

Appendices

Appendix-1.1

(Reference: Paragraph-1.1.3, 1.3 and 1.4.3; Page 2, 7 and 11)

Statement showing summarised financial position and working results of SPSEs as per their latest finalised accounts as on 30 September 2023

Sl. No.	Name of the SPSE	Period of Accounts	Paid up Capital (including share application money)	Long Term Loans	Net Profit/Loss(-) before Finance cost ¹ & tax	Net Profit/Loss (-) after Finance cost & tax	Finance Cost	Turn over	Capital employed	Net Worth	Free Reserve/Accumulated Profit/ Loss(-)	Total Assets
A	Power Sector SPSE											
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	8237.14
2	Power Transmission Corporation of Uttarakhand Limited	2022-23	723.88	1074.63	109.31	21.87	82.31	372.68	2140.18	1065.55	341.67	2997.9
3	UJVN Limited	2022-23	1396.50	2113.85	274.28	115.64	147.52	1009.51	4840.62	2726.77	1330.27	8272.46
4	Kishau Corporation Limited	2022-23	10.00	0.00	0.00	0.00	0.00	0.00	10.00	10.00	0.00	18.22
	Total of Power Sector (A)		3660.29	4431.50	-666.83	-1086.13	380.20	9936.49	4475.66	44.16	-3616.13	19525.72
B	Other Sector SPSE											
5	Bridge, Ropeway, Tunnel and other Infrastructure Development Corporation of Uttarakhand Limited	2020-21	4.00	0.00	6.29	4.52	0.00	107.72	19.57	19.57	15.57	150.35
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	105.66
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	152.91

¹ As per Schedule III of Companies Act, 2013, Finance costs shall be classified as (a) Interest expenses (b) other borrowing costs, and (c) Applicable net gain/loss on foreign currency transactions and translation.

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Sl. No.	Name of the SPSE	Period of Accounts	Paid up Capital (including share application money)	Long Term Loans	Net Profit/Loss(-) before Finance cost ¹ & tax	Net Profit/Loss (-) after Finance cost & tax	Finance Cost	Turn over	Capital employed	Net Worth	Free Reserve/Accumulated Profit/ Loss(-)	Total Assets
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	125.77
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	24.27
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	373.24
11	Uttarakhand Project Development and Construction Corporation Limited	2021-22	1.07	0.00	0.19	0.16	0.00	11.54	1.50	1.50	0.43	4.99
12	Uttarakhand Seeds & Tarai Development Corporation Limited	2021-22	4.08	19.50	-2.65	-4.82	2.17	43.42	-6.10	-25.60	-29.68	78.89
13	Kumaon Mandal Vikas Nigam Limited	2005-06	13.42	0.43	-0.37	-1.51	1.14	100.49	13.18	12.75	-0.67	77.49
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	110.81
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	2064.72

Sl. No.	Name of the SPSE	Period of Accounts	Paid up Capital (including share application money)	Long Term Loans	Net Profit/Loss(-) before Finance cost ¹ & tax	Net Profit/Loss (-) after Finance cost & tax	Finance Cost	Turn over	Capital employed	Net Worth	Free Reserve/Accumulated Profit/ Loss(-)	Total Assets
16	Uttarakhand Bahuddeshiya Vitta Evam Vikas Nigam Limited	2011-12	16.51	2.47	-1.91	-1.97	0.06	0.94	21.46	18.99	2.48	79.07
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	21.60
18	Uttarakhand Transport Corporation	2019-20	238.60	30.54	-3.87	-3.87	0.00	478.89	-262.58	-293.12	-531.72	1001.08
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	7361.38
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	1137.36
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	37.27
	Total of Other Sector (B)		341.33	595.71	108.84	37.78	59.35	2632.68	370.83	-224.88	-566.21	12906.86
	Grand Total (A+B)		4001.62	5027.21	-557.98	-1048.35	439.55	12569.17	4846.49	-180.72	-4182.34	32432.58

Appendix-1.2

(Reference: Paragraph-1.2.5; Page 6)

Statement showing investment made and other budgetary support provided by GoU to SPSEs during the period for which accounts were in arrears

(₹ in crore)

Sl. No.	Name of the SPSEs	Period of accounts	Period for which accounts are in arrears	Paid up Capital including share application money as per finalised accounts	Investment made by State Government during the period for which accounts were in arrears			Total	
					Equity	Loans	Grant & Subsidy		
1	2	3	4	5	6	7	8	11	12
Government Companies									
1	Dehradun Smart City Limited	2021-22	2022-23	0.2	0	0	95.50	0	95.50
2	Uttarakhand Purv Sainik Kalyan Nigam Limited	2021-22	2022-23	1.00	0	0	0	0	0.00
3	Doiwala Sugar Company Limited	2021-22	2022-23	6.00	0	0	61.91	77	138.91
4	Kichha Sugar Company Limited	2021-22	2022-23	17.54	0	0	36.40	116.00	152.40
5	Bridge, Ropeway, Tunnel and Other Infrastructure Development Corporation of Uttarakhand Limited	2020-21	2021-22 to 2022-23	4.00	0	0	0	0	0.00
6	Uttarakhand Project Development and Construction Corporation Limited	2021-22	2022-23	1.07	0	0	0	0	0.00
7	Uttarakhand Seeds & Tarai Development Corporation Limited	2021-22	2022-23	1.20	0	0	0	0	0.00
8	State Infrastructure and Industrial Development Corporation of Uttarakhand Limited	2017-18	2018-19 to 2022-23	26.00	0	0	87.52	0	87.52
9	Garhwal Mandal Vikas Nigam Limited	2016-17	2017-18 to 2022-23	6.64	0	0	Not provided	Not provided	0.00
10	Kumaon Mandal Vikas Nigam Limited	2005-06	2006-07 to 2022-23	13.42	0	0	0	0	0.00
11	Uttarakhand Bahuddeshiya Vitta Evam Vikas Nigam Limited	2011-12	2012-13 to 2022-23	11.66	5.80	0	0.60	0	6.40
12	Uttarakhand Alpsankhyak Kalyan Tatha Wakf Vikas Nigam	2008-09	2009-10 to 2022-23	2.65	7.35	0.00	7.00	0	14.35
13	SIIDCUL Plastic Park Limited	First accounts not received	2020-21 to 2022-23	-	0	0	0	0	0.00

Sl. No.	Name of the SPSEs	Period of accounts	Period for which accounts are in arrears	Paid up Capital including share application money as per finalised accounts	Investment made by State Government during the period for which accounts were in arrears				Total
					Equity	Loans	Grant & Subsidy	Guarantee issued	
1	2	3	4	5	6	7	8	11	12
14	Ecotourism Development Corporation of Uttarakhand Limited	First accounts not received	2017-18 to 2022-23	-	0.05	0	0	Not provided	0.05
	Total			91.38	13.20	0	288.93	193.00	495.13
Statutory Corporations									
16	Uttarakhand Transport Corporation	2019-20	2020-21 to 2022-23	229.36	0	46.17	65.29	0	111.46
17	Uttarakhand Pey Jal Sansadhan Vikas Evam Nirman Nigam	2021-22	2022-23	0	0	0	1792.51	0	1792.51
18	Uttarakhand Forest Development Corporation	2020-21	2021-22 to 2022-23	0	0	0	2	0	2.00
19	Uttarakhand State Warehousing Corporation	2018-19	2019-20 to 2022-23	0.185	0	0	0	0	0.00
	Total			229.545	0	46.17	1859.80	0	1905.97
	Grand Total			320.925	13.20	46.17	2148.73	193.00	2401.10

Source: Compiled on the basis of information provided by SPSEs.

Appendix-2.1
(Reference: Paragraph-2.1.3; Page 16)

Statement showing SPSEs having Accounts in Arrears

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 Bahuddeshiya 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	SHDCUL Plastic Park Limited	2020-21 to 2022-23	3	Working
14	Ecotourism Development Corporation of Uttarakhand Limited	2017-18 to 2022-23	6	Working
	Total		70	
	Inactive SPSE			
15	Kumaon Anusuchit Janjati Vikas Nigam Limited (Subsidiary of KMVN Limited)	1987-88 to 2022-23	36	Non-working
	Total		36	
	Under liquidation SPSE			
16	Uttar Pradesh Hill Electronics Corporation Limited			Information not available
17	Kumtron Limited (Subsidiary of HILTRON)			Information not available
18	Uttar Pradesh Hill Phone Limited (Subsidiary of HILTRON)			Information not available

Sl. No.	Name of Company	Year for which Accounts are in arrear	No of Accounts in arrear	Status of Company
19	Uttar Pradesh Hill Quartz Limited (Subsidiary of HILTRON)	Information not available		
20	UPAI	Information not available		
21	Trans cables Limited (Subsidiary of KMVN Limited)	2001-02 to 2006-07	6	
22	Uttar Pradesh Digitals Limited (Subsidiary of KMVN Limited)	1997-98 to 2006-07	10	
23	Garhwal Anusuchit Janjati Vikas Nigam Limited (Subsidiary of GMVN Limited)	2009-10 to 2011-12	3	
	Total		19	
Statutory Corporations				
24	Uttarakhand Transport Corporation	2020-21, 2021-22, 2022-23	03	Working
25	Uttarakhand Pey Jal Sansadhan Vikas Evam Nirman Nigam	2022-23	01	Working
26	Uttarakhand Forest Development Corporation	2021-22, 2022-23	02	Working
27	Uttarakhand State Warehousing Corporation	2019-20, 2020-21, 2021-22, 2022-23	04	Working
	Total		10	
	Grant Total		135	

Appendix-2.2
(Reference: Paragraph-2.3 and 2.3.1; Page 18 and 19)

Statement showing SPSEs wherein comments of the CAG on financial statements were issued during the period from October 2022 to September 2023

Sl. No.	Name of SPSEs	Year of financial statements	Number of accounts
Government Companies			
1.	Uttarakhand Power Corporation Limited	2021-22 & 2022-23	02
2.	Power Transmission Corporation of Uttarakhand Limited	2021-22 & 2022-23	02
3.	UJVN Limited	2021-22 & 2022-23	02
4.	Doiwala Sugar Company Limited	2021-22	01
5.	Kichha Sugar Company limited	2021-22	01
6.	Bridge, Ropeway, Tunnel and Other Infrastructure Development Corporation of Uttarakhand Limited	2020-21	01
7.	Uttarakhand Pury Sainik Kalyan Nigam Limited	2021-22	01
8.	Uttarakhand Alphasanyak Kalyan Tatha Wakf Vikas Nigam	2005-06, 2006-07, 2007-08 and 2008-09	04
9.	Dehradun Smart City Limited	2021-22	01
10.	Garhwal Mandal Vikas Nigam Limited	2016-17	01
11.	Uttarakhand Metro Rail, Urban Infrastructure & Building Construction Corporation Limited	2022-23	01
12.	Kishau Corporation Limited	2021-22	01
Total			18
Statutory Corporations			
13.	Uttarakhand Transport Corporation	2016-17, 2017-18, 2018-19 and 2019-20	04
14.	Uttarakhand Pey Jal Sansadhan Vikas Evam Nirman Nigam	2021-22	03
15.	Uttarakhand State Warehousing Corporation	2018-19	01
16.	Uttarakhand Forest Development Corporation	2020-21	01
Total			09
Grand Total			27

Appendix-2.3
(Reference: Paragraph-2.3.1; Page 19)

Statement showing significant comments of CAG on the financial statements of SPSEs issued during 1 October 2022 to 30 September 2023

Sl. No.	Name of the SPSEs	Period of accounts	Monetary value of the comment (₹ in crore)	Comments in brief
A. Government Companies				
Understatement of Loss				
1.	Uttarakhand Power Corporation Limited	2022-23	12.54	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.
			15.21	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.
			1.27	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.
2.	Doiwala Sugar Company Limited	2021-22	0.86	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.
3.	Kichha Sugar Company Limited	2021-22	0.33	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.
4.	Garhwal Mandal Vikas Nigam Limited	2016-17	33.29	The Company had made short provision of liability towards gratuity as determined by LIC as per actuarial valuation. Against the demand of contribution of ₹ 36.02 crore, the company has paid ₹ 2.73 crore to LIC. This resulted in understatement of Loss and Current Liabilities by ₹ 33.29 crore each.
	Total		63.50	
Overstatement of Profit				
1.	UJVN Limited	2022-23	29.51	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.

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Sl. No.	Name of the SPSEs	Period of accounts	Monetary value of the comment (₹ in crore)	Comments in brief
2.		2021-22	71.63	It was directed by UERC to refund ₹ 71.63 crore (UPCL ₹ 62.97 crore and HPCL ₹ 8.66 crore) in twelve equal instalments starting from April 2022 to March 2023 (Trueing up of 2020-21). However, no provision of ₹ 71.63 crore has been made in the books of accounts. This resulted in understatement of Other financial liabilities and overstatement of the 'Profit' by ₹ 71.63 crore.
Total			101.14	
Understatement of Profit				
1.	Power Transmission Corporation of Uttarakhnad Limited	2022-23	2.29	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.
Total			2.29	
Understatement of Assets & Liabilities				
1.	UJVN Limited	2022-23	16.05	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.
2.	Power Transmission Corporation of Uttarakhnad Limited	2022-23	36.52	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.
3.	Dehradun Smart City Limited	2021-22	8.56	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 (unutilized Grant) by ₹ 8.56 crore, each.
Total			61.13	
Overstatement of Assets & Liabilities				
1.	Dehradun Smart City Limited	2021-22	3.83	The depiction of grant utilized for the completed works of Smart Schools and Digitization of Collectorate office as unutilized grant resulted in overstatement of 'Other Long-Term Liabilities' (unutilised Grant) as well as Capital Work in Progress by ₹ 3.83 crore, each.
Total			3.83	
B. Statutory Corporations				
Overstatement of Loss				
1.	Uttarakhand Transport Corporation	2019-20	1.00	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

Sl. No.	Name of the SPSEs	Period of accounts	Monetary value of the comment (₹ in crore)	Comments in brief
				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.
			77.94	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.
			4.78	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.
Total				
83.72				
Understatement of Loss				
1.	Uttarakhand Transport Corporation	2019-20	8.05	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.
2.	Uttarakhand Peyjal Sansadhan Vikas Evam Nirman Nigam	2021-22	50.42	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.
Total				
58.47				
Overstatement of Profit				
			14.87	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.
1.	Uttarakhand Forest Development Corporation	2020-21	1.10	The Construction-in-progress included completed works of boundary wall amounting to ₹ 7.00 crore. The same should have been capitalized & 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.

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Sl. No.	Name of the SPSEs	Period of accounts	Monetary value of the comment (₹ in crore)	Comments in brief
2.	Uttarakhand State Warehousing Corporation	2018-19	3.82	As per revised Dividend Policy, it was required to pay dividend of 30 per cent of Profit After Tax or 5 per cent of Net Worth, whichever is higher. Accordingly, Uttarakhand State Warehousing Corporation was to pay dividend of ₹ 3.82 crore to Central Warehousing Corporation (CWC) for the period 2016-17 to 2018-19. This resulted in understatement of Current Liabilities and Provisions and overstatement of Profit by ₹ 3.82 crore.
Total			21.78	
Understatement of Assets & Liabilities				
1.	Uttarakhand Peyjal Sansadhan Vikas Evam Nirman Nigam	2021-22	42.04	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.
2.			13.98	Deduction of ₹ 13.98 crore from Accounts Payable on account of advances given to various parties under the schemes against the work, in contravention to Generally Accepted Accounting Principles, resulted in understatement of Current Liabilities and Provisions as well as Loans and Advances by ₹ 13.98 crore.
Total			56.02	
Overstatement of Assets & Liabilities				
1.	Uttarakhand Peyjal Sansadhan Vikas Evam Nirman Nigam	2021-22	129.55	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.
Total			129.55	

Appendix-2.4

(Reference: Paragraph-2.3.2; Page 20)

Statement showing SPSEs wherein the Statutory Auditors reported non-compliance of AS

Sl. No.	Name of SPSEs	Year of financial statements	AS/ Ind AS not complied with
1	2	3	4
1	Garhwal Mandal Vikas Nigam	2016-17	AS-22, 2, 4, 5, 7, 9, 10, 12, 13, 15, 17, 28
2	Dehradun Smart City Limited	2021-22	AS-12, 18, 1, 10, 9, 5

Source: Statutory Auditors' Report on financial statements of SPSEs

Appendix-2.5

(Reference: Paragraph-2.3.2; Page 20)

Statement showing SPSEs wherein non-compliance of mandatory AS/ Ind AS pointed out by the CAG

Sl. No.	Name of the SPSEs	Year of financial statements	AS/Ind AS	Mandatory AS/ Ind AS not complied with
1	UJVN Limited	2021-22	Ind AS	Ind AS-16
2	Kishau Corporation Limited	2021-22	AS	AS-10, 26

Source: Compiled from comments issued on financial statements of SPSEs

Appendix-2.6

(Reference: Paragraph-2.4; Page 21)

Statement showing Management Letters issued to SPSEs during the period from 1 October 2022 to 30 September 2023

Sl. No.	Name of SPSEs	Year of financial statements	Number of accounts	Number of Management letters
1	2	3	4	5
1	Uttarakhand Pey Jal Sansadhan Vikas Evam Nirman Nigam	2019-20 & 2020-21	2	13
2	Garhwal Mandal Vikas Nigam Limited	2016-17	1	03
3	Uttarakhand Forest Development Corporation	2020-21	1	02
4	Power Transmission Corporation of Uttarakhand Limited	2021-22 & 2022-23	2	05
5	Kichha Sugar Company Limited	2021-22	1	02
6	Uttarakhand Power Corporation Limited	2021-22	1	04
7	UJVN Limited	2021-22 & 2022-23	2	04
8	Bridge, Ropeway, Tunnel and Other Infrastructure Development Corporation of Uttarakhand Limited (BRIDCUL)	2020-21	1	03
9	Uttarakhand Purv Sainik Kalyan Nigam Limited	2021-22	1	01
10	Uttarakhand Transport Corporation	2016-17 & 2017-18	2	06
11	Uttarakhand Alpsankhyak Kalyan Tatha Wakf Vikas Nigam	2005-06	1	02
12	Dehradun Smart City Limited	2021-22	1	02
Total				47

Appendix-3.1

(Reference: Paragraph-3.3.1, 3.4, 3.6.1 and 3.6.2; Page 25, 26, 28 and 29)

Statement showing status of Independent Directors, Woman Directors, Board Meetings, Audit Committee and Nomination and Remuneration Committee (NRC) in SPSEs

Sl. No.	Name of SPSE	Year of latest finalised financial statements up to 2022-23	Paid up Capital	Turn over	Aggregate Outstanding loans, Debentures & deposits	Whether criteria fulfilled	No. of BOD Meetings held in 2022-23	Requirement of Independent Director		Actual against requirement Nos. of Independent Directors during 2022-23	Declaration Status of Independent Director	Requirements of	
								Independent Director	Independent Director			Audit Committee	Nomination & Remuneration Committee
1	Uttarakhand Power Corporation Limited	2022-23	1529.91	8554.3	1243.02	Yes	6	2	2	4	Yes	Yes	Yes
2	Power Transmission Corporation of Uttarakhand Limited	2022-23	723.88	372.68	1074.63	Yes	5	2	2	12	Yes	Yes	Yes
3	UJVNL Limited	2022-23	1396.5	1009.51	2113.85	Yes	6	2	2	4	No	Yes	Yes
4	Kishau Corporation Limited	2022-23	10	0	0	Yes	1	2	2	0	No	No	No
5	Bridge, Ropeway, Tunnel and other Infrastructure Development Corporation of Uttarakhand Limited	2021-22	4	154.13	0	Yes	2	2	2	0	No	No	No
6	Doiwala Sugar Company Limited	2022-23	6	120.31	446.55	Yes	4	2	2	0	No	Yes	No
7	Kichha Sugar Company Limited	2022-23	17.99	164.35	373.52	Yes	4	2	2	0	No	No	No
8	Uttarakhand Purv Sainik Kalyan Nigam Limited	2022-23	1	576.37	0	Yes	4	2	2	2	No	Yes	Not Provided
9	Uttarakhand Metro Rail, Urban & Infrastructure Building Construction Corporation Limited	2022-23	0.1	0	0	No	4			NA	NA	NA	NA

2 For partial period.

Sl. No.	Name of SPSE	Year of latest finalised financial statements up to 2022-23	Paid up Capital	Turn over	Aggregate Outstanding loans, Debentures & deposits	Whether criteria fulfilled	No. of BOD Meetings held in 2022-23	Requirement of Independent Director		Actual against requirement			Requirements of	
								Independent Director	Independent Director	Nos. of Independent Directors during 2022-23	Declaration Status of Independent Director	Audit Committee	Nomination & Remuneration Committee	
10	Dehradun Smart City Limited	2022-23	0.4	0	0	No	5			NA	NA	NA	NA	NA
11	Uttarakhand Project Development and Construction Corporation Limited	2022-23	1.07	8.32	0	No	4			NA	NA	NA	NA	NA
12	Uttarakhand Seeds & Tarai Development Corporation Limited	2022-23	4.08	41.92	19.57	No	1			NA	NA	NA	NA	NA
13	Kumaon Mandal Vikas Nigam Limited	2006-07	13.42	113.1	32.11	Yes	4	2		0	No	No	No	No
14	Garhwal Mandal Vikas Nigam Limited	2017-18	6.64	241.72	10.69	Yes	5	2		0	No	No	No	No
15	State Infrastructure and Industrial Development Corporation of Uttarakhand Limited	2017-18	28.5	16.77	196.15	Yes	2	2		2	No	Yes	No	No
16	Uttarakhand Bahuddeshiya Vitta Evam Vikas Nigam Limited	2011-12	16.51	0.94	2.47	Yes	2	2		0	No	No	No	No
17	Uttarakhand Alpsankhyak Kalyan Tatha Wakf Vikas Nigam	2008-09	2.65	0.34	10.9	No	2			NA	NA	NA	NA	NA
18	SHIDCUL Plastic Park Limited (Accounts Not Received)	Not provided	0	0	0	No	1			NA	NA	NA	NA	NA
19	Ecotourism Development Corporation of Uttarakhand	2017-18	0.05	0	5	No	Nil			NA	NA	NA	NA	NA

Note - NA= Not applicable.

Appendix-3.2
(Reference: Paragraph-3.7.1; Page 30)

Statement showing status of Internal Audit Framework in SPSEs

Sl. No.	Name of the SPSE	Year of Latest financial statement up to 2022-23	Preceding financial year*	Fulfillment of any of the conditions for appointment of Internal Auditor			whether criteria fulfilled	
				Paid up capital of ₹ 50 crore or more	Turnover of ₹ 200 crore or more	Outstanding loans/ borrowing from banks & Public Financial Institutions of ₹ 100 crore or more		Outstanding deposits of ₹ 25 crore or more
1	Uttarakhand Power Corporation Limited	2022-23	2021-22	1529.91	Not required	Not required	Not required	Yes
2	Power Transmission Corporation of Uttarakhand Limited	2022-23	2021-22	723.88	Not required	Not required	Not required	Yes
3	UJVN Limited	2022-23	2021-22	1396.5	Not required	Not required	Not required	
4	Kishau Corporation Limited	2022-23	2021-22	10	0	0	0	
5	Bridge, Ropeway, Tunnel and other Infrastructure Development Corporation of Uttarakhand Limited	2021-22	2021-22	4	154.13	0	0	No
6	Doiwala Sugar Company Limited	2022-23	2021-22	6	120.31	37.09	Not required	
7	Kichha Sugar Company Limited	2022-23	2021-22	17.99	207.4	Not required	Not required	Yes
8	Uttarakhand Purv Sainik Kalyan Nigam Limited	2022-23	2021-22	1	499.5	0	Not required	
9	Uttarakhand Metro Rail, Urban Infrastructure & Building Construction Corporation Limited	2022-23	2021-22	0.1	0	0	0	No
10	Dehradun Smart City Limited	2022-23	2021-22	0.4	0	0	0	
11	Uttarakhand Project Development and Construction Corporation Limited	2022-23	2021-22	1.07	11.54	3.09	0	

Sl. No.	Name of the SPSE	Year of Latest financial statement up to 2022-23	Preceding financial year*	Fulfilment of any of the conditions for appointment of Internal Auditor				whether criteria fulfilled
				Paid up capital of ₹ 50 crore or more	Turnover of ₹ 200 crore or more	Outstanding loans/ borrowing from banks & Public Financial Institutions of ₹ 100 crore or more	Outstanding deposits of ₹ 25 crore or more	
12	Uttarakhand Seeds & Tarai Development Corporation Limited	2022-23	2021-22	4.08	43.42	19.57	0	
13	Kumaon Mandal Vikas Nigam Limited	2006-07	2006-07	13.42	113.1	32.11	0	
14	Garhwal Mandal Vikas Nigam Limited	2017-18	2017-18	6.64	241.72	Not required	Not required	
15	State Infrastructure and Industrial Development Corporation of Uttarakhand Limited	2017-18	2017-18	28.5	16.77	196.15	Not required	Yes
16	Uttarakhand Bahuuddeshiya Vitta Evam Vikas Nigam Limited	2011-12	2011-12	16.51	0.94	2.47	0	
17	Uttarakhand Alpsankhyak Kalyan Tatha Wakf Vikas Nigam	2008-09	2008-09	2.65	0.34	10.9	0	No
18	SHDCUL Plastic Park Limited (Accounts Not Received)	Not provided	Not provided	0	0	0	0	
19	Ecotourism Development Corporation of Uttarakhand	2017-18	2017-18	0.05	0	5	0	

* For FY 2022-23, the preceding financial year was 2021-22. However, for the financial years 2021-22 or earlier to 2021-22, the same year is considered as preceding financial year.

Appendix-4.1

(Reference: Paragraph-4.1.1 and 4.1.7.1; Page 33 and 37)

Statement showing Category of Consumers based on tariff

Sl. No	Category	Load
1.	RTS-1: Domestic RTS-1 A: Snowbound	For domestic use only For domestic and non-domestic consumers in snowbound areas
2.	RTS-2: Non-Domestic	Government/ Govt. aided institutions, Charitable Institution registered under the Income Tax Act, 1961, Small Non-Domestic consumers up to 4 kW having consumption up to 50 units per month, Multiplex, Malls Complex including common facilities, Commercial standalone independent advertisement hoardings
3.	RTS-3: Govt. Public Utilities	All the Government Utilities such as Public Lamps, Street Lighting System, Traffic Signals, Public Parks, State Tubewells, Pumped Canals and Irrigation System, Public Water Works, Sewage Treatment Plant functioning under Jal Sansthan, Jal Nigam or other local body and Plastic Recycle Plant
4.	RTS-4: Private Tube Wells/ Pumping Sets RTS-4A: Agriculture Allied Activities	For private tube-wells/ pumping sets for irrigation purposes and for incidental agricultural process confined to chaff cutter, thrasher, cane-crusher and rice huller. For nurseries, polyhouse, fisheries and other units growing flower/vegetables and fruits including mushroom cultivation
5.	RTS-5: LT and HT Industry LT Industry: up to 75 kW HT Industry: above 75 kW	1- Industries and/or processing or agro- industrial purposes, power loom as well as Arc/ Induction Furnaces, Rolling/Re-rolling Mills, Mini Steel Plants and to other power consumers not covered under any other Rate Schedule 2- The vegetable, fruits, floriculture & Mushroom integrated units engaged in processing, storing and packaging in addition to farming and those not covered under RTS-4A shall also be covered under this Rate Schedule.
6.	RTS-6: Mixed Load	Single point bulk supply connection of more than 75 kW where the supply is used predominantly for domestic purposes (with more than 60 per cent domestic load) and also for other non-domestic purposes. This schedule also applies to supply to MES
7.	RTS-7: Railway Traction	For power utilised by railway for traction purpose
8.	RTS-8: Electric Vehicle Charging Station	For Public Electric Vehicle Charging Station set up to provide charging facility on commercial basis.
9.	RTS-9: Temporary Supply	1- For temporary supplies of light, fan and power loads for all purposes including illumination/public address/ceremonies and festivities/ functions/ temporary shops not exceeding three months. 2- For power taken for construction purposes including civil work by all consumers including Government Departments. Power for construction purposes for any work / project shall be considered from the date of taking first connection for the construction work till completion of the work / project

Appendix-4.2
(Reference: Paragraph-4.1.8.1; Page 43)

Statement showing Distribution Losses in the Electricity Distribution Divisions (in MU)

Sl. No.	Name of Electricity Distribution Division	2023-24	2022-23	2021-22
1	Dharchula	37.86	37.77	40.35
2	Narayanbagarh	37.19	39.64	26.60
3	Bageshwar	34.11	28.05	29.31
4	Urban Roorkee	33.21	33.66	34.83
5	Ramnagar Roorkee	31.62	30.04	27.34
6	Rural Roorkee	31.50	31.09	31.21
7	Uttarkashi	30.28	30.12	34.03
8	Laksar	27.93	28.07	27.99
9	Ranikhet	27.75	18.71	16.70
10	Barkot	27.30	27.31	28.29
11	Bhikiyasain	27.21	19.79	20.39
12	Rudrapur-II	26.16	30.76	34.88
13	Nainidanda	24.29	15.60	
14	Champawat	21.95	18.63	23.46
15	Tehri	21.38	21.48	24.34
16	Jwalapur	20.61	21.04	23.19
17	Pithoragarh	20.54	22.24	25.00
18	Pauri	18.68	18.17	17.37
19	Rudraprayag	18.25	22.71	19.02
20	Gopeshwar	18.20	26.10	19.58
21	Gairsain	18.10	24.79	32.54
22	Urban Haldwani	17.79	17.92	17.94
23	Kichha	17.59		
24	Vikasnagar	17.14	17.76	10.34
25	Ramnagar	16.96	14.01	14.02
26	Khatima	16.84	19.82	14.43
27	Bhagwanpur	14.17	15.50	13.92
28	Bajpur	12.70	13.50	14.94
29	Sitarganj	12.40	14.83	8.50
30	Nainital	12.08	12.56	16.56
31	Rural Haldwani	11.48	11.50	12.18
32	Almora	10.19	13.07	15.09
33	Rishikesh	8.16	9.85	9.01
34	North Dehradun	7.88	5.46	5.00
35	Jaspur	7.73	9.24	13.37
36	Srinagar	7.66	8.15	10.68
37	Kashipur	7.54	7.00	6.81
38	Raipur	7.14	9.63	9.80
39	Urban Hardwar	7.07	5.72	4.05
40	Doiwala	6.85	6.87	8.59
41	South Dehradun	6.47	5.46	5.77
42	Mohanpur	5.60	7.05	7.32
43	Central Dehradun	5.05	4.40	5.42
44	Kotdwar	3.73	3.24	4.24
45	Rudrapur-I	2.95	8.06	7.01
46	Rural Hardwar	0.02	0.81	0.32

Appendix-4.3

(Reference: Paragraph-4.1.8.1; Page 49)

Statement showing decision of CGRF/ Ombudsman passed against UPCL for IDF/RDF/NA/NR

Sl. No.	Ombudsman & CGRF cases/Order Date	Brief of case	Brief Decision
1	Jagmohan Singh Rana V/s EDD Badkot 28 October 2020	A provisional bill of ₹ 1.89 lakh for a period of 112 billing cycles was issued to the consumer on the grounds of NA/NR/IDF. Against this, the consumer submitted a complaint to the CGRF. The case was decided by CGRF against the said consumer on 22 July 2020. Subsequently, the consumer filed an appeal with the Ombudsman.	The Ombudsman in its Order stated that UPCL can recover the amount of two or three billing cycles only as applicable under the UERC (Supply code) Regulations 2020. Hence, UPCL could recover only ₹ 6,850 from the consumer. Further ordered that UPCL cannot be made to bear the revenue loss caused due to disapproval of the NA/NR/IDF billing beyond the prescribed period under relevant regulation and the loss has to be made good by recovery from the responsible officials from their salaries.
2	Daya Pandey V/s EDD (Urban) Tikoniya, Haldwani 29 June 2020	A provisional bill of ₹ 50,529 for a period of 77 months was issued to the consumer on the grounds of RDF/NR. Against this, the consumer submitted a complaint to the CGRF. The case was decided by CGRF against the said consumer on 20 June 2020. Subsequently, the consumer filed an appeal with the Ombudsman.	The Ombudsman in its Order stated that UPCL can recover the amount of two billing cycle only as applicable under the UERC (Supply code) Regulations 2020. UPCL cannot be made to suffer any financial loss as they have continuously supplied power to the consumer, so it would be appropriate to recover the cost of such bills from the erring staff.
3	Suman Giri V/s EDD Lakshar 30 August 2019	A provisional bill of ₹ 50,000 for a period of 39 bills was issued to the consumer on the grounds of NA/NR/IDF. Against this, the consumer submitted a complaint to the CGRF. The case was decided by CGRF against the said consumer on 13 March 2019. Subsequently, the consumer filed an appeal with the Ombudsman.	The Ombudsman in its Order stated that UPCL cannot be made to suffer any financial loss. So, it would be appropriate to recover the cost of such bills from the erring staff. Out of ₹ 50,000 provisional bill, UPCL recovered ₹ 20,000 from the erring staff and the rest ₹ 30,000 may be recovered from the consumer.
4	Pankaj Singhal V/s EDD Bazpur 27 Dec 2019	A provisional bill of ₹ ₹ 1.02 lakh (21074 units) for a period from March 2016 to August 2017 was issued to the consumer on the grounds of IDF. Against this, the consumer submitted a complaint to the CGRF. The case was decided by CGRF against the said consumer on 03 August 2019. Subsequently, the consumer filed an appeal with the Ombudsman.	The Ombudsman in its Order disapproved the IDF billing beyond the prescribed period under relevant Regulations. UPCL is directed to revise the bill to 3586 units only instead 21074 units.
5	Keshri Kant Nautiyal V/s EDD Uttarkashi 16 March 2022	A provisional bill of ₹ 1.12 lakh (12 NR bills) for a period 12 billing cycles was issued to the consumer on the ground of NR. Against this, the consumer submitted a complaint to the CGRF. The case was decided by CGRF against the said consumer on 16 December 2021. Subsequently, the consumer filed an appeal with the Ombudsman.	The Ombudsman in its Order stated that 10 nos. NR bills out of 12 bills are not payable by the consumer under the relevant Regulations and directed that the amount of 10 nos. NR bills be recovered from the erring staff.
6	Teerathpal V/s EDD (Rural) Roorkee 31 January 2020	A provisional bill of ₹ 92,801 for a period from May 2009 to July 2013 was issued to the consumer on the ground of IDF. Against this, the consumer submitted a complaint to the CGRF. The case was	The Ombudsman in its Order disapproved of the IDF billing beyond the prescribed period under relevant regulation. UPCL is directed to revise the final bill after deletion of IDF bills from

Sl. No.	Ombudsman & CGRF cases/Order Date	Brief of case	Brief Decision
		decided by CGRF against the said consumer on 06 November 2019. Subsequently, the consumer filed an appeal with the Ombudsman.	May 2009 to 2013. Out of ₹ 92,801 amount, only 65,184 was realised.
7	Umesh Kumar V/s EDD Bhagwanpur 18 February 2019	A provisional bill of ₹ 1.12 lakh for a period of more than 5 years was issued to the consumer on the ground of NR. Against this, the consumer submitted a complaint to the CGRF. The case was decided by CGRF against the said consumer on 30 October 2018. Subsequently, the consumer filed an appeal with the Ombudsman.	The Ombudsman in its Order disapproved the NR billing beyond the prescribed period under relevant Regulations. Also directed to examine the reasons for and accountability of those responsible for continuing NR billing for more than five years in violation of specific provision of Regulations and take appropriate action. Out of 1.12 lakh provisional bill, ₹ 37,083 is pending for payment till date.
8	Sanjay Kumar Dwivedi V/s Rudrapur 21 October 2019	RDF/NR bills were issued from January 2018 to January 2019 even after the meter was replaced in November 2017. Against this, the consumer submitted a complaint to the CGRF. The case was decided by CGRF against the said consumer on 30 October 2018. Subsequently, the consumer filed an appeal with the Ombudsman	The Ombudsman in its Order directed to delete NR bills issued for more than two bills.
9	Rajkumar V/s EDD Urban Roorkee 08 Dec 2023	A provisional bill of ₹ 88,820 for a period of almost 10 years was issued to the consumer on the ground of IDF/NA/NR. Against this, the consumer submitted a complaint to the CGRF. The case was decided by CGRF against the said consumer on 25 October 2021. Subsequently, the consumer filed an appeal with the Ombudsman.	The Ombudsman in its Order directed that UPCL can recover the amount of two billing cycle only as applicable under the UERC (Supply code) Regulations 2020 and remaining is not as per Regulations. Further, the amount of IDF/NA/NR bill beyond two billing cycle in case be worked out and officials responsible for issue of these bills in violation of regulation and tariff orders be identified and the amount of such bills be recovered from them.
10	CGRF case Karanpal Singh V/s EDD Laksar 17 Dec 2020	A provisional bill of ₹ 48,896 for a period of seven years was issued to the consumer on the ground of IDF.	CGRF ordered for disapproval of the IDF billing beyond the prescribed period under relevant Regulations. UPCL can recover the amount of two billing cycles only as applicable under the UERC (Supply code) Regulations 2020

Appendix-4.4

(Reference: Paragraph-4.1.8.1 and 4.1.8.3; Page 50 and 66)

Statement showing decisions of Ombudsman passed against UPCL

Sl. No.	Order Date / Parties	Reason and Decision	Other specific remarks of Ombudsman
1	19 July 2023 M/s Kishan Brothers V/s EDD (Central) CD0K000009585	<p>Low/missing voltage in MRI study for 318 days.</p> <p>The check meter study indicated that the meter was running slow by 70 per cent. Accordingly, the supplementary bill was raised to 9.58 lakh as per check meter study.</p> <p>The consumer approached the CGRF with grievance, but the case was decided against the said consumer on 12 May 2023. Subsequently, the consumer filed an appeal with the Ombudsman.</p> <p>The Ombudsman in its Order stated that the results of check meter study indicating meter running slow by 70 per cent, cannot be relied upon and therefore, the demand ₹ 9.58 lakh was devoid of law being violative of the relevant regulations. CGRF order was set aside and demand of the said amount raised was also quashed and set aside.</p>	<p>It was also stated in the Order that a number of letters have been written by the Ombudsman to the MD, UPCL and other authorities for issuing instructions to the field officers to ensure that such cases (due diligence while installation of check meters / NABL accreditation etc.) are dealt with by them strictly in accordance with relevant UERC regulations and other statutory provisions, however, it appears that either such instructions have not been issued by UPCL management to their field officers or the field officers are not obeying such instructions and Committing similar or same type of mistakes in such cases again and again. Further, it was again advised to look into the matter and issue suitable instructions to all the field officers asking them to ensure compliance of relevant UERC Regulations.</p>
2.	19 July 2023 M/s Dehradun Premier Motor V/s EDD South SD0K00000684	<p>Observing irregularity in the MRI report(s), a check meter study was conducted, and it was found that the meter recording was 27 per cent slow, accordingly, supplementary bill of ₹ 4.70 lakh was raised.</p> <p>The consumer approached the CGRF with grievance, but the case was decided against the said consumer on 15 May 2023. Subsequently, the consumer filed an appeal with the Ombudsman</p> <p>The Ombudsman in its Order stated that the result of check meter study indicating meter running slow by 27 per cent, cannot be relied upon and the entire exercise of conducting check meter study and raising demand of ₹ 4.70 lakh was devoid of law being violative of the relevant regulations. CGRF order was set aside and demand of the said amount raised was also quashed and set aside.</p>	<p>In the Order, the Ombudsman, <i>inter alia</i>, once again advised MD UPCL to look into the matter and issue suitable instructions to all the field officers asking them to ensure compliance of relevant UERC Regulations.</p>
3	03 March 2023 M/s Ferreterro India Pvt. Ltd. V/s EDD Bhhagawanpur BH0K00000422	<p>Check meter study was carried out as external CT of Y phase was saturated and hence, was not passing the actual current to the meter. The Study indicated that the meter was running slow by 16 per cent. Accordingly, the supplementary bill of ₹ 54.68 lakh was raised.</p> <p>The consumer approached the CGRF with grievance, but the case was decided against</p>	<p>The Ombudsman in its Order stated that entire check meter study was vitiated, and its result cannot be legally accepted and hence, no supplementary demand could have been raised on the basis of such vitiated check meter study. UPCL is directed to withdraw the demand of ₹ 54.68 lakh. Further, directed to</p>

Sl. No.	Order Date / Parties	Reason and Decision	Other specific remarks of Ombudsman
		<p>the said consumer on 30 November 2022. Subsequently, the consumer filed an appeal with the Ombudsman.</p> <p>The Ombudsman in its order stated that the entire check meter study has been vitiated, thus, no reliance can be placed on such a vitiated study and consequently its results cannot be legally accepted.</p> <p>CGRF order was set aside and demand of the said amount raised was also quashed and set aside.</p>	<p>refund 50 <i>per cent</i> of the aforesaid impugned demand deposited by the consumer.</p>
4	27 Feb 2023 Surjeet Kaur Jolly V/s EDD (South) SD0K00003216	<p>The current on R&B phases was appearing low since May 2019 in MRI Report. Check meter study was carried out and accordingly, a supplementary bill of ₹ 6.01 lakh was raised.</p> <p>The consumer approached the CGRF with grievance, but the case was decided against the said consumer on 17 December 2022. Subsequently, the consumer filed an appeal with the Ombudsman.</p> <p>The Ombudsman in its Order stated that relevant regulations and other legal provisions were not followed, as veracity of the meter which was installed as check meter was not given to the petitioner before initiating installation of check meter. Therefore, the result of check meter study indicating meter running slow by 67 <i>per cent</i>, cannot be relied upon being violating the relevant regulations.</p> <p>CGRF order was set aside and demand of the said amount raised was also quashed and set aside.</p>	<p>Ombudsman once again advised MD UPCL to look into the matter and issue suitable instructions to all the field officers asking them to ensure compliance with relevant UERC regulations.</p>
5	20 Feb 2023 Anil Kumar Garg V/s EDD (South) SD0K000123896	<p>Low voltage on R&B phases appearing (November 2019) in MRI from the very first day from release of New Service Connection (NSC). The supplementary bill of ₹ 3.38 lakh was raised.</p> <p>The consumer approached the CGRF with grievance, but the case was decided against the said consumer on 18 November 2022. Subsequently, the consumer filed an appeal with the Ombudsman.</p> <p>The Ombudsman in its Order stated that as veracity of the meter which was installed as check meter was not established as NABL accredited test certificate of the said meter was not given, the results of check meter study declaring the meter running slow by 39 <i>per cent</i>, cannot be relied upon being violating the relevant regulations.</p> <p>CGRF order was set aside and demand of the said amount raised was also quashed and set aside</p>	<p>MD, UPCL was advised to issue necessary directions to all field officers to follow the UERC relevant regulations and other statutory provisions in the Act in conducting check meter study.</p>

Sl. No.	Order Date / Parties	Reason and Decision	Other specific remarks of Ombudsman
6	27 June 2022 Pestleweed School Oakhill Estate V/s EDD (North) 700K000000610	Y - phase was showing 0. The check meter installed and it was found that meter was slow by 35 <i>per cent</i> and assessment made of ₹4.70 lakh. The consumer approached the CGRF with grievance, but the case was decided against the said consumer on 24 February 2022. Subsequently, the consumer filed an appeal with the Ombudsman. The case was quashed by Ombudsman due to check meter not been certified from an NABL accredited Lab.	The Ombudsman also granted compensation of ₹ 21,150 for delay in replacement of burnt meter. UPCL was directed to withdraw the amount of ₹ 4.70 lakh and refund the sum of two lakh deposited by the consumer.
7	25 April 2022 Windlass Healthcare Pvt Ltd V/s EDD (South) SD0K000006639	In M/s YMPL testing, the meter was running slow by 34 <i>per cent</i> due to wrong phase association. The phase sequence found changed from RYB to RBY. Less recording by meter by 34 <i>per cent</i> for 986 days due to phase sequence change. The consumer approached the CGRF with grievance, but the case was decided against the said consumer on 17 July 2021. Subsequently, the consumer filed an appeal with the Ombudsman The Ombudsman in its Order stated that the sanctity and accuracy of the installed meters having not been tested in NABL accredited laboratory and demand raised by such a check meter study cannot, be held as a genuine demand (₹1.81 crore) and, therefore, cannot be upheld. The CGRF order was set aside and demand raised by the UPCL for a sum of ₹ 1.81 crore was also set aside.	In the Order, it was also mentioned that UPCL did not conduct periodical testing of the metering (once in a year) equipment of the consumer. Further, directed to refund any sum deposited by the consumer against the said demand.
8	18 Feb 2022 Dy Inspector General ITBP academy V/s EDD (North) 700K000000837	Check meter installed found 52 <i>per cent</i> slow and raised a demand of ₹ 14.74 lakh. The consumer approached the CGRF with grievance, but the case was decided against the said consumer on 25 November 2021. Subsequently, the consumer filed an appeal with the Ombudsman The Ombudsman in its Order stated that the test results are not reliable as meter of the UPCL had not been tested in NABL accredited laboratory under relevant Regulations.	The check meter study was held null and void and so is the assessment raised on the basis of such study and directed to withdraw the amount of assessment. Also directed that any sum deposited by the consumer be refunded by way of adjustment.

Appendix-4.5
(Reference: Paragraph-4.1.8.1; Page 51)

Statement showing Loss on account of delay in application of Excess Load/ Demand Penalty

(in ₹)

Sl. No.	Consumer Number	Load (kW ³)	Range of MD (kVA ⁴)	Four-time penalty
1	370K000004285	70	102 - 173	2,03,658.00
2	370K000004383	38	84 - 232	5,58,131.00
3	370K000024017	75	126 - 754	6,56,986.00
4	370K000030780	75	138 - 174	1,95,796.00
5	370K000098778	70	86 - 120	1,46,132.00
6	370K000098781	75	91 - 200	4,81,429.60
7	370K000098789	75	91 - 149	2,47,444.00
8	370K000098809	75	121 - 146	2,22,045.60
9	370K000098828	75	91 - 124	1,22,605.00
10	370K000098872	75	122 - 188	3,33,712.00
11	890K000021989	26	112 - 143	8,64,904.00
12	880K000022554	70	110 - 161	5,21,146.00
13	880K000026151	75	91 - 156	1,47,286.00
14	880K000029385	75	96 - 137	3,11,976.40
15	880K000029607	75	100 - 164	2,48,752.00
16	880K000030626	75	104 - 298	3,19,660.00
17	880K000193095	75	119 - 167	1,97,754.00
18	880K000193103	70	92 - 209	8,59,083.60
19	890K000003988	75	91 - 179	3,28,874.00
20	890K000004359	75	98 - 153	2,33,164.00
21	890K000004374	75	113 - 204	4,11,710.00
22	890K000024768	75	105 - 134	1,77,790.00
23	890K000024908	75	103 - 205	1,91,930.00
24	890K000025629	50	94 - 504	5,97,556.00
25	890K000026431	75	92 - 200	2,42,704.50
26	890K000028378	73	95 - 150	2,39,960.00
27	890K000029278	75	100 - 137	2,96,090.00
28	890K000243160	75	98 - 167	2,41,257.00
29	HR0K000002003	65	103 - 197	5,59,742.00
30	HR0K000002648	75	89 - 168	2,36,397.00
31	HR0K000118479	28	99 - 121	1,41,491.00
32	HR0K000118592	75	204 - 224	2,16,423.00
33	KH0K000028530	75	117 - 157	2,28,552.00
34	KH0K000221017	75	113 - 174	1,83,756.00
35	RM0K00700801	74	95 - 132	1,67,568.00
36	JS0K000028616	75	99 - 169	3,62,572.00
37	JS0K000028613	75	113 - 145	2,77,868.00
38	KH0K000028347	75	99 - 137	1,41,624.00
39	JW0K000009171	75	198 - 497	20,42,376.20
40	JS0K000400093	75	94 - 119	1,82,820.00
41	JS0K000400085	75	113 - 153	2,40,874.00
42	JS0K000400028	70	98 - 163	5,24,076.00
43	RR0K000880030	75	138 - 195	8,12,153.80
Total				1,59,17,829.70

³ Kilo Watt.

⁴ Kilo Volt Ampere.

Appendix-4.6
(Reference: Paragraph-4.1.8.1; Page 52)

Statement showing Targets of checking

Sl. No.	Official	Monthly Checking Targets	Yearly Checking Target
1.	Chief Engineer (D)	Minimum 20 no. consumers out of which at least 40 <i>per cent</i> of consumers having connected load \geq 2000 KVA)	The Executive Engineer (Distribution) was required to make sure that all the consumers having contracted load of 50 kW and above are checked at least once a year.
2.	Superintending Engineer (D)	20 no. consumers out of which at least 20 <i>per cent</i> of consumers having connected load \geq 500 KVA	
3.	Executive Engineer (D)	Minimum 30 no. consumers out of which atleast 50 <i>per cent</i> of consumers having connected load \geq 75 KW)	
4.	Sub-Divisional Officer	Minimum 30 no. consumers out of which atleast 50 <i>per cent</i> of consumer having connected load \geq 25 KW)	
5.	Junior Engineer (JE)	Meter reading of 400 consumers is to be checked randomly upto 25 KW.	

Appendix-4.7
(Reference: Paragraph-4.1.8.2; Page 55)

Statement showing Collection Efficiency of Five Divisions

(In per cent)

Name of EDD / Month	Vikas Nagar	Haldwani (Urban)	Ramnagar (Roorkee)	Roorkee (Urban)	Haldwani (Rural)
Apr-21	38.82	31.46	49.63	34.97	30.35
May-21	41.41	42.50	61.05	51.96	50.25
Jun-21	48.65	47.68	65.25	58.16	57.70
Jul-21	57.73	51.44	68.05	62.69	59.52
Aug-21	68.74	53.35	74.13	69.01	66.21
Sep-21	64.64	55.58	74.68	72.28	68.87
Apr-22	49.19	39.28	45.00	55.52	42.69
May-22	53.69	43.92	56.85	61.88	60.23
Jun-22	57.22	51.13	66.99	67.40	67.46
Jul-22	71.68	56.46	69.01	72.54	77.24
Aug-22	77.75	59.53	73.27	75.42	80.15
Sep-22	78.88	62.77	74.97	76.80	82.80
Apr-23	50.65	41.08	43.86	55.52	47.82
May-23	59.47	52.22	64.67	73.18	66.00
Jun-23	67.54	55.25	69.02	74.69	73.65
Jul-23	67.15	59.27	69.43	73.22	75.99
Aug-23	67.81	62.52	66.07	75.79	76.21
Sep-23	69.09	65.05	77.12	77.07	79.33

Appendix-4.8
(Reference: Paragraph-4.1.8.2; Page 55)

Statement showing Arrears at the end of Quarter

(₹ in crore)

RTS	Quarter	RTS-1	RTS-2	RTS-3	RTS-4	RTS-5
2021-22	1	801.72	392.48	806.36	189.83	471.10
	2	898.85	412.21	869.06	194.93	539.49
	3	906.68	408.76	883.69	212.68	527.97
	4	661.10	317.39	779.29	188.56	342.25
2022-23	1	794.32	386.51	885.88	211.79	542.50
	2	868.33	379.94	933.71	211.30	557.97
	3	894.90	377.69	990.14	233.55	552.99
	4	750.99	294.18	633.12	208.86	304.57
2023-24	1	851.36	358.21	731.91	218.62	524.22
	2	990.44	385.41	817.05	226.11	526.40
	3	1014.89	385.70	820.63	250.32	503.17
	4	868.85	272.07	705.22	230.40	156.55

Appendix-4.9
(Reference: Paragraph-4.1.8.2; Page 64)

Statement showing PD consumers who filed GST returns during FY 2023-24

Sl.No.	Service Connection No.	Consumers (M/s)	PD Date	Arrears	GSTIN
1	890K000024280	Rudra Auto Tech	28-07-2023	1,05,00,060	05AAFCR6126C1ZR
2	MP0K000002765	Modhike Pvt Ltd	29-06-2021	21,62,712	05AAECM0397F1ZM
3	HR0K000005673	Fresh Pet Pvt. Ltd.	09-09-2021	19,74,039	05AABCF2039C1ZB
4	890K000003905	Windals Auto Ltd.	11-01-2022	17,31,979	05AAACW1443L1ZE
5	LK0K000147275	Siddhi Vinayak Mine	04-01-2023	7,52,958	05ACVFS8717P1Z0
6	6960101088873	Ram Kumar Mishra	16-12-2021	5,45,902	05ACOPM9576D1Z6
7	RD61508072972	Irshad Ahamad	24-10-2020	5,11,303	05CEJPA8886D1ZE
8	6901301037553	Smt Satya Devi	19-12-2022	3,88,977	05EZLPD7589H2ZT
9	JW0K000118386	Charan Singh	31-07-2020	3,41,366	05CNXPS7977L1ZK
10	6960630023275	Kamal Kishor Singh	14-12-2022	3,16,842	05GACPS6192B1ZO
11	RP0K000016025	Lanco Infratech Ltd.	09-09-2022	3,10,330	05AAACL3449H1ZO
Total				1,95,36,468	

Appendix-4.10
(Reference: Paragraph-4.1.8.3; Page 68)

Statement showing excess deployment of manpower

Sl. No.	Division	Designation/Post	SS	MIP	Surplus	Status as of
1	ETD Urban	Assistant Engineer	3	4	1	Nov 2023
		Junior Engineer	6	17	11	
2	EDD South	Assistant Engineer	5	6	1	Dec 2023
		Junior Engineers	10	14	4	
3	EDD North	Junior Engineers	12	16	4	Dec 2023
		Office Asstt.-II	10	13	3	
4	EDD Central	Junior Engineer	10	13	3	Oct 2023
5	EDC Rural Dehradun	Office Asstt.	1	2	1	Oct 2023
6	ETD Rural Dehradun	Asstt. Engineer (meter)	3	5	2	NA
		Junior Engineer	6	12	6	
Posting Status in Field offices Dehradun			66	102	36	
7	EDD Haldwani (Urban)	Accountant	1	2	1	Dec 2023
		Office Asstt. II	5	9	4	
8	ETD Roorkee	Assistant Engineer	3	4	1	NA ⁵
		Junior Engineers	6	11	5	
9	EDD Vikasnagar	Asstt. Engineer	3	4	1	Dec 2023
		Junior Engineer	6	15	9	
		Office Asstt.II	5	6	1	
10	EDD Rishikesh	Junior Engineer	9	15	6	NA
Posting Status in other urban Field offices			38	66	28	
Total Urban Area posting			104	168	64	
11	EDD Tehri	Junior Engineer	11	15	4	Dec 2023
Total			115	183	68	

⁵ Information Not Available.

Appendix-4.11
(Reference: Paragraph-4.1.8.3; Page 68)

Statement showing deficient deployment of manpower

Sl. No.	Division	Designation/ Post	SS	PIP	Shortfall	Status as on
1.	EDD Kotdwar	Junior Engineer	15	13	2	Sep 2023
		Accountant	2	1	1	
2.	EDD Srinagar (Garhwal)	Asstt. Engineer	6	4	2	Nov 2023
		Junior Engineer	16	9	7	
		Accountant	2	1	1	
3.	EDD Narayanbagarh	Office Asstt. II	17	6	11	NA
		Asstt. Engineer	5	1	4	
		Junior Engineer	15	1	14	
4.	Electricity Civil Division, Haldwani	Accountant	2	0	2	Dec 2023
		Asstt. Engineers	5	2	3	
		Office Asstt. II	4	0	4	
		Junior Engineers	12	4	8	
Total			101	42	59	

