

**Appendix-2.1**

(Reference: Paragraph 2.1 :page 27 )

**Statement showing excess expenditure on BM and SDBC**

Item of Work	Estimated rate by the division (Rs./cum)		Tendered rate (Rs./cum)		Rate @ 37.50 % enhancement (Rs./cum)		Difference (Rs./cum)		Quantity (cum)		Excess amount (in lakh)	
	BM	SDBC	BM	SDBC	BM	SDBC	BM	SDBC	BM	SDBC	BM	SDBC
I	5196.60	6430.50	5253	6469.	4670	6014	583	455	2061.625	2082.65	12.02	9.48
II	5797.30	6916	5264	6426	4670	6014	594	412	627.300	316.59	3.73	1.30
<b>Total</b>												
											<b>15.75</b>	<b>10.78</b>
<b>Grand Total</b>												
											<b>26.53</b>	

**Appendix-2.2**

(Reference: Paragraph 2.12 ;page 49 )

**Statement showing details of pay and allowances incurred on surplus staff**

Sl. No.	District	Hospital	Ref. of GO	Period involved	Wages paid on outsourcing (Rs.in lakh)	No. of regular staff	Pay & allowances paid to regular Staff (Rs.in lakh)	Vacancy in the District
1.	Almora	(i) CMS, Female Hospital	22.08.05	7/06 to 5/08 (23 months)	9.04	13 to 10	19.70	-
		(ii) CMS, PHGP. Distt Hospital	-do-	12/06 to 3/09 (28 months)	4.71	11	34.06	-
		<b>Total</b>			<b>13.75</b>	<b>24-21</b>	<b>53.76</b>	<b>13</b>
2.	Nainital	MS Female Hospital, Haldwani	22.08.05	9/06 to 9/08 (25 months)	10.55	5	9.38	-
		<b>Total</b>			<b>10.55</b>	<b>5</b>	<b>9.38</b>	<b>6</b>
3.	Dehradun	(i) CMS SPS, Govt. Hospital, Rishikesh	26.12.01	01/2002 to 3/09 (85 months)	34.86	8 to 4	33.35	-
		(ii) CMS, Distt. Hospital	26.12.01	04/06 to 3/09 (36 months)	236.83	14 to 12	35.02	-
		<b>Total</b>			<b>271.69</b>	<b>22-16</b>	<b>68.37</b>	<b>32</b>
4.	Haridwar	(i) CMS, CR Women Hospital	22.08.05	9/05 to 3/09 (43 months)	10.46	2	3.30	-
		(ii) CMS, HMG Hospital	-do-	9/05 to 3/09 (43 months)	39.58	5 to 1	10.06	-
		(iii) CMS, JNSM Roorkee	26.12.01	4/05 to 3/09 (48 months)	36.31	1 to 3	6.26	-
		<b>Total</b>			<b>86.35</b>	<b>8-6</b>	<b>19.62</b>	<b>6</b>
		<b>Grand Total</b>			<b>382.34</b>	<b>59-48</b>	<b>151.13</b>	

## Appendix-3.1

(Reference: Paragraph 3.1.7; page 63)

## Financial position of six sampled divisions

(Rs. in crore)

Name of Divisions	Year	Opening Balance	Funds Received	Funds Available	Expen-diture	Closing Balance	Average utilisation of funds (in %)
Almora	2004-05	4.64	8.10	12.74	7.41	5.33	76.78
	2005-06	5.33	7.85	13.18	5.61	7.57	
	2006-07	7.57	18.33	25.90	9.95	15.95	
	2007-08	15.95	9.54	25.49	11.64	13.85	
	2008-09	13.85	14.42	28.27	10.11	18.16	
	<b>Total</b>			<b>58.24</b>		<b>44.72</b>	
Dehradun	2004-05	3.80	5.16	8.96	7.20	1.76	93.83
	2005-06	1.76	5.29	7.05	4.65	2.40	
	2006-07	2.40	10.85	13.25	6.48	6.38 <sup>1</sup>	
	2007-08	6.38	8.29	14.67	10.25	4.42	
	2008-09	4.42	15.00	19.42	13.26	6.16	
	<b>Total</b>			<b>44.59</b>		<b>41.84</b>	
Haridwar	2004-05	-	5.22	5.22	3.49	1.73	87.52
	2005-06	1.73	11.76	13.49	10.05	3.44	
	2006-07	3.44	25.19	28.63	20.05	8.58	
	2007-08	8.58	31.00	39.58	24.75	14.83	
	2008-09	14.83	38.95	53.78	39.79	13.99	
	<b>Total</b>			<b>112.12</b>		<b>98.13</b>	
Nainital	2004-05	3.65	5.96	9.61	6.81	2.80	76.58
	2005-06	2.80	7.39	10.19	5.47	4.72	
	2006-07	4.72	16.71	21.43	10.53	10.90	
	2007-08	10.90	7.63	18.53	8.32	10.21	
	2008-09	10.21	16.20	26.41	10.14	16.27	
	<b>Total</b>			<b>53.89</b>		<b>41.27</b>	
Pauri	2004-05	2.39	2.89	5.28	3.92	1.36	74.54
	2005-06	1.36	7.54	8.90	5.37	3.53	
	2006-07	3.53	11.17	14.70	7.21	7.49	
	2007-08	7.49	8.04	15.53	6.61	8.92	
	2008-09	8.92	18.28	27.20	12.61	14.59	
	<b>Total</b>			<b>47.92</b>		<b>35.72</b>	
U.S. Nagar	2004-05	2.93	2.51	5.44	3.46	1.98	87.31
	2005-06	1.98	10.15	12.13	8.09	4.04	
	2006-07	4.04	12.72	16.76	10.39	6.37	
	2007-08	6.37	14.06	20.43	11.59	8.84	
	2008-09	8.84	9.76	18.60	9.43	9.17	
<b>Total</b>			<b>49.20</b>		<b>42.96</b>		
<b>Grand Total</b>			<b>365.96</b>		<b>304.64</b>	<b>83.24</b>	

Source: Information provided by the concerned division

<sup>1</sup> The EE excluded frozen amount of Rs. 38.72 lakh from the accounts.

**Appendix-3.2**

(Reference: Paragraph 3.1.8.2; page 66)

**Details of inaccurate estimation of works**

Name of Division	Ranges of variation (in Percentage)	Number of agreements	Estimated cost (Rs.)	Actual cost (Rs.)
Almora	5 to 10	17	79,53,850	85,38,470
	11 to 20	13	35,22,520	40,59,201
	21 to 50	06	41,49,498	52,79,879
	51 & above	01	8,39,068	17,19,644
Dehradun	5 to 10	06	99,00,702	1,06,61,480
	11 to 20	05	35,95,580	40,76,360
	21 to 50	10	97,42,327	1,27,94,010
	51 & above	05	48,99,085	86,45,389
Haridwar	5 to 10	03	34,08,656	36,45,053
	11 to 20	08	1,05,76,150	1,20,62,928
	21 to 50	11	1,30,31,614	1,71,49,546
Nainital	5 to 10	12	1,06,68,440	1,13,60,069
	11 to 20	14	1,19,62,235	1,35,90,775
	21 to 50	08	44,22,014	56,50,484
	51 & above	01	1,45,824	3,55,830
Pauri	5 to 10	17	73,98,318	79,53,465
	11 to 20	19	93,72,862	1,07,64,892
	21 to 50	28	1,53,77,864	2,02,32,950
	51 & above	31	72,59,278	1,36,54,548
U.S. Nagar	5 to 10	12	66,84,806	72,12,095
	11 to 20	18	2,24,51,804	2,56,07,953
	21 to 50	14	5,17,25,405	6,80,61,026
	51 & above	02	54,42,277	87,17,167
<b>Total</b>		<b>261</b>	<b>22,45,30,177</b>	<b>28,17,93,214</b>

Source: Divisional agreements and final expenditure incurred.

**Appendix-3.3***(Reference: Paragraph 3.1.8.2; page 68)***Details of irregular Technical Sanctions***(Rs. in lakh)*

Name of Division	Name of Work	Cost of Work	Competent Authority	TS Granted by	
				Amount	Authority
Almora	1 Const. of Mini Stadium, Doulaghat, Almora	64.95	SE, Kumaon	58.66 (in 3 parts)	EE, Almora
	2 Const of Internal Roads at Govt. Horticulture Centre, Dunagiri.	43.08	SE, Kumaon	43.08 (in 3 parts)	EE, Almora
Dehradun	1 Const. of non-residential buildings at ETC, Shankarpur.	156.25	Chief Eng.	153.78 (in 2 parts)	SE, Garhwal
Haridwar	1 Cont. of Residential School Building at Alipur, Bahadrabad.	135.00	Chief Eng.	98.92 19.68	SE, Garhwal EE, Haridwar
	2 Const. of KGB Residential School Building, Harjoli.	135.00	Chief Eng.	111.52 ( in 6 parts)	EE, Haridwar
	3 Const. of 25 metre span bridge at Lenewalla Ghat, Peetpur.	48.72	SE, Garhwal	44.68 (in 2 parts)	EE, Haridwar
	4 Re-const. of 4.24 Km. Allavpur–Peetpur Road.	44.92	SE, Garhwal	44.92 (in 2 parts)	EE, Haridwar
Nainital	1 Const. of Residential Building at Tehsil Betalghat.	57.37	SE, Kumaon	45.59 (in 2 parts)	EE, Nainital
	2 Const. of Residential Quarters at Police Line, Nainital	129.34	Chief Engineer	122.87 (in 7 parts)	EE, Nainital
	3 Re-const. of Shushila Tewari Marg, Bindukhata	58.84	SE, Kumaon	57.97 (in 3 parts)	EE, Nainital
	4 Re-const. of Shushila Tewari Marg, Bindukhata	49.00	SE, Kumaon	48.58 (in 3 parts)	EE, Nainital
	5 Re-const. of Link Road Khairani-Vikaspuri, Bindukhata	65.82	SE, Kumaon	62.89 (in 4 parts)	EE, Nainital
	6 Const. of Residential and Office buildings at Betalghat Block.	119.50	Chief Eng.	103.54 (in 7 parts)	EE, Nainital
Pauri	1 Auditorium building at Kotdwar.	138.50	Chief Eng.	50.00 (Partly)	SE, Garhwal
	2 Sports Stadium, Kotdwar	101.40	Chief Eng.	101.40	SE, Garhwal
U.S. Nagar	1 Const. roads in 46-Battalon of PAC, Rudrapur.	57.18	SE, Kumaon	57.18 (in 2 parts)	EE, U.S.Nagar

*Source: TS and agreements of the concerned works.*

**Appendix-3.4**

(Reference: Paragraph 3.1.11.2; page 75 )

**Disproportionate deployment of staff (JEs-Civil)**

Name of Division	Details of JEs Posting		
	Sanctioned Post	MIP	Excess (+) / Shortage (-)
Almora	23	22	(-) 01
Bageshwar	07	06	(-) 01
Chamoli	19	12	(-) 07
Champawat	09	09	-
<b>Dehradun</b>	<b>13</b>	<b>14</b>	<b>(+) 01</b>
<b>Haridwar</b>	<b>13</b>	<b>16</b>	<b>(+) 03</b>
Nainital	17	17	-
Pauri	32	17	(-) 15
<b>Pithoragarh</b>	<b>17</b>	<b>18</b>	<b>(+) 01</b>
Rudraprayag	07	04	(-) 03
Tehri	19	14	(-) 05
<b>U.S.Nagar</b>	<b>15</b>	<b>19</b>	<b>(+) 04</b>
Uttarkashi	13	09	(-) 04
<b>Total</b>	<b>204</b>	<b>177</b>	

Source: Information and details provided by the CE.

Appendix – 5.1

**Statement showing particulars of up -to-date paid-up-capital, loans outstanding and Manpower as on 31 March 2009 in respect of Government companies and Statutory corporations**  
(Reference: Paragraph 5.1.7; page 104 )

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

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital <sup>5</sup>			Loans <sup>6</sup> outstanding at the close of 2008-09			Debt equity ratio for 2008-09 (Previous year)	Manpower (No. of employees)		
				State Government	Central Government	Others	Total	State Government	Central Government			Others	Total
(1)	(2)	(3)	(4)	5(a)	5(b)	5(c)	5(d)	6(a)	6(b)	6(c)	6(d)	(7)	(8)
<b>A. Working Government Companies</b>													
AGRICULTURE & ALLIED													
1.	Uttaranchal Seed & Tarai Development Corporation Ltd.(USTDCL)	Agriculture	February 1969	3.92	0.84	1.54	6.30	11.50	-	-	11.50	1.83:1	451
<b>Sector Wise total</b>				<b>3.92</b>	<b>0.84</b>	<b>1.54</b>	<b>6.30</b>	<b>11.50</b>	<b>-</b>	<b>-</b>	<b>11.50</b>	<b>1.83:1</b>	<b>451</b>
FINANCE													
2.	Garhwal Anusuchit Janjati Vikas Nigam Limited (Subsidiary of Garhwal Mandal Vikas Nigam Limited) (GAJVN)	Hill development	June 1975	0.20	-	0.30	0.50	1.27	-	0.87	2.14	4.28:1 (2.55:1)	27
3.	Kumaon Anusuchit Janjati Vikas Nigam Limited (Subsidiary of Kumaon Mandal Vikas Nigam Limited)(KAJVN)	Hill Development	June 1975	0.22	-	0.28	0.50	-	-	-	-	-	32
4.	Uttaranchal Bahudeshia Vitta Evam Vikas Nigam Limited(UBVEVNL)	Social Welfare	October 2001	11.85	3.39	-	15.24	-	-	3.15	3.15	0.33:1 (0.06:1)	34
<b>Sector Wise total</b>				<b>12.27</b>	<b>3.39</b>	<b>0.58</b>	<b>16.24</b>	<b>1.27</b>	<b>-</b>	<b>4.02</b>	<b>5.29</b>	<b>0.33:1</b>	<b>93</b>
INFRASTRUCTURE													
5.	State Industrial Development Corporation of Uttaranchal Limited (SIDCUL)	Finance	July 2002	26.00	-	2.50	28.50	6.00	-	-	6.00	0.21:1 (1.21:1)	25
6.	Uttarakhand State Infrastructure Development Corporation Limited(USIDCL)	Finance	March 2008	4.00	-	-	4.00	-	-	-	-	-	10
<b>Sector Wise total</b>				<b>30.00</b>	<b>-</b>	<b>2.50</b>	<b>32.50</b>	<b>6.00</b>	<b>-</b>	<b>-</b>	<b>6.00</b>	<b>0.18:1</b>	<b>35</b>

**Audit Report for the year ended 31 March 2009**

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital <sup>1</sup>			Loans <sup>**</sup> outstanding at the close of 2008-09			Debt equity ratio for 2008-09 (Previous year)	Manpower (No. of employees)		
				State Government	Central Government	Others	Total	State Government	Central Government			Others	Total
(1)	(2)	(3)	(4)	5(a)	5(b)	5(c)	5(d)	6(a)	6(b)	6(c)	6(d)	(7)	(8)
<b>MANUFACTURING</b>													
7.	Trans cables Limited (Subsidiary of Kumaon Mandal Vikas Nigam limited) (TCL)	Hill Development	November 1973	-	-	1.63	1.63	-	-	2.75	2.75	1.69:1 (1.68:1)	48
8.	Uttar Pradesh Digital Limited (Subsidiary of Kumaon Mandal Vikas Nigam Limited)(UPDL)	Hill Development	March 1978	-	-	0.35	0.35	1.40	1.40	4.48	7.28	20.80:1 (20.69:1)	78
9.	Uttarakhand Chay Vikas Nigam Limited Formerly Northern Electrical Equipment Industries Limited (Subsidiary of Kumaon Mandal Vikas Nigam Limited) (UCVNL)	Hill Development	January 1974	-	-	3.25	3.25	-	-	-	-	-	-
10.	Uttar Pradesh Hill Electronics Corporation Limited (UPHECL)	Hill Development	June 1985	8.95	-	-	8.95	-	-	-	-	-	107
11.	Kichha Sugar Company Limited (KSCL)	Sugar & Cane Development	February 1972	17.54	-	0.45	17.99	33.77	-	7.84	41.61	2.31:1 (1.89:1)	906
12.	Doiwala Sugar Company Limited (DSCL)	Sugar & Cane Development	December 2001	6.00	-	-	6.00	48.10	-	3.15	51.25	8.54:1 (8.09:1)	-
<b>Sector Wise total</b>				<b>32.49</b>	<b>-</b>	<b>5.68</b>	<b>38.17</b>	<b>83.27</b>	<b>1.40</b>	<b>18.22</b>	<b>102.89</b>	<b>2.70:1</b>	<b>1139</b>
<b>POWER</b>													
13.	Uttarakhand Power Corporation Limited (UPCL)	Urja	February 2001	10.00	-	-	10.00	211.11	-	242.15	453.26	45.33:1 (103.11:1)	4687
14.	Uttaranchal Jal Vidhyut Nigam Limited (UJVNL)	Urja	February 2001	731.06	-	-	731.06	88.26	3.53	1183.78	1275.57	1.74:1 (3.44:1)	2650
15.	Power Transmission Corporation of Uttaranchal Limited (PTCUL)	Urja	May 2004	122.28	-	-	122.28	215.41	-	203.48	418.89	3.43:1 (4.43:1)	921
<b>Sector Wise total</b>				<b>863.34</b>	<b>-</b>	<b>-</b>	<b>863.34</b>	<b>514.78</b>	<b>3.53</b>	<b>1629.41</b>	<b>2147.72</b>	<b>2.49:1</b>	<b>8258</b>
<b>SERVICES</b>													
16.	Kumaon Mandal Vikas Nigam Limited(KMVNL)	Hill Development	March 1971	13.42	-	-	13.42	-	-	-	-	(1.39:1)	1027
17.	Garhwal Mandal Vikas Nigam Limited (GMVNL)	Hill Development	March 1976	6.80	-	-	6.80	4.28	-	-	4.28	0.63:1 (0.63:1)	809



Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	20.22		Paid-up Capital <sup>5</sup>		20.22		Loans <sup>**</sup> outstanding at the close of 2008-09		Debt equity ratio for 2008-09 (Previous year)	Manpower (No. of employees)				
				State Government	5(a)	Central Government	5(b)	Others	5(c)	Total	5(d)			State Government	6(a)	Central Government	6(b)
(1)	(2)	(3)	(4)	(5a)	(5b)	(5c)	(5d)	(6a)	(6b)	(6c)	(6d)	(7)	(8)				
<b>MISCELLANEOUS</b>																	
18.	Uttarakhand Pury Sainik Kalyan Udham Limited (UPSKUL)	Sainik Kalyan	March 2004	1.00	-	-	1.00	-	-	-	-	-	-				
<b>Sector Wise total</b>																	
<b>Total A (All sector wise- working Government companies)</b>				963.24	4.23	10.30	977.77	621.10	4.93	1651.65	2277.68	2.33:1	11812				
<b>B. Working Statutory corporations</b>																	
<b>INFRASTRUCTURE</b>																	
1.	Uttarakhand Pura Jal Sansadhan Vikas Evam Nirman Nigam (UPIJSVENN)	Paya Jal	November 2002	2031.85	-	-	2031.85	74.60	-	1.64	76.24	0.04:1 (-)	-				
<b>Sector Wise total</b>				2031.85	-	-	2031.85	74.60	-	1.64	76.24	0.04:1 (-)	-				
<b>SERVICE</b>																	
2.	Uttarakhand Parivahan Nigam (UPN)	Transport	October 2003	70.50	9.24	-	79.74	25.41	-	7.71	33.12	0.42:1 (0.46:1)	4794				
<b>Sector Wise total</b>				70.50	9.24	-	79.74	25.41	-	7.71	33.12	0.42:1 (0.46:1)	4794				
<b>Total B (All sector wise- working Statutory corporations)</b>				2102.35	9.24	-	2111.59	100.01	-	9.35	109.36	0.05:1	-				
<b>Grand Total (A+B)</b>				3065.59	13.47	10.30	3089.36	721.11	4.93	1661.00	2387.04	0.77:1	16606				
<b>C. Non working Government companies</b>																	
<b>AGRICULTURE &amp; ALLIED</b>																	
1.	UPAI Limited (UPAIL)	Agriculture	April 1977	0.15	-	0.02	0.17	-	-	-	-	-	-				
<b>Sector Wise total</b>				0.15	-	0.02	0.17	-	-	-	-	-	-				
<b>MANUFACTURING</b>																	
2.	Kumtron Limited (Subsidiary of Uttar Pradesh Hill Electronics Corporation Limited) (KL)	Hill Division	April 1987	-	-	0.18	0.18	-	-	-	-	-	-				

**Audit Report for the year ended 31 March 2009**

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital <sup>§</sup>			Loans** outstanding at the close of 2008-09			Debt equity ratio for 2008-09 (Previous year)	Manpower (No. of employees)		
				State Government	Central Government	Others	Total	State Government	Central Government			Others	Total
(1)	(2)	(3)	(4)	5(a)	5(b)	5(c)	5(d)	6(a)	6(b)	6(c)	6(d)	(7)	(8)
3.	Uttar Pradesh Hill Phones Limited (Subsidiary of Uttar Pradesh Hill Electronics Corporation Limited)(UPHPL)	Hill Division	July 1987	-	-	0.03	0.03	-	-	-	-	-	-
4.	Uttar Pradesh Hill Quartz Limited (Subsidiary of Uttar Pradesh Hill Electronics Corporation limited) (UPHQL)	Hill Division	July 1989	-	-	0.01	0.01	-	-	-	-	-	-
<b>Sector wise total</b>				-	-	0.22	0.22	-	-	-	-	-	-
<b>Total C (all sector wise non working Government Companies)</b>				0.15	-	0.24	0.39	-	-	-	-	-	-
<b>Grand Total (A +B+C)</b>				3065.74	13.47	10.54	3089.75	721.11	4.93	1661.00	2387.05	0.77:1	16606

Above includes Section 619-B companies at Sr. No. 01

§ Paid – up capital includes share application money.

\*\* Loans outstanding at the close of 2007-08 represent long term loans only.

**Appendix- 5.2**

**Summarised financial results of Government companies and Statutory corporations for the latest year for which accounts were finalised**  
*(Reference: Paragraphs 5.1.15 and 5.1.46; page 107 & 115)*

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit/Loss before Interest & Depreciation	Net Profit (+)/ Loss (-)	Depreciation	Net Profit /Loss	Turnover	Impact of Accounts Comments <sup>#</sup>	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed <sup>@</sup>	Return on capital employed <sup>\$</sup>	Percentage return on capital employed
(1)	(2)	(3)	(4)											
<b>A. Working Government Companies</b>														
AGRICULTURE & ALLIED														
1.	USTDCL	2007-08	2008-09	4.58	2.90	0.34	1.34	77.30	-	4.08	10.77	95.26	4.24	4.45
<b>Sector Wise total</b>				<b>4.58</b>	<b>2.90</b>	<b>0.34</b>	<b>1.34</b>	<b>77.30</b>		<b>4.08</b>	<b>10.77</b>	<b>95.26</b>	<b>4.24</b>	<b>4.45</b>
FINANCE														
2.	GAJVNL	1989-90	2001-02	(-)0.13	-	-	(-)0.13	0.28	-	0.50	(-)0.59	0.33	(-)0.13	-
3.	KAJVNL	1986-87	2002-03	(-)0.02	-	-	(-)0.02	0.10	-	0.50	(-)0.04	0.46	(-)0.02	-
4.	UBVEVNL	2002-03	2006-07	0.88	0.24	0.02	0.62	-	-	0.05	0.76	12.44	0.86	6.91
<b>Sector Wise total</b>				<b>0.73</b>	<b>0.24</b>	<b>0.02</b>	<b>0.47</b>	<b>0.38</b>		<b>1.05</b>	<b>0.13</b>	<b>13.23</b>	<b>0.71</b>	<b>5.37</b>
INFRASTRUCTURE														
5.	SIDCUL	2007-08	2008-09	58.12	1.45	0.18	56.49	11.30	(-)79.96	28.50	119.27	153.44	57.94	37.76
6.	USIDCL <sup>1</sup>	-	-	-	-	-	-	-	-	-	-	-	-	-
7.	TCL	1999-2000	2002-03	(-)0.84	-	-	(-)0.84	2.80	-	1.63	(-)5.80	2.90	(-)0.84	-
8.	UPDL	1996-97	1997-98	(-)1.19	-	-	(-)1.19	0.29	-	0.35	(-)6.95	0.35	(-)1.19	-
<b>Sector Wise total</b>				<b>56.09</b>	<b>1.45</b>	<b>0.18</b>	<b>54.46</b>	<b>14.39</b>	<b>(-79.96)</b>	<b>30.48</b>	<b>106.52</b>	<b>156.69</b>	<b>55.91</b>	<b>35.68</b>

<sup>1</sup> First account not received

**Audit Report for the year ended 31 March 2009**

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)		Turnover	Impact of Accounts Comments <sup>#</sup>	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed <sup>@</sup>	Return on capital employed <sup>\$</sup>	Percentage return on capital employed
				Net Profit/Loss before Interest & Depreciation	Net Profit /Loss							
(1)	(2)	(3)	(4)	5(a)	5(b)	5(c)	(7)	(8)	(9)	(10)	(11)	(12)
<b>MANUFACTURING</b>												
9.	UCVNL	2000-01	2008-09	0.01	-	-	0.05	3.25	(-)0.14	8.25	0.01	0.12
10.	UPHECL	1994-95	2009-10	0.19	-	0.04	1.93	8.95	(-)0.53	1.14	0.15	13.16
11.	KSCL	2007-08	2008-09	(-) 7.13	7.56	0.25	42.86	17.99	(-) 49.62	62.54	(-) 7.38	-
12.	DSSL	2005-06	2008-09	4.69	5.25	0.45	52.34	6.00	(-) 28.41	31.45	4.24	13.48
<b>Sector Wise total</b>				<b>(-) 2.24</b>	<b>12.81</b>	<b>0.74</b>	<b>97.18</b>	<b>36.19</b>	<b>(-) 78.70</b>	<b>103.38</b>	<b>(-) 2.98</b>	<b>-</b>
<b>POWER</b>												
13.	UPCL	2004-05	2007-08	43.08	125.70	85.66	757.57	5.00	(-) 262.48	1316.85	(-) 42.58	-
14.	UJVNL	2004-05	2008-09	20.58	10.67	9.40	233.59	5.00	(-) 14.63	1579.20	11.18	0.71
15.	PTCUL	2004-05	2008-09	6.03	-	14.62	23.99	0.05	(-) 08.95	159.65	(-) 8.59	-
<b>Sector Wise total</b>				<b>69.69</b>	<b>136.37</b>	<b>109.68</b>	<b>1015.15</b>	<b>10.05</b>	<b>(-) 286.06</b>	<b>3055.70</b>	<b>(-) 39.99</b>	<b>-</b>
<b>SERVICES</b>												
16.	KMVNL	2001-02	2008-09	2.40	1.07	0.26	81.43	13.42	(-) 0.88	27.20	2.14	7.88
17.	GMVNL	1999-00	2008-09	2.69	1.69	1.85	50.30	6.80	(-) 8.62	31.40	0.84	2.68
<b>Sector Wise total</b>				<b>5.09</b>	<b>2.76</b>	<b>2.11</b>	<b>131.73</b>	<b>20.22</b>	<b>(-) 9.50</b>	<b>58.60</b>	<b>2.98</b>	<b>5.09</b>
<b>MISCELLANEOUS</b>												
18.	UPSKUL	2007-08	2008-09	3.73	-	0.06	55.57	0.05	9.92	10.81	3.67	33.95
<b>Sector Wise total</b>				<b>3.73</b>	<b>-</b>	<b>0.06</b>	<b>55.57</b>	<b>0.05</b>	<b>9.92</b>	<b>10.81</b>	<b>3.67</b>	<b>33.95</b>
<b>Total A (All sector wise- working Government companies)</b>				<b>137.67</b>	<b>156.53</b>	<b>113.13</b>	<b>1391.70</b>	<b>102.12</b>	<b>(-) 246.92</b>	<b>3493.67</b>	<b>24.54</b>	<b>0.70</b>
<b>B. Working Statutory corporations</b>												
<b>INFRASTRUCTURE</b>												
1.	UPJSVENL <sup>2</sup>	-	-	-	-	-	-	-	-	-	-	-
<b>Sector Wise total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SERVICE</b>												
2.	UPN	2005-06	2008-09	2.26	-	12.55	135.36	78.24	(-)36.61	(-) 23.04	(-) 10.29	-
<b>Sector Wise total</b>				<b>2.26</b>	<b>-</b>	<b>12.55</b>	<b>135.36</b>	<b>78.24</b>	<b>(-)36.61</b>	<b>(-) 23.04</b>	<b>(-) 10.29</b>	<b>-</b>
<b>Total B (All sector wise- working Statutory corporations)</b>				<b>2.26</b>	<b>-</b>	<b>12.55</b>	<b>135.36</b>	<b>78.24</b>	<b>(-)36.61</b>	<b>(-) 23.04</b>	<b>(-) 10.29</b>	<b>-</b>
<b>Grand Total (A+B)</b>				<b>139.93</b>	<b>156.53</b>	<b>125.68</b>	<b>1527.06</b>	<b>180.36</b>	<b>(-) 283.53</b>	<b>3470.63</b>	<b>14.25</b>	<b>0.41</b>

<sup>2</sup> First account have been received but certification is pending

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)				Turnover	Impact of Accounts Comments <sup>#</sup>	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed <sup>@</sup>	Return on capital employed <sup>d</sup>	Percentage return on capital employed
				Net Profit/Loss before Interest & Depreciation	Interest	Depreciation	Net Profit/Loss							
(1)	(2)	(3)	(4)	5(a)	5(b)	5(c)	5(d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
C. Non working Government companies														
AGRICULTURE & ALLIED														
1.	UPAIL <sup>3</sup>	1988-89	1999-2000	(-) 0.01	-	-	(-) 0.01	-	-	0.17	(-) 0.05	0.10	(-) 0.01	-
				(-) 0.01	-	-	(-) 0.01	-	-	0.17	(-) 0.05	0.10	(-) 0.01	-
Sector Wise total														
MANUFACTURE														
2.	KL	1989-90	1990-91	(-) 0.02	-	-	(-) 0.02	-	-	0.18	(-) 0.02	0.12	(-) 0.02	-
3.	UPHPL	-	-	-	-	-	-	-	-	-	-	-	-	-
4.	UPHQL <sup>4</sup>	-	-	-	-	-	-	-	-	-	-	-	-	-
				(-) 0.02	-	-	(-) 0.02	-	-	0.18	(-) 0.02	0.12	(-) 0.02	-
				(-) 0.03	-	-	(-) 0.03	-	-	0.35	(-) 0.07	0.22	(-) 0.03	-
<b>Total C (All sector wise- working Government companies)</b>				<b>139.90</b>	<b>156.53</b>	<b>125.68</b>	<b>(-) 142.31</b>	<b>1527.06</b>	<b>37.89</b>	<b>180.71</b>	<b>(-) 283.60</b>	<b>3470.85</b>	<b>14.22</b>	<b>0.41</b>
<b>Grant Total (A+B+C)</b>														

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

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

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

<sup>3</sup> Company under liquidation since 31.03.1991

<sup>4</sup> First account not received

Appendix – 5.3

Statement showing grants and subsidy received/receivable, guarantees received, waiver of dues, loans written off and loans converted into equity into equity during the year and guarantee commitment at the end of March 2009  
(Reference: Paragraph 5.1.10; page 106)

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

Sl. No.	Sector & Name of the Company	Equity/loans received out of budget during the year		Grants and subsidy received during the year				Guarantees received during the year and commitment at the end of the year <sup>@</sup>				Waiver of dues the year			
		Equity	Loans	Central Government	State Government	Others	Total	Received	Commitment	Loans repayment written off	Loans converted into equity	Interest/Penal interest waived	Total		
(1)	(2)	3(a)	3(b)	4(a)	4(b)	4(c)	4(d)	5(a)	5(b)	6(a)	6(b)	6(c)	6(d)		
<b>A. Working Government Companies</b>															
1.	USTDCL	-	-	-	-	0.57	0.57	-	-	-	-	-	-		
2.	UBVEVNL	-	-	-	0.09	-	0.09	3.15	3.15	-	-	-	-		
3.	SIDCUL	-	-	22.90	-	0.01	22.91	-	-	-	-	-	-		
4.	USIDCL	4.00	-	-	-	-	-	-	-	-	-	-	-		
5.	UPDL	-	0.79	-	-	-	-	-	-	-	-	-	-		
6.	KSCL	-	7.71	1.58	-	-	1.58	-	-	-	-	-	-		
7.	DACL	-	11.17	-	-	-	-	-	-	-	-	-	-		
8.	UPCL	5.00	14.23	-	2.08	-	2.08	-	-	-	-	-	-		
9.	UJVNL	-	-	-	-	-	-	-	1140.00	-	-	-	-		
10.	PTCUL	25.05	-	-	-	-	-	-	-	-	-	-	-		
<b>Total A (working Government companies)</b>		<b>34.05</b>	<b>33.90</b>	<b>24.48</b>	<b>2.17</b>	<b>0.58</b>	<b>27.23</b>	<b>3.15</b>	<b>1143.15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>B. Working Statutory corporations</b>															
1.	UPJSVENN	220.59	2.65	-	-	-	-	-	-	-	-	-	-		
2.	UPN	1.50	-	-	-	-	-	-	-	-	-	-	-		
<b>Total B (working Statutory corporations)</b>		<b>222.09</b>	<b>2.65</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Grand Total (A+B)</b>		<b>256.14</b>	<b>36.55</b>	<b>24.48</b>	<b>2.17</b>	<b>0.58</b>	<b>27.23</b>	<b>3.15</b>	<b>1143.15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		

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

**Appendix -5.4**

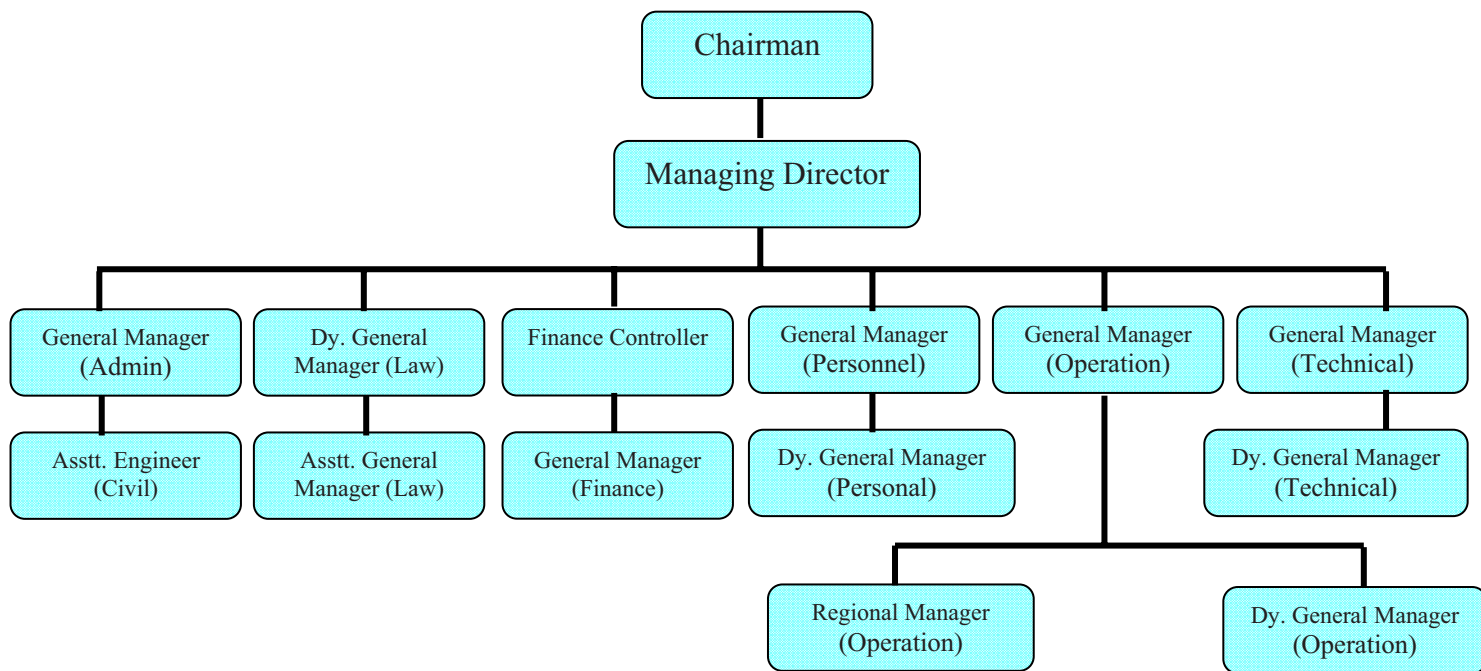
**Statement showing the investment made by the State Government in Companies whose accounts are not finalised upto 30 September 2009**

*(Reference : Paragraph 5.1.36; page 112)*

**(Figures in column 4 and 6 to 8 are Rupees in crore)**

Sl. No.	Name of the Public Sector Undertaking	Year upto which accounts finalised	Paid-up capital	Period of Accounts pending finalisation	Investment made by State Government during the years for which accounts are in arrear	Equity	Loan	Grant
1	2	3	4	5	6	7	8	
<b>A. Working Government Companies</b>								
1	UBVEVNL	2002-03	15.24	2003-04 to 2008-09	12.46	-	-	0.09
2	UPDL	1996-97	0.35	1997-98 to 2008-09	-	11.00	-	-
3	KSCL	2007-08	17.99	2008-09	-	7.71	-	-
4	DSCL	2005-06	6.00	2006-07 to 2008-09	-	25.51	-	-
5	UPCL	2004-05	10.00	2005-06 to 2008-09	-	91.81	-	49.55
6	UJVNL	2004-05	731.06	2005-06 to 2008-09	588.75	-	-	-
7	PTCUL	2004-05	122.28	2005-06 to 2008-09	121.99	242.94	-	-
<b>Total - A (Working Government companies)</b>			<b>902.92</b>	-	<b>723.20</b>	<b>378.97</b>	<b>49.64</b>	
<b>B. Working Statutory Corporation</b>								
<b>Service</b>								
8	UPN	2005-06	79.74	2006-07 to 2008-09	31.74	21.43	-	9.60
<b>Total -B (Working Statutory Corporation)</b>			<b>79.74</b>	-	<b>31.74</b>	<b>21.43</b>	<b>9.60</b>	
<b>Grand Total - (A + B)</b>			<b>982.66</b>		<b>754.94</b>	<b>400.40</b>	<b>59.24</b>	

**Appendix-5.5**  
**Organisation Chart:**  
*(Reference Paragraph 5.2.2; page 119)*





**Appendix-5.6***Reference: Paragraph 5.2.14 (page 123)***Statement showing operational performance of Uttarakhand Parivahan Nigam**

<b>Particulars</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
Average no. of vehicles held	1015	961	985	1069	1105
Average no. of vehicles on road	914	865	936	1015	1050
Percentage of utilization of vehicles	90.05	90.01	95.03	94.95	95.02
Number of employees	5568	6591	6841	7108	6897
Employee vehicle ratio	5.49:1	6.86:1	6.94:1	6.65:1	6.24:1
Number of routes operated at the end of the Year	259	274	274	303	305
Route kilometers	10183	10705	11110	12142	12492
Kilometers operated (in lakh)	853.24	947.63	1059.04	1174.12	1187.64
Gross (Nigam)	882.81	1013.52	1103.92	1212.22	1304.73
(i) Effective including hired	842.49	936.12	1047.77	1161.95	1175.41
(ii) Effective Nigam	40.32	77.40	56.15	50.27	129.32
(iii) Effective hired Dead (Nigam)	10.75	11.51	11.27	12.17	12.23
Percentage of dead kilometers to gross kilometers	1.20	1.12	1.01	1.00	0.93
Average kilometers covered per bus per day	265	321	323	327	340
Average revenue per kilometer (Rs.)	12.07	13.92	15.54	15.43	14.96
Average expenditure per kilometer (Rs.)	13.78	14.94	15.29	15.46	16.04
Loss (-)/Profit (+) per kilometer (Rs.)	-1.71	-1.02	0.25	-0.03	-1.08
Number of operating depots	17	17	17	17	17
Average number of break-down per lakh kilometers	1.3	1.2	0.6	0.6	0.5
Average number of accidents per lakh kilometers	0.09	0.08	0.09	0.10	0.08
Passenger kilometer operated (in crore)	8.83	10.14	11.04	12.12	13.05
Occupancy ratio (Load Factor)	63	66	67	69	68
KMPL obtained of Diesel Oil	4.64	4.68	4.67	4.64	4.67