(9)	(10)	(11)	(12)	
INFRASTRUCTURE													
7.	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited	2011-12	2012-13	-	-	-	- ⁴	25.00	-	753.99	-	-	
8.	Himachal Pradesh State Industrial Development Corporation Limited	2010-11	2011-12	(-2.27)	-	0.15	(-2.42)	30.82	9.77	52.61	(-2.42)	-	
Sector wise total				(-2.27)	-	0.15	(-2.42)	55.82	9.77	806.60	(-2.42)	-	
MANUFACTURE													
9.	Himachal Pradesh General Industries Corporation Limited	2011-12	2012-13	0.73	0.21	0.08	0.44	7.16	(-3.47)	6.22	0.65	10.45	
Sector wise total				0.73	0.21	0.08	0.44	7.16	(-3.47)	6.22	0.65	10.45	
POWER													
10.	Beas Valley Power Corporation Limited	2011-12	2012-13	-	-	-	- ⁵	-	-	-	-	-	
11.	Himachal Pradesh Power Corporation Limited	2011-12	2012-13	-	-	-	- ⁵	-	-	-	-	-	
12.	Himachal Pradesh Power Transmission Corporation Limited	2010-11	2011-12	-	-	-	- ⁵	-	-	-	-	-	
13	Himachal Pradesh State Electricity Board Limited	-	-	-	-	-	- ⁶	-	-	-	-	-	
Sector wise total													

(Figures in column 5 (a) to (10) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)				Turnover	Impact of Accounts Comments ¹	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed ²	Return on capital employed ³	Percentage return on capital employed
				Net Profit/ Loss (-) before Interest & Depreciation	Interest	Depreciation	Net Profit/ Loss (-)							
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICE														
14	Himachal Pradesh State Civil Supplies Corporation Limited	2011-12	2012-13	7.40	0.40	0.96	6.04	1117.78	Under audit	3.51	21.63	28.50	6.44	22.60
15.	Himachal Pradesh State Electronics Development Corporation Limited	2011-12	2012-13	0.36	-	0.06	0.30	30.38	Under audit	3.72	0.67	7.09	0.30	4.23
16.	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	2011-12	2012-13	0.72	-	0.04	0.68	21.22	Under audit	8.75	(-20.38)	(-2.87)	0.68	-
17.	Himachal Pradesh Tourism Development Corporation Limited	2010-11	2011-12	4.29	0.08	2.63	1.58	67.28	(-0.32)	12.30	(-16.95)	(-1.80)	1.66	-
Sector wise total				12.77	0.48	3.69	8.60	1236.66	(-0.32)	28.28	(-15.03)	30.92	9.08	29.37
Total A (All sector wise working Government companies)				19.77	3.08	5.05	11.64	1521.10	(-73.25)	175.41	(-116.92)	1002.48	14.72	1.47
B. Working Statutory corporations														
FINANCING														
L.	Himachal Pradesh Financial Corporation	2011-12	2012-13	6.63	7.99	0.06	(-1.42)	10.88	(-2.74)	99.57	(-118.90)	263.25	6.57	2.50
Sector wise total				6.63	7.99	0.06	(-1.42)	10.88	(-2.74)	99.57	(-118.90)	263.25	6.57	2.50

(Figures in column 5 (a) to (10) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)			Turnover	Impact of Accounts Comments ¹	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed ²	Return on capital employed ³	Percentage return on capital employed	
				Net Profit/ Loss (-) before Interest & Depreciation	Interest	Depreciation								Net Profit/ Loss (-)
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(7)	(8)	(9)	(10)	(11)	(12)	
POWER														
2.	Himachal Pradesh State Electricity Board	2009-10	2010-11	129.12	176.21	105.53	(-)152.62	2978.35	(-)156.73 ⁷	971.78	(-)383.18	2556.01	23.59	0.92
Sector wise total				129.12	176.21	105.53	(-)152.62	2978.35	(-)156.73	971.78	(-)383.18	2556.01	23.59	0.92
SERVICE														
3.	Himachal Road Transport Corporation	2011-12	2012-13	(-)49.58	12.22	18.85	(-)80.65	479.89 ⁸	Under audit	439.00	(-)653.45	(-)143.28	(-)68.43	-
Sector wise total				(-)49.58	12.22	18.85	(-)80.65	479.89⁸		439.00	(-)653.45	(-)143.28	(-)68.43	-
Total B (All sector wise working Statutory corporations)				86.17	196.42	124.44	(-)234.69	3469.12	(-)159.47	1510.35	(-)1155.53	2675.98	(-)38.27	
Grand Total (A + B)				105.94	199.50	129.49	(-)223.05	4990.22	(-)232.72	1685.76	(-)1272.45	3678.46	(-)23.55	-
C. Non working Government companies														
AGRICULTURE & ALLIED														
1.	Agro Industrial Packaging India Limited	2010-11	2012-13	(-)1.54	-	0.08	(-)1.62	-	-	17.72	(-)77.80	0.07	(-)1.62	-
Sector wise total				(-)1.54	-	0.08	(-)1.62	-	-	17.72	(-)77.80	0.07	(-)1.62	-

(Figures in column 5 (a) to (10) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)			Turnover	Impact of Accounts Comments ¹	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed ²	Return on capital employed ³	Percentage return on capital employed	
				Net Profit/ Loss (-) before Interest & Depreciation	Interest	Depreciation								Net Profit/ Loss (-)
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURE														
2.	Himachal Worsteds Mills Limited	2000-01	2001-02	(-0.01)	-	-	(-0.01)	-	0.92	(-5.44)	(-0.64)	(-0.01)	-	
3	Nahan Foundry Limited	2010-11	2011-12	0.01	-	-	0.01	-	3.50	(-4.76)	(-1.28)	0.01	-	
Sector wise total				-	-	-	-	-	4.42	-	(-1.92)	-	-	
Total C (All sector wise non working Government companies)				(-1.54)	-	0.08	(-1.62)	-	22.14	(-88.00)	(-1.85)	(-1.62)	-	
Grand Total (A + B + C)				104.40	199.50	129.57	(-224.67)	4990.22	(-232.72)	1707.90	3676.62	(-25.17)	-	

- 1 Impact of accounts comments include the net impact of comments of Statutory Auditors and CAG and is denoted by (+) increase in profit/ decrease in losses (-) decrease in profit/ increase in losses.
- 2 Capital employed represents net fixed assets (including capital works-in-progress) plus working capital except in case of finance companies/ corporations where the capital employed is worked out as a mean of aggregate of the opening and closing balances of paid up capital, free reserves, bonds, deposits and borrowings (including refinance).
- 3 Return on capital employed has been worked out by adding profit and interest charged to profit and loss account.
- 4 Excess of expenditure over income is reimbursable by the State Government.
- 5 Companies (serial no. A-10, 11 and 12) have not prepared the profit and loss accounts.
- 6 Company at Serial No. 13 has not prepared its first accounts since incorporation.
- 7 Before taking into account the subsidy/subvention from Government (₹ 0.20 crore).
- 8 Includes subsidy of ₹ 90 crore received during the year on account of issue of free/concessional passes and running buses on uneconomic routes.

Appendix 1.2

Statement showing particulars of up to date paid-up capital, loans outstanding and Manpower as on 31 March 2012 in respect of Government companies and Statutory corporations
(Refer paragraph 1.7)

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital ⁹			Loans ¹⁰ outstanding at the close of 2011-12			Debt equity ratio for 2011-12 (Previous year)	Manpower (No. of employees) (as on 31.3.2012)		
				State Government	Central Government	Others	Total	State Government	Central Government			Others	Total
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
A. Working Government companies													
AGRICULTURE & ALLIED													
1.	Himachal Pradesh Agro Industries Corporation Limited	Horticulture	September 1970	9.84	1.96	-	11.80	-	-	-	-	-	191
2.	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	Horticulture	June 1974	31.19	1.50	6.07	38.76	7.00	-	0.37	7.37	0.19:1 (0.01:1)	338
3.	Himachal Pradesh State Forest Development Corporation Limited	Forest	March 1974	11.71	-	-	11.71	-	-	110.75	110.75	9.46:1 (12.:30:1)	2398
Sector wise total				52.74	3.46	6.07	62.27	7.00	-	111.12	118.12	1.90 2.34:1	2927
FINANCING													
4.	Himachal Backward Classes Finance and Development Corporation	Social Justice & Empowerment	January 1994	10.18	-	-	10.18	-	-	12.01	12.01	1.18:1 (1.07:1)	18
5.	Himachal Pradesh Mahila Vikas Nigam	Social Justice & Empowerment	April 1989	7.09	0.10	-	7.19	-	-	-	-	-	6
6.	Himachal Pradesh Minorities Finance and Development Corporation	Social Justice & Empowerment	September 1996	7.45	-	-	7.45	-	-	13.13	13.13	1.76:1 (1.86:1)	13
Sector wise total				24.72	0.10	-	24.82	-	-	25.14	25.14	1.01:1 (1.03:1)	37
INFRASTRUCTURE													
7.	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited	Public Works	June 1999	25.00	-	-	25.00	-	-	-	-	-	2
8.	Himachal Pradesh State Industrial Development Corporation Limited	Industries	November 1966	30.82	-	-	30.82	-	-	-	-	-	178
Sector wise total				55.82	-	-	55.82	-	-	-	-	-	180

(Figures in column 5 (a) to 6 (d) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of Incorporation	Paid-up Capital ⁹			Loans ¹⁰ outstanding at the close of 2011-12			Debt equity ratio for 2011-12 (Previous year)	Manpower (No. of employees) (as on 31.3.2012)		
				State Government	Central Government	Others	State Government	Central Government	Others			Total	
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
MANUFACTURE													
9.	Himachal Pradesh General Industries Corporation Limited	Industries	November 1972	7.04	-	0.12	7.16	2.97	-	-	2.97	0.41:1 (0.41:1)	212
Sector wise total				7.04	-	0.12	7.16	2.97	-	-	2.97	0.41:1 (0.41:1)	212
POWER													
10.	Beas Valley Power Corporation Limited	MPP & Power	March 2003	-	-	259.16	259.16	-	-	467.00	467.00	1.80:1 (1.81:1)	277
11.	Himachal Pradesh Power Corporation Limited	MPP & Power	December 2006	150.50	-	646.26	796.76	721.20	-	42.42	763.62	0.96:1 (0.46:1)	993
12.	Himachal Pradesh Power Transmission Corporation Limited	MPP & Power	August 2008	166.70	-	-	166.70	-	-	112.89	112.89	0.68:1	105
13.	Himachal Pradesh State Electricity Board Limited	MPP & Power	December 2009	396.53	-	575.25	971.78	19.11	-	1819.54	1838.65	1.89:1 (2.02:1)	20,882
Sector wise total				713.73	-	1480.67	2194.40	740.31	-	2441.85	3182.16	1.45:1 (1.36:1)	22,257
SERVICE													
14.	Himachal Pradesh State Civil Supplies Corporation Limited	Food & Supplies	September 1980	3.51	-	-	3.51	0.09	-	-	0.09	0.03:1 (0.03:1)	976
15.	Himachal Pradesh State Electronics Development Corporation Limited	Industries	October 1984	3.72	-	-	3.72	1.80	-	-	1.80	0.48:1 (0.52:1)	66
16.	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	Industries	March 1974	8.72	0.03	-	8.75	0.50	-	-	0.50	0.06:1 (0.06:1)	106
17.	Himachal Pradesh Tourism Development Corporation Limited	Tourism & Civil Aviation	September 1972	12.30	-	-	12.30	-	-	-	-	-	1729
Sector wise total				28.25	0.03	-	28.28	2.39	-	-	2.39	0.08:1 (0.09:1)	2877
Total A (All sector wise working Government companies)				882.30	3.59	1486.86	2372.75	752.67	-	2578.11	3330.78	1.40:1 (1.33:1)	28490

(Figures in column 5 (a) to 6 (d) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of Incorporation	Paid-up Capital ⁹			Loans ¹⁰ outstanding at the close of 2011-12			Debt equity ratio for 2011-12 (Previous year)	Manpower (No. of employees) (as on 31.3.2012)		
				State Government	Central Government	Others	State Government	Central Government	Others			Total	
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
B. Working Statutory corporations													
FINANCING													
1.	Himachal Pradesh Financial Corporation	Industries	April 1967	92.98	-	6.59	99.57	-	-	147.68	147.68	1.48:1 (1.69:1)	47
Sector wise total				92.98	-	6.59	99.57	-	-	147.68	147.68	1.48:1 (1.69:1)	47
SERVICE													
2.	Himachal Road Transport Corporation	Transport	September 1974	423.56	15.44	-	439.00	-	-	62.26	62.26	0.14:1 (0.14:1)	8492
Sector wise total				423.56	15.44	-	439.00	-	-	62.26	62.26	0.12:1 (0.14:1)	8492
Total B (All sector wise working Statutory corporations)				516.54	15.44	6.59	538.57	-	-	209.94	209.94	0.39:1 (0.14:1)	8539
Grand Total (A + B)				1398.84	19.03	1493.45	2911.32	752.67	-	2788.05	3540.72	1.22:1 (1.16:1)	37029
C. Non working Government companies													
AGRICULTURE & ALLIED													
1.	Agro Industrial Packaging India Limited	Horticulture	February 1987	16.75	-	0.97	17.72	57.07	-	-	57.07	3.22:1 (1.25:1)	3
Sector wise total				16.75	-	0.97	17.72	57.07	-	-	57.07	3.22:1 (1.25:1)	3

(Figures in column 5 (a) to 6 (d) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of Incorporation	Paid-up Capital ⁹			Loans ¹⁰ outstanding at the close of 2011-12			Debt equity ratio for 2011-12 (Previous year)	Manpower (No. of employees) (as on 31.3.2012)		
				State Government	Central Government	Others	State Government	Central Government	Others			Total	
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
MANUFACTURE													
1.	Himaachal Worsted Mills Limited	Industries	October 1974	-	-	0.92	0.92	-	-	-	-	-	-
Sector wise total				-	-	0.92	0.92	-	-	-	-	-	-
Total C (All sector wise non working Government companies)				16.75	-	1.89	18.64	57.07	-	-	57.07	3.06:1 (1.00:1)	3
Grand Total (A + B + C)				1415.59	19.03	1495.34	2929.96	809.74	-	2788.05	3597.79	1.23:1 (1.16:1)	37032

Notes: Above includes two Section 619-B companies at Sr. No. A-10 and A-11.

9 Paid-up capital includes share application money.

10 Loans outstanding at the close of 2011-12 represent long-term loans only.

Appendix 1.3

Statement showing grants and subsidy received/receivable, guarantees received, waiver of dues, loans written off and loans converted into equity during the year and guarantee commitment at the end of March 2012
(Refer paragraph 1.10)

(Figures in column 3 (a) to 6 (d) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Equity/ loans received out of budget during the year		Grants and subsidy received during the year				Guarantees received during the year and commitment at the end of the year ¹¹				Waiver of dues during the year			
		Equity	Loans	Central Government	State Government	Others	Total	Received	Commitment	Loans repayment written off	Loans converted into equity	Interest/ penal interest waived	Total		
(1)	(2)	3 (a)	3 (b)	4 (a)	4 (b)	4 (c)	4 (d)	5 (a)	5 (b)	6 (a)	6 (b)	6 (c)	6 (d)		
A. Working Government Companies															
AGRICULTURE & ALLIED															
1.	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	-	-	5.44	21.77	-	27.21	5.00	-	-	-	-	-		
2.	Himachal Pradesh State Forest Development Corporation Limited	-	-	-	-	-	-	-	98.95	-	-	-	-		
3	Himachal Pradesh Agro Industries Corporation Limited	-	-	-	-	-	-	-	1.07	-	-	-	-		
Sector wise total		-	-	5.44	21.77	-	27.21	5.00	100.02	-	-	-	-		
FINANCING															
4.	Himachal Backward Classes Finance and Development Corporation	-	-	-	-	-	-	15.00	12.01	-	-	-	-		
5.	Himachal Pradesh Mahila Vikas Nigam	1.14	-	-	0.01	-	0.01	-	-	-	-	-	-		
6.	Himachal Pradesh Minorities Finance and Development Corporation	0.50	-	-	0.01	-	0.01	18.00	13.13	-	-	-	-		
Sector wise total		1.64	-	-	0.02	-	0.02	33.00	25.14	-	-	-	-		

(Figures in column 3 (a) to 6 (d) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Equity/ loans received out of budget during the year		Grants and subsidy received during the year			Guarantees received during the year and commitment at the end of the year ¹		Waiver of dues during the year				
		Equity	Loans	Central Government	State Government	Others	Total	Received	Commitment	Loans repayment written off	Loans converted into equity	Interest/ penal interest waived	Total
(1)	(2)	3 (a)	3 (b)	4 (a)	4 (b)	4 (c)	4 (d)	5 (a)	5 (b)	6 (a)	6 (b)	6 (c)	6 (d)
INFRASTRUCTURE													
7.	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited	-	-	-	311.00	-	311.00	-	-	-	-	-	-
Sector wise total		-	-	-	311.00	-	311.00	-	-	-	-	-	-
POWER													
8.	Himachal Pradesh Power Corporation Limited	150.25	-	-	-	-	-	-	-	-	-	-	-
9.	Himachal Pradesh Power Transmission Corporation Limited	50.00	-	-	-	-	-	-	-	-	-	-	-
10	Himachal Pradesh State Electricity Board Limited	-	-	19.10	148.37	-	167.47	1200.00	946.76	-	-	-	-
Sector wise total		200.25	-	19.10	148.37	-	167.47	1200.00	946.76	-	-	-	-
SERVICE													
11.	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	-	-	2.13	3.80	-	5.93	0.60	0.60	-	-	-	-
12.	Himachal Pradesh Tourism Development Corporation Limited	-	-	6.50	0.54	1.91	8.95	-	-	-	-	-	-
Sector wise total		-	-	8.63	4.34	1.91	14.88	0.60	0.60	-	-	-	-
Total A (All sector wise working Government companies)		201.89	-	33.17	495.50	1.91	530.58	1238.60	1072.52	-	-	-	-

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(Figures in column 3 (a) to 6 (d) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Equity/ loans received out of budget during the year		Grants and subsidy received during the year				Guarantees received during the year and commitment at the end of the year ¹¹		Waiver of dues during the year			
		Equity	Loans	Central Government	State Government	Others	Total	Received	Commitment	Loans repayment written off	Loans converted into equity	Interest/ penal interest waived	Total
(1)	(2)	3 (a)	3 (b)	4 (a)	4 (b)	4 (c)	4 (d)	5 (a)	5 (b)	6 (a)	6 (b)	6 (c)	6 (d)
B. Working Statutory corporations													
FINANCING													
1.	Himachal Pradesh Financial Corporation	-	-	-	-	-	-	-	77.35	-	-	-	-
Sector wise total		-	-	-	-	-	-	-	77.35	-	-	-	-
SERVICE													
2.	Himachal Road Transport Corporation	25.30	-	-	- ¹²	-	-	40.00	10.00	-	-	-	-
Sector wise total		25.30	-	-	- ¹²	-	-	40.00	10.00	-	-	-	-
Total B (All sector wise working Statutory corporations)		25.30	-	-	-	-	-	40.00	87.35	-	-	-	-
Grand Total (A + B)		227.19	-	33.17	495.50	1.91	530.58	1278.60	1159.87	-	-	-	-

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

12 State Government released a subsidy of ₹ 90 crore during 2011-12 for bridging the gap of losses sustained by the Corporation on account of free/concessional facilities provided to the various section of society and running buses on uneconomic routes. Subsidy so provided has been taken as passenger income instead of subsidy.

Appendix 1.4

(Refer paragraph 1.25)

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

Sl. No.	Name of PSU	Year up to which accounts finalised	Paid-up capital as per latest finalised accounts	Investment made by State Government during the years for which accounts are in arrears		
				Equity	Loan	Grants/subsidy
Working companies/corporations						
1	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	2010-11	38.76	-	-	31.77
2	Himachal Pradesh Tourism Development Corporation Limited	2010-11	12.30	-	-	0.54
3	Himachal Pradesh Mahila Vikas Nigam	2009-10	5.75	0.30 (2010-11) 1.14 (2011-12)	-	0.01
4	Himachal Pradesh Minorities Finance and Development Corporation	2009-10	5.95	1.00 (2010-11) 0.50 (2011-12)	-	0.01
5	Himachal Pradesh Power Transmission Corporation Limited	2010-11	116.70	50.00 (2011-12)	-	-
Total:				52.94	-	32.33
						13.85

Appendix 1.5

(Refer paragraph 1.15)

Statement showing financial position of Statutory corporations

(₹ in crore)

1 Himachal Road Transport Corporation				
	Particulars	2009-10	2010-11	2011-12
A	Liabilities			
	Capital (including capital loan & equity capital)	387.85	413.70	439.00
	Borrowings (Government)	-	-	
	(Others)	114.71	59.63	62.26
	Funds ¹³	25.41	9.60	8.91
	Trade dues and other current liabilities (including provisions)	181.57	224.73	272.85
	Total-A	709.54	707.66	783.02
B	Assets			
	Gross block	234.05	240.15	254.56
	Less: Depreciation	135.03	143.65	157.25
	Net fixed assets	99.02	96.50	97.31
	Capital works-in-progress (including cost of chassis)	1.77	1.55	0.42
	Current assets, loans and advances	59.02	36.81	31.84
	Accumulated losses	549.73	572.80	653.45
	Total-B	709.54	707.66	783.02
C	Capital employed¹⁴	(-)21.76	(-)89.87	(-)143.28
2 Himachal Pradesh Financial Corporation				
	Particulars	2009-10	2010-11	2011-12
A	Liabilities			
	Paid-up capital(including share application money)	99.57	99.57	99.57
	Reserve funds and other reserves and surplus	4.97	4.97	4.97
	Borrowings:	-	-	-
	Bonds and debentures	89.58	89.53	77.35
	Industrial Development Bank of India and Small Industries Development Bank of India	80.28	69.31	63.81
	Others (including State Government)	12.76	10.09	7.32
	Other liabilities and provisions	73.47	78.50	80.15
	Total-A	360.63	351.97	333.17

¹³ Excluding depreciation funds.

¹⁴ Capital employed represents net fixed assets (including works-in-progress) plus working capital.

B	Assets			
	Cash and Bank balances	18.91	16.67	22.44
	Investments	71.05	71.05	71.05
	Loans and Advances	165.21	143.36	118.14
	Net fixed assets	0.90	0.89	0.83
	Dividend deficit account	0.79	0.79	0.79
	Other assets	0.93	1.73	1.02
	Profit and loss account	102.84	117.48	118.90
	Total-B	360.63	351.97	333.17
C	Capital employed¹⁵	258.12	280.31	263.25

¹⁵ Capital employed represents the mean of the aggregate of opening and closing balances of paid-up capital, loans in lieu of capital, seed money, debentures, reserves (other than those which have been funded specifically and backed by investments outside), bonds, deposits and borrowings (including refinance).

Appendix 1.6

(Refer paragraph 1.15)
Statement showing working results of Statutory corporations

(₹ in crore)

1	Himachal Road Transport Corporation			
	Particulars	2009-10	2010-11	2011-12
	Operating			
	(a) Revenue	395.09	486.90	479.89
	(b) Expenditure	421.78	499.58	550.14
	(c) Surplus(+)/Deficit(-)	(-)26.69	(-)12.68	(-)70.25
	Non-operating			
	(a) Revenue	1.50	1.09	1.82
	(b) Expenditure	12.31	11.48	12.22
	(c) Surplus(+)/Deficit(-)	(-)10.81	(-)10.39	(-)10.40
	(a) Revenue	396.59	487.99	481.71
	(b) Expenditure	434.09	511.06	562.36
	(c) Net profit (+)/Loss (-)	(-)37.50	(-)23.07	(-)80.65
	Interest on capital and loans	12.31	11.48	12.22
	Total return on Capital employed	(-)25.19	(-)11.59	(-)68.43
	Percentage of return on capital employed	-	-	-
2	Himachal Pradesh Financial Corporation			
	Particulars	2009-10	2010-11	2011-12
1	Income			
	(a) Interest on Loans	17.62	11.30	12.55
	(b) Other income	5.38	0.09	0.02
	Total-1	23.00	11.39	12.57
2	Expenses			
	(a) Interest on long-term and short-term loans	18.67	15.16	7.99
	(b) Other expenses	5.12	6.01	4.77
	(c) Provision for non-performing assets	-	4.86	1.23
	Total-2	23.79	26.03	13.99

3	Profit(+)/loss (-) before tax (1-2)	(-)0.79	(-)14.64	(-)1.42
4	Provision for tax	-	-	
	Profit(+)/Loss(-) after tax (3-4)	(-)0.79	(-)14.64	(-)1.42
5	Other appropriations (special reserve for the purpose of Section 36 (I) (viii) of the Income Tax Act, 1961 and general reserve)	-	-	-
6	Amount available for dividend	-	-	-
7	Dividend paid/payable	-	-	-
8	Total return on Capital employed ¹⁶	17.88	0.52	6.57
9	Percentage of return on Capital employed	6.93	0.19	2.50

¹⁶ For calculating total return on capital employed, interest on borrowed funds is added to net profit/subtracted from the loss at disclosed in the profit and loss account.

Appendix 2.1

(Refer paragraph 2.10.1)

Statement showing voltage-wise capacity additions planned, actual additions and shortfall during five years up to 2011-12

Sl. No. (1)	Description (2)	2007-08 (3)	2008-09 (4)	2009-10 (5)	2010-11 (6)	2011-12 (7)
220 kV Sub-Stations (Numbers)						
1	At the beginning of the year	6	6	6	6	7
2	Additions Planned for the year	-	-	-	-	1
3	Actual Additions during the year	-	-	-	1	-
4	At the end of the year (1+3)	6	6	6	7	7
5	Shortfall in Additions (2-3)	-	-	-	-	1
220 kV Transformers Capacity (MVA)						
1	At the beginning of the year	873	873	936	936	1136
2	Additions/ augmentation Planned for the year	-	83	31.5	200	374
3	Actual Additions during the year	-	63	-	200	31
4	Capacity at the end of the year (1+3)	873	936	936	1136	1167
5	Shortfall in Additions/ Augmentation (2-3)	-	20	31.5	-	343
220 kV Lines (CKM)						
1	At the beginning of the year	422.490	422.490	422.490	422.490	450.059
2	Additions Planned for the year	-	-	-	37.949	37.000
3	Actual Additions during the year	-	-	-	27.569	-
4	At the end of the year (1+3)	422.490	422.490	422.490	450.059	450.059
5	Shortfall in Additions (2-3)	-	-	-	10.380	37.000
132 kV Sub-Stations (Numbers)						
1	At the beginning of the year	26	27	27	28	28
2	Additions Planned for the year	2	-	-	-	4
3	Actual Additions during the year	1	-	1	-	-
4	At the end of the year (1+3)	27	27	28	28	28
5	Shortfall in Additions (2-3)	1	-	-	-	4
132 kV Transformers Capacity (MVA) (132/66)						
1	At the beginning of the year	1489.0	1608.3	1705.5	1814.5	1830.0
2	Additions/ augmentation Planned for the year	132.1	97.2	140.5	31.0	451.5
3	Actual Additions during the year	119.3	97.2	109.0	15.5	-
4	Capacity at the end of the year (1+3)	1608.3	1705.5	1814.5	1830.0	1830.0
5	Shortfall in Additions/ Augmentation (2-3)	12.8	-	31.5	15.5	451.5
132 kV Lines (CKM)						
1	At the beginning of the year	1763.960	1772.918	1776.487	1784.480	1784.480
2	Additions Planned for the year	18.439	3.569	9.900	19.110	98.457
3	Actual Additions during the year	8.958	3.569	7.993	-	62.028
4	At the end of the year (1+3)	1772.918	1776.487	1784.480	1784.480	1846.508
5	Shortfall in Additions (2-3)	9.481	-	1.907	19.110	36.429

Appendix 2.2

Statement showing cost over run and time over run on various EHV lines and Sub-station during 2007-08 to 2011-12
(Refer paragraph 2.11.3)

Sr. No.	Name of scheme	Month of sanction	Sanctioned amount (₹ in crore)	Completion period (In months)	Time over-run	Expenditure (₹ in crore)	Cost over run	Loss of benefit	Present status	Remarks
1	Const. of 132 D/C line (50 Ckm) from Uhl to Hamirpur 132 D/C line(16 Ckm) Uhl to Bassi -	February 1991	14.04	54	28	23.30	9.26	-	Incomplete	Audit observed that the tower material valuing ₹ 7.93 crore ordered during 2005 and February 2008 was however received between July 2006 and April 2009 and the construction work was taken up (January 2010) departmentally through petty contractors. An expenditure of ₹ 22.30 crore had been incurred (up to March 2012) on completion of 52 per cent work. The time over run of 28 months in execution of work had resulted in cost over run of ₹9.26 crore.
2	Const. of 220/66 KV, 2x80/100 MVA Sub Station at Baddi and 220 KV D/C line Uperla Nangal-Baddi	May 2000	17.12	24	119	2.46	-	-	Line not energised	Construction of 5.439 Ckm 220kv line to provide L1LO to 2 nd Ckt Kunihar-Panchkula line was completed (January 2005) after incurring an expenditure of ₹2.46 crore. However, HVPNL did not allow HPSEB to energise the L1LO on 2 nd Ckt. on the apprehension that 220KV Bhaba-Kunihar-Panchkula line was an interstate line and would be over-loaded by L1LO at Baddi. Audit observed that abnormal delay (86 months) in settling the dispute resulted in blocking of ₹ 2.46 crore (up to February 2012) and interest loss of ₹ 1.92 crore.
3	Providing 2 nd CKT on existing 220 KV S/C Line from Khodri to Majri -35.020 ckm	November 1988	1.90	24	256	9.79	7.89	-	Incomplete	Erection of 2 nd Ckt (Tower No. 59 to 106- Gondpur to Giri) was completed (1991-92) at a cost of ₹ 2.71 crore and residual portion thereof could not be completed due to material constraints. The residual work along with terminal equipment at both ends was started during 1998-99 and an expenditure of ₹ 9.79 crore (up to Nov. 2011) had been incurred. The terminal equipments/relay panel (₹ 0.15 Crore) procured earlier were found unfit due to passage of time and space constraints at Khodri end so digital type control relay panels of compact size were ordered (June 2010) for ₹ 0.10 crore . Audit observed that the firm did not depute engineers for testing/commissioning of the same. Therefore the 2 nd Ckt could not be commissioned till March 2012 resulting in cost over run of ₹ 7.89 crore and blockade of funds of ₹ 9.79 crore besides slippage of targeted 35.2 Ckm by 256 months due to un-scientific and un-realistic planning.

Report No. 4 of 2012 (PSUs)

4	Const. of 400 KV Line from Nalagarh to Kunihar (34,000 ckm) and 400/220 KV, 2x315 MVA Sub station at Kunihar -	November 1996	67.82 150.29 (Revised)	78	106		82.47	972.53	Incomplete	The project report of the scheme was prepared in July 2000 i.e. after 44 months of the sanction of the scheme. The utility incurred an expenditure of ₹ 7.75 crore till 2003-04 on allied works of the scheme. The evacuation of power was stayed (July 2004) by HPERC due to non-submission of convincing justification by the utility to the regulator for its necessity. The stay was vacated (April 2010), revised scheme was framed (August 2010) and approved (January 2012) for ₹ 150.29 crore to be completed during 2012-13. Thus, there was time and cost over-run of 106 months and ₹ 82.47 crore respectively besides loss of benefits of ₹ 972.53 crore and interest loss of ₹ 6.73 crore on blocked funds ₹ 7.75 crore.
5(a)	Const. of 220 KV D/C line from PGCIL SS Nangal to Nalagarh (5,000 ckm)	March 2007	67.34	24	12	18.64		-	-	Scheme for "Construction. of 220KV D/C line from 400/220KV PGCIL Sub-station Nalagarh along with 66KV D/C line connecting existing 66KV sub-station and proposed 220/66KV Nalagarh Sub-station" for ₹ 67.34 crore was approved (March 2007) to be completed within 24 months i.e., by July, 2009 after sanction (July 2007) of loan of REC. The scheme envisaged sale of additional energy of 6214.252 LUs per year. Audit noticed that the 1 st Power Transformer of the sub-station was energized during July 2010 i.e. after 12 months from the stipulated completion schedule. This resulted in time over-run (12 months)
5(b)	Const. of 220 KV D/C line from PGCIL SS, Nalagarh to Uperla Nangal	March 2007	67.34	24	13			36.04	-	The construction of sub-station was awarded (February 2009) on turn key basis for ₹ 34.83 crore with completion period of 16 months (June 2010). The construction work of both lines were awarded (September 2009) for ₹ 7.48 crore to be completed with in 4 months (January 2010). 1 st ckt of 220kv line was constructed during June 2010 and 1st transformer of sub-station commissioned during July 2010. The mismatch of five months between the completion period of sub-station and lines at awarded stage, slippage of target period by 13 months (12 months and 13 months in lines and sub-station respectively) resulted in delayed capacity addition of 200 MVA, non-realisation of envisaged benefits of ₹ 36.04 crore and interest loss of ₹ 32.25 lakh due to un-scientific planning and management.

Appendices

6	Const. of 16 MVA (un-manned mode) 132/11 kv SS at Gaura and LILO of existing 132 kv S/C Solan-Giri Transmission Line 8.620ckm	August 2010	14.21	9	10	12.54	-	Incomplete	HPSEBL awarded (August 2010) the construction of Sub-station (supply and erection) for ₹ 8.17 crore on turnkey basis to be completed within 9 months i.e. by May 2011. As the contractor could not resume the construction activities due to transportation constraints, the HPSEBL decided (August 2011) to cancel the award besides changing 1x16 MVA transformer with 3x5.33 MVA single phase transformers to overcome the transportation constraints and to construct the sub-station in manned mode. The utility could not initiate any action against the contractor due to non-execution of agreement/performance guarantee. After re-tendering the negotiated (Jan. 2012) lowest rates of ₹ 12.54 crore were received (awarded February 2012) which were higher by ₹ 3.36 crore (after adjustment of transformer cost). The non-execution of performance guarantee/agreement with the primary contractor not only resulted in extra-expenditure of ₹ 3.36 crore but also in slippage of capacity addition of 16 MVA by 10 months (up to March 2012).
7.	Const. of 132/33/11kv, 2x16 MVA sub-station at Gagret and 132kv, S/C transmission line from Amb to Gagret.+ .500ckm	December 2006	95.97	12	28	1.39	8.51	Incomplete	The construction of 132/33/11kv sub-station, Gagret was awarded (Dec. 2006) on turn-key basis for negotiated amount of ₹ 8.60 crore with completion period of 12 months (i.e. Dec. 2007). The same was commissioned during December 2009 (due to delayed installation of SCADA System which could be made operational through OPGW system during August 2011) after a delay of 28 months. The work of line, executed departmentally at an expenditure of ₹ 1.39 crore after rescission, was commissioned during June 2009. This resulted in slippage of targeted 32 MVA new transformation capacity by 24 months besides interest loss of ₹ 0.08 crore on ₹ 1.39 crore blocked for 6 months' mismatch (July, 2009 to December, 2009) between commissioning period of sub-station and line and loss of envisaged benefit of ₹ 8.51 crore.
8	220 kv D/C line Jamta (T-61 of Solan –Giri Line) to Diwani- Kala Amb	January 2009	-	-	-	-	14.19	Incomplete	Due non-receipt of forest clearance the Company could not realise the envisaged benefit to the extent of ₹ 14.19 crore (473055768 units x ₹ 0.30/units)

Appendix 2.3

(Refer paragraph 2.16.1)

Statement showing the details of non recovery of cost share from consumers

Sr. No.	Name of consumer	Name of work	Amount recoverable	Amount recovered	Balance outstanding
			(₹ in crore)		
1.	Director of Industries Govt. of H.P	Addl. of 31.5 MVA transformer at existing 220/132/33kv Sub-station Jassure	1.78	-	1.78
2.	M/S J.P. Associates, Bagga	LILO of Ckt -I of 132kv D/C Kangoo - Bagga line along with switching sub-station at Bagga	6.03	-	6.03
		132 KV kangoo - kunihar line	0.92	-	0.92
3.	IPPs (M/S Brahmanga and MS Toss)	Evacuation of Power generated by small HEPs-Brahmganga (5MW) and Toss (10MW) through installation of 33/132, 1x16 MVA transformer adjacent to 132kv s/stn of Malana HEP.	1.40	-	1.40
4.	M/S Ambuja Cement Ltd. Darlaghat	220 KV 2 nd circuit Kangoo -Rauri Line for connecting power to M/S Ambuja Cement Ltd.	4.31	-	4.31
5.	M/S Luminous Power Technologies Ltd. Gagret	132/33/11KV Sub-station, Gagret	0.86	0.24	0.62
6.	M/S Luminous Tele Infra Ltd. Gagret	132/33/11KV Sub-station, Gagret	0.57	0.08	0.49
7.	M/S Nikon Ferro Chem Amb	132/33KV Sub-station, Amb	0.66	0.27	0.39
8.	M/S Arvind Casting Pvt. Ltd Una	132KV Sub-station, Rakkar	0.41	0.25	0.16
	M/S Him Alloys and Steel Pvt. Ltd. Amb	132/33/11KV Sub-station, Amb (1 st Connection)	0.34	0.02	0.32
9.	-Do-	2 nd Connection	0.55	0.38	0.17
10.	M/S Crest Steel & Power Ltd. Amb	132/33/11KV Sub-station, Amb	0.90	0.40	0.50
11.	M/S Gauri Enterprises Amb	132/33/11KV Sub-station, Amb	0.04	0.02	0.02
12.	M/S M.M. Ferro Chem. (P) Ltd. Amb	132/33/11KV Sub-station, Amb	0.21	0.20	0.01
	Total		18.98	1.86	17.12

(Source: Audit and inspection reports issued to the management from time to time)

Appendix 4.1

(Refer paragraph 4.12.3)

Statement showing the department wise outstanding Inspection Reports (IRs) and paragraphs

Sl. No.	Name of Department	No. of PSUs	No. of outstanding I.Rs.	No. of outstanding paragraphs	Years from which outstanding
1	Horticulture	3	11	71	2005-06
2	Industries	5	17	61	2005-06
3	Forest	1	5	61	2005-06
4	Pubic Works	1	4	21	2008-09
5	Welfare	3	6	20	2007-08
6	Food and Supplies	1	1	8	2010-11
7	Tourism and Civil Aviation	1	12	36	2007-08
8	MPP and Power	4	823	3349	2005-06
9	Transport	1	108	492	2005-06
10	IT	1	2	3	2009-10
	Total	21	989	4,122	

Appendix 4.2

(Refer paragraph 4.12.3)

Statement showing the department wise draft paragraphs/performance audit report replies to which are awaited

Sl. No	Name of Department	No. of draft paragraphs	No. of performance audit	Period of issue
1	MPP & Power	5	1	April, July and September 2012
2	Industries	4		April, May & July 2012
	Total	9	1	