

Annexures

Annexure 1

Statement showing the investment made by State Government in SPSUs whose accounts are in arrears as on 30 September 2016 (Referred to in paragraph 1.11)

Sl. No.	Name of Public Sector Undertaking	Year upto which accounts finalised	Paid up capital	Periods of accounts pending finalisation	Investment made by State Governments during the years for which the accounts are in arrears		
					Equity	Loans	Grants
1	2	3	4	5	6	7	8
A	Working Government Companies						
1.	Assam Seeds Corporation Limited	2013-14	1.46	2	0.00	0.00	0.00
2.	Assam Fisheries Development Corporation Limited	2011-12	0.49	4	0.00	0.00	3.07
3.	Assam Livestock and Poultry Corporation Limited	2014-15	2.19	1	0.00	0.00	0.43
4.	Assam Tea Corporation Limited	2007-08	29.54	8	0.00	124.64	0.00
5.	Assam Plantation Crop Development Corporation Limited	2013-14	5.00	23	0.00	7.65	2.99
6.	Assam Plains Tribes Development Corporation Limited	2013-14	3.39	2	0.10	0.00	51.60
7.	Assam State Development Corporation for Other Backward Classes Limited	2009-10	2.80	6	2.11	2.07	0.00
8.	Assam State Film (Finance & Development) Corporation Limited	2011-12	0.10	4	0.00	0.00	0.08
9.	Assam Hills Small Industries Development Corporation Limited	1992-93	2.00	23	0.00	23.27	1.64
10.	Assam State Fertilizers and Chemicals Limited	2006-07	4.92	9	0.00	0.00	0.06
11.	Assam Electricity Grid Corporation Limited	2014-15	99.93	1	0.00	39.70	5.46
12.	Assam Power Distribution Company Limited	2014-15	162.77	1	0.00	150.40	97.05
13.	Assam Tourism Development Corporation Limited	2014-15	0.39	1	0.00	0.00	23.23
Total A (All Working Government companies)					2.21	347.73	185.61

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

(Figures in columns 4 & 6 to 8 are ₹ in crore)							
Sl. No.	Name of Public Sector Undertaking	Year upto which accounts finalised	Paid up capital	Periods of accounts pending finalisation	Investment made by State Governments during the years for which the accounts are in arrears		
					Equity	Loans	Grants
1	2	3	4	5	6	7	8
B	Working Statutory corporations						
1.	Assam State Transport Corporation	2014-15	737.72	1	0.00	0.00	27.50
2.	Assam State Warehousing Corporation	2010-11	13.14	5	1.33	0.00	6.86
	Total B (All working Statutory Corporations)		750.86		1.33	0.00	34.36
	Total (A+ B)		1,065.84		3.54	347.73	219.97
C	Non - working Government Companies						
1.	Assam State Minor Irrigation Development Corporation Limited	2011-12	17.35	4	0.00	0.00	0.07
2.	Industrial Papers (Assam) Limited	2000-01	0.40	15	0.00	0.00	7.28
	Total C (All non-working Government Companies)		17.75		0.00	0.00	7.35
	Total (A + B + C)		1,083.59		3.54	347.73	227.32

Annexure 2

Summarised financial position and working results of Government Companies and Statutory Corporations as per their latest financial statements/accounts as on 30 September 2016

(Referred to in paragraph 1.15)

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

Sl. No.	Sector/Name of the Company	Period of Accounts	Year in which finalised	Paid up Capital	Loan outstanding at the end of the 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	Man-power
1	2	3	4	5	6	7	8	9	10	11	12	13	14
A. Working Government Companies													
AGRICULTURE & ALLIED													
1.	Assam Seeds Corporation Limited	2013-14	2016-17	1.46	7.19	-13.17	22.00	-3.64	0.00	-4.52	-3.64	-	174
2.	Assam Fisheries Development Corporation Limited	2011-12	2014-15	0.49	0.00	1.20	4.02	1.04	0.00	1.69	1.04	61.54	73
3.	Assam Livestock and Poultry Corporation Limited	2014-15	2016-17	2.19	0.00	-5.95	0.45	-1.47	1.59	-3.46	-1.47	-	25
4.	Assam Tea Corporation Limited	2007-08	2016-17	29.54	120.70	-25.53	24.76	-18.01	-3.03	124.71	-15.49	-	16691
5.	Assam Plantation Crop Development Corporation Limited	2013-14	2016-17	5.00	9.69	-4.20	0.23	-1.23	-0.21	0.98	4.14	422.45	66
Sector wise total				38.68	137.58	-47.65	51.46	-23.31	-1.65	119.40	-15.42	-	17029

Sl. No.	Sector/Name of the Company	Period of Accounts	Year in which finalised	Paid up Capital	Loan outstanding at the end of the 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	Man-power
1	2	3	4	5	6	7	8	9	10	11	12	13	14
FINANCE													
6.	Assam Plains Tribes Development Corporation Limited	2013-14	2016-17	3.39	19.94	-30.07	0.01	-0.18	-3.16	-7.18	-0.18	-	156
7.	Assam State Development Corporation for Other Backward Classes Limited	2009-10	2016-17	2.80	3.81	-8.99	0.00	-0.80	0.00	-4.60	-0.99	-	72
8.	Assam Minorities Development Corporation	1997-98	2016-17	2.00	0.00	0.01	0.00	0.01	-0.02	0.01	0.01	100.00	-
9.	Assam State Development Corporation for Scheduled Castes Limited	2009-10	2012-13	9.85	18.66	-23.74	0.00	-1.68	0.00	-2.33	-1.19	-	126
10.	Assam State Film (Finance & Development) Corporation Limited	2011-12	2015-16	0.10	0.04	0.53	0.02	0.17	0.00	0.59	0.17	28.81	13
Sector wise total				18.14	42.45	-62.26	0.03	-2.48	-3.18	-13.51	-2.18	-	367

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Paid up Capital	Loan outstanding at the end of the year	Accumulated Profit (+)/ Loss (-)	Turnover	Net Profit (+) / Loss (-)	Net impact of Audit Comments [#]	Capital employed [@]	Return on capital employed ^{\$}	Percentage return on capital employed	Man-power
1	2	3	4	5	6	7	8	9	10	11	12	13	14
INFRASTRUCTURE													
11.	Assam Hills Small Industries Development Corporation Limited	1992-93	2015-16	2.00	16.49	-4.38	0.31	-0.55	0.00	6.38	-0.55	-	61
12.	Assam Industrial Development Corporation Limited	2015-16	2016-17	122.31	86.35	-31.46	2.17	5.53	-7.01	177.20	5.53	3.12	158
13.	Assam Small Industries Development Corporation Limited	2013-14	2014-15	6.67	5.19	-14.52	90.00	-1.70	0.85	-2.67	-1.68	-	116
14.	Assam Electronics Development Corporation Limited	2012-13	2016-17	9.46	0.00	0.25	0.92	2.26	-8.89	9.71	2.26	23.27	296
15.	Assam Mineral Development Corporation Limited	2014-15	2016-17	4.89	4.72	1.66	47.21	4.14	-1.29	11.27	4.14	36.73	95
16.	Assam Police Housing Corporation Limited	2012-13	2015-16	0.04	0.00	18.78	3.97	2.14	0.00	18.82	2.14	11.37	157
17.	Assam Trade Promotion Organisation	2014-15	2016-17	10.00	0.00	0.67	0.39	0.18	0.00	10.67	0.18	1.69	-
Sector wise total				155.37	112.75	-29.00	144.97	12.00	-16.34	231.38	12.02	-	883

Audit Report (PSUs) for the year ended 31 March 2016

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Paid up Capital	Loan outstanding at the end of the year	Accumulated Profit (+)/ Loss (-)	Turnover	Net Profit (+) / Loss (-)	Net impact of Audit Comments [#]	Capital employed [@]	Return on capital employed ^{\$}	Percentage return on capital employed	Man-power
1	2	3	4	5	6	7	8	9	10	11	12	13	14
MANUFACTURING													
18.	Assam Petrochemicals Limited	2015-16	2016-17	9.13	0.00	-29.27	72.31	-22.19	-6.97	55.08	-22.19	-	394
19.	Ashok Paper Mill (Assam) Limited	2014-15	2016-17	0.01	13.32	-80.37	0.00	-3.70	0.00	-67.04	-1.98	-	119
20.	Assam Hydro-Carbon and Energy Company Limited	2015-16	2016-17	21.00	0.00	9.90	1.02	1.60	0.00	30.90	1.60	5.18	4
21.	Amtron Informatics (India) Limited	2011-12	2016-17	0.01	0.00	-3.64	0.00	-0.22	0.00	-3.63	-0.22	-	16
22.	Assam State Fertilizers and Chemicals Limited	2006-07	2015-16	4.92	8.84	-9.58	1.94	0.50	0.00	2.62	0.50	19.08	41
Sector wise total				35.07	22.16	-112.96	75.27	-24.01	-6.97	17.93	-22.29	-	574
POWER													
23.	Assam Power Generation Corporation Limited	2015-16	2016-17	455.86	630.74	-173.27	679.72	0.93	5.33	913.33	51.28	5.61	1,303
24.	Assam Electricity Grid Corporation Limited	2014-15	2015-16	99.93	392.18	-242.46	462.52	-80.55	0.00	371.62	-49.78	-	2,482
25.	Assam Power Distribution Company Limited	2014-15	2015-16	162.77	1055.59	-2985.03	3190.18	-577.50	-29.77	-2053.65	-370.77	-	12,640
Sector wise total				718.56	2078.51	-3400.76	4332.42	-657.12	-24.44	-768.70	-369.27	-	16,425

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Paid up Capital	Loan outstanding at the end of the year	Accumulated Profit (+)/ Loss (-)	Turnover	Net Profit (+) / Loss (-)	Net impact of Audit Comments [#]	Capital employed [@]	Return on capital employed ^{\$}	Percentage return on capital employed	Man-power
1	2	3	4	5	6	7	8	9	10	11	12	13	14
SERVICES													
26.	Assam Tourism Development Corporation Limited	2014-15	2016-17	0.39	0.00	11.72	4.23	1.58	-0.03	12.11	1.58	13.05	132
Sector wise total				0.39	0.00	11.72	4.23	1.58	-0.03	12.11	1.58	13.05	132
MISCELLANEOUS													
27.	Assam Government Marketing Corporation Limited	1999-00	2016-17	4.05	1.49	-5.53	2.98	-0.78	-0.19	0.41	-0.78	-	72
28.	Assam State Text Book Production and Publication Corporation Limited	1990-91	2005-06	1.00	0.00	2.12	7.61	0.91	0.00	5.88	1.30	22.11	80
29.	Assam Gas Company Limited	2015-16	2016-17	16.91	0.00	591.43	279.36	67.32	-21.76	608.34	67.32	11.07	433
30.	DNP Limited	2015-16	2016-17	167.25	37.80	15.52	62.62	9.58	6.19	182.77	9.58	5.24	123
Sector wise total				189.21	39.29	603.54	352.57	77.03	-15.76	797.40	77.42	9.71	708
Total A (All sector wise)				1155.42	2432.74	-3037.37	4960.95	-616.31	-68.37	396.01	-318.14	-	36,118

Audit Report (PSUs) for the year ended 31 March 2016

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Paid up Capital	Loan outstanding at the end of the year	Accumulated Profit (+)/ Loss (-)	Turnover	Net Profit (+) / Loss (-)	Net impact of Audit Comments [#]	Capital employed [@]	Return on capital employed ^{\$}	Percentage return on capital employed	Man-power
1	2	3	4	5	6	7	8	9	10	11	12	13	14
B. Working Statutory Corporations													
FINANCE													
1.	Assam Financial Corporation	2015-16	2016-17	32.35	42.80	-4.03	7.06	0.09	-0.65	71.12	2.22	3.12	144
Sector wise total				32.35	42.80	-4.03	7.06	0.09	-0.65	71.12	2.22	3.12	144
SERVICE													
2.	Assam State Transport Corporation	2014-15	2015-16	737.72	0.00	-779.90	85.12	-46.78	0.00	-42.18	-36.19	-	3,975
3.	Assam State Warehousing Corporation	2010-11	2016-17	13.14	4.25	-12.54	8.23	-0.12	-4.00	4.85	0.48	9.90	398
Sector wise total				750.86	4.25	-792.44	93.35	-46.90	-4.00	-37.33	-35.71	-	4,373
Total B (All sector wise working Statutory corporations)				783.21	47.05	-796.47	100.41	-46.81	-4.65	33.79	-33.49	-	4,517
Grand Total (A + B)				1938.63	2479.79	-3833.84	5061.36	-663.12	-73.02	429.80	-351.63	-	40,635
C. Non-working Government Companies													
AGRICULTURE & ALLIED													
1.	Assam Agro-Industries Development Corporation Limited	2006-07	2012-13	2.20	7.26	-20.58	3.43	-1.51	0.00	-18.18	-1.13	-	3
2.	Assam State Minor Irrigation Development Corporation Limited	2011-12	2013-14	17.35	45.65	-63.76	0.00	-0.02	0.00	-46.42	-0.02	-	-
Sector wise total				19.55	52.91	-84.34	3.43	-1.53	0.00	-64.60	-1.15	-	3

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Paid up Capital	Loan outstanding at the end of the year	Accumulated Profit (+)/ Loss (-)	Turnover	Net Profit (+) / Loss (-)	Net impact of Audit Comments [#]	Capital employed [@]	Return on capital employed ^{\$}	Percentage return on capital employed	Man-power
1	2	3	4	5	6	7	8	9	10	11	12	13	14
INFRASTRUCTURE													
3.	Assam Power Loom Development Corporation Limited	1993-94	2001-02	1.47	0.00	0.00	0.00	0.00	0.00	1.23	0.00	-	11
4.	Assam Government Construction Corporation Limited	2015-16	2016-17	2.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	-	-
Sector wise total				3.47	0.00	0.00	0.00	0.00	0.00	3.23	0.00	-	11
MANUFACTURING													
5.	Assam Conductors and Tubes Limited	2011-12	2015-16	1.54	11.19	-5.60	0.00	-0.04	0.00	0.62	-0.04	-	3
6.	Assam State Textiles Corporation Limited	2015-16	2016-17	15.78	6.07	-22.94	0.00	0.03	0.00	-7.16	0.03	-	6
7.	Pragjyotish Fertilizers and Chemicals Limited	2009-10	2015-16	2.33	0.00	0.00	0.00	0.00	0.00	1.55	0.00	-	1
8.	Assam Tanneries Limited	1982-83	1983-84	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0
9.	Industrial Papers (Assam) Limited	2000-01	2012-13	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	2
10.	Assam Spun Silk Mills Limited	2013-14	2015-16	1.70	3.99	0.00	0.00	0.00	0.00	0.00	0.00	-	0
11.	Assam Polytex Limited	1987-88	1993-94	5.26	6.30	0.00	0.00	0.00	0.00	0.00	0.00	-	0
12.	Assam Syntex Limited	2014-15	2015-16	5.12	0.00	-59.20	0.00	0.14	0.00	-54.08	0.14	-	4
13.	Assam State Weaving and Manufacturing Company Limited	2014-15	2015-16	8.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	3

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Paid up Capital	Loan outstanding at the end of the year	Accumulated Profit (+)/ Loss (-)	Turnover	Net Profit (+) / Loss (-)	Net impact of Audit Comments [#]	Capital employed [@]	Return on capital employed ^{\$}	Percentage return on capital employed	Man-power
1	2	3	4	5	6	7	8	9	10	11	12	13	14
14.	Assam and Meghalaya Mineral Development Corporation Limited	1983-84	1984-85	0.23	0.00	-0.09	0.00	-0.01	0.00	0.05	-0.01	-	0
15.	Cachar Sugar Mills Limited	2008-09	2015-16	3.38	0.42	-7.28	0.00	-0.09	0.00	-19.99	-0.19	-	5
16.	Fertichem Limited	2014-15	2015-16	2.00	0.00	-22.07	0.00	-0.08	0.00	-20.07	-0.08	-	2
Sector wise total				45.96	27.97	-117.18	0.00	-0.05	0.00	-99.08	-0.15	-	26
Total C (All sector wise non working Government Companies)				68.98	80.88	-201.52	3.43	-1.58	0.00	-160.45	-1.30	-	40
Grand Total (A+B+C)				2007.61	2560.67	-4035.36	5064.79	-664.70	-73.02	269.35	-352.93	-	40,675

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

[@] Capital employed represents Shareholders Funds *plus* Long Term Borrowings

^{\$} Return on capital employed has been worked out by adding interest charged to P/L account to the profit/loss for the year.

Annexure 3

Financial Position of Assam Petro-Chemicals Limited for the period from 2011-12 to 2015-16 <i>(referred to in paragraph 2.7)</i>					
Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
LIABILITIES					
Share capital	9.13	9.13	9.13	9.13	9.13
Reserve and Surplus	63.73	66.69	74.74	68.15	45.96
Share Application	0.00	17.02	17.02	0.00	0.00
Non-Current Liabilities	1.49	1.77	0.74	17.84	39.69
Current liabilities	20.19	23.58	20.69	14.31	9.19
TOTAL	94.54	118.19	122.32	109.43	103.97
ASSETS					
Fixed Assets	15.02	16.71	15.20	14.02	13.97
Capital works in Progress	3.24	0.92	3.55	5.64	16.62
Intangible Assets	0.05	0.04	0.02	0.02	0.03
Non-current Assets (L&A)	12.4	10.48	10.4	10.47	7.37
Current Assets and Advances	63.83	90.04	93.15	79.28	65.98
TOTAL	94.54	118.19	122.32	109.43	103.97

Annexure 4

Working results of Assam Petro-Chemicals Limited for the period from 2011-12 to 2015-16 (referred to in paragraph 2.7)					
Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
INCOME					
Revenue from operations	60.47	80.85	96.47	83.22	72.31
Interest income	3.58	5.28	6.13	6.32	4.07
Other Income	0.14	0.92	0.24	1.08	0.38
TOTAL INCOME	64.19	87.05	102.84	90.62	76.76
EXPENDITURE					
Cost of materials consumed	25.85	31.74	32.63	44.17	43.42
Changes in inventories of finished goods, WIP and stock-in-trade	-0.44	0.51	-0.39	-0.64	0.55
Manufacturing and ODE	0.00	0.00	0.00	0.00	0.00
Employee benefit expense	21.08	24.62	37.01	31.79	33.22
Finance cost	0.02	0.00	0.21	0.00	0.02
Depreciation and amortisation expense	1.75	2.32	2.40	1.50	1.29
Other Expenses	12.52	15.27	19.86	19.47	19.75
TOTAL EXPENSES	60.78	74.46	91.72	96.29	98.25
Profit/Loss before prior period item, exceptional and extraordinary items and tax	3.41	12.59	11.12	-5.67	-21.49
Prior Period items Income (+) / Expense (-)	4.52	-0.09	-0.38	0.25	0.09
Profit/Loss before exceptional and extraordinary items and tax	-1.11	12.68	11.50	-5.92	-21.58
Exceptional and Extraordinary items	-0.01	7.63	-0.01	-0.01	0.00
Net Profit Before Tax	-1.10	5.05	11.51	-5.91	-21.58
Taxes	-0.04	1.01	2.13	0.56	0.62
Net Profit After Tax	-1.06	4.04	9.38	-6.47	-22.20

Annexure 5

Statement of Transformation loss not recovered by Assam Power Distribution Company Limited (referred to in paragraph 3.2)					
Name of the Consumer	Period of billing	Units Billed ¹	Transformation & Line Loss ²	Line loss recovered ³	Transformation Loss not recovered
		Kilowatt Hour (kWh)			
Brahmaputra TMT Bars	April 2011 to July 2013	8,72,33,840	26,17,015	5,63,780	20,53,235
Shree Shiv Sai Steel Industries	April 2011 to January 2014	5,37,07,560	16,11,227	11,20,564	4,90,663
	Total	14,09,41,400	42,28,242	16,84,344	25,43,898

¹ This is the actual units consumed and billed as per meters at the consumer end.

² AERC regulation does not specify transformation and line loss for supply at lower voltage than specified. Hence, 3 per cent which has been specified for supply at higher voltage than specified has been considered as transformation and line loss

³ As the supply was made at lower voltage, the Company to minimise the loss, recovered the line loss (*viz.* difference in consumption of check meter at sub-station and consumption as per consumer meters).