

APPENDICES

Appendix-1.1.1
(Reference: Paragraph 1.1.9.1; Page 4)

Position regarding receipt of ATNs on the paragraphs included in the ARs

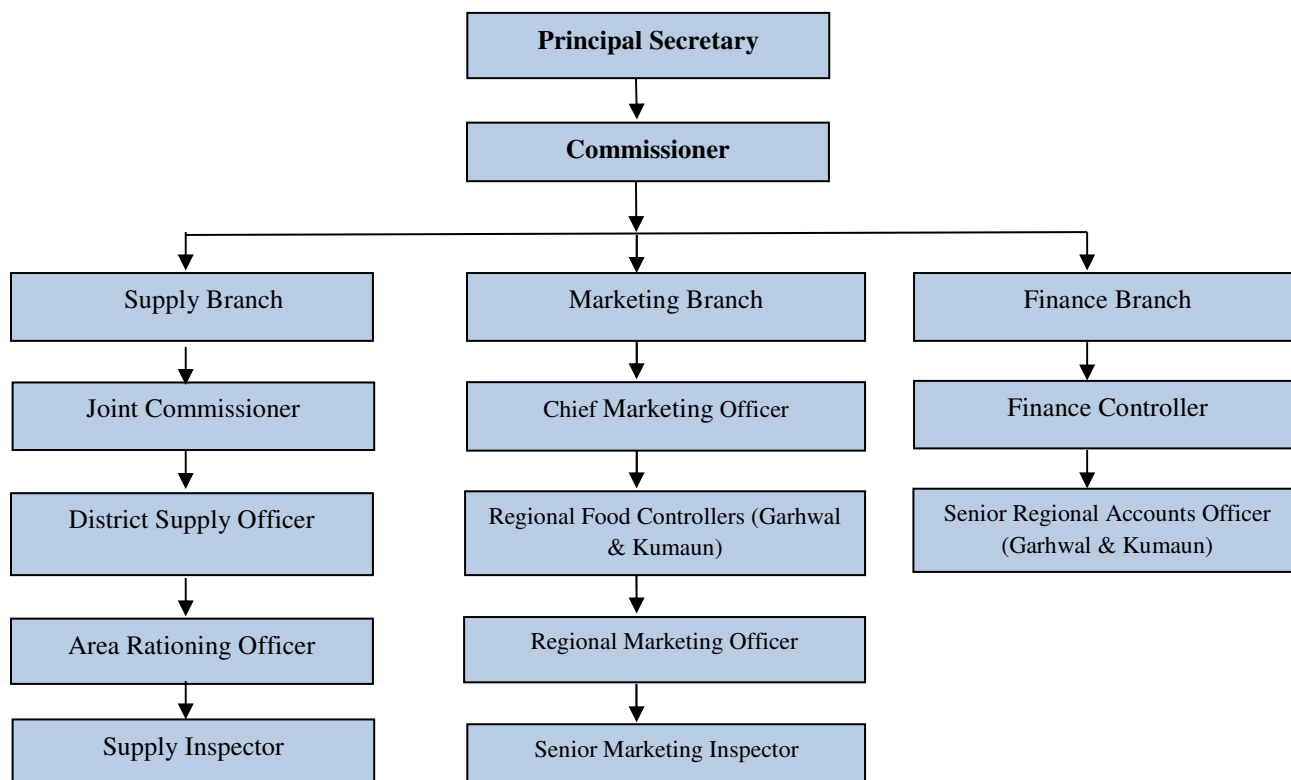
Audit Reports	Year	Department (s)	ATNs pending as on 31 st March 2018	Date of presentation in the State Legislature	Due date for receipt of ATNs
Civil/Social, General and Economic Sectors (Non-PSUs)	2000-01	Medical Health & Family Welfare	01	23.06.2003	22.09.2003
		Environment Deptt.	01		
	Total	02			
	2001-02	Finance Deptt.	01	12.01.2005	11.04.2005
	Total	01			
	2002-03	Irrigation	01	05.10.2005	04.01.2006
		Financial & Social Welfare	01		
	Total	02			
	2003-04	Irrigation	01	19.04.2006	18.07.2006
		Panchayati Raj	01		
	Total	02			
	2004-05	Medical Health & Family Welfare	01	27.06.2007	26.09.2007
		P.W.D	01		
	Total	02			
	2005-06	Medical Deptt	01	07.03.2008	06.06.2008
		Food & Civil Supplies	01		
		Sports & Youth Welfare	01		
		Rural Development	01		
	Total	04			
	2006-07	Pay Jal Deptt	01	13.07.2009	12.10.2009
		Information Deptt.	02		
		Civil Aviation Deptt.	01		
	Total	04			
	2007-08	Urban Development	01	22.09.2010	21.12.2010
		Technical Education	01		
		Information & Public Relations	01		
	Total	03			
	2008-09	Uttarakhand Pay Jal Nigam	02	29.03.2011	28.06.2011
		Revenue Deptt	01		
		Rural Engg. Services	01		
		P.P.P	01		
	Total	05			
2009-10	Tourism	01	11.12.2012	10.03.2013	
	U.K Peyjal Nigam	01			
Total	02				
2010-11	P.W.D	02	18.09.2013	17.12.2013	
	U.K Peyjal Nigam	01			
	Police Deptt.	01			
	AYUSH	01			
Total	05				
2011-12	Election Deptt.	01	27.11.2014	26.02.2015	
	Department Of Labour	01			
	Women Empowerment & Child Development	01			
	Social Welfare Deptt.	02			
	Deptt. of Sports	01			
	Deptt. Of Higher Education	01			
	P.W.D	02			
Horticulture Deptt.	01				
Total	10				
2012-13	Medical Health & Family Welfare deptt	02	03.11.2015	02.02.2016	
	Deptt. Of Irrigation	01			
	Home Deptt.	01			
	Medical Education Deptt.	02			
	P.W.D	01			
	Technical Education Deptt.	01			
	Sports & Youth Welfare Deptt.	01			
Rural Development Deptt.(Rural Connectivity under Pradhan Mantri Gram Sadak Yojna)	00				
Total	09				
2013-14	Drinking Water And Sanitation Deptt.	01	03.11.2015	02.02.2016	
	Dairy Development Deptt.	01			
	Forest Deptt.	01			
	Higher Education Deptt.	01			
	Medical Education Deptt.	01			
	Home Deptt.	01			
	Medical Health & Family Welfare Deptt.	02			
PWD	01				

Audit Report (Social, General, Revenue and Economic Sectors) for the year ended 31 March 2018

		Chief Minister Office	01		
		Peyjal Deptt.	01		
		Sericulture Deptt.	01		
		Social Welfare And Education Deptt.	01		
		Urban Development Deptt.	01		
		Uttarakhand Renewal Energy Development Agency	01		
		Total	15		
	2014-15	Education Deptt.	01	07.11.2016	06.02.2017
		Elementary Education Deptt	01		
		Agriculture Deptt.	01		
		Civil Aviation deptt	01		
		Culture Deptt	01		
		Forest Deptt	01		
		Medical,Health & Family Welfare deptt	01		
		Home Deptt.	01		
		Industrial Development deptt.	01		
		Rural Development deptt.	01		
		P.W.D	03		
		Revenue deptt. (CLR)	01		
		Social Welfare Deptt.	01		
		Revenue Deptt.(Pendency of cases in the revenue department)	01		
		Total	16		
	2015-16	Elementary Education Deptt	00	02.05.2017	01.08.2017
		Home Deptt	01		
		AYUSH Deptt.	01		
		Food Safety and Standards	01		
		Forest Deptt	02		
		Higher Education Deptt.	01		
		Horticulture Deptt	01		
		Land Revenue Deptt.	01		
		Medical,Health & Family Welfare deptt	02		
		P.W.D	00		
		Social Welfare Deptt.	01		
		Tourism Deptt.	01		
		Urban Development Deptt.	01		
		Women Empowerment and Child Development Deptt.	02		
		Total	15		
		G. Total	97		
State Finances	2000-01	Finance and Misc. Departments	All Chapters	23.06.2003	22.09.2003
	2001-02	Finance and Misc. Departments	All Chapters	19.07.2004	18.10.2004
	2002-03	Finance and Misc. Departments	All Chapters	12.01.2005	11.04.2005
	2003-04	Finance and Misc. Departments	All Chapters	05.10.2005	04.01.2006
	2004-05	Finance and Misc. Departments	All Chapters	19.04.2006	18.07.2006
	2005-06	Finance and Misc. Departments	All Chapters	27.06.2007	26.09.2007
	2006-07	Finance and Misc. Departments	All Chapters	07.03.2008	06.06.2008
	2007-08	Finance and Misc. Departments	All Chapters	13.07.2009	12.10.2009
	2008-09	Finance and Misc. Departments	All Chapters	22.09.2010	21.12.2010
	2009-10	Finance and Misc. Departments	All Chapters	29.03.2011	28.06.2011
	2010-11	Finance and Misc. Departments	All Chapters	11.12.2012	10.03.2013
	2011-12	Finance and Misc. Departments	All Chapters	18.09.2013	17.12.2013
	2012-13	Finance and Misc. Departments	All Chapters	27.11.2014	26.02.2015
	2013-14	Finance and Misc. Departments	All Chapters	03.11.2015	02.06.2016
	2014-15	Finance and Misc. Departments	All Chapters	07.11.2016	06.02.2017
	2015-16	Finance and Misc. Departments	All Chapters	02.05.2017	01.08.2017
2016-17	Finance and Misc. Departments	All Chapters	26.03.2018	25.06.2018	
Nainital District	2011-12	Miscellaneous Departments	All Chapters	18.09.2013	17.12.2013
	2012-13	Miscellaneous Departments	All Chapters	27.11.2014	26.02.2015

Appendix-1.2.1
 (Reference: Paragraph 1.2.2; Page 8)

Organogram of the Department



Appendix-1.2.2
(Reference: Paragraph 1.2.4; Page 9)

Details of sampling

Region	Sampled Base godown	Sampled District	Sampled Tehsil	Sampled Internal Godown	
Garhwal	Jwalapur	Tehri	Narendra Nagar	Chaudah Bigha	Gaza
			Tehri	New Tehri	Chamba
	Bahadarabad	Pauri	Pauri	Pauri	Khaulachori
			Srinagar	Srinagar	-
Kumaun	Rudrapur	Almora	Dwarahat	Dwarahat	Kanali Pokhar
			Ranikhet	Ranikhet	Soni
	Kichchha	US Nagar	No godown was selected, as no godown was operational under DSO.		

Appendix-1.2.3
(Reference: Paragraph 1.2.9.3; Page 18)

Details of excess payment on driage

Year	MSP of Paddy (per Qtl)	Driage @1% of MSP (per Qtl)	Quantity of paddy (in Qtl)	Amount of driage to be paid (in ₹)	Amount actually paid (in ₹)	Excess payment (in ₹)
	(A)	(B)	(C)	(D=B*C)	(E=A*C)	(F=E-D)
2015-16	1,410	14.10	1,797.04	25,338.264	25,33,826.40	25,08,488.14
2016-17	1,470	14.70	917.06	13,480.782	13,48,078.20	13,34,597.42
2017-18	1,550	15.50	35.82	555.210	55,521.00	54965.79
Total Excess Payment						38,98,051.35

Appendix-1.2.4
(Reference: Paragraph 1.2.9.4; Page 18)

Schedule of Specification (Rice): (GoI's order dated: 1st September 2014, No-8-1/2014-S&I)

Sl. No.	Refractions	Maximum Limit (per cent)		
		Grade 'A'	Common	
1.	Brokens*	Raw	25.0	25.0
		Parboiled/ single parboiled rice	16.0	16.0
2.	Foreign Matter**	Raw/ Parboiled/single parboiled rice	0.5	0.5
3.	Damaged#/ Slightly Damaged Grains	Raw	3.0	3.0
		Parboiled/ single parboiled rice	4.0	4.0
4.	Discolored Grains	Raw	3.0	3.0
		Parboiled/ single parboiled rice	5.0	5.0
5.	Chalky Grains	Raw	5.0	5.0
6.	Red Grains	Raw/ Parboiled/ single parboiled rice	3.0	3.0
7.	Admixture of lower class	Raw/ Parboiled/ single parboiled rice	6.0	---
8.	Dehusked Grains	Raw/ Parboiled/ single parboiled rice	13.0	13.0
9.	Moisture Content	Raw/ Parboiled/ single parboiled rice	14.0	14.0

*. Not more than one per cent weight shall be small broken.

**.. Not more than 0.25 per cent by weight shall be mineral matter and not more than 0.10 per cent by weight shall be impurities of animal origin.

#. Including pin point damaged grains.

Appendix-1.2.5
(Reference: Paragraph 1.2.9.4; Page 18)

Analysis Procedure (GoI's order dated: 1st September, 2014, No-8-1/2014-S&I)

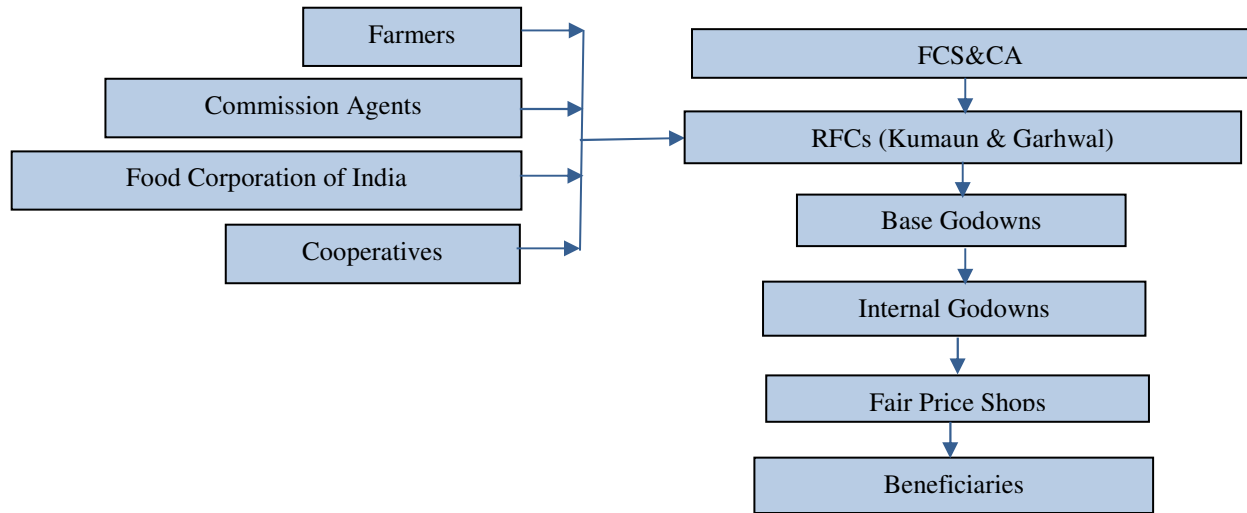
Take 5 grams of rice (sound head rice and brokens) in a petri dish (80x70 mm). Dip the grains in about 20 ml of Methylene Blue solution (0.05 *per cent* by weight in distilled water) and allow to stand for about one minute. Decant the Methylene Blue solution. Give a swirl wash with about 20 ml of dilute hydrochloric acid (5 *per cent* solution by volume in distilled water). Give swirl wash water and pour about 20 ml of Metanil Yellow solution (0.05 *per cent* by weight in distilled water) on the blue stained grains and allow to stand for about one minute. Decant the effluent and wash with fresh water twice. Keep the stained grains under fresh water and count the dehusked grains. Count the total number of grains in 5 grams of sample under analysis. Three brokens are counted as one whole grain.

Calculations:

1. Percentage of Dehusked grains = $(N \times 100) / W$
Where N= Number of Dehusked grains in 5 grams of sample.
W= Total grains in 5 grams of sample.
2. The Method of sampling is to be followed as given in *Bureau of Indian Standard* "Method of sampling of Cereals and Pulses" No IS: 14818-2000 as amended from time to time.
3. Brokens less than 1/8th of the size of full kernels will be treated as organic foreign matter. For determination of the size of the brokens average length of the principal class of rice should be taken into account.
4. Inorganic foreign matter shall not exceed 0.25 *per cent* in any lot, if it is more, the stocks should be cleaned and brought within the limit. Kernels or pieces of kernels having mud sticking on surface of rice shall be treated as Inorganic foreign matter.
5. In case of rice prepared by pressure parboiling technique, it will be ensured that correct process of parboiling is adopted i.e. pressure applied, the time for which pressure is applied, proper gelatinization, aeration and drying before milling are adequate so that the colour and cooking time of parboiled rice are good and free from encrustation of the grains.

Appendix-1.2.6
(Reference: Paragraph 1.2.10; Page 19)

Pictogram showing the process of lifting and distribution of foodgrains



Appendix-1.2.7
(Reference: Paragraph 1.2.10.2; Page 20)

Details of Ration Cards and units

Pre-digitization (April 2013 to September 2015)					
Number of Ration Cards			Number of units		
APL	BPL	AA Y	APL	BPL	AA Y
23,20,366	3,07,074	1,90,926	1,05,59,245	14,90,395	8,25,570
Post-digitization (October 2015 to March 2018)					
Number of Ration Cards			Number of units		
PHH	AA Y		PHH	AA Y	
11,38,256	1,82,255		54,22,880	7,68,930	

Source: Information provided by the Department.

Appendix-1.2.7 A
(Reference: Paragraph 1.2.10.2; Page 20)

Details of Ration Cards and units and requirement of foodgrains

	Period	Allocation (in Kg)		Unit	Period (in months)	No. of ration cards/units	Requirement (in MT)			
		Rice	Wheat				Rice	Total	Wheat	Total
AAY	2013- Sept 2015	24.60	10.40	Per card	30	1,90,926	1,40,903.39	2,59,551.40	59,568.912	1,32,288.657
	Oct 2015- Mar 2018	21.70	13.30		30	1,82,255	1,18,648.01		72,719.745	
BPL	2013- Sept 2015	23.20	11.80		30	3,07,074	2,13,723.50	2,13,723.50	1,08,704.196	1,08,704.196
PHH	Oct 2015- Mar 2018	3.00	2.00	Per unit	30	54,22,880	4,88,059.20	4,88,059.20	3,25,372.800	3,25,372.800

APL (Rice 5 kg and wheat 10 kg per ration card); BPL (Rice 23.200 kg and wheat 11.800 kg per card); AAY (Rice 24.600 kg and wheat 10.400 kg per card, after implementation of NFSA Rice 21.700 kg and wheat 13.300 kg per card), PHH (Rice 3.00 kg and wheat 2.00 kg per unit).

Appendix-1.2.8

(Reference: Paragraph 1.2.10.2; Page 20)

Excess distribution of foodgrains than requirement in the Districts

(Quantity in MT)

District Almora							
Period	Scheme	Rice			Wheat		
		Required quantity	Actual distribution	Excess	Required quantity	Actual distribution	Excess
2013-14 to 2017-18	AA Y	20,239.194	21,013.952	774.758	10,337.856	10,712.851	374.995
2013-14 to Sept. 2015	BPL	23,504.615	28,938.336	5,433.721	11,954.935	12,942.272	987.337
2013-14 to Sept. 2015	APL	17,058.570	19,164.664	2,106.094	34,117.140	34,962.971	845.831
Oct 2015 to March 2018	PHH	31,282.560	31,973.195	690.635	20,855.040	20,185.506	0.000
Total		92,084.939	1,01,090.147	9,005.208	77,264.971	78,803.600	2,208.163
District Pauri							
Period	Scheme	Rice			Wheat		
		Required quantity	Actual distribution	Excess	Required quantity	Actual distribution	Excess
2013-14 to Sept. 2015	BPL	11,951.713	12,801.381	849.668	6,078.888	5,676.614	0.000
District Tehri							
Period	Scheme	Rice			Wheat		
		Required quantity	Actual distribution	Excess	Required quantity	Actual distribution	Excess
2013-14 to 2017-18	AA Y	33,560.496	33,274.463	0.000	17,179.704	17,336.140	156.436
2013-14 to Sept. 2015	BPL	17,813.425	21,984.010	4,170.585	9060.275	9,734.826	674.551
2013-14 to Sept. 2015	APL	19,050.000	19,998.068	948.068	38,100.000	39,190.074	1,090.074
Oct 2015 to March 2018	PHH	26,420.490	27,033.498	613.008	17,613.660	16,896.588	0.000
Total		96,844.411	1,02,290.039	5,731.661	81,953.639	83,157.628	1,921.061
District Udham Singh Nagar							
Period	Scheme	Rice			Wheat		
		Required quantity	Actual distribution	Excess	Required quantity	Actual distribution	Excess
2013-14 to Sept. 2015	BPL	27,590.135	34,394.536	6,804.401	14,032.915	14,694.757	661.842

Source: Information provided by the Department.

Appendix-1.2.9

(Reference: Paragraph 1.2.11.1; Page 23)

Difference in rates tendered in comparison to Transport Department rates and lowest tendered rates

Year	Minimum tendered rate		Maximum tendered rate		Difference in rates in comparison to Transport Department rates ¹ (in percentage)		Difference in rates to lowest tendered rates (in percentage)	
	Garhwal ²	Kumaun ³	Garhwal	Kumaun	Garhwal	Kumaun	Garhwal	Kumaun
2013-14	13.50	9.93	22.00	29.91	260 to 487	397 to 1396	63	201
2014-15	20.80	27.00	32.00	36.95	455 to 753	1250 to 1748	54	37
2015-16	23.70	29.50	34.80	39.64	532 to 828	1375 to 1882	47	34
2016-17	16.50	33.00	34.75	45.63	340 to 827	1550 to 2182	111	38
2017-18	28.00	36.30	41.45	50.19	647 to 1000	1715 to 2410	48	38

¹ ₹ 0.25 per qtl. per km. (i.e. ₹ 2.00 per 8 km. per qtl. in Kumaun and ₹ 3.75 per 15 km. per qtl. in Garhwal).

² Rate per first 15 km per quintal in ₹.

³ Rate per first 08 km per quintal in ₹.

Appendix-1.2.10
(Reference: Paragraph 1.2.11.1; Page 23)

Statement showing selection of Transporters for two / three places

Year	Name of the transporter	Ownership Truck no	Selection of transporters for transportation centres
Garhwal Region			
2013-14	Bansal Transportation Co.	UP20P1079, HR46A4772	03 places
2014-15	Bansal Transportation Co.	UP20P1079, HR46A4772	03 places
	Subhash Chandra	HR582332, HR38H4815	02 places
2015-16	Bansal Transportation Co.	UP20T1079, HR46A4772	03 places
2016-17	Bansal Transportation Co.	UP20Y3477, UP20T3478	02 places
	Subhash Chandra	UP0754907, UK07CA3504	02 places
2017-18	Bansal Transportation Co.	UP20T1079, UP20T3477	02 places
	Bhupesh Kumar	UK08CA4528, UP11F0684	02 places
Year	Name of the transporter	Ownership Truck no	Selection of transporters for transportation centre
Kumaun Region			
2013-14	Subhash Chandra	HR582332, HR38H4815	02 places
	Dhan Prakash	UK07CA1095, UGA9017	02 places
	Bipin Kumar Agarwal	HR552938, UP20N3090	02 places
2014-15	Ramesh Chandra Gupta	UP075650, UP07F6395	02 places
	Kawaljeet Singh Batra	UP11T3229, UP11D6717	02 places
2015-16	Yogesh Kumar	UK07CA9127, UP07E0520	02 places
	Kawaljeet Singh Batra	UK07CA3048, HR63A3253	02 places
2016-17	Yogesh Kumar	HR38H4602, UP07E0520	02 places
	Bhupesh Kumar	UK08CA4528, UK08CA4873	02 places
2017-18	Shiv Transport	UA06H7478, UK06CA1790	02 places
	Kawaljeet Singh Batra	UP11T3229, HR63A3253	02 places

Appendix-1.2.11
(Reference: Paragraph 1.2.11.4; Page 24)

Details of construction of godowns

(₹ in lakh)

Name of Godowns	Sanction year/capacity	Released amount	Expenditure	Cause of non-completion of work
Foodgrains Godown, Naitwad, Uttarkashi	June 2008 (300 MT)	34.81	30.98	Work completed in May 2014, but, building lying unutilized due to unavailability of approach road.
Foodgrains Godown, Gulabkoti, Joshimath (Chamoli)	March, 2015 (200 MT)	48.28	28.89	Whole sanctioned amount was released to executing agency but, work interrupted due to hard rocks at the construction site.
Foodgrains Godown, Transport Nagar, Dehradun	Dec/2015 (2000 MT)	240.52	150.60	Work stopped due to non-release of balance of ₹ 66.92 lakh to the executing agency.
Foodgrains Godown, Kafligair, Bageshwar	August 2016 (200 MT)	60.00	45.00	Work stopped due to non-release of balance of ₹ 15.00 lakh to the executing agency.

Appendix-1.4.1
(Reference: Paragraph 1.4; Page 36)

Details of short recovery of compounding fee from the defaulting vehicles in six districts

(Amount in ₹)

Sl. No.	Name of the Office	Period of challan	Section No.	No. of challaned vehicles	Compounding fee recovered per vehicle	Compounding fee to be recovered per vehicle	Short recovery of compounding fee per vehicle	Loss of revenue
1.	Superintendent of Police, Pithoragarh	10/16 to 03/18	179(1)	6,228	100	500	400	24,91,200
2.	Superintendent of Police, Udham Singh Nagar	10/16 to 03/18	179(1)	27,749	100	500	400	1,10,99,600
3.	Superintendent of Police, Dehradun	10/16 to 03/18	179(1)	18,446	100	500	400	73,78,400
4.	Superintendent of Police, Haridwar	10/16 to 03/18	179(1)	19,703	100	500	400	78,81,200
5.	Superintendent of Police, Chamoli	10/16 to 03/18	179(1)	4,079	100	500	400	16,31,600
6.	Superintendent of Police, Tehri Garhwal	10/16 to 03/18	179(1)	3,025	100	500	400	12,10,000
Total				79,230				3,16,92,000 Say ₹3.17 crore

Appendix-1.7.1
(Reference: Paragraph 1.7.1; Page 40)

Collection of blood units in decreasing order by 20 State blood banks

Sl. No.	Name of Blood Bank	Number of Blood Units Collected			Grand Total
		2015-16	2016-17	2017-18	
1.	Sushila Tiwari Memorial Hospital Trust	10,970	10,742	10,927	32,639
2.	SS Jeena Base Hospital Haldwani, Nainital	6,831	7,089	7,547	21,467
3.	LD Bhatt Govt. Hospital, Kashipur	6,625	6,770	7,211	20,606
4.	HMG District Hospital Blood Bank, Haridwar	6,273	6,809	8,440	21,522
5.	J LN District Hospital, Rudrapur*	6,070	6,338	6,014	18,422
6.	SJNSM Govt. Joint Hospital, Roorkee	6,220	6,074	6,165	18,459
7.	Doon Hospital, Dehradun	6,180	5,425	5,008	16,613
8.	B D Pandey District Hospital Blood Bank Pithoragarh	2,421	2,700	2,289	7,410
9.	Base Hospital Sri Nagar, Pauri	2,259	1,606	1,711	5,576
10.	Combined Hospital Kotdwar	1,396	1,867	1,757	5,020
11.	District Hospital Almora	1,015	953	1,016	2,984
12.	SPS Govt. Hospital Rishikesh, D.dun	290	850	633	1,773
13.	District Hospital Blood Bank, Uttarkashi	425	619	567	1,611
14.	B D Pandey D H Blood Bank, Nainital	484	462	549	1,495
15.	Govind Singh Mahar Govt. Hosp. Ranikhet, Almora	356	459	438	1,253
16.	District Hospital Gopeshwar, Chamoli	265	171	223	659
17.	District Hospital Bauradi, Tehri	Nil	102	283	385
18.	District Hospital Blood Bank, Pauri	Nil	32	58	90
19.	District Hospital, Blood Bank, Bageshwar	Nil	Nil	Nil	Nil
20.	District Hospital Blood Bank, Champawat	Nil	Nil	Nil	Nil

Source: Information collected from SBTC, Dehradun.

*It was taken for pilot study.

Appendix-1.7.2

(Reference: Paragraph 1.7.3.1 a & b; Page 44)

Position of VBD in selected eight blood banks and its percentage shown in the progress report by the SBTC

Sl. No.	Name of blood bank	2015-16			2016-17			2017-18		
		TBC	VBD	Percentage shown by the SBTC in progress report	TBC	VBD	Percentage shown by the SBTC in progress report	TBC	VBD	Percentage shown by the SBTC in progress report
1.	STM Hospital, Haldwani	10,970	3,216 (29)	94	10,742	2,098 (20)	95	10,927	2,646(24)	94
2.	SS Jeena Base, Hospital Haldwani	6,831	1,813 (27)	92	7,089	1,865 (26)	74	7,547	1,705(23)	88
3.	LD Bhatt, Hospital Kashipur	6,625	2,186 (33)	83	6,770	2,136 (32)	81	7,211	2,308(32)	82
4.	HMG Hospital Haridwar	6,273	4,493 (72)	88	6,809	5,400 (79)	89	8,440	5,902(70)	77
5.	SJNSM Hospital, Roorkee	6,220	2,488 (40)	80	6,074	3,166 (52)	67	6,165	2,281(37)	68
6.	Doon Hospital, Dehradun	6,180	1,112 (18)	86	5,425	1,356 (25)	83	5,008	1,102(22)	82
7.	BD Pandey Hospital, Pithoragarh	2,421	637 (26)	84	2,700	949 (35)	79	2,289	734 (32)	81
8.	Base Hospital, Srinagar	2,259	792 (35)	79	1,606	530 (33)	89	1,711	616 (36)	83

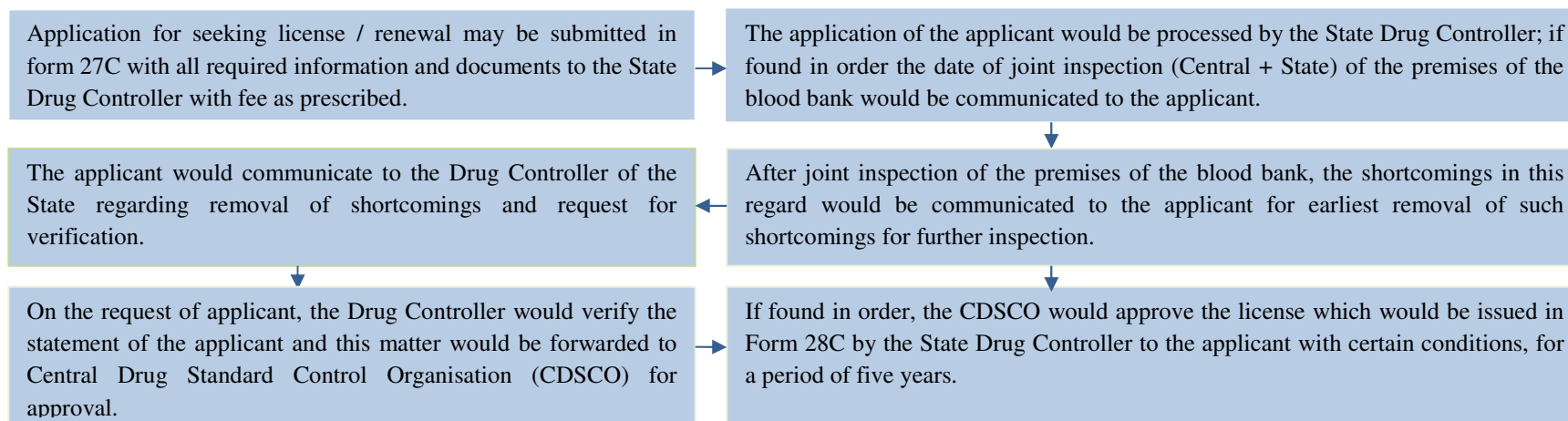
Source: Information provided by Selected Blood Banks and progress report of SBTC.

Note: figures in bracket depicted the percentage of VBD against the TBC.

Appendix-1.7.3

(Reference: Paragraph 1.7.4.1; Page 46)

Process of issue / renewal of license



Source: SDC, Dehradun.

Appendix-1.7.4
(Reference: Paragraph 1.7.4.1; Page 46)

Position of Non-renewal of license as on March 2018

Sl. No.	Name of Blood Bank	Validity of License	Non removal of shortcomings by the blood banks so far	Ramifications of deficiencies
1.	Sushila Tiwari Medical College	26.03.2017	None of the equipment was found calibrated; cleanliness of the blood bank in serology laboratory and TTI lab. was not satisfactory; thermograph recorder out of order; non testing facility of Elisa Reader.	Blood and blood components are susceptible to contamination, not following the process may increase the risk of transfusion transmissible infection to recipient of the blood.
2.	District Hospital, Pithoragarh	29.06.1998	Cleanliness of the blood bank in TTI lab. not satisfactory; non-calibration of equipment; thermograph recorder found out of order; non testing facility of Elisa Reader.	
3.	LD. Bhatt Hospital, Kashipur	08.10.2017	Non-calibration of equipment; thermograph recorder found out of order.	Not following the process may increase the risk of transfusion transmissible infection to recipient of the blood.
4.	SPS Government Hospital, Rishikesh	23.04.2017	Non-calibration of equipment; no procedure in place to monitor the temperature of refrigerator used to store diagnostic kits and reagents; stand by refrigerator for storage of screened blood found out of order.	
5.	SS Jeena Hospital Haldwani	09.10.2017	Non-calibration of equipment.	
6.	District Hospital, Uttarkashi	31.12.2006	Non-calibration of equipment; non testing facility of Elisa Reader; dielectric sealers out of order; blood storage refrigerator for storage of unscreened blood found out of order; Screened and unscreened blood units stored in same refrigerator.	

Appendix-1.7.5
(Reference: Paragraph 1.7.4.1; Page 46)

Position of Non-renewal of license as on June 2018

Sl. No.	Name of Blood Bank	Date of establishment of the blood bank	Validity of License up to	Action of licensing Authority	Reasons for non-renewal of license	Remarks
1.	Doon Hospital Dehradun	10.10.12	09.10.2017	Inspected on 26.01.18	Sent to CDSCO for approval	Running without licence from 10.10.2017 (eight months)
2.	SPS Government Hospital Rishikesh	24.04.2012	23.04.2017	Inspected on 26.01.18	Non removal of shortcomings by the blood banks so far	Running without licence from 24.04.2017 (one year three months)
3.	District Hospital, Uttarkashi	20.01.1998	31.12.2006	Inspected on 08.03.18	-do-	Running without licence from 01.01.2007 (eleven year six months)
4.	SS Jeena Hospital Haldwani	10.10.2002	09.10.2017	Inspected on 04.01.18	-do-	Running without licence from 10.10.2017 (eight months)
5.	Sushila Tiwari Medical College	27.03.2012	26.03.2017	Inspected on 05.07.17	-do-	Running without licence from 27.03.2017 (one year three months)
6.	LD. Bhatt Hospital, Kashipur	09.10.2012	08.10.2017	Inspected on 28.11.17	-do-	Running without licence from 09.10.2017 (eight months)
7.	District Hospital, Pithoragarh	30.06.1997	29.06.1998	Inspected on 27.03.18	-do-	Running without licence from 30.06.1998 (20 years). Since license not renewed from 1998
8.	Jeevan Rekha Hospital Kashipur	27.08.2012	26.08.2017	Not Inspected so far	Failure of licensing authority to conduct inspection	Running without licence from 27.08.2017 (ten months)
9.	District Hospital, Pauri	28.12.2012	27.12.2017	Not Inspected so far	-do-	Running without licence from 28.12.2017 (six months)
10.	District Hospital, Almora	01.01.2013	31.12.2017	Not Inspected so far	-do-	Running without licence from 01.01.2018 (six months)
11.	G S M District Hospital, Ranikhet	15.06.2011	14.06.2016	Not Inspected so far	-do-	Running without licence from 15.06.2016 (two years)
12.	District Hospital, Chamoli	11.04.1997	31.12.2017	Not Inspected so far	-do-	Running without licence from 01.01.2018 (six months)
13.	B.D. Pandey (M) Hospital, Nainital	01.01.2013	31.12.2017	Not Inspected so far	-do-	Running without licence from six months
14.	Himalayan Hospital Institute, Dehradun	30.12.2012	31.12.2017			Renewed
15.	Max Super Hospital, Dehradun	27.12.2012	28.12.2017			Renewed
16.	H.M.G. Dist. Hospital, Haridwar	26.01.2012	27.01.2017			Renewed
17.	JLN Dist. Hospital, Rudrapur, U S Nagar	30.12.2011	31.12.2016			Renewed

Source: Information collected from SDC, Dehradun.

Note 1- As per Drug and Cosmetics Act 1940 the inspection of blood bank has to be carried out jointly by the team of CDSCO and SDC.

Note 2- No punitive measures or provision of penalties has been described in the Act against the defaulter licensee.

Appendix-1.7.6
(Reference: Paragraph 1.7.5.2; Page 49)

Position of Non-Calibration of equipment during 2015 to March 2018

Name of Equipment	Periodicity of Calibration	Not calibrated since
Hematocrit centrifuge	Annually	LD Bhatt hospital Kashipur & SS Jeena hospital, Haldwani from 04/2016 to 03/2018
		SJNM hospital, Roorkee from 2016/09 to 03/2018
		District hospital Pithoragarh from 05/2015 to 03/2018
		Sushila Tiwari Medical College, Haldwani from 2017/02 to 03/2018
General lab centrifuge, Automated blood typing, Haemoglobino meter, Refractometer	In every six month	LD Bhatt hospital Kashipur & SS Jeena hospital, Haldwani from 04/2016 to 03/2018
		SJNM hospital, Roorkee from 2016/09 to 03/2018
		District hospital Pithoragarh from 05/2015 to 03/2018
		STM College, Haldwani from 2017/02 to 03/2018

Appendix-1.10.1
(Reference: Paragraph 1.10.1; Page 56)

Audit observations not considered in the follow-up report

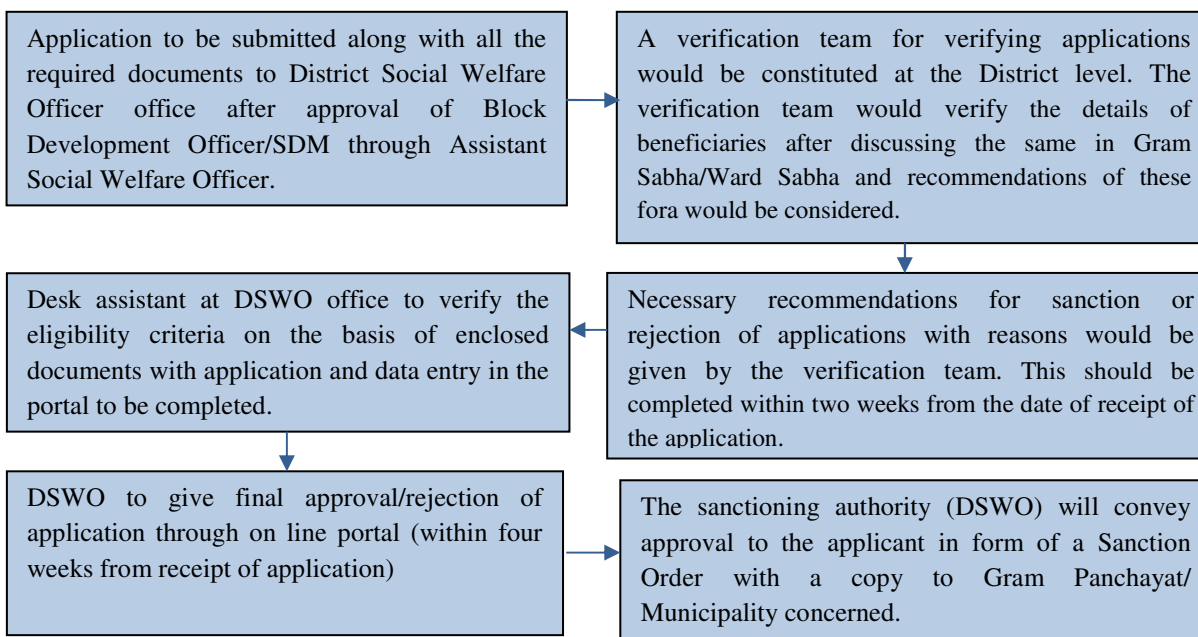
Sl. No.	Audit observation in earlier report & Paragraph no.	Reasons for not considering in follow-up report
1.	Irregular selection of beneficiaries (Para-1.3.6.1)	As under IAY, selection of beneficiaries was done from the BPL Survey List-2002 whereas under PMAY-G, beneficiaries are being selected by using housing deprivation parameters in the Socio Economic and Caste Census (SECC), 2011 data which has been uploaded on <i>Awaassoft</i> and prior to providing assistance, eligibility of the beneficiary is also being verified by the concerned <i>Gram Sabhas</i> .
2.	Non-identification of beneficiaries for cluster approach (Para-1.3.6.3)	There is no such provision in PMAY-G. Hence, not included in the follow up audit.
3.	Non-maintenance of inventory of houses (Para-1.3.6.5)	As per the guidelines of PMAY-G, there is provision of uploading of data on <i>Awaassoft</i> and the same is being done; hence no comments included in follow up audit.
4.	Non-allotment of IAY houses in the name of female members (Para-1.3.8.3)	As per the provisions of PMAY-G, houses are being allotted in the joint names of husband and wife; hence, no comments included in follow up audit.
5.	Non-adherence of prescribed limit for allotment of houses to SC/ST BPL families. (Para-1.3.8.4)	The observation has got no significance as availability of SC/ST families in the State is below 60 <i>per cent</i> .

Appendix-1.12.1
(Reference: Paragraph 1.12.2; Page 66)

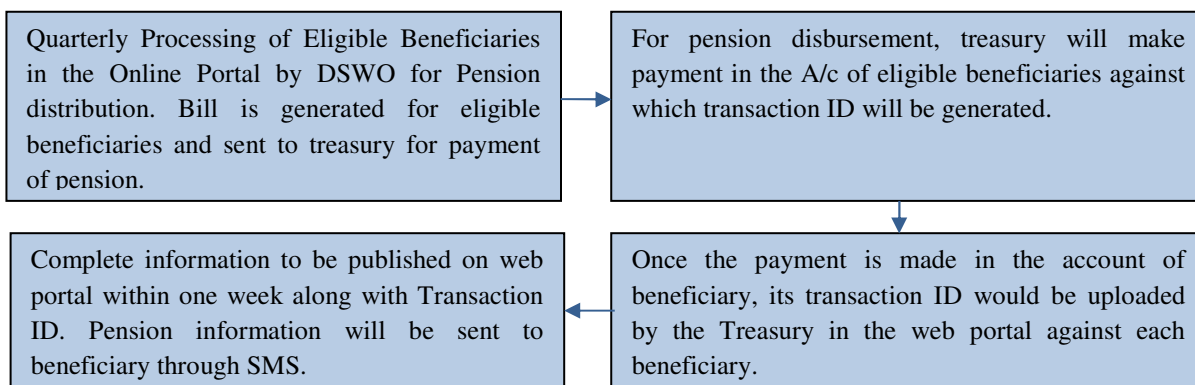
Details of eligibility criteria and selection process of Old Age Pension Scheme

Sl.No.	Eligibility criteria	Supporting documents required
1.	Age should be greater than 60 years	Aadhar Card/Family card/Voter ID
2.	Applicant should be of BPL category	BPL certificate
Or		
3.	Monthly family income up to ₹4,000	Income certificate issued by at least Tehsildar level
4.	Land occupied by the applicant should be less than 2.5 acre in rural area	Patwari report
5.	His son/grandson having age of more than 20 years but living below the poverty line	Affidavit in this regard

Process of selection



Process for disbursement of pension



Appendix-1.13.1
(Reference: Paragraph 1.13.4.1; Page 80)

Details of Air Pollutants, their sources and effects

Pollutant	Possible Sources Anthropogenic	Effects	
		Human / flora / fauna	Environment & Property
<p>Sulphur dioxide (SO₂) SO₂ is the chemical compound produced by volcanoes and in various industrial processes and are also a precursor to particulates in the atmosphere.</p>	<ul style="list-style-type: none"> ● Combustion of fossil fuel (coal, heavy fuel oil in thermal power plants, office, factories) ● Paper Industry ● Extraction & distribution of fossil fuels ● Smelting of metals (sulfide ores to produce copper, lead and zinc) ● Petroleum refining ● Combustion process in diesel, petrol, natural gas driven vehicles 	<ul style="list-style-type: none"> ● Respiratory illness ● Visibility impairment ● Aggravate existing heart and lung diseases 	<ul style="list-style-type: none"> ● Acid rain ● Aesthetic damage
<p>Oxides of Nitrogen (NO_x) Oxides of nitrogen are a generic term for a group of highly reactive gases that contain nitrogen and oxygen in varying amounts. NO_x are emitted as nitrogen oxide (NO) which is rapidly oxidised to more toxic nitrogen dioxide NO₂. Nitrogen dioxide (NO₂) is a reddish-brown toxic gas with a characteristic sharp, biting odour and is a prominent air pollutant.</p>	<ul style="list-style-type: none"> ● High temperature combustion (internal combustion engines, fossil fuel- fired power stations, industrial) ● Burning of Bio-mass and Fossil Fuels 	<ul style="list-style-type: none"> ● Irritates the nose and throat ● Increase susceptibility to respiratory infections 	<ul style="list-style-type: none"> ● Precursor of ozone formed in the troposphere ● Form atmospheric fine particulate matter burden as a result of oxidation to form nitrate aerosol
<p>Respirable Suspended Particulate Matter (PM₁₀, size ≤ 10µm, coarse fraction PM₁₀ - PM_{2.5}). called thoracic fraction) Particulate matter (PM) is a complex mixture of suspended solid and liquid particle in semi equilibrium with surrounding gases. The major constituents of RSPM are organic and elemental carbon, metals/elements like silicon, magnesium, iron, ions like sulphates, nitrates, ammonium etc. PM₁₀ can settle in the bronchi and lungs and cause health problems</p>	<ul style="list-style-type: none"> ● Road traffic emissions particularly from diesel vehicles ● Industrial combustion plants some public power generation ● Commercial and residential combustion ● Non-combustion processes (e.g. quarrying) ● Agricultural activities 	<ul style="list-style-type: none"> ● Cardio-pulmonary problems ● Asthma, bronchitis, and pneumonia in older people 	<ul style="list-style-type: none"> ● Visibility reduction
<p>Particulate Matter 2.5 (PM_{2.5}, size ≤ 2.5µm, fine fraction size up to 2.5 µm, respirable fraction) Airborne particles smaller than 2.5 µm called fine particles. Composed mainly of carbonaceous materials (organic and elemental), inorganic compounds (sulfate, nitrate, and ammonium), and trace metal compounds (iron, aluminium, nickel, copper, zinc, and lead). pose the greatest problems, PM_{2.5}, tend to penetrate into the gas exchange regions of the lung, and very small particles (< 100 nanometers) may pass through the lungs to affect other organs. The smallest particles, however, less than 100 nm (nano particles)</p>	<ul style="list-style-type: none"> ● Vehicular emission ● Industrial combustion plants some public power generation ● Commercial and residential combustion 	<ul style="list-style-type: none"> ● Oxidative stress ● Respiratory symptoms such as irritation of the airways, coughing, or difficulty breathing ● Decreased lung function ● Aggravated asthma ● Chronic bronchitis ● Irregular heartbeat cardio- pulmonary disorder ● Premature death in people with heart or lung disease 	<ul style="list-style-type: none"> ● Aesthetic damage ● Visibility reduction

can get into the bloodstream and affect the cardiovascular system			
<p>Ozone (O₃) Ozone is a pale blue gas, soluble in water and non-polar solvents with specific sharp odour somewhat resembling chlorine bleach.</p> <p>Ozone is a secondary pollutants formed in the atmosphere by reaction between oxides of nitrogen and volatile organic compounds (VOCs) in the presence of sunlight. Peak O₃ levels occur typically during the warmer times of the year.</p>	<ul style="list-style-type: none"> • Formed by the reaction of sunlight on air containing hydrocarbons and nitrogen oxides emitted by car engines, industrial operations, chemical solvents to form ozone • Electronic equipment such as photocopiers 	<ul style="list-style-type: none"> • Lung function deficits • Respiratory illness • Premature death, asthma, bronchitis, heart attack, and other cardiopulmonary problems. • Ground-level ozone and pollution which interferes with photosynthesis and stunts overall growth of some plant species 	<ul style="list-style-type: none"> • Ozone cracking in car tyres, gaskets, O-rings is caused by attack of ozone on any polymer possessing olefinic or double bonds within its chain structure. • Ozone present in the upper troposphere acts as a greenhouse gas, absorbing some of the infrared energy emitted by the earth.
<p>Lead</p> <p>Lead is a bright silvery soft, dense, ductile, highly malleable, bluish-white metal that has poor electrical conductivity heavy metal and is highly resistant to corrosion.</p>	<ul style="list-style-type: none"> • Waste incineration • Metal processing • Paint Industry • Lead solder in food cans, breast milk, drinking water, Cosmetics, ceramic pottery, burning of firewood or kerosene, indigenous remedies, tobacco and tobacco products, contaminated drinking water, toys, industrial effluents, lead acid batteries, ammunition, paints and varnishes, water pipes • Automobile exhaust, 	<ul style="list-style-type: none"> • Lead is rapidly absorbed into the bloodstream and is believed to have adverse effects on the central nervous system, the cardiovascular system, kidneys, and the immune system • Causes blood disorders like anaemia, increase in blood pressure. • Potent neurotoxin that accumulates both in soft tissues and the bones. • Causes nephropathy, and colic-like abdominal pains. • Weakness in fingers, wrists, or ankles. • Miscarriage and reduction of fertility in males, delayed puberty in girls • Permanently reduce the cognitive capacity of children 	
<p>Carbon monoxide (CO) also called carbonous oxide, is a colorless, odourless and tasteless gas which is slightly lighter than air. It is highly toxic to humans and animals in higher quantities. Mainly formed by incomplete combustion of carbon containing fuels.</p>	<ul style="list-style-type: none"> • Exhaust of internal combustion engines, especially of vehicles with petrol engines • Burning of carbon fuels • Organic combustion in waste incineration • Power station processes • Iron smelting • Burning of crop residues 	<ul style="list-style-type: none"> • CO enters the bloodstream through lungs and combines with hemoglobin forms carboxy hemoglobin. This condition is known as anoxemia, which inhibits blood's oxygen carrying capacity to organs and tissues. • Persons with heart disease are sensitive to CO poisoning and may experience chest pain if they breathe the gas while exercising. • adverse effects on the foetus of a pregnant woman • Infants, elderly persons, and individuals with respiratory diseases are also particularly sensitive. • Anti-inflammatories, vasodilators and encouragers of neovascular growth 	
<p>Ammonia (NH₃)</p> <p>A compound of nitrogen and hydrogen, a colourless gas with a characteristic pungent odour. Contributes significantly to the nutritional needs of terrestrial organisms by serving as a precursor to food and fertilisers, and either directly or indirectly, is also a building block for the synthesis of many pharmaceuticals.</p>	<ul style="list-style-type: none"> • Farms • Fertilisers Industry • Industrial sites that store ammonia or use it as a refrigerant can release high levels if the chemical leaks or is spilled 	<ul style="list-style-type: none"> • irritating to skin, eyes, throat, and lungs and cause coughing • burns • Lung damage and death may occur after exposure to very high concentrations of ammonia 	<ul style="list-style-type: none"> • Odour
<p>Benzene (C₆H₆)</p> <p>Benzene is a colorless, sweet smelling liquid. Benzene</p>	<ul style="list-style-type: none"> • Combustion of fuel (automotive fuel, wood and stationary fossil fuel, other aromatics) 	<ul style="list-style-type: none"> • Hematotoxic, neurotoxic, leukemogenic, carcinogenic effects 	

<p>is generated whenever carbon-rich materials undergo incomplete combustion. Benzene is generated whenever carbon-rich materials undergo incomplete combustion.</p>	<ul style="list-style-type: none"> ● evaporation (fuel storage containers, during refueling) ● Industrial emission ● Coke oven ● Perchlorethylene is emitted from some dry cleaning facilities ● tobacco smoke, wood smoke ● glues, paints, furniture wax, and detergents 	<ul style="list-style-type: none"> ● Chronic exposure to benzene may cause chromosomal damage, immune suppression, aplastic anemia, myelodysplastic syndrome, leukemia, non-Hodgkins's lymphoma, and cancer of the lung and nasopharynx ● Effect the Reproductive system, developing foetus and fertility in men, low birth weights, delayed bone formation, and bone marrow damage 	
<p>Polyaromatic hydrocarbons (BaP) (particulate phase only) is a five-ring polycyclic aromatic hydrocarbon whose metabolites are mutagenic and highly carcinogenic</p>	<ul style="list-style-type: none"> ● Incomplete combustion of fuels (processing of coal and crude oil) ● Combustion of natural gas ● Road transport ● Industrial plant ● Tobacco smoke ● Coal tar ● Automobile exhaust fumes (especially diesel engines), in all smoke resulting from the combustion of organic material ● Charbroiled food, burnt toast, cooked meat products, in burnt foods such as coffee 	<ul style="list-style-type: none"> ● Mutagenic and highly carcinogenic (skin, lung, and bladder cancer in humans and in animals) ● Skin rash or eye irritation Bronchitis 	
<p>Arsenic (As) is a solid layered, a ruffled analogue of graphite, metallic gray in color and is a semiconductor. It is a potent poison (IARC) recognises arsenic and group 1 carcinogen (IARC)</p>	<ul style="list-style-type: none"> ● Smelting of metals, ● Combustion of fuels (especially of low-grade brown coal) ● Use of pesticides. ● Wood preservation, glass production, nonferrous metal alloys, electronic semiconductor manufacturing. ● Coke oven emissions associated with the smelter industry 	<ul style="list-style-type: none"> ● Epigenetic changes ● Multi-system organ failure ● As poisoning 	
<p>Nickel (Ni) a silvery-white lustrous corrosion-resistant metal with a slight golden tinge</p>	<ul style="list-style-type: none"> ● Combustion of fossil fuels ● Nickel plating ● Metallurgical processes 	<ul style="list-style-type: none"> ● Nickel sulfide fume and dust is believed to be carcinogenic ● Allergy, dermatitis. Sensitivity to nickel may also be present in patients with pompholyx. 	<ul style="list-style-type: none"> ● Explosive in air

Appendix-1.13.2 A
(Reference: Paragraph 1.13.5.2; Page 86)

List of Industrial Units selected for Joint Inspection

Sl. No.	Industry -Red Category
1.	Army Welfare Housing Organisation
2.	Dehradun Dugdh Utpadak Sahakari Sangh Ltd., Dehradun
3.	Development of MSW Processing and Disposal Facility Shishambada
4.	Doiwala Sugar Company Ltd.
5.	Shivalik Rasayan Ltd.
Sl. No.	Orange Category- Industry
1.	Balmer Lawrie-Van Leer Ltd.
2.	Dehradun Premier Motors Pvt Ltd.
3.	E-Durables Unit-II
4.	Sharda Hotels & Tour Pvt Ltd.
5.	Hotel Surbhi Palace India Ltd.
6.	Household Pharmaceuticals
7.	J.K. Print Packs
8.	Premier Nutraceuticals Pvt Ltd.
9.	Rhydburg Pharmaceuticals Ltd.
10.	Sarvear Pharmaceuticals
11.	Verve Human Care Laboratories
12.	Windlas Healthcare
Sl. No.	Green Category- Industry
1.	Alexia Panels
2.	Amber Enterprises (India) Pvt.Ltd.Unit-6
3.	Asspire Oral Care Pvt Ltd.
4.	Copernicus India
5.	Easy Mats Private. Ltd.
6.	E-Durables
7.	Hind Rectifiers Ltd.
8.	Involute Engineering Pvt Ltd (formerly Involute Engineering Ltd.)
9.	P.C Jeweller Ltd.
10.	Rajiv Gandhi International Cricket Stadium Society (Shapoorji Pallonji & Co. Ltd.)
11.	V.L Estate Pvt Ltd.
12.	V.L.C.C. Personal Care Ltd.
13.	Valley Hotel And Resorts.
Sl. No.	White Category- Industry
1.	Clover Organics Pvt Ltd.
2.	Dixon Bhurji Moulding Pvt Ltd.

Appendix-1.13.2 B
(Reference: Paragraph 1.13.5.2; Page 86)

List of Industrial Units where CTO was valid upto 31-03-18

Sl. No.	Name of Industry	CTO Status
1.	Dehradun Dugdh Utpadak Sahakari Sangh Ltd, Dehradun	Valid upto 31-03-18
2.	Development of MSW Processing and Disposal Facility Shishambada	
3.	Doiwala Sugar Company Ltd.	
4.	Balmer Lawrie-Van Leer Ltd.	
5.	E-Durables Unit-II	
6.	Hotel Surbhi Palace India Ltd.	
7.	Household Pharmaceuticals	
8.	J.K. Print Packs	
9.	Rhydburg Pharmaceuticals Ltd.	
10.	Sarvear Pharmaceuticals	
11.	Verve Human Care Laboratories	
12.	Windlas Healthcare	
13.	Alexia Panels	
14.	Amber Enterprises (India) Pvt Ltd.Unit-6	
15.	Asspire Oral Care Pvt Ltd.	
16.	Easy Mats Private Ltd.	
17.	Involute Engineering Pvt Ltd.	
18.	Clover Organics Pvt Ltd.	
19.	Dixon Bhurji Moulding Pvt Ltd.	

Appendix-1.13.2 C
(Reference: Paragraph 1.13.5.2; Page 86)

List of Industrial Units which never got CTO but still running

Sl. No.	Name of Industry	CTO Status
1.	Army Welfare Housing Organisation	Never applied for CTO. only got CTE
2.	Rajiv Gandhi International Cricket Stadium Society (Shapoorji Pallonji & Co. Ltd)	
3.	Valley Hotel and Resorts.(Spice)	

Sl. No.	Name of Industry	CTO Status
1.	Dehradun Premier Motors Pvt Ltd.	Applied for CTE but rejected

Appendix-1.13.3
(Reference: Paragraph 1.13.5.4; Page 87)

System of categorisation of composite score of Pollution Index

As per CPCB direction, the categorisation will be done on the basis of composite score (0-100 marks) of Pollution Index *i.e.* if the industry scores 60 and above, it will be categorised as Red; if it scores 41 to 59, it will be categorised as Orange and if it scores 21 to 40, it will be categorised as Green. An industry scoring upto 20 (including 20) points, is categorised as White or non-polluting industry.

The CPCB circular dated 07.03.2016 states that the categorisation will be done on the basis of composite score (0-100) of pollution index given in accordance with the following weightage.

Air pollution score based on parameters namely PM, CO, NO _x , SO _x , HMs, Benzene, Ammonia, and other toxic parameters relevant to the industry.	40 Marks
Water Pollution Score based on parameters namely Ph, TSS, NH ₃ -N, BOD, Phenol and other toxic pollutants relevant to the industry.	40 Marks
Hazardous wastes (land fillable, incinerable, recyclable) as generated by the industry.	20 Marks
Parameters to be decided on the basis of the nature of the wastes generating from the industrial sector. Industries having only either water pollution or air pollution, the score will be normalised <i>w.r.t.</i> 100.	

As per Doon Valley Notification, (a) all non-obnoxious and non-hazardous industries employing upto 100 persons (The obnoxious and hazardous industries are those using inflammable, explosive, corrosive or toxic substances), (b) all industries which do not discharge industrial effluents of a polluting nature and which do not undertake any of the process mentioned in the notification, and (c) all industries which do not use fuel in their manufacturing process or in any subsidiary process and which do not emit fugitive emissions of a diffused nature, will be categorised as Green.

Further, (a) all industries, which discharge some liquid effluents (below 500 kl/day) that can be controlled with suitable proven technology, (b) all industries in which the daily consumption of coal/fuel is less than 24 mt/day and the particular emissions from which can be controlled with suitable proven technology, and (c) all industries employing not more than 500 persons, will be categorised as Orange.

Also, (a) all industries which discharge effluents of a polluting nature at the rate of more than 500 kl/day and for which the natural course for sufficient dilution is not available, and effluents from which cannot be controlled with suitable technology, (b) all industries employing more than 500 persons/day, and (c) all industries in which the daily consumption of coal/fuel is more than 24 mt/day, will be categorised as Red.

Appendix-2.2.1
(Reference: Paragraph 2.2.8.2; Page 124)

Statement regarding Non-realisation of revenue due to non-conducting of canopy opening

Division	Year	Timber	Expected Volume (in cum)	Actual Volume received from removal of dead, diseased and uprooted trees (in cum)	Shortage (in cum)	Rate (₹ per cum)	Royalty of timber not felled (in ₹)
Tarai East	2013-14	Sal	10,447.40	0	10,447.40	30,785	32,16,23,209
		Sain	1,243.29	0	1,243.29	9,066	1,12,71,667
		Jamun	551.74	0	551.74	4,285	23,64,206
		Kokat	1,767.55	0	1,767.55	6,314	1,11,60,311
	2014-15	Sal	10,447.40	0	10,447.40	31,376	32,77,97,622
		Sain	1,243.29	0	1,243.29	8,634	1,07,34,566
		Jamun	551.74	0	551.74	4,264	23,52,619
		Kokat	1,767.55	0	1,767.55	6,270	1,10,82,539
	2015-16	Sal	10,447.40	0	10,447.40	34,923	36,48,54,550
		Sain	1,243.29	0	1,243.29	8,288	1,03,04,388
		Jamun	551.74	0	551.74	4,636	25,57,867
		Kokat	1,767.55	0	1,767.55	6,988	1,23,51,639
Total (A)					42,029.94		108,84,55,183
Kalsi	2013-14	Sal	2,168.91	313.19	1,855.72	20,218	3,75,18,947
		Sain	1,043.03	0	1,043.03	6,348	66,21,154
		Kokat	1,788.05	0	1,788.05	6,015	1,07,55,121
	2014-15	Sal	2,168.91	977.22	1,191.69	18,903	2,25,26,516
		Sain	1,043.03	0	1,043.03	6,077	63,38,493
		Kokat	1,788.05	0	1,788.05	5,628	1,00,63,145
	2015-16	Sal	2,168.91	1,129.50	1,039.41	20,459	2,12,65,289
		Sain	1,043.03	0	1,043.03	6,287	65,57,530
		Kokat	1,788.05	0	1,788.05	4,733	84,62,841
	2016-17	Sal	2,168.91	297.90	1,871.01	21,068	3,94,18,439
		Sain	1,043.03	0	1,043.03	6,248	65,16,851
		Kokat	1,788.05	0	1,788.05	4,662	83,35,889
	2017-18	Sal	2,168.91	360.59	1,808.32	21,550	3,89,69,296
		Sain	1,043.03	0	1,043.03	5,761	60,08,896
		Kokat	1,788.05	0	1,788.05	5,348	95,62,491
	Total (B)					21,921.55	
Ramnagar	2013-14	Sal	13,179.60	1,249.62	11,929.98	30,785	367,264,434
	2014-15	Sal	12,727.68	961.63	11,766.05	32,376	380,937,635
	2015-16	Sal	8,661.33	918.65	7,742.68	34,923	270,397,614
	2016-17	Sal	2,504.31	136.37	2,367.93	37,794	89,493,924
	2017-18	Sal	12,827.39	966.38	11,861.02	35,292	418,598,765
	Total (C)					45,667.66	
Dehradun	2013-14	Sal	3,207.33	235.02	2,972.31	20,218	60,094,164
		Sain	2,937.11	38.27	2,898.84	6,348	18,401,836
		Kokat	2,355.56	13.51	2,342.05	6,015	14,087,431
	2014-15	Sal	3,207.33	354.408	2,852.92	18,903	53,928,785
		Sain	2,937.11	38.5963	2,898.51	6,077	17,614,268
		Kokat	2,355.56	6.5647	2,349.00	5,628	13,220,146
	2015-16	Sal	3,207.33	206.1165	3,001.21	20,459	61,401,827
		Sain	2,937.11	10.621	2,926.49	6,287	18,398,836
		Kokat	2,355.56	1.8694	2,353.69	4,733	11,140,018
	2016-17	Sal	3,207.33	542.3766	2,664.95	21,068	56,145,238
		Sain	2,937.11	11.8359	2,925.27	6,248	18,277,113
		Kokat	2,355.56	2.1807	2,353.38	4,662	10,971,454
	2017-18	Sal	3,207.33	235.4723	2,971.86	21,550	64,043,533
		Sain	2,937.11	8.3369	2,928.77	5,761	16,872,662
		Kokat	2,355.56	3.942	2,351.62	5,348	12,576,453
Total (D)					40,790.88		44,71,73,763
Grand Total (A+B+C+D)					150,410.03		330,12,42,216

Source: Information collected from the Department.

Note: Although expected volume from felling was to be received from sal only, as provided in working plan, yet audit rationalized it by dividing expected volume into sal, sain, jamun and kokat in the ratio of growing stock of trees available in the forests.

Appendix-2.2.2
(Reference: Paragraph 2.2.8.3; Page 125)

Statement showing non-realisation of revenue due to non-felling of trees in absence of marking operations

DFO Tarai Central							
Block / Plot	Working circle	Due for felling	Area (in hectare)	Productivity (in cum per hectare)	Timber not produced (in cum)	Rate of eucalyptus (in ₹ per cum)	Loss of revenue (in ₹)
Pipalpadav 92 a	Pulpwood (Eucalyptus)	2013-14	12.00	27.561	330.7320	1,832	6,05,901.024
Pipalpadav 100	Pulpwood		26.80	27.561	738.6348	1,832	13,53,178.954
Pipalpadav 114	Pulpwood		44.61	27.561	1,229.4960	1,832	22,52,436.672
Total (A)			83.41		2,298.8628		42,11,516.650
Block / Plot	Working circle	Due for felling	Area (in hectare)	Productivity (in cum per hectare)	Sal timber not produced (in cum)	Rate of Sal (in ₹ per cum)	Loss of revenue (in ₹)
Mona 1	Sal Nimngiri	2013-14	120.28	Not applicable as expected production provided by division	820.07	30,785	2,52,45,854.95
Kathgodam 13	Sal Nimngiri	2014-15	183.30		1,273.02	31,376	3,99,42,275.52
Dechauri-2	Sal Nimngiri	2016-17	647.51		4,412.78	37,794	16,67,76,607.32
Kailakhur 6b	Sal Nimngiri	2017-18	178.10		1213.04	35,292	4,28,10,607.68
Total (B)			1,129.19		7,718.91		27,47,75,345.47
G Total (A +B)			1,212.60		10,017.7728		27,89,86,862.120

Appendix-2.2.3

(Reference: Paragraph 2.2.8.4; Page 125)

Statement showing non-realisation of royalty due to non-felling of trees by UFDC

Division	No. of lots	Year of first allotment	Volume of unfelled timber in cum	Royalty of unfelled timber in (₹ in crore)
Ramnagar	01	2010-11	1,728.79	3.16
	03	2011-12		
	01	2012-13		
	01	2013-14		
	02	2014-15		
	03	2015-16		
	08	2016-17		
	01	2017-18		
Tarai Central	15	2017-18	39,228.89	11.12
Total	35		40,957.68	14.28

Appendix-2.2.4 A

(Reference: Paragraph 2.2.8.7; Page 128)

Parameters of classification of trees into Sound, Fit and Unfit categories

Classification	For Sal Sain and Chir only	For all other species except Sal, Sain, Chir, Khair and Sandan	For Khair (Classified only into fit and unfit)	For Sandan (Classified only into fit and unfit)
Sound	67-100 % i.e 2/3 rd or more of the bole length is straight and without any defect	Capable of yielding from any of the tree at least one sound and reasonably straight and cylindrical log of 10 feet or more length with mid diameter of not less than 4/5 of the diameter at breast height	Not applicable	Not applicable
Fit	34-66 % i.e 1/3 rd to 2/3 rd of the bole length is straight and without any defect	As given for sound tree except that length of the log shall range from 5 feet to under 10 feet	A fit tree is one which is estimated top yield at least one log 8 feet long billets aggregating length with a minimum top diameter of 8 inch over bark, fit for <i>katha</i> manufacture	A fit tree is one which is expected to yield at least two sound and straight logs each 3 feet long and not less than 8 inch diameter after turning into billets
Unfit	0-33 % i.e Nil to 1/3 of the bole length is straight and without any defect	As given for sound tree except that the length of the log shall be under 5 feet.	A tree not qualifying the above specification will be unfit tree	A tree not qualifying the above specification will be unfit tree

Note: Classification into sound, fit and unfit should be done for all trees of and above 12 inch diameter. Under 12 inch would be classified into fit and unfit only.

Appendix-2.2.4 B

(Reference: Paragraph 2.2.8.7; Page 128)

Statement showing loss of revenue due to non-payment of royalty on actual production

Year	Ramnagar van Prabhag					Dehradun van Prabhag					
	Estimated volume (in cum)	Actual production (in cum)	Difference (in cum)	Royalty (₹/cum)	Estimated Royalty (in ₹)	Estimated volume (in cum)	Actual production (in cum)	Difference (in cum)	Royalty (₹/cum)	Estimated Royalty (in ₹)	
2013-14	5,214.707	7,782.2171	2,567.5101	6,314	1,62,11,258.77	7,593.916	9,786.7607	2,192.845	6,014	1,31,87,768.03	
2014-15	6,123.282	9,525.9417	3,402.6597	6,270	2,13,34,676.32	15,636.67	20,106.354	4,469.684	5,627	2,51,50,911.87	
2015-16	5,061.553	7,621.2236	2,559.6706	6,988	1,78,86,978.15	11,699.82	14,998.016	3,298.196	4,732	1,56,07,063.47	
2016-17	2,783.779	4,916.9069	2,133.1279	5,759	1,22,84,683.58	19,575.43	24,395.454	4,820.024	4,662	2,24,70,951.89	
Total Estimated Royalty (a)					6,77,17,596.82	Total Estimated Royalty (b)					7,64,16,695.25
Year	Tarai Central van Prabhag Haldwani					Tarai East van Prabhag Haldwani					
	Estimated volume (in cum)	Actual production (in cum)	Difference (in cum)	Royalty (₹/cum)	Estimated Royalty (in ₹)	Estimated volume (in cum)	Actual production (in cum)	Difference (in cum)	Royalty (₹/cum)	Estimated Royalty (in ₹)	
2013-14	49,093.35	61,547.80	12,454.45	6,314	7,86,37,397.30	31,375.46	40,127.745	8,752.285	6,314	5,52,61,927.49	
2014-15	61,629.20	80,403.46	18,774.26	6,270	11,77,14,610.20	45,975.05	63,339.686	17,364.636	6,270	10,88,76,267.72	
2015-16	44,254.46	56,880.23	12,625.77	6,988	8,82,28,880.76	56,426.42	78,122.531	21,696.111	6,988	15,16,12,423.67	
2016-17	2,986.915	3,363.555	376.64	5,759	21,69,069.76	42,682.86	57,814.827	15,131.967	5,759	8,71,44,997.95	
Total Estimated Royalty (c)					28,67,49,958.02	Total Estimated Royalty (d)					40,28,95,616.83
Year	Kalsi van Prabhag, Kalsi					Tarai West Van Prabhag					
	Estimated volume (in cum)	Actual production (in cum)	Difference (in cum)	Royalty (₹/cum)	Estimated Royalty (in ₹)	Estimated volume (in cum)	Actual production (in cum)	Difference (in cum)	Royalty (₹/cum)	Estimated Royalty (in ₹)	
2013-14	3,609.198	4,684.8879	1,075.6899	6,014	64,69,199.059	9,769.124	10,300.6234	531.4994	6,314	33,55,887.21	
2014-15	7,901.630	9,629.1181	1,727.4881	5,627	97,20,575.539	16,813.819	18,968.5678	2,154.7488	6,270	1,35,10,274.98	
2015-16	4,590.895	5,912.9658	1,322.0708	4,732	62,56,039.026	25,206.578	24,424.6726	-781.9054	6,988	-54,63,954.94	
2016-17	5,192.267	6,310.0398	1,117.7728	4,662	52,11,056.794	91.329	100.6777	9.3487	5,759	53,839.16	
Total Estimated Royalty (e)					2,76,56,870.418	Total Estimated Royalty (f)					1,14,56,046.41
G. Total{(a)+(b)+(c)+(d)+(e)+(f)}=₹87,28,92,793.75											

Note: Royalty rates of kokat (a mix species) have been applied for calculating estimated royalty.

Appendix-2.2.5
(Reference: Paragraph 2.2.8.12; Page 132)

Statement showing details of illegal felling

Sl.No.	Name of the unit	Year	No. of illegal felling cases	No. of illegally felled tress	Volume of illegally felled timber (in cum)	Value of illegally felled timber (in ₹)	Volume of illegally felled timber which not recovered (in cum)	Value of illegally felled timber not recovered (in ₹)
1.	DFO Tarai Central Van Prabhag Haldwani	2013-14	125	317	99.02	17,43,581	10.61	*
		2014-15	53	83	53.34	11,10,420	2.81	*
		2015-16	45	45	39.255	11,63,785	6.229	1,29,539
		2016-17	26	40	19.108	4,27,574	1.5593	12,925
		2017-18	15	22	16.819	4,68,158	3.096	92,839
		Total	264	507	227.542	49,13,518	24.3043	2,35,303
2.	DFO Tarai East van Prabhag Haldwani	2013-14	126	184	123.2310	21,74,757	31.1801	4,50,557
		2014-15	121	187	120.3701	24,82,234	13.051	4,59,106
		2015-16	124	162	104.6895	18,77,064	10.0991	*
		2016-17	123	162	119.1280	23,65,391	-	*
		2017-18	104	139	87.6835	17,33,141	16.019	2,69,952
		Total	598	834	555.1021	1,06,32,587	70.3492	11,79,615
3.	DFO Soil Conservation Van Prabhag Kalsi	2013-14	28	49	8.311	1,04,236	3.4971	50,692
		2014-15	28	57	10.249	1,92,627	1.9417	59,505
		2015-16	24	57	5.147	85,910	-	35,157
		2016-17	18	30	4.318	71,232	0.1234	*
		2017-18	21	42	13.459	1,38,788	6.1714	49,745
		Total	119	235	41.484	5,92,793	11.7336	1,95,099
4.	DFO Nainital Van Prabhag Nainital	2013-14	20	13	9.142	24,215	6.262	18,871
		2014-15	-	-	-	-	-	-
		2015-16	2	6	-	150	-	150
		2016-17	5	18	1.22	700	1.22	700
		2017-18	6	13	4.16	3,925	4.16	3,925
		Total	33	50	14.522	28,990	11.642	23,646
5.	DFO Ramnagar Van Prabhag Ramnagar	2013-14	25	39	20.3800	3,08,737	2.051	51,096
		2014-15	39	75	29.7360	6,40,888	-	1,02,697
		2015-16	24	138	38.0676	5,68,761	2.3029	*
		2016-17	19	50	15.9280	2,99,513	2.3522	*
		2017-18	20	45	30.6118	3,68,280	6.0418	34,192
		Total	127	347	134.7234	21,86,179	12.7479	1,87,985
6.	DFO Tehri Van Prabhag Tehri	2013-14	13	22	11.274	24,365	8.5892	15,673
		2014-15	11	18	9.788	22,922	9.4633	21,689
		2015-16	24	49	17.711	32,549	14.8216	21,483
		2016-17	10	55	11.356	42,194	11.356	42,194
		2017-18	14	60	5.158	28,884	4.6618	26,731
		Total	72	204	55.287	1,50,914	48.8919	1,27,770
7.	DFO Tarai West Van Prabhag Ramnagar	2013-14	71	341	96.7670	14,37,526	41.9850	5,80,003
		2014-15	97	258	96.1030	16,26,741	27.8850	*
		2015-16	127	405	123.5464	20,75,189	22.3426	*
		2016-17	128	311	102.6364	13,90,700	6.8778	*
		2017-18	87	208	70.0650	11,59,511	8.6875	2,47,518
		Total	510	1523	489.1178	76,89,667	107.7779	8,27,521
8.	DFO Pitthoragarh Van Prabhag Pithoragarh	2013-14	49	112	57.293	1,18,014	51.0220	78,014
		2014-15	26	105	31.416	69,494	30.6280	65,869
		2015-16	15	23	14.497	1,07,856	11.9295	*
		2016-17	14	46	35.542	1,53,081	34.0856	1,34,805
		2017-18	14	31	44.861	1,20,819	44.8610	1,20,819
		Total	118	317	183.609	5,69,264	172.5261	3,99,507
9.	DFO Dehradun	2013-14	28	46	18.9590	4,14,656	6.7259	3,22,908.00
		2014-15	32	54	58.5099	7,42,396	25.5133	2,49,984.25
		2015-16	27	46	44.3960	2,98,370	27.6797	2,07,857.00
		2016-17	23	41	32.9720	3,53,771	24.2157	2,89,435.00
		2017-18	29	45	24.7010	2,31,104	5.4385	1,71,038.00
		Total	139	232	179.5379	20,40,297	89.5731	12,41,222.25
10.	Director Rajaji Tiger Reserve Park	2013-14	98	205	74.4030	6,17,164	36.5770	2,18,818.53
		2014-15	61	120	41.2630	3,43,002	21.0354	1,73,612.04
		2015-16	58	77	54.2790	4,63,623.74	42.8390	3,78,942.21
		2016-17	48	63	36.4074	5,87,645	9.3066	3,74,687.00
		2017-18	34	59	21.9200	2,10,511	13.4886	2,23,514.00
		Total	299	524	228.2724	22,21,945.74	123.2466	13,69,573.78
Grand Total			2,279	4,773	2,109.198	3,10,26,155	672.7926	57,87,242.03

*Negative Differences are not taken.

Appendix-2.2.6
(Reference: Paragraph 2.2.9.1; Page 133)

Loss due to short production of resin

Division	Crop Year	No. of resin wounds	Norm of production (Kg. per wound)	Expected Production in quintal	Actual production in quintal	Short Production in quintal	Minimum rate received during 2014-17 (₹ per quintal)	Loss in ₹
Badrinath	2014	2,39,500	3.50	8,383	7,201	1,182	4,500	53,19,000
	2015	2,57,000		8,995	8,041	954		42,93,000
	2016	2,57,000		8,995	8,715	280		12,60,000
	2017	2,57,000		8,995	7,729	1,266		56,97,000
Tehri	2014	1,41,600		4,956	3,321	1,635		73,57,500
<i>Total</i>						5,317		2,39,26,500 Say (₹2.39 crore)

Appendix-2.2.7

(Reference: Paragraph: 2.2.10.1; Page 135)

Details of river-wise loss of transit fee due to short-production of minor minerals

Year	Tarai West Division				Tarai East Division				Net Short Production (in cum)	Rate of Transit Fee (in ₹ per cum)	Loss on Transit fee due to short production (in ₹)
	Kosi		Dabka		Gola		Kailash/Nandhaur				
	Target (in cum)	Achievement (in cum)	Target (in cum)	Achievement (in cum)	Target (in cum)	Achievement (in cum)	Target (in cum)	Achievement (in cum)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) = Col (2+4+6+8) - Col(3+5+7+9)	(11)	(12)=Col 10*11
2013-14	11,49,000	9,99,640	3,02,000	3,44,512	54,25,000	54,07,254	21,00,000	20,96,542	1,28,052 (89,76,000-88,47,948)	90	11,524,680
2014-15	11,49,000	2,44,189	3,02,000	74,671	54,25,000	54,16,963	21,00,000	15,83,544	16,56,633 (89,76,000-73,19,367)	27	4,47,29,091
2015-16	11,49,000	3,12,828	2,72,027	39,472	54,25,000	44,35,879	21,00,000	8,02,496	33,55,352 (89,46,027-55,90,675)	33	11,07,26,616
2016-17	2,52,499	2,52,672	32,587	32,560	37,34,000	37,46,613	17,42,000	0	17,29,241 (57,61,086-40,31,845)	33	5,70,64,953
2017-18	5,03,602	501965	76,712	76,674	40,14,000	40,12,836	17,42,000	2,30,200	15,14,639 (63,36,314-48,21,675)	110	16,66,10,290
Total (A)									83,83,917 (3,89,95,427-3,06,11,510)		39,06,55,630
Year	Dehradun Division								Net Short Production (in cum)	Rate of Transit Fee (in ₹ per cum)	Loss on Transit fee due to short production (in ₹)
	Song-1		Song-2		Song-3		Jakhan-1				
	Target (in cum)	Achievement (in cum)	Target (in cum)	Achievement (in cum)	Target (in cum)	Achievement (in cum)	Target (in cum)	Achievement (in cum)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) = Col (2+4+6+8) - Col(3+5+7+9)	(11)	(12)=Col 10*11
2013-14	3,75,000	3,75,030	4,25,000	2,79,323	3,00,000	2,77,843	3,25,000	2,20,970	2,71,834 (14,25,000-11,53,166)	90	2,44,65,060
2014-15	3,75,000	3,72,765	4,25,000	2,08,632	3,00,000	1,38,872	3,25,000	98,830	6,05,901 (14,25,000-8,19,099)	27	1,63,59,327
2015-16	3,75,000	2,42,928	4,25,000	68,407	3,00,000	1,70,583	3,25,000	48,798	8,94,284 (14,25,000-5,30,716)	33	2,95,11,372
2016-17	3,75,000	2,58,777	4,25,000	31,175	3,00,000	2,45,420	3,25,000	1,34,704	7,54,924 (14,25,000-6,70,076)	33	2,49,12,492
2017-18	3,06,818	2,67,119	3,47,727	41,497	3,00,000	2,41,214	1,47,027	1,37,380	4,14,362 (11,01,572-6,87,210)	110	4,55,79,820
Total (B)									29,41,305 (68,01,572-38,60,267)		14,08,28,071
Grand Total (A + B)									1,13,25,222		53,14,83,701

Source: Information collected from the Department and UFDC.

Appendix-2.2.8

(Reference: Paragraph: 2.2.10.4, Table-2.2.13; Page 137)

Statement showing non/short recovery and incorrect calculation of premium and lease rent

Name of the Unit	Audit observation	Reply of the Government/Department	Rebuttal	Money value involved	Calculation of premium and lease rent
(1) DFO, Tarai Central, van Prabhag, Haldwani	1) 0.2075 hectare(2075 sqm) forest land was given to M/s Kiccha Sugar co. (Bametha Baungerkheema, Halduchaur, Nainital) in 1997 for 30 year lease. As per uttar Pradesh govt order dated 21 may 1997, Premium was payable at present market value as per circle rate plus lease rent equal to 10% of premium was payable by the company. After the payment of premium and lease rent land will be transfer to lessee.But Neither premium nor lease rent was pay by the lessee till the date of audit.	The correspondence is being made with the lessee and concerning DM for the circle rate of the land.	It is the responsibility of the department to calculate the premium and lease rent (as per circle rate of the concerned revenue village fixed by the DM) and recover the amount from the lessess.	Premium ₹72,62,500 Lease Rent <u>₹1,59,77,500</u> ₹2,32,40,000	Premium ₹ 3,500 (Circle rate per sqm as on 14 January 2018 for land beyond 200m from Main road non-agricultural rate) x 2,075 sqm (Area of the land in sqm) (for renewal of lease). Lease rent ₹ 72,62,500 (Premium) x 10 per cent x 22 years.
	2) 2.83 hectare(28300 sqm)forest land on lease to M/s Haridatt Nityanand Vidyalaya Haldwani Talli, Haldwani expired in 1991.The lease was not renewed till audit date.	The renewal of lease is pending due to non-cooperation of lessee.	The reply was not acceptable as no legal action was taken against lessee..	Premium ₹ 9,03,02,727 Lease Rent <u>₹12,19,08,672</u> ₹21,22,11,399	Premium ₹ 11,700 (Circle rate per sqm) x 28,300 sqm (Area of the land in sqm) x 27 years (from 1992 to 2018)/99 (for renewal of lease). Lease rent ₹ 9,03,02,727 (Premium) x 5 per cent (for commercial purpose) x 27 years.
	3) 380.47 hectare forest land was given on lease to Uttar Pradesh (at present Uttarakhand) Sainik Punarvas Sanstha Farm House Udham Singh Nagar expired in 1991. The lease was not renewed till date of audit.	Letter was sent on dated 28.08.2017 to the lessee for upload online renewal of lease proposal but no action was taken by the lessee.	No appropriate action was taken by the Department to recover the amount of premium and lease rent.	Premium ₹ 1,29,70,56,818 Lease rent <u>₹ 35,02,05,336</u> ₹1,64,72,62,154	Premium {₹ 1,25,00,000 (Circle rate per hectare) x 380.47 hectare (Area of the land in hectare) x 27 years (from 1992 to 2018)}/99 (for renewal of lease). Lease rent ₹ 1,29,70,56,818 (Premium) x 1 per cent (for agriculture purpose) x 27 years.
Total (i)				₹1,88,27,13,553	

<p>(2) DFO, Tehri Van Prabhag New Tehri</p>	<p>1) 0.679 hectare forest land was given on lease for 30 years for the preparation of Material Handling Ropeway from Ghuttu to Pawanli Kantha, New Tehri. The amount of premium and lease rent was wrongly calculated by the DM. Calculation as per DM – Premium= area of forest land *rate per hectare * lease period (0.679*4,23,500*30/99=87,138) Rent for one year = premium* 10% (₹87,138 *10%)=₹8,713.80 say ₹8,714 Rent for 30 years = ₹8,714*30=₹2,61,420 Calculation as per Audit–Premium = area of forest land* rate per hectare = 0.679*4,23,500 =2,87,557 Rent = premium*10% (2,87,557*10%*30 years)</p> <p>2) 4.8 hectare forest land was transferred to Power Grid Corporation of India Ltd. Koteshwar, New Tehri on lease for 35 years. District Magistrate calculated the monthly installment of lease rent of ₹ 33,939 for the land (i.e.35 years x ₹33939 = ₹11,87,865 for 35 years.). However, the lessee deposited one time amount of ₹ 33,939 for 35 years instead of ₹11,87,865. Short payment of lease rent was, therefore, made by the lessee.</p>	<p>The correspondence is being made was to DM for re calculating the lease rent and accordingly as per the remaining amount will be recovered.</p> <p>The Process is being made for the recovery of the lease rent of rest 34 years.</p>	<p>Department accepted the audit observation</p> <p>Department accepted the audit observation</p>	<p>1) Premium Actual payable: ₹ 2,87,557 <u> Paid:</u> ₹ 87,139 <u>Short payment:</u> ₹ 2,00,418 Lease Rent Actual payable: ₹ 8,62,680 <u> Paid:</u> ₹ 2,61,420 <u>Short payment:</u> ₹6,01,260 ₹8,01,678</p> <p>2) Lease Rent Actual payable: ₹11,87,865 <u> Paid: ₹ 33,939</u> Short payment: ₹11,53,926</p>	<p>Premium {₹ 4,23,500 (Circle rate per hectare) x 0.679 hectare (Area of the land in hectare)} (for new of lease). Lease rent ₹ 2,87,557 (Premium) x 10 per cent (say ₹ 28,756) x 30 years (for new lease)</p> <p>Lease rent ₹ 33,93,939,40 (Premium) x 1 per cent (say ₹ 33,939) x 35 years (for new lease).</p>
Total (ii)			₹19,55,604		
<p>(3) DFO, Tarai East Van Prabhag Haldwani</p>	<p>1) As per Uttarakhand government order no. 156/7-1-2005-500(826)2002 dated 09 september,2005 the premium was calculated (as per present market rate of DM * lease period/99) & annual lease rent was equal to 5% of premium was taken in case of renewal of leases given for commercial purpose.160.4164 hectare (1604164 sqm) forest land was given to Century Paper Mill, Lal Kuan. Its lease expired on December 2013 and renewal of lease was sanctioned in August 2017 for 30 years. Further, lease rent was paid at wrong circle rate (i.e. by considering circle rate of agriculture land i.e. □ 4,30,000 lakh per hectare instead of non agriculture land) by the lessee on 26 February 2018 for the period 1st January 2014 to 31st December 2018. Besides, premium of above lease land was also not paid by the lessee.</p>	<p>The correspondence is being made with DM for intimate the valuation of market price of land, thereafter the process to recover the amount will be carried out.</p>	<p>Department accepted the audit observation</p>	<p>Premium ₹184,72,19,152 Lease Rent@5% Actual payable:₹46,18,04,790 <u> Paid:₹ 5,25,00,000</u> <u>Short payment:</u> ₹40,93,04,790 ₹225,65,23,942</p>	<p>Premium {₹ 3,800 (Circle rate per sqm non-agriculture for the distance 50-200 m.) x 16,04,164 sqm (Area of the land in sqm) x 30 years (from 2014 to 2043)} /99 (for renewal of lease). Lease rent ₹ 1,84,72,19,152 (Premium) x 5 per cent (say ₹ 9,23, 60,958) x 5 years (from 2014 to 2018).</p>
Total (iii)			₹2,25,65,23,942		

Audit Report (Social, General, Revenue and Economic Sectors) for the year ended 31 March 2018

(4) Director, Rajaji, Tiger, Reserve, Dehradun	1) Forest land of 4 acre (1.67 hectare) was transferred (September 1976) to Sri Doodhari ji Barfani Gaushala Trust Bhupatwala Haridwar on lease for 10 years <i>i.e.</i> till 1986. After the completion of the lease period, the lessee continuously occupied the forest land illegally till date. Further, lessee requested (July 2001) to provide 17.833 hectare more land at the same place and gave proposal to the Department that the same area of land <i>i.e.</i> 19.503 hectare would be provided at another place. The GoI did not agree with the proposal of lessee. The lessee filed writ petition in the Supreme Court. On the directions of the Supreme Court (October 2015), the Central Empowered Committee submitted its report (April 2017) that the lessee illegally occupied the forest land which should be vacated as soon as possible. Forest Department issued noticed (August 2017) to the lessee for vacation of the forest land within a week. However, the forest land was not vacated by the lessee till date and no action was taken by the Department after issuance of notice.	The Department accepted the facts.	-----	Premium ₹ 91,76,566	Premium ₹ 1,70,00,000 x 1.67 hectare x 32 years (from 04.09.1986 to 2018) /99.
	2) Forest land of 4.23 acre (1.71 hectare) was transferred to Nagar Palika Parishad (NPP), Haridwar for construction and operation of Ropeway for 30 years till 13.03.2008. Further, the lessee requested ¹ (October 2010) for renewal of lease for further 30 years. However, no decision was taken by the Department. The contractor who carried out the operation of ropeway filed a writ petition in the High Court Uttarakhand. The High Court directed (August 2012) that in the interest of justice, it would be proper to give direction to the Principal Secretary, Forest Department to take a decision after hearing the parties, whether the lease which was made by NPP in favour of the petitioner, can be extended for a further period or not. Further, directed that the decision in the matter was taken by the Principal Secretary, expeditiously as far as possible. Until the decision was taken by Principal Secretary, the parties maintained the status quo regarding running of Ropeway. However, Audit noticed that decision was pending at the Pr. Secretary level till the date of audit. Due to delay in pending of the decision, the Department was deprived from the lease premium and lease rent till date.	The Department stated that no action was taken against the lessee, as the decision was pending at Government level.	-----	Premium ₹ 1,69,10,000 Lease Rent ₹ 93,00,500 ₹ 2,62,10,500	Premium ₹ 8,900 (Premium) x 1.71 hectare x 10,000x11 years/99. Lease Rent ₹ 1,69,10,000 x 5 per cent x 11 years.
Total (iv)				₹ 3,83,23,578	
Total four divisions	Total 08 cases	Grand total (i + ii + iii + iv)			₹ 4,17,95,16,677 (Say ₹ 417.95 crore)

¹ According to the Department, lease was expired on 13.03.2008, however, according to the lessee, the lease was to be expired in year 2011.

Appendix-2.2.9
(Reference: Paragraph: 2.2.11; Page 138)

Statement showing details of non-transfer of potential revenue

Sl.No.	Name of the unit	Security for felling in Private land (in ₹)	Security of leesa contractor (in ₹)	Forest Deposit (in ₹)
(1)	(2)	(3)	(4)	(5)
1.	DFO tarai central van Prabhag Haldwani	7,88,200.00	0.00	1,54,154.00
2.	DFO Tarai east van Prabhag Haldwani	1,84,400.00	0.00	92,18,536.00
3.	DFO Soil Conservation Van Prabhag Kalsi	11,03,550.00	0.00	21,63,473.00
4.	DFO Nainital Van Prabhag Nainital	80,400.00	17,82,263.00	27,50,112.00
5.	DFO Ramnagar Van Prabhag Ramnagar	67,950.00	0.00	1,11,50,895.00
6.	DFO Tehri Van Prabhag Tehri	34,400.00	1,62,500.00	0.00
7.	DFO Tarai West Van Prabhag Ramnagar	3,29,420.00	0.00	46,76,330.00
8.	DFO Pitthoragarh Van Prabhag Pitthoragarh	3,19,950.00	12,000.00	0.00
9.	DFO Badrinath Van Prabhag Gopeshwar	0.00	5,74,783.00	0.00
10.	DFO Dehradun	1,91,600.00	0.00	2,67,60,526.00
11	Rajaji Tiger Reserve, Dehradun	0.00	0.00	39,88,000.00
Total		30,99,870.00	25,31,546.00	6,08,62,026.00
Grand Total Col. (3+4+5)		6,64,80,442.00		

Source: Information collected from the Department.

Appendix-2.2.10
(Reference: Paragraph: 2.2.16; Page 141)

Potential receipts versus Actual receipts

(Amounts in crore ₹)

Paragraph Number and heading	2013-14	2014-15	2015-16	2016-17	2017-18	Grand Total
2.2.8.1: Non-realisation of revenue due to delayed submission of working plan	0.000	0.000	4.200	71.170	0.000	75.370
2.2.8.2: Non-realisation of royalty due to non-conducting of canopy opening operation in Sal Forest	86.116	85.659	78.769	22.916	56.663	330.123
2.2.8.3: Non-realisation of royalty due to non-felling of trees in absence of marking operations	2.950	3.990	0.000	16.680	4.280	27.900
2.2.8.4: Non-realisation of royalty due to non-felling of trees by UFDC	0.000	0.000	0.000	0.000	14.280	14.280
2.2.8.5: Loss due to erroneous fixation of royalty	5.300	7.640	9.130	3.200	5.920	31.190
2.2.8.6: Non-realisation of royalty on fuel woods and tree roots	0.030	0.030	0.030	0.020	0.003	0.113
2.2.8.8: Loss of royalty due to incorrect calculation of volume	0.000	0.000	0.270	0.471	0.270	1.011
2.2.8.9: Loss of revenue on timber of civil forests	0.000	0.000	0.073	0.000	0.000	0.073
2.2.8.11: Blockade of royalty of trees felled during development works	0.000	0.000	0.000	2.640	4.470	7.110
2.2.8.12: Loss due to illegal felling	0.180	0.110	0.080	0.080	0.120	0.570
2.2.9.1: Loss due to short production	0.000	1.270	0.430	0.120	0.570	2.390
2.2.9.2: Loss due to non-inclusion of eligible pine trees into new working plan	0.000	0.000	0.000	0.000	2.470	2.470
2.2.10.1: Loss due to short availability of mining season	3.599	6.109	14.024	8.198	21.219	53.149
2.2.10.2: Cancellation/reduction of public demand	0.000	0.000	0.000	1.960	6.050	8.010
2.2.10.3: Short levy of transit fee	0.000	0.000	0.000	0.000	0.722	0.722
2.2.10.4: Non-receipt of Premium and lease rent	1.915	1.995	1.915	2.030	227.567	235.422
2.2.11: Non transfer of Potential Revenue	0.00	0.00	0.00	0.000	6.650	6.650
2.2.12: Blocking of revenue in Public Account	2.890	0.390	0.310	2.830	0.190	6.610
Receipt forgone	102.980	107.193	109.231	132.315	351.444	803.163
Actual Receipt	245.550	241.230	243.600	208.740	226.710	1165.830
Potential Receipt	348.530	348.423	352.831	341.055	578.154	1968.993

Appendix-2.3.1
(Reference: Paragraph 2.3; Pages 143 and 144)

Details of short levy of tax in 5 cases of four dealers

Name of Unit	TIN no. of Dealer	Assessment Year	Assessment done in	Name of Goods	Value of Goods (Amount in ₹)	Differential Tax Rate (in per cent)	Tax Payable (Amount in ₹)	Tax Paid (Amount in ₹)	Short levy of tax (Amount in ₹)	Remarks
A.C.(Assessing Authority), Sector-VIII CT, Dehradun	05011165986	(1) 2013-14	11.08.2016	Tyre Retreading Material	45,68,198	8.5 (13.5-5)	6,16,706.73	2,28,409	3,88,297.73	Unclassified Goods i.e. goods not specified in Schedule II B
		(2) 2014-15	11.08.2016	Tyre Retreading Material	46,11,232	8.5 (13.5-5)	6,22,516.32	2,30,561	3,91,955.32	
	05013114716	(3) 2013-14	22.03.2017	Plastic Scrap	2,47,502	8.5 (13.5-5)	33,412.77	12,375.10	21,037.67	
D.C.(Assessing Authority) IV, State Tax, Roorkee	05007468831	(4) 2012-13	23.01.2016	Retreating Rubber	8,35,755	9 (13.5-4.5)	1,12,826.92	37,609.00	75,217.92	
					1,26,12,845	8.5 (13.5-5)	17,02,734.00	6,30,642.00	10,72,092.00	
A.C.(Assessing Authority), Sector-IV CT, Roorkee	05009153139	(5) 2013-14	14.02.2017	Rubber Scrap	78,07,639	8.5 (13.5-5)	10,54,031.00	3,90,382.00	6,63,649.00	
Total									26,12,249.64 (Say ₹26.12 lakh)	

Appendix-2.6.1
(Reference: Paragraph 2.6; Page 147)

Details of short levy of compounding fee on licensees

(Amount in ₹)

Sl. No.	Name of Licensee	Type of License	Date of Violation	4 th or more Violation	Amount of compounding fee charged	First instalment of security deposit	Second instalment of security deposit	Total Advance security deposit	Compounding fee chargeable on Total Advance cash security deposit at the rate of 3 per cent	Less amount of compounding charged
1	2	3	4	5	(3% of column 7) 6	7	8	9	(3 % of column 9) 10	(10-6) 11
1.	Smt. Anita Saxena, Licensee-Foreign Liquor, Patel Nagar	FL-5D	15.05.16	04 th time	1,50,319	50,10,626	50,10,626	1,00,21,252	3,00,638	1,50,319
			21.05.16	05 th time	1,50,319				3,00,638	1,50,319
			12.07.16	06 th time	1,50,319				3,00,638	1,50,319
2.	Shri Pradeep Bisht, Licensee-Foreign Liquor, ISBT, Dehradun	FL-5D	21.05.16	04 th time	50,178	16,72,585	16,72,585	33,45,170	1,00,355	50,177
			12.07.16	05 th time	50,178				1,00,355	50,177
			19.07.16	06 th time	50,178				1,00,355	50,177
			03.08.16	07 th time	50,178				1,00,355	50,177
3.	Shri Sandeep Bhandari, Licensee- Foreign Liquor, Ranipokhri	FL-5D	12.08.16	04 th time	1,24,071	41,35,691	41,35,691	82,71,382	2,48,141	1,24,070
			14.09.16	05 th time	1,24,071				2,48,141	1,24,070
			30.11.16	06 th time	1,24,071				2,48,141	1,24,070
4.	Shri. Satya Prakash Karanwal. Licensee-Foreign Liquor, Rajpur Road-2	FL-5D	21.05.16	04 th time	1,19,060	39,68,659	39,68,659	79,37,318	2,38,120	1,19,060
5.	Smt. Anita Pokhriyal, Licensee-Country Liquor, Patel Nagar	CL-5C	25.05.16	04 th time	1,76,064	58,68,786	58,68,786	1,17,37,572	3,52,127	1,76,063
			04.08.16	05 th time	1,76,064				3,52,127	1,76,063
			26.08.16	06 th time	1,76,064				3,52,127	1,76,063
			27.08.16	07 th time	1,76,064				3,52,127	1,76,063
6.	Smt. Pushpa Pathak, Licensee-Foreign Liquor, Mohakampur	CL-5C	16.10.16	04 th time	89,120	29,70,674	29,70,674	59,41,348	1,78,240	89,120
7.	Smt. Leelawati Bhatt, Licensee-Foreign Liquor, Chakrata	FL-5D	05.12.16	04 th time	13,376	4,45,865	4,45,865	8,91,730	26,752	13,376
Total					19,49,692	2,40,72,886	2,40,72,886	4,81,45,772	38,99,378	19,49,686

Appendix-2.8.1
(Reference: Paragraph 2.8; Page 150)

Statement of Non-realisation of regularisation fee of ₹ 1.21 crore and annual renewal fee of ₹ 0.65 crore from the owners of the stone crushers

Sl. No.	Name of unit	Name of Stone crusher/owner	Capacity of stone crusher	Permission period of stone crusher	Prescribed application fee as per OM dated 19.11.2016 (₹ in lakh)	Application fee deposited (₹ in lakh)	Regularisation fee payable (prescribed application fee-deposited fee)*50 per cent (₹ in lakh)	Annual renewal fee payable (25 per cent of prescribed application fee) as per OM dated 19.11.2016 (₹ in lakh)	
(A)	District Mining Officer, Haridwar	1.	M/s India stone crusher, Daulatpur Hajratpur urf Budhwashahid	25 ton/hour	24.10.2013 to 23.10.2018	10.00	0.50	4.75	2.50
		2.	M/s Ji Nawaj stone crusher, Budhwashahid	25 ton/hour	19.12.2013 to 18.12.2018	10.00	0	5.00	2.50
		3.	M/s Dev Bhumi stone crusher, Banjarewala	25 ton/hour	03.09.2014 to 02.09.2019	10.00	0.50	4.75	2.50
		4.	M/s Laxmi stone crusher, Village-Banjarewala	25 ton/hour	02.12.2014 to 01.12.2019	10.00	0.50	4.75	2.50
		5.	M/s Haridwar grit stone crusher, Shahidwala Grant	25 ton/hour	04.09.2015 to 03.09.2020	10.00	0	5.00	2.50
		6.	M/s Shri Balaji stone crusher, Bhogpur	25 ton/hour	27.05.2014 to 26.05.2019	10.00	0	5.00	2.50
		7.	M/s Endeavor stone crusher, Sajanpur Pili	50 ton/hour	05.07.2013 to 04.07.2018	10.00	0	5.00	2.50
		8.	M/s Ji stone crusher, Bhogpur	40 ton/hour	21.12.2013 to 20.12.2018	10.00	0.50	4.75	2.50
		9.	M/s Shri Laxmi Narayan stone crusher, Shahpur-Shitalakheda	50 ton/hour	18.11.2013 to 17.11.2018	10.00	0	5.00	2.50
		10.	M/s Badri Vishal stone crusher by Shri Amit Bharadwaj	20 ton/hour	24.02.2014 to 23.02.2019	10.00	0.50	4.75	2.50
		11.	M/s Natraj stone industries, Vishanpur	30 ton/hour	22.05.2015 to 21.05.2020	10.00	0.50	4.75	2.50
		12.	M/s Tejas stone crusher, Bhogpur	40 ton/hour	15.06.2014 to 14.06.2019	10.00	0.50	4.75	2.50
		13.	M/s Century park stone crusher, Bhogpur Tehsil and district Haridwar	83 ton/hour	10.07.2015 to 09.07.2020	10.00	0.50	4.75	2.50
		14.	M/s S R stone crusher, Vishanpur, Jharda	100 ton/hour	19.05.2015 to 18.05.2020	10.00	0	5.00	2.50
		15.	M/s Kumar stone crusher, Hardevpur Sahadevpur urf Rani Majra	200 ton/hour	31.07.2015 to 30.07.2020	12.00	0.50	5.75	3.00

Sl. No.	Name of unit	Name of Stone crusher/owner	Capacity of stone crusher	Permission period of stone crusher	Prescribed application fee as per OM dated 19.11.2016 (₹ in lakh)	Application fee deposited (₹ in lakh)	Regularisation fee payable (prescribed application fee-deposited fee)*50% (₹ in lakh)	Annual renewal fee payable (25 percent of prescribed application fee) as per OM dated 19.11.2016 (₹ in lakh)	
		16.	M/s Shri Sai stone industries, Katarpur	30 ton/hour	28.07.2015 to 27.07.2020	10.00	0.50	4.75	2.50
		17.	M/s Maa Ganga stone crusher, Vaditip	20 ton/hour	26.10.2015 to 25.10.2020	10.00	10.00	0	2.50
		18.	M/s Shri Ram stone crusher (india), Shahpur, Shitlakheda	40 ton/hour	31.07.2015 to 30.07.2020	10.00	0.50	4.75	2.50
		19.	M/s Siddhi Vinayak mine and minerals, Bhogpur	120 ton/hour	04.09.2015 to 03.09.2020	12.00	0.50	5.75	3.00
		20.	M/s Mahalaxmi stone crusher, Bhogpur	200 ton/hour	28.07.2015 to 27.07.2020	12.00	0	6.00	3.00
		21.	M/s R K Tyagi and company, Bhogpur	200 ton/hour	30.07.2015 to 29.07.2020	12.00	0	6.00	3.00
		22.	M/s Om Sai Ram industries Village-Rani Majra, Laksar road	15 ton/hour	05.09.2014 to 04.09.2019	10.00	0	5.00	2.50
(B)	District Mining Officer, Dehradun	23.	M/s Gaiman India limited, Kalsi	600 ton/day (25 ton/hour)	11.06.2015 to 10.06.2018	5.00	2.50	1.25 recovered	1.25 recovered
(C)	District Mining Officer, Nainital, Haldwani	24.	M/s Mahakali stone crusher	2,500 ton/day (104.17 ton/hour)	29.07.2005 to (till present)	12.00	0	6.00 recovered	3.00 recovered
		25.	M/s Mahalaxmi stone crusher	1,200 ton/day (50 ton/hour)	17.03.2007 to present	10.00	0	5.00 recovered	2.50 recovered
(D)	District Mining Officer, Pauri	26.	Pradip Tiwadi S/O Ramesh Chandra Tiwadi, Village-Dhauna Lagga	200 ton/day (8.33 ton/hour)	31.07.2015 to 30.07.2018	5.00	0.50	2.25	1.25
Total								120.50	65.00

Note-1: The amount of application fee was taken as zero, where the copies of the challan for the same were not made available to the audit.

Note-2: As per the reply of the Department, application fee was not deposited by the owners of the Stone Crushers at serial no. 24 and 25. The column of application fee was, therefore, kept blank.

Appendix-2.9.1
(Reference: Paragraph 2.9; Page 151)

Details of incorrect computation of royalty by two DMOs in six cases

Sl No.	Name of Office	Name of leaseholder/ licensee (S/Shri)	Date of sanction of license	Date of applicable Office Memorandum/ Notification	Type of minor mineral	Quantity of minor-mineral/soil (in ton/ cum)	Rate per ton/ cum (in ₹)	Royalty payable (in ₹)	Royalty Deposited (in ₹)	Difference (in ₹)
A	B	C		D	E	F	G	H (F*G)	I	J
1.	District Mining Officer, Dehradun	Rajpal Ahluwalia, 48-b, Race course, Dehradun	11.04.2016	26.02.2016	Soil	26,015 ton (11,825 cum*2.2)	50 per ton	13,00,750 (26,015*₹50 per ton)	94,600 (11,825*₹8 per cum)	12,06,150
2.		Super tech limited, 11/9 Ashirwad Enclave, Dehradun	12.05.2016	26.02.2016	Soil	22,957 ton (10,435 cum*2.2)	50 per ton	11,47,850 (22,957*₹50 per ton)	83,480 (10,435*₹8 per cum)	10,64,370
3.		Ashok Rana, 35 Dhamawala, Dehradun	03.05.2016	26.02.2016	Soil	4,400 ton (2,000 cum*2.2)	50 per ton	2,20,000 (4,400*₹50 per ton)	16,000 (2,000*₹8 per cum)	2,04,000
Total (a)								26,68,600	1,94,080	24,74,520
4.	District Mining Officer, Nainital	Gurpreet Singh s/o late Dayal Singh, Village-Pattapani, Kaladhungi, Nainital	08.09.2016	26.02.2016	Sand, bajri and boulder (on different location from River bed)	2,816 cum	194.50 per cum	5,47,712 (2,816*₹194.50 per cum)	4,33,664 (2,816*₹154 per cum)	1,14,048
5.		Deshraj s/o Guruditta, Village-Semalchaud, Kaladhungi, Nainital	15.09.2016	26.02.2016	Sand, bajri and boulder (on different location from River bed)	12,903 cum	194.50 per cum	25,09,634 (12,903*194.50 per cum)	19,87,062 (12,903*₹154 per cum)	5,22,572
6.		Rajendra Kumar Das, Village-Semalchaud, Kaladhungi, Nainital	08.11.2016	26.02.2016 and 30.09.2016	Sand, bajri and boulder (on different location from River bed)	4,020 cum	194.50 per cum	7,81,890 (4,020*194.50 per cum)	6,19,080 (4,020*₹154 per cum)	1,62,810
Total (b)								38,39,236	30,39,806	7,99,430
Total (a) + (b)								65,07,836	32,33,886	32,73,950 Say ₹32.74 lakh

Note: 01 cum = 2.2 ton.

Appendix-2.10.1
(Reference: Paragraph 2.10; Page 152)

Statement showing calculation of River Training, Development fees and Compensation fees

Sl. No.	Name of private lease holder	Date of registration of lease deed	Period of lease (Years)	Monthly royalty (in ₹)	Month/quarter	Royalty deposited (in ₹)	Date of deposit of royalty	River Training (15% of royalty) applicable from 31.07.2015 (in ₹)	Development fee (10% of royalty) applicable from 31.07.2015 (in ₹)	Compensation (15% of royalty) applicable from 10.10.2016 (in ₹)
1.	Shri Pratap Singh S/O Shri Bhadu Singh, Village/ Tehsil- Chinyalisaur, Uttarkashi	29.01.2015	5	3,89,975	Oct-15	3,89,975	20.10.2015	58,496.25	38,997.50	0.00
					Jan-16	3,89,975	15.02.2016	58,496.25	38,997.50	0.00
					Feb-16	3,89,975	03.03.2016	58,496.25	38,997.50	0.00
					Mar-16	3,89,975	14.03.2016	58,496.25	38,997.50	0.00
					Apr-16	3,89,975	21.03.2016	58,496.25	38,997.50	0.00
					May-16	3,89,975	03.05.2016	58,496.25	38,997.50	0.00
					Jun-16	3,89,975	18.05.2016	58,496.25	38,997.50	0.00
					Feb-17	3,89,975	17.02.2017	58,496.25	38,997.50	58,496.00
				Mar-17	3,89,975	03.03.2017	58,496.25	38,997.50	58,496.00	
2.	Shri Jagvir Singh Bhandari S/O Shri Khushal Singh, Village/Post-Paunti, Badkot, Uttarkashi	22.10.2016	5	88,122	Nov-16 and Dec-16	1,40,995 ²	06.03.2017	Deposited by the leaseholder along with royalty.		21,149.00
3.	Shri Vinod Dobhal S/O Shri Natthi Lal, Village-Chakraagon, Badkot, Uttarkashi	16.06.2015	3 year or 30.09.16 whichever is earlier	1,35,000	Oct-15	1,35,000	20.10.2015	20,250.00	13,500.00	0.00
					Nov-15	1,35,000	23.11.2015	20,250.00	13,500.00	0.00
					Dec-15 to Apr-16	6,75,000	10.06.2016	1,01,250.00	67,500.00	0.00
4.	Shri Mohan Lal Rawat S/o Shri Jay Singh, Village- Makudi, Tehsil-Mori, Uttarkashi	16.06.2015	3 year or 30.09.16 whichever is earlier	1,38,889	Oct-15	1,38,889	29.01.2016	20,833.35	13,888.90	0.00
					Nov-15	1,38,889	29.01.2016	20,833.35	13,888.90	0.00
					Dec-15	1,38,889	31.03.2016	20,833.35	13,888.90	0.00
					Jan-16	1,38,889	31.03.2016	20,833.35	13,888.90	0.00
					Feb-16	1,38,889	17.05.2016	20,833.35	13,888.90	0.00
					Mar-16	1,38,889	17.05.2016	20,833.35	13,888.90	0.00
Apr-16	1,38,889	30.06.2016	20,833.35	13,888.90	0.00					
5.	Shri Dinraj Bisht S/O Late Shri Birendra Singh, Village-Manglisera, Tehsil-Dunda, Uttarkashi	15.06.2015	3year or 30.09.16 which is earlier	35,625	Oct-15	35,625	20.10.2015	5,343.75	3,562.50	0.00
					Nov-15	35,625	19.11.2015	5,343.75	3,562.50	0.00
					Dec-15	35,625	19.12.2015	5,343.75	3,562.50	0.00
					Jan-16	35,625	18.01.2016	5,343.75	3,562.50	0.00
					Feb-16	35,625	20.02.2016	5,343.75	3,562.50	0.00
					Mar-16	35,625	29.03.2016	5,343.75	3,562.50	0.00
					Apr-16	35,625	04.05.2016	5,343.75	3,562.50	0.00
May-16	35,625	26.05.2016	5,343.75	3,562.50	0.00					

² ₹ 88,122*2= ₹ 1, 76,244 (this included River Training and Development fee).
Therefore, 125 per cent of Royalty (without River Training and Development fee) = ₹ 1, 76,244.
Royalty=(₹ 1, 76,244*100)/125 = ₹ 1, 40,995.

Audit Report (Social, General, Revenue and Economic Sectors) for the year ended 31 March 2018

6.	Shri Pratap Singh S/O Shri Pal Singh, Village- Nagdi Badi, Chinyalisaur, Uttarkashi	28.10.2015	5	1,36,445	Nov-15	1,36,445	10.06.2016	20,466.75	13,644.50	0.00
					Dec-15	1,36,445	22.12.2015	20,466.75	13,644.50	0.00
					Jan-16	1,36,445	11.01.2016	20,466.75	13,644.50	0.00
					Feb-16	1,36,445	18.02.2016	20,466.75	13,644.50	0.00
					Mar-16	1,36,445	18.03.2016	20,466.75	13,644.50	0.00
					Apr-16	1,36,445	22.04.2016	20,466.75	13,644.50	0.00
					May-16	1,36,445	18.05.2016	20,466.75	13,644.50	0.00
					Jun-16	1,36,445	16.06.2016	20,466.75	13,644.50	0.00
					Royalty of excess clearance during Nov 2015 to June 2016	2,91,900	10.01.2017	43,785.00	29,190.00	0.00
					Jan-17	2,00,000	11.01.2017	30,000.00	20,000.00	30,000.00
					Jan-17	2,00,000	31.01.2017	30,000.00	20,000.00	30,000.00
					Feb-17	1,40,000	20.02.2017	21,000.00	14,000.00	21,000.00
					7.	Shri Ranvir Singh S/O Shri Keshar Singh and Shri Surendra Singh S/O Shri Hukum Singh, Village- Hadiyadi, Uttarkashi	24.05.2014	5	76,317	Oct-15
Dec-15	76,317	19.12.2015	11,447.55	7,631.70						0.00
Jan-16	76,317	19.01.2016	11,447.55	7,631.70						0.00
Feb-16	76,317	15.02.2016	11,447.55	7,631.70						0.00
Mar-16	76,317	02.03.2016	11,447.55	7,631.70						0.00
Apr-16	76,317	19.04.2016	11,447.55	7,631.70						0.00
May-16	76,317	02.05.2016	11,447.55	7,631.70						0.00
Jun-16	76,317	15.06.2016	11,447.55	7,631.70						0.00
Oct-16	76,317	13.10.2016	11,447.55	7,631.70						0.00
Nov-16	76,317	21.11.2016	11,447.55	7,631.70						11,448.00
Dec-16	76,317	13.12.2016	11,447.55	7,631.70						11,448.00
Jan-17	76,317	20.01.2017	11,447.55	7,631.70						11,448.00
Feb 17- Mar 17	1,52,634	20.02.2017	22,895.10	15,263.40						22,895.00
8.	Shri Ajay Dabral S/O Shri D L Dabral, Sundarwala, Raipur, Dehradun	07.12.15	5	17,57,825 (for 1st year) and 21,97,281 (for IIInd year)	Dec-15	17,57,825	16.04.2016	2,63,673.75	1,75,782.50	0.00
					Mar-16	17,57,825	16.04.2016	2,63,673.75	1,75,782.50	0.00
					Jul-16 and Oct-16	23,50,000	16.12.2016	3,52,500.00	2,35,000.00	0.00
					Dec-16	11,66,000	31.12.2016	1,74,900.00	1,16,600.00	0.00
						21,97,281	Challan Unavailable	3,29,592.15	2,19,728.10	3,29,592.00
					Mar-17	21,97,281	26.10.2017	3,29,592.15	2,19,728.10	3,29,592.00
Total								30,19,516.20	20,13,010.80	9,35,564.00
Grand Total								59,68,091		

Appendix-3.2.1

(Reference: Paragraph 3.2.1.8; Page 162 and Paragraph 3.2.1.9; Page 163)

Summarised financial results of Power Sector Undertakings for the latest year for which accounts were finalised

Sl. No.	Activity & Name of the Power Sector Undertaking	Period of Accounts	Net Profit/loss before interest & tax	Net profit/loss after interest & tax	Turn Over	Paid up capital	Capital Employed	Net Worth*	Accumulated Profit/Loss
1	2	3	4	5	6	7	8	9	10
A.	Generation								
1.	Uttarakhand Jal Vidhyut Nigam Limited	2017-18	175.76	63.73	734.50	1,167.86	3,109.32	1,738.42	570.56
2.	Kishau Corporation Limited		Initial accounts yet to be received						
B.	Transmission								
1.	Power Transmission Corporation of Uttarakhand Limited	2017-18	72.53	28.89	265.10	473.88	1,162.59	607.67	133.79
C.	Distribution								
1.	Uttarakhand Power Corporation Limited	2017-18	-36.36	-229.22	5,781.31	1,306.03	172.73	-1,262.69	-2,568.72
Grand Total			211.93	(-)136.60	6,780.91	2,947.77	4,444.64	1,083.40	-1,864.37

*Net worth is the sum total of the paid-up capital and free reserves and surplus minus accumulated losses and deferred revenue expenditure.

Note 1: Net profit/ Loss after interest and tax are without considering Other Comprehensive Income incase of IND AS compliant Power Sector PSUs.

Note 2: Kishau Corporation Limited is incorporated on 16 January 2017 and it had not commenced any commercial activities till 31 March 2018.

Appendix-3.2.2
(Reference: Paragraph 3.2.1.10; Page 165)

Statement showing State Government funds infused in the four power sector undertakings since inception till 31 March 2018

Year	UJVNL			PTCUL			UPCL			Kishau Corporation Ltd.			Total		
	Equity	Interest Free Loan (IFL)	IFL converted into equity	Equity	Interest Free Loan (IFL)	IFL converted into equity	Equity	Interest Free Loan (IFL)	IFL converted into equity	Equity	Interest Free Loan (IFL)	IFL converted into equity	Equity	Interest Free Loan (IFL)	IFL converted into equity
2000-01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001-02	5.00	0.00	0.00	0.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00
2002-03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003-04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004-05	139.36	0.00	0.00	29.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	168.66	0.00	0.00
2005-06	227.78	0.00	0.00	13.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	241.64	0.00	0.00
2006-07	97.42	0.00	0.00	22.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	119.98	0.00	0.00
2007-08	190.25	0.00	0.00	38.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	229.20	0.00	0.00
2008-09	52.33	0.00	0.00	19.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.03	0.00	0.00
2009-10	73.07	0.00	0.00	49.81	0.00	0.00	572.00	0.00	0.00	0.00	0.00	0.00	694.88	0.00	0.00
2010-11	16.59	0.00	0.00	15.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31.71	0.00	0.00
2011-12	3.67	0.00	0.00	38.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41.78	0.00	0.00
2012-13	68.11	0.00	0.00	56.33	0.00	0.00	391.91	0.00	0.00	0.00	0.00	0.00	516.35	0.00	0.00
2013-14	202.21	0.00	0.00	16.60	0.00	0.00	39.99	0.00	0.00	0.00	0.00	0.00	258.80	0.00	0.00
2014-15	8.10	0.00	0.00	95.15	0.00	0.00	68.00	0.00	0.00	0.00	0.00	0.00	171.25	0.00	0.00
2015-16	21.80	0.00	0.00	25.56	0.00	0.00	161.13	0.00	0.00	0.00	0.00	0.00	208.49	0.00	0.00
2016-17	47.00	0.00	0.00	37.00	0.00	0.00	46.00	0.00	0.00	0.01	0.00	0.00	130.01	0.00	0.00
2017-18	15.17	0.00	0.00	15.83	0.00	0.00	22.00	0.00	0.00	0.00	0.00	0.00	53.00	0.00	0.00
Total	1,167.86	0.00	0.00	473.88	0.00	0.00	1,306.03	0.00	0.00	0.01	0.00	0.00	2,947.78	0.00	0.00

Note: Kishau Corporation Limited is incorporated on 16 January 2017 and it had not commenced any commercial activities till 31 March 2018. The paid up capital of Kishau Corporation Limited was ₹ 0.01 lakh and the same was not included in the total equity of the power sector PSUs.

Appendix-3.3.1

(Reference: Paragraph 3.3.1.3; Page 177 and Paragraph 3.3.1.25; Page 192)

Statement showing position of equity and outstanding loans relating to State PSUs (other than Power Sector) as on 31 March 2018

(₹ in crore)

Sl. No.	Sector & Name of the PSU	Name of the Department	Month and year of incorporation	Equity				Long term loans outstanding at close of the year 2017-18			
				GoU	GoI	Others	Total	GoU	GoI	Others	Total
1	2	3	4	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)
A Social Sector											
I-Working Government Companies											
1.	Uttarakhand Bahudeshia Vitta Evam Vikas Nigam Limited	Social Welfare	October 2001	16.44	5.99	0	22.43	0	0	0	0
2.	Uttarakhand Purv Sainik Kalyan Nigam Limited	Mis. (Public welfare)	March 2004	1.00	0	0	1.00	0	0	0	0
3.	Uttarakhand Alpsankhyak Kalyan Tatha Wakf Vikas Nigam (Initial accounts not received)	Development of economically weaker section of Minority (Finance)	January 2005	7.05	0	0	7.05	0	0	0	0
Total A-I				24.49	5.99	0	30.48	0	0	0	0
II-Non-working Government Companies											
1.	Garhwal Anusuchit Janjati Vikas Nigam Limited (Subsidiary of Garhwal Mandal Vikas Nigam Limited)	Development of economically weaker section of Minority (Finance)	June 1974	0.20	0	0.30	0.50	1.17	0.04	0	1.21
2.	Kumaon Anusuchit Janjati Vikas Nigam Limited (Subsidiary of Kumaon Mandal Vikas Nigam Limited)	Development of economically weaker section of Minority (Finance)	June 1975	0.22	0	0.28	0.50	0	0	0	0
Total A-II				0.42	0	0.58	1.00	1.17	0.04	0	1.21
Total A (I+II)				24.91	5.99	0.58	31.48	1.17	0.04	0	1.21
B Competitive Environment sector											
I-Working Government Companies											
1.	Uttarakhand Seed & Tarai Development Corporation Ltd.	Agricultural	February 1969	1.20	0.84	2.04	4.08	12.50	0	0	12.50
2.	State Industrial Development Corporation of Uttarakhand Limited	Mis. (Industrial and Infrastructure Development)	July 2002	26.00	0	2.50	28.50	0	0	196.15	196.15
3.	Bridge, Ropeway, Tunnel and other Infrastructure Development Corporation of Uttarakhand Limited earlier known as Uttarakhand State Infrastructure Development Corporation Limited	Mis. (Industrial and Infrastructure Development)	March 2008	4.00	0	0	4.00	5.00	0	0	5.00
4.	Doiwala Sugar Company Limited	Sugar and Cane	December 2001	6.00	0	0	6.00	127.99	10.81	3.15	141.95
5.	Kichha Sugar Company Limited	Sugar and Cane	February 1972	17.54	0	0.45	17.99	116.32	0	9.65	125.97
6.	Uttarakhand Project Development and Construction Corporation Limited	Irrigation	December 2010	1.07	0	0	1.07	0	0	0	0
7.	Kumaon Mandal Vikas Nigam Limited	Tourism	March 1971	13.42	0	0	13.42	0	0	0	0

8.	Garhwal Mandal Vikas Nigam Limited	Tourism	March 1976	6.64	0	0	6.64	47.22	0	0.23	47.45
9.	Ecotourism Development Corporation of Uttarakhand (Initial accounts not received)	Tourism	March 2017	0.05	0	0	0.05	0	0	0	0
Total B-I				75.92	0.84	4.99	81.75	309.03	10.81	209.18	529.02
II-Statutory Corporation											
1.	Uttarakhand Pey Jal Sansadhan Vikas Evam Nirman Nigam	Mis. (water supply and sewerage)	November 2002	697.22	2,354.32	0	3,051.54	21.01	0	54.45	75.46
2.	Uttarakhand Parivahan Nigam	Transport	October 2003	229.36	9.24	0	238.6	1.93	0	73.42	75.35
Total B-II				926.58	2,363.56	0	3,290.14	22.94	0	127.87	150.81
Total B (I+II)				1,002.50	2,364.40	4.99	3,371.89	331.97	10.81	337.05	679.83
C Others											
I-Working Government Company											
1.	Uttar Pradesh Hill Electronics Corporation Limited	Electronics	June 1985	8.95	0	0	8.95	0	0	0	0
2.	Uttarakhand Metro Rail, Urban Infrastructure & Building Construction Corporation Limited (Initial accounts not received)	Urban Development	March 2017	0.10	0	0	0.10	0	0	0	0
3.	Dehradun Smart City Limited (Initial accounts not received)	Urban Development	September 2017	0.10	0	0	0.10	0	0	0	0
Total C-I				9.15	0	0	9.15	0	0	0	0
II-Non-working Government Company											
1.	Trans cables Limited (Subsidiary of Kumaon Mandal Vikas Nigam limited)	Electronics	November 1973	0	0	1.63	1.63	2.75	0	0	2.75
2.	Uttar Pradesh Digitals Limited (Subsidiary of Kumaon Mandal Vikas Nigam Limited)	Electronics	March 1978	0	0	0.35	0.35	1.40	18.52	0	19.92
3.	UPAI	Agricultural	April 1977	0.17	0	0	0.17	0	0	0	0
4.	Uttar Pradesh Hill Phones Limited (Subsidiary of Uttar Pradesh Hill Electronics Corporation Limited) (Not available)	Electronics	July 1987	0	0	0.03	0.03	0	0	0	0
5.	Uttar Pradesh Hill Quartz Limited (Subsidiary of Uttar Pradesh Hill Electronics Corporation limited) (Not available)	Electronics	July 1989	0	0	0	0	0	0	0	0
6.	Kumtron Limited (Subsidiary of Uttar Pradesh Hill Electronics Corporation Limited)	Electronics	April 1987	0	0	0.18	0.18	0	0	0	0
Total C-II				0.17	0	2.19	2.36	4.15	18.52	0	22.67
III -Statutory Corporation											
1.	Uttarakhand Forest Development Corporation	Forest	May 2001	0	0	0	0	0	0	0	0
Total C-III				0	0	0	0	0	0	0	0
Total C (I+II+III)				9.32	0	2.19	11.51	4.15	18.52	0	22.67
Grand Total (A+B+C)				1,036.73	2,370.39	7.76	3,414.88	337.29	29.37	337.05	703.71

Appendix-3.3.2

(Reference: Paragraph 3.3.1.8; Pages 180 & 181)

Statement showing position of State Government Investment in working PSUs (Other than Power Sector) during the period for which accounts are in arrears

(₹ in crore)

Sl. No.	Name of PSU	Period upto which accounts finalised	Period for which accounts are in arrears	Paid up capital as per latest accounts finalised	Investment made by State Government during the period for which accounts are in arrears		
					Loans	Subsidy	Total
A -Working Government Companies							
1.	Uttarakhand Seeds & Tarai Development Corporation Limited	2015-16	2016-17 to 2017-18	4.08	-	-	-
2.	Uttarakhand Bahudeshia Vitta Evam Vikas Nigam Limited	2007-08	2008-09 to 2017-18	8.33	-	45.85	45.85
3.	State Infrastructure and Industrial Development Corporation of Uttarakhand Limited	2014-15	2015-16 to 2017-18	28.50	-	-	-
4.	Bridge, Ropeway, Tunnel And Other Infrastructure Development Corporation Of Uttarakhand Limited (BRIDCUL) (formerly Uttarakhand State Infrastructure Development Corporation)	2014-15	2015-16 to 2017-18	4.00	-	-	-
5.	Uttar Pradesh Hill Electronics Corporation Limited	2013-14	2014-15 to 2017-18	8.95	-	21.09	21.09
6.	Kichha Sugar Company Limited	2016-17	2017-18	17.99	-	26.22	26.22
7.	Doiwala Sugar Company Limited	2016-17	2017-18	6.00	-	29.95	29.95
8.	Uttaranchal Project Development and Construction Corporation Limited	2016-17	2017-18	1.07	-	-	-
9.	Kumaon Mandal Vikas Nigam Limited	2005-06	2006-07 to 2017-18	13.42	9.81	-	9.81
10.	Garhwal Mandal Vikas Nigam Limited	2010-11	2011-12 to 2017-18	6.10	-	-	-
11.	Dehradun Smart City Limited	-	2017-18	0.10	-	-	-
12.	Uttarakhand Purva Sainik Kalyan Nigam Limited	2016-17	2017-18	1.00	-	-	-
13.	Uttarakhand Alpsankhyak Kalyan Tatha Wakf Vikas Nigam	1st accounts not received	-	-	7.05	36.25	43.30
14.	Uttarakhand Metro Rail, Urban Infrastructure and Building Construction Corporation Limited	1 st accounts not received					
15.	Ecotourism Development Corporation of Uttarakhand Limited	1 st accounts not received					
Total A				99.54	16.86	159.36	176.22
B -Working Statutory Corporations							
1.	Uttarakhand Pey Jal Sansadhan Vikas Evam Nirman Nigam	2015-16	2016-17 to 2017-18	2,429.65	-	-	-
2.	Uttarakhand Parivahan Nigam	2015-16	2016-17 to 2017-18	238.60	-	-	-
3.	Uttarakhand Forest Development Corporation	2016-17	2017-18	-	-	-	-
Total B				2,668.25	-	-	-
Total (A+B)				2,767.79	-	-	-

Appendix-3.3.3

(Reference: Paragraph 3.3.1.12, 3.3.1.13 & 3.3.1.18; Page 182, 183 & 189)

Summarised financial results of State PSUs (other than Power Sector) for the latest year for which accounts were finalised

(₹ in crore)

Sl. No.	Sector, Type & Name of the PSU	Period of accounts	Year in which finalised	Net profit/ loss before dividend, interest & tax	Net profit/ loss after dividend, interest & tax	Turn over	Paid up capital	Capital employed	Net Worth	Accumulated Profit/ loss
1	2	3	4	5	6	7	8	9	10	11
A-Social Sector										
Working Government Companies										
1.	Uttarakhand Bahudeshia Vitta Evam Vikas Nigam Limited	2007-08	2018-19	1.06	0.86	0.98	8.43	14.14	10.13	1.70
2.	Uttarakhand Purv Sainik Kalyan Nigam Limited	2016-17	2018-19	9.90	6.70	313.69	1.00	50.06	50.06	49.06
3.	Uttarakhand Alpsankhyak Kalyan Tatha Wakf Vikas Nigam (Initial accounts not received)	-	-	0	0	0	0	0	0	0
Total A-I				10.96	7.56	314.67	9.43	64.20	60.19	50.76
Non-working Government Companies										
4.	Garhwal Anusuchit Janjati Vikas Nigam Limited (Subsidiary of Garhwal Mandal Vikas Nigam Limited)	1993-94	2012-13	0.10	0.07	0.54	0.50	0.58	-0.13	-0.63
5.	Kumaon Anusuchit Janjati Vikas Nigam Limited (Subsidiary of Kumaon Mandal Vikas Nigam Limited)	1986-87	2002-03	-0.02	-0.02	0.10	0.50	0.89	0.46	-0.04
Total A-II				0.08	0.05	0.64	1.00	1.47	0.33	-0.67
Total A (I+II)				11.04	7.61	315.31	10.43	65.67	60.52	50.09
B-Competitive Environment sector										
I-Working Government Companies										
6.	Uttarakhand Seed & Tarai Development Corporation Ltd.	2015-16	2018-19	-12.6	-15.62	102.43	4.08	-2.63	-5.13	-9.21
7.	State Industrial Development Corporation of Uttarakhand Limited	2014-15	2018-19	12.47	7.66	13.68	28.50	409.32	409.32	380.82
8.	Bridge, Ropeway, Tunnel and other Infrastructure Development Corporation of Uttarakhand Limited earlier known as Uttarakhand State Infrastructure Development Corporation Limited	2014-15	2016-17	3.48	2.52	43.57	4.00	10.38	5.38	1.38
9.	Doiwala Sugar Company Limited	2016-17	2017-18	-12.33	-36.04	72.66	6.00	-163.53	-310.76	-316.76
10.	Kichha Sugar Company Limited	2016-17	2018-19	-6.73	-29.68	118.44	17.99	132.94	-246.30	-264.29
11.	Uttarakhand Project Development and Construction Corporation Limited	2016-17	2018-19	0.01	0.01	2.13	1.07	0.85	0.85	-0.22
12.	Kumaon Mandal Vikas Nigam Limited	2005-06	2016-17	-0.30	-1.51	100.49	13.42	13.18	12.75	-0.67
13.	Garhwal Mandal Vikas Nigam Limited	2010-11	2018-19	-3.42	-3.80	131.51	6.10	58.64	51.11	45.01
14.	Ecotourism Development Corporation of Uttarakhand (Initial accounts not received)	-	-	0	0	0	0	0	0	0
Total B-I				-19.42	-76.46	584.91	81.16	459.15	-82.78	-163.94

Audit Report (Social, General, Revenue and Economic Sectors) for the year ended 31 March 2018

II-Statutory Corporation											
15.	Uttarakhand Pey Jal Sansadhan Vikas Evam Nirman Nigam	2015-16	2016-17	-29.85	-39.50	67.91	2,429.65	2,272.36	2,195.26	-234.39	
16.	Uttarakhand Parivahan Nigam	2015-16	2017-18	-11.99	-11.99	309.12	238.60	-186.38	-189.05	-427.65	
				Total B-II	-41.84	-51.49	377.03	2,668.25	2,085.98	2,006.21	-662.04
				Total B (I+II)	-61.26	-127.95	961.94	2,749.41	2,545.13	1,923.43	-825.98
C-Others											
I-Working Government Company											
17.	Uttar Pradesh Hill Electronics Corporation Limited	2013-14	2017-18	-2.21	-2.21	1.32	8.95	-15.98	-15.98	-24.93	
18.	Uttarakhand Metro Rail, Urban Infrastructure & Building Construction Corporation Limited (Initial accounts not receive)	-	-	0	0	0	0	0	0	0	
19.	Dehradun Smart City Limited (Initial accounts not received)	-	-	0	0	0	0	0	0	0	
				Total C-I	-2.21	-2.21	1.32	8.95	-15.98	-15.98	-24.93
II-Non-working Government Company											
20.	Trans cables Limited (Subsidiary of Kumaon Mandal Vikas Nigam limited)	1999-00	2002-03	-0.84	-0.84	2.80	1.63	-1.42	-4.17	-5.80	
21.	Uttar Pradesh Digitals Limited (Subsidiary of Kumaun Mandal Vikas Nigam Limited)	1996-97	1997-89	-1.19	-1.19	0	0.35	13.32	-6.60	-6.95	
22.	UPAI*	1988-89	1999-00	0	0	0	0.17	0.12	0.12	-0.05	
23.	Uttar Pradesh Hill Phones Limited (Subsidiary of Uttar Pradesh Hill Electronics Corporation Limited) (Not available)	-	-	0	0	0	0	0	0	0	
24.	Uttar Pradesh Hill Quartz Limited (Subsidiary of Uttar Pradesh Hill Electronics Corporation limited) (Not available)	-	-	0	0	0	0	0	0	0	
25.	Kumtron Limited (Subsidiary of Uttar Pradesh Hill Electronics Corporation Limited)	1989-90	1990-91	-0.02	-0.02	0	0.18	0.16	0.16	-0.02	
				Total C-II	-2.05	-2.05	2.80	2.33	12.18	-10.49	-12.82
III-Statutory Corporation											
26.	Uttarakhand Forest Development Corporation	2016-17	2018-19	20.31	20.31	708.71	0	357.86	357.86	357.86	
				Total C-III	20.31	20.31	708.71	0	357.86	357.86	357.86
				Total C (I+II+III)	16.05	16.05	712.83	11.28	354.06	331.39	320.11
				Grand Total (A+B+C)	-34.17	-104.29	1,990.08	2,771.12	2,964.86	2,315.34	-455.78
				<i>i Working Government Companies</i>	-10.67	-71.11	900.90	99.54	507.37	-38.57	-138.11
				<i>ii Statutory Corporations</i>	-21.53	-31.18	1,085.74	2,668.25	2,443.84	2,364.07	-304.18
				<i>iii Working PSUs (i+ii)</i>	-32.20	-102.29	1,986.64	2,767.79	2,951.21	2,325.50	-442.29
				<i>iv Non-working Government Companies</i>	-1.97	-2.00	3.44	3.33	13.65	-10.16	-13.49
				Grand Total (iii+iv)	-34.17	-104.29	1990.08	2771.12	2964.86	2315.34	-455.78

Annexure-3.3.4

(Reference: Paragraph 3.3.1.16; Page 186)

Year wise details of investment by the State Government for the period from 2001-02 to 2017-18

(` in crore)

A - Social Sector (1 & 2) & Competitive 3 to 5										
S. No.	1.		2.		3.		4.		5	
Year	Uttarakhand Bahudeshia Vitta Evam Vikas Nigam Limited		Uttarakhand Purv Sainik Kalyan Nigam Limited		Uttarakhand Seed & Tarai Development Corporation Ltd.		State Industrial Development Corporation of Uttarakhand Limited		Uttarakhand Parivahan Nigam	
	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL
2000-01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001-02	2.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002-03	1.10	0.00	0.00	0.00	1.20	0.00	16.00	0.00	0.00	1.93
2003-04	1.68	0.00	0.00	0.00	0.00	0.00	10.00	0.00	3.00	0.00
2004-05	0.71	0.00	1.00	0.00	0.00	0.00	0.00	0.00	25.00	0.00
2005-06	0.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.00	4.25
2006-07	4.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00
2007-08	1.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	19.50
2008-09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.50	0.00
2009-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010-11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011-12	1.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.11
2012-13	1.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00
2013-14	1.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00
2014-15	0.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	158.86	1.00
2015-16	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016-17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017-18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	16.44	0.00	1.00	0.00	1.20	0.00	26.00	0.00	229.36	161.79
B - Competitive Sector										
S. No.	6.		7.		8.		9.		10.	
Year	Garhwal Mandal Vikas Nigam Limited		Uttarakhand Pey Jal Sansadhan Vikas Evam Nirman Nigam		Bridge, Ropeway, Tunnel and other Infrastructure Development Corporation of Uttarakhand Limited earlier known as Uttarakhand State Infrastructure Development Corporation Limited		Doiwala Sugar Company Limited		Kichha Sugar Company Limited	
	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL
2000-01	6.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.54	0.00
2001-02	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00
2002-03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
2003-04	0.00	0.00	113.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004-05	0.00	0.00	199.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005-06	0.00	0.00	166.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006-07	0.00	0.00	148.71	0.00	0.00	0.00	0.00	0.00	0.00	-0.25
2007-08	0.00	0.00	247.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008-09	0.00	0.00	217.92	0.00	0.05	0.00	0.00	0.00	0.00	0.00
2009-10	0.00	0.00	127.73	0.00	2.95	0.00	0.00	0.00	0.00	0.00
2010-11	0.00	0.00	-609.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011-12	0.00	0.00	-271.70	0.00	1.00	0.00	0.00	0.00	0.00	0.00
2012-13	0.00	0.00	64.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2013-14	0.00	0.00	-177.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014-15	0.00	0.00	303.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015-16	0.00	0.00	25.03	0.00	0.00	0.00	0.00	0.00	0.00	8.00
2016-17	-0.15	0.00	77.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017-18	0.00	0.00	62.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	6.64	0.00	697.22	0.00	4.00	0.00	6.00	0.00	17.54	8.75

Audit Report (Social, General, Revenue and Economic Sectors) for the year ended 31 March 2018

B - Competitive Sector (11 & 12) & Other sector 13 & 14								
S. No.	11.		12.		13.		14.	
Year	Uttarakhand Project Development and Construction Corporation Limited		Kumaon Mandal Vikas Nigam Limited		Uttar Pradesh Hill Electronics Corporation Limited		Uttarakhand Forest Development Corporation	
	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL
2000-01	0.00	0.00	13.42	0.00	8.95	0.00	0.00	0.00
2001-02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002-03	0.00	0.00	0.00	0.79	0.00	0.00	0.00	0.00
2003-04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004-05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005-06	0.00	0.00	0.00	5.47	0.00	0.00	0.00	0.00
2006-07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007-08	0.00	0.00	0.00	3.92	0.00	0.00	0.00	0.00
2008-09	0.00	0.00	0.00	5.49	0.00	0.00	0.00	0.00
2009-10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010-11	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011-12	0.00	0.00	0.00	0.41	0.00	0.00	0.00	0.00
2012-13	0.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2013-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014-15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015-16	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016-17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017-18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	1.07	0.00	13.42	16.08	8.95	0.00	0.00	0.00

Appendix-3.6.1
(Reference: Paragraph 3.6; Page 199)

Details showing the interest earned and that could have been earned

Name of the Bank	FDR No	Date	Amount (in ₹)	Rate of interest at which invested	Maturity value (in ₹)	Interest earned (in ₹)	Rate of interest at which the amount should have been invested	Expected maturity value (in ₹)	Interest that could have been earned (in ₹)	Loss of interest (in ₹)
Syndicate Bank	8515/458/0000077/6	02.02.17	57,69,23,282	5.51	60,93,74,637	3,24,51,355	6.5	61,53,47,301	3,84,24,019	59,72,664
Punjab National Bank	445600PU00012580	01.02.17	9,00,00,000	5	9,45,85,080	45,85,080	6.5	9,59,94,145	59,94,145	14,09,065
	445600PU00012562	01.02.17	9,00,00,000	5	9,45,85,080	45,85,080	6.5	9,59,94,145	59,94,145	14,09,065
	445600PU00012571	01.02.17	9,00,00,000	5	9,45,85,080	45,85,080	6.5	9,59,94,145	59,94,145	14,09,065
	445600GR00000368	01.02.17	9,00,00,000	5	9,45,85,080	45,85,080	6.5	9,59,94,145	59,94,145	14,09,065
	445600GR00000734	31.01.17	10,35,73,830	5	10,88,50,434	52,76,604	6.5	11,04,72,014	68,98,184	16,21,580
Total			1,04,04,97,112		1,09,65,65,391	5,60,68,279		1,10,97,95,895	6,92,98,783	1,32,30,504

(A) Say ₹1.32 crore

Loan amount (in ₹)	Rate of interest of Punjab National Bank	Amount paid (in ₹)	Rate of Interest of Syndicate bank	Amount expected to be paid (in ₹)	Difference (in ₹)
1	2	3	4	5	6=(5-3)
35,00,00,000	5.5	33,74,058	8.5	52,14,453*	18,40,395

(B) Say ₹0.18 crore

$$* \frac{\text{₹ } 33,74,058 \times 8.5}{5.5} = \text{₹ } 52,14,453$$

Loss of interest: (A) ₹ 1.32 crore – (B) ₹ 0.18 crore = ₹ 1.14 crore

