

Appendix-2.1

(Reference: paragraph 2.1; page 3)

Relevant provisions of CAG's (DPC) Act, 1971

Section 13 of CAG's (DPC) Act, 1971 provides for audit of all transactions from the consolidated fund of the State, (ii) all transactions relating to the contingency fund and public accounts and (iii) all trading manufacturing profit and loss accounts, balance sheets and other subsidiary accounts.

Section 14 of CAG's (DPC) Act, 1971 provides for audit of all receipts and expenditure of a Body/ Authority substantially financed by grants or loans from the Consolidated Fund of the State and (ii) all receipts and expenditure of any Body or Authority where the grants or loans to such Body or Authority from the Consolidated Fund of the State in a financial year is not less than ₹ one crore.

Section 16 of CAG's (DPC) Act, 1971 provides for audit of all receipts which are payable into the Consolidated Fund of India and of each State to satisfy that the rules and procedures in that behalf are designed to secure an effective check on the assessment, collection and proper allocation of revenue and are being duly observed and to make for this purpose such examination of the accounts as he thinks fit and report thereon.

Section 19(2) of CAG's (DPC) Act, 1971 provides for audit of the accounts of Corporations (not being Companies) established by or under law made by the State Legislature in accordance with the provisions of the respective legislations.

Section 20(1) of CAG's (DPC) Act, 1971 provides for audit of accounts of any Body or Authority on the request of the Governor, on such terms and conditions as may be agreed upon between the C&AG and the Government.

Appendix 2.2

(Reference: Paragraph 2.1.3 (c); Page 6)
Details of Departmental Notes Pending as of 31 March 2012 (Excluding General and Statistical Paragraphs)

SLNo	Department	2000-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11	Total
1	Agriculture	1											1
2	Jail	1											1
3	Revenue	2	7	4	4	2	5	1	2				27
4	Irrigation	3				1		1					5
5	PWD	2	2		4	3	2		10				23
6	Medical Health & Family Welfare			1	2	1	1						5
7	Rural Development					2	3						5
8	Education		1				1		2				4
9	Sports & Youth Welfare			1	1								2
10	Peyjal Nigam				1	2		3					6
11	Social Welfare				1				1				2
12	Forest				2								2
13	Fisheries					1							1
14	Tourism					3	2						5
15	Finance							1					1
16	Police								1				1
17	NRHM Review (Stand Alone)								1				1
18	Special land acquisition officer	1											1
													93

Appendix-2.3

(Reference: paragraph 2.2.6; page 16)

Functions and Responsibilities of official functionaries engaged in implementation of the scheme

Designation	Functions and Responsibilities as per State Gazette
Principal Secretary	Administrative Head at State Government level and acts as the State Coordinator to implement the scheme. To assist the State Coordinator in discharging its duties, a cell was to be constituted at the State level in which various officials were to be posted, which also included constitution of State Employment Guarantee Council (SEGC) and State Employment Guarantee Fund (SEGF). The functions of the State Coordinator are as follows: a) Release of State share in time, planning and implementation of the scheme in the State, b) Providing of unemployment allowance in case employment is not provided on demand, c) Local awareness through local dialect, d) Development of training module, e) Development of MIS, and f) Physical as well as financial audit of the Scheme etc.
District Magistrate designated as District Programme Co-ordinator (DPC)	District Programme Coordinator is responsible for overall planning and coordination amongst the various State agencies for better implementation of the scheme.
Chief Development Officer designated as Additional District Programme Co-ordinator	To assist the District Programme Co-ordinator
District Development Officer designated as Deputy District Programme Co-ordinator	To assist the Chief Development Officer
Block Development Officer designated as Programme Officer	a) Conduct periodic inspection of the works in progress. b) Redress the grievances of the applicants. c) To ensure the conduct of regular social audits of all works within the jurisdiction of the Gram Panchayat.
Deputy Programme Officer (DPO)	To assist the Programme Officer
Gram Panchayat Vikas Adhikari (VDO)	Overall coordination at GP level
Junior Engineer (JE)	Junior Engineers were assigned the duty of preparing technical estimates, measurement of works, etc.
Gram Rojgar Sahayak (GRS)	Duty of GRS was to maintain all MGNREGS related documents at the Gram Panchayat level, including prescribed accounts, and ensuring that these documents are conveniently available for public scrutiny; overseeing the process of registration, distribution of job cards, provision of dated receipts against job applications; overseeing job applications, allocation of work, payment of wages, payment of unemployment allowance and ensuring that the requisite Gram Sabha meetings held and social audits are conducted.

Source: Information provided by the department and State Gazette

Appendix-2.4

(Reference: paragraph 2.2.7.3; page 21)

Details of Labour budget of test checked DPCs

Name of the DPC	Consolidated by the DPC originally			Revised by DPC and sent to State		
	No. of proposed works in AWP	Estimated cost of works (₹ in lakh)	Estimated man days (in lakh)	Number of proposed works in AWP as sent to State	Estimated cost of the works (₹ in lakh)	Estimated Man days (in lakh)
2008-09						
DPC Almora	14663	31002	254.81	10228	7765	63.82
DPC Dehradun	5421	12624	125.87	4824	10000	82.19
DPC Pithoragarh	9612	17352	53.29	2476	1633	13.42
DPC Pauri	6480	7788	80.56	6480	7788	80.56
Total	36176	68766	514.53	24008	27186	239.99
2009-10						
DPC Almora	7142	7266	43.49	5149	2848	17.09
DPC Dehradun	3165	12130	61.41	1612	1973	11.84
DPC Pithoragarh	8815	14085	62.26	2887	1857	11.14
DPC Pauri	9821	15016	90.11	11946	3511	21.07
Total	28943	48497	257.27	21594	10189	61.14
2010-11						
DPC Almora	5921	8069	48.41	5921	2551	14.44
DPC Dehradun	3588	11548	78.92	881	2428	14.56
DPC Pithoragarh	9097	13879	76.68	4657	3352	18.98
DPC Pauri	10986	16250	97.50	6113	4872	27.58
Total	29592	49746	301.51	17572	13203	75.56
2011-12						
DPC Almora	7282	5895	29.47	3466	2806	14.03
DPC Dehradun	6109	11184	63.08	3530	3218	16.09
DPC Pithoragarh	11374	20316	84.30	7169	5006	25.03
DPC Pauri	11396	20543	103.32	4157	4256	21.39
Total	36161	57938	280.17	18322	15286	76.54

Source: Information provided by the department

Appendix-2.5

(Reference: paragraph 2.2.8.2; page 24)

Financial position of test checked DPCs

District: Almora

(` in crore)

Year	Opening Balance	Fund released				Total Fund Available	Expenditure	Unspent Fund
		Central Share	State Share	Total	Misc. Receipt			
2008-09	3.24	3.34	0.42	3.76	0.24	7.24	6.31	0.93
2009-10	0.93	15.83	1.76	17.59	0.94	19.46	17.07	2.39
2010-11	2.39	18.87	2.10	20.97	0.08	23.44	21.07	2.37
2011-12	2.37	16.41	1.82	18.23	0.26	20.86	20.17	0.69

District: Pithoragarh

(` in crore)

Year	Opening Balance	Fund released				Total Fund Available	Expenditure	Unspent Fund
		Central Share	State Share	Total	Misc. Receipt			
2008-09	0.56	11.16	1.29	12.45	0.02	13.03	7.86	5.17
2009-10	5.17	28.45	3.16	31.61	0.27	37.05	23.44	13.61
2010-11	13.61	23.51	2.61	26.12	0.13	39.86	37.83	2.03
2011-12	2.03	46.06	5.12	51.18	0.12	53.33	50.03	3.30

District: Pauri

(` in crore)

Year	Opening Balance	Fund released				Total Fund Available	Expenditure	Unspent Fund
		Central Share	State Share	Total	Misc. receipts			
2008-09	0.94	11.48	1.32	12.80	1.18	14.92	8.81	6.11
2009-10	6.11	29.46	2.94	32.40	-	38.51	32.76	5.75
2010-11	5.75	26.39	3.26	29.65	0.20	35.60	34.58	1.02
2011-12	1.02	41.22	4.58	45.80	0.90	47.72	45.40	2.32

District: Dehradun

(` in crore)

Year	Opening Balance	Fund released				Total Fund Available	Expenditure	Unspent Fund
		Central Share	State Share	Total	Misc. Receipts			
2008-09	3.92	10.61	1.26	11.87	-	15.79	11.09	4.70
2009-10	4.70	25.20	0.58	25.78	0.07	30.55	12.86	17.69
2010-11	17.69	2.26	2.46	4.72	0.64	23.05	22.19	0.86
2011-12	0.86	15.87	1.66	17.53	0.17	18.56	17.93	0.63

Source: Information provided by the Department.

Appendix-2.6 (A)

(Reference: paragraph 2.2.9.1; page 26)

Details of Employment Generation in the State, test checked DPCs and test checked POs

Year	Employment Generated in Person Days (In Lakh)			Total No. of HHS Demanded Employment			Average No. of Days Employment Provided to per Household		
	State	Test-Checked Districts	Test-Checked Blocks	State	Test-Checked Districts	Test-Checked Blocks	State	Test-Checked Districts	Test-Checked Blocks
2007-08	80.34	0	0	189263	0000	0	42	0	0
2008-09	104.33	26.43	7.09	298741	88584	22768	35	30	31
2009-10	182.39	58.95	15.24	522304	221994	45531	35	27	33
2010-11	230.21	71.25	19.78	542391	221213	51883	42	32	38
2011-12	215.82	70.86	17.94	515919	190333	47175	42	37	38
Average							39	32	35

Source: Information provided by the department.

Appendix-2.6 (B)

(Reference: paragraph 2.2.9.1; page 26)

Details of Employment Generation in the State, test-checked DPCs and test-checked POs

Year	Total No. of Households Registered			Employment Generated in Person Days (in Lakh)			Total No. of HHS to which 100 Days Employment was Provided		
	State	Test-Checked Districts	Test-Checked Blocks	State	Test-Checked Districts	Test-Checked Blocks	State	Test-Checked Districts	Test-Checked Blocks
2007-08	358734	0	0	80.34	0	0	15658 (04%)	0	0
2008-09	817753	274717	67618	104.33	26.43	7.09	12633 (02%)	4587 (02%)	1349 (02%)
2009-10	893496	317176	83127	182.39	58.95	15.24	20664 (02%)	6793 (02%)	1542 (02%)
2010-11	974529	354014	90392	230.21	71.25	19.78	25412 (03%)	5416 (02%)	1526 (02%)
2011-12	1010169	366817	91545	215.82	70.86	17.94	26118 (03%)	5080 (01%)	974 (01%)
Average							(03%)	(02%)	(02%)

Source: Information provided by the department.

Appendix-2.7

(Reference: paragraph 2.2.12; page 32)

Details of data as mentioned in MIS and MPR

District		Pithoragarh			Almora			Pauri			Dehradun		
Contents		2009-10	2010-11	2011-12	2009-10	2010-11	2011-12	2009-10	2010-11	2011-12	2009-10	2010-11	2011-12
No. of HHs issued JCs	MPR	62264	76684	84298	94660	96976	99078	103766	108376	109621	56486	71978	73820
	MIS	76172	83149	84197	98737	100564	101055	106908	108838	109964	56842	61446	62644
	Diff.	13908	6465	101	4077	3588	1977	3142	462	343	356	10532	11176
	(in %)	22	8	0.12	4	4	2	3	0.43	0.31	1	15	15
Cumulative no. of HHs demanded employment	MPR	46670	71845	53992	70242	50655	42332	85150	74194	78987	19932	24519	15022
	MIS	32786	48667	50940	37512	45395	40056	40733	67706	57844	7357	22695	15594
	Diff.	13884	23178	3052	32730	5260	2276	44417	6488	21143	12575	1824	572
	(in %)	30	32	6	47	10	5	52	9	27	63	7	4
Cumulative no. of HHs provided employment	MPR	46670	71845	53992	70242	50655	42332	85150	74194	78987	19932	24519	15022
	MIS	32554	48366	50797	36186	45071	39845	40197	67600	57690	6948	22614	15318
	Diff.	14116	23479	3195	34056	5584	2487	44953	6594	21297	12984	1905	296
	(in %)	30	33	6	48	11	6	53	9	27	65	8	2
Cumulative person days generated	MPR	1597200	2375000	2637400	1215200	1304800	1072900	2321000	2139000	2443500	762000	1306000	932500
	MIS	965928	2146183	2499483	825014	1222967	1080441	837622	2185578	2021475	219675	1195983	728558
	Diff.	631272	228817	137917	390186	81833	7541	1483378	46578	422025	542325	110017	203942
	(in %)	40	10	5	32	6	1	64	2	17	71	8	22
Total availability of funds (₹ in lakh)	MPR	3705.15	3985.65	5332.96	1945.44	2344.36	2086.74	3851.4	3560.47	4772.05	3054.59	2305.56	1856.22
	MIS	3386.67	4257.13	5254.45	1531.95	2353.66	2096.09	3011	3563.99	4779.02	3060.04	3012.59	1776.34
	Diff.	318.47	271.48	78.51	413.49	9.3	9.3	840.40	3.52	6.97	5.45	707	79.88
	(in %)	09	07	01	21	0.4	0.45	22	0.10	0.15	0.18	31	04
Total expenditure (₹ In lakh)	MPR	2344.36	3783.03	5003.23	1706.70	2106.89	2017.18	3276.66	3458.03	4540.19	1285.64	2219.29	1793.40
	MIS	1528.29	3787.09	4924.86	991.00	2111.59	1992.88	957.76	3472.73	4513.71	209.06	1963.99	1789.99
	Diff.	816.07	4.06	78.36	715.70	4.70	24.30	2318.90	14.70	26.47	1076.58	255.30	3.41
	(in %)	35	0.11	1.57	42	0.22	1.2	71	0.43	0.58	84	12	0.19

Source: Information provided by the department.

Appendix-2.8

(Reference: paragraph 2.2.13.1; page 34)

Men-in-position

AT STATE LEVEL

Designation	Sanctioned Strength	Men-in-Position	Shortfall (in per cent)
District Engineer	13	02	11(85)
Computer Programmer	13	01	12(92)
Computer Assistant (for districts)	13	00	13(100)
Computer Assistant (for blocks)	95	77	18(19)
Junior Engineer	614	221	393(64)
Gram Rozgar Sahayak	1811	648	1163(64)

Source: Information provided by the department

AT TEST CHECKED DISTRICT LEVEL

Designation	Sanctioned Strength	Men-in-Position	Shortfall (in per cent)
District Engineer	04	02	02(50)
Dy. Programme Officer	40	14	26(65)
Junior Engineer	290	84	206(71)
Gram Rozgar Sahayak	839	246	593(71)
Gram Panchayat Vikas Adhikari	728	417	311(43)

Source: Information provided by the department

AT TEST CHECKED BLOCK LEVEL

Name of the Block	Dy. Programme Officer			Number of Junior engineers			Number of Gram Panchayat/Vikas Adhikaris			Number of Gram Rozgar Sahayak		
	SS	MIP	Shortfall	SS	MIP	Shortfall	SS	MIP	Shortfall	SS	MIP	Shortfall
Didihat	01	00	01(100)	06	02	04(67)	NA	NA	NA	67	08	59 (88)
Munsyari	01	00	01(100)	09	02	07(78)	19	08	11(58)	31	16	15 (48)
Bhikiyasen	01	00	01(100)	10	01	09 (90)	20	09	11(55)	98	03	95 (97)
Dwarahat	01	00	01(100)	11	01	10 (91)	21	11	10 (48)	29	05	24 (83)
Dhauladevi	01	00	01(100)	08	01	07 (88)	18	05	13 (72)	26	04	22 (85)
Vikas Nagar	01	00	01(100)	05	02	03 (60)	15	14	01 (07)	17	00	17 (100)
Chakrata	01	00	01(100)	09	02	07(78)	16	16	00 (00)	25	00	25 (100)
Pauri	01	00	01(100)	06	02	04 (67)	16	07	09 (56)	16	07	09 (56)
Khirsu	01	01	00(00)	03	02	01(33)	13	08	05 (38)	11	02	09 (82)
Ekeshwar	01	00	01(100)	04	04	00 (00)	20	09	11(55)	10	06	04 (40)
Total	10	01	09(90)	71	19	52(73)	158	87	71(45)	330	51	279(85)

Figures in paranthesis indicate percentage.

Source: Information provided by the department.

Appendix-2.9

(Reference: paragraph 2.3.7.1; page 41)

Details of excess expenditure during Lok Sabha Election-2009

(₹ in lakh)

Name of district	No. of Assembly constituencies	Bills submitted by the contractors/suppliers	Bills recommended for payment after verification by the authority	Payment made	Permissible expenditure as per prescribed limit*	Excess expenditure over prescribed limit (col.5-6) (In per cent)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Almora	06	34.80	28.92	28.92	04.80	24.12	502
Bageshwar	02	14.51	07.18	07.18	01.60	05.58	349
Chamoli	03	07.66	07.66	07.66	02.40	05.26	219
Champawat	02	05.03	05.03	05.03	01.60	03.43	214
Dehradun	10	16.61	13.12	13.12	08.00	05.12	64
Nainital	06	23.22	19.43	19.43	04.80	14.63	305
Pithoragarh	04	05.27	05.27	05.27	03.20	02.07	65
Rudraprayag	02	02.22	02.22	02.22	01.60	0.62	39
Tehri	06	33.44	16.00	16.00	04.80	11.20	233
U.S.Nagar	09	25.62	25.62	25.62	07.20	18.42	256
Uttarkashi	03	07.46	07.08	07.08	02.40	04.68	195
Total	53	175.84	137.53	137.53	42.40	95.13	

*Prescribed limit of expenditure is ₹ 0.80 lakh per constituency.

Appendix-2.10

(Reference: paragraph 2.3.7.1; page 41)

Details of excess expenditure during Vidhan Sabha Election-2012

(₹ in lakh)

Name of district	No. of Assembly constituencies	Bills/claims as submitted by the contractors/firms	Bills recommended/passed for payment after verification of details by the departmental authorities	Payment made as of August 2012	Amount of pending for payment to contractors/firms	Permissible expenditure as per prescribed limit*	Excess expenditure over prescribed limit (col.4-7)	
							Amount	Per cent
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Chamoli	03	10.87	10.87	10.87	Nil	04.80	06.07	126
Rudraprayag	02	07.67	07.67	03.20	04.47	03.20	04.47	140
Bageshwar	02	09.99	09.48	04.25	05.23	03.20	06.28	196
Nainital	06	23.47	23.21	Nil	23.21	09.60	13.61	142
Haridwar	11	53.68	34.63	09.79	24.84	17.60	17.03	97
Tehri	06	45.67	25.42	14.98	10.44	09.60	15.82	165
Almora	06	34.80	28.92	28.92	Nil	09.60	19.32	201
U.S.Nagar	09	63.41	63.41	19.89	43.52	14.40	49.01	340
Champawat	02	08.30	08.30	Nil	08.30	03.20	05.10	159
Uttarkashi	03	13.77	10.11	00.43	09.68	04.80	05.31	111
	50	271.63	222.02	92.33	129.69	80.00	142.02	

*Prescribed limit of expenditure is ₹ 1.60 lakh per constituency.

Appendix-2.11

(Reference: paragraph 2.5.7.1; page 61)

ICDS Services (2011-12)

Name of Districts	Distribution of SNP against 300 days		Health Check-up in Percentage	No. of Cases of Malnutrition	No. of Cases of Severe Malnutrition	No. of Referral Cases
	THR	Cooked Food				
Pithoragarh	110	149	58	839	48	147
Almora	122	103	10	104874	475	0
Nainital	141	110	73	158634	1693	106
U.S. Nagar	183	318	08	356915	17503	11913
Tehri	170	100	11	12859	393	343
Total	726	780	160	634121	20112	12509

Source: Calculation made on the basis of information collected from Districts. The days of THR and cooked food was calculated on the basis of actual beneficiaries of whom the Department benefited under the scheme.

Appendix-2.12

(Reference: paragraph 2.5.9.3; page 67)

Training

Name of training	Year 2009-10					
	AWWs		AWHs		Supervisors	
	Target	Achievement	Target	Achievement	Target	Achievement
Induction	420	131	0	0	0	0
Job	1960	859	1050	437	75	0
Refresher	1400	939	1400	1455	75	0
Total	3780	1929	2450	1892	150	0
Year 2010-11						
Induction	0	0	0	0	0	0
Job	1225	1041	2100	862	0	0
Refresher	1960	2016	700	2487	250	0
Total	3185	3057	2800	3349	250	0
Year 2011-12						
Induction	4760	4560	0	0	0	0
Job	980	993	1050	1032	125	0
Refresher	280	256	350	291	275	0
Total	6020	5809	1400	1323	400	0

Appendix-2.13

(Reference: paragraph 2.5.9.4; page 68)

Details of Supervision (2011-12)

Name of Districts	Total operational AWCs	Supervisory officers			Standard of Average supervision	No. of supervision done	Shortfall (%)
		Designation	Sanctioned	Posted			
Pithoragrah	1054	Supervisor	17	16	372#	166	55
		CDPO	05	05	400	99	75
		DPO*	01	01	158\$	81	49
		Director	01	01	200	00	100
Almora	1860	Supervisor	17	15	656	116	82
		CDPO	05	05	400	123	69
		DPO*	01	01	279	70	75
		Director	01	01	200	00	100
Nainital	1329	Supervisor	43	38	185	98	47
		CDPO	09	07	400	62	85
		DPO*	01	01	199	49	75
		Director	01	01	200	00	100
U.S. Nagar	2112	Supervisor	85	46	149	70	53
		CDPO	10	07	400	87	78
		DPO*	01	01	317	14	96
		Director	01	01	200	00	100
Tehri	1690	Supervisor	48	28	211	04	98
		CDPO	09	03	400	00	100
		DPO*	01	01	254	00	100
		Director	01	01	200	00	100

*CDPO of the project (related district) was working as DPO.

Supervisor (50% of total AWCs every month*12/No. of Supervisors sanctioned post).

CDPOs : 100 functional AWCs once in a quarter.

\$ DPO (15% of the total AWCs).

Director : 200 functional AWCs in a year.

Appendix 3.1

(Reference: paragraph 3.2.1; page 127)

Salient features of the Act

The Salient features of the Act are as follows:

- Any dealer or a person, carrying on business and liable to pay tax under this Act shall get himself registered within thirty days from the date from which he is first liable to pay such tax.
- The registered dealer under UVAT Act is granted a unique eleven digit registration number known as “Tax Payers Identification Number” or TIN which comprises of three components. The first two characters represent the State code (State code of Uttarakhand is 05), seven digital serial number indicate the serial number which is consecutive for all dealers in the State according to the entry in the Register of Registered dealers and Check digits in two characters as may be worked out by the Commissioner.
- The system basically relies on the dealers to pay tax willfully and submit returns periodically and honestly.
- It provides for granting credit known as Input Tax Credit (ITC) for the tax paid on the purchases against the tax payable on sales. As a result, the overall tax burden is rationalised.
- If the ITC for a tax period exceeds the tax liability for that period, the same shall be adjusted against tax liability, if any, under the Central Sales Tax (CST) Act, 1956 for the same tax period and then against any outstanding tax, penalty or interest and excess amount carried forward to succeeding tax periods and deemed to be an ITC for that period.
- **Rates of taxes:**

Schedule I	Exempted Goods
Schedule II	Part A- Tax shall be payable on the goods specified in this Schedule at every point of sale at the rate of <i>one per cent</i> .
	Part B- Tax shall be payable on the goods specified in this Schedule at every point of sale at the rate of <i>four per cent</i> .
	Part C - Tax shall be payable on the goods specified in this Schedule at every point of sale at the rate specified against each.
Schedule III	Tax shall be payable on special Category Goods specified in this Schedule at the point of sale (M or I) at the rate specified against each.
Schedule IV	Sale of any goods to or by the dealers or persons specified in this Schedule shall be wholly or partly exempt from tax subject to the conditions, If any, specified therein.
Schedule V	Any person or International Organisation specified in this Schedule shall be entitled to refund of tax paid by it on the purchase of taxable goods, subject to conditions, if any, specified therein.

- **Incentives:**

A simple and hassle free composition scheme has been provided for small dealers, having turnover up to ₹ 50 lakh. The scheme is optional, and the dealers opting of the scheme are required to pay tax @ *one per cent* on entire turnover and are not allowed ITC but are exempt from maintaining detailed records and accounts.

- **Penal Provisions:**

The Act provides for penal provisions for the offences committed by the dealers. The payment by way of penalty shall be in addition to the tax, if any, payable.

- **Forms used for concession/exemption**

Form-C	Form of declaration for availing concession in Inter State Trade
Form-E1,E2	Form of declaration for exemption Sale in Transit
Form-F	Form of declaration for availing exemption on Stock Transfer
Form-H	Certificate of export for exemption
Form-I	Form of declaration for exemption of sale to unit in special economic zone
Form-XI	Form of declaration by a dealer holding a Recognition Certificate for claiming concession for goods specified in the Certificate
Form-XVI	Form of declaration for Import of goods by registered dealer
Form-XVII	Form of declaration for Import of goods by parties other than registered dealer

Appendix-3.2

(Reference: paragraph 3.2.10; page 131)
List of arrears pending recovery (As per R-3 Register)

Sl. No.	Name of Unit	Name of Dealer	Assessment Year/ Date	R.C. No and Dated of issue	Amount (₹)
1.	D.C.(A)-II, C.T. Roorkee	M/s Om Prakash Ramesh Chandra, Manglore	88-89/26.03.92	13/22.08.93	33,210
2.	A.C.(A) Sector-I C.T. Roorkee (Including C.T.O.)	M/s Ram Kishan S/o Chaman Lal, Roorkee	76-77/31.03.81	13/07.10.82	1,650
		M/s Sohan Lal, Roorkee	77-78/31.03.82	46/08.05.83	1,720
		M/s Sohan Lal, Roorkee	78-79/31.03.82	46/08.05.83	1,760
		-do-	79-80/31.03.82	46/08.05.83	1,160
		M/s National Elect., Chemical & Sanitary Store, Roorkee	88-89	-	7,042
		M/s Rama General & Electrical Store, Roorkee	90-91	16/22.09.99	28,285
		M/s Surendra Kumar S/o Arjun Singh, Roorkee	91-92	189/18.09.99	85,500
3.	A.C.(A) C.T. Ramnagar (Including C.T.O.)	M/s Hindustan Pharmaceutical, Ramnagar	77-78/28.11.80	72/16.02.81	6,000
		-do-	77-78/28.11.80	73/16.02.81	10,000
		M/s Kamlesh Kumar Mukesh Kumar, Ramnagar	79-80/13.01.84	6/05.08.84	15,573
		-do-	80-81/28.12.84	7/07.11.85	7,094
		-do-	81-82/10.01.86	13/16.06.86	28,888
		-do-	82-83/17.10.86	1/20.03.87	24,872
		M/s Bhardwaj Timber Agency, Ramnagar	84-85/29.12.88	43/24.04.89	70,506
4.	A.C.(A) Sector-V C.T. Dehradun	M/s Dilip Singh & Sons, Paltan Bazar, Dehradun	77-78/30.08.80	822/07.11.80	2,240
		M/s Dua Ind., Raipur Road, Dehradun	76-77/31.03.81	258/05.11.97	1,680
		M/s Shubh Sanvida Sahkari Samiti, Sahasradhara Road	76-77/31.03.82	269/15.01.90	2,000
		M/s District Cooperative Federation Ltd. Dehradun	82-83/28.11.87	-	1,72,000
		M/s Dosa & Snacks, Rajpur Road, Dehradun	83-84/30.01.88	216/27.08.88	6,720
		M/s Delta Engg., Rajpur Road, Dehradun	82-83/30.03.88	318/05.09.2000	84,000
		-do-	82-83/30.03.88	250/22.08.88	51,000
		-do-	83-84/30.03.88	322/05.09.2000	1,67,000
		-do-	83-84/30.03.88	321/05.09.2000	60,000

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5.	A.C.(A) Sector-III C.T. Dehradun	M/s Sant Singh Suri & Sons, Ram Market, Dehradun	75-76/26.04.80	481/02.02.88	4,329
		-do-	80-81/07.08.80	483/02.02.86	4,800
		-do-	79-80/30.10.80	487/02.02.80	15,235
		M/s Star Light Club, Litton Road, Dehradun	78-79/24.07.82	317/27.04.90	2,595
		M/s Sant Singh Suri & Sons, Rama Market, Dehradun	80-81/03.12.84	309/20.10.86	19,665
		M/s International Engineer, Haridwar Road, Dehradun	81-82/12.03.86	210/03.08.88	4,800
		M/s Shashi Kanta Siraz Bhag, Nehru Colony, Dehradun	81-82/19.07.86	448/22.03.86	9,000
		-do-	80-81/01.12.86	447/22.03.86	18,200
		M/s Sohan Lal Sagar Singh, Rama Market, Ludhiana	87-88/30.09.91	1/10.04.92	39,600
		M/s Sawan Singh Gyan Singh, Jammu	87-88/31.03.92	17/24.09.92	52,800
		6.	A.C. (A) Sector-II, Haldwani	M/s Shiv Shankar Shiv Narain Dhoopwale, Haldwani	75-76/20.10.81
M/s Shiv Traders, Bholanath Garden, Haldwani	82-83/26.02.86			339/12.12.90	3,830
M/s Shalimar Traders, Ka. Road, Haldwani	83-84			28/13.10.88	10,526
M/s Prem Shankar Awasthi, Haldwani	88-89/23.02.92			1/05.06.93	12,539
7.	A.C. (A) Sector-I C.T. Almora	M/s Sahkari Sangh Talla Salam Lamgada, Almora	78-79/ 25.06.81	156/04.04.82	1,081
		M/s Subhash Chandra Jain & Sons, Almora	78-79/30.08.82	71/21.08.83	28,760
		M/s Radha Trading Company, Almora	79-80/26.08.83	25/13.12.83	4,350
8.	A.C. (A) Sector-II C.T. Haridwar	M/s Arvind Udyog, Kankhal	77-78/27.02.82	17/14.09.96	3,767
		M/s Ganga Sales Corporation, Laksar, Haridwar	78-79/09.03.83	178/28.09.99	3,800
		M/s Ram Prakash & Sons, Haridwar	80-81/26.03.81	9/03.11.03	13,824
		M/s Colonel Bhatia Farm Haridwar	81-82/12.02.86	-	14,372
		M/s Padam Singh Thekedar, Haridwar	87-88/29.02.92	105/03.07.2000	19,800
		M/s Dayal Thekedar, Chidiyapur, Haridwar	88-89	236/25.02.96	13,200

9.	A.C. (A) Sector-III C.T. Rudrapur	M/s Sri Plastic Store, Rudrapur	78-79/12.11.82	54/02.09.83	5,215
		M/s Jyoti Sweets Ind. R. R. Quarter, Rudrapur	81-82	98/20.06.86	5,000
10.	A.C. (A) Sector-II C.T. Rishikesh	M/s Surendra Kumar Ashwani Kumar, Rishikesh	80-81/10.03.84	20/27.11.2001	1,371
		M/s Sudhir Kumar Company, Rishikesh	82-83/20.01.87	14/27.01.2001	18,518
		-do-	83-84/10.02.88	69/27.01.2010	21,237
11.	A.C.(A) C.T. Kotdwar	M/s Yunus & Dinesh Bodymaker, Kotdwar	87-88/25.03.89	-/15.07.89	33,000
		M/s Nirbal Singh Bodymaker, Kotdwar	87-88/28.06.90	-/08.10.90	8,800
		M/s Agrawal Timber Traders, Kotdwar	87-88/23.03.92	-/27.05.92	30,854
		M/s Brij Mohan Singh Khal Vikreta, Kotdwar	82-83/21.01.88	-/30.03.88	3,114
Total					12,99,354

Appendix-3.3

(Reference: paragraph 3.2.14.1; page 138)

Short Levy of Tax

Sl No.	Name of Unit	Name of Dealer	Assessment Year	Name of Goods	Value of Goods (₹)	Difference Tax Rate	Differential Tax Amount (₹)	Interest (upto.31.03.12) (₹)	Remark
1.	D.C.(A)-I CT Dehradun	M/s Voltas Ltd., RGM Plaza, Chakrata Road, Dehradun	2007-08	A.C., Water Cooler Parts (Copper tube, Copper pipe)	59,89,840	8.5% (12.5-4)	5,09,136	3,43,667	
		M/s PCL Intertech, Dehradun	2008-09	Contractor	-	-	8,073	-	Dealer deposited ₹8,12,773 instead of ₹8,20,846 as per R-3 Register
2.	A.C.(A) Sector-II CT Dehradun	M/s Gupta Colour Company, Dehradun	2008-09	Colour	8,13,925	8.5% (12.5-4)	69,184	36,322	
3.	D.C.(A) II C.T. Roorkee	M/s Om Enterprises Roorkee	2007-08	Toffee	6,91,977	8.5% (12.5-4)	58,818	39,702	
4.	A.C.(A) Sector-V CT Dehradun	M/s Payma Industries, DAV College Road, Dehradun	2006-07	Soft Drinks	8,23,370	8.5% (12.5-4)	69,986	57,738	
		M/s Pratap Music House, Dehradun	2006-07	Musical Instruments	4,78,404	8.5% (12.5-4)	40,664	33,548	
		M/s Kishor & Company, Paltan Bazar, Dehradun	2006-07	Electronic Goods	17,06,367	8.5% (12.5-4)	1,45,041	1,19,659	
		M/s Kishor & Company, Paltan Bazar, Dehradun	2007-08	Electronic Goods	7,44,010	8.5% (12.5-4)	63,241	42,688	
5.	A.C.(A) Sector-I CT Roorkee	M/s Jagdamba Plastic Works, Chav Mandi, Roorkee	2007-08	Plastic Sheets	48,89,878	8.5% (12.5-4)	4,15,640	2,80,557	
6.	A.C.(A) Sector-II CT Roorkee	M/s Kishore Candys, Salempur, Roorkee	2007-08	Candy/ Confectionary	21,65,689	8.5% (12.5-4)	1,84,084	1,24,257	
	C.T.O. (A) Sector-II C.T. Roorkee	M/s Yansh Enterprises Roorkee	2007-08	Machinery Spare Parts	6,70,870	8.5% (12.5-4)	57,024	38,491	
7.	D.C.(A) II C.T. Kashipr	M/s IGL Ltd. Bajpur Road, Kashipur	2008-09	Aluminium Scrap	20,36,584	8.5% (12.5-4)	1,73,110	90,883	

Sl No.	Name of Unit	Name of Dealer	Assessment Year	Name of Goods	Value of Goods (₹)	Difference Tax Rate	Differential Tax Amount (₹)	Interest (upto 31.03.12) (₹)	Remark
8.	C.T.O. (A) Sector-III C.T. Dehradun	M/s Samrat Traders, Azad Nagar, Raipur Road, Dehradun	2007-08	Aluminium Scrap	2,12,885	8.5% (12.5-4)	18,095	12,214	
		M/s Jai Enterprises, 4, Inder Road, Dehradun	2007-08	Motor Spring Leaf (Kamani)	13,67,979	8.5% (12.5-4)	1,16,278	78,488	
			2006-07	Motor Spring Leaf (Kamani)	10,57,839	8.5% (12.5-4)	89,916	74,181	
			2005-06 (01.10.05 to 31.03.06)	Motor Spring Leaf (Kamani)	3,09,240	8.5% (12.5-4)	26,285	24,642	
9.	D.C.(A)-II C.T. Haldwani	M/s Mahalaxmi Trading Co. Haldwani	2007-08	Ayurvedic Oil	7,12,213	8.5% (12.5-4)	60,538	40,863	
10.	A.C.(A) Sector-II C.T. Haldwani	M/s Rathore Traders Haldwani	2008-09	Sanitary Goods	2,21,152	8.5% (12.5-4)	18,798	9,869	
11.	A.C.(A) C.T. Nainital	M/s H. K. Brothers, Mallital, Nainital	2007-08	Bisleri, Hair Oil	4,04,084	8.5% (12.5-4)	34,347	23,184	
		M/s Priya Photo Max, Mallital, Nainital	2007-08	Photostat Machine	9,16,713	8.5% (12.5-4)	77,921	52,597	
12.	A.C.(A) Sector-II C.T. Haridwar	M/s M. H. Industrial Engineers, Haridwar	2007-08	Lubricant (Industrial Oil)	2,02,757	16% (20-4)	32,441	21,898	
		M/s Jagrati Plastic Ltd. Haridwar	2007-08	Adhesive & Chemical	10,80,895	8.5% (12.5-4)	91,876	62,016	
13.	A.C.(A) Sector-I C.T. Almora	M/s Shri Laxmi Agency, Almora	2007-08	Bulb	15,81,936	8.5% (12.5-4)	1,34,465	90,764	
14.	A.C.(A) C.T. Kotdwar	M/s Agarwal Distributors, Kotdwar	2007-08	Biscuit, Kurkure	1,24,630	8.5% (12.5-4)	10,594	7,151	
15.	A.C.(A) C.T. Kichha	M/s Sheel Chandra Agro Pvt. Ltd., Lalpur, Kichha	2006-07 2007-08	Plastic Scrap (Old Barilana)	14,74,050 3,76,085	8.5% (12.5-4)	1,25,294 31,967	1,03,368 21,578	
16.	C.T.O. Sector-II C.T. Rishikesh	R. P. Enterprises Rishikesh	2007-08	Electric Goods	70,500	8.5% (12.5-4)	5,992	4,045	
Total					3,11,23,872		26,68,808	18,34,370	

Appendix-3.4

(Reference: paragraph 3.2.14.1; page 138)
Non-Levy of Tax

Sl. No.	Name of Unit	Name of Dealer	Assessment Year	Name of goods	Value of goods (₹)	Rate of Tax	Tax Amount (₹)	Interest (upto 31.03.12) (₹)	Remarks
1.	A.C. (A) Sector-V CT, Dehradun	M/s P. C. Developers, Sahasdhara Road, Dehradun	2007-08	TMT	19,54,182	4%	78,167	52,763	
2.	D.C (A)-V CT, Dehradun	Eureka Forbes	2007-08	Aqua guard, Vacuum cleaner, Air purifier	1,14,08,793	12.5%	14,26,099	9,62,617	As per Supreme Court Order, warranty claim is to be treated as sale.
			2008-09	-do-	57,08,806	12.5%	7,13,601	3,74,641	-do-
3.	D.C (A)-II CT, Haldwani	Venkies India Ltd. (Feed Division)	2006-07 (01.04.06 to 18.12.06)	Balanced Poultry Feed	7,18,72,878	12.5%	89,84,110	74,11,891	
			2005-06 (II Part)		10,07,461		1,25,933	1,18,062	As per Supreme Court Order, Claimed loss due to warranty claim/free replacement is to be treated as sale.
			2006-07 2007-08	Tyre, Tube, Flap	26,78,278 58,17,943	12.5%	3,34,785 7,27,243	2,76,198 4,90,889	
4.	A.C. (A) Sector II C.T. Haldwani	M/s Apollo Tyres Haldwani	2005-06 (II Part)	Tyre, Tube, Flap	40,94,609	12.5%	5,11,826	4,79,837	As per Supreme Court Order, Claimed loss due to warranty claim/free replacement is to be treated as sale.
			2006-07 2007-08		60,14,590 80,01,190	12.5%	7,51,824 10,00,149	6,20,255 6,75,101	
5.	A.C. (A) CT Naimital	M/s Sri Mahalaxmi Trading Co., Haldwani	2007-08	Herbal Mehandi	89,525	12.5%	11,191	7,554	
			2007-08	Perfume	79,033	12.5%	9,879	6,668	Suppression of sale.
6.	A.C. (A) Sector-I C.T. Almora	M/s Ice Land, Mallital, Naimital	2007-08	Hajmola, Ayurvedic Product	1,99,031	12.5%	24,879	16,793	
			2007-08	General Goods	1,36,351	4%	5,454	3,681	
7.	A.C. (A) Sector-II Rishikesh	Traders, Almora	2007-08	Motor Parts	15,31,291	12.5%	1,91,411	1,29,202	As per Supreme Court Order, warranty claim is to be treated as sale.
			2008-09	-do-	21,89,235	12.5%	2,73,654	1,43,668	-do-
8.	A.C. (A) C.T. Kichha	M/s N.L.D.K. Enterprises, Kichha	2006-07	Pesticide	3,19,077	4%	12,763	10,529	
			2004-05 2006-07	Motor Parts	42,14,534 19,54,763	12.5%	5,26,817 2,44,345	5,26,817 2,01,585	As per Supreme Court Order, warranty claim is to be treated as sale.
Total					129271570		15954130	12508751	

Appendix-3.5

(Reference: paragraph 3.2.14.1; page 138)

Escaped Taxable Turnover

Sl. No.	Name of Unit	Name of Dealer	Assessment Year	Gross Payments (₹)	Labour Charges deducted (₹)	Actual Labour Charges to be deducted (₹)	Taxable Turn Assessed (₹)	Actual Taxable Turnover (₹)	Escaped Taxable Turnover (₹)	Tax Rate	Tax on Escaped Turnover (₹)	Interest (upto 31.03.12) (₹)	REMARKS
1.	A.C.(A) Sector-V CT Dehradun	M/s Mannu Lal & Sons Dehradun	2008-09	85,67,858	25,70,357	47,710	40,44,351	65,66,997	17,65,852	12.5%	2,20,731	1,15,884	RATIO OF 70% AND 30% TAKEN ON THE BASIS OF BIFURCATION SHEET ENCLOSED BY ASSESSEE.
		M/s Mannu Lal & Sons Dehradun	2009-10	1,59,35,944	47,80,783	11,04,456	70,98,669	1,07,74,997	25,73,430	12.5%	3,21,679	1,20,630	-DO-
		M/s R. K. Engineer & Contractor, Haldwani	2005-06 (II Part)	20,00,000	6,00,000	6,00,000	4,44,000	5,07,836	63,836	4%	44,116	16,543	
2.	A.C.(A) Sector-II CT Haldwani									12.5%	7,979	7,480	EXCESS REFUND ₹ 7,929 (₹ 24,500-₹ 16,521)
Total				2,65,03,802	79,51,140	17,52,166	1,15,87,020	1,78,49,830	62,62,810		6,24,777	2,76,430	

Appendix-3.6

(Reference: paragraph 3.2.14.3; page 141)
Short Deposit of Interest

Sl. No.	Name of Unit	Name of Dealer	Assessment Year	Tax Amount (₹)	Period	Interest Due (₹)	Interest Deposited (₹)	Difference (₹)	Remarks
1.	D.C.(A) I C.T. Dehradun	M/s PCL Intertech, Dehradun	2008-09	8,20,846	41 Months & 09 days (01.10.2008 to 09.02.2012)	4,23,762	14,073	4,09,689	A.A. did not order to deposit the interest on delayed payment of tax.
2.	A.C.(A) Sector-V CT Dehradun	M/s City Centre, Paltan Bazar, Dehradun	2007-08	1,17,221	43 Months & 10 days (01.10.2007 to 10.05.2011)	63,494	58,610	4,884	A.A. ordered to deposit the interest from 01.05.2008.
3.	A.C.(A) CT Rannagar	M/s Decore India, E.C. Road, Dehradun	2006-07	1,01,863	59 Months 01 days (01.10.2006 to 01.09.2011)	75,166	21,658	53,508	A.A. did not order to deposit the interest on delayed payment of tax.
4.	A.C.(A) Sector-I C.T. Roorkee	M/s The Corbett Hideaway, Dhikuli, Rannagar M/s Roorkee Equipment and Models, Ambar Talab, Roorkee	2006-07 2007-08	17,061 44,784	46 Months 07 days (01.10.2006 to 07.08.10) 52 Months 20 days (01.10.2007 to 20.02.2012)	9,860 29,483	12 3,360	9,848 26,123	A.A. order to deposit the interest on delayed payment of tax. A.A. did not order to deposit the interest on delayed payment of tax.
5.	A.C. (A) Sector-II C.T. Roorkee	M/s S. S. Wire Product Industries, Roorkee	2007-08	5,097	49 Months 10 days (01.10.2007 to 10.11.11)	3,143	63	3,080	-do-
6.	D.C. (A)-V Dehradun	Cement Traders, Vikas Nagar, Dehradun Tirupati LPG Industries Ltd., Selaqui, Dehradun Pandit Sewak Ram Raja Ram, Vikas Nagar, Dehradun	2007-08 2007-08 2007-08	26,576 2,54,220 2,387	43 Months 03 days (01.10.07 to 03.05.11) 45 Months 28 days (01.10.07 to 28.07.11) 42 Months 12 days (01.10.07 to 12.04.11)	14,318 1,45,965 1,265	3,424 1,39,821 613	10,894 6,144 652	A.A. order to deposit the interest on delayed payment of tax. -do-
7.	C.T.O. (A) Sector-III, C.T. Dehradun	M/s Sneha Traders, 108/12-3, Dharna Pur, Dehradun M/s Shivam Motors, A-158, Nehru Colony, Dehradun	2007-08 2007-08	4,656 6,479	48 Months 23 days (01.10.07 to 24.10.11) 46 Months 24 days (01.10.2007 to 24.08.11)	2,838 3,790	344 281	2,494 3,509	A.A. ordered to deposit the interest from 01.11.2007. A.A. ordered to deposit the interest on delayed payment of tax.
8.	D.C. (A)-II C.T. Haldwanai	M/s Tooder India Ltd. Haldwanai	2007-08	3,97,230	42 Months 20 days (01.10.07 to 20.04.11)	2,11,856	2,01,050	10,806	-do-
9.	C.T.O. (A) Sector-III C.T. Rudrapur	M/s Sai Enterprises, Rudrapur	2007-08	8,844	47 Months 5 days (01.10.07 to 05.09.11)	5,214	4,425	789	A.A. ordered to deposit the interest from 01.05.2008.

Sl. No.	Name of Unit	Name of Dealer	Assessment Year	Tax Amount (₹)	Period	Interest Due (₹)	Interest Deposited (₹)	Difference (₹)	Remarks
10.	A.C.(A)/C.T.O. (A) C.T. Kotdwar	M/s Baba Fariddin Gramodyog Sansthan, Kotdwar	2006-07	53,569	55 Months 19 days (01.10.06 to 19.05.11)	37,253	1,000	36,253	A.A. ordered to deposit the interest on delayed payment of tax.
		M/s Raj Brothers, Kotdwar	2007-08	6,024	43 Months 29 days (01.10.07 to 29.05.11)	3,311	800	2,511	-do-
		M/s Rawat Agency, Kotdwar	2007-08	7,879	42 Months 29 days (01.10.07 to 29.04.11)	4,231	1,169	3,062	-do-
		M/s Mahalaxmi Enterprises, Kotdwar	2007-08	7,172	42 Months 14 days (01.10.2007 to 14.04.11)	3,807	1,776	2,031	-do-
		M/s Rajasthan Marble Store, Kotdwar	2007-08	5,552	47 Months 6 days (01.10.2007 to 06.09.11)	3,276	1,048	2,228	-do-
		M/s R. K. Sales Corporation, Kotdwar	2007-08	21,955	43 Months 18 days (01.10.07 to 18.05.11)	11,965	11,700	265	-do-
		M/s Brahma Dev Amit Kumar, Kotdwar	2007-08	13,217	44 Months 8 days (01.10.07 to 08.06.11)	7,313	4,822	2,491	-do-
		M/s Ambika Gramodyog Sons, Sitabpur, Kotdwar	2007-08	22,122	42 Months 8 days (01.10.2007 to 08.04.2011)	11,688	6,704	4,984	A.A. ordered to deposit the interest on delayed payment of tax.
		M/s P. K. Traders, Kotdwar	2007-08	4,810	43 Months 1 days (01.10.07 to 01.05.11)	2,587	2,540	47	-do-
		M/s Garhwal Stationary, Kotdwar	2007-08	6,073	47 Months 6 days (01.10.07 to 06.09.11)	3,583	200	3,383	-do-
11.	A.C.(A) Sector-II C.T. Rishikesh	M/s Hotel Vasundra Palace Rishikesh	2007-08	17,120	40 Months 7 days (01.10.07 to 07.02.2011)	8,610	428	8,182	A.A. ordered to deposit the interest from 01.10.2007.
Total				19,72,757		10,87,778	4,79,921	6,07,857	

Non-Deposit of Interest

Sl. No.	Name of Unit	Name of Dealer	Assessment Year	Amount of Tax (₹)	Period	Date of Deposit of Tax	Interest Due (₹)	Remarks
1.	D.C.(A) II C.T. Roorkee	M/s Hindustan Petroleum Corporation Ltd., Roorkee	2007-08	3,04,525	53 Months & 04 days (01.10.07 to 04.03.12)	05.03.2012	2,02,255	A.A. ordered to deposit the interest on delayed payment of tax.
2.	A.C.(A) Sector-V CT Dehradun	M/s New Cam Enterprises, Subhas Road, Dehradun	2006-07	6,840	62 Months & 28 days (01.10.06 to 28.12.11)	29.12.2011	5,381	A.A. did not order to deposit the interest on delayed payment of tax.
		M/s Punjab Restaurant, Rajpur Road, Dehradun	2007-08	23,837	48 Months & 21 days (01.10.07 to 21.10.11)	22.10.2011	14,511	-do-
		M/s Gurjas Collection, Rajpur Road, Dehradun	2009-10	11,037	26 Months & 23 days (01.10.09 to 23.12.11)	24.12.2011	3,693	A.A. ordered to deposit the interest on delayed payment of tax.

11.	A.C.(A)/C.T.O. (A) C.T. Kotdwar	M/s Rita Pencil Udyog, Kotdwar M/s Rohit Enterprises, Kotdwar M/s Ram Kumar Sawal Ram, Kalagarh M/s Kukreti Medical Traders, Kotdwar M/s Kukreti Medical Co., Kotdwar M/s Intra Iron & Building Material, Kotdwar M/s Narda Trading Co., Kotdwar M/s Vishal Traders, Baijaro, Kotdwar M/s Jai Durga Atta Udyog, Kotdwar M/s Negi A-One Card Box Maker, Sarpuli M/s Jahid & Sons, Kotdwar M/s Chauhan Jewellers, Kotdwar M/s Anjani Enterprises, Kotdwar M/s Devbhumi Flour Mill, Kotdwar M/s Siddha Bali Udyog, Baijhadrapur M/s Tourist Sweet Shop, Kotdwar M/s Shriv Narain Mal Ram Avatar, Kotdwar M/s Gayatri Medical, Kotdwar M/s Sri Ram Marble Traders, Kotdwar M/s Shriv Samriddhi Traders, Kotdwar M/s Rishi General Store, Rishikesh	2007-08 2007-08 2007-08 2007-08 2005-06 2007-08 2007-08 2007-08 2007-08 2007-08 2007-08 2007-08 2006-07 2007-08 2007-08 2007-08 2007-08 2007-08 2007-08 2007-08 2007-08 2008-09	8,234 8,689 15,752 12,405 11,404 7,373 6,115 5,459 3,683 2,760 10,276 14,430 50,000 25,000 13,989 7,202 7,530 11,363 7,646 14,706 4,202 2,002	42 Months 3 days (01.10.07 to 03.04.11) 42 Months 26 days (01.10.07 to 26.04.11) 46 Months (01.10.07 to 31.07.11) 43 Months 19 days (01.10.07 to 19.05.11) 67 Months 19 days (01.10.05 to 19.05.11) 47 Months 15 days (01.10.07 to 15.09.11) 42 Months 7 days (01.10.07 to 07.04.11) 42 Months 5 days (01.10.07 to 05.04.11) 49 Months 25 days (01.10.07 to 25.11.11) 43 Months 3 days (01.10.07 to 03.05.11) 44 Months 1 day (01.10.07 to 01.06.11) 52 Months 1 day (01.10.07 to 01.02.12) 55 Months 11 days (01.10.06 to 11.05.11) 61 Months 13 days (01.10.06 to 13.11.11) 46 Months 9 days (01.10.07 to 09.08.11) 49 Months 16 days (01.10.07 to 16.11.11) 43 Months 17 days (01.10.07 to 17.05.11) 43 Months 17 days (01.10.07 to 17.05.11) 43 Months 8 days (01.10.07 to 08.05.11) 45 Months 21 days (01.10.07 to 21.07.11) 49 Months 1 day (01.10.07 to 01.11.11) 45 Months 13 days (01.10.08 to 13.07.12)	04.04.11 27.04.11 01.08.11 20.05.11 20.05.11 16.09.11 08.04.11 06.04.11 26.11.11 04.05.11 02.06.11 02.02.11 12.05.11 14.11.11 10.08.11 17.11.11 18.05.11 18.05.11 09.05.11 22.07.11 02.11.11 14.07.12	4,333 4,656 9,057 6,766 9,641 4,378 3,228 2,877 2,294 1,487 5,656 9,386 53,802 8,096 4,459 4,100 6,188 4,135 8,401 2,575 1,137	A.A. ordered to deposit the interest on delayed payment of tax. -do- A.A. ordered to deposit the interest on delayed payment of tax.
Total				20,86,753		12,45,903		

Appendix-3.7

(Reference: paragraph 3.2.14.4; page 141)

Irregular Allowance of I.T.C.

Sl. No.	Name of Unit	Name of dealer	Assessment Year/Month	Description of goods	Value of goods (₹)	Rate of Tax	ITC Claimed/ Allowed (₹)	ITC Admissible (₹)	Difference (₹)	Remarks
1.	D.C.(A)-I CT Dehradun	M/s Food Corporation of India Dehradun	2005-06 (01.10.05 to 31.03.06)	Rice	38,44,235	4%	1,53,769	Nil	1,53,769	Being Transit & Storage loss, ITC not allowable.
2.	A.C.(A) Sector-V CT Dehradun	M/s Grand Bakery, Paltan Bazar Dehradun	2007-08	Raw Material, Packing Material & Yeast	9,43,858	4%	33,232	26,274	6,958	49.79% of total sales was of exempt goods.
		M/s Grand Bakery, Paltan Bazar Dehradun	2008-09	Raw Material, Packing Material & Yeast Fuel	1,16,596 5,33,902 3,85,337 90,338 1,51,409	12.5% 4% 1% 12.5% 10.5% (12.5-2)	26,430	24,492	1,939	53.25% of total sales was of exempt goods.
		M/s Grand Bakery, Paltan Bazar Dehradun	2009-10	Raw Material Packing Material Yeast	3,90,326 1,24,953 89,906	4% 1% 12.5%	17,951	14,036	3,915	50.05% of total sales was of exempt goods.
		M/s Sunrise Bakers, Ghost Gali, Dehradun	2006-07	Raw Material, Packing Material & Yeast	19,41,106 6,87,974	4% 12.5%	1,43,486	1,08,690	34,796	33.58% of total sales was of exempt goods.
		M/s Sunrise Bakers, Ghost Gali, Dehradun	2007-08	Raw Material, Packing Material & Yeast	15,63,207 4,22,210	4% 12.5%	1,09,700	76,735	32,965	33.45% of total sales was of exempt goods.

Sl. No.	Name of Unit	Name of dealer	Assessment Year/Month	Description of goods	Value of goods (₹)	Rate of Tax	ITC Claimed/ Allowed (₹)	ITC Admissible (₹)	Difference (₹)	Remarks
3.	D.C.(A)-V CT Dehradun	Behal Agency, Rajipur Road, Dehradun	2008-09	Refrigerator	4,03,52,593	12.5%	50,82,980	50,57,560	25,420	
				Washing Machine	13,900	4%				
		Alegant Auto Accessories, Selaqui, Dehradun	2007-08	Consumable Goods	5,67,114	4%	22,685	Nil	22,685	ITC was not admissible for consumable goods upto 31.03.2008.
4.	A.C.(A) C.T. Nainital	M/s Prakash Narayan Narendra Kumar, Mallital, Nainital	2007-08 (04/2007 to 05/2007)	Cigarette	55,21,224	Exempt	6,90,153	Nil	6,90,153	Being exempt goods, ITC not allowed.
		M/s Rama Enterprises, Mallital, Nainital	2007-08 (04/2007 to 05/2007)	-do-	73,07,997	Exempt	9,13,500	Nil	9,13,500	Being exempt goods, ITC not allowed.
5.	A.C.(A) Sector-II C.T. Haridwar	M/s Om Traders, Haridwar	2007-08	Cement	27,142	12.5%	3,393	Nil	3,393	ITC was allowed on Loss.
6.	A.C.(A) Sector-I C.T. Almora	M/s Chandra Dutt Nand Kishore Joshi, Almora	2007-08 (04/2007 to 05/2007)	Bidi	33,69,339	Exempt	4,21,167	Nil	4,21,167	ITC was allowed @12.5% though being exempt.
		M/s Prakash Colour Lab, Almora	2005-06 (II Part) 2006-07 2007-08	Chemical	72,971 2,96,886 99,902	12.5%	9,121 37,111 12,488	Nil	58,720	ITC was allowed on goods consumed in job work.
7.	C.T.O.(A) Sector-III C.T. Rudrapur	M/s Ambica Automobiles, Rudrapur	2007-08	Lubricants	24,025	20%	4,805	Nil	4,805	ITC is not allowed on Lubricant as it is taxable at M or I
8.	A.C. (A) C.T. Kichha	M/s Chawla Traders, Kichha	2007-08 (04/2007 to 05/2007)	Cigarette	2,94,014	Exempt	36,752	Nil	36,752	Being exempt goods, ITC not admissible.
9.	C.T.O.(A) Sector-II C.T. Rishikesh	M/s Laxmi Trading Co. Rishikesh	2007-08	Cigarette	45,435	Exempt	5,679	Nil	5,679	Being exempt goods, ITC not admissible.
		M/s Poonam Store, Rishikesh	2007-08	Cigarette	34,190	Exempt	4,274	Nil	4,274	Being exempt goods, ITC not admissible.
Total					6,93,12,089		77,28,677	53,07,787	24,20,891	

Appendix-3.8

(Reference: paragraph 3.2.14.5; page 142)

Unauthorized Issuance of Form-XI

Sl. No.	Name of Unit	Name of Dealer	Assessment Year	Date of issue of Recognition Certificate	Description of goods	Value of goods (₹)	Rate of Tax	Differential Rate of Tax	Difference Tax Amount (₹)	Interest (upto 31.03.12) (₹)	Penalty (₹)	Remarks
1.	D.C.(A)-I CT Haridwar	M/s Revin Life Science Pvt.Ltd. Sidcul Haridwar	2007-08	24.01.07	Chair, Book Shelf, Electrical Item, Electric Goods	13,00,943	12.5%	8.5% (12.5-4)	1,10,580	74,642	5,20,377	The goods for which the form issued were not covered under the Recognition Certificate
2.	D.C.(A)-II CT Kashipur	M/s Jindal Frozen Foods Pvt. Ltd., Kashipur	2008-09	18.08.04	Machinery Parts	1,23,316	8%	5.5% (8-2.5)	6,782	6,782	49,326	The form was issued for 2004-05 (prior to date of recognition)
3.	A.C.(A) C. T. Kichha	M/s Sheel Chandra Industries, Lalpur, Kichha	2006-07		Machinery Parts & Chemical	1,60,837	12.5%	8.5% (12.5-4)	13,671	11,279	64,335	The goods were not covered under recognition certificate
Total						15,85,096	-	-	1,31,033	92,703	6,34,038	

Appendix-3.9

(Reference: paragraph 3.2.14.5; page 142)
Irregular Concession on Form-XI

Sl. No.	Name of Unit	Name of dealer	Assessment Year (Period for which issued)	Form-XI No.	Year & Date of issue from Department	Description of goods	Value of goods (with tax) (₹)	Value of goods (without Tax) (₹)	Difference Tax Rate	Differential Tax Amount (₹)	Interest (Upto 31.03.12) (₹)	Remarks				
1.	D.C.(A)-ICT Haridwar	M/s Arihant Elestoplast (P) Ltd. Sidcul Haridwar	2007-08	010720	2010-11 (30-11-10)	Luggage Component	1,82,17,066	1,75,16,410	8.5% (12.5-4)	14,88,895	10,05,004	Form issued beyond time limit.				
				075411	2010-11 (06-09-10)	Hair Oil/ Cosmetic	3,12,173	3,00,166	8.5% (12.5-4)	25,514	17,222	Form issued beyond time limit.				
				075410	2010-11 (06-09-10)	Hair Oil/ Cosmetic	8,75,208	8,41,546	8.5% (12.5-4)	71,531	48,283	Form issued beyond time limit and above ₹ 5 lakh.				
				075409	2010-11 (06-09-10)	Hair Oil/ Cosmetic	15,08,966	14,50,928	8.5% (12.5-4)	1,23,329	83,247	Form issued beyond time limit and above ₹ 5 lakh.				
				075408	2010-11 (06-09-10)	Hair Oil/ Cosmetic	15,68,075	15,07,764	8.5% (12.5-4)	1,28,160	86,508	Form issued beyond time limit and above ₹ 5 lakh.				
				075406	2010-11 (06-09-10)	Hair Oil/ Cosmetic	18,00,530	17,31,279	8.5% (12.5-4)	1,47,159	99,332	Form issued beyond time limit and above ₹ 5 lakh.				
				075405	2010-11 (06-09-10)	Hair Oil/ Cosmetic	22,97,597	22,09,228	8.5% (12.5-4)	1,87,784	1,26,754	Form issued beyond time limit and above ₹ 5 lakh.				
				075407	2010-11 (06-09-10)	Hair Oil/ Cosmetic	4,73,099	4,54,903	8.5% (12.5-4)	38,667	26,100	Form issued beyond time limit.				
				2.	D.C.(A) II C.T. Roorkee	Bil Care Ltd. Roorkee	2008-09	048613	2011-12 (13-12-11)	Aluminum Foils	97,774	95,857	2% (4-2)	1,917	1,006	Form issued beyond time limit.
								048614	2011-12 (13-12-11)	Aluminum Foils	3,51,888	3,44,988	2% (4-2)	6,900	3,622	Form issued beyond time limit.
048615	2011-12 (13-12-11)	Aluminum Foils	2,62,348					2,57,204	2% (4-2)	5,144	2,701	Form issued beyond time limit.				

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Sl. No.	Name of Unit	Name of dealer	Assessment Year (Period for which issued)	Form-XI No.	Year & Date of issue from Department	Description of goods	Value of goods (with tax) (₹)	Value of goods (without Tax) (₹)	Difference Tax Rate	Differential Tax Amount (₹)	Interest (Upto 31.03.12) (₹)	Remarks
3.	A.C. CT Rannagar	M/s Indian Herbs Extruction Rannagar	2008-09	018850	2007-08 (19-03-08)	Berberime Hydrochloride	5,00,000	4,90,196	2% (4-2)	9,804	5,147	Form issued beyond time limit.
				018851	2007-08 (19-03-08)	Berberime Hydrochloride	5,00,000	4,90,196	2% (4-2)	9,804	5,147	Form issued beyond time limit.
				018852	2007-08 (19-03-08)	Berberime Hydrochloride	5,00,000	4,90,196	2% (4-2)	9,804	5,147	Form issued beyond time limit.
				018853	2007-08 (19-03-08)	Berberime Hydrochloride	1,93,200	1,89,412	2% (4-2)	3,788	1,989	Form issued beyond time limit.
				018854	2007-08 (19-03-08)	Berberime Hydrochloride	5,00,000	4,90,196	2% (4-2)	9,804	5,147	Form issued beyond time limit.
				249390	2011-12 (18-08-11)	M.S. Scrap	-	91,800	2% (4-2)	1,836	964	Form issued beyond time limit.
4.	D.C. (A)-II C.T. Kashipur	M/s Ekram Scrap Dealer	2008-09	249391	2011-12 (18-08-11)	M.S. Scrap	-	76,500	2% (4-2)	1,530	803	Form issued beyond time limit.
				249392	2011-12 (18-08-11)	M.S. Scrap	-	57,600	2% (4-2)	1,152	605	Form issued beyond time limit.
				249403	2011-12 (18-08-11)	M.S. Scrap	-	66,000	2% (4-2)	1,320	693	Form issued beyond time limit.
				255513	2011-12 (01-10-11)	M.S. Scrap	67,830	66,500	2% (4-2)	1,330	698	Form issued beyond time limit.
				255514	2011-12 (01-10-11)	M.S. Scrap	66,785	65,475	2% (4-2)	1,310	688	Form issued beyond time limit.
				095100	2011-12 (27-08-11)	Chemical	4,36,800 (05/08) 3,25,500 (06/08 to 03/09)	4,24,078	9.5% (12.5-3) 10.5% (12.5-2)	40,287	21,151	Form issued beyond time limit.
4.	D.C. (A)-II C.T. Kashipur	I.G.L. Kashipur	2008-09	095103	2011-12 (27-08-11)	Chemical	9,79,200	9,60,000	10.5% (12.5-2)	1,00,800	52,920	Form issued beyond time limit.
				095101	2011-12 (27-08-11)	Chemical	7,65,000	7,50,000	10.5% (12.5-2)	78,750	41,344	Form issued beyond time limit.

Sl. No.	Name of Unit	Name of dealer	Assessment Year (Period for which issued)	Form-XI No.	Year & Date of issue from Department	Description of goods	Value of goods (with Tax) (₹)	Value of goods (without Tax) (₹)	Difference Tax Rate	Differential Tax Amount (₹)	Interest (Upto 31.03.12) (₹)	Remarks
5.	D.C. (A)-II C.T. Haldwani	M/s N. B. Mineral Corporation, Haldwani	2008-09	084810	2011-12 (11-08-11)	Raw Magnesite	2,57,555	2,52,505	10.5% (12.5-2)	26,513	13,919	Form issued beyond time limit.
			2008-09	084811	2011-12 (11-08-11)	-do-	3,54,871	3,47,913	10.5% (12.5-2)	36,531	19,179	-do-
			2008-09	094649	2011-12 (25-08-11)	-do-	5,00,555	4,85,976	9.5% (12.5-3)	46,168	24,238	-do-
			2008-09	094650	2011-12 (25-08-11)	-do-	5,71,411	5,54,768	9.5% (12.5-3)	52,703	27,669	-do-
			2008-09	094651	2011-12 (25-08-11)	-do-	3,97,891	3,90,089	10.5% (12.5-2)	40,959	21,503	-do-
			2008-09	094652	2011-12 (25-08-11)	-do-	4,92,669	4,83,009	10.5% (12.5-2)	50,716	26,626	-do-
			2008-09	094653	2011-12 (25-08-11)	-do-	4,52,528	4,43,655	10.5% (12.5-2)	46,584	24,457	-do-
			2008-09	094654	2011-12 (25-08-11)	-do-	7,54,303	7,39,513	10.5% (12.5-2)	77,649	40,766	-do-
			2008-09	094655	2011-12 (25-08-11)	-do-	4,35,253	4,26,719	10.5% (12.5-2)	44,805	23,523	-do-
			2008-09	094790	2011-12 (15-09-11)	-do-	-	2,47,584	10.5% (12.5-2)	25,996	13,648	-do-
			2008-09	094791	2011-12 (15-09-11)	-do-	-	2,84,853	10.5% (12.5-2)	29,910	15,703	-do-
			2008-09	094792	2011-12 (15-09-11)	-do-	-	4,91,564	10.5% (12.5-2)	51,614	27,097	-do-
			2008-09	094793	2011-12 (15-09-11)	-do-	-	4,12,941	10.5% (12.5-2)	43,359	22,763	-do-
			2008-09	094794	2011-12 (15-09-11)	-do-	-	3,73,931	10.5% (12.5-2)	39,263	20,613	-do-
2008-09	094795	2011-12 (15-09-11)	-do-	-	4,58,703	10.5% (12.5-2)	48,164	25,286	-do-			
6.	C.T.O. Sector-II C.T. Haldwani	M/s Camsinth Lab, Haldwani	2007-08	019917	2010-11 (22.07.10)	Chemical	67,080	64,500	8.5% (12.5-4)	5,482	3,700	-do-
			2010-11 (09.02.11)	Chemical	1,136	1,092	8.5% (12.5-4)	93	63	-do-		

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Sl. No.	Name of Unit	Name of dealer	Assessment Year (Period for which issued)	Form-XI No.	Year & Date of issue from Department	Description of goods	Value of goods (with Tax) (₹)	Value of goods (without Tax) (₹)	Difference Tax Rate	Differential Tax Amount (₹)	Interest (Upto 31.03.12) (₹)	Remarks
7.	C.T.O. Sector-III C.T. Rudrapur	M/s Sai Enterprises	2007-08	019334	2010-11 (07.04.10)	Spray	-	9,984	8.5% (12.5-4)	849		Form issued beyond time limit.
				019507	2010-11 (06.05.10)	Lubricant	-	2,57,797	16% (20-4)	41,248	66,062	
				019508	2010-11 (06.05.10)	Lubricant	-	3,48,584	16% (20-4)	55,773		
8.	A.C.(A) C.T. Kichha	M/s Nidhi Gramodyog Kichha	2006-07	070708	2009-10 (09.03.10)	Core	-	4,38,070	8.5% (12.5-4)	37,236	30,720	-do-
				070709	2009-10 (09.03.10)	Core	-	4,77,743	8.5% (12.5-4)	40,608	33,502	-do-
				070710	2009-10 (09.03.10)	Core	-	4,78,252	8.5% (12.5-4)	40,651	33,537	-do-
				070711	2009-10 (09.03.10)	Core	-	4,65,591	8.5% (12.5-4)	39,575	32,649	-do-
				070712	2009-10 (09.03.10)	Core	-	4,92,116	8.5% (12.5-4)	41,830	34,510	-do-
				070598	2009-10 (06.02.10)	Core Veneer	-	1,01,774	8.5% (12.5-4)	8,651	7,137	-do-
				069104	2010-11 (21.09.10)	Core	-	4,81,716	8.5% (12.5-4)	40,946	27,639	-do-
				069105	2010-11 (21.09.10)	Core	-	4,48,516	8.5% (12.5-4)	38,124	25,734	-do-
				069106	2010-11 (21.09.10)	Core	-	4,58,272	8.5% (12.5-4)	38,953	26,293	-do-
				069107	2010-11 (21.09.10)	Core	-	4,55,833	8.5% (12.5-4)	38,746	26,154	Form issued beyond time limit.
069108	2010-11 (21.09.10)	Core	-	4,99,771	8.5% (12.5-4)	42,481	28,675	-do-				
069109	2010-11 (21.09.10)	Core	-	4,71,528	8.5% (12.5-4)	40,080	27,054	-do-				
069110	2010-11 (21.09.10)	Core	-	4,14,742	8.5% (12.5-4)	35,253	23,796	-do-				

Sl. No.	Name of Unit	Name of dealer	Assessment Year (Period for which issued)	Form-XI No.	Year & Date of issue from Department	Description of goods	Value of goods (with tax) (₹)	Value of goods (without Tax) (₹)	Difference Tax Rate	Differential Tax Amount (₹)	Interest (Upto 31.03.12) (₹)	Remarks
9.	A.C.(A) Sector-II Rishikesh	M/s Ganga Packaging, Haridwar Road, Rishikesh	2008-09	004229	2007-08 (22.11.07)	Corrugated Box	-	4,91,017	1% (4-3)	4,910	2,578	-do-
				004230	2007-08 (22.11.07)	Corrugated Box	-	89,743	1% (4-3)	897	471	-do-
					2007-08 (22.11.07)	Corrugated Box	-	3,87,579	2% (4-2)	7,752	4,070	-do-
				004231	2007-08 (22.11.07)	Corrugated Box	-	4,98,236	2% (4-2)	9,965	5,232	-do-
				004232	2007-08 (22.11.07)	Corrugated Box	-	4,80,580	2% (4-2)	9,612	5,046	-do-
				004233	2007-08 (22.11.07)	Corrugated Box	-	4,82,134	2% (4-2)	9,642	5,062	-do-
				004234	2007-08 (22.11.07)	Corrugated Box	-	4,56,143	2% (4-2)	9,123	4,790	-do-
				004235	2007-08 (22.11.07)	Corrugated Box	-	4,95,784	2% (4-2)	9,916	5,206	-do-
				004239	2007-08 (22.11.07)	Corrugated Box	-	4,30,091	2% (4-2)	8,602	4,516	-do-
				004240	2007-08 (22.11.07)	Corrugated Box	-	4,51,962	2% (4-2)	9,039	4,745	-do-
Total								4,87,60,413		38,56,798	24,75,744	

Appendix 4.1

Updated summarised financial results of Government Companies and Statutory Corporations for which accounts were finalised
(Reference: paragraph 4.1.1 and 4.1.6, page 163 and 167)
(Figures in column 5 (a) to (6) and (8) to (10) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)		Turn-over	Impact of Accounts Comments ¹	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed ^f	Return on capital employed ^g	Percentage return on capital employed
				Interest	Depreciation							
(1)	(2)	(3)	(4)	5(a)	5(b)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
A. Working Government Companies												
AGRICULTURE & ALLIED												
1.	Uttarakhand Seed & Tarai Development Corporation Ltd.	2010-11	2011-12	4.28	1.08	105.76	Non Review	4.08	8.43	50.50	3.58	7.09%
Sector Wise total				4.28	1.08	105.76		4.08	8.43	50.50	3.58	7.09%
FINANCE												
2.	Garhwal Anusuchit Janjati Vikas Nigam Limited (Subsidiary of Garhwal Mandal Vikas Nigam Limited)	1993-94	2012-13	0.10	0.03	0.07	(-0.39)	0.50	(-0.63)	1.09	0.10	9.17%
3.	Kumaon Anusuchit Janjati Vikas Nigam Limited (Subsidiary of Kumaon Mandal Vikas Nigam Limited)	1986-87	2002-03	(-0.02)	-	(-0.02)	-	0.50	(-0.04)	0.46	(-0.02)	-
4.	Uttarakhand Bahudeshia Vrita Evam Vikas Nigam Limited	2003-04	2011-12	0.19	0.34	(-0.19)	-	3.91	(-0.04)	27.10	0.15	0.55%
Sector Wise total				0.27	0.37	0.64	(-0.39)	4.91	(-0.71)	28.65	0.23	0.80%
INFRASTRUCTURE												
5.	State Industrial Development Corporation of Uttarakhand Limited	2009-10	2011-12	34.06	0.48	33.38	(-0.92)	28.50	205.15	242.15	33.86	13.98
6.	Uttarakhand State Infrastructure Development Corporation Limited ⁴	2009-10	2012-13	(-1.65)	-	(-1.69)	(-0.01)	3.00	(-2.36)	0.61	(-1.69)	-
Sector Wise total				32.41	0.48	31.69	(-0.93)	31.50	202.79	242.76	32.17	13.25%

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 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).
 3 Return on capital employed has been worked out by adding profit and interest charged to profit and loss account.
 4 The Company was incorporated in March 2008 and had not submitted its first accounts.

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+) / Loss (-)			Turnover	Impact of Accounts Comments	Paid up Capital	Accumulated Profit (+) / Loss (-)	Capital employed	Return on capital employed	Percentage return on capital employed
				Net Profit/Loss before Interest & Depreciation	Interest	Depreciation							
(1)	(2)	(3)	(4)	5(a)	5(b)	5(c)	5(d)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURING													
7.	Trans cables Limited (Subsidiary of Kumaon Mandal Vikas Nigam limited)	1999-2000	2002-03	(-) 0.84	-	-	(-) 0.84	2.80	1.63	(-) 5.80	2.90	(-) 0.84	-
8.	Uttar Pradesh Digitalis Limited (Subsidiary of Kumaon Mandal Vikas Nigam Limited)	1996-97	1997-98	(-) 1.19	-	-	(-) 1.19	0.29	0.35	(-) 6.95	0.35	(-) 1.19	-
9.	Uttarakhand Chay Vikas Nigam Limited Formerly Northern Electrical Equipment Industries Limited (Subsidiary of Kumaon Mandal Vikas Nigam Limited)	2000-01	2008-09	0.01	-	-	0.01	0.05	3.25	(-) 0.14	8.25	0.01	0.12%
10.	Uttarakhand Hill Electronics Corporation Limited	1997-98	2011-12	(-) 0.29	-	0.02	(-) 0.31	1.61	8.95	(-) 1.17	4.99	(-) 0.31	-
11.	Kichha Sugar Company Limited	2010-11	2011-12	(-) 4.30	9.17	0.32	(-) 13.79	49.25	17.99	(-) 59.18	77.69	(-) 4.62	-
12.	Doiwala Sugar Company Limited	2010-11	2011-12	(-) 4.22	11.72	0.27	(-) 16.21	48.40	6.00	(-) 94.89	40.03	(-) 4.49	-
Sector Wise total				(-) 10.83	20.89	0.61	(-) 32.33	102.40	38.17	(-) 168.13	134.21	(-) 11.44	
POWER													
13.	Uttarakhand Power Corporation Limited	2009-10	2011-12	(-) 357.46	76.60	93.42	(-) 527.48	1935.75	5.00	(-) 1743.76	1758.40	(-) 450.88	-
14.	Uttarakhand Jal Vidhyut Nigam Limited	2010-11	2012-13	237.83	150.33	70.27	17.23	531.68	624.18	169.51	2995.34	167.56	5.59%
15.	Power Transmission Corporation of Uttarakhand Limited	2010-11	2012-13	40.64	30.57	19.57	(-) 9.50	101.74	177.09	(-) 96.86	821.63	21.07	2.56%
Sector Wise total				(-) 78.99	257.50	183.26	(-) 519.75	2569.17	806.27	(-) 1671.11	5575.37	(-) 262.25	
SERVICES													
16.	Kumaon Mandal Vikas Nigam Limited	2002-03	2010-11	2.31	1.05	0.30	0.96	105.67	13.42	0.07	29.50	2.01	6.81%
17.	Garhwal Mandal Vikas Nigam Limited	2000-01	2010-11	4.22	1.71	1.51	1.00	61.64	5.76	(-) 7.75	(-) 30.13	2.71	-
Sector Wise total				6.53	2.76	1.81	1.96	167.31	19.18	(-) 7.68	(-) 0.63	4.72	

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Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)				Turnover	Impact of Accounts Comments	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed	Return on capital employed	Percentage return on capital employed
				Net Profit/Loss before Interest & Depreciation	Interest	Depreciation	Net Profit /Loss							
(1)	(2)	(3)	(4)	5(a)	5(b)	5(c)	5(d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MISCELLANEOUS														
18.	Utarakhand Pury Samik Kalyan Udham Limited	2009-10	2011-12	5.66	-	0.09	5.57	77.20	Non Review	0.05	19.08	19.97	5.57	27.89%
	Sector Wise total			5.66		0.09	5.57	77.20		0.05	19.08	19.97	5.57	27.89%
	Total A (All sector wise-working Government companies)			(-)40.67	283.08	186.75	(-) 510.50	3031.78	(-) 105.41	904.16	(-) 1617.33	6050.83	(-) 227.42	
	B. Working Statutory corporations													
INFRASTRUCTURE														
1.	Utarakhand Pey Jal Samsadhan Vikas Evam Nirman Nigam	2010-11	2012-13	(-)31.19	5.56	0.83	(-) 37.58	38.01	(-) 24.11	2253.82	(-) 51.35	1675.74	(-) 32.03	-
	Sector Wise total			(-)31.19	5.56	0.83	(-) 37.58	38.01	(-) 24.11	2253.82	(-) 51.35	1675.74	(-) 32.03	-
SERVICE														
2.	Utarakhand Parivahan Nigam	2008-09	2010-11	0.10	-	14.77	(-) 14.67	188.81	(-) 0.56	79.74	(-) 237.22	(-) 35.14	(-) 14.67	-
	Sector Wise total			0.10	-	14.77	(-) 14.67	188.81	(-) 0.56	79.74	(-) 237.22	(-) 35.14	(-) 14.67	-
	Total B (All sector wise-working Statutory corporations)			(-)31.09	5.56	15.60	(-) 52.25	226.82	(-) 24.67	2333.56	(-) 288.57	1640.60	(-) 46.70	-
	Grand Total (A+B)			(-)71.76	288.64	202.35	(-)562.75	3258.60	(-)130.08	3237.72	(-)1905.90	7691.43	(-) 274.12	

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)			Turnover	Impact of Accounts Comments ¹	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed ²	Return on capital employed ³	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.	UPAL Limited ⁵	1988-89	1999-2000	(-) 0.01	-	-	(-) 0.01	-	0.17	(-) 0.05	0.10	(-) 0.01	-	
Sector Wise total				(-) 0.01	-	-	(-) 0.01	-	0.17	(-) 0.05	0.10	(-) 0.01	-	
MANUFACTURE														
2.	Kumtron Limited (Subsidiary of Uttar Pradesh Hill Electronics Corporation Limited)	1989-90	1990-91	(-) 0.02	-	-	(-) 0.02	-	0.18	(-) 0.02	0.12	(-) 0.02	-	
3.	Uttar Pradesh Hill Phones Limited (Subsidiary of Uttar Pradesh Hill Electronics Corporation Limited)	-	-	-	-	-	-	-	-	-	-	-	-	
4.	Uttar Pradesh Hill Quartz Limited (Subsidiary of Uttar Pradesh Hill Electronics Corporation limited)	-	-	-	-	-	-	-	-	-	-	-	-	
Sector Wise total				(-) 0.02	-	-	(-) 0.02	-	0.18	(-) 0.02	0.12	(-) 0.02	-	
Total C (All sector wise-working Government companies)				(-) 0.03	-	-	(-) 0.03	-	0.35	(-) 0.07	0.22	(-) 0.03	-	
Grant Total (A+B+C)				(-) 71.79	288.64	202.35	(-) 562.78	3258.60	3238.07	(-) 1905.97	7691.65	(-) 274.15	-	

⁵ Company under liquidation since 31.03.1991

Appendix 4.2

(Reference: paragraph 4.1.3, page 164)
Statement showing particulars of update paid-up-capital, loans outstanding and manpower as on 31 March 2012 in respect of Government Companies and Statutory Corporations
 (Figures in column 5 (a) to 6 (d) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital ⁶			Loans ⁷ outstanding at the close of 2011-12			Debt equity ratio for 2011-12 (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)
A. Working Government Companies													
AGRICULTURE & ALLIED													
1.	Uttarakhand Seed & Tarai Development Corporation Ltd. ⁸	Agriculture	February 1969	1.70	0.84	3.77	6.31	7.00	-	-	7.00	1.11:1 (1.35:1)	536
Sector Wise total				1.70	0.84	3.77	6.31	7.00	-	-	7.00	1.11:1	536
FINANCE													
2.	Garhwal Anusuchit Janjati Vikas Nigam Limited (Subsidiary of Garhwal Mandal Vikas Nigam Limited)	Hill development	June 1974	0.20	-	0.30	0.50	1.17	0.04	1.64	2.85	5.7:1 (5.3:1)	21
3.	Kumaon Anusuchit Janjati Vikas Nigam Limited (Subsidiary of Kumaon Mandal Vikas Nigam Limited)	Hill Development	June 1975	0.22	-	0.28	0.50	-	-	-	-	-	NIL
4.	Uttarakhand Bahudeshia Vitta Evam Vikas Nigam Limited	Social Welfare	October 2001	13.12	3.88	-	17.00	-	-	-	-	(0.12:1)	83
Sector Wise total				13.54	3.88	0.58	18.00	1.17	0.04	1.64	2.85	0.16:1	104
INFRASTRUCTURE													
5.	State Industrial Development Corporation of Uttarakhand Limited	Finance	July 2002	26.00	-	2.50	28.50	6.00	-	-	6.00	0.21:1 (0.21:1)	18
6.	Uttarakhand State Infrastructure Development Corporation Limited	Finance	March 2008	4.00	-	-	4.00	2.00	-	-	2.00	0.50:1 (0.67:1)	51
Sector Wise total				30.00	-	2.50	32.50	8.00	-	-	8.00	0.25:1	69

⁶ Paid-up capital includes share application money

⁷ Loans outstanding at the close of 2010-11 represent long term loans only.

⁸ Above includes Section 619-B companies at Sr. No. 01

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital				Loans outstanding at the close of 2011-12				Debt equity ratio for 2011-12 (Previous year) ⁽⁷⁾	Mampower (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)
MANUFACTURING													
7.	Trans cables Limited (Subsidiary of Kumaon Mandal Vikas Nigam limited)	Hill Development	November 1973	-	-	1.63	1.63	2.75	-	-	2.75	1.69:1 (1.69:1)	-
8.	Uttar Pradesh Digitalis Limited (Subsidiary of Kuamon Mandal Vikas Nigam Limited)	Hill Development	March 1978	-	-	0.35	0.35	-	-	-	-	-	78
9.	Uttarakhand Chay Vikas Nigam Limited Formerly Northern Electrical Equipment Industries Limited (Subsidiary of Kumaon Mandal Vikas Nigam Limited)	Hill Development	January 1974	-	-	3.25	3.25	-	-	-	-	-	-
10.	Uttar Pradesh Hill Electronics Corporation Limited	Hill Development	June 1985	8.95	-	-	8.95	-	-	-	-	-	105
11.	Kichha Sugar Company Limited	Sugar & Cane Development	February 1972	17.54	-	0.45	17.99	33.77	-	-	33.77	1.88:1 (2.06:1)	569
12.	Doiwala Sugar Company Limited	Sugar & Cane Development	December 2001	6.00	-	-	6.00	52.42	-	3.15	55.57	9.26:1 (8.54:1)	638
Sector Wise total				32.49	-	5.68	38.17	88.94	-	3.15	92.09	2.41:1	1390
POWER													
13.	Uttarakhand Power Corporation Limited	Urja	February 2001	577.00	-	-	577.00	509.72	311.28	127.10	948.10	1.64:1 (1.11:1)	4087
14.	Uttarakhand Jal Vidhyut Nigam Limited	Urja	February 2001	805.46	-	-	805.46	188.99	2.80	909.89	1101.68	1.37:1 (1.48:1)	2365
15.	Power Transmission Corporation of Uttarakhand Limited	Urja	May 2004	227.41	-	-	227.41	109.16	-	403.50	512.66	2.25:1 (2.62:1)	973
Sector Wise total				1609.87	-	-	1609.87	807.87	314.08	1440.49	2562.44	1.59:1	7425
SERVICES													
16.	Kumaon Mandal Vikas Nigam Limited	Hill Development	March 1971	13.42	-	-	13.42	41.39	-	-	41.39	3.08:1	1027

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital ⁸				Loans ⁹ outstanding at the close of 2011-12				Debt equity ratio for 2011-12 (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)
17.	Garhwal Mandal Vikas Nigam Limited	Hill Development	March 1976	6.80	-	-	6.80	42.19	-	-	42.19	6.20:1 (0.63:1)	720
Sector Wise total				20.22	-	-	20.22	83.58	-	-	83.58	4.13:1	1747
MISCELLANEOUS													
18.	Uttarakhand Purv Sainik Kalyan Udham Limited	Sainik Kalyan	March 2004	1.00	-	-	1.00	-	-	-	-	-	-
Sector Wise total				1.00	-	-	1.00	-	-	-	-	-	-
Total A (All sector wise- working Government companies)				1708.82	4.72	12.53	1726.07	996.56	314.12	1445.28	2755.96	1.60:1	11271
B. Working Statutory corporations													
INFRASTRUCTURE													
1.	Uttarakhand Pey Jal Sansadhan Vikas Evam Nirman Nigam	Peya Jal	November 2002	2031.85	-	-	2031.85	-	-	1.64	1.64	0.001:1	2878
Sector Wise total				2031.85	-	-	2031.85	-	-	1.64	1.64	-	2878
SERVICE													
2.	Uttarakhand Parivahan Nigam	Transport	October 2003	70.50	9.24	-	79.74	125.52	-	-	125.52	1.57:1 (1.57:1)	4180
Sector Wise total				70.50	9.24	-	79.74	125.52	-	-	125.52	1.57:1	4180
Total B (All sector wise- working Statutory corporations)				2102.35	9.24	-	2111.59	125.52	-	1.64	127.16	0.06:1	7058
Grand Total (A+B)				3811.17	13.96	12.53	3837.66	1122.08	314.12	1446.92	2883.12	0.75:1	18329
C. Non working Government companies													
AGRICULTURE & ALLIED													
1.	UPAI Limited	Agriculture	April 1977	0.15	-	0.02	0.17	-	-	-	-	-	-
Sector Wise total				0.15	-	0.02	0.17	-	-	-	-	-	-

MANUFACTURING													
Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital				Loans outstanding at the close of 2011-12				Debt equity ratio for 2011-12 (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)
2.	Kumtron Limited (Subsidiary of Uttar Pradesh Hill Electronics Corporation Limited)	Hill Division	April 1987	-	-	0.18	0.18	-	-	-	-	-	-
3.	Uttar Pradesh Hill Phones Limited (Subsidiary of Uttar Pradesh Hill Electronics Corporation Limited)	Hill Division	July 1987	-	-	0.03	0.03	-	-	-	-	-	-
4.	Uttar Pradesh Hill Quartz Limited (Subsidiary of Uttar Pradesh Hill Electronics Corporation limited)	Hill Division	July 1989	-	-	-	-	-	-	-	-	-	-
Sector Wise total				-	-	0.21	0.21	-	-	-	-	-	-
Total C (all sector wise non working Government Companies)				0.15	-	0.23	0.38	-	-	-	-	-	-
Grand Total (A + B+C)				3811.32	13.96	12.76	3838.04	1122.08	314.12	1446.92	2883.12	0.75:1	18329

Appendix 4.3

(Reference: paragraph 4.1.4, page 165)

Statement showing equity, loans received out of budget, grants and subsidy received/receivable, guarantees received, waiver of dues, loans written off and loans converted into equity during the year and guarantee commitment at the end of March 2012 (Figures in column 3 (a) to 6(d) are ₹ 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 ⁹				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)		
A. Working Government Companies															
1.	Uttarakhand Seed & Tarai Development Corporation Ltd.	-	-	-	2.54	8.81	11.35	-	-	-	-	-	-		
2.	Uttarakhand Bahudeshia Vitta Evam Vikas Nigam Limited	1.22	1.35	-	4.84	-	4.84	1.35	12.49	-	-	-	-		
3.	State Industrial Development Corporation of Uttarakhand Limited	-	-	59.62	-	-	59.62	-	-	-	-	-	-		
4.	Uttarakhand Power Corporation Limited	-	299.16	-	0.14	-	0.14	-	250.00	-	-	-	-		
5.	Uttarakhand Jal Vidhyut Nigam Limited	3.67	53.08	-	-	-	-	-	846.91	-	-	-	-		
6.	Power Transmission Corporation of Uttarakhand Limited	38.11	-	-	-	-	-	-	0.95	-	-	-	-		
7.	Uttarakhand State Infrastructure Development Corporation Limited ¹⁰	1	-	-	-	-	-	-	-	-	-	-	-		
8.	Dotwala Sugar Company Limited	-	4.32	-	0.28	-	0.28	-	-	-	-	-	-		
9.	Kichha Sugar Mills	-	-	-	-	-	-	-	0.55	-	-	-	-		
Total (working government companies)		44.00	357.91	59.62	7.80	8.81	76.23	1.35	1110.90	-	-	-	-		
B. Working of Statutory Corporation															
1.	Uttarakhand Transport Corporation	-	100.11	-	-	-	-	-	-	-	-	-	-		
Total (A+B)		44.00	458.02	59.62	7.80	8.81	76.23	1.35	1110.90	-	-	-	-		

⁹ Figures indicate total guarantees outstanding at the end of the year

¹⁰ LThe Company was incorporated in March 2008 and had not submitted its first accounts.

Appendix 4.4

(Reference: paragraph 4.1.7, page 171)

Statement showing the investment made by the State Government in Companies whose accounts are not finalised upto 30 September 2012 (Figures in column 4 and 6 to 8 are ₹ 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 arrears			
					Equity	Loan	Grant	Others to be specified (Subsidy)
1	2	3	4	5	6	7	8	
A. Working Government Companies								
1.	Uttarakhand Seeds & Tarai Development Corporation Limited	2010-11	4.08	2011-12	-	-	-	11.35
2.	Uttarakhand Bahudeshia Vitta Evam Vikas Nigam Limited	2003-04	3.91	2004-05	2.29	-	-	-
				2005-06	0.76	-	-	-
				2006-07	4.22	-	-	-
				2007-08	1.22	-	-	-
				2008-09	-	-	0.09	-
				2009-10	0.05	-	0.29	-
				2010-11	-	-	7.45	-
				2011-12	1.22	1.35	3.36	1.48
3.	State Industrial Development Corporation of Uttarakhand Limited	2009-10	28.50	2010-11	-	-	10.22	-
				2011-12	-	-	-	59.62
4.	Uttarakhand State Infrastructure Development Corporation Limited	2009-10	3.00	2010-11	-	2.00	-	-
				2011-12	1.00	-	-	-
5.	Doiwala Sugar Company Limited	2010-11	6.00	2011-12	-	4.32	-	0.28
6.	Uttarakhand Power Corporation Limited	2009-10	5.00	2010-11	572.00	162.42	-	-
				2011-12	-	299.16	0.14	-
7	Uttarakhand Jal Vidhyut Nigam Limited	2010-11	624.17	2011-12	3.67	53.08	-	-
8	Power Transmission Corporation of Uttarakhand Limited	2010-11	177.09	2011-12	38.11	-	-	-
Total - A (Working Government companies)					624.54	522.33	21.55	72.73

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	Others to be specified (Subsidy)
1	2	3	4	5	6	7	8	
	B. Working Statutory Corporation			Loan used during				
	Uttarakhand Transport Corporation	2008-09	79.74	2011-12 2009-10	-	-	-	-
				2010-11	-	-	-	-
				2011-12	-	100.11	-	-

Appendix 4.5

(Reference: paragraph: 4.2.8.2; page 186)

Statement showing Transmission Capacity at EHT level
during 2007-08 to 2011-12

Sl. No	Description	2007-08	2008-09	2009-10	2010-11	2011-12	Total
A. Number of SSs							
1	At the beginning of the year	30	32	32	33	34	30
2	Additions planned for the year	-	-	-	-	-	-
3	Added during the year	2	-	1	1	1	5
4	Total SSs at the end of the year (1+3)	32	32	33	34	35	35
B. Transformers capacity (MVA)							
1	Capacity at the beginning of the year	4390.50	4550.50	4550.50	4590.50	4630.50	4390.50
2	Additions/ augmentation planned for the year	-	-	-	-	-	-
3	Capacity added during the year	160	-	40	40	360	600.00
4	Capacity at the end of the year (1+3)	4550.50	4550.50	4590.50	4630.50	4990.50	4990.50
C Transmission lines (Ckm)							
1	At the beginning of the year	1894	1992.8	1992.8	2168.5	2268.5	1894
2	Additions planned for the year	-	-	-	-	-	-
3	Added during the year	98.80	-	175.70	100	50.70	425.20
4	Total lines at the end of the year (1+3)	1992.8	1992.8	2168.5	2268.5	2319.2	2319.20

(Source: Information compiled from the data available with the Company)

Appendix 4.6

(Reference: paragraph: 4.2.8.2; page 186)

Statement showing voltage-wise capacity additions planned, actual additions and shortfall during five years up to 2011-12

Sl. No.	Description	2007-08	2008-09	2009-10	2010-11	2011-12
(1)	(2)	(3)	(4)	(5)	(6)	(7)
400 Kv SSs (Numbers)						
1	At the beginning of the year	2	2	2	2	2
2	Additions Planned for the year	-	-	-	-	-
3	Actual Additions during the year	-	-	-	-	-
4	At the end of the year (1+3)	2	2	2	2	2
5	Shortfall in Additions (2-3)					
400 Kv Transformers Capacity (MVA)						
1	At the beginning of the year	1110	1110	1110	1110	1110
2	Additions/ augmentation Planned for the year	-	-	-	-	-
3	Actual Additions during the year	-	-	-	-	-
4	Capacity at the end of the year (1+3)	1110	1110	1110	1110	1110
5	Shortfall in Additions/ Augmentation (2-3)	-	-	-	-	-
400 Kv Lines (Ckm)						
1	At the beginning of the year	172	172	172	172	172
2	Additions Planned for the year	-	-	-	-	-
3	Actual Additions during the year	-	-	-	-	-
4	At the end of the year (1+3)	172	172	172	172	172
5	Shortfall in Additions (2-3)	-	-	-	-	-
220 Kv SSs (Numbers)						
1	At the beginning of the year	6	6	6	6	6
2	Additions Planned for the year	-	-	-	-	-
3	Actual Additions during the year	-	-	-	-	1
4	At the end of the year (1+3)	6	6	6	6	7
5	Shortfall in Additions (2-3)					
220 Kv Transformers Capacity (MVA)						
1	At the beginning of the year	1730	1730	1730	1730	1730
2	Additions/ augmentation Planned for the year	-	-	-	-	-
3	Actual Additions during the year	-	-	-	-	200
4	Capacity at the end of the year (1+3)	1730	1730	1730	1730	1930
5	Shortfall in Additions/ Augmentation (2-3)	-	-	-	-	-
220 Kv Lines (Ckm)						
1	At the beginning of the year	545	545	545	659	759
2	Additions Planned for the year	-	-	-	-	-
3	Actual Additions during the year	-	-	114	100	38
4	At the end of the year (1+3)	545	545	659	759	797
5	Shortfall in Additions (2-3)					

Sl. No.	Description	2007-08	2008-09	2009-10	2010-11	2011-12
(1)	(2)	(3)	(4)	(5)	(6)	(7)
132 Kv SSs (Numbers)						
1	At the beginning of the year	22	24	24	25	26
2	Additions Planned for the year	-	-	-	-	-
3	Actual Additions during the year	2	-	1	1	-
4	At the end of the year (1+3)	24	24	25	26	26
5	Shortfall in Additions (2-3)					
132 Kv Transformers Capacity (MVA)						
1	At the beginning of the year	1550.50	1710.50	1710.50	1750.50	1790.50
2	Additions/ augmentation Planned for the year	-	-	-	-	-
3	Actual Additions during the year	160	-	40	40	160
4	Capacity at the end of the year (1+3)	1710.50	1710.50	1750.50	1790.50	1950.50
5	Shortfall in Additions/ Augmentation (2-3)					
132 Kv Lines (Ckm)						
1	At the beginning of the year	1177	1275.8	1275.8	1337.5	1350.2
2	Additions Planned for the year	-	-	-	-	-
3	Actual Additions during the year	98.80	-	61.70	12.70	-
4	At the end of the year (1+3)	1275.80	1275.80	1337.50	1350.20	1350.20
5	Shortfall in Additions (2-3)					

Appendix 4.7

(Reference: paragraph: 4.2.9.1; page 188)

Statement showing details of delay in execution of transmission lines during 2007-12

(₹ in crore)

Capacity in KV	Name of Lines	Scheduled date of completion	Actual date of completion (Time overrun)	Awarded cost	Actual cost (Cost overrun)	Reason for time and cost overrun
220	Maneri Bhali II Rishikesh (80.40 Ckm)	November 2005	April 2009 (40 months)	17.12	52.65 (35.53)	The Company started the process of forest case late and took long time in meeting the prescribed requirement for getting the forest clearance.
220	DC Ghuttu-Ghansali (2x19.38 Ckm)	January 2010	October 2011 (20 months)	18.77	20.48 (1.71)	The tower for this line was designed by the Company and required type test, due to unavailability of testing bed, type test were delayed. During first testing, tower failed and its design was modified and re-testing was carried out. Right of Way (ROW) problems and non-cutting of trees in the gallery of line route resulted in hampering the process and work got delayed.
220	Ghansali-Chamba (35 Ckm)	August 2008	September 2009 (11 months)	20.73	17.87	Extra time taken by the Company to fulfill the procedure required for obtaining forest clearance and providing clear ROW to the contractor.
132	Satpuli-Kotdwar (46.70 Ckm)	May 2009	January 2010 (eight months)	16.04	49.91 (33.87)	Extra time taken by the Company to fulfill the procedure required for obtaining forest clearance and felling of trees in the forest gallery.

Appendix 4.8

(Reference: paragraph: 4.2.9.4; page 191)

Statement showing the Uttarakhand Integrated Transmission Project (UITP) scheme of the Company

Generation Scheme	Transmission Work	Ckm/ Capacity	Estimated Cost as per 4 th Qtr. 2004		Estimated Cost as per 2 nd Qtr. 2009	Target
			In M US \$	₹ In Cr.		
(I)YAMUNA BASIN						
Arakot (72 MW) Tuni Plasu (42 MW) Hanol Tuni (45 MW) Mori Hanol (63 MW) Jakhol Sankri (33 MW) Natwar Mori (33 MW) Vyasi (120 MW) Lakhwar (300 MW)	220 kv D.C Mori-Nogaon- Khodri Line	2x100	18.60	80.00	175.00	2010-11
	220 kv D.C Arakot Tuni-Mori Line	2x40	7.45	32.00	50.00	2010-11
	LILO of 220 Kv Arakot Tuni – Mori Line at Tuni - Plasu	2x2	0.37	1.60	2.50	2010-11
	LILO of 220 Kv Arakot Tuni – Mori Line at Hanol - Tuni	2x3	0.56	2.40	3.75	2010-11
	LILO of 220 Kv Arakot Tuni – Mori Line at Mori - Hanol	2x2	0.37	1.60	2.50	2010-11
	220 Kv DC Jakhol Sankri-Mori (220 Kv) Line	2x30	5.58	24.00	37.50	2010-11
	LILO of 220 Kv Jakhol Sankri-Mori (220 Kv at Naitwar-Mori	2x8	1.47	6.40	10.00	2010-11
	LILO of 220 Kv Lakhwar-khodri line at Vyasi.	2x5	0.93	4.00	6.25	2010-11
	LILO of 220 Kv Mori-Khodri line at Nogaon	2x5	0.93	4.00	6.25	2010-11
	220 Kv Mori SS	2x50 Mva	13.95	60.00	150.00	2009-10
	220 Kv Substaion Nogaon	2x50 Mva	13.95	60.00	150.00	2011-12
Total (708 MW)		200 Mva	64.16	276.00	593.75	
(II) BHAGIRATHI BASIN						
Loharinagpala (600 MW) Pala Maneri (480 MW) Kotibehl I-A (195 MW) Kotibehl I-B (320 MW) Kotibehl St-II (530 MW) Bhilangana I (22.5 MW) Bhailangana II (49 MW) Bhilangana III (24 MW)	400 Kv DC lahorinagpala-Koteshwar line & LILO of Loharinagpala – Koteshwar line at Pala-Maneri	2x92	40.00	184	464.25	2010-11
	220 Kv DC line from 400 Kv SS Roorkee (PGCIL)-220 Kv SS, Roorkee	2x15	2.79	12.00	18.75	2011-12
	220 Kv DC kotlibhel St. II-Roorkee line	2x90	25.12	108.00	247.50	2011-12
	220 Kv DC Kotlibhel 1B-Kotlibhel II line & LILO of this line at Kotlibhel II	2x34.5	6.51	28.00	60.38	2011-12
	220 Kv DC Bhilangana III-Ghansali line	2x15	2.79	12.00	18.75	2007-08
	LILO of 220 Kv DC Bhilangana III Ghansali Line at Bhilangana II	2x1	0.17	0.74	1.25	2007-08
	220 Kv Ghansali-Chamba line	2x50	9.30	40.00	40.00	2007-08
	220 Kv Ghansali SS	2x50 Mva	0.23	50.00	6.25	2008-09
	220 Kv Bay at Chamba	1	11.63	1.00	87.50	2008-09
	Total (2220.5 MW)			98.54	435.74	944.63

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(III) ALAKNANDA BASIN						
Lata tapovan (171 MW)	400 Kv DC Vishnugad-Kuwari Pass (Pipalkoti) Line	20	9.30	40.00	75.00	2010-11
	LILo of 400 Kv DC Vishnugad-Kuwari Pass (Pipalkoti) Line at Vishnugad Pipalkoti	3	1.40	6.00	11.25	2011-12
Badrinath (140 MW)	LILo of 400 Kv Vishnuprayag-Muzzaffarnagar Line at Kuwari Pass	5	2.33	10.00	23.75	2011-12
Vishnugad (520 MW)	400 Kv DC Kuwari Pass (Pipalkoti)-Karanprayag line	45	20.93	90.00	213.75	2010-11
	400 Kv DC Srinagar 400 Kv SS Srinagar Power House(HEP)	6	2.79	12.00	22.50	2010-11
Pipalkoti (444 MW)	220 Kv DC Tapovan-Joshimath line	21	4.19	16.80	26.25	2010-11
	LILo of 220 Kv Tapovan-Joshimath line at Badrinath	62	11.63	50.00	77.50	2010-11
Bhawala Nandprayg (132MW)	220 Kv DC Joshimath-Kuwaripass (Pipalkoti) line	30	8.37	36.00	82.50	2010-11
	220 Kv DC Devsari-karanprayag Line	26	4.56	20.80	32.50	2010-11
Nandprayag Langrasu (141 MW)	LILo of 220 Kv Nandprayag-karaprayag line	20	3.72	16.00	25.00	2010-11
	LILo of 220 Kv Nandprayag-karaprayag line at Langrasu	8	1.51	6.40	10.00	2010-11
Devsari (300 MW)	400 Kv DC karanprayag-Srinagar Line	70	32.56	140.00	332.50	2011-12
	220 Kv DC Baramwari-Srinagar Line	70	13.02	56.00	87.50	2010-11
	400 Kv DC Srinagar-Kashipur line	140	40.93	200.00	525.00	2011-12
Singoli Bhatwari (60 MW)	LILo of 400 Kv (I Ckt.) kuwari pass (pipalkoti)-Srinagar line at karanprayag	10	4.65	20.00	37.50	2011-12
Gaurikund (19 MW)	LILo of 400 Kv (II Ckt.) kuwari pass (pipalkoti)-Srinagar line at karanprayag	16	7.44	32.00	60.00	2011-12
Phatabyung (11 MW)	LILo of 220 Kv Baramwari-Srinagar line at Singoli Bhatwari	10	1.86	8.00	12.50	2010-11
	132 Kv DC Gaurikund-Baramwari line	30	4.65	20.00	37.50	2010-11
	LILo of 132 Kv Gaurikund-Baramwari line at Phatabyung	5	0.70	3.00	6.25	2010-11
	400 Kv SS Karanprayag	2x240 Mva	34.65	125.00	350.00	2011-12
	400 Kv SS, Kuwaripass(Pipalkoti)	2x240 Mva	29.07	125.00	312.50	2010-11
	400 Kv SS Srinagar	2x240 Mva	18.60	80.00	250.00	2010-11
	400 Kv Srinagar Bay at 400 Kv SS kashipur	1	0.93	4.00	12.50	2010-11
	220 Kv SS Baramwari	2x50 Mva	13.95	60.00	150.00	2009-10
	220 Kv bays at Srinagar	2	0.47	2.00	12.50	2010-11
Total (1938 MW)			274.21	1179.00	2786.25	
(IV) SHARDA BASIN						
Khasiabara (260 MW)	220 Kv Madkot-khasiabara line	12	2.33	10.00	15.00	2010-11
	400 Kv DC Urthing Sobla-Pithoragarh	105	34.42	148.00	393.75	2011-12
Urthingsobla (280 MW)	LILo (220 Kv) of 400 Kv Urthing Sobla – Pithoragarh line at Dharichulla	10	4.65	20.00	37.50	2011-12
	400 Kv Khasiabara-pithoragarh line	95	40.93	164.00	356.25	2010-11
	220 Kv DC pithoragarh (PGCIL)-Almora	80	14.88	64.00	100.00	2010-11
	220 Kv Madkot SS	2x25 Mva	11.63	50.00	125.00	2010-11
	220 Kv SS, Dharchulla	2x50 Mva	11.63	50.00	150.00	2010-11
	220 Kv SS , Almora	2x100 Mva	11.63	50.00	87.50	2010-11
Total (540 MW)			132.10	556.00	1265.00	
Grand Total			569.01	2446.74	5589.63	

Appendix 4.9

(Reference: paragraph 4.2.13.3; page 205)

Statement showing Transmission losses during the period 2007-08 to 2011-12

Particulars	Unit	Year				
		2007-08	2008-09	2009-10	2010-11	2011-12
Power received for transmission	MUs	7400.60	10033.37	11449.90	11449.90	12299.00
Net power transmitted	MUs	7300.37	9846.52	11235.15	11235.15	12069.84
Actual Transmission loss	MUs	100.23	186.84	214.75	214.75	229.15
	percentage	1.35	1.86	1.82	1.88	1.86
Target Transmission loss as per the CEA norm	percentage	5	5	5	5	5
Target Transmission loss as per UERC norms	percentage	2	2	2	2	2
Transmission loss in excess of UERC norm (Valued at realization per unit as at para 1.9 row 4).	MUs	-	-	-	-	-
	Rate per unit in ₹	-	-	-	-	-
	₹ in crore	-	-	-	-	-

(Source: Information compiled from the data available with the Company)