

Appendix-1(a)
Statement showing position of equity and outstanding loans relating to Power Sector PSUs as on 31 March 2019
(Referred to in Paragraph 1.3)

(₹ in crore)

Sl. No.	Sector & Name of the PSU	Month and year of incorporation	Equity* at close of the year 2018-19				Long term loans outstanding at close of the year 2018-19			
			State Government	Central Government	Others	Total	State Government	Central Government	Others	Total
A	Generation									
1	Karnataka Power Corporation Limited (KPCL)	July 1970	4,769.45	-	-	4,769.45	-	-	4,776.69	4,776.69
2	KPC Gas Power Corporation Limited (Subsidiary of Company at Sl. No. 1) (KPCGPCL) (Formerly KPC Bidadi Power Corporation Private Limited)	April 1996	-	-	276.60	276.60	-	-	1,038.22	1,038.22
3	Raichur Power Corporation Limited (Joint Venture of Company at Sl. No. 1 and other Central PSUs) (RPCL)	April 2009	-	-	2,373.76	2,373.76	-	-	11,853.62	11,853.62
B	Transmission									
4	Karnataka Power Transmission Corporation Limited (KPTCL)	July 1999	2,182.32	-	-	2,182.32	2.38	-	5,989.36	5,991.74
C	Distribution									
5	Bangalore Electricity Supply Company Limited (BESCOM)	April 2002	1,343.54	-	-	1,343.54	421.25	58.73	4,399.31	4,879.29
6	Hubli Electricity Supply Company Limited (HESCOM)	April 2002	1,554.24	-	-	1,554.24	1,500.00	1,644.62	1,398.39	4,543.01
7	Mangalore Electricity Supply Company Limited (MESCOM)	April 2002	528.70	-	-	528.70	0.48	-	881.21	881.69
8	Chamundeshwari Electricity Supply Corporation Limited (CESC)	December 2004	918.52	-	-	918.52	8.59	7.60	1,502.63	1,518.82
9	Gulbarga Electricity Supply Company Limited (GESCOM)	April 2002	1,269.42	-	-	1,269.42	5.37	-	1,081.58	1,086.95
D	Others									
10	Karnataka Renewable Energy Development Limited (KREDL)	March 1996	0.50	-	-	0.50	-	-	-	-
11	Power Company of Karnataka Limited (Associate of ESCOMs at Sl. No. 5 to 9) (PCKL)	August 2007	-	-	20.05	20.05	-	-	3,766.80	3,766.80
	Total		12,566.69	-	2,670.41	15,237.10	1,938.07	1,710.95	36,687.81	40,336.83

* Equity includes share deposit/share application money pending allotment.

Appendix-1(b)
Statement showing position of equity and outstanding loans relating to PSUs (other than Power Sector) as on 31 March 2019
(Referred to in Paragraph 4.3 and 4.5)

(₹ in crore)

Sl. No.	Sector & Name of the PSU	Month and year of incorporation	Equity* at close of the year 2018-19				Long term loans outstanding at close of the year 2018-19			
			State Government	Central Government	Others	Total	State Government	Central Government	Others	Total
A. WORKING GOVERNMENT COMPANIES										
Social Sector										
1	D. Devaraj Urs Backward Classes Development Corporation Limited (DUBCDCL)	October 1977	491.71	-	-	491.71	8.76	-	114.78	123.54
2	Karnataka State Women's Development Corporation (KSWDC)	September 1987	16.99	-	-	16.99	-	-	-	-
3	Dr.B.R. Ambedkar Development Corporation Limited (BRADCL)	March 1975	389.12	80.00	-	469.12	-	-	128.34	128.34
4	Karnataka Maharshi Valmiki Scheduled Tribes Development Corporation Limited (KMVSTDC)	July 2006	17.78	17.19	-	34.97	-	-	-	-
5	The Karnataka Minorities Development Corporation Limited (KMDC)	February 1986	291.90	-	-	291.90	-	-	-	-
6	Karnataka Thanda Development Corporation Limited (KTDCL)	February 2009	0.01	-	-	0.01	-	-	-	-
7	Karnataka Vishwakarma Community Development Corporation Limited (KVCDCCL)	February 2014	0.01	-	-	0.01	-	-	14.42	14.42
8	Karnataka Bhovi Development Corporation Limited (KBDCL)	May 2016	18.80	-	-	18.80	-	-	-	-
9	Nijasharana Ambigara Chowdaiah Development Corporation Limited (NACDCL)	November 2017	-	-	-	-	-	-	-	-
10	Karnataka State Safai Karmachari Development Corporation Limited (KSSKDCL)	June 2016	-	-	-	-	-	-	-	-

Appendix-1(b) (contd.)

Sl. No.	Sector & Name of the PSU	Month and year of incorporation	Equity* at close of the year 2018-19				Long term loans outstanding at close of the year 2018-19			
			State Government	Central Government	Others	Total	State Government	Central Government	Others	Total
11	Karnataka Adi Jambava Development Corporation (KAJDC)	June 2018	-	-	-	-	-	-	-	-
12	Karnataka Uppara Development Corporation Limited (KUDCL)	October 2017	0.01	-	-	0.01	-	-	-	-
Sector-wise Total			1,226.33	97.19	-	1,323.52	8.76	-	257.54	266.30
PSUs in Competitive Environment										
13	The Karnataka Handloom Development Corporation Limited (KHDCL)	October 1975	46.68	5.20	-	51.88	46.40	-	-	46.40
14	Karnataka State Handicrafts Development Corporation Limited (KSHDCL)	March 1964	7.80	1.22	-	9.02	0.68	-	0.15	0.83
15	Dr. Babu Jagjivan Ram Leather Industries Development Corporation Limited (LIDKAR)	October 1976	6.85	-	-	6.85	25.50	-	-	25.50
16	Karnataka Soaps and Detergents Limited (KSDL)	July 1980	31.82	-	-	31.82	-	-	-	-
17	Karnataka State Coir Development Corporation Limited (KSCDCL)	February 1985	3.01	-	-	3.01	2.51	-	-	2.51
18	The Mysore Paper Mills Limited (MPM)	May 1936	225.19	-	41.92	267.11	-	-	-	-
19	Karnataka Vidyuth Karkhane Limited (KAVIKA)	October 1976	5.62	-	-	5.62	7.84	-	-	7.84
20	The Mysore Electrical Industries Limited (MEI)	February 1945	7.67	-	2.32	9.99	17.50	-	-	17.50
21	NGEF (Hubli) Limited (Subsidiary of Company at C-9) (NGEFH)	December 1988	-	-	3.20	3.20	12.89	-	0.06	12.95
22	Karnataka Silk Industries Corporation Limited (KSIC)	April 1980	36.00	-	-	36.00	-	-	-	-
23	Karnataka Silk Marketing Board Limited (KSMB)	November 1979	31.45	-	-	31.45	22.00	-	-	22.00

Appendix-1(b) (contd.)

Sl. No.	Sector & Name of the PSU	Month and year of incorporation	Equity* at close of the year 2018-19				Long term loans outstanding at close of the year 2018-19			
			State Government	Central Government	Others	Total	State Government	Central Government	Others	Total
24	Karnataka State Textile Infrastructure Development Corporation Limited (KSTIDCL)	February 1994	3.22	-	-	3.22	-	-	-	-
25	Karnataka State Minerals Corporation Limited (KSMCL) (Formerly Mysore Minerals Limited)	May 1966	5.95	-	0.05	6.00	-	-	-	-
26	The Hutti Gold Mines Company Limited (HGML)	July 1947	2.20	-	0.76	2.96	-	-	-	-
27	The Mysore Sugar Company Limited (MYSUGAR)	January 1933	16.83	-	0.92	17.75	-	-	-	-
28	The Mysore Paints and Varnish Limited (MPVL)	November 1947	0.95	-	0.09	1.04	-	-	-	-
29	Mysore Sales International Limited (also an Associate of Company at A-46) (MSIL)	March 1966	22.56	-	20.18	42.74	-	-	-	-
30	Marketing Communication and Advertising Limited (Subsidiary of Company at A-29) (MCA) (Formerly Marketing Consultants and Agencies Limited)	September 1972	3.46	-	3.57	7.03	-	-	-	-
31	The Karnataka State Tourism Development Corporation Limited (KSTDC)	February 1971	6.41	-	-	6.41	4.00	-	-	4.00
32	Jungle Lodges and Resorts Limited (also an Associate of Company at A-31) (JLR)	March 1980	0.42	-	0.79	1.21	-	-	-	-
33	D. Devraj Urs Truck Terminals Limited (DDUTTL) ¹⁹³	January 1980	-	-	-	-	-	-	-	-
	Sector-wise Total		464.09	6.42	73.80	544.31	139.32	-	0.21	139.53
Others										
34	Karnataka State Agro Corn Products Limited (KSACPL)	April 1973	2.73	-	-	2.73	24.32	-	-	24.32

¹⁹³ Audit entrustment of this PSU received in December 2018.

Appendix-1(b) (contd.)

Sl. No.	Sector & Name of the PSU	Month and year of incorporation	Equity* at close of the year 2018-19				Long term loans outstanding at close of the year 2018-19			
			State Government	Central Government	Others	Total	State Government	Central Government	Others	Total
35	Karnataka State Agricultural Produce Processing and Export Corporation Limited (KAPPEC)	April 1996	0.50	-	-	0.50	-	-	-	-
36	Karnataka State Pulses Abhivridhi Mandali Limited (KSPAML) (formerly Karnataka Togari Abhivridhi Mandali Limited - KTAML)	May 2002	5.00	-	-	5.00	-	-	-	-
37	The Karnataka Fisheries Development Corporation Limited (KFDC)	October 1970	17.84	-	-	17.84	-	-	-	-
38	Karnataka Sheep and Wool Development Corporation Limited (KSAWDCL)	December 2001	6.05	-	-	6.05	-	-	-	-
39	Karnataka Compost Development Corporation Limited (Subsidiary of Company at C-1) (KCDCL)	August 1975	-	-	0.50	0.50	-	-	2.93	2.93
40	Karnataka Cashew Development Corporation Limited (KCDC)	February 1978	7.15	0.44	-	7.59	-	-	-	-
41	Karnataka Forest Development Corporation Limited (KFDCL)	January 1971	9.31	-	-	9.31	-	-	-	-
42	The Karnataka State Forest Industries Corporation Limited (KSFIC)	March 1973	2.67	-	-	2.67	-	-	-	-
43	Karnataka State Seeds Corporation Limited (KSSCL)	August 1973	1.59	-	2.17	3.76	-	-	-	-
44	Food Karnataka Limited (Associate of Company at A-29) (FKL)	April 2003	-	-	0.10	0.10	-	-	-	-
45	Karnataka State Mango Development and Marketing Corporation Limited (KSMDMCL)	January 2011	0.01	-	-	0.01	-	-	-	-
46	Karnataka State Industrial Infrastructure and Development Corporation Limited (KSIIDC)	July 1964	694.71	-	-	694.71	3.65	-	6.40	10.05

Appendix-1(b) (contd.)

Sl. No.	Sector & Name of the PSU	Month and year of incorporation	Equity* at close of the year 2018-19				Long term loans outstanding at close of the year 2018-19			
			State Government	Central Government	Others	Total	State Government	Central Government	Others	Total
47	Karnataka Urban Infrastructure Development and Finance Corporation Limited (KUIDFC)	November 1993	8.06	-	-	8.06	-	-	-	-
48	Sree Kanteerava Studios Limited (KSL)	March 1966	5.82	-	0.06	5.88	-	-	-	-
49	Karnataka Asset Management Company Private Limited (Associate of Company at A-46) (KAMCPL)	April 1998	-	-	0.50	0.50	-	-	-	-
50	Karnataka Trustee Company Private Limited (Associate of Company at A-46) (KTCPL)	April 1998	-	-	0.01	0.01	-	-	-	-
51	Karnataka State Construction Corporation Limited (KSCCL)	September 1968	2.05	-	-	2.05	5.53	-	-	5.53
52	Karnataka Rural Infrastructure Development Limited (KRIDL)	August 1974	12.25	-	-	12.25	-	-	-	-
53	Karnataka State Police Housing and Infrastructure Development Corporation Limited (KSPHIDCL) (Formerly Karnataka State Police Housing Corporation Limited)	June 1985	0.12	-	-	0.12	-	-	5.39	5.39
54	Rajiv Gandhi Housing Corporation Limited (RGHCL) (Formerly Rajiv Gandhi Rural Housing Corporation Limited)	April 2000	3.00	-	-	3.00	-	-	892.18	892.18
55	Karnataka Road Development Corporation Limited (KRDCL)	July 1999	1,145.70	-	50.00	1,195.70	114.15	-	173.39	287.54
56	Krishna Bhagya Jala Nigam Limited (KBJNL)	August 1994	7,095.01	-	-	7,095.01	-	-	7,086.96	7,086.96
57	Karnataka Neeravari Nigam Limited (KNNL)	November 1998	29,847.84	-	-	29,847.84	-	-	2,988.56	2,988.56
58	Cauvery Neeravari Nigama Limited (CNNL)	June 2003	11,883.02	-	143.83	12,026.85	-	-	2,235.00	2,235.00
59	Vishveswaraya Jala Nigam Limited (VJNL)	January 2017	2,989.17	-	-	2,989.17	1,285.41	-	-	1,285.41

Appendix-1(b) (contd.)

Sl. No.	Sector & Name of the PSU	Month and year of incorporation	Equity* at close of the year 2018-19				Long term loans outstanding at close of the year 2018-19			
			State Government	Central Government	Others	Total	State Government	Central Government	Others	Total
60	Karnataka Antharaganga Micro Irrigation Corporation Limited (KAMICL)	December 2018	0.05	-	-	0.05	-	-	-	-
61	Bangalore Airport Rail Link Limited (BARL)	March 2008	5.70	-	0.05	5.75	-	-	-	-
62	Tadadi Port Limited (Subsidiary of Company at A-46) (TPL)	May 2012	-	-	0.05	0.05	-	-	-	-
63	Hubli Dharwad BRTS Company Limited (HDBRTS)	August 2012	14.00	-	6.00	20.00	-	-	-	-
64	Invest Karnataka Forum (IKF)	August 2016	-	-	-	-	-	-	-	-
65	Bangalore Bio-innovation Centre (BBC)	April 2015	0.01	-	-	0.01	-	-	-	-
66	Tumakuru Machine Tool Park (TMTP)	February 2017	0.05	-	-	0.05	-	-	-	-
67	Hubballi Dharwad Smart City Limited (HDSCL)	March 2017	0.05	0.05	-	0.10	-	-	-	-
68	Davanagere Smart City Limited (DSCL)	May 2016	100.00	100.00	-	200.00	-	-	-	-
69	Belagavi Smart City Limited (BSCL)	May 2016	100.00	100.00	-	200.00	-	-	-	-
70	Shivamogga Smart City Limited (SSCL)	February 2017	0.05	-	0.05	0.10	-	-	-	-
71	Tumakuru Smart City Limited (TSCL)	February 2017	0.05	-	0.05	0.10	-	-	-	-
72	Mangaluru Smart City Limited (MSCL)	April 2017	0.05	-	0.05	0.10	-	-	-	-
73	Bengaluru Smart City Limited (BLRSCL)	January 2018	100.00	-	100.00	200.00	-	-	-	-
74	Bengaluru PRR Development Corporation Limited (BPRRDCL)	October 2017	-	-	25.00	25.00	-	-	-	-
75	Karnataka State Small Industries Development Corporation Limited (KSSIDC)	April 1960	25.92	-	0.10	26.02	12.65	-	-	12.65

Appendix-1(b) (contd.)

Sl. No.	Sector & Name of the PSU	Month and year of incorporation	Equity* at close of the year 2018-19				Long term loans outstanding at close of the year 2018-19			
			State Government	Central Government	Others	Total	State Government	Central Government	Others	Total
76	Karnataka State Electronics Development Corporation Limited (KEONICS)	September 1976	29.07	-	-	29.07	-	-	-	-
77	Karnataka State Beverages Corporation Limited (KSBCL)	June 2003	12.00	-	-	12.00	-	-	-	-
78	Karnataka Food and Civil Supplies Corporation Limited (KFCSCCL)	September 1973	3.25	-	-	3.25	-	-	-	-
79	Karnataka Tourism Infrastructure Limited (KTIL)	July 2015	6.50	-	-	6.50	-	-	-	-
80	Karnataka Vocational Training and Skill Development Corporation Limited (KVTSDDL)	September 2008	0.05	-	-	0.05	-	-	-	-
81	Karnataka Public Lands Corporation Limited (KPLCL)	December 2008	0.05	-	-	0.05	-	-	-	-
82	Karnataka Mining Environment Restoration Corporation Limited (KMERCL)	June 2014	0.01	-	-	0.01	-	-	-	-
83	Science Gallery Bengaluru (SGB)	January 2000	-	-	-	-	-	-	-	-
84	Rail Infrastructure Development Company (Karnataka) Limited (RIDCKL)	November 2000	-	-	-	-	-	-	-	-
	Sector-wise Total		54,136.46	200.49	328.52	54,665.47	1,445.71	-	13,390.81	14,836.52
	TOTAL A (All sector-wise Government Companies)		55,826.88	304.10	402.32	56,533.30	1,593.79	-	13,648.56	15,242.35
B. WORKING STATUTORY CORPORATIONS										
PSUs in Competitive Environment										
1	Karnataka State Warehousing Corporation (KSWC)	November 1957	16.75	3.90	-	20.65	691.36	-	25.25	716.61
2	Karnataka State Financial Corporation (KSFC)	March 1959	656.75	-	38.64	695.39	-	-	1,285.00	1,285.00
3	Karnataka State Road Transport Corporation (KSRTC)	August 1961	242.79	49.10	-	291.89	-	-	252.23	252.23

Appendix-1(b) (contd.)

Sl. No.	Sector & Name of the PSU	Month and year of incorporation	Equity* at close of the year 2018-19				Long term loans outstanding at close of the year 2018-19			
			State Government	Central Government				State Government	Central Government	
4	Bangalore Metropolitan Transport Corporation (BMTCL)	August 1997	104.72	-	-	104.72	-	-	811.40	811.40
5	North Western Karnataka Road Transport Corporation (NWKRTC)	November 1997	369.46	-	-	369.46	-	-	133.54	133.54
6	North Eastern Karnataka Road Transport Corporation (NEKRTC)	August 2000	131.12	-	-	131.12	-	-	135.47	135.47
	Sector-wise Total		1,521.59	53.00	38.64	1,613.23	691.36	-	2,642.89	3,334.25
	TOTAL B (All sector-wise Statutory Corporations)		1,521.59	53.00	38.64	1,613.23	691.36	-	2,642.89	3,334.25
C. NON WORKING GOVERNMENT COMPANIES										
PSUs in Competitive Environment										
1	Karnataka Agro Industries Corporation Limited (KAIC)	September 1967	7.54	-	-	7.54	68.98	-	-	68.98
2	The Mysore Tobacco Company Limited (Subsidiary of Company at C-1) (MTC)	April 1937	0.62	-	0.15	0.77	1.54	-	-	1.54
3	Karnataka Pulpwood Limited (Subsidiary of Company at A-41) (KPL)	February 1985	13.91	-	1.25	15.16	2.89	-	-	2.89
4	The Karnataka State Veneers Limited (Subsidiary of Company at A-42) (KSVL)	August 1974	-	-	1.00	1.00	-	-	1.00	1.00
5	The Mysore Match Company Limited (Subsidiary of Company at A-42) (MMCL)	May 1940	0.005	-	0.045	0.05	0.23	-	-	0.23
6	The Mysore Lamp Works Limited (MLW)	August 1936	10.76	-	1.05	11.81	113.38	-	3.50	116.88
7	The Mysore Cosmetics Limited (MCL)	March 1966	0.01	-	0.15	0.16	-	-	-	-
8	The Mysore Chrome Tanning Company Limited (Subsidiary of Company at A-29) (MCT)	March 1940	-	-	0.76	0.76	0.12	-	0.29	0.41

Appendix-1(b) (contd.)

Sl. No.	Sector & Name of the PSU	Month and year of incorporation	Equity* at close of the year 2018-19				Long term loans outstanding at close of the year 2018-19			
			State Government	Central Government	Others	Total	State Government	Central Government	Others	Total
9	NGEF Limited (NGEF)	April 1965	41.99	-	4.52	46.51	227.24	-	-	227.24
10	Karnataka Telecom Limited (Subsidiary of Company at C-9) (KTL)	July 1985	0.78	-	2.22	3.00	-	-	-	-
11	The Mysore Acetate and Chemicals Company Limited (MACCL)	December 1963	9.96	-	2.22	12.18	13.11	-	-	13.11
	Sector-wise Total		85.58	-	13.37	98.94	427.49	-	4.79	432.28
Others										
1	Bangalore Suburban Rail Company Limited (BSRCL)	March 2014	-	-	-	-	-	-	-	-
2	Vijayanagar Steel Limited (VSL)	December 1982	12.91	-	-	12.91	0.58	-	-	0.58
	Sector-wise Total		12.91	-	-	12.91	0.58	-	-	0.58
Sub-total (C)			98.49	-	13.37	111.85	428.07	-	4.79	432.86
Total (A+B+C)			57,446.96	357.10	454.33	58,258.38	2,713.22	-	16,296.24	19,009.46

* Equity includes share deposit/share application money pending allotment.

Appendix-2(a)
Equity, Loans and Guarantees outstanding as per Finance Accounts vis-a-vis records of Power Sector PSUs
(Referred to in Paragraph 1.6)

(₹ in crore)

Sl. No.	Name of the PSU	Data as per Finance Accounts 2018-19			Data as per PSU Records 2018-19			Difference		
		Equity*	Loans	Guarantees	Equity*	Loans	Guarantees	Equity*	Loans	Guarantees
1	Karnataka Power Corporation Limited (KPCL)	5,049.64	12.78	110.00	4,769.45	-	110.00	280.19	12.78	-
2	Karnataka Power Transmission Corporation Limited (KPTCL)	1,472.00	869.75	-	2,182.32	2.38	-	(710.32)	867.37	-
3	Bangalore Electricity Supply Company Limited (BESCOM)	988.00	3.64 ¹⁹⁴	58.73	1,343.54	421.25	58.73	(355.54)	(417.61)	-
4	Hubli Electricity Supply Company Limited (HESCOM)	1,084.55	1,500.00	161.72	1,554.24	1,500.00	108.12	(469.69)	-	53.60
5	Mangalore Electricity Supply Company Limited (MESCOM)	351.41	-	28.47	528.70	0.48	-	(177.29)	(0.48)	28.47
6	Chamundeshwari Electricity Supply Corporation Limited (CESC)	739.89	-	43.58	918.52	8.59	-	(178.63)	(8.59)	43.58
7	Gulbarga Electricity Supply Company Limited (GESCOM)	859.63	-	33.34	1,269.42	5.37	46.38	(409.79)	(5.37)	(13.04)
8	Karnataka Renewable Energy Development Limited (KREDL)	24.50	-	-	0.50	-	-	24.00	-	-
9	Power Company of Karnataka Limited (PCKL)	202.12	-	3766.80	-	-	3,766.80	202.12	-	-
	Total	10,771.74	2,386.17	4,202.64	12,566.69	1,938.07	4,090.03	-1,794.95	448.10	112.61

* Equity includes share deposit/share application money pending allotment.

¹⁹⁴ Loan included for both BESCOM and MESCOM.

Appendix – 2(b)
Equity, Loans and Guarantees outstanding as per Finance Accounts vis-a-vis records of PSUs (other than Power Sector)
(Referred to in Paragraph 4.8)

(₹ in crore)

Sl. No.	Name of the PSU	Data as per Finance Accounts 2018-19			Data as per PSU Records 2018-19			Difference		
		Equity *	Loans	Guarantees	Equity *	Loans	Guarantees	Equity *	Loans	Guarantees
A. WORKING GOVERNMENT COMPANIES										
1	Karnataka State Agro Corn Products Limited (KSACPL)	2.23	-	-	2.73	24.32	-	(0.50)	(24.32)	-
2	Karnataka State Agricultural Produce Processing and Export Corporation Limited (KAPPEC)	9.09	-	-	0.50	-	-	8.59	-	-
3	Karnataka State Pulses Abhivridhi Mandali Limited (KSPAML)	-	-	-	5.00	-	-	(5.00)	-	-
4	The Karnataka Fisheries Development Corporation Limited (KFDC)	14.37	0.75	-	17.84	-	-	(3.47)	0.75	-
5	Karnataka Sheep and Wool Development Corporation Limited (KSAWDCL)	6.00	-	-	6.05	-	-	(0.05)	-	-
6	Karnataka Cashew Development Corporation Limited (KCDC)	7.08	0.08	-	7.15	-	-	(0.07)	0.08	-
7	Karnataka Forest Development Corporation Limited (KFDCL)	25.70	-	-	9.31	-	-	16.39	-	-
8	The Karnataka State Forest Industries Corporation Limited (KSFIC)	2.29	0.16	-	2.67	-	-	(0.38)	0.16	-
9	Karnataka State Seeds Corporation Limited (KSSCL)	0.96	1.44	10.00	1.59	-	-	(0.63)	1.44	10.00
10	Karnataka State Mango Development and Marketing Corporation Limited (KSMDMCL)	-	-	-	0.01	-	-	(0.01)	-	-
11	The Karnataka Handloom Development Corporation Limited (KHDCL)	14.16	9.02	27.00	46.68	46.40	22.76	(32.52)	(37.38)	4.24
12	Karnataka State Handicrafts Development Corporation Limited (KSHDCL)	7.58	1.21	0.10	7.80	0.68	0.15	(0.22)	0.53	(0.05)
13	D. Devaraj Urs Backward Classes Development Corporation Limited (DUBCDCL)	491.00	5.10	101.68	491.71	8.76	101.67	(0.71)	(3.66)	0.01
14	Karnataka State Women's Development Corporation (KSWDC)	14.06	-7.42	0.30	16.99	-	-	(2.93)	(7.42)	0.30
15	Dr. B.R. Ambedkar Development Corporation Limited (BRADCL)	425.08	-	128.34	389.12	-	128.34	35.96	-	-

Appendix – 2(b) (contd.)

Sl. No.	Name of the PSU	Data as per Finance Accounts 2018-19			Data as per PSU Records 2018-19			Difference		
		Equity *	Loans	Guarantees	Equity *	Loans	Guarantees	Equity *	Loans	Guarantees
16	Karnataka Maharshi Valmiki Scheduled Tribes Development Corporation Limited (KMVSTDC)	32.21	-	28.47	17.78	-	-	14.43	-	28.47
17	The Karnataka Minorities Development Corporation Limited (KMDC)	888.42	-	38.93	291.90	-	-	596.52	-	38.93
18	Karnataka State Industrial Infrastructure and Development Corporation Limited (KSIIDC)	2,241.67	17.76	-	694.71	3.65	-	1,546.96	14.11	-
19	Karnataka Urban Infrastructure Development and Finance Corporation Limited (KUIDFC)	20.86	35.43	-	8.06	-	-	12.80	35.43	-
20	Sree Kanteerava Studios Limited (KSL)	5.38	0.05	-	5.82	-	-	(0.44)	0.05	-
21	Karnataka Thanda Development Corporation Limited (KTDC)	-	-	-	0.01	-	-	(0.01)	-	-
22	Karnataka Vishwakarma Community Development Corporation Limited (KVCDCL)	-	-	14.57	0.01	-	14.42	(0.01)	-	0.15
23	Karnataka Bhovi Development Corporation Limited (KBDCL)	13.80	5.10	-	18.80	-	-	(5.00)	5.10	-
24	Karnataka Uppara Development Corporation Limited (KUDCL)	-	-	-	0.01	-	-	(0.01)	-	-
25	Karnataka State Construction Corporation Limited (KSCCL)	2.05	5.78	-	2.05	5.53	-	-	0.25	-
26	Karnataka Rural Infrastructure Development Limited (KRIDL)	280.75	-62.67	-	12.25	-	-	268.50	-62.67	-
27	Karnataka State Police Housing and Infrastructure Development Corporation Limited (KSPHIDCL)	218.04	-	5.39	0.12	-	5.39	217.92	-	-
28	Rajiv Gandhi Housing Corporation Limited (RGHCL)	96.11	548.21	892.18	3.00	-	1,068.77	93.11	548.21	(176.59)
29	Karnataka Road Development Corporation Limited (KRDC)	1,145.70	-	274.63	1,145.70	114.15	173.39	-	(114.15)	101.24
30	Krishna Bhagya Jala Nigam Limited (KBJNL)	23,745.34	-128.70	7,086.96	7,095.01	-	6,275.50	16,650.33	(128.70)	811.46
31	Karnataka Neeravari Nigam Limited (KNNL)	13,034.03	-0.33	2,988.44	29,847.84	-	2,988.56	(16,813.81)	(0.33)	(0.12)
32	Cauvery Neeravari Nigama Limited (CNNL)	-	-	2,235.00	11,883.02	-	2,235.00	(11,883.02)	-	-
33	Vishveswaraya Jala Nigam Limited (VJNL)	-	383.89	1,539.06	2,989.17	1,285.41	-	(2,989.17)	(901.52)	1,539.06
34	Karnataka Antharaganga Micro Irrigation Corporation Limited (KAMICL)	-	-	-	0.05	-	-	(0.05)	-	-

Appendix – 2(b) (contd.)

Sl. No.	Name of the PSU	Data as per Finance Accounts 2018-19			Data as per PSU Records 2018-19			Difference		
		Equity *	Loans	Guarantees	Equity *	Loans	Guarantees	Equity *	Loans	Guarantees
35	Bangalore Airport Rail Link Limited (BARL)	-	-	-	5.70	-	-	(5.70)	-	-
36	Hubli Dharwad BRTS Company Limited (HDBRTS)	-	-	-	14.00	-	-	(14.00)	-	-
37	Bangalore Bio-innovation Centre (BBC)	-	-	-	0.01	-	-	(0.01)	-	-
38	Tumakuru Machine Tool Park (TMTP)	-	-	-	0.05	-	-	(0.05)	-	-
39	Hubballi Dharwad Smart City Limited (HDSCL)	-	-	-	0.05	-	-	(0.05)	-	-
40	Davanagere Smart City Limited (DSCL)	-	-	-	100.00	-	-	(100.00)	-	-
41	Belagavi Smart City Limited (BSCL)	-	-	-	100.00	-	-	(100.00)	-	-
42	Shivamogga Smart City Limited (SSCL)	-	-	-	0.05	-	-	(0.05)	-	-
43	Tumakuru Smart City Limited (TSCL)	-	-	-	0.05	-	-	(0.05)	-	-
44	Mangaluru Smart City Limited (MSCL)	-	-	-	0.05	-	-	(0.05)	-	-
45	Bengaluru Smart City Limited (BLRSCL)	-	-	-	100.00	-	-	(100.00)	-	-
46	Dr. Babu Jagjivan Ram Leather Industries Development Corporation Limited (LIDKAR)	231.94	-	-	6.85	25.50	-	225.09	(25.50)	-
47	Karnataka Soaps and Detergents Limited (KSDL)	21.63	4.06	-	31.82	-	-	(10.19)	4.06	-
48	Karnataka State Coir Development Corporation Limited (KSCDCL)	1.88	-	-	3.01	2.51	-	(1.13)	(2.51)	-
49	Karnataka State Small Industries Development Corporation Limited (KSSIDC)	19.98	25.31	-	25.92	12.65	-	(5.94)	12.66	-
50	The Mysore Paper Mills Limited (MPM)	237.37	544.01	115.00	225.19	-	-	12.18	544.01	115.00
51	Karnataka Vidyuth Karkhane Limited (KAVIKA)	0.58	2.92	-	5.62	7.84	-	(5.04)	(4.92)	-
52	The Mysore Electrical Industries Limited (MEI)	30.58	1.58	-	7.67	17.50	-	22.91	(15.92)	-
53	NGEF (Hubli) Limited (NGEFH)	-	214.79	-	-	12.89	-	-	201.90	-
54	Karnataka State Electronics Development Corporation Limited (KEONICS)	37.57	1.79	-	29.07	-	-	8.50	1.79	-
55	Karnataka Silk Industries Corporation Limited (KSIC)	13.09	1.81	-	36.00	-	-	(22.91)	1.81	-
56	Karnataka Silk Marketing Board Limited (KSMB)	2.92	22.00	-	31.45	22.00	-	(28.53)	-	-
57	Karnataka State Minerals Corporation Limited (KSMCL)	0.97	1.09	-	5.95	-	-	(4.98)	1.09	-

Appendix – 2(b) (contd.)

Sl. No.	Name of the PSU	Data as per Finance Accounts 2018-19			Data as per PSU Records 2018-19			Difference		
		Equity *	Loans	Guarantees	Equity *	Loans	Guarantees	Equity *	Loans	Guarantees
58	The Hutti Gold Mines Company Limited (HGML)	3.00	3.02	-	2.20	-	-	0.80	3.02	-
59	The Mysore Sugar Company Limited (MYSUGAR)	335.78	138.04	-	16.83	-	-	318.95	138.04	-
60	The Mysore Paints and Varnish Limited (MPVL)	5.94	-	-	0.95	-	-	4.99	-	-
61	Karnataka State Beverages Corporation Limited (KSBCL)	12.00	-0.66	-	12.00	-	-	-	(0.66)	-
63	Mysore Sales International Limited (MSIL)	15.09	1.50	-	22.56	-	-	(7.47)	1.50	-
63	Marketing Communication and Advertising Limited (MCA)	-	-	-	3.46	-	-	(3.46)	-	-
64	Karnataka Food and Civil Supplies Corporation Limited (KFCSCCL)	3.25	10.12	-	3.25	-	369.11	-	10.12	(369.11)
65	The Karnataka State Tourism Development Corporation Limited (KSTDC)	9.13	1.20	-	6.41	4.00	-	2.72	(2.80)	-
66	Jungle Lodges and Resorts Limited (JLR)	0.68	-	-	0.42	-	-	0.26	-	-
67	Karnataka Tourism Infrastructure Limited (KTIL)	-	-	-	6.50	-	-	(6.50)	-	-
68	Karnataka Vocational Training and Skill Development Corporation Limited (KVTSDCL)	-	-	-	0.05	-	-	(0.05)	-	-
69	Karnataka Public Lands Corporation Limited (KPLCL)	-	-	-	0.05	-	-	(0.05)	-	-
70	Karnataka Mining Environment Restoration Corporation Limited (KMERCL)	-	-	-	0.01	-	-	(0.01)	-	-
B. WORKING STATUTORY CORPORATIONS										
1	Karnataka State Warehousing Corporation (KSWC)	16.79	191.41	-	16.75	691.36	-	0.04	(499.95)	-
2	Karnataka State Financial Corporation (KSFC)	1,078.41	13.08	1,285.00	656.75	-	1,285.00	421.66	13.08	-
3	Karnataka State Road Transport Corporation (KSRTC)	615.92	0.12	-	242.79	-	-	373.13	0.12	-
4	Bangalore Metropolitan Transport Corporation (BMTCL)	66.31	-	-	104.72	-	-	(38.41)	-	-
5	North Western Karnataka Road Transport Corporation (NWKRTC)	266.85	-	-	369.46	-	-	(102.61)	-	-
6	North Eastern Karnataka Road Transport Corporation (NEKRTC)	183.43	-	-	131.12	-	-	52.31	-	-

Appendix – 2(b) (contd.)

Sl. No.	Name of the PSU	Data as per Finance Accounts 2018-19			Data as per PSU Records 2018-19			Difference		
		Equity *	Loans	Guarantees	Equity *	Loans	Guarantees	Equity *	Loans	Guarantees
C. NON WORKING GOVERNMENT COMPANIES										
1	Karnataka Agro Industries Corporation Limited (KAIC)	3.48	34.10	-	7.54	68.98	-	(4.06)	(34.88)	-
2	The Mysore Tobacco Company Limited (MTC)	0.61	13.54	-	0.62	1.54	-	(0.01)	12.00	-
3	Karnataka Pulpwood Limited (KPL)	-	-	-	13.91	2.89	-	(13.91)	(2.89)	-
4	The Mysore Match Company Limited (MMCL)	0.01	-	-	0.01	0.23	-	0.00	(0.23)	-
5	The Mysore Lamp Works Limited (MLW)	11.23	57.46	-	10.76	113.38	-	0.47	(55.92)	-
6	Vijayanagar Steel Limited (VSL)	12.91	378.49	-	12.91	0.58	-	-	377.91	-
7	The Mysore Cosmetics Limited (MCL)	-	-	-	0.01	-	-	(0.01)	-	-
8	The Mysore Chrome Tanning Company Limited (MCT)	0.32	0.06	-	-	0.12	-	0.32	(0.06)	-
9	NGEF Limited (NGEF)	15.48	214.79	-	41.99	227.24	-	(26.51)	(12.45)	-
10	Karnataka Telecom Limited (KTL)	-	4.11	-	0.78	-	-	(0.78)	4.11	-
11	The Mysore Acetate and Chemicals Company Limited (MACCL)	3.51	15.52	-	9.96	13.11	-	(6.45)	2.41	-
Total		46,002.60	2,710.12	16,771.05	57,443.74	2,713.22	14,668.06	(11,441.14)	(3.10)	2,102.99

* Equity includes share deposit/share application money pending allotment.

Appendix-3
Statement showing investments made by the GoK in PSUs whose accounts are in arrears
(Referred to in Paragraphs 1.7, 1.8 and 4.10)

(Figures in columns 4 & 6 to 8 are ₹ in crore)

Sl. No.	Name of the Public Sector Undertaking	Year up to which accounts finalised	Paid up capital as per the latest finalised accounts #	Period of accounts pending finalisation	Investment made by the State Government during the years for which accounts are in arrears		
					Equity and Share Deposit	Loans	Grants/Subsidy
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
A. WORKING GOVERNMENT COMPANIES							
1	Karnataka State Agricultural Produce Processing and Export Corporation Limited (KAPPEC)	2017-18	0.50	2018-19	-	-	10.16
2	Karnataka State Pulses Abhivridhi Mandali Limited (KSPAML)	2017-18	5.00	2018-19	-	-	-
3	Karnataka Sheep And Wool Development Corporation Limited (KSAWDCL)	2014-15	6.05	2015-16, 2016-17, 2017-18, 2018-19	-	-	142.45
4	The Karnataka State Forest Industries Corporation Limited (KSFIC)	2017-18	2.67	2018-19	-	-	-
5	Karnataka State Seeds Corporation Limited (KSSCL)	2017-18	3.75	2018-19	0.01	-	-
6	Food Karnataka Limited (FKL)	2017-18	0.10	2018-19	-	-	-
7	Karnataka State Mango Development and Marketing Corporation Limited (KSMDMCL)	2017-18	0.01	2018-19	-	-	1.50
8	The Karnataka Handloom Development Corporation Limited (KHDCL)	2017-18	51.88	2018-19	-	32.00	5.60
9	Karnataka State Handicrafts Development Corporation Limited (KSHDCL)	2017-18	9.02	2018-19	-	-	-
10	D. Devaraj Urs Backward Classes Development Corporation Limited (DUBCDCL)	2017-18	199.21	2018-19	25.00	-	240.17

Appendix-3 (contd.)

Sl. No.	Name of the Public Sector Undertaking	Year up to which accounts finalised	Paid up capital as per the latest finalised accounts #	Period of accounts pending finalisation	Investment made by the State Government during the years for which accounts are in arrears		
					Equity and Share Deposit	Loans	Grants/Subsidy
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
11	Karnataka Maharshi Valmiki Scheduled Tribes Development Corporation Limited (KMVSTDC)	2017-18	20.00	2018-19	-	-	-
12	Karnataka State Industrial Infrastructure and Development Corporation Limited (KSIIDC)	2017-18	667.15	2018-19	27.56	-	-
13	The Karnataka Minorities Development Corporation Limited (KMDC)	2014-15	99.78	2015-16, 2016-17, 2017-18, 2018-19	-	-	-
14	Karnataka Vishwakarma Community Development Corporation Limited (KVCDCCL)	2017-18	0.01	2018-19	-	-	19.00
15	Nijasharana Ambigara Chowdaiah Development Corporation Limited (NACDCL)	2017-18	0.01	2018-19	-	-	-
16	Karnataka State Safai Karmachari Development Corporation Limited (KSSKDCL)	First Accounts not finalised		2016-17, 2017-18, 2018-19	-	-	-
17	Karnataka Adijambava Development Corporation (KAJDC)	-	-	2018-19	-	-	-
18	Karnataka Uppara Development Corporation Limited (KUDCL)	2017-18	0.01	2018-19	0.01	-	-
19	Karnataka State Construction Corporation Limited (KSCCL)	2013-14	2.05	2014-15, 2015-16, 2016-17, 2017-18, 2018-19	-	-	-
20	Karnataka Rural Infrastructure Development Limited (KRIDL)	2017-18	12.25	2018-19	-	-	-

Appendix-3 (contd.)

Sl. No.	Name of the Public Sector Undertaking	Year up to which accounts finalised	Paid up capital as per the latest finalised accounts #	Period of accounts pending finalisation	Investment made by the State Government during the years for which accounts are in arrears		
					Equity and Share Deposit	Loans	Grants/Subsidy
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
21	Rajiv Gandhi Housing Corporation Limited (RGHCL)	2017-18	3.00	2018-19	-	-	3,466.36
22	Krishna Bhagya Jala Nigam Limited (KBJNL)	2017-18	7,095.01	2018-19	217.13	-	-
23	Cauvery Neeravari Nigama Limited (CNNL)	2017-18	8,713.88	2018-19	1,341.56	-	61.97
24	Karnataka Antharaganga Micro Irrigation Corporation Limited (KAMICL)	-	-	2018-19	0.05	-	0.91
25	Bangalore Airport Rail Link Limited (BARL)	2017-18	5.00	2018-19	-	-	-
26	Hubli Dharwad BRTS Company Limited (HDBRTS)	2017-18	20.00	2018-19	-	-	-
27	Tadadi Port Limited (TPL)	2017-18	0.05	2018-19	-	-	-
28	Bangalore Bioinnovation Centre (BBC)	2017-18	0.01	2018-19	-	-	3.75
29	Hubballi Dharwad Smart City Limited (HDSCL)	2017-18	0.10	2018-19	0.05	-	79.00
30	Belagavi Smart City Limited (BSCL)	2017-18	200.00	2018-19	-	-	200.00
31	Shivamogga Smart City Limited (SSCL)	2017-18	0.10	2018-19	0.05	-	4.00
32	Mangaluru Smart City Limited (MSCL)	2017-18	0.10	2018-19	0.05	-	4.00
33	Dr. Babu Jagjivan Ram Leather Industries Development Corporation Limited (LIDKAR)	2017-18	6.85	2018-19	-	11.87	50.00
34	Karnataka State Small Industries Development Corporation Limited (KSSIDC)	2017-18	26.02	2018-19	-	-	-
35	The Mysore Paper Mills Limited (MPM)	2013-14	118.89	2014-15, 2015-16, 2016-17, 2017-18, 2018-19	-	-	-
36	Karnataka Vidyuth Karkhane Limited (KAVIKA)	2017-18	5.62	2018-19	-	-	-

Appendix-3 (contd.)

Sl. No.	Name of the Public Sector Undertaking	Year up to which accounts finalised	Paid up capital as per the latest finalised accounts #	Period of accounts pending finalisation	Investment made by the State Government during the years for which accounts are in arrears		
					Equity and Share Deposit	Loans	Grants/Subsidy
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
37	Karnataka Silk Marketing Board (KSMB)	2017-18	31.45	2018-19	-	-	3.00
38	The Mysore Sugar Company Limited (MYSUGAR)	2012-13	8.73	2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19	-	-	-
39	Karnataka Power Transmission Corporation Limited (KPTCL)	2017-18	2,182.32	2018-19	-	-	-
40	Gulbarga Electricity Supply Company Limited (GESCOM)	2017-18	1,114.96	2018-19	107.20	-	-
41	Karnataka Food and Civil Supplies Corporation Limited (KFCSCCL)	2017-18	3.25	2018-19	-	-	6.00
42	Jungle Lodges and Resorts Limited (JLR)	2017-18	1.21	2018-19	-	-	2.50
43	Karnataka Tourism Infrastructure Limited (KTIL)	2017-18	6.50	2018-19	-	-	-
44	D. Devaraj Urs Truck Terminals Limited (DDUTTL)	-	-	2016-17, 2017-18, 2018-19	-	-	-
45	Karnataka Vocational Training and Skill Development Corporation Limited (KVTSDDL)	2013-14	0.01	2014-15, 2015-16, 2016-17, 2017-18, 2018-19	-	-	-
46	Rail Infrastructure Development Company (Karnataka) Limited (RIDCKL)	-	-	2018-19	-	-	-
	Total A (Working Government Companies)	-	20,622.51	-	1,718.67	43.87	4,300.37

Appendix-3 (contd.)

Sl. No.	Name of the Public Sector Undertaking	Year up to which accounts finalised	Paid up capital as per the latest finalised accounts #	Period of accounts pending finalisation	Investment made by the State Government during the years for which accounts are in arrears		
					Equity and Share Deposit	Loans	Grants/Subsidy
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
B. WORKING STATUTORY CORPORATIONS							
1	Karnataka State Warehousing Corporation (KSWC)	2016-17	7.80	2017-18, 2018-19	-	354.18	-
2	Karnataka State Financial Corporation (KSFC)	2017-18	936.94	2018-19	-391.55	-	-
3	Karnataka State Road Transport Corporation (KSRTC)	2017-18	291.89	2018-19	-	-	-
4	Bangalore Metropolitan Transport Corporation (BMTC)	2017-18	104.59	2018-19	0.13	-	341.98
5	North Western Karnataka Road Transport Corporation (NWKRTC)	2017-18	142.31	2018-19	227.15	-	74.18
6	North Eastern Karnataka Road Transport Corporation (NEKRTC)	2017-18	99.15	2018-19	31.97	-	78.09
	Total B (Working Statutory Corporations)	-	1,582.68	-	-132.30	354.18	494.25
	Grand Total (A + B)	-	22,205.19	-	1,586.37	398.05	4,794.62

Paid-up Capital does not include Share Deposits/Share Application Money pending allotment.

Appendix-4(a)

Summarised financial position and working results of Power Sector PSUs as per their latest finalised financial statements/accounts.
(Referred to in Paragraph 1.9)

(Figures in columns (5) to (11) and (13) are ₹ in crore)

Sl. No.	Name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital ^^	Loans outstanding at the end of year	Accumulated profit (+)/ loss (-) ₹	Turnover	Net profit (+)/loss (-) \$\$	Net impact of Audit comments #	Capital Employed @	Return on Equity (Ratio) ∞	Net worth	Manpower (No. of employees) (as on 31.3.2019)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
A	Generation												
1	Karnataka Power Corporation Limited (KPCL)	2018-19	2019-20	4,769.45	4,776.69	5,104.41	7,744.20	-992.06	-	14,650.55	-0.10	9,873.86	4,623
2	KPC Gas Power Corporation Limited (KPCGPCL)	2018-19	2019-20	14.05	1,038.22	-17.50	-	-3.25	-	1,034.77	0.94	-3.45	127
3	Raichur Power Corporation Limited (RPCL)	2018-19	2019-20	2,373.76	11,853.62	-2,893.47	1,047.53	-1,251.30	-	11,333.91	2.41	-519.71	420
	Sub Total (A)			7,157.26	17,668.53	2,193.44	8,791.73	-2,246.61	-	27,019.23	-	9,350.70	5,170
B	Transmission												
4	Karnataka Power Transmission Corporation Limited (KPTCL)	2017-18	2018-19	2,182.32	5,365.26	2,086.25	2,859.53	212.14	-97.71	9,633.83	0.05	4,268.57	10,292
	Sub Total (B)			2,182.32	5,365.26	2,086.25	2,859.53	212.14	-97.71	9,633.83	-	4,268.57	10,292
C	Distribution												
5	Bangalore Electricity Supply Company Limited (BESCOM)	2018-19	2019-20	546.92	4,879.29	-147.67	19,538.74	84.77	-	5,278.54	0.21	399.25	15,434
6	Hubli Electricity Supply Company Limited (HESCOM)	2018-19	2019-20	1,554.24	4,543.01	-1,955.77	7,764.56	690.00	-3,181.27	4,141.48	-1.72	-401.53	9,812
7	Mangalore Electricity Supply Company Limited (MESCOM)	2018-19	2019-20	481.82	881.69	187.82	3,316.86	56.39	-	1,551.33	0.08	669.64	5,489
8	Chamundeshwari Electricity Supply Corporation Limited (CESC)	2018-19	2019-20	888.37	1,518.82	-875.74	4,103.78	-209.35	-167.44	1,531.45	-16.58	12.63	6,910
9	Gulbarga Electricity Supply Company Limited (GESCOM)	2017-18	2018-19	1,114.96	1,086.95	-1,349.58	4,291.76	-472.63	-462.49	852.33	2.01	-234.62	7,203
	Sub Total (C)			4,586.31	12,909.76	-4,140.94	39,015.70	149.18	-3,811.20	13,355.13	-	445.37	44,848

Appendix-4(a) (contd.)

Sl. No.	Name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital ^^	Loans outstanding at the end of year	Accumulated profit (+)/ loss (-) ¥	Turnover	Net profit (+) /loss (-) \$\$	Net impact of Audit comments #	Capital Employed @	Return on Equity (Ratio) ∞	Net worth	Manpower (No. of employees) (as on 31.3.2019)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
D	Other												
10	Karnataka Renewable Energy Development Limited (KREDL)	2018-19	2019-20	0.50	-	263.05	52.79	43.41	-0.11	263.55	0.16	263.55	58
11	Power Company of Karnataka (PCKL)	2018-19	2019-20	20.05	3,766.80	3.51	0.00	-0.09	-0.14	3,790.36	0.00	23.56	29
	Sub Total (D)			20.55	3,766.80	266.56	52.79	43.32	-0.25	4,053.91	-	287.11	87
	Grand Total (A+B+C+D)			13,946.44	39,710.35	405.31	50,719.75	-1,841.97	-3,909.16	54,062.10	-	14,351.75	60,397

¥ Accumulated Profit/Loss includes General Reserve (both together also called as Free Reserves).

\$\$ Net profit/loss includes Other Comprehensive Income (OCI).

^^ Paid-up Capital does not include Share Deposits / Share Application Money pending allotment.

Impact of accounts include the net impact of comments of Statutory Auditors and the CAG and is denoted by (+) increase in profit/decrease in losses and (-) decrease in profit/increase in losses.

@ Capital employed represents Shareholders fund (i.e. Paid up capital *plus* Free Reserves) and long term borrowings *less* accumulated loss.

∞ Return on Equity has been worked out as Profit after tax / (Paid-up capital *plus* Free Reserves).

Appendix – 4(b)

**Summarised financial position and working results of PSUs (other than Power Sector) as per their latest finalised financial statements/accounts.
(Referred to in Paragraph 4.14)**

(Figures in columns (5) to (11) and (13) are ₹ in crore)

Sl. No.	Sector / Name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital ^^	Loans outstanding at the end of year	Accumulated profit (+)/ loss (-) ₹	Turnover	Net profit (+) /loss (-) \$\$	Net impact of Audit comments #	Capital Employed @	Return on Equity (Ratio) ∞	Net worth	Manpower (No. of employees) (as on 31.3.2019)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
A. WORKING GOVERNMENT COMPANIES													
Social Sector													
1	D. Devaraj Urs Backward Classes Development Corporation (DUBCDCL)	2017-18	2018-19	199.21	96.57	147.91	12.03	-12.75	0.00	443.69	-0.04	347.12	74
2	Karnataka State Women's Development Corporation (KSWDC)	2018-19	2019-20	16.49	0.00	45.92	5.00	4.93	-2.38	62.41	0.08	62.41	45
3	Dr.B.R. Ambedkar Development Corporation Limited (BRADCL)	2018-19	2019-20	350.00	128.34	267.25	0.00	98.81	0.00	745.59	0.16	617.25	197
4	Karnataka Maharshi Valmiki Scheduled Tribes Development Corporation (KMVSTDC)	2017-18	2019-20	20.00	23.16	141.31	4.20	28.93	0.00	184.47	0.18	161.31	21
5	The Karnataka Minorities Development Corporation Limited (KMDC)	2014-15	2017-18	99.78	58.15	12.47	1.04	12.47	-1.82	170.40	0.11	112.25	195
6	Karnataka Thanda Development Corporation Limited (KTDCL)	2018-19	2019-20	0.01	0.00	20.93	0.00	6.49	0.00	20.94	0.31	20.94	64
7	Karnataka Vishwakarma Community Development Corporation Limited (KVCDCCL)	2017-18	2018-19	0.01	14.86	1.18	1.09	0.69	0.00	16.05	0.58	1.19	7
8	Karnataka Bhovi Development Corporation Limited (KBDCL)	2018-19	2019-20	0.01	0.00	5.23	0.02	3.00	0.00	5.24	0.57	5.24	28
9	Nijasharana Chowdaiah Ambigara Development Corporation (NACDCL)	2017-18	2018-19	0.01	0.00	-0.24	0.00	-0.24	0.00	-0.23	1.04	-0.23	Not Furnished

Appendix – 4(b) (contd.)

Sl. No.	Sector / Name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital ^^	Loans outstanding at the end of year	Accumulated profit (+)/ loss (-) ₹	Turnover	Net profit (+) /loss (-) \$\$	Net impact of Audit comments #	Capital Employed @	Return on Equity (Ratio) ∞	Net worth	Manpower (No. of employees) (as on 31.3.2019)	
10	Karnataka State Safai Karmachari Development Corporation (KSSKDCL)	First Accounts not finalised											-	Not furnished
11	Karnataka Adi Jambava Development Corporation (KAJDC)	First Accounts not finalised											-	Not Furnished
12	Karnataka Uppara Development Corporation Limited (KUDCL)	2017-18	2018-19	0.01	0.00	-0.20	0.00	-0.20	0.00	-0.19	1.05	-0.19	Not Furnished	
	Sector-wise Total			685.53	321.08	641.76	23.38	142.13	-4.20	1,648.37	-	1,327.29	631	
PSUs in Competitive Environment														
13	The Karnataka Handloom Development Corporation Limited (KHDCL)	2017-18	2018-19	51.88	40.40	-131.50	164.47	-2.93	0.00	-39.22	0.04	-79.62	414	
14	Karnataka State Handicrafts Development Corporation Limited (KSHDCL)	2017-18	2018-19	9.02	0.83	43.03	45.79	5.89	0.00	52.88	0.11	52.05	109	
15	Dr. Babu Jagjivan Ram Leather Industries Development Corporation Limited (LIDKAR)	2017-18	2018-19	6.85	25.50	-23.26	12.41	1.84	0.00	9.09	-0.11	-16.41	120	
16	Karnataka Soaps and Detergents Limited (KSDL)	2018-19	2019-20	31.82	0.00	1,478.74	568.25	1,09.45	0.00	1,510.56	0.07	1,510.56	837	
17	Karnataka State Coir Development Corporation Limited (KSCDCL)	2018-19	2019-20	3.01	2.51	-6.27	4.69	0.17	-3.42	-0.75	-0.05	-3.26	34	
18	The Mysore Paper Mills Limited (MPM)	2013-14	2014-15	118.89	166.25	-425.94	383.71	-78.16	-15.31	-140.80	0.25	-307.05	1,710	
19	Karnataka Vidyuth Karkhane Limited (KAVIKA)	2017-18	2018-19	5.62	7.84	17.52	122.55	-5.26	0.00	30.98	-0.23	23.14	167	
20	The Mysore Electrical Industries Limited (MEI)	2018-19	2019-20	9.99	17.50	28.55	83.20	11.97	0.00	56.04	0.31	38.54	374	
21	NGEF (Hubli) Limited (NGEFH)	2018-19	2019-20	3.20	12.95	-18.89	130.50	0.53	-1.39	-2.74	-0.03	-15.69	122	

Appendix – 4(b) (contd.)

Sl. No.	Sector / Name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital ^^	Loans outstanding at the end of year	Accumulated profit (+)/ loss (-) ₹	Turnover	Net profit (+) /loss (-) \$\$	Net impact of Audit comments #	Capital Employed @	Return on Equity (Ratio) ∞	Net worth	Manpower (No. of employees) (as on 31.3.2019)
22	Karnataka Silk Industries Corporation Limited (KSIC)	2018-19	2019-20	36.00	0.00	128.55	158.31	36.02	-0.13	164.55	0.22	164.55	490
23	Karnataka Silk Marketing Board Limited (KSMB)	2017-18	2018-19	31.45	22.75	-48.12	4.02	-0.06	0.00	6.08	0.00	-16.67	39
24	Karnataka State Textile Infrastructure Development Corporation Limited (KSTIDCL)	2018-19	2019-20	3.22	0.00	12.10	9.35	-0.03	-0.23	15.32	0.00	15.32	31
25	Karnataka State Minerals Corporation Limited (KSMCL)	2018-19	2019-20	6.00	0.00	2257.69	21.07	19.11	-111.53	2,263.69	0.01	2,263.69	777
26	The Hutti Gold Mines Company Limited (HGML)	2018-19	2019-20	2.96	0.00	1,894.03	503.56	80.50	0.00	1,896.99	0.04	1,896.99	4,169
27	The Mysore Sugar Company Limited (MYSUGAR)	2012-13	2015-16	8.73	184.63	-416.67	109.79	-50.27	-9.22	-223.31	0.12	-407.94	828
28	The Mysore Paints and Varnish Limited (MPVL)	2018-19	2019-20	1.04	0.00	58.27	61.22	13.38	-0.82	59.31	0.23	59.31	90
29	Mysore Sales International Limited (MSIL)	2018-19	2019-20	42.74	0.00	321.10	1,819.82	19.79	0.00	363.84	0.05	363.84	166
30	Marketing Communication and Advertising Limited (MCA)	2018-19	2019-20	3.57	0.00	132.48	262.34	17.12	0.00	136.05	0.13	136.05	39
31	The Karnataka State Tourism Development Corporation Limited (KSTDC)	2018-19	2019-20	6.41	4.00	-16.59	63.87	1.47	-3.24	-6.18	-0.14	-10.18	594
32	Jungle Lodges and Resorts Limited (JLR)	2017-18	2018-19	1.21	0.49	77.84	51.52	6.62	0.00	79.54	0.08	79.05	578
33	D. Devraj Urs Truck Terminals Limited (DDUTTTL)	First Accounts not finalised after entrustment of Audit										-	Not furnished
	Sector-wise Total			383.61	485.65	5,362.66	4,580.44	187.15	-145.29	6,231.92		5,746.27	11,688
Others													
34	Karnataka State Agro Corn Products Limited (KSACPL)	2018-19	2019-20	2.73	24.32	-27.87	0.00	0.45	-0.32	-0.82	-0.02	-25.14	30

Appendix – 4(b) (contd.)

Sl. No.	Sector / Name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital ^^	Loans outstanding at the end of year	Accumulated profit (+)/ loss (-) ₹	Turnover	Net profit (+) /loss (-) \$\$	Net impact of Audit comments #	Capital Employed @	Return on Equity (Ratio) ∞	Net worth	Manpower (No. of employees) (as on 31.3.2019)
35	Karnataka State Agricultural Produce Processing and Export Corporation Limited (KAPPEC)	2017-18	2018-19	0.50	0.00	17.67	3.39	1.23	0.00	18.17	0.07	18.17	32
36	Karnataka State Pulses Abhivridhi Mandali Limited (KSPAML)	2017-18	2019-20	5.00	48.98	-14.81	3.58	1.84	0.00	39.17	-0.19	-9.81	10
37	The Karnataka Fisheries Development Corporation Limited (KFDC)	2018-19	2019-20	17.84	0.00	10.74	196.11	3.65	0.00	28.58	0.13	28.58	89
38	Karnataka Sheep and Wool Development Corporation Limited (KSAWDCL)	2014-15	2017-18	6.05	0.00	-5.00	18.23	-0.25	0.00	1.05	-0.24	1.05	70
39	Karnataka Compost Development Corporation Limited (KCDCL)	2018-19	2019-20	0.50	4.39	-4.15	0.66	0.07	-3.22	0.74	-0.02	-3.65	23
40	Karnataka Cashew Development Corporation Limited (KCDC)	2018-19	2019-20	7.59	0.00	-0.68	8.13	0.33	-0.90	6.91	0.05	6.91	59
41	Karnataka Forest Development Corporation Limited (KFDCL)	2018-19	2019-20	9.31	0.00	263.71	74.65	-15.05	0.51	273.02	-0.06	273.02	639
42	The Karnataka State Forest Industries Corporation Limited (KSFIC)	2017-18	2018-19	2.67	0.55	34.17	50.32	4.31	0.17	37.39	0.12	36.84	129
43	Karnataka State Seeds Corporation Limited (KSSCL)	2017-18	2018-19	3.75	0.00	30.54	171.52	0.30	0.00	34.29	0.01	34.29	182
44	Food Karnataka Limited (FKL)	2017-18	2018-19	0.10	0.00	1.57	0.00	0.02	0.00	1.67	0.01	1.67	3
45	Karnataka State Mango Development and Marketing Corporation Limited (KSMDMCL)	2017-18	2018-19	0.01	0.00	1.72	0.00	0.01	0.00	1.73	0.00	1.73	31
46	Karnataka State Industrial Infrastructure and Development Corporation Limited (KSIIDC)	2017-18	2018-19	667.15	10.05	-160.41	15.76	44.40	3.53	516.79	0.09	506.74	60

Appendix – 4(b) (contd.)

Sl. No.	Sector / Name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital^^	Loans outstanding at the end of year	Accumulated profit (+)/ loss (-) ₹	Turnover	Net profit (+)/loss (-) \$\$	Net impact of Audit comments #	Capital Employed @	Return on Equity (Ratio) ∞	Net worth	Manpower (No. of employees) (as on 31.3.2019)
47	Karnataka Urban Infrastructure Development and Finance Corporation Limited (KUIDFC)	2018-19	2019-20	8.06	0.00	13.98	5.97	0.42	0.00	22.04	0.02	22.04	303
48	Sree Kanteerava Studios Limited (KSL)	2018-19	2019-20	0.88	0.00	2.67	1.83	0.38	0.57	3.55	0.11	3.55	8
49	Karnataka Asset Management Company Private Limited (KAMCPL)	2018-19	2019-20	0.50	0.00	3.86	1.37	0.30	0.00	4.36	0.07	4.36	5
50	Karnataka Trustee Company Private Limited (KTCPL)	2018-19	2019-20	0.01	0.00	0.48	0.07	0.06	0.00	0.49	0.12	0.49	1
51	Karnataka State Construction Corporation Limited (KSCCL)	2013-14	2017-18	2.05	5.53	15.66	4.27	-3.73	0.00	23.24	-0.21	17.71	109
52	Karnataka Rural Infrastructure Development Limited (KRIDL)	2017-18	2018-19	12.25	0.00	655.79	3,668.96	126.24	-62.76	668.04	0.19	668.04	774
53	Karnataka State Police Housing and Infrastructure Development Corporation Limited (KSPHIDCL)	2018-19	2019-20	0.12	5.39	107.93	56.60	30.81	0.00	113.44	0.29	108.05	263
54	Rajiv Gandhi Housing Corporation Limited (RGHCL)	2017-18	2018-19	3.00	1,068.77	-23.91	0.29	*	0.48	1,047.86	0.00	-20.91	48
55	Karnataka Road Development Corporation Limited (KRDCL)	2018-19	2019-20	310.00	287.54	-65.51	4.28	78.22	0.00	532.03	0.32	244.49	70
56	Krishna Bhagya Jala Nigam Limited (KBJNL)	2017-18	2018-19	7,095.01	6,609.23	-2,587.22	17.54	-119.40	219.73	11,117.02	-0.03	4,507.79	1,749
57	Karnataka Neeravari Nigam Limited (KNNL)	2018-19	2019-20	29,092.02	2,988.56	-4,469.21	53.93	-719.64	66.20	27,611.37	-0.03	24,622.81	2,734
58	Cauvery Neeravari Nigama Limited (CNNL)	2017-18	2018-19	8,713.88	7,772.14	28.15	0.00	12.93	-9.12	16,514.17	0.00	8,742.03	1,904
59	Vishveswaraya Jala Nigam Limited (VJNL)	2018-19	2019-20	2,367.37	1,285.41	-120.78	0.01	-31.64	0.00	3,532.00	-0.01	2,246.59	386
60	Karnataka Antharaganga Micro Irrigation Corporation Limited (KAMICL)	First Accounts not finalised										-	1

Appendix – 4(b) (contd.)

Sl. No.	Sector / Name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital ^^	Loans outstanding at the end of year	Accumulated profit (+)/ loss (-) ₹	Turnover	Net profit (+) /loss (-) \$\$	Net impact of Audit comments #	Capital Employed @	Return on Equity (Ratio) ∞	Net worth	Manpower (No. of employees) (as on 31.3.2019)
61	Bangalore Airport Rail Link Limited (BARL)	2017-18	2018-19	5.00	0.00	-3.02	0.00	-0.05	0.00	1.98	-0.02	1.98	7
62	Tadadi Port Limited (TPL)	2017-18	2018-19	0.05	0.00	-0.03	0.00	-0.00	0.00	0.02	-0.02	0.02	0
63	Hubli Dharwad BRTS Company Limited (HDBRTS)	2017-18	2018-19	20.00	0.00	-6.66	0.00	-4.57	0.00	13.34	-0.34	13.34	26
64	Invest Karnataka Forum (IKF)	2018-19	2019-20	0.00	0.00	0.00	0.00	*	0.00	0.00	-	0.00	7
65	Bangalore Bio-innovation Centre (BBC)	2017-18	2018-19	0.01	0.00	0.65	4.38	*	0.00	0.66	-	0.66	8
66	Tumakuru Machine Tool Park (TMTP)	2018-19	2019-20	0.05	0.00	-2.66	0.00	*	0.00	-2.61	-	-2.61	8
67	Hubballi Dharwad Smart City Limited (HDSCL)	2017-18	2018-19	0.10	0.00	-0.82	0.00	-0.82	0.00	-0.72	1.14	-0.72	9
68	Davanagere Smart City Limited (DSCL)	2018-19	2019-20	200.00	0.00	-8.23	0.00	-5.89	0.00	191.77	-0.03	191.77	24
69	Belagavi Smart City Limited (BSCL)	2017-18	2018-19	200.00	0.00	-0.05	0.00	-0.05	0.00	199.95	0.00	199.95	37
70	Shivamogga Smart City Limited (SSCL)	2017-18	2018-19	0.10	0.00	-0.13	2.60	-0.13	0.00	-0.03	4.19	-0.03	22
71	Tumakuru Smart City Limited (TSCL)	2018-19	2019-20	0.10	0.00	0.00	0.00	0.71	0.00	0.10	7.10	0.10	31
72	Mangaluru Smart City Limited (MSCL)	2017-18	2018-19	0.10	0.00	0.00	0.00	0.00	0.00	0.10	0.03	0.10	24
73	Bengaluru Smart City Limited (BLRSCL)	2018-19	2019-20	200.00	0.00	0.00	0.00	-0.00	0.00	200.00	0.00	200.00	Not furnished
74	Bengaluru PRR Development Corporation Limited (BPRRDCL)	2018-19	2019-20	25.00	0.00	-1.00	0.00	-0.06	0.00	24.00	0.00	24.00	1
75	Karnataka State Small Industries Development Corporation Limited (KSSIDC)	2017-18	2018-19	26.02	12.65	147.49	33.24	12.32	-0.12	186.16	0.07	173.51	196
76	Karnataka State Electronics Development Corporation Limited (KEONICS)	2018-19	2019-20	27.47	0.00	102.14	535.45	11.80	4.65	129.61	0.09	129.61	87

Appendix – 4(b) (contd.)

Sl. No.	Sector / Name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital^^	Loans outstanding at the end of year	Accumulated profit (+)/ loss (-) ₹	Turnover	Net profit (+) /loss (-) \$\$	Net impact of Audit comments#	Capital Employed @	Return on Equity (Ratio) ∞	Net worth	Manpower (No. of employees) (as on 31.3.2019)
77	Karnataka State Beverages Corporation Limited (KSBCL)	2018-19	2019-20	12.00	0.00	268.11	128.01	28.17	0.00	280.11	0.10	280.11	394
78	Karnataka Food and Civil Supplies Corporation Limited (KFCSCCL)	2017-18	2018-19	3.25	0.00	2.31	2,150.44	*	-58.24	5.56	-	5.56	655
79	Karnataka Tourism Infrastructure Limited (KTIL)	2017-18	2018-19	6.50	0.00	-0.06	0.00	-0.03	0.00	6.44	0.00	6.44	0
80	Karnataka Vocational Training and Skill Development Corporation Limited (KVTSDDL)	2013-14	2015-16	0.01	0.00	4.20	1.70	*	0.00	4.21	-	4.21	24
81	Karnataka Public Lands Corporation Limited (KPLCL)	2018-19	2019-20	0.05	0.00	5.96	1.69	0.67	0.00	6.01	0.11	6.01	23
82	Karnataka Mining Environment Restoration Corporation Limited (KMERCL)	2018-19	2019-20	0.01	0.00	0.08	0.00	*	0.00	0.09	-	0.09	5
83	Science Gallery Bengaluru (SGB)	2018-19	2019-20	0.00	0.00	-0.01	-	*	0.00	-0.01	-	-0.01	Not Furnished
84	Rail Infrastructure Development Company (Karnataka) Limited (RIDCKL)	First Accounts not finalised										-	Not Furnished
Sector-wise Total				49,054.17	20,123.51	-5,782.64	7,214.98	-541.67	161.16	63,395.04	-	43,271.53	11,300
TOTAL A (All sector-wise Government Companies)				50,123.31	20,930.24	221.78	11,818.80	-212.39	11.67	71,275.33	-	50,345.09	23,619
B. WORKING STATUTORY CORPORATIONS													
PSUs in Competitive Environment													
1	Karnataka State Warehousing Corporation (KSWC)	2016-17	2018-19	7.80	433.51	132.69	61.38	6.22	-0.02	574.00	0.04	140.49	307
2	Karnataka State Financial Corporation (KSFC)	2017-18	2018-19	936.94	1,399.06	-391.20	254.39	25.55	-12.32	1,944.80	0.05	545.74	808
3	Karnataka State Road Transport Corporation (KSRTC)	2017-18	2018-19	291.89	282.38	-176.37	2,975.03	4.50	-2.00	397.90	0.04	115.52	38,449
4	Bangalore Metropolitan Transport Corporation (BMTCL)	2017-18	2018-19	104.59	1,025.34	-162.20	1,764.71	-217.61	-0.24	967.73	3.78	-57.61	33,878

Appendix – 4(b) (contd.)

Sl. No.	Sector / Name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital^^	Loans outstanding at the end of year	Accumulated profit (+)/ loss (-) ₹	Turnover	Net profit (+) /loss (-) \$\$	Net impact of Audit comments#	Capital Employed @	Return on Equity (Ratio) ∞	Net worth	Manpower (No. of employees) (as on 31.3.2019)
5	North Western Karnataka Road Transport Corporation (NWKRTC)	2017-18	2018-19	142.31	148.30	-792.48	1,589.59	-71.98	-0.84	-501.87	0.11	-650.17	23,665
6	North Eastern Karnataka Road Transport Corporation (NEKRTC)	2017-18	2018-19	99.15	71.02	-542.42	1,415.50	-33.31	0.57	-372.25	0.08	-443.27	20,574
	Sector-wise Total			1,582.68	3,359.61	-1,931.98	8,060.60	-286.63	-14.85	3,010.31	-	-349.30	1,17,681
	TOTAL B (All sector-wise Statutory Corporations)			1,582.68	3,359.61	-1,931.98	8,060.60	-286.63	-14.85	3,010.31	-	-349.30	1,17,681
C. NON-WORKING GOVERNMENT COMPANIES													
PSUs in Competitive Environment													
1	Karnataka Agro Industries Corporation Limited (KAIC)	2018-19	2019-20	7.54	278.41	-323.03	Not considered for non-working companies	-23.30	0.00	-37.08	0.07	-315.49	0
2	The Mysore Tobacco Company Limited (MTC)	2018-19	2019-20	0.77	1.54	-5.22		10.28	0.00	-2.91	-2.31	-4.45	1
3	Karnataka Pulpwood Limited (KPL)	2018-19	2019-20	15.16	0.00	-21.02		-0.13	0.00	-5.86	0.02	-5.86	0
4	The Karnataka State Veneers Limited (KSVL)	2004-05	2005-06	1.00	1.00	-8.85		-0.45	0.00	-6.85	0.06	-7.85	0
5	The Mysore Match Company Limited (MMCL)	2017-18	2018-19	0.05	0.00	-0.13		-0.13	0.00	-0.08	1.63	-0.08	0
6	The Mysore Lamp Works Limited (MLW)	2018-19	2019-20	11.81	116.88	-330.26		-12.51	0.00	-201.57	0.04	-318.45	6
7	The Mysore Cosmetics Limited (MCL)	2003-04	2004-05	0.16	0.00	-3.12		-0.79	0.00	-2.96	0.27	-2.96	0
8	The Mysore Chrome Tanning Company Limited (MCT)	2018-19	2019-20	0.76	0.41	-8.48		0.03	0.00	-7.31	0.00	-7.72	0
9	NGEF Limited (NGEF)	2002-03	2003-04	46.51	227.24	-408.85		-157.48	0.00	-135.10	0.43	-362.34	0
10	Karnataka Telecom Limited (KTL)	2003-04	2004-05	3.00	0.00	36.11		0.05	0.00	39.11	0.00	39.11	0
11	The Mysore Acetate and Chemicals Company Limited (MACCL)	2002-03	2003-04	12.18	13.11	12.18		-0.46	0.00	37.47	-0.02	24.36	0
	Sector-wise Total			98.94	638.59	-1,060.67	0.00	-184.89	0.00	-323.14	-	-961.73	7

Appendix – 4(b) (contd.)

Sl. No.	Sector / Name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital^^	Loans outstanding at the end of year	Accumulated profit (+)/ loss (-) ¥	Turnover	Net profit (+) /loss (-) \$\$	Net impact of Audit comments#	Capital Employed @	Return on Equity (Ratio) ∞	Net worth	Manpower (No. of employees) (as on 31.3.2019)	
Others														
1	Bangalore Suburban Rail Company Limited (BSRCL)	First Accounts not finalised (Five years accounts pending)											-	Not furnished
2	Vijayanagar Steel Limited (VSL)	2018-19	2019-20	12.91	0.58	-0.60	Not considered	-0.12	0.00	12.89	-0.01	12.31	0	
Sector-wise Total				12.91	0.58	-0.60	0.00	-0.12	0.00	12.89	-	12.31	0	
TOTAL C (All sector-wise Non-working Government companies)				111.85	639.17	-1061.27	0.00	-185.01	0.00	-310.25	-	-949.42	7	
Grand Total (A+B+C)				51,817.84	24,929.02	-2,771.47	19,879.41	-684.03	-3.18	73,975.39	-	49,046.37	1,41,307	

¥ Accumulated Profit/Loss includes General Reserve (both together also called as Free Reserves).

\$\$ Net profit/loss includes Other Comprehensive Income (OCI).

^^ Paid-up Capital does not include Share Deposits / Share Application Money pending allotment.

Impact of accounts include the net impact of comments of Statutory Auditors and the CAG and is denoted by (+) increase in profit/decrease in losses and (-) decrease in profit/increase in losses.

@ Capital employed represents Shareholders fund (i.e. Paid up capital *plus* Free Reserves) and long term borrowings *less* accumulated loss.

\$ Return on capital employed has been worked out by adding net profit/loss after tax with interest expenses and tax expenses.

∞ Return on Equity has been worked out as Profit after tax / (Paid-up capital *plus* Free Reserves).

* Prepared Statement of Income and Expenditure account (Sl. No.54, 64, 65, 66, 78, 80, 82, 83) under working Government companies).

Appendix – 5(a)
Statement showing State Government funds infused in Power Sector PSUs during the period from 2010-11 to 2018-19
(Referred to in Paragraph 1.10.4)

(₹ in crore)

Sl. No.	Year	KPCL		KREDL		KPTCL		BESCOM		HESCOM		MESCOM		CESC		GESCOM		Total	
		1		2		3		4		5		6		7		8		9	
		Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL
1	Upto 2009-10	1,743.26		0.5		1,218.27		415.97		563.25		132.34		157.30		305.14		4,536.03	
2	2010-11	538.71	0	0	0	357.05	0	88.45	0.94	70.43	0	25.00	0	25.00	0	69.56	0	1,174.20	0.94
3	2011-12	625.00	0	0	0	100.00	0	42.50	0	73.85	0	14.73	0	80.71	0	89.50	0	1,026.29	0
4	2012-13	400.00	0	0	0	292.93	0	97.50	0	124.00	0	19.00	0	62.50	0	104.00	0	1,099.93	0
5	2013-14	563.70	0	0	0	107.07	0	35.58	0	31.24	0	39.00	0	23.20	0	25.52	0	825.31	0
6	2014-15	475.78	0	0	0	20.00	0	18.00	0	49.16	0	22.66	0	46.13	0	83.44	0	715.17	0
7	2015-16	423.00	0	0	0	87.00	0	97.02	0	69.97	0	27.63	0	127.73	0	99.61	0	931.96	0
8	2016-17	0	0	0	0	0	0	218.68	0	229.17	0	91.71	0	138.29	0	193.95	0	871.80	0
9	2017-18	0	0	0	0	0	0	189.64	0	200.35	0	91.13	0	133.15	0	191.50	0	805.77	0
10	2018-19	0	0	0	0	0	0	140.20	0	142.82	0	65.50	0	124.51	0	107.20	0	580.23	0
	Total	4,769.45	0	0.5	0	2,182.32	0	1,343.54	0.94	1,554.24	0	528.70	0	918.52	0	1,269.42	0	12,566.69	0.94

Appendix – 5(b)
Statement showing State Government funds infused in PSUs (other than Power Sector) during the period from 2010-11 to 2018-19
(Referred to in Paragraph 4.15.4)

(₹ in crore)

Sl. No.	Name of the PSU	Upto 2009-10		2010-11		2011-12		2012-13		2013-14		2014-15		2015-16		2016-17		2017-18		2018-19		Total	
		Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Social Sector																							
1	DUBCDCL	118.71	-	24.00	-	24.00	-	20.00	-	25.00	-	45.00	-	35.00	-	50.00	-	125.00	-	25.00	-	491.71	-
2	KSWDC	9.86	-	-	-	0.56	-	0.16	-	0.33	-	0.65	-	0.65	-	2.98	-	1.30	-	0.50	-	16.99	-
3	BRADCL	101.37	-	7.60	-	8.34	-	8.35	-	15.81	-	36.90	-	58.25	-	70.90	-	45.90	-	35.70	-	389.12	-
4	KMVSTDC	3.82	-	-	-	5.65	-	4.93	-	-0.93	-	4.31	-	-	-	-	-	-	-	-	-	17.78	-
5	KMDC	124.49	-	26.50	-	-	-	83.50	-	-	-	57.41	-	-	-	-	-	-	-	-	-	291.90	-
6	KTDC	0.01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.01	-
7	KVCDCL	-	-	-	-	-	-	-	-	0.01	-	-	-	-	-	-	-	-	-	-	-	0.01	-
8	KBDCL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18.80	-	18.80	-
9	NACDCL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	KSSKDCL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	KAJDCL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	KUDCL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.01	-	0.01	-
Sub-total		358.26	-	58.10	-	38.55	-	116.94	-	40.22	-	144.27	-	93.90	-	123.88	-	172.20	-	80.01	-	1,226.33	-
PSUs in Competitive Environment																							
13	KHDCL	39.18	-	7.50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46.68	-
14	KSHDCL	2.84	-	-	-	-	-	-0.04	-	-	-	2.50	-	2.54	-	-0.04	-	-	-	-	-	7.80	-
15	LIDKAR	6.85	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6.85	-
16	KSDL	31.82	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31.82	-
17	KSCDCL	3.01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.01	-
18	MPM	76.97	-	-	-	106.03	-	-	-	78.84	-	-36.65	-	-	-	-	-	-	-	-	-	225.19	-
19	KAVIKA	5.62	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5.62	-
20	MEI	7.67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7.67	-
21	NGEFH	-	-	-	-	-	10.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10.00

Appendix – 5(b)(contd.)

Sl. No.	Name of the PSU	Upto 2009-10		2010-11		2011-12		2012-13		2013-14		2014-15		2015-16		2016-17		2017-18		2018-19		Total	
		Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL
22	KSIC	58.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-22.00	-	-	-	-	-	36.00	-
23	KSMB	31.45	-	-	12.00	-	0.25	-	0.50	-	-	-	-	-	-	-	-	-	-	-	-	31.45	12.75
24	KSTIDCL	2.22	-	-	-	-	-	1.00	-	-	-	-	-	-	-	-	-	-	-	-	-	3.22	-
25	KSMCL	2.97	-	2.98	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5.95	-
26	HGML	2.20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.20	-
27	MYSUGAR	7.81	-	9.02	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16.83	-
28	MPVL	0.95	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.95	-
29	MSIL	7.46	-	-	-	-7.46	-	21.10	-	1.46	-	-	-	-	-	-	-	-	-	-	-	22.56	-
30	MCA	3.46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.46	-
31	KSTDC	6.41	-	-	3.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6.41	3.00
32	JLR	0.50	-	-	-	-	-	-	-	-	-	-	-	-0.08	-	-	-	-	-	-	-	0.42	-
33	DDUTTL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	KSWC	6.75	-	-	-	10.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16.75	-
35	KSFC	613.76	-	25.81	-	153.14	-	53.66	-	51.93	-	75.00	-	75.00	-	75.00	-	-75.00	-	-391.55	-	656.75	-
36	KSRTC	242.79	-	-	-	-	-	1.00	-	-1.00	-	-	-	-	-	-	-	-	-	-	-	242.79	-
37	BMTC	157.71	-	0.26	-	-0.25	-	-	-	-0.01	-	-	-	-52.99	-	-0.13	-	-	-	0.13	-	104.72	-
38	NWKRTC	212.77	-	25.00	-	43.66	-	31.62	-	15.70	-	-	-	24.28	-	-210.72	-	-	-	227.15	-	369.46	-
39	NEKRTC	204.23	-	25.25	-	-98.36	-	-	-	-	-	-	-	-	-	-31.97	-	-	-	31.97	-	131.12	-
40	KAIC	55.90	11.72	-	-	-	-	-	-	-	-	-	-	-	-	-48.36	-	-	-	-	-	7.54	11.72
41	MTC	0.61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.01	-	0.62	-
42	KPL	13.91	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13.91	-
43	KSVL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	MMCL	0.01	-	-	-	-	-	-	-	-	-	-	-	0.04	-	-	-	-	-	-0.04	-	0.01	-
45	MLW	10.76	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10.76	-
46	MCL	0.01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.01	-
47	MCT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	NGEF	41.99	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41.99	-
49	KTL	0.78	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.78	-

Appendix – 5(b)(contd.)

Sl. No.	Name of the PSU	Upto 2009-10		2010-11		2011-12		2012-13		2013-14		2014-15		2015-16		2016-17		2017-18		2018-19		Total		
		Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	
50	MACCL	9.96	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9.96	-	
Sub-total		1,869.33	11.72	95.82	15.00	206.76	10.25	108.34	0.50	146.92	-	40.85	-	48.79	-	-238.22	-	-75.00	-	-132.33	-	2,071.26	37.47	
Others																								
51	KSACPL	2.23	-	-	-	-	-	-	-	0.50	-	-	-	-	-	-	-	-	-	-	-	2.73	-	
52	KAPPEC	0.50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.50	-	
53	KSPAML	5.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5.00	-	
54	KFDC	16.16	-	-	-	-	-	-	-	-	-	-	-	-	-	1.68	-	-	-	-	-	17.84	-	
55	KSAWDCL	6.05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6.05	-	
56	KCDCL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
57	KCDC	4.15	-	-	-	3.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7.15	-	
58	KFDCL	9.31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9.31	-	
59	KSFIC	2.67	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.67	-	
60	KSSCL	1.43	-	-	-	-	-	-	-	-	-	-	-	0.15	-	-	-	-	-	-	0.01	-	1.59	-
61	FKL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
62	KSMDMCL	-	-	-	-	0.01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.01	-	
63	KSIIDC	368.44	3.90	60.90	-	-62.34	-	60.10	-	3.00	-	122.96	3.65	140.11	-	-26.02	-	-	-	-	27.56	694.71	7.55	
64	KUIDFC	6.06	-	-	-	-	-	-	-	-	-	-	-	2.00	-	-	-	-	-	-	-	8.06	-	
65	KSL	0.82	-	-	-	-	-	4.00	-	-	-	0.55	-	0.45	-	-	-	-	-	-	-	5.82	-	
66	KAMCPL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
67	KTCPL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
68	KSCCL	2.05	2.35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.05	2.35	
69	KRIDL	12.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12.25	-	
70	KSPHIDCL	0.12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.12	-	
71	RGHCL	3.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.00	-	
72	KRDCL	817.41	-	169.18	-	30.00	-	43.80	-	42.31	-	51.20	-	37.41	-	-43.61	-	0.20	-	-	-2.20	1,145.70	-	
73	KBJNL	6,877.88	-	123.27	-	-	-	101.49	-	-	-	-	-	-224.76	-	-	-	-	-	-	217.13	7,095.01	-	
74	KNNL	7,641.13	-	1,978.02	-	2,431.98	-	2,182.19	-	2,215.57	-	2,276.87	-	2,721.68	-	2,586.93	-	2,196.68	-	-	3,616.79	29,847.84	-	
75	CNNL	4,064.93	-	944.21	-	761.72	-	970.15	-	800.79	-	745.37	-	447.01	-	1,480.71	-	326.57	-	-	1,341.56	11,883.02	-	

Appendix – 5(b)(contd.)

Sl. No.	Name of the PSU	Upto 2009-10		2010-11		2011-12		2012-13		2013-14		2014-15		2015-16		2016-17		2017-18		2018-19		Total	
		Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL
76	VJNL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	327.00	-	1,252.06	-	1,410.11	-	2,989.17	-
77	KAMICL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.05	-	0.05	-
78	BARL	5.70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5.70	-
79	TPL	-	-	-	-	-	-	0.05	-	-0.05	-	-	-	-	-	-	-	-	-	-	-	-	-
80	HDBRTS	-	-	-	-	-	-	15.13	-	-	-	-	-	-1.13	-	-	-	-	-	-	-	-	14.00
81	IKF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	BBC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.01	-	-	-	0.01	-
83	TMP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.05	-	-	-	0.05	-
84	HDSCL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.05	-	0.05	-
85	DSCL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00	-	-	-	100.00	-
86	BSCL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00	-	-	-	100.00	-
87	SSCL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.05	-	0.05	-
88	TSCL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.05	-	0.05	-
89	MSCL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.05	-	0.05	-
90	BLRSCL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00	-	100.00	-
91	BPRRDCL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25.00	-	-25.00	-	-	-
92	KSSIDC	24.56	-	-	-	1.36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25.92	-
93	KEONICS	15.87	-	1.00	-	0.50	-	2.00	-	1.50	-	0.50	-	2.00	-	2.00	-	2.60	-	1.10	-	29.07	-
94	KSBCCL	12.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12.00	-
95	KFCSCL	3.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.25	-
96	KTIL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6.50	-	-	-	-	-	6.50	-
97	KVTSCL	0.04	-	-	-	-	-	-	-	0.01	-	-0.04	-	0.04	-	-	-	-	-	-	-	0.05	-
98	KPLCL	-	-	0.05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.05	-
99	KMERCL	-	-	-	-	-	-	-	-	-	-	0.05	-	-0.05	-	0.01	-	-	-	-	-	0.01	-
100	SGB	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	RIDCKL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	BSRCL	-	-	-	-	-	-	-	-	0.05	-	-	-	-	-	-0.05	-	-	-	-	-	-	-

Appendix – 5(b)(contd.)

Sl. No.	Name of the PSU	Upto 2009-10		2010-11		2011-12		2012-13		2013-14		2014-15		2015-16		2016-17		2017-18		2018-19		Total	
		Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL
103	VSL	12.91	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12.91	-
104	KSCMCL ¹⁹⁵	-	-	-	-	-	-	-	-	-	-	0.05	-	-0.05	-	-	-	-	-	-	-	-	-
105	KSPDCL ¹⁹⁶	-	-	-	-	-	-	-	-	-	-	-	-	0.01	-	-0.01	-	-	-	-	-	-	-
Sub-total		19,915.92	6.25	3,276.63	-	3,166.23	-	3,378.91	-	3,063.68	-	3,197.51	3.65	3,124.87	-	4,335.14	-	4,003.17	-	6,687.31	-	54,149.37	9.90
Grand total		22,143.51	17.97	3,430.55	15.00	3,411.54	10.25	3,604.19	0.50	3,250.82	-	3,382.63	3.65	3,267.56	-	4,220.80	-	4,100.37	-	6,634.99	-	57,446.96	47.37

¹⁹⁵ The Company has since been closed.

¹⁹⁶ The Audit jurisdiction of the Company was transferred to MAB New Delhi.

Appendix-6

Statement showing the department-wise outstanding Inspection Reports (I. Rs)

(Referred to in Paragraphs 1.18 and 4.23)

Sl. No.	Name of the Department	No. of PSUs	No. of outstanding I.Rs.	No. of outstanding Paragraphs	Year from which outstanding
1	Energy	11	238	1,469	2010-11
2	Agriculture and Horticulture	12	35	145	2005-06
3	Animal Husbandry, Fisheries/ Forest, ecology and environment	8	12	85	2007-08
4	Commerce and Industries	30	43	359	2010-11
5	Transport	6	71	387	2010-11
6	Co-operation	1	3	36	2011-12
7	Tourism	3	4	44	2014-15
8	Water Resources	4	187	898	2010-11
9	Public Works	2	3	18	2012-13
10	Social Welfare and Labour / Women and Child Welfare	12	25	240	2006-07
11	Food, Civil Supplies and Consumer Affairs	1	3	30	2012-13
12	Finance	2	22	101	2010-11
13	Housing	1	4	25	2009-10
14	Information Technology, Biotechnology and Science & Technology	3	2	19	2015-16
15	Urban Development	12	11	81	2011-12
16	Employment and Training	1	3	52	2013-14
17	Home	1	3	13	2010-11
18	Rural Development and Panchayat Raj	1	4	38	2006-07
19	Revenue	1	2	20	2013-14
20	Kannada, Culture and Information	1	2	47	2014-15
21	Women and Child Development	1	5	50	2010-11
	Total¹⁹⁷	114	682	4,157	

¹⁹⁷ Excludes Inspection Reports in respect of Departmental Undertakings, Karnataka Government Insurance Department and Karnataka Electricity Regulatory Commission.

Appendix-7
Designs and layout plans of substations
(Referred to in Paragraph 2.1.11.1)

Sl. No	Name of the substation	Date of DPR/Date of LoI (gap between DPR and LoI)	Date of approval of design (time consumed for approval) from LoI	Audit observation
Chang in design				
1	220/110kV Mallat substation	July 2012/February 2013 (6 months)	July 2013/December 2013 (9 months)	<ul style="list-style-type: none"> Refer <i>Paragraph 2.1.11.1</i> (Box 2.1.1)
2	Alabala 110/11kV substation	May 2014/February 2015 (8 months)	May 2015/September 2015 (7 months)	<ul style="list-style-type: none"> Original layout plan was approved in April 2015. However, on verification of site by the Chief Engineer of Bagalkot zone, it was decided to change the lay out plan and the Earthmat design ¹⁹⁸ due to water logging and also to make provision for future extension of terminal bay. The revised layout was approved in May 2015 and Earthmat design was approved in September 2015. The Government replied (April 2020) that the site was in normal condition at the time of purchase, but during execution it was found that the site was totally water logged warranting revision in layout. The station was commissioned in March 2016. The reply confirms the fact that the prior verification of site did not take place before awarding the work.
3	110/33kV substation, Belavanaki, Hubli	August 2015/June 2017 (21 months)	January 2018 (7 months)	<ul style="list-style-type: none"> Earth Mat design was changed due to incoming line orientation and resultant change in substation layout. The Government replied (April 2020) that that farmers have constructed (February/March 2016) an earthen tank subsequent to detailed survey (June 2015), which caused delay. The reply confirms the fact that the Company failed to verify the site conditions before awarding the work, though there was a gap of almost two years between approval of DPR and actual award of work.
4	220kV substation MSEZ, Mangalore	October 2010/May 2011 (6 months)	November 2011 (5 months)	<ul style="list-style-type: none"> Substation layout was revised due to change in orientation of 220kV and 110 kV bays to avoid criss-crossing of two 110 kV lines. The Government replied (April 2020) that based on the request of MSEZ, the orientation of layout was revised to avoid crossing 220kV and 110kV lines, which delayed the project.

¹⁹⁸ Earth Mat is a grounding system in substation which ensures safety against electrical shocks, discharge the over-voltage from over-head ground wires or the lightning masts to earth.

Appendix-7 (contd.)

Sl. No	Name of the substation	Date of DPR/Date of LoI (gap between DPR and LoI)	Date of approval of design (time consumed for approval)	Audit observation
Delay in finalisation and approval of design				
5	220/66/11kV substation, GIS, ITI, Bangalore	April 2015/May 2017 (24 months)	November 2017/January 2018 (7 months)	<ul style="list-style-type: none"> The designs for GIS substations were to be furnished by the manufacturer/supplier of the equipment. Audit observed delay in furnishing the designs by the supplier and approval of the designs by the Company. It was further observed that the additional earthmat designs were approved in January 2018, <i>i.e.</i> after lapse of seven months. This caused delay in commencing the works. <p>The Government replied (April 2020) that the Earthmat design for GIS was furnished by the manufacturer of GIS equipment after award of work depending on the technical specifications and the design criteria. The design has been furnished by the manufacturer and the work was under progress.</p> <p>The reply is silent on delay in finalizing the designs which caused delay in commencing the works.</p>
6	400/220kV GIS, Devanahalli hardware park	February 2017/March 2018 (12 months)	As of May 2019, design was not approved (13 months)	<ul style="list-style-type: none"> Audit observed delays in approval of survey (January 2019), handing over of land for construction of the station (March 2019), receipt of clearance from Airport Authority of India (April 2019). The earth mat design was not approved (May 2019). <p>The Government replied (April 2020) that Earthmat design has been furnished by the manufacturer and the work was under progress.</p> <p>The reply is silent on reasons for delay at various stages and in finalising and approving the designs.</p>

Appendix-8(a)
Details of works completed with delay due to ROW issues
(Referred to in Paragraph 2.1.12)

Sl. No.	Name of the work and details of award/completion/expenditure	Audit remarks
<p>The cases where the works (Total expenditure - ₹ 196.99 crore) were completed with delay of one year to ten years from their scheduled dates due to not enforcing conditions of contract and failure to invoke provisions of Indian Telegraph Act, which gives powers to the Company to proceed with the work without interruption and pursue with land owners separately with regard to payment of compensation.</p>		
1	<p>Construction of 220 kV DC line from Varahi to Kemar, Kemar to SRS Kavoor-118km</p> <ul style="list-style-type: none"> • Award cost: ₹ 83.17 crore • Date of LoI: February 2007 • Scheduled date of completion: February 2008 • Actual date of Completion: February 2018 • Delay: 10 years • Expenditure: ₹ 91.22 crore 	<p>Out of 117.83 kms of line, 100.10 kms line was commissioned between June 2009 and July 2010. The remaining 17.73 kms line was commissioned during February 2018, mainly due to objection by landlords. The land owner had approached Hon'ble High Court in 2011 after the DC court awarded the case in favour of Company and it was cleared in 2015.</p> <p>The Government replied (April 2020) that the work was delayed due to right of way issues and delay in statutory clearance from CEA relating to safety, compliance to observations of Electrical Inspectorate, GoK also consumed time.</p> <p>The reply is not acceptable as the Company failed to exercise favourable provisions of the existing law and also the safety compliance was the responsibility of the Company which should have been ensured.</p>
2	<p>110 kV SC Kulashékara-I line to DC line from Vamanjoor to Kulashékara Milk Dairy.</p> <ul style="list-style-type: none"> • Award cost: ₹ 4.91 crore • Date of LoI: April 2007 • Schedule date of completion October 2007 • Actual date of Completion: January 2016 • Delay: 8 years 4 months • Expenditure: ₹ 4.81 crore 	<p>Line work was commenced in December 2007, after four months of LoI. Further, the work was delayed as the adjacent lands were consolidated by real estate developers, who approached Court requesting to deviate the line along the border of their lands.</p> <p>The Government replied (April 2020) that the work was delayed due to right of way issues and also the agency had delayed the work despite issuing several reminders, liquidated damages of ₹ 49.15 lakh were recovered from the agency. The reply is not acceptable as the Company should have terminated the contract and re-awarded, when the contractor delayed completion of work and also the right of way issues could have been dealt with the enabling provisions of law.</p>
3	<p>220kV UG Cable from 220kV HSR substation to 220kV substation at NIMHANS</p> <ul style="list-style-type: none"> • Award cost: ₹ 97.12 crore • Date of LoI: May 2009 • Scheduled date of completion: May 2010 • Date of completion: February 2017 • Delay: 6 years 9 months. • Expenditure: ₹ 80.29 crore 	<p>The work of laying Under Ground (UG) cable involved obtaining road cutting permission from the Bruhat Bangalore Mahanagara Palike (BBMP) and NIMHANS authorities. The Company took (March 2010) permission from BBMP and NIMHANS for a period of six months between March 2010 and September 2010. The contractor (M/s Deepak Cables India Ltd), however, partly completed laying of UG cable in twelve out of 19 (section 1 to 10, 18 and 19) sections. Subsequently, the route alignment had to be deviated due to construction of underpass at 10th section by BBMP, which was approved by the Company in November 2011 and extended the contract. The contractor failed to meet deadlines, but completed the work in February 2017. The Company did not invoke penal provisions to terminate and re-award the work.</p> <p>Audit further observed that the work of establishing 220/66kV substation at NIMHANS, which was awarded in June 2006, was completed in May 2008 at a cost of ₹ 28.07 crore. This substation was to be commissioned with UG cable, however, it was commissioned in May 2012 by drawing power from an alternate source, after four years of its completion</p>

Appendix-8(a) (contd.)

Sl. No.	Name of the work and details of award/completion/expenditure	Audit remarks
		<p>due to abnormal delay in laying of UG cable. Thus, investment of ₹ 28.07 crore spent on substation remained idle for four years.</p> <p>The Government replied (April 2020) that the work involved obtaining road cutting permission from BBMP, which caused delay in completion. The reply is not acceptable as the Company did not act to terminate the contract when the contractor failed to complete the work within scheduled time (May 2010), despite having permission from BBMP upto September 2010. The contractor failed to meet the deadlines even during extended period of contract.</p>
4	<p>Construction of 220kV DC line from 400/220kV GIS station PGCIL at Bidadi to existing 220/66kV Bidadi,</p> <ul style="list-style-type: none"> • Award cost: ₹ 10.92 crore • Date of LoI: December 2011 • Schedule date of completion: June 2012 • Actual date of Completion: October 2013 • Delay: 1 year 4 months • Expenditure: ₹ 6.31 crore 	<p>Out of 24 locations, in six locations work was delayed due to land owners objecting to the work. The work was completed after resolving the issues.</p> <p>The Government replied (April 2020) that objections were received from various agencies such as M/s Toyota Kirloskar Motors, KIADB for drawing lines in their premises/land and also there were objections from farmers. The fact remained that the Company, without ensuring the right of way, commenced the works which caused avoidable delay.</p>
5	<p>Constructions of 110kV SC line-Kurugodu tap line to Tekkalkote substation.</p> <ul style="list-style-type: none"> • Award cost: ₹ 7.22 crore • Date of LoI: June 2014 • Schedule date of completion: June 2015 • Actual date of Completion: August 2017 • Delay: 2 years 2 months • Expenditure: ₹ 6.01 crore 	<p>The farmers in location 1 to 30 have approached civil court. Though the matter was sorted out during December 2016, work was recommenced in February 2017 after diverting the line corridor and completed in August 2017.</p> <p>The Government replied (April 2020) that the work was delayed as there was objection from the farmers for construction of line in their land. It was also stated that these issues were beyond the control of the Company. The reply is not acceptable as the Company could have completed the work by invoking provisions of the Indian Telegraph Act.</p>
6	<p>Establishment of 110/11kV substation at Khedagi cross along with 110 kV SC line of 10.969 KMs.</p> <ul style="list-style-type: none"> • Award cost: ₹ 8.63 crore • Date of LoI: June 2017 • Schedule date of completion: June 2018 • Actual date of Completion: August 2019 • Delay: 1 year two months • Expenditure: ₹ 8.35 crore 	<p>The line works were completed in March 2019, while substation was completed in August 2019. Audit observed delays on the part of the contractor in completing the works and also right of way issues.</p> <p>The Government replied (April 2020) that there was protest from the land owners against erection of towers at location no.1, 2 & 3, which were resolved by obtaining Caveat from the Court in February 2019 and Tower erection and stringing was completed in March 2019. With regard to substation, it was stated that the land owner stopped the work and issue was resolved subsequently. The fact remained that the Company failed to exercise the provisions of law to ensure right of way.</p>

Appendix-8(b)
Details of incomplete works due to ROW issues
(Referred to in Paragraph 2.1.12)

Sl. No.	Name of the work and details of award/delay/expenditure	Audit remarks
<p>The cases where the works (Total expenditure - ₹ 189.07 crore) were not completed even after delay of one year to twelve years from their scheduled dates due to not enforcing conditions of contract and failure to invoke provisions of Indian Telegraph Act, which gives powers to the Company to proceed with the work without interruption and pursue with the land owners separately with regard to payment of compensation.</p>		
1	<p>Construction of Balance 220 kV DC line from Tallak-Hiriyur (PGCIL) for a distance of 60.481 KMs.</p> <ul style="list-style-type: none"> • Award cost: ₹ 73.30 crore • Date of LoI: August 2006 • Schedule date of completion: August 2007 • Delay as on December 2019: 12 years 6 months • Expenditure: ₹ 6.34 crore 	<p>The line work of 40 kms was completed as of January 2009 and the work did not progress further due to objections from land owners. Resultantly, the expenditure incurred so far remained unfruitful, besides objective of improving the reliability of power supply in Challakere and Molakalmuru taluk has not been achieved.</p> <p>The Government replied (April 2020) that there were severe right of way issues. The contractor has stopped the work after completion of erection of 42 towers. It was also stated that the notice was issued to the contractor in February 2019 for completing the work. The fact remained that the work which was scheduled to be completed by August 2007 has not been completed yet as the Company failed to ensure right of way.</p>
2	<p>Balance work of 220kV D/C line from Somanahalli to Malur 220kV substation and Malur 220kV station to Kolar</p> <ul style="list-style-type: none"> • Award cost: ₹ 27.39 crore • Date of LoI: August 2006 • Schedule date of completion: May 2007 • Delay as on December 2019: 12 years 9 months • Expenditure: ₹ 35.27 crore 	<p>The execution of the transmission lines (between Somanahalli to Malur) required diversion of 4.34 ha of forest land, of which 3.98 hectares passes through Bannerghatta National Park and 0.36 hectares passes through a Bangalore Urban Forest Division. As the diversion involved National Park, the matter was decided by the Supreme Court and the orders were passed allowing for diversion only in May 2008 subject to certain conditions. Subsequently, the Company took abnormally longer time of nine years for fulfilling the conditions (including payment of Net Present Value of ₹ 4.40 crore) and to get the clearance from Ministry of Environment and Forest (MoEF), GoI, which happened only in March 2017, indicating the lapse on the part of the Company.</p> <p>The Company, without addressing the right of way issues, awarded the contracts thrice in May 1998, May 1999 and May 2006. The first contract (two contracts) awarded at total cost of ₹ 19.26 crore with stipulation to complete by March 1999 was stopped in May 1999/August 2002 after investing ₹ 17.12 crore. The second contract awarded in May 1999 was also short closed in January 2006. The third contract, awarded to M/s Deepak Cables India Ltd in August 2006 with a stipulation to complete by May 2007, was terminated in November 2015 after expending ₹ 35.27 crore.</p> <p>The Company, after obtaining clearance (March 2017) from MoEF, re-awarded (September 2017) the balance works to M/s Sagar Steels Pvt. Ltd for ₹ 13.18 crore to be completed by September 2018. Though the contractor did not furnish required bank guarantee (₹ 89.93 lakh), the Company waited till January 2019 (16 months from LoI) for receipt of guarantee without terminating the contract. The work, however, was not yet completed (December 2019).</p> <p>The Government replied (April 2020) that the delay in completion was due to non-performance of contractual obligations, severe right of way issues, clearance from Bannerghatta National Park Authorities, etc. It was further stated that an amount of ₹ 7.85 crore was recovered through liquidated damages/forfeiture of bank guarantee and retention money.</p>

Appendix-8(b) (contd.)

Sl. No.	Name of the work and details of award/delay/expenditure	Audit remarks
		The reply is not acceptable, the Company's failure was very apparent from the fact that the work, which was scheduled to be completed by May 1999, was not completed (December 2019), and taking up of the work without ensuring prior clearance from forest authorities was not in order. Moreover, the Company did not initiate timely action to terminate the contracts of defaulting contractor (M/s Sagar Steels Pvt. Ltd). The expenditure of ₹ 35.27 crore spent on lines remained unfruitful.
3	<p>110kV DC line from Kavoor to Kulashekhara-8.4 KMs.</p> <ul style="list-style-type: none"> • Award cost: ₹ 9.06 crore • Date of LoI: April 2007 • Schedule date of completion: October 2007 • Delay as on December 2019: 12 years 5 months • Expenditure: ₹ 6.65 crore 	<p>Check survey was submitted by contractor in October 2007, after more than one year from the scheduled date of completion. Due to delay in commencement of the work, lands in the identified line corridor were consolidated by the real estate developers resulting in obstruction to work completion. Out of 50 locations, only 36 towers were erected and stringing of 24 spans was completed. The work was stopped by the contractor since October 2012 and was terminated at risk and cost of contractor in October 2017, after five years of stoppage. The balance work was not re-awarded. The expenditure of ₹ 6.65 crore incurred so far on the erection of lines remained unfruitful pending completion of balance work.</p> <p>The Government replied (April 2020) that various cases relating to the work are pending before Courts. It was also stated that the liquidated damages of ₹ 50.59 lakh were recovered from the agency. Revised estimate for ₹ 11.18 crore was submitted in October 2019 and the escalated cost on account of termination of contract would be recovered after award of the balance work.</p>
4	<p>Establishing 2x100 MVA, 220/66kV substation at Naganathapura.</p> <ul style="list-style-type: none"> • Award cost: ₹ 2.31 crore • Date of LoI: July 2007 • Schedule date of completion: January 2008 • Delay as on December 2019: 12 years one month • Expenditure: ₹ 3.97 crore 	<p>The contractor commenced the work in March 2012, <i>i.e.</i> after lapse of five years of LoI. The contract was terminated in January 2017, with financial progress of ₹ 3.97 crore after nine years from the scheduled date. The cost has been escalated due to delay in completion. The balance work was not completed.</p> <p>The Government replied (April 2020) that it had recovered liquidated damages of ₹ 66.94 lakh and forfeited retention money of ₹ 38.08 lakh. The reply is silent on reasons for not taking action on the contractor despite delay of five years in commencing the work and delay in termination of contract.</p>
5	<p>Shifting of 220kV DC line passing through Airport land by construction of 220kV LILO line in Hassan for a distance of 17.67 KMs.</p> <ul style="list-style-type: none"> • Award cost: ₹ 15.70 crore • Date of LoI: September 2007 • Schedule date of completion: February 2008 • Delay as on December 2019: 12 years • Expenditure: ₹ 8.51 crore 	<p>The proposals for diversion of 3.83 hectares of forest land was submitted in December 2010 and approved in February 2016. The demand from farmers for higher compensation delayed the works. The DC, Hassan approved compensation rates in August 2018. Payment of compensation was pending. The envisaged objective of shifting the load of Hassan 220/66kV substation from Shivamogga-Bangalore line to Shivamogga-Mysore line was not achieved due to unresolved right of way issues.</p> <p>The Government replied (April 2020) that the contractor stopped the work at location no.40, 41 and 42 as farmers demanded higher compensation. The approval for land compensation was given by the Company in January 2019. The instructions were issued (February/March 2019) to the agency to restart the work and conducted revised check survey in October 2019. Erection of 63 of 68 towers was completed. The reply is not acceptable, as the compensation issue should have been pursued separately as per the law without stoppage of work.</p>

Appendix-8(b) (contd.)

Sl. No.	Name of the work and details of award/delay/expenditure	Audit remarks
6	<p>Substation at Mangalore Special Economic Zone (MSEZ) and associated line</p> <ul style="list-style-type: none"> • Award cost: ₹ 37.27 crore • Date of LoI: May 2011 • Schedule date of completion: May 2012 • Delay as on December 2019: 8 years 9 months • Expenditure: ₹ 38.33 crore 	<p>The work of substation was commenced only in January 2012 after seven months of award (May 2011) as the Company took four months to hand over the land (September 2011) to the contractor and also due to revision in substation layout subsequent to award of work. As regards construction of line, the contractor (M/s. Vishwanath Projects Limited) commenced work only in May 2014, three years after issue of Letter of Intent (May 2011) for which penal provisions of the contract were not invoked. Further, as the line passed over the railway line, the required clearance was submitted (June 2011/January 2012/February 2015) after award of work, but clearance from the Railway authorities was not received (December 2019). The Company did not pursue Railways at appropriate levels in the Government, the evacuation lines were not completed (December 2019). There was delay of three years in commissioning substation and also the substation was underutilised (14.50 <i>per cent</i>) due to non-completion of evacuation lines.</p> <p>The Government replied (April 2020) that the main purpose of completing 220 kV station was for catering to the power requirement to the MSEZ, which was prioritised and completed. It was further stated that the demand raised by the Railways was paid in February 2019, but approval was awaited. The reply is silent on delays at various stages and non-invoking of penal provisions for delay on the part of the contractor and also reasons for delay in receipt of approval from Railways.</p>
7	<p>Establishment of 1X10 MVA, 220kV substation at Benkikere (Channagiri) along with construction of 220kV and 66kV MC/DC/SC lines.</p> <ul style="list-style-type: none"> • Award cost: ₹ 97.64 crore • Date of LoI: May 2017 • Schedule date of completion: August 2018 • Delay as on December 2019: 1 year 4 months • Expenditure: ₹ 86.94 crore 	<p>Audit observed that expenditure incurred on substation and lines remained unproductive, as the line works were not completed, only 88 out of 199 tower locations were completed. It was also observed that non-completion of line works had caused overloading of neighbouring 220kV substations (Davangere and Shivamogga) over 85 <i>per cent</i> of their capacity. The reasons for delay was due to objections from the land owners who filed cases in the DC court and non-obtaining forest clearance.</p> <p>The Government replied (April 2020) that the delay in completion was due to non-issue of forest clearance and demand for higher compensation by the land owners. It was also stated that the compensation issue was resolved in August 2019 and the contractor re-commenced the work from November 2019. It is evident from the reply that the Company failed to obtain forest clearance before commencing the work and payment of compensation should have been dealt with separately as per the provisions of law without stoppage of work.</p>
8	<p>Construction of 110 kV SC line on DC tower from 110kV Guledgudda substation to Ilkal substation.</p> <ul style="list-style-type: none"> • Award cost: ₹ 6.20 crore • Date of LoI: August 2011 • Schedule date of completion: August 2012 • Delay as on December 2019: 7 years 5 months • Expenditure: ₹ 3.06 crore 	<p>The contract was terminated in February 2015 with financial progress of ₹ 3.06 crore after more than two and half years from scheduled date. The tenders for the balance works estimated at ₹ 4.90 crore was invited in March 2019. The cost was escalated by ₹ 1.76 crore. The Company, though, recovered ₹ 89.84 lakh by way of liquidated damages and forfeited bank guarantee, did not recover the escalated cost on account of termination.</p> <p>The Government replied (April 2020) that the escalated cost on account of termination will be recovered after award of balance works. The fact remained that the Company failed to take timely action for termination of contract, resultantly the cost was escalated and work was not completed even after delay of more than seven years.</p>

Appendix-9

Details of placement of purchase orders for switchgears and delay in commissioning of substations

(Referred to in Paragraph 2.1.16)

Sl. No.	Name of the work	Date of award	Schedule date of completion	Date of purchase order	Actual date of supply /date of commissioning of substation	Audit Remarks
1	220kV Mallat substation (Kalaburgi Zone)	March 2013	August 2014	January-2017	December 2017/March-2018	<ul style="list-style-type: none"> Purchase Order was placed after completion of substation. Delay in supply resulted in delay in commissioning of substation by nine months.
2	110kV Tolamatti substation (Bagalkot Zone)	November 2016	September 2017	NA	October 2017/December 2017	<ul style="list-style-type: none"> Substation along with line was completed in May 2017, but was commissioned on December-2017 with delay of six months.
3	Nirna 110kV substation (Kalaburgi Zone)	December 2014	December 2015	February 2016	July 2016/November 2016	<ul style="list-style-type: none"> Purchase Order was placed after schedule date of completion of work, which resulted in delay in commissioning of substation by twelve months.
4	Google 110kV substation (Kalaburgi Zone)	March 2015	March 2016	March 2016	September 2016/March 2017	<ul style="list-style-type: none"> Substation was charged in March 2017, due to delay in placing purchase order and supply.
5	Ripponpet 110kV substation (Hassan Zone)	January 2016	January 2017	March 2016	July 2017/July 2017	<ul style="list-style-type: none"> Delay in supply of switchgear resulted in delay in commissioning of the substation by six months.
6	Bennur 110kV substation (Bagalkot Zone)	February 2017	February 2018	November 2017	July 2018/August 2018	<ul style="list-style-type: none"> Delay in supply of switchgear by four months resulted in delay in commissioning of the substation by six months.
7	Shiggaon 110kV substation (Bagalkot Zone)	June 2014	June 2015	March 2015	September 2015/March 2016	<ul style="list-style-type: none"> Delay in supply of switchgear by three months delayed commissioning of the substation by six months.
8	Belavanki 110kV substation (Bagalkot Zone)	June 2017	June 2018	September 2017	August 2018/October 2018	<ul style="list-style-type: none"> Delay in supply of switchgear by six months delayed commissioning of the substation by four months.

Appendix – 10
Results of Energy Audit
(Paragraph No. 3.1.7.2)

Sl. No.	Division/ subdivision/section	Test checked DTCs	No. Of DTCs with 100 per cent loss	No. Of DTCs with Negative loss	No. of DTCs with no data/error	Total	Percentage of discrepancies to total energy audit data generated
(a)	(b)	(c)	(d)	(e)	(f)	(g=d+e+f)	(h=g/c*100)
BESCOM							
1	Harihara	2,277	623	770	514	1,907	83.75
2	Hoskote	3,354	473	758	1,130	2,361	70.39
3	Magadi	3,737	277	41	2,648	2,966	79.37
	Total	9,368	1,373	1,569	4,292	7,234	77.22
HESCOM							
1	Alnavar AC Section	470	0	58	380	438	93.19
2	ChillurBadni	56	0	0	54	54	96.43
3	Dharwad RSD	3,096	2	455	2,247	2,704	87.34
4	Bammigatti	95	0	2	93	95	100
5	Benchikeri	3	0	1	2	3	100
6	Hulkoppa	70	0	3	65	68	97.14
7	Kalaghatagi	2,238	0	117	2,006	2,123	94.86
	Total	6,028	2	636	4,847	5,485	90.99
MESCOM							
1	Udupi	2,758	412	659	635	1,706	61.86
2	Kadur	83	0	0	15	15	18.07
3	Bantwal	4,893	50	86	1,297	1,433	29.29
4	Shivamoga	1,728		1,064 ¹⁹⁹		1,064	61.57
	Total	9,462				4,218	44.58

¹⁹⁹ Details of breakup for column (d), (e), (f) are not available.

Appendix - 11
Details of common issues observed in physical verification of DTCs
(Paragraph No. 3.1.7.3)

Sl. No.	Observations made on Field	Number of DTCs	Name of the division
BESCOM			
Findings of physical verification			
1	Meter burnt	4	Hosakote, Madhugiri
2	Meter not found on site	4	Hosakote, Magadi
3	Cable burnt	4	Harihara, Magadi
4	Meter Issue (Exact problem not identified)	3	Harihara, Hosakote
5	Recording Issue with meter	3	Harihara, Hosakote
6	Meter working fine	4	Magadi, Madhugiri
Data verified with energy audit and DCB reports			
7	Actual consumption less than that of recorded in Energy Audit Report	1	Hosakote
8	Tagging Issue	8	Harihara, Hosakote, Magadi
Total		31	
HESCOM			
Findings of physical verification			
1	Display of meter Not Working	45	Belgavi, Sirsi, Haveri, Raibagh, Bagalkot
2	Cable burnt	2	Sirsi, Haveri
3	Battery Drained	2	Sirsi, Raibag
4	Meter not communicating due to lack of AMR Compliance	1	Belagavi
5	Meter burnt	11	Sirsi , Haveri , Raibag
6	Transformer Centre idle	1	Haveri
7	Two meters installed together	1	Raibag
8	Meter not in working condition	4	Belgavi, Sirsi,
Data verified with energy audit and DCB reports			
9	Mismatch in location of meter as compared to the Energy Audit Report	14	Belagavi ,Sirsi
10	Meter Serial Number did not match with the Energy Audit Data	7	Haveri, Raibag, Bagalkot
11	Meter existed in the field but was not featured in the Energy Audit Data	5	Raibag, Bagalkot
12	Tagging Issue	4	Belagavi, Bagalkot
13	Duplication of Serial Number of Meter	1	Bagalkot
Total		98	
MESCOM			
Findings of physical verification			
1	Meter Display not working	7	Shivamoga, Kadur
2	Meter not found on site	3	Shivamoga, Kadur
3	Meter Burnt	2	Kadur
4	Display of current in the meter is not in the specified range	2	Shivamoga
5	Meter Serial Number Mismatch	4	Shivamoga, Kadur
6	Discrepancies in readings of potential and load	5	Shivamoga, Kadur
Data verified with energy audit and DCB reports			
7	Difference in Number of Installation as per Energy Audit Report and Transformer Register	5	Shivamoga
8	Consumers not properly mapped	4	Kadur, Shivamoga
Total		32	

Appendix - 12

**Differences between Energy Audit (EA) and DCB Reports
(Paragraph No. 3.1.7.3)**

Division	Subdivision	DTC location and meter No	No of installations		Difference
			As per EA	As per DCB	
HESCOM					
Belagavi Rural	Belagavi RSD 1	HES28254	127	95	-32
		HES27561	39	98	59
		HES28331	26	179	153
		HES30418	272	1	-271
		HES34616	276	0	-276
		HES27723	0	175	175
		HES27926	316	10	-306
		HES28087	299	136	-163
	Belagavi RSD 2	HES29241	407	325	-82
		HES29641	120	118	-2
		HES30023	152	154	2
		HES29829	526	523	-3
		3102531	7	4	-3
		Khanapur	3043476	29	16
	233354		209	196	-13
	3043770		395	350	-45
	3040429		180	147	-33
	3043704		21	20	-1
	3041730		369	327	-42
	3043415		293	87	-206
28130092	184		166	-18	
3101976	89	85	-4		
MESCOM					
Shivamogga	RSD Shivamogga	MES 97675	256	64	-192
		MES94722	204	191	-13
		MES94692	171	63	-108
	Thirthalli	MES94722	248	157	-91
Udupi	Manipal	15199	94	76	-18
		15166	8	9	1
		15174	26	38	12
		15175	42	46	4
		15192	1	3	2
	Brahmavara	MEZ10734	3	2	-1
		MEZ10719	32	31	-1
	Kaup	MES77993	19	48	29
		MES77027	13	11	-2
		MES77591	79	93	14
	Karkala	MEZ12986	20	100	80
		MEZ10702	71	105	34
		MEZ10730	18	1	-17
MEZ12951		9	335	326	

Appendix - 13

Directives and observations of KERC on Metering of DTCs and Energy Audit

(Paragraph No. 3.1.8)

Tariff Order	Directives/observations of KERC
2008	<ul style="list-style-type: none"> • ESCOMs were to prepare a metering plan for Energy Audit to measure the energy received in each of the responsibility centers and to account for the energy sales. • ESCOMs were directed to undertake energy audit studies at distribution circle level and to file a trajectory of loss levels in respect of technical and commercial losses for each of the years of the control period, backed up by relevant studies to justify the loss levels indicated. ESCOMs should furnish voltage wise loss levels along with monthly reports to the Commission. The Commission also directed that segregation of technical and commercial losses shall be achieved and suitably benchmarked well before annual review of performance.
2009	<ul style="list-style-type: none"> • ESCOMs should install meters to all DTCs which were predominantly feeding to IP sets and put in place a mechanism to obtain periodical meter readings of such meters and assess the IP set consumption. ESCOMs were allowed a period of one year from the date of this order to implement this directive.
2010	<ul style="list-style-type: none"> • The installation of meters at the DTC level should be completed by all ESCOMs by 31 December 2010 and furnish to the Commission the information in this regard by 30 April 2010 and thereafter report on a monthly basis on the progress achieved in respect of number of DTCs existing in the Company, number of DTCs already metered, number of DTCs yet to be metered and a time bound monthly programme for completion of work by 31 December 2010. ESCOMs should submit an action plan for reduction of losses and increase in metered sales within three months from the date of this order.
2011	<ul style="list-style-type: none"> • ESCOMs should furnish a plan of action for obtaining meter readings and to conduct energy audit.
2012	<ul style="list-style-type: none"> • The overall progress achieved by the ESCOMs was not satisfactory. ESCOMs should furnish the plan of action for fixing meters to the remaining DTCs and obtaining meter readings for conducting energy audit within a specified time limit. ESCOMs were also directed to take up Energy Audit of all the completed DTCs and submit compliance
2014	<ul style="list-style-type: none"> • During the ESCOMs Review meeting held on 19 October 2013 by the Commission, BESCOM and MESCOM have agreed to complete 100 <i>per cent</i> DTC Metering along with consumer indexing in at least one division by the end of December, 2013 and furnish the analysis of the same to the Commission. But, both ESCOMs did not comply with the directive. • BESCOM and MESCOM should expedite metering of DTCs by drawing up an action plan and complete it in a reasonable period of time so as to take up DTC wise energy audit and initiate remedial measures aimed at reducing the losses wherever the losses were abnormally high. HESCOM had not shown any seriousness in complying with the directives of the Commission
2015	<ul style="list-style-type: none"> • The progress of DTC metering was just around 56 <i>per cent</i> in BESCOM, 31 <i>per cent</i> in HESCOM which was not satisfactory. BESCOM had not taken up energy audit of even such DTCs for which metering was completed negating the very purpose of metering them at a substantial cost. BESCOM was directed to take up energy audit of DTCs for which meters have already been installed and submit the DTC wise details of energy audit conducted with analysis within three months from the date of this order.

Appendix – 13 (contd.)

Tariff Order	Directives/observations of KERC
	<ul style="list-style-type: none"> BESCOM was directed to complete the energy audit of Davanagere Circle which was reportedly selected for 100 <i>per cent</i> completion of DTC metering along with consumer indexing and submit the results / analysis of the energy audit to the Commission within in one month from the date of this order. The Commission directed that metering of all the DTCs in BESCOM should be completed within three months from the date of the order. The compliance of the above should be reported regularly to the Commission once in a quarter.
2016	<ul style="list-style-type: none"> ESCOMs were not submitting regularly the monthly analysis of energy audit conducted in cities/towns. ESCOMs had not taken up comprehensive DTC wise energy audit, reportedly due to non-completion of tagging of consumer installations with the concerned feeders/DTCs. There has been an inordinate delay in tagging of consumer details with the feeders/DTCs. In fact, ESCOMs during the Review meetings held in the Commission, had committed to complete this exercise before August 2014, but the progress achieved was not satisfactory. ESCOMs were directed to take up energy audit of DTCs for which meters have already been installed and to initiate corrective measures for reducing distribution losses wherever they are above the targeted level. The compliance in respect of DTC wise energy audit conducted with analysis and the remedial action initiated to reduce loss levels should be submitted every month regularly to the Commission.
2017	<ul style="list-style-type: none"> Despite completing significant percentage of metering of the DTCs, ESCOMs have failed to take up DTC-wise energy audit, citing non-completion of tagging of consumer installations with the concerned feeders/DTCs and also software integration issues. ESCOMs were directed to take up energy audit of DTCs where meters have already been installed and to initiate remedial measures for reducing energy losses in the distribution system. The Commission views with displeasure, the delay in completing the tagging work and taking up the energy audit, and directed to take up energy audit of DTCs where meters have already been installed and to initiate remedial measures for reducing energy losses in the distribution system.
2018	<ul style="list-style-type: none"> Despite completion of metering of substantial number of DTCs, ESCOMs failed to take up DTC-wise energy audit, citing incomplete tagging of consumer installations with the concerned feeders/DTCs and also unresolved software integration issues. The reply currently submitted by the ESCOMs was the same as that of the previous year.
2019	<ul style="list-style-type: none"> The Commission directed ESCOMs to conduct workshops at the Division Office level, for educating the officers of all cadre on the importance of conducting the energy audit, feeder-wise, DTC-wise, <i>etc</i> and motivating them to take action to reduce the losses in their areas, address issues relating to consumer tagging, recognise the importance of energy metering and maintaining them in good condition, strictly servicing all the installations by providing appropriate energy meters, providing and maintaining energy meters to the DTC's, Metering of Street light installations, Replacement of electromechanical meters, <i>etc</i>. An action plan on conducting such workshops shall be submitted by BESCOM within 60 days from the date of this order. The Commission did not find the reasons submitted by ESCOMs for not conducting the energy audit in respect of 11 kV lines, DTCs and LT lines as justifiable and directed ESCOMs to submit the consolidated energy audit report for the Financial Year 2019 before 31 May 2019.

Appendix-14
Failed transformers yet to be repaired as of December 2019
(Referred to in Paragraph no.3.2.3)

Sl. No	Division	Substation	WDV (₹ in lakh)	Date of failure	Delay from date of failure (days)	Delay after stipulated 360 days (days)	Delay after 360 days (years)
PTs held with repairers							
1	Bangalore	HSR Lay out	2.42	22-08-2011	3,053	2,693	7.5
2	Bagalkote	H – Hidkal	24.26	08-10-2011	3,006	2,646	7.4
3	Bangalore	Somanahalli	459.40	17-12-2011	2,936	2,576	7.2
4	Bangalore	Shantinikethan	140.90	14-02-2012	2,877	2,517	7.0
5	Bagalkote	Yaragatti	22.14	15-02-2012	2,876	2,516	7.0
6	Bagalkote	Ganeshgudi	8.35	21-06-2012	2,749	2,389	6.6
7	Bangalore	Kadugody	115.84	31-10-2012	2,617	2,257	6.3
8	Bagalkote	Tadasinkoppa	25.97	30-12-2012	2,557	2,197	6.1
9	Bangalore	Yerandanahalli	106.95	01-02-2013	2,524	2,164	6.0
10	Bagalkot	Athani	87.03	12-03-2013	2,485	2,125	5.9
11	Mysore	Tubinkere	101.80	25-07-2013	2,350	1,990	5.5
12	Bangalore	NRS, DB Pura	167.23	13-09-2013	2,300	1,940	5.4
13	Bagalkote	Gajendragad	90.98	18-09-2013	2,295	1,935	5.4
14	Mysore	Bilikere	54.00	11-04-2014	2,090	1,730	4.8
15	Mysore	Santhebachally	54.00	30-05-2014	2,041	1,681	4.7
16	Bangalore	Hoodi	104.48	04-06-2014	2,036	1,676	4.7
17	Bagalkote	220 kV Belgaum	13.54	21-08-2014	1,958	1,598	4.4
18	Bagalkote	Ankalagi	174.00	21-12-2014	1,836	1,476	4.1
19	Mysore	Nanjangudu	83.00	13-01-2015	1,813	1,453	4.0
20	Bangalore	BMTC	4.48	20-03-2015	1,747	1,387	3.9
21	Bangalore	Malur	4.56	15-08-2015	1,599	1,239	3.4
22	Bagalkote	Katakol	13.16	06-05-2016	1,334	974	2.7
23	Bangalore	Bidadi	100.29	16-05-2016	1,324	964	2.7
24	Mysore	Belagola	68.47	17-12-2016	1,109	749	2.1
25	Bangalore	Naganathapura	3.68	06-02-2017	1,058	698	1.9
26	Bangalore	Channapatna	58.14	20-04-2017	985	625	1.7
27	Bagalkote	Kanbargi	80.43	05-05-2017	970	610	1.7
28	Bangalore	Bommasandra	155.55	10-06-2017	934	574	1.6
29	Bangalore	Kolar	3.49	12-08-2017	871	511	1.4
30	Bangalore	Chandrappa Circle	6.03	07-11-2017	784	424	1.2
31	Mysore	Nanjangudu	222.06	15-11-2017	776	416	1.2
32	Bagalkote	Ramdurga	180.27	14-03-2018	657	297	0.8
33	Bangalore	Electronic City Phase-2 Sec 2	63.55	24-03-2018	647	287	0.8
	Total		2,800.00				

Appendix-14 (contd.)

Sl. No	Division	Substation	WDV (₹ in lakh)	Date of failure	Delay from date of failure (days)	Delay after stipulated 360 days (days)	Delay after 360 days (years)
PTs held at substations							
1	Bagalkote	Devarhiparagi	14.56	21-06-2013	2,384	2,024	5.6
2	Bangalore	Somanahalli	448.05	29-03-2015	1,738	1,378	3.8
3	Bangalore	Gokula	82.46	02-11-2015	1,520	1,160	3.2
4	Mysore	Devanur	4.90	06-11-2015	1,516	1,156	3.2
5	Bagalkote	Mantur	1.04	15-04-2016	1,355	995	2.8
6	Bagalkote	Haliyal	10.02	22-05-2016	1,318	958	2.7
7	Bagalkote	Lokapur	2.29	28-05-2016	1,312	952	2.6
8	Bagalkote	Rattihalli	4.15	04-06-2016	1,305	945	2.6
9	Bagalkote	Lokapur	2.29	07-06-2016	1,302	942	2.6
10	Mysore	Sindhuvallypura MUSS Station.	7.63	17-02-2017	1,047	687	1.9
11	Bagalkote	M.K.Hubli	149.05	09-04-2017	996	636	1.8
12	Mysore	Megalapura	6.78	14-04-2017	991	631	1.8
13	Bangalore	BIAL Begur	45.56	10-05-2017	965	605	1.7
14	Mysore	Santhebachally	83.00	19-05-2017	956	596	1.7
15	Bagalkote	Mattihal	49.02	07-06-2017	937	577	1.6
16	Mysore	Vajamangala	111.23	13-10-2017	809	449	1.2
17	Bangalore	Chintamani	67.08	08-06-2018	571	211	0.6
18	Bangalore	Cesna Park	67.08	08-06-2018	571	211	0.6
19	Bangalore	Kudur	27.99	18-07-2018	531	171	0.5
20	Bangalore	Ramapura	6.69	23-08-2018	495	135	0.4
21	Bangalore	Puttenahalli	135.35	23-11-2018	403	43	0.1
22	Bagalkote	Gulledagudda	29.16	20-02-2019	314	-	-
	Total		1,355.82				
	Grand Total		4,155.82				

Appendix – 15
Repaired PTs – Delay in tendering and issue of LoA
(Referred to in Paragraph no.3.2.4)

Sl.No.	Division/ Substation	Date of failure	Date of tendering	Delay in tendering after allowing 15 days for testing and estimate (months)	Date of LoA	Delay in issue of LoA after allowing 60 days (months)	Date of DWA	Delay in issuing DWA after considering 30 days for lifting and joint inspection (months)	Date of Final Inspection (delay w.r.t contract)	Delay in months from date of failure (after allowing 360 days)
1	Mysore/ Nanjangudu	24-10-2012	20-11-2015	37	26-07-2016	6	15-06-2018	22	25-10-2018 (nil)	61
2	Bagalkote/ PH Compound	24-03-2014	22-09-2014	6	27-11-2014	-	02-01-2017	25	12-05-2017 (nil)	26
3	Bangalore/ Dommasandra	08-05-2014	11-02-2015	9	07-09-2015	5	27-03-2018	30	10-09-2018 (2 months)	41
4	Bangalore/ Yerandahalli R/S	30-12-2014	12-06-2015	5	10-02-2016	6	13-04-2017	13	11-11-2017 (3 months)	23
5	Bangalore/ Attibele	05-04-2014	11-02-2015	10	31-12-2015	9	02-03-2017	13	28-08-2018 (14 months)	42
6	Bangalore/ Sugatur	13-08-2014	21-11-2014	3	07-09-2015	8	15-04-2017	19	28-08-2017 (1 month)	25
7	Bangalore/ Byrakur	12-09-2014	12-02-2015	5	21-11-2015	7	04-05-2016	5	17-08-2016 (nil)	12
8	Bangalore/ Kadugodi	13-05-2014	11-02-2015	9	03-09-2015	5	02-03-2017	17	25-08-2017 (2 months)	28
9	Bangalore / Hoodi	31-03-2015	01-02-2017	22	31-12-2017	9	25-09-2018	8	06-02-2019 (ni)	35
10	Bangalore/ Somanahalli	22-06-2009	10-06-2015	72	22-09-2016	14	01-10-2018	24	05-01-2019 (nil)	104
11	Bangalore/ Chandra	13-04-2014	11-02-2015	10	14-09-2015	5	03-02-2017	16	28-08-2017 (3 months)	29

Note: The above represent 11 PTs which were repaired and received with delay from the repairers. The balance 7 PTs were repaired under warranty/in repair bay which were not considered for the purpose of audit comment.

Appendix-16
PTs held with repairers and delay at various stages
(referred to in Paragraph No.3.2.5)

Sl. No	Zone/Division	Substation	Date of failure	Date of tendering	Delay in tendering after considering 15 days for testing and estimate (months)	Date of LoA	Delay in issue of LoA after considering 60 days for finalising tender (months)	Date of DWA	Delay in issuing DWA after considering 30 days for lifting and joint inspection (months)	Contract price as per the revised estimate	Schedule date of completion for repair	Delay in repair as of December 2019 from the scheduled date (months)
1	Mysore	Santhebachally	30-05-2014	29-07-2015	14	28-07-2016	10	NA	-	27.37	NA	NA
2	Mysore	Tubinkere	25-07-2013	19-07-2014	11	15-02-2016	17	NA	-	149.93	NA	NA
3	Mysore	Bilikere	11-04-2014	Under warranty	-	-	-	-	-	-	-	-
4	Bagalkot	Tadasinakoppa	30-12-2012	01-07-2014	18	20-12-2014	4	09-09-2015	8	23.99	07-01-2016	48
5	Bagalkot	Ganeshgudi	21-06-2012	01-07-2014	24	27-11-2014	3	09-09-2015	9	20.29	07-01-2016	48
6	Bagalkot	Athani	12-03-2013	12-11-2013	8	24-12-2014	12	02-03-2019	50	79.82	30-06-2019	6
7	Bagalkot	Gajendragad	18-09-2013	22-09-2014	12	27-11-2014	0	08-04-2019	52	59.78	06-08-2019	5
8	Bagalkot	Yaragatti	15-02-2012	03-03-2014	24	27-09-2014	5	09-09-2015	11	48.85	07-01-2016	48
9	Bagalkot	H - Hidkal	08-10-2011	03-03-2014	29	30-08-2014	4	09-05-2019	56	63.08	06-09-2019	4
10	Bangalore	Yerandahalli	01-02-2013	21-3-2015	35	31-12-2015	8	30-3-2016 (joint insp)	2	NA	31-7-2017	29
11	Bangalore	HSR Lay out	22-08-2011	15-11-2011	2	22-05-2012	4	23-06-2014	24	57.03	21-10-2014	63
12	Bangalore	NRS, DB Pura	13-09-2013	9-12-2013	2	27-8-2014	7	NA	-	-	-	-
13	Bangalore	Kadugody	31-10-2012	05-03-2013	4	14-08-2013	3	17-03-2015	18	40.91	15-07-2015	54
14	Bangalore	Shantiniketan	14-02-2012	Under warranty	-	-	-	-	-	-	-	-
15	Bangalore	Hoodi	04-06-2014	09-12-2014	6	02-06-2015	4	NA	-	63.65	-	-
16	Bangalore	Somanahalli	17-12-2011	11-05-2012	4	20-05-2013	10	09-11-2018	66	163.52	09-03-2019	10

Appendix-16 (contd.)

Sl.No	Zone/Division	Substation	Date of failure	Date of tendering	Delay in tendering after considering 15 days for testing and estimate (months)	Date of LoA	Delay in issue of LoA after considering 60 days for finalising tender (months)	Date of DWA	Delay in issuing DWA after considering 30 days for lifting and joint inspection (months)	Contract price as per the revised estimate	Schedule date of completion for repair	Delay in repair as of December 2019 from the scheduled date (months)
17	Bangalore	Bidadi	16-05-2016	27-10-2016	5	22-09-2017	9	29-11-2018	13	90.71	29-03-2019	9
18	Mysore	Nanjangudu	15-11-2017	25-05-2018	6	08-03-2019	8	NA	-	-	-	-
19	Mysore	Nanjangudu	13-01-2015	02-12-2015	10	01-03-2017	13	NA	-	56.58	-	-
20	Mysore	Belagola	17-12-2016	25-05-2018	17	27-07-2018	0	08-03-2019	6	41.69	08-07-2019	6
21	Bagalkot	220 kV Belgaum	21-08-2014	28-06-2018	46	02-03-2019	6	NA	-	144.86	-	-
22	Bagalkot	Ankalagi	21-12-2014	28-06-2018	42	02-03-2019	6	NA	-	56.38	-	-
23	Bagalkot	Kanbargi	05-05-2017	25-06-2018	13	02-03-2019	6	NA	-	52.53	-	-
24	Bagalkot	Katakol	06-05-2016	26-06-2018	26	02-03-2019	6	NA	-	64.26	-	-
25	Bagalkot	Ramdurga	14-03-2018	28-06-2018	3	08-03-2019	6	NA	-	21.49	-	-
26	Bangalore	Bommasandra	10-06-2017	Within warranty	-	-	-	-	-	10	-	-
27	Bangalore	Chandrappa Circle	07-11-2017	06-06-2018	7	17-10-2018	2	08-03-2019	4	24.58	08-07-2019	6
28	Bangalore	Channapatna	20-04-2017	06-06-2018	13	17-10-2018	2	18-02-2019	3	44.17	18-06-2019	7
29	Bangalore	Malur	15-08-2015	25-05-2018	33	17-10-2018	3	12-02-2019	3	40.92	12-06-2019	7
30	Bangalore	BMTC	20-03-2015	30-09-2015	-	17-10-2018	35	08-03-2019	4	47.52	08-07-2019	6
31	Bangalore	Electronic City Phase-2 Sec 2	24-03-2018	13-06-2018	2	17-10-2018	2	19-02-2019	3	47.97	19-06-2019	7
32	Bangalore	Naganathapura	06-02-2017	25-05-2018	15	17-10-2018	3	19-02-2019	3	48.51	19-06-2019	7
33	Bangalore	Kolar	12-08-2017	08-06-2018	10	17-10-2018	2	08-03-2019	4	51.42	08-07-2019	6

Appendix-17
PTs held with repairers and LD leviable for delay at various stages
(Referred to in Paragraph No.3.2.5)

Sl. No	Zone/Division	Substation	Date of failure	Date of tendering	Date of LoA	Date of DWA	Contract price as per the revised estimate (₹ in lakh)	LD leviable for delays at various stages (₹ in lakh)	Audit remarks
1	Mysore	Santhebachally	30-05-2014	29-07-2015	28-07-2016	NA	27.37	2.74	<ul style="list-style-type: none"> The company took one year to finalise the tender. Lifting of PT and joint inspection was delayed by more than one month. Bidder did not respond to issue revised estimate (October 2016).
2	Mysore	Tubinkere	25-07-2013	19-07-2014	15-02-2016	NA	149.93	14.99	<ul style="list-style-type: none"> LoA was issued in February 2016 after delay of one and half-year of tender invitation (December 2014). Bidder delayed in furnishing BG (70 days), lifting PT (28 days) and inviting for joint inspection (31 days). Bidder (M/s Tarapur Transformers) did not respond to clarification sought by Company on replacement of certain spares.
3	Mysore	Bilikere	11-04-2014	Under warranty	-	-	-	-	<ul style="list-style-type: none"> Bidder (M/s Standard transformers) sought (February 2016) additional six months for completing the repair. Legal notice was served (November 2016) to return the PT. Bidder firm was stated to have been closed due to financial crisis.
4	Bagalkot	Tadasinkoppa	30-12-2012	01-07-2014	20-12-2014	09-09-2015	23.99	2.40	<ul style="list-style-type: none"> LoA was issued with delay of more than four months. Bidder lifted PT with delay of 64 days. Reminders were issued (November/December 2015 and February 2016). Delivery schedule was extended to June 2016.
5	Bagalkot	Ganeshgudi	21-06-2012	01-07-2014	27-11-2014	09-09-2015	20.29	2.03	<ul style="list-style-type: none"> Issue of LoA was delayed by more than three months. There was delay on the part of the bidder in lifting PT, furnishing BG by 64 days and offering joint inspection by 77 days.

Appendix-17 (contd.)

Sl. No	Zone/Division	Substation	Date of failure	Date of tendering	Date of LoA	Date of DWA	Contract price as per the revised estimate (₹ in lakh)	LD leviable for delays at various stages (₹ in lakh)	Audit remarks
6	Bagalkot	Athani	12-03-2013	12-11-2013	24-12-2014	02-03-2019	79.82	7.98	<ul style="list-style-type: none"> Contractual obligations were completed by bidder after a delay of 127 days, P.T was lifted after a delay of 501 day, Joint inspection after a delay of 84 days.
7	Bagalkot	Gajendragad	18-09-2013	22-09-2014	27-11-2014	08-04-2019	59.78	5.98	<ul style="list-style-type: none"> Contractual obligations were completed by bidder after a delay of 45 days, PT was lifted with delay of 53 days. There was delay on the part of the Company in conducting joint inspection (59 days), estimation (117 days), amending LoA (171 days). Legal notice was served (February 2016) on the bidder.
8	Bagalkot	Yaragatti	15-02-2012	03-03-2014	27-09-2014	09-9-2015/ 02-03-2019	48.85	4.88	<ul style="list-style-type: none"> Joint inspection was delayed by the bidder by two months. Issue of initial DWA was delayed by more than eight months and revised DWA incorporating change in windings was issued (March 2019) with delay of eight months.
9	Bagalkot	H - Hidkal	08-10-2011	03-03-2014	30-08-2014	09-05-2019	63.08	6.31	<ul style="list-style-type: none"> Contractual obligations were completed by bidder after a delay of 47 days, joint inspection was done with delay of 64 days. There was delay in estimation and issue of initial DWA and revised DWA by more than seven and nine months respectively.
10	Bangalore	Yerandahalli	01-02-2013	21-3-2015	31-12-2015	30-3-2016	36.39	3.63	<ul style="list-style-type: none"> There was delay in issue of amendment to LoA by more than 18 months. PT was lifted with delay of more than two months.
11	Bangalore	HSR Lay out	22-08-2011	15-11-2011	22-05-2012	23-06-2014	57.03	5.70	<ul style="list-style-type: none"> Bidder delayed lifting PT (49 days) and joint inspection by 65 days. DWA was issued after delay of one year from the date of revised estimate.

Appendix-17 (contd.)

Sl. No	Zone/Division	Substation	Date of failure	Date of tendering	Date of LoA	Date of DWA	Contract price as per the revised estimate (₹ in lakh)	LD leviable for delays at various stages (₹ in lakh)	Audit remarks
12	Bangalore	NRS, DB Pura	13-09-2013	9-12-2013	27-8-2014	NA	-	-	<ul style="list-style-type: none"> There was delay in lifting PT by five months and conducting joint inspection by four months.
13	Bangalore	Kadugody	31-10-2012	05-03-2013	14-08-2013	17-03-2015	40.91	4.09	<ul style="list-style-type: none"> Bidder delayed lifting PT by 57 days and the Company delayed joint inspection by more than a month. The Company issued final notices in January 2017 and April 2017. The PT was not repaired and returned.
14	Bangalore	Shantiniketan	14-02-2012	Under warranty	-	-	-	-	<ul style="list-style-type: none"> PT was issued to repairer in July 2012, since then there was no response from repairer and the Company found factory of the repairer locked out.
15	Bangalore	Hoodi	04-06-2014	09-12-2014	02-06-2015	NA	63.65	6.37	<ul style="list-style-type: none"> There was delay in lifting PT by 56 days and conducting joint inspection by more than three months. There were certain changes in scope of work and Company issued amended LoA. However, the bidder did not accept and furnish differential BG, pending which DWA was not issued.
16	Bangalore	Somanahalli	17-12-2011	11-05-2012	20-05-2013	09-11-2018	163.52	16.35	<ul style="list-style-type: none"> Bidder lifted the PT with delay of more than three months, joint inspection was delayed by four months. The Company delayed issue of DWA by more than four and half years.
17	Bangalore	Bidadi	16-05-2016	27-10-2016	22-09-2017	29-11-2018	90.71	9.07	<ul style="list-style-type: none"> PT was lifted with delay of 55 days from LoA and joint inspection was conducted with delay of 70 days.
18	Mysore	Nanjangudu	15-11-2017	25-05-2018	08-03-2019	NA	-	-	<ul style="list-style-type: none"> Delay in issue of LoA by 69 days from the date of approval by CPC The request (April 2019) of bidder to relax conditions on BG and signing contract agreement was denied by the Company. The PT was lying in the substation.

Appendix-17 (contd.)

Sl. No	Zone/Division	Substation	Date of failure	Date of tendering	Date of LoA	Date of DWA	Contract price as per the revised estimate (₹ in lakh)	LD leviable for delays at various stages (₹ in lakh)	Audit remarks
19	Mysore	Nanjangudu	13-01-2015	02-12-2015	01-03-2017	NA	56.58	2.63	<ul style="list-style-type: none"> LoA was issued (March 2017) after lapse of seven months from the date of price negotiation (September 2016). There was delay on the part of Bidder, viz. furnishing BG (25 days), lifting PT (58 days) and inviting joint inspection (70 days). There was delay in joint inspection and submission of revised estimate by the Company by 30 days. Approval for change in design proposed (July 2017) by the repairer was delayed by one year four months.
20	Mysore	Belagola	17-12-2016	25-05-2018	27-07-2018	08-03-2019	41.69	1.97	<ul style="list-style-type: none"> Bidder lifted the PT with delay of 43 days. Revised estimate was prepared by the Company after lapse of almost three months and DWA was issued after lapse of two months from the date of revised estimate.
21	Bagalkot	220 kV Belgaum	21-08-2014	28-06-2018	02-03-2019	NA	144.86	11.90	<ul style="list-style-type: none"> Bidder lifted the PT with a delay of one month. Submission of estimate was delayed by 29 days after joint inspection.
22	Bagalkot	Ankalagi	21-12-2014	28-06-2018	02-03-2019	NA	56.38	4.22	<ul style="list-style-type: none"> Joint inspection was delayed by 65 days. Submission of estimate was delayed by 39 days after joint inspection.
23	Bagalkot	Kanbargi	05-05-2017	25-06-2018	02-03-2019	NA	52.53	1.76	<ul style="list-style-type: none"> Joint inspection was done with delay of 40 days. Submission of estimate was delayed by 97 days after joint inspection.
24	Bagalkot	Katakol	06-05-2016	26-06-2018	02-03-2019	NA	64.26	0.92	<ul style="list-style-type: none"> Invitation for joint inspection by the bidder was delayed by 40 days. Joint inspection was done with delay of 58 days.
25	Bagalkot	Ramdurga	14-03-2018	28-06-2018	08-03-2019	NA	21.49	0.32	<ul style="list-style-type: none"> Invitation for joint inspection by the bidder was delayed by 21 days. Joint inspection was done with delay of 58 days.

Appendix-17 (contd.)

Sl. No	Zone/Division	Substation	Date of failure	Date of tendering	Date of LoA	Date of DWA	Contract price as per the revised estimate (₹ in lakh)	LD leviable for delays at various stages (₹ in lakh)	Audit remarks
26	Bangalore	Bommasandra	10-06-2017	Under warranty	-	-	10.00	1.35	• Joint inspection was done on 23.1.2019, but PT was not delivered.
27	Bangalore	Chandrappa Circle	07-11-2017	06-06-2018	17-10-2018	08-03-2019	24.58	1.00	• Bidder lifted the PT with delay of 17 days beyond the stipulated period and joint inspection was delayed by 40 days. • The Company delayed revised estimate by 21 days and issue of DWA by 34 days.
28	Bangalore	Channapatna	20-04-2017	06-06-2018	17-10-2018	18-02-2019	44.17	1.80	• Bidder lifted the PT with delay of 17 days beyond the stipulated period and joint inspection was delayed by 40 days. • The Company delayed revised estimate by 17 days and issue of DWA by 20 days.
29	Bangalore	Malur	15-08-2015	25-05-2018	17-10-2018	12-02-2019	40.92	1.20	• Joint inspection and preparation of revised estimate was delayed by 38 days.
30	Bangalore	BMTC	20-03-2015	30-09-2015	17-10-2018	08-03-2019	47.52	1.22	• There were delays at three stages, viz. Joint inspection (33 days), revised estimation (42 days) and issue of DWA (34 days).
31	Bangalore	Electronic City Phase-2 Sec 2	24-03-2018	13-06-2018	17-10-2018	19-02-2019	47.97	0.86	• Joint inspection was delayed by 15 days and revised estimation by 51 days.
32	Bangalore	Naganathapura	06-02-2017	25-05-2018	17-10-2018	19-02-2019	48.51	1.00	• Lifting of PT was delayed by 10 days, Joint inspection and revised estimate was delayed by 19 days and 42 days respectively
33	Bangalore	Kolar	12-08-2017	08-06-2018	17-10-2018	08-03-2019	51.42	1.47	• Joint inspection and revised estimate was done with delay of 40 days and DWA was further delayed by 31 days.
Total LD leviable								126.14	

Appendix-18
Repeated orders placed on defaulting repairers
(Referred to in Paragraph no.3.2.5)

Sl. No	Zone	Substation	WDV (₹ in lakh)	Date of Letter of Award
M/s Tarapur Transformers Ltd				
1	Bangalore	HSR Layout	2.42	22-05-2012
2	Bangalore	Kadugodi	115.84	14-08-2013
3	Bagalkote	Ganeshgudi	8.35	27-11-2014
4	Bagalkote	Tadasinkoppa	25.97	20-12-2014
5	Bangalore	Yerandanahalli	106.95	31-12-2015
6	Mysore	Tubinkere	101.80	15-02-2016
7	Mysore	Santhebachally	54.00	28-07-2016
M/s Vidyuth Transformers Pvt Ltd				
1	Bangalore	Somanahalli	459.40	20-05-2013
2	Bangalore	NRS, DB Pura	167.23	27-08-2014
3	Bagalkote	H-Hidkal	24.26	30-08-2014
4	Bagalkote	Yaragatti	22.14	27-09-2014
5	Bagalkote	Gajendragad	90.98	27-11-2014
6	Bagalkote	Athani	87.03	24-12-2014
7	Bangalore	Hoodi	104.48	02-06-2015
8	Bangalore	Bidadi	100.29	22-09-2017

Appendix-19
Failed transformers held at substations
(Referred to in Paragraph no.3.2.6)

Sl. No.	Substation	Date of failure	WDV (₹ in lakh)	Period since PT was kept without repair from date of failure as of December 2019 (No. of years)	Audit remarks
	Mysore				
1	Devanur	06-11-2015	4.90	4.2	Tenders were invited (between November 2016 and February 2019) for all except one PT (Sl.No.4 not tendered). But, the tenders were cancelled due to non-receipt of qualified bidders.
2	Sindhuvallypura MUS Station.	17-02-2017	7.63	2.9	
3	Megalapura	14-04-2017	6.78	2.8	
4	Santhebachally	19-05-2017	83.00	2.7	
5	Vajamangala	13-10-2017	111.23	2.2	
	Bagalkote				
6	Devarhiparagi	21-06-2013	14.56	6.6	Tenders were invited (between October 2016 and July 2019). But they did not fructify due to non-receipt of response from bidders.
7	Mantur	15-04-2016	1.04	3.8	
8	Lokapur	28-05-2016	2.29	3.6	Tenders were invited in December 2018, one bidder was responsive. Bids were not finalised.
9	Haliyal	22-05-2016	10.02	3.7	4 tenders were invited (between June 2018 and January 2019). LoA was issued in July 2019 against fourth tender, but the bidder did not lift the PT.
10	Rattihalli	04-06-2016	4.15	3.6	LoA was issued on 17.07.2019, PT was not lifted by the bidder.
11	Lokapur	07-06-2016	2.29	3.6	Tenders were invited in December 2018, one bidder was responsive. Bids were not finalised.
12	M.K.Hubli	09-04-2017	149.05	2.8	The repairs were claimed under warranty, but PT was not sent for repairs as there was no consensus on bearing the transportation and related costs.
13	Mattihal	07-06-2017	49.02	2.6	Four tenders invited between June 2018 and May 2019 did not fructify due to single bids/no response. Fifth tender called in July 2019 was pending finalisation.
14	Gulledagudda	20-02-2019	29.16	0.9	Tenders were not invited
	Bangalore				
15	Somanahalli	29-03-2015	448.05	4.8	PT was under warranty. Not repaired yet.
16	Gokula	02-11-2015	82.46	4.2	Tender were invited in November 2018, issue of LoA was pending.
17	BIAL Begur	10-05-2017	45.56	2.7	Tender were invited in May 2018, issue of LoA was pending.
18	Chintamani	08-06-2018	67.08	1.6	Tenders were not invited.
19	Cesna Park	08-06-2018	67.08	1.6	
20	Kudur	18-07-2018	27.99	1.5	
21	Ramapura	23-08-2018	6.69	1.4	
22	Puttenahalli	23-11-2018	135.35	1.1	
	Total WDV		1,355.37		

Appendix-20
Status of audit sampled projects
(Referred to in Paragraph No. 5.1.4, 5.1.10.1 & 5.1.14)

Sl. No.	Name of the project	Length of road (kms)	Date of Concession Agreement	VGF/lump sum payment (₹ crore)	Total Project cost ²⁰⁰ (₹ crore)	Annuity (₹ crore)	Date of PCOD/ COD	Concession period validity
Annuity projects – BOT model								
1	Improvement and widening of Hubballi-Lakshmeshwara Road.	43.00	September 2009	Not Applicable	103.50	265.39	COD-March 2011	March 2019 (10 years)
2	Widening of the Existing State Highway (SH 132) from Bellary City to AP border.	25.67	August 2010	Not Applicable	158.47	327.60	PCOD-March 2013	November 2026 (15 years)
VGF projects – BOT/DBFOT Toll model								
3	Widening & Improvements to Wagdhari-Ribbanapalli (SH-10) road.	141.20	June 2010	90.66	238.58	Not Applicable	COD-January 2013	December 2040 (30 years)
4	Widening & Improvements to Dharwad-Alnavar-Ramnagar (SH-34) road	61.75	June 2010	82.90	230.29	Not Applicable	PCOD - August 2013	December 2040 (30 years)
5	Development of road from NH-63 near Ginigere - Gangavathi-Sindhanur	83.00	August 2012	4.59	190.16	Not Applicable	COD – December 2015	January 2038 (24 years)
6	Improvements to Yelahanka - A.P Border road from km 13.80 to km 89.417 of SH-09	73.21	June 2015	152.34	380.85	Not Applicable	PCOD -September 2018	March 2039 (23 years)
7	Development of Road from Devanahalli to Kolar (SH-96) via Vijayapura and Vemagal from km 0.000 to km 49.000	49.00	October 2017	59.20	148.00	Not Applicable	Financial closure not achieved	-
World Bank (IBRD) Co-financed projects – Hybrid annuity model								
8	Development of Bagewadi - Bailahongal - Saundatti road (WCP-1)	63.29	December 2015	75.50	235.76	547.20	PCOD - October 2018	October 2026 (10 years)
9	Development of road from Bidar to Chincholi in Bidar & Kalburgi District (WCP-2);	60.04	October 2016	72.38	226.20	399.84	Work in progress	August 2027 (10 years)
10	Development of Hassan - Arakalagud - Ramanathapura - Piriapatna road (WCP-3)	73.69	December 2015	88.77	276.93	420.48	PCOD -February 2018	September 2026 (10 years)
11	Development of Hirekerur - Ranebennur road (WCP-5)	55.69	December 2015	70.38	219.94	313.92	PCOD -February 2018	September 2026 (10 years)
12	Development of Mundaragi - Hadagali - Harapanahalli road (WCP-6)	51.21	December 2015	64.65	205.13	283.68	PCOD - February 2018	September 2026 (10 years)
13	Development of Hungund - Muddebihal -Talikota road(WCP-7)	56.99	December 2015	65.57	204.92	502.56	PCOD -January 2019	October 2026 (10 years)

²⁰⁰ Project cost included construction cost plus administrative cost at the rate of 25 per cent.

Appendix No.21
Observations on Operation and maintenance
(Referred to in Paragraph No. 5.1.21)

Sl. No.	Name of the project	Audit observations
1	Improvement and widening of Hubballi-Lakshmeshwara Road	<ul style="list-style-type: none"> • Highway Patrolling not done since declaration of COD to ensure safety, uninterrupted and smooth flow of vehicles (Article 6.2 of CA). • Operation and Maintenance (O&M) manuals and Annual Maintenance Programme were not submitted since 2014-15, in spite of issuing reminders to the Concessionaire by the Company; • last BBD test was conducted in June 2015 and thereafter in August 2018, after a gap of three years two months; • Roughness Index²⁰¹ was conducted twice in November 2015 and August 2018. The Concessionaire took action (April 2017 to January 2019) for overlaying only for 25 kms out of 42.96 kms; • Only nine out of fourteen bus shelters damaged (October 2017) during maintenance period were repaired (April 2019) after continuous pursuance of the Company with the Concessionaire. The remaining five bus shelters are yet to be repaired (June 2019);
2	Widening of the Existing State Highway (SH 132) from Bellary City to AP border.	<ul style="list-style-type: none"> • O & M manual was submitted in March 2016, after a gap of three years from COD; • Renewal of wearing surface of the road pavement was done in December 2018 against due date of March 2017, after 22 months from the due date (5th year from COD).
3	Widening & Improvements to Wagdari-Ribbanapalli (SH-10) road	<ul style="list-style-type: none"> • Benkelman Beam Deflection (BBD) test, which was to be conducted twice in a year for ensuring quality of carriage way, was not conducted after May 2016; • Roughness Index of the road was more than 2,500 mm and required to rectify or repair the 25 kms stretch, the Concessionaire did not carry out the rectification; • The design life of upper bituminous layers was five years. No action has been taken for laying upper bituminous even after completion of five years from COD, in spite of deterioration of the condition of the road.
4	Widening & Improvements to Dharwad-Alnavar-Ramnagar (SH-34) road	<ul style="list-style-type: none"> • O&M manuals and Annual Maintenance Programme were not submitted since 2014-15. In the absence of manual, there was no control over the maintenance activity to be taken up by the concessionaire; • The design life of upper bituminous layers was five years. No action has been taken for laying upper bituminous even after completion of five years from COD, in spite of deterioration of the condition of the road. • Rectification of landslide location, depressed gravel shoulders at multiple locations, missing steel edge beam at location km 18+084, which were to be carried out as per the geotechnical expert/Independent Engineers (IE), was not carried out by the Concessionaire. No action has been taken despite reminders issued by IE highlighting inconvenience to the road users.
5	Development of road from NH-63 near Ginigere - Gangavathi to Sindhanoor	<ul style="list-style-type: none"> • O & M manual was submitted in February 2019, after a gap of more than five years. • The Concession Agreement does not include clause stipulating periodic and routine maintenance activities to be carried out by the Concessionaire which was not in line with IRC 82-1982 Code of practice for maintenance of bituminous surfaces of highways.

²⁰¹ As per IRC, roughness index is used to evaluate the condition of surface and establish for further maintenance to ensure vehicle speed, comfort and safety.

Appendix No. 22
Details of Estimated profit, Advance Tax Payments and Deficit
(Referred to in Paragraph No. 6.2)

(₹ in crore)

Company	Financial Year	Estimated Profit				Actual Profit	Total Tax Payable				TDS	Net Advance Tax Payable				Actual Advance Tax Paid				Deficit/ Excess
		June	Sept	Dec	March		June	Sept	Dec	March		June	Sept	Dec	March	June	Sept	Dec	March	
MEI	2013-14	NE*	NE	NE	NE	6.42	0.33	0.98	1.64	2.18	0.32	0.28	0.84	1.40	1.86	-	-	-	0.15	1.71
	2014-15	NE	NE	NE	NE	6.50	0.33	0.99	1.66	2.21	0.39	0.27	0.82	1.37	1.82	-	-	-	0.60	1.22
	2015-16	NE	NE	NE	NE	13.73	0.71	2.14	3.56	4.75	0.42	0.65	1.95	3.25	4.33	-	-	-	1.37	2.96
	2016-17	NE	NE	NE	NE	6.03	0.31	0.94	1.57	2.09	0.38	0.26	0.77	1.28	1.71	-	-	-	-	1.71
	2017-18	NE	NE	4.00	4.00	18.10	0.94	2.82	4.70	6.26	0.39	0.88	2.64	4.40	5.87	-	-	1.00	2.00	3.87
KAVIKA	2013-14	4.00	4.00	4.00	4.00	8.73	0.45	1.34	2.23	2.97	0.08	0.43	1.30	2.17	2.89	0.20	0.40	0.90	1.60	1.29
	2014-15	3.82	3.82	3.82	3.82	7.19	0.37	1.10	1.83	2.44	0.06	0.36	1.07	1.79	2.38	0.10	0.50	0.90	1.30	1.08
	2015-16	NE	NE	4.00	4.00	10.09	0.52	1.57	2.62	3.49	0.10	0.51	1.53	2.54	3.39	-	-	0.50	1.10	2.29
	2016-17	NE	NE	4.00	6.00	9.28	0.48	1.45	2.41	3.21	0.09	0.47	1.40	2.34	3.12	-	-	0.50	0.60	2.52
	2017-18	9.44	9.44	9.44	9.44	-4.90	-	-	-	-	0.08	-	-	-	-	-	-	-	0.60	1.60
KSDL	2013-14	18.00	25.00	36.00	36.34	56.28	2.87	8.61	14.35	19.13	0.35	2.82	8.45	14.09	18.78	1.00	4.00	8.00	12.00	6.78
	2014-15	36.00	40.00	45.30	59.76	66.51	3.39	10.17	16.96	22.61	0.35	3.34	10.02	16.70	22.26	1.80	5.80	11.50	16.50	5.76
	2015-16	33.40	34.88	52.53	75.00	71.71	3.72	11.17	18.61	24.82	0.59	3.63	10.90	18.17	24.23	2.00	7.00	12.00	23.00	1.23
	2016-17	80.76	80.76	80.76	84.19	89.30	4.64	13.91	23.18	30.90	0.55	4.55	13.66	22.76	30.35	4.00	9.00	19.00	29.00	1.35
	2017-18	80.98	80.98	80.98	99.09	103.56	5.38	16.13	26.88	35.84	0.88	5.24	15.73	26.22	34.96	5.00	12.50	22.50	33.50	1.46
MCA	2013-14	20.69	15.73	15.24	17.11	14.49	0.74	2.22	3.69	4.93	1.71	0.48	1.45	2.42	3.22	0.20	1.70	2.70	4.30	-1.08
	2014-15	17.85	18.21	15.48	15.81	15.44	0.79	2.36	3.94	5.25	1.87	0.51	1.52	2.54	3.38	0.40	1.60	2.60	3.60	-0.22
	2015-16	19.93	15.92	17.07	17.81	17.62	0.91	2.74	4.57	6.10	2.24	0.58	1.74	2.90	3.86	0.40	1.70	2.90	4.10	-0.24
	2016-17	25.32	11.73	14.18	18.15	22.10	1.15	3.44	5.74	7.65	2.73	0.74	2.21	3.69	4.92	0.40	0.90	1.60	3.10	1.82
	2017-18	27.85	19.09	21.54	27.45	33.54	1.74	5.22	8.71	11.61	5.84	0.87	2.60	4.33	5.77	1.00	1.70	2.50	4.30	1.47
KSBCL	2013-14	48.70	47.55	47.55	51.53	51.13	2.61	7.82	13.03	17.38	2.37	2.25	6.75	11.26	15.01	2.00	6.15	10.25	15.00	0.01
	2014-15	45.38	51.94	51.94	51.32	49.62	2.53	7.59	12.65	16.87	1.99	2.23	6.70	11.16	14.88	2.00	6.95	11.60	15.42	-0.54
	2015-16	35.12	43.50	43.50	48.43	43.40	2.56	6.76	11.26	15.02	2.09	1.94	5.82	9.70	12.93	1.62	6.20	10.34	15.01	-2.08
	2016-17	35.95	31.52	31.52	50.72	46.11	2.39	7.18	11.97	15.96	1.70	2.14	6.42	10.70	14.26	1.65	4.34	7.24	16.30	-2.04
	2017-18	34.32	34.32	34.32	40.48	38.88	2.02	6.06	10.09	13.46	1.43	1.80	5.41	9.02	12.03	1.55	4.65	7.75	12.48	-0.45

* Not Estimated