

## **APPENDICES**



**Appendix-1.1**  
(Reference: Paragraph 1.1 & 1.1.1; Page 1)  
**State Profile**

Sl. No.	Particulars		Figures
1.	<b>Area</b>		53,483 Sq km
	a.	Hill	46,035 Sq km
	b.	Plain	7,448 Sq km
	c.	Forest	38,117 Sq km
2.	Districts (10 Hilly area and 3 Plain area)		13 Districts
3.	<b>Population*</b>		
	a.	As per 2001 Census	84.89 lakh
	b.	As per 2011 Census	100.86 lakh
4.	a.	Density of Population (as per 2001 Census) (All India Density = 324 persons per Sq Km)	159 person per Sq km
	b.	Density of Population (as per 2011 Census) (All India Density = 382 persons per Sq Km)	189 person per Sq km
5.	Population Below Poverty Line (BPL) (All India Average = 21.92 per cent)		11.26 per cent
6.	a.	Literacy (as per 2001 Census) (All India Average = 64.80 per cent)	71.62 per cent
	b.	Literacy (as per 2011 Census) (All India Average = 73.00 per cent)	78.80 per cent
7.	Infant mortality (per 1,000 live births) (All India Average = 28 per 1,000 live births)		24
8.	Life Expectancy at Birth (All India Average = 70.00)		70.60
9.	HDI Value Uttarakhand (HDR 2021) (All India Average = 0.633)		0.72
10.	Gross State Domestic Product (GSDP) 2022-23 at current prices (₹ in crore)		3,02,621
11.	Per capita GSDP CAGR (2012-22) at current prices	Uttarakhand	6.93
	Per capita GDP CAGR (2012-22) at current prices	All India	9.12
12.	GSDP CAGR (2012-22) at current price	Uttarakhand	8.18
	GDP CAGR (2012-22) at current price	All India	10.34
13.	Population Growth (2012-2022)	Uttarakhand	12.39
		All India	11.68

\*Source: Directorate of Economics and Statistics, Uttarakhand, SFAR compilation based on data from National Statistical Office, Ministry of Statistical and Programme Implementation.

**Appendix-1.2**  
(Referred to in paragraphs 1.3.2 page 09)  
**Summarised financial position of the Government of Uttarakhand**  
**as on 31 March 2023**

(₹ in crore)

LIABILITIES	As on 31.03.2022	As on 31.03.2023
<b>Internal Debt</b>	<b>53,759.16</b>	<b>53,558.43</b>
Market Loans bearing interest	43,460.00	44,910.00
Market Loans not bearing interest	0.03	0.02
Loans from Life Insurance Corporation of India	1.50	1.50
Loans from Other institutions	10,297.63	8,646.91
Ways and Means Advances and Overdraft from Reserve Bank of India	--	--
<b>Loans and Advances from Government of India</b>	<b>7,443.32</b>	<b>8,600.36</b>
Non-Plan Loans	2.23	1.80
Loans for State Plan Schemes	428.72	377.36
Pre 1984-85 Loans	0.53	0.53
Other Loans for State	7,011.84	8,220.67
<b>Contingency Fund (Corpus)</b>	<b>500.00</b>	<b>500.00</b>
<b>Small Savings, Provident Fund etc.</b>	<b>9,330.63</b>	<b>9,453.58</b>
<b>Deposits</b>	<b>3,536.19</b>	<b>3,880.66</b>
<b>Reserve Funds</b>	<b>4,653.02</b>	<b>4,824.64</b>
<b>Suspense and Miscellaneous Balances</b>	<b>--</b>	<b>--</b>
<b>Remittance Balances</b>	<b>--</b>	<b>--</b>
<b>Cumulative excess of Receipts over Expenditure</b>	<b>--</b>	<b>3,890.97</b>
<b>Total</b>	<b>79,222.32</b>	<b>84,708.64</b>
<b>ASSETS</b>		
<b>Gross Capital Outlay on Fixed Assets -</b>	<b>71,858.97</b>	<b>80,053.48</b>
Investments in shares of Companies, Corporations, etc.	3,818.94	4,043.90
Other Capital Expenditure	68,040.03	76,009.58
<b>Contingency Fund (Un-recouped)</b>	<b>268.66</b>	<b>178.50</b>
<b>Loans and Advances -</b>	<b>2,378.28</b>	<b>2,454.61</b>
Loans for Power Projects	498.98	484.58
Other Development Loans	1,896.48	1,986.69
Loans to Government servants and miscellaneous loans	(-)17.18	(-)16.66
<b>Advances with Departmental Officers</b>	<b>0.42</b>	<b>0.42</b>
<b>Remittance Balances</b>	<b>(-)71.01</b>	<b>(-)88.23</b>
<b>Cash</b>	<b>3,837.18</b>	<b>2,318.65</b>
Cash in Treasuries and local remittances	--	--
Departmental Cash Balance	(-)10.71	(-)10.71
Permanent Advances/Cash Imprest	(-)0.81	(-)0.81
Cash Balance Investments	2037.62	653.37
Deposits with Reserve Bank of India	112.46	(-)131.82
Investments from Earmarked Funds	1,698.62	1,808.62
<b>Suspense and Miscellaneous Balances</b>	<b>(-)481.01</b>	<b>(-)208.79</b>
<b>Cumulative excess of Expenditure over Receipts</b>	<b>1,430.83</b>	<b>--</b>
<b>Total</b>	<b>79,222.32</b>	<b>84,708.64</b>

**Appendix-2.1**  
(Reference: Paragraphs 2.3.3 and 2.6; Pages 26 and 37)  
**Time series data on the State Government Finances**

(₹ in crore)

	2018-19	2019-20	2020-21	2021-22	2022-23	
<b>Part A. Receipts</b>						
<b>1. Revenue Receipts</b>	<b>31,216</b>	<b>30,723</b>	<b>38,205</b>	<b>43,057</b>	<b>49,083</b>	
<b>(i) Tax Revenue</b>	<b>12,188 (39)</b>	<b>11,513 (37)</b>	<b>11,938 (31)</b>	<b>14,176 (33)</b>	<b>17,102(35)</b>	
SGST	4,802 (39)	4,931 (43)	5,053 (42)	5,973 (42)	7,341(43)	
Taxes on Sales, Trade etc.	1,883 (15)	1,811 (16)	1,858 (16)	2,302 (16)	2,555(15)	
State Excise	2,871 (24)	2,727 (24)	2,966 (25)	3,258 (23)	3,526(21)	
Taxes on Vehicles	909 (8)	908 (8)	741 (6)	889 (6)	1,211(7)	
Stamps and Registration fees	1,015 (8)	1,072 (9)	1,107 (9)	1,488 (10)	1,987(12)	
Land Revenue	34 (--)	24 (--)	17 (0)	40 (0)	65(0)	
Taxes on Goods and Passengers	--	--	00 (0)	00 (0)	00(0)	
Others	674 (6)	40 (--)	196 (2)	226 (2)	417(2)	
<b>(ii) Non Tax Revenue</b>	<b>3,310 (10)</b>	<b>3,999 (13)</b>	<b>4,171 (11)</b>	<b>2756 (6)</b>	<b>4,367(9)</b>	
<b>(iii)State's share of Union taxes and duties</b>	<b>8,011 (26)</b>	<b>6,902 (22)</b>	<b>6,569 (17)</b>	<b>9906 (23)</b>	<b>10,617(22)</b>	
<b>(iv)Grants in aid from Government of India</b>	<b>7,707 (25)</b>	<b>8,309 (27)</b>	<b>15,527 (41)</b>	<b>16,219 (38)</b>	<b>16,997(35)</b>	
<b>2. Miscellaneous Capital Receipts</b>	<b>0.01</b>	<b>--</b>	<b>0.20</b>	<b>--</b>	<b>11.83</b>	
<b>3. Recoveries of Loans and Advances</b>	<b>27</b>	<b>19</b>	<b>23</b>	<b>17</b>	<b>17</b>	
<b>4. Total Revenue and Non debt capital receipts (1+2+3)</b>	<b>31,243</b>	<b>30,742</b>	<b>38,228</b>	<b>43,074</b>	<b>49,112</b>	
<b>5. Public Debt Receipts</b>	<b>7,275</b>	<b>6,148</b>	<b>9,787</b>	<b>4,140</b>	<b>5,036</b>	
Internal Debt (excluding Ways and Means Advances and Overdrafts)	7,170 (99)	5,765 (94)	6,728 (69)	3,787 (51)	3,817(76)	
Net transactions under Ways and Means Advances and Overdrafts	--	313 (05)	--	--	--	
Loans and Advances from Government of India	105 (1)	70 (01)	3,059 (31)	3,686 (49)	1,219(24)	
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>38,518</b>	<b>36,890</b>	<b>48,015</b>	<b>47,214</b>	<b>54,148</b>	
<b>7. Contingency Fund Receipts</b>	<b>217</b>	<b>94</b>	<b>02</b>	<b>436</b>	<b>269</b>	
<b>8. Public Account Receipts</b>	<b>41,790</b>	<b>45,330</b>	<b>47,563</b>	<b>52,779</b>	<b>59,433</b>	
<b>9. Total Receipts of the State (6+7+8)</b>	<b>80,525</b>	<b>82,314</b>	<b>95,580</b>	<b>1,03,762</b>	<b>1,13,850</b>	
<b>Part B. Expenditure/Disbursement<sup>1</sup></b>						
<b>10. Revenue Expenditure</b>	<b>32,196</b>	<b>32,859</b>	<b>37,091</b>	<b>38,929</b>	<b>43,773</b>	
Plan	State Fund Expenditure	28,296 (88)	28,893 (88)	32,678 (88)	35,870 (92)	39,452(90)
Non-Plan	Central Assistance	3,900 (12)	3,966 (12)	4,413 (12)	3059 (8)	4,321(10)
General Services (Including interest payments)		13,525 (42)	13,844 (42)	14,826 (40)	15,668 (40)	16,889(39)
Social Services		12,209 (38)	12,593(39)	14,762 (40)	15,573 (40)	18,156(41)
Economic Services		5,003 (16)	4,704(14)	5,571 (15)	6,148 (16)	6,687(15)
Grants-in-aid and contributions		1,459 (4)	1,717 (5)	1,932 (5)	1,540 (4)	2,041(5)
<b>11. Capital Expenditure</b>	<b>6,184</b>	<b>5,414</b>	<b>6,538</b>	<b>7,534</b>	<b>8,194</b>	
Plan	State Fund Expenditure	3,533 (57)	3,055 (56)	3,192 (49)	4,335 (58)	4,398(54)
Non-Plan	Central Assistance	2,651 (43)	2,359 (44)	3,346 (51)	3,199 (42)	3,797(46)
General Services		454 (7)	362 (7)	755 (11)	1,085 (14)	1,608(20)
Social Services		1,099 (18)	1,610 (30)	1,938 (30)	2,262 (30)	2,013(24)
Economic Services		4,631 (75)	3,442 (63)	3,845 (59)	4,187 (56)	4,573(56)

<sup>1</sup> From 2017-18, Plan and Non-Plan bifurcation of funding has been discontinued and is being bifurcated in State Fund Expenditure and Central Assistance.

State Finances Audit Report for the year ended 31 March 2023

	2018-19	2019-20	2020-21	2021-22	2022-23
12. Disbursement of Loans and Advances	183	126	38	347	94
13. Total Expenditure of the State (10+11+12)	38,563	38,399	43,667	46,810	52,061
14. Repayments of Public Debt	2,057	2,131	2,921	3,386	4,079
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2,013	2,084	2,550	3,330	4,017
Net transactions under Ways and Means Advances and Overdraft	--	--	313	--	--
Loans and Advances from Govt. of India	44	47	58	56	62
15. Appropriation to Contingency Fund	0	0	0	0	0
16. Total disbursement out of Consolidated Fund (13+14+15)	40,620	40,530	46,588	50,196	56,140
17. Contingency Fund disbursements	107	26	226	212	179
18. Public Account disbursements	39,947	42,569	47,261	53,304	59,159
19. Total disbursement by the State (16+17+18)	80,674	83,125	94,075	1,03,712	1,15,478
<b>Part C. Deficits/Surplus</b>					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	(-) 980	(-) 2,136	(+) 1,114	(+) 4,128	(+)5,310
21. Fiscal Deficit (4-13)	7,320	7,657	5,439	3,736	2,949
22. Primary Deficit(-)/Primary Surplus (+) (21+23)	(-) 2,845	(-) 3,153	(-) 666	1,203	2,155
<b>Part D. Other data</b>					
23. Interest Payments (included in revenue expenditure)	4,475	4,504	4,773	4,939	5,104
24. Financial Assistance to local bodies etc.	4,466	4,800	6,441	5,858	7,631
25. Ways and Means Advances/Overdraft availed (days)	167	140	96	6	39
26. Interest on Ways and Means Advances/ Overdraft	6.08	5.18	5.21	0.06	2.23
27. Gross State Domestic Product (GSDP) <sup>@</sup>	2,30,314	2,39,247	2,36,860	2,72,159	3,02,621
28. Outstanding Fiscal liabilities (year end)	58,039	65,982	73,751	77,024	78,509
29. Outstanding guarantees (year end) (excluding interest)	1,311	854	729	374	117
30. Maximum amount guaranteed (year end)	2,105	NA	NA	NA	407
31. Number of incomplete projects	202	210	143	75	143
32. Capital blocked in incomplete projects (₹ in crore)	480.30	627.08	437.61	357.00	564.00
<b>Part E. Fiscal Health Indicators (in ratios)</b>					
<b>I Resource Mobilisation</b>					
Own Tax revenue/GSDP	0.053	0.048	0.053	0.053	0.057
Own Non-Tax Revenue/GSDP	0.014	0.017	0.018	0.010	0.014
Central Transfers/GSDP	0.068	0.064	0.098	0.097	0.091
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	0.167	0.160	0.193	0.174	0.172
Total Expenditure/Revenue Receipts	1.24	1.25	1.14	1.09	1.06
Revenue Expenditure/Total Expenditure	0.83	0.86	0.85	0.83	0.84

\* Note: Changed Proforma.

	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Expenditure on Social Services/Total Expenditure</b>	<b>0.35</b>	<b>0.37</b>	<b>0.38</b>	<b>0.38</b>	<b>0.39</b>
<b>Expenditure on Economic Services/Total Expenditure</b>	<b>0.25</b>	<b>0.21</b>	<b>0.22</b>	<b>0.22</b>	<b>0.22</b>
<b>Capital Expenditure/Total Expenditure</b>	<b>0.16</b>	<b>0.14</b>	<b>0.15</b>	<b>0.16</b>	<b>0.16</b>
<b>Capital Expenditure on Social and Economic Services/Total Expenditure</b>	<b>0.15</b>	<b>0.13</b>	<b>0.13</b>	<b>0.14</b>	<b>0.13</b>
<i>III Management of Fiscal Imbalances</i>					
<b>Revenue deficit (surplus)/GSDP</b>	<b>(-)0.004</b>	<b>(-)0.009</b>	<b>0.005</b>	<b>0.015</b>	<b>0.018</b>
<b>Fiscal deficit/GSDP</b>	<b>(-)0.032</b>	<b>(-)0.032</b>	<b>(-)0.024</b>	<b>(-)0.014</b>	<b>(-)0.010</b>
<b>Primary Deficit (surplus) /GSDP</b>	<b>(-) 0.012</b>	<b>(-)0.013</b>	<b>(-)0.003</b>	<b>0.004</b>	<b>0.007</b>
<b>Revenue Surplus (Deficit) /Fiscal Deficit</b>	<b>(+) 0.134</b>	<b>(+) 0.279</b>	<b>(-) 0.205</b>	<b>(-) 1.105</b>	<b>(-)1.801</b>
<b>Net Primary Revenue Balance/GSDP</b>	<b>(-) 0.023</b>	<b>(-)0.028</b>	<b>(-)0.016</b>	<b>(-)0.002</b>	<b>0.003</b>
<i>IV Management of Fiscal Liabilities</i>					
<b>Fiscal Liabilities/GSDP</b>	<b>0.25</b>	<b>0.28</b>	<b>0.33</b>	<b>0.29</b>	<b>0.26</b>
<b>Fiscal Liabilities/RR</b>	<b>1.86</b>	<b>2.15</b>	<b>1.93</b>	<b>1.79</b>	<b>1.60</b>
<b>Debt Repayment to Debt Receipts (in per cent)</b>	<b>28.27</b>	<b>34.66</b>	<b>29.85</b>	<b>45.31</b>	<b>81.00</b>
<i>V Other Fiscal Health Indicators</i>					
<b>Return on Investment</b>	<b>18.69</b>	<b>14.08</b>	<b>40.02</b>	<b>35.05</b>	<b>25.07</b>
<b>Financial Assets/Liabilities</b>	<b>0.93</b>	<b>0.90</b>	<b>0.93</b>	<b>0.98</b>	<b>1.05</b>

Figures in brackets represent percentages (rounded) to total of each sub-heading.

@ GSDP at current price figures taken from SFAR Compilation by Economic Division, C&AG.

**Appendix-3.1**  
**(Reference: Paragraph 3.1; Page 79)**  
**Glossary of important Budget related terms**

Sl. No.	Terms	Description
1.	Accounts' or 'actuals' of a year	The amounts of receipts and disbursements for the financial year beginning on April 1st and ending on March 31st following, as finally recorded in the Accounting authority's books (as audited by C&AG). Provisional Accounts refers to the unaudited accounts.
2.	'Administrative approval' of a scheme, proposal, or work	The formal acceptance thereof by the competent authority for the purpose of incurring expenditure. Taken with the provision of funds in the budget, it operates as a financial sanction to the work during that particular year in which the Administrative Approval is issued.
3.	Annual Financial Statement	Referred to as Budget means the statement of estimated receipts and expenditure of the Central/State Government for each financial year, laid before the Parliament /State Legislature.
4.	Appropriation	The amount authorised by the Parliament/State Legislature for expenditure under different primary unit of appropriation or part thereof placed at the disposal of a disbursing officer.
5.	Charged Expenditure	Such expenditure which is not to be submitted to the vote of the Legislature under the provisions of the Constitution.
6.	Consolidated Fund of India/ State	All revenues of the Union/State Government, loans raised by it and all moneys received in repayment of loans form the Consolidated Fund of India/ State. No moneys out of this Fund can be appropriated except in accordance with the law and for the purposes and in the manner provided in the Constitution.
7.	Contingency Fund	It is in the nature of an imprest. The Contingency Fund is intended to provide advances to the executive/Government to meet unforeseen expenditure arising in the course of a year pending its authorisation by the Parliament/State Legislature. The amount drawn from the Contingency Fund is recouped after the Parliament/State Legislature approves it through the Supplementary Demands.
8.	Controlling Officer (Budget)	An officer entrusted by a Department with the responsibility of controlling the incurring of expenditure and/or the collection of revenue. The term includes the Heads of Department and also the Administrators.
9.	Drawing and Disbursing Officer	Head of Office and also any other Officer so designated by the Finance Department of the State Government, to draw bills and make payments on behalf of the State Government. The term shall also include a Head of Department where he himself discharges such function
10.	Excess Grant	Excess grant means the amount of expenditure over and above the provision allowed through the original/supplementary grant, that requires regularisation by obtaining excess grant from the Parliament /State Legislature under Article 115/205 of the Constitution.
11.	Public Accounts	Means the Public Account referred to in Article 266(2) of the Constitution. The receipts and disbursements such as deposits, reserve funds, remittances, etc. which do not form part of the Consolidated Fund are included in the Public Account. Disbursements from the Public Account are not subject to vote by the Parliament/State Legislature, as they are not moneys issued out of the Consolidated Fund of India/State.
12.	Re-Appropriation	Means the transfer, by a competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same grant or charged appropriation.
13.	Revised Estimate	An estimate of the probable receipts or expenditure for a financial year, framed in the course of that year, with reference to the transactions already recorded and anticipation for the remainder of the year in the light of the orders already issued.



Sl. No.	Terms	Description
14.	Supplementary Demands for Grants	Means the statement of supplementary demands laid before the legislature, showing the estimated amount of further expenditure necessary in respect of a financial year over and above the expenditure authorised in the Annual Financial Statement for that year. The demand for supplementary may be token, technical or substantive/cash.
15.	Major Head	Means a Major Head of account for the purpose of recording and classifying the receipts and disbursements of the State. A Major Head, particularly the one falling within the Consolidated Fund, generally corresponds to a 'function' of Government such as Agriculture, Education, Health, etc.
16.	Sub-Major Head	Means an intermediate head of account introduced between a Major Head and the Minor Heads under it, when the Minor Heads are numerous and can conveniently be grouped together under such intermediate Head
17.	Minor Head	Means a head subordinate to a Major Head or a Sub-Major Head. A Minor Head subordinate to a Major Head identifies a "programme" undertaken to achieve the objectives of the function represented by the Major Head.
18.	Sub-Head	Means a unit of account next subordinate to a Minor Head which normally denotes the scheme or organisation under that Minor Head or programme.
19.	Major Work	Means an original work, the estimated cost of which exclusive of departmental charges exceeds the amount as notified by the Government from time to time.
20.	Minor Work	Means an original work, the estimated cost of which exclusive of departmental charges does not exceed the amount as notified by the Government from time to time.
21.	Modified Grant or Appropriation	Means the sum allotted to any Sub-Head of Appropriation as it stands after Re-Appropriation or the sanction of an Additional or Supplementary Grant by competent authority.
22.	Supplementary or Additional Grant or Appropriation	Means a provision included in an Appropriation Act, during the course of a financial year, to meet expenditure in excess of the amount previously included in an Appropriation Act for that year.
23.	Schedule of New Expenditure	Means a statement of items of new expenditure proposed for inclusion in the Budget for the ensuing year.

**Appendix-5.1**  
(Referred to in paragraph 5.3 Page 142)  
**List of State Public Sector Enterprises**

Sr. No.	State Public Sector Enterprises	Remarks
<b>Power Sector SPSEs</b>		
1.	Uttarakhand Power Corporation Limited	Working
2.	Power Transmission Corporation of Uttarakhand Limited	Working
3.	UJVN Limited	Working
4.	Kishau Corporation Limited	Working
<b>Other Sector SPSEs</b>		
5.	Uttarakhand Bahuudeshiya Vitta Evam Vikas Nigam Limited	Working
6.	Kumaon Mandal Vikas Nigam Limited	Working
7.	Garhwal Mandal Vikas Nigam Limited	Working
8.	State Infrastructure and Industrial Development Corporation of Uttarakhand Limited	Working
9.	Bridge, Ropeway, Tunnel and Other Infrastructure Development Corporation of Uttarakhand Limited	Working
10.	Uttarakhand Metro Rail, Urban Infrastructure & Building Construction Corporation Limited	Working
11.	Dehradun Smart City Limited	Working
12.	Uttarakhand Alpsankhyak Kalyan Tatha Wakf Vikas Nigam	Working
13.	Uttarakhand Purv Sainik Kalyan Nigam Limited	Working
14.	Doiwala Sugar Company Limited	Working
15.	Kichha Sugar Company Limited	Working
16.	Uttarakhand Project Development and Construction Corporation Limited	Working
17.	Uttarakhand Seeds & Tarai Development Corporation Limited	Working
18.	Uttarakhand Parivahan Nigam	Working
19.	Uttarakhand Pey Jal Sansadhan Vikas Evam Nirman Nigam	Working
20.	Uttarakhand Forest Development Corporation	Working
21.	Uttarakhand State Warehousing Corporation	Working
22.	Eco-tourism Development Corporation of Uttarakhand Limited	Working
23.	NICDC Uttarakhand Industrial Township Limited	Working
24.	SIIDCUL Plastic Park Limited	Working
25.	Trans Cables Limited (Subsidiary of KMVN Limited)	Inactive
26.	Kumaon Anusuchit Janjati Vikas Nigam Limited (Subsidiary of KMVN Limited)	Inactive
27.	Garhwal Anusuchit Janjati Vikas Nigam Limited (Subsidiary of GMVN Limited)	Inactive- under liquidation
28.	Uttar Pradesh Hill Electronics Corporation Limited (HILTRON)	Inactive- under liquidation
29.	Kumtron Limited (Subsidiary of HILTRON)	Inactive- under liquidation
30.	Uttar Pradesh Hill Phone Limited (Subsidiary of HILTRON)	Inactive- under liquidation
31.	Uttar Pradesh Hill Quartz Limited (Subsidiary of HILTRON)	Inactive- under liquidation
32.	Uttar Pradesh Digital Limited under liquidation	Inactive- under liquidation
33.	UPAI	Inactive- under liquidation

## Appendix-5.2

(Referred to in paragraph 5.3; page 142)

Summarised financial position and working results of Government Companies and Statutory Corporations as per their latest finalised accounts as on 30 September 2023

(₹ in crore)

Sl. No.	Name of the SPSE	Period of accounts	Paid up Capital	Long Term Loans	Net profit/ loss before dividend, interest & tax	Net profit/ loss after dividend, interest & tax	Finance Cost	Turn over	Capital employed	Net Worth	Accumulated Profit/ loss
<b>A</b>	<b>Power Sector SPSE</b>										
1	Uttarakhand Power Corporation Limited	2022-23	1529.91	1243.02	-1050.42	-1223.64	150.37	8554.30	-2515.14	-3758.16	-5288.07
2	Power Transmission Corporation of Uttarakhand Limited	2022-23	723.88	1074.63	109.31	17.12	82.31	372.68	2140.18	1065.55	341.67
3	UJVN Limited	2022-23	1396.50	2113.85	274.28	117.76	147.52	1009.51	4840.62	2726.77	1330.27
4	Kishau Corporation Limited	2021-22	10.00	0.00	0.00	0.00	0.00	0.00	10.00	10.00	0.00
	<b>Total of Power Sector (A)</b>		<b>3660.29</b>	<b>4431.50</b>	<b>-666.83</b>	<b>-1088.76</b>	<b>380.20</b>	<b>9936.49</b>	<b>4475.66</b>	<b>44.16</b>	<b>-3616.13</b>
<b>B</b>	<b>Other Sector SPSE</b>										
5	Bridge, Ropeway, Tunnel and other Infrastructure Development Corporation of Uttarakhand Limited earlier known as Uttarakhand State Infrastructure Development Corporation Limited	2020-21	4.00	0.00	6.28	4.52	0.00	107.72	19.57	19.57	15.57
6	Doiwala Sugar Company Limited	2021-22	6.00	131.14	5.33	-16.59	21.92	99.92	-304.51	-435.65	-441.65
7	Kichha Sugar Company Limited	2021-22	17.99	119.32	38.61	20.26	18.35	207.40	-157.09	-276.41	-294.40
8	Uttarakhand Purv Sainik Kalyan Nigam Limited	2021-22	1.00	0.00	9.76	9.76	0.00	499.51	78.72	78.72	77.72
9	Uttarakhand Metro Rail, Urban Infrastructure & Building Construction Corporation Limited	2022-23	0.10	0.00	-0.06	-0.06	0.00	0.00	-3.06	-3.06	-3.16
10	Dehradun Smart City Limited	2021-22	0.40	0.00	0.00	0.00	0.00	0.00	0.40	0.40	0.00
11	Uttarakhand Project Development and Construction Corporation Limited	2021-22	1.07	0.00	0.18	0.16	0.00	11.53	1.50	1.50	0.43
12	Uttarakhand Seeds & Tarai Development Corporation Limited	2020-21	4.08	10.00	4.98	2.57	1.85	33.15	-10.76	-20.76	-24.84
13	Kumaon Mandal Vikas Nigam Limited	2005-06	13.42	0.43	0.91	-1.51	1.21	100.49	13.18	12.75	-0.67

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Sl. No.	Name of the SPSE	Period of accounts	Paid up Capital	Long Term Loans	Net profit/ loss before dividend, interest & tax	Net profit/ loss after dividend, interest & tax	Finance Cost	Turn over	Capital employed	Net Worth	Accumulated Profit/ loss
14	Garhwal Mandal Vikas Nigam Limited	2016-17	6.64	9.79	-7.64	-7.93	0.29	192.36	29.24	19.45	12.81
15	State Infrastructure and Industrial Development Corporation of Uttarakhand Limited	2017-18	28.50	196.15	20.65	5.91	6.95	16.77	622.88	426.73	398.23
16	Uttarakhand Bahudeshiya Vitta Evam Vikas Nigam Limited	2010-11	15.29	1.63	1.11	0.92	0.10	1.13	21.37	19.74	4.45
17	Uttarakhand Alpsankhyak Kalyan Tatha Wakf Vikas Nigam	2008-09	2.65	10.90	1.01	0.89	0.12	0.34	14.68	3.78	1.13
18	Uttarakhand Parivahan Nigam	2019-20	238.60	30.54	-3.87	-3.87	0.00	369.70	-262.58	-293.12	-531.72
19	Uttarakhand Pey Jal Sansadhan Vikas Evam Nirman Nigam	2021-22	0.00	75.47	-10.95	-19.30	8.35	152.00	-232.09	-307.56	-307.56
20	Uttarakhand Forest Development Corporation	2020-21	0.00	0.00	48.65	48.65	0.00	705.12	507.99	507.99	507.99
21	Uttarakhand State Warehousing Corporation	2018-19	0.37	0.00	5.81	3.68	0.00	16.26	26.64	26.64	26.27
22	SIIDCUL Plastic Park Limited (Accounts Not Received)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	Ecotourism Development Corporation of Uttarakhand (Accounts not received)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	NICDC Uttarakhand Industrial Township Limited (Accounts Not Received)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total of Other Sector (B)</b>		<b>340.11</b>	<b>585.37</b>	<b>120.76</b>	<b>48.06</b>	<b>59.14</b>	<b>2513.40</b>	<b>366.08</b>	<b>-219.29</b>	<b>-559.40</b>
	<b>Grand Total (A+B)</b>		<b>4000.40</b>	<b>5016.87</b>	<b>-546.07</b>	<b>-1040.70</b>	<b>439.34</b>	<b>12449.89</b>	<b>4841.74</b>	<b>-175.13</b>	<b>-4175.53</b>

**Appendix-5.3**  
(Referred to in paragraph 5.7.3; page 148)  
Statement showing State Government funds infused in SPSEs during the period from 2001-02 to 2022-23

(₹ in crore)

Sl. No.	1		2		3		4		5		6		7		8	
	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL
2000-01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.54	0.00	0.00	0.00	0.00	0.00
2001-02	5.00	0.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00
2002-03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
2003-04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004-05	0.00	0.00	29.30	0.00	139.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005-06	0.00	0.00	13.86	0.00	227.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006-07	0.00	0.00	22.56	0.00	97.42	0.00	0.00	0.00	0.00	0.00	0.00	-0.25	0.00	0.00	0.00	0.00
2007-08	0.00	0.00	38.95	0.00	190.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008-09	0.00	0.00	19.70	0.00	52.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.05	0.00
2009-10	572.00	0.00	49.81	0.00	73.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.95	0.00
2010-11	0.00	0.00	15.12	0.00	16.59	0.00	0.00	0.00	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011-12	0.00	0.00	38.11	0.00	3.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00
2012-13	391.91	0.00	56.33	0.00	68.11	0.00	0.00	0.00	0.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2013-14	39.99	0.00	16.60	0.00	202.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014-15	68.00	0.00	95.15	0.00	8.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015-16	161.13	0.00	25.56	0.00	21.80	0.00	0.00	0.00	0.05	0.00	0.00	8.00	0.00	0.00	0.00	0.00
2016-17	46.00	0.00	37.00	0.00	47.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017-18	22.00	0.00	15.83	0.00	15.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2018-19	122.88	0.00	47.00	0.00	23.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2019-20	16.00	0.00	44.00	0.00	73.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2020-21	30.00	0.00	70.00	0.00	42.59	0.00	4.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021-22	15.00	0.00	20.00	0.00	65.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2022-23	40.00	0.00	69.00	0.00	23.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>1529.91</b>	<b>0.00</b>	<b>723.88</b>	<b>0.00</b>	<b>1396.50</b>	<b>0.00</b>	<b>5.00</b>	<b>0.00</b>	<b>1.07</b>	<b>0.00</b>	<b>17.54</b>	<b>8.75</b>	<b>6.00</b>	<b>0.00</b>	<b>4.00</b>	<b>0.00</b>

Source: Information provided by SPSEs

State Finances Audit Report for the year ended 31 March 2023

Sl. No.	9		10		11		12		13		14		15		16	
Year	Uttarakhand Purv Sainik Kalyan Nigam Limited		Uttarakhand Metro Rail, Urban Infrastructure & Building Construction Ltd.		Dehradun Smart City Limited		Uttarakhand Seeds and Tarai Development Corporation Ltd.		Kumaon Mandal Vikas Nigam		Garhwal Mandal Vikas Nigam		SIIDCUL		Uttarakhand Bahudeshiya Vitta Evam Vikas Nigam Limited	
	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL
2000-01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.42	0.00	6.79	0.00	0.00	0.00	0.00	0.00
2001-02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.20
2002-03	0.00	0.00	0.00	0.00	0.00	0.00	1.20	0.00	0.00	0.79	0.00	0.00	16.00	0.00	1.10	0.00
2003-04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00	0.00	1.68	0.00
2004-05	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.71	0.00
2005-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.47	0.00	0.00	0.00	0.00	0.76	0.00
2006-07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.22	0.00
2007-08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.92	0.00	0.00	0.00	0.00	1.22	0.00
2008-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.49	0.00	0.00	0.00	0.00	0.00	0.00
2009-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010-11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.41	0.00	0.00	0.00	0.00	1.22	0.00
2012-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.11	0.00
2013-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.11	0.00
2014-15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.71	0.00
2015-16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.40	0.00
2016-17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.15	0.00	0.00	0.00	0.00	0.00
2017-18	0.00	0.00	0.10	0.00	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2018-19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.02	0.00
2019-20	0.00	0.00	0.00	0.00	0.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2020-21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021-22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2022-23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>1.00</b>	<b>0.00</b>	<b>0.10</b>	<b>0.00</b>	<b>0.20</b>	<b>0.00</b>	<b>1.20</b>	<b>0.00</b>	<b>13.42</b>	<b>16.08</b>	<b>6.64</b>	<b>0.00</b>	<b>26.00</b>	<b>0.00</b>	<b>17.46</b>	<b>0.00</b>

Sl. No.	17		18		19		20		21		Total		Grand Total
Year	Uttarakhand Alpsankhyak Kalyan Tatha Wakf Vikas Nigam		Eco Tourism Development Corporation of Uttarakhand Ltd.		Uttarakhand Parivahan Nigam		Uttarakhand State Warehousing Corporation		Uttarakhand Pey Jal Sansadhan Vikas Evam Nirman Nigam		Equity	IFL	
	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	
2000-01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37.75	0.00	37.75
2001-02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18.20	0.00	18.20
2002-03	0.00	0.00	0.00	0.00	0.00	1.93	0.00	0.00	0.00	0.00	18.30	3.72	22.02
2003-04	0.00	0.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	14.68	0.00	14.68
2004-05	0.00	0.00	0.00	0.00	25.00	0.00	0.00	0.00	0.00	0.00	195.37	0.00	195.37
2005-06	1.50	0.00	0.00	0.00	20.00	4.25	0.00	0.00	0.00	0.00	263.90	9.72	273.62
2006-07	0.15	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00	144.35	-0.25	144.10
2007-08	1.00	0.00	0.00	0.00	1.00	19.50	0.00	0.00	0.00	0.00	232.42	23.42	255.84
2008-09	0.00	0.00	0.00	0.00	1.50	0.00	0.00	0.00	0.00	0.00	73.58	5.49	79.07
2009-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	697.83	0.00	697.83
2010-11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31.78	0.00	31.78
2011-12	0.00	0.00	0.00	0.00	0.00	100.11	0.00	0.00	0.00	0.00	44.00	100.52	144.52
2012-13	0.00	0.00	0.00	0.00	0.00	25.00	0.00	0.00	0.00	0.00	518.41	25.00	543.41
2013-14	0.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	259.91	10.00	269.91
2014-15	0.00	0.00	0.00	0.00	158.86	1.00	0.00	0.00	0.00	0.00	330.82	1.00	331.82
2015-16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	208.94	8.00	216.94
2016-17	0.00	0.00	0.05	0.00	0.00	0.00	0.19	0.00	0.00	0.00	130.10	0.00	130.10
2017-18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53.15	0.00	53.15
2018-19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	194.03	0.00	194.03
2019-20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	133.34	0.00	133.34
2020-21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	147.58	0.00	147.58
2021-22	6.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	107.81	0.00	107.81
2022-23	0.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	133.27	0.00	133.27
<b>Total</b>	<b>10.00</b>	<b>0.00</b>	<b>0.05</b>	<b>0.00</b>	<b>229.36</b>	<b>161.79</b>	<b>0.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3989.52</b>	<b>186.62</b>	<b>4176.14</b>

**Appendix-5.4**  
(Referred to in paragraph 5.8.2; page 150)  
**Details of SPSEs have accumulated losses as per their latest finalised accounts**

(₹ in crore)

Sl. No.	Name of the SPSE	Period of Accounts	Year in which finalised	Capital as per finalised account	Loan as per finalised account	Net profit/loss after dividend, interest & tax	Capital employed	Net Worth	Accumulated Profit/loss
<b>A Government Companies</b>									
1	Uttarakhand Power Corporation Limited	2022-23	2023-24	1529.91	1243.02	-1223.64	-2515.14	-3758.16	-5288.07
2	Doiwala Sugar Company Limited	2021-22	2022-23	6.00	131.14	-16.59	-304.51	-435.65	-441.65
3	Kichha Sugar Company Limited	2021-22	2022-23	17.99	119.32	20.26	-157.09	-276.41	-294.40
4	Uttarakhand Metro Rail, Urban Infrastructure & Building Construction Corporation Limited	2022-23	2023-24	0.10	0.00	-0.06	-3.06	-3.06	-3.16
5	Uttarakhand Seeds & Tarai Development Corporation Limited	2020-21	2021-22	4.08	10.00	2.57	-10.76	-20.76	-24.84
6	Kumaon Mandal Vikas Nigam Limited	2005-06	2016-17	13.42	0.43	-1.51	13.18	12.75	-0.67
	<b>Total of Government Companies (A)</b>			<b>1571.50</b>	<b>1503.91</b>	<b>-1218.97</b>	<b>-2977.38</b>	<b>-4481.29</b>	<b>-6052.79</b>
<b>Statutory Corporation</b>									
7	Uttarakhand Parivahan Nigam	2019-20	2023-24	238.60	30.54	-3.87	-262.58	-293.12	-531.72
8	Uttarakhand Pey Jal Sansadhan Vikas Evam Nirman Nigam	2021-22	2022-23	0.00	75.47	-19.30	-232.09	-307.56	-307.56
	<b>Total of Statutory Corporation (B)</b>			<b>238.60</b>	<b>106.01</b>	<b>-23.17</b>	<b>-494.67</b>	<b>-600.68</b>	<b>-839.28</b>
	<b>Grand Total (A+B)</b>			<b>1810.10</b>	<b>1609.92</b>	<b>-1242.14</b>	<b>-3472.05</b>	<b>-5081.97</b>	<b>-6892.07</b>



**Appendix-5.5**  
(Referred to in paragraph 5.11.2 Page 152)  
**Information regarding accounts in arrear of State Public Sector Enterprises**

Sl. No.	Name of Company	Year for which Accounts are in arrear	No of Accounts in arrear	Status of Company
1	Dehradun Smart City Limited	2022-23	01	Working
2	Uttarakhand Purv Sainik Kalyan Nigam Limited	2022-23	01	Working
3	Doiwala Sugar Company Limited	2022-23	01	Working
4	Kichha Sugar Company Limited	2022-23	01	Working
5	Bridge, Ropeway, Tunnel and Other Infrastructure Development Corporation of Uttarakhand Limited	2021-22 to 2022-23	02	Working
6	Uttarakhand Project Development and Construction Corporation Limited	2022-23	01	Working
7	Uttarakhand Seeds & Tarai Development Corporation Limited	2022-23	01	Working
8	State Infrastructure and Industrial Development Corporation of Uttarakhand Limited	2018-19 to 2022-23	05	Working
9	Garhwal Mandal Vikas Nigam Limited	2017-18 to 2022-23	06	Working
10	Kumaon Mandal Vikas Nigam Limited	2006-07 to 2022-23	17	Working
11	Uttarakhand Bahuudeshiya Vitta Evam Vikas Nigam Limited	2012-13 to 2022-23	11	Working
12	Uttarakhand Alpsankhyak Kalyan Tatha Wakf Vikas Nigam	2009-10 to 2022-23	14	Working
13	SIIDCUL Plastic Park Limited	2020-21 to 2022-23	3	Working
14	Ecotourism Development Corporation of Uttarakhand Limited	2017-18 to 2022-23	6	Working
15	NICDC Uttarakhand Industrial Township Limited	2022-23	1	Working
	<b>Total</b>		<b>71</b>	
16	Kumaon Anusuchit Janjati Vikas Nigam Limited (Subsidiary of KMVN Limited)	1987-88 to 2022-23	36	Non-Working
17	Trans cables Limited (Subsidiary of KMVN Limited)	2001 to 2002-23	23	Non-Working
	<b>Total</b>		<b>59</b>	
	<b>Under liquidation State Public Sector Undertaking</b>			
18	Uttar Pradesh Hill Electronics Corporation Limited	2014-15 to 2022-23	09	
19	Kumtron Limited (Subsidiary of HILTRON)	1990-91 to 2022-23	33	
20	Uttar Pradesh Hill Phone Limited (Subsidiary of HILTRON)	1987-88 to 2022-23	36	
21	Uttar Pradesh Hill Quartz Limited (Subsidiary of HILTRON)	1989-90 to 2022-23	34	
22	Uttar Pradesh Digitals Limited (Subsidiary of KMVN Limited)	1997-98 to 2022-23	26	
23	Garhwal Anusuchit Janjati Vikas Nigam Limited (Subsidiary of GMVN Limited)	2009-10 to 2022-23	14	
24	UPAI	-		
	<b>Total</b>		<b>152</b>	

**Appendix-5.6**  
**(Referred to in paragraph 5.13.2 Page 154)**  
**Impact of the Comments on the Profitability of Government Companies**

Sl. No.	Name of the Company	Comments
1	UJVN Limited (2022-23)	<ul style="list-style-type: none"> <li>The Company did not provide for an amount of ₹ 29.51 crore being payable to UPCL and HPCL in compliance of the tariff order of Uttarakhand Electricity Regulatory Commission issued on 30 March 2023. This resulted in understatement of Other Current Liabilities and Operating and Direct Expenses by ₹ 29.51 crore. Consequently, Profit for the year was overstated to the same extent.</li> </ul>
2	UPCL (2022-23)	<ul style="list-style-type: none"> <li>Non-accounting of supplementary bills of ₹ 12.54 crore raised by National Hydroelectric Power Corporation Limited for the period 2014-15 to 2022-23 resulted in understatement of Purchase Cost of Electricity and Current Liabilities by ₹ 12.54 crore, each. Consequently, the loss for the year was also understated to the same extent.</li> <li>The Company has not booked ₹ 15.21 crore as provision for compensation payable to consumers on account of non-compliance of Regulations of Standard of Performance, 2007 issued by Uttarakhand Electricity Regulatory Commission (UERC). This resulted in understatement of Current Liabilities and Other Administrative Expenses by ₹ 15.21 crore, each. Consequently, Loss for the year was also understated to the same extent.</li> </ul>
3	Doiwala Sugar Company Ltd. (2021-22)	<ul style="list-style-type: none"> <li>The Company had not provided for ₹ 0.86 crore being the amount of guarantee fee payable to the Government of Uttarakhand (GoU) on account of Cash Credit Limit. This resulted in understatement of 'Short-Term Provisions' as well as 'Loss' for the year by ₹ 0.86 crore.</li> </ul>
4	Kichha Sugar Company Ltd. (2021-22)	<ul style="list-style-type: none"> <li>The Company had short provided ₹ 0.33 crore being the amount of guarantee fee payable to the Government of Uttarakhand (GoU) on account of Cash Credit Limit. This resulted in understatement of 'Short-Term Provisions' as well as 'Loss' for the year by ₹ 0.33 crore.</li> </ul>

**Appendix-5.7**  
(Referred to in paragraph 5.13.2 Page 154)  
**Impact of the Comments on Financial Position of Government Companies**

Sl. No.	Name of the Company	Comments
1.	UJVN Limited (2022-23)	<ul style="list-style-type: none"> <li>The Company has not booked ₹ 16.05 crore payable to the contractors on account of balance works of Vyasi Project, which resulted in understatement of Other Current Liabilities as well as Property, Plant and Equipment by ₹ 16.05 crore.</li> </ul>
2	UPCL (2022-23)	<ul style="list-style-type: none"> <li>The scrap/damaged material amounting to ₹ 1.27 crore was included in Capital Inventory. Provision for diminution in value of this Inventory was not made in the accounts. This resulted in overstatement of Capital Inventory and understatement of Provision for diminution in value of Inventory by ₹ 1.27 crore, each. Consequently, Loss for the year was also understated to the same extent.</li> </ul>
3	PTCUL (2022-23)	<ul style="list-style-type: none"> <li>The inclusion of ₹ 84.11 crore being the cost of 220 KV Gas Insulated Substation at Baram in Property, Plant and Equipment which was not commissioned as on 31 March 2023, was against the Significant Accounting Policy of the Company. The same should have been accounted as Capital Work in Progress. Further, depreciation of ₹ 2.29 crore was also charged. This resulted in overstatement of Property, Plant and Equipment by ₹ 81.82 crore and depreciation by ₹ 2.29 crore and understatement of Capital Work in Progress by ₹ 84.11 crore. Consequently, Profit for the year was also understated by ₹ 2.29 crore.</li> <li>Non-accounting of Price Variation bills of ₹ 36.52 crore pertaining to the works of four projects executed prior to 31 March 2023 resulted in understatement of Provision by ₹ 36.52 crore, Capital Work in Progress by ₹ 27.90 crore, Property, Plant and Equipment by ₹ 8.18 crore and Depreciation by ₹ 44 lakh. Consequently, this also resulted in overstatement of Profit for the year by ₹ 44 lakh.</li> </ul>
4	Dehradun Smart City Limited (2021-22)	<ul style="list-style-type: none"> <li>The Company has not booked an expenditure of ₹ 8.56 crore pertaining to Doon Integrated Command and Control Centre (DICCC) Project. This resulted in understatement of Capital Work in Progress and Other Long-Term Liabilities (unutilised Grant) by ₹ 8.56 crore, each.</li> <li>The depiction of grant utilised for the completed works of Smart Schools and Digitisation of Collectorate office as unutilised grant resulted in overstatement of 'Other Long-Term Liabilities' (unutilised Grant) as well as Capital Work in Progress by ₹ 3.83 crore, each.</li> </ul>

**Appendix-5.8**

*(Referred to in paragraph 5.13.3 Page 154)*

**Impact of the Comments on the profitability and financial position of Statutory Corporations**

**Uttarakhand Transport Corporation (2019-20)**

- The Corporation booked salary & wages of drivers & conductors, incentive *etc.* amounting to ₹ 8.05 crore in the Passenger Amenity Fund instead of charging the same to the Profit and Loss account. This resulted in understatement of Passenger Amenity Fund and Operating Expenses by ₹ 8.05 crore, each. Consequently, Loss for the year has also been understated by ₹ 8.05 crore.
- The Cash Balance of Corporation does not include ₹ 2.37 crore being amount realised from forfeited Bank Guarantee (₹ 1.00 crore) and Auto Sweep Bank Account (₹ 0.97 crore) and Tax Deducted at Source (₹ 0.40 crore) wrongly reduced from FD balance instead of booking against respective account. This resulted in understatement of Cash with Treasuries (FD) by ₹ 2.37 crore, Other Income by ₹ 1.00 crore, Current Liabilities by ₹ 0.40 crore and overstatement of Cash with Bank by ₹ 0.97 crore. Consequently, Loss for the year has also been overstated by ₹ 1.00 crore.
- Balance amount of the subsidy claim of ₹ 77.94 crore for losses on account of operating buses in hilly areas receivable from GoU was not accounted for in books of accounts. This resulted in understatement of Sundry Debtors (Government Department) and understatement of Income by ₹ 77.94 crore, each. Consequently, Loss for the year has also been overstated to the same extent.
- The claim of ₹ 4.78 crore receivable for reimbursement against concession provided to special category passengers was incorrectly booked as Current Liability instead of Income in accounts. This resulted in overstatement of Current Liabilities and understatement of Other Income by ₹ 4.78 crore, each. Consequently, Loss for the year has also been overstated to the same extent.

**Uttarakhand Forest Development Corporation (2020-21)**

- Non-inclusion of dead rent amounting to ₹ 14.87 crore (including interest amounting to ₹ 3.60 crore) payable to the Mining Department for the year 2019-20 and 2020-21 resulted in understatement of expenses payable and overstatement of profit by ₹ 14.87 crore.
- The Construction- in -progress included completed works of boundary wall amounting to ₹ 7.00 crore. The same should have been capitalised & depreciated. For the same works, bills amounting to ₹ 0.59 crore were also due for payment as on 31 March 2021 which were not accounted for. This resulted in understatement of

Building by ₹ 7.59 crore and overstatement of Construction-in-progress by ₹ 7.00 crore and understatement of Current Liabilities by ₹ 0.59 crore. Further, non-charging of depreciation on the said building also resulted in overstatement of Building as well as Profit by ₹ 1.10 crore.

- The Corporation has not provided for ₹ 1.99 crore being recovery against shortage of material from the employees retired long back. This has resulted in overstatement of Shortage of material- under investigation, as well as Profit and understatement of Provision by ₹ 1.99 crore.

#### **Uttarakhand Peyjal Sansadhan Vikas Evam Nirman Nigam (2021-22)**

- The Nigam has not provided for interest of ₹ 50.42 crore payable on loan taken from Government of Uttarakhand (GoU) during the period 2002-03 to 2008-09. This resulted in understatement of Current Liabilities and Interest expenditure by ₹ 50.42 crore, each. Consequently, deficit for the year was also understated by the same extent.
- Non-accounting of running bills of ₹ 42.04 crore payable to the contractors against the works executed during the year 2021-22 has resulted in understatement of Current Liabilities & Provisions as well as Work-in-Progress by ₹ 42.04 crore, each.
- The Nigam failed to adjust the completed works amounting to ₹ 129.55 crore, which were handed over to the various Agencies/Departments. This resulted in overstatement of Work in Progress as well as Capital Grant from Government by ₹ 129.55 crore, each.

**Appendix-6.1**  
**Glossary of terms**

Sl. No.	Terms	Description
1.	State Implementing Agency	State Implementing Agency includes any Organisations/Institutions including Non-Governmental Organisation which is authorised by the State Government to receive the funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for SSA and State Health Mission for NRHM etc.
2.	GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices
3.	Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by one <i>per cent</i>
4.	Internal Debt	Comprising mainly Market Loans and Special Securities issued to the National Small Savings Fund (NSS) by the State Government.
5.	Core Public and Merit goods	<i>Core public goods</i> are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. <i>Merit goods</i> are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.
6.	Development Expenditure	The analysis of expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorised into social services, economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.
7.	Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a current debt-GDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt, therefore, also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
8.	Debt Stabilisation	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be current or debt would stabilize eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.
9.	Sufficiency of Non-debt receipts (Resource Gap)	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.

Sl. No.	Terms	Description
10.	Net availability of borrowed funds	Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.
11.	Non debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
12.	Net Debt Available	Excess of Public Debt receipts and Loans and Advances receipt over Public Debt repayment, Loans and Advances Disbursements and Interest Payment on Public debt.

