

# Appendices



### Appendix 1.1

(Referred to in paragraph 1.1 and 1.1.2)  
Trend of revenue receipts

(₹ in crore)

Details of Share of net proceeds of divisible Union taxes and duties		
S. No.	Major Receipt Head	Actual Amount
1.	0005-901-Central Goods and Services Tax	1,340.15
2.	0008-901- Integrated Goods and Services Tax	107.00
3.	0020-901-Corporation Tax	1,888.31
4.	0021-901-Taxes on Income other than Corporation Tax	1,390.66
5.	0028-901-Other Taxes on Income and Expenditure	9.83
6.	0032-901-Taxes on Wealth	0.69
7.	0037-901-Customs	384.89
8.	0038-901-Union Excise Duties	255.78
9.	0044-901-Service Tax	49.66
<b>Grand Total</b>		<b>5,426.97</b>

**Appendix 1.2**

(Referred to in paragraph 1.1 and 1.1.2)

**Trend of revenue receipts**

(₹ in crore)

<b>Details of Other Non-Tax Revenue Receipts</b>			
<b>S. No.</b>	<b>Major Receipt Head</b>	<b>Budget estimate</b>	<b>Actual Amount</b>
1.	0050-Dividends and Profit	116.62	181.92
2.	0051- Public Service Commission	11.60	13.86
3.	0056- Jail	0.26	0.29
4.	0057- Supplies and Disposals	0.04	0.11
5.	0058- Stationery and Printing	7.67	11.30
6.	0071-Contributions and Recoveries towards Pension and other	9.96	27.60
7.	0075-Miscellaneous general services	2.64	20.76
8.	0202-Education, Sports, Art and culture	232.88	214.59
9.	0210- Medical and public health	10.88	12.02
10.	0211- Family Welfare	0.04	0.03
11.	0215-Water supply and Sanitation	58.15	62.13
12.	0216-Housing	5.01	3.64
13.	0217-Urban Development	8.64	4.29
14.	0220-Information and Publicity	2.05	2.08
15.	0230-Labour and Employment	8.71	7.99
16.	0235-Social Security and Welfare	8.71	9.61
17.	0250- Other Social Services	0.04	0.01
18.	0401-Crop Husbandry	6.76	10.94
19.	0403-Animal Husbandry	1.06	1.18
20.	0405-Fisheries	3.96	3.38
21.	0407-Plantation	0.02	0.01
22.	0408-Food Storage and Warehousing	0.07	98.37
23.	0425-Co-operation	3.60	24.65
24.	0435-Other Agricultural Programmes	0.61	0.52
25.	0515-Other Rural Development Programmes	3.17	5.18
26.	0575-Other Social Areas Programmes	0.53	0.18
27.	0700-Major irrigation	0.64	0.12
28.	0701-Medium irrigation	0.49	0.07
29.	0702-Minor Irrigation	1.85	0.84
30.	0851-Village and Small Industries	0.52	0.93
31.	0852-Industries	3.60	8.69
32.	1054-Roads and Bridges	17.52	80.72
33.	1055-Road Transport	0.43	0.38
34.	1425-Other Scientific Research	0.01	0.00
35.	1452-Tourism	2.03	1.33
36.	1456-Civil Supplies	0.07	0.07
37.	1475-Other General Economic Services	6.73	8.51
<b>Grand Total</b>		<b>537.57</b>	<b>818.30</b>

### Appendix 1.3

(Referred to in paragraph 1.7.1)

#### Inspection Reports

Details of Other Non-Tax Revenue Receipts												
Year	Opening Balance			Addition during the year			Clearance during the year			Closing balance during		
	IRs	Para	MV (₹ in crore)	IRs	Para	MV (₹ in crore)	IRs	Para	MV (₹ in crore)	IRs	Para	MV (₹ in crore)
2009-10	619	1910	28.53	62	203	66.51	54	140	54.47	627	1973	40.57
2010-11	627	1973	0.57	55	214	30.97	15	101	23.55	667	2086	47.99
2011-12	667	2086	47.99	53	252	23.32	29	131	8.06	691	2207	63.25
2012-13	691	2207	63.25	39	206	32.88	51	164	26.52	679	2249	69.61
2013-14	679	2249	69.61	39	208	123.06	74	180	10.68	644	2277	181.99
2014-15	644	2277	181.99	36	176	57.65	50	62	1.11	630	2391	238.53
2015-16	630	2391	238.53	44	227	59.81	01	05	1.50	673	2613	296.84
2016-17	673	2613	296.84	30	221	29.16	34	286	48.60	669	2548	277.4
2017-18	669	2548	277.4	41	197	44.19	15	147	22.17	695	2598	299.42
2018-19	695	2598	299.42	40	291	51.80	13	195	38.93	722	2694	312.29

*Note: IRs: Inspection Report; Para: Paragraph and MV: Money Value*

**Appendix 1.4**

(Referred to in paragraph 1.7.2)

**Recovery of accepted cases**

(₹ in crore)

Year of Audit Report	Number of paragraphs included	Money value of the paragraphs	Number of paragraphs accepted	Money value of accepted paragraphs	Amount recovered during the year	Cumulative position of recovery of accepted cases as of 31 March 2019
2008-09	08	5.67	06	4.93	0.40	2.83
2009-10	04	60.13	03	35.99	3.42	30.62
2010-11	07	19.85	05	18.09	0.22	15.94
2011-12	05	16.15	05	16.15	0.26	13.69
2012-13	04	16.73	04	16.70	0.12	14.51
2013-14	03	10.75	03	3.77	0.55	0.94
2014-15	07	40.81	05	20.14	2.30	3.70
2015-16	03	5.71	02	4.18	0.27	1.08
2016-17	02	28.05	02	28.05	0.90	0.94
2017-18	02	31.88	02	31.88	0.36	-
<b>Total</b>	<b>45</b>	<b>235.73</b>	<b>37</b>	<b>179.88</b>	<b>8.8</b>	<b>84.25</b>

\* ATNs related to paras mentioned in Audit Report 2017-18 have not received (September 2020).

### Appendix 2.1

(Referred to in paragraph 2.5.1)

#### Grants of concessions without statutory forms-C forms

(Amount in ₹)

Acceptance of invalid and defective statutory "C" forms								
Sr. No.	Name of unit	Year of assessment/Date of assessment	Gross Turnover of the assesses	Amounts involved in Invalid 'C' forms	Tax short Levied	Interest leviable u/s 19 (i) of HP VAT Act upto March 2019	Total	Reasons for rejection of the forms
1	AETC Baddi	2012-13/ 22.11.17	44,00,55,796	66,82,160	8,51,975	9,03,094	17,55,069	Two forms were not pertaining to assessment years
		2012-13/ 14.08.17	43,84,94,673	10,27,32,025	30,81,961	32,66,878	63,48,839	from online verification, 19 forms found invalid
		2013-14/ 27.12.17	4,30,01,105	70,55,976	8,64,357	7,60,634	16,24,991	one form was not in assessment year
2	AETC Solan	2011-12/ 29.09.17	95,56,860	4,49,652	57,331	71,090	1,28,421	one form was counterfoil
		2013-14/ 29.09.17	23,14,49,186	11,50,034	40,251	50,515	90,766	In three forms, cutting and overwriting found
				20,34,706	71,215	90,443	1,61,657	
		11,17,420	39,110	50,256	89,366			
3	AETC Una	2009-10/ 14.06.17	27,26,62,540	10,92,618	1,25,651	2,01,042	3,26,693	One form was for more than one quarter
<b>Total</b>			<b>1,43,52,20,160</b>	<b>12,23,14,591</b>	<b>51,31,851</b>	<b>53,93,952</b>	<b>1,05,25,803</b>	

**Appendix 2.2**

(Referred to in paragraph 2.5.2)

**Grants of concessions without statutory forms-F forms**

(Amount in ₹)

Acceptance of invalid and defective statutory "F" forms								
Sr. No.	Name of unit	Year of assessment/Date of assessment	Gross Turnover of the assesses	Sales made against forms F	Tax leviable	Interest leviable u/s 19 (i) of HP VAT Act	Total	Reasons for rejection of the forms
1	AETC Solan	2014-15/ 30.10.17	20,51,41,29,109	1,12,902	5645	3,952	9,597	One form was for more than one calendar month
		2009-10/ 14.03.18	2,89,22,254	25,84,984	3,23,123	5,16,997	8,40,120	One form was counterfoil
		2010-11/ 14.03.18	13,18,24,248	1,58,66,221	19,83,278	28,16,254	47,99,532	Four forms were counterfoil
				1,76,96,084	22,12,011	31,41,055	53,53,065	
				66,72,039	8,34,005	11,84,287	20,18,292	
2,46,55,654	30,81,957	43,76,379	74,58,335					
<b>Total</b>			<b>20,67,48,75,611</b>	<b>6,75,87,884</b>	<b>84,40,018</b>	<b>1,20,38,923</b>	<b>2,04,78,941</b>	



## Appendix 2.3

(Referred to in paragraph 2.23.4.1)

## Non-claiming of royalty and interest on delayed payment of royalty-resin

(Amount in ₹)

1 Loss of revenue due to non/short realization of resin royalty and interest												
2 Loss of revenue due to non/short realization of differential amount (on resin royalty) and interest												
Sr. No.	Name of division	Year	Total No of Blazes	Total royalty as per		Royalty		Interest on royalty due	Differential amount <sup>#</sup>			Interest on due differential amount*
				Tentative rates	Final rates	Realised	Due		Differential amount <sup>#</sup>	Realised	Due	
A	B	C	D	E	F	G	H	I	J	K	L	
1	Bilaspur	2014-2017	1,40,572	81,73,970	87,03,941	51,68,484	30,05,486	6,98,567	7,06,653	0	7,06,653	1,13,839
2	Kotgarh	2013-2016	31,316	17,68,258	19,43,250	10,03,795	7,64,463	1,60,631	2,18,182	2,18,182	0	11,828
3	Mandi	2014-2017	5,51,303	3,13,14,082	3,29,40,476	1,90,55,765	122,58,317	19,48,921	22,42,564	0	22,42,564	3,61,268
4	Theog	2014-2016	16,858	10,00,244	11,13,846	6,26,010	3,74,234	1,11,796	1,36,082	1,36,082	0	12,052
5	Una	2013-2016	97,374	52,82,700	59,76,100	26,41,185	26,41,515	3,91,149	7,97,700	7,97,702	0	42,722
<b>Total</b>			<b>8,37,423</b>	<b>4,75,39,254</b>	<b>5,06,77,613</b>	<b>2,84,95,239</b>	<b>1,90,44,015</b>	<b>33,11,064</b>	<b>41,01,181</b>	<b>11,51,966</b>	<b>29,49,217</b>	<b>5,41,709</b>

\*Interest accrued on late payment of differential amount for Kotgarh, Theog and Una

#The differential amounts pertain to 2013-14 and 2014-15 only and the variation was due to final rate is lesser than tentative rates for 2016-17 and 2017-18

Tentative Rate	2013-14/45	2014-15/58	2015-16/65	2016-17/56	2017-18/51
Final Rate	2013-14/58.78	2014-15/75.30	2015-16/65	2016-17/51	2017-18/50
Royalty Payable	D+I	5,16,40,435			
Royalty Paid	F+J	2,96,47,205			
Royalty Due	G+K	2,19,93,232			
Interest	H+L	38,52,773			

**Appendix 2.4**

(Referred to in paragraph 2.23.4.2)

**Non-claiming of royalty and interest on delayed payment of royalty-Timber**

(Amount in ₹)

<b>Loss of revenue due to non/short realisation of timber royalty and interest thereof</b>							
<b>Sr. No.</b>	<b>Name of Division (DFO)</b>	<b>Year</b>	<b>Total no. of lots</b>	<b>Total royalty (Due)</b>	<b>Royalty received</b>	<b>Balance to be realized</b>	<b>Interest</b>
1	Theog	2014-15 to 2016-17	46	8,46,27,947	1,32,76,211	7,13,51,736	81,74,561
2	Paonta Sahib	2014-15 to 2016-17	63	5,44,84,121	63,98,331	4,80,85,790	77,14,057
3	Una	2016-17	43	50,97,515	25,19,090	25,78,425	1,98,649
4	Ani at Luhri	2015-18	28	76,12,663	32,31,552	43,81,111	7,61,294
5	Bilaspur	2016-18	86	1,23,61,161	67,10,025	56,51,136	18,25,054
6	Churah at Salooni	2017-18	20	1,18,03,120	20,29,094	97,74,026	14,42,184
7	Kinnaur at ReckongPeo	2015-18	06	31,82,013	2,05,676	29,76,337	7,00,138
8	Kotgarh	2015-18	34	78,01,969	3,95,331	74,06,638	13,25,894
9	Kunihar	2016-18	11	19,73,678	9,86,837	9,86,841	1,50,257
10	Nalagarh	2016-18	17	45,49,783	34,91,187	10,58,596	1,97,461
11	Palampur	2016-18	15	12,57,117	6,28,554	6,28,563	95,705
12	Solan	2016-18	13	25,25,115	3,01,471	22,23,644	208,971
<b>Total</b>			<b>382</b>	<b>19,72,76,202</b>	<b>4,01,73,359</b>	<b>15,71,02,843</b>	<b>2,27,94,225</b>

## Appendix 3.1

(Referred to in paragraph 3.1.1 of Introduction)

Summarised financial position and working results of Government Companies and Statutory Corporations as per their latest finalised financial statements

(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 <sup>1</sup>	Investment	Return on Investment	Manpower	Interest
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>A. WORKING GOVERNMENT COMPANIES</b>													
<b>AGRICULTURE AND ALLIED</b>													
1	Himachal Pradesh Agro Industries Corporation Limited	2017-18	2018-19	18.85	12.98	- 14.25	58.64	3.06	0.97	31.83	0.10	52	0.08
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	2017-18	2018-19	38.77	35.55	- 86.55	68.99	- 3.24	- 0.19	74.32	- 0.04	203	2.07
3	Himachal Pradesh State Forest Development Corporation Limited	2015-16	2018-19	11.71	-	- 63.02	149.70	- 10.27	- 9.44	11.71	- 0.88	1636	3.14
<b>Sector-wise Total:</b>				<b>69.33</b>	<b>48.53</b>	<b>- 163.82</b>	<b>277.33</b>	<b>- 10.45</b>	<b>- 8.66</b>	<b>117.86</b>	<b>- 0.82</b>	<b>1891</b>	<b>5.29</b>
<b>FINANCE</b>													
4	Himachal Backward Classes Finance and Development Corporation	2013-14	2017-18	13.00	-	7.36	2.73	1.07	- 3.46	33.36	0.03	18	0.35
5	Himachal Pradesh Mahila Vikas Nigam	2014-15	2017-18	12.51	-	1.50	0.67	0.28	- 0.08	9.94	0.03	5	-
6	Himachal Pradesh Minorities Finance and Development Corporation	2013-14	2016-17	13.02	-	- 4.77	0.68	0.42	0.09	20.58	0.02	9	0.39
<b>Sector-wise Total:</b>				<b>38.53</b>	<b>-</b>	<b>4.09</b>	<b>4.08</b>	<b>1.77</b>	<b>- 3.45</b>	<b>63.88</b>	<b>0.08</b>	<b>32</b>	<b>0.74</b>
<b>INFRASTRUCTURE</b>													
7	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited	2018-19	2018-19	25.00	-	-	-	-	-	25.00	-	2	0.35
8	Himachal Pradesh State Industrial Development Corporation Limited	2017-18	2018-19	30.82	-	50.55	44.93	19.85	-	81.37	0.24	159	-
9	Dharamshala Smart City Limited	2016-17	2018-19	0.0003	-	-	-	-	-	0.0003	-	14	-
10	Shimla Smart City Limited	-	-	-	-	-	-	-	-	-	-	11	-
<b>Sector-wise Total:</b>				<b>55.8203</b>	<b>-</b>	<b>50.55</b>	<b>44.93</b>	<b>19.85</b>	<b>-</b>	<b>106.37</b>	<b>0.24</b>	<b>186</b>	<b>0.35</b>
<b>MANUFACTURE</b>													
11	Himachal Pradesh General Industries Corporation Limited	2017-18	2018-19	7.16	5.04	26.11	51.88	9.33	- 1.02	33.27	0.28	111	0.21
<b>Sector-wise Total:</b>				<b>7.16</b>	<b>5.04</b>	<b>26.11</b>	<b>51.88</b>	<b>9.33</b>	<b>- 1.02</b>	<b>33.27</b>	<b>0.28</b>	<b>111</b>	<b>0.21</b>
<b>SERVICE</b>													
12	Himachal Pradesh State Civil Supplies Corporation Limited	2017-18	2018-19	3.51	-	33.95	1245.96	1.99	14.83	37.46	0.05	801	0.12
13	Himachal Pradesh State Electronics Development Corporation Limited	2017-18	2018-19	3.72	0.55	6.25	51.47	0.80	-	10.52	0.08	44	-

**Audit Report (Revenue Sector and PSUs) for the year ended 31 March 2019**

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
14	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	2017-18	2018-19	9.25	-	- 15.24	30.84	0.55	- 0.41	- 5.99	- 0.01	36	0.02
15	Himachal Pradesh Tourism Development Corporation Limited	2015-16	2016-17	12.30	-	- 22.08	90.89	2.05	0.09	- 9.78	- 0.21	1747	0.31
16	Himachal Pradesh Kaushal Vikas Nigam	2016-17	2017-18	0.07	-	0.12	-	0.09	- 0.01	0.13	0.71	30	-
17	Himachal Consultancy Organisation Limited	2017-18	2018-19	0.18	-	1.52	4.42	- 0.82	-	1.70	- 0.48	20	-
18	Shimla Jal Prabhandhan Nigam Limited	-	-	-	-	-	-	-	-	-	-	329	-
<b>Sector-wise Total:</b>				<b>29.03</b>	<b>0.55</b>	<b>4.52</b>	<b>1423.58</b>	<b>4.66</b>	<b>14.50</b>	<b>34.04</b>	<b>0.14</b>	<b>3007</b>	<b>0.45</b>
<b>Total A (All sector-wise Working Government Companies)</b>				<b>199.87</b>	<b>54.12</b>	<b>- 78.55</b>	<b>1801.80</b>	<b>25.16</b>	<b>1.37</b>	<b>355.42</b>	<b>- 0.18</b>	<b>5227</b>	<b>7.04</b>
<b>POWER</b>													
1	Beas Valley Power Corporation Limited	2017-18	2018-19	300.00	1,153.20	-	-	-	-	1,453.20	-	142	-
2	Himachal Pradesh Power Corporation Limited	2016-17	2018-19	1,670.90	1,924.07	- 36.87	14.71	- 32.35	- 0.92	3,558.10	- 0.01	555	-
3	Himachal Pradesh Power Transmission Corporation Limited	2017-18	2018-19	286.45	728.13	- 12.14	19.31	- 8.02	- 1.45	1,002.44	- 0.01	195	-
4	Himachal Pradesh State Electricity Board Limited	2016-17	2018-19	653.28	4,561.64	- 2,043.85	6,291.54	-44.21	- 17.27	3,,171.17	- 0.01	19,911	503.35
<b>Sector-wise Total:</b>				<b>2,910.63</b>	<b>8,367.04</b>	<b>- 2,092.86</b>	<b>6,325.56</b>	<b>- 84.58</b>	<b>- 19.64</b>	<b>9,184.91</b>	<b>- 0.03</b>	<b>20,803</b>	<b>503.35</b>
<b>Total A (All sector-wise including power Sector)</b>				<b>3,110.50</b>	<b>8,421.16</b>	<b>- 2,171.41</b>	<b>8,127.36</b>	<b>- 59.42</b>	<b>- 18.27</b>	<b>9,540.33</b>	<b>- 0.21</b>	<b>26,030</b>	<b>510.39</b>
<b>B. STATUTORY CORPORATIONS</b>													
<b>FINANCING</b>													
1	Himachal Pradesh Financial Corporation	2017-18	2018-19	99.57	123.00	-166.56	2.55	- 5.50	0.36	222.57	- 0.01	38	7.62
<b>Sector-wise Total:</b>				<b>99.57</b>	<b>123.00</b>	<b>-166.56</b>	<b>2.55</b>	<b>- 5.50</b>	<b>0.36</b>	<b>222.57</b>	<b>- 0.01</b>	<b>38</b>	<b>7.62</b>
<b>SERVICE</b>													
2	Himachal Road Transport Corporation	2017-18	2018-19	720.49	201.25	-1,232.48	1,052.08	- 118.57	- 18.99	921.74	- 0.13	10,279	26.04
<b>Sector-wise Total:</b>				<b>720.49</b>	<b>201.25</b>	<b>- 1,232.48</b>	<b>1,052.08</b>	<b>- 118.57</b>	<b>- 18.99</b>	<b>921.74</b>	<b>- 0.13</b>	<b>10,279</b>	<b>26.04</b>
<b>Total B (All sector-wise Working Statutory corporations)</b>				<b>820.06</b>	<b>324.25</b>	<b>- 1,399.04</b>	<b>1,054.63</b>	<b>- 124.07</b>	<b>- 18.63</b>	<b>1144.31</b>	<b>- 0.14</b>	<b>10,317</b>	<b>33.66</b>
<b>Grand Total (A + B)</b>				<b>3,930.56</b>	<b>8,745.41</b>	<b>- 3,570.45</b>	<b>9,181.99</b>	<b>- 183.49</b>	<b>- 36.90</b>	<b>10,684.64</b>	<b>- 0.35</b>	<b>36,347</b>	<b>544.05</b>
<b>C. INACTIVE GOVERNMENT COMPANIES</b>													
<b>AGRICULTURE AND ALLIED</b>													
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	-
<b>Sector-wise Total:</b>				<b>17.72</b>	<b>60.15</b>	<b>- 78.23</b>	<b>-</b>	<b>- 0.04</b>	<b>- 5.58</b>	<b>77.87</b>	<b>- 0.04</b>	<b>1</b>	<b>-</b>
<b>MANUFACTURE</b>													
2	Himachal Worsted Mills Limited	2000-01	2001-02	0.92	-	- 5.44	-	- 0.01	-	0.92	- 0.01	-	-
<b>Sector-wise Total:</b>				<b>0.92</b>	<b>-</b>	<b>- 5.44</b>	<b>-</b>	<b>- 0.01</b>	<b>-</b>	<b>0.92</b>	<b>- 0.01</b>	<b>-</b>	<b>-</b>
<b>SERVICE</b>													
3	Himachal Pradesh Beverages Limited	2016-17	2018-19	1.00	-	-	543.97	14.27	- 13.89	1.00	14.27	15	-
<b>Total C (All sector-wise Inactive Government companies)</b>				<b>19.64</b>	<b>60.15</b>	<b>- 83.67</b>	<b>543.97</b>	<b>14.22</b>	<b>- 19.47</b>	<b>79.79</b>	<b>14.22</b>	<b>16</b>	<b>-</b>
<b>Grand Total (A+B+C)</b>				<b>3,950.20</b>	<b>8,805.56</b>	<b>- 3,654.12</b>	<b>9,725.96</b>	<b>- 169.27</b>	<b>- 56.37</b>	<b>10,764.43</b>	<b>13.87</b>	<b>36,363</b>	<b>544.05</b>

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-11 has not prepared its profit and loss account.

### Appendix 4.1

(Referred to in paragraphs 4.8, 4.9 and 4.13)

Summarised financial results of Power Sector Undertakings for the latest year for which accounts were finalised

(₹ in crore)

Sl. No.	Activity and Name of the Power Sector Undertaking	Period of accounts	Net profit/ loss before interest and tax	Net profit/ loss after interest and tax	Turn over	Paid up capital	Long term Loan	Capital Employed	Net Worth <sup>1</sup>	Accumulated Profit/ loss
<b>A. Generation</b>										
1	Himachal Pradesh Power Corporation Limited	2016-17	- 32.35	- 32.35	14.71	1,670.90	1,181.72	3,558.10	1,634.03	- 36.87
<b>Sub-Total</b>			<b>- 32.35</b>	<b>- 32.35</b>	<b>14.71</b>	<b>1,670.90</b>	<b>1,181.72</b>	<b>3,558.10</b>	<b>1,634.03</b>	<b>- 36.87</b>
<b>B. Transmission</b>										
2	Himachal Pradesh Power Transmission Corporation Limited	2017-18	- 8.02	- 6.72	19.31	286.45	728.13	1,002.44	274.31	- 12.14
<b>Sub-Total</b>			<b>- 8.02</b>	<b>- 6.72</b>	<b>19.31</b>	<b>286.45</b>	<b>728.13</b>	<b>1,002.44</b>	<b>274.31</b>	<b>- 12.14</b>
<b>C. Distribution</b>										
3	Himachal Pradesh State Electricity Board Limited	2016-17	- 44.21	- 44.21	6,291.54	653.28	4,561.64	3,171.07	- 1,390.57	- 2,043.85
<b>Sub-Total</b>			<b>- 44.21</b>	<b>- 44.21</b>	<b>6,291.54</b>	<b>653.28</b>	<b>4,561.64</b>	<b>3,171.07</b>	<b>- 1,390.57</b>	<b>- 2,043.85</b>
<b>D. Others</b>										
4	Beas Valley Power Corporation Limited	2017-18	-	-	-	300.00	933.40	1453.20	300.00	-
<b>Sub-Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>300.00</b>	<b>933.40</b>	<b>1453.20</b>	<b>300.00</b>	<b>-</b>
<b>Grand Total</b>			<b>- 84.58</b>	<b>- 83.28</b>	<b>6,325.56</b>	<b>2,910.63</b>	<b>7,404.89</b>	<b>9,184.81</b>	<b>817.77</b>	<b>- 2,092.86</b>

<sup>1</sup> Net worth is the sum total of the paid-up capital and free reserves and surplus minus accumulated losses and deferred revenue expenditure.

**Appendix 4.2**

(Referred to in paragraph 4.12)

Statement showing State Government funds infused in the power sector undertakings since inception till 31 March 2019

(₹ in crore)

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
<b>Himachal Pradesh Power Corporation Limited</b>																			
Equity	-	-	-	-	-	-	79.71	241.32	140.61	75.76	41.80	129.26	252.67	150.50	60.00	160.30	174.66	160.00	<b>1666.59</b>
Disinvestment	-	-	-	-	-	-	-	-	-	-	-428.45	-	-	-550.00	-	-	-	-	<b>-978.45</b>
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IFL converted into equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Himachal Pradesh Power Transmission Corporation Limited</b>																			
Equity	-	-	-	-	-	-	-	11.00	45.70	60.00	50.00	5.78	8.00	25.96	32.79	19.51	27.71	40.00	<b>326.45</b>
Disinvestment	-	-	-	-	-	-	-	-	-	-	-108.70	-	-	-	-	-	-	-	<b>-108.70</b>
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IFL converted into equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Himachal Pradesh State Electricity Board Limited</b>																			
Equity	-	-	-	-	-	-	-	-	-	396.53	-	50.00	31.75	75.00	50.00	50.00	17.27	50.00	<b>720.55</b>
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IFL converted into equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>79.71</b>	<b>252.32</b>	<b>186.31</b>	<b>532.29</b>	<b>- 445.35</b>	<b>185.04</b>	<b>292.42</b>	<b>- 298.54</b>	<b>142.79</b>	<b>229.81</b>	<b>219.64</b>	<b>250.00</b>	<b>1,626.44</b>

\* This shows net investment/ equity net of accumulated losses invested by GoHP

### Appendix 4.3

(Referred to in paragraph 4.26.1)

Statement showing year of installation and installed capacity of 22 Hydro Generating Stations

(In megawatt)

Sl. No.	Project name	Year of installation	Installed capacity
<b>Hydro Generating Stations</b>			
1	Larji	2006-07	126.00
2	SVP, Bhaba	1989	120.00
3	Bassi	1970 and 81 uprated during 2012-13	66.00
4	Giri	1978	60.00
5	Ghanvi-I	2000	22.50
6	Andhra	1987	16.95
7	Baner	1996	12.00
8	Khauli	2007	12.00
9	Gaj	1996	10.50
10	Ghanvi-II	2014	10.00
11	Binwa	1984	6.00
12	Thirot	1995-96	4.50
13	Bhaba Aug. PH	2011	4.50
14	Gumma	2000	3.00
15	Nogli	1963, 1969-70 and 1974	2.50
16	Rongtong	1986 and 1987	2.00
17	Sal-II	1999	2.00
18	Chaba	1913 and 1919	1.75
19	Rukti	1979 and 1980	1.50
20	Buri Singh Power House	1938 and 1985	0.45
21	Killar	1995-96	0.30
22	Holi	2004	3.00
<b>Grand Total</b>			<b>487.45</b>

## Appendix 4.4

(Referred to in paragraph 4.26.8(ii))

## Statement showing excess auxiliary consumption

## Statement showing excess auxiliary consumption

Name of Project	Installed Capacity	Category of plant	Norms (per cent)	Generation during the last three years (MUs)			Auxiliary( MUs)			Auxiliary during the last three years (in per cent )			Excess Auxiliary consumption (MUs)			Total
				2016-17	2017-18	2018-19	2016-17	2017-18	2018-19	2016-17	2017-18	2018-19	2016-17	2017-18	2018-19	2016-19
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
BHABA	120.00	UG and SE	0.700	187.44	493.57	591.47	1.03	2.63	2.99	0.55	0.53	0.51				
GHANVI-I	22.50	UG and SE	0.700	85.13	78.39	85.12	0.24	0.23	0.27	0.28	0.29	0.32				
RUKTI	1.50	S and RE	0.200	1.08	2.42	2.62	0.03	0.05	0.05	2.78	2.06	1.91	0.027844	0.045156	0.044764	0.117764
LARJI	126.00	UG and SE	0.700	611.67	610.35	596.75	0.91	1.10	1.20	0.15	0.18	0.20				
GIRI	60.00	S and RE	0.200	140.59	169.86	215.18	0.717	0.737	0.795	0.51	0.43	0.37	0.435828	0.397272	0.36464	1.19774
GUMMA	3.00	S and RE	0.200	4.63	5.04	5.71	0.04	0.04	0.04	0.86	0.79	0.70	0.030742	0.029918	0.028572	0.089232
RONGTONG	2.00	S and SE	0.500	0.56	1.03	1.34	0.01	0.01	0.01	1.20	1.20	0.99	0.003903	0.0071615	0.0066105	0.017675
<b>Total</b>	<b>335.00</b>			<b>1,031.09</b>	<b>1,360.66</b>	<b>1,498.18</b>							<b>0.498317</b>	<b>0.4795075</b>	<b>0.4445865</b>	<b>1.422411</b>
Average realisation rate in ₹/unit													5.45	5.55	5.88	
Loss of revenue (in ₹)													27,15,827.65	26,61,266.625	26,14,168.62	79,91,262.895



## Appendix 4.5

(Referred to in paragraph 4.27(B))

## Statement showing unauthorised use of power by consumers

Sl. No.	Name of the unit	Name of the consumer / Account No.	Sanctioned / released load (KW)	Sanctioned load / Contract Demand in KVA	Period / month	Load drawn / MD in KVA	Overdrawl in KVA	Consumption	Energy charges paid (₹)	Proportionate consumption liable for penalty	Penalty Amount (₹)	Remarks
1	ESD Manpura	M/s Bhanu Healthcare Pvt. Ltd.	56.648	62.94	8/12 to 3/14	148	85.06	10,05,180	46,77,116	57.47 per cent	26,87,938	Although sanctioned load was 399.250 KW but, the released load was 56.647 KW and load drawn in excess of released load has been considered as unauthorised drawl.
2	ESD Kasumpti	APG University	40.10	40	4/14 to 3/16	42.9 to 130.97	2.9 to 90.97	7,81,785	46,90,710	4,51,121	23,33,189	Inclusive of Electricity Duty (₹ 1,08,269) minus amount (₹ 4,81,817) already excess charged for contract demand violation charges at three times instead of double.
3	ESD Dhalli	M/s Era Engineering Ltd.	19.4	21.55	2/14, 3/14, 6/14, 9/14, 11/14, 2/15, 3/15, 5/15, 8/15, 9/15, 11/15, 12/15 and 2/16	31 to 197	9 to 175	3,93,508	NA	NA	17,10,667	The short charges calculated on the basis of change in category i.e. single part tariff to two part tariff and includes charges on account of difference in Kvah and Kwh consumption (₹ 4,72,209) + penalty under 126 for overdrawl (₹ 18,69,102) + LVSS (₹ 1,82,882) less amount already charged (₹ 8,13,526).

### Appendix 4.6

(Referred to in paragraph 4.29)

#### Statement showing failure to levy and recover demand charges of the original Contacted Demand

Name of the Consumer	Period	50 per cent of CD / lowest limit (in KVA)	CD Charged (in KVA)	Difference (in KVA)	90 per cent of CD (in KVA)	Rate (₹)	Amount (₹)
M/S K.K. Non-woven	July13 to July14	525	400	125	112.50	200	2,92,500
	Aug 14 to March 16	1,001	400	601	540.90	350	37,86,300
	April 16 to Feb 18	1,001	400	601	540.90	400	49,76,280
<b>Diff. in rates of demand charges for HT-1 and HT-2 category (i.e. 360 KVA x ₹ 150 x 43 months)</b>							<b>23,22,000</b>
<b>Less difference in tariff rates 35,12,240 Kvah x 30 paise</b>							<b>10,53,672</b>
<b>Total (A)</b>							<b>1,03,23,408</b>
Name of the Consumer	Period	Chargeable CD (in KVA)	CD Charged (in KVA)	Difference (in KVA)	90% of CD (in KVA)	Rate (₹)	Amount (₹)
M/S Nahan Ferro	Aug 14 to March 16	1,100	800	300	270	350	18,90,000
	April 16 to Feb 18	1,100	800	300	270	400	24,84,000
<b>Diff. in rates of demand charges for HT-1 and HT-2 category (i.e. 720 KVA x ₹ 150 x 43 months)</b>							<b>46,44,000</b>
<b>Less difference in tariff rates 51,59,572 Kvah x 30 paise</b>							<b>15,47,871</b>
<b>Total (B)</b>							<b>74,70,129</b>
<b>Grand Total</b>							<b>1,77,93,537</b>

## Appendix 5.1

(Referred to in paragraph 5.3)

Statement showing position of equity and outstanding loans relating to State PSUs (other than Power Sector) as on 31 March 2019

(₹ in Crore)

Sl. No.	Sector and Name of the PSU	Name of the Department	Month and year of incorporation	Equity <sup>1</sup> at close of the year 2018-19				Long term loans outstanding at close of the year 2018-19			
				Go HP <sup>2</sup>	GoI <sup>3</sup>	Others	Total	Go HP	GoI	Others	Total
1	2	3	4	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)
<b>A. WORKING GOVERNMENT COMPANIES</b>											
<b>AGRICULTURE AND ALLIED</b>											
1	Himachal Pradesh Agro Industries Corporation Limited	Horticulture	September, 1970	16.89	1.96	-	18.85	5.04	1.49	-	6.53
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	Horticulture	June, 1974	31.20	1.50	6.07	38.77	62.63	-	-	62.63
3	Himachal Pradesh State Forest Development Corporation Limited	Forest	March, 1974	11.71	-	-	11.71	-	-	-	-
<b>Sector-wise Total:</b>				<b>59.80</b>	<b>3.46</b>	<b>6.07</b>	<b>69.33</b>	<b>67.67</b>	<b>1.49</b>	<b>-</b>	<b>69.16</b>
<b>FINANCE</b>											
4	Himachal Backward Classes Finance and Development Corporation	Social Justice and Empowerment	January, 1994	13.00	-	-	13.00	-	-	-	-
5	Himachal Pradesh MahilaVikas Nigam	Social Justice and Empowerment	April, 1989	12.41	0.10	-	12.51	-	-	-	-
6	Himachal Pradesh Minorities Finance and Development Corporation	Social Justice and Empowerment	September, 1996	13.02	-	-	13.02	-	-	-	-
<b>Sector-wise Total:</b>				<b>38.43</b>	<b>0.10</b>	<b>-</b>	<b>38.53</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INFRASTRUCTURE</b>											
7	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited	Public works	June, 1999	25.00	-	-	25.00	-	-	-	-
8	Himachal Pradesh State Industrial Development Corporation Limited	Industries	November, 1966	30.82	-	-	30.82	-	-	-	-
9	Dharamshala Smart City Limited	Urban Development	August, 2016	-	0.0003	-	0.0003	-	-	-	-
10	Shimla Smart City Limited	Urban Development	June, 2018	-	-	-	-	-	-	-	-
<b>Sector-wise Total:</b>				<b>55.82</b>	<b>0.0003</b>	<b>-</b>	<b>55.8203</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<sup>1</sup> Equity includes share application money.

<sup>2</sup> Government of Himachal Pradesh.

<sup>3</sup> Government of India.

**Audit Report (Revenue Sector and PSUs) for the year ended 31 March 2019**

1	2	3	4	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)
<b>MANUFACTURE</b>											
11	Himachal Pradesh General Industries Corporation Limited	Industries	November, 1972	7.04	-	0.12	7.16	2.97	-	-	2.97
<b>Sector-wise Total:</b>				<b>7.04</b>	<b>-</b>	<b>0.12</b>	<b>7.16</b>	<b>2.97</b>	<b>-</b>	<b>-</b>	<b>2.97</b>
<b>SERVICE</b>											
12	Himachal Pradesh State Civil Supplies Corporation Limited	Food and Civil Supplies	November, 1966	3.52	-	-	3.52	-	-	-	-
13	HP State Electronics Development corporation Limited	Information Technology	October, 1984	3.72	-	-	3.72	0.55	-	-	0.55
14	HP State Handicrafts and Handloom Corporation Limited	Industries	March, 1974	9.22	0.03	-	9.25	-	-	-	-
15	Himachal Pradesh Tourism Development Corporation Limited	Tourism and Civil Aviation	September, 1972	12.30	-	-	12.30	-	-	-	-
16	Himachal Pradesh Kaushal Vikas Nigam	Technical Education	September, 2015	0.007	-	-	0.007	-	-	-	-
17	Himachal Consultancy Organisation Limited		February, 1977	-	-	0.18	0.18	-	-	-	-
18	Shimla Jal Prabhandan Nigam Limited	Urban Development	June 2018	-	-	-	-	-	-	-	-
<b>Sector-wise Total:</b>				<b>28.767</b>	<b>0.03</b>	<b>0.18</b>	<b>28.977</b>	<b>0.55</b>	<b>-</b>	<b>-</b>	<b>0.55</b>
<b>Total A (All Sector-wise Government Companies)</b>				<b>189.857</b>	<b>3.5903</b>	<b>6.37</b>	<b>199.8173</b>	<b>71.19</b>	<b>1.49</b>	<b>-</b>	<b>72.68</b>
<b>B. STATUTORY CORPORATIONS</b>											
<b>FINANCING</b>											
1	Himachal Pradesh Financial Corporation	Industries	April, 1967	92.98	-	6.59	99.57	77.88	28.28	5.80	111.96
<b>Sector-wise Total:</b>				<b>92.98</b>	<b>-</b>	<b>6.59</b>	<b>99.57</b>	<b>77.88</b>	<b>28.28</b>	<b>5.80</b>	<b>111.96</b>
<b>SERVICE</b>											
2	Himachal Road Transport Corporation	Transport	September, 1974	764.05	15.44	-	779.49	-	-	132.87	132.87
<b>Sector-wise Total:</b>				<b>764.05</b>	<b>15.44</b>	<b>-</b>	<b>779.49</b>	<b>-</b>	<b>-</b>	<b>132.87</b>	<b>132.87</b>
<b>Total B (All Sector-wise Statutory Corporations)</b>				<b>857.03</b>	<b>15.44</b>	<b>6.59</b>	<b>879.06</b>	<b>77.88</b>	<b>28.28</b>	<b>138.67</b>	<b>244.83</b>
<b>C. INACTIVE GOVERNMENT COMPANIES</b>											
<b>AGRICULTURE and ALLIED</b>											
1	Agro Industrial Packaging India Limited	Horticulture	February, 1987	16.75	-	0.97	17.72	60.15	-	-	60.15
<b>Sector-wise Total:</b>				<b>16.75</b>	<b>-</b>	<b>0.97</b>	<b>17.72</b>	<b>60.15</b>	<b>-</b>	<b>-</b>	<b>60.15</b>
<b>MANUFACTURE</b>											
2	Himachal Worsted Mills Limited	Industries	October, 1974	-	-	0.92	0.92	-	-	-	-
<b>Sector-wise Total:</b>				<b>-</b>	<b>-</b>	<b>0.92</b>	<b>0.92</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SERVICE</b>											
3	Himachal Pradesh Beverages Limited	Excise and Taxation	April, 2016	1.00	-	-	1.00	-	-	-	-
<b>Total C (All Sector-wise Inactive Government Companies)</b>				<b>17.75</b>	<b>-</b>	<b>1.89</b>	<b>19.64</b>	<b>60.15</b>	<b>-</b>	<b>-</b>	<b>60.15</b>
<b>Grand Total (A + B+ C)</b>				<b>1,064.637</b>	<b>19.0303</b>	<b>14.85</b>	<b>1,098.5173</b>	<b>209.22</b>	<b>29.77</b>	<b>138.67</b>	<b>377.66</b>

## Appendix 5.2

(Referred to in paragraph 5.7)

Statement showing difference between the Finance Accounts of the Government of Himachal Pradesh and Accounts of the State PSUs (other than Power Sector) in respect of balances of Equity, Loans and Guarantee as on 31 March 2019

(₹ in Crore)

Sl. No.	Name of PSU	As per records of the State PSUs			As per Finance Accounts of Government of Himachal Pradesh			Difference		
		Paid-up Capital	Loans outstanding	Guarantee Committed	Paid-up Capital	Loans outstanding	Guarantee Committed	Paid-up Capital	Loans outstanding	Guarantee Committed
1	Himachal Pradesh Agro Industries Corporation Limited	16.89	6.53	-	9.84	-	1.49	7.05	6.53	- 1.49
2	Himachal Backward Classes Finance and Development Corporation	13.00	-	21.59	15.87	-	8.83	- 2.87	-	12.76
3	Himachal Pradesh Minorities Finance and Development Corporation	13.02	-	5.00	11.27	-	14.50	1.75	-	- 9.50
4	Himachal Pradesh General Industries Corporation Limited	7.04	2.97	-	9.89	-	-	- 2.85	2.97	-
5	Himachal Pradesh Financial Corporation	92.98	111.96	-	21.98	4.10	5.80	71.00	107.86	- 5.80
6	Himachal Pradesh Kaushal Vikas Nigam	0.001	-	-	-	-	-	0.001	-	-
7	Himachal Pradesh Beverages Limited	1.00	-	-	-	-	-	1.00	-	-
8	Himachal Road Transport Corporation	-	-	187.30	-	-	187.29	-	-	0.01
9	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	-	62.63	2.53	-	30.00	8.00	-	32.63	- 5.47
10	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	-	-	0.42	-	-	0.17	-	-	0.25
11	Himachal Pradesh State Electronics Development Corporation Limited	-	0.55	-	-	-	-	-	0.55	-
12	Himachal Pradesh State Industrial Development Corporation	30.82	-	-	34.33	-	-	-3.51	-	-
<b>Total</b>		<b>174.751</b>	<b>184.64</b>	<b>216.84</b>	<b>103.18</b>	<b>34.10</b>	<b>226.08</b>	<b>71.571</b>	<b>150.54</b>	<b>- 9.24</b>

**Appendix 5.3**

(Referred to in paragraph 5.8.1)

Statement showing position of State Government investment in working State PSUs (other than Power Sector), accounts of which are in arrears

(₹ in crore)

Sl. No.	Name of PSU	Period upto which accounts finalised	Period for which accounts are in arrears	Paid up capital as per latest accounts finalised	Investment made by State Government during the period for which accounts are in arrears			
					Loans	Subsidy	Total	
<b>A. WORKING GOVERNMENT COMPANIES</b>								
1	Himachal Backward Classes Finance and Development Corporation	2013-14	2014-15	5	13.00	-	-	-
			2015-16			-	-	-
			2016-17			-	-	-
			2017-18			-	-	-
2	Himachal Pradesh Mahila Vikas Nigam	2014-15	2018-19	4	12.51	-	-	-
			2015-16			-	-	-
			2016-17			-	0.61	0.61
			2017-18			-	-	-
3	Himachal Pradesh Minorities Finance and Development Corporation	2013-14	2018-19	5	13.02	-	0.30	0.30
			2014-15			-	0.11	0.11
			2015-16			-	0.12	0.12
			2016-17			-	0.13	0.13
4	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	2017-18	2017-18	1	9.25	-	0.15	0.15
			2018-19			-	0.63	0.63
			2017-18			-	4.32	4.32
			2018-19			-	7.40	7.40
5	Himachal Pradesh Kaushal Vikas Nigam	2016-17	2017-18	2	0.70	-	71.35	71.35
			2018-19			-	-	-
			2016-17			-	0.60	0.60
			2017-18			-	1.72	1.72
6	Himachal Pradesh Tourism Development Corporation Limited	2015-16	2018-19	3	12.30	-	5.74	5.74
			2016-17			-	-	-
			2017-18			-	-	-
			2018-19			-	-	-
7	Himachal Pradesh State Civil Supplies Corporation Limited	2017-18	2018-19	1	3.51	-	-	-
8	Himachal Pradesh State Industrial Development Corporation Limited	2017-18	2018-19	1	30.82	-	-	-
9	Himachal Pradesh General Industries Corporation Limited	2017-18	2018-19	1	7.15	-	-	-
10	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	2017-18	2018-19	1	38.77	8.99	-	8.99
11	Himachal Pradesh State Electronics Development Corporation Limited	2017-18	2018-19	1	3.72	-	-	-
12	Dharamshala Smart City Limited	2016-17	2017-18	2	0.0003	-	-	-
			2018-19			-	6.00	6.00
13	Himachal Pradesh Agro Industries Corporation Limited	2017-18	2018-19	1	18.85	-	-	-
14	Himachal Pradesh State Forest Development Corporation Limited	2015-16	2016-17	3	11.71	-	-	-
			2017-18			-	-	-
			2018-19			-	-	-
15	Himachal Consultancy Organisation Limited	2017-18	2018-19	1	0.18	-	-	-
16	Shimla Smart City Limited		2018-19	1	-	-	-	-
17	Shimla Jal Prabhandan Nigam Limited		2018-19	1	-	-	-	-
<b>Total A (Working Government Companies)</b>				<b>34</b>	<b>175.4903</b>	<b>8.99</b>	<b>99.18</b>	<b>108.17</b>
<b>B. WORKING STATUTORY CORPORATIONS</b>								
1	Himachal Road Transport Corporation	2017-18	2018-19	1	670.49	-	305.00	305.00
2	Himachal Pradesh Financial Corporation	2017-18	2018-19	1	99.57	-	-	-
<b>Total A (Working Statutory Corporations)</b>				<b>2</b>	<b>769.06</b>	<b>-</b>	<b>305.00</b>	<b>305.00</b>
<b>Grand Total (A + B)</b>				<b>36</b>	<b>945.5503</b>	<b>8.99</b>	<b>404.18</b>	<b>413.17</b>

## Appendix 5.4

(Referred to in paragraphs 5.11, 5.13 and 5.17)

Summarised financial results of State PSUs (other than Power Sector) for the latest year for which accounts were finalised

(₹ in crore)

Sl. No.	Sector and Name of the PSU	Year of account	Year in which finalised	Net profit/loss before dividend, interest and tax	Net profit/loss after dividend, interest and tax	Turn over	Paid up capital	Capital employed	Net Worth	Accumulated Profit/ loss
1	2	3	4	5	6	7	8	9	10	11
<b>A</b>	<b>Working Government Companies</b>									
<b>AGRICULTURE AND ALLIED</b>										
1	Himachal Pradesh Agro Industries Corporation Limited	2017-18	2018-19	3.06	3.05	58.64	18.85	17.58	4.60	- 14.25
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	2017-18	2018-19	- 3.24	- 3.35	68.99	38.77	- 24.24	- 47.78	- 86.55
3	Himachal Pradesh State Forest Development Corporation Limited	2015-16	2018-19	- 10.27	- 10.27	149.70	11.71	- 51.31	- 51.31	- 63.02
<b>Sector-wise Total:</b>				<b>- 10.45</b>	<b>- 10.57</b>	<b>277.33</b>	<b>69.33</b>	<b>- 57.97</b>	<b>- 94.49</b>	<b>- 163.82</b>
<b>FINANCE</b>										
4	Himachal Backward Classes Finance and Development Corporation	2013-14	2017-18	1.07	1.07	2.73	13.00	20.36	20.36	7.36
5	Himachal Pradesh MahilaVikas Nigam	2014-15	2017-18	0.28	0.28	0.67	12.51	14.01	14.01	1.50
6	Himachal Pradesh Minorities Finance and Development Corporation	2013-14	2016-17	0.42	0.03	0.68	13.02	8.25	8.25	- 4.77
<b>Sector-wise Total:</b>				<b>1.77</b>	<b>1.38</b>	<b>4.08</b>	<b>38.53</b>	<b>42.62</b>	<b>42.62</b>	<b>4.09</b>
<b>INFRASTRUCTURE</b>										
7	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited	2018-19	2018-19	-	-	-	25.00	25.00	25.00	-
8	Himachal Pradesh State Industrial Development Corporation Limited	2017-18	2018-19	19.85	13.90	44.93	30.82	81.37	81.37	50.55
9	Dharamshala Smart City Limited	2016-17	2018-19	-	-	-	0.0003	-	-	-
10	Shimla Smart City Limited	-	-	-	-	-	-	-	-	-
<b>Sector-wise Total:</b>				<b>19.85</b>	<b>13.90</b>	<b>44.93</b>	<b>55.8203</b>	<b>106.37</b>	<b>106.37</b>	<b>50.55</b>
<b>MANUFACTURE</b>										
11	Himachal Pradesh General Industries Corporation Limited	2017-18	2018-19	9.33	5.65	51.88	7.16	33.27	28.05	20.89
<b>Sector-wise Total:</b>				<b>9.33</b>	<b>5.65</b>	<b>51.88</b>	<b>7.16</b>	<b>33.27</b>	<b>28.05</b>	<b>20.89</b>

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1	2	3	4	5	6	7	8	9	10	11
<b>SERVICE</b>										
12	Himachal Pradesh State Civil Supplies Corporation Limited	2017-18	2018-19	1.99	1.28	1245.96	3.51	37.46	37.46	33.95
13	Himachal Pradesh State Electronics Development corporation Limited	2017-18	2018-19	0.80	0.79	51.47	3.72	10.52	9.97	6.25
14	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	2017-18	2017-18	0.55	0.08	30.84	9.25	- 5.99	- 5.99	- 15.24
15	Himachal Pradesh Tourism Development Corporation Limited	2015-16	2016-17	2.05	1.40	90.89	12.30	- 9.78	- 9.78	- 22.08
16	Himachal Pradesh Kaushal Vikas Nigam	2016-17	2017-18	0.09	0.09	-	0.01	0.13	0.13	0.12
17	Himachal Consultancy Organisation Limited	2017-18	2018-19	-0.82	-0.82	4.42	0.18	1.70	1.70	1.52
18	Shimla Jal Prabandhan Nigam Limited	-	-	-	-	-	-	-	-	-
<b>Sector-wise Total:</b>				<b>4.66</b>	<b>2.82</b>	<b>1423.58</b>	<b>28.97</b>	<b>33.49</b>	<b>33.49</b>	<b>4.52</b>
<b>Total A (All Sector-wise Government Companies)</b>				<b>25.16</b>	<b>13.18</b>	<b>1,801.80</b>	<b>199.8103</b>	<b>158.33</b>	<b>116.04</b>	<b>- 83.77</b>
<b>B</b>	<b>Statutory Corporations</b>									
<b>FINANCING</b>										
1	Himachal Pradesh Financial Corporation	2017-18	2018-19	-5.50	-5.50	2.55	99.57	56.01	- 66.99	- 166.56
<b>Sector-wise Total:</b>				<b>-5.50</b>	<b>-5.50</b>	<b>2.55</b>	<b>99.57</b>	<b>56.01</b>	<b>- 66.99</b>	<b>- 166.56</b>
<b>SERVICE</b>										
2	Himachal Road Transport Corporation	2017-18	2018-19	-118.57	- 118.57	1,052.08	720.49	- 310.74	- 511.99	- 1,232.48
<b>Sector-wise Total:</b>				<b>- 118.57</b>	<b>- 118.57</b>	<b>1,052.08</b>	<b>720.49</b>	<b>- 310.74</b>	<b>- 511.99</b>	<b>- 1,232.48</b>
<b>Total B (All Sector-wise Statutory Corporations)</b>				<b>- 124.07</b>	<b>- 124.07</b>	<b>1,054.63</b>	<b>820.06</b>	<b>- 254.73</b>	<b>- 578.98</b>	<b>- 1,399.04</b>
<b>Total (A+B) (All Sector Wise Working Government Corporation)</b>				<b>- 98.91</b>	<b>- 110.89</b>	<b>2,856.43</b>	<b>1019.8703</b>	<b>- 96.40</b>	<b>- 462.94</b>	<b>- 1,482.81</b>
<b>C</b>	<b>Inactive Government Companies</b>									
<b>AGRICULTURE and ALLIED</b>										
1	Agro Industrial Packaging India Limited	2013-14	2014-15	- 0.04	- 0.04	-	17.72	- 0.36	- 60.51	- 78.23
<b>Sector-wise Total:</b>				<b>- 0.04</b>	<b>- 0.04</b>	<b>-</b>	<b>17.72</b>	<b>- 0.36</b>	<b>- 60.51</b>	<b>- 78.23</b>
<b>MANUFACTURE</b>										
2	Himachal Worsted Mills Limited	2000-01	2001-02	- 0.01	0.01	-	0.92	- 4.52	- 4.52	- 5.44
<b>Sector-wise Total:</b>				<b>- 0.01</b>	<b>0.01</b>	<b>-</b>	<b>0.92</b>	<b>- 4.52</b>	<b>- 4.52</b>	<b>- 5.44</b>
<b>SERVICE</b>										
3	Himachal Pradesh Beverages Limited	2016-17	2018-19	14.27	9.49	543.97	1.00	-	10.49	9.49
<b>Sector-wise Total:</b>				<b>14.27</b>	<b>9.49</b>	<b>543.97</b>	<b>1.00</b>	<b>-</b>	<b>10.49</b>	<b>9.49</b>
<b>Total C (All Sector-wise Inactive Government Companies)</b>				<b>14.22</b>	<b>9.46</b>	<b>543.97</b>	<b>19.64</b>	<b>-4.88</b>	<b>- 65.03</b>	<b>- 74.18</b>
<b>Grand Total (A + B+ C)</b>				<b>- 84.69</b>	<b>- 101.43</b>	<b>3,400.40</b>	<b>1,039.5103</b>	<b>-101.28</b>	<b>- 517.48</b>	<b>- 1,556.99</b>



**Appendix 5.5**

(Referred to in paragraph 5.16)

Statement showing State Government funds infused in State PSUs (other than Power Sector) during the period from 1999-2000 to 2018-19

(₹ in crore)

	Upto 1999-2000	2000-2001	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	Total
1	2		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
<b>AGRICULTURE AND ALLIED</b>																					
<b>Himachal Pradesh Agro Industries Corporation Limited</b>																					
Equity	9.841	-	-	-	-	-	-	-	-	-	-	-	-	-	7.05	-	-	-	-	-	16.891
IFL	-	-	-	-	-	-	-	-	-	-	-	-	2.50	-	2.54	-	-	6.52	-	-	11.56
<b>Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited</b>																					
Equity	10.235	-	-	-	-	-	-	-	-	-	20.96	-	-	-	-	-	-	-	-	-	31.195
IFL	-	-	-	-	-	-	-	-	2.25	-	-	-	7.00	5.00	-	14.54	3.55	-	8.00	10.00	50.34
<b>Himachal Pradesh State Forest Development Corporation Limited</b>																					
Equity	11.71	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11.71
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
																				<b>Grand Total Agriculture and Allied</b>	<b>121.696</b>
<b>FINANCING</b>																					
<b>Himachal Backward Classes Finance and Development Corporation</b>																					
Equity	1.566	0.40	0.65	0.80	1.20	1.00	0.50	1.20	0.90	1.10	0.86	-	-	0.28	0.54	0.80	0.67	0.54	-	-	13.006
IFL	0.01	0.01	-	-	-	-	0.15	-	-	-	-	-	-	-	-	-	-	-	-	-	0.07
<b>Himachal Pradesh Mahila Vikas Nigam</b>																					
Equity	1.252	-	0.10	0.2214	0.30	0.30	0.30	0.40	0.85	0.85	1.08	0.30	1.14	-	0.60	0.65	0.75	0.75	0.80	1.77	12.4134
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Himachal Pradesh Minorities Finance and Development Corporation</b>																					
Equity	0.75	0.17	0.25	0.40	0.40	0.40	0.49	0.40	0.46	1.02	1.08	1.16	0.50	0.64	1.30	0.53	0.64	0.75	-	1.68	13.02
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
																				<b>Grand Total Financing</b>	<b>38.5094</b>
<b>INFRASTRUCTURE</b>																					
<b>Himachal Pradesh Road and Other Infrastructure Development Corporation Limited</b>																					
Equity	5.00	20.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25.00
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Himachal Pradesh State Industrial Development Corporation Limited</b>																					
Equity	29.59	-	-	-	-	-	-	-	-	-	-	1.23	-	-	-	-	-	-	-	-	30.82
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Dharamshala Smart City Limited</b>																					
Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
																				<b>Grand Total Financing</b>	<b>55.82</b>
<b>MANUFACTURE</b>																					
<b>Himachal Pradesh General Industries Corporation Limited</b>																					
Equity	4.98	-	-	-	-	2.06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7.04
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
																				<b>Grand Total Manufacture</b>	<b>7.04</b>

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
<b>SERVICES</b>																					
<b>Himachal Pradesh State Civil Supplies Corporation Limited</b>																					
Equity	3.52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.52	
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Himachal Pradesh State Electronics Development Corporation Limited</b>																					
Equity	3.72	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.72	
IFL	0.48	1.50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.98	
<b>Himachal Pradesh State Handicrafts and Handloom Corporation Limited</b>																					
Equity	4.09	0.01	0.01	-	-	-	-	4.61	-	-	-	-	0.50	-	-	-	-	-	-	9.22	
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Himachal Pradesh Tourism Development Corporation Limited</b>																					
Equity	12.30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12.30	
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Himachal Pradesh Kaushal Vikas Nigam</b>																					
Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.007	-	-	-	0.007	
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Himachal Consultancy Organisation Limited</b>																					
Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Grand Total Services</b>																				<b>30.747</b>	
<b>STATUTORY CORPORATION FINANCING</b>																					
<b>Himachal Pradesh Financial Corporation</b>																					
Equity	21.58	-	-	-	-	-	-	-	20.00	51.00	-	-	-	-	-	-	-	-	0.40	92.98	
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Grand Total Financing</b>																				<b>92.98</b>	
<b>STATUTORY CORPORATION SERVICE</b>																					
<b>Himachal Road Transport Corporation</b>																					
Equity	163.16	11.90	12.00	11.01	26.70	12.30	12.30	12.30	31.49	31.00	42.18	31.92	25.30	44.34	58.00	42.95	41.20	45.00	50.00	59.00	764.05
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Grand Total Service</b>																				<b>764.05</b>	
<b>INACTIVE: AGRICULTURE AND ALLIED</b>																					
<b>Agro Industrial Packaging India Limited</b>																					
Equity	16.75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16.75	
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Himachal Pradesh Beverages Limited</b>																					
Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	-	-	1.00	
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Grand Total Agriculture and Allied</b>																				<b>17.75</b>	
<b>Total Equity</b>	<b>300.044</b>	<b>32.48</b>	<b>13.01</b>	<b>12.4314</b>	<b>28.60</b>	<b>16.06</b>	<b>13.59</b>	<b>14.30</b>	<b>38.31</b>	<b>53.97</b>	<b>117.16</b>	<b>34.61</b>	<b>26.94</b>	<b>45.76</b>	<b>67.49</b>	<b>44.93</b>	<b>43.267</b>	<b>48.04</b>	<b>50.80</b>	<b>62.85</b>	<b>1,064.6424</b>
<b>Total IFL</b>	<b>0.490</b>	<b>1.51</b>	<b>0.00</b>	<b>0.0000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.15</b>	<b>0.00</b>	<b>2.25</b>	<b>- 0.10</b>	<b>0.00</b>	<b>0.00</b>	<b>9.50</b>	<b>5.00</b>	<b>2.54</b>	<b>14.54</b>	<b>3.550</b>	<b>6.52</b>	<b>8.00</b>	<b>10.00</b>	<b>63.9500</b>
<b>Grand Total</b>	<b>300.534</b>	<b>33.99</b>	<b>13.01</b>	<b>12.4314</b>	<b>28.60</b>	<b>16.06</b>	<b>13.74</b>	<b>14.30</b>	<b>40.56</b>	<b>53.87</b>	<b>117.16</b>	<b>34.61</b>	<b>36.44</b>	<b>50.76</b>	<b>70.03</b>	<b>59.47</b>	<b>46.817</b>	<b>54.56</b>	<b>58.80</b>	<b>72.85</b>	<b>1,128.5924</b>