

# Appendices



## Appendices

### Appendix 1.1

(Referred to in paragraph 1.9; page 6)

#### Details of performance audits/paragraphs of the Reports of the Comptroller and Auditor General of India on Public Sector Undertakings (Social, General and Economic Sectors) for which departmental replies were not received up to 31 March 2021

| Sr. No.    | Name of Department/<br>Public Sector Undertaking                    | 2012-13 |            | 2013-14 |                   | 2014-15 |                                        | 2015-16 |                  | 2016-17 |                                                                                                    | 2017-18 |                                          | Total number of |       |
|------------|---------------------------------------------------------------------|---------|------------|---------|-------------------|---------|----------------------------------------|---------|------------------|---------|----------------------------------------------------------------------------------------------------|---------|------------------------------------------|-----------------|-------|
|            |                                                                     | PA      | Para No    | PA      | Para No.          | PA      | Para No.                               | PA      | Para No.         | PA      | Para No.                                                                                           | PA      | Para No.                                 | PAs             | Paras |
| <b>I</b>   | <b>Power</b>                                                        |         |            |         |                   |         |                                        |         |                  |         |                                                                                                    |         |                                          |                 |       |
| 1.         | Punjab State Power Corporation Limited                              |         | 3.1 to 3.6 |         |                   |         |                                        |         |                  |         |                                                                                                    |         | 2.1 to 2.9                               |                 | 15    |
| 2.         | Punjab State Transmission Corporation Limited                       |         |            |         |                   |         |                                        |         |                  |         |                                                                                                    |         | 2.10, 2.11                               |                 | 2     |
| <b>II</b>  | <b>Food and Civil Supplies</b>                                      |         |            |         |                   |         |                                        |         |                  |         |                                                                                                    |         |                                          |                 |       |
| 3.         | Punjab State Civil Supplies Corporation Limited                     | 2.1     | 3.7*       |         | 3.16 <sup>#</sup> |         | 3.12 <sup>\$</sup> , 3.13 <sup>@</sup> |         | 3.7, 3.8         |         | 3.11, 3.12, 3.7 <sup>&amp;</sup> , 3.8 <sup>&amp;</sup> , 3.9 <sup>&amp;</sup> , 3.10 <sup>%</sup> |         | 5.4, 5.2 <sup>?</sup> , 5.3 <sup>?</sup> | 1               | 9     |
| 4.         | Punjab State Grain Procurement Corporation Limited                  |         | 3.7*       |         | 3.13, 3.14        |         | 3.12 <sup>\$</sup> , 3.13 <sup>@</sup> |         | 3.6 <sup>^</sup> | 2.1     | 3.7 <sup>&amp;</sup> , 3.8 <sup>&amp;</sup> , 3.9 <sup>&amp;</sup>                                 |         | 5.2 <sup>?</sup> , 5.3 <sup>?</sup>      | 1               | 9     |
| <b>III</b> | <b>Industries and Commerce</b>                                      |         |            |         |                   |         |                                        |         |                  |         |                                                                                                    |         |                                          |                 |       |
| 5.         | Punjab Information and Communication technology Corporation Limited | 2.3     |            |         |                   |         |                                        |         |                  |         |                                                                                                    |         |                                          | 1               |       |
| 6.         | Punjab State Industrial Development Corporation Limited             |         |            |         |                   |         | 3.15                                   |         |                  |         |                                                                                                    |         |                                          |                 | 1     |
| 7.         | Punjab Financial Corporation                                        |         |            |         |                   |         |                                        |         |                  |         | 3.16                                                                                               |         |                                          |                 | 1     |

| Sr. No.    | Name of Department/<br>Public Sector Undertaking                      | 2012-13 |         | 2013-14 |                   | 2014-15 |                                       | 2015-16 |                        | 2016-17 |                                                                                              | 2017-18 |                                                        | Total number of |       |
|------------|-----------------------------------------------------------------------|---------|---------|---------|-------------------|---------|---------------------------------------|---------|------------------------|---------|----------------------------------------------------------------------------------------------|---------|--------------------------------------------------------|-----------------|-------|
|            |                                                                       | PA      | Para No | PA      | Para No.          | PA      | Para No.                              | PA      | Para No.               | PA      | Para No.                                                                                     | PA      | Para No.                                               | PAs             | Paras |
| 8.         | Punjab Small Industries and Export Corporation Limited                |         |         |         |                   |         |                                       |         | 3.3                    |         | 3.14, 3.15                                                                                   |         | 5.5, 5.6, 5.7                                          |                 | 6     |
| <b>IV</b>  | <b>Agriculture and Farmer Welfare</b>                                 |         |         |         |                   |         |                                       |         |                        |         |                                                                                              |         |                                                        |                 |       |
| 9.         | Punjab Agro Industries Corporation Limited                            |         |         |         |                   |         |                                       |         | 3.4                    |         |                                                                                              |         |                                                        |                 | 1     |
| 10.        | Punjab Agri Export Corporation Limited                                |         |         |         |                   |         | 3.14                                  |         |                        |         |                                                                                              |         |                                                        |                 | 1     |
| 11.        | Punjab State Warehousing Corporation                                  |         | 3.7*    | 2.1     | 3.16 <sup>#</sup> |         | 3.12 <sup>s</sup> , 3.13 <sup>@</sup> |         | 3.10, 3.6 <sup>^</sup> |         | 3.7 <sup>&amp;</sup> , 3.8 <sup>&amp;</sup> , 3.9 <sup>&amp;</sup>                           |         | 5.1 <sup>+</sup> , 5.2 <sup>?</sup> , 5.3 <sup>?</sup> | 1               | 2     |
| 12.        | Punjab Agro Foodgrain Corporation Limited                             |         |         |         | 3.16 <sup>#</sup> |         |                                       |         | 3.6 <sup>^</sup>       |         | 3.13, 3.7 <sup>&amp;</sup> , 3.8 <sup>&amp;</sup> , 3.9 <sup>&amp;</sup> , 3.10 <sup>%</sup> |         | 5.1 <sup>+</sup> , 5.2 <sup>?</sup> , 5.3 <sup>?</sup> |                 | 1     |
| 13.        | Punjab Agro Juices Limited                                            |         |         |         |                   |         |                                       |         |                        |         | 3.17                                                                                         |         |                                                        |                 | 1     |
| <b>V</b>   | <b>Forest</b>                                                         |         |         |         |                   |         |                                       |         |                        |         |                                                                                              |         |                                                        |                 |       |
| 14.        | Punjab State Forest Development Corporation Limited                   |         |         |         | 3.17              |         |                                       |         |                        |         |                                                                                              |         |                                                        |                 | 1     |
| <b>VI</b>  | <b>Water Recourses</b>                                                |         |         |         |                   |         |                                       |         |                        |         |                                                                                              |         |                                                        |                 |       |
| 15.        | Punjab Water Recourses Management and Development Corporation Limited |         |         |         |                   |         |                                       | 2.1     | 3.9                    |         |                                                                                              |         |                                                        | 1               | 1     |
| <b>VII</b> | <b>Transport</b>                                                      |         |         |         |                   |         |                                       |         |                        |         |                                                                                              |         |                                                        |                 |       |
| 16.        | Punjab State Bus Stand Management Company Limited                     |         |         |         |                   |         |                                       |         |                        |         |                                                                                              | 4.1     |                                                        | 1               |       |

| Sr. No.     | Name of Department/<br>Public Sector Undertaking                                                              | 2012-13  |          | 2013-14  |          | 2014-15  |          | 2015-16  |          | 2016-17  |           | 2017-18  |           | Total number of |           |
|-------------|---------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|----------|-----------|-----------------|-----------|
|             |                                                                                                               | PA       | Para No  | PA       | Para No. | PA       | Para No. | PA       | Para No. | PA       | Para No.  | PA       | Para No.  | PAs             | Paras     |
| <b>VIII</b> | <b>Irrigation, and<br/>Power and Energy</b>                                                                   |          |          |          |          |          |          |          |          |          |           |          |           |                 |           |
| 17.         | Punjab Energy<br>Development Agency,<br>Punjab Irrigation<br>Department and Punjab<br>State Power Corporation |          |          | 2.2      |          |          |          |          |          |          |           |          |           | 1               |           |
|             | <b>Total</b>                                                                                                  | <b>2</b> | <b>7</b> | <b>2</b> | <b>4</b> | <b>-</b> | <b>4</b> | <b>1</b> | <b>7</b> | <b>1</b> | <b>11</b> | <b>1</b> | <b>18</b> | <b>7</b>        | <b>51</b> |

Source: Office records

- \* Para 3.7 of Audit Report 2012-13 shown at Sr. Nos. 3, 4 and 10 pertains to two departments and has been counted once.
- # Para 3.16 of Audit Report 2013-14 shown at Sr. Nos. 3, 10 and 11 pertains to two departments and has been counted once.
- \$ Para 3.12 of Audit Report 2014-15 shown at Sr. Nos. 3, 4 and 10 pertains to two departments and has been counted once.
- @ Para 3.13 of Audit Report 2014-15 shown at Sr. Nos. 3, 4 and 10 pertains to two departments and has been counted once.
- ^ Para 3.6 of Audit Report 2015-16 shown at Sr. Nos. 4, 10 and 11 pertains to two departments and has been counted once.
- & Para 3.7, 3.8 and 3.9 of Audit Report 2016-17 shown at Sr. Nos. 3, 4, 10 and 11 pertain to two departments has been counted once.
- % Para 3.10 of Audit Report 2016-17 shown at Sr. No.3, 11 pertains to two departments and has been counted once.
- + Para 5.1 of Audit Report 2017-18 shown at Sr. Nos. 10 and 11 pertain to two PSEs and one department has been counted once.
- ? Para 5.2 and 5.3 of Audit Report 2017-18 shown at Sr. No. 3, 4, 10 and 11 pertains to two departments and has been counted once.

## Appendix 1.2

(Referred to in paragraph 1.9; page 6)

**Details of performance audits/paragraphs of the Reports of the Comptroller and Auditor General of India on Social, General and Economic Sectors (Non-Public Sector Undertakings) for which departmental replies were not received up to 31 March 2021**

| Sr. No. | Name of the Department                            | 2013-14 |          | 2014-15 |              | 2015-16 |            | 2016-17 |          | 2017-18 |                             | Total number of |       |
|---------|---------------------------------------------------|---------|----------|---------|--------------|---------|------------|---------|----------|---------|-----------------------------|-----------------|-------|
|         |                                                   | PA      | Para No. | PA      | Para No.     | PA      | Para No.   | PA      | Para No. | PA      | Para No.                    | PAs             | Paras |
| 1.      | Agriculture                                       | 2.1*    | -        | -       | 3.1<br>3.2   | -       | -          | -       | 3.15     | -       | 3.19&                       | 01              | 04    |
| 2.      | Animal Husbandry, Dairy Development and Fisheries | 2.1*    | -        | -       | -            | -       | -          | -       | -        | -       | -                           | -               | -     |
| 3.      | Tourism and Cultural Affairs                      | -       | -        | -       | -            | -       | -          | -       | 3.16     | -       | 3.13^                       | -               | 02    |
| 4.      | Finance                                           | -       | 3.4      | -       | 3.4#<br>3.15 | 2.2     | -          | -       | -        | -       | 3.2\$                       | 01              | 04    |
| 5.      | Governance Reforms                                | -       | -        | -       | 3.5          | -       | -          | -       | 3.3      | -       | -                           | -               | 02    |
| 6.      | Health and Family Welfare                         | -       | -        | -       | -            | -       | 3.2<br>3.4 | -       | 3.4      | 2.1     | 3.3@<br>3.4                 | 01              | 05    |
| 7.      | Medical Education                                 | -       | -        | -       | -            | -       | -          | -       | -        | -       | 3.3@<br>3.9<br>3.10<br>3.11 | -               | 03    |
| 8.      | School Education                                  | -       | -        | -       | -            | -       | -          | -       | -        | -       | 3.2\$                       | -               | -     |
| 9.      | Home Affairs and Justice                          | -       | -        | -       | -            | -       | -          | -       | -        | -       | 3.5, 3.6,<br>3.7            | -               | 03    |
| 10.     | Housing and Urban Development                     | -       | -        | -       | -            | -       | -          | 2.3     | -        | -       | -                           | 01              | -     |
| 11.     | Local Government                                  | -       | -        | -       | 3.4#         | -       | -          | -       | 3.11     | -       | -                           | -               | 01    |

| Sr. No. | Name of the Department                          | 2013-14   |           | 2014-15  |           | 2015-16   |              | 2016-17   |              | 2017-18   |                                        | Total number of |           |
|---------|-------------------------------------------------|-----------|-----------|----------|-----------|-----------|--------------|-----------|--------------|-----------|----------------------------------------|-----------------|-----------|
|         |                                                 | PA        | Para No.  | PA       | Para No.  | PA        | Para No.     | PA        | Para No.     | PA        | Para No.                               | PAs             | Paras     |
| 12.     | Public Works (B and R)                          | -         | -         | -        | -         | -         | -            | -         | -            | -         | 3.2 <sup>\$</sup><br>3.13 <sup>^</sup> | -               | -         |
| 13.     | Revenue, Rehabilitation and Disaster Management | -         | -         | -        | -         | -         | 3.15<br>3.17 | -         | 3.18<br>3.19 | -         | -                                      | -               | 04        |
| 14.     | Technical Education and Industrial Training     | -         | -         | -        | -         | -         | -            | -         | -            | -         | 3.16                                   | -               | 01        |
| 15.     | Welfare of SCs and BCs                          | -         | -         | -        | -         | -         | -            | 2.4       | -            | -         | -                                      | 01              | -         |
| 16.     | Labour Department                               | -         | -         | -        | -         | -         | -            | -         | -            | 2.2       | -                                      | 01              | -         |
| 17.     | Town and Country Planning                       | -         | -         | -        | -         | -         | -            | -         | -            | -         | 3.18                                   | -               | 01        |
| 18.     | Soil & Water Conservation                       | 2.1*      | -         | -        | -         | -         | -            | -         | -            | -         | 3.19 <sup>&amp;</sup>                  | -               | -         |
|         | <b>Total</b>                                    | <b>01</b> | <b>01</b> | <b>-</b> | <b>05</b> | <b>01</b> | <b>04</b>    | <b>02</b> | <b>07</b>    | <b>02</b> | <b>13</b>                              | <b>06</b>       | <b>30</b> |

Source: Office records

\* Para 2.1 of Audit Report 2013-14 shown at Sr. Nos. 1, 2 and 18 pertains to three departments and has been counted once.

# Para 3.4 of Audit Report 2014-15 shown at Sr. Nos. 4 and 11 pertains to two departments and has been counted once.

\$ Para 3.2 of Audit Report 2017-18 shown at Sr. Nos. 4, 8 and 12 pertains to three departments and has been counted once.

@ Para 3.3 of Audit Report 2017-18 shown at Sr. Nos. 6 and 7 pertains to two departments and has been counted once.

<sup>^</sup> Para 3.13 of Audit Report 2017-18 shown at Sr. Nos. 3 and 12 pertains to two departments and has been counted once.

& Para 3.19 of Audit Report 2017-18 shown at Sr. Nos. 1 and 18 pertain to two departments has been counted once.

## Appendix 2.1

(Referred to in paragraph 2.9; page 24)

## Statement showing short recovery on account of undelivered rice and VAT thereon under OTS scheme

| Name of the district office | Name of the miller             | Crop Year   | Quantity of undelivered rice (in qtls.) | Value of rice to be recovered under OTS @ ₹ 2807.08 per quintal (in ₹) (4*2807.08) | Rate of applicable VAT on rice (in per cent) | Amount of VAT to be recovered on rice under OTS (in ₹) (5*5/100) | Amount of VAT actually recovered (in ₹) | Amount of VAT less recovered on rice (in ₹) (7-8) | Value of rice actually recovered under OTS including already deposited amount (in ₹) | Amount under recovered on quantity of undelivered rice (in ₹) (5-10) | Total short recovery of undelivered rice and VAT (in ₹) (9+11) |
|-----------------------------|--------------------------------|-------------|-----------------------------------------|------------------------------------------------------------------------------------|----------------------------------------------|------------------------------------------------------------------|-----------------------------------------|---------------------------------------------------|--------------------------------------------------------------------------------------|----------------------------------------------------------------------|----------------------------------------------------------------|
| 1                           | 2                              | 3           | 4                                       | 5                                                                                  | 6                                            | 7                                                                | 8                                       | 9                                                 | 10                                                                                   | 11                                                                   | 12                                                             |
| Patiala                     | M/s P.R.G.U.S. Samana          | KMS 2011-12 | 4,779.34                                | 1,34,15,990                                                                        | 5                                            | 6,70,799                                                         | 0                                       | 6,70,799                                          | 1,34,15,990                                                                          | 0                                                                    | 6,70,799                                                       |
| Ludhiana                    | M/s Dev Rice Mill Machiwar     | KMS 2010-11 | 4,454.01                                | 1,25,02,762                                                                        | 5                                            | 625,138                                                          | 4,48,345                                | 1,76,793                                          | 89,66,902                                                                            | 35,35,860                                                            | 37,12,654                                                      |
| Barnala                     | M/s Rankeshwar RGM Dhanaula    | KMS 2011-12 | 3,432.75                                | 96,36,004                                                                          | 5                                            | 4,81,800                                                         | 0                                       | 4,81,800                                          | 96,36,004                                                                            | 0                                                                    | 4,81,800                                                       |
| Barnala                     | M/s Angad Rice Mills Handiya   | KMs 2011-12 | 1,295.78                                | 3,63,7358                                                                          | 5                                            | 1,81,868                                                         | 0                                       | 1,81,868                                          | 36,37,358                                                                            | 0                                                                    | 1,81,868                                                       |
| Sangrur                     | M/s Khalsa RGM Hathan          | KMS 2013-14 | 889.45                                  | 24,96,757                                                                          | 5                                            | 1,24,838                                                         | 0                                       | 1,24,838                                          | 24,96,757                                                                            | 0                                                                    | 1,24,838                                                       |
| Sangrur                     | M/s Brij Rice Mill, Sunam      | KMS 2009-10 | 8,727.312                               | 2,44,98,263                                                                        | 5                                            | 12,24,913                                                        | 0                                       | 12,24,913                                         | 2,44,98,263                                                                          | 0                                                                    | 12,24,913                                                      |
| Fatehgarh Sahib             | M/s Walia Rice Mill, Jamitgarh | KMS 2012-13 | 5,008.01                                | 1,40,57,885                                                                        | 5                                            | 7,02,894                                                         | 0                                       | 7,02,894                                          | 1,27,05,584                                                                          | 13,52,301                                                            | 20,55,195                                                      |



| Name of the district office | Name of the miller               | Crop Year   | Quantity of undelivered rice (in qtls.) | Value of rice to be recovered under OTS @ ₹ 2807.08 per quintal (in ₹) (4*2807.08) | Rate of applicable VAT on rice (in per cent) | Amount of VAT to be recovered on rice under OTS (in ₹) (5*5/100) | Amount of VAT actually recovered (in ₹) | Amount of VAT less recovered on rice (in ₹) (7-8) | Value of rice actually recovered under OTS including already deposited amount (in ₹) | Amount under recovered on quantity of undelivered rice (in ₹) (5-10) | Total short recovery of undelivered rice and VAT (in ₹) (9+11) |
|-----------------------------|----------------------------------|-------------|-----------------------------------------|------------------------------------------------------------------------------------|----------------------------------------------|------------------------------------------------------------------|-----------------------------------------|---------------------------------------------------|--------------------------------------------------------------------------------------|----------------------------------------------------------------------|----------------------------------------------------------------|
| Fatehgarh Sahib             | M/s Walia Rice Mill, Jamitgarh   | KMS 2013-14 | 11,831.6                                | 3,32,12,248                                                                        | 5                                            | 16,60,612                                                        | 0                                       | 16,60,612                                         | 3,32,12,248                                                                          | 0                                                                    | 16,60,612                                                      |
| Fatehgarh Sahib             | M/s G.T.Rice Mill, Vill. - Brass | KMS 2011-12 | 4,991.39                                | 1,40,11,231                                                                        | 5                                            | 7,00,562                                                         | 0                                       | 7,00,562                                          | 1,12,89,351                                                                          | 27,21,880                                                            | 34,22,442                                                      |
| Fatehgarh Sahib             | M/s G.T.Rice Mill, Vill. - Brass | KMS 2012-13 | 7,469.53                                | 2,09,67,568                                                                        | 5                                            | 10,48,378                                                        | 0                                       | 10,48,378                                         | 2,09,67,568                                                                          | 0                                                                    | 10,48,379                                                      |
| <b>Total</b>                |                                  |             |                                         | <b>14,84,36,066</b>                                                                |                                              | <b>7,42,18,03</b>                                                | <b>4,48,345</b>                         | <b>69,73,458</b>                                  | <b>1,40,82,6025</b>                                                                  | <b>76,10,041</b>                                                     | <b>1,45,83,499</b>                                             |

Source: Information furnished by Company

**Appendix 3.1***(Referred to in paragraph 3.6; page 49)***Detail of avoidable payments on account of fixed charges***(Amount in ₹)*

| Month        | Fixed charges paid<br>(with load of<br>24,175 KVAH) | Fixed charges required<br>to be paid<br>(8,500 KVAH at the rate<br>of ₹ 230/KVAH w.e.f.<br>01.01.2018 to 31.03.2018;<br>₹ 240/KVAH w.e.f.<br>01.04.2018 to 30.06.2018<br>and 01.09.2018 to<br>30.09.2018 &<br>₹ 248/KVAH w.e.f<br>01.07.2018 to 31.08.2018<br>with 80 per cent of the<br>sanctioned contract<br>demand) | Avoidable/<br>extra<br>payment |
|--------------|-----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| 01/2018      | 44,48,200                                           | 15,64,000                                                                                                                                                                                                                                                                                                               | 28,84,200                      |
| 02/2018      | 44,48,200                                           | 15,64,000                                                                                                                                                                                                                                                                                                               | 28,84,200                      |
| 03/2018      | 44,48,200                                           | 15,64,000                                                                                                                                                                                                                                                                                                               | 28,84,200                      |
| 04/2018      | 46,41,600                                           | 16,32,000                                                                                                                                                                                                                                                                                                               | 30,09,600                      |
| 05/2018      | 46,41,600                                           | 16,32,000                                                                                                                                                                                                                                                                                                               | 30,09,600                      |
| 06/2018      | 46,41,600                                           | 16,32,000                                                                                                                                                                                                                                                                                                               | 30,09,600                      |
| 07/2018      | 47,96,320                                           | 16,86,400                                                                                                                                                                                                                                                                                                               | 31,09,920                      |
| 08/2018      | 47,96,320                                           | 16,86,400                                                                                                                                                                                                                                                                                                               | 31,09,920                      |
| 09/2018      | 46,41,600                                           | 16,32,000                                                                                                                                                                                                                                                                                                               | 30,09,600                      |
| <b>Total</b> | <b>4,15,03,640</b>                                  | <b>1,45,92,800</b>                                                                                                                                                                                                                                                                                                      | <b>2,69,10,840</b>             |

*Source: Departmental data*