
Appendices

Appendix 1

Statement showing the investment made by State Government in PSUs whose accounts are in arrears as on 30 September 2018
(Referred to in paragraph 4.8.1)

| <i>(Figures in columns 4 & 6 to 8 are ₹in crore)</i> | | | | | | | |
|--|--|-------------------------------------|-----------------|--|---|---------------|-----------------------|
| Sl. No. | Name of Public Sector Undertaking | Year up to 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 | Power sector PSUs | | | | | | |
| 1 | Assam Power Generation Corporation Limited | 2016-17 | 455.86 | 1 | 0.00 | 32.77 | 191.25 |
| 2 | Assam Power Distribution Company Limited | 2016-17 | 162.77 | 1 | 0.00 | 105.10 | 2,085.73 ⁱ |
| Total A (Power sector PSUs) | | | 618.63 | | 0.00 | 137.87 | 2,276.98 |
| B | Non-Power sector PSUs (Working) | | | | | | |
| 1 | Assam Fisheries Development Corporation Limited | 2012-13 | 0.49 | 5 | 0.00 | 0.00 | 11.76 |
| 2 | Assam Livestock and Poultry Corporation Limited | 2016-17 | 2.19 | 1 | 0.00 | 0.00 | 14.06 |
| 3 | Assam Tea Corporation Limited | 2012-13 | 27.54 | 5 | 0.00 | 146.41 | 0.00 |
| 4 | Assam Plantation Crop Development Corporation Limited | 2013-14 | 5.00 | 25 ⁱⁱ | 0.00 | 7.65 | 2.99 |
| 5 | Assam Plains Tribes Development Corporation Limited | 2016-17 | 2.95 | 1 | 0.00 | 0.00 | 12.81 |
| 6 | Assam State Development Corporation for Other Backward Classes Limited | 2011-12 | 2.80 | 6 | 0.40 | 0.00 | 12.00 |
| 7 | Assam State Development Corporation for Scheduled Castes Limited | 2009-10 | 9.85 | 8 | 0.00 | 0.00 | 43.18 |
| 8 | Assam State Film (Finance & Development) Corporation Limited | 2011-12 | 0.10 | 6 | 0.00 | 0.00 | 0.30 |
| 9 | Assam Hills Small Industries Development Corporation Limited | 1996-97 | 2.00 | 21 | 0.00 | 29.21 | 1.64 |
| 10 | Assam Industrial Development Corporation Limited | 2016-17 | 122.31 | 1 | 13.79 ⁱⁱⁱ | 0.00 | 0.00 |
| 11 | Ashok Paper Mill (Assam) Limited | 2015-16 | 0.01 | 2 | 0.00 | 1.73 | 0.00 |
| 12 | Assam State Fertilizers and Chemicals Limited | 2009-10 | 4.56 | 8 | 0.00 | 1.45 | 0.06 |
| 13 | Assam Tourism Development Corporation Limited | 2015-16 | 0.39 | 2 | 0.00 | 0.00 | 29.54 |
| Total B (Working Non-Power sector PSUs) | | | 180.19 | | 14.19 | 186.45 | 128.34 |

| (Figures in columns 4 & 6 to 8 are ₹in crore) | | | | | | | |
|--|--|-------------------------------------|-----------------|--|---|---------------|---------------|
| Sl. No. | Name of Public Sector Undertaking | Year up to 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 |
| C | Statutory Corporation | | | | | | |
| 1 | Assam State Transport Corporation | 2015-16 | 167.73 | 2 | 0.00 | 0.00 | 89.20 |
| Total C (Statutory Corporation) | | | 167.73 | | 0.00 | 0.00 | 89.20 |
| D | Non-Power sector PSUs (Non-working) | | | | | | |
| 1 | Assam State Minor Irrigation Development Corporation Limited | 2011-12 | 17.35 | 6 | 0.00 | 0.00 | 7.15 |
| 2 | Industrial Papers (Assam) Limited | 2000-01 | 0.40 | 17 | 0.00 | 0.00 | 7.28 |
| Total D (Non-working Non-Power sector PSUs) | | | 17.75 | | 0.00 | 0.00 | 14.43 |
| Total Non-Power sector PSUs (B + C+D) | | | 365.67 | | 14.19 | 186.45 | 231.97 |

ⁱ Includes Subsidy amounting to ₹ 527 crore received during 2017-18.

ⁱⁱ Assam Plantation Crop Development Corporation Limited finalised its accounts till 1990-91. Thereafter the Company had submitted two years accounts (2012-13 and 2013-14) with an undertaking that the arrears of accounts would be finalised within five years.

ⁱⁱⁱ Share Application money (pending allotment) received by Assam Industrial Development Corporation limited during 2017-18.

Appendix 2

Statement showing position of equity and outstanding loans relating to State PSUs as on 31 March 2018 (Referred to in paragraph 1.8, 1.10, 1.16, 4.3 and 4.11)

| <i>(Figures in Columns 5(a) to 6 (d) are ₹ in crore)</i> | | | | | | | | | | | |
|--|--|------------------------|---------------------------------|--|-------------|-------------|---------------|--|-------------|-----------------|-----------------|
| Sl. No. | Sector/ Name of the PSU | Name of the Department | Month and year of incorporation | Equity ¹ at close of the year 2017-18 | | | | Long term loans outstanding at close of the year 2017-18 | | | |
| | | | | GoA | GoI | Others | Total | GoA | GoI | Others | Total |
| 1 | 2 | 3 | 4 | 5 (a) | 5 (b) | 5 (c) | 5 (d) | 6 (a) | 6 (b) | 6 (c) | 6 (d) |
| A. Power sector PSUs | | | | | | | | | | | |
| 1 | Assam Power Generation Corporation Ltd. | Power | 23-10-2003 | 455.86 | 0.00 | 0.00 | 455.86 | 551.52 | 0.00 | 414.02 | 965.54 |
| 2 | Assam Electricity Grid Corporation Ltd. | Power | 23-10-2003 | 99.93 | 0.00 | 0.00 | 99.93 | 473.10 | 0.00 | 94.28 | 567.38 |
| 3 | Assam Power Distribution Company Ltd. | Power | 23-10-2003 | 251.45 | 0.00 | 0.00 | 251.45 | 1,752.21 | 0.00 | 583.75 | 2,335.96 |
| Sector wise total | | | | 807.24 | 0.00 | 0.00 | 807.24 | 2,776.83 | 0.00 | 1,092.05 | 3,868.88 |
| B. Non-Power sector PSUs (Working) | | | | | | | | | | | |
| AGRICULTURE & ALLIED | | | | | | | | | | | |
| 4 | Assam Seeds Corporation Ltd. | Agriculture | 27-01-1967 | 3.46 | 0.00 | 0.00 | 3.46 | 3.89 | 0.00 | 0.00 | 3.89 |
| 5 | Assam Fisheries Development Corporation Ltd. | Fisheries | 01-03-1977 | 0.49 | 0.00 | 0.00 | 0.49 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6 | Assam Livestock and Poultry Corporation Ltd. | Animal Husbandry | 02-06-1984 | 0.07 | 2.12 | 0.00 | 2.19 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7 | Assam Tea Corporation Ltd. | Industries & Commerce | 02-04-1972 | 29.54 | 0.00 | 0.00 | 29.54 | 308.34 | 0.00 | 0.00 | 308.34 |
| 8 | Assam Plantation Crop Development Corporation Ltd. | Soil Conservation | 11-01-1974 | 5.00 | 0.00 | 0.00 | 5.00 | 8.99 | 0.00 | 0.00 | 8.99 |
| Sector wise total | | | | 38.56 | 2.12 | 0.00 | 40.68 | 321.22 | 0.00 | 0.00 | 321.22 |

| (Figures in Columns 5(a) to 6 (d) are ₹ in crore) | | | | | | | | | | | |
|---|---|---|---------------------------------|--|-------------|-------------|--------------|--|-------------|--------------|--------------|
| Sl. No. | Sector/ Name of the PSU | Name of the Department | Month and year of incorporation | Equity ¹ at close of the year 2017-18 | | | | Long term loans outstanding at close of the year 2017-18 | | | |
| | | | | GoA | GoI | Others | Total | GoA | GoI | Others | Total |
| 1 | 2 | 3 | 4 | 5 (a) | 5 (b) | 5 (c) | 5 (d) | 6 (a) | 6 (b) | 6 (c) | 6 (d) |
| FINANCE | | | | | | | | | | | |
| 9 | Assam Plains Tribes Development Corporation Ltd. | Welfare of Plains Tribes & Backward Classes | 29-03-1975 | 2.20 | 0.75 | 0.00 | 2.95 | 0.00 | 0.00 | 14.70 | 14.70 |
| 10 | Assam State Development Corporation for Other Backward Classes Ltd. | Welfare of Plains Tribes & Backward Classes | 08-06-1975 | 3.40 | 0.00 | 0.00 | 3.40 | 0.00 | 0.00 | 1.31 | 1.31 |
| 11 | Assam Minorities Development and Finance Corporation Ltd. | Welfare of Minorities | 27-02-1997 | 2.00 | 0.00 | 0.00 | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 12 | Assam State Development Corporation for Scheduled Castes Ltd. | Welfare of Plains Tribes & Backward Classes | 18-01-1975 | 5.59 | 4.51 | 0.00 | 10.10 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13 | Assam State Film (Finance & Development) Corporation Ltd. | Cultural Affairs | 09-04-1974 | 0.10 | 0.00 | 0.00 | 0.10 | 0.04 | 0.00 | 0.00 | 0.04 |
| Sector wise total | | | | 13.29 | 5.26 | 0.00 | 18.55 | 0.04 | 0.00 | 16.01 | 16.05 |
| INFRASTRUCTURE | | | | | | | | | | | |
| 14 | Assam Hills Small Industries Development Corporation Ltd. | Hills Areas | 30-03-1964 | 2.00 | 0.00 | 0.00 | 2.00 | 36.41 | 0.00 | 0.00 | 36.41 |
| 15 | Assam Industrial Development Corporation Ltd. | Industries & Commerce | 21-04-1965 | 139.21 | 0.00 | 0.00 | 139.21 | 86.35 | 0.00 | 18.57 | 104.92 |
| 16 | Assam Small Industries Development Corporation Ltd. | Industries & Commerce | 27-03-1962 | 6.67 | 0.00 | 0.00 | 6.67 | 5.19 | 0.00 | 0.00 | 5.19 |
| 17 | Assam Electronics Development Corporation Ltd. | Information Technology | 04-04-1984 | 9.46 | 0.00 | 0.00 | 9.46 | 0.55 | 0.00 | 0.00 | 0.55 |

| <i>(Figures in Columns 5(a) to 6 (d) are ₹ in crore)</i> | | | | | | | | | | | |
|--|---|--------------------------------|---------------------------------|--|-------------|--------------|---------------|--|-------------|--------------|---------------|
| Sl. No. | Sector/ Name of the PSU | Name of the Department | Month and year of incorporation | Equity ¹ at close of the year 2017-18 | | | | Long term loans outstanding at close of the year 2017-18 | | | |
| | | | | GoA | GoI | Others | Total | GoA | GoI | Others | Total |
| 1 | 2 | 3 | 4 | 5 (a) | 5 (b) | 5 (c) | 5 (d) | 6 (a) | 6 (b) | 6 (c) | 6 (d) |
| 18 | Assam Mineral Development Corporation Ltd. | Mines and Mineral | 19-05-1983 | 4.89 | 0.00 | 0.00 | 4.89 | 0.00 | 0.00 | 0.00 | 0.00 |
| 19 | Assam Police Housing Corporation Ltd. | Home | 11-05-1980 | 0.04 | 0.00 | 0.00 | 0.04 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20 | Assam Trade Promotion Organisation | Industries & Commerce | 17-02-2010 | 10.00 | 0.00 | 0.00 | 10.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sector wise total | | | | 172.27 | 0.00 | 0.00 | 172.27 | 128.50 | 0.00 | 18.57 | 147.07 |
| MANUFACTURING | | | | | | | | | | | |
| 21 | Assam Petrochemicals Ltd. | Industries & Commerce | 22-04-1971 | 97.41 | 0.00 | 9.13 | 106.54 | 0.00 | 0.00 | 0.00 | 0.00 |
| 22 | Ashok Paper Mill (Assam) Ltd. | Industries & Commerce | 06-07-1991 | 0.01 | 0.00 | 0.00 | 0.01 | 15.05 | 0.00 | 0.00 | 15.05 |
| 23 | Assam Hydro-Carbon and Energy Company Ltd. | Industries & Commerce | 02-05-2006 | 21.00 | 0.00 | 0.00 | 21.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24 | Amtron Informatics (India) Ltd. | Information Technology | 27-03-2002 | 0.00 | 0.00 | 0.01 | 0.01 | 0.00 | 0.00 | 1.20 | 1.20 |
| 25 | Assam State Fertilizers and Chemicals Ltd. | Industries & Commerce | 30-03-1988 | 0.00 | 0.00 | 4.57 | 4.57 | 9.11 | 0.00 | 0.35 | 9.46 |
| Sector wise total | | | | 118.42 | 0.00 | 13.71 | 132.13 | 24.16 | 0.00 | 1.55 | 25.71 |
| SERVICES | | | | | | | | | | | |
| 26 | Assam Tourism Development Corporation Ltd. | Tourism | 06-06-1988 | 0.39 | 0.00 | 0.00 | 0.39 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sector wise total | | | | 0.39 | 0.00 | 0.00 | 0.39 | 0.00 | 0.00 | 0.00 | 0.00 |
| MISCELLANEOUS | | | | | | | | | | | |
| 27 | Assam Government Marketing Corporation Ltd. | Handloom Textile & Sericulture | 16-12-1959 | 2.16 | 1.34 | 0.00 | 3.50 | 0.00 | 0.00 | 0.00 | 0.00 |

| (Figures in Columns 5(a) to 6 (d) are ₹ in crore) | | | | | | | | | | | |
|---|---|------------------------|---------------------------------|--|--------------|---------------|----------------------|--|-------------|-----------------|-----------------|
| Sl. No. | Sector/ Name of the PSU | Name of the Department | Month and year of incorporation | Equity ¹ at close of the year 2017-18 | | | | Long term loans outstanding at close of the year 2017-18 | | | |
| | | | | GoA | GoI | Others | Total | GoA | GoI | Others | Total |
| 1 | 2 | 3 | 4 | 5 (a) | 5 (b) | 5 (c) | 5 (d) | 6 (a) | 6 (b) | 6 (c) | 6 (d) |
| 28 | Assam State Text Book Production and Publication Corporation Ltd. | Education | 03-03-1972 | 1.00 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 29 | Assam Gas Company Ltd. | Industries & Commerce | 31-03-1962 | 16.91 | 0.00 | 0.00 | 16.91 | 0.00 | 0.00 | 0.00 | 0.00 |
| 30 | DNP Ltd. | Industries & Commerce | 15-06-2007 | 0.00 | 0.00 | 167.25 | 167.25 | 0.00 | 0.00 | 10.80 | 10.80 |
| Sector wise total | | | | 20.07 | 1.34 | 167.25 | 188.66 | 0.00 | 0.00 | 10.80 | 10.80 |
| Total B (All sector wise) | | | | 363.00 | 8.72 | 180.96 | 552.68 | 473.92 | 0.00 | 46.93 | 520.85 |
| Total (A+B) | | | | 1,170.24 | 8.72 | 180.96 | 1,359.92 | 3,250.75 | 0.00 | 1,138.98 | 4,389.73 |
| C. Statutory Corporations | | | | | | | | | | | |
| FINANCE | | | | | | | | | | | |
| 1 | Assam Financial Corporation | Finance | 04-01-1954 | 27.70 | 0.00 | 4.70 | 32.40 | 40.00 | 0.00 | 0.00 | 40.00 |
| Sector wise total | | | | 27.70 | 0.00 | 4.70 | 32.40 | 40.00 | 0.00 | 0.00 | 40.00 |
| SERVICE | | | | | | | | | | | |
| 2 | Assam State Transport Corporation | Transport | 03-01-1970 | 157.47 | 10.26 | 0.00 | 167.73 ⁱⁱ | 0.00 | 0.00 | 0.00 | 0.00 |
| 3 | Assam State Warehousing Corporation | Co-operation | 08-01-1958 | 8.00 | 5.47 | 0.00 | 13.47 | 0.04 | 4.25 | 0.00 | 4.29 |
| Sector wise total | | | | 165.47 | 15.73 | 0.00 | 181.20 | 0.04 | 4.25 | 0.00 | 4.29 |
| Total C (All sector wise Statutory corporations) | | | | 193.17 | 15.73 | 4.70 | 213.60 | 40.04 | 4.25 | 0.00 | 44.29 |
| Grand Total (A + B + C) | | | | 1,363.41 | 24.45 | 185.66 | 1,573.52 | 3,290.79 | 4.25 | 1,138.98 | 4,434.02 |
| D. Non-Power sector PSUs (Non-working) | | | | | | | | | | | |
| AGRICULTURE & ALLIED | | | | | | | | | | | |
| 1 | Assam Agro-Industries Development Corporation Ltd. | Agriculture | 27-01-1975 | 1.10 | 1.10 | 0.00 | 2.20 | 6.76 | 0.00 | 0.50 | 7.26 |

| <i>(Figures in Columns 5(a) to 6 (d) are ₹ in crore)</i> | | | | | | | | | | | |
|--|---|------------------------|---------------------------------|--|-------------|-------------|--------------|--|-------------|-------------|-------------|
| Sl. No. | Sector/ Name of the PSU | Name of the Department | Month and year of incorporation | Equity ¹ at close of the year 2017-18 | | | | Long term loans outstanding at close of the year 2017-18 | | | |
| | | | | GoA | GoI | Others | Total | GoA | GoI | Others | Total |
| 1 | 2 | 3 | 4 | 5 (a) | 5 (b) | 5 (c) | 5 (d) | 6 (a) | 6 (b) | 6 (c) | 6 (d) |
| 2 | Assam State Minor Irrigation Development Corporation Ltd. | Irrigation | 15-10-1980 | 17.35 | 0.00 | 0.00 | 17.35 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sector wise total | | | | 18.45 | 1.10 | 0.00 | 19.55 | 6.76 | 0.00 | 0.50 | 7.26 |
| INFRASTRUCTURE | | | | | | | | | | | |
| 3 | Assam Power Loom Development Corporation Ltd. | Industries & Commerce | 03-05-1990 | 3.54 | 0.00 | 1.00 | 4.54 | 0.00 | 0.00 | 0.08 | 0.08 |
| 4 | Assam Government Construction Corporation Ltd. | PWD (R&B) | 24-03-1964 | 2.00 | 0.00 | 0.00 | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sector wise total | | | | 5.54 | 0.00 | 1.00 | 6.54 | 0.00 | 0.00 | 0.08 | 0.08 |
| MANUFACTURING | | | | | | | | | | | |
| 5 | Assam Conductors and Tubes Ltd. | Industries & Commerce | 22-06-1964 | 1.54 | 0.00 | 0.00 | 1.54 | 29.60 | 0.00 | 0.00 | 29.60 |
| 6 | Assam State Textiles Corporation Ltd. | Industries & Commerce | 26-02-1980 | 15.76 | 0.00 | 0.00 | 15.76 | 6.07 | 0.00 | 0.00 | 6.07 |
| 7 | Pragjyotish Fertilizers and Chemicals Ltd. | Industries & Commerce | 27-02-2004 | 0.00 | 0.00 | 2.33 | 2.33 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8 | Assam Tanneries Ltd. | Industries & Commerce | 28-09-1961 | 0.01 | 0.00 | 0.01 | 0.02 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9 | Industrial Papers (Assam) Ltd. | Industries & Commerce | 09-06-1974 | 0.00 | 0.00 | 0.40 | 0.40 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | Assam Spun Silk Mills Ltd. | Industries & Commerce | 31-03-1960 | 1.70 | 0.00 | 0.00 | 1.70 | 3.79 | 0.00 | 0.00 | 3.79 |
| 11 | Assam Polytex Ltd. | Industries & Commerce | 29-05-1982 | 0.00 | 0.00 | 5.26 | 5.26 | 0.00 | 0.00 | 0.00 | 0.00 |
| 12 | Assam Syntex Ltd. | Industries & Commerce | 04-01-1985 | 0.00 | 0.00 | 5.12 | 5.12 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13 | Assam State Weaving and Manufacturing Company Ltd. | Industries & Commerce | 29-11-1988 | 0.00 | 0.00 | 8.20 | 8.20 | 0.00 | 0.00 | 0.00 | 0.00 |

| <i>(Figures in Columns 5(a) to 6 (d) are ₹ in crore)</i> | | | | | | | | | | | |
|--|--|------------------------|---------------------------------|--|--------------|---------------|-----------------|--|-------------|-----------------|-----------------|
| Sl. No. | Sector/ Name of the PSU | Name of the Department | Month and year of incorporation | Equity ⁱ at close of the year 2017-18 | | | | Long term loans outstanding at close of the year 2017-18 | | | |
| | | | | GoA | GoI | Others | Total | GoA | GoI | Others | Total |
| 1 | 2 | 3 | 4 | 5 (a) | 5 (b) | 5 (c) | 5 (d) | 6 (a) | 6 (b) | 6 (c) | 6 (d) |
| 14 | Assam and Meghalaya Mineral Development Corporation Ltd. | Mines and Mineral | 08-10-1964 | 0.20 | 0.00 | 0.03 | 0.23 | 0.00 | 0.00 | 0.00 | 0.00 |
| 15 | Cachar Sugar Mills Ltd. | Industries & Commerce | 30-03-1972 | 0.00 | 0.00 | 3.38 | 3.38 | 0.70 | 0.00 | 0.00 | 0.70 |
| 16 | Fertichem Ltd. | Industries & Commerce | 29-03-1974 | 0.00 | 0.00 | 2.00 | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sector wise total | | | | 19.21 | 0.00 | 26.73 | 45.94 | 40.16 | 0.00 | 0.00 | 40.16 |
| Total D {All sector wise Non-Power sector PSUs (Non-working)} | | | | 43.20 | 1.10 | 27.73 | 72.03 | 46.92 | 0.00 | 0.58 | 47.50 |
| Grand Total (A+B+C+D) | | | | 1,406.61 | 25.55 | 213.39 | 1,645.55 | 3,337.71 | 4.25 | 1,139.56 | 4,481.52 |

ⁱ Equity includes share application money

ⁱⁱ Paid up capital of Assam State Transport Corporation does not include ₹ 519.15 crore (plan/non-plan fund) received for creation of assets which was included in the previous Audit Reports as equity.

Appendix 3

Summarised financial position and working results of Government Companies and Statutory Corporations as per their latest financial statements/accounts as on 30 September 2018

(Referred to in paragraph 1.8, 1.9, 1.14, 1.15, 4.2, 4.8.2, 4.11, 4.13, 4.14, 4.17, 4.19 and 4.24)

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

| Sl. No. | Sector/ Name of the PSU | Period of Accounts | Year in which finalised | Net profit/loss before interest & Tax | Net Profit (+)/Loss(-) | Turn-over | Paid Up Capital | Accumulated Profit (+)/Loss(-) | Long term loan outstanding | Net worth [@] | Capital employed [#] | Man-Power |
|---|---|--------------------|-------------------------|---------------------------------------|------------------------|-----------------|-----------------|--------------------------------|----------------------------|------------------------|-------------------------------|---------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| A. Power sector PSUs | | | | | | | | | | | | |
| 1. | Assam Power Generation Corporation Ltd. | 2016-17 | 2017-18 | 79.02 | 17.21 | 534.47 | 455.86 | -156.06 | 848.57 | 299.80 | 1,148.37 | 1,182 |
| 2. | Assam Electricity Grid Corporation Ltd. | 2017-18 | 2018-19 | 493.03 | 357.39 | 1,194.99 | 99.93 | -464.04 | 567.38 | -364.11 | 203.27 | 1,708 |
| 3. | Assam Power Distribution Company Ltd. | 2016-17 | 2017-18 | 221.55 | -33.98 | 4,170.04 | 162.77 | -3122.90 | 1,121.21 | -2,960.13 | -1838.92 | 10,920 |
| Total A (Sector wise) | | | | 793.60 | 340.62 | 5,899.50 | 718.56 | -3743.00 | 2537.16 | -3,024.44 | -487.28 | 13,810 |
| B. Non-Power sector PSUs (Working) | | | | | | | | | | | | |
| AGRICULTURE & ALLIED | | | | | | | | | | | | |
| 4. | Assam Seeds Corporation Ltd. | 2013-14 | 2016-17 | -3.64 | -3.64 | 22.00 | 1.46 | -13.17 | 7.19 | -11.71 | -4.52 | 234 |
| 5. | Assam Fisheries Development Corporation Ltd. | 2012-13 | 2018-19 | 1.72 | 1.72 | 5.11 | 0.49 | 2.92 | 0.00 | 3.41 | 3.41 | 61 |
| 6. | Assam Livestock and Poultry Corporation Ltd. | 2016-17 | 2018-19 | -0.24 | -0.24 | 0.15 | 2.19 | -0.77 | 0.00 | 1.42 | 1.42 | 25 |
| 7. | Assam Tea Corporation Ltd. | 2012-13 | 2017-18 | -16.07 | -19.36 | 46.15 | 27.54 | -305.77 | 160.83 | -278.23 | -117.40 | 16720 |
| 8. | Assam Plantation Crop Development Corporation Ltd. ⁱ | 2013-14 | 2016-17 | -1.23 | -1.23 | 0.23 | 5.00 | -4.20 | 9.69 | 0.80 | 10.49 | 61 |
| Sector wise total | | | | -19.46 | -22.75 | 73.64 | 36.68 | -320.99 | 177.71 | -284.31 | -106.60 | 17,101 |

| Sl. No. | Sector/Name of the Company | Period of Accounts | Year in which finalised | Net profit/loss before interest & Tax | Net Profit (+)/Loss(-) | Turn-over | Paid Up Capital | Accumulated Profit (+)/Loss(-) | Long term loan outstanding | Net worth [@] | Capital employed [#] | Man-Power |
|--------------------------|---|--------------------|-------------------------|---------------------------------------|------------------------|-------------|-----------------|--------------------------------|----------------------------|------------------------|-------------------------------|------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| FINANCE | | | | | | | | | | | | |
| 9. | Assam Plains Tribes Development Corporation Ltd. | 2016-17 | 2018-19 | -0.07 | -0.07 | 0.00 | 2.95 | -30.87 | 14.78 | -27.92 | -13.14 | 145 |
| 10. | Assam State Development Corporation for Other Backward Classes Ltd. | 2011-12 | 2017-18 | -0.74 | -0.74 | 0.04 | 2.80 | -13.44 | 5.19 | -10.64 | -5.45 | 62 |
| 11. | Assam Minorities Development and Finance Corporation Ltd. | 1997-98 | 2016-17 | 0.01 | 0.01 | 0.00 | 2.00 | 0.01 | 0.00 | 2.01 | 2.01 | 0 |
| 12. | Assam State Development Corporation for Scheduled Castes Ltd. | 2009-10 | 2012-13 | -1.68 | -1.68 | 0.00 | 9.85 | -23.74 | 18.66 | -13.89 | 4.77 | 89 |
| 13. | Assam State Film (Finance & Development) Corporation Ltd. | 2011-12 | 2015-16 | 0.17 | 0.17 | 0.02 | 0.10 | 0.53 | 0.04 | 0.63 | 0.67 | 12 |
| Sector wise total | | | | -2.31 | -2.31 | 0.06 | 17.70 | -67.51 | 38.67 | -49.81 | -11.14 | 308 |

| Sl. No. | Sector & Name of the Company | Period of Accounts | Year in which finalised | Net profit/loss before interest & Tax | Net Profit (+)/Loss(-) | Turn-over | Paid Up Capital | Accumulated Profit (+)/Loss(-) | Long term loan outstanding | Net worth [@] | Capital employed [#] | Man-Power |
|--------------------------|---|--------------------|-------------------------|---------------------------------------|------------------------|---------------|-----------------|--------------------------------|----------------------------|------------------------|-------------------------------|------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| INFRASTRUCTURE | | | | | | | | | | | | |
| 14. | Assam Hills Small Industries Development Corporation Ltd. | 1996-97 | 2018-19 | -0.65 | -0.65 | 0.02 | 2.00 | -7.12 | 8.48 | -5.12 | 3.36 | 70 |
| 15. | Assam Industrial Development Corporation Ltd. | 2016-17 | 2017-18 | 4.08 | 2.58 | 6.67 | 122.31 | -110.24 | 86.35 | 12.07 | 98.42 | 108 |
| 16. | Assam Small Industries Development Corporation Ltd. | 2014-15 | 2017-18 | -3.11 | -3.11 | 44.86 | 6.67 | -17.63 | 5.19 | -10.96 | -5.77 | 112 |
| 17. | Assam Electronics Development Corporation Ltd. | 2012-13 | 2016-17 | 2.26 | 2.26 | 0.92 | 9.46 | 0.25 | 0.00 | 9.71 | 9.71 | 273 |
| 18. | Assam Mineral Development Corporation Ltd. | 2015-16 | 2017-18 | 11.59 | 7.55 | 70.25 | 4.89 | 13.62 | 0.00 | 18.51 | 18.51 | 82 |
| 19. | Assam Police Housing Corporation Ltd. | 2012-13 | 2015-16 | 2.14 | 2.14 | 3.97 | 0.04 | 18.78 | 0.00 | 18.82 | 18.82 | 157 |
| 20. | Assam Trade Promotion Organisation | 2016-17 | 2018-19 | 1.04 | 0.66 | 0.50 | 10.00 | 1.89 | 0.00 | 11.89 | 11.89 | 3 |
| Sector wise total | | | | 17.35 | 11.43 | 127.19 | 155.37 | -100.45 | 100.02 | 54.92 | 154.94 | 805 |

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| Sl. No. | Sector & Name of the Company | Period of Accounts | Year in which finalised | Net profit/loss before interest & Tax | Net Profit (+)/Loss(-) | Turn-over | Paid Up Capital | Accumulated Profit (+)/Loss(-) | Long term loan outstanding | Net worth [@] | Capital employed [#] | Man-Power |
|--------------------------|--|--------------------|-------------------------|---------------------------------------|------------------------|---------------|-----------------|--------------------------------|----------------------------|------------------------|-------------------------------|------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| MANUFACTURING | | | | | | | | | | | | |
| 21. | Assam Petrochemicals Ltd. | 2017-18 | 2018-19 | 5.44 | 5.44 | 95.29 | 9.13 | -20.97 | 0.00 | -11.84 | -11.84 | 333 |
| 22. | Ashok Paper Mill (Assam) Ltd. | 2015-16 | 2017-18 | -0.83 | -2.73 | 0.00 | 0.01 | -83.10 | 13.32 | -83.09 | -69.77 | 8 |
| 23. | Assam Hydro-Carbon and Energy Company Ltd. | 2016-17 | 2017-18 | 1.51 | 1.51 | 1.68 | 21.00 | 11.41 | 0.00 | 32.41 | 32.41 | 6 |
| 24. | Amtron Informatics (India) Ltd. | 2015-16 | 2018-19 | -0.12 | -0.12 | 0.00 | 0.01 | -4.13 | 0.00 | -4.12 | -4.12 | 4 |
| 25. | Assam State Fertilizers and Chemicals Ltd. | 2009-10 | 2017-18 | 0.40 | 0.40 | 5.84 | 4.56 | -6.36 | 9.76 | -1.80 | 7.96 | 31 |
| Sector wise total | | | | 6.40 | 4.50 | 102.81 | 34.71 | -103.15 | 23.08 | -68.44 | -45.36 | 382 |
| SERVICES | | | | | | | | | | | | |
| 26. | Assam Tourism Development Corporation Ltd. | 2015-16 | 2017-18 | 3.57 | 2.37 | 4.13 | 0.39 | 14.09 | 0.00 | 14.48 | 14.48 | 135 |
| Sector wise total | | | | 3.57 | 2.37 | 4.13 | 0.39 | 14.09 | 0.00 | 14.48 | 14.48 | 135 |

| Sl. No. | Sector & Name of the Company | Period of Accounts | Year in which finalised | Net profit/loss before interest & Tax | Net Profit (+)/ Loss(-) | Turn-over | Paid Up Capital | Accumulated Profit(+)/Loss(-) | Long term loan outstanding | Net worth [@] | Capital employed [#] | Man-Power |
|---|---|--------------------|-------------------------|---------------------------------------|-------------------------|-----------------|----------------------|-------------------------------|----------------------------|------------------------|-------------------------------|---------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| MISCELLANEOUS | | | | | | | | | | | | |
| 27. | Assam Government Marketing Corporation Ltd. | 1999-00 | 2016-17 | -0.78 | -0.78 | 2.98 | 4.05 | -5.53 | 1.49 | -1.48 | 0.01 | 60 |
| 28. | Assam State Text Book Production and Publication Corporation Ltd. | 1992-93 | 2016-17 | 0.28 | 0.28 | 7.82 | 1.00 | 1.26 | 2.27 | 2.26 | 4.53 | 73 |
| 29. | Assam Gas Company Ltd. | 2017-18 | 2018-19 | 110.83 | 71.13 | 226.18 | 16.91 | 714.03 | 0.00 | 730.94 | 730.94 | 425 |
| 30. | DNP Ltd. | 2017-18 | 2018-19 | 51.83 | 32.31 | 80.06 | 167.25 | 32.36 | 10.80 | 199.61 | 210.41 | 135 |
| Sector wise total | | | | 162.16 | 102.94 | 317.04 | 189.21 | 742.12 | 14.56 | 931.33 | 945.89 | 693 |
| Total B (All sector wise) | | | | 167.71 | 96.18 | 624.87 | 434.06 | 164.11 | 354.04 | 598.17 | 952.21 | 19,424 |
| Total (A+B) | | | | 961.31 | 436.80 | 6,524.37 | 1,152.62 | -3,578.89 | 2,891.20 | -2,426.27 | 464.93 | 33,234 |
| C. Statutory Corporations | | | | | | | | | | | | |
| FINANCE | | | | | | | | | | | | |
| 1. | Assam Financial Corporation | 2017-18 | 2018-19 | 2.15 | 0.13 | 7.84 | 32.40 | -5.72 | 40.00 | 26.68 | 66.68 | 129 |
| Sector wise total | | | | 2.15 | 0.13 | 7.84 | 32.40 | -5.72 | 40.00 | 26.68 | 66.68 | 129 |
| SERVICE | | | | | | | | | | | | |
| 2. | Assam State Transport Corporation | 2015-16 | 2017-18 | -65.31 | -65.31 | 95.23 | 167.73 ⁱⁱ | -839.53 | 0.00 | -671.80 | -671.80 | 3,254 |
| 3. | Assam State Warehousing Corporation | 2013-14 | 2017-18 | 0.69 | 0.09 | 11.24 | 13.47 | -11.35 | 4.25 | 2.12 | 6.37 | 352 |
| Sector wise total | | | | -64.62 | -65.22 | 106.47 | 181.20 | -850.88 | 4.25 | -669.68 | -665.43 | 3,606 |
| Total C (All sector wise Statutory corporations) | | | | -62.47 | -65.09 | 114.31 | 213.60 | -856.60 | 44.25 | -643.00 | -598.75 | 3,735 |
| Grand Total (A + B + C) | | | | 898.84 | 371.71 | 6,638.68 | 1,366.22 | -4435.49 | 2935.45 | -3,069.27 | -133.82 | 36,969 |

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| Sl. No. | Sector & Name of the Company | Period of Accounts | Year in which finalised | Net profit/loss before interest & Tax | Net Profit (+)/Loss(-) | Turn-over | Paid Up Capital | Accumulated Profit (+)/Loss(-) | Long term loan outstanding | Net worth [@] | Capital employed [#] | Man-Power |
|--|---|--------------------|-------------------------|---------------------------------------|------------------------|-----------|-----------------|--------------------------------|----------------------------|------------------------|-------------------------------|-----------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| D. PSUs (other than power sector - Non-working) | | | | | | | | | | | | |
| 1. | Assam Agro-Industries Development Corporation Ltd | 2009-10 | 2017-18 | -0.45 | -0.45 | 0.00 | 2.20 | -22.56 | 7.26 | -20.36 | -13.10 | 3 |
| 2. | Assam State Minor Irrigation Development Corporation Ltd. | 2011-12 | 2013-14 | -0.02 | -0.02 | 0.00 | 17.35 | -63.76 | 45.65 | -46.41 | -0.76 | 0 |
| 3. | Assam Power Loom Development Corporation Ltd. | 1993-94 | 2001-02 | 0.00 | 0.00 | 0.00 | 1.47 | 0.00 | 0.00 | 1.47 | 1.47 | - |
| 4. | Assam Government Construction Corporation Ltd. | 2017-18 | 2018-19 | -0.10 | -0.10 | 0.00 | 2.00 | -10.34 | 0.00 | -8.34 | -8.34 | - |
| 5. | Assam Conductors and Tubes Ltd. | 2014-15 | 2017-18 | -2.01 | -2.01 | 0.00 | 1.54 | -8.20 | 4.68 | -6.66 | -1.98 | 3 |
| 6. | Assam State Textiles Corporation Ltd. | 2016-17 | 2017-18 | 0.03 | 0.03 | 0.00 | 15.76 | -22.94 | 6.07 | -7.18 | -1.11 | 6 |
| 7. | Pragjyotish Fertilizers and Chemicals Ltd. | 2012-13 | 2017-18 | 0.00 | 0.00 | 0.00 | 2.33 | 0.00 | 0.31 | 2.33 | 2.64 | 1 |
| 8. | Assam Tanneries Ltd. | 1982-83 | 1983-84 | 0.00 | 0.00 | 0.00 | 0.02 | 0.00 | 0.00 | 0.02 | 0.02 | 0 |
| 9. | Industrial Papers (Assam) Ltd. | 2000-01 | 2012-13 | 0.00 | 0.00 | 0.00 | 0.40 | 0.00 | 0.00 | 0.40 | 0.40 | 3 |

| Sl. No. | Sector & Name of the Company | Period of Accounts | Year in which finalised | Net profit/loss before interest & Tax | Net Profit (+)/Loss(-) | Turn-over | Paid Up Capital | Accumulated Profit (+)/Loss(-) | Long term loan outstanding | Net worth [@] | Capital employed [#] | Man-Power |
|--|--|--------------------|-------------------------|---------------------------------------|------------------------|-----------------|-----------------|--------------------------------|----------------------------|------------------------|-------------------------------|---------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 10. | Assam Spun Silk Mills Ltd. | 2013-14 | 2015-16 | 0.00 | 0.00 | 0.00 | 1.70 | 0.00 | 3.99 | 1.70 | 5.69 | 0 |
| 11. | Assam Polytex Ltd. | 1987-88 | 1993-94 | 0.00 | 0.00 | 0.00 | 5.26 | 0.00 | 6.30 | 5.26 | 11.56 | 0 |
| 12. | Assam Syntex Ltd. | 2015-16 | 2016-17 | 0.12 | 0.12 | 0.00 | 5.12 | -59.08 | 0.00 | -53.96 | -53.96 | 5 |
| 13. | Assam State Weaving and Manufacturing Company Ltd. | 2015-16 | 2016-17 | -0.03 | -0.03 | 0.00 | 8.20 | 0.00 | 0.00 | 8.20 | 8.20 | 3 |
| 14. | Assam and Meghalaya Mineral Development Corporation Ltd. | 1983-84 | 1984-85 | -0.01 | -0.01 | 0.00 | 0.23 | -0.09 | 0.00 | 0.14 | 0.14 | 0 |
| 15. | Cachar Sugar Mills Ltd. | 2013-14 | 2017-18 | -0.04 | -0.04 | 0.00 | 3.38 | -7.14 | 0.42 | -3.76 | -3.34 | 3 |
| 16. | Fertichem Ltd. | 2015-16 | 2016-17 | -0.09 | -0.09 | 0.00 | 0.43 | -22.15 | 0.00 | -21.72 | -21.72 | 2 |
| Total D {All sector wise Non-Power sector PSUs (Non-working)} | | | | -2.60 | -2.60 | 0.00 | 67.39 | -216.26 | 74.68 | -148.87 | -74.19 | 29 |
| Grand Total (A+B+C+D) | | | | 896.24 | 369.11 | 6,638.68 | 1433.61 | -4,651.75 | 3,010.13 | -3,218.14 | -208.01 | 36,998 |

ⁱ Assam Plantation Crop Development Corporation Limited finalised its accounts till 1990-91. Thereafter it had finalised two years accounts (2012-13 and 2013-14) with an undertaking that the arrears of accounts (1991-92 to 2011-12) would be finalised within five years.

ⁱⁱ Paid up capital of Assam State Transport Corporation does not include ₹ 519.15 crore (plan/non-plan fund) received for creation of assets which was included in the previous Audit Reports as equity.

[@] Net worth means Paid up Capital (Equity) *plus* Free Reserves and Surplus *minus* Accumulated losses *minus* Deferred Revenue Expenditure.

[#] Capital Employed represents Shareholders' Fund (Net worth) *plus* Long Term Borrowings.

Appendix 4

**Statement showing State Government funds infused in the three power sector PSUs since inception till
31 March 2018
(Referred to in paragraph 1.12)**

(₹ in crore)

| Year | APGCL | | | AEGCL | | | APDCL | | | Total | | |
|--------------|---------------|--------------------------|---------------------------|--------------|--------------------------|---------------------------|---------------|--------------------------|---------------------------|---------------|--------------------------|---------------------------|
| | Equity | Interest Free Loan (IFL) | IFL converted into equity | Equity | Interest Free Loan (IFL) | IFL converted into equity | Equity | Interest Free Loan (IFL) | IFL converted into equity | Equity | Interest Free Loan (IFL) | IFL converted into equity |
| 2004-05 | 455.86 | 0.00 | 0.00 | 99.93 | 0.00 | 0.00 | 162.77 | 0.00 | 0.00 | 718.56 | 0.00 | 0.00 |
| 2005-06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2006-07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2007-08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2008-09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2009-10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2010-11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 88.68 | 0.00 | 0.00 | 88.68 | 0.00 | 0.00 |
| 2011-12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2012-13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2013-14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2014-15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2015-16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2016-17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2017-18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 455.86 | 0.00 | 0.00 | 99.93 | 0.00 | 0.00 | 251.45 | 0.00 | 0.00 | 807.24 | 0.00 | 0.00 |

Appendix 5

| Statement showing position of discussion of Audit Reports (power sector) by COPU (referred to in paragraph 1.25) | | | | | |
|---|---------------------------|--|------------|--------------------|------------|
| Sl. No. | Period of Audit Report | Number of performance audits/ paragraphs | | | |
| | | Appeared in Audit Report | | Pending discussion | |
| | | PAs | Paragraphs | PAs | Paragraphs |
| 1. | 1991-92 | 0 | 3 | 0 | 1 |
| 2. | 1992-93 | 0 | 5 | 0 | 5 |
| 3. | 2000-01 | 1 | 5 | 1 | 5 |
| 4. | 2001-02 | 2 | 7 | 2 | 7 |
| 5. | 2011-12 | 1 | 1* | 1 | 1 |
| 6. | 2012-13 | 0 | 4 | 0 | 4 |
| 7. | 2013-14 | 0 | 6 | 0 | 6 |
| 8. | 2014-15 | 0 | 3 | 0 | 3 |
| 9. | 2015-16 | 0 | 2 | 0 | 2 |
| 10. | 2016-17 | 1 | 3 | 1 | 3 |
| Total | | 5 | 39 | 5 | 37 |

* This is a common paragraph (*paragraph 3.8* of Audit Report (PSU) 2011-12), which includes power sector as well as other than power sector PSUs

Appendix 6

| Statement showing position of discussion of Audit Reports (other than Power Sector) by COPU (referred to in paragraph 4.29) | | | | | |
|--|------------------------|--|------------|--------------------|------------|
| Sl. No. | Period of Audit Report | Number of performance audits/ paragraphs | | | |
| | | Appeared in Audit Report | | Pending discussion | |
| | | PAs | Paragraphs | PAs | Paragraphs |
| 1. | 1990-91 | 2 | 7 | 0 | 1 |
| 2. | 1991-92 | 2 | 7 | 2 | 3 |
| 3. | 1992-93 | 2 | 1 | 1 | 0 |
| 4. | 1993-94 | 3 | 9 | 2 | 1 |
| 5. | 1994-95 | 2 | 7 | 0 | 2 |
| 6. | 1995-96 | 1 | 9 | 0 | 6 |
| 7. | 1996-97 | 1 | 6 | 0 | 5 |
| 8. | 1997-98 | 3 | 9 | 1 | 5 |
| 9. | 1998-99 | 1 | 8 | 0 | 5 |
| 10. | 1999-2000 | 2 | 14 | 1 | 4 |
| 11. | 2000-01 | 2 | 5 | 2 | 3 |
| 12. | 2001-02 | 0 | 7 | 0 | 2 |
| 13. | 2002-03 | 2 | 5 | 2 | 0 |
| 14. | 2003-04 | 1 | 4 | 0 | 2 |
| 15. | 2004-05 | 2 | 4 | 1 | 2 |
| 16. | 2005-06 | 3 | 6 | 1 | 5 |
| 17. | 2006-07 | 1 | 9 | 1 | 2 |
| 18. | 2007-08 | 1 | 9 | 1 | 1 |
| 19. | 2008-09 | 2 | 11 | 0 | 9 |
| 20. | 2009-10 | 0 | 4 | 0 | 2 |
| 21. | 2010-11 | 0 | 8 | 0 | 6 |
| 22. | 2011-12 | 0 | 9* | 0 | 2 |
| 23. | 2012-13 | 1 | 3 | 1 | 1 |
| 24. | 2013-14 | 1 | 3 | 1 | 2 |
| 25. | 2014-15 | 1 | 5 | 1 | 4 |
| 26. | 2015-16 | 1 | 7 | 1 | 7 |
| 27. | 2016-17 | 0 | 6 | 0 | 6 |
| Total | | 37 | 182 | 19 | 88 |

* This is a common paragraph (*paragraph 3.8* of Audit Report (PSU) 2011-12), which includes power sector as well as other than power sector PSUs

Appendix 7

| Operational performance of Assam State Transport Corporation from 2013-14 to 2017-18 (referred to in paragraph 5.7) | | | | | | |
|--|--|----------------|----------------|----------------|--------------------|--------------------|
| (₹ in crore) | | | | | | |
| Sl. No. | Description | 2013-14 | 2014-15 | 2015-16 | 2016-17 (Prov.) | 2017-18 (Prov.) |
| 1. | Equity Capital (A) | 167.73 | 167.73 | 167.73 | 167.73 | 167.73 |
| 2. | Plan/Non-Plan Fund ¹ | 459.69 | 569.99 | 508.89 | 514.19 | 514.46 |
| 3. | Capital Reserve | 21.26 | 16.41 | 12.20 | 7.99 | 3.76 |
| 4. | Operating Revenue | 79.90 | 85.12 | 95.23 | 66.56 | 77.08 |
| 5. | Total Revenue | 112.02 | 136.59 | 172.61 | 119.50 | 127.40 |
| 6. | Fixed Costs | | | | | |
| | (i) Salaries & Allowances | 69.01 | 74.85 | 102.94 | 89.53 | 89.36 |
| | (ii) Depreciation | 20.24 | 27.22 | 26.68 | 25.32 | 26.68 |
| | Total Fixed Costs | 89.25 | 102.07 | 129.62 | 114.85 | 116.04 |
| 7. | Variable Costs | | | | | |
| | (i) Fuel & Power | 45.32 | 51.02 | 79.46 | 42.28 | 44.96 |
| | (ii) Tyres & Tubes (Stores) | 9.61 | 9.13 | 5.71 | 4.37 | 5.06 |
| | (iv) Other Variable Costs | 7.89 | 3.83 | 5.25 | 4.49 | 4.70 |
| | Total Variable Costs | 62.82 | 63.98 | 90.42 | 51.14 | 54.72 |
| 8. | Total Operating Expenditure (6) + (7) | 152.07 | 166.05 | 220.04 | 165.99 | 170.76 |
| 9. | Non-operating expenditure | 17.08 | 17.32 | 17.88 | 20.35 | 20.19 |
| 10. | Total Expenditure (8) + (9) | 169.15 | 183.37 | 237.92 | 186.34 | 190.95 |
| 11. | Operating Profit (+)/Loss (-) (4) – (8) | -72.17 | -80.93 | -124.81 | -99.43 | -93.68 |
| 12. | Profit (+)/Loss (-) for the year (5) – (10) | -57.13 | -46.78 | -65.31 | -66.84 | -63.55 |
| 13. | Accumulated Loss (-) (B) | -732.85 | -779.90 | -839.53 | -906.37 | -969.92 |
| 14. | Net worth² (A) – (B) | -565.12 | -612.17 | -671.80 | -738.64 | -802.19 |
| 15. | Gross Kilometre operated (₹ in crore) | 2.92 | 2.99 | 3.13 | 2.79 | 3.03 |
| 16. | Operating Revenue per Kilometre (in ₹) (4)/(15) | 27.36 | 28.47 | 30.42 | 23.86 | 25.44 |
| 17. | Operating expenditure per Kilometre (in ₹) (8)/(15) | 52.08 | 55.54 | 70.30 | 59.49 | 56.36 |
| 18. | Net operating loss per Kilometre (in ₹) (16) – (17) | (24.72) | (27.07) | (39.88) | (35.63) | (30.92) |

¹ Plan Fund includes fund received from GoA for infrastructure development, purchase of buses, etc., and Non-Plan Fund includes fund received for repairs of buses, salaries etc.

² Net worth represents paid-up share capital *minus* accumulated loss.

Appendix 8

| Prioritisation of execution of projects based on awarded cost (lowest to highest) (referred to in paragraph 5.23) | | |
|---|---|--------------|
| (₹ in crore) | | |
| Sl. No. | Name of the project | Awarded cost |
| 1 | Station Building at Darikarpar | 0.11 |
| 2 | Improvement of Station Building at Thelamara | 0.14 |
| 3 | Station Building at Sonapur | 0.15 |
| 4 | Station Building at Bihupuria | 0.15 |
| 5 | Improvement of Station Building at Simaluguri | 0.15 |
| 6 | Station Building at Margherita | 0.20 |
| 7 | Station Building and yard wall at Dalgaon | 0.20 |
| 8 | Station Building at Sipajhar | 0.22 |
| 9 | Station Building at Jagiroad | 0.23 |
| 10 | Improvement of Station Building at Dhakuakhana | 0.24 |
| 11 | Station Building and yard wall at Kharupetia | 0.26 |
| 12 | Station Building yard at Bhergaon | 0.27 |
| 13 | Improvement of Station Building at Hawazan | 0.27 |
| 14 | Improvement of Station Building at Laluk | 0.28 |
| 15 | Improvement of Station Building at Hamren | 0.29 |
| 16 | Improvement of Station Building at Jamuguri | 0.31 |
| 17 | Station Building at Digboi | 0.39 |
| 18 | Station Building at Dimaruguri | 0.40 |
| 19 | Improvement of Station Building at Teok | 0.41 |
| 20 | Improvement of Station Building at Amguri | 0.42 |
| 21 | Improvement of Station Building at Dhupdhora | 0.42 |
| 22 | Station Building and yard wall at Lengeripara | 0.43 |
| 23 | Construction of Yard, maintenance centre and Station Building at Nagaon | 0.47 |
| 24 | Development of Maintenance Centre at Nalbari | 0.47 |
| 25 | Station building, Yard, Wall at Majuli | 0.49 |
| 26 | Improvement of Station Building at Silapathar | 0.50 |
| 27 | Station Building and yard wall at Sootia | 0.50 |
| 28 | Development of Maintenance Centre at Barpeta | 0.52 |
| 29 | Station building, Yard, Wall at Kamargaon | 0.54 |
| 30 | Station building, Yard, Wall at Mariani | 0.56 |
| 31 | Station Building at Bortola | 0.60 |
| 32 | Station Building yard at Machkhowa | 0.62 |
| 33 | Development of Workshop at Silchar | 0.87 |
| Total | | 12.08 |