

Appendix-I

(Refer paragraphs 1.3, 1.4, 1.5, 1.16 and 1.21)

Statement showing particulars of up-to-date paid-up capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2006 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 2005-06					Equity/loans received out of Budget during the year		Other loans received during the year@	Loans **outstanding at the close of 2005-06			Debt equity ratio for 2005-06 (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
A Working Government companies													
AGRICULTURE AND ALLIED													
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)
	Total	3682.58	346.00	-	704.00	4732.58	-	-	-	3576.62	-	3576.62	0.76:1 (0.76:1)
INDUSTRY													
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 (0.42:1)
	Total	950.04*	-	-	12.31	962.35*	-	-	-	297.46	-	297.46	0.31:1 (0.31:1)

Audit Report (Civil and Commercial) for the year ended 31 March 2006

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
ELECTRONICS													
6	Himachal Pradesh State Electronics Development Corporation Limited	371.67	-	-	-	371.67	-	-	-	194.66	-	194.66	0.52:1 (0.52:1)
	Total	371.67	-	-	-	371.67	-	-	-	194.66	-	194.66	0.52:1 (0.52:1)
HANDLOOM AND HANDICRAFTS													
7	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	411.16	3.00	-	-	414.16	-	-	-	197.61	-	197.61	0.48:1 (0.48:1)
	Total	411.16	3.00	-	-	414.16	-	-	-	197.61	-	197.61	0.48:1 (0.48:1)
FOREST													
8	Himachal Pradesh State Forest Corporation Limited	1208.06	-	-	-	1208.06	-	-	-	-	16075.00	16075.00	13.31:1 (13.31:1)
	Total	1208.06	-	-	-	1208.06	-	-	-	-	16075.00	16075.00	13.31:1 (13.31:1)
DEVELOPMENT OF ECONOMICALLY WEAKER SECTIONS													
9	Himachal Pradesh Mahila Vikas Nigam	247.32	9.60	-	-	256.92	30.00	-	-	-	-	-	-
10	Himachal Backward Classes Finance and Development Corporation Limited	629.59	-	-	-	629.59	50.00	-	-	-	746.29	746.29	1.19:1 (1.50:1)
11	Himachal Pradesh Minorities Finance and Development Corporation	286.47	-	-	-	286.47	49.05	-	-	-	-	-	
	Total	1163.38	9.60	-	-	1172.98	129.05	-	-	-	746.29	746.29	0.64:1 (0.83:1)
PUBLIC DISTRIBUTION													
12	Himachal Pradesh State Civil Supplies Corporation Limited	351.50	-	-	-	351.50	-	-	-	51.09	-	51.09	0.15:1 (0.46:1)
	Total	351.50	-	-	-	351.50	-	-	-	51.09	-	51.09	0.15:1 (0.46:1)

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
TOURISM													
13	Himachal Pradesh Tourism Development Corporation Limited	1229.86	-	-	-	1229.86	-	-	-	-	86.96	86.96	0.07:1 (0.09:1)
	Total	1229.86	-	-	-	1229.86	-	-	-	-	86.96	86.96	0.07:1 (0.09:1)
FINANCE													
14	Himachal Pradesh State Industrial Development Corporation Limited	2959.40***	-	-	-	2959.40***	-	-	-	-	-	-	- (0.36:1)
	Total	2959.40***	-	-	-	2959.40***	-	-	-	-	-	-	- (0.36:1)
	Total-A (All sector-wise Government companies)	12327.65#	358.60	-	716.31	13402.56#	129.05	-	-	4317.24	16908.25	21225.69	1.58:1 (1.70:1)
B Working Statutory corporations													
POWER													
15	Himachal Pradesh State Electricity Board	28211.18	-	-	-	28211.18	-	197.00	39867.65	2013.04	260455.58	262468.62	9.30:1 (8.60:1)
	Total	28211.18	-	-	-	28211.18	-	197.00	39867.65	2013.04	260455.58	262468.62	9.30:1 (8.60:1)
TRANSPORT													
16	Himachal Road Transport Corporation	24936.31	1544.45	-	-	26480.76	1230.00	-	-	-	2379.83	2379.83	0.09:1 (0.18:1)
	Total	24936.31	1544.45	-	-	26480.76	1230.00	-	-	-	2379.83	2379.83	0.09:1 (0.18:1)
FINANCING													
17	Himachal Pradesh Financial Corporation	2197.79&	-	-	659.32	2857.11\$ &	40.00	-	1100.00	-	17318.54	17318.54	6.06:1 (5.91:1)
	Total	2197.79&	-	-	659.32	2857.11\$ &	40.00	-	1100.00	-	17318.54	17318.54	6.06:1 (5.91:1)
	Total-B (All sector-wise Statutory corporations)	55345.28	1544.45	-	659.32	57549.05	1270.00	197.00	40967.65	2013.04	280153.95	282166.99	4.90:1 (4.69:1)
	Grand Total (A+B)	67672.93	1903.05	-	1375.63	70951.61	1399.05	197.00	40967.65	6330.48	297062.20	303392.68	4.28:1 (4.12:1)

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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
C Non-working companies													
INDUSTRY													
18	Himachal Worsted Mills Limited	-	-	47.00	45.00	92.00	-	-	-	-	-	-	-
	Total	-	-	47.00	45.00	92.00	-	-	-	-	-	-	-
ENGINEERING													
19	Nahan Foundry Limited	387.00	-	-	-	387.00	-	-	-	-	-	-	-
	Total	387.00	-	-	-	387.00	-	-	-	-	-	-	-
CONSTRUCTION													
20	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited	2500.00	-	-	-	2500.00	-	-	-	-	67046.85	67046.85	26.82:1 (42.44:1)
	Total	2500.00	-	-	-	2500.00	-	-	-	-	67046.85	67046.85	26.82:1 (42.44:1)
DRUG, CHEMICALS AND PHARMACEUTICALS													
21	Himachal Pradesh Health Systems Corporation Limited	500.00	-	-	-	500.00	-	-	-	-	-	-	- (52.65:1)
	Total	500.00	-	-	-	500.00	-	-	-	-	-	-	- (52.65:1)
	Grand Total-C	3387.00	-	47.00	45.00	3479.00	-	-	-	-	67046.85	67046.85	19.27:1 (38.06:1)
	Grand Total (A+B+C)	71059.93\$#	1903.05	47.00	1420.63	74430.61\$#	1399.05	197.00	40967.65	6330.48	364109.05	370439.53	4.98:1 (5.74:1)

Note:- Except in respect of companies and corporations which finalised their accounts for 2005-06 (Sr. No. 3, 5, 6, 12, 14, 15, 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 2005-06 represents long-term loans only

* Includes share application money of Rs. 2.06 crore

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

& Includes share application money of Rs. 40 lakh

\$ State Government's investment in all PSUs was Rs. 773.90 crore (others: Rs.3,674.80 crore). Figure as per Finance Accounts 2005-06 is Rs729.46 crore. The difference is under reconciliation

Includes share application money of Rs. 2.48 crore

Appendix-II

(Refer paragraphs 1.6, 1.7, 1.8, 1.9, 1.11, 1.13, 1.18, 1.19 and 1.22)

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
A Working Government companies															
AGRICULTURE AND ALLIED															
1	Himachal Pradesh Agro Industries Corporation Limited	Horticulture	September 1970	2004-05	2005-06	(-)133.96	Nil Comments	1180.08	(-)605.07	219.40	(-)110.67	-	1	1658.03	251
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	Horticulture	June 1974	2004-05	2005-06	(-)179.08	Nil comments	1780.50	(-)2795.40	590.98	(-)78.19	-	1	3443.02	497
3	Agro Industrial Packaging India Limited	Horticulture	February 1987	2005-06	2006-07	(-)643.61	Nil comments	1772.00	(-) 5729.14	(-)1607.70	(-) 138.46	-	-	488.93	188
Total						(-) 956.65		4732.58	(-)9129.61	(-)797.32	(-)327.32	-	-	-	-
INDUSTRY															
4	Himachal Pradesh State Small Industries and Export Corporation Limited	Industries	October 1966	2004-05	2005-06	(+)25.34	Nil comments	246.08	(-) 184.46	129.18	(+)25.34	19.62	1	1026.61	30
5	Himachal Pradesh General Industries Corporation Limited	Industries	November 1972	2005-06	2006-07	(-) 55.73	Nil comments	716.27	(-) 46.69	704.06	(-) 38.67	-	-	1579.48	232
Total						(-) 30.39		962.35	(-) 231.15	833.24	(+) 13.33	1.60	-	-	-

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
ELECTRONICS															
6	Himachal Pradesh State Electronics Development Corporation Limited	Industries	October 1984	2005-06	2006-07	(+) 72.14	Nil comments	371.67	(-)342.39	350.46	(+)73.47	20.96	-	1360.01	76
Total						(+)72.14		371.67	(-) 342.39	350.46	(+)73.47	20.96	-	-	-
HANDLOOM AND HANDICRAFTS															
7	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	Industries	March 1974	2004-05	2005-06	(-) 121.91	Nil comments	414.16	(-)972.25	(-) 345.43	(-) 94.20	-	1	991.64	121
Total						(-) 121.91		414.16	(-)972.25	(-) 345.43	(-) 94.20	-	-	-	-
FOREST															
8	Himachal Pradesh State Forest Corporation Limited	Forest	March 1974	2000-01	2005-06	(+)615.25	Under statement of net profit by Rs. 56.03 lakh	1208.06	(-)948.67	66990.50	(+)627.13	0.94	-	-	-
				2001-02	2006-07	(+)20.88	Under audit	1208.06	(-)927.80	68332.42	(+)156.67	0.23	4	11330.12	3891
Total						(+)20.88		1208.06	(-)927.80	68332.42	(+)156.67	0.23	-	-	-
DEVELOPMENT OF ECONOMICALLY WEAKER SECTIONS															
9	Himachal Pradesh Mahila Vikas Nigam	Welfare	April 1989	2004-05	2006-07	(-)2.25	Nil comments	226.92	(-)6.31	161.07	(-)2.25	-	1	8.51	6
10	Himachal Backward Classes Finance and Development Corporation	Welfare	January 1994	2003-04	2005-06	(+)42.55	Not reviewed	479.59	(+)173.15	1535.28	(+)88.05	5.74	2	129.43	22
11	Himachal Pradesh Minorities Finance and Development Corporation	Welfare	September 1996	2004-05	2005-06	(-)33.93	Not reviewed	213.42	(-)146.66	496.97	(-)23.80	-	1	20.83	15
Total						(+)6.37		919.93	(+)20.18	2193.32	(+)62.00	2.83			
PUBLIC DISTRIBUTION															
12	Himachal Pradesh State Civil Supplies Corporation Limited	Food & Supplies	September 1980	2005-06	2006-07	(+) 402.53	Nil comments	351.50	(+) 1163.06	2130.62	(+) 539.75	25.33	-	50398.29	640
Total						(+)402.53		351.50	(+) 1163.06	2130.62	(+) 539.75	25.33	-	-	-

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
TOURISM															
13	Himachal Pradesh Tourism Development Corporation Limited	Tourism and Civil Aviation	September 1972	2004-05	2005-06	(+)59.00	Overstatement of profit by Rs 6.32 lakh	1229.86	(-)844.71	1725.38	(+)72.71	4.21	1	3108.78	1698
	Total					(+)59.00		1229.86	(-)844.71	1725.38	(+)72.71	4.21	-	-	-
FINANCING															
14	Himachal Pradesh State Industrial Development Corporation Limited	Industries	November 1966	2005-06	2006-07	(+)1295.51	Nil comments	2959.40	(-) 828.71	2586.43	(+) 1348.78	52.15	-	1941.93	129
	Total					(+)1295.51		2959.40	(-)828.71	2586.43	(+)1348.78	52.15		-	-
	Total-A (All sector-wise Government companies)					(+)747.48		13149.51	(-)12093.38	77009.12	1845.19	2.40	-	-	-
B Working Statutory corporations															
POWER															
15	Himachal Pradesh State Electricity Board	MPP & Power	September 1971	2005-06	2006-07	(+)2047.56	Under audit	28211.18	(-)23916.50	333673.54	(+)14231.25	4.27	-	164701.45	28614
	Total					(+)2047.56		28211.18	(-)23916.50	333673.54	(+)14231.25	4.27		-	-
TRANSPORT															
16	Himachal Road Transport Corporation	Transport	October 1974	2004-05	2005-06	(-) 3189.27	Under statement of loss by Rs. 88.22 lakh	25250.76	(-) 36712.72	(-) 6802.73	(-) 2226.70	-	1	20113.79	7628
	Total					(-) 3189.27		25250.76	(-) 36712.72	(-) 6802.73	(-) 2226.70	-	-	-	-
FINANCING															
17	Himachal Pradesh Financial Corporation	Industries	April 1967	2005-06	2006-07	(-)603.80	Being finalised	2857.11	(-)8959.22	20720.57	(+)908.54	4.38	-	1861.70	110
	Total					(-)603.80		2857.11	(-)8959.22	20720.57	(+)908.54	4.38	-	-	-
	Total-B (All sector-wise Statutory corporations)					(-) 1745.51		56319.05	(-) 69588.44	347591.38	(+) 12913.09	3.72	-	-	-
	Grand Total (A+B)					(-)998.03		69468.56	(-)81681.82	424600.50	(+)14758.28	3.48	-	-	-

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
C Non-working companies															
INDUSTRY															
18	Himachal Worsted Mills Limited	Industries	October 1974	2000-01	2001-02	(-) 0.94	Not reviewed	92.00	(-)544.32	(-)63.82	(-)0.06	-	Under liquidation since 2000	-	-
Total						(-) 0.94		92.00	(-)544.32	(-)63.82	(-)0.06				
ENGINEERING															
19	Nahan Foundry Limited	Industries	October 1952	2005-06	2006-07	(-) 61.09	Not reviewed	387.00	(-)450.02	(-)64.12	(-)61.09	-	1	-	-
Total						(-) 61.09		387.00	(-)450.02	(-)64.12	(-)61.09	-	-	-	-
CONSTRUCTION															
20	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited	Public works	June 1999	2005-06	2006-07	**	Nil comments	2500.00	-	69537.34	-	-	-	-	-
Total								2500.00	-	69537.34	-	-	-	-	-
DRUG, CHEMICALS AND PHARMACEUTICALS															
21	Himachal Pradesh Health Systems Corporation Limited	Health	November 1999	2005-06	2006-07	**	Nil comments	500.00	-	500.00	-	-	-	-	-
Total						-		500.00	-	500.00	-	-	-	-	-
Total C						(-) 62.03		3479.00	(-)994.34	69909.40	(-)61.15	-	-	-	-
Grand Total (A+B+C)						(-)1060.06		72947.56	(-)82676.16	494509.90	14697.13	2.97	-	-	-

(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)

** Excess over expenditure is reimbursable by the State Government

Appendix-III

(Refer paragraph 1.5)

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 2006

(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
A Working Government companies																
1	Himachal Pradesh Agro Industries Corporation Limited	-	-	-	-	-	(40.00)	-	-	(40.00)	-	-	-	-	-	-
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	-	-	-	-	-	(37.00)	-	-	(37.00)	-	-	-	-	-	-
3	Agro Industrial Packaging India Limited	-	369.00	-	369.00	-	-	-	-	-	-	-	-	-	-	-
4	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	-	73.52	19.40	92.92	60.00 (60.00)	-	-	-	60.00 (60.00)	-	-	-	-	-	-
5	Himachal Pradesh State Forest Corporation Limited	-	-	-	-	-	(16075.00)	-	-	(16075.00)	-	-	-	-	-	-

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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
6	Himachal Backward Classes Finance and Development Corporation	-	-	-	-	-	1500.00 (746.28)	-	-	1500.00 (746.28)	-	-	-	-	-	-
7	Himachal Pradesh Minorities Finance and Development Corporation	-	-	-	-	-	1000.00 (621.09)	-	-	1000.00 (621.09)	-	-	-	-	-	-
8	Himachal Pradesh State Civil Supplies Corporation Limited	-	-	-	-	-	(446.68)	-	-	(446.68)	-	-	-	-	-	-
9	Himachal Pradesh Tourism Development Corporation Limited	115.91	42.78	-	158.69	-	-	-	-	-	-	-	-	-	-	-
	Total-A	115.91	485.30	19.40	620.61	60.00 (506.68)	2500.00 (17519.37)	-	-	2560.00 (18026.05)	-	-	-	-	-	-
B Working Statutory corporations																
10	Himachal Pradesh State Electricity Board	9499.34	7794.18	19.90 (Grants)	17293.52 19.90 (Grants)	-	- (194102.49)	-	-	- (194102.49)	-	-	-	-	-	-
11	Himachal Road Transport Corporation	-	4800.00	-	4800.00	-	(3000.00)	-	-	(5379.83)	-	-	-	-	-	-
12	Himachal Pradesh Financial Corporation	2.47	1.52	9.61	13.60	-	1100.00 (9959.25)	-	-	1100.00 (9959.25)	-	-	-	-	-	-
	Total-B	9501.81	12595.70	9.61 19.90 (Grants)	22107.12 19.90 (Grants)	- (3000.00)	1100.00 (206441.57)	-	-	1100.00 (209441.57)	-	-	-	-	-	-
	Grand Total (A+B)	9617.72	13081.00	29.01 19.90 (Grants)	22727.73 19.90 (Grants)	60.00 (3506.68)	3600.00 (223960.94)	-	-	3660.00 (227467.62)						

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
C Non-working Government companies																
13	Himachal Pradesh Road and Other Infrastructure Development Corporation	-	-	-	-	-	(67046.85)	-	-	(67046.85)	-	-	-	-	-	-
	Total-C	-	-	-	-	-	(67046.85)	-	-	(67046.85)	-	-	-	-	-	-
	Grand Total (A+B+C)	9617.72	13081.00	29.01 19.90 (Grants)	22727.73 19.90 (Grants)	60.00 (3506.68)	3600.00 (291007.79)			3660.00 (294514.47)						

Note: Except in respect of companies and corporations which finalised their accounts for 2005-06 (Sr. No. 3, 8, 10, 12 and 13), 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

Appendix-IV

(Refer paragraph 1.7)

Statement showing financial position of Statutory corporations

(Rupees in crore)

1 Himachal Pradesh State Electricity Board				
	Particulars	2003-04	2004-05	2005-06 (Provisional)
A	Liabilities			
	Equity capital	280.00	282.11	282.11
	Loans from Government	11.95	18.71	20.13
	Other long-term loans (including bonds)	2346.56	2533.86	2634.93
	Reserves and surplus	845.70	958.28	1126.12
	Current liabilities and provisions	1026.93	1145.95	1497.16
	Total-A	4511.14	4938.91	5560.45
B	Assets			
	Gross fixed assets	1793.89	2192.58	2322.34
	Less: Depreciation	311.41	354.38	408.07
	Net fixed assets	1482.48	1838.20	1914.27
	Capital works-in-progress	1771.07	1730.61	2070.20
	Deferred cost	56.39	62.54	65.93
	Current assets	616.86	640.58	849.42
	Investments	354.55	402.62	416.75
	Miscellaneous expenditure	7.40	4.72	4.71
	Deficits	222.39	259.64	239.17
	Total-B	4511.14	4938.91	5560.45
C	Capital employed[#]	2843.48	3063.44	3336.73
2 Himachal Road Transport Corporation				
	Particulars	2002-03	2003-04	2004-05
A	Liabilities			
	Capital (including capital loan & equity capital)	213.51	240.21	252.51
	Borrowings (Government)	-	-	-
	(Others)	46.60	48.95	46.60

[#] 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

	Funds ⁼	-	-	-
	Trade dues and other current liabilities (including provisions)	115.64	117.84	136.70
	Total-A	375.75	407.00	435.81
B	Assets			
	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
	Total-B	375.75	407.00	435.81
C	Capital employed*	(-)47.57	(-)46.07	(-)68.02
3	Himachal Pradesh Financial Corporation			
	Particulars	2003-04	2004-05	2005-06 (Provisional)
A	Liabilities			
	Paid-up capital(including share application money)	28.17	28.17	28.57
	Reserve funds and other reserves and surplus	4.97	4.97	4.97
	Borrowings:	-	-	-
	Bonds and debentures	91.47	93.10	89.75
	Fixed deposits	-	-	-
	Industrial Development Bank of India and Small Industries Development Bank of India	42.48	49.44	70.19
	Reserve Bank of India	1.50	-	-

⁼ Excluding depreciation funds

^{*} Capital employed represents net fixed assets (including works-in-progress) plus working capital

	Loan towards share capital: (a) State Government (b) Industrial Development Bank of India	-	-	-
	Others (including State Government)	4.61	24.78	22.03
	Other liabilities and provisions	67.18	70.20	71.12
	Total-A	240.38	270.66	286.63
B	Assets			
	Cash and Bank balances	4.12	7.81	7.86
	Investments	0.01	0.01	0.01
	Loans and Advances	150.92	172.96	185.04
	Net fixed assets	1.16	1.23	1.20
	Dividend deficit account	0.79	0.79	0.79
	Other assets	3.13	2.87	2.14
	Profit and loss account	80.25	84.99	89.59
	Total-B	240.38	270.66	286.63
C	Capital employed[@]	170.96	186.05	207.20

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

Appendix-V

(Refer paragraph 1.7)

Statement showing working results of Statutory corporations

(Rupees in crore)

1	Himachal Pradesh State Electricity Board			
		2003-04	2004-05	2005-06 (Provisional)
	Particulars			
1	(a) Revenue receipts	1052.11	1282.45	1694.09
	(b) Subsidy/Subvention from Government	-	-	76.85
	Total	1052.11	1282.45	1770.94
2	Revenue expenditure (net of expenses capitalised) including write off of intangible assets but excluding depreciation and interest	957.94	1170.29	1539.54
3	Gross surplus (+)/deficit (-) for the year (1-2)	(+)94.17	(+)112.16	(+)231.40
4	Adjustments relating to previous years	(-)7.69	(+)20.14	(-)35.24
5	Final gross surplus(+)/deficit(-) for the year (3+4)	(+)86.48	(+)132.30	(+)196.16
6	Appropriations:			
	(a) Depreciation (less capitalised)	41.79	44.05	53.84
	(b) Interest on Government loans	1.12	1.88	2.23
	(c) Interest on others, bonds, advances etc. and finance charges	204.81	233.41	241.14
	(d) Total interest on loans and finance charges (b+c)	205.93	235.29	243.37
	(e) Less: Interest capitalised	115.02	109.79	121.53
	(f) Net interest charged to revenue (d-e)	90.91	125.50	121.84
	(g) Total appropriations (a+f)	132.70	169.55	175.68

7	Surplus(+)/deficit(-) before accounting for subsidy from State Government {5-6 (g)-1(b)}	(-)46.22	(-)37.25	(-)56.37
8	Net surplus(+)/deficit(-) {5-6(g)}	(-)46.22	(-)37.25	(+)20.48
9	Total return on capital employed*	44.69	88.25	142.31
10	Percentage of return on capital employed	1.57	2.88	4.27
2	Himachal Road Transport Corporation			
	Particulars	2002-03	2003-04	2004-05
	Operating			
	(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
	Non-operating			
	(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
	Total			
	(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	-	-	-

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

3 Himachal Pradesh Financial Corporation				
	Particulars	2003-04	2004-05	2005-06 (Provisional)
1	Income			
	(a) Interest on Loans	17.86	18.05	18.70
	(b) Other income	0.20	0.62	0.24
	Total-1	18.06	18.67	18.94
2	Expenses			
	(a) Interest on long-term and short-term loans	15.29	13.32	15.12
	(b) Other expenses	5.13	7.85	9.86
	(c) Provision for non-performing assets	0.29	2.24	-
	Total-2	20.71	23.41	24.98
3	Profit(+)/loss (-) before tax (1-2)	(-)2.65	(-)4.74	(-)6.04
4	Provision for tax	-	-	-
	Profit(+)/Loss(-) after tax (3-4)	(-)2.65	(-)4.74	(-)6.04
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 [@]	12.64	8.58	9.08
9	Percentage of return on Capital employed	7.39	4.61	4.38

[@] 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-VI

(Refer paragraph 1.12)

Statement showing operational performance of Statutory corporations

1	Himachal Pradesh State Electricity Board			
	Particulars	2003-04	2004-05	2005-06 (Provisional)
	Installed capacity	(MW)		
	(a) Thermal	-	-	-
	(b) Hydro	326.20	329.20	328.95
	(c) Gas	-	-	-
	(d) Other (Diesel and Micro Hydel)	0.13	0.13	0.13
	Total	326.33	329.33	329.08
	Normal maximum demand	611.00	671.00	768.00
	Power generated:	(MKWH)		
	(a) Thermal	-	-	-
	(b) Hydro	1356.95	1295.41	1332.37
	(c) Gas	-	-	-
	(d) Other	-	-	-
	Total	1356.95	1295.41	1332.37
	Less: Auxiliary consumption			
	(a) Thermal (Percentage)	-	-	-
	(b) Hydro (Percentage)	4.97 (0.37)	4.30 (0.33)	5.02 (0.38)
	(c) Gas (Percentage)	-	-	-
	(d) Other (Percentage)	-	-	-
	Total (Percentage)	4.97 (0.37)	4.30 (0.33)	5.02 (0.38)

	Net power generated	1351.98	1291.11	1327.35
	Power purchased:	4299.81	4763.53	4918.95
	Total power available for sale	5651.79*	6054.64*	6246.30*
	Power sold:	4768.48	5062.67	5291.22
	Transmission and distribution losses	883.31**	991.97**	955.08**
	Load factor (Percentage)	47.35	45.20	46.24
	Percentage of transmission and distribution losses to total power available for sale	15.63	16.38	15.29
	Number of villages/town electrified	16891	16897	16915
	Number of pump sets/wells energised	8114	9196	10010
	Number of sub-stations (distribution)	14650	16931	18255
	Transmission/distribution lines (in Kms)			
	(a) High/medium voltage	25678.14	26638.00	28012.17
	(b) Low voltage	48350.66	49213.00	50435.09
	Connected load (in MW)	2948.33	3249.09	3531.30
	Number of consumers	1646468	1710818	1755751
	Number of employees	32323	31365	31204
	Consumer/employees ratio	51:1	55:1	56:1
	Total expenditure on staff during the year (Rs. in crore)	343.22	372.91	412.76
	Percentage of expenditure on staff to total revenue expenditure	31.25	27.63	23.59

* Sale and purchase of power includes 349.47 MU (2003-04), 449.52 MU (2004-05) and 306.72 MU (2005-06) which actually was neither purchased nor sold but was wheeled through HPSEB transmission system

** Transmission and Distribution losses work out to 16.66 per cent (2003-04), 17.70 per cent (2004-05) and 18.05 per cent (2005-06) instead of 15.53 per cent, 16.38 per cent and 15.29 per cent, if the power wheeled on the Board's system is excluded from sale and purchase of power

	Units sold	MKWH		
	(a) Agriculture (Percentage share to total units sold)	19.37 (0.44)	25.27 (0.55)	24.73 (0.47)
	(b) Industrial (Percentage share to total units sold)	1587.70 (35.93)	1762.37 (38.20)	2284.41 (43.17)
	(c) Commercial (Percentage share to total units sold)	206.70 (4.68)	224.00 (4.86)	218.23 (4.12)
	(d) Domestic (Percentage share to total units sold)	769.36 (17.40)	809.79 (17.55)	866.59 (16.38)
	(e) Others (Percentage share to total units sold)	1836.08 (41.55)	1791.72 (38.84)	1897.26 (35.86)
	Total	4419.21	4613.15	5291.22
		(Paise per KWH)		
	(a) Revenue (excluding subsidy from Government)	221.00	259.00	335.00
	(b) Expenditure*	230.00	267.00	331.00
	(c) Profit(+)/Loss (-)	(-)09.00	(-)08.00	(+)04.00
	(d) Average subsidy claimed from Government (in Rupees)	-	-	-
	(e) Average interest charges	20.57	24.79	-
2	Himachal Road Transport Corporation			
	Particulars	2002-03	2003-04	2004-05
	Average number of vehicles held			
	(a) Own buses	1711	1718	1652
	(b) Hired buses	-	-	57
	Total	1711	1718	1709
	Average number of vehicles on road	1676	1696	1678
	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			
	(i) Own buses	1423.09	1433.61	1421.34
	(ii) Hired buses	-	-	29.07

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

	(b) Effective			
	(i) Own buses	1401.83	1410.29	1396.88
	(ii) Hired buses	-	-	29.07
	Total effective kilometers operated	1401.83	1410.29	1425.95
	(c) Dead	21.23	23.32	24.46
	Percentage of dead kilometers 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)			
	(i) Own buses	1666	1663	1744
	(ii) Hired buses	-	-	1717
	Increase in average operating revenue per kilometre over previous year income (Paise) (<i>per cent</i>)	99 (6.32)	(-)3 {(-)0.18}	81 (4.87)
	Average expenditure per kilometre (Paise)			
	(i) Own buses	1876	1855	1972
	(ii) Hired buses	-	-	1526
	Increase in operating expenditure per Km over previous years expenditure (Paise) (Own buses) (<i>per cent</i>)	105 (5.93)	(-)21 {(-)1.12}	117 (6.31)
	Profit (+)/Loss (-) per kilometer (Paise)			
	(i) Own buses	(-)210	(-)192	(-)228
	(ii) Hired buses	-	-	(+)191
	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)			
	(i) Own buses	644.84	648.73	642.56
	(ii) Hired buses	-	-	11.63
	Occupancy ratio (percentage)			
	(i) Own buses	50	50	51
	(ii) Hired buses	-	-	74
	Kilometres obtained per litre of:			
	(a) Diesel Oil	3.57	3.63	3.64
	(b) Engine Oil	1375	1408	1425

(Amount: Rupees in crore)

3	Himachal Pradesh Financial Corporation						
	Particulars	2003-04		2004-05		2005-06 (Provisional)	
		Number	Amount	Number	Amount	Number	Amount
	Applications pending at the beginning of the year	17	7.98	13	7.29	24	43.21
	Applications received	145	49.12	179	217.83	130	193.44
	Total	162	57.10	192	225.12	154	236.65
	Applications sanctioned	111	25.55	99	95.52	52	45.51
	Applications cancelled/with-drawn/rejected/reduced	38	22.95	69	69.56	69	149.99
	Applications pending at the close of the year	13	7.24	24	43.21	33	33.60
	Loans disbursed	-	17.24	-	45.37	-	36.19
	Loans outstanding at the close of the year	-	150.93	-	172.98	-	185.05
	Amount overdue for recovery at the close of the year						
	(a) Principal	-	33.25	-	28.37	-	24.59
	(b) Interest	-	60.60	-	55.82	-	36.93
	Total	-	93.85	-	84.19	-	61.52
	Amount involved in recovery certificate cases	159	15.92	129	13.78	141	17.83
	Total	159	15.92	129	13.78	141	17.83
	Percentage default to total loans outstanding	-	62.18	-	48.67	-	33.25

Appendix-VII

(Refer paragraph 1.31)

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	Himachal Pradesh State Small Industries Export Corporation Limited (2004-05)	There was no system of obtaining balance confirmation from debtors.
2	Himachal Pradesh State Electronics and Development Corporation Limited (2004-05)	(a) Property and assets register was not maintained. (b) There was no system of obtaining balance from debtors. (c) No maximum and minimum limit of inventory was fixed. (d) Internal Audit reports were submitted after 4-5 months after the close of financial year.
3	Himachal Pradesh State Handicrafts and Handloom Corporation Limited (2004-05)	(a) The Company did not maintain subsidiary ledger properly for consignment suppliers. (b) The Company had not maintained its fixed assets register properly and the same had not been updated in most of the units. (c) There was no system of obtaining balance confirmation from debtors. (d) No maximum, minimum and economic order quantity level of stores and spares was fixed. (e) The Company did not have any effective system for identification of idle labour and machine hours. (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.
4	Himachal Backward Classes Finance and Development Corporation 2003-04	There was no system of obtaining balance confirmation from debtors.
5	Himachal Pradesh Minorities Finance and Development Corporation 2004-05	(a) The bank accounts have not been reconciled on regular intervals. (b) There was no system of reconciling the subsidiary accounts with the central accounts. (c) The fixed assets register has not been maintained. (d) The system of monitoring and recovery of outstanding loans was not adequate. (e) The Company did not have any internal audit system.

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6	Himachal Pradesh Tourism Development Corporation Limited (2004-05)	(a) Property and assets register was not maintained properly. (b) Internal audit coverage and scope of work needs to be enlarged.
7	Himachal Pradesh State Civil Supplies Corporation Limited (2003-04)	(a) Property and assets register has not been maintained properly. (b) There was no system of obtaining balance confirmation from debtors. (c) The Company did not prepare segment wise profit and loss account (d) No minimum and maximum limit of stores and spares were fixed. (e) The scope of internal audit needs to be enlarged and strengthened.
8	Himachal Pradesh Road and other Infrastructure Development Corporation Limited (2005-06)	Company has no internal audit system.
9	Himachal Pradesh Health Systems Corporation Limited (2005-06)	Company has no internal audit system.

Appendix-VIII
(Refer paragraph 1.34)

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/ corporatin*	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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
1	Himachal Pradesh Jal Vidyut Vikas Nigam Limited	Working	2003-04	158.28	-	158.28 (100)	-	-	-	-	-	-	-	-	158.28	-	-	-
2	Pabbar Valley Power Corporation Limited	Working	2004-05	68.05	-	68.05 (100)	-	-	-	1500.00	-	-	-	-	1568.05	-	-	-

* *Figures in brackets indicate percentage*

Appendix-IX
(Refer paragraph 3.1.11)

Detail of delays in 19 Transmission Schemes (66 KV and above)

Sr. No.	Name of Scheme.	Scheduled completion	Actual completion	Delay in months	Estimated cost (Rs. in lakh)	Expenditure (Rs. in lakh).	Cost overrun (Rs. in lakh) .	Percentage cost overrun	Reasons for delay Delay was due to:	Remarks
1.	66KV S/C Trans. Line from Gumma to Kotkhai with 66/22KV S/stn at Kotkhai.	3/96	7/01	64	291.94	1497.78	1205.84	413.04	Delay of one year in allocation of budget, non-allocation of budget as per phasing in the scheme and two years in placement of orders for procurement of material.	Saving in losses of 110.67 LUs valued at Rs.154.94 lakh not achieved.
2.	Installation of 10 MVA 66/22 KV T/F at interlinking S/stn. Nogli.	12/98	11/03	59	209.00	395.61	186.61	89.29	Delay of 34 months in starting the execution, 24 months in supply of transformer by the firm and non-release of budget as per phasing of the scheme.	Saving in losses of 334.30 LUs valued at Rs.468.02 lakh not achieved.
3.	Prov. Addl. 16 MVA 132/11 KV T/F at Paonta.	4/01	10/04	42	150.00	210.00	60.00	28.57	Delay in arranging T/F, damage of VCB in transit and non-release of budget as per phasing of the scheme.	Additional sale of energy of 910 LUs valued at Rs.1592.50 lakh had to be forgone.
4.	Prov. Addl. 16 MVA 132/11 KV T/F at Kala-Amb.	3/01	5/04	38	205.00	321.00	116.00	56.59	Delay in finalising the tenders and non-release of budget as per phasing of the scheme.	Additional sale of energy of 823.33 LUs valued at Rs.1440.83 lakh had to be forgone.
5.	220/66 KV, 2x80/100 MVA S/stn. Baddi.	12/01	3/05	39	1712.00	2478.06	766.06	44.75	Delay in placing the orders and delay in receipt of sub-station structures.	Saving in losses of 1420.575 LUs valuing Rs.4162.28 lakh and additional sale of 17930.705 LUs valuing Rs.6193.26 lakh not achieved (refer comment No..3.14).
6.	220 KV S/C Trans. line from Thein to Jassure.	4/99	5/01	25	1024.70	1650.91	626.21	61.11	Delay in obtaining clearances from quarter concerned and late start of the execution.	Non-drawal of free share of 846 LUs valued at Rs.11.84 crore from Thein Dam Project.
7.	220/132 KV, 2x80/100 MVA S/Stn. Hamirpur.	9/99	8/01	23	1847.00	2105.24	258.24	13.98	Delay in procurement of land, allocation of budget and procurement of material.	-
8.	Aug. of 66/11 KV, 16 MVA T/F to 2x20 MVA T/F at Parwanoo a/w 66 KV line from Parwanoo to Barotiwala.	6/2000	2/02	20	346.00	514.30	168.30	48.64	Delay in placement of purchase orders and subsequently late receipt of material.	-

9.	Aug. of 132/11 KV, 16 MVA T/F to 132/33 KV, 50 MVA at Solan.	10/2000	8/03	34	847.00	1048.77	201.77	23.82	Delay in receipt of material and change of design of foundations.	-
10.	220 KV Trans. line from Khodri to Majri (2 nd Ckt.)	11/89	3/06 (held-up)	196	190.00	980.97	790.97	416.30	Delay in obtaining permission from Uttranchal utility and delay in allocation of budget.	Refer comments No.3.1.13
11.	Aug. of 33/11 KV system from 2x2.5 MVA to 2x6.3 MVA at 132/33 S/stn. Rakkar (Una).	2/02	Not yet complete	49	154.59	12.22	-	-	Delay in allocation of budget and placement of supply orders.	Additional sale of 403.805 LUs valued at Rs.681.22 lakh.
12	C/O 400 KV S/C Trans. Line from Nalagarh to Kunihar a/w 400/132 KV, 2x315 MVA S/Stn. At Kunihar	5/99	Not yet completed	82	7573.00	990.00	-	-	Execution not yet started due to stay imposed by HPERC	Refer comment No.3.1.12
13	C/O 220 KV D/C Trnas. Line from Nathpa to Kashang/Boktoo and installation of 220/22 KV, 20 MVA S/Stn. At Boktoo a/w 22 KV S/C line from Boktoo to Akpa.	2/05	Not yet completed	13	3474.13	1734.82	-	-	Sub-station work not yet awarded.	Refer comment No.3.1.15 and 3.1.16
14	C/O 132 KV D/C Line from Pandoh to Bijni a/w 132/33 KV, 2x16 MVA S/Stn. at Bijini	5/2000	6/03	37	1364.00	2349.00	985.00	72.21	Late erection of emanating feeders.	Refer comment No.3.1.17
15	Aug. of 132/33 KV Kangra S/Stn. From 2x9 MVA to 2x16 MVA	3/05	Not yet completed	12	189.20	189.86	-	-	One bank yet to be commissioned	-
16	C/O 132 KV S/C Line from Larji to Kangroo	11/02	6/06	44	1604.00	2737.88	1133.88	41.41	Delay in procurement of, forest clearance and material etc.	-
17	(i) C/O Uhl to Hamirpur T/L (ii) C/O Uhl to Bassi T/L	12/06	Not yet completed	-	1404.00	217.81	-	-	-	-
18	Prov. 25MVA, 132/33 KV, Addl. T/F at 132/33 KV S/Stn. Jutogh	-	5/04	-	207.00	288.28	81.28	39.27	Delay could not be worked out as the stipulated completion period was not fixed by the Board.	-
19	Aug. of 132/11 KV, 16 MVA T/F to 132/33 KV, 50 MVA at Solan	10/99	6/03	44	847.00	770.18	-	-		Time overrun not resulting in cost overrun.
						Total	6580.16			

**Appendix-X
(Refer paragraph 3.3.6)**

Details showing total number of consumers and number of consumers bills issued per month through computer

Sl. No.	Division/Sub-Division	Date of installation of system	Price of the System (Approx.) (hardware only) for computerised billing (In Rupees)	Total Number of consumers (Approx) (9/2005)	Consumer Master data fed in computer	Date of start of computerised billing	Number of consumers bills issued per month through computer (in 9/2005)
1.	City Division, Shimla	November, 2001	859250	37500	46865	3/1999	35719
2.	Khalini ESD I	November, 2001	312743	17300	16004	5/2002	3360
3.	Dhalli ESD	November, 2001	658303	13157	13095	12/2004	6712
4.	Dharamsala ESD I & II	November, 2001	658303	22572	22576	11/2003	5716
5.	Kangra ESD-I,II	November, 2001	658303	26117	24054	11/2003	3527
6.	Palampur ESD I	April, 2002	580373	11000	10953	7/2003	3790
7.	Nahan ESD-I	December, 2001	580373	10532	10350	3/2002	3215
8.	Paonta Sahib ESD	February, 2002	580373	13327	10745	3/2004	5562
9.	Solan ESD-I	November, 2001	580373	13194	11876	3/2005	4846
10.	Nalagarh ESD I & II	December, 2001	658303	16967	21228	6/2004	8856
11.	Hamirpur ESD II	March, 2002	580373	14000	12196	NA	4128
12.	Mandi ESD I & II	March, 2002	658303	15734	3409	9/2005	933
13.	Dhaulakuan ESD	March, 2002	295373	9363	9494	1/2004	4317
			7660746	220763	212845		90681

Appendix-XI
(Refer paragraph 3.3.30)

Detail showing less claim of subsidy due to wrong billing

Sl.No.	Name of unit	Number of bills	Number of months	Less claim of subsidy due to wrong billing (In rupees)
1.	City Shimla	34453	34476	310284
2.	Dhalli	6564	10602	95418
3.	Dhaura Kuan	3954	6275	56475
4.	Poanta Sahib	3923	7171	64539
5.	Hamirpur	4391	9578	86202
6.	Kangra	6862	13404	120636
7.	Nahan	1510	2560	23040
8.	Nalagarh	8265	14601	131409
9.	Dharamsala	8482	17801	160209
10.	Palampur	6490	13916	125244
11.	Mandi	688	1136	10224
	Total	85582	131520	1183680

Appendix-XII
(Refer paragraph 3.3.33)

Detail showing number of records in computer data and number of records in which ACD, application number and date, SCO number and date, etc. not fed

Sl.No.	Name of Sub-Division	Number of records in consumer data	Number of records in which ACD detail not fed	Number of records in which Application number not fed	Number of records in which Application date not fed	Number of records in which SCO number not fed	Number of records in which SCO date not fed	Number of records with duplicate meter numbers	Number of records where feeder code not fed
1.	City Division, Shimla	46865	46367	46600	46383	43460	14602	2214	46829
2.	Khalini ESD-I	16004	14912	15976	15980	1508	37	1842	16004
3.	Dhalli ESD	13095	12940	11971	12035	11508	10288	7107	0
4.	Dharamsala ESD I & II	22576	22314	22312	22315	22311	22313	10081	20214
5.	Kangra ESD-I,II	24054	24040	4114	2637	6418	2355	10475	5117
6.	Palampur ESD I	10953	2514	1925	2185	1890	1978	647	10948
7.	Nahan ESD-I	10350	10345	10341	10345	10290	10297	1484	26
8.	Paonta Sahib ESD	10745	9818	9811	9813	9803	9805	541	9
9.	Dhaulakuan ESD	9494	8948	8982	8983	8903	8907	5623	3
10.	Solan ESD-I	11876	11729	11753	11865	11723	11729	906	11876
11.	Nalagarh ESD I & II	21228	11121	10914	10926	10904	10923	11043	12630
12.	Hamirpur ESD II	12196	12196	12175	12176	12175	12164	2049	9451
13.	Mandi ESD I & II	3409	2681	1381	2599	1349	2523	440	1451
	Total	212845	189925	168255	168242	152242	117921	54452	134558

Appendix-XIII
(Refer paragraph 4.12)

Statement showing the details of companies which violated the Accounting Standards while finalising their accounts

	Accounting standard (AS) No. violated	AS 2	AS 5	AS 6	AS 9	AS 10	AS 12	AS 15	AS 16	AS 17	AS 22
	Details of accounting standard	Valuation of inventories	Net profit and loss for the period prior period items	Depreciation Accounting	Revenue recognition	Accounting for fixed assets	Govt. grants	Retirement benefits	Borrowing costs	Segment reporting	Accounting for taxes on income
Sr. No	Name of Company										
1	2	3	4	5	6	7	8	9	10	11	12
1	Himachal Pradesh Agro Industries Corporation Limited	-	-	-	-	-	-	2004-05 2003-04 2002-03	-	-	-
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	2004-05 2003-04 2002-03	-	-	-	-	-	2004-05 2003-04 2002-03	-	-	-
3	Agro Industrial Packaging India Limited	2004-05 2003-04 2002-03	-	-	-	-	-	2004-05 2003-04 2002-03	-	-	2004-05 2002-03
4	Himachal Pradesh State Small Industries and Export Corporation Limited		-	-	-	-	-	2004-05 2003-04 2002-03	-		2004-05 2003-04
5	Himachal Pradesh General Industries Corporation Limited	2004-05 2003-04 2002-03	-	2004-05 2003-04 2002-03	-	-	-	2004-05 2003-04 2002-03	-	-	-
6	Himachal Pradesh State Electronics Development Corporation Limited	2004-05 2003-04 2002-03	-	-	-	-	-	2004-05 2003-04 2002-03	-	-	-
7	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	2004-05 2003-04 2002-03	2004-05 2003-04 2002-03	2004-05 2003-04 2002-03	2004-05 2003-04	2004-05 2003-04 2002-03	2004-05 2003-04 2002-03	2004-05 2003-04 2002-03	2004-05 2003-04	-	2004-05 2003-04

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1	2	3	4	5	6	7	8	9	10	11	12
8	Himachal Pradesh Minorities Finance and Development Corporation	-	-	-	2004-05 2003-04 2002-03	-	-	2004-05 2003-04 2002-03	-	-	-
9	Himachal Pradesh State Civil Supplies Corporation Limited	2004-05 2003-04 2002-03	-	-	-	-	-	-	-	2004-05 2003-04 2002-03	2004-05 2003-04
10	Himachal Pradesh Tourism Development Corporation Limited	-	-	-	-	-	-	2004-05 2003-04 2002-03	-	-	-
11	Himachal Pradesh State Industrial Development Corporation Limited	-	-	-	2004-05 2003-04 2002-03	-	-	2003-04 2002-03	-	-	-
12	Nahan Foundry Limited	-	-	-	-	-	-	-	-	-	2004-05 2003-04
13	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited	-	-	-	-	-	-	2004-05 2003-04 2002-03	-	-	-
14	Himachal Pradesh Health Systems Corporation Limited	-	-	-	-	-	-	2004-05 2003-04 2002-03	-	-	-
15	Himachal Pradesh Electronic Systems Corporation Limited	-	-	-	-	-	-	2004-05 2003-04 2002-03	-	-	-

Appendix-XIV
(Refer paragraph 4.12)

Statement of companies showing the impact on profitability due to non-compliance with Accounting Standards (ASs) during 2002-05

Sr. No	Name of the Company	2004-05			2003-04			2002-03		
		AS 6	AS 9	AS 15	AS 6	AS 9	AS 15	AS 6	AS 9	AS 15
1	2	3	4	5	6	7	8	9	10	11
1	Himachal Pradesh Agro Industries Corporation Limited			Understatement of loss by Rs. 4.21 crore			Understatement of loss by Rs. 3.44 crore			Understatement of loss by Rs. 3.07 crore
2	Agro Industrial Packaging India Limited			Understatement of loss by Rs. 62.17 lakh			Understatement of loss by Rs. 57.10 lakh			Understatement of loss by Rs. 50.43 lakh
3	Himachal Pradesh General Industries Corporation Limited	Overstatement of profit by Rs. 4.93 lakh		Overstatement of profit by Rs. 87.45 lakh	Understatement of loss by Rs. 4.46 lakh		Understatement of loss by Rs. 1.54 crore	Understatement of loss by Rs. 2.49 lakh		Understatement of loss by Rs. 1.31 crore
4	Himachal Pradesh State Electronics Development Corporation Limited			Understatement of loss by Rs. 46.52 lakh			Understatement of loss by Rs. 45.19 lakh			Understatement of loss by Rs. 42.40 lakh
5	Himachal Pradesh State Handicrafts and Handloom Corporation Limited						Understatement of loss by Rs. 37.59 lakh			
6	Himachal Pradesh Minorities Finance and Development Corporation		Understatement of income by Rs. 17.52 lakh			Understatement of income by Rs. 12.77 lakh			Overstatement of loss by Rs. 3.09 lakh	
7	Himachal Pradesh Tourism Development Corporation Limited			Understatement of loss by Rs. 7.65 crore			Understatement of loss by Rs. 6.93 crore			Understatement of loss by Rs. 5.96 crore
8	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited			Understatement of expenditure by Rs. 1.21 lakh			Understatement of expenditure by Rs. 1.21 lakh			Understatement of expenditure by Rs. 1.21 lakh
9	Himachal Pradesh Health Systems Corporation Limited			Understatement of expenditure by Rs. 0.29 lakh			Understatement of expenditure by Rs. 0.29 lakh			Understatement of expenditure by Rs. 0.29 lakh
10	Himachal Pradesh Electronic Systems Corporation Limited			Understatement of loss by Rs. 6.25 lakh			Understatement of loss by Rs. 0.35 lakh			Understatement of loss by Rs. 0.31 lakh

Appendix-XV

(Refer paragraph 4.13)

Statement showing persistent irregularities pertaining to Statutory corporations appeared in the Reports of the CAG 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
1	Himachal Pradesh State Electricity Board					
(i)	Excess inventory holding	1994-95/ 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.
		2000-01/ 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)	1995-96/ 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.
		1998-99/ 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.

		2000-01/ 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).
		2003-04/ 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.	Responsibility for non-recovery of ACD is required to be fixed on the delinquent officials.	Suo-motu reply has not been received.
(iii)	Loss due to wrong application of tariff	1994-95/ 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.
		1997-98/ 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
		1998-99/ 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.

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(iv)	Short recovery of peak load exemption charges	1998-99/ 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.
		2000-01/ 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.
		2002-03/ 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	1996-97 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-XVI

(Refer paragraph 4.14)

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

Sr. No.	Name of Department	No. of PSUs	No. of outstanding I.Rs.	No. of outstanding paragraphs	Years from which outstanding
1	Horticulture	3	13	44	1996-97
2	Industries	7	25	72	1990-91
3	Forest	1	7	38	1996-97
4	Public Works	1	1	1	2005-06
5	Welfare	3	8	19	2002-03
6	Food and Supplies	1	2	11	2003-04
7	Tourism and Civil Aviation	1	4	29	1993-94
8	MPP and Power	2	735	2,296	1995-96
9	Transport	1	94	255	1991-92
	Total	20	889	2,765	

Appendix-XVII

(Refer paragraph 4.14)

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

Sr. No	Name of Department	No. of draft paragraphs	Period of issue
1	Horticulture	1	April 2006
2	Food and Civil Supplies	1	April 2006
3	M.P.P. & Power	2	February and April 2006
4	Transport	1	June 2006
5	Finance	3	March and April 2006
	Total	8	