



ANNUAL ACCOUNTS & AUDIT REPORT WITH REPLIES

2017-2018

**NORTH WESTERN KARNATAKA ROAD TRANSPORT CORPORATION
CENTRAL OFFICE, GOKUL ROAD, HUBBALLI-580 030.**

**THE FOLLOWING WERE THE DIRECTORS ON THE BOARD OF DIRECTORS
OF NWKRTC AS ON 31-03-2018**

- | | | |
|-----|---|----------------------------|
| 1. | Sri. Sadanand. V. Danganavar,
Hon'ble Chairman, NWKRTC, Central Offices,
Gokul Road, HUBBALLI-580 030. | Chairman
(Non-Official) |
| 2. | Dr. B. Basavaraju, IAS,
Principal Secretary to Government, Transport Department
M. S. Building, BENGALURU-560 001. | Director (Official) |
| 3. | Sri. S. R. Umashankar, IAS,
Managing Director,
K.S.R.T.C., Central Offices, Shantinagar, BENGALURU-560 027. | Director (Official) |
| 4. | Sri. Panduranga B. Nayak, IAS
Managing Director,
N.W.K.R.T.C., Central Office, HUBBALLI-580 030. | Director (Official) |
| 5. | Sh Harkesh Meena
Director (Transport), Ministry of Road Transport & Highways,
Transport Bhawan, 1, Parliament Street, NEW DELHI-110 001. | Director (Official) |
| 6. | Sri. Ashok. Basavanneppa. Talawar
At: Negalur, Haveri Taluk and District. | Director (Non-Official) |
| 7. | Sri. Asif Bellary,
Ganesh Peth, Hubli-580 020, Hubli Taluk, Dharwad Dt. | Director (Non-Official) |
| 8. | Sri. Anand. Narayan. Kalal.
H. No.9, IInd Floor, Lake view Department, Lake View Garden,
Jayanagar, Dharwad-580 001. | Director (Non-Official) |
| 9. | Sri. G. M. Shetty,
At: Mabagi, Achave Post-581 314, Ankola Taluka, North Kanara District. | Director (Non-Official) |
| 10. | Sri. Prashant. Hiredesai,
At: Jainapur-586 101, Vijayapur Taluk and District. | Director (Non-Official) |
| 11. | Sri. Ajay. Laxman. Suryavanshi,
At: Yadur-591 512, Chikkodi Taluk, Belgavi District. | Director (Non-Official) |
| 12. | Sri. Akbar. Meerasab. Multani,
Koujalagi Post-591 307. Gokak Taluk, Belgavi District. | Director (Non-Official) |
| 13. | Sri. Muttanna. Dundappa. Hipparagi,
Basaveshwar Nilaya, Mahantesh nagar, Maigur Road, Jamakhandi-587 301. | Director (Non-Official) |
| 14. | Sri. Peerasab. Kautal,
At: Betageri Gadag-582 101, Gadag Taluk and District. | Director (Non-Official) |
| 15. | Sri. Prasanna. Gawada,
Post : Kumbarwada, Joida-581 186. Haliyal Taluk, North Kanara District. | Director (Non-Official) |
| 16. | Sri. Manoj. Karjagi,
"Radha Madhav Nilaya" 4 th Main, 5 th Cross, Gandhinagar, Dharwad-580 004. | Director (Non-Official) |
| 17. | Sri. Veeranagouda Puttanagouda Policegoudar,
Sunakalla, Bidari, Ranebennur Taluk, Haveri District. | Director (Non-Official) |

**NUMBER OF MEETINGS CONDUCTED, NUMBER OF SUBJECTS PLACED
AND NUMBER OF RESOLUTIONS PASSED :**

During the year 2017-18, Two (02) Board meetings were held and Thirtysix (36) subjects were placed and Four (04) subjects by circulation were considered and 40 Resolutions were passed.

ದಿನಾಂಕ 31-03-2018 ರಂದು ವಾಯವ್ಯ ಕರ್ನಾಟಕ ರಸ್ತೆ ಸಾರಿಗೆ ಸಂಸ್ಥೆಯ ನಿರ್ದೇಶಕರ ಮಂಡಳಿಯಲ್ಲಿ ಈ ಕೆಳಕಂಡ ನಿರ್ದೇಶಕರುಗಳಿದ್ದರು

1. ಶ್ರೀ ಸದಾನಂದ. ವಿ. ಡಂಗನವರ, ಅಧ್ಯಕ್ಷರು, (ಅಧಿಕಾರೇತರ)
ಮಾನ್ಯ ಅಧ್ಯಕ್ಷರು,
ವಾ.ಕ.ರ.ಸಾ. ಸಂಸ್ಥೆ, ಕೇಂದ್ರ ಕಛೇರಿ, ಗೋಕುಲ ರಸ್ತೆ, ಹುಬ್ಬಳ್ಳಿ-580 030.
2. ಡಾ|| ಬಿ. ಬಸವರಾಜು, ಭಾಷಿಸೇ ನಿರ್ದೇಶಕರು (ಅಧಿಕಾರಿಯುತ)
ಸರ್ಕಾರದ ಪ್ರಧಾನ ಕಾರ್ಯದರ್ಶಿಗಳು, ಸಾರಿಗೆ ಇಲಾಖೆ, ಬಹುಮಹಡಿಗಳ ಕಟ್ಟಡ,
ಬೆಂಗಳೂರು-560 001.
3. ಶ್ರೀ ಎಸ್. ಆರ್. ಉಮಾಶಂಕರ್, ಭಾಷಿಸೇ ನಿರ್ದೇಶಕರು (ಅಧಿಕಾರಿಯುತ)
ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು,
ಕರಾರಸಾರಿಗೆ ಸಂಸ್ಥೆ, ಸಾರಿಗೆ ಭವನ, ಕೇಂದ್ರ ಕಚೇರಿ, ಶಾಂತಿನಗರ, ಬೆಂಗಳೂರು-560 027.
4. ಶ್ರೀ. ಪಾಂಡುರಂಗ. ಬಿ. ನಾಯಕ, ಭಾಷಿಸೇ ನಿರ್ದೇಶಕರು (ಅಧಿಕಾರಿಯುತ)
ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು,
ವಾಕರಸಾಸಂಸ್ಥೆ, ಕೇಂದ್ರ ಕಛೇರಿ, ಗೋಕುಲ ರಸ್ತೆ, ಹುಬ್ಬಳ್ಳಿ-580 030.
5. ಎಸ್‌ಎಚ್ ಹರಕೇಶ ಮೀನಾ, ನಿರ್ದೇಶಕರು (ಅಧಿಕಾರಿಯುತ)
ನಿರ್ದೇಶಕರು (ಸಾರಿಗೆ), ರಸ್ತೆ ಸಾರಿಗೆ & ರಾಷ್ಟ್ರೀಯ ಹೆದ್ದಾರಿ ಸಚಿವಾಲಯ,
ಸಾರಿಗೆ ಭವನ, ನಂ.1, ಸಂಸತ್ ಮಾರ್ಗ, ಹೊಸದೆಹಲಿ-110 001.
6. ಶ್ರೀ ಆಶೋಕ. ಬ. ತಳವಾರ, ನಿರ್ದೇಶಕರು (ಅಧಿಕಾರೇತರ)
ಸಾ: ನೆಗಳೂರು, ಹಾವೇರಿ ತಾಲೂಕು ಮತ್ತು ಜಿಲ್ಲೆ.
7. ಶ್ರೀ ಆಸೀಫ್ ಬಳ್ಳಾರಿ, ನಿರ್ದೇಶಕರು (ಅಧಿಕಾರೇತರ)
ಗಣೇಶ ಪೇಟೆ, ಹುಬ್ಬಳ್ಳಿ, ಧಾರವಾಡ ಜಿಲ್ಲೆ.
8. ಶ್ರೀ ಆನಂದ ನಾರಾಯಣ ಕಲಾಲ ನಿರ್ದೇಶಕರು (ಅಧಿಕಾರೇತರ)
ಮನೆ ಸಂ. 9, 2ನೇ ಮಹಡಿ, ಲೇಕ್ ವ್ಯೂ ಅಪಾರ್ಟ್‌ಮೆಂಟ್,
ಲೇಕ್ ಗಾರ್ಡನ್ ಎದುರಿಗೆ, ಜಯನಗರ, ಧಾರವಾಡ-580 001.
9. ಶ್ರೀ ಜಿ. ಎಮ್. ಶೆಟ್ಟಿ, ನಿರ್ದೇಶಕರು (ಅಧಿಕಾರೇತರ)
ಮು: ಮಾಬಗಿ, ಅಚವೆ ಅಂಚೆ, ಅಂಕೋಲ ತಾಲೂಕು, ಉತ್ತರ ಕನ್ನಡ ಜಿಲ್ಲೆ.
10. ಶ್ರೀ ಪ್ರಶಾಂತ ಹಿರೇದೇಸಾಯಿ, ನಿರ್ದೇಶಕರು (ಅಧಿಕಾರೇತರ)
ಜೈನಾಪೂರ, ವಿಜಯಪುರ ತಾಲೂಕು ಮತ್ತು ಜಿಲ್ಲೆ.
11. ಶ್ರೀ ಅಜಯ್ ಲಕ್ಷ್ಮಣ ಸೂರ್ಯವಂಶಿ ನಿರ್ದೇಶಕರು (ಅಧಿಕಾರೇತರ)
ಯಡೂರು ಗ್ರಾಮ, ಚಿಕ್ಕೋಡಿ ತಾಲೂಕು, ಬೆಳಗಾವಿ ಜಿಲ್ಲೆ.
12. ಶ್ರೀ ಅಕ್ಷರ ಮೀರಾಸಾಬ ಮುಲ್ತಾನಿ, ನಿರ್ದೇಶಕರು (ಅಧಿಕಾರೇತರ)
ಕೌಜಲಗಿ ಪೋಸ್ಟ್, ಗೋಕಾಕ ತಾಲೂಕು, ಬೆಳಗಾವಿ ಜಿಲ್ಲೆ.
13. ಶ್ರೀ ಮುತ್ತಣ್ಣ ದುಂಡಪ್ಪಾ ಹಿಪ್ಪರಗಿ ನಿರ್ದೇಶಕರು (ಅಧಿಕಾರೇತರ)
ಬಸವೇಶ್ವರ ನಿಲಯ, ಮಹಾಂತೇಶ ನಗರ, ಮೈಗೂರ ರಸ್ತೆ, ಜಮಖಂಡಿ, ಬಾಗಲಕೋಟೆ ಜಿಲ್ಲೆ.
14. ಶ್ರೀ ಪೀರಸಾಬ ಕೌತಾಳ, ನಿರ್ದೇಶಕರು (ಅಧಿಕಾರೇತರ)
ಬೆಟಗೇರಿ ಗದಗ, ಗದಗ ತಾಲೂಕು ಮತ್ತು ಜಿಲ್ಲೆ.
15. ಶ್ರೀ ಪ್ರಸನ್ನ ಗಾವಡಾ ನಿರ್ದೇಶಕರು (ಅಧಿಕಾರೇತರ)
ಪೋಸ್ಟ್ : ಕುಂಬಾರವಾಡಾ, ಜೋಯಿಡಾ, ಹಳಿಯಾಳ ತಾಲೂಕು, ಉತ್ತರ ಕನ್ನಡ ಜಿಲ್ಲೆ.
16. ಶ್ರೀ ಮನೋಜ ಕರಜಗಿ ನಿರ್ದೇಶಕರು (ಅಧಿಕಾರೇತರ)
"ರಾಧಾ ಮಾಧವ ನಿಲಯ" 4ನೇ ಮೇನ್, 5ನೇ ಕ್ರಾಸ್, ಗಾಂಧಿನಗರ, ಧಾರವಾಡ-580 004
16. ಶ್ರೀ ವೀರನಗೌಡ. ಪುಟ್ಟನಗೌಡ. ಪೊಲೀಸಗೌಡರ ನಿರ್ದೇಶಕರು (ಅಧಿಕಾರೇತರ)
ಸಾ: ಸುಣಕಲ್ ಬಿದರಿ, ರಾಣಬೆನ್ನೂರ ತಾಲೂಕು, ಹಾವೇರಿ ಜಿಲ್ಲೆ.

ನಡೆಸಲಾದ ಮಂಡಳಿ ಸಭೆಗಳು, ಸಭೆಯ ಮುಂದೆ ಬಂದ ವಿಷಯಗಳು ಹಾಗೂ ಠರಾವುಗಳು

2017-18ನೇ ಸಾಲಿನಲ್ಲಿ 02 (ಎರಡು) ನಿರ್ದೇಶಕರ ಮಂಡಳಿ ಸಭೆಗಳು ನಡೆದಿವೆ. ಒಟ್ಟು 36 (ಮೂವತ್ತಾರು) ವಿಷಯಗಳನ್ನು ಹಾಗೂ 04 (ನಾಲ್ಕು) ವಿಷಯಗಳನ್ನು ಪ್ರಸರಣ ಮೂಲಕ ಮಂಡಿಸಲಾಗಿದ್ದು ಒಟ್ಟು 40 (ನಲವತ್ತು) ಠರಾವುಗಳನ್ನು ಹೊರಡಿಸಲಾಗಿದೆ.

**NORTH WESTERN KARNATAKA ROAD TRANSPORT CORPORATION
2017-18**

CAPITAL EMPLOYED :	Amount (Rs. in Lakhs)	Percentage to Capital Employed
State Government Equity Capital	14230.67	38.52%
State Government Capital Contribution	22715.45	61.48%
TOTAL	36946.12	100.00%
VALUE OF FIXED ASSETS :		Percentage to Total Value of Fixed Assets
Buses, Trucks, Cars Pickups & Other Vehicles	87704.98	70.00%
Land	2065.69	1.65%
Building & Fixtures including Building in Progress	22381.50	17.86%
Plant, Machinery & Misc. Equipment	13141.87	10.49%
TOTAL	125294.04	100.00%
FUNDS AND RESERVES :		
Depreciation Fund	62552.48	
Insurance fund for third party risk	20.00	
Insurance fund for other assets	7777.50	
NWKRTC Employees Welfare and Passenger Amenity fund	955.80	
TOTAL	71305.78	
WORKING RESULTS :	(In Lakhs)	(Crores) Kms
Total effective Kms. operated		60.45
Operating Revenue	158958.97	
Non-operating Revenue	29485.92	
TOTAL INCOME	188444.89	
EPKM - in Paise	3117.36	
Operating Expenditure	191632.09	
Non-Operating Expenditure	4010.32	
TOTAL EXPENDITURE	195642.41	
CPKM in Paise	3236.43	
Total Profit / Loss	(-)7197.52	
Loss Per KM (in paise)	(-)119.07	

ವಾಯುವ್ಯ ಕರ್ನಾಟಕ ರಸ್ತೆ ಸಾಲಿಗೆ ಸಂಸ್ಥೆ
2018ರ ಮಾರ್ಚ್ 31 ರಂದು ಇದ್ದಂತೆ ಅಸ್ತಿ ಜವಾಬ್ದಾರಿ ಪಟ್ಟಿ
North Western Karnataka Road Transport Corporation
Balance Sheet As at 31st March 2018

ಮೊತ್ತ 2016-17ನೇ ಸಾಲಿನ ತುಲನಾತ್ಮಕ ಅಂಕಿಗಳು Amount Comparative figures for 2016-17	ಬಂಡವಾಳ ಮತ್ತು ಹೊಣೆಗಾರಿಕೆ Capital and Liabilities ವಿವರಣೆಗಳು Particulars	ಮೊತ್ತ (ರೂಪಾಯಿಗಳು) Amount (In Rs.)
1	2	3
1423067213	I. ಈಕ್ವಿಟಿ ಬಂಡವಾಳ (ಪಟ್ಟಿ - Iರ ಮೇರೆಗೆ) EQUITY CAPITAL : (As per Schedule -I) 1. ಕರ್ನಾಟಕ ಸರ್ಕಾರ Karnataka Government	1423067213
2271544883	II. ಬಂಡವಾಳ ಅಂಶದಾನ (ಪಟ್ಟಿ - IIರ ಮೇರೆಗೆ) CAPITAL CONTRIBUTION (As per Schedule -II) 1. ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಬಂಡವಾಳ / ಭಾರತ ಸರ್ಕಾರ Karnataka Government Capital/Central Govt.	2271544883
1123832573	III. ಅಂತರಿಕ ಮೂಲಗಳಿಂದ INTERNAL RESOURCES : 1. ಬಂಡವಾಳ ವೆಚ್ಚಕ್ಕೆ ಉಪಯೋಗಿಸಿಕೊಂಡ ಇಳುವರಿ ನಿಧಿ Capitalization from depreciation reserves.	1123832573
715683037	IV. ಮೀಸಲು ನಿಧಿಗಳು ಮತ್ತು ಇತರೆ ನಿಧಿಗಳು RESERVES AND FUNDS : 1. ಇಳುವರಿ ನಿಧಿ (ಪಟ್ಟಿ - IIIರ ಮೇರೆಗೆ) Reserves (As per Schedule - III)	779750048
627785183	2. ರಾಜ್ಯ ಸರ್ಕಾರದ ಅನುದಾನಗಳು(ಪಟ್ಟಿ - IIIರ ಮೇರೆಗೆ Govt. Grants. (As per Schedule - III)	915605680
6133303822	3. ವಾಹನ ವಿಮಾ ನಿಧಿ (ಪಟ್ಟಿ - IV & Vರ ಮೇರೆಗೆ) Depreciation Reserves (As per Schedule -IV & V)	6255248686
12295216711	C/F ಮುಂದುವರಿಸಿದೆ	12769049083

ವಾಯುವ್ಯ ಕರ್ನಾಟಕ ರಸ್ತೆ ಸಾಲಿಗೆ ಸಂಸ್ಥೆ
2018 ರ ಮಾರ್ಚ್ 31 ರಂದು ಇದ್ದಂತೆ ಆಸ್ತಿ ಜವಾಬ್ದಾರಿ ಪಟ್ಟಿ
North Western Karnataka Road Transport Corporation
Balance Sheet As at 31st March 2018

ಮೊತ್ತ 2016-17ನೇ ಸಾಲಿನ ತುಲನಾತ್ಮಕ ಅಂಕಿಗಳು Amount Comparative figures for 2016-17	ಆಸ್ತಿ ಮತ್ತು ಸ್ವತ್ತುಗಳ ವಿವರಗಳು Property and Assets ವಿವರಣೆಗಳು Particulars	ಮೊತ್ತ (ರೂಪಾಯಿಗಳು) Amount (In Rs.)
4	5	6
	I. ನಿಶ್ಚಿತ ಆಸ್ತಿಗಳು - ಮೌಲ್ಯ (ಪಟ್ಟಿ - 9ರ ಮೇರೆಗೆ) FIXED ASSETS AT COST : (As per Schedule -IX)	
198585488	1. ಭೂಮಿ Land	206569599
2021735838	2. ಕಟ್ಟಡಗಳು ಮತ್ತು ಅದಕ್ಕೆ ಸಂಬಂಧಪಟ್ಟ ಜೋಡಣೆಗಳು Building and Fixtures	2235263907
2886339	3. ಔದ್ಯಮಿಕ ವಸತಿ ಯೋಜನೆ Industrial Housing Scheme	2886339
8352857745	4. ಮೋಟಾರ ಬಸ್ಸುಗಳು, ಟ್ರಕ್‌ಗಳು, ಕಾರುಗಳು ಇತರೆ ವಾಹನಗಳು Motor buses, Trucks, Cars and Other vehicles	8770498296
413858567	5. ಯಂತ್ರೋಪಕರಣಗಳು ಮತ್ತು ಸಲಕರಣೆಗಳು Machinery Plant & Equipment	427214154
704540700	6. ನಿರ್ಮಾಣ ಹಂತದಲ್ಲಿರುವ ಕಟ್ಟಡಗಳು Capital Work-in-progress.	886973038
	II. ಹೂಡಿಕೆಗಳ - ಮೌಲ್ಯ INVESTMENT AT COST :	
30000	1. ಕ.ರಾ.ರ.ಸಾ.ಸಂ. ಯು ಬಳಕೆದಾರರ ಸಹಕಾರ ಸಂಘ ಮತ್ತು ಬ್ಯಾಂಕುಗಳಲ್ಲಿ ಹೂಡಿರುವ ಬಂಡವಾಳ Investment in Share Capital of KSRTC Consumers Co-operative Societies and Bank	30000
30000000	2. Investment with HDBRTS ಎಚ್.ಡಿ.ಬಿ.ಆರ್.ಟಿ.ಎಸ್ ನಲ್ಲಿ ಬಂಡವಾಳ ಹೂಡಿಕೆ	30000000
	III. ಚಾಲ್ತಿ ಆಸ್ತಿಗಳು - ಮೌಲ್ಯ CURRENT ASSETS AT COST: INVENTORIES:	
221050973	1. ಸಾಮಗ್ರಿ ಮತ್ತು ಬಿಡಿಭಾಗಗಳ ದಾಸ್ತಾನು Stores and spares	189739783
5939654	2. ಕಟ್ಟಡ ಸಾಮಗ್ರಿ Building Materials	6159059
68309314	3. ಚಾಲ್ತಿ ಕಾಮಗಾರಿ Work in Progress	79725756
12019794618	C/F ಮುಂದುವರಿಸಿದೆ	12835059931

1	2	3
12295216711	B/F ಹಿಂದಿನಿಂದ ತಂದದ್ದು	12769049083
95583987	4. ಪ್ರಯಾಣಿಕರ ಸೌಕರ್ಯ ನಿಧಿ Passenger Amenity Fund	95579987
	V. ಸಾಲಗಳು (ಪಟ್ಟಿ -6ರ ಮೇರೆಗೆ) LOANS (As per schedule-VI) ಭದ್ರತಾ ಸಾಲಗಳು (Secured Loans)	
1245423629	1. ಸಾಲಗಳು ವಾಣಿಜ್ಯ ಬ್ಯಾಂಕುಗಳಿಂದ Loans from Commercial Banks ಭದ್ರತಾ ಇರದ ಸಾಲಗಳ (Un-Secured Loans)	1483060372
0	2. ರಾಜ್ಯ ಸರ್ಕಾರದಿಂದ ಸಾಲ Loan from State Government	0
	VI. ಠೇವಣಿಗಳು DEPOSITS:	
497565658	1. ಸಂಸ್ಥೆಯಲ್ಲಿಟ್ಟಿರುವ ಠೇವಣಿ (ಪಟ್ಟಿ -7ರ ಮೇರೆಗೆ) Deposits with the Corporation (As per Schedule-VII)	512048439
130979923	2. ಭವಿಷ್ಯ ನಿಧಿ ಠೇವಣಿಗಳು Provident Fund Deposit.	245569674
	VII. ಹೊಣೆಗಾರಿಕೆಗಳು LIABILITIES :	
6256078382	1. ಬಂಡವಾಳ ವೆಚ್ಚದ ಹೊಣೆಗಾರಿಕೆ ಮತ್ತು ಅವಕಾಶ (ಪಟ್ಟಿ - 8ರ ಮೇರೆಗೆ) Current Liabilities & Provisions(As per Schedule-VIII)	6957599423
586015	2. ಹೆಚ್ಚುವರಿ ಮತ್ತು ಕಾಲಾತೀತ ಸಾಮಗ್ರಿಗಳ ವಿಲೇವಾರಿಯ ನಿರೀಕ್ಷಿಸಲ್ಪಟ್ಟ ನಷ್ಟಕ್ಕೆ ಅವಕಾಶ Provision for Write-off of anticipated loss on disposal of obsolete stores.	586015
785893	3. ಹಿಂದಿರುಗದ ಹಾಗೂ ಸಂದೇಹಾಸ್ಪದ ಸಾಲಗಳನ್ನು ವಜಾ ಮಾಡಲು ಅರ್ಹವಾದುದು Provision for bad and doubtful debts	784713
0	4. ಪಾವತಿಯಾಗದೇ ಉಳಿದಿರುವ ಹಣಕ್ಕೆ ಸಂಬಂಧಿಸಿದ ಹೊಣೆಗಾರಿಕೆ Liability for un-disbursed cash	0
0	5. ಅಪಘಾತ ಪರಿಹಾರ ನಿಧಿ Accident Relief Scheme	0
0	6. ಹೆಚ್ಚುವರಿ ಆಸ್ತಿ ಮೊತ್ತದ ಮೇಲೆ ಹೊಣೆಗಾರಿಕೆ Excess of Assets over Liability	0
20522220198	C/F ಮುಂದುವರಿಸಿದೆ	22064277706

4	5	6
12019794618	B/F ಹಿಂದಿನಿಂದ ತಂದದ್ದು	12835059931
637971610	IV. ವಿವಿಧ ಬಾಕಿಗಳು SUNDRY DEBTORS : 1. ಸರಿದೂಗಿಸುವ ಬಾಕಿಗಳು (ಪಟ್ಟಿ - 10ರ ಮೇರೆಗೆ) Debtors considered good (As per Schedule-X)	676109749
2454758	V. ಮುಂಗಡಗಳು (ಪಟ್ಟಿ - 11ರ ಮೇರೆಗೆ) ADVANCES : (As per Schedule-XI) 1. ನೌಕರರ ಮುಂಗಡ Advance to Employees	1829842
517977	2. ಬಂಡವಾಳ ಮುಂಗಡ Capital Advance	10840405
22433758	3. ಇತರೆ ಮುಂಗಡ Advance to Sectional Heads.	8525781
126921	VI. ದಾಸ್ತಾನು ಹೊಂದಾಣಿಕೆ ಲೆಕ್ಕ STOCK ADJUSTMENT ACCOUNT	126921
7121858	VII. ಆಸ್ತಿ ಹೊಂದಾಣಿಕೆ ಲೆಕ್ಕ ASSET ADJUSTMENT ACCOUNT	7121858
284079701	VIII. ಸಂಸ್ಥೆ ಇಟ್ಟಿರುವ ಠೇವಣಿಗಳು DEPOSITS BY THE CORPORATION	300670536
55239497	IX. ಅಮಾನತ್ತಿನಲ್ಲಿರುವ ವೆಚ್ಚಗಳು DEFERRED REVENUE EXPENDITURE	50480032
6193282	X. ಮುಂಗಡವಾಗಿ ನೀಡಿರುವ ವೆಚ್ಚದ ಮೊತ್ತ PRE-PAID EXPENSES	9432989
335400	XI. ನಗದು CASH 1. ವಿಭಾಗ ಮತ್ತು ಶಾಖಾ ಕಛೇರಿಗಳಲ್ಲಿರುವ ಇಂಪ್ರೆಸ್ಟ್ ಹಣ Cash Imprest with Units.	336400
105707738	2. ಸಂಸ್ಥೆಯಲ್ಲಿರುವ ನಗದು ಹಣ Cash on hand.	124310630
175214705	3. ಚಾಲ್ತಿ ಖಾತೆಯಲ್ಲಿರುವ ಹಣ Cash in Banks (Current A/c)	114651406
13317191823	C/F ಮುಂದುವರಿಸಿದೆ	14139496480

1	2	3
20522220198	B/F ಹಿಂದಿನಿಂದ ತಂದದ್ದು	22064277706
20522220198	GRAND TOTAL ಒಟ್ಟು	22064277706

Sd/-
S. B. GOTAKHANDKI
Chief Accounts Officer-Cum-F.A.

Sd/-
P. RAJENDRA CHOLAN
Managing Director.

4	5	6
<p>13317191823</p> <p>6009494339</p> <p>1195534036</p>	<p>B/F ಹಿಂದಿನಿಂದ ತಂದದ್ದು</p> <p>XII. ನಿವ್ವಳ ನಷ್ಟ</p> <p>NET LOSS</p> <p>1. ಹಿಂದಿನ ವರ್ಷದ ಒಟ್ಟು ನಿವ್ವಳ ನಷ್ಟ ತೆಗೆದುಕೊಳ್ಳಲಾಗಿದೆ. Net loss b/f from 7205028375.00</p> <p>2. ಕೂಡಿಸಲಾಗಿದೆ : 2017-18 ನೇ ಸಾಲಿನಲ್ಲಾದ ನಷ್ಟವನ್ನು ಸೇರಿಸಲಾಗಿದೆ. 719752851.00 Add : loss during the year 2017-18</p>	<p>14139496480</p> <p>7924781226</p>
<p>20522220198</p>	<p>GRAND TOTAL ಒಟ್ಟು</p>	<p>22064277706</p>

Sd/-
S. B. GOTAKHANDKI
 Chief Accounts Officer-Cum-F.A.

Sd/-
P. RAJENDRA CHOLAN
 Managing Director.



**ವಾಯುವ್ಯ ಕರ್ನಾಟಕ ರಸ್ತೆ ಸಾಲಿಗೆ ಸಂಸ್ಥೆ, ಹುಬ್ಬಳ್ಳಿ.
2018ರ ಮಾರ್ಚ್ 31ಕ್ಕೆ ಅಂತ್ಯವಾದ ವಾರ್ಷಿಕ ಲಾಭ ಮತ್ತು ನಷ್ಟದ ಪಟ್ಟಿ**

**N.W.K.R.T.C., CENTRAL OFFICES, HUBLI.
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED
31st MARCH 2018**

ವಾಯುವ್ಯ ಕರ್ನಾಟಕ ರಸ್ತೆ ಸಾಲಿಗೆ ಸಂಸ್ಥೆ

2018ರ ಮಾರ್ಚ್ 31ಕ್ಕೆ ಅಂತ್ಯವಾದ ವಾರ್ಷಿಕ ಲಾಭ ಮತ್ತು ನಷ್ಟದ ಪಟ್ಟಿ

**NORTH WESTERN KARNATAKA ROAD TRANSPORT CORPORATION
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018**

ಖರ್ಚು DEBIT ವೆಚ್ಚ EXPENDITURE

ಮೊತ್ತ 2016-17ನೇ ಸಾಲಿನ ತುಲನಾತ್ಮಕ ಅಂಕಿಗಳು Amount Comparative figures for 2016-17	ವೆಚ್ಚ ಪ್ರತಿ ಕಿ.ಮೀ.ಗೆ Per Vehicle K.M.in Paise	ವಿವರಣೆಗಳು Particulars	ವೆಚ್ಚ ಪ್ರತಿ ಕಿ.ಮೀ.ಗೆ Per Vehicle K.M.in Paise	ಮೊತ್ತ (ರೂಪಾಯಿಗಳು) Amount (In Rs.)
1	2	3	4	5
		ಕಾರ್ಯಾಚರಣೆಗೆ ಆದ ವೆಚ್ಚ TO OPERATING EXPENSES		
		A. ಸಂಚಾರ TRAFFIC :		
		1. ವೇತನ ಮತ್ತು ಭತ್ಯೆ Salaries and Allowances		
157429093	26.89	ಅ. ಅಧಿಕಾರಿಗಳು Officers	26.82	162126269
1187344433	202.82	ಆ. ಇತರೆ ಸಿಬ್ಬಂದಿ Other Staff	212.05	1281736105
5013303488	856.38	ಇ. ಚಾಲಕರು ಮತ್ತು ನಿರ್ವಾಹಕರು Drivers & Conductors	904.44	5466949975
5647051	0.96	2. ಟಿಕೆಟ್ ಮತ್ತು ತ್ರಾಫಿಕ್ ಸ್ಟೇಷನ್ ಟಿಕೆಟ್ ಮತ್ತು ತ್ರಾಫಿಕ್ ಸ್ಟೇಷನ್	0.81	4912749
13453461	2.30	3. ಸಮವಸ್ತ್ರ Uniforms	0.30	1798305
923341	0.16	4. ಉಪಕರಣಗಳು ಮತ್ತು ಸಲಕರಣೆಗಳು Tools and Equipment	0.11	663870
285811310	48.82	5. ಇತರೆ ವೆಚ್ಚ Other Charges	54.50	329457260
7128749	1.22	6. ಹಿಂದಿನ ಬಾಕಿ ವೇತನ Backwages	0.75	4508464
		B. ದುರಸ್ತಿ ಮತ್ತು ನಿರ್ವಹಣೆ REPAIRS & MAINTENANCE		
		1. ವೇತನ ಮತ್ತು ಭತ್ಯೆ Salaries and Allowance		
61476301	10.50	ಅ. ಅಧಿಕಾರಿಗಳು Officers	8.90	53809207
128481547	21.95	ಆ. ಸಿಬ್ಬಂದಿ (ನಿರ್ವಹಣೆ) Staff (Maintenance)	26.65	161103828
635648616	108.58	ಇ. ಸಿಬ್ಬಂದಿ (ಕಾರ್ಯಾಚರಣೆ) Staff (Workshop)	120.91	730816621
		2. ಸಾಮಗ್ರಿ Stores		
267333111	45.67	ಅ. ಬಿಡಿಭಾಗಗಳು Spare Parts	40.17	242801466
64517940	11.02	ಆ. ಕೀಲೆಣ್ಣೆ Lubricants	10.83	65465116
333489899	56.97	ಇ. ಟೈರುಗಳು, ಟ್ಯೂಬುಗಳು ಮತ್ತು ಪ್ಲಾಪ್ಸ್ Tyres, Tubes & Flaps	52.55	317651154
18066635	3.09	ಈ. ಬ್ಯಾಟರಿಗಳು Batteries	3.32	20051338
52979667	9.05	ಉ. ಇತರೆ ಸಾಮಗ್ರಿಗಳು Others Stores	7.32	44257683
14474639	2.47	3. ಸಮವಸ್ತ್ರ Uniforms	2.11	12780980
3462545	0.59	4. ವಿದ್ಯುಚ್ಛಕ್ತಿ Electric Power	0.54	3292152
9106041	1.56	5. ವಾಹನಗಳ ದುರಸ್ತಿ ಮತ್ತು ಬಿಡಿ ಭಾಗಗಳನ್ನು ಖರೀದಿಸುವುದು .Repairs to Vehicles and Spares	1.38	8334468
8260077867	1410.99	C/F ಮುಂದುವರಿಸಿದೆ	1474.47	8912517010

ವಾಯುವ್ಯ ಕರ್ನಾಟಕ ರಸ್ತೆ ಸಾರಿಗೆ ಸಂಸ್ಥೆ

2018ರ ಮಾರ್ಚ್ 31ಕ್ಕೆ ಅಂತ್ಯವಾದ ವಾರ್ಷಿಕ ಲಾಭ ಮತ್ತು ನಷ್ಟದ ಪಟ್ಟಿ

**NORTH WESTERN KARNATAKA ROAD TRANSPORT CORPORATION
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018**

ಜಮಾ CREDIT ಆದಾಯ INCOME

ಮೊತ್ತ 2016-17ನೇ ಸಾಲಿನ ತುಲನಾತ್ಮಕ ಅಂಕಗಳು Amount Comparative figures for 2016-17	ವೆಚ್ಚ ಪ್ರತಿ ಕಿ.ಮೀ.ಗೆ Per Vehicle K.M.in Paise	ವಿವರಣೆಗಳು Particulars	ವೆಚ್ಚ ಪ್ರತಿ ಕಿ.ಮೀ.ಗೆ Per Vehicle K.M.in Paise	ಮೊತ್ತ (ರೂಪಾಯಿಗಳು) Amount (In Rs.)
6	7	8	9	10
		ಕಾರ್ಯಚರಣೆಯಿಂದ ಬಂದ ಆದಾಯ BY OPERATING REVENUE		
		A. ವಾಹನ ಸಂಚಾರ ಆದಾಯ TRAFFIC REVENUE		
14706181081	2512.12	1. ಪ್ರಯಾಣಿಕರಿಂದ ಸಂದ ಆದಾಯ(ಹಿಂದಿರುಗಿಸಿದ ಹಣ ಕಳೆದು) Revenue from Passengers (less refunds)	2566.31	15512189357
168988052	28.87	2. ಒಪ್ಪಂದ ಸಾರಿಗೆ ಸೇವೆ Contract Services	50.27	303877516
49405838	8.44	3. ಪ್ರಯಾಣಿಕರ ಸಾಮಾನು ಸಾರಿಗೆ ಸೇವೆ Passenger Luggage	8.81	53232214
22439081	3.83	4. ಪಾರ್ಸಲ್ ಸೇವೆ Parcel Services	3.66	22134507
5714365	0.98	5. ಅಂಚೆ ರವಾನೆ ಸೇವೆ Postal Mail Services	0.74	4464146
14952728417	2554.24	C/F ಮುಂದುವರಿಸಿದೆ	2629.79	15895897740

1	2	3	4	5
8260077867	1410.99	B/F ಹಿಂದಿನಿಂದ ತಂದದ್ದು	1474.47	8912517010
		6. ಇತರೇ ವೆಚ್ಚಗಳು Other Charges		
93946928	16.05	ಅ. ಪ್ಯಾಸೆಂಜರ್ ಬಸ್ಸುಗಳ ಸುಸ್ಥಿತಿಗೊಳಿಸುವಿಕೆ ಎ) Reconditioning of Passenger Buses	10.15	61370268
64062249	10.94	ಆ. ಜೋಡಣೆಗಳು ಮತ್ತು ಬಿಡಿ ಭಾಗಗಳ ಸುಸ್ಥಿತಿ ಬಿ) Reconditioning of Assemblies and Spares	12.68	76664815
		C. ಇಂಧನ (ಶಕ್ತಿ) : POWER :		
6486653025	1108.05	1. ಡೀಸೆಲ್ Diesel	1122.92	6787561731
		D. ಲೈಸನ್ಸುಗಳು ಮತ್ತು ತೆರಿಗೆಗಳು : LICENCES & TAXES :		
728266334	124.40	1. ಮೊ. ವಾ. ತೆರಿಗೆ M. V. Tax to Govt.	125.80	760384865
3888545	0.66	2. ಪ್ರಮಾಣ ಪತ್ರ ಶುಲ್ಕ Fitness Certificate Fees	0.75	4523233
2122775	0.36	3.. ವಾಹನ ಓಡುವ ತೆರಿಗೆ ಪರ್ಮಿಟ್ ಮತ್ತು ನೋಂದಣಿ ಶುಲ್ಕ Wheel Tax Permit & Registration Fees	0.52	3130948
		E. ಕಲ್ಯಾಣ ಮತ್ತು ನಿವೃತ್ತಿ : WELFARE & SUPERANNUATION :		
125137	0.02	1. ಕಲ್ಯಾಣ ಮತ್ತು ವೈದ್ಯಕೀಯ Welfare and Medical	0.04	254276
268387410	45.85	2. ಎ. ಭವಿಷ್ಯ ನಿಧಿಗೆ ಸಂಸ್ಥೆಯ ಅಂಶದಾನ Employer Contribution to P.F.	75.44	456026197
303664447	51.87	ಬಿ. ನಿವೃತ್ತಿ ವೇತನಕ್ಕೆ ಸಂಸ್ಥೆಯ ಅಂಶದಾನ Employer's contribution to Pension Scheme	55.81	337352575
20648084	3.53	ಸಿ. ವಿಮೆ ಹೊಂದಾಣಿಕೆ ಠೇವಣಿ Deposit linked Insurance	4.14	24995676
891819	0.15	ಡಿ. ಬಡ್ಡಿ / ಸಬ್ಸಿಡಿ Interest / Subsidy	0.15	908398
508687467	86.89	3. ಉಪದಾನ Gratuity	87.30	527693381
16741422087	2859.78	C/F ಮುಂದುವರಿಸಿದೆ	2970.18	17953383373

6	7	8	9	10
14952728417	2554.24	B/F ಹಿಂದಿನಿಂದ ತಂದದ್ದು	0	2629.79
14952728417	2554.24	C/F ಮುಂದುವರಿಸಿದೆ	2629.79	15895897740

1	2	3	4	5
16741422087	2859.78	B/F ಹಿಂದಿನಿಂದ ತಂದದ್ದು F. ಸಾಮಾನ್ಯ ಆಡಳಿತ ವೆಚ್ಚ : GENERAL ADMINISTRATIVE EXPENSES ; 1. ವೇತನ ಮತ್ತು ಭತ್ಯೆ Salaries and Allowance ಅ. ಅಧಿಕಾರಿಗಳು Officers ಆ. ಸಿಬ್ಬಂದಿ ವೆಚ್ಚ Staff Cost 2. ಬಾಡಿಗೆ ದರ ಮತ್ತು ತೆರಿಗೆಗಳು Rent, Rates & Taxes 3. ಸಿಬ್ಬಂದಿ ವಾಹನ ಮತ್ತು ವ್ಯಾನ್ ವೆಚ್ಚ Staff Car / Van Expenses 4. ಕಟ್ಟಡಗಳ ನಿರ್ವಹಣೆ ದುರಸ್ತಿ ಮತ್ತು ತೋಟಗಳ ನಿರ್ವಹಣೆ Maintenance & Repairs to Buildings & Gardens 5. ಶಾಖ, ದೀಪ ಮತ್ತು ನೀರು Heating, Lighting & Water 6. ಸಾಮಾನ್ಯ ವೆಚ್ಚ : General Charges : ಅ ಜಾಹೀರಾತು ಮತ್ತು ಪ್ರಚಾರ Advertisement & Publicity ಆ. ಅಂಚೆ ವೆಚ್ಚ Postage ಇ. ದೂರವಾಣಿ ಮತ್ತು ತಂತಿ ವೆಚ್ಚ Telephone & Telegram charges ಈ. ಕಾನೂನು ವೆಚ್ಚ Law Charges ಉ. ಲೆಕ್ಕ ಪತ್ರ ಪರಿಶೋಧನ ಫೀ Audit Fees ಊ.ಸಂಚಾರಿ ಹಾಗೂ ನಿರ್ವಹಣೆ ಸಿಬ್ಬಂದಿ ಹೊರತುಪಡಿಸಿ ಸಮವಸ್ತ್ರ Uniforms other than those mentioned in A3,B3,F4 ಋ. ಬಾಬತ್ತುಗಳ ಹೊರತಾಗಿ ಲೇಖನ ಸಾಮಗ್ರಿ ವೆಚ್ಚ - A2 Stationery other than A-2 items ಋೂ. ಹಂಗಾಮಿ ಸ್ವರೂಪದ ಕೆಲಸಗಳಿಗೆ ವೆಚ್ಚ Expenditure on Temporary Works	2970.18	17953383373
36942735	6.31	ಅ. ಅಧಿಕಾರಿಗಳು Officers	7.10	42897516
109006430	18.62	ಆ. ಸಿಬ್ಬಂದಿ ವೆಚ್ಚ Staff Cost	6.38	38538815
41784129	7.14	2. ಬಾಡಿಗೆ ದರ ಮತ್ತು ತೆರಿಗೆಗಳು Rent, Rates & Taxes	2.10	12673471
46019901	7.86	3. ಸಿಬ್ಬಂದಿ ವಾಹನ ಮತ್ತು ವ್ಯಾನ್ ವೆಚ್ಚ Staff Car / Van Expenses	8.18	49446423
8974762	1.53	4. ಕಟ್ಟಡಗಳ ನಿರ್ವಹಣೆ ದುರಸ್ತಿ ಮತ್ತು ತೋಟಗಳ ನಿರ್ವಹಣೆ Maintenance & Repairs to Buildings & Gardens	3.01	18169995
37332591	6.38	5. ಶಾಖ, ದೀಪ ಮತ್ತು ನೀರು Heating, Lighting & Water	6.81	41177535
4168260	0.71	6. ಸಾಮಾನ್ಯ ವೆಚ್ಚ : General Charges : ಅ ಜಾಹೀರಾತು ಮತ್ತು ಪ್ರಚಾರ Advertisement & Publicity	0.40	2435943
828202	0.14	ಆ. ಅಂಚೆ ವೆಚ್ಚ Postage	0.12	711613
3928024	0.67	ಇ. ದೂರವಾಣಿ ಮತ್ತು ತಂತಿ ವೆಚ್ಚ Telephone & Telegram charges	0.64	3841917
6706400	1.15	ಈ. ಕಾನೂನು ವೆಚ್ಚ Law Charges	1.25	7569165
2185985	0.37	ಉ. ಲೆಕ್ಕ ಪತ್ರ ಪರಿಶೋಧನ ಫೀ Audit Fees	0.61	3700936
0	0.0	ಊ.ಸಂಚಾರಿ ಹಾಗೂ ನಿರ್ವಹಣೆ ಸಿಬ್ಬಂದಿ ಹೊರತುಪಡಿಸಿ ಸಮವಸ್ತ್ರ Uniforms other than those mentioned in A3,B3,F4	0.0	0
37077742	6.33	ಋ. ಬಾಬತ್ತುಗಳ ಹೊರತಾಗಿ ಲೇಖನ ಸಾಮಗ್ರಿ ವೆಚ್ಚ - A2 Stationery other than A-2 items	5.71	34510124
36996217	6.32	ಋೂ. ಹಂಗಾಮಿ ಸ್ವರೂಪದ ಕೆಲಸಗಳಿಗೆ ವೆಚ್ಚ Expenditure on Temporary Works	7.28	43974393
17113373465	2923.32	C/F ಮುಂದುವರಿಸಿದೆ	3019.75	18253031219

6	7	8	9	10
14952728417	2554.24	B/F ಹಿಂದಿನಿಂದ ತಂದದ್ದು	2629.79	15895897740
14952728417	2554.24	C/F ಮುಂದುವರಿಸಿದೆ	2629.79	15895897740

1	2	3	4	5
17113373465	2923.32	B/F ಹಿಂದಿನಿಂದ ತಂದದ್ದು	3019.75	18253031219
0	0.0	ಎ. ಇತರೆ ತೆರಿಗೆಗಳ ಪಾವತಿ Other Tax Payment	0.0	0
158708240	27.11	ಐ. ಇತರೆ ಸಂಕೀರ್ಣ ವೆಚ್ಚ Other Miscellaneous Expenditure	29.72	179650969
0	0.0	7. ಸಿವಿಲ್ ಇಂಜಿನಿಯರಿಂಗ್ ವಿಭಾಗ Civil Engineering Dept.	0.0	0
778767919	133.03	G. ಇಳುವರಿ (ಪಟ್ಟಿ - 4ರ ಮೇರೆಗೆ) DEPRECIATION (As per Schedule No. IV) ಎ. ವಾಹನಗಳ ಮೇಲೆ On Vehicles	120.86	730527610
18050849624	3083.46	ಒಟ್ಟು ಕಾರ್ಯಾಚರಣೆಯ ವೆಚ್ಚ Total Operating Expenses	3170.33	19163209798
3098121207	529.22	ಉಳಿದ ಕಾರ್ಯಾಚರಣೆಯ ವಾರ್ಷಿಕ ಹಾನಿಯನ್ನು ತೆಗೆದುಕೊಳ್ಳಲಾಗಿದೆ. Balance being the operating loss for the year carried down	540.54	3267312058
	0	ಇತರೆ ಖರ್ಚು To Non-Operating Expenses	0	0
28568000	4.88	ಬಿ. ಇತರ ಆಸ್ತಿಗಳ ಮೇಲೆ On other Assets	4.11	24820088
84511843	14.44	ಸಿ. ಕಟ್ಟಡಗಳ ಮೇಲೆ Buildings	15.61	94375088
175756200	30.02	H. ಸಾಲದ ಮೇಲಿನ ವೆಚ್ಚ DEBT CHARGES ; 1. ಸಾಲಗಳ ಮೇಲೆ On Borrowings	18.71	113078557
0	0	2. ಆದಾಯದ ಮೇಲೆ ಅಂಶದಾನ ಮತ್ತು ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಸಾಲ On Capital Contribution & Karnataka Govt. Loan.	0	0
66001951	11.27	I. ಅವಕಾಶಗಳು PROVISIONS ; 1. ಆಸ್ತಿ ವಿಮೆ ನಿಧಿಗೆ ಅಂಶದಾನಕ್ಕಾಗಿ Contribution to property Insurance Fund	10.98	66369843
193604906	33.07	2. ಮೂರನೆಯವರಿಗಾಗಿ ನಷ್ಟಭರ್ತಿ ವಿಮಾ ನಿಧಿ Third Party Insurance Fund	16.94	102389366
0	0	ವರ್ಷದ ಲಾಭ ತೋರಿಸುವ ಅಯವ್ಯಯದ ಪಟ್ಟಿ Profit for the year carried to Balance Sheet	0	0
548442900	93.69	ಒಟ್ಟು ಕಾರ್ಯಾಚರಣೆಯ ವೆಚ್ಚ Non Operating Expenditure	66.35	401032942
3646564107	622.91	ಒಟ್ಟು ಖರ್ಚು Total Expenditure	628.27	3668345000
0	0.0	ಹಿಂದಿನ ಸಾಲಿನ ವೆಚ್ಚ Prior period Expenditure	0.0	0
1195534036	204.22	ಒಟ್ಟು ಇತರೆ ಖರ್ಚು Net Loss B/D	119.07	719752851
1195534036	204.22	ಒಟ್ಟು Grand Total	119.07	719752851

6	7	8	9	10
14952728417	2554.24	B/F ಹಿಂದಿನಿಂದ ತಂದದ್ದು ಒಟ್ಟು ಕಾರ್ಯಾಚರಣೆ ಆದಾಯ Total Operating Revenue	2629.79	15895897740
TO NON-OPERATING REVENUE				
		B. ಇತರೆ ಆದಾಯ OTHER REVENUE		
18039337	3.08	1. ಜಾಹೀರಾತು (ವೆಚ್ಚ ಕಳೆದು) Advertising (Less Charges)	4.02	24319774
5183214	0.89	2. ಬಾಡಿಗೆ Rent	0.80	4858577
715685520	122.25	3. ಸಂಕೀರ್ಣ ಆದಾಯಗಳು Miscellaneous Receipts	101.50	613551798
1712122000	292.47	4. ಪ್ರಯಾಣದ ರಿಯಾಯತಿಯ ಬಗ್ಗೆ ಸರ್ಕಾರ ನೀಡಿರುವ ಸಹಾಯ ಧನ Travel Concession Subsidy from GOK	381.48	2305862000
2451030071	418.69	ಕಾರ್ಯಾಚರಣೆಯ ಒಟ್ಟು ಆದಾಯ Non Operating Revenue	487.81	2948592149
1195534036	204.22	ಪ್ರಸಕ್ತ 2017-18ನೇ ಸಾಲಿನ ಒಟ್ಟು ಹಾನಿ Net Loss for the year 2017-18	119.07	719752851
3646564107	622.91	ಒಟ್ಟು Grand Total	606.88	3668345000
0	0.00	ಹಿಂದಿನ ವರ್ಷದ ಜಮಾಗಳು Prior period Receipt	0	0
1195534036	204.22	2017-18 ವರ್ಷದ ಹಾನಿಯನ್ನು ಅಥಾವೆ ಪ್ರತ್ರಿಕೆಗೆ ವರ್ಗಾವಣೆ Loss for the year C/f to B/S 2017-18	119.07	719752851
1195534036	204.22	ಒಟ್ಟು Grand Total	119.07	719752851

Sd/-
S. B. GOTAKHANDKI
Chief Accounts Officer-Cum-F.A.

Sd/-
P. RAJENDRA CHOLAN
Managing Director.

SCHEDULE - I

NWKRTC : CENTRAL OFFICES, HUBBALLI.

Schedule showing the Investment by the State Government in the form of
Equity capital as on 31-03-2018 (Account Head No. 110101)

Sl.No.	Particulars	Amount in Rs.
1)	Opening Balance as on 01-04-2017	Rs. 1423067213.00
2)	ADD: Receipt during the year 2017-18	Rs. 0.00
	Total Rs.	1423067213.00
3)	LESS : Less during the year 2017-18	Rs. 00.0
4)	Closing Balance as on 31-03-2018	Rs. 1423067213.00

Sd/-

(S. B. GOTAKHANDKI)

Chief Accounts Officer-Cum-F.A.

SCHEDULE - II

NWKRTC : CENTRAL OFFICES, HUBBALLI

Schedule showing the Karnataka and Central Government Capital Contribution
as on 31-03-2018

Sl.No.	Particulars	Amount in Rs.
1)	Opening Balance as on 01-04 -2017	Rs. 2271544883.00
2)	ADD: Capital contribution received during the year 2017-18	Rs. 0
	Total Rs.	2271544883.00
3)	LESS : Less during the year 2017-18	Rs. 0
4)	Closing Balance as on 31-03-2018	Rs. 2271544883.00

Sd/-

(S. B. GOTAKHANDKI)

Chief Accounts Officer-Cum-F.A.

SCHEDULE - III

NWKRTC : CENTRAL OFFICES, HUBBALLI.

Transaction on Internal Funds for the period ending 31st March 2018

(Amount in Rs.)

Sl. No.	Particulars	Opening Balance as on 01-04-2017	Add: Amount credited during the year 2017-18	Total (3+4)	Deduct Amount debited During the year 2017-18	Closing Balance as on 31-03-18 (5-6)
1	2	3	4	5	6	7
1)	Insurance Fund for vehicles Third Party vehicle Risk only	2000000.00	102389366.00	104389366.00	102389366.00	2000000.00
2)	Insurance Fund for other assets (Including Vehicles)	713683038	65756660.00	779439698.00	1689650.00	777750048.00
3)	Special Development Programme Grants	165514628.00	500000000.00	665514628.00	401452196.00	264062432.00
4)	Capital Contribution	192600000.00	192600000.00	385200000.00	47031752.00	338168248.00
5)	DULT Vehicle Grants	28795555.00	3280000.00	32075555.00	32075555.00	0.00
6)	DULT Grants for Civil Works	55000000.00	57500000.00	112500000.00	0.00	112500000.00
7)	Jn NURM grant for buses	0.00	120616000.00	120616000.00	120616000.00	0.00
8)	Jn NURM grant for infrastructure	0.00	0.00	0.00	0.00	0.00
9)	Jn NURM grant for ITS	27000000.00	0.00	27000000.00	0.00	27000000.00
10)	Jn NURM grant for ITMS	158875000.00	0.00	158875000.00	0.00	158875000.00
11)	GOI Grants for Training	0.00	15000000.00	15000000.00	0.00	15000000.00
	TOTAL	1343468221.00	1057142026	2400610247.00	705254519.00	1695355728.00

Sd/-

(S. B. GOTAKHANDKI)

Chief Accounts Officer-Cum-F.A.

NWKRTC : CENTRAL OFFICES, HUBBALLI.
PROVISIONS FOR DEPRECIATION FOR THE YEAR 2017-18

SCHEDULE -IV

(Amount in Rs.)

Sl. No.	Particulars	Opening Balances as on 01-04-2017	Additions during the year 2017-18 on A/c of annual provisions	Total Col. Nos. (3+4)	Deductions During the year 2017-18 on A/c of written off of assets	Balance as on 31st March 2018 col.No. (5-6)
		3	4	5	6	7
1	MOTOR BUSES, TRUCKS,CARS PICK-UP & OTHER VEHICLES					
	a) Diesel Passenger Buses	6348514705.00	730527610.00	7079042315.00	720783057.00	6358259258.00
	b) Staff Cars, Vans & Other Deptl. Vehicles	8212549.00	3277179.00	11489728.00	6995774.00	4493954.00
2	MACHINERY AND PLANT:					
	a) Heavy Mechanical and Electrical Equipments	103830997.00	20005850.00	123836847.00	15374716.00	108462131.00
	b) Computer Hardware and Other allied equipments	94289548.00	3980089.00	98269637.00	182955.00	98086682.00
	c) Light Service Mechanical and Electrical Equipments	124068104.00	12124028.00	136192132.00	3809932.00	132382200.00
3	BUILDINGS AND FIXTURES:					
	a) Pucca Buildings	525180261.00	94395021.00	619575282.00	0.00	619575282.00
	b) Kutcha Buildings	385727.00	0.00	385727.00	0.00	385727.00
4	MISCELLANEOUS EQUIPMENTS:					
	a) Furniture & office equipments	44682982.00	4598199.00	49281181.00	0.00	49281181.00
	b) Fire Fighting Equipment	488779.00	50462.00	539241.00	22217.00	517024.00
	c) Medical Equipment	215917.00	10480.00	226397.00	0.00	226397.00
	d) Photographic Equipment	823716.00	35805.00	859521.00.00	0.00	859521.00
	e) Amenity Equipment	4899947.00	227596.00	5127543.00	178138.00	4949405.00
	f) Other items of Assets	1543163.00	465378.00	2008541.00	406044.00	1602497.00
	TOTAL	7257136395.00	869697697.00	8126834092.00	747752833.00	7379081259
	Deduct Balance under A.H. No.130101	1123832573.00	Deduct Balance Under A/H No. 130101			1123832573.00
		6133303822.00				6255248686.00

Sd/- (S. B. GOTAKHANDKI)

Chief Accounts Officer-Cum-F.A.

SCHEDULE - V

NWKRTC : CENTRAL OFFICES, HUBBALLI.

Schedule showing the Depreciation Reserve for the year 2017-18

Sl.No.	Particulars	Amount in Rs.
1)	Opening Balance as on 01-04 2017 Rs.	6133303822.00
2)	ADD: Amount Credited during the year 2017-18 Rs.	869697697.00
	Total Rs.	7003001519.00
3)	Deduct : Amount Debited during the year 2017-18	747752833.00
4)	Closing Balance as on 31-03-2018 Rs.	6255248686.00

Sd/-

(S. B. GOTAKHANDKI)

Chief Accounts Officer-Cum-F.A.

SCHEDULE-VI

NWKRTC : CENTRAL OFFICES, HUBBALLI.
DETAILS OF LOAN AS ON 31-03-2018

(Amount in Rs.)

Sl. No.	Particulars	Opening Balance as on 01-04-2017	Availed during the year 2017-18	Total	Repayment during the year 2017-18	Closing Balance as on 31-03-2018
1	2	3	4	5	6	7
1	Canara Bank TI Branch Hubli.	564154752.00	1000001360.00	1564156112.00	338140679.00	1226015433.00
2	Corp Bank, NCM Branch Hubli	560874681.00	42596.00	560917277.00	365716741.00	195200536.00
3	IOB, Hubli	120394196.00	0.00.00	120394196.00	58549793.00	61844403.00
	TOTAL	1245423629.00	1000043956.00	2245467585.00	762407213.00	1483060372.00

Sd/-

(S. B. GOTAKHANDKI)

Chief Accounts Officer-Cum-F.A.

SCHEDULE - VII

NWKRTC : CENTRAL OFFICES, HUBBALLI.

Schedule showing the details of Deposits - Deposits with the Corporation
(Inclusive of public deposit) Sundry Creditors for the year 2017-18

Sl.No.	Particulars	Amount in Rs.
1.	Deposit - Outside parties SD, EMD	352688205.00
2.	Loan from HDFC	1133820.00
3.	Pay Bill Recovery - statutory recoveries	144146977.00
4.	UDP	5823734.00
5.	Quarters Deposit	5000.00
6.	Internal Group Insurance scheme	133499.00
7.	Service Tax./GST/Sales Tax	5605670.00
8.	Misc. Deposit	2511534.00
	TOTAL	512048439.00

Sd/-

(S. B. GOTAKHANDKI),
Chief Accounts Officer-Cum-F.A.

SCHEDULE - VIII

NWKRTC : CENTRAL OFFICES, HUBBALLI.

Statement showing the details of liabilities as on 31-03-2018

(Amount in Rs.)

I	REVENUE LIABILITIES	2016-17	Sub Total	2017-18	Sub Total
	1. Employees Liabilities :				
	a) Salaries/Allowances Wages arrears/ Bonus	1381574716.00	--	1172225811.00	--
	b) Gratuity	304614088.00	--	303036962.00	--
	c) Employers contribution to PF including con. to pension scheme	--	--	--	--
	d) Liability to PF Trust	64280952.00	1750469756.00	100228563.00	1575491336.00
	2. Revenue Liability :				
	a) Revenue Liabilities	545818200.00	--	966446753.00	--
	b) Liability for other corporation	1059727.00	--	15067401.00	--
	c) HSD Liability	470491082.00	--	566680095.00	--
	d) No. Fault liability	14764421.00	1032133430.00	17205248.00	1565399497.00
	3. To State Government :				
	a) Interest payable to State Government	--	--	0.00	--
	b) M.V. Tax	2847136319.00	2847136319.00	3425262647.00	3425262647.00
	4. Income Earned but Services not rendered	0	0	42206503.00	42206503.00
II.	CAPITAL LIABILITIES				
	1. Capital supplies	626338877.00	626338877.00	349239440.00	349239440.00
	Total Revenue & Capital Liabilities	6256078382.00	6256078382.00	6957599423.00	6957599423.00

Sd/-

(S. B. GOKTAKHANDKI),

Chief Accounts Officer - Cum - FA.

SCHEDULE-IX
(Amount in Rs.)
NWKRTC : CENTRAL OFFICES , HUBBALLI
DETAILS OF CAPITAL EXPENDITURE FOR THE YEAR 2017-18

Sl. No.	Particulars.	Opening Balance as on 01-04-2017	Addition during the year			Total Including Opening Balance i.e. total (3+6)	Deduction		Total (8+9)	Closing Balance as on 31-03-2017 (7-10)
			On Account of Purchases	On Account of transfer of Assets from one Category to another	Total of additions i.e., Col. Nos.(4+5)		Value of Assets Written off during the year Rs.	On Account of transfer from one category to another Rs.		
1	2	3	4	5	6	7	8	9	10	11
1	Land	198585488	8548788	-	8548788	207134276	564677	0	564677	206569599
2	Buildings (Pucca)	2021608371	1282781337	-	1282781337	3304389708	1069253268	0	1069253268	2235136440
3	Buildings (SIHS)	2886339	0	-	0	2886339	0	0	0	2886339
4.	Buildings (Kutcha)	127467	0	-	0	127467	0	0	0	127467
5.	Heavy Mechanical & Electrical	125701155	4336418	-	4336418	130037573	0	0	0	130037573
6.	Light Service Mechanical & Electrical equipments	131996396	4817497	-	4817497	136813893	0	0	0	136813893
7.	Computer Hardware & Other allied Equipments	87263049	82042	-	82042	87345091	0	0	0	87345091
8	Diesel Passenger Bus Chassis	5358000	381516112	0	381516112	386874112	0	386874112	386874112	0
9.	Diesel Passenger Bus Chassis - Bodies	0	300716344	-	300716344	300716344	0	300716344	300716344	0
10	Diesel Passenger Bus Chassis-Completed Buses	8272346712	615878680	687590456	1303469136	9575815848	0	877708115	877708115	8698107733
11	Staff Cars/Vans & Departmental Vehicles / Chassis completed vehicles	75153034	4233303	-	4233303	79386337	6995774	0	6995774	723905663
12	Furniture & Office Equipments	60298435	1270031	-	1270031	61568466	151334	0	151334	61417132
13	Training Equipments	35690	0	-	0	35690	0	0	0	35690
14	Fire Fighting Equipments	653501	42558	-	42558	696059	0	0	0	696059
15	Medical Equipment	289949	0	-	0	289949	0	0	0	289949
16	Photographic Equipments	835525	0	-	0	835525	0	0	0	835525
17	Other items of Assets	1483829	0	-	0	1483829	0	0	0	1483829
18	Amenity Equipment	4697288	0	-	0	4697288	0	0	0	4697288
19	Miscellaneous Equipment	603750	2958375	-	2958375	3562125	0	0	0	3562125
20	Buildings-in-Progress	462073570	599726072	-	599726072	1061793642	456494127	0	456494127	605306515
21	Buildings-in-Progress	241710314	380996885	-	380996885	622707199	341796492	0	341796492	280910707
22	Buildings-in-Progress	756816	0	-	0	756816	0	0	0	756816
	TOTAL	11694464678	3587904442	687590456	4275494898	15969959576	1875255672	1565298571	3440554243	12529405333

Sd/-(S.B. GOTAKHANDKI)
Chief Accounts Officer and FA

SCHEDULE - X

NWKRTC : CENTRAL OFFICES, HUBBALLI.

Schedule showing the details of Sundry Debtors Considered Good for the year 2017-18

Sl. No.	Particulars	Amount in Rs.
1.	Income earned but not received	304473581.00
2.	Receivable from KSRTC	247190709.00
3.	Receivable from BMTC	10130547.00
4.	Supplies and services rendered	7954444.00
5.	Window Booking receivables from inter Corporations	2395285.00
6.	Accident Repairs	98892115.00
7.	Conductors audit shortage	957210.00
8.	MSRTC Window booking	324323.00
9.	Freedom Fighters	259837.00
10.	Police Motor Warrants/Journalist Coupons /Jail warrants/ Lokayukta Warrants	3531698.00
	TOTAL	676109749.00
11.	Prepaid Expenses	9432989.00
	TOTAL	685542738.00

Sd/-

(S. B. GOTAKHANDKI),
Chief Accounts Officer-Cum-F.A.

SCHEDULE - XI

NWKRTC : CENTRAL OFFICES, HUBLI

Schedule showing the details of Advances-revenue Purchases &
Services (Sundry Debtors) as on 31-03-2018

Sl. No.	Particulars	Amount in Rs.
1.	Salary Advance & FA/TA Advance	508422.00.00
2.	Motor Cycle Advances	00.00
3.	House Building Advances	536095.00
4.	HDFC Advances	584125.00
5.	Advances for Purchase of Computer	201200.00
	TOTAL	1829842.00
6.	Advances to Suppliers	800777.00
7.	Advances to suppliers	10039628.00
8.	Advances to Sectional Heads	8525781.00
	TOTAL	19366186.00
	GRAND TOTAL	21196028.00

Sd/-

(S. B. GOTAKHANDKI),
Chief Accounts Officer-Cum-F.A.

NORTH-WESTERN KARNATAKA ROAD TRANSPORT CORPORATION
CENTRAL OFFICES, HUBLI.

ACCOUNTING POLICIES :

1. The Government of Karnataka has established NWKRTC under section 3 of Road Transport Corporation Act-1950 bifurcating KSRTC w.e.f. 01.11.1997 vide Government order No. HTD/127/TRA/96 Dated 10.09.1997, and it became financially independent w.e.f. 01.04.1998. The NWKRTC vide CBR No. 2 dated 09.01.1998 has adopted all circulars, GSO schemes. Rules and Regulations existed in KSRTC as on 01.11.1997 in NWKRTC Mutatis – Mutandis Hence the NWKRTC followed the accounting procedures existing in KSRTC on the day of its formation.
2. The Balance Sheet and Profit & Loss A/c for the year 2017-18 have been drawn up based on the Trial Balances consolidated after receipt of the same from the Operating Divisions. The Accounts are compiled in the units through an Accounting Package of Profit Plus Ver 9.5 of Microsoft Access Data Base. The ledgers are generated in the Units after each transaction of Income and Expenditure and Adjustments.
3. The Government of Karnataka vide No. HTD/226/TRO/2001 Dated 04.03.2003 have prescribed the format of Accounts i.e., Balance Sheet and Profit and Loss Account in consultation with the Comptroller and Auditor General of India. The Corporation has adopted the form of accounts as prescribed by the Government.
4. The Corporation follows mercantile system of accounting and recognises Income & Expenditure account on accrual basis except otherwise stated specifically.
5. Expenditure on Reconditioning of buses and heavy body repairs is treated as deferred revenue expenditure since the expenditure is of capital nature and it will last for more than three years. Further the expenditure on reconditioning of PMEs depending on the life less than three years is treated as revenue expenditure.
6. Fixed assets are stated at cost.
7. Depreciation on vehicles is provided on actual kilometers performed, assuming the life of vehicles as 5.60 lakhs kms. In respect of Volvo vehicles, the depreciation is being worked out on the km basis assuming the life of the vehicles as 10.00 Lakhs. Kms. Depreciation on Swaraj Mazda vehicles is also being calculated on the actual km basis assuming the life of the vehicles as 5.60 Lakhs Kms and Depreciation of Departmental vehicles is charged assuming the life as 6 years. Depreciation on other Assets is

provided on straight line method at the rates mentioned below. And the depreciation on the 1st year is charged only 50% of the actual depreciation to be charged, on the presumption that the PME received by the Corporation is not on 1st April of the concerned year, since the machinery procured will be in between April and March of the concerned financial year. The system is followed since the inception of the Corporation.

1) Building	02.50%	4) Computers Hardware	20%
2) Heavy Duty PME equipment	10.00%	5) Medical Equipments	20%
3) Light Duty PME	20.00%	6) Furniture Fixtures	10%

8. Financial statements are based on historical costs. These costs are not adjusted to reflect impact of changing value in purchasing power of money.
9. M. V. Tax is calculated and provided for at 5% for Moffusil, City and Suburban, with 11% Rural Development Cess on M.V. Tax. excluding revenue realised in the territory of Maharashtra State vide G.O. No. FTD/114/TMT/89 Dated 08.06.1990.
10. Assessment of Actuarial valuation of liability on gratuity has been entrusted to HDFC Standards Life Insurance Company Ltd., as on 29.02.07. The liability amounting of Rs.181.47 crores has been disclosed in the notes to Balance Sheet as contingent liability. The actuarial liability on gratuity is not provisioned in the accounts of the Corporation during the year 2017-18 also. However the Corporation has been settling the gratuity claims of the employees as per the existing provisions from out of revenue of the Corporation.
11. a) Materials received in the Units of NWKRTC, but not taken on charge as on the date of closure of accounts due to non-completion of inspection formalities are not accounted in the Books of Accounts.
b) Materials issued to workshops for their immediate requirements from Stores are treated as consumption. Hence, the value of materials lying on shop floor at the end of the year is not taken into stock.
12. The minimum compensation payable under no fault liability clause as per Section 140 of the Motor Vehicle Act 1988 is carried in the Accounts excluding ex-gratia paid if any for period of 04 years.
13. Income from sale of scrap is derived only when the materials/scrapped buses are sold through auction to the bidders and the receipt on scrap materials / vehicles is Accounted on accrual basis.

14. The expenditure disclosed under deferred revenue expenditure is amortized as follows.
 - a) The expenditure incurred for reconditioning of buses at RWS Hubballi treated as deferred revenue expenditure which is spread over a period of three years.
15. According to para 240 of the Accounts Manual of the Corporation deposit outstanding for more than 3 years are transferred to miscellaneous revenue. Wherever contracts/works are continued for more than three years, such deposits are continued in the Deposit Account.
16. The expenditure on account of retirement benefits i.e., Encashment of leave is made on Accrual basis and liability is provisioned.
17. Liability on Civil Works is provided on the basis of certified bills.
18. Interest on MVC cases is calculated and booked in the Accounts of Corporation during the month in which the claim of MVC is finalized by the Competent Authority. Due to financial crunch of the Corporation MVC cases are honoured subsequently depending upon the cashflow of the Corporation. The difference of interest over and above the original interest calculation is paid to the Judicial Authorities and booked during the month in which the payment is made. Hence, no further provision is made towards additional interest on MVC cases.
19. As per the stipulated guidelines issued by Government of India for funding new buses under the new scheme, a subsidiary Corporation in the name of "North Western Karnataka Urban Road Transport Corporation" a subsidiary of NWKRTC came into existence as per the G.O. No. SARIE 213 SASUME 2013 Dtd.20.12.2013. Further, the rules and regulations governing the administration of the subsidiary Corporation is yet to be approved by the Govt of Karnataka and hence, all activities are being carried out by NWKRTC.
20. The grants received from Jn NURM/SDP/Other grants are accounted under Reserves and Surplus. The principles under Accounting standard AS-12 are broadly followed in this regard.

NOTES TO THE BALANCE SHEET AND PROFIT AND LOSS ACCOUNT

1. The balance of cash in the cash book at the close of the business actually represents the amount held.
2. The Stock of Stores on hand at the close of the business has been valued at average cost.
3. The balances under Sundry Debtors/ Sundry Creditors have been scrutinized and classified as Good, Doubtful and Bad as detailed, correctly representing the actual position to the best of our knowledge subject to confirmation of balances.
4. The provisions for all liabilities acknowledged as debt has been made in the accounts for the accounting year 2017-18.
5. The contingent liabilities at the end of the operating period 31.03.2018 are as under.

Sl.No.	Nature of Claim	Number of Cases	Amount in Crores
1.	Motor Vehicle Claims	1943	255.96
2.	Pay Benefits	621	9.07
3.	Actuarial liability on Gratuity	0	181.47
	TOTAL	2564	446.50

All the above cases pending as on 31.03.2018 are at various stages in the motor vehicle claim tribunals and Courts. The liability devolving on the Corporation is yet to be determined.

6. The Corporation is filing I.T. returns every year as Charitable Institution and is being assessed by the Asst. Commissioner of Income Tax, Circle-I, Mangaluru. The Corporation has filed I.T. returns upto 2016-17 (Financial year).

7. In view of the pending decision at various authorities provision of Income Tax liability is not booked in the Accounts of 2017-18.
8. The amendment to Finance Act 2010, contemplates that carrying in any activities in the nature of Trade, Commerce, or business with an objective to make profit entails the organization to lose its charitable status. In the absence of such profit motive, the amendment to the definition of charitable purpose does not affect the exemption availed by the Corporation since NWKRTC is a genuine charitable institution. The Hon'ble ITAT Bangalore has set aside the withdrawal of Registration of Charitable Institution Ordered by Income Tax Department. Hence no provision has been made towards Income Tax liability.
9. The liability towards payment of Gratuity is reckoned and provided on the basis of provisions of payment of K.S.R.T.C. employees gratuity regulations and amendments there upon. The payment are made out of revenues of the Corporation on cash basis of Accounting.
10. The amount collected towards Infrastructure Development Fees and amount collected from passengers for the year 2017-18 for the purpose of Insurance Fees is accounted as Traffic revenue of the Corporation.
11. The Corporation has not provided any liability towards ESI contribution in view of Medical facilities provided by the Corporation dispensaries and Hospitals.

12. The Corporation was not able to retain the Depreciation Fund on account of accumulated loss, and also the losses suffered by the Corporation during the Accounting year which other wise would have been made available for replacing the over aged assets by reducing the dependence on external borrowings.
13. During the year 2015-16 and 2016-17, 280 buses were purchased out of the JnURM grants and put to operation. The income and expenditure from the operation of the above buses included in revenue and expenditure of NWKRTC.
14. During 2015-16 to 2016-17, NWKRTC has purchased 280 nos. of midi buses under JnNURM grants. The cost sharing pattern for the above buses is GOI 60%, GOK 30% and balance of 10% by NWKRTC.
15. As per the Accounting standard 12, any amount reimbursed by the Government for expenses incurred / grant related to promoter's contribution is treated as grants hence, the amount received from GOI, GOK including VAT is adjusted towards grants and capitalized @ 10% of JnNURM vehicles.
16. During 2017-18 NWKRTC has purchased 30 Nos. of buses under DULT grants. The cost Sharing pattern for the above buses is 50% by DULT and balance of 50% by NWKRTC. The amount received from GOK is adjusted towards grants and capitalized @ 50% on DULT vehicles

Sd/-

S. B. GOTAKHANDKI
Chief Accounts Officer-Cum-F.A.

Sd/-

P. RAJENDRA CHOLAN
Managing Director.

**SEPARATE AUDIT REPORT OF THE COMPTROLLER AND AUDITOR GENERAL
OF INDIA ON THE ACCOUNTS OF NORTH WESTERN KARNATAKA ROAD TRANSPORT
CORPORATION, HUBBALLI FOR THE YEAR ENDED 31ST MARCH 2018.**

AUDIT ENQUIRY

We have audited the attached Balance Sheet of North Western Karnataka Road Transport Corporation Hubballi as at 31 March 2018 and the Profit and Loss Account for the year ended on that date under Section 33(2) of the Road Transport Corporation (RTC) Act, 1950. These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit.

This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, Accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.

Noted

We have conducted our audit in accordance with auditing Standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management,

as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

Based on our audit, we report that :

- (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- (ii) The Balance sheet and Profit and Loss Account dealt with by this report have been drawn up in the format approved by the State Government in consultation with the Comptroller and Auditor General of India under Section 33(1) of the RTC Act, 1950.
- (iii) In our opinion, proper books of accounts and other relevant records have been maintained by the Corporation as required under Section 33(1) of RTC Act, 1950, in so far as it appears from our examination of such books.
- (iv) We further report that :

Noted

REPLIES TO THE COMMENTS ON THE ACCOUNTS OF NWKRTC FOR THE YEAR ENDED 31st MARCH 2018

AUDIT ENQUIRY

REPLY

Balance Sheet :

A. Capital & Liabilities

1. Current Liabilities & Provisions - Rs. 6957.60 Lakh.

a) The above does not include provision for Rs. 104.02 lakh, being the property tax amounting to Rs. 23.21 lakh and penalty of Rs. 80.81 lakh on the assets of the Hubli and Dharwad Divisions as demanded by Hubli-Dharwad Municipal Corporation (HDMC) for delayed payment of Property tax for the period 2002-03 to 2010-11. This has resulted in under statement of liability by Rs. 104.02 lakh and loss to that extent during the year.

a) Comments on accounts is hereby noted. The penalty on delayed payments in respect of property tax of Hubli and Dharwad Divisions and the correspondence with the HDMC authorities/ Government of Karnataka is still under progress. Every effort is being made to get the penalty waived off from the concerned authorities. Hence, the same has not been provided in the books of accounts during 2017-18.

In view of the above, comments on accounts may please be dropped

b) This does not include provision for Rs. 46.30 lakh and Rs. 18.58 lakh being the liabilities towards Motor Vehicle Cases claims decided on or before 31st March 2018 relating to Bagalkot Division and Chikkodi Division respectively. This has resulted in under statement of the liabilities and loss for the year to an extent of Rs. 64.88 lakh.

Comments on accounts is hereby noted. In respect of number of MVC cases of Bagalkot Division, the approval of the competent authority is communicated by Law Department during April & May 2018. The same liability will be incorporated during 2018-19 Accounts. In respect of Chikkodi Division MVC cases are honoured subsequently depending upon the cashflow of the Corporation the difference of the interest over and above the original interest calculation is paid to the Judicial authorities and booked during the month in which the final payment is made to the Judicial authorities in most of the cases, the difference of interest is not claimed by the petitioner. For the past so many years the same procedure is being followed.

In view of the above reasons, there is no understatement of MVC liability in respect of Chikkodi Division.

In view of the above, comments on account may please be dropped.

c) The total amount of provision for no fault liability to be provided during 2017-18 worked out at Chikkodi Division to Rs. 23.48 lakh. However, an amount of Rs. 6.65 lakh only was provided in the accounts. This has resulted in short provision of no fault liability by Rs. 16.83 lakh and under statement of loss to that extent.

d) Deposits with Corporation - Rs. 5120.48 lakh.

The above includes an amount of Rs. 70.65 lakh being the compensation for land acquired by SLAO, Dharwad received in July-2009. This amount has been accounted as deposit due to disputes regarding land value. During the year 2017-18, the dispute was resolved and additional compensation of Rs. 39.92 lakh was received and accounted as miscellaneous receipts. However, adjustment entries for the deposit of Rs. 70.65 lakh was not carried out.

This has resulted in overstatement of deposits and understatement of miscellaneous income by Rs. 70.65 lakh. Consequently, the loss is overstated to that extent.

c) Comments on accounts is hereby noted. The difference amount of Rs. 16.83 lakh towards no fault liability in respect of Chikkodi Division will be accounted during 2018-19 accounts.

In view of the above, comments on accounts may be dropped please.

d) Comments on accounts is hereby noted. The compensation amount received from SLAO, Dharwad for the acquisition of the Corporation land at Gokul Road was adjusted towards the land value in books of account in the previous years. The difference amount of compensation of Rs.3992173/- received from SLAO Dharwad in respect of RWH property will be accounted during 2018-19 accounts

In view of the above, comments on accounts may be dropped please.

B. Property & Assets

1. Current Assets.

Advances-Advance to sectional Heads- Rs. 85.25 lakhs (Schedule-XI).

Advances amounting to Rs. 17.52 lakh during the period 1992-93 to 2003-04 paid by Hubli Division and Regional Workshop, Hubli to suppliers for supply of spares are lying unadjusted and necessary provision towards doubtful recovery was not made in the accounts. This has results in overstatement of advances and understatement of provisions and loss for the year by Rs. 17.52 lakh.

Comments on accounts is hereby noted. Hubli Division has made correspondence to Controller of Stores and Purchases, KSRTC Central Offices, Bangalore for deduction of amount pending against advances paid to the suppliers to be extent of Rs. 10.49 lakhs from the security deposit. Every efforts is being made to clear this advance.

In view of the above, comments on accounts may be dropped please.

C. Profit & Loss Account**1. Operating Expenses. Rs. 191632.09 lakh
Salaries and Allowances.**

i) A provision of Rs. 3.55 crore was created towards the expenditure on account of the 3% Dearness Allowance for the month of the January-2018 to March-2018. However, after merging the then existing Dearness Allowance (45.25%) to the Basic pay, the increase of the Dearness Allowance was approved @ 1.75% (16th August 2018) which worked out to Rs. 2.99 crore. This has resulted in over statement of the provision and loss for the year to an extent of Rs. 55.08 lakh being the differential amount of Dearness Allowance provided for and actual requirement.

Comments on accounts is hereby noted. The provision made towards DA @ 3% w.e.f. 1st January-2018 is accounted approximately by seeing the previous period DA rate declared. But the Government has declared at 1.75% after merging the DA @ 45.25% of the basic prevailing as on 01.07.2017. The same order has been received on 16-August-2018, after completion of Annual Accounts. The difference will be corrected and withdrawn during 2018-19 Annual Accounts.

In continuation of the above actual DA @ 1.75% for the period from January-18 to March-2018 is Rs. 2,99,93,888/- and hence the difference amount of Rs. 55,08,020/- booked during the year 2017-18 will be withdrawn during 2018-19 Annual Accounts.

In view of the above, comments on accounts may be dropped please.

ii) General Charges.**Advertisement & Publicity Rs. 24.35 lakh.**

The above does not includes an amount of Rs. 12.76 lakh being the advertisement expenditure towards the advertising the achievement of the Government of Karnataka in newspapers during March-2018. The bill raised by the firm for payment vide invoice dated 23.03.2018 was received in March-2018. Hence, the same should have been provided for. The non-accountal of the expenditure has resulted understatement of the expenditure, liabilities and loss for the year to an extent of Rs. 12.76 lakh.

Comments on accounts is hereby noted. Expenditure towards advertisement made in News papers by Govt of Karnataka and the share of NWKRTC to the extent of Rs. 12.76 lakhs was intimated by user department during September-2018 duly obtaining the approval from Corporation Board and the same will be accounted during 2018-19 accounts.

In view of the above, comments on accounts may be dropped please.

D.I. Notes to the Balance sheet and Profit and Loss Account.

i) A reference is invited to item No. 2 of the 'Notes to the Balance sheet and profit and loss Account' wherein it is disclosed that, "The stock of stores on hand at the close of the business has been valued at average cost and diesel is taken at procurement rate prevailing as on 31st March 2018". However, the stock of High speed Diesel (HSD) has been valued at average cost for the month of March 2018.

The account of HSD is not in line with above stated accounting policy.

Comments on accounts is hereby noted. The valuation of stock of stores at the close of the business has been valued at average cost and the value of stock of HSD at the end of the year will also be valued at the average cost of the month of March-2018. Due to typographical error, HSD is taken at procurement rate prevailing rate as on 31.03.2018 (Item No.2 of the notes to the Balance sheet) same will be rectified during printing of Annual Accounts.

In view of the above, comments on accounts may be dropped please.

D.II. Accounting Policies.

i) A reference is invited to item No.16 of the Accounting Policy of the Corporation, wherein it is disclosed that "Encashment of leave is made on Accrual basis and liability provided". As this is not in line with Accounting standard 15-Accounting of Terminal Benefits, the liability on account of Retirement benefits has to be assessed and provided based on the Actuarial Valuation Method as per the AS-15.

Comments on accounts is hereby noted. The provision of encashment on actuarial valuation, the subject is still under progress with the higher authorities at KSRTC and Assessing authorities has not come to an final conclusion and hence, provision of encashment in respect of retired employees is made on accrual basis and accordingly the liability is provisioned. The same procedure is being followed in all the four Corporations.

In view of the above, comments on accounts may be dropped please.

ii) A reference is invited to item No. 10 of the Accounting Policy where in disclosed that, " the actuarial liability on gratuity is not provisional in the Accounts of the Corporation during the year 2017-18, however, the Corporation has been settling the gratuity claims of the employees as per existing provisions from out of the revenue of the Corporation." This is not in accordance with Accounting Standard 15 (Employee Benefits).

As per Accounting standard (AS-15 Revised) on "Employee Benefit", the accruing liability should be calculated based on the Actuarial valuation and the same to be provided in the books of accounts. Hence, the provision of gratuity and Leave encashment by the Corporation is not in accordance with the AS-15.

Comments on accounts is hereby noted. The provision of gratuity on Actuarial valuation is still under progress with higher authorities at KSRTC Bangalore and Assessing authorities has not come to an final conclusion and hence the provision of gratuity in respect of retired employees is made on accrual basis and accordingly the liabilities is provisioned. The same procedure is being followed in all the four Corporations.

In view of the above, comments on accounts may be dropped please.

Balance Sheet**Capital and Aliabilities****1. Reserves and Funds****Passenger Amenity Fund Rs. 9.56 crore.**

This represents Funds transferred from KSRTC lying unutilized for long time. Treating this Reserve Fund without utilization for the purpose for which it was created is not correct. In reply to the comment for the year 2015-16 and 2016-17, it was assured that the fund will be utilized in future for the above purpose. However, there is not progress in fund utilization. Suitable action may be taken to utilize the funds for creation of passenger amenities.

Comments on accounts is hereby noted. The Corporation is regularly providing special amenities to the travelling public regularly. In future the same fund will be utilized for the above purpose during 2018-19 accounts.

In view of the above, comments on accounts may be dropped please.

2. Current Liabilities Rs. 69575.99 lakh**Cheques cancelled (Stale Cheques)**

The above includes an amount of Rs. 22.55 lakh and Rs. 23.76 lakh pertaining to stale cheques of Chikkodi and Sirsi Division issued prior to April 2015 and were not presented to Bank within the validity period. This should have been treated as miscellaneous Income as per the provisions of the Accounts Manual. This may be reviewed and suitable action taken in the ensuing year.

Comments on accounts is hereby noted. The stale cheque of Rs. 22.55 lakhs in r/o Chikkodi Division and Rs. 23.76 lakhs in r/o Sirsi Division which kept under A/c Head No. 220401 is correct. When the expenditure is booked and liability created and discharged, the question of crediting the same liability does not arise, since the deposit kept itself is liability. Hence, there is no under statement of liability and loss.

In view of the above, comments on accounts may be dropped please.

Property and Assets**3. Fixed Assets at Cost (Schedule-IX)****Capital work in progress Rs. 8869.73 lakh**

The above includes an amount of Rs. 27.00 lakh being the expenditure incurred for the work of providing cement concrete to parking area in Central Office premises at Hubli and expenditure incurred up to March-2016. Though the work has been completed and parking area has already been put to use, the assets have not been capitalized and depreciation provided for want of receipt of final bills/completion. This has resulted in overstatement of CWIP and understatement of Pucca road/RCC Road by Rs. 27.00 lakh and non-provision for depreciation of Rs. 1.01 lakh. Necessary Action may be taken in this regard.

Comments on accounts is hereby noted. The total value of tender work providing cement concrete to parking area in Central Offices, Hubli to the extent of Rs. 38.4 lakhs and work to the extent of Rs. 11.40 lakhs is not completed by the Contractor. Since the work was not completed by the contractor the above work was not capitalized and the same is accounted under A/c Head No. 320201 capital work in progress. As soon as the work is completed the same will be capitalized and depreciation will be charged.

In view of the above, comments on accounts may be dropped please.

4. Industrial Housing Scheme Rs. 28.86 Lakh

The above represents amount spent towards the construction of staff quarters under the Industrial Housing scheme which was Implemented by the erstwhile KSRTC(1997-98) and the same has been transferred to NWKRTC on bifurcation. However, there were no details available with the Corporation and the same is being carried forward since its inception. Details may be collected and properly incorporated in the concerned Assets Registers.

Comments on accounts is hereby noted.

The construction of staff quarters under the Industrial Housing scheme implemented by the KSRTC and same has been transferred to NWKRTC on bifurcation. Depreciation on other asset is being charged at the prevailing rates. However, the details of the asset under Industrial Housing scheme will be provided during 2018-19. Annual accounts duly obtaining from the KSRTC.

In view of the above, comments on accounts may be dropped please.

5. Inventories**Stores and Spares - Rs. 1897.39 lakh.**

The above includes an amount of Rs. 3.64 lakh being the value of obsolete material lying in store of Regional Workshop, Hubli for more than three years without disposal. Non-provision towards these obsolete items has resulted in overstatement of Stock/other auto spares, and understatement of loss for the year by Rs. 3.64 lakh. Necessary action may be taken to dispose the obsolete stock in the best interests of the Corporation.

Comments on accounts is hereby noted.

Obsolete items are required to be circulated with the Divisions and workshops of KSRTC, BMTC, NEKRTC and NWKRTC in order to utilize the materials by needy divisions before scrapping. Accordingly, obsolete materials list is circulated vide circular No. 1189 dtd: 16-02-2016. As none of the Division indented for these materials, approval is sought from CO&SP Bangalore vide office letter 453 dtd: 03-08-2018 for disposal. As soon as the approval is obtained for scrapping the necessary action will be taken to include these materials in forthcoming e-auction and obsolete items will be disposed accordingly.

In view of the above, comments on accounts may be dropped please.

6. Sundry Debtors - Rs. 6761.09 lakh.

An amount of Rs. 2.89 lakh is pending recovery from 2012-13 from Maharashtra State Road Corporation (MSRTC) by Sirsi Division. However, MSRTC has stated that, no dues were pending. Hence, this should have been written off in the accounts. This has resulted in overstatement of sundry debtors and understatement of loss for the year by Rs. 2.89 lakh.

Comments on accounts is hereby noted.

An amount of Rs. 2.89 lakhs is shown as amount recoverable from MSRTC since 2012-13 by Sirsi Division. After reconciliation and continuous correspondence with MSRTC, they have stated that there were no dues to be payable to Sirsi Division. The same issue was observed by propriety audit team during 2006-2009, and the same para was dropped by RAO vide letter No. AG(E&RSA)/ES-IT/TS/BMTC/2018-19/ I-38 dtd:25-05-2018. Since, the para was dropped, necessary action will be taken to withdraw the same during 2018-19 accounts.

In view of the above, comments on accounts may be dropped please.

7. Accident Repairs - Rs. 654.46 lakh.

An amount of Rs. 196.78 lakh relating to five Divisions were pending for more than 24 months. As per the truce agreement (1978) entered into with the employees of the Corporation, the amount recoverable towards accident repairs has been limited to a maximum of one month's basic pay and such recovery should be effected before the expiry of 18 months from the date of accident or on completion of Departmental enquiry whichever is earlier. Hence necessary provision should have been made in accounts. This has resulted in overstatement of Sundry debtors and Property Insurance Fund by Rs. 196.78 lakh. Necessary action may be taken to settle the cases at the earliest and necessary entries may be made in books of account.

Comments on accounts is hereby noted. As per the truce agreement only one month salary can be recovered from the concerned driver and balance should be transferred to property insurance fund after the completion of the domestic enquiry against the defaulted driver.

Without the completion of domestic enquiry and final approval from competent authority this amount can not be debited to property insurance fund. Necessary action will be taken to speed up the above procedure.

In view of the above, comments on accounts may be dropped please.

Profit & Loss Account**8. Expenditure.**

The Expenditure does not include an amount of Rs. 3.56 lakh being the depreciation for the year on account of the addition to the assets to an extent of Rs. 35.62 lakh to the Hand ticketing machines at the Gadag Divisions. As the Hand Ticketing Machines were put to use during the current year the depreciation on this assets should have been provided. Non Accounting of the depreciation has resulted in understatement of the expenditure and loss for the year to an extent of Rs. 3.56 lakh (calculated @ 10% on the value of assets of Rs. 35.62 lakh for one year and calculated @ 50% of the depreciation rate of 20% as per the accounting policy of the Corporation).

Necessary adjustment may be carried out during the finalization of accounts during 2018-19.

Comments on accounts is hereby noted. Depreciation on hand ticketing machine in r/o Gadag Division to the extent of Rs. 3,56,213/- (calculated at 10% on the value of asset of Rs. 35.62 lakh for one year and calculated at 50% of the depreciation rate of 20% as per the accounting policy of the Corporation). And the same will be incorporated during 2018-19 Accounts.

In view of the above, comments on accounts may be dropped please.

9. Notes to the Balance sheet and Profit and Loss account.

Government of Karnataka (GOK) has approved the implementation of the Bus Rapid Transit System (BRTS) project between the twin cities Hubli and Dharwad vide G.O. No. 383/DULT dated 12-01-2012. As part of the BRTS project,

Comments on accounts is hereby noted. NWKRTC has handed over the land to be extent of 28 acres and 27 guntas in Hubli-Dharwad to BRTS Company Ltd., to construct the infrastructure as per the MOU entered. The

the transit infrastructure for BRTS and for the feeder services is being proposed to be upgraded with the funds from the BRTS project, in addition BRTS transit infrastructure is proposed to be developed on the land belonging to NWKRTC. Accordingly, the Memorandum of understanding(MOU) for implementation of the scheme was entered between BRTS Company and NWKRTC. As per the terms of MOU, the NWKRTC handed over land to an extent of 28 acres and 27 Guntas in Hubli and Dharwad during 2012-13 and 2013-14 at free of cost.

The above facts needs suitable disclosure in Notes forming part of the Accounts.

ownership of the property has not being transferred. However, the same will be disclosed in “ Notes forming part of Balance sheet” during 2018-19 accounts.

In view of the above, comments on accounts may be dropped please.

10. Accident Relief Fund (ARF) - Non Formation of Trust.

The GOK accorded the approval for the ARF scheme vide order dated TRA/2001 dated 24-04-2002 for implementation of ARF and directed to formulation of the detailed scheme towards the management of the scheme. As per the scheme Guidelines, the prescribed cess of Rs. 1/- on the ticket of Rs. 20/- and above which is now enhanced to Rs. 100/- and above shall be collected from the passengers. Further, the amount collected shall be utilized for providing the relief to the passengers who are injured /deceased during accidents and the amount so collected will be credited to a separate reserve and deposited in separate bank accounts and should not be used for any other purpose.

As per the above Government directions, NWKRTC, has formed a committee during August -2006 and formulated scheme Guidelines. On a review of the scheme, it was observed that, the amount collected under the scheme is being accounted as traffic revenue as per the Government order dated 12-11-2010 (Rs. 4.01 crore during 2017-18). The above facts should be suitably disclosed in the Notes to accounts.

Comments on accounts is hereby noted. Amount collected from passengers towards ARF and insurance fee is merged while accounting the same in to traffic revenue of the Corporation as per the directions of Government order dated: 12-11-2010. The same will be disclosed in the “Notes forming part of Balance Sheet” during 2018-19 accounts.

In view of the above, comments on accounts may be dropped please.

Sd/-

Managing Director.

N.W.K.R.T.C. Central Offices, Hubli

E. Management Letter

Deficiencies which have not been included in the audit report have been brought to the notice of the Management, through a Management Letter issued separately for remedial/corrective action.

(v) Impact on Accounts

As a result of the above comments, the loss of ₹. 71.97 crore for the year would increase by ₹. 0.83 crore.

(vi) Subject to our observation in the preceding paragraphs, we report that the Balance Sheet and Profit and Loss Account dealt with by this report are in agreement with the books of accounts.

(vii) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts and subject to the significant matters stated above and other matters mentioned in **Annexure-I** to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India.

- a. In so far as it relates to the Balance Sheet, of the state of affairs of the Corporation as at 31st March 2018 and
- b. In so far as it relate to Profit and Loss account, of the loss for the year ended on that date.

A review of accounts showing the summarized financial results of the corporation for the last three years is given in **Annexure-II**.

For and on behalf of the Comptroller and Auditor General of India.

Sd/-
(BIJIT KUMAR MUKHERJEE)
Accountant General
(Economic & Revenue Sector Audit)
Karnataka, Bengaluru.

Sd/-
(P. RAJENDRA CHOLAN)
Managing Director.

Dated : 15 February 2019
Place : Bengaluru.

ANNEXURE - I

1. Adequacy of Internal Audit System : In our opinion, the Corporation has an internal audit system commensurate with its size and nature of its business.
2. **Adequacy of Internal Control System** : In our opinion and based on the information and explanation made available to us, there is an adequate internal control system commensurate with the size of the Corporation and nature of its business for purchase of inventory and fixed assets and for sale of tickets and services.
3. **System of Physical verification of fixed assets** : All fixed assets have been physically verified by the management during the year. As informed, no material discrepancies were noticed on such verification.
4. **System of physical verification of inventory:** The Management has conducted the physical verification of inventory during the year and there is regular programme of verification of inventory every year.
5. **Regularity in payment of statutory dues:** According to the information and explanation provided to us, the Corporation is regular in depositing undisputed statutory dues including Income Tax, Sales Tax, Service tax and other statutory dues with the appropriate authorities except provident Fund.

Sd/-
(BIJIT KUMAR MUKHERJEE)
Accountant General
(Economic & Revenue Sector Audit)
Karnataka, Bengaluru.

ANNEXURE - II

Review of Accounts of North Western Karnataka Road Transport Corporation, Hubballi for the ended 31st March 2018 by the Comptroller and Auditor General of India.

(**NOTE:** This review of Accounts has been Prepared without taking into account the audit observations comment contained in the Audit Report of the Comptroller and Auditor General of India.)

A. FINANCIAL POSITION :

The Financial Position of the Corporation as at the end of the last three years upto 2017-18 is given below;

(Rs. in Crore)

Particulars	2015-16	2016-17	2017-18
LIABILITIES:			
Capital Including Capital Contribution	369.46	369.46	369.46
Reserves and Funds	75.16	143.91	179.10
Borrowings	221.44	124.54	148.31
Trade Dues and other Current Liabilities	524.57	688.60	771.66
TOTAL	1190.63	1326.51	1468.53
ASSETS			
Gross Block	1002.40	1099.00	1164.24
Less : Depreciation	678.77	725.71	737.90
Net Fixed Assets	323.63	373.29	426.34
Capital work in progress	57.96	70.45	88.70
Current assets, Loans & Advances	193.63	153.72	152.96
Investment	3.00	3.00	3.00
Deferred Revenue Expenditure	11.46	5.52	5.05
Accumulated loss	600.95	720.50	792.48
TOTAL	1190.63	1326.51	1468.53

B. WORKING RESULTS :

The working results of the Corporation for the last 3 years upto 31st March 2018 are given below.

(Rs. in crore)

Sl. No.	Description	2015-16	2016-17	2017-18
1.	Total Revenue (Operating and Non Operating) #	1,733.78	1,740.37	1884.45
2	Total Expenditure (Operating & Non-Operating) @	1,616.64	1,753.17	1869.58
3.	a) Profit/Loss for the year	117.14	-12.80	14.87
	b) Net Prior period adjustments	0.0	0.0	0.0
	c) Net Profit / Loss for the year	117.14	-12.80	14.87
4.	Appropriation/Utilisation			
	a) Depreciation	127.12	89.18	75.53
	b) Interest on State Govt. Loan/Capital	00.00	00.00	00.00
	c) Interest on Central Govt. Loan/Capital	00.00	00.00	00.00
	d) Interest on Bank Loan	28.82	17.58	11.31
5.	Net Profit / (-) Loss	-38.78	-119.55	-71.97
6.	Capital employed \$	552.12	374.45	445.80
7.	Net Worth*	-167.79	-212.65	-248.97

Total Revenue includes income from subsidies / grants and miscellaneous income.

@ Total Expenditure does not include depreciation and interest on loans / capital.

\$ Capital employed represents Shareholder's fund Plus Long-term liabilities.

* Net worth represents Capital Plus Reserves and Surplus Less Deferred Revenue Expenditure and Accumulated Loss.

C. OPERATIONAL PERFORMANCE:

The Operational Performance of the Corporation for the last 3 years up to 31st March 2018

Sl. No.	Particulars	2015-16	2016-17	2017-18
1.	Average No. of Vehicles held Own buses	4,736.40	4,801.90	4999.80
2.	Average No. of vehicles on Road	4,557.90	4,569.70	4757.70
3.	Fleet utilization (percentage)	96.20	95.20	95.20
4.	Route Kilometres(Kms) at the end of the year(in lakh)	3.85	3.77	3.68
5.	No. of Operating Depots	48.00	49.00	49.00
6.	Kilometers covered (in lakh)			
	a) Gross Kms	5,994.07	6,012.22	6231.31
	b) Effective Kms	5,838.63	5,854.09	6044.55
	c) Dead Kms	155.44	158.13	186.76
	d) % of Dead Kms to gross Kms.	2.60	2.60	3.00
	c) Norms	2.50	2.50	2.50
7.	Average kms covered per bus per day			
	a) On Gross buses	359.30	360.50	358.80
	b) On Effective buses	350.00	351.00	348.10
8.	Average revenue earned (paise/km)	2,969.50	2,972.90	3117.60
9.	Average expenditure (paise/km)	3,036.50	3,177.20	3236.70
10.	Profit / Loss (paise/km)	-66.43	-204.23	-119.70
11.	Average number of breakdowns per 10000 kms.	0.03	0.03	0.03
12.	Average number of Accidents per lakh kms.	0.08	0.08	0.08
13.	Amount of compensation paid to accident Victims (In crore)	24.72	19.36	10.24
14.	Passenger kilometer scheduled (in lakh)	3,036.09	3,044.13	3143.17
15.	Passenger kilometer operated (in lakh)	1787.62	1,776.70	1888.77
16.	Load Factor	58.90	58.40	60.10
17.	Occupancy Ratio (Load factor) in %	58.90	58.40	60.10
18.	Break Even Occupancy Ratio	69.40	72.60	74.00
19.	Fuel Consumption(KMPL)			
	a) Actual	5.18	5.18	5.18
	b) Norms	5.23	5.23	5.23
20.	Repairs & maintenance Cost per km in paise	49.40	45.70	40.20
21.	Tyre Cost per Km in paise			
	a) New	--	--	--
	b) Retreated	60.90	57.00	52.60

Sd/-
Sr. Audit Officer
Transport Sector.

ವಾಯವ್ಯ ಕರ್ನಾಟಕ ರಸ್ತೆ ಸಾರಿಗೆ ಸಂಸ್ಥೆ, ಕೇಂದ್ರ ಕಚೇರಿ, ಹುಬ್ಬಳ್ಳಿ.
 2017-18ನೇ ಸಾಲಿನ ವಾಯವ್ಯ ಕರ್ನಾಟಕ ರಸ್ತೆ ಸಾರಿಗೆ ಸಂಸ್ಥೆಯ ಲೆಕ್ಕ ಪತ್ರಗಳನ್ನು ವಿಧಾನ ಮಂಡಳಕ್ಕೆ ಸಲ್ಲಿಸುವ ವರೆಗೆ ವಿವಿಧ ಘಟ್ಟಗಳಲ್ಲಿ ವಿಲೇವಾರಿಗೊಂಡ ದಿನಾಂಕವನ್ನು ತೋರಿಸುವ ಪಟ್ಟಿ.

ಕ್ರ. ಸಂ.	ವರ್ಷ	ಲೆಕ್ಕ ಪತ್ರಗಳನ್ನು ವರ್ಷಾವಾರು ಪೂರ್ಣಗೊಳಿಸಿ ಲೆಕ್ಕ ಪರಿಶೋಧನೆಗೆ ಸಿದ್ಧ ಪಡಿಸಬೇಕಾದ ದಿನಾಂಕ	ವರ್ಷಾವಾರು ಲೆಕ್ಕ ಪತ್ರಗಳನ್ನು ಸಿದ್ಧ ಪಡಿಸಿದ ದಿನಾಂಕ	ವಿಳಂಬಕ್ಕೆ ಯಾವುದಾದರೂ ಕಾರಣಗಳು ಇತರೆ	ಮಹಾಲೇಖ ಪಾಲಿಗೆ ಪರಿಶೋಧನೆ ನಡೆಸಲು ಕೋರಿ ಬರದ ಪತ್ರದ ಉಲ್ಲೇಖ ಮತ್ತು ದಿನಾಂಕ	ಮಹಾಲೇಖ ಪಾಲರು ಲೆಕ್ಕ ಪರಿಶೋಧನೆ ಪ್ರಾರಂಭಿಸಿದ ದಿನಾಂಕ ಮತ್ತು ಪೂರ್ಣ ಗೊಳಿಸಿದ ದಿನಾಂಕ	ಮಹಾ ಲೇಖಪಾಲರು ಲೆಕ್ಕ ಪರಿಶೋಧನೆಯ ಪ್ರಮಾಣ ಪತ್ರವನ್ನು ನೀಡಿದ ಪತ್ರದ ಉಲ್ಲೇಖ ಮತ್ತು ದಿನಾಂಕ	ಅವುಗಳನ್ನು ಅಚ್ಚುಗಾಗಿ ನೀಡಿದಾಗ ಮತ್ತು ಅಚ್ಚು ಪತ್ರಗಳನ್ನು ಸ್ವೀಕರಿಸಿದ ದಿನಾಂಕ	ಪ್ರತಿಗಳನ್ನು ಶಾಸಕಾಂಗ ಸಭೆಯಲ್ಲಿ ಮಂಡಿಸಲು ಸಜ್ಜಿವಾಲಯಕ್ಕೆ ಸಲ್ಲಿಸಿದ ಪತ್ರದ ಉಲ್ಲೇಖ ಹಾಗೂ ದಿನಾಂಕ	ಶಾಸಕಾಂಗ ಸಭೆಯಲ್ಲಿ ಮಂಡಿಸುವಲ್ಲಿ ಉಳಿಬಿಡುವ ವಿಳಂಬಕ್ಕೆ ಕಾರಣಗಳು
1	2		4	5	6	7	8	9	10	11
1	2017-18	30-09-2018 ವಾರ್ಷಿಕ ಲೆಕ್ಕ ಪಟ್ಟಿಯನ್ನು ಪೂರ್ಣ ಗೊಳಿಸುವುದು	11-07-2018	* ಟಿಪ್ಪಣಿ ಅನ್ವಯ	ಸಂ.ವಾಕರಸಾ/ ಕೇಕ/ಹು/ಲೇಪ/ ಬಿಎಸ್/1304/ 2018-19 ದಿನಾಂಕ 27-08-2018	04-09-2018 ರಿಂದ 26-09-2018	ಸಂ.ಪಿಆರ್.ಎಜಿ/ (ಇ&ಆರ್.ಎಸ್.ಎ)/ ಈಎಸ್-II/ ಟಿಎಸ್/ ಎಸ್.ಎಆರ್ 17-18/ 2018-19/ ಡಿ.231/127 ದಿನಾಂಕ 15-02-2019	ಸಂ.ವಾಕರಸಾ/ ಕೇಕ/ಹು/ಲೇಪ/ ಬಿಎಸ್/ 2018-19 ದಿನಾಂಕ 20-03-2019	* ಟಿಪ್ಪಣಿ ಅನ್ವಯ	* ಟಿಪ್ಪಣಿ ಅನ್ವಯ

ಟಿಪ್ಪಣಿ: ರಸ್ತೆ ಸಾರಿಗೆ ಕಾಯಿದೆ 1950ರ ಚೌಕಟ್ಟಿನಲ್ಲಿ ವಾಯವ್ಯ ಕರ್ನಾಟಕ ರಸ್ತೆ ಸಾರಿಗೆ ನಿಗಮವನ್ನು ರಚಿಸಿದ್ದು, ಅದಿನಿಯಮ 55 ರಲ್ಲಿ ಸಂಸ್ಥೆಯ ವಾರ್ಷಿಕ ಲೆಕ್ಕ ಪತ್ರಗಳನ್ನು ಹಣಕಾಸಿನ ವರ್ಷ ಕೊನೆಗೊಂಡ 6 ತಿಂಗಳ ಒಳಗೆ ಪೂರ್ಣಗೊಳಿಸತಕ್ಕದ್ದೆಂದು ವಿಧಿಸಲಾಗಿದೆ. ಅದರಂತೆ 2017-18 ನೇ ಸಾಲಿನ ಲೆಕ್ಕ ಪತ್ರಗಳನ್ನು (ಅಸ್ತಿ ಜವಾಬ್ದಾರಿ ಪಟ್ಟಿ ಮತ್ತು ಲಾಭ ನಷ್ಟ ತಪ್ಪು) ತಯಾರಿಸಿ ಸಂಸ್ಥೆಯ ನಿರ್ದೇಶಕ ಮಂಡಳಿಯು ತರಾವು ಸಂಖ್ಯೆ 1231 ದಿನಾಂಕ: 20-08-2018 ರ ಅಡಿಯಲ್ಲಿ ಒಪ್ಪಿಗೆ ನೀಡಿರುತ್ತಾರೆ. ಸದರಿ ಲೆಕ್ಕ-ಪತ್ರಗಳನ್ನು, ಕರ್ನಾಟಕ ಮಹಾ ಲೇಖಪಾಲರಿಗೆ (ಸರ್ಕಾರದ ಲೆಕ್ಕ ಪರಿಶೋಧಕರಿಗೆ) ಪರಿಶೀಲನೆಗಾಗಿ ಪತ್ರ ಸಂಖ್ಯೆ : ವಾಕರಸಾ/ಕೆ.ಕೆ/ ಹು/ಲೇಪ/1304/2018-19 ದಿನಾಂಕ: 27-08-2018 ರಂದು ನೀಡಿದ್ದು ಸರಕಾರ ಲೆಕ್ಕ ಪರಿಶೋಧಕರು ಪರಿಶೋಧನೆಮಾಡುವುದನ್ನು ಕೈಗೊಂಡ ನಂತರ ಸರಕಾರ ಲೆಕ್ಕ ಪರಿಶೋಧಕರು ತನಿಖಾ ವರದಿ ಹಾಗೂ ದೃಢೀಕರಣವನ್ನು ಸರಕಾರಕ್ಕೆ 15-02-2019 ರಂದು ಕಳುಹಿಸುತ್ತಾರೆ. ದೃಢೀಕರಣಗೊಂಡ ಈ ಲೆಕ್ಕ ಪತ್ರಗಳನ್ನು, ಅಡಿಟಿ ವರದಿ ಹಾಗೂ ತತ್ಸಂಬಂಧಿತ ಉತ್ತರಗಳೊಂದಿಗೆ ಮುದ್ರಿಸಿ ವಿಧಾನ ಸಭೆಯಲ್ಲಿ ಮಂಡಿಸಲು ರಾಜ್ಯ ಸರಕಾರಕ್ಕೆ ದಿನಾಂಕ:.....ನಲ್ಲಿ ಸಲ್ಲಿಸಲಾಗಿದೆ.

ಸಹಿ/-
 ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು.

**NORTH WESTERN KARNATAKA ROAD TRANSPORT CORPORATION
ACCOUNTS DEPARTMENT, CENTRAL OFFICES, HUBLI.**

Statement showing the details of various stages of the disposal of Annual Accounts of NWKRTC for the year 2017-18

Sl. No.	Year	The date on which accounts are to be completed and kept ready for audit (Year wise)	The dates on which they were actually kept ready	Reasons for the delay if any	Ref. No. & date by which the AG was requested to take up the Audit	The dates on which the AG took up the audit and completed it	Ref. No. & date which the AG furnished the certificate of the Audit	The dates on which they were referred to for printing and printed copies were received	Ref.No. & date with which it was submitted to legislature secretariat for being the Legislature	Reasons for the delay if any in submission to the legislature
1	2017-18	30-09-2018 Finalisation of Accounts	11-07-2018	* As per Note	NWKT/CO/ HBL/ACC/ BS/1304/ 2018-19 Dtd 27-08-2018	04-09-2018 to 26-09-2018	No. Pr.AG (E& RSA)/ES-II/ TS/ SAR-17-18/ 2018-19/ D-231/127 Dtd. 15-02-2019	No.NWKT/CO/ HBL/ACC/BS/ 2018-19 Dtd. 20-03-2019	* As per Note	* As per Note

NOTE: In pursuance to Rule No. 55 of the KSRTC Rules Framed under RTC Act 1950 the Annual Accounts of the Corporation are to be finalised with 6 months from the date of the closure of the financial year. Accordingly, the Accounts for the financial year 2017-18 were compiled and forwarded Vide No. NWKT/CO/HBL/BS/1304 Dtd. 27-08-2018 for the Audit. The Corporation Board has approved Annual Accounts Vide Resolution No. 1231 Dated 20-08-2018 Certified Accounts together with Audit report were sent to the Govt. of Karnataka on 15-02-2019 by C & AG. The Booklets of the Accounts together with a Audit Report have been submitted to Government on.....

Sd/-
Managing Director.