

**APPENDIX-1.1**

*(Reference: Paragraph 1.1, & 1.2; Page 1 & 3)*

**Part-A Structure and Form of Government Accounts**

**Structure of Government Accounts**

The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

**Part-I: Consolidated Fund**

All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

**Part-II: Contingency Fund**

Contingency Fund of State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

**Part-III: Public Account**

Receipts and disbursements in respect of certain transaction such as small savings, provident funds, reserve funds, deposit, suspense, remittances, etc., which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature.

**Part-B Layout of Finance Accounts**

Statement No. 1	Presents the summary of transactions of the State Government-receipts and expenditure, revenue and capital, public debt receipts and disbursements etc. in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No. 2	Contains the summarised statement of capital outlay showing progressive expenditure to the end of 2007-2008.
Statement No.3	Gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc.
Statement No. 4	Indicates the summary of debt position of the State, which includes borrowings from internal debt, Government of India, other obligations and servicing of debt.
Statement No. 5	Gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in the arrears, etc.
Statement No. 6	Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
Statement No. 7	Gives the summary of cash balances and investments made out of such balances.
Statement No. 8	Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2008.
Statement No. 9	Shows the revenue and expenditure under different heads for the year 2007-2008 as a percentage of total revenue/expenditure.
Statement No. 10	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No. 11	Indicates the detailed account of revenue receipts by minor heads.
Statement No. 12	Provides accounts of revenue expenditure by minor heads under non-plan, and plan separately and capital expenditure by major head-wise.
Statement No. 13	Depicts the detailed capital expenditure incurred during and to the end of 2007-2008.
Statement No. 14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, cooperative banks and societies etc. up to the end of 2007-2008.
Statement No. 15	Depicts the capital and other expenditure to end of the 2007-2008 and the principal sources from which the funds were provided for that expenditure.
Statement No. 16	Gives the detailed account of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account.
Statement No. 17	Presents the detailed account of debt and other interest bearing obligations of the Government of Uttarakhand.
Statement No. 18	Provides the detailed account of loans and advances given by the Government of Uttarakhand, the amount of loans repaid during the year, the balances as on 31 March 2008.
Statement No. 19	Gives the details of earmarked balances of reserve funds.

**Part-C List of terms used in Chapter-I and basis for their calculation**

Terms	Basis for calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of the parameter (X) / Rate of Growth of the parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Interest spread	GSDP growth – Weighted Interest Rates
Weighted Interest Rate (Average interest paid by the State)	$\text{Interest Payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts - Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest Payments
Balance from Current Revenue (BCR)	Revenue Receipts <u>minus</u> all Plan grants and Non-Plan Revenue Expenditure excluding expenditure recorded under the major head 2048-Appropriation for Reduction or Avoidance of Debt

**Appendix-1.2**

(Reference: Paragraph 1.2, 1.6.1; page 3 & 19)

**Summarized financial position of the Government of Uttarakhand as on  
31 March 2008**

(Rupees in crore)

As on 31 March 2007	Liabilities	As on 31 March 2008	As on 31 March 2007	Assets	As on 31 March 2008
10093.71	<b>Internal Debt (Excluding Overdrafts from RBI)</b>	11234.68	5770.22	<b>Gross Capital Outlay on Fixed Assets</b>	8005.03
4267.29	Market Loans bearing interest	5000.74	761.61	Investments in shares of Companies, Corporations etc.	1004.74
0.31	Market Loans not bearing interest	0.20	5008.61	Other Capital Outlays	7000.29
1.50	Loans from the LIC of India	1.50	565.68	<b>Loans and advances</b>	709.79
1137.91	Loans from other Institutions	1178.50	9.54	Loans for Special Area Programmes	9.54
4656.01	Special Securities issued to NSS fund	4851.34	556.14	Other Development Loans	700.25
30.69	Ways and Means Advances from RBI	202.40	....	<b>Contingency Fund</b>	
459.46	<b>Loans and Advances from the Central Government</b>	443.18	1284.89	<b>Suspense &amp; Miscellaneous Balances</b>	1146.36
17.62	Pre 1984-85 Loans	0.53	290.07	<b>Remittance</b>	204.22
66.08	Non-Plan Loans	45.79	789.54	<b>Cash</b>	746.37
346.11	Loans for State Plan Schemes	363.81	(-) 17.77	Cash in Treasuries and Local Remittances	(-)14.58
0.06	Loans for Central Plan Schemes	0.05	92.04	Deposits with Reserve Bank	88.62
29.59	Loans for Centrally Sponsored Plan Schemes	33.00	(-) 1.88	Departmental Cash Balances	(-)1.84
	Ways and Means Advances from Central Government	--	(-) 0.87	Permanent Advances	(-)0.87
1201.32	<b>Small Savings, Provident Funds, etc.</b>	1356.11	133.02	Cash Balance Investments	--
1141.64	<b>Deposits &amp; Advances</b>	1283.69	585.00	Investment of Earmarked funds	675.04
--	<b>Remittances</b>	--	4956.27	<b>Deficit on Government Accounts</b>	4319.74
--	<b>Suspense and Miscellaneous Balances</b>	--	896.41	Revenue Surplus of the Current Period	636.53
722.28	<b>Reserve Funds</b>	749.11	5767.78	Accumulated Revenue Deficit	(-)4871.37
38.26	<b>Contingency Fund</b>	64.74	85.00	Appropriation to Contingency Fund	(-)85.00
			0.10	Miscellaneous Government Cash Account	0.10
13656.67	<b>Total</b>	15131.51	13656.67	<b>Total</b>	15131.51

## Appendix-1.3

(Reference: Paragraph 1.2; page 3)

**Abstract of Receipts and Disbursements for the year 2007-2008**  
(Rupees in crore)

Receipts					Disbursements					
2006-2007		2007-08			2006-07	2007-08				
1	2	3	4	5	6	7	Non-plan	Plan	Total	
							8	9	10	
									11	
<b>Section-A: Revenue</b>										
7373.22		<b>I Revenue Receipts</b>		7891.09	6476.81	<b>I Revenue Expenditure</b>	5420.69	1833.87		7254.56
	2513.78	Tax revenue	2738.75		2377.39	<b>General Services</b>	2652.98	2.04	2655.02	
	646.82	Non-tax revenue	668.38		2454.93	<b>Social Services</b>	1662.25	1166.41	2828.66	
	1131.83	State's share of Union taxes	1427.70		1414.10	Education, Sports, Art and Culture	1134.84	447.77	1582.61	
	1450.65	Non-Plan grants	1335.20		265.24	Health and Family Welfare	199.31	105.83	305.14	
	1445.40	Grants for State Plan Scheme	1539.92		335.33	Water Supply, Sanitation, Housing and Urban Development	66.61	371.48	438.09	
	184.74	Grants for Central and Centrally sponsored Plan schemes	181.14		15.72	Information and Broadcasting	14.50	1.28	15.78	
					94.56	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	57.21	50.58	107.79	
					29.71	Labour and Labour Welfare	20.19	3.05	23.24	
					284.78	Social Welfare and Nutrition	157.56	179.41	336.97	
					15.49	Others	12.04	7.00	19.04	
					1373.21	<b>Economic Services</b>	796.55	664.56	1461.11	
					605.69	Agriculture and Allied Activities	349.27	303.63	652.90	
					285.63	Rural Development	94.97	219.30	314.27	
					--	Special Area Programmes	--	--	--	
					159.84	Irrigation and Flood Control	165.97	12.89	178.86	
					29.15	Industry and Minerals	11.11	15.57	26.68	
					40.38	Energy	1.56	18.33	19.89	
					163.39	Transport	154.51	30.86	185.37	
					13.41	Science, Technology and Environment	---	9.66	9.66	
					75.72	General Economic Services	19.16	54.32	73.48	
					271.28	<b>Grants-in-aid/Contribution</b>	308.91	0.86	309.77	
		<b>II Revenue deficit carried over to Section B</b>			896.41	<b>II Revenue surplus carried over to Section B</b>				636.53
7373.22		<b>Total</b>		7891.09	7373.22	<b>Total</b>				7891.09
<b>Section-B: Capital</b>										
669.17		<b>III Opening Cash balance including permanent advances and Cash Balance Investment Accounts etc.,</b>		789.54	-	<b>III Opening Overdraft from RBI</b>				
-	-	<b>IV Miscellaneous capital receipts</b>			1699.26	<b>IV Capital Outlay</b>	78.30	2156.52		2234.82
					172.83	<b>General Services</b>	44.72	156.35	201.07	
					372.12	<b>Social Services</b>	7.86	410.04	417.90	
					129.11	Education, Sports, Art and Culture	---	171.16	171.16	
					146.27	Health and Family Welfare	6.24	150.87	157.11	
					24.60	Water Supply, Sanitation, Housing and Urban Development	1.15	14.82	15.97	
					66.84	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	---	65.09	65.09	
					1.20	Social Welfare and Nutrition	0.47	3.13	3.60	
					4.10	Other Social Services		4.97	4.97	
					1154.31	<b>Economic Services</b>	25.73	1590.12	1615.85	

**Audit Report for the year ended 31 March 2008**

Receipts					Disbursements					
2006-2007		2007-08			2006-07				2007-08	
1	2	3	4	5	6	7	Non-plan	Plan	Total	11
1	2	3	4	5	6	7	8	9	10	11
					43.63	Agriculture and Allied Activities	23.50	46.12	69.62	
					72.35	Other Rural Development Programmes	0.65	105.32	105.97	
					305.83	Irrigation and Flood Control	-0.44	365.51	365.07	
					(-77.12)	Industry and Minerals	-0.48	-21.87	(-)22.35	
					598.95	Transport	2.50	781.20	783.70	
					158.94	Power Project		257.34	257.34	
					51.73	General Economic Services		56.50	56.50	
<b>19.50</b>	...	<b>V Recoveries of Loans and Advances</b>		<b>68.43</b>	<b>102.38</b>	<b>V Loans and Advances disbursed</b>	<b>16.26</b>	<b>196.28</b>		<b>212.54</b>
	6.40	From Government Servants	7.02		86.97	For Economic Services	--	191.78	191.78	
	13.10	From others	61.41		15.41	To others	16.26	4.50	20.76	
<b>896.41</b>		<b>VI Revenue surplus brought down</b>		<b>636.53</b>		<b>VI Revenue deficit</b>	--	--		--
<b>1228.22</b>		<b>VII Public Debt Receipts</b>		<b>1225.68</b>	<b>237.39</b>	<b>VII Repayment of Public Debt</b>				<b>272.69</b>
	1208.13	Internal Debt other than Ways and Means Advances and Overdrafts	1209.33		208.48	Internal Debt other than Ways and Means Advances and Overdrafts	240.06		240.06	
	--	Net transactions under Ways and Means Advances (RBI)				Net transactions under Ways and Means Advances	--		--	
	20.09	Loans and Advances from Central Govt. other than Ways and Means Advances	16.35		28.91	Repayments of Loans and Advances to Central Government.	32.63		32.63	
-	-	Ways and Means Advances (GOI)	171.71	<b>171.71</b>		Ways and Means Advances (GOI)	--			
-	-	<b>VIII Appropriation to Contingency Fund</b>	--	--	--	<b>VIII Appropriation to Contingency Fund</b>	--	--		--
<b>34.20</b>		<b>IX Amount transferred to Contingency Fund</b>		<b>27.21</b>	<b>25.45</b>	<b>IX Expenditure from Contingency Fund</b>				<b>0.72</b>
<b>11233.44</b>		<b>X Public Account Receipts</b>		<b>12411.82</b>	<b>11226.92</b>	<b>X Public Account Disbursements</b>				<b>11863.78</b>
	329.87	Small Savings and Provident Funds	449.27		241.46	Small Savings and Provident Funds			294.48	
	222.60	Reserve Funds	187.26		21.97	Reserve Funds			160.43	
	5574.06	Suspense and Miscellaneous	7072.03		6065.58	Suspense and Miscellaneous			6933.51	
	2903.09	Remittances	2874.82		2868.56	Remittances			2788.97	
	2203.82	Deposits and Advances	1828.44		2029.35	Deposits and Advances			1686.39	
				...	<b>789.54</b>	<b>XI Cash Balance at end</b>				<b>746.37</b>
					(-) 17.77	Cash in Treasuries and Local Remittances			(-)14.58	
					92.04	Deposits with Reserve Bank			88.62	
					(-) 2.75	Departmental Cash Balances including Permanent Advances			(-)2.71	
					133.02	Cash Balance Investments			00	
					585.00	Investment of Earmarked funds			675.04	
<b>14080.94</b>		<b>Total</b>		<b>15330.92</b>	<b>14080.94</b>	<b>Total</b>				<b>15330.92</b>

**Explanatory Notes for Appendices 1.2 and 1.3**

- The abridged account in the foregoing statements has to be read with comments and explanations in Finance Accounts.
- Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix 1 indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures etc., do not figure in the accounts.
- Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and others pending settlement, etc.
- There was an unreconciled difference of Rs. 78.37 crore (credit) between the figures reflected in the accounts and that intimated by the RBI under "Deposits with Reserve Bank". A net difference of Rs 78.37 crore (credit) were awaiting reconciliation (March 2008).

**Appendix-1.4**

(Reference: Paragraph 1.2; page 3)

**Sources and Application of Funds**

(Rupees in crore)

2006-2007		Source		2007-08	
7373.22		1	Revenue Receipts		7891.09
19.50		2	Recoveries of Loans and Advances		68.43
990.83		3	Increase in Public Debt* other than overdraft		1124.70
	318.87		Market Loans bearing interest	733.48	
	(-) 0.04		Market Loans not bearing interest	(-)0.13	
	...		Loans from LIC	--	
	101.00		Loans from other institutions	40.58	
	579.82		Special Securities issued	195.34	
	....		Ways and Means advances from RBI	171.71	
	(-)3.98		Pre 1984-85 loans	--	
	6.81		Non-Plan loans	(-)12.77	
	(-)16.77		Loans for State Plan Schemes	(-)6.92	
	(-)0.01		Loans for Central Plan Schemes	(-)0.01	
	5.13		Loans for Centrally Sponsored Plan Schemes	3.42	
	....		Ways and Means Advances from GOI	--	
6.52		4	Net receipts from Public account		548.04
	88.41		Increase in Small Savings	154.79	
	174.48		Increase in Deposits & Advances	142.05	
	200.62		Increase in Reserve Funds	26.83	
	(-)491.52		Net effect of Suspense and Miscellaneous transactions	138.52	
	34.53		Net effect of Remittance transactions	85.85	
...		5	Net effect in closing cash balance		
8.75		6	Net effect of Contingency Transactions		26.49
8398.82			Total		9658.75
2006-07		Application		2007-08	
6476.81		1	Revenue expenditure		7254.56
102.38		2	Lending for development and other purposes		212.54
1699.26		3	Capital Expenditure		2234.82
....		4	Appropriation to Contingency Fund		--
.....		5	Net effect of Contingency Transactions		--
120.37		6	Net effect in closing cash balance		(-)43.17
....		7	Miscellaneous Government Cash Account		--
8398.82			Total		9658.75

\* Includes Ways and Means Advances taken from Reserve Bank of India/Government of India

**Appendix-1.5**

(Reference: Paragraph 1.1.2 & 1.6.1; page 3 & 19)

**Time Series Data on State Government Finances**

(Rupees in crore)

	2003-04	2004-05	2005-06	2006-07	2007-08
1	2	3	4	5	6
<b>Part A. Receipts</b>					
<b>I. Revenue Receipts</b>	<b>3600</b>	<b>4086</b>	<b>5537</b>	<b>7373</b>	<b>7891</b>
(i) Tax Revenue	1226(34)	1444(35)	1785(32)	2513(34)	2739(35)
Sales Tax/Trade Tax	662(54)	793(55)	1014(57)	1361(54)	1628(59)
State Excise	273(22)	292(20)	293(16)	373(15)	442(16)
Taxes on vehicles	86(7)	99(7)	115(6)	141(6)	155(6)
Stamps and Registration fees	169(14)	208(14)	333(19)	546(21)	424(15)
Land Revenue	13(1)	8(1)	9(1)	15(1)	23(1)
Other Taxes	23(2)	44(3)	21(1)	77(3)	67(3)
(ii) Non- Tax Revenue	370(10)	548(14)	650(12)	647(9)	668(8)
(iii) State's share in union taxes	435(12)	520(13)	1010(18)	1132(15)	1428(18)
(iv) Grants-in-aid from GOI	1569(44)	1574(38)	2092(38)	3081(42)	3056(39)
<b>2. Miscellaneous Capital Receipts</b>				-	--
<b>3. Total Revenue and Non Debt Capital Receipts (1+2)</b>	<b>3600</b>	<b>4086</b>	<b>5537</b>	<b>7373</b>	<b>7891</b>
<b>4. Recoveries of Loans and Advances</b>	<b>23</b>	<b>87</b>	<b>36</b>	<b>20</b>	<b>68</b>
<b>5. Public Debt Receipts</b>	<b>3063</b>	<b>1587</b>	<b>1757</b>	<b>1228</b>	<b>1398</b>
Internal Debt (Excluding Ways and Means Advances and Overdrafts)	2777(91)	1405(89)	1749(99)	1208(98)	1210(87)
Net Transactions under Ways and Means Advances and Overdraft	--	35(2)	--	--	172(12)
Loans and Advances from Government of India	286(9)	147(9)	8(1)	20(2)	16(1)
<b>6. Total Receipts in the Consolidated Fund (3+4+5)</b>	<b>6686</b>	<b>5760</b>	<b>7330</b>	<b>8621</b>	<b>9357</b>
<b>7. Contingency Fund Receipts</b>	<b>55</b>	<b>24</b>	<b>16</b>	<b>34</b>	<b>27</b>
<b>8. Public Account Receipts</b>	<b>7499</b>	<b>8525</b>	<b>11029</b>	<b>11234</b>	<b>12412</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>14240</b>	<b>14309</b>	<b>18375</b>	<b>19889</b>	<b>21796</b>
<b>Part B. Expenditure / Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>4360</b>	<b>5036</b>	<b>5611</b>	<b>6477</b>	<b>7255</b>
Plan	1050(24)	1138(23)	1420(25)	1577(24)	1834(25)
Non Plan	3310(76)	3898(77)	4191(75)	4900(76)	5421(75)
General Services (including Interest payments)	1461(33)	1901(38)	2027(36)	2378(37)	2655(37)
Economic Services	1003(23)	1090(22)	1212(22)	1373(21)	1461(20)
Social Services	1693(39)	1904(38)	2256(40)	2455(38)	2829(39)
Grants-in-aid and contributions	203(5)	141(3)	116(2)	271(4)	310(4)
<b>11. Capital Expenditure</b>	<b>533</b>	<b>1136</b>	<b>1705</b>	<b>1699</b>	<b>2235</b>
Plan	518(97)	1075(95)	1657(97)	1602(94)	2157(9)
Non Plan	15(3)	61(5)	48(3)	97(6)	78(3)
General Services	58(11)	147(13)	187(11)	173(10)	201(9)
Economic Services	352(66)	826(73)	1310(77)	1154(68)	1616(72)



	Social Services	123(23)	163(14)	208(12)	372(22)	418(19)
<b>12.</b>	<b>Disbursement of Loans and Advances</b>	<b>135</b>	<b>181</b>	<b>135</b>	<b>102</b>	<b>213</b>
<b>13.</b>	<b>Total (10+11+12)</b>	<b>5028</b>	<b>6353</b>	<b>7451</b>	<b>8278</b>	<b>9703</b>
<b>14.</b>	<b>Repayments of Public Debt</b>	<b>1176</b>	<b>22</b>	<b>247</b>	<b>237</b>	<b>273</b>
	Internal Debt (excluding Ways and Means Advances and Overdrafts)	3(1)	-	181(73)	208(88)	240(88)
	Net Transactions under Ways and Means advances and Overdraft	-	-	35(14)	...	--
	Loans and Advances from GOI	1173(99)	22(100)	31(13)	29(12)	33(12)
<b>15.</b>	<b>Appropriation to Contingency Fund</b>	<b>55</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>16.</b>	<b>Total Disbursement out of Consolidated Fund (13+14+15)</b>	<b>6259</b>	<b>6375</b>	<b>7698</b>	<b>8515</b>	<b>9976</b>
<b>17.</b>	<b>Contingency Fund disbursements</b>	<b>20</b>	<b>16</b>	<b>45</b>	<b>25</b>	<b>1</b>
<b>18.</b>	<b>Public Account disbursements</b>	<b>8121</b>	<b>7847</b>	<b>18917</b>	<b>11227</b>	<b>11864</b>
<b>19.</b>	<b>Total Disbursement by the State (16+17+18)</b>	<b>14400</b>	<b>14238</b>	<b>26660</b>	<b>19767</b>	<b>21841</b>
<b>Part C. Deficits</b>						
<b>20.</b>	<b>Revenue Deficit / Surplus (1-10)</b>	<b>760</b>	<b>950</b>	<b>74</b>	<b>(+)896</b>	<b>(+)636</b>
<b>21.</b>	<b>Fiscal Deficit (3+4-13)</b>	<b>1405</b>	<b>2180</b>	<b>1878</b>	<b>885</b>	<b>1744</b>
<b>22.</b>	<b>Primary Deficit / Surplus (21-23)</b>	<b>808</b>	<b>1364</b>	<b>1070</b>	<b>(+)79</b>	<b>(-)648</b>
<b>Part D. Other Data</b>						
<b>23.</b>	<b>Interest Payments (included in revenue expenditure)</b>	<b>597</b>	<b>816</b>	<b>808</b>	<b>964</b>	<b>1096</b>
24.	Arrears of Revenue (Percentage of tax & Non-tax Revenue Receipt)	NA	NA	313(9)	284(9)	610(18)
25.	Financial Assistance to local bodies etc.	203	141	117	271	310
26.	Ways and Means Advances and Overdrafts (days)	56	200	54	114	52
27.	Interest on Ways and Means Advances/Overdraft	0.51	0.81	0.62	1.24	0.66
28.	Gross State Domestic Product (GSDP) <sup>1</sup>	20668	22765	25776	29881	34549
29.	Outstanding Debt (year end)	8030	9910	11714	13034	14392
30.	Outstanding Guarantees (year end)	743	1345	1345	1716	1677
31.	Maximum amount Guaranteed (year end)	743	760	1345	1723	1738
32.	Number of incomplete projects	492	578	848*	169	367
33.	Capital blocked in incomplete projects	1517	1737	1749*	271	487

Note: Figures in brackets represent percentages.

\* inclusive of ongoing projects.

<sup>1</sup> GSDP figures for 2003-2008 have been intimated by the State Government.

**Appendix-1.6**

(Reference: Paragraph 1.2.1.1; page 5)

(Rupees in crore)

<b>STATES OWN FISCAL CORRECTION PATH (APPENDIX-7 OF ANNUAL FINANCE STATEMENT, GOVERNMENT OF UTTARAKHAND)</b>						
<b>(A) STATE REVENUE ACCOUNT</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>
1. Own Tax Revenue	1784.69	2350.57	2887.47	3119.76	3743.72	4305.27
2. Own Non-Tax Revenue	650.10	628.54	892.45	897.23	986.96	1065.91
3. Total Own Revenue of the State	2434.79	2979.11	3779.92	4017.00	4730.67	5371.19
4. Central Transfers	1009.82	1131.73	1339.31	1679.90	1915.08	2183.19
5. Grants-in-aid Plan	972.08	1445.36	2748.14	3508.40	3847.05	4231.76
6. Grants-in-aid Non Plan	1120.34	1287.13	1394.47	1251.27	1061.56	1061.56
7. Total Central Transfers	3102.24	3864.22	5481.93	6439.56	6823.69	7476.51
8. Total Revenue Receipts	5537.02	6843.33	9261.84	10456.56	11554.36	12847.69
9. Plan Expenditure	1396.31	1582.16	2366.49	2515.69	2716.95	3015.81
10. Non Plan Expenditure	4214.66	4919.33	5788.64	6146.84	7180.52	7840.39
11. Salary Expenditure	1906.58	2099.78	2497.50	2825.63	3578.98	3863.37
12. Pension Payments	453.05	523.19	659.97	699.76	900.43	963.46
13. Interest Payments	807.53	1012.34	1187.42	1249.03	1389.60	1528.56
14. Subsidies (General)	--	--				
15. Subsidies (Power)	--	--				
16. Revenue Expenditure	5610.97	6485.28	8155.13	8662.53	9897.46	10856.20
17. Salaries + Pension + Interest	3167.16	3635.31	4344.89	4774.42	5869.01	6355.40
18. %age to RR	57.20	53.12	46.91	45.66	50.79	49.47
19. Revenue Deficit / Revenue Surplus	73.95	-358.05	-1106.71	-1794.03	-1656.90	-1991.50
<b>(B) CONSOLIDATED REVENUE ACCOUNT</b>						
1. Energy Sector Profit / Loss (Excluding Grants)	--	--	--	--	--	--
2. Increase in debtors during the year	--	--	--	--	--	--
3. Off Budget Borrowings & Interest on SPV Borrowings	--	--	--	--	--	--
4. (Total 1 to 3)	--	--	--	--	--	--
<b>5. Consolidated Revenue Surplus / Deficit (A19-B4)</b>	<b>73.95</b>	<b>(-358.05)</b>	<b>(-1106.71)</b>	<b>-1794.03</b>	<b>-1656.90</b>	<b>-1991.50</b>
<b>(C) CONSOLIDATED DEBT</b>						
1. Balance debt and liabilities*	11036.99	12623.84	13087.05	14058.41	15458.83	17007.03
2. Total balance guarantees	1353.81	1712.44	1737.52	1676.60	1676.6	1676.60
(a) Guarantees for Budgeted & SPV debt	--	--	--	--	--	--
<b>(D) CAPITAL ACCOUNT</b>						
1. Capital Outlay	1705.43	2253.99	2606.86	2802.45	3026.65	3359.58
2. Loans and Advances	135.22	100.94	262.88	407.12	439.69	483.66
3. Recovery of Loans and Advances	36.37	119.33	156.36	260.24	409.01	303.55
4. Other Capital receipts	1976.89	1476.47	1695.74	1395.58	1400.42	1548.20
<b>(E) FISCAL DEFICIT</b>	<b>(-1878.23)</b>	<b>(-1877.55)</b>	<b>-1606.66</b>	<b>(-1155.30)</b>	<b>(-1400.42)</b>	<b>-1548.20</b>
GSDP	25776.41	29881.12	34548.42	40031.83	46899.12	62024.09
Actual (2005-06)/ Assumed normal growth (Percentage)	13.23	15.92	15.62	15.87	17.15	15.00

\* Includes Provident Fund Balances

## Appendix-2.1

(Reference: Paragraph 2.2; Page 34)

## Details of savings against provisions under various Grants/Charged Appropriations

(Rupees in crore)

Sl. No.	Grant/Appropriation No.	Name of Grant/Appropriation	Total provision	Expenditure	Saving
<b>Revenue-Voted</b>					
1.	1	Legislature	11.36	9.34	2.02
2.	3	Council of Ministers	57.28	43.34	13.94
3.	4	Judicial Administration	48.07	29.38	18.69
4.	5	Election	14.47	10.65	3.82
5.	6	Revenue & General Administration	283.76	253.24	30.52
6.	7	Finance, Tax, Planning, Secretariat & Miscellaneous Services	1213.65	1107.49	106.16
7.	8	Excise	4.99	4.04	0.95
8.	10	Police & Jail	353.93	308.36	45.57
9.	11	Education, Sports, Youth Welfare & Culture	1718.92	1550.91	168.01
10.	12	Medical, Health & Family Welfare	386.63	300.30	86.33
11.	13	Water Supply, Housing & Urban Development	472.86	404.41	68.45
12.	14	Information	17.35	15.71	1.64
13.	15	Welfare	269.51	233.10	36.41
14.	16	Labour & Employment	63.16	24.75	38.41
15.	17	Agriculture Works & Research	237.28	212.16	25.12
16.	18	Co-operative	21.68	20.29	1.39
17.	19	Rural Development	309.84	260.21	49.63
18.	21	Energy	17.89	15.20	2.69
19.	22	Public Works	321.20	291.41	29.79
20.	23	Industries	56.37	41.41	14.96
21.	24	Transport	31.70	21.60	10.10
22.	25	Food	35.07	23.16	11.91
23.	26	Tourism	29.36	28.65	.71
24.	27	Forest	288.13	241.52	46.61
25.	28	Animal Husbandry	70.93	58.75	12.18
26.	29	Horticulture Development	76.43	71.01	5.42
27.	30	Welfare of Scheduled Castes	462.90	226.86	236.04
28.	31	Welfare of Scheduled Tribes	92.04	62.62	29.42
<b>Total</b>			<b>6966.76</b>	<b>5869.87</b>	<b>1096.89</b>
<b>Revenue-Charged</b>					
29.	1	Legislature	0.78	0.31	0.47
30.	2	Governor	2.80	2.08	0.72
31.	4	Judicial Administration	12.79	6.83	5.96
32.	6	Revenue & General Administration	0.97	0.77	0.20
33.	7	Finance, Tax, Planning, Secretariat & Miscellaneous Services	1299.42	1190.63	108.79
34.	9	Public Service Commission	4.19	3.20	0.99
35.	22	Public Works	4.05	1.71	2.34
<b>Total</b>			<b>1325.00</b>	<b>1205.53</b>	<b>119.47</b>

Sl. No.	Grant/Appropriation No.	Name of Grant/Appropriation	Total provision	Expenditure	Saving
<b>Capital-Voted</b>					
36.	1	Legislature	2.00	--	2.00
37.	6	Revenue & General Administration	54.03	50.98	3.05
38.	7	Finance, Tax, Planning, Secretariat & Miscellaneous Services	152.60	128.54	24.06
39.	8	Excise	0.10	0.09	*
40.	10	Police & Jail	57.76	41.05	16.71
41.	11	Education, Sports, Youth Welfare & Culture	165.54	148.57	16.97
42.	12	Medical, Health & Family Welfare	220.93	153.93	67.00
43.	13	Water Supply, Housing & Urban Development	4.50	4.50	#
44.	15	Welfare	10.83	8.68	2.15
45.	16	Labour & Employment	10.95	10.60	0.35
46.	18	Co-operative	24.36	21.43	2.93
47.	19	Rural Development	92.19	74.25	17.94
48.	20	Irrigation & Flood	487.00	473.18	13.82
49.	21	Energy	369.44	368.53	.91
50.	23	Industries	69.74	29.16	40.58
51.	24	Transport	92.97	33.39	59.58
52.	26	Tourism	49.65	49.48	0.17
53.	27	Forest	31.34	9.92	21.42
54.	28	Animal Husbandry	8.78	8.09	0.69
55.	30	Welfare of Scheduled Castes	229.69	163.57	66.12
56.	31	Welfare of Scheduled Tribes	92.02	65.39	26.63
<b>Total</b>			<b>2221.82</b>	<b>1838.74</b>	<b>383.08</b>
<b>Capital - Charged</b>					
57.	22	Public Works	--	(-) 0.16	0.16
<b>Total</b>			<b>--</b>	<b>(-)0.16</b>	<b>0.16</b>
<b>Grand Total</b>			<b>10513.58</b>	<b>8913.98</b>	<b>1599.60</b>

\*Rs. 2,000

# Rs. 90,000

**Appendix-2.2***(Reference: Paragraph 2.3.1.1; page 35)***Areas in which major savings occurred***(Rupees in crore)*

Grant/Appropriation No.	Major Head	Areas of major savings	Savings
<b>Revenue-Voted</b>			
7	2045	Other Taxes & Duties on Commodities and Services	0.31
	2052	Secretariat General Services	8.46
	2054	Treasury & Accounts Administration	2.94
	2059	Public Works	4.26
	2071	Pension & Other Retirements Benefits	16.03
	3451	Secretariat – Economic Services	13.90
	3604	Compensation & Assignments to Local Bodies & Panchayati Raj Institutions	15.80
11	2202	General Education	127.21
	2203	Technical Education	1.31
	2204	Sports and Youth Services	3.47
	2205	Art and Culture	12.53
12	2210	Medical & Public Health	14.14
	2211	Family Welfare	0.20
13	2215	Water Supply & Sanitation	60.61
	2217	Assistance to Local Bodies Corporations Urban Development Authorities, Town Development Board etc.,	58.78
19	2515	Other Rural Development Programme	1.68
30	2202	General Education	5.14
	2215	Water Supply and Sanitation	12.24
	2217	Urban Development	28.61
	2225	Welfare of Scheduled Castes, Scheduled Tribes & OBCs.	4.91
	2230	Labour and Employment	1.02
	2235	Social Security and Welfare	1.56
	2401	Crop Husbandry	6.90
2405	Fisheries	1.12	
<b>Revenue-Charged</b>			
7	2048	Appropriation for Reduction or Avoidance of Debt	17.00
	2049	Interest Payments	104.03
<b>Capital-Voted</b>			
12	4210	Capital Outlay on Medical & Public Health	28.57
	4211	Capital Outlay on Family Welfare	0.42
24	5053	Capital Outlay on Civil Aviation	0.52
	5055	Capital Outlay on Road Transport	0.13
30	4202	Capital Outlay on Education, Sports, Art & Culture	31.06
	4216	Capital Outlay on Housing	0.50
	4408	Capital Outlay on Food Storage and Warehousing	1.75
	5054	Capital Outlay on Roads & Bridges	0.97

**Appendix-2.3**

(Reference: Paragraph 2.3.1.2; page 35 )

**Cases where entire provision remained unutilised (more than Rs. one crore)**

(Rupees in crore)

Sl. No.	Grant No.	Name of Grant	Major/Minor Head	Amount
<b>Revenue Voted</b>				
1.	7	Finance, Tax, Planning, Secretariat & Miscellaneous Services	2052/00/800/03	4.80
			2071/01/104/05	16.00
			3451/00/092/05	2.76
			3604/01/191/01	1.60
			3604/02/198/04	7.37
2.	10	Police & Jail	2055/00/109/10	1.00
3.	11	Education, Sports, Youth Welfare & Culture	2202/02/109/06	6.06
			2205/00/102/26	5.00
			2205/00/104/01	3.05
4.	12	Medical, Health & Family Welfare	2210/01/110/05	3.08
5.	13	Water Supply, Housing & Urban Development	2215/01/101/01	10.00
			2215/01/101/08	1.00
			2215/01/102/04	5.00
			2217/03/001/08	1.50
6.	16	Labour & Employment	2230/03/003/09	8.01
7.	17	Agriculture Works & Research	2401/00/109/01	2.20
8.	22	Public Works	3054/01/337/04	7.66
9.	23	Industries	2851/00/102/23	6.25
10.	30	Welfare of Scheduled Castes	2215/01/101/05	3.06
			2215/01/102/03	6.93
			2217/03/191/01	9.00
			2217/03/800/01	16.74
			2230/03/003/02	1.02
			2401/00/800/97	4.40
<b>Total</b>				<b>133.49</b>
<b>Revenue –Charged</b>				
11.	7	Finance, Tax, Planning, Secretariat & Miscellaneous Services	2049/03/108/03	20.00
<b>Total</b>				<b>20.00</b>
<b>Capital Voted</b>				
12.	7	Finance, Tax, Planning, Secretariat & Miscellaneous Services	4216/02/800/11	4.50
13.	11	Education, Sports, Youth Welfare & Culture	4202/02/104/08	1.00
			4202/03/102/08	1.00
14.	12	Medical, Health & Family Welfare	4210/03/101/03	1.00
			4210/03/105/07	14.00
15.	18	Co-operative	6425/00/800/04	1.97
16.	21	Energy	6801/05/190/05	94.16
17.	25	Food	4408/01/800/05	3.00
18.	30	Welfare of Scheduled Castes	4202/03/102/03	1.00
			4202/03/102/04	8.00
			4408/01/800/03	1.75
19.	31	Welfare of Scheduled Tribes	4202/01/796/04	1.25
			4202/03/102/05	1.00
			4202/03/102/07	4.00
			4202/03/102/08	1.00
			4202/03/102/11	10.00
			4202/03/102/91	2.00
<b>Total</b>				<b>150.63</b>
<b>Grand Total</b>				<b>304.12</b>

**Appendix-2.4***(Reference: Paragraph 2.3.1.2; Page 35)***Cases where expenditure fell short by more than Rs. one crore each and also by more than 10 per cent of the total provision**

Sl.No.	Grant/Appropriation Number	Name of Grant/ Appropriation	Savings (percentage of total provision)
<b>Revenue-Voted</b>			
1.	1	Legislature	17.77
2.	3	Council of Ministers	24.34
3.	4	Judicial Administration	38.88
4.	5	Election	26.37
5.	6	Revenue & General Administration	10.76
6.	10	Police & Jail	12.88
7.	12	Medical, Health & Family Welfare	22.33
8.	13	Water Supply, Housing & Urban Development	14.48
9.	15	Welfare	13.51
10.	16	Labour & Employment	60.81
11.	17	Agriculture Works & Research	10.59
12.	19	Rural Development	16.02
13.	21	Energy	15.03
14.	23	Industries	26.55
15.	24	Transport	31.87
16.	25	Food	33.96
17.	27	Forest	16.18
18.	28	Animal Husbandry	17.17
19.	30	Welfare of Scheduled Castes	50.99
20.	31	Welfare of Scheduled Tribes	31.96
<b>Revenue-Charged</b>			
21.	4	Judicial Administration	46.59
22.	22	Public Works	57.67
<b>Capital-Voted</b>			
23.	1	Legislature	100.00
24.	7	Finance, Taxes, Planning, Secretariat & Miscellaneous Services	15.76
25.	10	Police & Jail	28.92
26.	11	Education, Sports, Youth Welfare & Culture	10.25
27.	12	Medical, Health & Family Welfare	30.33
28.	15	Welfare	19.87
29.	18	Co-operative	12.01
30.	19	Rural Development	19.45
31.	23	Industries	58.19
32.	24	Transport	64.08
33.	27	Forest	68.36
34.	30	Welfare of Scheduled Castes	28.78
35.	31	Welfare of Scheduled Tribes	28.94

**Appendix-2.5**

(Reference: Paragraph 2.3.1.3; page 36)

**Grants where supplementary provision obtained proved entirely unnecessary**

(Rupees in crore)

Sl.No.	Grant/Appropriation No.	Name of Grant/Appropriation	Savings	Supplementary Provision obtained
<b>Revenue-Voted</b>				
1.	1	Legislature	2.02	0.58
2.	3	Council of Ministers	13.94	0.37
3.	4	Judicial Administration	18.69	0.62
4.	5	Election	3.82	1.35
5.	6	Revenue & General Administration	30.52	4.17
6.	7	Finance, Taxes, Planning, Secretariat & Miscellaneous Services	106.16	60.18
7.	8	Excise	0.94	0.20
8.	10	Police & Jail	45.58	7.37
9.	11	Education, Sports, Youth Welfare & Culture	168.01	98.56
10.	12	Medical, Health & Family Welfare	86.33	24.89
11.	13	Water Supply, Housing & Urban Development	68.45	20.09
12.	15	Welfare	36.41	5.99
13.	17	Agriculture Works & Research	25.13	14.27
14.	19	Rural Development	49.63	13.84
15.	21	Energy	2.69	2.61
16.	22	Public Works	29.78	2.43
17.	23	Industries	14.96	2.32
18.	24	Transport	10.10	1.70
19.	25	Food	11.91	3.33
20.	27	Forest	46.62	32.99
21.	30	Welfare of Scheduled Castes	236.04	23.80
22.	31	Welfare of Scheduled Tribes	29.41	11.04
<b>Capital-Voted</b>				
23.	7	Finance, Taxes, Planning, Secretariat & Miscellaneous Services	24.06	13.40
24.	10	Police & Jail	16.71	8.00
25.	15	Welfare	2.15	0.25
26.	19	Rural Development	17.94	15.90
27.	23	Industries	40.58	1.01
28.	24	Transport	59.58	28.50
29.	27	Forest	21.42	5.64
30.	30	Welfare of Scheduled Castes	66.12	22.58
31.	31	Welfare of Scheduled Tribes	26.63	10.39
<b>Revenue-Charged</b>				
32.	7	Finance, Tax, Planning, Secretariat & Miscellaneous Services	108.79	37.00
<b>Total</b>			<b>1421.12</b>	<b>475.37</b>



## Appendix-2.6

(Reference: Paragraph 2.3.1.4; page 36)

## Details of persistent savings

(Percentage of savings)

Sl. No.	Grant Number	Description of the Grants	2003-04	2004-05	2005-06	2006-07	2007-08
<b>Revenue-Voted</b>							
1.	1	Legislature	24	14	7	5	18
2.	4	Judicial Administration	33	32	20	36	39
3.	5	Election	36	43	43	9	26
4.	6	Revenue & General Administration	20	20	32	31	11
5.	7	Finance, Taxes, Planning, Secretariat & Miscellaneous Services	26	39	30	11	9
6.	8	Excise	27	24	31	12	19
7.	10	Police & Jail	17	24	14	9	13
8.	11	Education, Sports, Youth Welfare & Culture	14	12	10	11	10
9.	12	Medical, Health & Family Welfare	33	23	23	40	22
10.	13	Water Supply, Housing & Urban Development	23	19	36	59	14
11.	14	Information	6	26	13	11	9
12.	15	Welfare	33	34	17	11	14
13.	16	Labour & Employment	30	34	20	58	61
14.	18	Co-operative	14	26	54	31	6
15.	19	Rural Development	53	19	19	23	16
16.	21	Energy	61	35	54	19	15
17.	22	Public Works	25	21	19	21	9
18.	23	Industries	30	17	21	48	27
19.	24	Transport	19	42	38	54	32
20.	25	Food	7	16	17	17	34
21.	27	Forest	34	18	7	25	16
22.	28	Animal Husbandry	10	14	15	30	17
<b>Capital-Voted</b>							
23.	7	Finance, Taxes, Planning, Secretariat & Miscellaneous Services	71	43	42	64	16
24.	10	Police & Jail	46	31	12	27	29
25.	11	Education, Sports, Youth Welfare & Culture	22	21	12	39	10
26.	15	Welfare	15	34	23	75	20
27.	18	Co-operative	12	5	78	61	12
28.	23	Industries	55	28	31	84	58
29.	27	Forest	20	14	17	96	68

**Appendix-2.7**

(Reference: Paragraph 2.3.1.5; Page 36)

**Surrender of Funds**

**I. Details of major variations where savings were more than Rs. one crore and were either not fully surrendered or not surrendered at all**

(Rupees in crore)

Sl. No	Grant/ Appropriation Number	Description of Grant/ Appropriation	Total saving	Amount surrendered	Amount not surrendered
<b>Revenue-Voted</b>					
1.	4	Judicial Administration	18.69	15.09	3.60
2.	6	Revenue & General Administration	30.52	4.39	26.13
3.	7	Finance, Taxes, Planning, Secretariat & Miscellaneous Services	106.16	54.75	51.41
4.	10	Police & Jail	45.58	39.57	6.01
5.	11	Education, Sports, Youth Welfare & Culture	168.01	51.00	117.01
6.	12	Medical, Health & Family Welfare	86.33	78.00	8.33
7.	13	Water Supply, Housing & Urban Development	68.45	.39	68.06
8.	14	Information	1.64	1.41	0.23
9.	15	Welfare	36.41	35.81	0.60
10.	16	Labour & Employment	38.41	24.67	13.74
11.	17	Agriculture Works & Research	25.13	--	25.13
12.	19	Rural Development	49.63	48.34	1.29
13.	22	Public Works	29.78	21.61	8.17
14.	23	Industries	14.96	5.53	9.43
15.	25	Food	11.91	3.52	8.39
16.	27	Forest	46.62	46.41	0.21
17.	28	Animal Husbandry	12.18	--	12.18
18.	29	Horticulture Development	5.42	1.26	4.16
19.	30	Welfare of Scheduled Castes	236.04	169.61	66.43
<b>Total</b>			<b>1031.87</b>	<b>601.36</b>	<b>430.51</b>
<b>Revenue-Charged</b>					
20.	4	Judicial Administration	5.96	5.89	0.07
21.	7	Finance, Taxes, Planning, Secretariat & Miscellaneous Services	108.79	0.84	107.95
22.	22	Public Works	2.33	1.88	0.45
<b>Total</b>			<b>117.08</b>	<b>8.61</b>	<b>108.47</b>
<b>Capital-Voted</b>					
23.	6	Revenue & General Administration	3.05	0.34	2.71

Sl.No	Grant/ Appropriation Number	Description of Grant/ Appropriation	Total saving	Amount surrendered	Amount not surrendered
24.	7	Finance, Taxes, Planning, Secretariat & Miscellaneous Services	24.06	4.64	19.42
25.	11	Education, Sports, Youth Welfare & Culture	16.97	4.05	12.92
26.	15	Welfare	2.15	2.13	0.02
27.	19	Rural Development	17.94	17.93	0.01
28.	30	Welfare of Scheduled Castes	66.12	31.66	34.46
29.	31	Welfare of Scheduled Tribes	26.63	7.21	19.42
<b>Total</b>			<b>156.92</b>	<b>67.96</b>	<b>88.96</b>
<b>Grand Total</b>			<b>1305.87</b>	<b>677.93</b>	<b>627.94</b>

## II. Details showing surrender of funds more than available savings

(Rupees in crore)

Sl. No.	Number and Name of grants/Appropriations	Amount of savings	Amount surrendered
<b>Revenue-Voted</b>			
1.	1-Legislature	2.02	2.04
2.	3-Council of Ministers	13.94	14.54
3.	5-Election	3.82	3.90
4.	8- Excise	0.94	0.95
5.	21- Energy	2.69	2.70
6.	24- Transport	10.10	10.11
7.	31-Welfare of Scheduled Tribes	29.41	29.63
<b>Total</b>		<b>62.92</b>	<b>63.87</b>
<b>Capital-Voted</b>			
8.	10- Police & Jail	16.71	17.47
9.	12- Medical, Health & Family Welfare	67.00	85.76
10.	20- Irrigation & Flood	13.82	152.21
11.	21- Energy	0.91	1.01
<b>Total</b>		<b>98.44</b>	<b>256.45</b>
<b>Grand Total</b>		<b>161.36</b>	<b>320.32</b>

## III. Details of surrender of funds inspite of overall excess expenditure

(Rupees in crore)

Sl. No.	Number and Name of grants	Amount of excess expenditure	Amount surrendered
<b>Revenue-Voted</b>			
1.	20-Irrigation & Flood	8.31	18.28
<b>Capital -Voted</b>			
2.	22-Public Works	49.20	66.04
3.	25-Food	367.77	4.54
<b>Total</b>		<b>425.28</b>	<b>88.86</b>

**Appendix-2.8**

(Reference: Paragraph 2.3.2.3; Page 37)

**Expenditure without provision**

(Rupees in crore)

Sl. No.	Grant No.	Name of Grant	Major Head/Minor Head	Amount
1.	6	Revenue & General Administration	2075/00/800/09	0.48
2.	7	Finance, Taxes, Planning, Secretariat & Miscellaneous Services	2071/01/103/03	0.06
3.	12	Medical, Health and Family Welfare	2210/01/110/06	3.13
4.	17	Agriculture Works and Research	4401/00/103/03	8.05
			4401/00/107/03	7.38
5.	20	Irrigation & Flood	2701/80/799/03	23.60
			4700/11/799/03	39.72
			4700/11/799/04	8.46
			4702/00/800/91	103.23
6.	22	Public Works	5054/03/799/03	31.54
			5054/03/799/04	37.04
7.	25	Food	4408/01/101/03	284.52
			4408/01/800/03	91.30
8.	29	Horticulture Development	4401/00/119/04	4.35
<b>Total</b>				<b>642.86</b>

**Appendix-2.9**

(Reference: Paragraph 2.3.3; Page 38)

**Grant-wise details of estimates and actual in respect of recoveries adjusted in the Accounts in reduction of expenditure**

(Rupees in crore)

Sl.No.	Grant No.	Description	Estimated Recoveries		Recoveries made		Total recoveries made
			Revenue	Capital	Revenue	Capital	
1.	17	Agricultural Works & Research	--	5.50	--	14.26	14.26
2.	18	Co-operative	--	--	--	5.13	5.13
3.	20	Irrigation & Flood	--	--	21.08	138.47	159.55
4.	22	Public Works	--	--	--	65.20	65.20
5.	23	Industries	--	--	--	50.98	50.98
6.	24	Transport	--	--	--	0.27	0.27
7.	25	Food	--	904.00	--	359.40	359.40
8.	29	Horticulture Development	--	4.38	--	--	--
<b>Total</b>				<b>913.88</b>	<b>21.08</b>	<b>633.71</b>	<b>654.79</b>

**Appendix-3.1**

*(Reference paragraph 3.1.5; Page 43)*

**Details of records/information not produced to audit during performance audit**

Sl. No.	Description of records/information
1	Cheque No. 008601 to 008700 and 0034751 to 0034900
2	Transportation documents/information from Airport Delhi to CFD, Haldwani regarding imported seeds
3	Registration No. and experience related documents of firm Shield Securitas Pvt. Ltd., Noida and other documents related to activities carried out under survey and demarcation job by firm as bills/vouchers, monthly inspection reports, minutes of meetings etc.
4	Loading/unloading dates of Lemon grass slips by firms/UBF, dates of sowing the slips by VPs/beneficiaries, plantation certificate approved by VPs/beneficiaries for lemon grass and report showing actual status of plantation on the date.
5	Documents/Reports, bills/vouchers, monthly inspection/progress reports, registration No., experience related papers etc on activity "Monitoring and Supervision" carried out by M/s Asian Security & Intelligence Limited.
6	Documents related to receipt, distribution and use of Microzia Inoculum (Fertilizer) under the project and its utilisation certificate.
7	Approved reports of DFOs/VPs/Beneficiaries regarding No. of pit digging done under the project for Bamboo plantation.
8	Species-wise reports of bamboo plantation (number/area in hectare)
9	Approved copy of minutes of meetings held under the project
10	Copy of Authentic physical verification report as performed by UBF regarding 0.25 lakh Kako Bans.
11	Copy of MOU regarding purchase of Lemon grass slips of firms Corporate Insurance Consultant Pvt. Ltd., New Delhi and Happy Valley Agrotech, Dehradun
12	Files relating to quotation offers for purchase of Bamboo seeds, Bamboo saplings, Lemon grass slips and Microzia Inoculum.
13	Files/records relating to transportation of Bamboo saplings/Lemon grass slips.
14	Files/records relating to sanction of loan worth Rs. 32.43 lakh paid as custom duty for imported bamboo seeds.
15	Files/documents in support of expenditure of Rs. 79.98 lakh incurred by UBF from the funds provided by M/s Eland International Ltd.
16	Files/records related to preparation of micro-plans by private vendors.

**Appendix-4.1**

*(Reference: Paragraph 4.8; page 104)*

**Details of excess expenditure to three ineligible publishers**

*(Rupees in*

*lakh)*

Name of Newspaper/Magazine	Period of publication	Amount paid	Prescribed maximum limit	Excess amount paid
Sandhya Pradesh Bhopal (MP)	21.06.2002 to 28.11.2005	37.75 (between Sep. 2002 & Jan. 2007)	11.70	26.05
Tarun Duniya Bhopal (MP)	03.03.2003 to 28.05.2005	36.75 (between Oct. 2003 & Jan. 2007)	10.80	25.95
Vichar Mimansa Bhopal (MP)	08.11.2005 to 21.09.2006	11.88 (between Jan. 2006 & Dec. 2006)	2.88	9.00
<b>Total</b>		<b>86.38</b>	<b>25.38</b>	<b>61.00</b>

**Appendix-4.2**

*(Reference: Paragraph 4.8; page 105)*

**Details of financial and technical sanctions**

Sl. No.	Name of the work	Date of Financial sanction and amount		Date of Technical sanction and amount	
		Date	Amount (Rs. in lakh)	Date	Amount (Rs. in lakh)
1.	Widening of Chakrata Road and 2 bridges	March 2005	383.56	June 2005 February 2006	326.85 56.70
2.	C/o Bridge and road in Nehru Colony	March 2005 January 2006	515.04 Revised as 609.85	June 2005 February 2006	159.21 450.64
3.	Construction of Bridge and approaches over Noon River	January 2006	497.00	February 2006	429.63
4.	C/o Bridge in Km. 192 of Ambala Mussorie Road	January 2006	108.00	February 2006	108.00
5.	C/o Bridge Road widening of road in Km 163 of NH-72	January 2006 (June 2007)	251.20 232.85 (Additional)	February 2006 -	251.20 -
<b>Total</b>			<b>2082.46</b>		<b>1782.23</b>

## Appendix-4.3

(Reference: Paragraph 4.11; page 108)

## Position of mobilisation advances and its recoveries

Sl. No.	Name of the Division	Detail of Contracts			Amount of advance/ Date of Advance (Rs. in lakh)	Position of recovery (Rs. in lakh)		Period for which work delayed (in months)		Physical Progress (%)
		CB No. (Rs. in lakh)	Date of Start	Schedule date of completion		As on date of audit	As on June 2008	Work delayed beyond SDOC (months)	MA remains unrecovered (months)	
1.	Construction Division (CD), PWD Dehradun	71/SE/06-07 (Rs. 1306.64)	28.12.06	27.6.08	<u>Rs. 120.00</u> 3/2007	18.99	Rs. 111.57	01 Month	8.43 lakh outstanding (15 Months)	53
2.	CD, PWD Duggadda	06/SE/06-07* (Rs. 1982.14)	21.8.06	20.8.07	<u>Rs. 89.10</u> 9/2006	10.00	Rs. 41.00	11 Months	48.10 lakh outstanding (21 Months)	33
3.	CD, PWD Srinagar	06/SE/06-07* (Rs. 1982.14)	21.8.06	20.8.07	<u>Rs. 105.00</u> 9/2006	30.00	Rs. 54.71	11 Months	50.29 lakh outstanding (21 Months)	38.5
4.	Provincial Division (PD), Lansdowne Garhwal	(1)28/SE/06-07 (Rs. 834.26)	23.12.06	22.6.08	<u>Rs. 87.00</u> 1/2007	58.59	Fully recovered	01 Months	(18 Months)	74
		(2)29/SE/06-07 (Rs. 896.55)	23.12.06	22.6.08	<u>Rs. 87.00</u> 1/2007			01 Months	(18 Months)	79
5.	PD, PWD Dehradun	29/SE/05-06 (Rs. 1076.11)	25.2.06	22.4.07	<u>Rs. 105.00</u> 3/2006	Fully recovered	Fully recovered	Not available	(7 Months)	100
6.	Project Unit (SIDCUL), PWD, Pant Nagar	(1)36/SE/04-05 (Rs. 1721.06)	7.2.05	6.12.05	<u>Rs. 172.10</u> 3/2005	Fully recovered	Fully recovered	06 Months	(15 Months)	100
		(2)37/SE/04-05 (Rs. 2356.95)	7.2.05	6.12.05	<u>Rs. 235.69</u> 3/2005	Fully recovered	Fully recovered	10 Months	(17 Months)	100
		(3)38/SE/04-05 (Rs. 2206.71)	8.2.05	7.12.05	<u>Rs. 220.00</u> 4/2005	Fully recovered	Fully recovered	10 Months	(18 Months)	100
7.	PD, PWD Rudrapur	19/SE/06 (Rs. 622.30)	6.11.06	5.5.08	<u>Rs. 62.00</u> 11/2006	Fully recovered	Fully recovered	02 Months	(4 Months)	90
8.	National Highway (NH), PWD Haldwani	28/SE/06-07 (Rs. 3001.44)	7.12.06	6.6.08	<u>Rs. 300.00</u> 12/2006	135.36	Fully recovered	01 Months	(18 Months)	50
9.	Ty. Div., PWD Kirtinagar	17/SE/06-07 (Rs. 2063.04)	26.12.06	25.6.08	<u>Rs. 30.00</u> 1/2007 <u>Rs. 100.00</u> 3/2007	Nil	Fully recovered	-	(17 Months)	26

\* Two works relating to construction of two bridges (one at Garur Chatti, Lakshman Jhula and at Srinagar over river Alaknanda to join Hemwati Nandan Bahuguna Garhwal University Campus) were awarded to the same contractor through one agreement under the jurisdiction of two division; respectively.

**Appendix-4.4**

(Reference: Paragraph 4.12; page 110)

**Statement of expenditure on disbursement of pension**

(Rs. in lakh)

Sl. No.	Name of the Office	Actual expenditure incurred by Payment through Money Orders*	Payment chargeable if made through post office A/cs #	Avoidable Expenditure
1.	District Social Welfare Officer, Dehradun	92.54	15.76	76.78
2.	District Social Welfare Officer, Pithoragarh	41.94	6.94	35.00
3.	District Social Welfare Officer, Rudraprayag	27.53	4.78	22.75
4.	District Social Welfare Officer, Uttarkashi	48.24	8.49	39.75
5.	District Social Welfare Officer, Almora	80.97	14.79	66.18
6.	District Social Welfare Officer, Bageshwar	33.38	6.28	27.10
7.	District Social Welfare Officer, Tehri	95.25	16.32	78.93
8.	District Social Welfare Officer, Nainital	18.57	3.53	15.04
<b>Total</b>		<b>438.42</b>	<b>76.89</b>	<b>361.53</b>

\* at the rate of 5 per cent.

# at the rate of Rs. 40 per pensioner per annum.

**Appendix-5.1**

(Reference: Paragraph 5.7.4.1; Page 146)

**Details of Fire Stations of Uttarakhand**

Category of Fire Station			
A	B	C	D
Dehradun city	Mussoorie	Vikas Nagar	Selaqui
	Rishikesh	Kotdwar	Roshnabad
	Mayapur	Narendra Nagar	Pant Nagar
	Roorkee	Dam Project Tehri	Sitarganj
	Laksar	Uttarkashi	
	Pauri	Naugaon	
	Rudrapur	Rudraprayag	
	Kashipur	Gopeshwar	
	Khatima	Joshimath	
	Mallital	Jaspur	
	Haldwani	Ram Nagar	
		Almora	
		Ranikhet	
		Pithoragarh	
		Bageshwar	
		Lohaghat	



**Appendix-7.1**

(Reference: Paragraphs 7.1.4, 7.1.5, 7.1.6, 7.1.11 & 7.1.12; page – 168, 169, 171, 172 )

**Statement showing particulars of up-to-date paid-up capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2008 in respect of Government companies and Statutory corporations.**

(Figures in column 3(a) to 4(f) are Rupees in lakh)

Sl. No.	Sector & name of the company/corporation	Paid-up capital as at the end of the current year (Figures in bracket indicate share application money)					Equity/loans received out of Budget during the year		Other loans received during the year <sup>1</sup>	Loans <sup>2</sup> outstanding at the close of 2007-2008			Debt equity ratio for 2007-08 (Previous year) 4 (f)/3(e)
		State Government	Central Government	Holding Companies	Others	Total	Equity	Loans		Government	Others	Total	
(1)	(2)	3(a)	3(b)	3(c)	3(d)	3(e)	4(a)	4(b)	4(c)	4(d)	4(e)	4(f)	5
<b>A. Working Government Companies</b>													
	<b>Industry</b>												
1.	Trans Cables Limited (Subsidiary of Kumaon Mandal Vikas Nigam Limited)	-	-	162.80	0.44	163.24	-	-	-	-	275.00	275.00	1.68:1 (1.68:1)
2.	Uttar Pradesh Digitals Limited (Subsidiary of Kuamon Mandal Vikas Nigam Limited)	-	-	35.20	-	35.20	-	78.58	-	280.00	448.16	728.16	20.69:1 (20.69:1)
3.	Uttarakhand Chay Vikas Nigam Limited Formerly Northern Electrical Equipment Industries Limited (Subsidiary of Kumaon Mandal Vikas Nigam Limited)	-	-	325.07	-	325.07	-	-	-	-	-	-	-
	<b>Sector wise total</b>	-	-	<b>523.07</b>	<b>0.44</b>	<b>523.51</b>	-	<b>78.58</b>	-	<b>280.00</b>	<b>723.16</b>	<b>1003.16</b>	<b>1.92:1 (0.14:1)</b>
	<b>Electronics</b>												
4.	Uttar Pradesh Hill Electronics Corporation Limited	894.53	-	-	-	894.53	-	-	-	-	-	-	-
	<b>Sector wise total</b>	<b>894.53</b>	-	-	-	<b>894.53</b>	-	-	-	-	-	-	-
	<b>Area Development</b>	-	-	-	-	-	-	-	-	-	-	-	-
5.	Kumaon Mandal Vikas Nigam limited	1341.87	-	-	-	1341.87	-	-	-	1870.96	-	1870.96	1.39:1 (-)

<sup>1</sup> Includes bonds, debentures, inter-corporate deposits etc.

<sup>2</sup> Loans outstanding at the close of 2007-08 represents long terms loans only.

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(1)	(2)	3(a)	3(b)	3(c)	3(d)	3(e)	4(a)	4(b)	4(c)	4(d)	4(e)	4(f)	5
6.	Garhwal Mandal Vikas Nigam Limited	679.50	-	-	-	679.50	-	-	-	428.23	-	428.23	0.63:1 (0.63:1)
	<b>Sector wise total</b>	<b>2021.37</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2021.37</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2299.19</b>	<b>-</b>	<b>2299.19</b>	<b>1.14:1</b>
	<b>Development of Economically Weaker Section</b>												
7.	Garhwal Anusuchit Janjati Vikas Nigam Limited (Subsidiary of Garhwal Mandal Vikas Nigam Limited)	20.00	-	30.00	-	50.00	-	-	16.44	127.31	-	127.31	2.55:1 (2.55:1)
8.	Kumaon Anusuchit Janjati Vikas Nigam Limited (Subsidiary of Kumaon Mandal Vikas Nigam Limited)	22.00	-	28.00	-	50.00	-	-	-	-	-	-	-
9.	Uttaranchal Bahuudeshia Vitta Evam Vikas Nigam Limited	1184.50	339.14	-	-	1523.64	122.00	-	25.00	-	84.20	84.20	0.06:1 (0.03:1)
	<b>Sector wise total</b>	<b>1226.50</b>	<b>339.14</b>	<b>58.00</b>	<b>-</b>	<b>1623.64</b>	<b>122.00</b>	<b>-</b>	<b>41.44</b>	<b>127.31</b>	<b>84.20</b>	<b>211.51</b>	<b>0.13:1</b> <b>(0.11:1)</b>
	<b>Sugar</b>												
10.	Kichha Sugar Company Limited	1753.58	-	-	45.06	1798.64	-	1009.70	702.00	2606.70	783.79	3390.49	1.89:1 (0.93:1)
11.	Doiwala Sugar Company Limited	600.00	-	-	-	600.00	-	1433.46	439.00	4481.76	375.00	4856.76	8.09:1 (5.72:1)
	<b>Sector wise total</b>	<b>2353.58</b>	<b>-</b>	<b>-</b>	<b>45.06</b>	<b>2398.64</b>	<b>-</b>	<b>2443.16</b>	<b>1141.00</b>	<b>7088.46</b>	<b>1158.79</b>	<b>8247.25</b>	<b>3.44:1</b> <b>(2.13:1)</b>
	<b>Power</b>												
12.	Uttarakhand Power Corporation Limited	500.00	-	-	-	500.00	-	2331.00	2306.03	20190.32	31364.00	51554.32	103.11:1 (105.90:1)
13.	Uttaranchal Jal Vidyut Nigam Limited	36378.63 (36727.27)	-	-	-	36378.63 (36727.27)	28246.00	-	19393.51	872.00	124378.00	125250.00	3.44:1 (3.41:1)

(1)	(2)	3(a)	3(b)	3(c)	3(d)	3(e)	4(a)	4(b)	4(c)	4(d)	4(e)	4(f)	5
14.	Power Transmission Corporation of Uttaranchal Limited	9680.00 (43.34)	-	-	-	9680.00 (43.34)	2259.34	9416.00	2251.00	22760.15	20097.00	42857.15	4.43:1 (4.11:1)
	<b>Sector wise total</b>	<b>46558.63</b> <b>(36770.61)</b>	-	-	-	<b>46558.63</b> <b>(36770.61)</b>	<b>30505.34</b>	<b>11747.00</b>	<b>23950.54</b>	<b>43822.47</b>	<b>175839.00</b>	<b>219661.47</b>	<b>4.72:1</b> <b>(4.28:1)</b>
	<b>Financing</b>												
15.	State Industrial Development Corporation of Uttaranchal Limited	2600.00	-	-	250.00	2850.00	-	-	-	600.00	-	600.00	0.21:1 (0.21:1)
	<b>Sector wise total</b>	<b>2600.00</b>	-	-	<b>250.00</b>	<b>2850.00</b>	-	-	-	<b>600.00</b>	-	<b>600.00</b>	<b>0.21:1</b> <b>(0.21:1)</b>
	<b>Miscellaneous</b>												-
16.	Uttarakhand Purv Sainik Kalyan Udham Limited	5.00 (95.00)	-	-	-	<b>5.00</b> <b>(95.00)</b>	-	-	-	-	-	-	-
	<b>Sector wise total</b>	<b>5.00</b> <b>(95.00)</b>	-	-	-	<b>5.00</b> <b>(95.00)</b>	-	-	-	-	-	-	-
	<b>Total – A (All sector wise Working Government companies)</b>	<b>55659.61</b> <b>(36865.61)</b>	<b>339.14</b>	<b>581.07</b>	<b>295.50</b>	<b>56875.32</b> <b>(36865.61)</b>	<b>30627.34</b>	<b>14268.74</b>	<b>25132.98</b>	<b>54217.43</b>	<b>177805.15</b>	<b>232022.58</b>	<b>4.08:1</b> <b>(3.21:1)</b>
	<b>B. Working Statutory Corporation</b>												
	<b>Transport</b>												
1.	Uttarakhand Parivahan Nigam	6900.00	924.00	-	-	7824.00	100.00	1950.00	-	2541.45	1043.84	3585.29	0.46:1 (0.25:1)
	<b>Peya Jal</b>	-	-	-	-	-	-	-	-	-	-	-	
2.	Uttarakhand Peya Jal Sansadhan Vikas Evam Nirman Nigam	-	-	-	-	-	-	-	-	-	-	-	
	<b>Total –B (Working Statutory Corporation)</b>	<b>6900.00</b>	<b>924.00</b>	-	-	<b>7824.00</b>	-	<b>1950.00</b>	-	<b>2541.45</b>	<b>1043.84</b>	<b>3585.29</b>	0.46:1 (0.25:1)
	<b>Grand Total - ( A+ B)</b>	<b>62559.61</b> <b>(36865.61)</b>	<b>1263.14</b>	<b>581.07</b>	<b>295.50</b>	<b>64699.32</b> <b>(36865.61)</b>	<b>30727.34</b>	<b>16218.74</b>	<b>25132.98</b>	<b>56758.55</b>	<b>178848.99</b>	<b>235607.87</b>	-
	<b>C. Non Working Government Companies</b>												
	<b>Industry</b>												
1.	UPAI Limited	15.00	-	-	2.01	17.01	-	-	-	-	-	-	-
	<b>Sector wise total</b>	<b>15.00</b>	-	-	<b>2.01</b>	<b>17.01</b>	-	-	-	-	-	-	-

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(1)	(2)	3(a)	3(b)	3(c)	3(d)	3(e)	4(a)	4(b)	4(c)	4(d)	4(e)	4(f)	5
	<b>Electronics</b>												
2.	Kumtron Limited (Subsidiary of Uttar Pradesh Hill Electronics Corporation Limited)	-	-	9.34	8.97	18.31	-	-	-	-	-	-	-
3.	Uttar Pradesh Hill Phones Limited (Subsidiary of Uttar Pradesh Hill Electronics Corporation Limited)	-	-	1.67	1.60	3.27	-	-	-	-	-	-	-
4.	Uttar Pradesh Hill Quartz Limited (Subsidiary of Uttar Pradesh Hill Electronics Corporation limited)	-	-	0.79	-	0.79	-	-	-	-	-	-	-
	<b>Sector wise total</b>	-	-	<b>11.80</b>	<b>10.57</b>	<b>22.37</b>	-	-	-	-	-	-	-
	<b>Grand total (C)</b>	<b>15.00</b>	-	<b>11.80</b>	<b>12.58</b>	<b>39.38</b>	-	-	-	-	-	-	-
	<b>Grand Total (A+B+C)</b>	<b>62574.61</b> <b>(36865.61) *</b>	<b>1263.14</b>	<b>592.87</b>	<b>308.08</b>	<b>64738.70</b> <b>(36865.61)</b>	-	<b>16218.74</b>	<b>25132.98</b>	<b>56758.88</b>	<b>178848.99</b>	<b>235607.87</b>	<b>3.64:1</b> <b>(2.87:1)</b>

Note: No Company/Corporation has finalised its Accounts for 2006-07. Figures are provisional and as given by the Companies/Corporations.

\* Figures in bracket represent share application money.

**Appendix-7.2**

(Reference: Paragraphs 7.1.9, 7.1.10, 7.1.11, 7.1.12, 7.1.13, 7.1.17 & 7.1.18; page 171, 172 & 173)

**Summarised financial results of Government companies and statutory corporations for the latest year for which accounts were finalised**

(Figures in column 7 to 12 and 15 are Rupees in lakh)

Sl. No	Sector and name of company/ corporation	Name of Department	Date of Incorporation	Period of accounts	Year in which accounts finalised	Net Profit/ loss(-)	Net impact of comments	Paid-up capital	Accumulated profit /loss(-)	Capital employed (A)	Total Return on capital-employed	Percent age of total return on capital employed	Arrears of accounts in terms of years	Turnover	Manpower (Numbers of employees)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>A. Working Government Companies</b>															
	<b>Industry</b>														
1.	Trans Cables Limited (Subsidiary of Kumaon Mandal Vikas Nigam Limited)	Hill Development	29.11.1973	1999-2000	2002-03	(-)84.27	-	163.24	(-) 579.65	289.65	(-) 38.32	-	8	279.52	48
2.	Uttar Pradesh Digitals Limited (Subsidiary of Kuamon Mandal Vikas Nigam Limited)	Hill Development	08.03.1978	1996-97	1997-98	(-)118.69	-	35.20	(-) 694.54	35.26	(-) 57.60	-	11	28.55	78
3.	Uttarakhand Chay Vikas Nigam Limited Formerly Northern Electrical Equipment Industries Limited (Subsidiary of Kumaon Mandal Vikas Nigam Limited)	Hill Development	29.01.1974	1999-2000	2007-08	(-)10.40	-	0.07	(-) 13.97	(-)19.66	(-) 10.40	-	8	0.43	-
	<b>Sector wise total</b>	-	-	-	-	(-) 213.36	-	198.51	(-) 1288.16	305.25	(-) 106.32	-	27	308.5	

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	<b>Electronics</b>														
4.	Uttar Pradesh Hill Electronics Corporation Limited	Hill Development	26.06.1985	1993-94	1997-98	(-) 21.41	-	894.53	(-) 68.10	447.27	(-) 21.41	-	14	175.01	120
	<b>Sector wise total</b>		-	-	-	<b>(-) 21.41</b>	-	<b>894.53</b>	<b>(-) 68.10</b>	<b>447.27</b>	<b>(-) 21.41</b>	-	<b>14</b>	<b>175.01</b>	-
	<b>Area Development</b>														
5.	Kumaon Mandal Vikas Nigam Limited	Hill Development	30.03.1971	2000-01	2006-07	(-) 69.93	-	1341.87	(-) 195.04	1967.87	41.04	2.09	7	5265.29	724
6.	Garhwal Mandal Vikas Nigam Limited	Hill Development	01.03.1976	1998-99	2007-08	(-) 210.76	-	679.50	(-) 777.70	2967.68	(-) 210.76	-	9	4268.42	827
	<b>Sector wise total</b>		-	-		<b>(-) 280.69</b>		<b>2021.37</b>	<b>(-) 972.74</b>	<b>4935.55</b>	<b>(-) 169.72</b>	-	<b>16</b>	<b>9533.71</b>	-
	<b>Development Of Economically Weaker Section</b>														
7.	Garhwal Anusuchit Janjati Vikas Nigam Limited (Subsidiary of Garhwal Mandal Vikas Nigam Limited)	Hill Development	30.06.1975	1989-90	2001-02	(-) 13.24	-	50.00	(-) 58.81	32.53	(-)13.24	-	18	27.74	27
8.	Kumaon Anusuchit Janjati Vikas Nigam Limited (Subsidiary of Kumaon Mandal Vikas Nigam Limited)	Hill Development	30.06.1975	1986 -87	2002-03	(-) 1.64	-	50.00	(-) 4.48	45.93	(-) 1.64	-	21	9.95	32
9.	Uttaranchal Bahuudeshia Vitta Evam Vikas Nigam Limited	Social Welfare	25.10.2001	2002-03	2006-07	62.44	-	5.00	76.44	1243.66	86.60	6.96	5	-	-
	<b>Sector wise total</b>		-	-	-	<b>47.56</b>	-	<b>105.00</b>	<b>13.15</b>	<b>1322.12</b>	<b>71.72</b>	<b>5.42</b>	<b>44</b>	<b>37.69</b>	-
	<b>Sugar</b>														
10.	Kichha Sugar Company Limited	Sugar and Cane Development	17.02.1972	2006-07	2007-08	(-) 970.54	-	1798.64	(-) 3467.59	4381.78	(-) 970.54	-	1	8251.56	932

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
11.	Doiwala Sugar Company Limited	Sugar and Cane Development	19.12.2001	2004-05	2007-08	(-) 541.83	-	600	(-) 2739.48	7920.52	(-) 541.83	-	3	5450.98	-
	<b>Sector wise total</b>		-	-	-	(-) 1512.37	-	2398.64	(-) 6207.07	12302.30	(-) 1512.37	-	4	13702.54	-
	<b>Power</b>														
12.	Uttarakhand Power Corporation Limited	Urja	12.02.2001	2004-05	2007-08	(-) 16828.15	-	500.00	(-) 26247.97	131685.05	(-) 16828.15	-	3	75756.70	4575
13.	Uttaranchal Jal Vidyut Nigam Limited	Urja	12.02.2001	2003-04	2007-08	1472.16	18.00	36378.63	1513.78	121026.96	1472.16	1.21	4	23224.21	2650
14.	Power Transmission Corporation of Uttaranchal Ltd. <sup>1</sup>	Urja	31.05.2004	-	-	-	-	-	-	-	-	-	4	-	800
	<b>Sector wise total</b>		-	-	-	(-)15355.99	18.00	36878.63	24734.19	252712.01	(-) 15355.99	-	11	98980.91	-
	<b>Financing</b>														
15.	State Industrial Development Corporation of Uttaranchal Limited	Finance	18.07.2002	2006-07	2007-08	4184.59	1288.61	2850.00	6277.69	9687.29	4184.59	43.19	1	980.30	25
	<b>Sector wise total</b>		-	-	-	4184.59	1288.61	2850.00	6277.69	9687.29	4184.59	43.19	1	980.30	-
	<b>Miscellaneous</b>														
16.	Uttarakhand Purv Sainik Kalyan Udham Limited		01.03.2004	2005-06	2007-08	226.97	-	5.00	256.52	353.06	226.97	64.29	2	7912.56	6000
	<b>Sector wise total</b>		-	-	-	226.97	-	5.00	256.52	353.06	226.97	64.29	2	7912.56	-
	<b>Total (A-Working Government companies)</b>		-	-	-	(-) 12924.7	1306.61	45351.68	22745.48	282064.85	(-) 12682.53	-	119	131631.44	-
<b>B. Working Statutory Corporation</b>															
	<b>Transport</b>														
1.	Uttarakhand Parivahan Nigam	Transport	31.10.2003	2004-05	2007-08	(-)1511.05	-	7824.06	(-)2631.31	(-)6346.38	(-) 1511.05	-	3	10219.24	5109

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

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	<b>Sector wise total</b>					<b>(-1511.05)</b>	-	<b>7824.06</b>	<b>(-2631.31)</b>	<b>(-6346.38)</b>	<b>(- 1511.05)</b>	-	<b>3</b>	<b>10219.24</b>	
2.	Uttarakhand Peya Jal Sansthan Vikas Evam Nirman Nigam <sup>1</sup>	Peya Jal	07.11.2002	-	-	-	-	-	-	-	-	-	6	-	-
	<b>Total –B (Working Statutory Corporation)</b>		-	-	-	<b>(-1511.05)</b>	-	<b>7824.06</b>	<b>(-2631.31)</b>	<b>(-6346.38)</b>	<b>(- 1511.05)</b>	-	<b>9</b>	<b>10219.24</b>	-
	<b>Total (A+B)</b>		-	-	-	<b>(-14435.75)</b>	-	<b>53175.74</b>	<b>20114.17</b>	<b>275718.47</b>	<b>(- 14193.58)</b>	-	<b>128</b>	<b>141850.46</b>	-
<b>C. Non Working companies</b>															
	<b>Industry</b>														
1.	UPAI Limited <sup>2</sup>	Agriculture	20.04.1977	1988-89	1999.00	(-0.48)	-	17.01	(-5.25)	10.30	(-0.48)	-	-	NIL	-
	<b>Sector wise total</b>		-	-	-	<b>(-0.48)</b>	-	<b>17.01</b>	<b>(-5.25)</b>	<b>10.30</b>	<b>(-0.48)</b>	-	-	-	-
	<b>Electronics</b>														
2.	Kumtron Limited (Subsidiary of Uttar Pradesh Hill Electronics Corporation Limited)	Hill Development	27.04.1987	1989-90	1990-91	(-1.61)	-	18.31	(-1.61)	12.35	(-1.61)	-	18	0.07	14
3.	Uttar Pradesh Hill Phones Limited (Subsidiary of Uttar Pradesh Hill Electronics Corporation Limited) <sup>3</sup>	Hill Development	10.08.1987	-	-	-	-	-	-	-	-	-	21	-	-
4.	Uttar Pradesh Hill Quartz Limited (Subsidiary of Uttar Pradesh Hill Electronics Corporation Limited) <sup>3</sup>	Hill Development	18.07.1989	-	-	-	-	-	-	-	-	-	19	-	-
	<b>Sector wise total</b>		-	-	-	<b>(-1.61)</b>	-	<b>18.31</b>	<b>(-1.61)</b>	<b>12.35</b>	<b>(-1.61)</b>	-	<b>58</b>	<b>0.07</b>	-
	<b>Grand total C</b>		-	-	-	<b>(-2.09)</b>	-	<b>35.32</b>	<b>(- 6.86)</b>	<b>22.65</b>	<b>(-2.09)</b>	-	<b>58</b>	<b>0.07</b>	-
	<b>Grand total (A+B+C)</b>		-	-	-	<b>(- 14437.84)</b>	-	<b>53211.06</b>	<b>20107.31</b>	<b>275741.12</b>	<b>(- 14195.67)</b>	-	<b>186</b>	<b>141850.53</b>	-

Note: Capital employed represents net fixed assets (including capital work-in-progress) plus working capital

<sup>2</sup> The company at Sl. No. C 1 is under liquidation since 31-03-1991.

<sup>3</sup> First account not received.



**Appendix-7.3**

(Reference: Paragraph 7.1.6 and 7.1.12; page 169 & 172 )

**Statement showing subsidy received, guarantees received, waiver of dues, loans on which moratorium allowed and loans converted into equity during the year and subsidy receivable and guarantees outstanding at the end of March 2008**

(Figures in columns 3(a) to 7 are Rupees in lakh)

Sl No.	Name of the Public Sector Undertaking	Subsidy received during the year <sup>4</sup>				Guarantees received during the year and outstanding at the end of the year <sup>5</sup>					Waiver of dues during the year				Loans on which moratorium allowed	Loans converted into equity during the year
		Central Government	State Government	Others	Total	Cash credit from banks	Loans From other sources	Letters of credit opened by banks in respect of imports	Payment obligation under agreement with foreign consultants or contractors	Total	Loans repaymen written of	Interes waived	Penal interest waived	Total		
(1)	(2)	3(a)	3(b)	3(c)	3(d)	4(a)	4(b)	4(c)	4(d)	4(e)	5(a)	5(b)	5(c)	5(d)	(6)	(7)
<b>A. Working Government Companies</b>																
1	Uttaranchal Bahuudeshia Vitta Evam Vikas Nigam Limited	594.24	873.00	-	1467.24	-	-	-	-	-	-	-	-	-	-	-
2	Kichha Sugar Company Limited	136.64	-	-	136.64	-	1711.70	-	-	1711.70	-	-	-	-	4754.98	-
3	Uttarakhand Power Corporation Ltd.	-	756.80	-	756.80	-	-	-	-	-	-	-	-	-	-	-
4	Uttaranchal Jal Vidyut Nigam Limited	-	-	-	-	-	19393.50 (120000.00)	-	-	19393.50 (120000.00)	-	-	-	-	-	-
5	State Industrial Development Corporation of Uttaranchal Limited	1000.00	279.06	-	1279.06	-	-	-	-	-	-	-	-	-	-	-
	<b>Total (A)</b>	<b>1730.88</b>	<b>1908.86</b>	<b>--</b>	<b>3639.74</b>	<b>--</b>	<b>21105.20 (120000.00)</b>	<b>--</b>	<b>--</b>	<b>21105.20 (120000.00)</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>4754.98</b>	<b>--</b>

<sup>4</sup> Subsidy includes subsidy receivable at the end of year which is shown in brackets

<sup>5</sup> Figures in bracket indicate guarantees outstanding at the end of the year

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<b>B. Working Government Corporation</b>																
1.	Uttarakhand Parivahan Nigam	-	960.00	-	960.00 <sup>6</sup>	-	-	-	-	-	-	-	-	-	-	-
	<b>Total (B)</b>	--	<b>960.00</b>	--	--	--	--	--	--	--	--	--	--	--	--	--
	<b>Grand Total (A + B)</b>	<b>1730.88</b>	<b>2868.86</b>	-	<b>4599.74</b>	-	<b>21105.20</b>	-	-	<b>21105.20</b>	-	-	-	-	<b>4754.98</b>	-

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<sup>6</sup> Grants

## Appendix – 7.4

(Reference: Paragraph 7.1.8; page 170)

Statement showing the investment made by the State Government and whose accounts are not finalised upto 30 September 2008

(Figures in columns 4 and 6 to 8 are Rupees in lakh)

Sl. No.	Sector and name of public sector undertaking	Year upto which accounts finalised	Paid-up capital	Period of Accounts pending finalisation	Investment made by State Government during the years for which accounts are in arrear		
					Equity	Loan	Grant
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<b>A. Working Government Companies</b>						
	<b>Industry</b>						
1.	Uttar Pradesh Digital Limited (Subsidiary of Kuamon Manda Vikas Nigam Limited)	1996-97	35.20	1997-98 to 2007-08	--	1021.88	--
	<b>Sector-wise total</b>		<b>35.20</b>			<b>1021.88</b>	
	<b>Development of Economically Weaker Section</b>						
2	Uttaranchal Bahudeshia Vitta Evam Vikas Nogam Limited	2002-03	1523.64	2003-04 to 2007-08	1245.90	--	--
	<b>Sector-wise total</b>		<b>1523.64</b>		<b>1245.90</b>		
	<b>Sugar</b>						
3.	Kichha Sugar Company Limited	2006-07	1798.64	2007-08	--	1009.70	--
4.	Doiwala Sugar Company Limited	2004-05	600.00	2005-06 to 2007-08	--	1433.46	--
	<b>Sector-wise total</b>		<b>2398.64</b>		--	<b>2443.16</b>	--
	<b>Power</b>						
5	Uttarakand Power Corporation Limited	2004-05	500.00	2005-06 to 2007-08	--	7758.30	4747.00
6.	Uttaranchal Jal Vidyut Nigam Limited	2003-04	36378.63 (36727.27)	2004-05 to 2007-08	72605.90	2096.50	--
7.	Power Transmission Corporation of Uttranchal Limited	--	9686.00 (43.34)	Since inception	10542.70	24294.00	--
	<b>Sector-wise total</b>		<b>46564.63 (36770.61)</b>	--	<b>83148.60</b>	<b>34148.80</b>	<b>4747.00</b>
	<b>Total – A (Working Government Companies)</b>		<b>50522.11 (36770.61)</b>		<b>84394.50</b>	<b>37613.84</b>	<b>4747.00</b>

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	<b>B. Working Statutory Corporation</b>						
	<b>Transport</b>						
1.	Uttarakand Parivahan Nigam	2004-05	7824.00	2005-06 to 2007-08	5024.00	2143.00	960.00
	<b>Total – B (Working Statutory Corporation)</b>		<b>7824.00</b>		<b>5024.00</b>	<b>2143.00</b>	<b>960.00</b>
	<b>Grand Total (A + B)</b>		<b>58346.11 (36770.61)</b>		<b>89418.50</b>	<b>39756.84</b>	<b>5707.00</b>

Note: Figures in brackets represents share application money.

**Appendix-7.5***(Reference: Paragraph 7.1.22; page 175 )***Statement showing the department-wise outstanding Inspection Reports (IRs)  
as on 30 September 2008**

Sl. No.	Name of Department	No. of PSUs	No. of outstanding IRs	No. of outstanding paragraphs	Year from which paragraphs outstanding
1.	Sugar & Cane Development	2	19	63	1992-93
2.	Industries & Industrial Development	3	9	18	1991-92
3.	Electronics	1	8	39	1998-99
4.	Development of Economically Weaker Section	3	16	57	1985-86
5.	Area Development	2	18	94	1984-85
6.	Power	3	506	1901	1987-88
7.	Finance	1	2	20	2005-06
8.	Transport	1	2	14	2005-06
	<b>Total</b>	<b>16</b>	<b>580</b>	<b>2206</b>	<b>-</b>

**Appendix-7.6***(Reference: Paragraph 7.1.22; page 175 )***Statement showing department wise draft paragraphs/reviews replies to which are awaited**

Sl. No.	Name of Department	No. of draft paragraphs	Number of reviews	Period of issue
1.	Energy	6	1	May & August 2008
	<b>Total</b>	<b>6</b>	<b>1</b>	<b>-</b>

**Appendix-7.7**

(Reference: Paragraph 7.1.25; page 177)

Statement showing paid- up capital investment and summarised working results of 619-B Company as per their latest finalised accounts

(Rupees in lakh)

Sl. No.	Name of Company	Status (working / Non working)	Year of account	Paid-up capital	Equity by				Loans by			Grants by			Total investment by way of equity loans and grants				Profit (+) / Loss (-)	Accumulated profit (+) / Accumulated loss (-)
					State Government	State Government companies	Central Government and their companies	Others	State Government	State Government companies	Central Government and their companies	State Government	State Government companies	Central Government and their companies	State Government	State Government companies	Central Government and their companies	Others		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
1.	Uttaranchal Seeds & Tarai Development Corporation Limited	Working	2006-07	408.33	170.00 (41.63)	-	84.00 (20.57)	154.33 (37.80)	130.00	-	-	-	-	-	250.00	-	84.00	204.33	(+)190.00	-

Note: Figure in bracket indicates percentage to paid up capital.