

Appendices

Appendix-1
Statement showing investments made by the GoK in PSUs whose accounts are in arrears
(Referred to in Paragraph 1.12)

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

Sl. No.	Name of the Public Sector Undertaking	Year up to which accounts finalised	Paid up capital as per the latest finalised accounts #	Period of accounts pending finalisation	Investment made by the State Government during the year of which accounts are in arrears		
					Equity and Share Deposit	Loans	Grants/Subsidy
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
A. WORKING GOVERNMENT COMPANIES							
AGRICULTURE AND ALLIED SECTOR							
1	Karnataka State Agro Corn Products Limited (KSACPL)	2015-16	2.73	2016-17	-	-	-
2	Karnataka State Agricultural Produce Processing and Export Corporation Limited (KAPPEC)	2015-16	0.50	2016-17	-	-	13.89
3	Karnataka Togari Abhivridhi Mandali Limited (KTAML)	2015-16	5.00	2016-17	-	-	-
4	Karnataka Sheep And Wool Development Corporation Limited (KSAWDCL)	2014-15	6.05	2015-16 2016-17	-	-	33.18
5	Karnataka Compost Development Corporation Limited (KCDCL)	2015-16	0.50	2016-17	-	-	-
6	The Karnataka State Forest Industries Corporation Limited (KSFIC)	2015-16	2.67	2016-17	-	-	-
7	Karnataka State Seeds Corporation Limited (KSSCL)	2015-16	3.76	2016-17	-	-	-
8	Food Karnataka Limited (FKL)	2015-16	0.10	2016-17	-	-	-
9	Karnataka State Mango Development and Marketing Corporation Limited (KSMDMCL)	2014-15	0.01	2015-16 2016-17	-	-	7.54
FINANCING SECTOR							
10	The Karnataka Handloom Development Corporation Limited (KHDCL)	2015-16	51.88	2016-17	-	-	8.22
11	D. Devaraj Urs Backward Classes Development Corporation Limited (DUBCDCL)	2015-16	199.21	2016-17	50.00	-	182.17
12	Karnataka State Women's Development Corporation (KSWDC)	2015-16	13.56	2016-17	0.65	-	125.81
13	Dr.B.R. Ambedkar Development Corporation Limited (BRADCL)	2015-16	199.39	2016-17	70.90	-	547.15

Appendix-1 contd.

Sl. No.	Name of the Public Sector Undertaking	Year up to which accounts finalised	Paid up capital as per the latest finalised accounts #	Period of accounts pending finalisation	Investment made by the State Government during the year of which accounts are in arrears		
					Equity and Share Deposit	Loans	Grants/Subsidy
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
14	Karnataka Maharshi Valmiki Scheduled Tribes Development Corporation Limited (KMVSTDC)	2014-15	20.00	2015-16 2016-17	-	-	-
15	The Karnataka Minorities Development Corporation Limited (KMDC)	2013-14	99.78	2014-15 2015-16 2016-17	-	-	-
16	Sree Kanteerava Studios Limited (KSL)	2015-16	0.88	2016-17	-	-	-
17	Karnataka Thanda Development Corporation Limited (KTDCL)	2015-16	0.01	2016-17	-	-	71.25
18	Karnataka Vishwakarma Community Development Corporation Limited (KVCDCCL)	2015-16	0.01	2016-17	-	-	20.00
INFRASTRUCTURE SECTOR							
19	Karnataka State Construction Corporation Limited (KSCCL)	2013-14	2.05	2014-15 2015-16 2016-17	-	-	-
20	Karnataka Rural Infrastructure Development Limited (KRIDL)	2015-16	12.25	2016-17	-	-	-
21	Rajiv Gandhi Rural Housing Corporation Limited (RGRHCL)	2015-16	3.00	2016-17	-	-	3,364.46
22	Krishna Bhagya Jala Nigam Limited (KBJNL)	2015-16	7,095.01	2016-17	-	-	2,972.06
23	Karnataka Neeravari Nigam Limited (KNNL)	2015-16	19,910.13	2016-17	3,718.40	-	313.31
24	Cauvery Neeravari Nigama Limited (CNNL)	2015-16	1,243.88	2016-17	1,624.54	-	61.96
25	Vishveswaraya Jala Nigam Limited (VJNL)	First Accounts not finalised		2016-17	327.00	-	11.15
26	Hubli Dharwad BRTS Company Limited (HDBRTS)	2015-16	20.00	2016-17	-	-	124.90
27	Bangalore Suburban Rail Company Limited (BSRCL)	First Accounts not finalised		2014-15 2015-16 2016-17	-	-	-
28	Bangalore Bio-innovation Centre (BBC)	First Accounts not finalised		2016-17	-	-	-

Appendix-1 contd.

Sl. No.	Name of the Public Sector Undertaking	Year up to which accounts finalised	Paid up capital as per the latest finalised accounts #	Period of accounts pending finalisation	Investment made by the State Government during the year of which accounts are in arrears		
					Equity and Share Deposit	Loans	Grants/Subsidy
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
29	Tumakuru Machine Tool Park (TMTP)	First Accounts not finalised		2016-17	-	-	-
30	Hubballi Dharwad Smart City Limited (HDSCL)	First Accounts not finalised		2016-17	-	-	-
31	Davanagere Smart City Limited (DSCL)	First Accounts not finalised		2016-17	-	-	-
32	Belagavi Smart City Limited (BSCL)	First Accounts not finalised		2016-17	-	-	-
33	Shivamogga Smart City Limited (SSCL)	First Accounts not finalised		2016-17	-	-	-
34	Tumakuru Smart City Limited (TSCL)	First Accounts not finalised		2016-17	-	-	-
MANUFACTURING SECTOR							
35	Dr. Babu Jagjivan Ram Leather Industries Development Corporation Limited (LIDKAR)	2015-16	6.85	2016-17	-	-	64.00
36	Karnataka State Small Industries Development Corporation Limited (KSSIDC)	2015-16	26.02	2016-17	-	-	19.28
37	The Mysore Paper Mills Limited (MPM)	2013-14	118.89	2014-15 2015-16 2016-17	-	-	-
38	Karnataka Silk Industries Corporation Limited (KSIC)	2015-16	58.00	2016-17	-	-	-
39	Mysore Minerals Limited (MML)	2015-16	6.00	2016-17	-	-	-
40	The Hutti Gold Mines Company Limited (HGML)	2015-16	2.96	2016-17	-	-	-
41	The Mysore Sugar Company Limited (MYSUGAR)	2012-13	8.73	2013-14 2014-15 2015-16 2016-17	-	-	-
POWER SECTOR							
42	Karnataka Power Corporation Limited (KPCL)	2015-16	4346.45	2016-17	-	-	-
43	Karnataka Renewable Energy Development Limited (KREDL)	2015-16	0.50	2016-17	-	-	-

Appendix-1 contd.

Sl. No.	Name of the Public Sector Undertaking	Year up to which accounts finalised	Paid up capital as per the latest finalised accounts #	Period of accounts pending finalisation	Investment made by the State Government during the year of which accounts are in arrears		
					Equity and Share Deposit	Loans	Grants/Subsidy
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
44	Karnataka Power Transmission Corporation Limited (KPTCL)	2015-16	2,075.32	2016-17	-		-
45	Bangalore Electricity Supply Company Limited (BESCOM)	2015-16	546.92	2016-17	218.68	84.01	-
46	Hubli Electricity Supply Company Limited (HESCOM)	2015-16	934.49	2016-17	229.17	-	3,147.17
47	Gulbarga Electricity Supply Company Limited (GESCOM)	2015-16	305.14	2016-17	127.30	-	1,553.79
48	Power Company of Karnataka Limited (PCKL)	2015-16	20.05	2016-17			
49	Raichur Power Corporation Limited (RPCL)	2015-16	2,155.34	2016-17			
SERVICE SECTOR							
50	Karnataka Food and Civil Supplies Corporation Limited (KFCSCCL)	2015-16	3.25	2016-17	-	-	-
51	The Karnataka State Tourism Development Corporation Limited (KSTDC)	2015-16	6.41	2016-17	-	-	22.10
52	Jungle Lodges and Resorts Limited (JLR)	2015-16	0.92	2016-17	-	-	0.04
MISCELLANEOUS SECTOR							
53	Karnataka Vocational Training and Skill Development Corporation Limited (KVTSDCL)	2013-14	0.01	2014-15 2015-16 2016-17	-	-	15.00
Total A (Working Government Companies)		-	39,514.61	-	6,366.64	84.01	12,678.43
B. WORKING STATUTORY CORPORATIONS							
AGRICULTURE AND ALLIED SECTOR							
1	Karnataka State Warehousing Corporation (KSWC)	2015-16	7.80	2016-17	-	43.70	-
FINANCING SECTOR							
2	Karnataka State Financial Corporation (KSFC)	2015-16	710.01	2016-17	75.00	-	-
SERVICE SECTOR							
3	Karnataka State Road Transport Corporation (KSRTC)	2015-16	290.89	2016-17	-	-	123.96

Appendix-1 contd.

Sl. No.	Name of the Public Sector Undertaking	Year up to which accounts finalised	Paid up capital as per the latest finalised accounts #	Period of accounts pending finalisation	Investment made by the State Government during the year of which accounts are in arrears		
					Equity and Share Deposit	Loans	Grants/Subsidy
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4	Bangalore Metropolitan Transport Corporation (BMTC)	2015-16	104.59	2016-17	-	-	291.92
5	North Western Karnataka Road Transport Corporation (NWKRTC)	2015-16	142.31	2016-17	-	-	229.16
6	North Eastern Karnataka Road Transport Corporation (NEKRTC)	2015-16	99.15	2016-17	-	-	181.79
	Total B (Working Statutory Corporations)	-	1,354.75	-	75.00	43.70	826.83
	Grand Total (A + B)	-	40,869.36	-	6,441.64	127.71	13,505.26

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

Appendix-2

Summarised financial position and working results of Government Companies and Statutory Corporations as per their latest finalised financial statements/accounts.
(Referred to in Paragraph 1.16)

(Figures in column 5 to 12 are ₹ in crore)

Sl. No.	Sector / Name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital [^]	Loans outstanding at the end of year	Accumulated profit (+)/ loss (-)	Turnover	Net profit (+)/loss (-)	Net impact of Audit comments#	Capital employed @	Return on capital employed \$	Percentage of return on capital employed	Return on Equity (Ratio) ∞	Manpower (No. of employees) (as on 31.3.2017)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
A. WORKING GOVERNMENT COMPANIES														
AGRICULTURE AND ALLIED SECTOR														
1	Karnataka State Agro Corn Products Limited (KSACPL)	2015-16	2016-17	2.73	24.32	-28.37	-	0.43	-0.32	-1.32	0.44	-	-0.02	31
2	Karnataka State Agricultural Produce Processing and Export Corporation Limited (KAPPEC)	2015-16	2016-17	0.50	-	16.30	1.37	0.79	-	16.80	1.18	7.02	0.05	16
3	Karnataka Togari Abhivridhi Mandali Limited (KTAML)	2015-16	2016-17	5.00	-	-17.21	-	0.06	-	-12.21	0.08	-	-0.00	10
4	The Karnataka Fisheries Development Corporation Limited (KFDC)	2016-17	2017-18	17.84	0.58	2.29	198.10	4.38	-	20.71	6.00	28.97	0.22	102
5	Karnataka Sheep and Wool Development Corporation Limited (KSAWDCL)	2014-15	2017-18	6.05	-	-5.00	18.23	-0.25	-	1.05	-0.25	-	-0.24	70
6	Karnataka Compost Development Corporation Limited (Subsidiary of Company at C-1) (KCDCL)	2015-16	2016-17	0.50	2.05	-1.77	3.51	-1.75	-0.51	0.78	-1.69	-	1.38	24

Appendix-2 contd.

Sl. No.	Sector / Name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital^^	Loans outstanding at the end of year	Accumulated profit (+)/loss (-)	Turnover	Net profit (+)/loss (-)	Net impact of Audit comments#	Capital employed @	Return on capital employed \$	Percentage of return on capital employed	Return on Equity (Ratio) ∞	Manpower (No. of employees) (as on 31.3.2017)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
7	Karnataka Cashew Development Corporation Limited (KCDC)	2016-17	2017-18	7.59	-	-1.66	6.02	-3.26	-14.21	5.93	-3.13	-	-0.55	72
8	Karnataka Forest Development Corporation Limited (KFDCL)	2016-17	2017-18	9.31	-	217.23	62.66	-0.05	-0.17	226.54	2.06	0.91	-0.00	387
9	The Karnataka State Forest Industries Corporation Limited (KSFIC)	2015-16	2016-17	2.67	-	21.63	42.05	5.43	-0.58	24.30	6.75	27.78	0.22	68
10	Karnataka State Seeds Corporation Limited (KSSCL)	2015-16	2016-17	3.76	0.04	29.49	151.14	2.86	-	33.29	4.10	12.33	0.09	217
11	Food Karnataka Limited (FKL)	2015-16	2016-17	0.10	-	1.74	-	0.01	-	1.84	0.02	1.09	0.01	1
12	Karnataka State Mango Development and Marketing Corporation Limited (KSMDMCL)	2014-15	2016-17	0.01	-	1.72	-	0.79	-	1.73	1.18	68.21	0.46	11
Sector-wise total				56.06	26.99	236.39	483.08	9.44	-15.79	319.44	16.74	-	0.03	1,009
FINANCING SECTOR														
13	The Karnataka Handloom Development Corporation Limited (KHDCL)	2015-16	2016-17	51.88	15.43	-115.32	157.63	-9.46	-	-48.01	-8.40	17.50	0.15	445
14	Karnataka State Handicrafts Development Corporation Limited (KSHDCL)	2016-17	2017-18	9.02	0.90	37.14	51.59	4.90	-	47.06	7.81	16.60	0.11	109

Appendix-2 contd.

Sl. No.	Sector / Name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital [^]	Loans outstanding at the end of year	Accumulated profit (+)/ loss (-)	Turnover	Net profit (+)/loss (-)	Net impact of Audit comments#	Capital employed @	Return on capital employed \$	Percentage of return on capital employed	Return on Equity (Ratio) ∞	Manpower (No. of employees) (as on 31.3.2017)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
15	D. Devaraj Urs Backward Classes Development Corporation Limited (DUBCDCL)	2015-16	2016-17	199.21	115.39	127.10	7.58	34.99	-	441.70	35.93	8.13	0.11	43
16	Karnataka State Women's Development Corporation (KSWDC)	2015-16	2016-17	13.56	-	28.67	6.50	10.59	-	42.23	10.59	25.08	0.25	43
17	Dr.B.R. Ambedkar Development Corporation Limited (BRADCL)	2015-16	2016-17	199.39	168.01	116.92	5.28	54.36	-	484.32	62.02	12.81	0.17	197
18	Karnataka Maharshi Valmiki Scheduled Tribes Development Corporation Limited (KMVSTDC)	2014-15	2016-17	20.00	89.28	58.61	0.75	20.22	-0.07	167.89	22.56	13.44	0.26	21
19	The Karnataka Minorities Development Corporation Limited (KMDC)	2013-14	2015-16	99.78	24.75	-23.55	0.35	8.80	-241.39	100.98	9.97	9.87	0.12	42
20	Karnataka State Industrial Infrastructure and Development Corporation Limited (KSIIDC)	2016-17	2017-18	667.15	10.05	-204.81	17.89	30.29	-12.32	472.39	38.95	8.25	0.07	69
21	Karnataka Urban Infrastructure Development and Finance Corporation Limited (KUIDFC)	2016-17	2017-18	8.06	-	13.98	7.11	-0.19	-	22.04	-0.38	-	-0.01	339

Appendix-2 contd.

Sl. No.	Sector / Name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital ^{^^}	Loans outstanding at the end of year	Accumulated profit (+)/loss (-)	Turnover	Net profit (+)/loss (-)	Net impact of Audit comments#	Capital employed @	Return on capital employed \$	Percentage of return on capital employed	Return on Equity (Ratio) ∞	Manpower (No. of employees) (as on 31.3.2017)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
22	Sree Kanteerava Studios Limited (KSL)	2015-16	2016-17	0.88	0.21	1.63	1.88	-0.09	-0.05	2.72	-0.09	-	-0.04	7
23	Karnataka Asset Management Company Private Limited (KAMCPL)	2016-17	2017-18	0.50	-	2.82	1.88	0.78	-	3.32	1.16	34.94	0.23	5
24	Karnataka Trustee Company Private Limited (KTCPL)	2016-17	2017-18	0.01	-	0.37	0.09	0.07	-	0.38	0.10	26.32	0.18	1
25	Karnataka Thanda Development Corporation Limited (KTDCL)	2015-16	2016-17	0.01	-	5.58	-	2.74	-	5.59	2.74	49.02	0.49	-
26	Karnataka Vishwakarma Community Development Corporation Limited (KVCDCCL)	2015-16	2016-17	0.01	5.00	0.18	0.13	0.15	-	5.19	0.16	3.08	0.79	2
Sector-wise total				1,269.46	429.02	49.32	258.66	158.15	-253.83	1,747.80	183.12	-	0.12	1,323
INFRASTRUCTURE SECTOR														
27	Karnataka State Construction Corporation Limited (KSCCL)	2013-14	2017-18	2.05	5.53	15.66	4.27	-3.73	-	23.24	-3.25	-	-0.21	109
28	Karnataka Rural Infrastructure Development Limited (KRIDL)	2015-16	2016-17	12.25	-	390.40	1,892.62	109.88	-7.13	402.65	171.49	42.59	0.27	844
29	Karnataka State Police Housing Corporation Limited (KSPHCL)	2016-17	2017-18	0.12	23.06	68.68	32.60	16.12	-	91.86	26.22	28.54	0.23	251

Appendix-2 contd.

Sl. No.	Sector / Name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital ^{^^}	Loans outstanding at the end of year	Accumulated profit (+)/ loss (-)	Turnover	Net profit (+)/loss (-)	Net impact of Audit comments#	Capital employed @	Return on capital employed \$	Percentage of return on capital employed	Return on Equity (Ratio) ∞	Manpower (No. of employees) (as on 31.3.2017)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
30	Rajiv Gandhi Rural Housing Corporation Limited (RGRHCL)	2015-16	2016-17	3.00	1,186.02	-	##	£	-	1,189.02	1.04	0.09	-	35
31	Karnataka Road Development Corporation Limited (KRDCL)	2016-17	2017-18	310.00	147.17	-130.41	0.71	-14.58	11.79	326.76	2.21	0.68	-0.08	76
32	Krishna Bhagya Jala Nigam Limited (KBJNL)	2015-16	2016-17	7,095.01	3,880.85	-564.64	8.73	-52.86	-18.00	10,411.22	217.95	2.09	-0.01	2,115
33	Karnataka Neeravari Nigam Limited (KNNL)	2015-16	2016-17	19,910.13	1,561.66	-2,490.43	1.98	-476.88	-3.64	18,981.36	-350.26	-	-0.03	3,002
34	Cauvery Neeravari Nigam Limited (CNNL)	2015-16	2016-17	1,243.88	6,886.61	-	##	\$\$	-	8,130.49	-	-	-	1,904
35	Vishveswaraya Jala Nigam Limited (VJNL)	First Account not finalised												386
36	Bangalore Airport Rail Link Limited (Subsidiary of Company at A-20) (BARL)	2016-17	2017-18	5.00	-	-2.97	-	0.22	-	2.03	0.22	10.84	0.11	10
37	Tadadi Port Limited (Subsidiary of Company at A-20) (TPL)	2016-17	2017-18	0.05	-	-0.03	-	\$\$	-	0.02	-	-	-	-
38	Hubli Dharwad BRTS Company Limited (HDBRTS)	2015-16	2016-17	20.00	-	-3.67	-	-2.08	0.57	16.33	-2.05	-	-0.13	32

Appendix-2 contd.

Sl. No.	Sector / Name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital ^{^^}	Loans outstanding at the end of year	Accumulated profit (+)/loss (-)	Turnover	Net profit (+)/loss (-)	Net impact of Audit comments#	Capital employed @	Return on capital employed \$	Percentage of return on capital employed	Return on Equity (Ratio) ∞	Manpower (No. of employees) (as on 31.3.2017)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
39	Bangalore Suburban Rail Company Limited (BSRCL)	First Accounts not finalised												-
40	Invest Karnataka Forum (IKF)	2016-17	2017-18	-	-	-	-	*	-	-	-	-	-	-
41	Bangalore Bio-innovation Centre (BBC)	First Account not finalised												-
42	Tumakuru Machine Tool Park (TMTP)	First Account not finalised												-
43	Hubballi Dharwad Smart City Limited (HDSCL)	First Account not finalised												-
44	Davanagere Smart City Limited (DSCL)	First Account not finalised												-
45	Belagavi Smart City Limited (BSCL)	First Account not finalised												-
46	Shivamogga Smart City Limited (SSCL)	First Account not finalised												-
47	Tumakuru Smart City Limited (TSCL)	First Account not finalised												-
	Sector-wise total			28,601.49	13,690.90	-2,717.41	1,940.91	-423.91	-16.41	39,574.98	63.57	-	-0.02	8,764

Appendix-2 contd.

Sl. No.	Sector / Name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital^^	Loans outstanding at the end of year	Accumulated profit (+)/ loss (-)	Turnover	Net profit (+)/loss (-)	Net impact of Audit comments#	Capital employed @	Return on capital employed \$	Percentage of return on capital employed	Return on Equity (Ratio) ∞	Manpower (No. of employees) (as on 31.3.2017)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
MANUFACTURING SECTOR														
48	Dr. Babu Jagjivan Ram Leather Industries Development Corporation Limited (LIDKAR)	2015-16	2017-18	6.85	13.63	-25.48	4.96	1.86	-	-5.00	3.33	-	-0.10	66
49	Karnataka Soaps and Detergents Limited (KSDL)	2016-17	2017-18	31.82	3.50	219.59	405.20	54.71	0.01	254.91	82.61	32.41	0.22	532
50	Karnataka State Coir Development Corporation Limited (KSCDCL)	2016-17	2017-18	3.01	2.41	-4.26	4.79	-2.04	-	1.16	6.62	570.69	1.63	41
51	Karnataka State Small Industries Development Corporation Limited (KSSIDC)	2015-16	2016-17	26.02	12.70	121.94	71.08	17.62	0.18	160.66	27.10	16.87	0.12	214
52	The Mysore Paper Mills Limited (MPM)	2013-14	2014-15	118.89	166.25	-425.94	383.71	-78.16	-15.31	-140.80	-63.78	45.30	0.25	1,710
53	Karnataka Vidyuth Karkhane Limited (KAVIKA)	2016-17	2017-18	5.62	7.84	23.01	162.90	5.87	-	36.47	9.36	25.66	0.21	167
54	The Mysore Electrical Industries Limited (MEI)	2016-17	2017-18	9.99	28.54	4.43	41.29	5.09	-4.58	42.96	11.57	26.93	0.35	123
55	NGEF (Hubli) Limited (Subsidiary of Company at C-10) (NGEFH)	2016-17	2017-18	3.20	12.00	-19.80	14.46	-2.17	-	-4.60	-1.58	34.35	0.13	133

Appendix-2 contd.

Sl. No.	Sector / Name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital ^{^^}	Loans outstanding at the end of year	Accumulated profit (+)/ loss (-)	Turnover	Net profit (+)/loss (-)	Net impact of Audit comments#	Capital employed @	Return on capital employed \$	Percentage of return on capital employed	Return on Equity (Ratio) ∞	Manpower (No. of employees) (as on 31.3.2017)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
56	Karnataka State Electronics Development Corporation Limited (KEONICS)	2016-17	2017-18	24.87	-	81.13	204.51	4.37	-0.26	106.00	7.10	6.70	0.04	118
57	Karnataka Silk Industries Corporation Limited (KSIC)	2015-16	2016-17	58.00	-	60.13	126.15	32.18	1.09	118.13	48.01	40.64	0.27	567
58	Karnataka Silk Marketing Board Limited (KSMB)	2016-17	2017-18	31.45	22.75	-47.57	8.42	0.06	-	6.63	1.09	16.44	0.00	55
59	Karnataka State Textile Infrastructure Development Corporation Limited (KSTIDCL)	2016-17	2017-18	3.22	-	11.94	13.32	0.06	-	15.16	0.11	0.73	0.00	11
60	Mysore Minerals Limited (MML)	2015-16	2016-17	6.00	-	1,773.36	21.01	245.47	29.34	1,779.36	399.47	22.45	0.14	893
61	The Hutti Gold Mines Company Limited (HGML)	2015-16	2016-17	2.96	-	1,086.13	350.41	6.33	-1.36	1,089.09	12.02	1.10	0.01	4,112
62	The Mysore Sugar Company Limited (MYSUGAR)	2012-13	2015-16	8.73	184.63	-416.67	109.79	-50.27	-9.22	-223.31	-33.46	14.98	0.12	828
63	The Mysore Paints and Varnish Limited (MPVL)	2016-17	2017-18	1.04	-	41.54	25.40	4.04	-0.53	42.58	6.55	15.38	0.09	54
64	Karnataka State Beverages Corporation Limited (KSBCL)	2016-17	2017-18	12.00	-	222.72	107.59	26.95	-	234.72	45.42	19.35	0.11	453

Appendix-2 contd.

Sl. No.	Sector / Name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital ^{^^}	Loans outstanding at the end of year	Accumulated profit (+)/ loss (-)	Turnover	Net profit (+)/loss (-)	Net impact of Audit comments#	Capital employed @	Return on capital employed \$	Percentage of return on capital employed	Return on Equity (Ratio) ∞	Manpower (No. of employees) (as on 31.3.2017)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
65	Mysore Sales International Limited (Subsidiary of Company at A-20) (MSIL)	2016-17	2017-18	20.18	-	292.07	1,389.28	36.66	-0.21	312.25	56.83	18.20	0.12	230
66	Marketing Communication and Advertising Limited (Subsidiary of Company at A-65) (MCA) ^δ	2016-17	2017-18	3.57	-	94.62	212.34	12.46	-0.51	98.19	20.74	21.12	0.13	38
Sector-wise total				377.42	454.25	3,092.89	3,656.61	321.09	-1.36	3,924.56	639.11	-	0.09	10,345
POWER SECTOR														
67	Karnataka Power Corporation Limited (KPCL)	2015-16	2016-17	4,346.45	5,530.57	3,899.19	7,996.73	181.63	-702.44	13,776.21	1,582.14	11.48	0.02	4,930
68	Karnataka Renewable Energy Development Limited (KREDL)	2015-16	2016-17	0.50	-	130.62	40.05	23.15	5.58	131.12	35.80	27.30	0.18	62
69	Karnataka Power Transmission Corporation Limited (KPTCL)	2015-16	2016-17	2,075.32	4,825.44	577.47	2,758.93	178.11	-	7,478.23	671.46	8.98	0.07	10,384
70	Bangalore Electricity Supply Company Limited (BESCOM)	2015-16	2016-17	546.92	3,349.78	-367.76	14,148.23	108.00	-	3,528.94	710.37	20.13	0.60	13,875
71	Hubli Electricity Supply Company Limited (HESCOM)	2015-16	2016-17	934.49	2,008.02	-1,562.07	5,520.80	-372.73	-	1,380.44	-104.45	-	0.59	7,275

^δ Formerly Marketing Consultants and Agencies Limited.

Appendix-2 contd.

Sl. No.	Sector / Name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital ^{^^}	Loans outstanding at the end of year	Accumulated profit (+)/loss (-)	Turnover	Net profit (+)/loss (-)	Net impact of Audit comments#	Capital employed @	Return on capital employed \$	Percentage of return on capital employed	Return on Equity (Ratio) ∞	Manpower (No. of employees) (as on 31.3.2017)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
72	Mangalore Electricity Supply Company Limited (MESCOM)	2016-17	2017-18	358.07	547.58	109.62	3,262.44	12.94	-	1,015.27	139.85	13.77	0.03	5,447
73	Chamundeshwari Electricity Supply Corporation Limited (CESC)	2016-17	2017-18	508.57	1,339.09	-612.82	3,479.03	21.44	-889.96	1,234.84	244.39	19.79	-0.21	5,492
74	Gulbarga Electricity Supply Company Limited (GESCOM)	2015-16	2016-17	305.14	764.81	-552.10	4,078.16	-131.25	-577.39	517.85	-40.46	-	0.53	4,934
75	KPC Bidadi Power Corporation Private Limited (Subsidiary of Company at A-67) (KPCB)	2016-17	2017-18	14.05	10.26	-11.21	-	-2.84	-	13.10	-2.84	-	-1.00	17
76	Power Company of Karnataka Limited (PCKL)	2015-16	2016-17	20.05	-	4.96	0.28	0.80	-	25.01	1.15	4.60	0.03	27
77	Raichur Power Corporation Limited (RPCL)	2015-16	2016-17	2,155.34	8,428.45	-	-	\$\$	-	10,583.79	-	-	-	280
	Sector-wise total			11,264.90	26,804.00	1,615.90	41,284.65	19.25	-2,164.21	39,684.80	3,237.41	-	0.00	52,723
SERVICE SECTOR														
78	Karnataka Food and Civil Supplies Corporation Limited (KFCSCCL)	2015-16	2016-17	3.25	-	2.31	701.27	*	-479.78	5.56	-	-	-	813
79	The Karnataka State Tourism Development Corporation Limited (KSTDC)	2015-16	2017-18	6.41	5.84	-21.34	54.08	1.07	-	-9.09	1.83	-	-0.07	594

Appendix-2 contd.

Sl. No.	Sector / Name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital ^{^^}	Loans outstanding at the end of year	Accumulated profit (+)/ loss (-)	Turnover	Net profit (+)/loss (-)	Net impact of Audit comments#	Capital employed @	Return on capital employed \$	Percentage of return on capital employed	Return on Equity (Ratio) ∞	Manpower (No. of employees) (as on 31.3.2017)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
80	Jungle Lodges and Resorts Limited (JLR)	2015-16	2016-17	0.92	-	68.22	51.42	8.63	-	69.14	13.31	19.25	0.12	584
81	Karnataka Tourism Infrastructure Limited (KTIL)	2016-17	2017-18	6.50	-	-	-	-0.03	-	6.50	-0.03	-	0.00	-
Sector-wise total				17.08	5.84	49.19	806.77	9.67	-479.78	72.11	15.11	-	0.15	1,991
MISCELLANEOUS SECTOR														
82	Karnataka Vocational Training and Skill Development Corporation Limited (KVTSDCL)	2013-14	2015-16	0.01	-	4.20	1.70	*	-	4.21	-	-	-	24
83	Karnataka Public Lands Corporation Limited (KPLCL)	2016-17	2017-18	0.05	-	4.48	1.60	1.18	-	4.53	1.91	42.16	0.26	26
84	Karnataka Mining Environment Restoration Corporation Limited (KMERCL)	2016-17	2017-18	0.01	-	-0.13	0.07	0.02	-	-0.12	0.02	-	-0.17	1
Sector-wise total				0.07	-	8.55	3.37	1.20	-	8.62	1.93	-	0.14	51
TOTAL A (All sector-wise Government Companies)				41,586.48	41,411.00	2,334.83	48,434.05	94.89	-2,931.38	85,332.31	4,156.99	-	0.00	76,206
B. WORKING STATUTORY CORPORATIONS														
AGRICULTURE AND ALLIED SECTOR														
1	Karnataka State Warehousing Corporation (KSWC)	2015-16	2016-17	7.80	196.70	128.12	62.02	24.12	-0.02	332.62	10.48	3.15	0.18	331
Sector-wise total				7.80	196.70	128.12	62.02	24.12	-0.02	332.62	10.48	-	0.18	331

Appendix-2 contd.

Sl. No.	Sector / Name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital ^{^^}	Loans outstanding at the end of year	Accumulated profit (+)/ loss (-)	Turnover	Net profit (+)/loss (-)	Net impact of Audit comments#	Capital employed @	Return on capital employed \$	Percentage of return on capital employed	Return on Equity (Ratio) ∞	Manpower (No. of employees) (as on 31.3.2017)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
FINANCING SECTOR														
2	Karnataka State Financial Corporation (KSFC)	2015-16	2016-17	710.01	1,558.89	-437.62	274.50	32.13	116.10	1,831.28	192.22	10.50	0.12	918
Sector-wise total				710.01	1,558.89	-437.62	274.50	32.13	116.10	1,831.28	192.22	-	0.12	918
SERVICE SECTOR														
3	Karnataka State Road Transport Corporation (KSRTC)	2015-16	2016-17	290.89	206.86	-3.80	2,778.33	50.95	-7.82	493.95	83.28	16.86	0.18	37,237
4	Bangalore Metropolitan Transport Corporation (BMT)	2015-16	2016-17	104.59	594.71	316.33	2,098.44	13.73	-10.11	1,015.63	66.84	6.58	0.03	34,306
5	North Western Karnataka Road Transport Corporation (NWKRTC)	2015-16	2016-17	142.31	221.44	-600.95	1,506.55	-38.78	-2.67	-237.20	-9.96	4.20	0.08	24,321
6	North Eastern Karnataka Road Transport Corporation (NEKRTC)	2015-16	2016-17	99.15	66.09	-454.65	1,324.11	-21.92	0.27	-289.41	-10.19	3.52	0.06	2,365
Sector-wise total				636.94	1,089.10	-743.07	7,707.43	3.98	-20.33	982.97	129.97	-	0.36	98,229
TOTAL B (All sector-wise Statutory Corporations)				1,354.75	2,844.69	-1,052.57	8,043.95	60.23	-95.75	3,146.87	332.67	-	0.65	99,478
Grand total (A + B)				42,941.23	44,255.69	1,282.26	56,478.00	155.12	-2,835.63	88,479.18	4,489.66	-	0.65	1,75,684

Appendix-2 contd.

Sl. No.	Sector / Name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital ^{^^}	Loans outstanding at the end of year	Accumulated profit (+)/ loss (-)	Turnover	Net profit (+)/loss (-)	Net impact of Audit comments#	Capital employed @	Return on capital employed \$	Percentage of return on capital employed	Return on Equity (Ratio) ∞	Manpower (No. of employees) (as on 31.3.2017)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
C. NON WORKING GOVERNMENT COMPANIES															
AGRICULTURE AND ALLIED SECTOR															
1	Karnataka Agro Industries Corporation Limited (KAIC)	2015-16	2016-17	7.54	68.98	-260.60	Not considered for non-working companies	-17.26	-3.19	-184.08	0.19	-	0.07	-	
2	The Mysore Tobacco Company Limited (Subsidiary of Company at C-1) (MTC)	2016-17	2017-18	0.78	1.54	-15.09		0.03	-	-12.77	0.70	-	-	0.00	1
3	Karnataka Pulpwood Limited (Subsidiary of Company at A-8) (KPL)	2016-17	2017-18	1.25	2.89	-20.88		-	-	-16.74	-	-	-	-	-
4	The Karnataka State Veneers Limited (Subsidiary of Company at A-9) (KSVL)	2004-05	2005-06	1.00	1.00	-8.85		-0.45	-	-6.85	-0.45	6.57	-	0.06	-
5	The Mysore Match Company Limited (Subsidiary of Company at A-9) (MMCL)	2016-17	2017-18	0.05	-	-		-0.09	-	0.05	-0.09	-	-	-1.80	-
Sector-wise total				10.62	74.41	-305.42		-17.77	-3.19	-220.39	0.35	-	0.06	1	
MANUFACTURING SECTOR															
6	The Mysore Lamp Works Limited (MLW)	2016-17	2017-18	11.81	116.88	-304.90	Not considered for non-working companies	-12.65	-	-176.21	-0.45	0.26	0.04	-	
7	Vijayanagar Steel Limited (VSL)	2016-17	2017-18	12.91	0.58	-0.47		-0.05	-	13.02	-	-	-	0.00	-

Appendix-2 contd.

Sl. No.	Sector / Name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital ^{^^}	Loans outstanding at the end of year	Accumulated profit (+)/loss (-)	Turnover	Net profit (+)/loss (-)	Net impact of Audit comments#	Capital employed @	Return on capital employed \$	Percentage of return on capital employed	Return on Equity (Ratio) ∞	Manpower (No. of employees) (as on 31.3.2017)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
8	The Mysore Cosmetics Limited (Subsidiary of Company at A-56) (MCL)	2003-04	2004-05	0.16	-	-3.12	Not considered for non-working companies	-0.79	-	-2.96	-0.79	26.69	0.27	-
9	The Mysore Chrome Tanning Company Limited (Subsidiary of Company at A-66) (MCT)	2016-17	2017-18	0.76	0.41	-8.53		0.04	-	-7.36	0.06	-	-0.01	-
10	NGEF Limited (NGEF)	2002-03	2003-04	46.51	227.24	-408.85		-157.48	-	-135.10	-157.48	116.57	0.43	-
11	Karnataka Telecom Limited (Subsidiary of Company at C-10) (KTL)	2003-04	2004-05	3.00	-	36.11		0.05	-	39.11	0.05	0.13	0.00	-
12	The Mysore Acetate and Chemicals Company Limited (MACCL)	2002-03	2003-04	12.18	13.11	12.18		-0.46	-	37.47	-0.46	-	-0.02	-
Sector-wise total				87.33	358.22	-677.58	-	-171.34	-	-232.03	-159.07	-	0.29	-
TOTAL C (All sector-wise non-working Government Companies)				97.95	432.63	(983.00)	-	-189.11	-3.19	-452.42	-158.72	-	0.21	1
Grand Total (A + B + C)				43,039.18	44,688.32	299.26	56,478.00	-33.99	-2,838.82	88,026.76	4,330.94	4.92	(0.0008)	1,75,685
In Percentage												4.92	(0.08)	

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

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

@ Capital employed represents Shareholders fund and long term borrowings.

\$ Return on capital employed has been worked out by adding profit with interest expenses.

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

* Prepared Statement of Income and Expenditure account (Sl. No.40, 78, 82).

£ Excess of expenditure over income has been capitalised. No profit and loss account was prepared (Sl.No.30).

\$\$ No profit and loss account prepared, only pre-operative expenditure (Sl.Nos.34, 37, 77).

Turnovers in respect of Companies at Sl.Nos.30, 34 are not included. In respect of RGRHCL (Sl.No.30), the Company is involved in development work and excess of income over is capitalised. Although, the operations of KBJNL (Sl.No.32), KNNL (Sl.No.33) and CNNL (Sl.No.34) are functioning under the administrative control of the Water Resources Department and involved in construction of irrigation projects, the turnover of CNNL is not considered as the Company does not prepare profit and loss account.

Appendix-3
Statement showing the department-wise outstanding Inspection Reports (I.Rs)
(Referred to in Paragraph 1.26)

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	9	19	99	2005-06
2	Animal Husbandry, Fisheries/ Forest, ecology and environment	6	12	100	2007-08
3	Commerce and Industries	20	36	321	2010-11
4	Transport	4	66	390	2010-11
5	Co-operation	1	2	24	2011-12
6	Department of Tourism	1	1	12	2014-15
7	Water Resources	4	169	782	2010-11
8	Public Works	2	3	23	2012-13
9	Energy	11	230	1662	2010-11
10	Social Welfare and Labour / Women and Child Welfare	8	25	259	2006-07
11	Food, Civil Supplies and Consumer Affairs	1	2	16	2012-13
12	Finance	2	13	61	2010-11
13	Housing	1	3	18	2008-09
14	Information and Technology	1	1	17	2015-16
15	Urban Development	2	4	56	2011-12
16	Employment and Training	1	3	82	2013-14
17	Home	1	3	13	2010-11
18	Rural Development and Panchayat Raj	1	4	40	2006-07
19	Department of revenue	1	1	12	2012-13
20	Kannada, Culture and Information Department	1	1	15	2014-15
Total^φ		78	598	4002	

^φ Excludes Inspection Reports in respect of Departmental Undertakings and Karnataka Electricity Regulatory Commission.

Appendix-4

(Referred to in Paragraphs 2.2.10, 2.2.12.7)

Details of selected Projects and status of achievement of the objectives in Cauvery Neeravari Nigama Limited

(₹ in crore)

Category/ Project	Awarded cost	Date(s) of Award of work	Expendi- ture incurred ¹⁵⁵ (March 2017)	Scheduled date of completion	Status of the project as on June 2017 with month of completion (per cent completed)	Status of achievement of the objectives envisaged in the Project Reports
Potential oriented works						
1.Hemavathy (77 works test- checked)	73.68	September 2012 to March 2017	54.93	March 2013 to June 2017	Yet to be completed	Creation of 5,968 ha of irrigation potential out of 11,706 ha ¹⁵⁶ in km 201 to km 240 of Tumakuru Branch Canal under the Project has not been achieved, as works in these stretches have not been completed (November 2017).
2.Malalur Lift Irrigation Scheme (LIS)	6.31	August 2012	2.25	August 2013	Yet to be completed (35.66)	Providing irrigation to 1,200 acres (485 ha) of land has not been achieved. In spite of non-completion of the project, 485 ha have been declared as created with irrigation potential.
Drinking Water Schemes (DWS)						
3.Elechakana- halli	17.75	July 2014	7.51	May 2015	Yet to be completed (42.31)	Filling up of six tanks (to provide drinking water to 28 villages) has not been achieved.
4.Alambur	253.58	February 2012	260.43	August 2013	Delayed but completed (April 2015)¹⁵⁷ (100)	Filling up of 20 tanks (to provide drinking water to 52 villages) was achieved belatedly, after delay of 1½ years.
5.Shivasandra	12.43	March 2015	8.59	April 2016	Delayed but completed (July 2016) (100)	Project was yet to be operationalised for last one year for want of power connection, resulting in not filling up seven tanks (to supply drinking water to 19 villages).

¹⁵⁵ The expenditure incurred mentioned here differs from the values adopted for purpose of sampling, as the values mentioned therein represents expenditure incurred only during the last five years (2012-17), while the expenditure mentioned here represents total expenditure on the work, including those prior to 2012.

¹⁵⁶ The potential was stated to be 12,218 ha from km 201 to km 240 in certain other documents of the Company.

¹⁵⁷ The work was commissioned in three Stages: Stage-1 in August 2014, Stage-2 in December 2014 and Stage-3 in April 2015.

Category/ Project	Awarded cost	Date(s) of Award of work	Expendi- ture incurred ¹⁵⁸ (March 2017)	Scheduled date of completion	Status of the project as on June 2017 with month of completion (per cent completed)	Status of achievement of the objectives envisaged in the Project Reports
6.Alilughatta and other tanks¹⁵⁸	32.71	May 2015	25.85	May 2016	Yet to be completed (79.03)	Filling up of eight tanks (to supply drinking water to 66 villages) has not been achieved, even after delay of one year.
7.Kanva	180.78 + 44.22 (Additi- onal work)	February 2013 and November 2016	200.22	August 2014 and March 2017	Delayed but completed (May 2015) Additional work yet to be completed (88.99)	Filling up of 17 tanks (to supply drinking water to 115 villages) has been completed after delay of nine months. Additional work to fill 62 tanks in forest areas are pending.
8.Nuggehalli	16.68	March 2013	9.52	September 2014	Yet to be completed (57.07)	Filling up of 11 tanks (to provide drinking water to 15 villages) has not been achieved, even after lapse of three years.
9.Sriranga	324.68	December 2015	101.54	December 2017	Work delayed, but completion date was not due (31.27)	The work of creating infrastructure for filling up of 83 tanks (to supply drinking water to 277 villages) are not yet due for completion, and was behind schedule.
10.Doddaguni	3.69	July 2012	4.49*	August 2013	Completed in time (August 2013) (100)	The work of creating infrastructure to fill Doddaguni tank (to provide drinking water to the 15 villages) was completed on time.
Modernisation, improvement and other capital works						
11.Garaka- halli LIS	11.31	July 1999/ January 2010/ January 2016	12.47*	June 2000/ March 2011/ April 2016	Yet to be completed (minor works pending)	Objective of filling up 11 tanks (15 villages) not achieved, even after delay of one year.
12.Chiklihohle	4.48	October 2015 to April 2016	4.83	March 2016/ August 2016	Delayed but completed (March 2017) (100)	Work of strengthening embankment and improvements has been completed after delay of six months, thereby resulting in difficulty to provide water to tail end for one season.
13.Iggalur Barrage: a) Rejuvenation of LIS D-point	1.76	March 2015	1.61	June 2015	Delayed but completed (March 2016) (100)	Filling up of Elethotadahalli tank has been achieved after delay of nine months.

¹⁵⁸ The project involved providing drinking water to villages by lifting water from different point of the Tumakuru Branch Canal (TBC) to fill Hagalwadi tank (from km 83.34), Alilughatta and Amanikere tanks (from km 88.35), Mathikere, Hosahalli and Shivanehalli tanks (from km 93.85), Kodyala tank (from km 98.95) Cheluru tank (from km 101.38).

Category/ Project	Awarded cost	Date(s) of Award of work	Expendi- ture incurred ¹⁵⁵ (March 2017)	Scheduled date of completion	Status of the project as on June 2017 with month of completion (per cent completed)	Status of achievement of the objectives envisaged in the Project Reports
<i>b)Replacement of starters of LIS C-point</i>	0.07	April 2015	0.07	May 2015	Delayed but completed (December 2015) (100)	Proper functioning of Pumps was affected for six months (one season).
14.Chikkaballi pickup canal	5.83	June 2010	6.70*	July 2011	Delayed but completed (June 2015) (100)	Objective of supplying water to 3,200 acres of <i>suffering achkat</i> to the tail end of Keragodu Branch canal was achieved after delay of four years.
15.Modernisat ion of Nugu High Level Canal	109.11	June 2016	107.73	January 2017	Completed in time (January 2017) (100)	Objective of supplying water to the <i>suffering achkat</i> of 1,310 ha has been achieved in time.
16.Hanagodu series (Five of the 36 packages test- checked)	1.19	February 2012 to March 2012	1.14	May 2012 to July 2012	Delayed but completed (June 2012 to June 2014) (100)	These were in the nature of protective works. The works were delayed up to two years, resulting in difficulty to fill water to 42 tanks.
17.Modernis- ation of Hemavathy Left Bank Canal (HLBC)	620.62	October 2015	428.71	July 2017	Completed major items of work in time (August 2016) (100)	The work of modernisation to enhance the capacity to discharge 4,000 cusecs water through the canal was achieved in time.
Restoration and Rejuvenation of Rivers						
18.Arkavathy	24.08 + 1.63 (Additio- nal work)	August 2012/ January 2017	19.13	May 2013/ April 2017	Package I, III delayed but completed (December 2013/March 2014) Additional work (package-II) yet to be completed (74.41)	The Company conducted impact study by visual method ¹⁵⁹ on 241 of the 582 tanks. It was found that 37 tanks filled up 100%, 48 tanks (80 % to 100 %), 73 tanks (60 % to 80 %) and 83 tanks (below 60 %). Further, it was also noticed that Hesarghatta and TG Halli reservoir received inflows after a long period.
19.Shimsha	The work not yet tendered and only cost on advertisements for tendering was incurred.					The work was yet to be taken up (June 2017).

Source: Compiled from the records of the Company

*In respect of these projects, there was Extra Financial Implication and hence the actual costs exceed initial awarded costs.

¹⁵⁹ Due to deficient rainfall in 2015-16 and 2016-17 and as no data (pre and post implementation) of the tanks was maintained by the Minor Irrigation Department for all the tanks, it was not possible to evaluate the impact in audit, nor verify the veracity of the Impact Study done by the Company.

Appendix-5

(Referred to in Paragraph 2.2.11.6)

Details of funds requested from Government, allocated by Cauvery Neeravari Nigama Limited and actual expenditure incurred during 2012-17

(A: ₹ in crore) and (B: in per cent)

Category	2012-13			2013-14			2014-15			2015-16			2016-17		
	Funds requested	Allotted for works	Actual Expenditure	Funds requested	Allotted for works	Actual Expenditure	Funds requested	Allotted for works	Actual Expenditure	Funds requested	Allotted for works	Actual Expenditure	Funds requested	Allotted for works	Actual Expenditure
A. In monetary terms ₹ in crore)															
Potential oriented works	632	265	198	291	248	182	Individual allocation not available	165	178	497	144	161	550	135	219
Field Irrigation Channels		29	8		8	5		7	2		9	1		1	1
Drinking Water Schemes/Tank filling	482	183	124	465	274	242		180	112	597	99	116	1032	260	262
Modernisation/improvements and other capital works	1129	465	289	1302	513	424		562	400	1735	596	581	1871	862	1060
Land acquisition	85	50	45	100	30	56		75	48	598	150	113	273	197	127
Maintenance	150	71	62	110	54	63		63	62	88	62	67	250	62	48
Establishment	100	90	94	110	80	101		126	108	138	137	109	150	125	103
Debt servicing and Guarantee commission	162	162	158	62	63	60		15	14	53	66	45	107	94	116
Accelerated Irrigation Benefit Programme, Scheduled Castes Plan, Tribal Sub-Plan, Special Development Plan (Others)	0	137	61	0	309	91		282	163	979	568	150	330	467	256
Total	2740	1452	1039	2440	1579	1224		3250	1475	1087	4685	1831	1343	4563	2202
B. In per cent (corresponding to above)															
Potential oriented works	23	18	19	12	16	15		11	16	11	8	12	12	6	10
Field Irrigation Channels		2	1		1	*			*	*	*	*		*	*
Drinking Water Schemes/Tank filling	18	13	12	18	17	20		12	10	13	5	9	23	12	12
Modernisation/ improvements of canals and other capital works	41	32	28	53	32	35		38	37	37	33	43	41	39	48
Land acquisition	3	3	4	4	2	5		5	4	13	8	8	6	9	6
Maintenance	5	5	6	5	3	5		4	6	2	3	5	5	3	2
Establishment	4	6	9	5	5	8		9	10	3	7	8	3	6	5
Debt servicing and Guarantee commission	6	11	15	3	4	5		1	1	1	4	3	2	4	5
Accelerated Irrigation Benefit Programme, Scheduled Castes Plan, Tribal Sub-Plan, Special Development Plan (Others)	0	10	6	0	20	7		0	20	16	20	32	12	21	12
	100	100	100	100	100	100		0	100	100	100	100	100	100	100

*less than one per cent (Source: MMR of the Company)

Appendix-6

(Referred to in Paragraphs 2.2.11.10, 2.2.12.4)

Deficiencies noticed in the preparation of estimates in Cauvery Neeravari Nigama Limited

Sl. No.	Requirement/Norms	Key deficiencies noticed in Audit	Cause and effect of the lapse
1	<ul style="list-style-type: none"> Paragraph 115 to 133 of PWD Code Volume-1 provides elaborate guidelines to be followed at the time of preparation and sanction of the estimate. As per Internal Control Manual of KBJNL (Chapter – VI - Preparation of Estimates-para 3.1 and 3.2 and Annexure-XIV, it was the responsibility of the concerned Executive Engineer to prepare the estimates and the estimates should have been prepared after detailed survey investigation and considering most economic technically feasible alignment. 	<ul style="list-style-type: none"> Chikkaballi Pickup Canal: The work of construction of 31 pipe crossovers was omitted while preparing estimate in 2009. 	<ul style="list-style-type: none"> Due to defective estimate, work was delayed. Water could not be provided to the suffering achkat of Keragodu Branch canal. The estimate was defective due to lapse on the part of the Company officials for which the Chief Engineer directed to take action on the Officers concerned. <p>The Government replied that the work was carried out as per instructions of Chief Engineer.</p> <p>The fact remained that the estimates were deficient to that extent.</p>
		<ul style="list-style-type: none"> Restoration and Rejuvenation of Arkavathy river: The work of removal of silt, which was in the form of liquid waste generated by the villages and cities and flowing along 70 km stream under Package-III, was not included in the estimate. <p>The contractor agreed to execute the work as an extra item at then prevailing Schedule of Rates, which was not agreed¹⁶⁰ by the Company.</p>	<ul style="list-style-type: none"> The Company did not access the field conditions and include the item of removal of liquid waste in the estimate. In the meeting held in June 2016, it was stated that the liquid waste flowing in the stream did not hamper the flow in the stream and hence the work was not executed. As a result of not ensuring the site conditions and non-inclusion of work of removal of liquid waste effected the quality of water flowing in the stream and was detrimental to the rejuvenation of the river flows. <p>The Government replied that item of removal of liquid waste was not included in the estimate as it did not cause obstruction to flow of water. However, subsequently, the farmers highlighted that the congestion in the main stream was causing submergence of agricultural land.</p> <p>The company failed to include this item in the estimate and has also failed to execute the work till date (September 2017) so as to ease the flow of water.</p>
		<ul style="list-style-type: none"> Garakahalli LIS: The main work of Lift 	<ul style="list-style-type: none"> Lapse on the part of the Company in not recording the reasons for excluding the item of linking of

¹⁶⁰ The original work was awarded at 11.57 per cent less than the updated cost.

Sl. No.	Requirement/Norms	Key deficiencies noticed in Audit	Cause and effect of the lapse
		<p>Irrigation was awarded in July 1999 and as it was not completed, it was again awarded in January 2010. The work was completed in March 2012.</p> <p>In both these tenders (1999/2010), the work of linking 11 tanks through pipes was not included while inviting tenders, though it was present in the estimate.</p>	<p>tanks, while inviting tenders in 1999/2010.</p> <ul style="list-style-type: none"> The objective of filling up 11 tanks (to provide drinking water to 15 villages) was delayed by four years. <p>The Government replied that higher authorities of the Company decided to take up the work of linking the tanks after completion of the scheme. The reply further stated that there was no delay and objective was achieved by letting out water in open canal from the last four years.</p> <p>The reply was not justified as the scheme was completed in 2012. However, the work of linking the canals with pipes were awarded in 2016, though the estimate prepared in 1997 contained provision for connecting the tanks with pipes.</p>
2	<ul style="list-style-type: none"> Circular instructions (November 2009) of the Company, mandate that the Competent Authority who accords technical sanction to the detailed estimate shall visit the site of work to ensure that the provisions made in the estimate are commensurate with the site conditions. Circular instructions (July 2004/June 2012) stipulated controlled blasting can be resorted keeping in view the danger zone of 300 metres radial distance from blasting site to the village limit, human habitation, permanent structure, National Highway and Railways. As per General conditions of contract (Clause 6), the contractor was also advised to visit the site, before making his offer. 	<p>Modernisation of Hemavathy Left Bank Canal:</p> <p>Incorrect classification of strata, incorrect length of the perimeter in the embankment reaches and insufficient provision for controlled blasting in the estimates led to Extra Financial Implications (EFI).</p>	<ul style="list-style-type: none"> This was an existing canal and its condition/strata and habitations were visible. Evidently, Competent Authorities did not conduct site inspections before preparation of estimates as per the extant orders. Preparation of defective estimates, led to the EFI of ₹ 145.05 crore in addition to the awarded cost of ₹ 620.62 crore. <p>The Government accepted (November 2017) that in the DPR, provisions for excavation was not as per actual and to avoid steeper slopes, it was decided to provide berms and flatter slopes during construction resulting in increased quantity. Further, it was also accepted in the reply that perimeter in some of the embankment reaches was computed wrongly by the consultant and escaped the attention during random inspection.</p>

Appendix-7

(Referred to in Paragraph 2.2.12.2)

Details of delay in submission of design and drawings in test checked projects in Cauvery Neeravari Nigama Limited

Project	Due date for submission and approval of drawings	Date of submission by the contractor	Delay in submission by contractor (months)	Date of approval by the company	Time taken by the company for approval from the date of submission by the contractor (months)	Overall delay in approval of drawings from the due date of approval (months)
Alambur	May 2012	February 2012 to June 2013	12	March 2012 to August 2013	1 to 6	15
Malalur LIS	October 2012	October 2012 to November 2012	nil	January 2013 to December 2013	3 to 13	13
Nuggehalli	August 2013	July 2013 to June 2014	11	August 2013 to May 2015	4 to 6	22
Kanva	July 2013	June 2013 to July 2014	12	August 2013 to October 2014	2 to 3	15
Sriranga	February 2016	January 2016	No delay	September 2016	8	9
Alilughatta and other tanks	Not available	November 2015	No delay	March 2016	4	4

Appendix-8

(Referred in Paragraph 2.2.11.8)

Details of achievement in respect of Water Users Co-operative Societies Registered, Memorandum of Understanding entered and Functioning, as at March 2017

(in ha)

Major Project	Area irrigated	Registered		MoU entered		Functioning	
		No. of WUCS	Corresponding area	No. of WUCS	Corresponding area	No. of WUCS	Corresponding area
Krishna Raja Sagar	85029	182	85029	98	51522	98	51522
Hemavathy	239362	227	239362	75	44060	75	44060
Kabini	47136	119	47136	89	45977	89	45977
Harangi	59883	102	59883	95	42187	95	42187
Total	431410	630	431410	357	183746	357	183746

Source: CADA Secretariat Monthly Meeting Review Reports

Appendix-9
(Referred in Paragraph 3.1)

Quantity of work executed by the Contractors during the specified closure period under Bhadra Project in Karnataka Neeravari Nigam Limited

Modernisation of Bhadra Right Bank Main Canal from 0 km to 20 km - Balance work (Package 2a1)								
Sl. No.	Items eligible for incentive	Description of the work	Unit	Original tendered quantities	Revised quantities	Actual quantity executed within single closure period ^^	Percentage of completion to the revised quantities	Incentive paid (5 th RA bill) (₹ in lakh)
1	E2	Excavation in all kinds of soil	Cum	2,44,716.00	1,14,400.98	99,214.81	86.73	18.92
2	E3	Excavation in Soft Rock	Cum	9,847.00	9,847.05	7,890.80	80.13	2.13
3	E4	Excavation in Hard Rock	Cum	2,672.50	2,672.50	-	-	-
4#	E6	Providing Semi-pervious/Pervious casing embankment	Cum	88,270.00	1,78,520.59	88,270.00	49.45	41.63
5	E7	Providing and constructing un-coarsed rubble stone masonry (from quarry)	Cum	17,683.00	17,682.69	14,802.20	83.71	115.09
6#	E8	Providing and constructing un-coarsed rubble stone masonry (with excavated items)	Cum	10.14	1,817.07	10.14	0.56	0.01
7	E9	Providing Cement Concrete for Side Lining	Cum	7,447.00	6,103.28	5,465.97	89.56	83.15
8	E10	Providing Cement Concrete for Canal Lining	Sqm.	5,44,326.00	4,44,395.98	3,99,266.15	89.84	694.75
9#	E11	Dismantling, Shifting and re-erecting mechanical concrete paver and DG set	Each	12.00	15.00	12.00	80.00	0.16
10	E12	Providing steel reinforcement	Kg	3,51,361.00	2,72,178.31	2,16,972.66	79.72	41.97
11	E13	Providing expansion joint filler boards	Rmtr.	28,914.00	25,712.86	22,803.61	88.69	5.10
12	E14	Providing GI pressure relief pipes	Each	23,144.00	18,918.00	15,964.00	84.39	6.75
13	E15	Providing Deep filter drains	Each	23,144.00	18,864.00	15,964.00	84.63	2.49
14	S4	Providing Semi-pervious/Pervious casing embankment	Cum	1,223.00	1,223.00	-	-	-
15	S11	Providing steel reinforcement	Kg	3,52,777.00	1,48,480.80	75,949.01	51.15	23.01
*	S12	Providing dry rubble stone pitching	Sqm.	2,302.00	-	-	-	-
*	S14	Providing expansion joint filler boards	Rmtr.	560.00	-	-	-	-
		Total						1,035.16

* These items were removed in the modified scope of work.

These items were taken from 5th RA bill, and considered as executed during the single closure period.

^^ Specified closure period was from 2.12.2011 to 5.01.2012.

Modernisation of Bhadra Left Bank Canal Dy.1 to 8 - Balance work (Package 1a1)								
Sl. No.	Items eligible for incentive	Brief Description of the work	Unit	Original tendered quantities	Revised quantities	Actual quantity executed within the specified closure period**	Percentage of completion to the revised quantities	Incentive paid (2 nd RA bill) (₹ in lakh)
1	E4	Providing and laying coarse aggregates for bed lining of canal	Cum	2,123.36	1,768.71	1,485.50	83.99	26.58
2	E5	Providing and laying coarse aggregates for side lining of canal	Cum	2,730.09	2,374.12	2,055.01	86.56	16.66
		Total						43.24

** Specified closure period was from 4.12.2010 to 05.01.2011 and from 1.06.2011 to 30.06.2011.

Glossary

Term	Definition
Achkat	Area to which water has been supplied. Also called as Ayacut in South Karnataka.
Anicut	A structure across the river (like a barrage).
Cultivable Command Area (CCA)	The Cultivable Command Area represents the geographical area which can be irrigated from an irrigation system and fit for cultivation.
Command Area Development Authority (CADA)	The State of Karnataka enacted Command Area Development Act, 1980, to empower the CADAs which were created in the state on the recommendation of Irrigation Commission Report of 1972. The main aim was to reduce the gap between potential created and potential utilised after the implementation of irrigation projects through several five year plans, to increase the water use efficiency by giving assistance for land levelling and to feed each and every survey number through a network of Field Irrigation Channels. In addition, the Act provides for the reclamation of the affected land due to ill effects of irrigation by cleaning the drainage in the command, creating link and subsurface drains to drain off excess subsurface water. The Agriculture Wing of the CADA was to assist the farmer to grow appropriate crops in the command, to make available those agricultural implements required for land levelling, also to build capacity among the stakeholders along with the co-operative wing of CADA. The Command Area Development Activities are being assisted by the Central Government in the State except in Cauvery basin because of interstate water dispute.
Command Area Development Programme/Water Management (CADP/CADWM)	A Centrally sponsored scheme implemented by State/Central Government for constructing field channels, drainage system and land leveling of undulating land, of the farmers.
Field Irrigation Channels (FICs)	A canal running at the Ridges or boundary of the land and carrying a discharge of less than one cusecs.
Irrigated Potential Created (IPC)	The total gross area proposed to be irrigated under different crops during a year by a project/scheme. The area proposed to be irrigated under more than one crop during the same year and counted as many times as the number of crops grown and irrigated.
Irrigated Potential Utilised (IPU)	The gross area actually irrigated during reference year out of the gross proposed area to be irrigated by the project/scheme during the year.
Major Irrigation projects	A scheme having Cultivable Command Area more than 10,000 hectares.
Medium Irrigation projects	A scheme having Cultivable Command Area more than 2,000 hectares and up to 10,000 hectares individually.
Minor Irrigation projects	A scheme having Cultivable Command Area up to 2,000 hectares individually.
Multipurpose Irrigation projects	A project which serves many purposes at a single time like acting as a hydroelectric power plant, providing a source of clean drinking water, providing irrigation to fields, checking floods and flow of river water <i>etc.</i>
Modernisation and Improvement of projects	Modernisation and improvement of projects envisages lining of existing canals, branches, distributaries, water courses and field channels and renewal of existing structures for reduction of conveyance and operational losses.
Other expenditure	Money spent on different instrument of expenditure in a fiscal year and not elsewhere are classified in specific component of expenditure and termed as Other expenditure. This includes money spent to acquire or upgrade physical assets such as construction of concrete and masonry dams, reservoirs, spillways, canals and distributary networks of the irrigation project during a financial year.
Potential oriented work	Works which create of irrigable area.
Participatory Irrigation Management	A term used so as to create a sense of ownership of water sources and irrigation systems among the users of water for promoting economy in water use and preservation of the system, achieving optimum utilisation of available resources, equity in distribution <i>etc.</i>
Suffering achkat	An area where FICs are created and does not receive adequate water supply for irrigation.