

Annexure 1
(Refer paragraph 1.7)

Statement showing particulars of up to date paid-up capital, loans outstanding and Manpower as on 31 March 2009 in respect of Government companies and Statutory corporations

(Figures in column 5 (a) to 6 (c) are Rupees in crore)

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital ^s				Loans ^{**} outstanding at the close of 2008-09				Debt equity ratio for 2008-09 (Previous year)	Manpower (No. of employees) (as on 31.3.2009)
				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
A. Working Government companies													
AGRICULTURE & ALLIED													
1.	Himachal Pradesh Agro Industries Corporation Limited	Horticulture	September 1970	9.84	1.96	-	11.80	1.11	0.40	-	1.51	0.13:1 (0.13:1)	227
2.	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	Horticulture	June 1974	10.23	1.50	6.07	17.80	10.00	-	0.93	10.93	0.61:1 (0.62:1)	452
3.	Himachal Pradesh State Forest Development Corporation Limited	Forest	March 1974	12.08	-	-	12.08	-	-	160.75	160.75	13.31:1 (13.31:1)	2675
Sector wise total				32.15	3.46	6.07	41.68	11.11	0.40	161.68	173.19	4.16:1 (5.39:1)	3354
FINANCING													
4.	Himachal Backward Classes Finance and Development Corporation	Social Justice & Empowerment	January 1994	9.50	-	-	9.50	-	-	7.65	7.65	0.82:1 (0.74:1)	22
5.	Himachal Pradesh Mahila Vikas Nigam	Social Justice & Empowerment	April 1989	4.57	0.10	-	4.67	-	-	-	-	-	6
6.	Himachal Pradesh Minorities Finance and Development Corporation	Social Justice & Empowerment	September 1996	4.71	-	0.18	4.89	-	-	10.16	10.16	2.07:1 (-)	15
Sector wise total				18.78	0.10	0.18	19.06	-	-	17.81	17.81	0.93:1 (0.39:1)	43
INFRASTRUCTURE													
7.	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited	Public Works	June 1999	25.00	-	-	25.00	-	-	101.30	101.30	4.05:1 (5.64:1)	3
8.	Himachal Pradesh State Industrial Development Corporation Limited	Industries	November 1966	29.59	-	-	29.59	-	-	-	-	- (0.34:1)	183
Sector wise total				54.59	-	-	54.59	-	-	101.30	101.30	1.86:1 (2.77:1)	186

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(Figures in column 5 (a) to 6 (c) are Rupees in crore)

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of Incorporation	Paid-up Capital ^s				Loans ^{**} outstanding at the close of 2008-09				Debt equity ratio for 2008-09 (Previous year)	Manpower (No. of employees) (as on 31.3.2009)
				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
MANUFACTURE													
9.	Himachal Pradesh General Industries Corporation Limited	Industries	November 1972	7.04	-	0.12	7.16	2.97	-	-	2.97	0.41:1 (0.42:1)	208
Sector wise total				7.04	-	0.12	7.16	2.97	-	-	2.97	0.41:1 (0.42:1)	208
POWER													
10.	Beas Valley Power Corporation Limited	MPP & Power	March 2003	-	-	146.60	146.60	-	-	198.60	198.60	1.35:1 (1.21:1)	352
11.	Himachal Pradesh Power Corporation Limited ^a	MPP & Power	December 2006	321.03	-	0.40	321.43	-	-	53.52	53.52	0.17:1 (-)	871
12.	Himachal Pradesh Power Transmission Corporation Limited	MPP & Power	August 2008	3.00	-	8.00	11.00	-	-	-	-	-	25
Sector wise total				324.03	-	155.00	479.03	-	-	252.12	252.12	0.53:1 (0.64:1)	1248
SERVICE													
13.	Himachal Pradesh State Civil Supplies Corporation Limited	Food & Supplies	September 1980	3.51	-	-	3.51	14.09	-	-	14.09	4.01:1 (-)	938
14.	Himachal Pradesh State Electronics Development Corporation Limited	Industries	October 1984	3.72	-	-	3.72	1.95	-	-	1.95	0.52:1 (0.52:1)	76
15.	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	Industries	March 1974	8.72	0.03	-	8.75	0.50	-	-	0.50	0.06:1 (0.06:1)	97
16.	Himachal Pradesh State Small Industries and Export Corporation Limited	Industries	October 1966	2.46	-	-	2.46	-	-	-	-	-	24
17.	Himachal Pradesh Tourism Development Corporation Limited	Tourism & Civil Aviation	September 1972	12.30	-	-	12.30	-	-	-	-	- 0.03:1)	1751
Sector wise total				30.71	0.03	-	30.74	16.54	-	-	16.54	0.54:1 (0.09:1)	2886
Total A (All sector wise working Government companies)				467.30	3.59	161.37	632.26	30.62	0.40	532.91	563.93	0.89:1 (1.44:1)	7925

(Figures in column 5 (a) to 6 (c) are Rupees in crore)

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of Incorporation	Paid-up Capital ^s				Loans ^{**} outstanding at the close of 2008-09				Debt equity ratio for 2008-09 (Previous year)	Manpower (No. of employees) (as on 31.3.2009)
				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
B. Working Statutory corporations													
FINANCING													
1.	Himachal Pradesh Financial Corporation	Industries	April 1967	41.98	-	6.59	48.57	-	-	174.75	174.75	3.60:1 (6.83:1)	100
Sector wise total				41.98	-	6.59	48.57	-	-	174.75	174.75	3.60:1 (6.83:1)	100
POWER													
2.	Himachal Pradesh State Electricity Board	MPP & Power	September 1971	372.23	-	-	372.23	92.64	-	1847.75	1940.39	5.21:1 (6.89:1)	25721
Sector wise total				372.23	-	-	372.23	92.64	-	1847.75	1940.39	5.21:1 (6.89:1)	25721
SERVICE													
3.	Himachal Road Transport Corporation	Transport	September 1974	324.15	15.45	-	339.60	-	-	140.01	140.01	0.41:1 (0.21:1)	8413
Sector wise total				324.15	15.45	-	339.60	-	-	140.01	140.01	0.41:1 (0.21:1)	8413
Total B (All sector wise working Statutory corporations)				738.36	15.45	6.59	760.40	92.64	-	2162.51	2255.15	2.97:1 (3.82:1)	34234
Grand Total (A + B)				1205.66	19.04	167.96	1392.66	123.26	0.40	2695.42	2819.08	2.02:1 (3.18:1)	42159
C. Non working Government companies													
AGRICULTURE & ALLIED													
1.	Agro Industrial Packaging India Limited	Horticulture	February 1987	16.75	-	0.97	17.72	22.13	-	-	22.13	1.25:1 (1.25:1)	36
Sector wise total				16.75	-	0.97	17.72	22.13	-	-	22.13	1.25:1 (1.25:1)	36

(Figures in column 5 (a) to 6 (c) are Rupees in crore)

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of Incorporation	Paid-up Capital [§]				Loans ^{**} outstanding at the close of 2008-09				Debt equity ratio for 2008-09 (Previous year)	Manpower (No. of employees) (as on 31.3.2009)
				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
MANUFACTURE													
2.	Himachal Worsted Mills Limited	Industries	October 1974	-	-	0.92	0.92	-	-	-	-	-	-
3.	Nahan Foundry Limited	Industries	October 1952	3.50	-	-	3.50	-	-	-	-	-	9
Sector wise total				3.50	-	0.92	4.42	-	-	-	-	-	9
Total C (All sector wise non working Government companies)				20.25	-	1.89	22.14	22.13	-	-	22.13	1.00:1 (1.00:1)	45
Grand Total (A + B + C)				1225.91	19.04	169.85	1414.80	145.39	0.40	2695.42	2841.21	2.00:1 (3.16:1)	42204

Notes:

Above includes one Section 619-B company at Sr. No. A-10.

§

Paid-up capital includes share application money.

**

Loans outstanding at the close of 2008-09 represent long-term loans only.

Δ

Two 619-B companies (viz. Kinner Kailash Power Corporation Limited and Pabbar Valley Power Corporation Limited) have been merged with Himachal Pradesh Power Corporation Limited with effect from 31 July 2007.

Annexure 2

(Refer paragraph 1.15)

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

(Figures in column 5 (a) to (6) and (8) to (10) are Rupees in crore)

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)				Turnover	Impact of Accounts Comments [#]	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed [@]	Return on capital employed [^]	Percentage return on capital employed
				Net Profit/ Loss before Interest & Depreciation	Interest	Depreciation	Net Profit/ Loss							
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
A. Working Government Companies														
AGRICULTURE & ALLIED														
1.	Himachal Pradesh Agro Industries Corporation Limited	2007-08	2009-10	(-)0.74	0.24	0.11	(-)1.09	32.11	(-)6.83	11.80	(-)10.45	(-)1.11	(-)0.85	-
2.	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	2007-08	2008-09	(-)2.98	0.23	0.73	(-)3.94	25.56	(-)8.15	17.80	(-)43.00	(-)10.02	(-)3.71	-
3.	Himachal Pradesh State Forest Development Corporation Limited	2005-06	2009-10	2.10	2.44	0.54	(-)0.88	131.65	(+)23.70	12.08	(-)44.79	152.04	1.56	1.03
Sector wise total				(-)1.62	2.91	1.38	(-)5.91	189.32	8.72	41.68	(-)98.24	140.90	(-)3.00	-
FINANCING														
4.	Himachal Backward Classes Finance and Development Corporation	2005-06	2008-09	0.83	0.37	0.02	0.44	1.30	-	6.30	2.72	16.56	0.81	4.89
		2006-07	2008-09	0.72	0.28	0.01	0.43	1.35	-	7.50	3.15	17.97	0.71	3.95
5.	Himachal Pradesh Mahila Vikas Nigam	2007-08	2009-10	0.06	-	-	0.06	0.18	(-)0.56	3.82	(-)0.07	3.64	0.06	1.65
6.	Himachal Pradesh Minorities Finance and Development Corporation	2007-08	2008-09	(-)0.13	0.20	-	(-)0.33	0.22	(-)0.16	3.89	(-)2.32	11.43	(-)0.13	-
Sector wise total				0.65	0.48	0.01	0.16	1.75	(-)0.72	15.21	0.76	33.04	0.64	1.94

(Figures in column 5 (a) to (6) and (8) to (10) are Rupees in crore)

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)				Turnover	Impact of Accounts Comments [#]	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed [@]	Return on capital employed [^]	Percentage return on capital employed
				Net Profit/ Loss before Interest & Depreciation	Interest	Depreciation	Net Profit/ Loss							
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
INFRASTRUCTURE														
7.	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited	2008-09	2009-10	-	-	-	***	-	-	25.00	-	333.51	-	-
8.	Himachal Pradesh State Industrial Development Corporation Limited	2008-09	2009-10	9.83	-	0.09	9.74	15.09	(+0.01)	29.59	11.53	52.63	9.74	18.51
Sector wise total				9.83	-	0.09	9.74	15.09	(+0.01)	54.59	11.53	386.14	9.74	2.52
MANUFACTURE														
9.	Himachal Pradesh General Industries Corporation Limited	2007-08	2008-09	1.03	0.17	0.12	0.74	16.79	(-0.75)	7.16	(-0.59)	9.63	0.91	9.45
Sector wise total				1.03	0.17	0.12	0.74	16.79	(-0.75)	7.16	(-0.59)	9.63	0.91	9.45
POWER														
10.	Beas Valley Power Corporation Limited	2007-08	2009-10	-	-	-	**	-	-	125.14	-	242.85	-	-
11.	Himachal Pradesh Power Corporation Limited	2007-08	2009-10	-	-	-	**	-	-	80.11	-	154.39	-	-
12.	Himachal Pradesh Power Transmission Corporation Limited						**							
Sector wise total					-	-	-	-	-	205.25	-	397.24	-	-

Annexures

(Figures in column 5 (a) to (6) and (8) to (10) are Rupees in crore)

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)				Turnover	Impact of Accounts Comments [#]	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed [@]	Return on capital employed [^]	Percentage return on capital employed
				Net Profit/ Loss before Interest & Depreciation	Interest	Depreciation	Net Profit/ Loss							
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICE														
13	Himachal Pradesh State Civil Supplies Corporation Limited	2007-08	2008-09	3.65	0.52	1.19	1.94	810.38	(+)0.05	3.51	13.24	36.58	2.46	6.72
		2008-09	2009-10	4.62	0.39	1.00	3.23	920.06		3.51	14.96	36.76	3.62	9.85
14.	Himachal Pradesh State Electronics Development Corporation Limited	2008-09	2009-10	1.18	-	0.08	1.10	26.49		3.72	0.23	5.65	1.10	19.47
15.	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	2007-08	2008-09	(-)0.40	0.03	0.05	(-)0.48	10.57	(-)0.45	8.75	(-)11.77	(-)2.29	(-)0.45	-
16.	Himachal Pradesh State Small Industries and Export Corporation Limited	2008-09	2009-10	0.10	-	0.03	0.07	53.98		2.46	(-)1.15	2.29	0.07	3.06
17.	Himachal Pradesh Tourism Development Corporation Limited	2007-08	2008-09	1.11	0.20	1.49	(-)0.58	46.07	-	12.30	(-)14.87	6.86	(-)0.38	-
Sector wise total				6.61	0.62	2.65	3.34	1057.17	(-)0.45	30.74	(-)12.60	49.27	3.96	8.04
Total A (All sector wise working Government companies)				16.50	4.18	4.25	8.07	1280.12	6.81	354.63	(-)99.14	1016.22	12.25	1.21
B. Working Statutory corporations														
FINANCING														
1.	Himachal Pradesh Financial Corporation	2008-09	2009-10	9.71	15.93	0.10	(-)6.32	15.38		48.57	(-)102.05	229.35	9.61	4.19
Sector wise total				9.71	15.93	0.10	(-)6.32	15.38		48.57	(-)102.05	229.35	9.61	4.19

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(Figures in column 5 (a) to (6) and (8) to (10) are Rupees in crore)

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)				Turnover	Impact of Accounts Comments [#]	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed [@]	Return on capital employed [^]	Percentage return on capital employed
				Net Profit/ Loss before Interest & Depreciation	Interest	Depreciation	Net Profit/ Loss							
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
POWER														
2.	Himachal Pradesh State Electricity Board	2008-09	2009-10	301.52	172.25	96.96	32.31 ^{AA}	2915.38		372.23	(-)230.36	2349.52	204.56	8.71
Sector wise total				301.52	172.25	96.96	32.31	2915.38		372.23	(-)230.36	2349.52	204.56	8.71
SERVICE														
3.	Himachal Road Transport Corporation	2008-09	2009-10	(-)11.98	9.03	13.17	(-)34.18	419.00\$		339.60	(-)512.23	5.67	(-)25.15	
Sector wise total				(-)11.98	9.03	13.17	(-)34.18	419.00\$		339.60	(-)512.23	5.67	(-)25.15	
Total B (All sector wise working Statutory corporations)				299.25	197.21	110.23	(-)8.19	3349.76	-	760.40	(-)844.64	2584.54	189.02	7.31
Grand Total (A + B)				315.75	201.39	114.48	(-)0.12	4629.88	6.81	1115.03	(-)943.78	3600.76	201.27	5.59
C. Non working Government companies														
AGRICULTURE 7 ALLIED														
1.	Agro Industrial Packaging India Limited	2008-09	2009-10	(-)1.23	-	0.14	(-)1.37	-		17.72	(-)74.57	3.33	(-)1.37	-
Sector wise total				(-)1.23	-	0.14	(-)1.37	-		17.72	(-)74.57	3.33	(-)1.37	-

(Figures in column 5 (a) to (6) and (8) to (10) are Rupees in crore)

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)				Turnover	Impact of Accounts Comments [#]	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed [@]	Return on capital employed ^Δ	Percentage return on capital employed
				Net Profit/ Loss before Interest & Depreciation	Interest	Depreciation	Net Profit/ Loss							
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURE														
2.	Himachal Worsted Mills Limited	2000-01	2001-02	(-)0.01	-	-	(-)0.01	-	-	0.92	(-)5.44	(-)0.64	(-)0.01	-
3.	Nahan Foundry Limited	2008-09	2009-10	(-)0.04	-	-	(-)0.04	-	-	3.50	(-)4.81	(-)1.32	(-)0.04	-
Sector wise total				(-)0.05	-	-	(-)0.05	-	-	4.42	(-)10.25	(-)1.96	(-)0.05	-
Total C (All sector wise non working Government companies)				(-)1.28	-	0.14	(-)1.42	-	-	22.14	(-)84.82	5.29	(-)1.42	-
Grand Total (A + B + C)				314.47	201.39	114.62	(-)1.54	4629.88	6.81	1137.17	(-)1028.60	3606.05	199.85	5.54

Impact of accounts comments include the net impact of comments of Statutory Auditors and CAG and is denoted by (+) increase in profit/ decrease in losses (-) decrease in profit/ increase in losses.

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

Δ Return on capital employed has been worked out by adding profit and interest charged to profit and loss account.

** Companies (serial no. A-10, 11 and 12) are under construction. One Company (serial no. A-12) had not furnished the statement of incidental expenses during construction period.

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

\$ Includes subsidy of Rs. 48 crore received during the year on account of issue of free/concessional passes and running buses on uneconomic routes.

ΔΔ Before taking into account the subsidy/subvention from Government (Rs. 0.02 crore).

Annexure 3

(Refer paragraph 1.10)

Statement showing grants and subsidy received/receivable, guarantees received, waiver of dues, loans written off and loans converted into equity during the year and guarantee commitment at the end of March 2009

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

Sl. No.	Sector & Name of the Company	Equity/ loans received out of budget during the year		Grants and subsidy received during the year				Guarantees received during the year and commitment at the end of the year [@]		Waiver of dues during the year			
		Equity	Loans	Central Government	State Government	Others	Total	Received	Commitment	Loans repayment written off	Loans converted into equity	Interest/ penal interest waived	Total
(1)	(2)	3 (a)	3 (b)	4 (a)	4 (b)	4 (c)	4 (d)	5 (a)	5 (b)	6 (a)	6 (b)	6 (c)	6 (d)
A. Working Government Companies													
AGRICULTURE & ALLIED													
1.	Himachal Pradesh Agro Industries Corporation Limited	-	-	-	0.50	-	0.50	-	-	-	-	-	-
2.	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	-	-	-	8.09	-	8.09	1.00	0.99	-	-	-	-
3.	Himachal Pradesh State Forest Development Corporation Limited	-	-	-	-	-	-	-	148.95	-	-	-	-
Sector wise total		-	-	-	8.59	-	8.59	1.00	149.94	-	-	-	-
FINANCING													
4.	Himachal Backward Classes Finance and Development Corporation	1.10	-	-	-	-	-	15.00	7.65	-	-	-	-
5.	Himachal Pradesh Mahila Vikas Nigam	0.85	-	-	-	-	-	-	-	-	-	-	-

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

Sl. No.	Sector & Name of the Company	Equity/ loans received out of budget during the year		Grants and subsidy received during the year				Guarantees received during the year and commitment at the end of the year [@]		Waiver of dues during the year			
		Equity	Loans	Central Government	State Government	Others	Total	Received	Commitment	Loans repayment written off	Loans converted into equity	Interest/ penal interest waived	Total
(1)	(2)	3 (a)	3 (b)	4 (a)	4 (b)	4 (c)	4 (d)	5 (a)	5 (b)	6 (a)	6 (b)	6 (c)	6 (d)
6.	Himachal Pradesh Minorities Finance and Development Corporation	1.00	-	-	-	-	-	11.00	10.16	-	-	-	-
Sector wise total		2.95	-	-	-	-	-	26.00	17.81	-	-	-	-
INFRASTRUCTURE													
7.	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited	-	-	-	166.00	-	166.00	-	-	-	-	-	-
Sector wise total		-	-	-	166.00	-	166.00	-	-	-	-	-	-
POWER													
8.	Himachal Pradesh Power Corporation Limited	241.32	-	-	-	-	-	-	-	-	-	-	-
9.	Himachal Pradesh Power Transmission Corporation Limited	3.00	-	-	-	-	-	-	-	-	-	-	-
Sector wise total		244.32	-	-	-	-	-	-	-	-	-	-	-
SERVICE													
10.	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	-	-	0.37	2.06	-	2.43	0.60	0.60	-	-	-	-
11.	Himachal Pradesh Tourism Development Corporation Limited	-	-	8.68	0.65	0.11	9.44	-	-	-	-	-	-
Sector wise total		-	-	9.05	2.71	0.11	11.87	0.60	0.60	-	-	-	-
Total A (All sector wise working Government companies)		247.27	-	9.05	177.30	0.11	186.46	26.60	168.35	-	-	-	-

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

Sl. No.	Sector & Name of the Company	Equity/ loans received out of budget during the year		Grants and subsidy received during the year				Guarantees received during the year and commitment at the end of the year [@]		Waiver of dues during the year			
		Equity	Loans	Central Government	State Government	Others	Total	Received	Commitment	Loans repayment written off	Loans converted into equity	Interest/ penal interest waived	Total
(1)	(2)	3 (a)	3 (b)	4 (a)	4 (b)	4 (c)	4 (d)	5 (a)	5 (b)	6 (a)	6 (b)	6 (c)	6 (d)
B. Working Statutory corporations													
FINANCING													
1.	Himachal Pradesh Financial Corporation	20.00	-	-	-	0.32	0.32	-	91.06	-	-	-	-
Sector wise total		20.00	-	-	-	0.32	0.32	-	91.06	-	-	-	-
POWER													
2.	Himachal Pradesh State Electricity Board	38.23	75.00	78.69	113.00	-	191.69	-	1536.01	-	-	-	-
Sector wise total		38.23	75.00	78.69	113.00	-	191.69	-	1536.01	-	-	-	-
SERVICE													
3.	Himachal Road Transport Corporation	31.49	-	-	*	-	-	-	-	-	-	-	-
Sector wise total		31.49	-	-	*	-	-	-	-	-	-	-	-
Total B (All sector wise working Statutory corporations)		89.72	-	78.69	113.00	0.32	192.01	-	1627.07	-	-	-	-
Grand Total (A + B)		336.99	75.00	87.74	290.30	0.43	378.47	26.60	1795.42	-	-	-	-

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

Sl. No.	Sector & Name of the Company	Equity/ loans received out of budget during the year		Grants and subsidy received during the year				Guarantees received during the year and commitment at the end of the year [@]		Waiver of dues during the year			
		Equity	Loans	Central Government	State Government	Others	Total	Received	Commitment	Loans repayment written off	Loans converted into equity	Interest/ penal interest waived	Total
(1)	(2)	3 (a)	3 (b)	4 (a)	4 (b)	4 (c)	4 (d)	5 (a)	5 (b)	6 (a)	6 (b)	6 (c)	6 (d)
C. Non-working Government companies													
AGRICULTURE & ALLIED													
1.	Agro Industrial Packaging India Limited	-	1.56	-	-	-	-	-	-	-	-	-	-
Sector wise total		-	1.56	-	-	-	-	-	-	-	-	-	-
Grand Total (A + B +C))		336.99	76.56	87.74	290.30	0.43	378.47	26.60	1795.42	-	-	-	-

[@] Figures indicate total guarantees outstanding at the end of the year.

* State Government released a subsidy of Rs. 48 crore during 2008-09 for bridging the gap of losses sustained by the Corporation on account of free/concessional facilities provided to the various section of society and running buses on uneconomic routes. Subsidy so provided has been taken as passenger income instead of subsidy.

Annexure 4

(Refer paragraph 1.36)

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

Sl. No.	Name of PSU	Year up to which accounts finalised	Paid-up capital as per latest finalised accounts	Investment made by State Government during the years for which accounts are in arrears			
				Equity	Loan	Grants/subsidy	Others
Working companies/corporations				Rs. in Crore			
1	Himachal Pradesh Agro Industries Corporation Limited	2007-08	11.80	-	-	0.50	-
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	2007-08	17.80	-	-	8.09	-
3	Himachal Pradesh State Forest Corporation Limited	2005-06	12.08	-	-	-	-
4	Himachal Backward Classes Finance and Development Corporation	2006-07	7.50	0.90 (2007-08) 1.10 (2008-09)	-	-	-
5	Himachal Pradesh Mahila Vikas Nigam	2007-08	3.82	0.85	-	-	-
6	Himachal Pradesh Minorities Finance and Development Corporation	2007-08	3.89	1.00	-	-	-
7	Himachal Pradesh General Industries Corporation Limited	2007-08	7.16	-	-	-	-
8	Beas Valley Power Cororation Limited	2007-08	125.14	-	-	-	-
9	Himachal Pradesh Power Corporation Limited	2007-08	80.11	241.32	-	-	-
10	Himachal Pradesh Power Transmission Corporation Limited	-	-	3.00	-	-	-
11	Himachal Pradesh State Handicrafts and Handloom corporation Limited	2007-08	8.75	-	-	2.06	-
12	Himachal Pradesh Tourism Development Corporation Limited	2007-08	12.30	-	-	0.65	-
Total			290.35	248.17	-	11.30	-

Annexure 5

(Refer paragraph 1.15)

Statement showing financial position of Statutory corporations

(Rupees in crore)

1 Himachal Pradesh State Electricity Board				
	Particulars	2006-07	2007-08	2008-09 (Provisional)
A	Liabilities			
	Equity capital	282.11	334.00	372.23
	Loans from Government	20.13	18.40	92.64
	Other long-term loans (including bonds)	2098.30	2281.87	1847.75
	Reserves and surplus	1261.36	1333.86	1530.08
	Current liabilities and provisions	2341.99	2423.12	3049.61
	Total-A	6003.89	6391.25	6892.31
B	Assets			
	Gross fixed assets	3556.07	3564.76	4271.34
	Less: Depreciation	464.98	552.91	649.56
	Net fixed assets	3091.09	3011.85	3621.78
	Capital works-in-progress	1108.16	1098.53	997.79
	Deferred cost	81.92	104.81	135.72
	Current assets	784.64	1091.80	779.56
	Investments	695.18	815.66	1121.04
	Miscellaneous expenditure	5.62	5.93	6.06
	Deficits	237.28	262.67	230.36
	Total-B	6003.89	6391.25	6892.31
C	Capital employed[#]	2641.90	2779.06	2349.52
2 Himachal Road Transport Corporation				
	Particulars	2006-07	2007-08	2008-09 (Provisional)
A	Liabilities			
	Capital (including capital loan & equity capital)	277.11	308.11	339.60
	Borrowings (Government) (Others)	- 159.96	- 141.73	- 140.01
	Funds ⁼	66.14	51.71	38.29

[#] 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.

⁼ Excluding depreciation funds.

	Trade dues and other current liabilities (including provisions)	93.81	142.52	155.74
	Total-A	597.02	644.07	673.64
B	Assets			
	Gross block	177.80	199.12	214.93
	Less: Depreciation	119.30	123.74	128.24
	Net fixed assets	58.50	75.38	86.69
	Capital works-in-progress (including cost of chassis)	2.00	3.68	2.11
	Investments	-	-	-
	Current assets, loans and advances	98.57	86.97	72.61
	Accumulated losses	437.95	478.04	512.23
	Total-B	597.02	644.07	673.64
C	Capital employed*	65.26	23.51	5.67
3	Himachal Pradesh Financial Corporation			
	Particulars	2006-07	2007-08	2008-09
A	Liabilities			
	Paid-up capital(including share application money)	28.57	28.57	48.57
	Reserve funds and other reserves and surplus	4.97	4.97	4.97
	Borrowings:	-	-	-
	Bonds and debentures	102.70	101.32	91.06
	Fixed deposits	-	-	-
	Industrial Development Bank of India and Small Industries Development Bank of India	85.89	87.85	76.10
	Reserve Bank of India	-	-	-
	Loan towards share capital: (a) State Government (b) Industrial Development Bank of India	-	-	-
	Others (including State Government)	7.29	6.90	8.38
	Other liabilities and provisions	79.66	73.20	71.84
	Total-A	309.08	302.81	300.92

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

B	Assets			
	Cash and Bank balances	12.91	31.82	12.20
	Investments	0.01	0.01	20.05
	Loans and Advances	190.08	172.12	163.71
	Net fixed assets	1.09	1.00	0.96
	Dividend deficit account	0.79	0.79	0.79
	Other assets	1.95	1.34	1.16
	Profit and loss account	102.25	95.73	102.05
	Total-B	309.08	302.81	300.92
C	Capital employed[@]	222.47	229.52	229.35

[@] 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 6

(Refer paragraph 1.15)

Statement showing working results of Statutory corporations

(Rupees in crore)

1	Himachal Pradesh State Electricity Board			
	Particulars	2006-07	2007-08	2008-09 (Provisional)
1	(a) Revenue receipts	1962.19	2352.48	2966.04
	(b) Subsidy/Subvention from Government	96.08	-	0.02
	Total	2058.27	2352.48	2966.06
2	Revenue expenditure (net of expenses capitalised) including write off of intangible assets but excluding depreciation and interest	1784.34	2135.45	2645.21
3	Gross surplus (+)/deficit (-) for the year (1-2)	273.93	217.03	320.85
4	Adjustments relating to previous years	(-)76.70	(+)23.05	(-)19.31
5	Final gross surplus(+)/deficit(-) for the year (3+4)	197.23	240.08	301.54
6	Appropriations:			
	(a) Depreciation (less capitalised)	57.14	87.99	96.96
	(b) Interest on Government loans	2.33	2.12	1.97
	(c) Interest on others, bonds, advances etc. and finance charges	233.01	248.34	245.67
	(d) Total interest on loans and finance charges (b+c)	235.34	250.46	247.64
	(e) Less: Interest capitalised	97.13	72.99	75.39
	(f) Net interest charged to revenue (d-e)	138.21	177.47	172.25
	(g) Total appropriations (a+f)	195.35	265.46	269.21
7	Surplus(+)/deficit(-) before accounting for subsidy from State Government {5-6 (g)-1(b)}	(-)94.20	(-)25.38	(+)32.31

8	Net surplus(+)/deficit(-) {5-6(g)}	1.88	(-)25.38	(+)32.33
9	Total return on capital employed*	140.09	152.09	204.56
10	Percentage of return on capital employed	5.30	5.46	8.71
2	Himachal Road Transport Corporation			
	Particulars	2006-07	2007-08	2008-09 (Provisional)
	Operating			
	(a) Revenue	301.65	323.48	371.00
	(b) Expenditure	331.57	358.14	397.33
	(c) Surplus(+)/Deficit(-)	(-)29.92	(-)34.66	(-)26.33
	Non-operating			
	(a) Revenue	1.82	1.24	1.18
	(b) Expenditure	4.50	6.68	9.03
	(c) Surplus(+)/Deficit(-)	(-)2.68	(-)5.44	(-)7.85
	(a) Revenue	303.47	324.72	372.18
	(b) Expenditure	336.07	364.82	406.26
	(c) Net profit (+)/Loss (-)	(-)32.60	(-)40.10	(-)34.18
	Interest on capital and loans	4.50	6.68	9.03
	Total return on Capital employed	(-)28.10	(-)33.42	(-)25.15
	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	2006-07	2007-08	2008-09
1	Income			
	(a) Interest on Loans	15.48	18.22	16.49
	(b) Other income	0.27	9.49	0.15
	Total-1	15.75	27.71	16.64
2	Expenses			
	(a) Interest on long-term and short-term loans	14.51	16.26	15.93
	(b) Other expenses	13.91	4.71	4.87
	(c) Provision for non-performing assets	-	-	2.16
	Total-2	28.42	20.97	22.96
3	Profit(+)/loss (-) before tax (1-2)	(-)12.67	6.74	(-)6.32
4	Provision for tax	-	-	-
	Profit(+)/Loss(-) after tax (3-4)	(-)12.67	6.74	(-)6.32
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 [@]	1.84	23.00	9.61
9	Percentage of return on Capital employed	0.83	10.02	4.19

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

Annexure 7

(Refer paragraph 2.9)

Statement showing operational performance of Himachal Road Transport Corporation

(Rs. in crore)

Particulars	2004-05	2005-06	2006-07	2007-08	2008-09
Average number of vehicles held	1745	1737	1816	1916	1949
Average number of vehicles on road	1718	1719	1799	1896	1923
Percentage of utilisation of vehicles	98.45	98.96	99.06	98.96	98.67
Number of employees	8706	8552	8484	8595	8413
Employee vehicle ratio	4.99:1	4.92:1	4.67:1	4.49:1	4.32:1
Number of routes operated at the end of the year	1832	1849	1874	1926	1975
Route kilometres (in lakh)	1451.60	1483.49	1540.75	1576.64	1583.76
Kilometres operated (in lakh)					
Gross	1450.41	1495.14	1546.57	1601.42	1618.62
Effective	1425.95	1470.42	1521.29	1576.69	1592.59
Dead	24.46	24.72	25.28	24.73	26.03
Percentage of dead kilometres to gross kilometres	1.69	1.65	1.63	1.54	1.61
Average kilometres covered per bus per day	224	232	230	225	224
Average revenue per kilometre (Rs.)	19.69	20.65	21.97	22.37	25.19
Average expenditure per kilometre (Rs.)	21.92	23.25	24.11	24.92	27.34
Loss (-)/Profit (+) per kilometre (Rs.)	(-)2.23	(-)2.60	(-)2.14	(-)2.55	(-)2.15
Number of operating depots	23	23	23	23	23
Average number of break-down per lakh kilometres	2.58	2.48	2.17	1.79	1.65
Average number of accidents per lakh kilometres	0.10	0.08	0.08	0.10	0.05
Passenger kilometre operated (in crore)	397.46	431.20	463.96	484.47	454.29
Occupancy ratio (Load Factor)	60.59	63.75	69.31	69.83	64.83
Kilometres obtained per litre of Diesel Oil	3.64	3.65	3.70	3.71	3.67

Annexure 8

(Refer paragraph 3.11.4)

Statement showing installed capacity, designed potential, targets fixed for generation of power and achievements there against in respect of projects operated by the Board during 2004-09

Name of project	Installed capacity (MW)	Design ed potential per annum (MUs)	Designed potential for 2004-09 (MUs)	Targets fixed for 2004-09 (MUs)	Achievements for 2004-09 (MUs)	Shortfall (-)/ Excess(+)		Total Shortfall (-) / Excess(+) (MUs)
						Due to low fixation of targets with reference to designed potential (MUs)	Due to non-achievement of targets fixed (MUs)	
Bhaba	120	637	3185	2869	2725.42	(-)316	(-)143.58	(-)459.58
Bassi	60	346	1730	1253	1313.72	(-)477	(+)60.72	(-)416.28
Giri	60	289.55	1447.75	926	938.16	(-)521.75	(+)12.16	(-)509.59
Ghanvi	22.50	74.26	371.30	415	363.14	(+)43.70	(-)51.86	(-)8.16
Andhra	16.95	87.30	436.50	306	314.59	(-)130.50	(+)8.59	(-)121.91
Baner	12	60.67	303.35	196	212.39	(-)107.35	(+)16.39	(-)90.96
Gaj	10.5	38.31	190.55	203	234.15	(+)12.45	(+)31.15	(+)43.60
Binwa	6	29.25	146.25	150	155.06	(+)3.75	(+)5.06	(+)8.81
Thirot	4.5	8.75	43.75	43.75	33.25	Nil	(-)10.50	(-)10.50
Gumma	3	18.11	90.55	48.80	40.95	(-)41.75	(-)7.85	(-)49.60
Holi	3	26.20	131	72.31	33.86	(-)58.69	(-)38.45	(-)97.14
Nogli	2.50	14.7	73.50	28.16*	37.00	(-)45.34	(+)8.84	(-)36.50
Rongtong	2	8.72	43.60	5.58*	8.14	(-)38.02	(+)2.56	(-)35.46
Sal-II	2	12.52	62.60	19.26*	26.61	(-)43.34	(+)7.35	(-)35.99
Chaba	1.75	7.67	38.35	Not fixed	34.98	Nil	(-)3.37	(-)3.37
Rukti	1.50	9.18	45.90	Not fixed	6.28	Nil	(-)39.62	(-)39.62
Chamba	0.45	NA	NA	Not fixed	3.97	Nil	(+)3.97	(+)3.97
Killar	0.30	NA	NA	Not fixed	5.22	Nil	(+)5.22	(+)5.22
Larji	126	586.82	1760.46	1662*	1416.13	(-)98.46	(-)245.87	(-)344.33
Khauli	12	49.94	144	134*	95.08	(-)10	(-)38.92	(-)48.92
Total			10244.41	8331.86	7998.10	1828.30	418.01	2246.31

* Targets for the three years.

Annexure 9
(Refer paragraph 3.11.6)

Statement showing generation loss due to maintenance in peak season

Name of Project	Generation loss (In MUs)	Amount of loss (Rs. in crore)	Brief particulars
Holi	1.33	0.33	Unit No. I of the project was inoperative from 21 October 2006 due to less water discharge. Instead of taking up the annual maintenance during lean period, the Board completed the work of maintenance during peak season (February 2007 to 7 May 2007) when sufficient water was available for generation. This resulted in generation loss of 1.33 MUs valued at Rs. 0.33 crore during 1 April 2007 to 7 May 2007.
Holi	6.05	1.51	There was shortfall of 6.05 MUs valued at Rs. 1.51 crore in generation during 2005-06 due to modification of machines by the contractor during peak seasons from 29 March 2005 to 6 May 2005 and 6 August 2005 to 18 September 2005, which should had been planned during lean season. The Board failed to ask the contractor to perform the job during lean season resulting in generation loss to the above extent.
Holi	4.43	1.11	Machine No. II of the project was under shut down from 25 October 2007 due to less discharge of water. The Board did not take up the annual maintenance during the lean season which runs up to the month of February. The process of award of work was lying with the higher authorities for approval. The maintenance work was completed during April 2008 to 11 August 2008 when sufficient water was available for generation. This resulted in generation loss of 4.43 MUs valued at Rs. 1.11 crore during April 2008 to August 2008 which could have been avoided.
Total	11.81	2.95	

Annexure 10
(Refer paragraph 3.11.6)

Statement showing generation loss due to non-availability of auxiliary power, excessive tripping, non/improper maintenance, delay in repair/maintenance, delay in taking decision for repair, etc.

Sl. No.	Name of power hosue/project	Period/number of days/hours of generation loss	Genera-tion loss (In MUs)	Loss (Rs. in crore)	Remarks
1.	Ghanvi	April 2004 to March 2008	0.84	0.21	Ghanvi and Gumma power houses remained off the bar for 123 and 199 hours respectively due to non-availability of auxiliary power/non-operation of diesel generating set for maintaining the pressure and excitation system.
2.	Gumma	November 2005 to August 2008	0.18	0.07	
		3 June 2007 to March 2009	6.87	2.55	Since the date of commissioning (September 2000), both the units of project were taking almost half an hour to stop at its own in case of load throw conditions as no braking system was provided on the machines causing frequent damage to thrust pads. During June 2007, machine No. II broke down. The repair work was awarded (March 2008) to BHEL (manufacturer) at a cost of Rs. 82.51 lakh without provision of braking system. Non-installation of braking system would again create problem of damage to the machine and loss of generation of power in future. As the repair had not been done so far (March 2009), the machine was off the bar since 3 June 2007 resulting in generation loss of 6.87 MUs valued at Rs. 2.55 crore.
3	Gaj	April 2004 to December 2008	2.52	0.88	Power generation was stopped for 867.50 hours due to excessive tripping which ranged between 71 to 120 in a year on the feeders provided to evacuate the power.
		July 2008	1.59	0.59	The decision of Design wing (September 2007) to provide wire crates on the up-stream side of trench weir was not implemented resulting in damage to the intake in July 2008.
		166 hours during four years up to December 2007 and April 2006 to September 2008	1.42	0.51	Excitation power* required for running of machines is automatically regulated by Auto Voltage Regulator (AVR) through Static Voltage Regulator (SVR) card installed in the control panel of the machine. Due to frequent fault in AVR/SVR cards, the machine No. I of project remained off the bar for 166 hours during the last four years ended December 2007 resulting in generation loss of 0.93 MUs valued at Rs. 0.34 crore. After replacement (January 2008) of cards at a cost of Rs. 1.49 lakh, the machine did not face such problem. The generation loss of 0.49 MUs valued at Rs. 0.17 crore was also suffered during April 2006 to September 2008 due to same problem in machine No. II and III. The replacement of defective cards in those machines was still awaited (March 2009).

* Power initially required to start the machines.

4.	Binwa	March and April 2007	1.23	0.31	One unit remained off the bar due to delay in repair of spare runner. The repair due for completion on 22 February 2007 was actually completed on 15 April 2007.
5	Khauri	April 2007 to November 2008	0.62	0.15	Leakage of water at fore bay and trench weir noticed during February 2007 had not been rectified so far (March 2009).
6	Giri	Eight days in August 2006	6.35	2.35	The unit transformer of Machine No. I got damaged the very next day after repair from November 2005 to August 2006. The machine remained off the bar for eight days resulting in generation loss of 6.35 MUs valued at Rs. 2.35 crore. The damage was due to failure of paper insulation of upper portion of Blue phase of HV bushing. The IR value of transformer and break down value of transformer oil were also on lower side. It happened because during maintenance of transformer in the last four years, paper insulation was never checked.
			16.63	6.15	For repair of defect noticed (November 2005) in oil tank of unit No. I of power house, the Board took almost 84 days from 11 January 2006 to 4 April 2006 to complete the codal formalities for deciding allotment of work to BHEL against offer received (January 2006) with repair period of 120 days. As such, the repair work could not be completed prior to the start of peak season i.e. 15 June and the work was completed after the peak season was almost over. This resulted in generation loss of 16.63 MUs valued at Rs. 6.15 crore.
7	Bhaba	15 April 2007 to 13 May 2007	8.82	2.21	The work of repair of Main Inlet Valve (MIV) of machine No I of power house was completed by BHEL in peak season on 14 May 2007 against the stipulated completion date of 15 April 2007 resulting in generation loss of 8.82 MUs (difference of generation loss during peak and lean season) valued at Rs. 2.21 crore. This loss could not be recovered from the firm as no clause in this regard existed in the job order.
		37 hours	1.48	0.37	One runner for the project was supplied by the BHEL in March 2008 against the stipulated date of July 2007. As it was not fabricated as per approved drawings, it had to be modified and could be put to use (August 2008) by taking shut down for 37 hours in peak season resulting in generation loss of 1.48 MUs valued at Rs. 0.37 crore which could not be recovered from the firm due to non-inclusion of any clause to this effect in the job order.
8	Bhaba & Ghanvi	44 and 90 days	62.93	15.73	The job work of capital maintenance of machine No. I of Bhaba power house and rectification of problem in machine No. II of Ghanvi power house was completed by BHEL after a delay of 44 and 90 days respectively resulting in generation loss of 62.93 MUs valued at Rs. 15.73 crore. The firm escaped from the levy of penalty for the generation loss as there was no provision in the job order/letter of intent for recovery of generation loss. The revenue loss after deducting liquidated damages of Rs. 0.16 crore recovered from BHEL for delay in repair worked out to Rs. 15.57 crore.
Total			111.48	32.08	

Annexure 11
(Refer paragraph 3.12)

List of paras involving recovery of money

(Amount in Rs. lakh)

Himachal Pradesh State Electricity Board					
Sl. No.	Name of auditee unit	Para	Para No & Year of IR	Amount	Remarks
1.	Electrical Sub-Division, Namhol	Theft of power- short receipt of revenue	1 of 1997-2000	3.41	Amount has been placed in sundry charges register but the recovery was awaited (October 2009).
2.	Electrical Sub-Division II, Bilaspur	Short receipt due to slow metering	5 of 1999-2002	1.06	Amount has been placed in sundry charges register but the recovery was awaited (October 2009).
3.	Electrical Sub-Division, Sidhpur	Non-raising of bills for defective meters on average consumption after replacement	3 of 1999-2002	5.25	Amount has been placed in sundry charges register but the recovery was awaited (October 2009).
4.	Electrical Sub-Division, Sabathu	Wrong categorisation of consumer- short recovery of revenue	3 of 1997-2000	2.32	Amount has been placed in sundry charges register but the recovery was awaited (October 2009).
5.	Electrical Sub-Division, Nahan-I	Non-application of tariff for medium supply, levy of small industrial tariff- loss of revenue.	2 of 1998-2001	1.29	Amount has been placed in sundry charges register but the recovery was awaited (October 2009).
6.	Electrical Sub-Division, Nalagarh-I	Short recovery of demand charges	11(a), (b) of 2001-03	0.88	Amount has been placed in sundry charges register but the recovery was awaited (October 2009).
7.	Electrical Sub-Division, Sainj	Non-recovery of Advance Consumption Deposit	1 of 1999-2002	0.16	Amount has been placed in sundry charges register but the recovery was awaited (October 2009).
8.	Operation Circle, Rohru	Loss of revenue due to incorrect billing	1 of 2002-03	12.46	Amount has been placed in sundry charges register but the recovery was awaited (October 2009).
9.	Electrical Sub-Division, Katrain	Non-levy of average consumption charges- short receipt thereof	3 of 2000-03	0.96	Out of total short receipt of Rs. 1.03 lakh, the recovery of Rs. 0.96 lakh was awaited (October 2009).
10	Electrical Sub-Division – I, Mandi	Short recovery of Advance Consumption Deposit	3 of 2000-03	1.12	Out of Rs. 2.03 lakh, recovery of Rs.1.12 lakh was awaited (October 2009).

11	Electrical Sub-Division – I, Mandi	Short receipt of meter rent	6(a) (b) of 2000-03	0.20 0.13	(a) Out of Rs. 0.64 lakh, recovery of amount of Rs.0.20 lakh was awaited (October 2009). (b) Out of 0.15 lakh, recovery of amount of Rs.0.13 lakh was awaited (October 2009).
12	Electrical Sub-Division, Taboo	Non-recovery of items entered in sundry charges register	5 of 1998-2001	0.56	Out of Rs. 0.57 lakh, recovery of Rs. 0.56 lakh was awaited (October 2009).
13	Electrical Sub-Division, Amb	Non-realisation of street light charges	4 of 1996-1999	0.41	The amount was still recoverable (October 2009).
14	Electrical Sub-Division, Sarkhaghat	Short receipt due to less calculation of energy charges in power theft cases	2 of 2000-03	0.84	The amount was still recoverable (October 2009).
15	Resident Engineer, Giri	Non-recovery of rent -loss of revenue	5 of 1998-99	2.68	The amount was still recoverable (October 2009).
16	Parvati Investigation Division–II, Bhunter	(a) Non-recovery of interest on balance amount of Leave Travel Concession advance (b) Excess payment of Leave Travel Concession	4(a) (b) of 1996-97	0.03	The amount was still recoverable (October 2009).
17	Hydel Investigation Division, Shimla	Non-recovery of hiring charges of vehicles deputed on election duty	4 (b) of 2000-01	1.61	The amount was still recoverable (October 2009).
18	Chairman Office, Shimla	Non-realisation of vehicle charges from Election Department	4 of 2001-02	0.24	The amount was still recoverable (October 2009).
19.	Electrical Sub-Division, Solan-I	Non-assessment of power consumption in the case of theft of power	2 of 1999-2002	10.37	The amount was still recoverable (October 2009).
20.	Electrical Sub-Division, Solan-I	Non-receipt of Advance Consumption Deposit and Electricity Duty	4 of 1999-2002	2.01	The amount was still recoverable (October 2009).
21.	Chief Engineer ,System Planning	Non-submission of claim for recovery of out turn charges of vehicle from the State Government	2 of 2002-03	1.05	Instead of recovering the amount, the same was charged to office contingency.

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22.	Chief Engineer, Transmission	Non-recovery of Operation and Maintenance charges	2 of 2001-02	70.24	The amount was still recoverable (October 2009).
23	Electrical Division, Suni	Non-recovery of out turn charges	3 of 2003-04	0.18	The amount was still recoverable (October 2009).
24	Electrical Division, Nurpur	Non-recovery of dues from defaulting consumers	5 of 2003-04	1.23	The amount was still recoverable (October 2009).
25	Electrical Sub-Division, Rakh	Non-recovery of sundry items	5 of 2001-04	0.15	The amount has been placed in the sundry charges register but recovery was awaited (October 2009).
26	Electrical Sub-Division, Tahliwal	Non-recovery of peak load charges	1 (a) & (b) of 2001-04	68.35	The amount was added in the bills of the consumers but the recovery was awaited (October 2009).
27	Electrical Sub-Division, Kandaghat	Non-recovery of energy charges from J.P. Industries	1 of 2000-03	5.53	The amount was still recoverable (October 2009).
28	Electrical Sub-Division, Mandi II	Less recovery of energy charges due to non-replacement of street light meters	2 of 2001-04	2.52	The amount has been placed in the sundry charges register but recovery was awaited (October 2009).
29.	Electrical Sub-Division, Mandi II	Non-recovery of Advance Consumption Deposit for unauthorised extension of load	6 of 2001-04	0.36	The amount was still recoverable (October 2009).
30.	Electrical Sub-Division, Manali	Avoidable loss of revenue	9 of 2003-04	6.09	The amount has been placed in the sundry charges register but recovery was awaited (October 2009).
31.	Electrical Division, Parwanoo	Non-recovery of Additional Advance Consumption Deposits	3 of 2003-04	18.46	The amount was still recoverable (October 2009).
32	Electrical Sub-Division, Parwanoo	Less recovery of Peak Load Violation charges	3 of 2003-04	6.00	No reply received till date (October 2009).
33	Electrical Sub-Division, Barotiwala	Undercharging for use of power during peak hours	8 of 2003-04	22.93	The amount was still recoverable (October 2009).
34.	Electrical Sub-Division, Barotiwala	Short levy of Advance Consumption Deposits	10 of 2003-04	33.17	The amount was still recoverable (October 2009).
35.	Electrical Sub-Division, Barotiwala	Short recovery due to wrong categorisation of consumers	12 of 2003-04	1.15	The amount was still recoverable (October 2009).
36.	Hydel Investigation	Non-recovery of	2 of	401.20	The amount was still recoverable (October 2009).

	Division, Rohroo	investigation cost of Hydro Electric Projects	2003-04		
37.	Operation Circle, Nahan	Short recovery of demand charges	1 of 2003-04	17.31	The amount was still recoverable (October 2009).
38	Electrical Sub-Division No. II, Mandi	Short recovery of revenue due to slow meter	1 of 1998-2001	7.17	The amount has been placed in the sundry charges register but recovery was awaited (October 2009).
39	Electrical Sub-Division No. II, Mandi	Loss of revenue due to un-authorized increase in load and short recovery of revenue	2 of 1998-2001	5.95	The amount was still recoverable (October 2009).
Total				717.03	
Himachal Pradesh Agro Industries Corporation Limited					
1.	Undue delay in recovery of Company's dues		6 (i) (A) of 1997-98	0.67	Out of amount of Rs. 1.09 lakh, recovery of Rs. 0.67 lakh was awaited (October 2009).
2.	Non-realisation of outstanding dues		18 of 2001-03	5.04	The amount was still recoverable (October 2009).
Total				5.71	
Himachal Road Transport Corporation					
1	Excess payment due to fixation of pay in contravention of rules (Divisional Manager, Mandi)		2 of 2002-03	0.97	The amount was still recoverable (October 2009).
2	Non-recovery on account of attached vehicle. (Regional Manager, Nahan)		3 of 2002-03	0.07	The amount was still recoverable (October 2009).
3	Short recovery of license fee (Divisional Manager, Dharamshala)		1 of 1999-2000	0.32	The amount was still recoverable (October 2009).
4	Non-recovery on account of attached vehicle (Regional Manager, Sarkaghat)		10 of 2003-04	0.08	The amount was still recoverable (October 2009).
5	Non-recovery on account year marked residence (Regional Manager, Nahan)		2 of 2003-04	0.08	The amount was still recoverable (October 2009).
Total				1.52	

Himachal Pradesh State Forest Corporation Limited					
1	Payment of undue amount to the private party-Non-recovery there of		1 (B) of 2002-03	44.26	The Company has not furnished any reply so far (October 2009).
2	Non-adjustment/recovery of work advances given to contractors		33 of 2002-03	1.63	Out of an amount of Rs. 27.59 lakh an amount of Rs. 24.21 lakh had been recovered, case for recovery of Rs. 1.75 lakh was in the court and the balance amount of Rs. 1.63 lakh was still recoverable (October 2009).
3	Non-recovery on account of shortage of timber at retail sale depot		35 of 2002-03	6.66	The Company has not furnished any reply so far (October 2009).
Total				52.55	
Himachal Pradesh State Tourism Development Corporation Limited					
1	(Himachal Bhawan, New Delhi)	Non-recovery of rent of dormitory being used by Police personnels	6 of 2002-03	2.77	The amount was still recoverable (October 2009).
2	(Himachal Bhawan, New Delhi)	Non-recovery of rent of accommodation provided to two Companies	2 of 2002-03	29.52	The amount was still recoverable (October 2009).
3	(Himachal Bhawan, New Delhi)	Non-receipt of electricity consumption charges from Resident Commissioner, New Delhi	7 of 2002-03	2.35	The amount was still recoverable (October 2009).
Total				34.64	
Grand Total				811.45	

Annexure 12
(Refer paragraph 3.13)
List of paras involving deficiencies

(Amount in Rs. lakh)

Himachal Pradesh State Electricity Board					
Sl. No.	Name of auditee unit	Para	Para No & Year of IR	Amount	Remarks
1	2	3	4	5	6
1	Electrical Division, Kaza	Non-handing over of charge/material at site (MAS) account by the junior Engineers transferred to other units.	10 of 1995-96	1.88	Compliance was awaited (October 2009).
2	Electrical Division, Kaza	Non-returning of damaged transformers to store before sending them to Maintenance & Testing (M&T) laboratory at Solan.	8 of 1998-99	1.03	Compliance was awaited (October 2009). Challans vide which the transformers were sent to the laboratory were not available on record.
3	Electrical Division, Kaza	The work was awarded without the approval of rates by the competent authority	4 of 1999-2000	2.50	Compliance was awaited (October 2009).
4	Electrical Division, Kaza	Against 800 Kg copper scrap estimated to be recovered, only 208 kg copper scrap was actually recovered.	5 of 1999-2000	1.16	The matter had not been investigated so far (October 2009).
5	Electrical Division, Kaza	Para relates to hiring of taxi without approval of the competent authority.	7 of 1999-2000	0.76	Regularisation of expenditure on hiring taxi was awaited (October 2009).
6	Electrical Division, Anni	Non-handing over of charge by Junior engineers on transfer to other.	3 of 2003-04	11.22	The compliance was awaited (October 2009).
7	Electrical Division, Theog	The para is regarding excess expenditure incurred over the sanctioned The para is regarding incurring of expenditure on works not sanctioned by the competent authority	5 (a) of 2003-04 5 (b) of 2003-04	8.05 23.37	Regularisation of expenditure was awaited (October 2009). Regularisation of expenditure was awaited (October 2009).
8	Electrical Division, Kaza	Expenditure on operation and maintenance of Rongtong power house during 1996-97 and 1998-99 to 2001-2002 amounting to Rs. 211.48 lakh was awaiting sanction of the competent authority	4 of 2003-04	211.48	Regularisation of expenditure was awaited (October 2009).

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9	Electrical Division, Kaza	Loss sustained due to flood on 22 May 2002 was awaiting write off sanction	9 of 2003-04	4.51	Sanction to write off the losses was awaited (October 2009).
10	Electrical Division, Shahpur	Value of material stolen had not been written off.	4 & 6 of 2003-04	0.92 0.94	Sanction to write off the losses was awaited (October 2009).
11	Electrical Division, Dalhousie	Potential loss of revenue due to short drawl of power	1 of 2003-04	25.67	The reply of the Chief Engineer (Comml) was awaited (October 2009).
12	Electrical Division, Nahan.	The departmental truck met with an accident while the driver was under the influence of liquor.	5 of 2000-01		Action against the driver was awaited (October 2009).
13	Electrical Division, Solan	Loss due to damage of 33 KV VCBs	2 of 2002-03	1.44	Failure to repair the damaged VCBs for such a long time had not been investigated.
14	Electric Division, Rajgarh	Non-closing of works of closed schemes resulting in their non-capitalisation	5 of 2003-04	17.47	Closing of schemes was awaited (October 2009).
15	Electric Division, Keylong	Non-receipt/non-providing of potential transformers (PTs)	9 of 1997-98	0.38	Delay in receipt of PTs and resultant loss to the Board, if any, had not been investigated (October 2009).
16	Electric Division, Keylong	Supply orders were placed by officers who had no financial powers to do so.	2 of 2000-01	14.75	Sanction of the competent authority was still awaited (October 2009).
17	Larji Construction Division No-II, Larji	Extension for completion of work was granted by the Chief Engineer though he was not authorized.	5 of 1999-2000	-	The approval of the Board was awaited (October 2009).
18	Survey & Investigation (S&I) Circle, Bhabanagar	Idle investment on survey and investigation of closed schemes- non-recovery thereof.	3 of 1999-2000	253.89	Action to recover the expenditure was under process. Actual recovery was awaited (October 2009).
19	S&I circle, Mandi	The expenditure incurred on survey and investigation work of Sarwari was rendered unfruitful.	2 of 1999-2000	26.14	Reply was awaited (October 2009).
20	Director Design, UHL-III, Mandi	Drawal of Power Finance corporation Loan without requirement - avoidable payment of interest.	1 of 2000-01	4.25	Reply was awaited (October 2009).
21	Renuka Investigation Division, Dadahu	Blockade of Board's funds due to non-disposal of material	4 of 2001-02	3.40	Reply was awaited (October 2009).
22	Hydel Investigation Division, Shimla	Excess expenditure incurred on the awarded work was awaiting regularisation.	3 of 2002-03	8.31	Approval of the competent authority was awaited (October 2009).
23	Bhaba Construction Division (BCD-I), Bhabanagar	Avoidable expenditure on river training and switchyard works	3 of 2002-03	105.23	The report had been submitted to the Board for approval which was awaited (October 2009).
24	Larji Construction Circle II (LCC-II), Sarabai	Avoidable extra expenditure due to lack of care by the contractor.	1 of 2003-04	275.82	The action against the contractor as per the terms and conditions of the agreement was awaited (October 2009).

25	LCC-II, Sarabai	Undue favour to contractor -extra expenditure	4 of 2003-04	45.47	The action against the contractor as per the terms and conditions of the agreement was awaited (October 2009).
26	Hydel Investigation Division (HID), Reckong-Peo	Wasteful expenditure on System Improvement Scheme of Baspa, Stage-I	1 of 2003-04	14.56	The reply was awaited (October 2009).
27	Chief Engineer (System Operation), Shimla	Deployment of staff against surplus posts resulted in unfruitful expenditure on their pay and allowances	1 of 2003-04	49.32	The deployment of staff according to the requirement was awaited (October 2009).
28	Chief Engineer (Operation) South, Shimla	Purchase/procurement without requirement.	2 of 2001-02	274.66	Reply was awaited (October 2009).
29	Chief Engineer (Operation) North, Dharamshala	Non-disposal of Bharmour Power House- Blockade of Board's funds	3 of 2002-03	4.55	Reply was awaited (October 2009).
30	Chief Engineer (Operation) Central Zone, Mandi	Suspected misappropriation of cash	7 of 1997-98	1.36	Disciplinary action against the erring Officers/officials was waited (October 2009).
31	Chief Engineer, (Project), Shimla	Non-adjustment/utilisation of advance- avoidable payment of interest	1 of 2000-01	119.73	The comments of the Board were awaited (October 2009).
32	Chief Engineer, (Project), Shimla	Short receipt of capital subsidy	5 of 2000-01	959.86	Reply was awaited (October 2009).
33	Chief Engineer (Material Management), Shimla	Excessive purchase of Boiler Quality (BQ) plats.	7 (a) of 2001-02	11.76	The reply of Chief Engineer (Design), Sundernagar was awaited (October 2009).
		Non-utilisation of BQ plats	7 (b) of 2001-02	-----	The reply of Chief Engineer (Design), Sundernagar was awaited (October 2009).
		Avoidable payment of transportation charges.	7 (c) of 2001-02	1.96	The reply of Chief Engineer (Design), Sundernagar was awaited (October 2009).
		Non-disposal of condemned material	7 (d) of 2001-02	111.37	Disposal of the material was awaited (October 2009).
34	Chief Engineer (MM), Shimla	Irregular/unauthorised expenditure on hiring of taxi	9 of 2001-02	0.84	Reply was awaited (October 2009).
35	Chief Engineer (Generation), Sundernagar	Irregular payment of arbitration fee	4 of 2001-02	0.28	The fee had not been regularised as per the instructions of the State Government.
36	Chief Engineer (System Planning), Shimla	Non-availing of interest rebate.	1 of 1999-2000	15.32	Reply was awaited (October 2009).

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37	Chief Engineer (P&M), Shimla		Loss due to out of court settlement.	1 of 2000-01	161.87	Reply was awaited (October 2009).
38	Chief Accounts Officer, HPSEB, Shimla		Avoidable payment of commitment charges.	7 of 2002-03	14.27	Reply was awaited (October 2009).
39	Chief Accounts Officer, HPSEB, Shimla		Non-availing of grants	8 of 2002-03	45.77	There was delay in communication of allotment of funds, reasons for which had not been investigated (October 2009).
40	Chief Accounts Officer, HPSEB, Shimla		Delay in recovery of dues against the sale of power	13 (a) of 2002-03	1212.57	Compliance was awaited (October 2009).
41	Chief Accounts Officer, HPSEB, Shimla		Incorrect calculation of purchase rate of power	1 of 2003-04	817.55	The reply furnished was not specific to the Audit observation.
42	Chief Accounts Officer, HPSEB, Shimla		Award of higher rates – extra payment	3 of 2003-04	59.41	The reply of Store Purchase Committee was awaited (October 2009).
43	Chief Accounts Officer, HPSEB, Shimla		Sale of power below cost of supply resulting in loss of revenue.	5 of 2003-04	2210.00	Selling of power below the cost of purchase had not been investigated (October 2009).
44	Chief Accounts Officer, HPSEB, Shimla		Short recovery of transmission charges	6 of 2003-04	297.58	Reply was awaited (October 2009).
45	Chief Accounts Officer, HPSEB, Shimla		Injudicious award of rates - extra payment	8 of 2003-04	16.06	Reply was awaited (October 2009).
46	Chief Accounts Officer, HPSEB, Shimla		Undue favour to the supplier	11 of 2003-04	19.84	Reply was awaited (October 2009).
47	Chief Accounts Officer, HPSEB, Shimla		Undue favour to the supplier	14 of 2003-04	25.73	Reply was awaited (October 2009).
48	Chief Accounts Officer, HPSEB, Shimla		Undue favour to supplier	15 of 2003-04	4.17	Reply was awaited (October 2009).
49	Chief Accounts Officer, HPSEB, Shimla		Non-inclusion of income tax in tariff petition	17 of 2003-04	2068.00	Reply was awaited (October 2009).
50	Transmission and Construction (T & C), Tutu		Non-installation/utilisation of Capacitor Bank	1 of 2001-02	112.20	Specific reply was not furnished (October 2009).
51	T&C, Tutu		Non-levy of compensation for delay in execution of civil works	2 of 2002-03	2.16	Reasons for not levying penalty as per the terms and conditions of the agreement were not stated (October 2009).
52	T&C, Bilaspur		Un-authorized purchase of material	6 of 1998-99.	3.67	The sanction of competent authority was awaited (October 2009).

53	220 KV Sub-Station Division, Kunihar	Idle Power Line Carrier Communication equipment due to non-allotment of required frequency	1 (b) of 2001-02	---	Final compliance was awaited. (October 2009).
54	400 KV Sub-Station Division, Nalagarh	Damage to survey equipment	1 of 2001-02	5.16	Necessary action in the matter was awaited (October 2009).
55	400 KV Sub-Station Division, Nalagarh	Non-condemnation of vehicle	7 (a) of 2001-02	-----	Condemnation of vehicle was awaited (October 2009).
		Non condemnation of surplus material	7 (b) of 2001-02	1.50	Condemnation of material was awaited (October 2009).
56	Resident Engineer (Gire), Girinagar	Damaged Lower Voltage windings of power transformers	6 of 2000-01	8.36	Sanction of the competent authority to write off the loss was awaited (October 2009).
57	Maintenance & Testing Division, Sunder-nagar	Un-authorized purchase of material	1 (a) of 2000-01	1.00	Approval of the competent authority was awaited (October 2009).
58	Maintenance & Testing Circle, Bilaspur	Un-authorized purchase of material	4 of 2001-02	1.95	Approval of the competent authority was awaited (October 2009).
59	Resident Engineer, Bhabanagar	Avoidable expenditure	1 of 2000-01	50.12	The decision of Whole Time Member of the Board was awaited (October 2009).
60	Resident Engineer, Bhabanagar	Generation loss due to dumping of debris at the intakes site	3 of 2000-01	78.92	Specific reply to audit observation was not furnished (October 2009).
61	Resident Engineer, Gaj Graroh	Non-preparation of completion report of schemes	6 of 2001-02	109.38	Completion reports of schemes were awaited (October 2009).
62	Superintending Engineer (Generation Circle), Nahan	Unfruitful expenditure on plugging of leakage of Giri barrage	1 of 2000-01	15.00	Comments of the Member (Technical) were awaited (October 2009)
63	Electrical Division, Parwanoo	Non-accountal of store material/non-production of MAS account	10 (b) of 2001-02	5.28	Reply was awaited (October 2009).
64	Electrical Division, Parwanoo	Failure to change the name of company (consumers) after amalgamation - non-recovery of cost share	3 of 2002-03	48.40	Reply was awaited (October 2009).
65	T&C, Jassure	Non-revision of scheme-unauthorised expenditure	2 of 2002-03	743.13	The revision of scheme was awaited (October 2009).
66	T&C, Una	Irregular expenditure due to non-closure of scheme	4 of 2001-02	2245.72	Closing of scheme was awaited (October 2009).
67	220 KV Sub-Station Division, Jeuri	Unauthorised purchase of items	4 of 2002-04	1.05	Ex-post-facto sanction of the competent authority was not obtained (October 2009).

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68	T&C Division, Una	Unauthorised expenditure	3 of 2003-04	9.61	Regularisation of expenditure was awaited (October 2009).
69	T&C, Division Jassure	Unfruitful expenditure on idle staff	5 of 2003-04	812.00	Re-deployment of staff was awaited (October 2009).
70	Resident Engineer Bhaba Power House, Bhabanagar	Avoidable generation loss.	1 of 2002-04	795.69	Comments of Transmission Wing were awaited (October 2009).
71	Resident Engineer Bhaba Power House, Bhabanagar	Loss due to uneconomical outturn rates	4 of 2002-04	6.31	Approval of Chief Engineer (Generation) was awaited (October 2009).
72	Resident Engineer Ghanvi Power House Division Jeori	Short receipt of grant from Ministry of Non-conventional Energy Sources	1 of 2002-04	143.76	Reply was awaited (October 2009).
73	Maintenance & Testing (M&T) Division, Solan	Irregular purchase of T&P items	4 of 2002-03	0.45	Regularisation of expenditure was awaited (October 2009).
74	Maintenance & Testing (M&T) Division, Solan	Short receipt of revenue due to incorrect calculation	11 of 2002-03	0.43	Final reply was awaited (October 2009).
75	State Load Dispatch Centre, Totu	Irregular expenditure on raising infrastructure	5 of 2002-03	--	Regularisation of expenditure was awaited (October 2009).
76	Rajiv Gandhi Gramin Vidyutikaran Yojna (RGGVY), Kasumpti	Excess expenditure incurred on closed Rural Electrification Schemes	2 of 2002-03	291.26	Regularisation of expenditure was awaited (October 2009).
77	Khauli construction Division, Shahpur	Undue benefit to the contractor.	2 of 1999-2000	10.50	To the point reply was awaited (October 2009).
78	Khauli construction Division, Shahpur	Para relates to awarding of higher rates to the contractor for extra items of work.	4 of 2002-03	2.78	To the point reply was awaited (October 2009).
79	Khauli construction Division, Shahpur	Loss due to under utilisation of machinery	8 of 2002-03	32.93	Transfer of machinery to needy unit was awaited (October 2009).
80	Electrical Division, Bilaspur	The Junior Engineers had not handed over the charge at the time of their transfer	9 of 1999-2000	17.20	The whereabouts of the officials concerned were still being traced out (October 2009).
81	Electrical Division, Bilaspur	Non-maintenance of Tools and Plant accounts	3 of 2000-01	15.20	The reply furnished was not specific to the audit observation.
82	Electrical Division, Bilaspur	Non-repair of transformer damaged during warranty period	6 (a) of 2002-03	0.44	Repair of transformer was awaited (October 2009).
83	SLDC, Totu	Infertuous expenditure	1 of 2003-04	26.40	The details regarding use of equipment were not furnished to Audit.
84	RGGVY, Kasumpti	Avoidable expenditure	1 of 2003-04	246.54	The reply to justify the avoidable extra expenditure was awaited (October 2009).

85	RGGVY, Kasumpti	Avoidable interest charges	3 of 2003-04	17.53	The reply of the Finance Wing was awaited (October 2009).
86	RGGVY, Kasumpti	Non-drawal of full loan amount	4 of 2003-04	2.88	To the point reply was not furnished (October 2009).
87	Hydel Investigation Division, Rohru	Unjustified expenditure on staff without work	1 of 2003-04	229.89	The approval of competent authority was awaited (October 2009).
88	Hydel Investigation Division, Rohru	Idle machinery	3 of 2003-04	7.82	transfer of machinery to needed unit was awaited (October 2009).
89	Hydel Investigation Division, Rohru	Incurring of excess/unauthorised expenditure against budget provision.	4 of 2003-04	30.93	The approval of competent authority was awaited (October 2009).
90	The Chief Engineer (System Operation), Shimla	Loss of revenue due to defective agreement	16 of 1997-98	849.37	The reply of the Chief Engineer concerned was awaited (October 2009).
91	The Chief Engineer (System Operation), Shimla	Loss of revenue due to defective agreement	3 of 2003-04	--	The reply of the Chief Engineer concerned was awaited (October 2009).
92	The Chief Engineer (System Operation), Shimla	Purchase of power from National Power Corporation Limited- loss of rebate	12 of 1998-99	--	The reply of Chief Engineer (System Planning) was awaited (October 2009).
93	The Chief Engineer (System Operation), Shimla	Purchase of power from National Power Corporation Limited- loss of rebate	2 of 2003-04	--	The reply of Chief Engineer (System Planning) was awaited (October 2009).
	Total			16551.35	
Agro Industrial Packaging India Limited					
1	Agro Industrial Packaging India Limited	Irregular regularisation of daily waged workers-irregular expenditure on pay and allowances	3 of 2003-04	45.27	Regularisation by the Service Committee was awaited (October 2009).
	Total			45.27	
Himachal Pradesh State Forest Corporation Limited					
1	Director (North), Dharamshala	Non-receipt/reconciliation of funds transferred amongst different units of the Company	32 of 2002-03	15.35	The Company had not reconciled the matter with the banks concerned so far (August 2009).
	Total			15.35	
	Grant Total			16611.97	

Annexure 13

(Refer paragraph 3.14.3)

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

Sl. No.	Name of Department	No. of PSUs	No. of outstanding I.Rs.	No. of outstanding paragraphs	Years from which outstanding
1	Horticulture	3	14	66	1998-99
2	Industries	7	20	49	2002-03
3	Forest	1	5	27	2001-02
4	Pubic Works	1	1	4	2008-09
5	Welfare	3	10	21	2002-03
6	Food and Supplies	1	3	14	2003-04
7	Tourism and Civil Aviation	1	4	17	2005-06
8	MPP and Power	3	821	3,526	1996-97
9	Transport	1	108	371	1992-93
	Total	21	986	4,095	

Annexure 14

(Refer paragraph 3.14.3)

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

Sl. No	Name of Department	No. of draft paragraphs	No of reviews	Period of issue
1	MPP & Power	5	Nil	April, May and July 2009
2	Food & Supplies	1	-	April 2009
3	Transport	-	1	August 2009
4	Industries	1	-	July 2009
5	Finance	3	-	September, October and November 2009
	Total	10	1	

