
ANNEXURES

Annexure-1

(Referred to in paragraph Nos. 1.2.1.1, 1.2.1.2, 1.2.2 and 1.3.1)

Statement showing particulars of up-to-date paid-up capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2002 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 2001-02					Equity/loans received out of Budget during the year		Other loans received during the year@	Loans **outstanding at the close of 2001-02			Debt equity ratio for 2001-02 (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	-	50.00	-	154.08	-	154.08	0.13:1 (0.16:1)
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	1023.50	150.00	-	607.00	1780.50	-	-	-	1212.92	97.00	1309.92	0.74:1 (0.83:1)
3	Agro Industrial Packaging India Limited	1675.00	-	-	97.00	1772.00	-	-	-	2804.00	-	2804.00	1.58:1 (1.41:1)
	Total	3682.58	346.00	-	704.00	4732.58	-	50.00	-	4171.00	97.00	4268.00	0.90:1 (0.88:1)
INDUSTRY													
4	Himachal Pradesh State Small Industries and Export Corporation Limited	246.08	-	-	-	246.08	-	-	-	-	-	-	-
5	Himachal Pradesh General Industries Corporation Limited	497.79	-	-	12.31	510.10	-	-	-	-	404.54	404.54	0.79:1 (0.58:1)
	Total	743.87	-	-	12.31	756.18	-	-	-	-	404.54	404.54	0.53:1 (0.39:1)

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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
ELECTRONICS													
6	Himachal Pradesh State Electronics Development Corporation Limited	371.67	-	-	-	371.67	-	6.37	-	198.31	-	198.31	0.53:1 (0.53:1)
	Total	371.67	-	-	-	371.67	-	6.37	-	198.31	-	198.31	0.53:1 (0.53:1)
HANDLOOM AND HANDICRAFTS													
7	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	411.16	3.00	-	-	414.16	1.00	-	-	197.61	-	197.61	0.48:1 (0.48:1)
	Total	411.16	3.00	-	-	414.16	1.00	-	-	197.61	-	197.61	0.48:1 (0.48:1)
FOREST													
8	Himachal Pradesh State Forest Corporation Limited	1171.12	-	-	-	1171.12	-	-	-		65962.95	65962.95	56.32:1 (56.32:1)
	Total	1171.12	-	-	-	1171.12	-	-	-		65962.95	65962.95	56.32:1 (56.32:1)
CONSTRUCTION													
9	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited	2500.00	-	-	-	2500.00	-	-	14870.00	-	112190.00	112190.00	44.88:1 (38.93:1)
	Total	2500.00	-	-	-	2500.00	-	-	14870.00	-	112190.00	112190.00	44.88:1 (38.93:1)
DEVELOPMENT OF ECONOMICALLY WEAKER SECTIONS													
10	Himachal Pradesh Mahila Vikas Nigam	135.18	9.60	-	-	144.78	10.00	-	-	-	-	-	-
11	Himachal Backward Classes Finance and Development Corporation Limited	261.60	-	-	-	261.60	65.00	-	-	-	999.36	999.36	3.82:1 (4.30:1)
12	Himachal Pradesh Minorities Finance and Development Corporation	117.42	-	-	-	117.42	25.00	-	-	-	137.23	137.23	1.17:1 (1.50:1)
	Total	514.20	9.60	-	-	523.80	100.00	-	-	-	1136.59	1136.59	2.17:1 (2.32:1)

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
PUBLIC DISTRIBUTION													
13	Himachal Pradesh State Civil Supplies Corporation Limited	351.50	-	-	-	351.50	-	-	-	267.19	-	267.19	0.76:1 (0.12:1)
	Total	351.50	-	-	-	351.50	-	-	-	267.19	-	267.19	0.76:1 (0.12:1)
TOURISM													
14	Himachal Pradesh Tourism Development Corporation Limited	1229.86	-	-	-	1229.86	-	-	-	-	116.95	116.95	0.10:1 (0.11:1)
	Total	1229.86	-	-	-	1229.86	-	-	-	-	116.95	116.95	0.10:1 (0.11:1)
DRUG, CHEMICALS AND PHARMACEUTICALS													
15	Himachal Pradesh Health Systems Corporation Limited	500.00	-	-	-	500.00	-	-	-	-	26327.00	26327.00	52.65:1 (52.65:1)
	Total	500.00	-	-	-	500.00	-	-	-	-	26327.00	26327.00	52.65:1 (52.65:1)
FINANCE													
16	Himachal Pradesh State Industrial Development Corporation Limited	2959.40#	-	-	-	2959.40#	-	-	-	20.00	2883.03	2903.03	0.98:1 (1.05:1)
	Total	2959.40#	-	-	-	2959.40#	-	-	-	20.00	2883.03	2903.03	0.98:1 (1.05:1)
	Total-A (All sector-wise Government companies)	14435.36	358.60	-	716.31	15510.27	101.00	56.37	14870.00	4854.11	209118.06	213972.17	13.80:1 (12.84:1)
B Working Statutory corporations													
POWER													
17	Himachal Pradesh State Electricity Board	27600.00	-	-	-	27600.00	-	-	53915.87	432.75	174082.92	174515.67	6.32:1 (5.51:1)
	Total	27600.00				27600.00			53915.87	432.75	174082.92	174515.67	6.32:1 (5.51:1)
TRANSPORT													
18	Himachal Road Transport Corporation	18705.53	1544.45	-	-	20249.98	1200.00	-	-	-	4606.95	4606.95	0.23:1 (0.22:1)
	Total	18705.53	1544.45	-	-	20249.98	1200.00	-	-	-	4606.95	4606.95	0.23:1 (0.22:1)

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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
FINANCING													
19	Himachal Pradesh Financial Corporation	2157.79	-	-	659.32	2817.11	-	-	880.00	-	13363.11	13363.11	4.74:1 (4.38:1)
	Total	2157.79	-	-	659.32	2817.11	-	-	880.00	-	13363.11	13363.11	4.74:1 (4.38:1)
	Total-B (All sector-wise Statutory corporations)	48463.32	1544.45	-	659.32	50667.09	1200.00	-	54795.87	432.75	192052.98	192485.73	3.80:1 (3.41:1)
	Grand Total (A+B)	62898.68#	1903.05	-	1375.63	66177.36#	1301.00	56.37	69665.87	5286.86	401171.04	406457.90	6.14:1 (5.66:1)
C Non-working companies													
INDUSTRY													
20	Himachal Worsted Mills Limited	-	-	47.00	45.00	92.00	-	-	-	-	-	-	-
	Total	-	-	47.00	45.00	92.00	-	-	-	-	-	-	-
ENGINEERING													
21	Nahan Foundry Limited	387.00	-	-	-	387.00	-	-	-	53.78	-	53.78	0.14:1 (0.14:1)
	Total	387.00	-	-	-	387.00	-	-	-	53.78	-	53.78	0.14:1 (0.14:1)
	Grand Total-C	387.00	-	47.00	45.00	479.00	-	-	-	53.78	-	53.78	0.11:1 (0.69:1)
	Grand Total (A+B+C)	63285.68	1903.05	47.00	1420.63	66656.36	1301.00	56.37	69665.87	5340.64	401171.04	406511.68	6.10:1 (5.69:1)

Note:- Except in respect of companies and corporations which finalised their accounts for 2001-02 (Sr. No. 4, 5, 6, 7, 9, 13, 15, 16, 17, 18, 19 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 2001-02 represents long term loans only.

Includes share application money of Rs. 2.00 lakh.

Annexure-2

(Referred to in paragraph Nos. 1.2.3, 1.2.4, 1.2.4.1.1, 1.2.4.1.2, 1.2.5, 1.3.2 and 1.3.3)

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)

Sl. No	Sector and name of company/corporations	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	2000-01	2001-02	(-)57.31	Nil comments	1180.08	(-)413.95	400.38	(-)35.12	-	1	3716.48	259
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	Horticulture	June 1974	2000-01	2001-02	(+)109.02	Nil Comments	1780.50	(-)2715.42	1003.03	(+)207.58	20.70	1	3164.02	474
3	Agro Industrial Packaging India Limited	Horticulture	February 1987	2000-01	2001-02	(-)197.97	Overstatement of loss by Rs. 52.94 lakh	1772.00	(-)3585.02	847.09	(+)80.23	9.47	1	1729.76	83
Total						(-)146.26		4732.58	(-)6714.39	2250.50	252.69	11.23			
INDUSTRY															
4	Himachal Pradesh State Small Industries and Export Corporation Limited	Industries	October 1966	2001-02	2002-03	(+)16.73	Nil comments	246.08	(-)247.27	96.75	(+)16.73	17.29	-	4231.08	37
5	Himachal Pradesh General Industries Corporation Limited	Industries	November 1972	2001-02	2002-03	(+)4.32	Nil comments	510.10	(-)123.46	679.18	(+)40.60	5.98	-	1235.70	284
Total						(+)21.05		756.18	(-)370.73	775.93	(+)57.33	7.39			

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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	2000-01	2001-02	(-)58.27	Nil comments	371.67	(-)260.58	283.72	(-)57.14	-	-	-	-
				2001-02	2002-03	(-)50.62		371.67	(-)311.20	252.59	(-)49.86	-	-	203.38	57
	Total					(-)50.62	-	371.67	(-)311.20	252.59	(-)49.86				
HANDLOOM AND HANDICRAFTS															
7	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	Industries	March 1974	2000-01	2001-02	(-)54.26	Nil comments	413.16	(-)638.53	(-)3.45	(-)29.64	-	-	-	-
				2001-02	2002-03	(-)56.75		414.16	(-)695.28	(-)39.59	(-)30.55	-	-	854.19	189
	Total					(-)56.75		414.16	(-)695.28	(-)39.59	(-)30.55				
FOREST															
8	Himachal Pradesh State Forest Corporation Limited	Forest	March 1974	1996-97	2002-03	(-)6.47	General comments	1208.06	(-)1417.14	16566.72	1097.80	6.63	5	11780.67	3258
	Total					(-)6.47		1208.06	(-)1417.14	16566.72	1097.80	6.63			
CONSTRUCTION															
9	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited	Public Works	June 1999	2001-02	2002-03	**	Nil Comments	2500.00	-	114670.81	-	-	-	-	3
	Total							2500.00		114670.81					
DEVELOPMENT OF ECONOMICALLY WEAKER SECTIONS															
10	Himachal Pradesh Mahila Vikas Nigam	Welfare	April 1989	1999-2000	2001-02	(-)3.08	Not reviewed	134.78	(-)2.12	57.17	(-)2.95	-	-	-	-
				2000-01	2002-03	(+)0.97	Not reviewed	134.78	(-)1.15	48.81	(+)1.21	2.48	1	11.53	7
11	Himachal Backward Classes Finance and Development Corporation	Welfare	January 1994	1999-2000	2001-02	(+)18.59	Not reviewed	174.59	(+)40.94	686.82	36.43	5.30	-	-	-
				2000-01	2002-03	(+)23.36	Not reviewed	214.59	(+)64.30	1133.64	57.09	5.04	1	72.75	17

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
12	Himachal Pradesh Minorities Finance and Development Corporation	Welfare	September 1996	1999-2000	2001-02	(-)22.00	Not reviewed	75.42	(-)22.60	220.23	(-)18.28	-	-	-	-
				2000-01	2002-03	(-)21.50	Nil Comments	92.42	(-)44.10	198.90	(-)15.95	-	1	6.98	15
	Total					(+)2.83		441.79	(+)19.05	1381.35	(+)42.35	3.07			
PUBLIC DISTRIBUTION															
13	Himachal Pradesh State Civil Supplies Corporation Limited	Food & Supplies	September 1980	2001-02	2002-03	(+)69.35	Nil comments	351.50	(+)237.65	1861.56	(+)142.31	7.64	-	30318.85	690
	Total					(+)69.35		351.50	(+)237.65	1861.56	(+)142.31	7.64			
TOURISM															
14	Himachal Pradesh Tourism Development Corporation Limited	Tourism and Civil Aviation	September 1972	2000-01	2001-02	(-)85.68	Understatement of net loss by Rs. 4.40 lakh	1229.86	(-)564.62	1867.33	(-)73.23	-	1	2508.54	1494
	Total					(-)85.68		1229.86	(-)564.62	1867.33	(-)73.23				
DRUGS, CHEMICALS AND PHARMACEUTICALS															
15	Himachal Pradesh Health Systems Corporation Limited	Health	November 1999	2001-02	2002-03	**	Nil Comments	500.00	-	26827.00	-	-	-	-	2
	Total							500.00		26827.00					
FINANCING															
16	Himachal Pradesh State Industrial Development Corporation Limited	Industries	November 1966	2000-01	2001-02	(-)433.37	Understatement of profit by Rs. 11.09 lakh	2959.40	(-)2526.85	3654.61	(-)50.28	-	-	-	-
				2001-02	2002-03	(-)275.69	Nil comments	2959.40	(-)2802.55	3098.76	(+)77.22	2.49	-	936.71	128
	Total					(-)275.69		2959.40	(-)2802.55	3098.76	(+)77.22	2.49			
	Total-A (All sector-wise Government companies)					(-)528.24		15465.20	(-)12619.21	169512.96	1516.06	0.89			
B Working Statutory corporations															
POWER															
17	Himachal Pradesh State Electricity Board	MPP & Power	September 1971	2001-02	2002-03	(-)10655.78	Under statement of net loss by Rs.82 lakh	27600.00	(-)12393.16	220696.98	(-)2817.17	-	-	65455.40	32032
	Total					(-)10655.78		27600.00	(-)12393.16	220696.98	(-)2817.17				

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
TRANSPORT															
18	Himachal Road Transport Corporation	Transport	October 1974	2001-02	2002-03	(-)2885.43	Under statement of net loss by Rs. 16.37 lakh	20249.98	(-)27781.72	(-)2915.51	(-)1527.43	-	-	22172.89	8964
Total						(-)2885.43		20249.98	(-)27781.72	(-)2915.51	(-)1527.43				
FINANCING															
19	Himachal Pradesh Financial Corporation	Industries	April 1967	2001-02	2002-03	(-)238.50*	Net loss under stated by Rs. 5.30 lakh	2817.11	(-)6739.39	15216.52	1148.49#	7.55	-	978.18	128
Total						(-)238.50	-	2817.11	(-)6739.39	15216.52	1148.49	7.55			
Total-B (All sector-wise Statutory corporations)						(-)13779.71	-	50667.09	(-)46914.27	232997.99	(-)3196.11	-			
Grand Total (A+B)						(-)14307.95	-	66132.29	(-)59533.48	402510.95	(-)1680.05	-			
C Non-working companies															
INDUSTRIES															
20	Himachal Worsteds Mills Limited	Industries	October 1974	2000-01	2001-02	(-)0.94	Not reviewed	92.00	(-)544.32	(-)63.82	(-)0.06	-	1		
Total						(-)0.94		92.00	(-)544.32	(-)63.82	(-)0.06				
ENGINEERING															
21	Nahan Foundry Limited	Industries	October 1952	2001-02	2002-03	(+)422.02	Nil Comments	387.00	(-)451.52	(+)81.70	(+)433.58	530.70	-	347.82	16
Total						(+)422.02		387.00	(-)451.52	(+)81.70	(+)433.58	530.70			
Grand Total C						(+)421.08		479.00	(-)995.84	(+)17.88	(+)433.52	2424.61			
Grand Total (A+B+C)						(-)13886.87	-	66611.29	(-)60529.32	402528.83	(-)1246.53				

(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. 193.45 lakh

While calculating return on capital employed, provisions for non-performing assets amounting to Rs. 193.45 lakh has been taken into account

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

Annexure-3

(Referred to in paragraph No. 1.2.2)

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 2002

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

Sl. No	Name of the Public Sector Under-taking	@ 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	-	-	-	-	-	(43.21)	-	-	(43.21)	-	-	-	-	-	-
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	-	-	-	-	200 (33.88)	100 (97.00)	-	-	300 (130.88)	-	-	-	-	-	-
3	Agro Industrial Packaging India Limited	-	246.00	-	246.00	-	-	-	-	-	-	-	-	-	-	-
4	Himachal Pradesh General Industries Corporation Limited	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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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
5	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	-	83.48	-	83.48	60.00 (60.00)	-	-	-	60.00 (60.00)	-	-	-	-	-	-
6	Himachal Pradesh State Forest Corporation Limited	-	-	-	-	1500.00 (1500.00)	- (65962.95)	-	-	1500 (67462.95)	-	-	-	-	-	-
7	Himachal Pradesh Mahila Vikas Nigam	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Himachal Pradesh Minorities Finance and Development Corporation	-	-	-	-	-	137.23 (137.23))	-	-	137.23 (137.23)	-	-	-	-	-	-
9	Himachal Backward Classes Finance and Development Corporation	-	-	-	-	-	999.36 (999.36)	-	-	999.36 (999.36)	-	-	-	-	-	-
10	Himachal Pradesh State Civil Supplies Corporation Limited	-	-	-	-	1000.00 (327.00)	-	-	-	1000.00 (327.00)	-	-	-	-	-	-
11	Himachal Pradesh Tourism Development Corporation Limited	135.50 (Grants)	116.30 (Grants)	-	251.80 (Grants)	-	-	-	-	-	-	-	-	-	-	-
12	Himachal Pradesh State Industrial Development Corporation Limited	-	75.62 (Grants)	-	75.62 (Grants)	-	- (20.00)	-	-	- (20.00)	-	-	-	-	-	-
13	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited.	-	-	-	-	-	14870.00 (112190.00)	-	-	14870.00 (112190.00)	-	-	-	-	-	-
14	Himachal Pradesh Health System Corporation Limited	-	-	-	-	-	- (26327.00)	-	-	- (26327.00)	-	-	-	-	-	-
15	Himachal Pradesh State Electronic Development Corporation Limited	-	12.95	-	12.95	-	-	24.99	-	24.99	-	-	-	-	-	-
	Total-A	135.50 (Grants)	342.43 191.92 (Grants)	-	342.43 327.42 (Grants)	2760.00 (1920.88)	16106.59 (205776.75)	24.99	-	18891.58 (207697.63)	-	-	-	-	-	-

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 Working Statutory corporations																
15	Himachal Pradesh State Electricity Board	-	-	-	-	-	49915.87 (169789.74)	-	-	49915.87 (169789.74)						
16	Himachal Road Transport Corporation	-	5100.00	-	5100.00	1000.00	2000.00 (4606.95)	-	-	3000.00 (4606.95)	-	-	-	-	-	-
17	Himachal Pradesh Financial Corporation	-	38.70	4.70	43.40	-	570.00 (7327.28)	-	-	570.00 (7327.28)	-	-	-	-	-	-
	Total-B		5138.70	4.70	5143.40	1000.00	52485.87 (181723.97)			53485.87 (181723.97)						
	Grand Total (A+B)	-	5481.13	4.70	5485.83	3760.00 (1920.88)	68592.46 (387500.72)	24.99	-	72377.45 (389421.60)						
		135.50 (Grants)	191.92 (Grants)	-	327.42 (Grants)	-	-	-	-	-						
C Non Working Government companies																
18	Nahan Foundry Limited	-	-	-	-	255.99 (255.99)	-	-	-	255.99 (255.99)	-	-	-	-	-	-
	Total-C	-	-	-	-	255.99 (255.99)	-	-	-	255.99 (255.99)	-	-	-	-	-	-
	Grand Total (A+B+C)	-	5481.13	4.70	5485.83	4015.99 (2176.87)	68592.46 (387500.72)	24.99	-	72633.44 (389677.59)						
		135.50 (Grants)	191.92 (Grants)	-	327.42 (Grants)	-	-	-	-	-						

@ 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

Annexure-4

(Referred to in paragraph No. 1.2.4)

Statement showing financial position of Statutory corporations

(Rupees in crore)

1 Himachal Pradesh State Electricity Board				
	Particulars	1999-2000	2000-01	2001-02
A	Liabilities			
	Equity Capital	276.00	276.00	276.00
	Loans from Government	1.78	4.33	4.33
	Other long-term loans (including bonds)	1354.11	1517.53	1740.83
	Reserves and surplus	492.89	579.22	643.61
	Current liabilities and provisions	661.16	765.55	903.13
	Total-A	2785.94	3142.63	3567.90
B	Assets			
	Gross fixed assets	1004.75	1296.44	1556.39
	Less: Depreciation	176.53	200.18	231.93
	Net fixed assets	828.22	1096.26	1324.46
	Capital works-in-progress	1058.17	1081.34	1118.51
	Deferred cost	31.87	37.32	41.31
	Current assets	662.00	657.63	667.13
	Investments	197.99	247.13	286.30
	Miscellaneous expenditure	7.69	5.58	6.26
	Deficits	-	17.37	123.93
	Total-B	2785.94	3142.63	3567.90
C	Capital employed[#]	1887.23	2069.68	2206.97
2 Himachal Road Transport Corporation				
	Particulars	1999-2000	2000-01	2001-02
A	Liabilities			
	Capital (including capital loan & equity capital)	178.60	190.50	202.50
	Borrowings (Government)	-	-	-
	(Others)	39.17	41.51	46.16

[#] 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 ⁼	6.96	15.82	-
	Trade dues and other current liabilities (including provisions)	59.98	74.65	105.62
	Total-A	284.71	322.48	354.28
B	Assets			
	Gross block	135.42	142.59	151.30
	Less: Depreciation	80.55	81.82	86.35
	Net fixed assets	54.87	60.77	64.95
	Capital works-in-progress (including cost of chassis)	1.80	1.67	0.96
	Investments	-	-	-
	Current assets, loans and advances	13.84	11.08	10.55
	Deferred cost	-	-	-
	Accumulated losses	214.20	248.96	277.82
	Total-B	284.71	322.48	354.28
C	Capital employed*	10.53	(-)1.13	(-)29.16
3	Himachal Pradesh Financial Corporation			
	Particulars	1999-2000	2000-01	2001-02
A	Liabilities			
	Paid-up capital	27.51	27.51	28.17
	Share application money	0.66	0.66	-
	Reserve funds and other reserves and surplus	4.97	4.97	4.97
	Borrowings:			
	Bonds and debentures	76.67	85.97	90.52
	Fixed deposits	-	-	-
	Industrial Development Bank of India and Small Industries Development Bank of India	37.74	36.49	42.51
	Reserve Bank of India	1.50	1.00	0.60

⁼ Excluding depreciation funds.

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

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	Loan towards share capital:			
	(a) State Government	-	-	-
	(b) Industrial Development Bank of India			
	Others (including State Government)	0.79	0.79	1.74
	Other liabilities and provisions	51.87	58.87	61.83
	Total-A	201.71	216.26	230.34
B	Assets			
	Cash and Bank balances	1.31	1.99	2.93
	Investments	0.07	-	-
	Loans and Advances	142.30	144.36	153.24
	Net fixed assets	0.33	0.30	0.39
	Dividend deficit account	0.79	0.79	0.79
	Other assets	3.76	3.82	3.66
	Profit and loss account	53.15	65.00	69.33
	Total-B	201.71	216.26	230.34
C	Capital employed[@]	148.57	152.83	162.17

[@] *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).*

Annexure-5

(Referred to in paragraph No. 1.2.4)

Statement showing working results of Statutory corporations

(Rupees in crore)

1 Himachal Pradesh. State Electricity Board				
	Particulars	1999-2000	2000-01	2001-02
1	(a) Revenue receipts (b) Subsidy/Subvention from Government Total	587.58 – 587.58	660.84 – 660.84	670.48 – 670.48
2	Revenue expenditure (net of expenses capitalised) including write off of intangible assets but excluding depreciation and interest	577.76	601.36	657.00
3	Gross surplus (+)/deficit (-) for the year (1-2)	(+)9.82	(+)59.48	(+)13.48
4	Adjustments relating to previous years	(-)41.48	(-)7.88	(-)9.83
5	Final gross surplus(+)/deficit(-) for the year (3+4)	(-)31.66	(+)51.60	(+)3.65
6	Appropriations:			
	(a) Depreciation (less capitalised)	23.46	25.08	31.83
	(b) Interest on Government loans	1.46	-	0.91
	(c) Interest on others, bonds, advances etc. and finance charges	93.48	112.55	137.69
	(d) Total interest on loans and finance charges (b+c)	94.94	112.55	138.60
	(e) Less: Interest capitalised	43.84	49.15	60.22
	(f) Net interest charged to revenue (d-e)	51.10	63.40	78.38
	(g) Total appropriations (a+f)	74.56	88.48	110.21

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7	Surplus(+)/deficit(-) before accounting for subsidy from State Government {5-6 (g)-1(b)}	(-)106.22	(-)36.88	(-)106.56
8	Net surplus(+)/deficit(-) {5-6(g)}	(-)106.22	(-)36.88	(-)106.56
9	Total return on capital employed*	(-)55.12	26.52	(-)28.18
10	Percentage of return on capital employed	-	1.28	-
2	Himachal Road Transport Corporation			
	Particulars	1999-2000	2000-01	2001-02
	Operating			
	(a) Revenue	172.45	201.22	221.41
	(b) Expenditure	215.85	225.88	237.00
	(c) Surplus(+)/Deficit(-)	(-)43.40	(-)24.66	(-)15.59
	Non-operating			
	(a) Revenue	1.66	2.61	0.32
	(b) Expenditure	6.80	12.71	13.58
	(c) Surplus(+)/Deficit(-)	(-)5.14	(-)10.10	(-)13.26
	Total			
	(a) Revenue	174.11	203.83	221.73
	(b) Expenditure	222.65	238.59	250.58
	(c) Net profit (+)/Loss (-)	(-)48.54	(-)34.76	(-)28.85
	Interest on capital and loans	6.80	12.71	13.58
	Total return on Capital employed	(-)41.74	(-)22.05	(-)15.27
	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	1999-2000	2000-01	2001-02
1	Income			
	(a) Interest on Loans	15.05	13.40	17.62
	(b) Other income	0.42	0.08	0.32
	Total-1	15.47	13.48	17.94
2	Expenses			
	(a) Interest on long-term and short-term loans	14.70	15.18	15.80
	(b) Other expenses	4.85	3.82	4.52
	(c) Provision for non-performing assets	0.98	6.34	1.93
	Total-2	20.53	25.34	22.25
3	Profit(+)/loss (-) before tax (1-2)	(-)5.06	(-)11.86	(-)4.31
4	Provision for tax	-	-	-
	Profit(+)/Loss(-) after tax (3-4)	(-)5.06	(-)11.86	(-)4.31
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 [@]	9.64	3.32	11.49
9	Percentage of return on Capital employed	6.49	2.17	7.08

[@] 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.

Annexure-6

(Referred to in paragraph No. 1.2.4.2.2)

Statement showing operational performance of Statutory corporations

1	Himachal Pradesh State Electricity Board			
	Particulars	1999-2000	2000-01	2001-02
	Installed capacity	(MW)		
	(a) Thermal	-		-
	(b) Hydro	301.17	326.20	326.20
	(c) Gas	-	-	-
	(d) Other (Diesel and Micro Hydel)	0.13	0.13	0.13
	Total	301.30	326.33	326.33
	Normal maximum demand	566.00	648.00	556.00
	Power generated:	(MKWH)		
	(a) Thermal	-		
	(b) Hydro	1201.32	1153.32	1149.50
	(c) Gas	-	-	-
	(d) Other	-	-	-
	Total	1201.32	1153.32	1149.50
	Less: Auxiliary consumption			
	(a) Thermal (Percentage)	-	-	
	(b) Hydro (Percentage)	3.06 (0.25)	3.07 (0.27)	3.38 (0.29)
	(c) Gas (Percentage)	-		-
	(d) Other (Percentage)	-		-
	Total (Percentage)	3.06 (0.25)	3.07 (0.27)	3.38 (0.29)

	Net power generated	1198.26	1150.25	1146.12
	Power purchased:	2777.99	2672.27	2936.22
	Total power available for sale	3976.25*	3822.52*	4082.34*
	Power sold:	3120.69	3039.70	3218.42
	Transmission and distribution losses	855.56**	782.82**	863.92**
	Load factor (Percentage)	45.71	42.20	40.21
	Percentage of transmission and distribution losses to total power available for sale	21.52	20.48	21.16
	Number of villages/town electrified	16844	16881	16890
	Number of pump sets/wells energised	5762	6167	6669
	Number of sub-stations (distribution)	-	-	13438
	Transmission/distribution lines (in Kms)			
	(a) High/medium voltage	22700.55	23421.19	23976.61
	(b) Low voltage	46250.84	46810.91	47317.57
	Connected load (in MW)	2248.65	2401.16	2567.03
	Number of consumers	1408616	1463178	1523837
	Number of employees	24826	28744	32032
	Consumer/employees ratio	57:1	51:1	48:1
	Total expenditure on staff during the year (Rs. in crore)	266.42	254.12	275.56
	Percentage of expenditure on staff to total revenue expenditure	45.34	36.84	35.46

* Sales and purchase of power includes 258.245 MU (1999-2000), 221.612 MU (2000-01) and 337.72 MU (2001-02) which actually was neither purchased nor sold but was wheeled through HPSEB transmission system

** Transmission and distribution losses work out to 23.01 per cent (1999-2000), 21.74 per cent (2000-01) and 23.07 per cent instead of 21.52 per cent, 20.48 per cent and 21.16 per cent if the power wheeled on the Board's system is excluded from sale and purchase of power

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	Units sold	MKWH		
	(a) Agriculture (Percentage share to total units sold)	16.54 (0.76)	19.20 (0.68)	18.05 (0.63)
	(b) Industrial (Percentage share to total units sold)	1295.42 (59.37)	1079.02 (38.36)	1324.80 (45.99)
	(c) Commercial (Percentage share to total units sold)	148.88 (6.82)	161.62 (5.74)	174.96 (6.07)
	(d) Domestic (Percentage share to total units sold)	594.59 (27.25)	636.52 (22.63)	664.42 (23.06)
	(e) Others (Percentage share to total units sold)	126.40 (5.80)	916.74 (32.59)	698.47 (24.25)
	Total	2182	2813.10	2880.70
		(Paise per KWH)		
	(a) Revenue (excluding subsidy from Government)	188.28	217.00	208.00
	(b) Expenditure*	185.68	227.00	241.00
	(c) Profit(+)/Loss (-)	(+)2.60	(-)10.00	(-)33.00
	(d) Average subsidy claimed from Government (in Rupees)	-	-	-
	(e) Average interest charges (in Rupees)	16.37	20.86	17.41
2	Himachal Road Transport Corporation			
	Particulars	1999-2000	2000-01	2001-02
	Average number of vehicles held	1734	1728	1747
	Average number of vehicles on road	1697	1699	1718
	Percentage of utilisation of vehicles	98	98	98
	Number of employees	9282	9084	8964
	Employee vehicle ratio	5.4:1	5.3:1	5.1:1

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

	Number of routes operated at the end of the year	1734	1733	1729
	Route kilometres (in lakh)	2.09	2.09	2.09
	Kilometres operated (in lakh)			
	(a) Gross	1414.72	1409.41	1414.61
	(b) Effective	1395.96	1385.95	1392.15
	(c) Dead	18.76	23.46	22.46
	Percentage of dead kilometres to gross kilometres	1.33	1.66	1.59
	Average kilometres covered per bus per day	228	227	226
	Average operating revenue per kilometre (Paise)	1230	1446	1567
	Increase in average operating revenue per kilometre (Paise) over previous year income (<i>per cent</i>)	(-)6.18	17.56	8.37
	Average expenditure per kilometre (Paise)	1574	1693	1771
	Increase in operating expenditure per Km over previous years expenditure (<i>per cent</i>)	10.22	7.56	4.61
	Loss per kilometre (Paise)	(-)344	(-)247	(-)204
	Number of operating depots	23	23	23
	Average number of break-down per lakh kilometres	0.04	0.04	0.03
	Average number of accidents per lakh kilometres	0.12	0.11	0.10
	Passenger kilometres operated (in crore)	642.14	637.54	640.39
	Occupancy ratio (percentage)	57	59	48
	Kilometres obtained per litre of:			
	(a) Diesel Oil	3.47	3.54	3.55
	(b) Engine Oil	695	888	1138

(Amount: Rupees in crore)

3 Himachal Pradesh Financial Corporation							
Particulars	1999-2000		2000-01		2001-02		
	Number	Amount	Number	Amount	Number	Amount	
Applications pending at the beginning of the year	41	2.86	23	3.83	47	10.31	
Applications received	189	29.55	183	32.98	152	56.02	
Total	230	32.41	206	36.81	199	66.33	
Applications sanctioned	147	18.06	113	16.52	109	35.69	
Applications cancelled/withdrawn/rejected/reduced	60	10.52	46	9.98	61	17.81	
Applications pending at the close of the year	23	3.83	47	10.31	29	9.53	
Loans disbursed	121	13.84	86	13.08	-	22.21	
Loans outstanding at the close of the year	-	142.30	-	144.36	-	153.24	
Amount overdue for recovery at the close of the year							
(a) Principal	-	43.80		41.24		39.39	
(b) Interest	-	74.12		76.63		66.37	
Total	-	117.92	-	117.87	-	105.76	
Amount involved in recovery certificate cases	260	21.87	228	21.59	196	20.04	
Total	260	21.87	228	21.59	196	20.04	
Percentage default to total loans outstanding	-	82.87	-	81.65	-	69.02	

Annexure-7

(Referred to in paragraph No. 1.8)

Statement showing the department wise outstanding Inspection Reports (IRs)

Sr. No	Name of Department	No of PSUs	No of outstanding I.R	No of outstanding paragraphs	Years from which paragraphs outstanding
1	Horticulture	3	18	62	1985-86
2	Industries	8	38	82	1985-86
3	Forest	1	8	130	1993-94
4	Welfare	3	9	14	1995-96
5	Food and Supplies	1	6	31	1994-95
6	Tourism and Civil Aviation	1	3	11	1993-94
7	Health	1	1	1	2001-02
8	MPP and Power	1	715	2511	1978-79
9	Transport	1	145	372	1972-73
	Total	20	943	3214	

Annexure-8

(Referred to in paragraph No. 1.8)

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

Sr. No	Name of Department	No. of draft paragraphs	No of reviews	Period of issue
1	M.P.P. & Power	8	2	Between May and June 2002
2	Financing	1	-	Between April and May 2002
3	Forest	2	-	Between January and March 2002

Annexure-9

(Referred in paragraph No. 1.10)

Statement showing paid-up capital, investment and summarised working results of 619-B company as per their latest finalised accounts

(Figures in column 5 to 19 are in Rupees in lakh)

Sl. 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*	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	Others		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
1	Himachal Pradesh Electronic Systems Corporation Limited	Working	2001-02	71.50	11.50 (16.08)	30.60 (42.80)	29.40 (41.12)	-	-	-	-	-	-	11.50	30.60	29.40	(-11.46)	(-28.73)

* Figures in brackets indicate percentage