

Annexure 1

Statement showing particulars of up- to-date paid-up capital, loans outstanding and manpower as on 31 March 2011 in respect of Government Companies and Statutory Corporations

(Referred to in Paragraph 1.6)

Figures in column 5 (a) to 6 (d) are Rupees in crore

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital ^{\$}				Loans ^{**} outstanding at the close of 2010-11				Debt equity ratio for 2010-11 (Previous year)	Manpower (No. of employees) (as on 31.3.2011)
				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
A. WORKING GOVERNMENT COMPANIES													
AGRICULTURE AND ALLIED SECTOR													
1	Karnataka State Agro Corn Products Limited (KSACPL)	Agriculture & Horticulture	Apr. 73	2.23	-	0.50	2.73	6.72	-	-	6.72	2.46:1 (2.46:1)	162
2	Karnataka State Agricultural Produce Processing and Export Corporation Limited (KAPPEC)	Agriculture & Horticulture	Apr. 96	0.50	-	-	0.50	-	-	-	-	-	17
3	Karnataka Togari Abhivridhi Mandali Limited (KTAML)	Agriculture & Horticulture	May 02	5.00	-	-	5.00	-	-	-	-	-	5
4	The Karnataka Fisheries Development Corporation Limited (KFDC)	Animal Husbandry and Fisheries	Oct. 70	16.16	-	-	16.16	0.75	-	-	0.75	0.05:1 (0.05:1)	138
5	Karnataka Sheep and Wool Development Corporation Limited (KSAWDCL)	Animal Husbandry and Fisheries	Dec. 01	6.05	-	-	6.05	-	-	-	-	-	87
6	Karnataka Compost Development Corporation Limited (Subsidiary of Company at C-1) (KCDCL)	Agriculture & Horticulture	Aug.75	-	-	0.50	0.50	-	-	2.28	2.28	4.56:1 (4.56:1)	29
7	Karnataka Cashew Development Corporation Limited (KCDC)	Forest Ecology & Environment	Feb. 78	4.15	0.44	-	4.59	3.00	-	1.75	4.75	1.03:1 (1.03:1)	117
8	Karnataka Forest Development Corporation Limited (KFDCL)	Forest Ecology & Environment	Jan. 71	9.31	-	-	9.31	-	-	-	-	-	683
9	The Karnataka State Forest Industries Corporation Limited (KSFIC)	Forest Ecology & Environment	Mar. 73	2.67	-	-	2.67	-	-	0.32	0.32	0.12:1 -	206
10	Karnataka State Seeds Corporation Limited (KSSCL)	Agriculture & Horticulture	Aug.73	1.43	0.62	1.63 (0.12)	3.68 (0.12)	-	-	-	-	-	271
11	Food Karnataka Limited (FKL)	Agriculture & Horticulture	April 03	-	-	0.10	0.10	-	-	-	-	-	-
Sector-wise total				47.50	1.06	2.73 (0.12)	51.29 (0.12)	10.47	-	4.35	14.82	-	1715

Audit Report No.4 (Commercial) for the year ended 31 March 2011

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital ^{\$}				Loans ^{**} outstanding at the close of 2010-11				Debt equity ratio for 2010-11 (Previous year)	Manpower (No. of employees) (as on 31.3.2011)
				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
FINANCING SECTOR													
12	The Karnataka Handloom Development Corporation Limited (KHDCL)	Commerce & Industries	Oct. 75	46.68	5.20	-	51.88	14.40	-	1.65	16.05	0.31:1 (0.91:1)	863
13	Karnataka State Handicrafts Development Corporation Limited (KSHDCL)	Commerce & Industries	Mar. 64	2.84 (0.04)	1.21	-	4.05 (0.04)	0.68	-	0.66	1.34	0.33:1 (0.35:1)	208
14	D. Devaraj Urs Backward Classes Development Corporation Limited (DUBCDCL)	Social welfare	Oct. 77	142.71 (6.00)	-	-	142.71 (6.00)	-	-	77.95	77.95	0.55:1 (0.61:1)	72
15	Karnataka State Women's Development Corporation (KSWDC)	Women & Child Development	Sep. 87	9.86	2.98	-	12.84	-	-	-	-	-	71
16	Dr.B.R. Ambedkar Development Corporation Limited (BRADCL)	Social welfare	Mar. 75	108.97 (7.60)	79.99	-	188.96 (7.60)	-	-	143.11	143.11	0.76:1 (0.73:1)	269
17	Karnataka Scheduled Tribes Development Corporation Limited (KSTADC)	Social welfare	July 06	3.82 (3.81)	-	-	3.82 (3.81)	-	36.31	-	36.31	9.51:1 (4.79:1)	21
18	The Karnataka Minorities Development Corporation Limited (KMDC)	Social welfare	Feb. 86	150.99 (51.21)	-	-	150.99 (51.21)	-	-	31.10	31.10	0.21:1 (0.27:1)	16
19	Karnataka State Industrial Investment and Development Corporation Limited (KSIIDC)	Commerce & Industries	July 64	429.34 (129.34)	-	197.63	626.97 (129.34)	3.90	0.92	255.40	260.22	0.42:1 (0.48:1)	108
20	Karnataka Urban Infrastructure Development and Finance Corporation Limited (KUIDFC)	Urban Development	Nov. 93	6.06	-	2.00	8.06	-	-	--	-	-	433
21	Sree Kanteerava Studios Limited (KSL)	Information, Tourism & Youth Services	Mar. 66	0.82	-	0.06	0.88	0.96	-	--	0.96	1.09:1 (1.09:1)	8
22	Karnataka Asset Management Company Private Limited (KAMCPL)	Finance	April 98	-	-	0.50	0.50	-	-	-	-	-	5

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital ^{\$}				Loans ^{**} outstanding at the close of 2010-11				Debt equity ratio for 2010-11 (Previous year)	Manpower (No. of employees) (as on 31.3.2011)
				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
23	Karnataka Trustee Company Private Limited (KTCPL)	Finance	April 98	-	-	0.01	0.01	-	-	-	-	-	1
24	Karnataka Thanda Development Corporation Limited (KTDCL)	Social Welfare	Feb. 09	0.01	-	-	0.01	-	-	-	-	- (50:1)	Not Available
Sector-wise total				902.10 (198.00)	89.38	200.20	1191.68 (198.00)	19.94	37.23	509.87	567.04	-	2075
INFRASTRUCTURE SECTOR													
25	Karnataka State Construction Corporation Limited (KSCCL)	Public works	Sep. 68	2.05	-	-	2.05	5.53	-	-	5.53	2.70:1 (2.70:1)	159
26	Karnataka Rural Infrastructure Development Limited (KRIDL) ¹	Rural Development & Panchayat Raj	Aug. 74	12.25	-	-	12.25	-	-	58.95	58.95	4.81:1 (5.89:1)	1003
27	Karnataka State Police Housing Corporation Limited (KSPHCL)	Home	June 85	0.12	-	-	0.12	-	-	167.26	167.26	1393.83:1 (1616.00:1)	265
28	Rajiv Gandhi Rural Housing Corporation Limited (RGRHCL)	Housing	April 2000	3.00	-	-	3.00	597.40	-	394.56	991.97	330.66:1 (352.47:1)	37
29	Karnataka Road Development Corporation Limited (KRDCL)	Public works	July 99	986.59 (786.59)	-	-	986.59 (786.59)	-	-	305.35	305.35	0.31:1 (0.48:1)	80
30	Krishna Bhagya Jala Nigam Limited (KBJNL)	Water Resources	Aug. 94	7001.15 (123.27)	-	109.13	7110.28 (123.27)	2.94	-	271.05	273.99	0.04:1 (0.05:1)	1832
31	Karnataka Neeravari Nigam Limited (KNNL)	Water Resources	Nov. 98	9619.15 (1203.53)	-	207.03	9826.18 (1203.53)	2.94	-	331.75	334.69	0.03:1 (0.06:1)	3429
32	Cauvery Neeravari Nigama Limited (CNNL)	Water Resources	June 03	5009.14 (3909.09)	-	-	5009.14 (3909.09)	6106.42	-	371.54	6477.96	1.29:1 (1.58:1)	2389
33	Bangalore Airport Rail Link Limited (Subsidiary of Company at A-19) (BARL)	Infrastructure Development	Mar. 08	5.70 (0.76)	-	0.05	5.75 (0.76)	-	-	-	-	-	10
Sector-wise total				22639.15 (6023.24)	-	316.21	22955.36 (6023.24)	6715.23	-	1900.46	8615.70	-	9204

¹ Formerly Karnataka Land Army Corporation Limited.

Audit Report No.4 (Commercial) for the year ended 31 March 2011

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital ^{\$}				Loans ^{**} outstanding at the close of 2010-11				Debt equity ratio for 2010-11 (Previous year)	Manpower (No. of employees) (as on 31.3.2011)
				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
MANUFACTURING SECTOR													
34	Dr. Babu Jagjivan Ram Leather Industries Development Corporation Limited (LIDKAR) ²	Commerce & Industries	Oct. 76	6.85	-	-	6.85	11.36	-	-	11.36	1.66:1 (1.77:1)	85
35	Karnataka Soaps and Detergents Limited (KSDL)	Commerce & Industries	July 80	31.82	-	-	31.82	8.35	-	-	8.35	0.26:1 (0.26:1)	830
36	Karnataka State Coir Development Corporation Limited (KSCDCL)	Commerce & Industries	Feb. 85	3.01	-	-	3.01	0.41	-	0.05	0.46	0.15:1 (0.15:1)	55
37	Karnataka State Small Industries Development Corporation Limited (KSSIDC) ³	Commerce & Industries	June 64	24.56	-	0.10	24.66	12.70	-	-	12.70	0.52:1 (0.53:1)	363
38	The Mysore Paper Mills Limited (MPM)	Commerce & Industries	May 36	76.97	-	41.92	118.89	101.03	-	95.73	196.76	1.65:1 (1.65:1)	3946
39	Karnataka Vidyuth Karkhane Limited (KAVIKA)	Commerce & Industries	Oct. 76	5.62	-	-	5.62	7.84	-	-	7.84	1.40:1 (1.40:1)	211
40	The Mysore Electrical Industries Limited (MEI)	Commerce & Industries	Feb. 45	7.67	-	1.76	9.43	28.54	-	0.41	28.95	3.07:1 (3.07:1)	201
41	NGEF (Hubli) Limited (Subsidiary of Company at C-10) (NGEFH)	Commerce & Industries	Dec. 88	-	-	3.20	3.20	-	-	-	-	-	147
42	Karnataka State Electronics Development Corporation Limited (KEONICS)	Information Technology	Sep. 76	16.87	-	-	16.87	-	-	-	-	-	187
43	Karnataka Silk Industries Corporation Limited (KSIC)	Commerce & Industries	Apr. 80	58.00	-	-	58.00	-	-	-	-	-	760
44	Karnataka Silk Marketing Board Limited (KSMB)	Commerce & Industries	Nov. 79	31.45	-	-	31.45	12.00	-	-	12.00	0.38:1 -	97

² Formerly Karnataka Leather Industries Development Corporation Limited.

³ Karnataka Small Industries Marketing Corporation Limited (KSIMC) has been amalgamated with KSSIDC with effect from 01 April 2010.

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				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
45	Karnataka State Textile Infrastructure Development Corporation Limited (KSTIDCL) ⁴	Commerce & Industries	Feb. 94	2.22	-	-	2.22	-	-	-	-	-	14
46	Mysore Minerals Limited (MML)	Commerce & Industries	May 66	5.95	-	0.05	6.00	-	-	-	-	-	1230
47	Karnataka EMTA Collieries Limited (KECL)	Energy	Mar 11	-	-	0.05	0.05	-	-	-	-	-	-
48	The Hutti Gold Mines Company Limited (HGML)	Commerce & Industries	July 47	2.20	-	0.76	2.96	-	-	-	-	-	3797
49	The Mysore Sugar Company Limited (MYSUGAR)	Commerce & Industries	Jan. 33	16.83	-	0.93	17.76	187.43	-	52.80	240.23	13.53:1 (23.90:1)	828
50	The Mysore Paints and Varnish Limited (MPVL)	Commerce & Industries	Nov. 47	0.95	-	0.09	1.04	-	-	-	-	-	63
51	Karnataka State Beverages Corporation Limited (KSBCL)	Finance	June 03	12.00 (10.00)	-	-	12.00 (10.00)	2.53	-	-	2.53	0.21:1 (0.21:1)	481
52	Mysore Sales International Limited (Subsidiary of Company at A-19) (MSIL)	Commerce & Industries	Mar. 66	7.46 (7.46)	-	24.01 (20.35)	31.47 (27.81)	5.00	-	0.55	5.55	0.18:1 (0.19:1)	318
53	Marketing Consultants and Agencies Limited (Subsidiary of Company at A-52) (MCA)	Commerce & Industries	Sep. 72	3.46 (3.46)	-	3.57	7.03 (3.46)	-	-	-	-	-	31
Sector-wise total				313.89 (20.92)	-	76.44 (20.35)	390.33 (41.27)	377.19	-	149.54	526.73	-	13644
POWER SECTOR													
54	Karnataka Power Corporation Limited (KPC)	Energy	July 70	2281.97 (538.71)	-	-	2281.97 (538.71)	-	-	3745.87	3745.87	1.64:1 (2.24:1)	6252
55	Karnataka Renewable Energy Development Limited (KREDL)	Energy	Mar.96	0.50	-	-	0.50	-	-	2.72	2.72	5.44:1 -	-
56	Karnataka Power Transmission Corporation Limited (KPTCL)	Energy	July 99	1575.32 (885.00)	-	-	1575.32 (885.00)	7.13	-	4984.67	4991.80	3.17:1 (3.36:1)	8711
57	Bangalore Electricity Supply Company Limited (BESCOM)	Energy	Apr. 02	504.42 (298.47)	-	-	504.42 (298.47)	55.94	-	1141.93	1197.87	2.37:1 (1.16:1)	12658

⁴ Formerly Karnataka State Powerloom Development Corporation Limited.

Audit Report No.4 (Commercial) for the year ended 31 March 2011

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				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
58	Hubli Electricity Supply Company Limited (HESCOM)	Energy	Apr. 02	633.68 (400.34)	-	-	633.68 (400.34)	73.43	-	1067.65	1141.08	1.80:1 (2.15:1)	7592
59	Mangalore Electricity Supply Company Limited (MESCOM)	Energy	Apr. 02	157.34	-	-	157.34	5.39	-	375.63	381.02	2.42:1 (2.65:1)	4051
60	Chamundeshwari Electricity Supply Corporation Limited (CHESC)	Energy	Dec.04	182.30 (25.00)	-	-	182.30 (25.00)	27.14	-	246.38	273.52	1.50:1 (0.92:1)	5233
61	Gulbarga Electricity Supply Company Limited (GESCOM)	Energy	Apr. 02	374.70 (280.06)	-	-	374.70 (280.06)	17.52	-	489.69	507.21	1.35:1 (1.73:1)	5169
62	KPC Bidadi Power Corporation Private Limited (Subsidiary of Company at A-54) (KPCB)	Energy	Apr. 96	-	-	0.05	0.05	-	-	9.23	9.23	184.60:1 (112.00:1)	8
63	Power Company of Karnataka Limited (PCKL)	Energy	Aug. 07	-	-	20.05 (20.00)	20.05 (20.00)	-	-	-	-	-	30
64	Raichur Power Corporation Limited (RPCL)	Energy	Apr. 09	-	-	675.90	675.90	-	-	-	-	-	31
Sector-wise total				5710.23 (2427.58)	-	696.00 (20.00)	6406.23 (2447.58)	186.55	-	12063.77	12250.32	-	49735
SERVICE SECTOR													
65	Karnataka Food and Civil Supplies Corporation Limited (KFCSCCL)	Food Civil Supplies & Consumer Affairs	Sep. 73	3.25	-	-	3.25	4.00	-	-	4.00	1.23:1 (1.54:1)	1279
66	The Karnataka State Tourism Development Corporation Limited (KSTDC)	Information, Tourism & Youth Services	Feb. 71	6.41 (1.41)	-	-	6.41 (1.41)	2.00	-	-	2.00	0.31:1 (0.87:1)	285
67	Jungle Lodges and Resorts Limited (JLR)	Information, Tourism & Youth Services	Mar. 80	0.50	-	0.42	0.92	-	-	0.39	0.39	0.42:1 (1.49:1)	416
Sector-wise total				10.16 (1.41)	-	0.42	10.58 (1.41)	6.00	-	0.39	6.39		1980
MISCELLANEOUS SECTOR													
68	Karnataka Vocational Training and Skill Development Corporation Limited(KVTSDCL)	Employment and Training	Sept. 08	0.04 (0.03)	-	-	0.04 (0.03)	-	-	-	-	-	6
69	Karnataka Public Lands Corporation Limited (KPLCL)	Revenue	Dec. 08	0.05	-	-	0.05	-	-	-	-	-	23
Sector-wise total				0.09 (0.03)	-	-	0.09 (0.03)	-	-	-	-	-	29

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				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
	TOTAL A (All sector-wise Government Companies)			29623.12 (8671.18)	90.44	1292.00 (40.47)	31005.56 (8711.65)	7315.38	37.23	14628.38	21981.00	0.71:1	78381
B. WORKING STATUTORY CORPORATIONS													
AGRICULTURE AND ALLIED SECTOR													
1	Karnataka State Warehousing Corporation (KSWC)	Co-operation	Nov.57	6.75 (2.85)	3.90	-	10.65 (2.85)	18.41	-	48.01	66.42	6.24:1 (7.03:1)	431
	Sector-wise total			6.75 (2.85)	3.90	-	10.65 (2.85)	18.41	-	48.01	66.42	-	431
FINANCING SECTOR													
2	Karnataka State Financial Corporation (KSFC)	Finance	Mar.59	639.57 (59.15)	-	38.64	678.21 (59.15)	-	-	1856.70	1856.70	2.74:1 (2.55:1)	1134
	Sector-wise total			639.57 (59.15)	-	38.64	678.21 (59.15)	-	-	1856.70	1856.70	-	1134
SERVICE SECTOR													
3	Karnataka State Road Transport Corporation (KSRTC)	Transport	Aug.61	242.79	48.10	1.00	291.89	14.00	-	213.88	227.88	0.78:1 (0.94:1)	34019
4	Bangalore Metropolitan Transport Corporation (BMTCL)	Transport	Aug.97	157.97 (53.37)	-	-	157.97 (53.37)	-	-	313.51	313.51	1.98:1 (1.75:1)	32953
5	North Western Karnataka Road Transport Corporation (NWKRTC)	Transport	Nov.97	237.77 (95.72)	-	-	237.77 (95.72)	-	-	319.80	319.80	1.34:1 (1.47:1)	21458
6	North Eastern Karnataka Road Transport Corporation (NEKRTC)	Transport	Aug. 2000	229.48	-	-	229.48	0.13	-	170.23	170.36	0.74:1 (0.91:1)	13793
	Sector-wise total			868.01 (149.09)	48.10	1.00	917.11 (149.09)	14.13	-	1017.42	1031.55	-	102223
	TOTAL B (all sector-wise Statutory Corporations)			1514.33 (211.09)	52.00	39.64	1605.97 (211.09)	32.54	-	2922.13	2954.67	-	103788
	Grand total (A + B)			31137.45 (8882.27)	142.44	1331.64 (40.47)	32611.53 (8922.74)	7347.92	37.23	17550.51	24935.67	-	182169

Audit Report No.4 (Commercial) for the year ended 31 March 2011

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				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
C. NON WORKING GOVERNMENT COMPANIES													
AGRICULTURE AND ALLIED SECTOR													
1	Karnataka Agro Industries Corporation Limited (KAIC)	Agriculture & Horticulture	Sep. 67	55.90 (48.36)	-	-	55.90 (48.36)	68.98	-	-	68.98	1.23:1 (0.88:1)	-
2	The Mysore Tobacco Company Limited (Subsidiary of Company at C-1) (MTC)	Agriculture & Horticulture	Apr. 37	0.61	-	0.17	0.78	-	-	-	-	-	-
3	Karnataka Pulpwood Limited (Subsidiary of Company at A-8) (KPL)	Forest ecology & Environment	Feb. 85	13.91 (13.91)	-	1.25	15.16 (13.91)	-	-	-	-	- (0.20:1)	-
4	The Karnatak State Veneers Limited (Subsidiary of Company at A-9) (KSVL)	Forest ecology & Environment	Aug. 74	-	-	1.00	1.00	-	-	1.00	1.00	1.00:1 (1.00:1)	167
5	The Mysore Match Company Limited (Subsidiary of Company at A-9) (MMCL)	Forest ecology & Environment	May 40	0.01	-	0.04	0.05	-	-	-	-	-	-
Sector-wise total				70.43 (62.27)	-	2.46	72.89 (62.27)	68.98	-	1.00	69.98	-	167
MANUFACTURING SECTOR													
6	The Mysore Lamp Works Limited (MLW)	Commerce & Industries	Aug. 36	10.76	-	1.05	11.81	95.45	-	3.50	98.95	8.38:1 (8.32:1)	-
7	Vijayanagar Steel Limited (VSL)	Commerce & Industries	Dec. 82	12.91	-	-	12.91	0.58	-	-	0.58	0.04:1 (0.04:1)	-
8	The Mysore Cosmetics Limited (Subsidiary of Company at A-52) (MCL)	Commerce & Industries	Mar. 66	0.01 (0.01)	-	0.15	0.16 (0.01)	-	-	-	-	-	-
9	The Mysore Chrome Tanning Company Limited (Subsidiary of Company at A-52) (MCT)	Commerce & Industries	Mar. 40	-	-	0.76	0.76	0.12	-	0.29	0.41	0.54:1 (0.54:1)	-
10	NGEF Limited (NGEF)	Commerce & Industries	Apr. 65	41.99	-	4.52	46.51	227.24	-	-	227.24	4.89:1 (4.89:1)	-
11	Karnataka Telecom Limited (Subsidiary of Company at C-10) (KTL)	Commerce & Industries	July 85	0.78	-	2.22	3.00	-	-	-	-	-	-
12	Chamundi Machine Tools Limited (CMTL)	Commerce & Industries	Oct. 75	0.63	-	-	0.63	2.50	-	1.00	3.50	5.56:1 (5.51:1)	-
13	Karnataka State Textiles Limited (KSTL)	Commerce & Industries	Dec. 84	0.50	-	-	0.50	14.94	-	-	14.94	29.88:1 (29.88:1)	14

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital ^{\$}				Loans ^{**} outstanding at the close of 2010-11				Debt equity ratio for 2010-11 (Previous year)	Manpower (No. of employees) (as on 31.3.2011)
				State Government	Central Government	Others	Total	State Government	Central Government	Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	(7)	(8)
		Industries											
14	The Mysore Acetate and Chemicals Company Limited (MACCL)	Commerce & Industries	Dec. 63	9.96	-	2.22	12.18	13.11	-	-	13.11	1.08:1 (1.08:1)	78
	Sector-wise total			77.54 (0.01)	-	10.92	88.46 (0.01)	353.94	-	4.79	358.73	-	92
	TOTAL C (All sector-wise Government Companies)			147.97 (62.28)	-	13.38	161.35 (62.28)	422.92	-	5.79	428.71	-	259
	Grand Total (A + B + C)			31285.42 (8944.55)	142.44	1345.02 (40.47)	32772.88 (8985.02)	7770.84	37.23	17556.30	25364.38	-	182428

Above includes Section 619-B companies at Sl. No. A 10, 11, 22, 23, 63 and 64.

^{\$} Paid-up capital includes share application money.

^{**} Loans outstanding at the close of 2010-11 represent long-term loans only.

Annexure 2

**Summarised financial results of Government Companies and Statutory Corporations for the latest year for which accounts were finalised
(Referred to in Paragraph 1.14)**

Figures in column 5 (a) to (10) are Rupees in crore

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)			Turnover	Impact of Accounts Comments #	Paid up Capital	Accumulated Profit (+) / Loss (-)	Capital employed @	Return on capital employed \$	Percentage return on capital employed	
				Net Profit/ Loss before Interest & Depreciation	Interest	Depreciation								Net Profit/ Loss (x)
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
A. WORKING GOVERNMENT COMPANIES														
AGRICULTURE AND ALLIED SECTOR														
1	KSACPL	2010-11	2011-12	-2.97	-	0.21	-3.18	-	-0.32	2.73	-12.98	-0.67	-3.18	-
2	KAPPEC	2010-11	2011-12	2.28	-	0.04	2.24	13.75	-	0.50	6.69	36.55	2.24	6.13
3	KTAML	2009-10	2010-11	0.29	-	0.02	0.27	0.36	-	5.00	1.03	9.06	0.27	2.98
4	KFDC	2009-10	2010-11	1.25	0.12	0.42	0.71	54.48	-	16.16	-8.13	23.98	0.83	3.46
5	KSAWDCL	2009-10	2010-11	-0.62	-	-	-0.62	0.77	-	6.05	-4.10	14.39	-0.62	-
6	KCDCL	2010-11	2011-12	-0.24	0.11	0.11	-0.46	1.53	-1.36	0.50	-0.97	4.27	-0.35	-
7	KCDC	2010-11	2011-12	1.82	0.52	0.46	0.84	4.06	-	4.59	-4.71	4.59	1.36	29.63
8	KFDCL	2010-11	2011-12	26.54	-	0.88	25.66	63.29	-	9.31	52.62	104.24	25.66	24.62
9	KSFIC	2010-11	2011-12	1.63	-	0.23	1.40	20.72	-0.37	2.67	8.98	12.47	1.40	11.23
10	KSSCL	2009-10	2010-11	8.45	0.20	1.17	7.08	178.10	0.45	3.68	10.71	39.70	7.28	18.34
11	FKL	2010-11	2011-12	0.34	-	0.01	0.33	0.63	-	0.10	1.49	1.59	0.33	20.75
Sector-wise total				38.77	0.95	3.55	34.27	337.69	-1.60	51.29	50.63	250.17	35.22	
FINANCING SECTOR														
12	KHDCL	2010-11	2011-12	-0.50	9.11	0.38	-9.99	131.31	-	51.88	-72.11	137.50	-0.88	-
13	KSHDCL	2010-11	2011-12	1.64	-	0.36	1.28	40.39	-	4.05	13.90	19.25	1.28	6.65
14	DUBCDCL	2010-11	2011-12	-2.23	1.48	0.12	-3.83	-	-	142.71	-34.76	340.67	-2.35	-
15	KSWDC	2009-10	2010-11	0.26	-	0.10	0.16	2.13	-0.29	12.84	4.74	26.25	0.16	0.61
16	BRADCL	2010-11	2011-12	9.26	3.73	0.25	5.28	-	-	188.96	2.78	340.25	9.01	2.65
17	KSTADC	2008-09	2009-10	4.83	0.18	0.03	4.62	5.54	-	3.82	6.32	72.11	4.80	6.66
18	KMDC	2010-11	2011-12	-2.11	1.63	0.17	-3.91	-	-0.38	150.99	-28.18	180.70	-2.28	-
19	KSIIDC	2010-11	2011-12	45.28	19.17	4.19	21.92	10.06	0.15	626.97	-397.16	391.07	41.09	10.51
20	KUIDFC	2010-11	2011-12	0.38	-	0.38	-	4.10	-	8.06	27.05	735.93	-	-
21	KSL	2010-11	2011-12	0.43	-	0.02	0.41	1.00	-	0.88	0.04	1.82	0.41	22.53
22	KAMCPL	2010-11	2011-12	0.30	-	0.02	0.28	0.55	-	0.50	0.74	1.26	0.28	22.22

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)				Turnover	Impact of Accounts Comments #	Paid up Capital	Accumulated Profit (+) / Loss (-)	Capital employed @	Return on capital employed \$	Percentage return on capital employed
				Net Profit/ Loss before Interest & Depreciation	Interest	Depreciation	Net Profit/ Loss (x)							
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
23	KTCPL	2010-11	2011-12	0.03	-	-	0.03	0.04	-	0.01	0.08	0.09	0.03	33.33
24	KTDCL	First Accounts not yet finalised	-	-	-	-	-	-	-	-	-	-	-	-
Sector-wise total				57.57	35.30	6.02	16.25	195.12	-0.52	1191.67	-476.56	2246.90	51.55	-
INFRASTRUCTURE SECTOR														
25	KSCCL	2009-10	2010-11	1.21	0.48	0.06	0.67	33.37	-	2.05	23.92	36.25	1.15	3.17
26	KRIDL	2009-10	2010-11	23.50	-	0.38	23.12	380.21	-29.24	12.25	23.32	147.56	23.12	15.67
27	KSPHCL	2010-11	2011-12	26.97	1.27	0.38	25.32	##	-	0.12	27.52	260.83	26.59	10.19
28	RGRHCL	2009-10	2010-11	-	-	-	£	##	-	3.00	-	610.69	-	-
29	KRDCL	2010-11	2011-12	10.79	4.34	3.60	2.85	-	3.51	986.59	-91.53	1731.11	7.19	0.42
30	KBJNL	2010-11	2011-12	55.70	28.23	78.89	-51.42	18.19	0.03	7110.28	-251.04	10043.62	-23.19	-
31	KNNL	2009-10	2010-11	-	-	-	\$\$	##	-	7848.16	-	8075.78	-	-
32	CNNL	2010-11	2011-12	-	-	-	\$\$	##	-	5009.14	-	10285.01	-	-
33	BARL	2010-11	2011-12	-2.14	-	0.01	-2.15	-	-	5.75	-3.17	18.37	-2.15	-
Sector-wise total				116.03	34.32	83.32	-1.61	431.77	-25.70	20977.34	-270.98	31209.22	32.71	-
MANUFACTURING SECTOR														
34	LIDKAR	2009-10	2010-11	-1.76	0.19	0.04	-1.99	3.12	-	6.85	-23.22	-3.13	-1.80	-
35	KSDL	2010-11	2011-12	11.38	0.52	0.58	10.28	164.97	5.77	31.82	39.15	98.06	10.80	11.01
36	KSCDCL	2010-11	2011-12	-0.05	0.02	0.37	-0.44	3.56	-1.63	3.01	-4.57	7.35	-0.42	-
37	KSSIDC	2009-10	2010-11	21.52	0.11	2.06	19.35	97.00	-	24.66	38.61	106.04	19.46	18.35
38	MPM	2010-11	2011-12	-55.21	19.18	10.39	-84.78	328.85	-	118.89	-194.03	239.85	-65.60	-
39	KAVIKA	2010-11	2011-12	3.45	0.92	0.17	2.36	76.22	-	5.62	-6.08	88.23	3.28	3.72
40	MEI	2010-11	2011-12	2.08	2.11	0.13	-0.16	41.11	-8.93	9.43	-22.56	61.58	1.95	3.17
41	NGEFH	2010-11	2011-12	-0.77	0.45	0.17	-1.39	14.49	-0.99	3.20	1.08	8.29	-0.94	-
42	KEONICS	2010-11	2011-12	7.76	-	0.76	7.00	35.28	-	16.87	35.86	56.47	7.00	12.40
43	KSIC	2009-10	2010-11	8.42	-	0.41	8.01	52.38	-0.30	58.00	-31.51	38.44	8.01	20.84
44	KSMB	2010-11	2011-12	-3.97	-	0.03	-4.00	34.35	-	31.45	-28.40	15.05	-4.00	-
45	KSTIDCL	2010-11	2011-12	1.04	-	-	1.04	16.14	-	2.22	7.75	10.00	1.04	10.40
46	MML	2010-11	2011-12	425.38	1.44	1.07	422.87	513.97	-24.99	6.00	825.79	826.71	424.31	51.33

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Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)				Turnover	Impact of Accounts Comments #	Paid up Capital	Accumulated Profit (+) / Loss (-)	Capital employed @	Return on capital employed \$	Percentage return on capital employed
				Net Profit/ Loss before Interest & Depreciation	Interest	Depreciation	Net Profit/ Loss (x)							
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
47	KECL	First Accounts not yet finalised	-	-	-	-	-	-	-	-	-	-	-	-
48	HGML	2009-10	2010-11	133.82	-	9.11	124.71	336.74	-	2.96	448.52	483.74	124.71	25.78
49	MYSUGAR	2009-10	2010-11	-38.97	30.00	1.24	-70.21	36.34	-	8.74	-339.33	-79.14	-40.21	-
50	MPVL	2010-11	2011-12	1.11	0.10	0.08	0.93	15.25	-0.55	1.04	15.03	20.53	1.03	5.02
51	KSBCL	2010-11	2011-12	23.98	0.12	1.02	22.84	11707.30	-	12.00	59.20	17.42	22.96	131.80
52	MSIL	2009-10	2010-11	-2.83	0.27	1.10	-4.20	58.07	-2.41	31.47	125.91	150.38	-3.93	-
53	MCA	2010-11	2011-12	12.51	-	0.26	12.25	126.41	-	7.03	32.34	41.63	12.25	29.43
Sector-wise total				548.89	55.43	28.99	464.47	13661.65	-34.03	381.26	979.54	2187.50	519.90	-
POWER SECTOR														
54	KPC	2010-11	2011-12	1685.96	548.90	450.87	686.19	4149.56	-44.27	2281.97	3455.33	14415.24	1235.09	8.57
55	KREDL	2010-11	2011-12	23.60	0.34	1.41	21.85	20.97	-	0.50	39.79	46.28	22.19	47.95
56	KPTCL	2010-11	2011-12	945.95	537.33	406.99	1.63	1215.22	-151.75	1575.32	179.55	7929.41	538.96	6.80
57	BESCOM	2010-11	2011-12	347.20	199.45	145.55	2.20	8245.68	-	504.42	-350.68	4965.57	201.65	4.06
58	HESCOM	2010-11	2011-12	314.32	289.54	89.49	-64.71	3102.16	-26.22	633.68	-723.80	1824.73	224.83	12.32
59	MESCOM	2010-11	2011-12	147.24	93.79	51.13	2.32	1414.52	-	157.34	52.43	1213.46	96.11	7.92
60	CHESC	2009-10	2010-11	68.66	86.27	40.55	-58.16	1417.68	-	157.30	-285.15	633.52	28.11	4.44
61	GESCOM	2009-10	2010-11	200.21	139.14	59.22	1.85	1659.74	-93.20	305.14	-216.60	1464.26	140.99	9.63
62	KPCB	2010-11	2011-12	-0.01	-	0.03	-0.04	-	-	0.05	-5.54	-3.98	-0.04	-
63	PCKL	2010-11	2011-12	0.32	-	0.02	0.30	-	-	20.05	-4.45	170.32	0.30	0.18
64	RPCL	2010-11	2011-12	-	-	-	\$\$	-	-	675.90	-	14.98	-	-
Sector-wise total				3733.45	1894.76	1245.26	593.43	21225.53	-315.44	6311.67	2140.88	32673.79	2488.19	-
SERVICE SECTOR														
65	KFCSCCL	2010-11	2011-12	8.91	3.17	0.55	5.19	744.72	-15.14	3.25	27.29	181.29	8.36	4.61
66	KSTDC	2009-10	2010-11	-0.78	1.55	1.67	-4.00	32.69	-6.93	6.41	-6.43	20.48	-2.45	-
67	JLR	2010-11	2011-12	5.20	0.23	1.63	3.34	30.73	-0.76	0.92	14.50	34.18	3.57	10.44
Sector-wise total				13.33	4.95	3.85	4.53	808.14	-22.83	10.58	35.36	235.95	9.48	-

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)				Turnover	Impact of Accounts Comments #	Paid up Capital	Accumulated Profit (+) / Loss (-)	Capital employed @	Return on capital employed \$	Percentage return on capital employed
				Net Profit/ Loss before Interest & Depreciation	Interest	Depreciation	Net Profit/ Loss (x)							
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MISCELLANEOUS SECTOR														
68	KVTSDCL ⁵	2009-10 (Oct 09 to Mar 10)	2010-11	0.06	-	0.06	-	-	-	0.04	-	63.17	-	-
69	KPLCL	2009-10	2010-11	0.30	-	0.09	0.21	-	-	-	0.15	0.08	0.21	262.50
Sector-wise total				0.36	-	0.15	0.21	-	-	0.04	0.15	63.25	0.21	-
TOTAL A (All sector-wise Government Companies)				4508.40	2025.71	1371.14	1111.55	36659.90	-400.12	28923.85	2459.02	68866.78	3137.26	4.56
B. WORKING STATUTORY CORPORATIONS														
AGRICULTURE AND ALLIED SECTOR														
1	KSWC	2010-11	2011-12	24.13	4.34	2.89	16.90	39.34	-1.74	10.65	61.58	197.72	21.24	10.76
Sector-wise total				24.13	4.34	2.89	16.90	39.34	-1.74	10.65	61.58	197.72	21.24	-
FINANCING SECTOR														
2	KSFC	2010-11	2011-12	174.18	143.91	8.34	21.93	198.68	-6.60	678.21	-553.75	2471.96	165.84	6.71
Sector-wise total				174.18	143.91	8.34	21.93	198.68	-6.60	678.21	-553.75	2471.96	165.84	-
SERVICE SECTOR														
3	KSRTC	2010-11	2011-12	272.03	19.04	190.94	62.05	1768.99	-149.23	291.89	43.15	750.06	81.09	10.81
4	BMTC	2010-11	2011-12	175.11	9.69	115.07	50.35	1211.24	-14.12	157.96	641.63	1389.57	60.04	4.32
5	NWKRTC	2009-10	2011-12	62.23	31.70	88.34	-57.81	847.40	-49.29	212.77	-325.11	324.04	-26.11	-
6	NEKRTC	2010-11	2011-12	79.66	13.20	78.51	-12.05	767.96	-3.76	229.48	-338.90	48.10	1.15	2.39
Sector-wise total				589.03	73.63	472.86	42.54	4595.59	-216.40	892.10	20.77	2511.77	116.17	-
Grand total (B)				787.34	221.88	484.09	81.37	4833.61	-224.74	1580.96	-471.40	5181.05	303.25	5.85
Grand total (A+B)				5295.74	2247.59	1855.23	1192.92	41493.51	-624.86	30504.81	1987.62	74047.83	3440.51	4.65
C. NON WORKING GOVERNMENT COMPANIES														
AGRICULTURE AND ALLIED SECTOR														
1	KAIC	2010-11	2011-12	-25.77	10.69	0.04	-36.50	-	-6.19	55.90	-201.62	-4.03	-25.81	-
2	MTC	2010-11	2011-12	0.31	0.60	0.01	-0.30	-	-	0.78	-13.49	-9.85	0.30	-
3	KPL	2010-11	2011-12	-0.01	-	-	-0.01	-	-	15.16	-20.88	-2.76	-0.01	-
4	KSVL	2004-05	2005-06	-0.44	-	0.01	-0.45	-	-	1.00	-8.85	0.26	-0.45	-
5	MMCL	2010-11	2011-12	-0.01	-	-	-0.01	-	-	0.05	-0.29	-0.23	-0.01	-
Sector-wise total				-25.92	11.29	0.06	-37.27	-	-6.19	72.89	-245.13	-16.61	-25.98	-

⁵ The company is engaged in providing services through Skill on the directions of Government of Karnataka as per the approved schemes from time to time and it is on a non-profit basis. Grants received through various departments are recognized as income and credited to the income and expenditure account to the extent of actual amount of grants spent during the year.

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Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)				Turnover	Impact of Accounts Comments #	Paid up Capital	Accumulated Profit (+) / Loss (-)	Capital employed @	Return on capital employed \$	Percentage return on capital employed
				Net Profit/ Loss before Interest & Depreciation	Interest	Depreciation	Net Profit/ Loss (x)							
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURING SECTOR														
6	MLW	2010-11	2011-12	1.03	10.12	0.07	-9.16	-	-	11.81	-235.24	-111.24	0.96	-
7	VSL	2010-11	2011-12	-0.02	-	-	-0.02	-	-	12.91	-0.08	13.44	-0.02	-
8	MCL	2003-04	2004-05	-0.79	-	-	-0.79	-	-	0.16	-3.12	-0.23	-0.79	-
9	MCT	2010-11	2011-12	0.13	-	-	0.13	-	-	0.76	-9.52	-8.36	0.13	-
10	NGEF	2002-03	2003-04	-157.48	-	-	-157.48	-	-	46.51	-408.85	98.21	-157.48	-
11	KTL	2003-04	2004-05	0.05	-	-	0.05	-	-	3.00	-36.11	-29.23	0.05	-
12	CMTL	2006-07	2007-08	-0.01	-	-	-0.01	-	-	0.63	-7.97	-3.71	-0.01	-
13	KSTL	1998-99	1999-00	-0.88	-	-	-0.88	-	-	0.50	-8.91	4.32	-0.88	-
14	MACCL	2002-03	2003-04	-0.42	-	0.04	-0.46	-	-	12.18	-25.33	0.09	-0.46	-
Sector-wise total				-158.39	10.12	0.11	-168.62	-	-	88.46	-735.13	-36.71	-158.50	-
TOTAL C (Non working Government Companies)				-184.31	21.41	0.17	-205.89	-	-6.19	161.35	-980.26	-53.32	-184.48	-
Grand total (A+B+C)				5111.43	2269.00	1855.40	987.03	41493.51	-631.05	30666.16	1007.36	73994.51	3256.03	4.40

Impact of accounts comments 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 net fixed assets (including capital works-in-progress) plus working capital except in case of finance companies/ corporations where the capital employed is worked out as a mean of aggregate of the opening and closing balances of paid up capital, free reserves, bonds, deposits and borrowings (including refinance).

\$ Return on capital employed has been worked out by adding profit and interest charged to profit and loss account.

\$\$ No profit and loss account prepared, only pre-operative expenditure.

£ Excess of expenditure over income capitalised. No profit and loss account prepared.

No turnovers as the companies are engaged in development or social work.

(x) Net profit/loss includes adjustment for prior period income / expenses but excludes appropriations and tax provisions.

Annexure 3

Statement showing grants and subsidy received / receivable, guarantees received, waiver of dues, loans written off and loans converted into equity during the year and guarantee commitment at the end of March 2011

(Referred to in Paragraph 1.9)

Figures in column 3 (a) to 6 (d) are Rupees in crore

Sl. No.	Sector & Name of the Company	Equity/ loans received out of budget during the year		Grants and subsidy received during the year				Guarantees received during the year and commitment at the end of the year [@]		Waiver of dues during the year			
		Equity	Loans	Central Government	State Government	Others	Total	Received	Commitment	Loans repayment written off	Loans converted into equity	Interest/ penal interest waived	Total
(1)	(2)	3 (a)	3 (b)	4 (a)	4 (b)	4 (c)	4 (d)	5 (a)	5 (b)	6 (a)	6 (b)	6 (c)	6 (d)
A. WORKING GOVERNMENT COMPANIES													
AGRICULTURE & ALLIED SECTOR													
1	KSACPL	-	-	0.01(PS)	-	-	0.01(PS)	-	-	-	-	-	-
2	KAPPEC	-	-	4.57(PS)	-	-	4.57(PS)	-	-	-	-	-	-
3	KFDC	-	-	0.10(G)	-	-	0.10(G)	-	-	-	-	-	-
4	KSAWDCL	-	-	0.53(G)	7.29(G)	-	7.82(G)	-	-	-	-	-	-
5	KCDC	-	-	1.13(G)	-	-	1.13(G)	-	-	-	-	-	-
6	KSFIC	-	-	-	0.19(G)	-	0.19(G)	-	0.08	-	-	-	-
7	KSSCL	-	-	-	4.35(PS)	-	4.35(PS)	-	-	-	-	-	-
8	FKL	-	-	-	4.50(G)	-	4.50(G)	-	-	-	-	-	-
	Sector-wise total	-	-	1.76(G) 4.58(PS)	11.98(G) 4.35(PS)	-	13.74(G) 8.93(PS)	-	0.08	-	-	-	-
FINANCING SECTOR													
9	KHDCL	7.50(S)	-	0.24(PS)	0.25(PS) 5.96(S)	-	0.49 (PS) 5.96 (S)	5.07	19.99	-	-	-	-
10	KSHDCL	-	-	0.55(G)	2.50(G)	-	3.05(G)	-	0.66	-	-	-	-
11	DUBCDCL	24.00(S)	-	-	98.17(PS)	-	98.17(PS)	24.00	77.95	-	-	-	-
12	KSWDC	-	-	-	37.91(G)	-	37.91(G)	1.00	1.50	-	-	-	-

Audit Report No.4 (Commercial) for the year ended 31 March 2011

Sl. No.	Sector & Name of the Company	Equity/ loans received out of budget during the year		Grants and subsidy received during the year				Guarantees received during the year and commitment at the end of the year [@]		Waiver of dues during the year			
		Equity	Loans	Central Government	State Government	Others	Total	Received	Commitment	Loans repayment written off	Loans converted into equity	Interest/ penal interest waived	Total
(1)	(2)	3 (a)	3 (b)	4 (a)	4 (b)	4 (c)	4 (d)	5 (a)	5 (b)	6 (a)	6 (b)	6 (c)	6 (d)
13	BRADCL	7.60(S)	-	-	179.46(G)	-	179.46(G)	40.27	143.11	-	-	-	-
14	KSTADC	-	10.04(CG)	-	73.00(G)	-	73.00(G)	10.04	36.31	-	-	-	-
15	KMDC	26.50(S)	-	-	29.50(G)	-	29.50(G)	-	31.10	-	-	-	-
16	KSIIDC	60.90(S)	3.75(S)	-	-	-	-	-	248.34	-	-	-	-
17	KTDC	-	-	-	35.38(PS)	-	35.38(PS)	-	-	-	-	-	-
	Sector-wise total	126.50(S)	3.75(S) 10.04(CG)	0.55(G) 0.24(PS)	322.37(G) 133.80(PS) 5.96(S)	-	322.92(G) 134.04(PS) 5.96(S)	80.38	558.96	-	-	-	-
INFRASTRUCTURE SECTOR													
18	KRIDL	-	-	-	-	-	-	-	58.95	-	-	-	-
19	KSPHCL	-	-	-	47.31(G) 45.00(PS)	-	47.31(G) 45.00(PS)	-	167.26	-	-	-	-
20	RGRHCL	-	-	-	673.54(PS)	-	673.54(PS)	-	391.98	-	-	-	-
21	KRDCL	169.18(S)	-	-	300.00(G) 76.00(PS)	-	300.00(G) 76.00(PS)	-	390.79	-	-	-	-
22	KBJNL	123.27(S)	-	-	1077.81(G)	-	1077.81(G)	-	271.05	-	-	-	-
23	KNNL	1978.02(S)	-	-	-	-	-	-	331.75	-	-	-	-
24	CNNL	800.38(S)	-	-	-	-	-	-	370.20	-	-	-	-
25	BARL	-	-	-	15.70(PS)	-	15.70(PS)	-	-	-	-	-	-
	Sector-wise total	3070.85(S)	-	-	1425.12(G) 810.24(PS)	-	1425.12(G) 810.24(PS)	-	1981.98	-	-	-	-
MANUFACTURING SECTOR													
26	LIDKAR	-	-	-	4.42(G)	-	4.42(G)	-	-	-	-	-	-
27	KSSIDC	-	-	-	8.98(G) 2.73(S)	-	8.98(G) 2.73(S)	-	-	-	-	-	-
28	MPM	-	-	-	-	-	-	50.00	50.00	-	-	-	-
29	NGEFH	-	-	-	-	-	-	1.50	4.38	-	-	-	-
30	KEONICS	1.00(S)	-	0.75(G)	-	-	0.75(G)	-	-	-	-	-	-

Sl. No.	Sector & Name of the Company	Equity/ loans received out of budget during the year		Grants and subsidy received during the year				Guarantees received during the year and commitment at the end of the year [@]		Waiver of dues during the year			
		Equity	Loans	Central Government	State Government	Others	Total	Received	Commitment	Loans repayment written off	Loans converted into equity	Interest/ penal interest waived	Total
(1)	(2)	3 (a)	3 (b)	4 (a)	4 (b)	4 (c)	4 (d)	5 (a)	5 (b)	6 (a)	6 (b)	6 (c)	6 (d)
31	KSMB	-	12.00(S)	-	-	-	-	-	-	-	-	-	-
32	MML	2.98(S)	-	-	-	-	-	-	-	-	-	-	-
33	MYSUGAR	9.02(S)	39.57(S)	-	-	-	-	-	49.06	-	9.02	-	9.02
	Sector-wise total	13.00(S)	51.57(S)	0.75(G)	13.40(G) 2.73(S)	-	14.15(G) 2.73(S)	51.50	103.44	-	9.02	-	9.02
POWER SECTOR													
34	KPC	538.71(S)	-	4.61(G)	-	-	4.61(G)	-	181.09	-	-	-	-
35	KREDL	-	-	2.10(PS)	-	-	2.10(PS)	-	-	-	-	-	-
36	KPTCL	357.05(S)	-	-	-	-	-	-	43.28	-	-	-	-
37	BESCOM	88.45(S)	-	2.46(G)	86.64(S)	-	2.46(G) 86.64(S)	-	2.79	-	-	-	-
38	HESCOM	70.43(S)	-	8.45(G)	10.96(G) 202.92(S)	-	19.41(G) 202.92(S)	76.75	76.75	-	-	-	-
39	MESCOM	25.00(S)	2.04(S)	20.80(PS)	22.34(S)	-	20.80(PS) 22.34(S)	-	-	-	-	-	-
40	CHESC	25.00(S)	-	-	143.44(S)	-	143.44(S)	28.06	52.51	-	-	-	-
41	GESCOM	69.56(S)	-	-	-	-	-	-	-	-	-	-	-
42	PCKL	-	-	-	132.12(PS)	-	132.12(PS)	-	-	-	-	-	-
43	RPCL	665.90(S)	-	-	-	-	-	-	-	-	-	-	-
	Sector-wise total	1840.10(S)	2.04(S)	15.52(G) 22.90(PS)	10.96(G) 132.12(PS) 455.34(S)	-	26.48(G) 155.02(PS) 455.34(S)	104.81	356.42	-	-	-	-
SERVICE SECTOR													
44	KFCSCCL	-	-	-	-	-	-	39.60	39.60	-	-	-	-
45	KSTDC	-	-	-	11.93(G)	-	11.93(G)	-	-	-	-	-	-
46	JLR	-	-	6.92(G)	5.79(G)	-	12.71(G)	-	-	-	-	-	-
	Sector-wise total			6.92 (G)	17.72(G)	-	24.64(G)	39.60	39.60	-	-	-	-

Audit Report No.4 (Commercial) for the year ended 31 March 2011

Sl. No.	Sector & Name of the Company	Equity/ loans received out of budget during the year		Grants and subsidy received during the year				Guarantees received during the year and commitment at the end of the year [@]		Waiver of dues during the year			
		Equity	Loans	Central Government	State Government	Others	Total	Received	Commitment	Loans repayment written off	Loans converted into equity	Interest/ penal interest waived	Total
(1)	(2)	3 (a)	3 (b)	4 (a)	4 (b)	4 (c)	4 (d)	5 (a)	5 (b)	6 (a)	6 (b)	6 (c)	6 (d)
MISCELLANEOUS SECTOR													
47	KVTSDDL	-	-	-	20.24(G)	-	20.24(G)	-	-	-	-	-	-
48	KPLCL	0.05(S)	-	-	1.00(G)	-	1.00(G)	-	-	-	0.05	-	0.05
	Sector-wise total	0.05(S)	-	-	21.24(G)	-	21.24(G)	-	-	-	0.05	-	0.05
	TOTAL A (All sector-wise Government Companies)	5050.45(S)	57.36(S) 10.04(CG)	25.50(G) 27.72(PS)	1822.79(G) 1080.51(PS) 464.03(S)	-	1848.29(G) 1108.23(PS) 464.03(S)	276.29	3040.48	-	9.07	-	9.07
B. WORKING STATUTORY CORPORATIONS													
1	KSWC	0.50(CG)	-	13.00(G)	-	-	13.00 (G)	18.01	48.01	-	-	-	-
	Sector-wise total	0.50(CG)	-	13.00 (G)	-	-	13.00 (G)	18.01	48.01	-	-	-	-
FINANCING SECTOR													
2	KSFC	25.80(S)	-	-	-	-	-	223.00	713.89	-	-	-	-
	Sector-wise total	25.80(S)	-	-	-	-	-	223.00	713.89	-	-	-	-
SERVICES SECTOR													
3	KSRTC	-	-	-	97.38(S)	26.55(G)	97.38(S) 26.55(G)	-	-	-	-	-	-
4	BMTC	0.26(S)	-	50.99(G)	37.26(G) 57.53(S)	-	88.25(G) 57.53(S)	-	-	-	-	-	-
5	NWKRTC	25.00(S)	-	-	0.25(G) 99.93(S)	-	0.25(G) 99.93(S)	-	-	-	-	-	-
6	NEKRTC	25.25(S)	-	-	36.28(S)	-	36.28(S)	-	-	-	-	-	-
	Sector-wise total	50.51(S)	-	50.99(G)	37.51(G) 291.12(S)	26.55(G)	115.05(G) 291.12(S)	-	-	-	-	-	-
	TOTAL B (all sector-wise Statutory Corporations)	76.31(S) 0.50(CG)	-	63.99(G)	37.51(G) 291.12(S)	26.55(G)	128.05(G) 291.12(S)	241.01	761.90	-	-	-	-
	Grand total (A + B)	5126.76(S) 0.50(CG)	57.36(S) 10.04(CG)	89.49(G) 27.72(PS)	1860.30(G) 1080.51(PS) 755.15(S)	26.55(G)	1976.34(G) 1108.23(PS) 755.15(S)	517.30	3802.38	-	9.07	-	9.07

Sl. No.	Sector & Name of the Company	Equity/ loans received out of budget during the year		Grants and subsidy received during the year				Guarantees received during the year and commitment at the end of the year [@]		Waiver of dues during the year			
		Equity	Loans	Central Government	State Government	Others	Total	Received	Commitment	Loans repayment written off	Loans converted into equity	Interest/ penal interest waived	Total
(1)	(2)	3 (a)	3 (b)	4 (a)	4 (b)	4 (c)	4 (d)	5 (a)	5 (b)	6 (a)	6 (b)	6 (c)	6 (d)
C. NON WORKING GOVERNMENT COMPANIES													
MANUFACTURING SECTOR													
1	MLW	-	0.64(S)	-	-	-	-	-	-	-	-	-	-
	Sector-wise total	-	0.64(S)	-	-	-	-	-	-	-	-	-	-
	TOTAL C (all sector wise non-working companies)	-	0.64(S)	-	-	-	-	-	-	-	-	-	-
	TOTAL (A+B+C)	5126.76(S) 0.50(CG)	58.00(S) 10.04(CG)	89.49(G) 27.72(PS)	1860.30(G) 1080.51(PS) 755.15(S)	26.55(G)	1976.34(G) 1108.23(PS) 755.15(S)	517.30	3802.38	-	9.07	-	9.07

[@] Figures indicate total guarantees outstanding at the end of the year.

Note: Figures are provisional and as furnished by the companies in respect of companies that have not finalised their accounts for 2010-11.

For column 3(a) and 3(b) S=State Government, CG=Central Government.

For column 4(a) to 4(d) G = Grants, S = Subsidy, PS = Project Subsidy, PGS = Programme Subsidy.

Annexure 4

**Statement showing the investments made by the State Government in PSUs whose accounts are in arrears at the end of March 2011
(Referred to in Paragraph 1.24)**

₹ in crore

Sl. No.	Name of PSU	Year up to which accounts finalised	Paid up capital as per latest finalised accounts	Year	Investment made by the State Government during the years for which accounts are in arrears				
					Equity	Loans	Grants	Project subsidy	Subsidy
A. WORKING GOVERNMENT COMPANIES									
AGRICULTURE AND ALLIED SECTOR									
1	KTAML	2009-10	5.00	2010-11	-	-	-	-	-
2	KFDC	2009-10	16.16	2010-11	-	-	-	-	-
3	KSAWDCL	2009-10	6.05	2010-11	-	-	7.29	-	-
4	KSSCL	2009-10	3.68	2010-11	-	-	-	4.35	-
FINANCING SECTOR									
5	KSWDC	2009-10	12.84	2010-11	-	-	37.91	-	-
6	KSTADC	2008-09	3.82	2009-10 2010-11	-	-	73.00	-	-
7	KTDC	First accounts pending	0.01		0.01	-	-	-	-
INFRASTRUCTURE SECTOR									
8	KSCCL	2009-10	2.05	2010-11	-	--	--	-	-
9	KRIDL	2009-10	12.25	2010-11	-	-	-	-	-
10	RGRHCL	2009-10	3.00	2010-11	-	-	-	673.54	-
11	KNNL	2009-10	7848.16	2010-11	1978.02	-	-	-	-
MANUFACTURING SECTOR									
12	LIDKAR	2009-10	6.85	2010-11	-	-	4.42	-	-
13	KSSIDC	2009-10	24.66	2010-11	-	-	8.98	2.73	-
14	KSIC	2009-10	58.00	2010-11	-	-	-	-	-

Sl. No.	Name of PSU	Year up to which accounts finalised	Paid up capital as per latest finalised accounts	Year	Investment made by the State Government during the years for which accounts are in arrears				
					Equity	Loans	Grants	Project subsidy	Subsidy
15	KECL	First accounts pending	0.05	2010-11	-	-	-	-	-
16	HGML	2009-10	2.96	2010-11	-	-	-	-	-
17	MYSUGAR	2009-10	8.74	2010-11	9.02	39.57	-	-	-
18	MSIL	2009-10	31.47	2010-11	-	--	-	-	-
POWER SECTOR									
19	CHESC	2009-10	157.30	2010-11	25.00	-	-	-	143.44
20	GESCOM	2009-10	305.14	2010-11	69.56	-	-	-	-
SERVICE SECTOR									
21	KSTDC	2009-10	6.41	2010-11	-	-	11.93	-	-
MISCELLANEOUS SECTOR									
22	KVTSDCL	2009-10	0.04	2010-11	-	-	20.24	-	-
23	KPLCL	2009-10	0.05	2010-11	0.05	-	1.00	-	-
B. WORKING STATUTORY CORPORATIONS									
SERVICE SECTOR									
1	NWKRTC	2009-10	212.77	2010-11	25.00	-	0.25	-	99.93
	Total		8727.46		2106.66	39.57	165.02	680.62	243.37

Annexure 5
Statement showing financial position of Statutory Corporations
(Referred to in Paragraph 1.14)

Working Statutory Corporations

1. Bangalore Metropolitan Transport Corporation, Bangalore

₹ in crore

Particulars	2008-09	2009-10	2010-11 (Provisional)
Liabilities			
Paid up capital	157.71	157.71	157.96
Reserve and surplus (including capital grants but excluding depreciation reserve)	735.03	806.82	913.83
Borrowings (loan funds)	49.66	276.43	313.79
Current liabilities and provisions	160.94	243.80	182.94
Total	1103.34	1484.76	1568.52
Assets			
Gross block	1071.40	1305.66	1395.07
<i>Less:</i> Depreciation	359.43	419.63	531.54
Net fixed assets	711.97	886.03	863.53
Capital works-in-progress (including cost of chassis)	243.20	451.81	543.92
Investments	20.02	14.20	20.16
Current assets, loans and advances	128.15	132.72	140.91
Accumulated losses	0	0	0
Total	1103.34	1484.76	1568.52
Capital employed	922.38	1226.71	1365.42

Annexure 5
Statement showing financial position of Statutory Corporations
(Referred to in Paragraph 1.14)

2. Karnataka State Road Transport Corporation, Bangalore

₹ in crore

Particulars	2008-09	2009-10	2010-11 (Provisional)
Liabilities			
Paid up capital	311.07	291.89	291.89
Reserve and surplus (including capital grants but excluding depreciation reserve)	44.83	95.48	161.30
Borrowings (loan funds)	313.65	274.75	227.89
Current liabilities and provisions	282.25	262.28	333.89
Total	951.80	924.40	1014.97
Assets			
Gross block	1262.59	1340.28	1603.74
Less: Depreciation	640.40	732.79	844.96
Net fixed assets	622.19	607.49	758.78
Capital works-in-progress (including cost of chassis)	68.48	142.72	105.07
Investments	0.05	0.05	0.05
Current assets, loans and advances	193.33	155.23	151.07
Accumulated losses	67.75	18.91	0.00
Total	951.80	924.40	1014.97
Capital employed⁶	598.16	638.93	678.25

⁶ Excluding deferred revenue expenditure.

Annexure 5
Statement showing financial position of Statutory Corporations
(Referred to in Paragraph 1.14)

3. North Western Karnataka Road Transport Corporation, Hubli

Particulars	₹ in crore		
	2008-09	2009-10	2010-11 (Provisional)
Liabilities			
Paid up capital	214.38	212.78	238.55
Reserve and surplus (including capital grants but excluding depreciation reserve)	40.52	44.12	48.08
Borrowings (loan funds)	314.36	317.79	319.79
Current liabilities and provisions	214.77	204.93	218.22
Total	784.03	779.62	824.64
Assets			
Gross block	648.85	593.90	629.49
<i>Less:</i> Depreciation	348.49	327.62	355.40
Net fixed assets	300.36	266.28	274.09
Capital works-in-progress (including cost of chassis)	14.29	17.44	25.10
Investments	0	0	0
Current assets, loans and advances	135.87	170.79	169.90
Accumulated losses	333.51	325.11	355.55
Total	784.03	779.62	824.64
Capital employed	233.81	249.58	235.04

Annexure 5
Statement showing financial position of Statutory Corporations
(Referred to in Paragraph 1.14)

4. North Eastern Karnataka Road Transport Corporation, Gulbarga

₹ in crore

Particulars	2008-09	2009-10	2010-11 (Provisional)
Liabilities			
Paid up capital	149.25	204.23	229.48
Reserve and surplus (including capital grants but excluding depreciation reserve)	34.24	43.07	47.97
Borrowings (loan funds)	128.77	187.36	172.39
Current liabilities and provisions	273.87	348.48	385.79
Total	586.13	783.14	835.63
Assets			
Gross block	403.93	590.64	645.96
<i>Less:</i> Depreciation	203.40	306.06	358.05
Net fixed assets	200.53	284.58	287.91
Capital works-in-progress (including cost of chassis)	29.17	34.70	50.66
Investments	0.05	0.05	0.05
Current assets, loans and advances	63.39	70.74	158.10
Accumulated losses	292.99	393.07	338.91
Total	586.13	783.14	835.63
Capital employed⁷	19.22	41.54	44.66

⁷ Excludes ₹ 66.21 crore being the excess of liabilities over assets transferred from NWKRTC.

Annexure 5
Statement showing financial position of Statutory Corporations
(Referred to in Paragraph 1.14)

5. Karnataka State Financial Corporation, Bangalore

₹ in crore

Sl. No.	Particulars	2008-09	2009-10	2010-11 (Provisional)
A.	Liabilities			
	Paid up capital	123.05	509.06	619.06
	Share application money	401.83	143.34	59.15
	Reserve fund and other reserves and surplus	55.67	54.93	47.68
	Borrowings			
	i) Bonds and debentures	683.31	696.39	790.20
	ii) Fixed deposits	24.45	38.59	112.52
	iii) Industrial Development Bank of India and Small Industries Development Bank of India	965.94	911.87	936.46
	iv) Loan towards Share capital- Industrial Development Bank of India	9.18	0	0
	v) Others (including State Government)	98.93	106.90	171.48
	Other liabilities and provisions	322.35	382.29	299.92
	Total	2694.71	2843.37	3036.47
B.	Assets			
	Cash and bank balances	164.44	115.41	224.16
	Investments	393.10	564.96	500.59
	Loans and advances	1406.03	1440.42	1620.42
	Net fixed assets	60.94	60.12	52.81
	Other assets	91.61	86.84	84.74
	Miscellaneous expenditure	578.59	575.62	553.75
	Total	2694.71	2843.37	3036.47
C.	Capital employed⁸	2061.77	2287.66	2471.96

⁸ Capital employed represents the mean of the aggregate of opening and closing balances of paid-up capital, loans in lieu of capital, seed money, debentures, reserves (other than those which have been funded specifically and backed by investments outside), bonds, deposits and borrowings (including refinance).

Annexure 5
Statement showing financial position of Statutory Corporations
(Referred to in Paragraph 1.14)

6. Karnataka State Warehousing Corporation, Bangalore

₹ in crore

Sl. No.	Particulars	2008-09	2009-10	2010-11 (Provisional)
A.	Liabilities			
	Paid-up capital	10.15	10.65	10.65
	Reserves and surplus	44.61	54.62	61.58
	Borrowings (Government)	18.41	18.41	18.41
	(Others)	65.31	174.02	117.30
	Trade dues and current liabilities (including provisions)	53.40	88.42	82.87
	Total	191.88	346.12	290.81
B.	Assets			
	Gross block	142.22	153.66	175.25
	<i>Less:</i> Depreciation	16.44	18.97	21.86
	Net fixed assets	125.78	134.69	153.39
	Capital work-in-progress	3.90	11.37	34.54
	Investments	0	0	0
	Current assets, loans and advances	62.20	200.06	102.88
	Total	191.88	346.12	290.81
C.	Capital employed⁹	138.48	257.70	207.94

⁹ Capital employed represents net fixed assets, (including capital work-in-progress) plus working capital.

Annexure 6
Statement showing working results of Statutory Corporations
(Referred to in Paragraph 1.14)

1. Bangalore Metropolitan Transport Corporation, Bangalore

₹ in crore

Sl. No.	Description	2008-09	2009-10	2010-11 (Provisional)
1	Total revenue	1000.63	1129.62	1327.55
2	Operating revenue ¹⁰	909.15	1012.29	1211.24
3	Total expenditure	945.45	1065.20	1276.72
4	Operating expenditure ¹¹	929.82	1047.95	1250.04
5	Operating profit/loss (-)	(-)20.67	(-)35.66	(-)38.80
6	Profit for the year	55.18	65.13^Σ	50.83
7	Accumulated profit	587.55	625.21	641.63
8	Fixed costs			
	Personnel costs	325.05	357.08	464.84
	Depreciation	97.66	103.41	115.07
	Interest	0.67	1.39	9.69
	Other fixed costs	27.42	26.99	27.34
	Total fixed costs	450.80	488.87	616.94
9	Variable costs			
	Fuel and lubricants	365.36	417.36	501.82
	Tyres and tubes	21.37	16.97	32.18
	Other Items/spares	47.28	35.39	50.00
	Taxes (Motor vehicle tax, Passenger tax, etc.)	50.28	56.23	67.10
	Other variable costs	10.36	50.38	8.68
	Total variable costs	494.65	576.33	659.78
10	Effective KMs operated (in lakh)	4062.43	4,383.16	4544.68
11	Earnings per KM (₹)(1/10)	24.63	25.77	29.21
12	Fixed cost per KM (₹) (8/10)	11.10	11.15	13.57
13	Variable cost per KM (₹) (9/10)	12.18	13.15	14.52
14	Cost per KM (₹) (12+13)	23.28	24.30	28.09
15	Net earnings per KM (₹) (11-14)	1.35	1.47	1.12
16	Traffic revenue ¹² (₹ in crore)	907.50	1012.29	1211.23
17	Traffic revenue per KM (₹) (16/10)	22.34	23.09	26.65
18	Return on capital employed	55.85	66.52	6.04
19	Percentage on capital employed	6.06	5.42	4.40

¹⁰ Operating revenue includes traffic earnings, passes and season tickets, re-imburement against concessional passes, fare realised from private operators under 'KM Scheme', etc.

¹¹ Operating expenditure include expenses relating to traffic, depreciation on fleet, repair and maintenance, electricity, welfare and remuneration, licences and taxes and general administration expenses.

^Σ After net prior period (credits) of ₹ 0.71 crore.

¹² Traffic revenue represents sale of tickets, advance booking, reservation charges and contract services earnings.

Annexure 6
Statement showing working results of Statutory Corporations
(Referred to in Paragraph 1.14)

2. Karnataka State Road Transport Corporation, Bangalore

₹ in crore

Sl. No	Description	2008-09	2009-10	2010-11 (Provisional)
1	Total revenue	1639.35	1746.36	2078.64
2	Operating revenue ¹³	1429.53	1592.86	1866.37
3	Total expenditure	1581.66	1697.51	2016.63
4	Operating expenditure ¹⁴	1513.75	1628.52	1947.72
5	Operating profit/loss (-)	(-)84.22	(-)35.66	(-)81.35
6	Profit/loss for the year¹⁵	57.71	48.85	62.05
7	Accumulated profit/loss (-)	(-)67.75	(-)18.91	43.14
8	Fixed costs			
	Personnel costs	427.09	493.85	627.65
	Depreciation	161.50	176.82	190.94
	Interest	31.66	25.13	19.04
	Other fixed costs	76.62	80.69	92.48
	Total fixed costs	696.87	776.49	930.11
9	Variable costs			
	Fuel and lubricants	647.13	671.57	784.92
	Tyres and tubes	63.38	66.09	77.07
	Other items/ spares	84.54	99.70	126.97
	Taxes (Motor vehicle tax, Passenger tax, etc.)	89.74	83.67	97.56
	Other variable costs	0	0	0
	Total variable costs	884.79	921.03	1086.52
10	Effective KMs operated (in lakh) (own + hired)	8104.27	8428.26	8707.67
11	Earnings <i>per</i> KM (₹)(1/10)	20.23	20.72	23.87
12	Fixed cost <i>per</i> Km (₹) (8/10)	8.60	9.21	10.68
13	Variable cost <i>per</i> KM (₹) (9/10)	10.92	10.93	12.48
14	Cost <i>per</i> KM (₹) (3/10)	19.52	20.14	23.16
15	Net earnings <i>per</i> KM (₹)(11-14)	0.71	0.58	0.71
16	Traffic revenue (₹ in crore)	1429.53	1515.06	1768.99
17	Traffic revenue <i>per</i> km (₹) (16/10)	17.64	17.98	20.32
18	Return on capital employed	89.37	73.98	81.09
19	Percentage on capital employed	14.94	11.58	11.95

¹³ Operating revenue includes traffic earnings, passes and season tickets, re-imburement against concessional passes, fare realised from private operators under 'KM Scheme', etc.

¹⁴ Operating expenditure include expenses relating to traffic, repair and maintenance, electricity, welfare and remuneration, licences and taxes, general administration expenses and depreciation on fleet.

¹⁵ Excludes net prior period adjustments.

Annexure 6
Statement showing working results of Statutory Corporations
(Referred to in Paragraph 1.14)

3. North Western Karnataka Road Transport Corporation, Hubli

₹ in crore

Sl. No	Description	2008-09	2009-10	2010-11 (Provisional)
1	Total revenue	994.94	961.46	1032.59
2	Operating revenue ¹⁶	922.97	847.40	904.76
3	Total expenditure	1063.51	1019.28	1063.04
4	Operating expenditure ¹⁷	1006.39	968.38	1009.78
5	Operating profit/loss (-)	(-)83.42	(-)120.98	(-)105.02
6	Profit/loss for the year	-68.57	-57.82	-30.45
7	Accumulated profit/loss (-)	(-)333.51	(-)325.11	(-)355.55
8	Fixed costs			
	Personnel costs	326.63	339.59	302.33
	Depreciation	81.88	88.34	76.92
	Interest	35.29	31.70	28.53
	Other fixed costs	0	0	0
	Total fixed costs	443.80	459.63	407.88
9	Variable costs			
	Fuel and lubricants	427.93	389.52	407.89
	Tyres and tubes	41.62	37.88	42.05
	Other items/spares	106.23	89.07	160.86
	Taxes (Motor vehicle tax, Passenger tax, etc.)	43.93	43.18	44.46
	Other variable costs	0.00	0.00	0.00
	Total variable costs	619.71	559.65	655.26
10	Effective KMs operated (in lakh) (own + hired)	5541.02	5241.34	4800.93
11	Earnings per KM (₹)(1/10)	17.96	18.34	21.51
12	Fixed cost per Km (₹)(8/10)	8.01	8.77	8.49
13	Variable cost per KM (₹)(9/10)	11.18	10.68	13.65
14	Cost per KM (₹)(3/10)	19.19	19.45	22.14
15	Net earnings per KM (₹)(11-14)	(-)1.23	(-)1.11	(-)0.63
16	Traffic revenue (₹ in crore)	863.15	828.14	903.07
17	Traffic revenue per km (₹)(16/10)	15.58	15.80	18.81
18	Return on capital employed	(-)33.28	(-)26.12	(-)1.92
19	Percentage on capital employed	-	-	-

¹⁶ Operating revenue includes traffic earnings, passes and season tickets, re-imburement against concessional passes, fare realised from private operators under 'KM Scheme', etc.

¹⁷ Operating expenditure include expenses relating to traffic, repair and maintenance, electricity, welfare and remuneration, licences and taxes, general administration expenses and depreciation on fleet.

Annexure 6
Statement showing working results of Statutory Corporations
(Referred to in Paragraph 1.14)

4. North Eastern Karnataka Road Transport Corporation, Gulbarga
₹ in crore

SL. No	Description	2008-09	2009-10	2010-11 (Provisional)
1	Total revenue	561.07	663.35	864.38
2	Operating revenue ¹⁸	523.29	618.90	804.24
3	Total expenditure	589.72	697.20	876.43
4	Operating expenditure ¹⁹	564.13	670.15	843.20
5	Operating profit/loss (-)	(-)40.84	(-)51.25	(-)38.96
6	Profit/loss for the year (-)	(-)28.65	(-)33.85	(-)12.05
7	Accumulated profit/loss (-)	(-)292.99	(-)326.84	(-)338.90
8	Fixed costs			
	Personnel costs	172.91	221.78	281.33
	Depreciation	52.60	69.33	78.52
	Interest	13.60	14.00	13.20
	Other fixed costs	24.79	22.11	27.16
	Total fixed costs	263.90	327.22	400.21
9	Variable costs			
	Fuel and lubricants	232.56	276.23	355.52
	Tyres and tubes	23.34	28.06	43.06
	Other items/ spares	16.72	26.09	32.97
	Taxes (Motor vehicle tax, Passenger tax, etc.)	30.93	32.50	40.10
	Other variable costs	22.27	7.10	4.57
	Total variable costs	325.82	369.98	476.22
10	Effective KMs operated (in lakh) (own + hired)	3297.27	3836.30	4294.94
11	Earnings per KM (₹)(1/10)	17.02	17.29	20.13
12	Fixed cost per Km (₹)(8/10)	8.00	8.53	9.32
13	Variable cost per KM (₹)(9/10)	9.88	9.64	11.09
14	Cost per KM (₹)(3/10)	17.88	18.17	20.41
15	Net earnings per KM (₹)(11-14)	(-)0.86	(-)0.88	(-)0.28
16	Traffic revenue (₹ in crore)	512.25	600.49	767.96
17	Traffic revenue per km (₹)(16/10)	15.54	15.65	17.88
18	Return on capital employed	(-)15.05	(-)19.98	1.03
19	Percentage on capital employed	-	-	-

¹⁸ Operating revenue includes traffic earnings, passes and season tickets, re-imburement against concessional passes, fare realised from private operators under 'KM Scheme', etc.

¹⁹ Operating expenditure include expenses relating to traffic, repair and maintenance, electricity, welfare and remuneration, licences and taxes, general administration expenses and depreciation on fleet.

Annexure 6
Statement showing working results of Statutory Corporations
(Referred to in Paragraph 1.14)

5. Karnataka State Financial Corporation, Bangalore

₹ in crore

Sl. No	Particulars	2008-09	2009-10	2010-11 (Provisional)
1	Income			
	a) Interest on loans	172.17	182.14	198.68
	b) Other income	54.87	20.54	20.49
	Total (1)	227.04	202.68	219.17
2	Expenses			
	a) Interest on long term and short term loans	162.83	132.53	137.80
	b) Other expenses	60.37	73.45	87.24
	c) Provision for non performing assets	43.01	0.00	0.00
	Total (2)	266.21	205.98	225.04
3	Profit/ loss (-) before tax (1-2)	(-)39.17	(-)3.30	(-)5.87
4	Total return on capital employed	166.67	129.23	131.93
5	Percentage of return on capital employed	8.08	5.65	5.34

Annexure 6
Statement showing working results of Statutory Corporations
(Referred to in Paragraph 1.14)

6. Karnataka State Warehousing Corporation, Bangalore

₹ in crore

Sl. No.	Particulars	2008-09	2009-10	2010-11 (Provisional)
	Income			
1	a) Warehousing charges	26.99	25.20	23.33
	b) Other income	3.30	21.30	28.12
	Total	30.29	46.50	51.45
	Expenses			
2	a) Establishment charges	8.90	10.46	12.93
	b) Other expenses	16.06	19.25	21.61
	Total	24.96	29.71	34.54
3	Profit before tax	5.33	16.79	16.91
4	Provision for tax	1.94	5.05	8.12
5	Amount available for dividend	3.39	11.74	8.79
6	Dividend for the year	0.68	1.48	1.56
7	Total return on capital employed	8.45	20.55	21.25
8	Percentage of return on capital employed	5.65	7.97	10.22

Annexure 7

**Statement showing major comments made by the Statutory Auditors on possible improvements in the internal audit/ internal control systems
(Referred to in Paragraph 1.34)**

PSU	Year	Comments
Karnataka Rural Infrastructure Development Limited	2009-10	➤ An Audit Committee as required under Section 292A of the Companies Act, 1956 was not formed.
Karnataka Sheep and Wool Development Corporation Limited	2009-10	<ul style="list-style-type: none"> ➤ An Audit Committee as required under Section 292A of the Companies Act, 1956 was not formed. ➤ Work flow and document flow were not in place to ensure proper controls and system commensurate with delegation of work. ➤ Fixed assets register was not maintained.
The Mysore Sugar Company Limited.	2009-10	<ul style="list-style-type: none"> ➤ Audit Committee did not hold any meeting in 2009-10. ➤ There was no system to ensure proper documentation such as minuting the meeting.
Karnataka Fisheries Development Corporation Limited	2009-10	➤ Fixed assets registers were not maintained.
Karnataka Vocational Training and Skill Development Corporation Limited	2009-10	<ul style="list-style-type: none"> ➤ The system of accounts and financial controls needed to be strengthened particularly in monitoring of accounting of bills received from service providers and monthly reconciliation of bank accounts. ➤ There was no security policy for data, software and hardware.
Dr. Babu Jagjivan Ram Leather Industries Development Corporation Limited	2009-10	<ul style="list-style-type: none"> ➤ An Audit Committee as required under Section 292A of the Companies Act, 1956 was not formed. ➤ The management had not designed and put in place adequate prevention and detection controls to prevent reduce and discover the fraud and other irregularities.
Karnataka State Tourism Development Corporation Limited	2009-10	<ul style="list-style-type: none"> ➤ An Audit Committee as required under Section 292A of the Companies Act, 1956 was not formed. ➤ There was no proper control in respect of Golden Chariot books of accounts with regard to issue of tickets, complimentary pass, and collection of money from booking agents etc. ➤ The company had not established any system for monitoring and recovery of outstanding dues and transfer of funds from various units to the Head Office. ➤ Fixed assets register and proper records for inventories were not maintained.
D Devaraj Urs Backward Classes Development Corporation Limited	2010-11	<ul style="list-style-type: none"> ➤ An Audit Committee as required under Section 292A of the Companies Act, 1956 was not formed. ➤ There was no system of monitoring the timely recovery of outstanding dues. ➤ No system of tendering for awarding of various contracts had been devised. ➤ There was no clear policy to give loan to population coming under backward classes.
Karnataka Power Corporation Limited	2010-11	➤ Internal audit reports were not discussed by the Audit Committee.
Karnataka State Forest Industries Corporation Limited	2010-11	➤ Fixed assets register were not maintained properly.
Karnataka Renewable Energy Development Limited	2010-11	➤ There was no system of preparing business plan and reviewing of the same.

PSU	Year	Comments
Dr. B R Ambedkar Development Corporation Limited	2010-11	<ul style="list-style-type: none"> ➤ An audit Committee as required under Section 292A of the Companies Act, 1956 was not formed. ➤ Internal controls at district office with regard to receipt and expenditure, drawing trial balance, maintaining subsidiary ledger <i>etc.</i>, were not reviewed.
Karnataka Soaps and Detergents Limited	2010-11	<ul style="list-style-type: none"> ➤ Adequate prevention and detection controls to prevent the fraud and other irregularities were not in place.
Karnataka Handloom Development Corporation Limited	2010-11	<ul style="list-style-type: none"> ➤ The present system of monitoring collection of dues needed to be strengthened. There was no effective follow up to realize the dues.
The Karnataka Minorities Development Corporation Limited	2010-11	<ul style="list-style-type: none"> ➤ An Audit Committee as required under Section 292A of the companies Act, 1956 was not formed. ➤ There was a continuing failure to correct major weakness in internal control system. ➤ The Company had not got its accounts audited under Section 44AB of the Income Tax Act, 1961 for many years.
Jungle Lodges and Resorts Limited	2010-11	<ul style="list-style-type: none"> ➤ There was no system of monitoring the recovery of outstanding dues. Advances were not adjusted against the subsequent payment of the contractor/supplier in some cases.
Karnataka Cashew Development Corporation Limited	2010-11	<ul style="list-style-type: none"> ➤ Adequate prevention and detection control to prevent reduce and discover the possible frauds and other irregularities were not designed and put in place.
Karnataka State Textile Infrastructure Development Corporation Limited	2010-11	<ul style="list-style-type: none"> ➤ There was no security policy for its Information Technology.
Karnataka Agro Industries Corporation Limited.	2010-11	<ul style="list-style-type: none"> ➤ An audit committee as required under Section 292A of the Companies Act, 1956 was not constituted.
Krishna Bhagya Jala Nigam Limited	2010-11	<ul style="list-style-type: none"> ➤ Assets registers at the concerned zonal office were needed to be updated with assets capitalized/ added/ deleted during the year.
Karnataka State Coir Development Corporation Limited	2010-11	<ul style="list-style-type: none"> ➤ The company had not utilised even 25 per cent of the production facility already created and made further investment during the year. ➤ There was no delegation of financial power to senior management.
Karnataka State Agro Corn Products Limited	2010-11	<ul style="list-style-type: none"> ➤ There were no plans or budget during the year 2010-11
Cauvery Neeravari Nigama Limited	2010-11	<ul style="list-style-type: none"> ➤ Adequate prevention and detection controls to prevent, reduce and discover the possible fraud and other irregularities were in vogue. ➤ The Audit Committee had not examined the replies to Paragraph, Mini Review, Comprehensive appraisals <i>etc.</i>, included in various audit reports of the CAG before their submission to Government audit/Committee on Public Undertaking (COPU).

Annexure 8

Consolidated statement showing particulars of distribution network at the end of 2010-11

(Referred to in Paragraph 2.1.1.3)

Sl. No.	Description	
1	No. of Sub-stations of various categories in ESCOMs (excluding BESCOM and CESC)	330
2	HT lines (in circuit kilometres)	2,17,050.88
3	LT lines (in circuit kilometres)	4,64,113.56
4	Total distribution lines (in circuit kilometres)	6,81,164.44
5	HT : LT ratio of lines	0.47
6	Transformers capacity (in MVA)	27,889.83

Annexure 9(a)
Statement showing ESCOM-wise DTRs, failure of DTRs and norms of failure allowed by KERC

(Referred to in Paragraphs 2.1.1.3, 2.1.11.8)

Particulars	2006-07	2007-08	2008-09	2009-10	2010-11
BESCOM					
Existing DTRs at the close of the year (in number)	104069	112745	125601	138618	151458
DTR Failures (in number)	9772	9532	10955	10603	10579
Percentage of failures ²⁰	9.39	8.45	8.72	7.65	6.98
Norm for failure (in percentage)	7.50	7.50	7.50	7.50	7.50
Excess failure percentage over norms	1.89	0.95	1.22	0.15	0
Expenditure on repair of failed DTRs (₹ in crore)	11.61	14.61	13.76	13.54	14.24
CESC					
Existing DTRs at the close of the year (in number)	35667	41127	45431	49418	52226
DTR Failures (in number)	6757	6807	7336	7753	6573
Percentage of failures	18.94	16.55	16.15	15.69	12.59
Norm for failure (in percentage)	7.50	7.50	7.50	7.50	7.50
Excess failure percentage over norms	11.44	9.05	8.65	8.19	5.09
Expenditure on repair of failed DTRs (₹ in crore)	17.26	20.76	24.14	30.41	34.32
GESCOM					
Existing DTRs at the close of the year (in number)	36632	40555	44467	47377	50145
DTR Failures (in number)	6094	7778	6892	11103	10185
Percentage of failures	16.64	19.18	15.50	23.44	20.31
Norm for failure (in percentage)	10.67	10.57	10.61	10.65	10.69
Excess failure percentage over norms	5.97	8.61	4.89	12.79	9.62
Expenditure on repair of failed DTRs (₹ in crore)	6.71	5.66	7.17	12.32	15.89
HESCOM					
Existing DTRs at the close of the year (in number)	70737	76665	82665	87020	90994
DTR Failures (in number)	9159	9892	10806	13026	10,957
Percentage of failures	12.95	12.90	13.07	14.97	12.04
Norm for failure (in percentage)	12.00	12.00	12.00	12.00	12.00
Excess failure percentage over norms	0.95	0.90	1.07	2.97	0.04
Expenditure on repair of failed DTRs (₹ in crore)	10.83	13.09	14.62	17.1	18.68
MESCOM					
Existing DTRs at the close of the year (in number)	24395	26994	29643	32140	35340
DTR Failures (in number)	2816	2925	3063	3049	3236
Percentage of failures	11.54	10.84	10.33	9.49	9.16
Norm for failure (in percentage)	10.00	10.00	10.00	10.00	10.00
Excess failure percentage over norms	1.54	0.84	0.33	0	0
Expenditure on repair of failed DTRs (₹ in crore)	4.08	4.81	5.09	5.23	4.81
Consolidated					
Existing DTRs at the close of the year (in number)	271500	298086	327807	354573	380163
DTR Failures (in number)	34598	36934	39052	45534	41530
Percentage of failures	12.74	12.39	11.91	12.84	10.92
Norm for failure (in percentage)	9.32	9.30	9.28	9.25	9.23
Excess failure percentage over norms	3.42	3.09	2.63	3.59	1.69
Expenditure on repair of failed DTRs (₹ in crore)	50.49	58.93	64.78	78.60	87.94

²⁰ The percentage of failures as per Standards of Performance (SOP : refer Paragraph 2.1.18.1) was 5 per cent for DTRs in urban areas and 12 per cent for DTRs in rural areas. The norm for failure of DTRs adopted in the table is as furnished by respective ESCOMs. Analysis of failures of DTRs in urban and rural areas could not be compared in the absence of data from all ESCOMs (data in respect of GESCOM only was available).

Annexure 9 (b)
Statement showing ESCOM-wise failures of transformers due to over-loading

(Referred to in Paragraph 2.1.11.9)

Year	Total number of DTRs failed during the year	Number of failures due to over-loading	Percentage of failures due to over-loading
BESCOM			
2006-07	9772	6039	61.80
2007-08	9532	4960	52.04
2008-09	10955	6396	58.38
2009-10	10603	6034	56.91
2010-11	10579	5535	52.32
CESC			
2006-07	6757	1141	16.89
2007-08	6807	934	13.72
2008-09	7336	Not available	Not available
2009-10	7753	1352	17.44
2010-11	6573	510	7.76
GESCOM			
2006-07	6094	1518	24.91
2007-08	7778	1905	24.49
2008-09	6892	1815	26.33
2009-10	11103	2841	25.59
2010-11	10185	3151	30.94
HESCOM			
2006-07	9159	1305	14.25
2007-08	9892	1295	13.09
2008-09	10806	1491	13.80
2009-10	13026	1618	12.42
2010-11	10957	1664	15.19
MESCOM			
2006-07	2816	250	8.88
2007-08	2925	211	7.21
2008-09	3063	215	7.02
2009-10	3049	167	5.48
2010-11	3236	137	4.23

Annexure 10 (a)
Statement showing details of growth in consumer base in all the ESCOMs
(Referred to in Paragraph 2.1.6.1)

in numbers

	2006-07			2007-08			2008-09			2009-10			2010-11		
	LT	HT	Total	LT	HT	Total	LT	HT	Total	LT	HT	Total	LT	HT	Total
BESCOM	5915643	5193	5920836	6528633	5914	6534547	6998443	6654	7005097	7312592	7269	7319861	7570485	7979	7578464
CESC	1960229	773	1961002	2010792	858	2011650	2170280	956	2171236	2300708	1085	2301793	2380015	1242	2381257
GESCOM	1960358	795	1961153	2000778	914	2001692	2056941	1043	2057984	2194908	1172	2196080	2271938	1316	2273254
HESCOM	2860046	890	2860936	3098281	1098	3099379	3254017	1240	3255257	3438162	1385	3439547	3557168	1528	3558696
MESCOM	1486269	786	1487055	1542971	854	1543825	1600680	942	1601622	1659444	1008	1660452	1751022	1113	1752135
TOTAL	14182545	8437	14190982	15181455	9638	15191093	16080361	10835	16091196	16905814	11919	16917733	17530628	13178	17543806

Annexure 10(b)
Statement showing details of connected load in all the ESCOMs
(Referred to in Paragraph 2.1.6.1)

	2006-07		2007-08		2008-09		2009-10		2010-11	
	MVA	MW	MVA	MW	MVA	MW	MVA	MW	MVA	MW
BESCOM	9970.78	8475.16	10917.34	9279.74	11673.98	9922.88	12580.02	10693.02	13895.31	11811.01
CESC	2178.90	1852.07	2657.18	2258.60	2494.77	2120.55	2469.35	2098.95	2766.41	2351.45
GESCOM	3427.07	2913.01	3537.66	3007.01	3667.13	3117.06	3770.92	3205.28	3963.98	3369.39
HESCOM	5341.34	4540.14	5721.65	4863.40	6252.82	5002.26	7051.21	5640.97	7351.00	6248.35
MESCOM	2686.41	2283.45	2889.49	2456.06	3072.44	2611.58	3195.92	2716.53	3226.58	2742.59
TOTAL	23604.50	20063.83	25723.32	21864.81	27161.14	22774.33	29067.42	24354.75	31203.28	26522.79

Figures are pending confirmation.
 Conversion parameters adopted by Audit
 are as follows:

1 HP	=0.746 KW
1 KVA	=0.85 KW
1 HP	=0.878 KVA

Annexure 11 (a)

Statement showing particular of distribution network planned²¹ vis-à-vis achievements in BESCOM during 2006-07 to 2010-11

(Referred to in Paragraphs 2.1.6.2, 2.1.11.13)

Sl. No.	Description	2006-07	2007-08	2008-09	2009-10	2010-11
(A)	No. of Sub-stations (of various categories)					
i	At the beginning of the year	248	285	323	363	377
ii	Additions planned for the year	68	96	68	42	29
iii	Additions made during the year	37	38	40	14	17
iv	At the end of the year	285	323	363	377	394
v	Shortage in addition (ii - iii)	31	58	28	28	12
(B)	HT lines (in CKM)					
i	At the beginning of the year	57439.35	60325.00	62942.00	65898.64	68693.00
ii	Additions planned for the year ²¹	-	-	-	-	-
iii	Additions made during the year	2885.65	2617.00	2956.64	2794.36	3518.28 ²²
iv	At the end of the year	60325.00	62942.00	65898.64	68693.00	72211.28
v	Shortage in addition (ii - iii)	-	-	-	-	-
(C)	LT lines (in CKM)					
i	At the beginning of the year	134971.43	136591.00	140066.00	141951.00	143544.00
ii	Additions planned for the year ²¹	-	-	-	-	-
iii	Additions made during the year	1619.57	3475.00	1885.00	1593.00	4823.56 ²²
iv	At the end of the year	136591.00	140066.00	141951.00	143544.00	148367.56
v	Shortage in addition (ii - iii)	-	-	-	-	-
	HT : LT ratio of lines	0.44	0.45	0.46	0.48	0.49
(D)	Transformers capacity (in MVA)					
i	At the beginning of the year	9340.00	10052.87	10659.28	11454.35	12466.15
ii	Additions planned for the year ²¹	-	-	-	-	-
iii	Additions made during the year	712.87	606.41	795.07	1011.80	954.92
iv	At the end of the year	10052.87	10659.28	11454.35	12466.15	13421.07
v	Shortage in addition (ii - iii)	-	-	-	-	-

²¹Not available in respect of HT/LT lines and transformers capacity.

²² 2010-11 additions include previously unreported figures reconciled during 2010-11. Actual additions to HT lines was 2885.51 Kms and to LT lines was 1443.68 Kms during 2010-11

Annexure 11(b)
Statement showing particular of distribution network planned²³ vis-à-vis achievements
in CESC during 2006-07 to 2010-11

(Referred to in Paragraphs 2.1.6.2, 2.1.11.13)

Sl. No.	Description	2006-07	2007-08	2008-09	2009-10	2010-11
(A)	No. of Sub-stations (of various categories)					
i	At the beginning of the year	93	111	142	165	165
ii	Additions planned for the year	106	106	30	16	18
iii	Additions made during the year	18	31	23	0	10
iv	At the end of the year	111	142	165	165	175
v	Shortage in addition (ii - iii)	88	75	7	16	8
(B)	HT lines (in CKM)					
i	At the beginning of the year	22792.07	24578.00	26557.69	27657.44	29096.83
ii	Additions planned for the year ²³	-	-	-	-	-
iii	Additions made during the year	1785.93	1979.69	1099.75	1439.39	918.17
iv	At the end of the year	24578.00	26557.69	27657.44	29096.83	30015.00
v	Shortage in addition (ii - iii)	-	-	-	-	-
(C)	LT lines (in CKM)					
i	At the beginning of the year	63567.55	66003.57	67293.09	68033.44	68867.56
ii	Additions planned for the year ²³	-	-	-	-	-
iii	Additions made during the year	2436.02	1289.52	740.35	834.12	628.44
iv	At the end of the year	66003.57	67293.09	68033.44	68867.56	69496
v	Shortage in addition (ii - iii)	-	-	-	-	-
	HT : LT ratio of lines	0.37	0.39	0.41	0.42	0.43
(D)	Transformers capacity (in MVA)					
i	At the beginning of the year	2310.16	2571.00	2777.92	2937.25	3029.61
ii	Additions planned for the year ²³	-	-	-	-	-
iii	Additions made during the year	260.84	206.92	159.33	92.36	134.88
iv	At the end of the year	2571.00	2777.92	2937.25	3029.61	3164.49
v	Shortage in addition (ii - iii)	-	-	-	-	-

²³ Not available in respect of HT/LT lines and transformers capacity.

Annexure 11(c)
Statement showing particular of distribution network planned vis-à-vis
achievements in GESCOM during 2006-07 to 2010-11
(Referred to in Paragraphs 2.1.6.2, 2.1.11.13)

Sl. No.	Description	2006-07	2007-08	2008-09	2009-10	2010-11
(A) No of Sub-stations (of various categories)						
i	At the beginning of the year	68	76	86	101	109
ii	Additions planned for the year	26	30	30	30	20
iii	Additions made during the year	8	10	15	8	13
iv	At the end of the year	76	86	101	109	122
v	Shortage in addition (ii - iii)	18	20	15	22	7
(B) HT lines (in CKM)						
i	At the beginning of the year	29555.45	30168.71	31963.94	33442.96	34507.18
ii	Additions planned for the year	1800.00	2000.00	1600.00	1200.00	1000.00
iii	Additions made during the year	613.26	1795.23	1479.02	1064.22	1005.65
iv	At the end of the year	30168.71	31963.94	33442.96	34507.18	35512.83
v	Shortage in addition (ii - iii)	1186.74	204.77	120.98	135.78	0.00
(C) LT lines (in CKM)						
i	At the beginning of the year	67412.74	68076.65	71019.86	72734.43	73544.48
ii	Additions planned for the year	2500.00	3000.00	2000.00	1000.00	1000.00
iii	Additions made during the year	663.91	2943.21	1714.57	810.05	932.29
iv	At the end of the year	68076.65	71019.86	72734.43	73544.48	74476.77
v	Shortage in addition (ii - iii)	1836.09	56.79	285.43	189.95	67.71
	HT : LT ratio of lines	0.44	0.45	0.46	0.47	0.48
(D) Transformers capacity (in MVA)						
i	At the beginning of the year	2491.40	2576.82	2750.37	2921.41	3069.83
ii	Additions planned for the year	90.00	175.00	175.00	150.00	100.00
iii	Additions made during the year	85.42	173.55	171.04	148.42	105.55
iv	At the end of the year	2576.82	2750.37	2921.41	3069.83	3175.38
v	Shortage in addition (ii - iii)	4.58	1.45	3.96	1.58	0.00

Annexure 11(d)
Statement showing particular of distribution network planned²⁴ vis-à-vis
achievements in HESCOM during 2006-07 to 2010-11
(Referred to in Paragraphs 2.1.6.2, 2.1.11.13)

Sl. No.	Description	2006-07	2007-08	2008-09	2009-10	2010-11
(A)	No. of Sub-stations (of various categories)					
i	At the beginning of the year	120	128	135	159	171
ii	Additions planned for the year	21	64	30	26	13
iii	Additions made during the year	8	7	24	12	5
iv	At the end of the year	128	135	159	171	176
v	Shortage in addition (ii - iii)	13	57	6	14	8
(B)	HT lines (in CKM)					
i	At the beginning of the year	47119.88	47679.62	49044.60	50578.12	53104.28
ii	Additions planned for the year ²⁴	-	-	-	-	-
iii	Additions made during the year	559.74	1364.98	1533.52	2526.16	1295.93
iv	At the end of the year	47679.62	49044.60	50578.12	53104.28	54400.21
v	Shortage in addition (ii - iii)	-	-	-	-	-
(C)	LT lines (in CKM)					
i	At the beginning of the year	94070.08	94797.07	97078.34	99691.03	101772.50
ii	Additions planned for the year ²⁴	-	-	-	-	-
iii	Additions made during the year	726.99	2281.27	2612.69	2081.47	1243.53
iv	At the end of the year	94797.07	97078.34	99691.03	101772.50	103016.03
v	Shortage in addition (ii - iii)	-	-	-	-	-
	HT : LT ratio of lines	0.50	0.51	0.51	0.52	0.53
(D)	Transformers capacity (in MVA)					
i	At the beginning of the year	4698.57	4906.47	5178.49	5401.24	5565.76
ii	Additions planned for the year ²⁴	-	-	-	-	-
iii	Additions made during the year	207.90	272.02	222.75	164.52	163.90
iv	At the end of the year	4906.47	5178.49	5401.24	5565.76	5729.66
v	Shortage in addition (ii - iii)	-	-	-	-	-

²⁴ Not available in respect of HT/LT lines and transformers capacity.

Annexure 11(e)
Statement showing particular of distribution network planned²⁵ vis-à-vis
achievements in MESCOM during 2006-07 to 2010-11
(Referred to in Paragraphs 2.1.6.2, 2.1.11.13)

Sl. No.	Description	2006-07	2007-08	2008-09	2009-10	2010-11
(A)	No. of Sub-stations (of various categories)					
i	At the beginning of the year	25	25	26	28	29
ii	Additions planned for the year	0	1	2	2	3
iii	Additions made during the year	0	1	2	1	3
iv	At the end of the year	25	26	28	29	32
v	Shortage in addition (ii - iii)	0	0	0	1	0
(B)	HT lines (in CKM)					
i	At the beginning of the year	18990.01	20403.07	21591.34	22693.39	23647.32
ii	Additions planned for the year ²⁵	-	-	-	-	-
iii	Additions made during the year	1413.06	1188.27	1102.05	953.93	1264.24
iv	At the end of the year	20403.07	21591.34	22693.39	23647.32	24911.56
v	Shortage in addition (ii - iii)	-	-	-	-	-
(C)	LT lines (in CKM)					
i	At the beginning of the year	59807.47	61591.51	63095.37	64653.53	66084.17
ii	Additions planned for the year ²⁵	-	-	-	-	-
iii	Additions made during the year	1784.04	1503.86	1558.16	1430.64	2673.03
iv	At the end of the year	61591.51	63095.37	64653.53	66084.17	68757.20
v	Shortage in addition (ii - iii)	-	-	-	-	-
	HT : LT ratio of lines	0.33	0.34	0.35	0.36	0.36
(D)	Transformers capacity (in MVA)					
i	At the beginning of the year	1738.42	1902.97	2028.16	2143.95	2264.41
ii	Additions planned for the year ²⁵	-	-	-	-	-
iii	Additions made during the year	164.55	125.19	115.79	120.46	134.82
iv	At the end of the year	1902.97	2028.16	2143.95	2264.41	2399.23
v	Shortage in addition (ii - iii)	-	-	-	-	-

²⁵ Not available in respect of HT/LT lines and transformers capacity.

Annexure 12
Statement showing source-wise purchase of power and average cost of purchase for the period 2006-07 to 2010-11

(Referred to in Paragraph 2.1.10.2)

(Purchase of power in MU and cost per unit in ₹)

Year	Purchases from State Sector Generation PSUs	Purchases from Central Generating Stations	Purchases from Independent Power Producers (IPPs)	Purchases from others	Total
BESCOM					
2006-07	11998.46	4810.23	610.7	2356.94	19776.33
	1.80	1.83	11.52	3.56	2.32
2007-08	11838.07	4755.01	662.4	2578.96	19834.44
	1.94	1.90	12.32	3.58	2.49
2008-09	11764.64	4498.51	574.79	3601.94	20439.88
	2.42	2.12	8.36	5.02	2.98
2009-10	12220.01	4983.08	433.12	3692.60	21328.81
	2.46	2.32	7.77	4.15	2.83
2010-11	10311.09	5178.57	1120.77	6780.43	23390.86
	2.84	2.74	4.65	4.26	3.32
Total power purchased (MUs)	58132.27	24225.40	3401.78	19010.87	104770.32
Cost per unit (₹)	2.28	2.19	8.40	4.20	2.81
CESC					
2006-07	3033.63	1014.65	0	404.69	4452.97
	1.56	1.85	0	4.63	1.91
2007-08	2948.55	1002.79	0	463.62	4414.96
	1.58	1.94	0	3.74	1.89
2008-09	2847.04	946.20	0	746.48	4539.72
	1.85	2.03	0	4.97	2.40
2009-10	2856.10	1010.44	0	787.95	4654.49
	2.04	2.27	0	4.08	2.44
2010-11	2402.85	1110.75	171.13	1439.43	5124.16
	2.20	2.56	2.56	4.47	2.93
Total power purchased (MUs)	14088.17	5084.83	171.13	3842.17	23186.30
Cost per unit (₹)	1.83	2.14	2.56	4.42	2.33
GESCOM					
2006-07	3559.14	1694.71	302.15	113.88	5669.88
	1.36	1.96	3.26	3.64	1.69
2007-08	3322.85	1826.85	445.87	163.58	5759.15
	1.57	1.98	4.43	4.61	2.01
2008-09	3448.37	1605.05	413.47	531.99	5998.88
	1.34	2.21	3.60	6.28	2.17
2009-10	3322.88	1695.94	434.27	553.11	6006.20
	1.75	1.93	3.11	4.23	2.13
2010-11	3043.69	1338.97	660.59	1211.40	6254.65
	1.98	2.70	3.31	4.57	2.78
Total power purchased (MUs)	16696.93	8161.52	2256.35	2573.96	29688.76
Cost per unit (₹)	1.59	2.13	3.54	4.81	2.17
HESCOM					
2006-07	5120.67	1987.51	1.84	500.72	7610.74
	1.50	1.95	5.98	3.14	1.73
2007-08	4786.95	1939.13	0	712.50	7438.58
	1.51	2.15	0	3.55	1.87
2008-09	4458.36	1993.21	0	1546.12	7997.69
	1.54	2.25	0	5.12	2.41
2009-10	4175.91	2016.99	0	1205.69	7398.59
	1.93	2.34	0	4.26	2.42
2010-11	4153.03	1889.77	325.24	2309.17	8677.21
	2.18	2.62	2.62	5.58	3.20
Total power purchased (MUs)	22694.92	9826.61	327.08	6274.20	39122.81
Cost per unit (₹)	1.71	2.26	2.64	4.79	2.35

Annexure -12 continued...

(Purchase of power in MU and cost per unit in ₹)

Year	Purchases from State Sector Generation PSUs	Purchases from Central Generating Stations	Purchases from Independent Power Producers (IPPs)	Purchases from others	Total
MESCOM					
2006-07	1913.59	914.16	141.78	344.23	3313.76
	0.98	1.65	11.30	5.74	2.10
2007-08	1556.70	902.88	55.13	517.75	3032.46
	0.87	1.79	8.75	6.90	2.32
2008-09	1771.53	854.99	104.23	590.46	3321.21
	1.48	1.91	7.17	6.50	2.66
2009-10	1798.84	892.90	97.82	592.42	3381.98
	1.60	2.07	7.88	5.53	2.59
2010-11	1528.72	865.95	197.33	1173.60	3765.60
	1.18	2.39	5.17	5.24	2.93
Total power purchased (MUs)	8569.38	4430.88	596.29	3218.46	16815.01
Cost per unit (₹)	1.23	1.96	7.75	5.85	2.54
Consolidated					
2006-07	25625.49	10421.26	1056.47	3720.46	40823.68
	1.59	1.86	9.12	3.82	2.06
2007-08	24453.12	10426.66	1163.40	4436.41	40479.59
	1.69	1.95	9.13	4.02	2.23
2008-09	24289.94	9897.96	1092.49	7016.99	42297.38
	1.97	2.13	6.44	5.26	2.67
2009-10	24373.74	10599.35	965.21	6831.77	42770.07
	2.16	2.24	5.68	4.29	2.60
2010-11	21439.38	10384.01	2475.06	12914.03	47212.48
	2.40	2.66	3.92	4.64	3.15
Total power purchased (MUs)	120181.67	51729.24	6752.63	34919.66	213583.20
Cost per unit (₹)	1.95	2.17	6.29	4.53	2.56

Annexure 13
Statement showing energy losses in ESCOMs during 2006-07 to 2010-11
(Referred to in Paragraph 2.1.11.3)

Sl.No	Particulars	MUs				
		2006-07	2007-08	2008-09	2009-10	2010-11
BESCOM						
1	Energy purchased at Interface point	18521.64	18654.22	19566.47	20328.63	21909.37
2	Energy sold	14126.45	14933.57	16310.48	17251.6	18736.12
3	Energy losses (1 – 2)	4395.19	3720.65	3255.99	3077.03	3173.25
4	Percentage of energy losses (<i>per cent</i>) $\{(3 / 1) \times 100\}$	23.73	19.95	16.64	15.14	14.48
5	Percentage of losses allowed by KERC (<i>per cent</i>)	20.50	20.00	19.00	16.00	14.75
6	Excess losses (in MUs)	598.25	0	0	0	0
7	Average realisation rate per unit (in ₹)	3.812	3.962	3.885	4.028	4.496
8	Value of excess losses (₹ in crore)	228.05	0	0	0	0
CESC						
1	Energy purchased at Interface point	4222.17	4093.25	4124.71	4244.86	4683.18
2	Energy sold	3132.80	3167.30	3409.11	3548.26	3958.39
3	Energy losses (1 – 2)	1089.37	925.95	715.60	696.60	724.79
4	Percentage of energy losses (<i>per cent</i>) $\{(3 / 1) \times 100\}$	25.80	22.62	17.35	16.41	15.48
5	Percentage of losses allowed by KERC (<i>per cent</i>)	25.03	22.00	21.00	19.50	15.50
6	Excess losses (in MUs)	32.51	25.38	0	0	0
7	Average realisation rate per unit (in ₹)	3.491	3.510	3.450	4.040	4.730
8	Value of excess losses (₹ in crore)	11.35	8.91	0	0	0
GESCOM						
1	Energy purchased at Interface point	5432.88	5518.42	5737.93	5764	5991.95
2	Energy sold	3502.89	4082.06	4245.51	4292.21	4670.13
3	Energy losses (1 – 2)	1929.99	1436.36	1492.42	1471.79	1321.82
4	Percentage of energy losses (<i>per cent</i>) $\{(3 / 1) \times 100\}$	35.52	26.03	26.01	25.53	22.06
5	Percentage of losses allowed by KERC (<i>per cent</i>)	29.23	27.05	26.50	24.02	23.00
6	Excess losses (in MUs)	341.73	0	0.0	87.04	0
7	Average realisation rate per unit (in ₹)	3.470	3.650	3.250	3.936	4.316
8	Value of excess losses (₹ in crore)	118.58	0	0	34.26	0
HESCOM						
1	Energy purchased at Interface point ²⁶	7118.79	6937.54	7326.3	7330.78	8407.44
2	Energy sold	5238.42	5302.74	5528.71	5858.03	6679.56
3	Energy losses (1 – 2)	1880.37	1634.80	1797.59	1472.75	1727.88
4	Percentage of energy losses (<i>per cent</i>) $\{(3 / 1) \times 100\}$	26.41	23.56	24.54	20.09	20.55
5	Percentage of losses allowed by KERC (<i>per cent</i>)	24.99	25.00	24.00	22.50	20.00
6	Excess losses (in MUs)	101.09	0	39.56	0	46.24
7	Average realisation rate per unit (in ₹)	3.311	3.539	3.403	3.910	4.670
8	Value of excess losses (₹ in crore)	33.47	0	13.46	0	21.60
MESCOM						
1	Energy purchased at Interface point	2894.98	2899.95	3137.76	3273.83	3600.09
2	Energy sold	2452.26	2502.26	2731.57	2860.15	3170.90
3	Energy losses (1 – 2)	442.72	397.69	406.19	413.68	429.19
4	Percentage of energy losses (<i>per cent</i>) $\{(3 / 1) \times 100\}$	15.29	13.71	12.95	12.64	11.92
5	Percentage of losses allowed by KERC (<i>per cent</i>)	15.00	14.90	14.8	14.60	12.50
6	Excess losses (in MUs)	8.40	0	0	0	0
7	Average realisation rate per unit (in ₹)	3.670	3.680	3.930	4.200	4.540
8	Value of excess losses (₹ in crore)	3.08	0	0	0	0
Consolidated						
1	Energy purchased at Interface point	38190.46	38103.38	39893.17	40942.10	44592.03
2	Energy sold	28452.82	29987.93	32225.38	33810.25	37215.10
3	Energy losses (1 – 2)	9737.64	8115.45	7667.79	7131.85	7376.93
4	Percentage of energy losses (<i>per cent</i>) $\{(3 / 1) \times 100\}$	25.50	21.30	19.22	17.42	16.54
5	Percentage of losses allowed by KERC (<i>per cent</i>)	As given above				
6	Excess losses (in MUs)	1081.98	25.38	39.56	87.04	46.24
7	Average realisation rate per unit (in ₹)	3.630	3.774	3.676	4.012	4.534
8	Value of excess losses (₹ in crore)	394.53	8.91	13.46	34.26	21.60

²⁶ The energy balancing at HESCOM is being done by considering interface points at 33 KV and 11 KV levels. To this, EHT consumption of 14 installations is also taken into account as billing is done by HESCOM. To this, import energy from other ESCOMs is added and export from HESCOM is deducted. This does not include transmission loss of KPTCL. The transmission loss is being adopted as per data furnished by Regulatory Affairs Section of HESCOM.

Annexure 14
Statement showing billing and collection efficiency in ESCOMs
(Referred to in Paragraph 2.1.13.2)

₹ in crore

Particulars	2006-07	2007-08	2008-09	2009-10	2010-11	Notes
BESCOM						
Balance outstanding at the beginning of the year	1526.38	1625.22	2094.52	2227.95	2438.16	Figures are as per accounts
Revenue assessed/billed during the year	5266.10	5806.69	6190.32	6791.58	8245.68	
Total amount due for realisation	6792.48	7431.91	8284.84	9019.53	10683.84	
Amount realised during the year	5167.26	5337.39	6056.89	6581.37	8259.88	
Amount written off during the year	0	0	0	0	0	
Balance outstanding at the end of the year	1625.22	2094.52	2227.95	2438.16	2423.96	
Percentage of amount realised to total dues	76.07	71.82	73.11	72.97	77.31	
Arrears in terms of number of months' assessment	3.70	4.33	4.32	4.31	3.53	
CESC						
Balance outstanding at the beginning of the year	401.84	521.58	665.01	582.09	622.49	Figures are as per accounts. Outstanding balances do not include provision for unbilled revenue, but demand and realization include unbilled revenue
Revenue assessed/billed during the year	1069.41	1088.59	1148.68	1417.68	1852.53	
Total amount due for realization	1471.25	1610.17	1813.69	1999.77	2475.02	
Amount realised during the year	949.67	945.16	1231.60	1377.28	1796.85	
Amount written off during the year	0	0	0	0	0	
Balance outstanding at the end of the year	521.58	665.01	582.09	622.49	678.17	
Percentage of amount realised to total dues	64.55	58.70	67.91	68.87	72.60	
Arrears in terms of number of months' assessment	5.85	7.33	6.08	5.27	4.39	
GESCOM						
Balance outstanding at the beginning of the year	595.80	842.29	1020.97	1196.14	1545.73	Opening balance of 2006-07 and amount realised during 2010-11 are as per Demand Collection and Balance (DCB) statement. 2010-11 figures are provisional.
Revenue assessed/billed during the year	1203.97	1473.39	1361.27	1659.74	1991.10	
Total amount due for realisation	1799.77	2315.68	2382.24	2855.88	3536.83	
Amount realised during the year	957.48	1294.71	1186.10	1310.15	2046.62	
Amount written off during the year	0	0	0	0	0	
Balance outstanding at the end of the year	842.29	1020.97	1196.14	1545.73	1490.21	
Percentage of amount realised to total dues	53.20	55.91	49.79	45.88	57.87	
Arrears in terms of number of months' assessment	8.40	8.32	10.54	11.18	8.98	
HESCOM						
Balance outstanding at the beginning of the year	669.35	813.24	1062.05	1206.21	1364.63	Figures are as per accounts
Revenue assessed/billed during the year	1724.48	1869.71	1868.95	2277.59	3102.16	
Total amount due for realisation	2393.83	2682.95	2931.00	3483.80	4466.79	
Amount realised during the year	1580.59	1620.90	1724.79	2119.17	3011.65	
Amount written off during the year	0	0	0	0	0	
Balance outstanding at the end of the year	813.24	1062.05	1206.21	1364.63	1455.14	
Percentage of amount realised to total dues	66.03	60.41	58.85	60.83	67.42	
Arrears in terms of number of months' assessment	5.66	6.82	7.74	7.19	5.63	

Annexure- 14 continued...

₹ in crore

Particulars	2006-07	2007-08	2008-09	2009-10	2010-11	Notes
MESCOM						
Balance outstanding at the beginning of the year	213.18	196.15	283.46	283.50	348.61	Figures as per accounts. Closing balance for 2010-11 as per DCB.
Revenue assessed/billed during the year	888.89	900.60	1047.84	1175.25	1414.52	
Total amount due for realisation	1102.07	1096.75	1331.30	1458.75	1763.13	
Amount realised during the year	905.92	813.29	1047.80	1110.14	1432.41	
Amount written off during the year	0	0	0	0	0	
Balance outstanding at the end of the year	196.15	283.46	283.50	348.61	330.72	
Percentage of amount realised to total dues	82.20	74.15	78.71	76.10	81.24	
Arrears in terms of number of months' assessment	2.65	3.78	3.25	3.56	2.81	
CONSOLIDATED						
Balance outstanding at the beginning of the year	3406.55	3998.48	5126.01	5495.89	6319.62	
Revenue assessed/Billed during the year	10152.85	11138.98	11617.06	13321.84	16605.99	
Total amount due for realisation	13559.40	15137.46	16743.07	18817.73	22925.61	
Amount realised during the year	9560.92	10011.45	11247.18	12498.11	16547.41	
Amount written off during the year	0	0	0	0	0	
Balance outstanding at the end of the year	3998.48	5126.01	5495.89	6319.62	6378.20	
Percentage of amount realised to total dues	70.51	66.14	67.18	66.42	72.18	
Arrears in terms of number of months' assessment	4.73	5.52	5.68	5.69	4.61	

Annexure 15 (a)

Statement showing the financial position of BESCOM for the five years ending 2010-11

(Referred to in Paragraph 2.1.14)

₹ in crore

Particulars	2006-07	2007-08	2008-09	2009-10	2010-11
A. Liabilities					
Paid up capital (including share deposit)	205.97	205.97	205.97	415.97	504.42
Reserve and surplus (including capital grants but excluding depreciation reserve)	684.37	931.96	906.38	985.89	1045.35
Borrowings (loan funds)					
Secured	613.62	424.66	509.32	330.47	747.60
Unsecured	97.46	92.07	295.98	647.15	1017.03
Other funds: Service line and security deposits	1373.48	1570.14	1740.13	1832.51	1963.22
Current liabilities and provisions	1375.76	1516.76	1750.02	1700.87	1857.02
Total	4350.66	4741.56	5407.80	5912.86	7134.64
B. Assets					
Gross block	2323.52	2792.46	3505.34	3908.24	4122.09
Less: Depreciation	781.69	858.97	945.49	1087.44	1279.39
Net fixed assets	1541.83	1933.49	2559.85	2820.80	2842.70
Capital works-in-progress	77.10	175.53	137.89	163.48	387.75
Investments	0	0	0.01	0.01	0.01
Current assets, loans and advances	2731.73	2632.54	2347.57	2577.68	3553.50
Accumulated losses	0	0	362.48	350.89	350.68
Total	4350.66	4741.56	5407.80	5912.86	7134.64
Debt:Equity	3.45	2.51	2.60	0.99	2.37
Net worth	890.34	1137.93	749.87	1050.97	1199.09

Calculation of Debt-Equity ratio and net worth of BESCOM

₹ in crore

Particulars	2006-07	2007-08	2008-09	2009-10	2010-11
Equity	205.97	205.97	205.97	415.97	504.42
Reserves	471.17	706.20	906.38	985.89	1045.35
Accumulated profits/losses (-)	213.20	225.76	(-)362.48	(-)350.89	(-)350.68
Misc expenses not written off	0	0	0	0	0
Net worth	890.34	1137.93	749.87	1050.97	1199.09
Long term debt	711.08	516.73	535.39	411.29	1197.87
Debt-Equity ratio	3.45	2.51	2.60	0.99	2.37

Annexure 15 (b)
Statement showing the financial position of CESC for the five years ending
2010-11

(Referred to in Paragraph 2.1.14)

₹ in crore

Particulars	2006-07	2007-08	2008-09	2009-10	2010-11 ²⁷
A. Liabilities					
Paid up capital (including share deposit)	29.30	79.30	79.30	157.30	182.30
Reserve and surplus (including capital grants but excluding depreciation reserve)	157.72	188.38	224.46	272.65	294.48
Borrowings (loan funds)					
Secured	36.97	24.54	23.83	81.05	163.47
Unsecured	152.68	133.60	190.96	141.73	133.52
Other funds: Service line and security deposits	292.14	296.59	251.07	265.95	314.59
Current liabilities and provisions	733.88	925.31	1326.03	1550.94	1746.35
Total	1402.69	1647.72	2095.65	2469.62	2834.71
B. Assets					
Gross block	666.77	768.66	869.62	987.20	1121.10
Less: Depreciation	282.36	299.92	319.07	352.59	391.24
Net fixed assets	384.41	468.74	550.55	634.61	729.86
Capital works-in-progress	48.01	43.98	62.85	90.04	88.82
Investments	0	2.51	2.51	0.01	26.66
Current assets, loans and advances	970.27	1132.49	1268.11	1459.81	1670.12
Accumulated losses	0.00	0.00	211.63	285.15	319.25
Total	1402.69	1647.72	2095.65	2469.62	2834.71
Debt:Equity	6.47	1.99	2.71	0.92	1.63
Net worth	187.02	267.68	92.13	144.80	157.53

Calculation of Debt-Equity ratio and net worth of CESC

₹ in crore

Particulars	2006-07	2007-08	2008-09	2009-10	2010-11 ²⁷
Equity	29.30	79.30	79.30	157.30	182.30
Reserves	156.10	187.87	224.46	272.65	294.48
Accumulated profits/losses (-)	1.62	0.51	(-)211.63	(-)285.15	(-)319.25
Misc expenses not written off	0	0	0	0	0
Net worth	187.02	267.68	92.13	144.80	157.53
Long term debt	189.65	158.14	214.79	144.81	296.99
Debt-Equity ratio	6.47	1.99	2.71	0.92	1.63

²⁷ 2010-11 figures are provisional.

Annexure 15(c)
Statement showing the financial position of GESCOM for the five years ending 2010-11

(Referred to in Paragraph 2.1.14)

Particulars	₹ in crore				
	2006-07	2007-08	2008-09	2009-10	2010-11 ²⁸
A. Liabilities					
Paid up capital (including share deposit)	130.14	130.14	130.14	305.14	374.70
Reserve and surplus (including capital grants but excluding depreciation reserve)	120.56	217.99	251.24	298.76	339.81
Borrowings (loan funds)					
Secured	315.82	433.79	497.40	692.61	559.92
Unsecured	54.26	43.66	98.88	23.09	18.91
Other funds: Service line and security deposits	238.41	276.46	284.57	336.87	391.80
Current liabilities and provisions	977.72	1301.15	1625.14	1713.96	2155.12
Total	1836.91	2403.19	2887.37	3370.43	3840.26
B. Assets					
Gross block	792.58	959.08	1269.63	1488.91	1701.77
Less: Depreciation	347.18	358.59	381.75	428.82	487.63
Net fixed assets	445.40	600.49	887.88	1060.09	1214.14
Capital works-in-progress	121.47	173.87	143.95	161.68	78.22
Investments	0	0.01	0.01	0.01	0.01
Current assets, loans and advances	1269.95	1628.82	1670.04	1932.05	2094.76
Accumulated losses	0.09	0	185.49	216.60	453.13
Total	1836.91	2403.19	2887.37	3370.43	3840.26
Debt:Equity	1.24	2.05	3.26	1.57	1.35
Net worth	250.61	348.13	195.89	387.30	261.38

Calculation of Debt-Equity ratio and net worth of GESCOM

Particulars	₹ in crore				
	2006-07	2007-08	2008-09	2009-10	2010-11 ²⁸
Equity	130.14	130.14	130.14	305.14	374.70
Reserves	120.56	205.32	251.24	298.76	339.81
Accumulated profits/losses (-)	(-)0.09	12.67	(-)185.49	(-)216.6	(-)453.13
Misc expenses not written off	0	0	0	0	0
Net worth	250.61	348.13	195.89	387.30	261.38
Long term debt	160.92	266.82	424.25	480.23	507.21
Debt-Equity ratio	1.24	2.05	3.26	1.57	1.35

²⁸ 2010-11 figures are provisional.

Annexure 15 (d)
Statement showing the financial position of HESCOM for the five years ending
2010-11

(Referred to in Paragraph 2.1.14)

₹ in crore

Particulars	2006-07	2007-08	2008-09	2009-10	2010-11
A. Liabilities					
Paid up capital (including share deposit)	233.34	233.34	233.34	563.25	633.68
Reserve and surplus (including capital grants but excluding depreciation reserve)	307.61	447.05	508.94	573.05	614.74
Borrowings (loan funds)					
Secured	386.85	514.40	1107.42	1471.33	1326.54
Unsecured	474.20	621.26	500.39	245.91	210.89
Other funds: Service line and security deposits	347.56	342.68	297.72	347.67	375.63
Current liabilities and provisions	914.96	1086.87	1556.77	1821.93	2286.62
Total	2664.52	3245.60	4204.58	5023.14	5448.10
B. Assets					
Gross block	1536.04	1869.12	2342.61	2633.15	2765.73
Less: Depreciation	574.74	608.08	624.04	700.32	771.42
Net fixed assets	961.30	1261.04	1718.57	1932.83	1994.31
Capital works-in-progress	25.08	47.76	47.70	33.33	25.85
Investments	0	3.50	0.01	2.51	2.51
Current assets, loans and advances	1678.14	1933.30	1952.86	2395.39	2701.63
Accumulated losses	0.00	0.00	485.44	659.08	723.80
Total	2664.52	3245.60	4204.58	5023.14	5448.10
Debt:Equity	3.38	4.59	6.37	2.15	1.80
Net worth	540.95	680.39	256.84	477.22	524.62

Calculation of Debt-Equity ratio and net worth of HESCOM

₹ in crore

Particulars	2006-07	2007-08	2008-09	2009-10	2010-11
Equity	233.34	233.34	233.34	563.25	633.68
Reserves	241.65	372.24	508.94	573.05	614.74
Accumulated profits/losses (-)	65.96	74.81	(-)485.44	(-)659.08	(-)723.80
Misc expenses not written off	0	0	0	0	0
Net worth	540.95	680.39	256.84	477.22	524.62
Long term debt	788.43	1072.19	1485.45	1211.09	1141.08
Debt-Equity ratio	3.38	4.59	6.37	2.15	1.80

Annexure 15 (e)

Statement showing the financial position of MESCOM for the five years ending 2010-11

(Referred to in Paragraph 2.1.14)

₹ in crore

Particulars	2006-07	2007-08	2008-09	2009-10	2010-11
A. Liabilities					
Paid up capital (including share deposit)	100.34	100.34	100.34	132.34	157.34
Reserve and surplus (including capital grants but excluding depreciation reserve)	207.05	235.74	250.01	300.79	340.01
Borrowings (loan funds)					
Secured	186.88	178.78	271.86	342.21	372.48
Unsecured	31.99	25.01	39.35	8.36	8.54
Other funds: Service line and security deposits	242.37	274.37	260.34	281.94	306.80
Current liabilities and provisions	534.57	507.99	654.74	809.22	1090.65
Total	1303.20	1322.23	1576.64	1874.86	2275.82
B. Assets					
Gross block	629.20	717.48	918.16	1070.52	1237.01
Less: Depreciation	290.53	299.22	317.36	351.06	393.66
Net fixed assets	338.67	418.26	600.80	719.46	843.35
Capital works-in-progress	45.24	55.84	64.95	91.93	93.21
Investments	0	0.01	0.01	2.51	2.51
Current assets, loans and advances	919.29	848.12	910.88	1060.96	1336.75
Accumulated losses	0	0	0	0	0
Total	1303.20	1322.23	1576.64	1874.86	2275.82
Debt:Equity	2.18	2.03	3.10	2.65	2.42
Net worth	307.39	336.08	350.35	433.13	497.35

Calculation of Debt-Equity ratio and net worth of MESCOM

₹ in crore

Particulars	2006-07	2007-08	2008-09	2009-10	2010-11
Equity	100.34	100.34	100.34	132.34	157.34
Reserves	132.06	152.46	208.06	250.06	287.58
Accumulated profits/losses (-)	74.99	83.28	41.95	50.73	52.43
Misc expenses not written off	0	0	0	0	0
Net worth	307.39	336.08	350.35	433.13	497.35
Long term debt	218.87	203.70	311.21	350.58	381.02
Debt-Equity ratio	2.18	2.03	3.10	2.65	2.42

Annexure 15 (f)
Statement showing the consolidated financial position of ESCOMs for the
five years ending 2010-11

(Referred to in Paragraph 2.1.14)

₹ in crore

Particulars	2006-07	2007-08	2008-09	2009-10	2010-11
A. Liabilities					
Paid up capital (including share deposit)	699.09	749.09	749.09	1574.00	1852.44
Reserve and surplus (including capital grants but excluding depreciation reserve)	1477.31	2021.12	2141.03	2431.14	2634.39
Borrowings (loan funds)					
Secured	1540.14	1576.17	2409.83	2917.67	3170.01
Unsecured	810.59	915.60	1125.56	1066.24	1388.89
Other funds: Service line and security deposits	2493.96	2760.24	2833.83	3064.94	3352.04
Current liabilities and provisions	4536.89	5338.08	6912.70	7596.92	9135.76
Total	11557.98	13360.30	16172.04	18650.91	21533.53
B. Assets					
Gross block	5948.11	7106.80	8905.36	10088.02	10947.70
Less: Depreciation	2276.50	2424.78	2587.71	2920.23	3323.34
Net fixed assets	3671.61	4682.02	6317.65	7167.79	7624.36
Capital works-in-progress	316.90	496.98	457.34	540.46	673.85
Investments	0	6.03	2.55	5.05	31.70
Current assets, loans and advances	7569.38	8175.27	8149.46	9425.89	11356.76
Accumulated losses	0.09	0	1245.04	1511.72	1846.86
Total	11557.98	13360.30	16172.04	18650.91	21533.53
Debt:Equity	2.96	2.96	3.97	1.65	1.90
Net worth	2176.31	2770.21	1645.08	2493.42	2639.97

Calculation of Debt-Equity ratio and net worth of ESCOMs (consolidated)

₹ in crore

Particulars	2006-07	2007-08	2008-09	2009-10	2010-11
Equity	699.09	749.09	749.09	1574.00	1852.44
Reserves	1121.54	1624.09	2099.08	2380.41	2581.96
Net accumulated profit/loss	355.68	397.03	(-)1203.09	(-)1460.99	(-)1794.43
Accumulated loss	0.09	0	1245.04	1511.72	1846.86
Accumulated profit	355.77	397.03	41.95	50.73	52.43
Misc expenses not written off	0	0	0	0	0
Net worth	2176.31	2770.21	1645.08	2493.42	2639.97
Long term debt	2068.95	2217.58	2971.09	2598.00	3524.17
Debt-Equity ratio	2.96	2.96	3.97	1.65	1.90

Annexure 16 (a)
Statement showing the particulars²⁹ of cost of electricity vis-à-vis revenue
realisation per unit in BESCOM for the five years ending 2010-11
(Referred to in Paragraphs 2.1.14.1, 2.1.14.4, 2.1.16.6)

₹ in crore

Sl. No.	Description	2006-07	2007-08	2008-09	2009-10	2010-11
1	Income					
(i)	Revenue from sale of power	4938.91	5583.09	5770.79	6339.18	7425.18
(ii)	Revenue subsidy and grants	327.19	223.60	419.53	452.40	820.50
(ii)	Other income	118.88	109.79	146.40	156.62	178.58
	Total income	5384.98	5916.48	6336.72	6948.20	8424.26
2	Expenditure on distribution of electricity					
(a)	Fixed cost					
(i)	Employees cost	263.05	347.02	339.91	430.91	542.01
(ii)	Administrative and general expenses	63.55	67.81	60.90	65.15	60.94
(iii)	Depreciation	70.29	48.07	64.25	121.99	145.55
(iv)	Interest and finance charges	136.84	172.08	123.17	180.91	199.45
(v)	Other expenses	232.80	230.44	281.40	154.95	85.98
	Total fixed cost	766.53	865.42	869.63	953.91	1033.93
(b)	Variable cost					
(i)	Purchase of Power	4125.73	4453.15	5589.25	5512.81	7009.10
(ii)	Electricity duty	0	0	0	0	0
(iii)	Transmission / Wheeling charges	454.85	486.84	497.80	519.22	748.40
(iv)	Repairs and maintenance	39.55	43.45	37.07	32.11	30.69
	Total variable cost	4620.13	4983.44	6124.12	6064.14	7788.19
(c)	Total cost 2(a) + (b)	5386.66	5848.86	6993.75	7018.05	8822.12
3	Realisation (including revenue subsidy and other income) (₹ per unit) Sl. No.1÷Sl.No.9(v)	3.812	3.962	3.885	4.028	4.496
4	Fixed cost (₹ per unit) Sl. No.2(a)÷Sl.No.9(v)	0.543	0.580	0.533	0.553	0.552
5	Variable cost (₹ per unit) Sl. No.2(b)÷Sl.No.9(v)	3.271	3.337	3.755	3.515	4.157
6	Total cost or average cost of supply (₹ per unit) (Sl.No.4+Sl.No.5)	3.814	3.917	4.288	4.068	4.709
7	Contribution (₹ per unit) (Sl.No.3-Sl.No.5)	0.541	0.625	0.130	0.513	0.339
8	Profit (+) / loss(-) per unit (in ₹) (Sl.No.3-Sl.No.6)	(-)0.002	0.045	(-)0.403	(-)0.040	(-)0.213
9	Distribution (in MUs)					
(i)	Total power purchased	19776.33	19834.44	20439.88	21328.81	23390.86
(ii)	Less: Transmission losses, if applicable	1254.69	1180.22	873.41	1000.18	1481.49
(iii)	Net Power available for sale	18521.64	18654.22	19566.47	20328.63	21909.37
(iv)	Less: Sub-transmission and distribution losses	4395.19	3720.65	3255.99	3077.03	3173.25
(v)	Net power sold (MUs)	14126.45	14933.57	16310.48	17251.60	18736.12

Statement showing profitability of BESCOM
(Referred to in Paragraphs 2.1.14.4, 2.1.16.6)

₹ in crore

BESCOM	2006-07	2007-08	2008-09	2009-10	2010-11
Profit/loss(-) before prior period adjustments, depreciation, interest and tax	205.45	287.76	(-)469.62	233.05	(-)52.86
Depreciation	70.29	48.07	64.25	121.99	145.55
Profit/loss(-) before interest, prior period adjustments and tax (income tax, fringe benefit tax and deferred tax)	135.16	239.69	(-)533.87	111.06	(-)198.41
Interest	136.84	172.08	123.17	180.91	199.45
Profit/loss(-) before prior period adjustments and tax (income tax, fringe benefit tax and deferred tax)	(-)1.68	67.61	(-)657.04	(-)69.85	(-)397.86
Prior period adjustments	58.82	(-)52.68	69.68	81.85	400.06
Profit/loss(-) before tax (income tax, fringe benefit tax and deferred tax)	57.14	14.93	(-)587.36	12.00	2.20
Tax	6.83	2.36	0.88	0.41	2.00
Profit/loss(-) after tax	50.31	12.57	(-)588.24	11.59	0.20

²⁹ Does not include prior period items.

Annexure 16 (b)
Statement showing the particulars³⁰ of cost of electricity vis-à-vis revenue realisation
per unit in CESC for the five years ending 2010-11
(Referred to in Paragraphs 2.1.14.1, 2.1.14.4, 2.1.16.6)

₹ in crore

Sl. No.	Description	2006-07	2007-08	2008-09	2009-10	2010-11 ³¹
1	Income					
(i)	Revenue from sale of power	783.60	854.67	864.55	929.02	1112.90
(ii)	Revenue subsidy and grants	285.81	233.92	284.13	488.66	739.63
(ii)	Other income	24.20	24.17	27.45	16.59	18.16
	Total income	1093.61	1112.76	1176.13	1434.27	1870.69
2	Expenditure on distribution of electricity					
(a)	Fixed cost					
(i)	Employees cost	110.90	133.47	154.99	170.39	195.89
(ii)	Administrative and general expenses	18.97	20.76	23.44	27.60	25.85
(iii)	Depreciation	21.31	22.90	27.32	40.55	47.15
(iv)	Interest and finance charges	39.72	52.27	67.26	86.27	119.51
(v)	Other expenses	34.36	21.38	15.42	10.22	-14.46
	Total fixed cost	225.26	250.78	288.43	335.03	373.94
(b)	Variable cost					
(i)	Purchase of Power	757.69	747.51	993.25	1021.80	1355.74
(ii)	Electricity duty	0	0	0	0	0
(iii)	Transmission / Wheeling charges	90.95	85.52	95.44	111.65	145.85
(iv)	Repairs and maintenance	17.57	22.42	19.49	19.48	23.39
	Total variable cost	866.21	855.45	1108.18	1152.93	1524.98
(c)	Total cost 2(a) + (b)	1091.47	1106.23	1396.61	1487.96	1898.92
3	Realisation (including revenue subsidy and other income) (₹ per unit) Sl. No.1÷Sl.No.9(v)	3.491	3.513	3.450	4.042	4.726
4	Fixed cost (₹ per unit) Sl. No.2(a)÷Sl.No.9(v)	0.719	0.792	0.846	0.944	0.945
5	Variable cost (₹ per unit) Sl. No.2(b)÷Sl.No.9(v)	2.765	2.701	3.251	3.249	3.853
6	Total cost or average cost of supply (₹ per unit) (Sl.No.4+Sl.No.5)	3.484	3.493	4.097	4.193	4.798
7	Contribution (₹ per unit) (Sl.No.3-Sl.No.5)	0.726	0.812	0.199	0.793	0.873
8	Profit (+) / loss(-) per unit (in ₹) (Sl.No.3-Sl.No.6)	0.007	0.020	(-)0.647	(-)0.151	(-)0.072
9	Distribution (in MUs)					
(i)	Total power purchased	4452.97	4414.96	4539.72	4654.49	5124.16
(ii)	Less: Transmission losses, if applicable	230.80	321.71	415.01	409.63	440.98
(iii)	Net Power available for sale	4222.17	4093.25	4124.71	4244.86	4683.18
(iv)	Less: Sub-transmission and distribution losses	1089.37	925.95	715.60	696.60	724.79
(v)	Net power sold (MUs)	3132.80	3167.30	3409.11	3548.26	3958.39

Statement showing profitability of CESC
(Referred to in Paragraphs 2.1.14.4, 2.1.16.6)

₹ in crore

CESC	2006-07	2007-08	2008-09	2009-10	2010-11
Profit/loss(-) before prior period adjustments, depreciation, interest and tax	63.17	81.70	(-)125.91	73.13	138.43
Depreciation	21.31	22.90	27.32	40.55	47.15
Profit/loss(-) before interest, prior period adjustments and tax (income tax, fringe benefit tax and deferred tax)	41.86	58.80	(-)153.23	32.58	91.28
Interest	39.72	52.27	67.26	86.27	119.51
Profit/loss(-) before prior period adjustments and tax (income tax, fringe benefit tax and deferred tax)	2.14	6.53	(-)220.49	(-)53.69	(-)28.23
Prior period adjustments	3.86	2.02	3.34	(-)4.47	8.53
Profit/loss(-) before tax (income tax, fringe benefit tax and deferred tax)	6.00	8.55	(-)217.15	(-)58.16	(-)19.70
Tax	4.38	8.04	3.86	15.36	14.40
Profit/loss(-) after tax	1.62	0.51	(-)221.01	(-)73.52	(-)34.10

³⁰ Does not include prior period items.

³¹ 2010-11 figures are provisional.

Annexure 16(c)
Statement showing the particulars³² of cost of electricity vis-à-vis revenue realisation per unit in GESCOM for the five years ending 2010-11
(Referred to in Paragraphs 2.1.14.1,2.1.14.4,2.1.16.6)

₹ in crore

Sl. No.	Description	2006-07	2007-08	2008-09	2009-10	2010-11 ³³
1	Income					
(i)	Revenue from sale of power	822.60	1006.48	1044.30	1057.49	1149.96
(ii)	Revenue subsidy and grants	381.37	466.91	316.97	602.25	841.14
(ii)	Other income	11.78	17.86	17.78	29.60	24.50
	Total income	1215.75	1491.25	1379.05	1689.34	2015.60
2	Expenditure on distribution of electricity					
(a)	Fixed cost					
(i)	Employees cost	97.78	121.07	117.53	151.60	162.89
(ii)	Administrative and general expenses	22.46	27.20	28.69	30.44	34.42
(iii)	Depreciation	43.32	25.74	33.11	59.22	68.44
(iv)	Interest and finance charges	65.96	102.67	92.99	139.14	157.90
(v)	Other expenses	15.69	21.27	10.81	14.61	6.38
	Total fixed cost	245.21	297.95	283.13	395.01	430.03
(b)	Variable cost					
(i)	Purchase of Power	770.33	1049.49	1195.81	1129.46	1554.49
(ii)	Electricity duty	0	0	0	0	0
(iii)	Transmission / Wheeling charges	188.03	107.21	103.20	147.63	181
(iv)	Repairs and maintenance	14.99	15.74	14.75	20.92	24.19
	Total variable cost	973.35	1172.44	1313.76	1298.01	1759.68
(c)	Total cost 2(a) + (b)	1218.56	1470.39	1596.89	1693.02	2189.71
3	Realisation (including revenue subsidy and other income) (₹ per unit) Sl. No.1÷Sl.No.9(v)	3.471	3.653	3.248	3.936	4.316
4	Fixed cost (₹ per unit) Sl. No.2(a)÷Sl.No.9(v)	0.700	0.730	0.667	0.920	0.921
5	Variable cost (₹ per unit) Sl. No.2(b)÷Sl.No.9(v)	2.779	2.872	3.094	3.024	3.768
6	Total cost or average cost of supply (₹ per unit) (Sl.No.4+Sl.No.5)	3.479	3.602	3.761	3.944	4.689
7	Contribution (₹ per unit) (Sl.No.3-Sl.No.5)	0.692	0.781	0.154	0.912	0.548
8	Profit (+) / loss(-) per unit (in ₹) (Sl.No.3-Sl.No.6)	(-0.008)	0.051	(-0.513)	(-0.008)	(-0.373)
9	Distribution (in MUs)					
(i)	Total power purchased	5669.88	5759.15	5998.88	6006.20	6254.65
(ii)	Less: Transmission losses, if applicable	237.00	240.73	260.95	242.20	262.70
(iii)	Net Power available for sale	5432.88	5518.42	5737.93	5764.00	5991.95
(iv)	Less: Sub-transmission and distribution losses	1929.99	1436.36	1492.42	1471.79	1321.82
(v)	Net power sold (MUs)	3502.89	4082.06	4245.51	4292.21	4670.13

Statement showing profitability of GESCOM
(Referred to in Paragraphs 2.1.14.4,2.1.16.6)

₹ in crore

GESCOM	2006-07	2007-08	2008-09	2009-10	2010-11
Profit/loss(-) before prior period adjustments, depreciation, interest and tax	106.46	149.26	(-91.75)	194.68	52.23
Depreciation	43.32	25.74	33.11	59.22	68.44
Profit/loss(-) before interest, prior period adjustments and tax (income tax, fringe benefit tax and deferred tax)	63.14	123.52	(-124.86)	135.46	(-16.21)
Interest	65.96	102.67	92.99	139.14	157.90
Profit/loss(-) before prior period adjustments and tax (income tax, fringe benefit tax and deferred tax)	-2.82	20.85	(-217.85)	(-3.68)	(-174.11)
Prior period adjustments	22.87	0.72	1.60	5.53	(-27.42)
Profit/loss(-) before tax (income tax, fringe benefit tax and deferred tax)	20.05	21.57	(-216.25)	1.85	(-201.53)
Tax	9.07	18.45	(-18.08)	32.96	35.00
Profit/loss(-) after tax	10.98	3.12	(-198.17)	(-31.11)	(-236.53)

³² Does not include prior period items.

³³ 2010-11 figures are provisional.

Annexure 16(d)
Statement showing the particulars³⁴ of cost of electricity vis-à-vis revenue realisation
per unit in HESCOM for the five years ending 2010-11
(Referred to in Paragraphs 2.1.14.1, 2.1.14.4, 2.1.16.6)

₹ in crore

Sl. No.	Description	2006-07	2007-08	2008-09	2009-10	2010-11
1	Income					
(i)	Revenue from sale of power	1084.42	1190.83	1181.63	1262.58	1484.22
(ii)	Revenue subsidy and grants	640.06	678.88	687.32	1015.01	1617.94
(ii)	Other income	10.09	7.17	12.65	13.10	17.88
	Total income	1734.57	1876.88	1881.60	2290.69	3120.04
2	Expenditure on distribution of electricity					
(a)	Fixed cost					
(i)	Employees cost	165.85	207.42	208.87	223.84	306.01
(ii)	Administrative and general expenses	34.20	38.12	41.16	46.17	45.40
(iii)	Depreciation	83.16	43.17	51.54	82.27	89.49
(iv)	Interest and finance charges	129.83	160.04	193.79	270.18	289.54
(v)	Other expenses	21.11	6.90	14.76	9.38	8.10
	Total fixed cost	434.15	455.65	510.12	631.84	738.54
(b)	Variable cost					
(i)	Purchase of Power	1127.84	1212.91	1743.71	1569.33	2478.35
(ii)	Electricity duty	0	0	0	0	0
(iii)	Transmission / Wheeling charges	185.98	180.82	182.23	221.18	293.12
(iv)	Repairs and maintenance	17.80	19.99	21.76	23.38	22.09
	Total variable cost	1331.62	1413.72	1947.70	1813.89	2793.56
(c)	Total cost 2(a) + (b)	1765.77	1869.37	2457.82	2445.73	3532.10
3	Realisation (including revenue subsidy and other income) (₹ per unit) Sl. No.1÷Sl.No.9(v)	3.311	3.539	3.403	3.910	4.671
4	Fixed cost (₹ per unit) Sl. No.2(a)÷Sl.No.9(v)	0.829	0.859	0.923	1.079	1.106
5	Variable cost (₹ per unit) Sl. No.2(b)÷Sl.No.9(v)	2.542	2.666	3.523	3.096	4.182
6	Total cost or average cost of supply (₹ per unit) (Sl.No.4+Sl.No.5)	3.371	3.525	4.446	4.175	5.288
7	Contribution (₹ per unit) (Sl.No.3-Sl.No.5)	0.769	0.873	-0.120	0.814	0.489
8	Profit (+) / loss(-) per unit (in ₹) (Sl.No.3-Sl.No.6)	(-)0.060	0.014	(-)1.043	(-)0.265	(-)0.617
9	Distribution (in MUs)					
(i)	Total power purchased	7610.74	7438.58	7997.69	7398.59	8677.21
(ii)	Less: Transmission losses, if applicable	491.95	501.04	671.39	67.81	269.77
(iii)	Net Power available for sale	7118.79	6937.54	7326.30	7330.78	8407.44
(iv)	Less: Sub-transmission and distribution losses	1880.37	1634.80	1797.59	1472.75	1727.88
(v)	Net power sold (MUs)	5238.42	5302.74	5528.71	5858.03	6679.56

Statement showing profitability of HESCOM
(Referred to in Paragraphs 2.1.14.4, 2.1.16.6)

₹ in crore

HESCOM	2006-07	2007-08	2008-09	2009-10	2010-11
Profit/loss(-) before prior period adjustments, depreciation, interest and tax	181.77	210.72	(-)330.90	197.39	260.10
Depreciation	83.16	43.17	51.54	82.27	89.49
Profit/loss(-) before interest, prior period adjustments and tax (income tax, fringe benefit tax and deferred tax)	98.61	167.55	(-)382.44	115.12	170.61
Interest	129.83	160.04	193.79	270.18	289.54
Profit/loss(-) before prior period adjustments and tax (income tax, fringe benefit tax and deferred tax)	(-)31.22	7.51	(-)576.23	(-)155.06	(-)118.93
Prior period adjustments	34.75	8.74	15.72	(-)18.58	54.22
Profit/loss(-) before tax (income tax, fringe benefit tax and deferred tax)	3.53	16.25	(-)560.51	(-)173.64	(-)64.71
Tax	(-)6.97	7.39	(-)0.26	0	0
Profit/loss(-) after tax	10.50	8.86	(-)560.25	(-)173.64	(-)64.71

³⁴ Does not include prior period items.

Annexure 16 (e)
Statement showing the particulars³⁵ of cost of electricity vis-à-vis revenue realisation per unit in MESCOM for the five years ending 2010-11
(Referred to in Paragraphs 2.1.14.1,2.1.14.4,2.1.16.6)

₹ in crore

Sl. No.	Description	2006-07	2007-08	2008-09	2009-10	2010-11
1	Income					
(i)	Revenue from sale of power	739.67	770.91	829.92	935.82	1181.07
(ii)	Revenue subsidy and grants	149.22	129.69	217.92	239.43	233.45
(ii)	Other income	10.34	19.69	24.75	25.41	26.44
	Total income	899.23	920.29	1072.59	1200.66	1440.96
2	Expenditure on distribution of electricity					
(a)	Fixed cost					
(i)	Employees cost	87.86	100.04	119.72	128.39	173.05
(ii)	Administrative and general expenses	18.51	21.69	24.88	30.26	29.58
(iii)	Depreciation	18.15	20.42	26.27	45.39	51.13
(iv)	Interest and finance charges	41.99	44.56	48.70	78.71	93.79
(v)	Other expenses	19.31	3.78	2.71	4.09	2.27
	Total fixed cost	185.82	190.49	222.28	286.84	349.82
(b)	Variable cost					
(i)	Purchase of Power	640.11	646.11	805.32	786.72	972.65
(ii)	Electricity duty	0	0	0	0	0
(iii)	Transmission / Wheeling charges	56.30	55.70	79.13	90.63	130.95
(iv)	Repairs and maintenance	6.29	8.58	11.57	12.42	13.67
	Total variable cost	702.70	710.39	896.02	889.77	1117.27
(c)	Total cost 2(a) + (b)	888.52	900.88	1118.30	1176.61	1467.09
3	Realisation (including revenue subsidy and other income) (₹ per unit) Sl. No.1÷Sl.No.9(v)	3.667	3.678	3.927	4.198	4.544
4	Fixed cost (₹ per unit) Sl. No.2(a)÷Sl.No.9(v)	0.758	0.761	0.814	1.003	1.103
5	Variable cost (₹ per unit) Sl. No.2(b)÷Sl.No.9(v)	2.866	2.839	3.280	3.111	3.524
6	Total cost or average cost of supply (₹ per unit) (Sl.No.4+Sl.No.5)	3.624	3.600	4.094	4.114	4.627
7	Contribution (₹ per unit) (Sl.No.3-Sl.No.5)	0.801	0.839	0.647	1.087	1.020
8	Profit (+) / loss(-) per unit (in ₹) (Sl.No.3-Sl.No.6)	0.043	0.078	(-0.167)	0.084	(-0.083)
9	Distribution (in MUs)					
(i)	Total power purchased	3313.76	3032.46	3321.21	3381.98	3765.60
(ii)	Less: Transmission losses, if applicable	418.78	132.51	183.45	108.15	165.51
(iii)	Net Power available for sale	2894.98	2899.95	3137.76	3273.83	3600.09
(iv)	Less: Sub-transmission and distribution losses	442.72	397.69	406.19	413.68	429.19
(v)	Net power sold (MUs)	2452.26	2502.26	2731.57	2860.15	3170.90

Statement showing profitability of MESCOM
(Referred to in Paragraphs 2.1.14.4,2.1.16.6)

₹ in crore

MESCOM	2006-07	2007-08	2008-09	2009-10	2010-11
Profit/loss(-) before prior period adjustments, depreciation, interest and tax	70.85	84.38	29.26	148.14	118.80
Depreciation	18.15	20.42	26.27	45.39	51.13
Profit/loss(-) before interest, prior period adjustments and tax (income tax, fringe benefit tax and deferred tax)	52.70	63.96	2.99	102.75	67.67
Interest	41.99	44.56	48.70	78.71	93.79
Profit/loss(-) before prior period adjustments and tax (income tax, fringe benefit tax and deferred tax)	10.71	19.40	(-45.71)	24.04	(-26.12)
Prior period adjustments	14.93	(-10.38)	4.69	(-13.17)	28.44
Profit/loss(-) before tax (income tax, fringe benefit tax and deferred tax)	25.64	9.02	(-41.02)	10.87	2.32
Tax	3.07	0.74	0.30	2.09	0.62
Profit/loss(-) after tax	22.57	8.28	(-41.32)	8.78	1.70

³⁵ Does not include prior period items.

Annexure 16 (f)
Statement showing the consolidated³⁶ particulars of cost of electricity vis-à-vis
revenue realisation per unit of ESCOMS for the five years ending 2010-11
(Referred to in Paragraphs 2.1.14.1, 2.1.14.4, 2.1.16.6)

₹ in crore

Sl. No.	Description	2006-07	2007-08	2008-09	2009-10	2010-11 (provisional)
1	Income					
(i)	Revenue from sale of power	8369.20	9405.98	9691.19	10524.09	12353.33
(ii)	Revenue subsidy and grants	1783.65	1733.00	1925.87	2797.75	4252.66
(ii)	Other income	175.29	178.68	229.03	241.32	265.56
	Total income	10328.14	11317.66	11846.09	13563.16	16871.55
2	Expenditure on distribution of electricity					
(a)	Fixed cost					
(i)	Employees cost	725.44	909.02	941.02	1105.13	1379.85
(ii)	Administrative and general expenses	157.69	175.58	179.07	199.62	196.19
(iii)	Depreciation	236.23	160.30	202.49	349.42	401.76
(iv)	Interest and finance charges	414.34	531.62	525.91	755.21	860.19
(v)	Other expenses	323.27	283.77	325.10	193.25	88.27
	Total fixed cost	1856.97	2060.29	2173.59	2602.63	2926.26
(b)	Variable cost					
(i)	Purchase of Power	7421.70	8109.17	10327.34	10020.12	13370.33
(ii)	Electricity duty	0	0	0	0	0
(iii)	Transmission / Wheeling charges	976.11	916.09	957.80	1090.31	1499.32
(iv)	Repairs and maintenance	96.20	110.18	104.64	108.31	114.03
	Total variable cost	8494.01	9135.44	11389.78	11218.74	14983.68
(c)	Total cost 2(a) + (b)	10350.98	11195.73	13563.37	13821.37	17909.94
3	Realisation (including revenue subsidy and other income) (₹ per unit) Sl. No.1÷Sl.No.9(v)	3.630	3.774	3.676	4.012	4.534
4	Fixed cost (₹ per unit) Sl. No.2(a)÷Sl.No.9(v)	0.653	0.687	0.674	0.770	0.786
5	Variable cost (₹ per unit) Sl. No.2(b)÷Sl.No.9(v)	2.985	3.046	3.534	3.318	4.026
6	Total cost or average cost of supply (₹ per unit) (Sl.No.4+Sl.No.5)	3.638	3.733	4.208	4.088	4.812
7	Contribution (₹ per unit) (Sl.No.3-Sl.No.5)	0.645	0.728	0.142	0.694	0.508
8	Profit (+) / loss(-) per unit (in ₹) (Sl.No.3-Sl.No.6)	(-)0.008	0.041	(-)0.532	(-)0.076	(-)0.278
9	Distribution (in MUs)					
(i)	Total power purchased	40823.68	40479.59	42297.38	42770.07	47212.48
(ii)	Less: Transmission losses, if applicable	2633.22	2376.21	2404.21	1827.97	2620.45
(iii)	Net Power available for sale	38190.46	38103.38	39893.17	40942.10	44592.03
(iv)	Less: Sub-transmission and distribution losses	9737.64	8115.45	7667.79	7131.85	7376.93
(v)	Net power sold (MUs)	28452.82	29987.93	32225.38	33810.25	37215.10

Statement showing profitability of ESCOMs
(Referred to in Paragraphs 2.1.14.4, 2.1.16.6)

₹ in crore

Consolidated	2006-07	2007-08	2008-09	2009-10	2010-11 (provisional)
Profit/loss(-) before prior period adjustments, depreciation, interest and tax	627.70	813.82	(-)988.92	846.39	516.70
Depreciation	236.23	160.30	202.49	349.42	401.76
Profit/loss(-) before interest, prior period adjustments and tax (income tax, fringe benefit tax and deferred tax)	391.47	653.52	(-)1191.41	496.97	114.94
Interest	414.34	531.62	525.91	755.21	860.19
Profit/loss(-) before prior period adjustments and tax (income tax, fringe benefit tax and deferred tax)	(-)22.87	121.90	(-)1717.32	(-)258.24	(-)745.25
Prior period adjustments	135.23	(-)51.58	95.03	51.16	463.83
Profit/loss(-) before tax (income tax, fringe benefit tax and deferred tax)	112.36	70.32	(-)1622.29	(-)207.08	(-)281.42
Tax	16.38	36.98	(-)13.30	50.82	52.02
Profit/loss(-) after tax	95.98	33.34	(-)1608.99	(-)257.90	(-)333.44

³⁶ Does not include prior period items.

Annexure 17(a)
Cash flow statement of BESCO for five years ending 2010-11
(Referred to in Paragraph 2.1.15)

₹ in crore

Sl. No.	Particulars	2006-07	2007-08	2008-09	2009-10	2010-11
Cash inflow						
1	Net profit / loss(-)	57.14	14.93	(-)587.36	12.00	2.20
2	Add: adjustments	22.60	55.32	109.82	227.72	564.48
3	Operating profit/loss(-) before working capital changes (Sl.No.1+Sl.No.2)	79.74	70.25	(-)477.54	239.72	566.68
4	Operating activities	269.33	819.38	619.85	227.36	266.41
5	Investing activities	0	0	37.63	0	0
6	Financing activities	498.03	325.06	604.98	640.32	1184.75
7	Total (Sl.No.3 to Sl.No.6)	847.10	1214.69	784.92	1107.40	2017.84
Cash outflow						
8	Operating activities	224.07	171.02	318.33	457.70	1398.27
9	Investing activities	409.22	538.15	690.63	408.51	391.72
10	Financing activities	141.59	371.85	123.17	189.92	199.45
11	Total (Sl.No.8 to Sl.No.10)	774.88	1081.02	1132.13	1056.13	1989.44
12	Net increase/decrease(-) in cash and cash equivalent (Sl.No.7-Sl.No.11)	72.22	133.67	(-)347.21	51.27	28.40

Annexure 17(b)
Cash flow statement of CESC for five years ending 2010-11
(Referred to in Paragraph 2.1.15)

₹ in crore

Sl. No.	Particulars	2006-07	2007-08	2008-09	2009-10	2010-11 (provisional)
Cash inflow						
1	Net profit / loss(-)	6.00	8.55	(-)217.15	(-)58.16	(-)19.70
2	Add: adjustments	71.50	84.86	93.70	128.92	166.17
3	Operating profit/loss(-) before working capital changes (Sl.No.1+Sl.No.2)	77.50	93.41	(-)123.45	70.76	146.47
4	Operating activities	225.93	179.43	399.38	182.32	173.50
5	Investing activities	12.65	4.03	0	2.50	1.22
6	Financing activities	115.99	112.33	98.24	207.23	189.38
7	Total (Sl.No.3 to Sl.No.6)	432.07	389.20	374.17	462.81	510.57
Cash outflow						
8	Operating activities	202.81	168.59	118.76	271.44	241.83
9	Investing activities	91.70	104.40	119.82	144.78	160.55
10	Financing activities	69.72	119.54	112.79	86.27	119.51
11	Total (Sl.No.8 to Sl.No.10)	364.23	392.53	351.37	502.49	521.89
12	Net increase/decrease(-) in cash and cash equivalent (Sl.No.7-Sl.No.11)	67.84	(-)3.33	22.80	(-)39.68	(-)11.32

Annexure 17(c)
Cash flow statement of GESCOM for five years ending 2010-11
(Referred to in Paragraph 2.1.15)

₹ in crore

Sl. No.	Particulars	2006-07	2007-08	2008-09	2009-10	2010-11 (provisional)
Cash inflow						
1	Net profit / loss(-)	20.05	21.57	(-)216.25	1.85	(-)201.53
2	Add: adjustments	109.21	128.50	126.09	198.36	226.34
3	Operating profit/loss(-) before working capital changes (Sl.No.1+Sl.No.2)	129.26	150.07	(-)90.16	200.21	24.81
4	Operating activities	346.08	322.31	412.47	85.97	441.16
5	Investing activities	0.00	0.00	29.91	0.00	83.46
6	Financing activities	198.36	225.49	195.85	364.13	130.54
7	Total (Sl.No.3 to Sl.No.6)	673.70	697.87	548.07	650.31	679.97
Cash outflow						
8	Operating activities	360.88	345.23	185.91	219.31	160.75
9	Investing activities	198.65	233.24	320.49	249.15	222.49
10	Financing activities	78.87	105.75	96.89	139.14	294.77
11	Total (Sl.No.8 to Sl.No.10)	638.40	684.22	603.29	607.60	678.01
12	Net increase/decrease(-) in cash and cash equivalent (Sl.No.7-Sl.No.11)	35.30	13.65	(-)55.22	42.71	1.96

Annexure 17(d)
Cash flow statement of HESCOM for five years ending 2010-11
(Referred to in Paragraph 2.1.15)

₹ in crore

Sl. No.	Particulars	2006-07	2007-08	2008-09	2009-10	2010-11
Cash Inflow						
1	Net profit / loss(-)	3.53	16.25	(-)560.51	(-)173.64	(-)64.71
2	Add: adjustments	187.68	208.72	287.21	387.59	428.32
3	Operating profit/loss(-) before working capital changes (Sl.No.1+Sl.No.2)	191.21	224.97	(-)273.30	213.95	363.61
4	Operating activities	18.15	230.07	441.79	238.00	414.87
5	Investing activities	0	0	157.97	1.11	0
6	Financing activities	436.21	565.14	716.99	939.25	261.68
7	Total (Sl.No.3 to Sl.No.6)	645.57	1020.18	1043.45	1392.31	1040.16
Cash Outflow						
8	Operating activities	218.73	260.40	148.30	498.46	292.89
9	Investing activities	170.33	418.89	509.01	284.66	156.01
10	Financing activities	263.50	323.67	346.50	661.10	590.31
11	Total (Sl.No.8 to Sl.No.10)	652.56	1002.96	1003.81	1444.22	1039.21
12	Net increase/decrease(-) in cash and cash equivalent (Sl.No.7-Sl.No.11)	(-)6.99	17.22	39.64	(-)51.91	0.95

Annexure 17(e)
Cash flow statement of MESCOM for five years ending 2010-11
(Referred to in Paragraph 2.1.15)

₹ in crore

Sl. No.	Particulars	2006-07	2007-08	2008-09	2009-10	2010-11
Cash inflow						
1	Net profit / loss(-)	25.64	9.02	(-)41.02	10.87	2.32
2	Add: adjustments	51.09	75.35	74.64	123.24	144.38
3	Operating profit/loss(-) before working capital changes (Sl.No.1+Sl.No.2)	76.73	84.37	33.62	134.11	146.70
4	Operating activities	143.52	89.35	147.89	158.34	279.98
5	Investing activities	0.59	22.63	9.16	0.86	0.54
6	Financing activities	56.90	49.69	163.01	134.96	117.82
7	Total (Sl.No.3 to Sl.No.6)	277.74	246.04	353.68	428.27	545.04
Cash outflow						
8	Operating activities	91.62	111.52	18.91	138.98	281.73
9	Investing activities	114.93	110.61	217.92	220.19	173.43
10	Financing activities	45.36	59.65	65.83	88.70	104.86
11	Total (Sl.No.8 to Sl.No.10)	251.91	281.78	302.66	447.87	560.02
12	Net increase/decrease(-) in cash and cash equivalent (Sl.No.7-Sl.No.11)	25.83	(-)35.74	51.02	(-)19.60	(-)14.98

Annexure 18(a)
Statement showing the details of cross subsidy in BESCOM for the period 2006-07 and 2010-11
(Referred to in Paragraphs 2.1.16.4, 2.1.16.5)

Average cost of supply per unit (ACOS) in ₹		3.814						4.709					
Year →		2006-07						2010-11					
Category	Tariff	No. of units sold during the year (MUs)	Revenue demand for the year (₹ in crore) ³⁷	ARR per unit for the year (₹)	Cross subsidy per unit (₹)	Cross subsidy (₹ in crore)	Percentage of ACOS	No. of units sold during the year (MUs)	Revenue demand for the year (₹ in crore)	ARR per unit for the year (₹)	Cross subsidy per unit (₹)	Cross subsidy (₹ in crore)	Percentage of ACOS
BJ/KJ	LT1	81.90	28.40	3.468	0.346	2.84	90.93	111.25	47.70	4.287	0.422	4.69	91.04
Domestic heating and lighting	LT2	2997.00	1034.61	3.452	0.362	108.49	90.51	4210.24	1527.42	3.628	1.081	455.13	77.04
Commercial lighting and heating and motive power	LT3	770.85	493.78	6.406	(-)2.592	(-)199.80	167.96	1191.50	829.23	6.960	(-)2.251	(-)268.20	147.80
Agricultural pump sets and private horticultural nurseries / plantations	LT4	3979.53	289.51	0.727	3.087	1228.48	19.06	4481.42	754.20	1.683	3.026	1356.08	35.74
Industrial heating and motive power	LT5	937.86	434.07	4.628	(-)0.814	(-)76.34	121.34	987.13	493.79	5.002	(-)0.293	(-)28.92	106.22
Water supply and public lighting installations	LT6	604.78	225.31	3.725	0.089	5.38	97.67	763.76	406.40	5.321	(-)0.612	(-)46.74	113.00
Temporary power Supply	LT7	90.82	75.46	8.309	(-)4.495	(-)40.82	217.86	94.08	103.57	11.008	(-)6.299	(-)59.26	233.77
Water supply / sewerage treatment plants	HT1	471.23	167.72	3.559	0.255	12.02	93.31	482.27	191.29	3.966	0.743	35.83	84.22
Industrial	HT2	4096.89	2125.43	5.188	(-)1.374	(-)562.91	136.03	6295.67	3708.91	5.891	(-)1.182	(-)744.15	125.10
Lift irrigation schemes	HT3	0.69	0.61	8.841	(-)5.027	(-)0.35	231.80	1.80	0.72	4.000	0.709	0.13	84.94
Residential apartments	HT4	90.98	30.71	3.375	0.439	3.99	88.49	105.98	48.16	4.545	0.164	1.74	96.52
Total³⁸		14122.53	4905.61	3.474		480.98		18725.10	8111.39	4.332		706.33	

³⁷ Revenue demand excludes adjustments on account of inter-ESCOM transactions, miscellaneous income, tariff subsidy and withdrawal of revenue demand, together amounting to ₹ 360.49 crore in 2006-07 and ₹ 134.29 crore in 2010-11.

³⁸ Excludes adjustments/provision for unbilled revenue in respect of 3.92 MUs in 2006-07 and 11.02 MUs in 2010-11.

Annexure 18(b)
Statement showing the details of cross subsidy in CESC for the period 2006-07 and 2010-11
(Referred to in Paragraphs 2.1.16.4, 2.1.16.5)

Average cost of supply per unit (ACOS) in ₹		3.484						4.798					
Year →		2006-07						2010-11					
Category	Tariff	No. of units sold during the year (MUs)	Revenue demand for the year (₹ in crore) ³⁹	ARR per unit for the year (₹)	Cross subsidy per unit (₹)	Cross subsidy (₹ in crore)	Percentage of ACOS	No. of units sold during the year (MUs)	Revenue demand for the year (₹ in crore)	ARR per unit for the year (₹)	Cross subsidy per unit (₹)	Cross subsidy (₹ in crore)	Percentage of ACOS
BJ/KJ	LT1	28.43	10.35	3.641	(-)0.157	(-)0.45	104.51	72.33	29.54	4.084	0.714	5.16	85.12
Domestic heating and lighting	LT2	497.84	154.42	3.102	0.382	19.02	89.04	650.77	209.21	3.215	1.583	103.02	67.01
Commercial lighting and heating and motive power	LT3	100.44	66.57	6.628	(-)3.144	(-)31.58	190.24	180.35	125.08	6.935	(-)2.137	(-)38.54	144.54
Agricultural pump sets and private horticultural nurseries / plantations	LT4	1485.83	91.28	0.614	2.870	426.43	17.62	1705.84	586.19	3.436	1.362	232.34	71.61
Industrial heating and motive power	LT5	116.47	51.90	4.456	(-)0.972	(-)11.32	127.90	125.90	62.80	4.988	(-)0.190	(-)2.39	103.96
Water supply and public lighting installations	LT6	213.13	61.01	2.863	0.621	13.24	82.18	202.41	86.97	4.297	0.501	10.14	89.56
Temporary power Supply	LT7	4.89	4.53	9.264	(-)5.780	(-)2.83	265.90	7.78	9.27	11.915	(-)7.117	(-)5.54	248.33
Water supply / sewerage treatment plants	HT1	264.17	90.14	3.412	0.072	1.90	97.93	306.58	117.69	3.839	0.959	29.40	80.01
Industrial	HT2	409.38	197.20	4.817	(-)1.333	(-)54.57	138.26	674.59	382.69	5.673	(-)0.875	(-)59.03	118.24
Lift irrigation schemes	HT3	7.29	4.94	6.776	(-)3.292	(-)2.40	194.50	24.82	0.8	0.322	4.476	11.11	6.71
Residential apartments	HT4	4.93	2.22	4.503	(-)1.019	(-)0.50	129.25	7.02	2.86	4.074	0.724	0.51	84.91
Total		3132.80	734.56	2.345		356.94		3958.39	1613.10	4.075		286.18	

³⁹ Revenue demand excludes adjustments on account of inter-ESCOM transactions, miscellaneous income, tariff subsidy and withdrawal of revenue demand, together amounting to ₹ 334.85 crore in 2006-07 and ₹ 239.43 crore in 2010-11.

Annexure 18(c)
Statement showing the details of cross subsidy in GESCOM for the period 2006-07 and 2010-11
(Referred to in Paragraphs 2.1.16.4, 2.1.16.5)

Average cost of supply per unit (ACOS) in ₹	3.479							4.689					
Year →	2006-07							2010-11					
Category	Tariff	No. of units sold during the year (MUs)	Revenue demand for the year (₹ in crore) ⁴⁰	ARR per unit for the year (₹)	Cross subsidy per unit (₹)	Cross subsidy (₹ in crore)	Percentage of ACOS	No. of units sold during the year (MUs)	Revenue demand for the year (₹ in crore)	ARR per unit for the year (₹)	Cross subsidy per unit (₹)	Cross subsidy (₹ in crore)	Percentage of ACOS
BJ/KJ	LT1	91.94	18.13	1.972	1.507	13.86	56.68	108.92	55.99	5.140	(-)0.451	(-)4.91	109.62
Domestic heating and lighting	LT2	452.21	137.88	3.049	0.430	19.45	87.64	667.12	226.45	3.394	1.295	86.39	72.38
Commercial lighting and heating and motive power	LT3	104.46	62.99	6.030	(-)2.551	(-)26.65	173.33	182.21	125.67	6.897	(-)2.208	(-)40.23	147.09
Agricultural pump sets and private horticultural nurseries / plantations	LT4	1771.59	82.84	0.468	3.011	533.43	13.45	2203.64	803.00	3.644	1.045	230.28	77.71
Industrial heating and motive power	LT5	150.17	68.45	4.558	(-)1.079	(-)16.20	131.01	160.76	79.41	4.940	(-)0.251	(-)4.04	105.35
Water supply and public lighting installations	LT6	198.66	51.97	2.616	0.863	17.14	75.19	254.08	133.57	5.257	(-)0.568	(-)14.43	112.11
Temporary power Supply	LT7	5.14	4.63	9.008	(-)5.529	(-)2.84	258.92	14.42	14.67	10.173	(-)5.484	(-)7.91	216.95
Water supply / sewerage treatment plants	HT1	47.25	18.32	3.877	(-)0.398	(-)1.88	111.44	63.32	28.65	4.525	0.164	1.04	96.50
Industrial	HT2	643.02	309.01	4.806	(-)1.327	(-)85.33	138.14	934.6	519.13	5.555	(-)0.866	(-)80.94	118.47
Lift irrigation schemes	HT3	27.08	4.49	1.658	1.821	4.93	47.66	66.11	8.53	1.290	3.399	22.47	27.51
Residential apartments	HT4	11.37	4.16	3.659	(-)0.180	-0.20	105.17	14.95	6.37	4.261	0.428	0.64	90.87
Total		3502.89	762.87	2.178		455.71		4670.13	2001.44	4.286		188.36	

⁴⁰ Revenue demand excludes adjustments on account of inter-ESCOM transactions, miscellaneous income, tariff subsidy and withdrawal of revenue demand, together amounting to ₹ 441.10 crore in 2006-07 and ₹ 10.34 crore in 2010-11.

Annexure 18 (d)
Statement showing the details of cross subsidy in HESCOM for the period 2006-07 and 2010-11
(Referred to in Paragraphs 2.1.16.4, 2.1.16.5)

Average cost of supply per unit (ACOS) in ₹		3.371						5.288					
Year →		2006-07						2010-11					
Category	Tariff	No. of units sold during the year (MUs)	Revenue demand for the year (₹ in crore) ⁴¹	ARR per unit for the year (₹)	Cross subsidy per unit (₹)	Cross subsidy (₹ in crore)	Percentage of ACOS	No. of units sold during the year (MUs)	Revenue demand for the year (₹ in crore)	ARR per unit for the year (₹)	Cross subsidy per unit (₹)	Cross subsidy (₹ in crore)	Percentage of ACOS
BJ/KJ	LT1	108.93	35.61	3.269	0.102	1.11	96.97	150.14	74.08	4.934	0.354	5.31	93.31
Domestic heating and lighting	LT2	734.88	230.92	3.142	0.229	16.83	93.21	968.89	319.09	3.293	1.995	193.29	62.27
Commercial lighting and heating and motive power	LT3	165.38	108.05	6.533	(-)3.162	(-)52.29	193.80	280.90	194.47	6.923	(-)1.635	(-)45.93	130.92
Agricultural pump sets and private horticultural nurseries / plantations	LT4	3012.38	155.96	0.518	2.853	859.43	15.37	3612.72	1383.11	3.828	1.460	527.46	72.39
Industrial heating and motive power	LT5	245.19	112.70	4.596	(-)1.225	(-)30.04	136.34	282.85	136.54	4.827	0.461	13.04	91.28
Water supply and public lighting installations	LT6	202.66	78.85	3.891	(-)0.520	(-)10.54	115.43	266.06	114.52	4.304	0.984	26.18	81.39
Temporary power Supply	LT7	8.76	8.25	9.418	(-)6.047	-5.30	279.38	15.04	20.59	13.690	(-)8.402	(-)12.64	258.89
Water supply / sewerage treatment plants	HT1	125.65	47.69	3.795	(-)0.424	-5.33	112.58	146.52	61.05	4.167	1.121	16.42	78.80
Industrial	HT2	564.83	265.46	4.700	(-)1.329	-75.07	139.42	854.60	474.21	5.549	(-)0.261	(-)22.31	104.94
Lift irrigation schemes	HT3	45.24	7.79	1.722	1.649	7.46	51.08	82.08	12.77	1.556	3.732	30.63	29.43
Residential apartments	HT4	24.52	8.77	3.577	(-)0.206	-0.51	106.11	19.76	5.20	2.632	2.656	5.26	49.77
Total		5238.42	1060.05	2.024		705.75		6679.56	2795.63	4.185		736.71	

⁴¹ Revenue demand excludes adjustments on account of inter-ESCOM transactions, miscellaneous income, tariff subsidy and withdrawal of revenue demand, together amounting to ₹ 664.43 crore in 2006-07 and ₹ 306.53 crore in 2010-11.

Annexure 18(e)
Statement showing the details of cross subsidy in MESCOM for the period 2006-07 and 2010-11
(Referred to in Paragraphs 2.1.16.4, 2.1.16.5)

Average cost of supply per unit (ACOS) in ₹	3.624							4.627					
Year →	2006-07							2010-11					
Category	Tariff	No. of units sold during the year (MUs)	Revenue demand for the year (₹ in crore) ⁴²	ARR per unit for the year (₹)	Cross subsidy per unit (₹)	Cross subsidy (₹ in crore)	Percentage of ACOS	No. of units sold during the year (MUs)	Revenue demand for the year (₹ in crore)	ARR per unit for the year (₹)	Cross subsidy per unit (₹)	Cross subsidy (₹ in crore)	Percentage of ACOS
BJ/KJ	LT1	32.31	8.31	2.572	1.052	3.40	70.97	102.89	12.23	1.189	3.438	35.37	25.70
Domestic heating and lighting	LT2	639.38	204.05	3.191	0.433	27.69	88.05	913.43	304.49	3.333	1.294	118.20	72.03
Commercial lighting and heating and motive power	LT3	141.73	90.39	6.378	(-)2.754	(-)39.03	175.99	235.47	159.08	6.756	(-)2.129	(-)50.13	146.01
Agricultural pump sets and private horticultural nurseries / plantations	LT4	760.15	40.16	0.528	3.096	235.34	14.57	756.56	228.55	3.021	1.606	121.50	65.29
Industrial heating and motive power	LT5	123.59	57.35	4.640	(-)1.016	(-)12.56	128.04	131.94	64.70	4.904	(-)0.277	(-)3.65	105.99
Water supply and public lighting installations	LT6	120.16	36.41	3.030	0.594	7.14	83.61	129.18	55.70	4.312	0.315	4.07	93.19
Temporary power Supply	LT7	4.90	4.43	9.041	(-)5.417	(-)2.65	249.48	43.41	40.93	9.429	(-)4.802	(-)20.85	203.78
Water supply / sewerage treatment plants	HT1	40.60	15.55	3.830	(-)0.206	(-)0.84	105.68	72.58	29.52	4.067	0.560	4.06	87.90
Industrial	HT2	570.93	261.90	4.587	(-)0.963	(-)54.98	126.57	766.27	404.32	5.276	(-)0.649	(-)49.73	114.03
Lift irrigation schemes	HT3	0.14	0.16	11.429	(-)7.805	-0.11	315.37	0.42	0.22	5.238	(-)0.611	(-)0.03	113.21
Residential apartments	HT4	18.37	5.17	2.814	0.810	1.49	77.65	18.76	8.09	4.311	0.316	0.59	93.17
Total		2452.26	723.88	2.952		164.89		3170.91	1307.83	4.124		159.40	

⁴² Revenue demand excludes adjustments on account of inter-ESCOM transactions, miscellaneous income, tariff subsidy and withdrawal of revenue demand, together amounting to ₹ 165.01 crore in 2006-07 and ₹ 106.69 crore in 2010-11.

Annexure 18(f)
Statement showing the details of cross subsidy of all ESCOMs for the period 2006-07 and 2010-11
(Referred to in Paragraphs 2.1.16.4, 2.1.16.5)

Average cost of supply per unit (ACOS) in ₹		3.638						4.812					
Year →		2006-07						2010-11					
Category	Tariff	No. of units sold during the year (MUs)	Revenue demand for the year (₹ in crore) ⁴³	ARR per unit for the year (₹)	Cross subsidy per unit (₹)	Cross subsidy (₹ in crore)	Percentage of ACOS	No. of units sold during the year (MUs)	Revenue demand for the year (₹ in crore)	ARR per unit for the year (₹)	Cross subsidy per unit (₹)	Cross subsidy (₹ in crore)	Percentage of ACOS
BJ/KJ	LT1	343.51	100.80	2.934	0.704	24.18	80.66	545.53	219.53	4.024	0.788	42.99	83.62
Domestic heating and lighting	LT2	5321.31	1761.88	3.311	0.327	174.01	91.01	7410.45	2586.66	3.491	1.321	978.92	72.55
Commercial lighting and heating and motive power	LT3	1282.86	821.78	6.406	(-)2.768	(-)355.09	176.08	2070.43	1433.53	6.924	(-)2.112	(-)437.27	143.89
Agricultural pump sets and private horticultural nurseries / plantations	LT4	11009.48	659.75	0.599	3.039	3345.78	16.47	12760.17	3755.06	2.943	1.869	2384.88	61.16
Industrial heating and motive power	LT5	1573.28	724.47	4.605	(-)0.967	(-)152.14	126.58	1688.58	837.24	4.958	(-)0.146	(-)24.65	103.03
Water supply and public lighting installations	LT6	1339.39	453.55	3.386	0.252	33.75	93.08	1615.49	797.16	4.934	(-)0.122	(-)19.71	102.54
Temporary power Supply	LT7	114.51	97.30	8.497	(-)4.859	(-)55.64	233.56	174.73	189.03	10.818	(-)6.006	(-)104.94	224.81
Water supply / sewerage treatment plants	HT1	948.90	339.42	3.577	0.061	5.79	98.32	1071.27	428.20	3.997	0.815	87.31	83.06
Industrial	HT2	6285.05	3159.00	5.026	(-)1.388	(-)872.36	138.16	9525.73	5489.26	5.763	(-)0.951	(-)905.90	119.76
Lift irrigation schemes	HT3	80.44	17.99	2.236	1.402	11.28	61.47	175.23	23.04	1.315	3.497	61.28	27.33
Residential apartments	HT4	150.17	51.03	3.398	0.240	3.60	93.41	166.47	70.67	4.245	0.567	9.34	88.24
Total⁴⁴		28448.90	8186.97	2.878		2163.16		37204.08	15829.38	4.255		2073.23	

⁴³ Revenue demand excludes adjustments on account of inter-ESCOM transactions, miscellaneous income, tariff subsidy and withdrawal of revenue demand, together amounting to ₹ 1965.88 crore in 2006-07 and ₹ 776.61 crore in 2010-11.

⁴⁴ Excludes adjustments/provision for unbilled revenue in respect of 3.92 MUs in 2006-07 and 11.02 MUs in 2010-11 in respect of ESCOMs. The total cross subsidy as per Annexures 18(a) to (e) is ₹ 2164.27 crore in 2006-07 and ₹ 2076.98 crore in 2010-11 and the difference is due to rounding off.

Annexure 19

Statement showing the delays in filing of returns by the ESCOMs

(Referred to in Paragraph 2.1.17.1)

Year	Tariff Order date	No. of days delayed due to delayed application	Probable date of order but for the delay	Total units billed from at lower rate (other than BJ/KJ and IP sets) (MU)	Average increase in tariff for all categories (other than BJ/KJ and IP sets) (in paise)	Loss of potential revenue (energy charges) (₹ in crore)
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5)*(6)
BESCOM						
2009-10	01.12.2009	212	01.05.2009	7603.53	40.11	304.98
2010-11	07.12.2010	256	01.04.2010	9465.16	30.75	291.05
			Total			596.03
CESC						
2009-10	01.12.2009	212	01.05.2009	1141.15	24.90	28.41
2010-11	07.12.2010	256	01.04.2010	1248.88	20.00	24.98
			Total			53.39
GESCOM						
2009-10	01.12.2009	212	01.05.2009	1950.54	26.57	51.83
2010-11	07.12.2010	256	01.04.2010	2366.82	29.48	69.77
			Total			121.60
HESCOM						
2009-10	01.12.2009	212	01.05.2009	1510.24	24.87	37.56
2010-11	07.12.2010	256	01.04.2010	1919.28	28.64	54.97
			Total			92.53
MESCOM						
2009-10	01.12.2009	212	01.05.2009	1371.01	30	41.13
2010-11	07.12.2010	256	01.04.2010	1733.28	21	36.40
			Total			77.53
Grand Total						941.08

Annexure 20

Statement showing the disallowances⁴⁵ made by KERC

(Referred to in Paragraph 2.1.17.3)

₹ in crore

	Interest on belated payment of energy bills	Interest on consumers security deposit	Operation and maintenance expenses	Total amount disallowed
2007-08				
BESCOM	18.97	15.22	8.21	42.40
CESC	22.52	1.55	20.45	44.52
GESCOM	54.26	0.00	19.23	73.49
HESCOM	39.20	1.47	27.23	67.90
MESCOM	11.90	1.12	8.43	21.45
Total	146.85	19.36	83.55	249.76
2008-09				
BESCOM	12.93	0.00	0.00	12.93
CESC	39.03	0.98	24.60	64.61
GESCOM	57.43	1.65	27.21	86.29
HESCOM	41.35	3.37	10.00	54.72
MESCOM	11.00	0.00	24.48	35.48
Total	161.74	6.00	86.29	254.03
2009-10				
BESCOM	0.03	3.44	0.00	3.47
CESC	57.11	0.62	28.33	86.06
GESCOM	58.27	3.71	34.64	96.62
HESCOM	81.45	2.53	12.67	96.65
MESCOM	28.60	0.79	26.86	56.25
Total	225.46	11.09	102.50	339.05
Grand Total	534.05	36.45	272.34	842.84

⁴⁵ Refer to tariff order 2009 of November 2009 (In the tariff order 2009, APR of both 2007-08 and 2008-09 was carried out) delay in filing of returns in the ESCOMs.

Annexure 21
Statement showing the department-wise outstanding Inspection Reports
(IRs)
(Referred to in Paragraph 3.11)

Sl. No.	Name of the Department	No. of PSUs	No. of outstanding I.Rs.	No. of outstanding Paragraphs	Year from which outstanding
1	Agriculture and Horticulture	6	9	31	2005-06
2	Animal Husbandry, Fisheries and Forest	5	6	48	2007-08
3	Commerce and Industries	25	41	280	2003-04
4	Home and Transport	5	68	244	2003-04
5	Co-operation	1	2	9	2006-07
6	Information, Tourism and Youth Service	3	5	22	2005-06
7	Irrigation	3	181	556	2003-04
8	Public Works	2	4	19	2005-06
9	Energy	10	188	1052	2003-04
10	Social Welfare and Labour	4	8	47	2005-06
11	Food and Civil Supplies	1	3	20	2006-07
12	Rural Development and Panchayat Raj	1	3	29	2005-06
13	Finance	3	12	55	2006-07
14	Housing	1	2	19	2008-09
15	Information and Technology	1	1	18	2007-08
16	Urban Development	1	1	8	2006-07
	Total	72	534	2457	

Annexure 22

Statement showing the department-wise Draft Paragraphs and Reviews replies to which are awaited

(Referred to in Paragraph 3.11)

Sl. No.	Name of the Department	No of Reviews	No. of Draft Paragraphs	Period of issue
1	Energy	1*	2	May to August 2011
2	Rural Development and Panchayat Raj	1	-	July 2011
3	Commerce and Industries	-	1	July 2011
4	Water Resources	-	1	August 2011
5	Home	-	1	September 2011
6	Transport	-	1	September 2011
	Total	2	6	

* Partial reply received.