

## APPENDIX-XXVI

(Refer paragraph 3.4.2; Page 92)

### **Executive summary**

In order to gain an understanding of the functional status of the Consumer Protection Act Consumers at large, Complainants, manufacturers/service providers, NGOs and appropriate laboratories were covered under the survey. In the state of Himachal a total of 1995 consumers spread across urban and rural areas were contacted. Besides 200 complainants, eight manufactures/service providers, two NGOs and one laboratory were interviewed. The survey was conducted during 2<sup>nd</sup> week of July of 4<sup>th</sup> week of August 2005.

### **Findings of the survey**

Overall 76 *per cent* of the Consumers at large gave importance to knowing the Consumer Protection Act (CPA) but 78 *per cent* not aware of consumer rights and 80 *per cent* still unaware of Consumer Protection Act.

The act is envisaged to benefit all the consumers in urban and rural areas but only 18 *per cent* of the rural population has heard about it.

In response to, whether the government is making any effort in safe guarding the consumer rights, only 24 *per cent* replied positively and the remaining either carrying negative or have no idea of the same.

Formal sources of awareness – electronic and print media stands at 82 and 47 *per cent* respectively. None of the aware consumers came to know about CPA from the NGOs.

Nearly 49 *per cent* of the aware Consumers at Large have come to know about the act only in the last 4 years where as the act has been in existence for past 19 years.

Overall, only 20 *per cent* reported to be aware of the existence of any redressal agency. Awareness on this among those aware of rights and CPA was higher.

Around 17 *per cent* aware any redressal agency did not know the location of the district forum in their respective districts.

About 69 *per cent* of complainants resided in urban areas and 98 *per cent* were the educated lot and earned a monthly household income of Rs 12,907/-. This implied that facilities provided by redressal agencies were availed mostly by

residents of urban areas and that too by the middle/upper middle strata of the community.

Nearly 84 *per cent* of the complaints were against services such as banking services (28 *per cent*), other financial services (21 *per cent*), insurance (11 *per cent*), communication (13 *per cent*) and water (11 *per cent*).

Majority of complainants came to know about the redressal agencies through electronic media (81 *per cent*), print media (69 *per cent*) and others i.e., friends/relatives (61 *per cent*). NGOs were not a popular source of awareness (1.1 *per cent*).

Nearly 48 *per cent* of the complaints used stamp paper to file the case and in majority of cases (81 *per cent*) the lawyers/agents advised them to do so.

Around 48 *per cent* of complainants who registered their complainant prior to March 2003 reported to have deposited court fee notwithstanding the fact that the court fee was introduced only in March 2003.

An analysis of time taken at various stages of the cases show that on an average 2 days were spent for registering a case and 31 days were taken for serving the notice, first hearing was held after 24 days of serving the notice.

On an average 5 hearings were required to resolve the case. Around 53 *per cent* of cases were still unresolved even after 4.8 hearings and most of these cases were against banking services (31 *per cent*)

To resolve a case on an average 10.3 months were spent. In case of unresolved cases the same were pending on an average for the past 40 months.

There were 50 cases where the decree was passed and compensation was yet to be received. On an average the compensation was due for 18 months. For those received compensation the same was received within an average period of 2.4 months.

On an average the complainant had to spent Rs 2482/- to resolve the case of which a large proportion (average amount of Rs 2055/-) comprised of the advocates fee.

The manufacturers and service provides were well aware of CPA on the contrary not many Consumers at large were aware of Act or the redressal system.

The NGOs are involved in spate of activities such as consumer education, solving the grievances and helping complainants in filing of complaints at the consumer forum.

Overall all the stakeholders and the complainants perceive the redressal as simple but not very speedy and economical.



## APPENDIX-XXVII

(Refer paragraph 4.27; Page 144)

*Year-wise break up of outstanding Inspection Reports/Paras upto June 2005*

| Sr. No.       | Period          | Name of Departments |            |            |            |               |            |
|---------------|-----------------|---------------------|------------|------------|------------|---------------|------------|
|               |                 | Horticulture        |            | Industries |            | Home (Police) |            |
|               |                 | IRs                 | Paras      | IRs        | Paras      | IRs           | Paras      |
| 1.            | Upto March 1995 | 53                  | 61         | 25         | 32         | 06            | 06         |
| 2.            | 1995-1996       | 13                  | 37         | 06         | 07         | 02            | 02         |
| 3.            | 1996-1997       | --                  | --         | --         | --         | 04            | 06         |
| 4.            | 1997-1998       | 06\5                | 38         | 04         | 09         | 01            | 01         |
| 5.            | 1998-1999       | --                  | --         | 03         | 06         | --            | --         |
| 6.            | 1999-2000       | 12                  | 54         | 05         | 13         | 01            | 02         |
| 7.            | 2000-2001       | 04                  | 18         | 05         | 11         | 04            | 06         |
| 8.            | 2001-2002       | 11                  | 42         | 11         | 48         | 03            | 04         |
| 9.            | 2002-2003       | 10                  | 39         | 09         | 17         | 09            | 26         |
| 10.           | 2003-2004       | 16                  | 63         | 12         | 67         | 13            | 49         |
| 11.           | 2004-2005       | 07                  | 32         | 04         | 22         | 11            | 52         |
| <b>Total:</b> |                 | <b>131</b>          | <b>384</b> | <b>84</b>  | <b>232</b> | <b>54</b>     | <b>154</b> |

**(Refer paragraph 4.27; Page 144)**

**Statement showing serious irregularities commented upon in the outstanding IRs**

| Nature of irregularities                                      | Horticulture |                         | Industries  |                         | Home (Police) |                         | Grand total       |                               |
|---|--------------|-------------------------|-------------|-------------------------|---------------|-------------------------|-------------------|-------------------------------|
|   | Para-graphs  | Amount (Rupees in lakh) | Para-graphs | Amount (Rupees in lakh) | Para-graphs   | Amount (Rupees in lakh) | Total para-graphs | Total Amount (Rupees in lakh) |
| Drawal of funds in advance of requirement                     | 20           | 3108.03                 | 22          | 2037.12                 | 14            | 300.23                  | 56                | 5445.38                       |
| Non-adjustment of contingent advances                         | 05           | 0.08                    | 01          | 3.48                    | --            | --                      | 06                | 3.56                          |
| Excess/irregular expenditure for want of sanctions            | 68           | 269.37                  | 29          | 495.02                  | 15            | 158.38                  | 112               | 922.77                        |
| Wasteful/infructuous/unfruitful expenditure                   | 09           | 148.88                  | 07          | 62.94                   | --            | --                      | 16                | 211.82                        |
| Diversion of funds  | 02           | 1.13                    | 02          | 63.55                   | --            | --                      | 04                | 64.68                         |
| Overpayments, non-recovery of rent, advances/misc. recoveries | 20           | 17.64                   | 32          | 504.21                  | 07            | 6.07                    | 59                | 527.92                        |
| Non-production of actual payees' receipts                     | 22           | 371.50                  | 09          | 89.01                   | 07            | 5.31                    | 38                | 465.82                        |
| Outstanding loans   | 04           | 294.26                  | 38          | 515.07                  | --            | --                      | 42                | 809.33                        |
| Idle machinery/equipment including vehicles off the road      | 10           | 106.63                  | 01          | 11.92                   | 01            | 3.22                    | 12                | 121.77                        |
| Non-accounting/short-accounting of stores/cash, etc.          | 14           | 63.36                   | 06          | 3.66                    | 09            | 7.50                    | 29                | 74.52                         |
| Non-recoupment of expenditure                                 | 01           | 173.19                  | 03          | 555.89                  | 11            | 783.65                  | 15                | 1512.73                       |
| Mis-appropriation of stores/cash/funds                        | 11           | 48.34                   | 03          | 97.84                   | 02            | 126.38                  | 16                | 272.56                        |
| Incomplete/abandoned works                                    | 08           | 258.18                  | 11          | 826.47                  | 05            | 851.82                  | 24                | 1936.47                       |
| Loss/theft/embezzlement/defalcation, etc.                     | 24           | 52.51                   | 02          | 40.06                   | 05            | 8.72                    | 31                | 101.29                        |
| Non-production of utilisation certificates                    | 08           | 28.48                   | 10          | 337.21                  | 02            | 113.30                  | 20                | 478.99                        |
| Non-disposal of unserviceable articles of stores              | 23           | 18.05                   | 06          | 7.22                    | 10            | 48.67                   | 39                | 73.94                         |
| Non-reconciliation with treasury/banks                        | 05           | 2.55                    | 04          | 73.99                   | --            | --                      | 09                | 76.54                         |
| Non-utilisation of grants-in-aid                              | --           | --                      | --          | --                      | 01            | 1.50                    | 01                | 1.50                          |
| Non-deposit of interest into treasury                         | --           | --                      | 09          | 1579.29                 | --            | --                      | 09                | 1579.29                       |
| Miscellaneous irregularities                                  | 13           | 654.18                  | 37          | 494.67                  | 65            | 1033.87                 | 232               | 2182.71                       |
| <b>Total:</b>   | <b>384</b>   | <b>5616.34</b>          | <b>232</b>  | <b>7798.62</b>          | <b>154</b>    | <b>3448.61</b>          | <b>770</b>        | <b>16863.59</b>               |

**APPENDIX-XXIX**

(Refer paragraph 5.1.19; page 150)

*Statement showing year-wise position of samples taken and shortfall thereagainst*

| Year      | Number of FPS | Number of samples required to be taken |            |      |       | Number of samples actually taken |            |      |       | Percentage shortfall in taking samples |            |      |       | Number of samples failed |            |      |       |
|-----------|---------------|--|------------|------|-------|----------------------------------|------------|------|-------|--|------------|------|-------|--------------------------|------------|------|-------|
|           |               | Wheat                                  | Wheat Atta | Rice | Sugar | Wheat                            | Wheat Atta | Rice | Sugar | Wheat                                  | Wheat Atta | Rice | Sugar | Wheat                    | Wheat Atta | Rice | Sugar |
| 2000-2001 | 4049          | 132                                    | 120        | 132  | 44    | 32                               | 18         | 70   | 25    | 76                                     | 85         | 47   | 43    | 03                       | --         | 14   | 01    |
| 2001-2002 | 4081          | 132                                    | 120        | 132  | 44    | 57                               | 06         | 78   | 33    | 57                                     | 95         | 41   | 25    | 42                       | 04         | 47   | 05    |
| 2002-2003 | 4105          | 132                                    | 120        | 132  | 44    | 154                              | 08         | 167  | 49    | --                                     | 93         | --   | --    | 59                       | 01         | 72   | 02    |
| 2003-2004 | 4180          | 132                                    | 120        | 132  | 44    | 139                              | 10         | 175  | 55    | --                                     | 92         | --   | --    | 38                       | 02         | 48   | 03    |
| 2004-2005 | 4239          | 132                                    | 120        | 132  | 44    | 161                              | 20         | 186  | 58    | --                                     | 83         | --   | --    | 43                       | --         | 40   | 04    |

## APPENDIX-XXX

(Refer paragraph 6.1.3, 6.1.4, 6.1.5, 6.1.15 and 6.1.20; pages 157, 158, 159, 163 and 165)

*Statement showing particulars of up-to-date paid-up capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2005 in respect of Government companies and Statutory corporations*

(Figures in columns 3(a) to 4(f) are Rupees in lakh)

| Sr. No.                               | Sector and name of the company/corporation  | Paid-up capital as at the end of 2004-2005 |                    |                   |               |                | Equity/loans received out of Budget during the year |          | Other loans received during the year@ | Loans **outstanding at the close of 2004-2005 |          |                | Debt equity ratio for 2004-2005 (Previous year) 4(f)/3(e) |
|---------------------------------------|---|--|--------------------|-------------------|---------------|----------------|---|----------|---------------------------------------|---|----------|----------------|---|
|                                       |   | State Government                           | Central Government | Holding Companies | Others        | Total          | Equity  | Loans    |                                       | Government                                    | Others   | Total          |   |
| 1                                     | 2   | 3(a)                                       | 3(b)               | 3(c)              | 3(d)          | 3(e)           | 4(a)  | 4(b)     | 4(c)                                  | 4(d)  | 4(e)     | 4(f)           | 5   |
| <b>A Working Government companies</b> |   |  |                    |                   |               |                |   |          |                                       |   |          |                |   |
| <b>Agriculture And Allied</b>         |   |  |                    |                   |               |                |   |          |                                       |   |          |                |   |
| 1                                     | Himachal Pradesh Agro Industries Corporation Limited                                | 984.08                                     | 196.00             | -                 | -             | 1180.08        | -   | -        | -                                     | 150.87  | -        | 150.87         | 0.13:1 (0.13:1)   |
| 2                                     | Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited | 1023.50                                    | 150.00             | -                 | 607.00        | 1780.50        | -   | -        | -                                     | 1212.92                                       | -        | 1212.92        | 0.68:1 (0.68:1)   |
| 3                                     | Agro Industrial Packaging India Limited   | 1675.00                                    | -                  | -                 | 97.00         | 1772.00        | -   | -        | -                                     | 2212.83                                       | -        | 2212.83        | 1.25:1 (1.25:1)   |
| <b>Total</b>                          |   | <b>3682.58</b>                             | <b>346.00</b>      | <b>-</b>          | <b>704.00</b> | <b>4732.58</b> | <b>-</b>  | <b>-</b> | <b>-</b>                              | <b>3576.62</b>                                | <b>-</b> | <b>3576.62</b> | <b>0.76:1 (0.76:1)</b>                                    |
| <b>Industry</b>                       |   |  |                    |                   |               |                |   |          |                                       |   |          |                |   |
| 4                                     | Himachal Pradesh State Small Industries and Export Corporation Limited              | 246.08                                     | -                  | -                 | -             | 246.08         | -   | -        | -                                     | -   | -        | -              | -   |
| 5                                     | Himachal Pradesh General Industries Corporation Limited                             | 703.96*                                    | -                  | -                 | 12.31         | 716.27*        | -   | -        | -                                     | 297.46  | -        | 297.46         | 0.42:1 (0.58:1)   |
| <b>Total</b>                          |   | <b>950.04*</b>                             | <b>-</b>           | <b>-</b>          | <b>12.31</b>  | <b>962.35*</b> | <b>-</b>  | <b>-</b> | <b>-</b>                              | <b>297.46</b>                                 | <b>-</b> | <b>297.46</b>  | <b>0.31:1 (0.39:1)</b>                                    |

| 1  | 2   | 3(a)           | 3(b)        | 3(c)     | 3(d)     | 3(e)           | 4(a)          | 4(b)     | 4(c)     | 4(d)          | 4(e)            | 4(f)            | 5                            |
|--|---|----------------|-------------|----------|----------|----------------|---------------|----------|----------|---------------|-----------------|-----------------|------------------------------|
| <b>Electronics</b>                                 |   |                |             |          |          |                |               |          |          |               |                 |                 |                              |
| 6  | Himachal Pradesh State Electronics Development Corporation Limited    | 371.67         | -           | -        | -        | 371.67         | -             | -        | -        | 194.66        | -               | 194.66          | 0.52:1<br>(0.52:1)           |
|  | <b>Total</b>  | <b>371.67</b>  | <b>-</b>    | <b>-</b> | <b>-</b> | <b>371.67</b>  | <b>-</b>      | <b>-</b> | <b>-</b> | <b>194.66</b> | <b>-</b>        | <b>194.66</b>   | <b>0.52:1<br/>(0.52:1)</b>   |
| <b>Handloom and Handicrafts</b>                    |   |                |             |          |          |                |               |          |          |               |                 |                 |                              |
| 7  | Himachal Pradesh State Handicrafts and Handloom Corporation Limited   | 411.16         | 3.00        | -        | -        | 414.16         | -             | -        | -        | 197.61        | -               | 197.61          | 0.48:1<br>(0.48:1)           |
|  | <b>Total</b>  | <b>411.16</b>  | <b>3.00</b> | <b>-</b> | <b>-</b> | <b>414.16</b>  | <b>-</b>      | <b>-</b> | <b>-</b> | <b>197.61</b> | <b>-</b>        | <b>197.61</b>   | <b>0.48:1<br/>(0.48:1)</b>   |
| <b>Forest</b>                                      |   |                |             |          |          |                |               |          |          |               |                 |                 |                              |
| 8  | Himachal Pradesh State Forest Corporation Limited                     | 1208.06        | -           | -        | -        | 1208.06        | -             | -        | -        | -             | 16075.00        | 16075.00        | 13.31:1<br>(32.49:1)         |
|  | <b>Total</b>  | <b>1208.06</b> | <b>-</b>    | <b>-</b> | <b>-</b> | <b>1208.06</b> | <b>-</b>      | <b>-</b> | <b>-</b> | <b>-</b>      | <b>16075.00</b> | <b>16075.00</b> | <b>13.31:1<br/>(32.49:1)</b> |
| <b>Development of Economically Weaker Sections</b> |   |                |             |          |          |                |               |          |          |               |                 |                 |                              |
| 9  | Himachal Pradesh <i>Mahila Vikas Nigam</i>                            | 217.32         | 9.60        | -        | -        | 226.92         | 30.00         | -        | -        | -             | -               | -               | -                            |
| 10   | Himachal Backward Classes Finance and Development Corporation Limited | 579.59         | -           | -        | -        | 579.59         | 100.00        | -        | -        | -             | 866.56          | 866.56          | 1.50:1<br>(1.82:1)           |
| 11   | Himachal Pradesh Minorities Finance and Development Corporation       | 237.42         | -           | -        | -        | 237.42         | 40.00         | -        | -        | -             | -               | -               | -                            |
|  | <b>Total</b>  | <b>1034.33</b> | <b>9.60</b> | <b>-</b> | <b>-</b> | <b>1043.93</b> | <b>170.00</b> | <b>-</b> | <b>-</b> | <b>-</b>      | <b>866.56</b>   | <b>866.56</b>   | <b>0.83:1<br/>(1.00:1)</b>   |
| <b>Public Distribution</b>                         |   |                |             |          |          |                |               |          |          |               |                 |                 |                              |
| 12   | Himachal Pradesh State Civil Supplies Corporation Limited             | 351.50         | -           | -        | -        | 351.50         | -             | -        | -        | 160.48        | -               | 160.48          | 0.46:1<br>(0.83:1)           |
|  | <b>Total</b>  | <b>351.50</b>  | <b>-</b>    | <b>-</b> | <b>-</b> | <b>351.50</b>  | <b>-</b>      | <b>-</b> | <b>-</b> | <b>160.48</b> | <b>-</b>        | <b>160.48</b>   | <b>0.46:1<br/>(0.83:1)</b>   |



| 1                                       | 2   | 3(a)              | 3(b)           | 3(c)     | 3(d)           | 3(e)              | 4(a)           | 4(b)          | 4(c)            | 4(d)           | 4(e)             | 4(f)             | 5                          |
|---|---|-------------------|----------------|----------|----------------|-------------------|----------------|---------------|-----------------|----------------|------------------|------------------|----------------------------|
| <b>Tourism</b>                          |   |                   |                |          |                |                   |                |               |                 |                |                  |                  |                            |
| 13                                      | Himachal Pradesh Tourism Development Corporation Limited          | 1229.86           | -              | -        | -              | 1229.86           | -              | -             | -               | -              | 109.92           | 109.92           | 0.09:1<br>(0.10:1)         |
|   | <b>Total</b>  | <b>1229.86</b>    | <b>-</b>       | <b>-</b> | <b>-</b>       | <b>1229.86</b>    | <b>-</b>       | <b>-</b>      | <b>-</b>        | <b>-</b>       | <b>109.92</b>    | <b>109.92</b>    | <b>0.09:1<br/>(0.10:1)</b> |
| <b>Finance</b>                          |   |                   |                |          |                |                   |                |               |                 |                |                  |                  |                            |
| 14                                      | Himachal Pradesh State Industrial Development Corporation Limited | 2959.40***        | -              | -        | -              | 2959.40***        | -              | -             | -               | -              | 1067.38          | 1067.38          | 0.36:1<br>(0.56:1)         |
|   | <b>Total</b>  | <b>2959.40***</b> | <b>-</b>       | <b>-</b> | <b>-</b>       | <b>2959.40***</b> | <b>-</b>       | <b>-</b>      | <b>-</b>        | <b>-</b>       | <b>1067.38</b>   | <b>1067.38</b>   | <b>0.36:1<br/>(0.56:1)</b> |
|   | <b>Total-A (All sector-wise Government companies)</b>             | <b>12198.60#</b>  | <b>358.60</b>  | <b>-</b> | <b>716.31</b>  | <b>13273.51#</b>  | <b>170.00</b>  | <b>-</b>      | <b>-</b>        | <b>4426.83</b> | <b>18118.86</b>  | <b>22545.69</b>  | <b>1.70:1<br/>(3.60:1)</b> |
| <b>B Working Statutory corporations</b> |   |                   |                |          |                |                   |                |               |                 |                |                  |                  |                            |
| <b>Power</b>                            |   |                   |                |          |                |                   |                |               |                 |                |                  |                  |                            |
| 15                                      | Himachal Pradesh State Electricity Board                          | 28211.18          | -              | -        | -              | 28211.18          | 211.18         | 675.60        | 36626.16        | 1870.58        | 240847.35        | 242717.93        | 8.60:1<br>(8.42:1)         |
|   | <b>Total</b>  | <b>28211.18</b>   | <b>-</b>       | <b>-</b> | <b>-</b>       | <b>28211.18</b>   | <b>211.18</b>  | <b>675.60</b> | <b>36626.16</b> | <b>1870.58</b> | <b>240847.35</b> | <b>242717.93</b> | <b>8.60:1<br/>(8.42:1)</b> |
| <b>Transport</b>                        |   |                   |                |          |                |                   |                |               |                 |                |                  |                  |                            |
| 16                                      | Himachal Road Transport Corporation                               | 23706.31          | 1544.45        | -        | -              | 25250.76          | 1230.00        | -             | -               | -              | 4660.24          | 4660.24          | 0.18:1<br>(0.20:1)         |
|   | <b>Total</b>  | <b>23706.31</b>   | <b>1544.45</b> | <b>-</b> | <b>-</b>       | <b>25250.76</b>   | <b>1230.00</b> | <b>-</b>      | <b>-</b>        | <b>-</b>       | <b>4660.24</b>   | <b>4660.24</b>   | <b>0.18:1<br/>(0.20:1)</b> |
| <b>Financing</b>                        |   |                   |                |          |                |                   |                |               |                 |                |                  |                  |                            |
| 17                                      | Himachal Pradesh Financial Corporation                            | 2157.79           | -              | -        | 659.32         | 2817.11           | -              | -             | 3968.00         | -              | 16653.47         | 16653.47         | 5.91:1<br>(4.75:1)         |
|   | <b>Total</b>  | <b>2157.79</b>    | <b>-</b>       | <b>-</b> | <b>659.32</b>  | <b>2817.11</b>    | <b>-</b>       | <b>-</b>      | <b>3968.00</b>  | <b>-</b>       | <b>16653.47</b>  | <b>16653.47</b>  | <b>5.91:1<br/>(4.75:1)</b> |
|   | <b>Total-B (All sector-wise Statutory corporations)</b>           | <b>54075.28</b>   | <b>1544.45</b> | <b>-</b> | <b>659.32</b>  | <b>56279.05</b>   | <b>1441.18</b> | <b>675.60</b> | <b>40594.16</b> | <b>1870.58</b> | <b>262161.06</b> | <b>264031.64</b> | <b>4.69:1<br/>(4.63:1)</b> |
|   | <b>Grand Total (A+B)</b>  | <b>66273.88</b>   | <b>1903.05</b> | <b>-</b> | <b>1375.63</b> | <b>69552.56</b>   | <b>1611.18</b> | <b>675.60</b> | <b>40594.16</b> | <b>6297.41</b> | <b>280279.92</b> | <b>286577.33</b> | <b>4.12:1<br/>(4.44:1)</b> |

| 1  | 2  | 3(a)             | 3(b)           | 3(c)         | 3(d)           | 3(e)             | 4(a)           | 4(b)          | 4(c)            | 4(d)           | 4(e)             | 4(f)             | 5                            |
|--|--|------------------|----------------|--------------|----------------|------------------|----------------|---------------|-----------------|----------------|------------------|------------------|------------------------------|
| <b>C Non-working companies</b>             |  |                  |                |              |                |                  |                |               |                 |                |                  |                  |                              |
| <b>Industry</b>                            |  |                  |                |              |                |                  |                |               |                 |                |                  |                  |                              |
| 18   | Himachal Worsted Mills Limited   | -                | -              | 47.00        | 45.00          | 92.00            | -              | -             | -               | -              | -                | -                | -                            |
|  | <b>Total</b>   | <b>-</b>         | <b>-</b>       | <b>47.00</b> | <b>45.00</b>   | <b>92.00</b>     | <b>-</b>       | <b>-</b>      | <b>-</b>        | <b>-</b>       | <b>-</b>         | <b>-</b>         | <b>-</b>                     |
| <b>Engineering</b>                         |  |                  |                |              |                |                  |                |               |                 |                |                  |                  |                              |
| 19   | Nahan Foundry Limited  | 387.00           | -              | -            | -              | 387.00           | -              | -             | -               | -              | -                | -                | -                            |
|  | <b>Total</b>   | <b>387.00</b>    | <b>-</b>       | <b>-</b>     | <b>-</b>       | <b>387.00</b>    | <b>-</b>       | <b>-</b>      | <b>-</b>        | <b>-</b>       | <b>-</b>         | <b>-</b>         | <b>-</b>                     |
| <b>Construction</b>                        |  |                  |                |              |                |                  |                |               |                 |                |                  |                  |                              |
| 20   | Himachal Pradesh Road and Other Infrastructure Development Corporation Limited | 2500.00          | -              | -            | -              | 2500.00          | -              | -             | -               | -              | 106094.00        | 106094.00        | 42.44:1<br>(44.88:1)         |
|  | <b>Total</b>   | <b>2500.00</b>   | <b>-</b>       | <b>-</b>     | <b>-</b>       | <b>2500.00</b>   | <b>-</b>       | <b>-</b>      | <b>-</b>        | <b>-</b>       | <b>106094.00</b> | <b>106094.00</b> | <b>42.44:1<br/>(44.88:1)</b> |
| <b>Drug, Chemicals and Pharmaceuticals</b> |  |                  |                |              |                |                  |                |               |                 |                |                  |                  |                              |
| 21   | Himachal Pradesh Health Systems Corporation Limited                            | 500.00           | -              | -            | -              | 500.00           | -              | -             | -               | -              | 26327.00         | 26327.00         | 52.65:1<br>(52.65:1)         |
|  | <b>Total</b>   | <b>500.00</b>    | <b>-</b>       | <b>-</b>     | <b>-</b>       | <b>500.00</b>    | <b>-</b>       | <b>-</b>      | <b>-</b>        | <b>-</b>       | <b>26327.00</b>  | <b>26327.00</b>  | <b>52.65:1<br/>(52.65:1)</b> |
|  | <b>Grand Total-C</b>   | <b>3387.00</b>   | <b>-</b>       | <b>47.00</b> | <b>45.00</b>   | <b>3479.00</b>   | <b>-</b>       | <b>-</b>      | <b>-</b>        | <b>-</b>       | <b>132421.00</b> | <b>132421.00</b> | <b>38.06:1<br/>(39.82:1)</b> |
|  | <b>Grand Total (A+B+C)</b>   | <b>69660.88#</b> | <b>1903.05</b> | <b>47.00</b> | <b>1420.63</b> | <b>73031.56#</b> | <b>1611.18</b> | <b>675.60</b> | <b>40594.16</b> | <b>6297.41</b> | <b>412700.92</b> | <b>418998.33</b> | <b>5.74:1<br/>(6.17:1)</b>   |

Note:- Except in respect of companies and corporations which finalised their accounts for 2004-2005 (Sr. No. 3, 4, 5, 6, 7, 12, 14, 15, 16, 17, 19, 20 and 21) figures are provisional and as given by the companies/corporations.

@ Includes bonds, debentures, inter corporate deposits, etc.

\*\* Loans outstanding at the close of 2004-2005 represents long-term loans only.

\* Includes share application money of Rs 2.06 crore.

\*\*\* Includes share application money of Rs 2.00 lakh.

\$ State Government's investment in all PSUs was Rs 759.58 crore (others: Rs 4,160.72 crore). Figure as per Finance Accounts, 2004-2005 is Rs 739.85 crore. The difference is under reconciliation.

# Includes share application money of Rs 2.08 crore.

## APPENDIX-XXXI

(Refer paragraph 6.1.6, 6.1.7, 6.1.8, 6.1.9, 6.1.12, 6.1.18 and 6.1.21; pages 159, 160, 161, 162, 164 and 165)

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

(Figures in columns 7 to 12 & 15 are Rupees in lakh)

| Sr. No.                               | Sector and name of company/corporation  | Name of Department | Date of incorporation | Period of accounts | Year in which accounts finalised | Net Profit (+)/ Loss (-) | Net impact of Audit comments | Paid-up capital | Accumulated profit (+)/ loss (-) | Capital employed (A) | Total Return on capital employed | Percentage of total return on capital employed | Arrears of accounts in terms of years | Turn over | Man-power (No. of employees) |
|---------------------------------------|---|--------------------|-----------------------|--------------------|----------------------------------|--------------------------|------------------------------|-----------------|----------------------------------|----------------------|----------------------------------|--|---------------------------------------|-----------|------------------------------|
| 1                                     | 2   | 3                  | 4                     | 5                  | 6                                | 7                        | 8                            | 9               | 10                               | 11                   | 12                               | 13   | 14                                    | 15        | 16                           |
| <b>A Working Government companies</b> |   |                    |                       |                    |                                  |                          |                              |                 |                                  |                      |                                  |  |                                       |           |                              |
| <b>Agriculture and Allied</b>         |   |                    |                       |                    |                                  |                          |                              |                 |                                  |                      |                                  |  |                                       |           |                              |
| 1                                     | Himachal Pradesh Agro Industries Corporation Limited                                | Horticulture       | September 1970        | 2003-2004          | 2004-2005                        | (-) 10.68                | Nil Comments                 | 1180.08         | (-) 471.11                       | 352.28               | (+ 12.88                         | 3.66   | 1                                     | 1774.40   | 264                          |
| 2                                     | Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited | Horticulture       | June 1974             | 2003-2004          | 2004-2005                        | (+ 128.06                | Nil comments                 | 1780.50         | (-) 2616.32                      | 759.21               | (+ 224.95                        | 29.63  | 1                                     | 3763.21   | 510                          |
| 3                                     | Agro Industrial Packaging India Limited   | Horticulture       | February 1987         | 2004-2005          | 2005-2006                        | (-) 580.51               | Under audit                  | 1772.00         | (-) 5085.53                      | (-) 859.87           | (-) 116.28                       | -  | -                                     | 581.49    | 189                          |
| <b>Total</b>                          |   |                    |                       |                    |                                  | <b>(-) 463.13</b>        |                              | <b>4732.58</b>  | <b>(-) 8172.96</b>               | <b>251.62</b>        | <b>(+) 121.55</b>                | <b>48.31</b>                                   | <b>-</b>                              | <b>-</b>  | <b>-</b>                     |
| <b>Industry</b>                       |   |                    |                       |                    |                                  |                          |                              |                 |                                  |                      |                                  |  |                                       |           |                              |
| 4                                     | Himachal Pradesh State Small Industries and Export Corporation Limited              | Industries         | October 1966          | 2004-2005          | 2005-2006                        | (+ 25.34                 | Under audit                  | 246.08          | (-) 184.46                       | 129.18               | (+ 25.34                         | 19.62  | -                                     | 1026.61   | 35                           |
| 5                                     | Himachal Pradesh General Industries Corporation Limited                             | Industries         | November 1972         | 2004-2005          | 2005-2006                        | (+ 116.39                | Under audit                  | 716.27          | (+ 8.77                          | 761.84               | (+ 133.98                        | 17.59  | -                                     | 1225.15   | 238                          |
| <b>Total</b>                          |   |                    |                       |                    |                                  | <b>(+) 141.73</b>        |                              | <b>962.35</b>   | <b>(-) 175.69</b>                | <b>891.02</b>        | <b>(+) 159.32</b>                | <b>17.88</b>                                   | <b>-</b>                              | <b>-</b>  | <b>-</b>                     |

| 1  | 2   | 3               | 4              | 5         | 6         | 7                 | 8  | 9              | 10                 | 11                | 12                | 13           | 14 | 15       | 16   |
|--|---|-----------------|----------------|-----------|-----------|-------------------|--|----------------|--------------------|-------------------|-------------------|--------------|----|----------|------|
| <b>Electronics</b>                                 |   |                 |                |           |           |                   |  |                |                    |                   |                   |              |    |          |      |
| 6  | Himachal Pradesh State Electronics Development Corporation Limited  | Industries      | October 1984   | 2004-2005 | 2005-2006 | (-) 28.07         | Not reviewed                             | 371.67         | (-) 414.53         | 143.02            | (-) 27.87         | -            | -  | 422.69   | 74   |
| <b>Total</b>                                       |   |                 |                |           |           | <b>(-) 28.07</b>  |  | <b>371.67</b>  | <b>(-) 414.53</b>  | <b>143.02</b>     | <b>(-) 27.87</b>  | -            | -  |          |      |
| <b>Handloom and Handicrafts</b>                    |   |                 |                |           |           |                   |  |                |                    |                   |                   |              |    |          |      |
| 7  | Himachal Pradesh State Handicrafts and Handloom Corporation Limited | Industries      | March 1974     | 2004-2005 | 2005-2006 | (-) 121.91        | Nil comments                             | 414.16         | (-) 972.25         | (-) 345.43        | (-) 94.20         | -            | -  | 991.64   | 152  |
| <b>Total</b>                                       |   |                 |                |           |           | <b>(-) 121.91</b> |  | <b>414.16</b>  | <b>(-) 972.25</b>  | <b>(-) 345.43</b> | <b>(-) 94.20</b>  | -            | -  | -        | -    |
| <b>Forest</b>                                      |   |                 |                |           |           |                   |  |                |                    |                   |                   |              |    |          |      |
| 8  | Himachal Pradesh State Forest Corporation Limited                   | Forest          | March 1974     | 1999-2000 | 2004-2005 | (-) 959.28        | Overstate-ment of loss by Rs. 76.65 lakh | 1208.06        | (-) 1563.92        | 65700.35          | (-) 547.64        | -            | 5  | 13359.58 | 4163 |
| <b>Total</b>                                       |   |                 |                |           |           | <b>(-) 959.28</b> |  | <b>1208.06</b> | <b>(-) 1563.92</b> | <b>65700.35</b>   | <b>(-) 547.64</b> | -            | -  | -        | -    |
| <b>Development of Economically Weaker Sections</b> |   |                 |                |           |           |                   |  |                |                    |                   |                   |              |    |          |      |
| 9  | Himachal Pradesh Mahila Vikas Nigam                                 | Welfare         | April 1989     | 2003-2004 | 2005-2006 | (-) 2.02          | Not reviewed                             | 196.92         | (-) 4.06           | 149.96            | (-) 2.02          | -            | 1  | 9.36     | 6    |
| 10   | Himachal Backward Classes Finance and Development Corporation       | Welfare         | January 1994   | 2002-2003 | 2004-2005 | (+) 36.36         | Nil comments                             | 359.59         | (+) 130.60         | 1468.91           | (+) 86.67         | 5.90         | 2  | 125.97   | 22   |
| 11   | Himachal Pradesh Minorities Finance and Development Corporation     | Welfare         | September 1996 | 2003-2004 | 2004-2005 | (-) 28.02         | Nil comments                             | 197.42         | (-) 112.73         | 341.13            | (-) 19.39         | -            | 1  | 15.92    | 15   |
| <b>Total</b>                                       |   |                 |                |           |           | <b>(+) 6.32</b>   |  | <b>753.93</b>  | <b>(+) 13.81</b>   | <b>1960.00</b>    | <b>(+) 65.26</b>  | <b>3.33</b>  |    |          |      |
| <b>Public Distribution</b>                         |   |                 |                |           |           |                   |  |                |                    |                   |                   |              |    |          |      |
| 12   | Himachal Pradesh State Civil Supplies Corporation Limited           | Food & Supplies | September 1980 | 2004-2005 | 2005-2006 | (+) 283.26        | Under audit                              | 351.50         | (+) 820.65         | 1883.02           | (+) 328.43        | 17.44        | -  | 40712.12 | 757  |
| <b>Total</b>                                       |   |                 |                |           |           | <b>(+) 283.26</b> |  | <b>351.50</b>  | <b>(+) 820.65</b>  | <b>1883.02</b>    | <b>(+) 328.43</b> | <b>17.44</b> | -  | -        | -    |

| 1   | 2   | 3                              | 4              | 5         | 6         | 7                  | 8               | 9               | 10                  | 11                 | 12                 | 13           | 14       | 15        | 16       |
|---|---|--------------------------------|----------------|-----------|-----------|--------------------|-----------------|-----------------|---------------------|--------------------|--------------------|--------------|----------|-----------|----------|
| <b>Tourism</b>  |   |                                |                |           |           |                    |                 |                 |                     |                    |                    |              |          |           |          |
| 13  | Himachal Pradesh Tourism Development Corporation Limited          | Tourism and Civil Aviation     | September 1972 | 2003-2004 | 2004-2005 | (-) 36.75          | Nil Comments    | 1229.86         | (-) 903.70          | 1250.85            | (-) 12.41          | -            | 1        | 2890.92   | 1818     |
| <b>Total</b>  |   |                                |                |           |           | <b>(-) 36.75</b>   |                 | <b>1229.86</b>  | <b>(-) 903.70</b>   | <b>1250.85</b>     | <b>(-) 12.41</b>   | <b>-</b>     | <b>-</b> | <b>-</b>  | <b>-</b> |
| <b>Financing</b>  |   |                                |                |           |           |                    |                 |                 |                     |                    |                    |              |          |           |          |
| 14  | Himachal Pradesh State Industrial Development Corporation Limited | Industries                     | November 1966  | 2004-2005 | 2005-2006 | (+) 300.36         | Nil comments    | 2959.40         | (-) 2124.22         | 2183.33            | (+) 424.81         | 19.46        | -        | 1009.43   | 134      |
| <b>Total</b>  |   |                                |                |           |           | <b>(+) 300.36</b>  |                 | <b>2959.40</b>  | <b>(-) 2124.22</b>  | <b>2183.33</b>     | <b>(+) 424.81</b>  | <b>19.46</b> |          | <b>-</b>  | <b>-</b> |
| <b>Total-A (All sector-wise Government companies)</b>   |   |                                |                |           |           | <b>(-) 877.47</b>  |                 | <b>12983.51</b> | <b>(-) 13492.81</b> | <b>73917.78</b>    | <b>(+) 417.25</b>  | <b>0.56</b>  | <b>-</b> | <b>-</b>  | <b>-</b> |
| <b>B Working Statutory coporations</b>                  |   |                                |                |           |           |                    |                 |                 |                     |                    |                    |              |          |           |          |
| <b>Power</b>  |   |                                |                |           |           |                    |                 |                 |                     |                    |                    |              |          |           |          |
| 15  | Himachal Pradesh State Electricity Board                          | Multipurpose Power and Project | September 1971 | 2004-2005 | 2005-2006 | (-) 3724.64        | Being finalised | 28211.18        | (-)25964.06         | 306344.68          | (+)8824.76         | 2.88         | -        | 124858.89 | 28614    |
| <b>Total</b>  |   |                                |                |           |           | <b>(-) 3724.64</b> |                 | <b>28211.18</b> | <b>(-)25964.06</b>  | <b>306344.68</b>   | <b>(+)8824.76</b>  | <b>2.88</b>  |          | <b>-</b>  | <b>-</b> |
| <b>Transport</b>  |   |                                |                |           |           |                    |                 |                 |                     |                    |                    |              |          |           |          |
| 16  | Himachal Road Transport Corporation                               | Transport                      | October 1974   | 2004-2005 | 2005-2006 | (-) 3189.27        | Under audit     | 25250.76        | (-) 36712.72        | (-) 6802.73        | (-) 2226.70        | -            | -        | 20113.79  | 7973     |
| <b>Total</b>  |   |                                |                |           |           | <b>(-) 3189.27</b> |                 | <b>25250.76</b> | <b>(-) 36712.72</b> | <b>(-) 6802.73</b> | <b>(-) 2226.70</b> | <b>-</b>     | <b>-</b> | <b>-</b>  | <b>-</b> |
| <b>Financing</b>  |   |                                |                |           |           |                    |                 |                 |                     |                    |                    |              |          |           |          |
| 17  | Himachal Pradesh Financial Corporation                            | Industries                     | April 1967     | 2004-2005 | 2005-2006 | (-) 250.65*        | Being finalised | 2817.11         | (-)8499.35          | 18605.15           | (+)757.62#         | 4.07         | -        | 1793.31   | 110      |
| <b>Total</b>  |   |                                |                |           |           | <b>(-) 250.65*</b> |                 | <b>2817.11</b>  | <b>(-)8499.35</b>   | <b>18605.15</b>    | <b>(+)757.62#</b>  | <b>4.07</b>  | <b>-</b> | <b>-</b>  | <b>-</b> |
| <b>Total-B (All sector-wise Statutory corporations)</b> |   |                                |                |           |           | <b>(-) 7164.56</b> |                 | <b>56279.05</b> | <b>(-) 71176.13</b> | <b>318147.10</b>   | <b>(+) 7355.68</b> | <b>2.31</b>  | <b>-</b> | <b>-</b>  | <b>-</b> |
| <b>Grand Total (A+B)</b>                                |   |                                |                |           |           | <b>(-) 8042.03</b> |                 | <b>69262.56</b> | <b>(-) 84668.94</b> | <b>392064.88</b>   | <b>(+) 7772.93</b> | <b>1.98</b>  | <b>-</b> | <b>-</b>  | <b>-</b> |

| 1  | 2  | 3            | 4             | 5         | 6         | 7           | 8            | 9               | 10                  | 11               | 12                 | 13          | 14                           | 15       | 16       |
|--|--|--------------|---------------|-----------|-----------|-------------|--------------|-----------------|---------------------|------------------|--------------------|-------------|------------------------------|----------|----------|
| <b>C Non-working companies</b>             |  |              |               |           |           |             |              |                 |                     |                  |                    |             |                              |          |          |
| <b>Industry</b>                            |  |              |               |           |           |             |              |                 |                     |                  |                    |             |                              |          |          |
| 18   | Himachal Worsted Mills Limited   | Industries   | October 1974  | 2000-2001 | 2001-2002 | (-) 0.94    | Not reviewed | 92.00           | (-) 544.32          | (-) 63.82        | (-) 0.06           | -           | Under liquidation since 2000 | -        | -        |
| <b>Total</b>                               |  |              |               |           |           | (-) 0.94    |              | <b>92.00</b>    | <b>(-) 544.32</b>   | <b>(-) 63.82</b> | <b>(-) 0.06</b>    |             |                              |          |          |
| <b>Engineering</b>                         |  |              |               |           |           |             |              |                 |                     |                  |                    |             |                              |          |          |
| 19   | Nahan Foundry Limited  | Industries   | October 1952  | 2004-2005 | 2005-2006 | (-) 0.09    | Under audit  | 387.00          | (-) 431.93          | (-) 2.23         | (-) 0.09           | -           | -                            | -        | -        |
| <b>Total</b>                               |  |              |               |           |           | (-) 0.09    |              | <b>387.00</b>   | <b>(-) 431.93</b>   | <b>(-) 2.23</b>  | <b>(-) 0.09</b>    | -           | -                            | -        | -        |
| <b>Construction</b>                        |  |              |               |           |           |             |              |                 |                     |                  |                    |             |                              |          |          |
| 20   | Himachal Pradesh Road and Other Infrastructure Development Corporation Limited | Public works | June 1999     | 2004-2005 | 2005-2006 | **          | Nil comments | 2500.00         | -                   | 108582.07        | -                  | -           | -                            | -        | -        |
| <b>Total</b>                               |  |              |               |           |           |             |              | <b>2500.00</b>  | <b>-</b>            | <b>108582.07</b> | <b>-</b>           | <b>-</b>    |                              |          |          |
| <b>Drug, Chemicals and Pharmaceuticals</b> |  |              |               |           |           |             |              |                 |                     |                  |                    |             |                              |          |          |
| 21   | Himachal Pradesh Health Systems Corporation Limited                            | Health       | November 1999 | 2004-2005 | 2005-2006 | **          | Not reviewed | 500.00          | -                   | 26827.00         | -                  | -           | -                            | -        | -        |
| <b>Total</b>                               |  |              |               |           |           | -           |              | <b>500.00</b>   | <b>-</b>            | <b>26827.00</b>  | <b>-</b>           | <b>-</b>    | <b>-</b>                     | <b>-</b> | <b>-</b> |
| <b>Grand Total C</b>                       |  |              |               |           |           | (-) 1.03    |              | <b>3479.00</b>  | <b>(-) 976.25</b>   | <b>135343.02</b> | <b>(-) 0.15</b>    | -           | -                            | -        | -        |
| <b>Grand Total (A+B+C)</b>                 |  |              |               |           |           | (-) 8043.06 |              | <b>72741.56</b> | <b>(-) 85645.19</b> | <b>527407.90</b> | <b>(+) 7772.78</b> | <b>1.47</b> | -                            | -        | -        |

(A) Capital employed represents net fixed assets (including capital work-in-progress) plus working capital except in cases of finance companies/corporations where the capital employed worked out as a mean of the aggregate of opening and closing balances of paid-up capital, free reserves, bonds and borrowings (including refinance)

\* Loss is before making provision for non-performing assets of Rs. 223.57 lakh

# While calculating return on capital employed, provisions for non-performing assets amounting to Rs. 223.57 lakh has been taken into account

\*\* Excess over expenditure is reimbursable by the State Government

## APPENDIX-XXXII

(Refer paragraph 6.1.5; page 158)

*Statement showing subsidy received, guarantees received, waiver of dues, loans on which moratorium allowed and loans converted into equity during the year and subsidy receivable and guarantees outstanding at the end of March 2005*

(Figures in columns 3 (a) to 7 are Rupees in lakh)

| Sr. No.  | Name of the Public Sector Undertaking   | @ Subsidy and grants received during the year |                  |        |        | Guarantees received during the year and outstanding at the end of the year** |                          |   |  |                     | Waiver of dues during the year |                 |                       |       | Loans on which moratorium allowed | Loans converted into equity during the year |
|----------|---|---|------------------|--------|--------|--|--------------------------|---|--|---------------------|--------------------------------|-----------------|-----------------------|-------|-----------------------------------|---|
|          |   | Central Government                            | State Government | Others | Total  | Cash Credit from banks   | Loans from other sources | Letters of credit opened by banks in respect of imports | Payment obligation under agreement with foreign consultants or contracts | Total               | Loans repayment written off    | Interest waived | Penal interest waived | Total |                                   |   |
| 1        | 2   | 3(a)  | 3(b)             | 3(c)   | 3(d)   | 4(a)   | 4(b)                     | 4(c)  | 4(d)   | 4(e)                | 5(a)                           | 5(b)            | 5(c)                  | 5(d)  | 6                                 | 7   |
| <b>A</b> | <b>Working Government companies</b>   |   |                  |        |        |  |                          |   |  |                     |                                |                 |                       |       |                                   |   |
| 1        | Himachal Pradesh Agro Industries Corporation Limited                                | -   | -                | -      | -      | -  | (40.00)                  | -   | -  | (40.00)             | -                              | -               | -                     | -     | -                                 | -   |
| 2        | Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited | -   | -                | -      | -      | (30.54)  | (37.00)                  | -   | -  | (67.54)             | -                              | -               | -                     | -     | -                                 | -   |
| 3        | Agro Industrial Packaging India Limited   | -   | 358.00           | -      | 358.00 | 300.00<br>(77.80)  | -                        | -   | -  | 300.00<br>(77.80)   | -                              | -               | -                     | -     | -                                 | -   |
| 4        | Himachal Pradesh General Industries Corporation Limited                             | -   | -                | -      | -      | -  | -                        | -   | -  | -                   | -                              | -               | -                     | -     | -                                 | 206.17*                                     |
| 5        | Himachal Pradesh State Handicrafts and Handloom Corporation Limited                 | -   | 65.90            | -      | 65.90  | 60.00<br>(3.25)  | -                        | -   | -  | 60.00<br>(3.25)     | -                              | -               | -                     | -     | -                                 | -   |
| 6        | Himachal Pradesh State Forest Corporation Limited                                   | -   | -                | -      | -      | -  | (16075.00)               | -   | -  | (16075.00)          | -                              | -               | -                     | -     | -                                 | -   |
| 7        | Himachal Backward Classes Finance and Development Corporation                       | -   | -                | -      | -      | -  | 1500.00<br>(866.56)      | -   | -  | 1500.00<br>(866.56) | -                              | -               | -                     | -     | -                                 | -   |
| 8        | Himachal Pradesh Minorities Finance and Development Corporation                     | -   | -                | -      | -      | -  | 400.00<br>(350.00)       | -   | -  | 400.00<br>(350.00)  | -                              | -               | -                     | -     | -                                 | -   |

| 1        | 2  | 3(a)           | 3(b)           | 3(c)  | 3(d)   | 4(a)                              | 4(b)                                  | 4(c)     | 4(d)     | 4(e)                                  | 5(a)     | 5(b)     | 5(c)     | 5(d)     | 6        | 7        |
|----------|--|----------------|----------------|---|--|-----------------------------------|---------------------------------------|----------|----------|---------------------------------------|----------|----------|----------|----------|----------|----------|
| 9        | Himachal Pradesh State Civil Supplies Corporation Limited              | -              | -              | -   | -  | -                                 | (424.13)                              | -        | -        | -                                     | -        | -        | -        | -        | -        | -        |
| 10       | Himachal Pradesh Tourism Development Corporation Limited               | 489.01         | 115.24         | -   | 604.25   | -                                 | -                                     | -        | -        | -                                     | -        | -        | -        | -        | -        | -        |
|          | <b>Total-A</b>   | <b>489.01</b>  | <b>539.14</b>  | <b>-</b>  | <b>1028.15</b>                                     | <b>360.00</b><br><b>(535.72)</b>  | <b>1900.00</b><br><b>(17368.56)</b>   | <b>-</b> | <b>-</b> | <b>2260.00</b><br><b>(17904.28)</b>   | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |
| <b>B</b> | <b>Working Statutory corporations</b>                                  |                |                |   |  |                                   |                                       |          |          |                                       |          |          |          |          |          |          |
| 11       | Himachal Pradesh State Electricity Board                               | 617.72         | 3222.66        | -   | 3840.38  | -                                 | 17800.00                              | -        | -        | 17800.00                              | -        | -        | -        | -        | -        | -        |
|          |  |                |                | 101.80<br>(Grants)                              | 101.80<br>(Grants)                                 |                                   | (253492.98)                           |          |          | (253492.98)                           |          |          |          |          |          |          |
| 12       | Himachal Road Transport Corporation                                    | -              | 4700.00        | -   | 4700.00  | -                                 | -                                     | -        | -        | -                                     | -        | -        | -        | -        | -        | -        |
|          |  |                |                |   |  | (2891.57)                         | (4217.47)                             |          |          | (7109.04)                             |          |          |          |          |          |          |
| 13       | Himachal Pradesh Financial Corporation                                 | 3.52           | 2.13           | 8.72  | 14.37  | -                                 | 4250.00                               | -        | -        | 4250.00                               | -        | -        | -        | -        | -        | -        |
|          |  |                |                |   |  |                                   | (11126.75)                            |          |          | (11126.75)                            |          |          |          |          |          |          |
|          | <b>Total-B</b>   | <b>621.24</b>  | <b>7924.79</b> | <b>8.72</b><br><b>101.80</b><br><b>(Grants)</b> | <b>8554.75</b><br><b>101.80</b><br><b>(Grants)</b> | <b>-</b><br><b>(2891.57)</b>      | <b>22050.00</b><br><b>(268837.20)</b> | <b>-</b> | <b>-</b> | <b>22050.00</b><br><b>(271728.77)</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |
|          | <b>Grand Total (A+B)</b>   | <b>1110.25</b> | <b>8463.93</b> | <b>8.72</b><br><b>101.80</b><br><b>(Grants)</b> | <b>9582.90</b><br><b>101.80</b><br><b>(Grants)</b> | <b>360.00</b><br><b>(3427.29)</b> | <b>23950.00</b><br><b>(286205.76)</b> | <b>-</b> | <b>-</b> | <b>24310.00</b><br><b>(289633.05)</b> |          |          |          |          |          |          |
| <b>C</b> | <b>Non-working Government companies</b>                                |                |                |   |  |                                   |                                       |          |          |                                       |          |          |          |          |          |          |
| 14       | Himachal Pradesh Road and Other Infrastructure Development Corporation | -              | -              | -   | -  | -                                 | (106094.00)                           | -        | -        | (106094.00)                           | -        | -        | -        | -        | -        | -        |
| 15       | Himachal Pradesh Health System Corporation Limited                     | -              | -              | -   | -  | -                                 | (26327.00)                            | -        | -        | (26327.00)                            | -        | -        | -        | -        | -        | -        |
|          | <b>Total-C</b>   | <b>-</b>       | <b>-</b>       | <b>-</b>  | <b>-</b>   | <b>-</b>                          | <b>(132421.00)</b>                    | <b>-</b> | <b>-</b> | <b>(132421.00)</b>                    | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |
|          | <b>Grand Total (A+B+C)</b>   | <b>1110.25</b> | <b>8463.93</b> | <b>8.72</b><br><b>101.80</b><br><b>(Grants)</b> | <b>9582.90</b><br><b>101.80</b><br><b>(Grants)</b> | <b>360.00</b><br><b>(3427.29)</b> | <b>23950.00</b><br><b>(418626.76)</b> | <b>-</b> | <b>-</b> | <b>24310.00</b><br><b>(422054.05)</b> |          |          |          |          |          |          |

Note: Except in respect of companies and corporations which finalised their accounts for 2004-05 (Sr. No. 3,4,8,10,11,12,13 and 14), figures are provisional and as given by the companies/corporations.

- @ Subsidy includes subsidy receivable at the end of year which is also shown in brackets.  
\*\* Figures in brackets indicate guarantees outstanding at the end of year  
\* Interest on loan converted into equity



## APPENDIX-XXXIII

(Refer paragraph 6.1.7; page 160)

### Statement showing financial position of Statutory corporations

(Rupees in crore)

|          | Particulars   | 2002-2003        | 2003-2004        | 2004-2005<br>(Provisional) |
|----------|---|------------------|------------------|----------------------------|
| 1.       | 2.  | 2.               | 4.               | 5.                         |
| <b>1</b> | <b>Himachal Pradesh State Electricity Board</b>                 |                  |                  |                            |
| <b>A</b> | <b>Liabilities</b>  |                  |                  |                            |
|          | Equity capital  | 276.00           | 280.00           | 282.11                     |
|          | Loans from Government   | 6.97             | 11.95            | 18.71                      |
|          | Other long-term loans (including bonds)                         | 2000.38          | 2346.56          | 2533.86                    |
|          | Reserves and surplus  | 736.81           | 845.70           | 958.28                     |
|          | Current liabilities and provisions                              | 1071.52          | 1026.93          | 1145.95                    |
|          | <b>Total-A</b>  | <b>4091.68</b>   | <b>4511.14</b>   | <b>4938.91</b>             |
| <b>B</b> | <b>Assets</b>   |                  |                  |                            |
|          | Gross fixed assets  | 1700.05          | 1793.89          | 2192.58                    |
|          | Less: Depreciation  | 269.80           | 311.41           | 354.38                     |
|          | Net fixed assets  | 1430.25          | 1482.48          | 1838.20                    |
|          | Capital works-in-progress                                       | 1379.51          | 1771.07          | 1730.61                    |
|          | Deferred cost   | 50.06            | 56.39            | 62.54                      |
|          | Current assets  | 748.70           | 616.86           | 640.58                     |
|          | Investments   | 300.82           | 354.55           | 402.62                     |
|          | Miscellaneous expenditure                                       | 6.16             | 7.40             | 4.72                       |
|          | Deficits  | 176.18           | 222.39           | 259.64                     |
|          | <b>Total-B</b>  | <b>4091.68</b>   | <b>4511.14</b>   | <b>4938.91</b>             |
| <b>C</b> | <b>Capital employed<sup>#</sup></b>                             | <b>2486.94</b>   | <b>2843.48</b>   | <b>3063.44</b>             |
| <b>2</b> | <b>Himachal Road Transport Corporation</b>                      |                  |                  |                            |
| <b>A</b> | <b>Liabilities</b>  |                  |                  |                            |
|          | Capital (including capital loan & equity capital)               | 213.51           | 240.21           | 252.51                     |
|          | Borrowings (Government)   | -                | -                | -                          |
|          | (Others)  | 46.60            | 48.95            | 46.60                      |
|          | Funds <sup>=</sup>  | -                | -                | -                          |
|          | Trade dues and other current liabilities (including provisions) | 115.64           | 117.84           | 136.70                     |
|          | <b>Total-A</b>  | <b>375.75</b>    | <b>407.00</b>    | <b>435.81</b>              |
| <b>B</b> | <b>Assets</b>   |                  |                  |                            |
|          | Gross block   | 151.52           | 149.84           | 151.45                     |
|          | Less: Depreciation  | 95.31            | 102.59           | 108.20                     |
|          | Net fixed assets  | 56.21            | 47.25            | 43.25                      |
|          | Capital works-in-progress (including cost of chassis)           | 0.74             | 2.01             | 2.88                       |
|          | Investments   | -                | -                | -                          |
|          | Current assets, loans and advances                              | 11.12            | 22.51            | 22.55                      |
|          | Deferred cost   | -                | -                | -                          |
|          | Accumulated losses  | 307.68           | 335.23           | 367.13                     |
|          | <b>Total-B</b>  | <b>375.75</b>    | <b>407.00</b>    | <b>435.81</b>              |
| <b>C</b> | <b>Capital employed<sup>*</sup></b>                             | <b>(-) 47.57</b> | <b>(-) 46.07</b> | <b>(-) 68.02</b>           |

<sup>#</sup> Capital employed represents net fixed assets (including works-in-progress) plus working capital. While working out working capital the element of deferred cost and investments are excluded from current assets

<sup>=</sup> Excluding depreciation funds

<sup>\*</sup> Capital employed represents net fixed assets (including works-in-progress) plus working capital

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| 1.       | 2.  | 2.            | 4.            | 5.            |
|----------|---|---------------|---------------|---------------|
| <b>3</b> | <b>Himachal Pradesh Financial Corporation</b>                                       |               |               |               |
| <b>A</b> | <b>Liabilities</b>  |               |               |               |
|          | Paid-up capital   | 28.17         | 28.17         | 28.17         |
|          | Reserve funds and other reserves and surplus  | 4.97          | 4.97          | 4.97          |
|          | Borrowings:   |               |               |               |
|          | Bonds and debentures  | 96.52         | 91.47         | 93.10         |
|          | Fixed deposits  | -             | -             | -             |
|          | Industrial Development Bank of India and Small Industries Development Bank of India | 38.00         | 42.48         | 49.44         |
|          | Reserve Bank of India   | 1.10          | 1.50          | -             |
|          | Loan towards share capital:   |               |               |               |
|          | (a) State Government  | -             | -             | -             |
|          | (b) Industrial Development Bank of India  |               |               |               |
|          | Others (including State Government)   | 1.51          | 4.61          | 24.78         |
|          | Other liabilities and provisions  | 66.06         | 67.18         | 70.20         |
|          | <b>Total-A</b>  | <b>236.33</b> | <b>240.38</b> | <b>270.66</b> |
| <b>B</b> | <b>Assets</b>   |               |               |               |
|          | Cash and Bank balances  | 4.38          | 4.12          | 7.81          |
|          | Investments   | 0.01          | 0.01          | 0.01          |
|          | Loans and Advances  | 148.86        | 150.92        | 172.96        |
|          | Net fixed assets  | 1.22          | 1.16          | 1.23          |
|          | Dividend deficit account  | 0.79          | 0.79          | 0.79          |
|          | Other assets  | 3.47          | 3.13          | 2.87          |
|          | Profit and loss account   | 77.60         | 80.25         | 84.99         |
|          | <b>Total-B</b>  | <b>236.33</b> | <b>240.38</b> | <b>270.66</b> |
| <b>C</b> | <b>Capital employed<sup>@</sup></b>   | <b>168.61</b> | <b>170.96</b> | <b>186.05</b> |

<sup>@</sup> 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)

|                       |
|-----------------------|
| <b>APPENDIX-XXXIV</b> |
|-----------------------|

(Refer paragraph 6.1.7; page 160)

*Statement showing working results of Statutory corporations*

(Rupees in crore)

|          | Particulars  | 2002-2003     | 2003-2004      | 2004-2005<br>(Provisional) |
|----------|--|---------------|----------------|----------------------------|
| 1.       | 2.   | 3.            | 4.             | 5.                         |
| <b>1</b> | <b>Himachal Road State Electricity Board</b>   |               |                |                            |
| 1        | (a) Revenue receipts   | 800.42        | 1052.11        | 1282.45                    |
|          | (b) Subsidy/Subvention from Government   | —             | —              | —                          |
|          | <b>Total</b>   | <b>800.42</b> | <b>1052.11</b> | <b>1282.45</b>             |
| 2        | Revenue expenditure (net of expenses capitalised) including write off of intangible assets but excluding depreciation and interest | 712.72        | 957.94         | 1170.29                    |
| 3        | Gross surplus (+)/deficit (-) for the year (1-2)   | (+)87.70      | (+)94.17       | (+)112.16                  |
| 4        | Adjustments relating to previous years   | (-)5.94       | (-)7.69        | (+)20.14                   |
| 5        | Final gross surplus(+)/deficit(-) for the year (3+4)   | (+)81.76      | (+)86.48       | (+)132.30                  |
| 6        | Appropriations:  |               |                |                            |
|          | (a) Depreciation (less capitalised)  | 38.26         | 41.79          | 44.05                      |
|          | (b) Interest on Government loans   | 0.25          | 1.12           | 1.88                       |
|          | (c) Interest on others, bonds, advances etc. and finance charges   | 179.34        | 204.81         | 233.41                     |
|          | (d) Total interest on loans and finance charges (b+c)  | 179.59        | 205.93         | 235.29                     |
|          | (e) Less: Interest capitalised   | 83.85         | 115.02         | 109.79                     |
|          | (f) Net interest charged to revenue (d-e)  | 95.74         | 90.91          | 125.50                     |
|          | (g) Total appropriations (a+f)   | 134.00        | 132.70         | 169.55                     |
| 7        | Surplus(+)/deficit(-) before accounting for subsidy from State Government {5-6 (g)-1(b)}   | (-)52.24      | (-)46.22       | (-)37.25                   |
| 8        | Net surplus(+)/deficit(-) {5-6(g)}   | (-)52.24      | (-)46.22       | (-)37.25                   |
| 9        | Total return on capital employed*  | 43.50         | 44.69          | 88.25                      |
| 10       | Percentage of return on capital employed   | 1.75          | 1.57           | 2.88                       |

\* Total return on capital employed represents net surplus/deficit plus total interest charged to profit and loss account (less interest capitalised)

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| 1.       | 2.  | 3.           | 4.           | 5.           |
|----------|---|--------------|--------------|--------------|
| <b>2</b> | <b>Himachal Road Transport Corporation</b>  |              |              |              |
|          | <b>Operating</b>  |              |              |              |
|          | (a) Revenue   | 236.62       | 237.45       | 251.84       |
|          | (b) Expenditure   | 253.39       | 254.22       | 274.68       |
|          | (c) Surplus(+)/Deficit(-)   | (-)16.77     | (-)16.77     | (-)22.84     |
|          | <b>Non-operating</b>  |              |              |              |
|          | (a) Revenue   | 0.45         | 0.99         | 1.03         |
|          | (b) Expenditure   | 13.54        | 11.77        | 10.08        |
|          | (c) Surplus(+)/Deficit(-)   | (-)13.09     | (-)10.78     | (-)9.05      |
|          | <b>Total</b>  |              |              |              |
|          | (a) Revenue   | 237.07       | 238.44       | 252.87       |
|          | (b) Expenditure   | 266.93       | 265.99       | 284.76       |
|          | (c) Net profit (+)/Loss (-)   | (-)29.86     | (-)27.55     | (-)31.89     |
|          | Interest on capital and loans   | 13.54        | 11.77        | 9.63         |
|          | Total return on Capital employed  | (-)16.32     | (-)15.78     | (-)22.26     |
|          | Percentage of return on capital employed  | -            | -            | -            |
| <b>3</b> | <b>Himachal Pradesh Financial Corporation</b>   |              |              |              |
| <b>1</b> | <b>Income</b>   |              |              |              |
|          | (a) Interest on Loans   | 16.18        | 17.86        | 18.05        |
|          | (b) Other income  | 0.31         | 0.20         | 0.62         |
|          | <b>Total-1</b>  | <b>16.49</b> | <b>18.06</b> | <b>18.67</b> |
| <b>2</b> | <b>Expenses</b>   |              |              |              |
|          | (a) Interest on long-term and short-term loans  | 16.09        | 15.29        | 13.32        |
|          | (b) Other expenses  | 5.44         | 5.13         | 7.85         |
|          | (c) Provision for non-performing assets   | 3.24         | 0.29         | 2.24         |
|          | <b>Total-2</b>  | <b>24.77</b> | <b>20.71</b> | <b>23.41</b> |
| 3        | Profit (+)/loss (-) before tax (1-2)  | (-) 8.28     | (-) 2.65     | (-) 4.74     |
| 4        | Provision for tax   | -            | -            | -            |
|          | Profit(+)/Loss(-) after tax (3-4)   | (-) 8.28     | (-) 2.65     | (-) 4.74     |
| 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 <sup>@</sup>   | 7.81         | 12.64        | 8.58         |
| 9        | Percentage of return on Capital employed  | 4.63         | 7.39         | 4.61         |

<sup>@</sup> Total return on capital employed represents profit (+)/loss (-) after tax and provision for non-performing assets, plus interest on long-term and short-term loans

## APPENDIX-XXXV

(Refer paragraph 6.1.11; page 161)

*Statement showing operational performance of Statutory corporations*

| Particulars                                     |  | 2002-2003              | 2003-2004              | 2004-2005<br>(Provisional) |
|---|--|------------------------|------------------------|----------------------------|
| 1.  | 2.   | 3.                     | 4.                     | 5.                         |
| <b>Himachal Pradesh State Electricity Board</b> |  |                        |                        |                            |
| (MW)  |  |                        |                        |                            |
|   | Installed capacity   |                        |                        |                            |
|   | (a) Thermal  | -                      | -                      | -                          |
|   | <b>(b) Hydro</b>   | 326.20                 | 326.20                 | 329.20                     |
|   | (c) Gas  | -                      | -                      | -                          |
|   | (d) Other (Diesel and Micro Hydel)   | 0.13                   | 0.13                   | 0.13                       |
|   | <b>Total</b>   | <b>326.33</b>          | <b>326.33</b>          | <b>329.33</b>              |
| Normal maximum demand                           |  |                        |                        |                            |
|   |  | 594.00                 | 611.00                 | 671.00                     |
| Power generated:                                |  |                        |                        |                            |
| (MKWH)  |  |                        |                        |                            |
|   | (a) Thermal  | -                      | -                      | -                          |
|   | (b) Hydro  | 1277.93                | 1356.95                | 1295.41                    |
|   | (c) Gas  | -                      | -                      | -                          |
|   | (d) Other  | -                      | -                      | -                          |
|   | <b>Total</b>   | <b>1277.93</b>         | <b>1356.95</b>         | <b>1295.41</b>             |
| Less: Auxiliary consumption                     |  |                        |                        |                            |
|   | (a) Thermal<br>(Percentage)  | -                      | -                      | -                          |
|   | (b) Hydro<br>(Percentage)  | 6.40<br>(0.50)         | 4.97<br>(0.37)         | 4.30<br>(0.33)             |
|   | (c) Gas<br>(Percentage)  | -                      | -                      | -                          |
|   | (d) Other<br>(Percentage)  | -                      | -                      | -                          |
|   | <b>Total<br/>(Percentage)</b>  | <b>6.40<br/>(0.50)</b> | <b>4.97<br/>(0.37)</b> | <b>4.30<br/>(0.33)</b>     |
|   | Net power generated  | 1271.52                | 1351.98                | 1291.11                    |
|   | Power purchased:   | 3237.10                | 4299.81                | 4763.53                    |
|   | Total power available for sale   | 4508.62*               | 5651.79*               | 6054.64*                   |
|   | Power sold:  | 3636.08                | 4768.48                | 5062.67                    |
|   | Transmission and distribution losses   | 872.54**               | 883.31**               | 991.97**                   |
|   | Load factor (Percentage)   | 44.72                  | 47.35                  | 45.20                      |
|   | Percentage of transmission and distribution losses to total power available for sale | 19.35                  | 15.63                  | 16.38                      |
|   | Number of villages/town electrified  | 16890                  | 16891                  | 16897                      |
|   | Number of pump sets/wells energised  | 7389                   | 8114                   | 9196                       |
|   | Number of sub-stations<br>(distribution)   | 14650                  | 14650                  | 16931                      |
| Transmission/distribution lines (in Kms)        |  |                        |                        |                            |
|   | (a) High/medium voltage  | 25060.40               | 25678.14               | 26638.00                   |
|   | (b) Low voltage  | 47926.00               | 48350.66               | 49213.00                   |
|   | Connected load (in MW)   | 2774.46                | 2948.33                | 3249.09                    |
|   | Number of consumers  | 1584558                | 1646468                | 1710818                    |
|   | Number of employees  | 32323                  | 32323                  | 31365                      |
|   | Consumer/employees ratio   | 49:1                   | 51:1                   | 55:1                       |
|   | Total expenditure on staff during the year (Rs. in crore)                            | 309.85                 | 343.22                 | 372.91                     |

\* Sales and purchase of power includes 429.05 MU (2002-03), 349.47 MU (2003-04) and 449.52 MU (2004-05) which actually was neither purchased nor sold but was wheeled through HPSEB transmission system

\*\* Transmission and distribution losses work out to 21.39 per cent (2002-03), 16.66 per cent (2003-04) and 17.70 per cent (2004-05) instead of 19.35 per cent, 15.63 per cent and 16.38 per cent if the power wheeled on the Board's system is excluded from sale and purchase of power

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| 1.       | 2.  | 3.                     | 4.                 | 5.                 |
|----------|---|------------------------|--------------------|--------------------|
|          | Percentage of expenditure on staff to total revenue expenditure                       | 36.34                  | 31.25              | 27.63              |
|          | Units sold  | <b>MKWH</b>            |                    |                    |
|          | (a) Agriculture<br>(Percentage share to total units sold)                             | 19.55<br>(0.61)        | 19.37<br>(0.44)    | 25.27<br>(0.55)    |
|          | (b) Industrial<br>(Percentage share to total units sold)                              | 1453.96<br>(45.34)     | 1587.70<br>(35.93) | 1762.37<br>(38.20) |
|          | (c) Commercial<br>(Percentage share to total units sold)                              | 199.85<br>(6.23)       | 206.70<br>(4.68)   | 224.00<br>(4.86)   |
|          | (d) Domestic<br>(Percentage share to total units sold)                                | 704.66<br>(21.97)      | 769.36<br>(17.40)  | 809.79<br>(17.55)  |
|          | (e) Others<br>(Percentage share to total units sold)                                  | 829.00<br>(25.85)      | 1836.08<br>(41.55) | 1791.72<br>(38.84) |
|          | <b>Total</b>  | <b>3207.02</b>         | <b>4419.21</b>     | <b>4613.15</b>     |
|          |   | <b>(Paise per KWH)</b> |                    |                    |
|          | (a) Revenue<br>(excluding subsidy from Government)                                    | 220.00                 | 221.00             | 259.00             |
|          | (b) Expenditure   | 234.00                 | 230.00             | 267.00             |
|          | (c) Profit(+)/Loss (-)  | (-14.00)               | (-09.00)           | (-08.00)           |
|          | (d) Average subsidy claimed from Government (in Rupees)                               | -                      | -                  | -                  |
|          | (e) Average interest charges  | 30.79                  | 20.57              | 24.79              |
| <b>2</b> | <b>Himachal Road Transport Corporation</b>  |                        |                    |                    |
|          | <b>Average number of vehicles held</b>  | 1711                   | 1718               | 1652               |
|          | Average number of vehicles on road  | 1676                   | 1696               | 1621               |
|          | Percentage of utilisation of vehicles   | 98                     | 99                 | 98                 |
|          | Number of employees   | 8494                   | 8394               | 7973               |
|          | Employee vehicle ratio  | 5:1                    | 5:1                | 5:1                |
|          | Number of routes operated at the end of the year                                      | 1784                   | 1767               | 1824               |
|          | Route kilometres (in lakh)  | 2.10                   | 2.11               | 2.11               |
|          | Kilometres operated (in lakh)   |                        |                    |                    |
|          | (a) Gross   | 1423.09                | 1433.61            | 1421.34            |
|          | (b) Effective   | 1401.83                | 1410.29            | 1396.88            |
|          | (c) Dead  | 21.23                  | 23.32              | 24.46              |
|          | Percentage of dead kilometres to gross kilometres                                     | 1.49                   | 1.63               | 1.72               |
|          | Average kilometres covered per bus per day  | 233                    | 231                | 240                |
|          | Average operating revenue per kilometre (Paise)                                       | 1666                   | 1663               | 1744               |
|          | Increase in average operating revenue per kilometre over previous year income (Paise) | 99                     | (-) 3              | 81                 |
|          | (per cent)  | (6.32)                 | {(-) 0.18}         | (4.87)             |
|          | Average expenditure per kilometre (Paise)   | 1876                   | 1855               | 1972               |
|          | Increase in operating expenditure per Km over previous years expenditure (Paise)      | 105                    | (-) 21             | 117                |
|          | (per cent)  | (5.93)                 | {(-) 1.12}         | (6.31)             |
|          | Loss per kilometre (Paise)  | (-) 210                | (-) 192            | (-) 228            |
|          | Number of operating depots  | 23                     | 23                 | 23                 |
|          | Average number of break-down per lakh kilometres                                      | 0.03                   | 0.03               | 0.03               |
|          | Average number of accidents per lakh kilometres                                       | 0.13                   | 0.12               | 0.10               |
|          | Passenger kilometres operated (in crore)  | 644.84                 | 648.73             | 642.56             |
|          | Occupancy ratio (percentage)  | 50                     | 50                 | 51                 |
|          | Kilometres obtained per litre of:   |                        |                    |                    |
|          | (a) Diesel Oil  | 3.57                   | 3.63               | 3.64               |
|          | (b) Engine Oil  | 1375                   | 1408               | 1425               |

\* Revenue expenditure includes depreciation but excludes interest on long-term loans

(Amount: Rupees in crore)

| Particulars  | 2002-2003  |               | 2003-2004  |              | 2004-2005<br>(Provisional) |               |
|--|------------|---------------|------------|--------------|----------------------------|---------------|
|  | Number     | Amount        | Number     | Amount       | Number                     | Amount        |
| <b>3 Himachal Pradesh Financial Corporation</b>      |            |               |            |              |                            |               |
| Applications pending at the beginning of the year    | 29         | 9.61          | 17         | 7.98         | 13                         | 7.29          |
| Applications received                                | 78         | 21.30         | 145        | 49.12        | 179                        | 217.83        |
| <b>Total</b>   | <b>107</b> | <b>30.91</b>  | <b>162</b> | <b>57.10</b> | <b>192</b>                 | <b>225.12</b> |
| Applications sanctioned                              | 48         | 7.19          | 111        | 25.55        | 99                         | 95.52         |
| Applications cancelled/with-drawn/rejected/reduced   | 42         | 15.76         | 38         | 22.95        | 69                         | 69.56         |
| Applications pending at the close of the year        | 17         | 7.96          | 13         | 7.24         | 24                         | 43.21         |
| Loans disbursed                                      | -          | 9.09          | -          | 17.24        | -                          | 45.37         |
| Loans outstanding at the close of the year           | -          | 148.87        | -          | 150.93       | -                          | 172.98        |
| Amount overdue for recovery at the close of the year |            |               |            |              |                            |               |
| (a) Principal  | -          | 39.81         | -          | 33.25        |                            | 28.37         |
| (b) Interest   | -          | 63.87         | -          | 60.60        |                            | 55.82         |
| <b>Total</b>   | <b>-</b>   | <b>103.48</b> | <b>-</b>   | <b>93.85</b> |                            | <b>84.19</b>  |
| Amount involved in recovery certificate cases        | 181        | 20.69         | 159        | 15.92        | 129                        | 13.78         |
| <b>Total</b>   | <b>181</b> | <b>20.69</b>  | <b>159</b> | <b>15.92</b> | <b>129</b>                 | <b>13.78</b>  |
| Percentage default to total loans outstanding        | -          | 69.52         | -          | 62.18        | -                          | 48.67         |

**APPENDIX-XXXVI**

**(Refer paragraph 6.1.26; page 167)**

*Statement showing resume of major recommendations/comments made by Statutory Auditors on possible improvement in the internal audit/internal control system*

| Sr. No. | Name of the Company  | Area for improvement   |
|---------|--|--|
| 1       | <b>Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited (2003-2004)</b> | (a) There was no system of periodical reconciliation of inter unit accounts.<br>(b) The fixed assets register has not been maintained properly.<br>(c) There was not system of monitoring the timely recovery of outstanding dues.<br>(d) The Company did no make segment-wise profit and loss account.<br>(e) No maximum and minimum limits of stores and spares was fixed.<br>(f) There was no system of preparing cost account.<br>(g) There was no system of identification of idle labour and machine hours.<br>(h) The Company did not have internal audit system commensurate with the size and nature of the business  |
| 2       | <b>Himachal Pradesh General Industries Corporation Limited (2003-2004)</b>                             | (a) There was no system of monitoring the timely recovery of outstanding dues.<br>(b) The Company has not fixed any norms for losses/wastages.<br>(c) Age-wise analyses of surplus, non-moving, slow-moving, obsolete stores and spares was not prepared<br>(d) Internal Audit reports were submitted after 2-3 months after the close of financial year.  |
| 3       | <b>Himachal Pradesh State Electronics and Development Corporation Limited (2003-2004)</b>              | (a) Property and assets register was not maintained.<br>(b) There was no system of monitoring the timely recovery of outstanding dues.<br>(c) No maximum and minimum limit of inventory was fixed.<br>(d) Internal Audit reports were submitted after 4-5 months after the close of financial year.  |
| 4       | <b>Himachal Pradesh State Handicrafts and Handloom Corporation Limited (2003-2004)</b>                 | (a) The Company did not maintain subsidiary ledger properly for consignment suppliers.<br>(b) The Company had not maintained its fixed assets register properly and the same had not been updated in most of the units.<br>(c) There was no system of physical verification of the cash and imprest balances on regular basis.<br>(d) No maximum, minimum and economic order quantity level of stores and spares was fixed.<br>(e) The Company did not have any effective system for identification of idle labour and machine hours.<br>(f) The Company did not have adequate internal audit system commensurate with its size and nature of business. Internal Auditors were appointed at the end of the year which defeat the very purpose of internal audit. |
| 5       | <b>Himachal Pradesh Mahila Vikas Nigam (2003-2004)</b>   | The Company has no Internal Audit System.  |
| 6       | <b>Himachal Pradesh Minorities Finance and Development Corporation 2003-2004</b>                       | (a) The bank accounts have not been reconciled on regular intervals.<br>(b) There was no system of reconciling the subsidiary accounts with the central accounts.<br>(c) The fixed assets register has not been maintained.<br>(d) The system of monitoring and recovery of outstanding loans was not adequate.<br>(e) The Company did not have any internal audit system.   |
| 7       | <b>Himachal Pradesh Tourism Development Corporation Limited (2003-2004)</b>                            | (a) Property and assets register was not maintained properly.<br>(b) Internal audit coverage and scope of work needs to be enlarged.<br>(c)The Company has not provided anti-pollution devices for guarding against pollution of land, water and air.  |
| 8       | <b>Himachal Pradesh State Civil Supplies Corporation Limited (2003-2004)</b>                           | (a) Property and assets register has not been maintained properly.<br>(b) The Company has not prescribed system of monitoring the timely recovery of outstanding dues.<br>(c) The Company did not prepare segment wise profit and loss account<br>(d) No minimum and maximum limit of stores and spares were fixed.<br>(e) The scope of internal audit needs to be enlarged and strengthened.  |



|                        |
|------------------------|
| <b>APPENDIX-XXXVII</b> |
|------------------------|

(Refer paragraph 6.1.29; page 168)

**Statement showing paid-up capital, investment and summarised working results of 619-B companies as per their latest finalised accounts**  
**(Figures in column 5 to 19 are in Rupees in lakh)**

| Sr. No. | Name of company   | Status (working/non-working) | Year of account | Paid-up capital | Equity by        |                                    |                  | Loans by    |                       |                                   | Grants by   |                       |                                   | Total investment by way of equity, loans and grants |                                   |        | Profit(+)/loss (-) | Accumulated profit (+)/accumulated loss (-) |
|---------|---|------------------------------|-----------------|-----------------|------------------|------------------------------------|------------------|-------------|-----------------------|-----------------------------------|-------------|-----------------------|-----------------------------------|---|-----------------------------------|--------|--------------------|---|
|         |   |                              |                 |                 | State Govt.*     | State Govt. companies/corporation* | Others*          | State Govt. | State Govt. companies | Central Govt. and their companies | State Govt. | State Govt. companies | Central Govt. and their companies | State Govt.   | State Govt. companies/corporation | Others |                    |   |
| 1       | Himachal Pradesh Electronic Systems Corporation Limited | Working                      | 2003-2004       | 71.50           | 11.50<br>(16.08) | 30.60<br>(42.80)                   | 29.40<br>(41.12) | -           | -                     | -                                 | -           | -                     | -                                 | 11.50   | 30.60                             | 29.40  | (-)13.89           | (-)55.06                                    |
| 2       | Himachal Pradesh Jal Vidyut Vikas Nigam Limited         | Working                      | 2003-2004       | 158.28          | -                | 158.28<br>(100)                    | -                | -           | -                     | -                                 | -           | -                     | -                                 | -   | 158.28                            | -      | -                  | -   |
| 3       | Pabbar Valley Power Corporation Limited                 | Working                      | 2004-2005       | 68.05           | -                | 68.05<br>(100)                     | -                | -           | 1500.00               | -                                 | -           | -                     | -                                 | -   | 1568.05                           | -      | -                  | -   |

\* Figures in brackets indicate percentage

**APPENDIX-XXXVIII**

(Refer paragraph 6.10.2; page 176)  
*Details of financial targets, achievements and shortfall*

(Rupees in lakh)

| Year   | Targets     |                | Achievements |                | Shortfall      |                   |
|--|-------------|----------------|--------------|----------------|----------------|-------------------|
|  | Number      | Amount         | Number       | Amount         | Number         | Amount            |
| <b>Himachal Pradesh Mahila Vikas Nigam</b>                                   |             |                |              |                |                |                   |
| 2000-2001  | 250         | 50.00          | 293          | 94.38          | (+) 43         | (+) 44.38         |
| 2001-2002  | Not fixed   | Not fixed      | 68           | 23.89          | -              | -                 |
| 2002-2003  | Not fixed   | Not fixed      | 7            | 3.50           | -              | -                 |
| 2003-2004  | 500         | 150.00         | 214          | 76.47          | (-) 286        | (-) 73.53         |
| 2004-2005  | 500         | 150.00         | 306          | 116.65         | (-) 194        | (-) 33.35         |
| <b>Total</b>   |             |                | <b>888</b>   | <b>314.89</b>  |                |                   |
| <b>Himachal Pradesh Backward Classes Finance and Development Corporation</b> |             |                |              |                |                |                   |
| 2000-2001  | 300         | 255.00         | 361          | 573.39         | (+) 61         | (+) 318.39        |
| 2001-2002  | 650         | 398.00         | 258          | 309.27         | (-) 392        | (-) 88.73         |
| 2002-2003  | 425         | 425.00         | 186          | 230.02         | (-) 239        | (-) 194.98        |
| 2003-2004  | 375         | 200.00         | 208          | 192.41         | (-) 167        | (-) 7.59          |
| 3004-2005  | 572         | 250.00         | 146          | 107.46         | (-) 426        | (-) 142.54        |
| <b>Total</b>   | <b>2322</b> | <b>1528.00</b> | <b>1159</b>  | <b>1412.55</b> | <b>1163</b>    | <b>(-) 115.45</b> |
| <b>Himachal Pradesh Minorities Finance and Development Corporation</b>       |             |                |              |                |                |                   |
| 2000-2001  | 114         | 87.00          | 43           | 30.94          | (-) 71         | (-) 56.06         |
| 2001-2002  | 126         | 83.00          | 38           | 23.13          | (-) 88         | (-) 59.87         |
| 2002-2003  | 75          | 50.00          | 56           | 35.68          | (-) 19         | (-) 14.32         |
| 2003-2004  | 71          | 50.00          | 86           | 72.87          | (+) 15         | (+) 22.87         |
| 2004-2005  | 136         | 150.00         | 155          | 172.59         | (+) 19         | (+) 22.59         |
| <b>Total</b>   | <b>522</b>  | <b>420.00</b>  | <b>378</b>   | <b>335.21</b>  | <b>(-) 144</b> | <b>(-) 84.79</b>  |

## APPENDIX-XXXIX

(Refer paragraph 6.11.4; page 180)  
Detail of companies

| Sr. No.  | Names of Companies   |
|----------|--|
|          | <b>Government Companies*</b>   |
|          | <b>Listed</b>  |
| <b>1</b> | <b>Himachal Pradesh General Industries Corporation Limited (HPGIC)</b>                     |
|          | <b>Unlisted</b>  |
|          | Himachal Pradesh State* Industrial Development Corporation Limited (HPSIDC)                |
|          | Himachal Pradesh Tourism Development Corporation Limited (HPTDC)                           |
|          | Himachal Pradesh State Small Industries and Export Corporation Limited (HPSSIEC)           |
|          | Himachal Pradesh State Electronics Development Corporation Limited (HPSEDC)                |
|          | Himachal Pradesh Agro Industries Corporation Limited (HPAIC)                               |
|          | Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited (HPMC) |
|          | Agro Industrial Packaging India Limited (AIPIL)  |
|          | Himachal Backward Classes Finance and Development Corporation Limited (HBCFDC)             |
|          | Himachal Pradesh Minorities Finance and Development Corporation (HPMFDC)                   |
|          | Himachal Pradesh Mahila Vikas Nigam (HPMVN)  |
|          | Himachal Pradesh State Handicrafts and Handloom Corporation Limited (HPSHHC)               |
|          | Himachal Pradesh State Forest Corporation Limited (HPSFC)                                  |
|          | Himachal Pradesh State Civil Supplies Corporation Limited (HPSCSC)                         |
|          | <b>Deemed Government Companies</b>   |
|          | Himachal Pradesh Electronic Systems Corporation Limited (HPESC)                            |
|          | Himachal Pradesh <i>Jal Vidyut Vikas Nigam</i> Limited (HPJVVN)                            |

\* Only two companies (HPSIDC and HPGIC) were registered as public limited companies. The remaining were registered as private limited companies. Three companies (HBCFDC, HPMFDC and HPMVN) were registered under Section 25 of Companies Act, 1956.

\* Only two companies (HPSIDC and HPGIC) were registered as public limited companies. The remaining were registered as private limited companies. Three companies (HBCFDC, HPMFDC and HPMVN) were registered under Section 25 of Companies Act, 1956.

**APPENDIX-XL**

(Refer paragraph 6.13.3; page 188)

*Statement showing persistent irregularities pertaining to Statutory Corporations appeared in the Reports of the Comptroller and Auditor General of India (Commercial)-Government of Himachal Pradesh*

| Sr. No.  | Gist of persistent irregularities                 | Year of Audit Report/Para No. | Money value (Rs in crore)   | Gist of audit observations  | Actionable points/Action to be taken  | Details of actions taken  |
|----------|---|-------------------------------|---|---|---|---|
| 1        | 2   | 3                             | 4   | 5   | 6   | 7   |
| <b>1</b> | <b>Himachal Pradesh State Electricity Board</b>   |                               |   |   |   |   |
| (i)      | Excess inventory holding                          | 1994-1995/<br>3A.6.1.3        | Between Rs. 0.31 and Rs. 2.39   | Inventory holding at the close of each year from 1989-90 to 1993-94 ranged between Rs. 0.31 crore and Rs. 2.39 crore. | COPU had recommended that the Board should not make purchases more than the requirements.                       | No action has been taken on the recommendations of COPU.  |
|          |   | 2000-2001/<br>3.5.1           | Between Rs. 5.99 to Rs. 10.96. Interest loss of Rs. 1.15 crore per year | Board held inventory excess than the norms during 1996-97 to 2000-01 resulting in loss of interest.                   | Responsibility is required to be fixed because the Board has not complied with the recommendations of the COPU. | The Board has intimated (August 2004) that inventory holding limit has been re-fixed. However, review is to be discussed by COPU. |
| (ii)     | Non-recovery of Advance Consumption Deposit (ACD) | 1995-1996/<br>4B.1.8          | 0.27  | The Board failed to recover advance consumption deposits from consumers   | Responsibility for non-recovery of ACD is required to be fixed on the delinquent officials.                     | One consumer has deposited the enhanced ACD. Compliance by other consumers is awaited.  |
|          |   | 1998-1999/<br>4B.1.5          | 1.02  | By not recovering ACD of Rs. 0.82 crore, the Board has also suffered a loss of interest of Rs. 0.20 crore.            | Responsibility for non-recovery of ACD is required to be fixed on the delinquent officials.                     | Compliance is awaited.  |
|          |   | 2000-2001/<br>4B.1.3          | 3.23  | The Board did not recover ACD of Rs. 2.27 crore resulting in loss of interest of Rs. 0.96 crore.                      | Responsibility for non-recovery of ACD is required to be fixed on the delinquent officials.                     | The Board had served notices to deposit the amount. However, Rs. 1.61 crore is to be recovered (August 2004).                     |
|          |   | 2003-2004/<br>3.4             | 2.55  | The Board did not recover ACD of Rs. 2.55 crore resulting in loss of interest of Rs. 0.36 crore per annum.            | -do-  | Suo-motu reply has not been received.   |

| 1     | 2   | 3                      | 4    | 5   | 6   | 7  |
|-------|---|------------------------|------|---|---|--|
| (iii) | Loss due to wrong application of tariff       | 1994-1995/<br>4B.1.3   | 0.03 | The consumers were not charged for supply of power at commercial rates as applicable. This resulted in short realisation.             | Responsibility for wrong application of tariff is to be fixed.  | The case is pending with the Dispute Settlement Committee. |
|       |   | 1997-1998/<br>4B.1.1   | 0.27 | There was under-billing due to wrong categorisation and wrong application of tariff.  | Responsibility for wrong application of tariff is to be fixed.  | Compliance is awaited                                      |
|       |   | 1998-1999/<br>4B.1.7   | 0.11 | Incorrect categorisation of consumer and application of tariff at the rate applicable to old category resulted in under-charging.     | Responsibility for wrong application of tariff is to be fixed.  | Compliance is awaited.                                     |
| (iv)  | Short recovery of peak load exemption charges | 1998-1999/<br>4B.1.9   | 0.29 | The Board had short recovered peak load exemption charges leviable for non-adherence to the peak load hour restrictions.              | Responsibility for short recovery of peak load exemption charges is to be fixed.  | Compliance is awaited.                                     |
|       |   | 2000-2001/<br>4B.1.4   | 0.62 | The Board did not levy peak load charges  | Responsibility for short recovery of peak load charges is to be fixed.  | Compliance is awaited.                                     |
|       |   | 2002-2003/<br>4.8      | 1.22 | The Board did not realise peak load exemption charges from the consumer   | Responsibility for short recovery of peak load charges is to be fixed.  | Suo-motu reply is awaited has not been received.           |
| (v)   | Undue favour to consumer                      | 1996-1997<br>3A.12(ii) | 7.16 | The Board charged the consumer at lower rate due to splitting up of connected load by releasing two connections in the same premises. | Besides, fixing responsibility for sanctioning two connections in the same premises, action for clubbing the load and making recovery of Rs. 30.09 lakh for April 1997 to April 2000 was to be taken. | Compliance is awaited.                                     |

**APPENDIX-XLI****(Refer paragraph 6.14; page 189)*****Statement showing the department wise outstanding Inspection Reports (IRs) and paragraphs***

| <b>Sr. No.</b> | <b>Name of Department</b>      | <b>Number of PSUs</b> | <b>Number of outstanding IRs</b> | <b>Number of outstanding paragraphs</b> | <b>Years from which outstanding</b> |
|----------------|--------------------------------|-----------------------|----------------------------------|---|-------------------------------------|
| 1              | Horticulture                   | 3                     | 15                               | 60                                      | 1992-1993                           |
| 2              | Industries                     | 7                     | 31                               | 97                                      | 1990-1991                           |
| 3              | Forest                         | 1                     | 6                                | 35                                      | 1996-1997                           |
| 4              | Welfare                        | 3                     | 8                                | 13                                      | 2000-2001                           |
| 5              | Food and Civil Supplies        | 1                     | 3                                | 17                                      | 2000-2001                           |
| 6              | Tourism and Civil Aviation     | 1                     | 3                                | 6                                       | 1993-1994                           |
| 7              | Multipurpose Power and Project | 1                     | 636                              | 1,843                                   | 1995-1996                           |
| 8              | Transport                      | 1                     | 106                              | 332                                     | 1991-1992                           |
|                | <b>Total</b>                   | <b>18</b>             | <b>808</b>                       | <b>2,403</b>                            |                                     |

**APPENDIX-XLII**

(Refer paragraph 6.14; page 189)

*Statement showing the department wise draft paragraphs/reviews replies to which are awaited*

| <b>Sr. No</b> | <b>Name of Department</b>      | <b>Number of draft paragraphs</b> | <b>Period of issue</b>  |
|---------------|--------------------------------|-----------------------------------|-------------------------|
| 1             | Multipurpose Power and Project | 5                                 | February and March 2005 |
| 2             | Finance                        | 5                                 | April and July 2005     |
|               | <b>Total</b>                   | <b>10</b>                         |                         |

## APPENDIX-XLIII

### Glossary of abbreviations

| Abbreviations | Expanded form   |
|---------------|---|
| A/A and E/S   | Administrative approval and expenditure sanction                        |
| AAP           | Annual Action Plan  |
| AAY           | Antodaya Anna Yojna   |
| AE            | Assistant Engineer  |
| AGM           | Annual General Meetings   |
| BASP          | Backward Area Sub Plan  |
| BDO           | Block Development Officer   |
| BPEO          | Block Primary Education Officer   |
| BPL           | Below poverty line  |
| CCA           | Culturable command area   |
| CMO           | Chief Medical Officer   |
| CO            | Controlling Officer   |
| COPU          | Committee on Public Undertaking   |
| COS           | Controller of Store   |
| CRF           | Calamity Relief Fund  |
| CTL           | Composite Testing Laboratories  |
| CWF           | Consumer Welfare Fund   |
| CWPRS         | Central Water and Power Research Station                                |
| DC            | Deputy Commissioner   |
| DCH           | Director of Consolidation of Holdings                                   |
| DDAH          | Deputy Director of Animal Husbandry                                     |
| DDO           | Drawing and Disbursing Officer  |
| DDs           | Deputy Directors  |
| DE            | Director of Secondary Education   |
| DLPC          | District Level Purchase Committee                                       |
| DLR           | Director of Land Records  |
| DPDCs         | District Planning and Development-cum-Twenty Point Programme Committees |
| DPO           | District <i>Panchayat</i> Officer                                       |
| DRDA          | District Rural Development Agency                                       |
| DRO           | District Revenue Officer  |
| EE            | Executive Engineer  |
| E-in-C        | Engineer-in-Chief   |
| ETP           | Effluent Treatment Plant  |



| Abbreviations | Expanded form   |
|---------------|---|
| FCS&CA        | Food, Civil Supplies and Consumer Affair                              |
| FD            | Finance Department  |
| FIS           | Flow Irrigation Scheme  |
| FPD           | Flood Protection Division   |
| FPS           | Fair price shop   |
| FPW           | Flood Protection Works  |
| GACC          | Gujrat Ambuja Cement Limited  |
| GI            | Galvanised iron   |
| GIA           | Grants-in-aid   |
| GM            | General Manager   |
| GOI           | Government of India   |
| HBCFDC        | <i>Himachal Backward Classes Finance and Development Corporation</i>  |
| HDC           | Human Development Committee   |
| HDO           | Horticulture Development Officer                                      |
| HPAIC         | Himachal Pradesh Agro Industries Corporation                          |
| HPERC         | Himachal Pradesh Electricity Regulatory Commission                    |
| HPMVN         | Himachal Pradesh <i>Mahila Vikas Nigam</i>                            |
| HPSCSC        | Himachal Pradesh State Civil Supplies Corporation                     |
| HPSEB         | Himachal Pradesh State Electricity Board                              |
| HPSEDC        | Himachal Pradesh State Electronic Development Corporation             |
| IAR           | Internal Audit Report   |
| ITI           | Industrial Training Institute   |
| KVAH          | Kilo Volt Ampere Hour   |
| KVIC          | <i>Khadi and Village Industries Commission</i>                        |
| KW            | Kilo Watt   |
| LIS           | Lift Irrigation Scheme  |
| LPD           | Litres per day  |
| MAS           | Material at site  |
| MD            | Managing Director   |
| MILKFED       | Himachal Pradesh State Co-operative Milk Producers Federation Limited |
| MLSM          | Maharaja Lakshman Sen Memorial  |
| NABARD        | National Bank of Agriculture and Rural Development                    |
| NBCFDC        | National Backward Classes Finance and Development Corporation         |
| NDDB          | National Dairy Development Board                                      |
| NGOs          | Non-Governmental Organisations  |
| NH            | National Highway  |
| NHPC          | National Hydro Electric Power Corporation                             |

| Abbreviations | Expanded form   |
|---------------|---|
| NMDFC         | National Minorities Development and Finance Corporation |
| NOC           | No objection certificate                                |
| O&M           | Operation and maintenance                               |
| PFAC          | Prevention of Food Adulteration Act                     |
| PO            | Project Officer   |
| PRI           | <i>Panchayati Raj</i> Institution                       |
| PSL           | Priced Store Ledger                                     |
| PSU           | Public Sector Undertaking                               |
| PUCC          | Pollution Under Control Certificate                     |
| RCC           | Regional Computer Centre                                |
| RSL           | Reserve Stock Limit                                     |
| RTI           | Revenue Training Institute                              |
| RUF           | Resha Udyog Federation                                  |
| SCA           | State channelising Agencies                             |
| SDO           | Sub-Divisional Officer                                  |
| SDP           | Sectoral Decentralised Planning                         |
| SE            | Superintending Engineer                                 |
| SFM           | Sweetened flavoured milk                                |
| SLRC          | State Level Twenty Point Programme Review Committee     |
| SMP           | Skimmed milk powder                                     |
| SMS           | Subject Matter Specialist                               |
| SNF           | Solid not fat   |
| SO            | Settlement Officer                                      |
| SPC           | Store Purchase Committee                                |
| SRCP          | Swan River Channelisation Project                       |
| STAC          | State Technical Advisory Committee                      |
| STP           | Sewerage Treatment Plant                                |
| TO            | Technical Officer                                       |
| TPDS          | Targeted Public Distribution System                     |
| TRYSEM        | Training of rural youth for self employment             |
| UCs           | Utilisation Certificate                                 |
| VC            | Vigilance Committee                                     |
| VDC           | Village Dairy Co-operative Society                      |
| W&M           | Weights and Measures                                    |
| YGAY          | Yashwant <i>Gurukul Awaz Yojna</i>                      |

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