

Appendices

Appendix 1.1

(Referred to in paragraph 1.11)

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

(Figures in column 4 & 6 to 8 are ₹ in crore)

Sl. No.	Name of the PSU	Year up to which accounts finalised	Paid up capital	Period of accounts pending finalisation	Investment made by State Government during the year of which accounts are in arrears		
					Equity	Loans	Grants
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
A	Working Government Companies						
1	Himachal Backward Classes Finance and Development Corporation	2012-13	10.28	2013-14 2014-15 2015-16 2016-17	0.72 0.80 0.67 0.75	- - - -	- - - -
2	Himachal Pradesh MahilaVikas Nigam	2013-14	7.19	2014-15 2015-16 2016-17	0.65 0.75 0.75	- - -	- - 0.61
3	Himachal Pradesh Minorities Finance and Development Corporation	2013-14	9.39	2014-15 2015-16 2016-17	1.30 0.66 0.75	- - -	0.11 0.12 0.13
4	Himachal Pradesh Power Corporation Limited	2015-16	1585.16	2016-17	191.25	-	-
5	Himachal Pradesh Power Transmission Corporation Limited	2015-16	239.23	2016-17	23.75	120.00	
6	Himachal Pradesh State Electricity Board Limited	2014-15	553.30	2015-16 2016-17	62.50 50.00	-	330.00 0.70
7	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	2015-16	9.25	2016-17	-	-	8.35
8	Himachal Pradesh KaushalVikas Nigam	2015-16	0.01	2016-17	0.01	--	0.99
9	Himachal Pradesh Tourism Development Corporation Limited	2015-16	12.30	2016-17	-	-	0.60
10	Himachal Pradesh State Forest Development Corporation Ltd.	2014-15	11.71	2015-16 2016-17			
11	Himachal Pradesh Agro Industries Corporation Ltd.	2014-15	18.85	2015-16 2016-17		12.92	
12	Himachal Pradesh State Civil Supplies Corporation Ltd	2015-16	3.51	2016-17			
13	Himachal Pradesh State Industrial Development Corporation Ltd.	2015-16	30.82	2016-17			
14	Himachal Pradesh General Industries Corporation Ltd.	2015-16	7.16	2016-17		2.97	
15	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Ltd.	2015-16	38.76	2016-17		8.00	
16	Beas Valley Power Corporation Ltd.	2015-16	300.00	2016-17			
	Total A : (Working Government Companies)		2836.92		335.31	143.89	341.61
B	Working Statutory Corporations						
1	Himachal Road Transport Corporation	2015-16	625.49	2016-17		-	
	Total B : (Working Statutory Corporations)		625.49				
	Grand Total : (A + B)		3462.41				

Appendix 1.2

(Referred to in paragraph 1.15 & 1.16)

Summarised financial position and working results of Government companies and Statutory corporations as per their latest finalised financial statements / accounts

(Figures in column 5 to 12 are ₹ in crore)

Sl. No.	Sector/ Name of the company	Period of accounts	Year in which accounts finalised	Paid-up capital	Long term loans outstanding	Accumulated profit (+)/ Loss (-)	Turnover	Net Profit(+)/ Loss(-) before dividend, tax and interest	Net impact of audit comments ¹	Investment	Return on Investment	Manpower	Interest
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
A.													
AGRICULTURE AND ALLIED													
1	Himachal Pradesh Agro Industries Corporation Limited	2015-16	2017-18	18.85	6.35	(-)18.88	60.57	1.27	0.49	25.20	0.05	118	
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	2015-16	2016-17	38.76	20.00	(-) 80.14	72.20	(-) 2.11	0.06	58.76	(-) 0.04	250	1.03
3	Himachal Pradesh State Forest Development Corporation Limited	2014-15	2017-18	11.71	35.72	(-) 52.75	182.90	(-) 2.58	0.53	47.43	(-) 0.05	1930	1.51
Sector-wise Total:				69.32	62.07	(-)151.77	315.67	(-) 3.42	1.08	131.40	(-) 0.03	2298	2.54
4	Himachal Backward Classes Finance and Development Corporation	2012-13	2015-16	10.28	16.50	6.29	2.57	0.90	-	26.78	0.03	18	0.29
5	Himachal Pradesh MahilaVikas Nigam	2013-14	2016-17	7.19	-	1.22	0.62	0.20	-	7.19	0.03	2	-

(Figures in column 5 to 12 are ₹ in crore)

Sl. No.	Sector/ Name of the company	Period of accounts	Year in which accounts finalised	Paid-up capital	Long term loans outstanding	Accumulated profit (+)/ Loss (-)	Turnover	Net Profit(+)/ Loss(-) before dividend, tax and interest	Net impact of audit comments ¹	Investment	Return on Investment	Manpower	Interest
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
6	Himachal Pradesh Minorities Finance and Development Corporation	2013-14	2016-17	9.39	11.19	(-) 4.77	0.68	0.42	0.09	20.58	0.02	14	0.39
Sector-wise Total:				26.86	27.69	2.74	3.87	1.52	0.09	54.55	0.03	34	0.68
7	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited	2016-17	2017-18	25.00	-	-	-	- ⁴	-	25.00	-	2	0.35
8	Himachal Pradesh State Industrial Development Corporation Limited	2015-16	2016-17	30.82	-	34.46	25.46	13.14	0.49	63.66	0.21	138	-
Sector-wise Total:				55.82	-	34.46	25.46	13.14	0.49	88.66	0.21	140	0.35
9	Himachal Pradesh General Industries Corporation Limited	2015-16	2016-17	7.16	4.83	14.25	56.75	8.59	0.28	26.17	0.33	139	0.21
Sector-wise Total:				7.16	4.83	14.25	56.75	8.59	0.28	26.17	0.33	139	0.21
10	Beas Valley Power Corporation Limited	2015-16	2016-17	300.00	652.22	-	-	- ⁵	-	952.22	-	175	-
11	Himachal Pradesh Power Corporation Limited	2015-16	2016-17	1585.16	1748.24	(-) 58.98	1.65	(-) 17.92	12.20	3333.40	(-) 0.01	702	-
12	Himachal Pradesh Power Transmission Corporation Limited	2015-16	2016-17	239.23	338.02	(-) 1.55	15.22	3.14	3.27	577.25	0.01	127	0
13	Himachal Pradesh State Electricity Board Limited	2014-15	2016-17	553.30	3090.72	(-) 1989.12	5584.34	(-) 113.51	8.96	3644.02	(-) 0.03	20535	535.52
Sector-wise Total:				2677.69	5829.20	(-) 2049.65	5601.21	(-) 128.29	24.43	8506.89	(-) 0.02	21539	535.52

(Figures in column 5 to 12 are ₹ in crore)

Sl. No.	Sector/ Name of the company	Period of accounts	Year in which accounts finalised	Paid-up capital	Long term loans outstanding	Accumulated profit (+)/ Loss (-)	Turnover	Net Profit(+)/ Loss(-) before dividend, tax and interest	Net impact of audit comments ¹	Investment	Return on Investment	Manpower	Interest
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
14	Himachal Pradesh State Civil Supplies Corporation Limited	2015-16	2016-17	3.51	-	32.81	1243.37	3.48	0.16	35.24	0.09	891	0.13
15	Himachal Pradesh State Electronics Development Corporation Limited	2015-16 2016-17	2016-17 2017-18	- 3.72	- 0.95	- 5.38	- 82.20	- 2.14	0.18	- 10.1	- 0.21	57	- 0.06
16	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	2015-16	2016-17	9.25	0	(-) 16.52	32.20	1.06	0.52	9.25	0.11	56	0.004
17	Himachal Pradesh Tourism Development Corporation Limited	2015-16	2016-17	12.30	-	(-) 22.08	90.89	2.05	0.09	12.30	0.17	1480	0.31
18	Himachal Pradesh KaushalVikas Nigam	2015-16	2016-17	0.007	-	0.003	-	0.03	-	0.007	4.29	38	-
19	Himachal Pradesh Beverages Limited	2016-17	-	1.00	-		5.43			1.00		142	
Sector-wise Total:				29.787	0.95	(-) 0.407	1454.09	8.76	0.95	30.737	0.28	2664	0.504
Total A (All sector-wise Working Government companies)				2866.637	5924.74	(-) 2150.377	7457.05	(-)99.70	27.32	8791.377	(-)0.01	26814	539.804
B.													
1	Himachal Pradesh Financial Corporation	2016-17	2017-18	99.57	127.36	(-) 161.06	3.42	(-) 6.40	0.47	226.93	(-) 0.03	43	7.57
Sector-wise Total:				99.57	127.36	(-) 161.06	3.42	(-) 6.40	0.47	226.93	(-) 0.03	43	7.57
2	Himachal Road Transport Corporation	2015-16	2016-17	625.49	112.79	(-) 847.77	883.84	1.73	2.50	738.28	0.01	9213	24.15
Sector-wise Total:				625.49	112.79	(-) 847.77	883.84	1.73	2.50	738.28	0.01	9213	24.15
Total B (All sector-wise Working Statutory corporations)				725.06	240.15	(-) 1008.83	887.26	(-) 4.67	2.97	965.21	(-) 0.01	9256	31.72
Grand Total (A + B)				3591.697	6164.89	(-) 3159.207	8344.31	(-)104.37	30.29	9756.587	(-)0.01	36070	571.524

Figures in column 5 to 12 are ₹ in crore)

Sl. No.	Sector/ Name of the company	Period of accounts	Year in which accounts finalised	Paid-up capital	Long term loans outstanding	Accumulated profit (+)/ Loss (-)	Turnover	Net Profit(+)/ Loss(-) before dividend, tax and interest	Net impact of audit comments ¹	Investment	Return on Investment	Manpower	Interest
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
C.													
1	Agro Industrial Packaging India Limited	2013-14	2014-15	17.72	60.15	(-78.23)	-	(-)0.04	(-)5.58	77.87	(-)0.04	1	
Sector-wise Total:				17.72	60.15	(-78.23)	-	(-)0.04	(-)5.58	77.87	(-)0.04	1	
2	Himachal Worsted Mills Limited	2000-01	2001-02	0.92	-	(-)5.44	-	(-)0.01	-	0.92	(-)0.01	-	
Sector-wise Total:				0.92	-	(-)5.44	-	(-)0.01	-	0.92	(-)0.01	-	
Total C (All sector-wise Non-Working Government companies)				18.64	60.15	(-) 83.67	-	(-) 0.05	(-) 5.58	78.79	(-) 0.01	1	
Grand Total (A+B+C)				3610.337	6225.04	(-) 3242.877	8344.31	(-)104.42	24.71	9919.50	(-)0.01	36071	571.524

1. 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.
2. Investment represents paid up capital, free reserves and long term borrowings.
3. Return on Investment has been worked out by dividing net profit / loss before dividend, tax and interest by Investment.
4. Excess of expenditure over income is reimbursable by the State Government.
5. Beas Valley Power Corporation Limited at serial No.A-10 has not prepared its profit and loss account.

Appendix-2.1

(Refer to in paragraph 2.10.2)

The details of award of higher rates due to incorrect analysis of rates for deviated items (Stage-I)

Sl. No.	Name of the component	Name of deviated items involved	Amount paid due to wrong analysis of rates (₹ in crore)	Reasons attributing to wrong analysis	Reply of the unit	Remarks / rebuttal
1.	Balancing reservoir, Adit and Pressure Shaft	Steel, PVC Water Stop Seal and Concrete	0.77	Non-exclusion of component of Excise Duty (exempted for ADB funded projects), from the rates of input items.	The rates have been analysed as per guidelines of CWC and Company issued in February 2013 after including the tax component.	The reply is not tenable as the exemption of taxes was available for ADB funded Project.
2.	All components of the project	31,663 M ³ Sand and aggregate used for 23466.160 M ³ concrete	0.30	Considering energy charges on the basis of per MT production instead of actual capacity of motor (in KW) used in crushing plant used by the Contractor, the highest cost of excavator instead of average cost of three excavator used by the contractor and higher labour charges.	The fixed charges for machinery and labour were considered as per CWC guidelines / invoices submitted by the Contractor.	Average cost of machinery and labour was to be considered after verification by the Engineer-in-Charge.
3.	Pressure Shaft and Adits	Underground excavation through Drill Jumbo Machine	0.26	Component of exempted Custom Duty (CD) was not excluded from its cost. Rates were not derived from analogues items and wages of Mechanic, Chowkidar and Foreman were also charged on higher side.	--	--

4.	Power House	Brick works and providing Sluice Valve	0.34	Non-exclusion of exempted component of ED and Entry Tax (being paid separately), loading of wastage and indirect cost besides, extra charges for manual carriage of bricks in violation of Himachal Pradesh Schedule of Rates (HPSR) and higher cost of sand.	The GM stated (June 2017) that the norms of HPSR could not be applied for shifting of limited material as such charges have been worked out on actual basis.	The reply is not based on the facts as the guidelines issued by the Company (February 2013) stipulate adoption of HPSR rates.
5.	Gas Insulated Switchgear, Power House and Main Access Tunnel	Supply / erection of roofing, wall cladding and tiles.	0.32	Loading Contractor's profit on the rates quoted by the Sub-Contractor, which already included his profit and ED. This resulted in double levy of Contractor's profit besides payment of ED (exempted). Similarly, rate for tiles was also worked out on the rates quoted by the Trader which were inclusive of ED and his profit margin instead of manufacturers' rates.	The GM stated (June 2017) that duties / taxes were included in material cost as per the guidelines issued by the Company.	The reply is not tenable as the exempted components should have been excluded while working out the rates.
		Total	1.99			

Appendix-3.1

(Refer to in paragraph 3.7)

Details of higher charges recoverable under Section 126 of Electricity Act, 2003

Name of ESD	Name / Account No. of Consumer	Sanctioned connected load in KW	Sanctioned connected load	110 per cent of sanctioned connected load	Period / months	Actual load drawn	Excess load drawn	Total Consumption (KVAH)	Proportionate consumption on extended load	Amount recoverable under Section 126	Penalty already recovered as per tariff (other than Section 126)	Short recovery
Tahliwal	Himalya Craft (P) Ltd.	491.36	546	601	8/12 & 1/13 to 6/13	603 to 703	57 to 157	2144510	349332	13,45,314	1,94,354	11,50,960
		585.36	585	644	10/13 to 7/14 (except 5/14)	683 to 749	98 to 164	3106480	242208	11,50,488	1,48,920	10,01,568
		585.36	585	644	8/14 to 1/15	694 to 801	109 to 216	2267270	265781	11,96,014	1,05,120	10,90,894
Tahliwal	Lovin Care	248	276	303	5/13 to 11/13 (except 6/13)	308 to 357	32 to 81	715200	103415	4,91,219	56,200	4,35,019
											Total	36,78,441

Appendix-3.2

{Refer to in paragraph 3.8.5 (ii)}

Statement showing the details of excess consumption of furnace oil with reference to norms

Sl. No.	Particulars	2014-15	2015-16	2016-17
1	Norms fixed for consumption of FO (litres) for extraction of one MT of AJC	440	440	440
2	AJC actual extracted (MT)	455.300	287.400	500.000
3	FO was to be consumed (Litres)	200332	126456	220000
4	Actual FO consumed (Litres) ¹	255379	188142	230164
5	Excess consumption of FO (Litres)	55047	61686	10164
6	Consumption of FO for extraction one MT of AJC (Litres)	561	655	460
7	Norms fixed for consumption of FO for filling of 4000 trays	1300	1300	1300
8	Actual trays filled	565621	639694	526737
9	FO was to be consumed (Litres)	183827	207901	171190
10	FO actual consumed (Litres)	221909	207035	162875
11	Excess consumption of FO (Litres)	38082	-865	-8314
12	Consumption of FO for filling of 4000 trays (tetra pak)	1569	1295	1237
13	FO excess consumed in extraction of one MT AJC & filling of tetra pak juices (5+11)	93128	60821	1850
14	Average rate of FO <i>per</i> litre (Rupees)	49.22	24.88	26.08
15	Excess expenditure due to excess consumption of FO (Rupees in lakh)	45.84	15.13	0.48
			Total	₹ 61.45 lakh

¹ During 2014-17, briquettes consumed (kg) has converted into FO (litres) by dividing 3.08 as the Company installed wood fired boiler during September 2014.

