

Chapter - I

Overview of PSUs

Chapter - I

1. Functioning of State Public Sector Undertakings

Introduction

1.1. The State Public Sector Undertakings (PSUs) in Karnataka consist of State Government Companies and Statutory Corporations. The State PSUs are established to carry out activities of commercial nature keeping in view the welfare of people and also occupy an important place in the State's economy. As on 31 March 2017, there were 102 PSUs in Karnataka. Of these, one PSU¹ was listed on the stock exchange. During the year 2016-17, nine PSUs² were incorporated. The details of the State PSUs in Karnataka as on 31 March 2017 are given below:

Table No.1.1: Total number of PSUs as on 31 March 2017

Type of PSUs	Working PSUs	Non-working PSUs ³	Total
Government Companies ⁴	84	12	96
Statutory Corporations	6	0	6
Total	90	12	102

The working PSUs registered a turnover of ₹ 56,478.00 crore as per their latest finalised accounts as of September 2017. This turnover was equal to 5.05 per cent of the State Gross Domestic Product (GDP) for 2016-17. The working PSUs earned net aggregate profit of ₹ 155.12 crore as per their latest finalised accounts as of September 2017. At the end of March 2017, the PSUs had 1.76 lakh employees.

As on 31 March 2017, there were 12 non-working PSUs existing for the last 14 years and having an investment of ₹ 544.48 crore. This was a critical area as the investments in non-working PSUs do not contribute to the economic growth of the State.

Accountability framework

1.2. The process of audit of Government Companies is governed by respective provisions of Section 619 of the Companies Act, 1956, and Sections 139 and 143 of the Companies Act, 2013 (Act). According to Section 2(45) of the Act, Government Company means any Company in which not less than fifty one

¹ The Mysore Paper Mills Limited.

² Invest Karnataka Forum (IKF), Tumakuru Machine Tool Park (TMTP), Vishveswaraya Jala Nigam Limited (VJNL), Hubballi Dharwad Smart City Limited (HDSCL), Belagavi Smart City Limited (BSCL), Davanagere Smart City Limited (DSCL), Shivamogga Smart City Limited (SSCL), Tumakuru Smart City Limited (TSCL) and Bangalore Bio-innovation Centre (BBC - Incorporated in April 2015 was not considered in 2015-16 Audit Report. Hence, new PSUs formed during the year is considered as nine).

³ Non-working PSUs are those which have ceased to carry on their operations.

⁴ Includes other companies referred to in Section 139(5) and 139(7) of the Companies Act, 2013.

per cent of the paid up share capital is held by the Central Government, or by any State Government or Governments, or partly by the Central Government and partly by one or more State Governments and includes a Company, which is a subsidiary Company of such Government Company.

Further, as per sub-section 7 of Section 143 of the Act, the CAG may, in case of any Company covered under sub-section (5) or sub-section (7) of Section 139, if considered necessary, by an order, cause test audit to be conducted of the accounts of such Company. The provisions of Section 19A of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, shall apply to the report of such test audit. Thus, a Government Company or any other Company, owned or controlled, directly or indirectly, by the Central Government, or by any State Government or Governments or partly by Central Government and partly by one or more State Governments is subject to audit by the CAG. Audit of the Financial Statements of a Company in respect of the financial years that commenced on or before 31 March 2014 shall continue to be governed by the provisions of the Companies Act, 1956.

Statutory Audit

1.3. The financial statements of the Government Companies are audited by Statutory Auditors, who are appointed by the CAG as per the provisions of Sections 139(5) or 139(7) of the Act. Thereafter, a copy of the Audit Report is submitted to the CAG under Section 143(5) of the Act, which, among other things, includes the Financial Statements of the Company. These financial statements are subject to supplementary audit to be conducted by the CAG within sixty days from the date of receipt of the Audit Report under the provisions of Section 143(6) of the Act.

Audit of Statutory Corporations is governed by their respective legislations. Out of the six Statutory Corporations in Karnataka, the CAG is the sole auditor for four State Road Transport Corporations⁵. In respect of State Warehousing Corporation and State Financial Corporation, the audit is conducted by Chartered Accountants while the Supplementary Audit is conducted by the CAG.

Role of Government and Legislature

1.4. The State Government exercises control over the affairs of these PSUs through their administrative departments. The Chief Executives and Directors to the Board are appointed by the Government.

The State Legislature also monitors the accounting and utilisation of Government investments in the PSUs. For this, the Annual Reports together with the Statutory Auditors' Report and Comments of the CAG, in respect of State Government Companies and Separate Audit Reports in case of Statutory

⁵ Karnataka State Road Transport Corporation, Bangalore Metropolitan Transport Corporation, North Eastern Karnataka Road Transport Corporation and North Western Karnataka Road Transport Corporation.

Corporations are placed before the Legislature under Section 394(2) and/or 395 of the Act or as stipulated in the respective Acts. The Audit Reports of the CAG are submitted to the Government under Section 19A of the CAG's (Duties, Power and Conditions of Service) Act, 1971.

Stake of Government of Karnataka

1.5. The State Government has financial stake in these PSUs. This stake is of mainly three types:

- **Share capital and loans** – GoK provides Share Capital Contribution and financial assistance by way of loans to the PSUs from time to time;
- **Special financial support** – GoK provides budgetary support by way of grants and subsidies to the PSUs as and when required; and
- **Guarantees** – GoK also guarantees the repayment of loans with interest availed by the PSUs from financial institutions.

Investment in State PSUs

1.6. As on 31 March 2017, the investment (capital and long-term loans) in 102 PSUs was ₹ 103,717.40 crore⁶ as per details given below:

Table No.1.2: Total Investment in PSUs

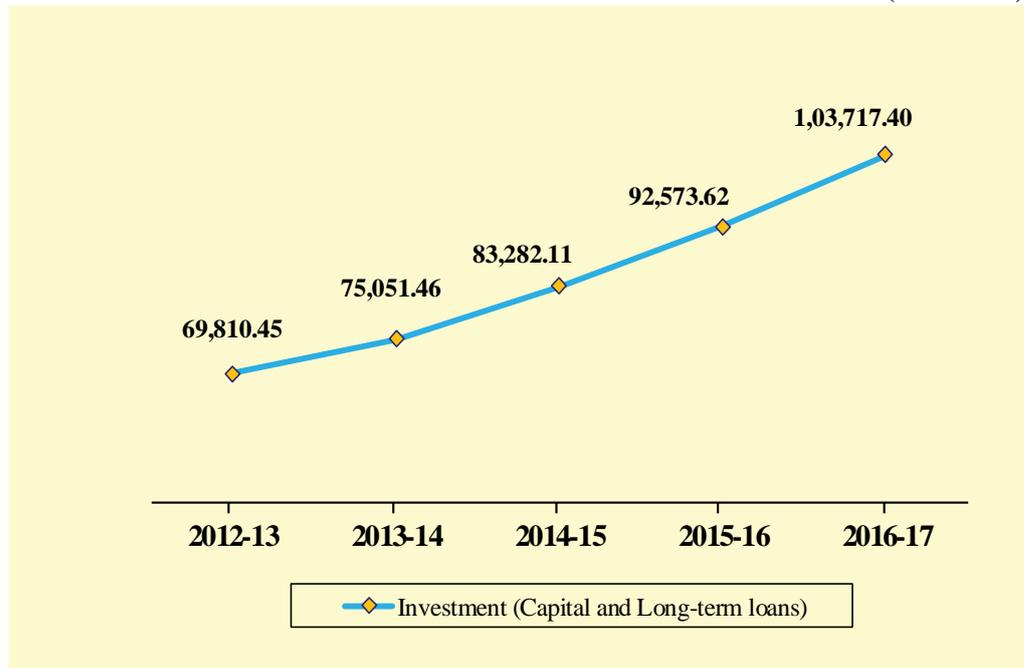
Sl. No.	Type of PSUs	Government Companies			Statutory Corporations			Grand total
		Capital	Long term loans	Total	Capital	Long term loans	Total	
1	Working PSUs	59,100.80	39,577.49	98,678.29	1,820.53	2,674.10	4,494.63	1,03,172.92
2	Non-working PSUs	111.85	432.63	544.48	-	-	-	544.48
	Total	59,212.65	40,010.12	99,222.77	1,820.53	2,674.10	4,494.63	1,03,717.40

As on 31 March 2017, of the total investment in State PSUs, 99.47 per cent was in working PSUs and the remaining 0.53 per cent in non-working PSUs. This total investment consisted of 58.85 per cent towards capital and 41.15 per cent in long-term loans. The investment grew by 48.57 per cent from ₹ 69,810.45 crore in 2012-13 to ₹ 1,03,717.40 crore in 2016-17 as shown in Chart No. 1.1.

⁶ Eight PSUs did not furnish information on investments made during 2016-17.

Chart No.1.1: Total investment in PSUs

(₹ in crore)



1.7. The sector-wise summary of investments in the State PSUs as on 31 March 2017 is given below:

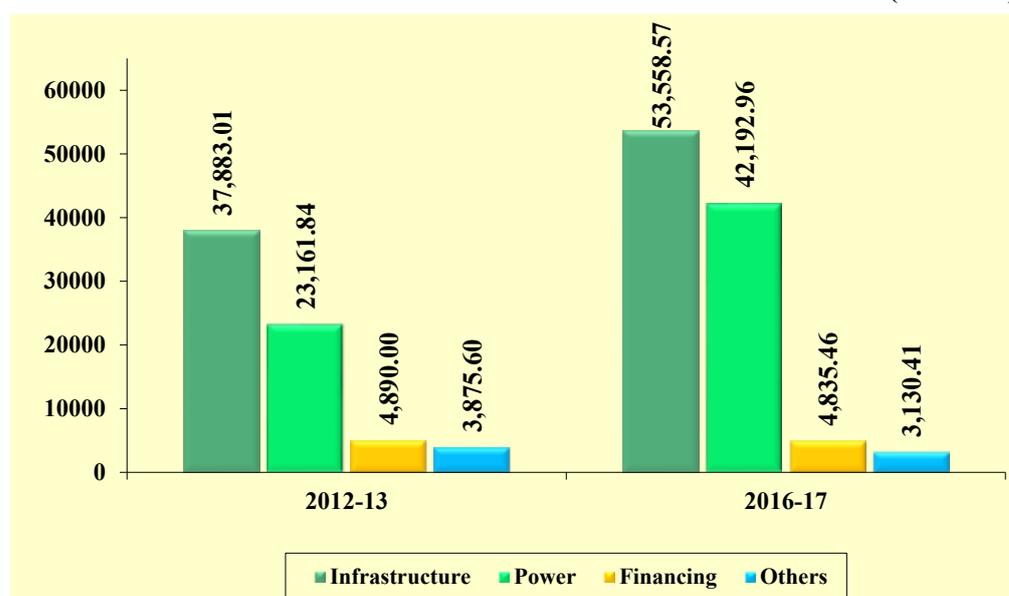
Table No.1.3: Sector-wise investment in PSUs

Sl. No.	Name of the Sector	Government companies		Statutory Corporations	Total	Investment (₹ in crore)
		Working	Non-working			
1	Agriculture and allied	12	5	1	18	439.82
2	Financing	14	-	1	15	4,835.46
3	Infrastructure	21	-	-	21	53,558.57
4	Manufacturing	19	7	-	26	1,086.43
5	Power	11	-	-	11	42,192.96
6	Service	4	-	4	8	1,604.05
7	Miscellaneous	3	-	-	3	0.11
	Total	84	12	6	102	103,717.40

The investment in four significant sectors at the end of 31 March 2013 and 31 March 2017 are indicated in Chart No.1.2.

Chart No.1.2: Sector-wise investment in PSUs

₹ in crore)



The thrust of investments in PSUs was in Infrastructure and Power sectors, accounting for 51.64 per cent and 40.68 per cent respectively in 2016-17. Between 2012-13 and 2016-17, the investment in Infrastructure and Power sectors increased by ₹ 15,675.56 crore and ₹ 19,031.12 crore respectively.

Special support and returns during the year

1.8. The State Government provided financial support to PSUs in various forms through annual budget. The summarised details of budgetary outgo towards equity, loans, grants/subsidies, loans written off and interest waived in respect of State PSUs for three years ended 2016-17 are given below:

Table No.1.4: Details regarding budgetary support to PSUs

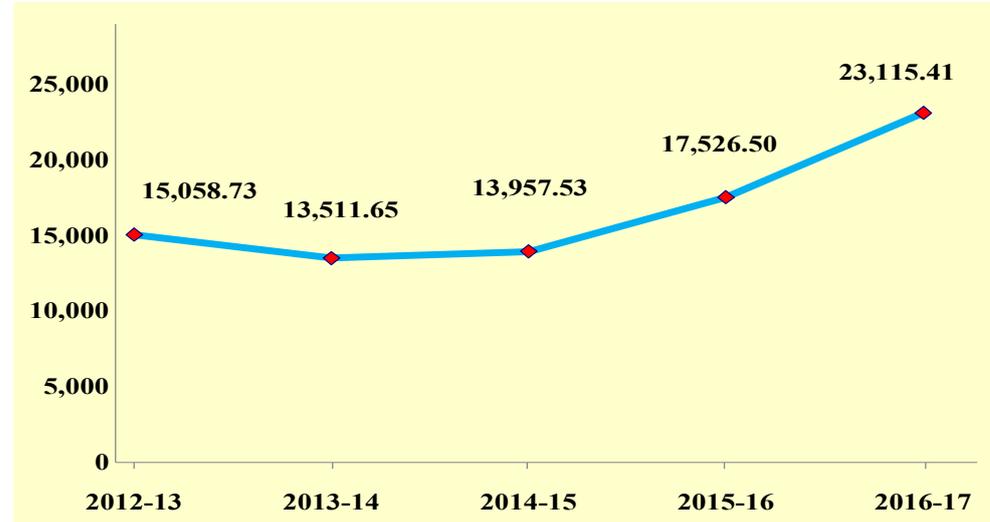
₹ in crore)

Sl. No.	Particulars	2014-15		2015-16		2016-17	
		No. of PSUs	Amount	No. of PSUs	Amount	No. of PSUs	Amount
1	Equity capital outgo from budget	22	3,990.66	22	4,528.88	17	6,715.21
2	Loans given from budget	5	38.88	7	241.47	3	128.71
3	Grants/Subsidy from budget	27	9,927.99	31	12,756.15	33	16,271.49
4	Total outgo		13,957.53		17,526.50		23,115.41
5	Waiver of loans and interest	1	8.25	-	-	-	-
6	Guarantees issued	9	3,736.46	7	2,434.04	11	2,120.35
7	Accumulated Guarantee Commitment	15	7,251.35	17	10,477.08	19	8,286.40

The details regarding budgetary outgo towards equity, loans, grants and subsidies for past five years are given in the Chart below:

Chart No.1.3: Budgetary outgo towards equity, loans, grants and subsidies

(₹ in crore)



The budgetary support in respect of equity, loans and grants and subsidies increased from ₹ 15,058.73 crore in 2012-13 to ₹ 23,115.41 crore in 2016-17.

Guarantees for loan and guarantee commission outstanding

1.9. In order to enable PSUs to obtain financial assistance from Banks and Financial Institutions, the State Government gives guarantee under Karnataka Ceiling on Government Guarantees Act, 1999 (as amended by Act 15 of 2002). The Government charges a minimum of one *per cent* as guarantee commission, which cannot be waived under any circumstances. The guarantee commitment varied from ₹ 7,251.35 crore in 2014-15 to ₹ 10,477.08 crore in 2015-16 and to ₹ 8,286.40 crore during 2016-17. Guarantee fee of ₹ 126.95 crore was paid by seventeen PSUs during 2016-17. The outstanding accumulated guarantee fees or commission as on 31 March 2017 was ₹ 34.70 crore⁷.

Reconciliation with Finance Accounts

1.10. The figures in respect of equity, loans and guarantees outstanding as per the records of State PSUs should agree with that of the figures appearing in the Finance Accounts of the State. In case the figures do not tally, the PSUs concerned and the Finance Department should carry out reconciliation of the differences. The position in this regard as on 31 March 2017 is given below:

⁷ The PSUs, which had major arrears were Rajiv Gandhi Rural Housing Corporation Limited (₹ 12.30 crore), Karnataka Food and Civil Supplies Corporation Limited (₹ 11.33 crore), Karnataka Rural Infrastructure Development Corporation (₹ 2.92 crore) and Cauvery Neeravari Nigama Limited (₹ 2.64 crore). The outstanding dues of the remaining PSUs was ₹ 5.51 crore.

Table No.1.5: Equity, loans and guarantees outstanding as per Finance Accounts vis-a-vis records of PSUs

(₹ in crore)

Sl. No.	Outstanding in respect of	Amount as per Finance Accounts	Amount as per records of PSUs	Difference
	1	2	3	4 = 2-3
1	Equity	54,523.31	57,654.19	(-)3,130.89
2	Loans	2,756.88	1,737.34	1,019.54
3	Guarantees	12,588.33	8,286.40	4,301.93

There were differences in respect of 83 PSUs. The Government and the PSUs should take concrete steps to reconcile the differences in a time-bound manner.

Arrears in finalisation of accounts

1.11. The financial statements of the Companies for every financial year are required to be finalised within six months from the end of the relevant financial year, *i.e.* by end of September, in accordance with the provisions of Section 96(1) of the Companies Act, 2013. Failure to do so may attract penal provisions under Section 99 of the Act. Similarly, in case of Statutory Corporations, their accounts are finalised, audited and presented to the Legislature as per the provisions of their respective Acts.

The table below provides the details of progress made by working PSUs in finalisation of accounts by 30 September 2017:

Table No.1.6: Position relating to finalisation of accounts of working PSUs

Sl. No.	Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
1	Number of working PSUs	79	81	81	81	90
2	Number of accounts finalised during the year	81	73	82	70	72
3	Number of accounts in arrears	40	48	44 ⁸	57 ⁹	75 ¹⁰
4	Number of working PSUs with arrears in accounts	36	41	38	47	59
5	Extent of arrears (number in years)	1 to 2 years	1 to 3 years	1 to 2 years	1 to 3 years	1 to 4 years

During the year, 72 accounts were finalised, which included six accounts of six Statutory Corporations. The number of accounts in arrears increased from 40 (2012-13) to 75 (2016-17). Of the 75 arrears of accounts, 69 accounts pertained to the working Government Companies, whose accounts were in

⁸ During the year 2014-15, two PSUs (Karnataka Vishwakarma Community Development Corporation Limited and Bangalore Suburban Rail Company Limited) did not finalise their first accounts and one PSU (Karnataka EMTA Collieries Limited) was closed down. Hence, arrears of these three PSUs were excluded.

⁹ During the year 2015-16, the arrears of two PSUs (Karnataka Vishwakarma Community Development Corporation Limited and Bangalore Suburban Rail Company Limited), which were excluded in the previous year (2014-15), were added back.

¹⁰ Includes first year accounts of eight newly incorporated PSUs.

arrears for one to four years. The arrears included six accounts pertaining to six Statutory Corporations.

The Administrative Departments have the responsibility to oversee the activities of these PSUs and to ensure that the accounts are finalised and adopted by these PSUs within the stipulated period. The Accountant General periodically takes up the matter with the State Government/Administrative Departments concerned for liquidating the arrears of accounts.

1.12. The State Government invested ₹ 20,074.61 crore in 59 PSUs during the years, for which, accounts were not finalised as detailed in **Appendix-1**. In the absence of finalisation of accounts and their subsequent audit, it could not be ensured whether the investments and expenditure incurred were properly accounted for and the purpose for which the amount was invested was achieved or not. Thus, the Government’s investment in such PSUs remained outside the control of the State Legislature.

1.13. In addition to the above, as on 30 September 2017, there were arrears in finalisation of accounts by non-working PSUs. Out of 12 non-working PSUs, five were in the process of liquidation, whose accounts were in arrears for twelve to fourteen years. Of the remaining seven non-working PSUs, six PSUs had no arrears of accounts. One PSU had arrears of accounts for one year.

Table No.1.7: Position relating to arrears in finalisation of accounts of non-working PSUs

Sl. No.	No. of non-working companies	Period for which accounts were in arrears	No. of years for which accounts were in arrears
1	6	-	-
2	1	2016-17	1
3	1	2005-06 to 2016-17	12
4	2	2004-05 to 2016-17	13
5	2	2003-04 to 2016-17	14

Placing of Separate Audit Reports in the Legislature

1.14. The position depicted below shows the status of placement of Separate Audit Reports (SARs) issued by the CAG (upto 30 September 2017) on the accounts of Statutory Corporations in the Legislature:

Table No.1.8: Status of placement of SARs in Legislature

Sl. No.	Name of Statutory Corporation	Year upto which SARs placed in the Legislature	Year for which SARs not placed in the Legislature	
			Year of SAR	Date of issue to the Government/ Present Status (September 2017)
1	Karnataka State Road Transport Corporation	2015-16	2016-17	Preparation of SAR was under progress.
2	Bangalore Metropolitan Transport Corporation	2015-16	2016-17	
3	North Eastern Karnataka Road Transport Corporation	2015-16	2016-17	
4	North Western Karnataka Road Transport Corporation	2015-16	2016-17	
5	Karnataka State Financial Corporation	2015-16	2016-17	

Impact of non-finalisation of accounts

1.15. As pointed out in **Paragraph 1.11 to 1.13**, the delay in finalisation of accounts may also result in risk of fraud and leakage of public money apart from violation of the provisions of the relevant statutes. In view of the arrears of accounts, the actual contribution of PSUs to the State GDP for the year 2016-17 could not be ascertained and their contribution to the State exchequer was also not reported to the State Legislature.

It is, therefore, recommended that:

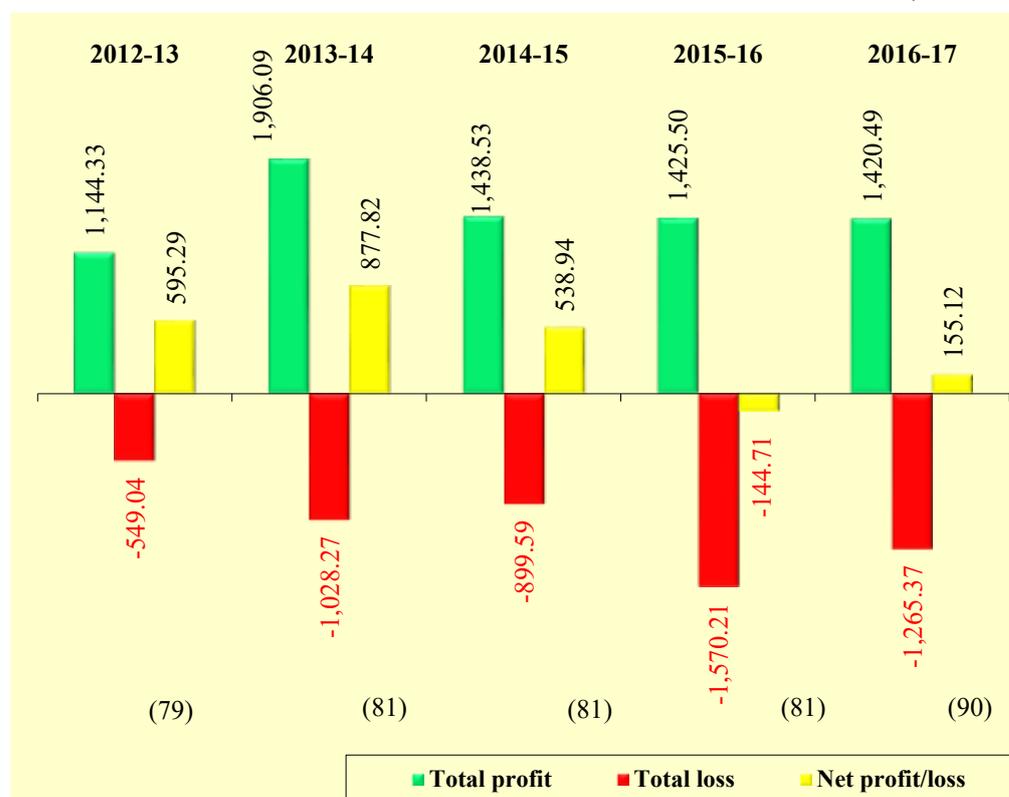
- **The Government may set up a cell to oversee the clearance of arrears and set the targets for individual companies which can then be monitored by the cell; and**
- **The Government may consider outsourcing the work relating to preparation of accounts wherever the staff was inadequate or lacked expertise.**

Performance of PSUs as per their latest finalised accounts

1.16. The financial position and working results of working Government Companies and Statutory Corporations are detailed in **Appendix-2**. Overall profit (losses) earned (incurred) by the working PSUs of the State during 2012-13 to 2016-17 are given below in a bar chart.

Chart No.1.4: Profit/Loss of working PSUs

(₹ in crore)



(Figures in brackets show the number of working PSUs in respective years)

As per their latest finalised accounts, out of the 90 working PSUs, 52 PSUs earned profit of ₹ 1,420.49 crore and 22 PSUs incurred loss of ₹ 1,265.37 crore. Further, eight¹¹ PSUs, incorporated during the year, did not finalise their first accounts¹². One Company (Bangalore Suburban Rail Company Limited - incorporated in March 2014) did not finalise its first accounts. Three companies¹³ projects were under construction stage and did not prepare profit and loss account and recorded only pre-operative expenditure. One Company (Rajiv Gandhi Rural Housing Corporation Limited) prepared income and expenditure account and capitalised the excess of expenditure over income. Three Companies¹⁴ prepared statement of income and expenditure.

The major contributor to profit was Karnataka Rural Infrastructure Development Corporation Limited (₹ 109.88 crore). Huge losses were incurred by Karnataka Neeravari Nigam Limited (₹ 476.88 crore), Hubli Electricity Supply Company Limited (₹ 372.73 crore) and Gulbarga Electricity Supply Company Limited (₹ 131.25 crore).

The working PSUs showed aggregate profits during the three years from 2012-13 to 2014-15 and incurred net aggregate loss of ₹ 144.71 crore during the year 2015-16. However, during the year 2016-17, the working PSUs showed aggregate profits of ₹ 155.12 crore. The main reasons were, as compared to previous year (2015-16), decrease in losses of Karnataka Neeravari Nigam Limited (by ₹ 493.89 crore) and Krishna Bhagya Jala Nigam Limited (by ₹ 82.58 crore), and increase in profits of Chamundeshwari Electricity Supply Corporation Limited (by ₹ 13.52 crore), Karnataka Renewable Energy Development Corporation Limited (by ₹ 7.68 crore) and Karnataka Soaps and Detergents Limited (by ₹ 7.61 crore).

1.17. Some other key parameters of PSUs are given below:

Table No.1.9: Key parameters of State PSUs

(Sl. No. 3,4,6,7: ₹ in crore)

Sl. No.	Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
1	Return on capital employed (<i>per cent</i>)	4.77	5.46	5.16	4.80	4.92
2	Return on Equity (<i>per cent</i>)	0.10	1.07	(-) 0.17	(-) 0.80	(-) 0.08
3	Debt	27,434.29	28,434.00	32,086.94	36,774.18	42,613.76
4	Turnover ¹⁵	37,867.13	44,908.32	48,765.18	53,787.89	56,478.00
5	Debt-Turnover ratio	0.72:1	0.63:1	0.66:1	0.68:1	0.75:1
6	Interest payments	2,557.69	3,038.67	4,090.73	4,592.09	3,807.07
7	Accumulated profits/ losses (-)	1,388.01	1,894.94	731.66	861.65	299.26

(Above figures pertain to all PSUs except for turnover, which is for working PSUs).

¹¹ BBC, TMTP, VJNL, HDSCL, DSCL, BSCL, SSCL and TSCL.

¹² First year accounts of one PSU (BBC) was not subject to supplementary audit by the CAG.

¹³ Cauvery Neeravari Nigama Limited, Raichur Power Corporation Limited and Tadadi Port Limited.

¹⁴ Karnataka Food and Civil Supplies Corporation Limited, Karnataka Vocational Training and Skill Development Corporation Limited and Invest Karnataka Forum.

¹⁵ Turnover of working PSUs as per their latest finalised accounts as on 30 September 2017.

1.18. The State Government formulated (May 2003) guidelines according to which, Government nominees on the Boards of Public Enterprises or Joint Ventures, where the State Government had equity holding, should insist on the declaration of minimum dividend of 20 *per cent* on shareholding. As per their latest finalised accounts, 55 PSUs¹⁶ earned an aggregate profit of ₹ 1,420.61 crore, but only 13 PSUs declared dividend, amounting to ₹ 12.18 crore.

Winding up of non-working PSUs

1.19. There were 12 non-working PSUs (all companies) as on 31 March 2017. Of these, five PSUs have commenced liquidation process.

During June 2017, Government of Karnataka issued an Order according approval for reconstituting Board of Directors of BSRCL and directed that the newly constituted Board of Directors of the Company shall take all necessary steps for the closure of the Company. However, formal order for closure was yet (September 2017) to be issued.

The number of non-working companies at the end of each year for the past five years is given below:

Table No.1.10: Non-working PSUs Particulars

Sl. No.	Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
1	No. of non-working companies	14	14	12	12	12

Since the non-working PSUs did not contribute to the State economy and did not meet the intended objectives, these PSUs may be considered either for closure or for revival. During 2016-17, non-working PSUs incurred ₹ 16.17 crore towards establishment costs. This expenditure was financed through rental receipt, interest receipt and other receipts.

1.20. The stages of closure in respect of non-working PSUs are given below:

Table No.1.11: Stages of closure of non-working PSUs

Sl. No.	Particulars	Companies
1	Total number of non-working PSUs	12
2	Of (1) above, the number under	
(a)	Liquidation by Court (liquidator appointed)	5
(b)	Closure, <i>i.e.</i> closing orders/instructions issued but liquidation process not yet started	7

During the year 2016-17, no PSU was wound up. The companies, which have taken the route of winding up by Court order are under liquidation for a period ranging from twelve years to fourteen years. The process of voluntary winding up under the Companies Act is much faster and requires to be adopted vigorously.

¹⁶ Including three non-working PSUs (MTC, MCT and KTL).

Comments on Accounts

1.21. Fifty nine working companies forwarded their 66 audited accounts to the Accountant General (AG) between 1 October 2016 and 30 September 2017. Of these, 41 accounts (of 38 companies) were selected for Supplementary Audit. The Audit Reports of the Statutory Auditors (appointed by the CAG) and the supplementary audits of the CAG indicate that the quality of maintenance of accounts requires improvement. The details of aggregate money value of comments of statutory auditors and the CAG are given below:

Table No.1.12: Impact of audit comments on working companies

(₹ in crore)

Sl. No.	Particulars	2014-15		2015-16		2016-17	
		No. of accounts	Amount	No. of accounts	Amount	No. of accounts	Amount
1	Decrease in profit	14	746.20	17	2,165.03	12	1,395.86
2	Increase in profit	7	38.75	4	30.12	5	18.65
3	Decrease in loss	1	1.36	-	-	1	0.57
4	Increase in loss	8	656.53	6	13.83	7	613.78
5	Non-disclosure of material facts	5	-	3	-	5	-
6	Errors of classification	10	-	2	-	1	-

During the year 2016-17, the Statutory Auditors issued unqualified reports on 19 accounts, qualified reports on 45 accounts, adverse report (which means that accounts did not reflect a true and fair position) on one accounts and disclaimer report (which means that auditor could not form an opinion on the accounts) on one accounts. The compliance of companies with the Accounting Standards remained poor as there were 79 instances of non-compliance in 27 accounts during the year.

1.21.1. Similarly, six working Statutory Corporations forwarded their six accounts to AG during the year 2016-17. Of these, four accounts of four Statutory Corporations pertained to sole audit by the CAG, while the other two were supplementary audit after audit by Statutory Auditors. The Audit Reports of Statutory Auditors and the sole/supplementary audit of the CAG indicate that the quality of maintenance of accounts requires improvement. The details of aggregate money value of comments of the Statutory Auditors and the CAG are given below:

Table No.1.13: Impact of audit comments on Statutory Corporations

(₹ in crore)

Sl. No.	Particulars	2014-15		2015-16		2016-17	
		No. of accounts	Amount	No. of accounts	Amount	No. of accounts	Amount
1	Decrease in profit	3	4.63	1	15.96	3	17.95
2	Increase in profit	-	-	-	-	1	116.10
3	Decrease in loss	-	-	-	-	1	0.27
4	Increase in loss	4	27.92	3	9.50	1	2.67

During the year all six accounts were issued qualified certificates. Four Statutory Corporations reported a total profit of ₹ 120.93 crore, while two reported losses amounting to ₹ 60.70 crore.

Response of the Government to Audit

Performance Audits and Paragraphs

1.22. For the Report of the Comptroller and Auditor General of India for the year ended 31 March 2017, two Performance Audits, one Thematic Audit and 11 Compliance Audit paragraphs were issued to the Additional Chief Secretaries or Principal Secretaries of the respective Departments to furnish replies. Replies in respect of one Performance Audit and eight Compliance Audit paragraphs were awaited from the State Government (December 2017).

Follow up action on Audit Reports

Replies outstanding

1.23. The Report of the CAG represents the culmination in the process of audit scrutiny. It is, therefore, necessary that they elicit appropriate and timely response from the Executive. The Finance Department, Government of Karnataka, issued (January 1974) instructions to all Administrative Departments to submit replies to paragraphs and Performance Audits (PAs) included in the Audit Reports of the CAG within a period of three months of their presentation to the Legislature, without waiting for any questionnaires from the Committee on Public Undertakings (COPU). The status of receipt of replies to the report of Comptroller and Auditor General of India from the GoK is given below:

Table No.1.14: Replies not received as on 30 September 2017

Year of the Audit Report (PSUs)	Date of placing the Audit Report in the State Legislature	Total PAs and Paragraphs in the Audit Report		Number of PAs/ Paragraphs for which replies were not received	
		PAs	Paragraphs	PAs	Paragraphs
2015-16	23.03.2017	2	14	2	11

It could be seen that replies for two Performance Audits and eleven paragraphs in respect of five departments¹⁷, which were commented upon, were not furnished by GoK (September 2017).

Discussion of Audit Reports by COPU

1.24. The status of Performance Audits (PAs) and paragraphs that appeared in Audit Reports on PSUs and discussed by COPU as on 30 September 2017 was as under:

¹⁷ Energy Department, Water Resources Department, Information and Technology Department, Agriculture and Horticulture Department and Commerce and Industries Department.

Table No.1.15: Status of discussion of PAs and Paragraphs

Period of Audit Report	Number of PAs/paragraphs			
	Appeared in Audit Report		Para discussed	
	PAs	Paragraphs	PAs	Paragraphs
2011-12	2	12	1	12
2012-13	2	12	2	11
2013-14	2	19	1	18
2014-15	2	17	1	12
2015-16	2	14	0	3
Total	10	74	5	56

Compliance to Reports of Committee on Public Undertakings (COPU)

1.25. Action Taken Notes (ATN) from the Government of Karnataka pertaining to five paragraphs of five Reports of COPU and two *suo-motu* Reports of COPU, presented to the State Legislature between December 2011 and March 2017, were not received (September 2017) as indicated below:

Table No.1.16: Compliance to COPU Reports

Year of the COPU Reports	Total number of COPU Reports	Total no. of recommendations in COPU Report	No. of recommendations where ATNs not received
2011-12	1	25	25
2012-13	1	11	11
2013-14	2	18	18
2014-15	1	5	5
2015-16	1	7	7
2016-17	1	7	7
Total	7	73	73

These reports of COPU contained recommendations in respect of paragraphs pertaining to five Departments¹⁸, which appeared in the Reports of the CAG of India between the period 2008-09 and 2014-15.

It is recommended that the Government may ensure: (a) sending replies to inspection reports/draft paragraphs/Performance Audits and ATNs on the recommendations of COPU as per the prescribed time schedule; (b) recovery of the system of responding to audit observations.

Response to Inspection Reports

1.26. Audit observations noticed during audit and not settled on the spot were communicated to the heads of PSUs and departments concerned of the State Government through Inspection Reports. The heads of PSUs are required to furnish replies to the Inspection Reports through respective heads of departments within a period of one month. Department-wise break-up of Inspection Reports and audit observations outstanding as on 31 March 2017 are given in **Appendix-3**.

¹⁸ Commerce and Industries Department, Urban Development Department, Women and Child Development Department, Transport Department and Energy Department.

It is recommended that the Government may ensure that a procedure exists for taking action (a) against officials who fail to respond to Inspection Reports based on the reports of Audit Monitoring Cell constituted by the Government and (b) to recover loss/outstanding advances/overpayment within the prescribed time.

Coverage of this Report

1.27. This Report contains observations on two Performance Audits on ‘The Performance of RTPS Unit-8 of Karnataka Power Corporation Limited’ and ‘Implementation of Projects by Cauvery Neeravari Nigama Limited’, one Thematic Audit and 11 Compliance Audit paragraphs. The financial effect of the observations totalled to ₹ 1,658.38 crore.

Disinvestment, Restructuring and Privatisation of PSUs

1.28. The State Government approved and adopted (February 2001) a comprehensive policy on public sector reforms and privatisation of Public Sector Undertakings in the State. Accordingly, the Government identified 31 PSUs for closure, restructuring and privatisation. Seven companies¹⁹ were dissolved/amalgamated at the end of September 2017. The position about the action taken by the Government in respect of the remaining 24 companies identified for closure/privatisation/restructuring was as under:

Table No1.17: Status of disinvestment/restructuring of PSUs

Sl. No.	Particulars	No. of companies	Government order issued	Government order not yet issued
1	Non-working Government Companies decided for closure	12	12 ²⁰	-
2	Working Government Companies decided for closure	3	1 ²¹	2 ²²
3	Working Government Companies decided for privatisation	8	6 ²³	2 ²⁴
4	Restructuring of Working Government Companies	1	1 ²⁵	-

¹⁹ Karnataka Tungsten Moly Limited, Karnataka Agro Proteins Limited, Vishveswaraya Vidyuth Nigam Limited, Karnataka Film Industries Development Corporation Limited, Karnataka Small Industries Marketing Corporation Limited, Chamundi Machine Tools Limited and Karnataka State Textiles Limited.

²⁰ All the non-working companies as per **Appendix-2**.

²¹ Karnataka State Construction Corporation Limited.

²² Karnataka Fisheries Development Corporation Limited, Karnataka State Electronics Development Corporation Limited.

²³ The Karnataka Silk Industries Corporation Limited, Karnataka Soaps and Detergents Limited, The Mysore Electrical Industries Limited, Karnataka Vidyuth Karkhane Limited, Mysore Minerals Limited, Sree Kanteerava Studios Limited.

²⁴ The Mysore Sugar Company Limited, The Mysore Paper Mills Limited.

²⁵ The Karnataka State Forest Industries Corporation Limited to be merged with Karnataka Cashew Development Corporation Limited and Karnataka Forest Development Corporation Limited.

In October 2005, the Government adopted a Policy on Public Sector Enterprises Reforms, which enunciated an assessment on a case-to-case basis including mechanism for its implementation by incorporating the earlier reform process. After the study, appropriate specific solution was to be considered. The present status of the recommendations of study on case-to-case basis of PSUs was awaited (November 2017).

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 (BMTCL)	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.