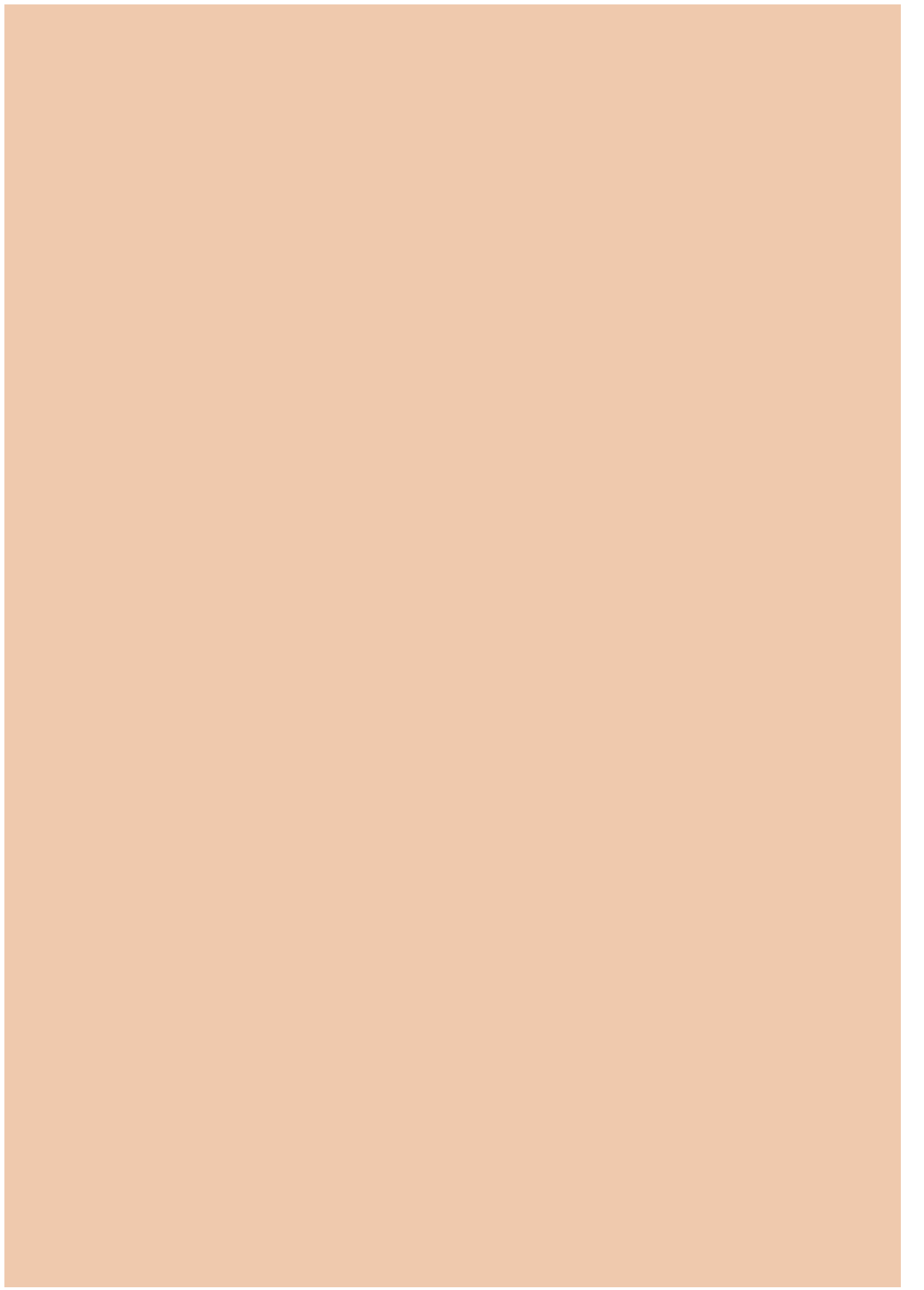


APPENDICES



Appendix-1
Statement showing the investment made by State Government in SPSEs whose accounts are in arrears as on 30 September 2022
(Reference: Paragraph 1.2.5)

Sl. No.	Name of SPSE	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	Working SPSEs (Power Sector)						
1	Assam Power Distribution Company Limited	2020-21	445.90	1	0.00	56.44	1,288.00
	Total (A)		445.90		0.00	56.44	1,288.00
B	Working SPSEs (other than Power sector)						
1	Assam Livestock and Poultry Corporation Limited	2017-18	2.19	4	0.00	0.00	21.43
2	Assam Tea Corporation Limited	2014-15	27.54	7	0.00	295.23	25.00
3	Assam Plantation Crop Development Corporation Limited	2013-14	5.00	29	0.00	7.65	2.99
4	Assam Plains Tribes Development Corporation Limited	2020-21	2.95	1	0.00	0.00	10.16
5	Assam Food and Civil Supplies Corporation Limited	2019-20	12.19	2	0.00	0.00	35.00
6	Assam State Development Corporation for Other Backward Classes Limited	2020-21	3.40	1	0.00	0.00	7.23
7	Assam Minorities Development & Finance Corporation Limited	1997-98	0.01	24	2.40	0.00	0.00
8	Assam State Development Corporation for Scheduled Castes Limited	2016-17	10.10	5	0.00	0.00	32.30
9	Assam State Film (Finance & Development) Corporation Limited	2015-16	0.10	6	0.00	0.00	4.25
10	Assam Hills Small Industries Development Corporation Limited	2004-05	2.00	17	0.00	28.51	10.78
11	Assam Small Industries Development Corporation Limited	2014-15	6.67	7	0.00	0.00	0.49
12	Ashok Paper Mill (Assam) Limited	2018-19	0.01	3	0.00	0.52	0.00
13	Assam Hydro-Carbon and Energy Company Limited	2020-21	21.00	1	40.00	0.00	0.00
14	Assam Tourism Development Corporation Limited	2020-21	0.39	1	0.00	0.00	58.29
	Total (B)		93.55		42.40	331.91	207.92
	Total (A + B)		539.45		42.40	388.35	1,495.92
C	Statutory Corporations						
1	Assam State Transport Corporation	2018-19	167.73	3	0.00	0.00	401.33
	Total (C)		167.73		0.00	0.00	401.33
	Total (A + B + C)		707.18		42.40	388.35	1,897.25
D	Non-Power sector SPSEs (Non-working)						
1	Assam Agro-Industries Development Corporation Limited	2009-10	2.20	12	1.10	0.00	0.00
2	Assam State Minor Irrigation Development Corporation Limited	2011-12	17.35	10	0.00	0.00	7.15
	Total (D)		19.55		1.10	0.00	7.15
	Total (A + B+C+D)		726.73		43.50	388.35	1,904.40

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

Appendix-2

Statement showing position of total investment (equity and long-term loans) in SPSEs as on 31 March 2022
(Reference: Paragraph 1.1.5 and 1.1.6)

(Figures in Columns 5(a) to 6(d) and 7 are ₹ in crore)

Sl. No.	Name of SPSE	Name of Department	Month and year of incorporation	Equity ¹ at close of the year 2021-22			Long term loans outstanding at close of the year 2021-22				Total investment (equity and loans) as on 31 March 2022	Man-power	
				GoA 5 (a)	GoI 5 (b)	Others 5 (c)	Total 5 (d)	GoA 6 (a)	GoI 6 (b)	Others 6 (c)			Total 6 (d)
1	2	3	4								7	8	
A. Power sector SPSEs													
1	Assam Power Corporation Ltd.	Power	23-10-2003	2,428.71	0.00	0.00	2,428.71	4.00	0.00	420.34	424.34	2,853.05	1,011
2	Assam Electricity Corporation Ltd.	Power	23-10-2003	99.93	0.00	0.00	99.93	551.52	0.00	95.68	647.20	747.13	1,964
3	Assam Power Company Ltd.	Power	23-10-2003	4,824.81	0.00	0.00	4,824.81	56.44	0.00	350.04	406.48	5,231.29	9,990
Total (A)				7,353.45	0.00	0.00	7,353.45	611.96	0.00	866.06	1,478.02	8,731.47	12,965
B. Non-Power sector SPSEs (Working)													
AGRICULTURE & ALLIED													
4	Assam Seeds Corporation Ltd.	Agriculture	27-01-1967	1.46	0.00	0.00	1.46	3.89	0.00	0.00	3.89	5.35	193
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	0.49	188
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	2.19	25
7	Assam Tea Corporation Ltd.	Industries & Commerce	02-04-1972	29.54	0.00	0.00	29.54	484.47	0.00	0.00	484.47	514.01	17,566
8	Assam Plantation Development Corporation Ltd.	Soil Conservation	11-01-1974	5.00	0.00	0.00	5.00	8.99	0.00	0.00	8.99	13.99	23
9	Assam Food and Civil Supplies Corporation Ltd.	Food Civil Supplies & Consumer Affairs	23-09-2014	12.19	0.00	0.00	12.19	0.00	0.00	20.93	20.93	33.12	155
Sector wise total				48.75	2.12	0.00	50.87	497.35	0.00	20.93	518.28	569.15	18,150
FINANCE													
10	Assam Plains Tribes Development Corporation Ltd.	Welfare of Plains Tribes	29-03-1975	2.20	0.75	0.00	2.95	0.00	0.00	14.61	14.61	17.56	110

Sl. No.	Name of SPSE	Name of Department	Month and year of incorporation	Equity ¹ at close of the year 2021-22				Long term loans outstanding at close of the year 2021-22				Total investment (equity and loans) as on 31 March 2022	Man-power
				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)	7	8
		& Backward Classes											
11	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	0.00	0.00	3.40	44
12	Assam Minorities Development and Finance Corporation Ltd.	Welfare of Minorities	27-02-1997	2.41	0.00	0.00	2.41	0.00	0.00	8.37	8.37	10.78	-
13	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	10.10	64
14	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	0.14	12
Sector wise total				13.70	5.26	0.00	18.96	0.04	0.00	22.98	23.02	41.98	230
INFRASTRUCTURE													
15	Assam Hills Small Industries Development Corporation Ltd.	Hills Areas	30-03-1964	2.00	0.00	0.00	2.00	41.51	0.00	0.00	41.51	43.51	75
16	Assam Industrial Development Corporation Ltd.	Industries & Commerce	21-04-1965	139.21	0.00	0.00	139.21	86.35	0.00	0.00	86.35	225.56	80
17	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	11.86	68
18	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	10.01	252
19	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	4.89	74
20	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	0.04	113
21	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	10.00	2
Sector wise total				172.27	0.00	0.00	172.27	133.60	0.00	0.00	133.60	305.87	664

Audit Report on SPSEs for the year ended 31 March 2022

Sl. No.	Name of SPSE	Name of Department	Month and year of incorporation	Equity ¹ at close of the year 2021-22				Long term loans outstanding at close of the year 2021-22				Total investment (equity and loans) as on 31 March 2022	Man-power	
				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)	7	8	
MANUFACTURING														
22	Assam Petro-Chemicals Ltd.	Industries & Commerce	22-04-1971	177.00	0.00	320.17	497.17	0.00	0.00	901.82	901.82	1,398.99	340	
23	Ashok Paper Mill (Assam) Ltd.	Industries & Commerce	06-07-1991	0.01	0.00	0.00	0.01	2.04	0.00	0.00	2.04	2.05	7	
24	Assam Hydro-Carbon and Energy Company Ltd.	Industries & Commerce	02-05-2006	61.00	0.00	0.00	61.00	0.00	0.00	0.00	0.00	61.00	9	
25	Amitron Informatics (India) Ltd.	Information Technology	27-03-2002	0.00	0.00	0.01	0.01	0.00	0.00	1.20	1.20	1.21	4	
26	Assam State Fertilizers and Chemicals Ltd.	Industries & Commerce	30-03-1988	0.00	0.00	4.93	4.93	10.76	0.00	0.00	10.76	15.69	22	
Sector wise total				238.01	0.00	325.11	563.12	12.80	0.00	903.02	915.82	1,478.94	382	
SERVICES														
27	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	0.39	127	
Sector wise total				0.39	0.00	0.00	0.39	0.00	0.00	0.00	0.00	0.00	0.39	127
MISCELLANEOUS														
28	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	3.50	42	
29	Assam State Textbook 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	1.00	63	
30	Assam Gas Company Ltd.	Industries & Commerce	31-03-1962	16.91	0.00	0.00	16.91	0.00	0.00	31.32	31.32	48.23	345	
31	DNP Ltd.	Industries & Commerce	15-06-2007	0.00	0.00	167.25	167.25	0.00	0.00	0.00	0.00	167.25	29	
32	Purba Bharti Gas Private Ltd.	Industries & Commerce	19-11-2019	0.00	0.00	100.00	100.00	0.00	0.00	0.00	0.00	100.00	10	
Sector wise total				20.07	1.34	267.25	288.66	0.00	0.00	31.32	31.32	319.98	489	
Total (B)				493.19	8.72	592.36	1094.27	643.79	0.00	978.25	1622.04	2716.31	20,042	
Total (A+B)				7,846.64	8.72	592.36	8,447.72	1,255.75	0.00	1,844.31	3,100.06	11,547.78	33,007	

Sl. No.	Name of SPSE	Name of Department	Month and year of incorporation	Equity ¹ at close of the year 2021-22				Long term loans outstanding at close of the year 2021-22				Total investment (equity and loans) as on 31 March 2022	Man-power
				GoA 5 (a)	GoI 5 (b)	Others 5 (c)	Total 5 (d)	GoA 6 (a)	GoI 6 (b)	Others 6 (c)	Total 6 (d)		
1	2	3	4									7	8
C. Statutory Corporations													
FINANCE													
1	Assam Financial Corporation	Finance	04-01-1954	26.85	0.00	5.55	32.40	34.75	0.00	0.00	34.75	67.15	88
	Sector wise total			26.85	0.00	5.55	32.40	34.75	0.00	0.00	34.75	67.15	88
SERVICE													
2	Assam State Transport Corporation	Transport	03-01-1970	157.47	10.26	0.00	167.73	0.00	0.00	19.91	19.91	187.64	3,531
3	Assam State Warehousing Corporation	Co-operation	08-01-1958	8.00	5.47	0.00	13.47	4.25	0.00	0.00	4.25	17.72	301
	Sector wise total			165.47	15.73	0.00	181.20	4.25	0.00	19.91	24.16	205.36	3832
	Total (C)			192.32	15.73	5.55	213.60	39.00	0.00	19.91	58.91	272.51	3920
	Grand Total (A + B + C)			8,038.96	24.45	597.91	8,661.32	1,294.75	0.00	1,864.22	3,158.97	11,820.29	36,927
D. Non-working PSUs													
AGRICULTURE & ALLIED													
1	Assam Agro-Industries Development Corporation Ltd.	Agriculture	27-01-1975	2.20	0.00	0.00	2.20	6.76	0.00	0.50	7.26	9.46	2
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	17.35	-
	Sector wise total			19.55	0.00	0.00	19.55	6.76	0.00	0.50	7.26	26.81	2
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	4.62	-
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	2.00	8
	Sector wise total			5.54	0.00	1.00	6.54	0.00	0.00	0.08	0.08	6.62	8
MANUFACTURING													
5	Assam Conductors and Tubes Ltd.	Industries & Commerce	22-06-1964	1.54	0.00	0.00	1.54	3.56	0.00	0.00	3.56	5.10	3
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	21.83	7

Audit Report on SPSEs for the year ended 31 March 2022

Sl. No.	Name of SPSE	Name of Department	Month and year of incorporation	Equity ¹ at close of the year 2021-22				Long term loans outstanding at close of the year 2021-22				Total investment (equity and loans) as on 31 March 2022	Man-power	
				GoA 5 (a)	GoI 5 (b)	Others 5 (c)	Total 5 (d)	GoA 6 (a)	GoI 6 (b)	Others 6 (c)	Total 6 (d)			
1	2	3	4										7	8
7	Pragyoitish 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	0.00	2.33	1
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	0.00	0.02	-
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	0.00	0.40	3
10	Assam Spun Silk Mills Ltd.	Industries & Commerce	31-03-1960	1.70	0.00	0.00	1.70	0.00	0.00	0.00	0.00	3.79	5.49	-
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	0.00	5.26	-
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	0.00	5.12	2
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	0.00	8.20	2
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	0.00	0.23	-
15	Cachar Sugar Mills Ltd.	Industries & Commerce	30-03-1972	0.00	0.00	3.38	3.38	0.00	0.00	0.00	0.70	0.70	4.08	-
16	Fertichem Ltd.	Industries & Commerce	29-03-1974	0.00	0.00	0.43	0.43	0.00	0.00	0.00	0.00	0.00	0.43	2
Sector wise total				19.21	0.00	25.16	44.37	13.42	0.00	0.70	14.12	58.49	20	
Total (D)				44.30	0.00	26.16	70.46	20.18	0.00	1.28	21.46	91.92	30	
Grand Total (A+B+C+D)				8,083.26	24.45	624.07	8,731.78	1,314.93	0.00	1,865.50	3,180.43	11,912.21	36,957	

¹ Equity includes share application money - Assam Power Distribution Company Limited: ₹ 4,290.24, Assam Power Generation Corporation Limited: ₹ 1,972.85 crore, Assam Tea Corporation Limited: ₹ 2 crore, Assam Minorities Development and Finance Corporation Ltd.: ₹ 2.40 crore, Assam Industrial Development Corporation Limited: ₹ 7.58 crore and Assam State Textiles Corporation Limited: ₹ 0.32 crore.

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 2022

(Reference: Paragraph 1.1.9.1, 1.1.10.1, 1.1.11.2 and 1.1.11.3)

(Figures in columns 5 to 13 are ₹ in crore)

Sl. No.	Name of SPSE	Period of Accounts	Year in which finalised	Net profit/loss before interest & Tax	Net Profit (+) / Loss (-)	Turn-over	Paid Up Capital	Accumulated Loss (-)	Free Reserve & Surplus ²	Long term loan outstanding ³	Net worth ⁴	Capital employed ⁵
1	2	3	4	5	6	7	8	9	10	11	12	13
A. Power sector SPSEs												
1	Assam Power Corporation Ltd. Generation	2021-22	2022-23	274.58	207.84	489.69	455.86	0.00	94.28	424.34	550.14	974.48
2	Assam Electricity Corporation Ltd. Grid	2021-22	2022-23	105.46	105.46	379.29	99.93	-313.14	0.00	647.20	-213.21	433.99
3	Assam Power Company Ltd. Distribution	2020-21	2022-23	-203.43	-292.42	5,695.97	445.90	-1251.21	18.54	1,559.69	-786.77	772.92
Total A (Sector wise)				176.61	20.88	6,564.95	1001.69	-1564.35	112.82	2,631.23	-449.84	2,181.39
B. Non-Power sector SPSEs (Working)												
AGRICULTURE & ALLIED												
4	Assam Seeds Corporation Ltd.	2016-17	2021-22	0.04	0.04	128.23	1.46	-10.03	0.00	7.19	-8.57	-1.38
5	Assam Fisheries Development Corporation Ltd.	2018-19	2022-23	5.13	5.13	9.07	0.49	0.00	27.04	0.00	27.53	27.53
6	Assam Livestock and Poultry Corporation Ltd.	2017-18	2020-21	-0.36	-0.36	0.28	2.19	-1.13	0.00	0.00	1.06	1.06
7	Assam Tea Corporation Ltd.	2014-15	2021-22	43.01	39.72	43.01	27.54	-284.03	0.00	110.27	-256.49	-146.22
8	Assam Plantation Development Corporation Ltd. ⁶	2013-14	2016-17	-0.16	-0.16	1.99	5.00	-13.71	0.00	9.69	-8.71	0.98
9	Assam Food & Civil Supplies Corporation Limited	2019-20	2022-23	1.17	0.91	6.36	12.19	-0.72	0.00	20.93	11.47	32.40
Sector wise total				48.83	45.28	188.94	48.87	-309.62	27.04	148.08	-233.71	-85.63
FINANCE												
10	Assam Plains Tribes Development Corporation Ltd.	2020-21	2022-23	0.73	0.15	0.02	2.95	-44.23	2.35	14.61	-38.93	-24.32
11	Assam State Corporation for Backward Classes Ltd. Development for Other	2020-21	2022-23	0.03	0.03	0.00	3.40	-18.82	0.00	1.18	-15.42	-14.24

Audit Report on SPSEs for the year ended 31 March 2022

Sl. No.	Name of SPSE	Period of Accounts	Year in which finalised	Net profit/loss before interest & Tax	Net Profit (+) / Loss (-)	Turn-over	Paid Up Capital	Accumulated Loss (-)	Free Reserve & Surplus ²	Long term loan outstanding ³	Net worth ⁴	Capital employed ⁵
1	2	3	4	5	6	7	8	9	10	11	12	13
12	Assam Minorities Development and Finance Corporation Ltd.	1997-98	2016-17	0.01	0.01	0.00	0.01	0.00	0.01	0.00	0.02	0.02
13	Assam State Development Corporation for Scheduled Castes Ltd.	2016-17	2020-21	1.89	1.89	0.00	10.10	-32.39	0.00	9.32	-22.29	-12.97
14	Assam State Film (Finance & Development) Corporation Ltd.	2015-16	2020-21	-0.47	-0.47	0.03	0.10	-0.29	0.00	0.15	-0.19	-0.04
Sector wise total				2.19	1.61	0.05	16.56	-95.73	2.36	25.26	-76.81	-51.55
INFRASTRUCTURE												
15	Assam Hills Small Industries Development Corporation Ltd.	2004-05	2022-23	-0.10	-0.10	0.01	2.00	-11.47	0.00	12.50	-9.47	3.03
16	Assam Industrial Development Corporation Ltd.	2019-20	2021-22	10.31	9.72	10.96	139.21	-85.32	0.00	86.35	53.89	140.24
17	Assam Small Industries Development Corporation Ltd.	2014-15	2017-18	-3.11	-3.11	44.86	6.67	-17.63	0.00	5.19	-10.96	-5.77
18	Assam Electronics Development Corporation Ltd.	2017-18	2022-23	2.35	2.05	0.40	9.46	0.00	13.64	0.00	23.10	23.10
19	Assam Mineral Development Corporation Ltd.	2018-19	2021-22	37.23	25.76	127.87	4.89	0.00	60.72	0.00	65.61	65.61
20	Assam Police Housing Corporation Ltd.	2015-16	2020-21	-2.54	-2.54	2.91	0.04	0.00	9.88	0.00	9.92	9.92
21	Assam Trade Promotion Organisation	2020-21	2021-22	0.38	0.17	0.08	10.00	0.00	4.56	0.00	14.56	14.56
Sector wise total				44.52	31.95	187.09	172.27	-114.42	88.80	104.04	146.65	250.69
MANUFACTURING												
22	Assam Petro-Chemicals Ltd.	2021-22	2022-23	21.91	22.68	125.93	497.17	-7.60	33.09	901.82	522.66	1,424.48
23	Ashok Paper Mill (Assam) Ltd.	2018-19	2020-21	0.66	0.39	0.00	0.01	-99.43	0.00	1.72	-99.42	-97.70
24	Assam Hydro-Carbon and Energy Company Ltd.	2020-21	2021-22	1.32	0.94	0.03	21.00	0.00	16.19	0.00	37.19	37.19
25	Amtron Informatics (India) Ltd.	2015-16	2018-19	-0.12	-0.12	0.00	0.01	-4.13	0.00	0.00	-4.12	-4.12
26	Assam State Fertilizers and Chemicals Ltd.	2011-12	2021-22	-0.19	-0.20	1.98	4.93	-7.28	0.00	9.32	-2.35	6.97
Sector wise total				23.58	23.69	127.94	523.12	-118.44	49.28	912.86	453.96	1,366.82

Sl. No.	Name of SPSE	Period of Accounts	Year in which finalised	Net profit/loss before interest & Tax	Net Profit (+) / Loss (-)	Turn-over	Paid Up Capital	Accumulated Loss (-)	Free Reserve & Surplus ²	Long term loan outstanding ³	Net worth ⁴	Capital employed ⁵
1	2	3	4	5	6	7	8	9	10	11	12	13
SERVICES												
27	Assam Tourism Development Corporation Ltd.	2020-21	2022-23	1.49	0.92	3.60	0.39	0.00	21.40	0.00	21.79	21.79
Sector wise total				1.49	0.92	3.60	0.39	0.00	21.40	0.00	21.79	21.79
MISCELLANEOUS												
28	Assam Government Marketing Corporation Ltd.	2018-19	2022-23	0.26	0.22	20.40	4.36	-17.50	0.00	1.88	-13.14	-11.26
29	Assam State Textbook Production and Publication Corporation Ltd.	1995-96	2019-20	2.16	1.95	13.41	1.00	0.00	3.59	0.00	4.59	4.59
30	Assam Gas Company Ltd.	2021-22	2022-23	65.58	48.93	253.24	16.91	0.00	913.18	31.32	930.09	961.41
31	DNP Ltd.	2021-22	2022-23	45.98	37.27	85.53	167.25	0.00	152.71	0.00	319.96	319.96
32	Purba Bharti Gas Private Limited	2021-22	2022-23	1.51	1.16	0.17	100.00	0.40	0.00	0.00	100.40	100.40
Sector wise total				115.49	89.53	372.75	289.52	-17.10	1,069.48	33.20	1,341.90	1,375.10
Total (B)				236.10	192.98	880.37	1050.73	-655.31	1,258.36	1,223.44	1,653.78	2,877.22
Total (A+B)				412.71	213.86	7,445.32	2,052.42	-2,219.66	1,371.18	3,854.67	1,203.94	5,058.61
C. Statutory Corporations												
FINANCE												
1	Assam Financial Corporation	2021-22	2022-23	-0.93	-3.94	6.24	32.40	-30.09	0.00	34.75	2.31	37.06
Sector wise total				-0.93	-3.94	6.24	32.40	-30.09	0.00	34.75	2.31	37.06
SERVICES												
2	Assam State Corporation	2018-19	2022-23	-38.02	-38.67	88.44	167.73	-1037.83	0.00	25.12	-870.10	-844.98
3	Assam State Warehousing Corporation	2017-18	2022-23	0.66	0.06	16.36	13.47	-8.37	0.00	4.25	5.10	9.35
Sector wise total				-37.36	-38.61	104.80	181.20	-1046.20	0.00	29.37	-865.00	-835.63
Total (C)				-38.29	-42.55	111.04	213.60	-1076.29	0.00	64.12	-862.69	-798.57
Grand Total (A + B + C)				374.42	171.31	7,556.36	2,266.02	-3,295.95	1,371.18	3,918.79	341.25	4,260.04
D. Non-working SPSEs												
1	Assam Agro-Industries Development Corporation Ltd	2009-10	2017-18	-0.45	-0.45	0.00	2.20	-22.56	0.00	7.26	-20.36	-13.10
2	Assam State Minor Irrigation Development Corporation Ltd.	2011-12	2013-14	-0.02	-0.02	0.00	17.35	-63.76	0.00	45.65	-46.41	-0.76

Audit Report on SPSEs for the year ended 31 March 2022

Sl. No.	Name of SPSE	Period of Accounts	Year in which finalised	Net profit/loss before interest & Tax	Net Profit (+) / Loss (-)	Turn-over	Paid Up Capital	Accumulated Loss (-)	Free Reserve & Surplus ²	Long term loan outstanding ³	Net worth ⁴	Capital employed ⁵
1	2	3	4	5	6	7	8	9	10	11	12	13
3	Assam Power Loom Development Corporation Ltd.	1993-94	2001-02	0.00	0.00	0.00	1.47	0.00	0.00	0.00	1.47	1.47
4	Assam Government Construction Corporation Ltd.	2021-22	2022-23	-0.15	-0.15	0.00	2.00	-10.70	0.00	0.00	-8.70	-8.70
5	Assam Conductors and Tubes Ltd.	2014-15	2017-18	-2.01	-2.01	0.00	1.54	-8.20	0.00	4.68	-6.66	-1.98
6	Assam State Textiles Corporation Ltd.	2021-22	2022-23	-0.12	-0.12	0.00	15.44	-37.01	0.00	6.38	-21.57	-15.19
7	Pragjyotish Fertilizers and Chemicals Ltd.	2015-16	2021-22	0.00	0.00	0.00	2.33	0.00	0.00	0.35	2.33	2.68
8	Assam Tanneries Ltd.	1982-83	1983-84	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.02	0.02
9	Industrial Papers (Assam) Ltd.	2010-11	2022-23	0.00	0.00	0.00	0.40	0.00	0.00	0.00	0.40	0.40
10	Assam Spun Silk Mills Ltd.	2013-14	2015-16	0.00	0.00	0.00	1.70	0.00	0.00	3.99	1.70	5.69
11	Assam Polytext Ltd.	1987-88	1993-94	0.00	0.00	0.00	5.26	0.00	0.00	6.30	5.26	11.56
12	Assam Syntex Ltd.	2019-20	2022-23	0.13	0.11	0.00	5.12	-58.91	0.00	0.00	-53.79	-53.79
13	Assam State Weaving and Manufacturing Company Ltd.	2019-20	2022-23	-0.67	-0.67	0.00	8.20	-26.59	0.00	0.00	-18.39	-18.39
14	Assam and Meghalaya Mineral Development Corporation Ltd.	1983-84	1984-85	-0.01	-0.01	0.00	0.23	-0.09	0.00	0.00	0.14	0.14
15	Cachar Sugar Mills Ltd.	2016-17	2022-23	-0.01	-0.01	0.00	3.38	-7.32	0.00	0.70	-3.94	-3.24
16	Fertichem Ltd.	2020-21	2022-23	-0.04	-0.04	0.00	0.43	-22.21	0.00	0.00	-21.78	-21.78
Total (D)				-3.35	-3.37	0.00	67.07	-257.35	0.00	75.31	-190.28	-114.97
Grand Total (A+B+C+D)				371.07	167.94	7,556.36	2,333.09	-3,553.30	1,371.18	3,994.10	150.97	4,145.07

² Free Reserve & Surplus does include accumulated profit at the end of the respective year.

³ Long term loan outstanding also includes 'Current portion of Long Term Debts'.

⁴ Net worth means Paid up Capital (Equity) *plus* Free Reserves and Surplus *minus* Accumulated losses *minus* Deferred Revenue Expenditure.

⁵ Capital Employed represents Shareholders' Fund (Net worth) *plus* Long Term Borrowings.

⁶ 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.

Appendix-4
Statement showing Rate of Real Return on Government Investment
(Reference: Paragraph I.1.12)

Year	Present value of total investment at the beginning of the year	Equity infused by the State government during the year	Net interest free loan given by the State Government during the year	Interest free loan converted into equity during the year	Grants/subsidies given by the State government for operational and administrative expenditure	Disinvestment by the State Government during the year at face value	Total investment during the year	Total investment at the end of the year	Average rate of interest	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings/profit after tax (PAT) for the year
A	B	C	D	E	F	G	H	I	J	$K = I \times (1+J/100)$	$L = I \times J/100$	M
1998-99	0.00	379.46	-	-	0.62	-	380.08	380.08	9.08	414.59	34.51	-35.02
1999-2000	414.59	2.11	-	-	0.73	-	2.84	417.43	14.91	479.67	62.24	-27.82
2000-01	479.67	2.87	-	-	0.01	-	2.88	482.55	11.72	539.11	56.55	-36.41
2001-02	539.11	10.82	-	-	0.36	-	11.18	550.29	12.47	618.91	68.62	-24.36
2002-03	618.91	0.54	-	-	0.48	-	1.02	619.93	9.82	680.80	60.88	-31.82
2003-04	680.80	0.42	--	--	13.26	--	13.68	694.48	9.97	763.72	69.24	-17.17
2004-05	763.72	0.35	-	-	15.13	-	15.48	779.20	8.47	845.20	66.00	0.13
2005-06	845.20	718.96	-	-	9.30	-	728.26	1,573.46	8.18	1702.17	128.71	-10.47
2006-07	1702.17	0.52	-	-	24.46	-	24.98	1,727.15	7.66	1859.45	132.30	-10.28
2007-08	1859.45	22.06	--	--	16.08	--	38.14	1,897.59	7.14	2033.08	135.49	-113.27
2008-09	2033.08	5.71	-	-	13.75	-	19.46	2,052.54	6.76	2191.29	138.75	-154.55
2009-10	2191.29	6.04	-	-	32.12	-	38.16	2,229.45	6.83	2381.72	152.27	-79.01
2010-11	2381.72	89.01	--	--	288.11	--	377.12	2,758.84	6.58	2940.37	181.53	12.32
2011-12	2940.37	52.88	-	-	194.41	-	247.29	3,187.66	6.78	3403.79	216.12	-588.15
2012-13	3403.79	0.20	-	-	194.95	-	195.15	3,598.94	6.57	3835.39	236.45	-470.25
2013-14	3835.39	1.46	-	-	210.52	-	211.98	4,047.37	6.53	4311.66	264.29	-266.21
2014-15	4311.66	0.00	--	--	340.60	--	340.60	4,652.26	6.40	4950.00	297.74	-700.64
2015-16	4950.00	0.00	-	-	377.56	-	377.56	5,327.56	6.47	5672.26	344.69	-662.05
2016-17	5672.26	0.00	-	-	443.11	-	443.11	6,115.37	7.14	6552.00	436.64	-280.30
2017-18	6552.00	111.20	-	-	1,027.25	-	1,138.45	7,690.45	6.87	8218.79	528.33	369.11
2018-19	8218.79	72.44	-	-	971.93	-	1,044.37	9,263.16	7.07	9918.06	654.91	169.09
2019-20	9918.06	303.13	-	-	830.42	-	1,133.55	11,051.61	6.74	11796.49	744.88	-127.36
2020-21	11796.49	0.00	-	-	1,115.75	-	1,115.75	12,912.24	6.51	13752.83	840.59	86.47
2021-22	13752.83	6,303.08	-	-	1,056.80	-	7,359.90	21,112.73	6.46	22,476.61	1,363.88	167.94
TOTAL		8,083.26	-	-	7,177.71	-	15,260.99					

Audit Report on SPSEs for the year ended 31 March 2022

Year	Total earnings/ loss in 2021-22 A	Investment by the State Government as per total of the column H above B	Return on State Government investment on the basis of historical value C	Present value of State Government investment at the end of 2021-22 D	Real return on State Government investment considering the present value of investments E
2021-22	167.94	15,260.99	1.10	22,476.61	0.75