

APPENDICES

Appendix 1

Statement showing the investment made by State Government in SPSEs whose accounts are in arrears as on 30 September 2023

(Reference: Paragraph 1.2.5)

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

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	2021-22	4,736.14	1	0.00	36.68	910.15
	Total (A)		4,736.14		0.00	36.68	910.15
B	Working SPSEs (other than Power sector)						
1	Assam Livestock and Poultry Corporation Limited	2017-18	2.19	5	0.00	0.00	21.43
2	Assam Tea Corporation Limited	2014-15	27.54	8	0.00	576.48	25.00
3	Assam Plantation Crop Development Corporation Limited	2013-14	5.00	30	0.00	7.90	2.69
4	Assam Plains Tribes Development Corporation Limited	2020-21	2.95	2	0.00	0.00	34.66
5	Assam Food and Civil Supplies Corporation Limited	2020-21	12.19	2	0.00	0.00	35.00
6	Assam State Development Corporation for Other Backward Classes Limited	2021-22	3.40	1	0.00	0.00	4.06
7	Assam Minorities Development & Finance Corporation Limited	1997-98	0.01	25	2.40	0.00	0.00
8	Assam State Development Corporation for Scheduled Castes Limited	2017-18	10.10	5	0.00	0.00	31.19
9	Assam State Film (Finance & Development) Corporation Limited	2015-16	0.10	7	0.00	0.00	7.08
10	Assam Hills Small Industries Development Corporation Limited	2006-07	2.00	16	0.00	27.51	10.60
11	Assam Small Industries Development Corporation Limited	2014-15	6.67	8	0.00	0.00	0.49
12	Ashok Paper Mill (Assam) Limited	2018-19	0.01	4	0.00	0.52	0.00
13	Assam Trade Promotion Organisation	2021-22	10.00	1	0.00	0.00	0.34
14	Assam Tourism Development Corporation Limited	2020-21	0.39	2	0.00	0.00	130.11
15	Assam Medical Services Corporation Limited	2021-22	5.50	1	3.04	0.00	0.00
	Total (B)		88.05		5.44	612.41	302.65
	Total (A + B)		4,824.19		5.44	649.09	1,212.80
C	Statutory Corporations						
1	Assam State Transport Corporation	2021-22	167.73	1	0.00	0.00	100.79
	Total (C)		167.73		0.00	0.00	100.79
	Total (A + B + C)		4,991.92		5.44	649.09	1,313.59

Audit Report on SPSEs for the year ended 31 March 2023

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
D	Non-Power sector SPSEs (Non-working)						
1	Assam Agro-Industries Development Corporation Limited	2009-10	2.20	13	1.10	0.00	0.00
2	Assam State Minor Irrigation Development Corporation Limited	2011-12	17.35	11	0.00	0.00	7.15
Total (D)			19.55		1.10	0.00	7.15
Total (A + B+C+D)			5,011.47		6.54	649.09	1,320.74

Appendix 2
Statement showing position of total investment (equity and long-term loans) in SPSEs as on 31 March 2023
(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 ¹²⁸ at close of the year 2022-23				Long term loans outstanding at close of the year 2022-23				Total investment (equity and loans) as on 31 March 2023	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
A. Power sector SPSEs													
1	Assam Power Generation Corporation Ltd.	Power	23-10-2003	2,428.71	0.00	0.00	2,428.71	17.70	0.00	371.97	389.67	2,818.38	961
2	Assam Electricity Grid Corporation Ltd.	Power	23-10-2003	2,693.39	0.00	0.00	2,693.39	12.40	0.00	0.00	12.40	2,705.79	1691
3	Assam Power Distribution Company Ltd.	Power	23-10-2003	4,824.81	0.00	0.00	4,824.81	93.12	0.00	343.07	436.19	5,261.00	14,266
Total (A)				9,946.91	0.0	0.0	9,946.91	123.22	0.0	715.04	838.26	10,785.17	16,918
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	96
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	22
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	29.54 ¹²⁹	0.00	0.00	29.54	765.38	0.00	0.00	765.38	794.92	14,167
8	Assam Plantation Crop	Soil	11-01-1974	5.00	0.00	0.00	5.00	8.99	0.00	0.00	8.99	13.99	18

¹²⁸ Equity includes share application money - Assam Tea Corporation Ltd.: ₹ 2 crore, Assam Minorities Development and Finance Corporation Ltd.: ₹ 2.40 crore, Assam Industrial Development Corporation Ltd.: ₹ 7.58 crore and Assam State Textiles Corporation Ltd.: ₹ 0.32 crore.

¹²⁹ Includes Preference Share Capital of ₹ 0.14 crore.

Audit Report on SPSEs for the year ended 31 March 2023

Sl. No.	Name of SPSE	Name of Department	Month and year of incorporation	Equity ¹²⁸ at close of the year 2022-23				Long term loans outstanding at close of the year 2022-23				Total investment (equity and loans) as on 31 March 2023	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
	Development Corporation Ltd.	Conservation											
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	0.00	0.00	12.19	342
Sector wise total				48.75	2.12	0.00	50.87	778.26	0.00	0.00	778.26	829.13	14,670
FINANCE													
10	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	14.61	14.61	17.56	104
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	37
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	52
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	13

Sl. No.	Name of SPSE	Name of Department	Month and year of incorporation	Equity ¹²⁸ at close of the year 2022-23				Long term loans outstanding at close of the year 2022-23				Total investment (equity and loans) as on 31 March 2023	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
Sector wise total				13.70	5.26	0.00	18.96	0.04	0.00	22.98	23.02	41.98	206
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	151
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	74
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	251
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	73
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	108
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	3
Sector wise total				172.27	0.00	0.00	172.27	133.60	0.00	0.00	133.60	305.87	735
MANUFACTURING													
22	Assam Petro-Chemicals Ltd.	Industries & Commerce	22-04-1971	232.25	0.00	387.77	620.02	0.00	0.00	924.65	924.65	1,544.67	412
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	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	1.21	0

Audit Report on SPSEs for the year ended 31 March 2023

Sl. No.	Name of SPSE	Name of Department	Month and year of incorporation	Equity ¹²⁸ at close of the year 2022-23				Long term loans outstanding at close of the year 2022-23				Total investment (equity and loans) as on 31 March 2023	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
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	18
Sector wise total				293.26	0.00	392.71	685.97	12.80	0.00	925.85	938.65	1,624.62	446
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	180
28	Assam Medical Services Corporation Limited	Health	22-06-2016	8.54	0.00	0.00	8.54	0.00	0.00	0.00	0.00	8.54	45
Sector wise total				8.93	0.00	0.00	8.93	0.00	0.00	0.00	0.00	8.93	225
MISCELLANEOUS													
29	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	33
30	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	48
31	Assam Gas Company Ltd.	Industries & Commerce	31-03-1962	16.91	0.00	0.00	16.91	0.00	0.00	41.27	41.27	58.18	325
32	DNP Ltd.	Industries & Commerce	15-06-2007	0.00	0.00	167.25	167.25	0.00	0.00	25.00	25.00	192.25	31
33	Purba Bharti Gas Private Ltd.	Industries & Commerce	19-11-2019	0.00	0.00	121.91	121.91	0.00	0.00	0.00	0.00	121.91	25
Sector wise total				20.07	1.34	289.16	310.57	0.00	0.00	66.27	66.27	376.84	462
Total (B)				556.98	8.72	681.87	1,247.57	924.70	0.00	1,015.10	1,939.80	3,187.37	16,744

Sl. No.	Name of SPSE	Name of Department	Month and year of incorporation	Equity ¹²⁸ at close of the year 2022-23				Long term loans outstanding at close of the year 2022-23				Total investment (equity and loans) as on 31 March 2023	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
Total (A+B)				10,503.89	8.72	681.87	11,194.48	1,047.92	0.00	1,730.14	2,778.06	13,972.54	33,662
C. Statutory Corporations													
FINANCE													
1	Assam Financial Corporation	Finance	04-01-1954	26.85	0.00	5.55	32.40	54.00	0.00	0.00	54.00	86.40	82
Sector wise total				26.85	0.00	5.55	32.40	54.00	0.00	0.00	54.00	86.40	82
SERVICE													
2	Assam State Transport Corporation	Transport	03-01-1970	157.47	10.26	0.00	167.73	0.00	0.00	8.23	8.23	175.96	3,054
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	255
Sector wise total				165.47	15.73	0.00	181.20	4.25	0.00	8.23	12.48	193.68	3,309
Total (C)				192.32	15.73	5.55	213.60	58.25	0.00	8.23	66.48	280.08	3,391
Grand Total (A + B + C)				10,696.21	24.45	687.42	11,408.08	1,106.17	0.00	1,738.37	2,844.54	14,252.62	37,053
D. Non-working SPSEs													
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 Industries &		03-05-1990	3.54	0.00	1.00	4.54	0.00	0.00	0.08	0.08	4.62	-

Audit Report on SPSEs for the year ended 31 March 2023

Sl. No.	Name of SPSE	Name of Department	Month and year of incorporation	Equity ¹²⁸ at close of the year 2022-23				Long term loans outstanding at close of the year 2022-23				Total investment (equity and loans) as on 31 March 2023	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
	Development Corporation Ltd.	Commerce											
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	6
Sector wise total				5.54	0.00	1.00	6.54	0.00	0.00	0.08	0.08	6.62	6
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
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	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	0.02	-
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	0.40	3
10	Assam Spun Silk Mills Ltd.	Industries & Commerce	31-03-1960	1.70	0.00	0.00	1.70	3.79	0.00	0.20	3.99	5.69	-
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	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	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	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	0.23	-

Sl. No.	Name of SPSE	Name of Department	Month and year of incorporation	Equity ¹²⁸ at close of the year 2022-23				Long term loans outstanding at close of the year 2022-23				Total investment (equity and loans) as on 31 March 2023	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
15	Cachar Sugar Mills Ltd.	Industries & Commerce	30-03-1972	0.00	0.00	3.38	3.38	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	0.43	2
Sector wise total				19.21	0.00	25.16	44.37	13.42	0.00	0.90	14.32	58.69	20
Total (D)				44.30	0.00	26.16	70.46	20.18	0.00	1.48	21.66	92.12	28
Grand Total (A+B+C+D)				10,740.51	24.45	713.58	11,478.54	1,126.35	0.00	1,739.85	2,866.20	14,344.74	37,081

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 2023

(Reference: Paragraph 1.1.9.1, 1.1.9.2, 1.1.10.1, 1.1.11.2, 1.1.11.3 and 1.1.13)

(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 ¹³⁰	Long term loan outstanding ¹³¹	Net worth ¹³²	Capital employed ¹³³
1	2	3	4	5	6	7	8	9	10	11	12	13
A. Power sector SPSEs												
1	Assam Power Generation Corporation Ltd.	2022-23	2023-24	152.93	92.21	1111.08	2428.71	0.00	200.49	389.67	2629.20	3018.87
2	Assam Electricity Grid Corporation Ltd.	2022-23	2023-24	42.01	41.13	442.26	2693.39	-323.60	0.00	12.40	2369.79	2382.19
3	Assam Power Distribution Company Ltd.	2021-22	2022-23	389.25	336.35	6436.34	4736.14	-914.86	18.54	406.49	3839.82	4246.31
Total A (Sector wise)				584.19	469.69	7,989.68	9,858.24	-1,238.46	219.03	808.56	8,838.81	9,647.37
B. Non-Power sector SPSEs (Working)												
AGRICULTURE & ALLIED												
4	Assam Seeds Corporation Ltd.	2018-19	2023-24	-0.22	-0.22	83.97	1.46	-10.28	0.00	7.19	-8.82	-1.63
5	Assam Fisheries Development Corporation Ltd.	2020-21	2022-23	-3.91	-3.91	9.98	0.49	0.00	25.63	0.00	26.12	26.12
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 Crop Development Corporation Ltd. ¹³⁴	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	2020-21	2023-24	6.41	4.63	72.60	12.19	0.00	3.91	0.00	16.10	16.10

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 ¹³⁰	Long term loan outstanding ¹³¹	Net worth ¹³²	Capital employed ¹³³
1	2	3	4	5	6	7	8	9	10	11	12	13
Sector wise total				44.77	39.70	211.83	48.87	-309.15	29.54	127.15	-230.74	-103.59
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 Development Corporation for Other Backward Classes Ltd.	2021-22	2022-23	0.63	0.63	0.12	3.40	-18.20	0.00	0.00	-14.80	-14.80
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.	2017-18	2022-23	-0.34	-1.68	0.00	10.10	-34.07	0.00	0.49	-23.97	-23.48
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				0.56	-1.36	0.17	16.56	-96.79	2.36	15.25	-77.87	-62.62
INFRASTRUCTURE												
15	Assam Hills Small Industries Development Corporation Ltd.	2006-07	2023-24	-0.71	-0.71	0.00	2.00	-12.38	0.00	13.50	-10.38	3.12
16	Assam Industrial Development Corporation Ltd.	2020-21	2022-23	2.51	-0.61	8.99	139.21	-85.94	0.00	86.35	53.27	139.62
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.	2020-21	2023-24	22.04	15.33	72.25	4.89	0.00	100.22	0.00	105.11	105.11

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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 ¹³⁰	Long term loan outstanding ¹³¹	Net worth ¹³²	Capital employed ¹³³
1	2	3	4	5	6	7	8	9	10	11	12	13
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	2021-22	2022-23	2.66	2.49	0.26	10.00	0.00	7.05	0.00	17.05	17.05
Sector wise total				23.20	12.90	129.67	172.27	-115.95	130.79	105.04	187.11	292.15
MANUFACTURING												
22	Assam Petro-Chemicals Ltd.	2022-23	2023-24	-69.00	-67.36	104.06	620.02	-74.96	33.09	924.65	578.15	1502.80
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.	2022-23	2023-24	2.71	1.90	0.00	61.00	0.00	18.99	0.00	79.99	79.99
25	Amtron Informatics (India) Ltd.	2017-18	2022-23	-0.11	-0.11	0.00	0.01	-4.34	0.00	0.00	-4.33	-4.33
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				-65.93	-65.38	106.04	685.97	-186.01	52.08	935.69	552.04	1,487.73
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
28	Assam Medical Services Corporation Limited	2021-22	2023-24	-0.21	-0.22	0.00	5.50	-0.41	0.00	0.00	5.09	5.09
Sector wise total				1.28	0.70	3.60	5.89	-0.41	21.40	0.00	26.88	26.88
MISCELLANEOUS												
29	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
30	Assam State Textbook Production and Publication Corporation Ltd.	1995-96	2019-20	2.85	1.95	13.41	1.00	0.00	3.59	0.00	4.59	4.59

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 ¹³⁰	Long term loan outstanding ¹³¹	Net worth ¹³²	Capital employed ¹³³
1	2	3	4	5	6	7	8	9	10	11	12	13
31	Assam Gas Company Ltd.	2022-23	2023-24	8.06	2.75	655.66	16.91	0.00	911.92	41.27	928.83	970.10
32	DNP Ltd.	2022-23	2023-24	53.46	49.21	92.32	167.25	0.00	194.39	25.00	361.64	386.64
33	Purba Bharti Gas Private Limited	2022-23	2023-24	-2.94	-3.24	1.91	121.91	-2.84	0.00	0.00	119.07	119.07
Sector wise total				61.69	50.89	783.70	311.43	-20.34	1,109.90	68.15	1,400.99	1,469.14
Total (B)				65.57	37.45	1,235.01	1240.99	-728.65	1346.07	1,251.28	1,858.41	3,109.69
Total (A+B)				649.76	507.14	9,224.69	11,099.23	-1,967.11	1,565.10	2,059.84	10,697.22	12,757.06
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 Transport Corporation	2021-22	2023-24	-105.10	-106.53	70.45	167.73	-1664.06	0.00	16.56	-1496.33	-1479.77
3	Assam State Warehousing Corporation	2019-20	2022-23	0.70	0.10	14.60	13.47	-10.39	0.00	4.25	3.08	7.33
Sector wise total				-104.40	-106.43	85.05	181.20	-1,674.45	0.00	20.81	-1,493.25	-1,472.44
Total (C)				-105.33	-110.37	91.29	213.60	-1,704.54	0.00	55.56	-1,490.94	-1,435.38
Grand Total (A + B + C)				544.43	396.77	9,315.98	11,312.83	-3,671.65	1,565.10	2,115.40	9,206.28	11,321.68
D. Non-working SPSEs												
1	Assam Agro-Industries Development Corporation Ltd.	2009-10	2017-18	-0.07	-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
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

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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 ¹³⁰	Long term loan outstanding ¹³¹	Net worth ¹³²	Capital employed ¹³³
1	2	3	4	5	6	7	8	9	10	11	12	13
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	5.16	4.63	0.00	1.70	-23.65	0.00	3.99	-21.95	-17.96
11	Assam Polytex 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.	2021-22	2022-23	-0.07	-0.07	0.00	0.43	-22.27	0.00	0.00	-21.84	-21.84
Total (D)				2.16	1.23	0.00	67.07	-281.06	0.00	75.31	-213.99	-138.68
Grand Total (A+B+C+D)				546.59	398.00	9,315.98	11,379.90	-3,952.71	1,565.10	2,190.71	8,992.29	11,183.00

¹³⁰ Free Reserve & Surplus does include accumulated profit at the end of the respective year.

¹³¹ Long term loan outstanding also includes 'Current portion of Long Term Debts'.

¹³² Net worth means Paid up Capital (Equity) *plus* Free Reserves and Surplus *minus* Accumulated losses *minus* Deferred Revenue Expenditure.

¹³³ Capital Employed represents Shareholders' Fund (Net worth) plus Long Term Borrowings.

¹³⁴ 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 1.1.13)

(₹ in crore)

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/pr ofit 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

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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/pr ofit 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
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	-	7,359.88	21,112.73	6.46	22,476.61	1,363.88	167.94
2022-23	22476.61	2,657.25	-	-	814.85	-	3,472.10	25,948.71	6.16	27,547.15	1598.44	398.00
TOTAL		10,740.51	-	-	7992.56	-	18,733.07					

Year	Total earnings/ loss in 2022-23	Investment by the State Government as per total of the column H above	Return on State Government investment on the basis of historical value	Present value of State Government investment at the end of 2022-23	Real return on State Government investment considering the present value of investments
	A	B	C	D	E
2022-23	398.00	18,733.07	2.12	27,547.15	1.44

Appendix 5
Statement showing the Service-wise completion of application request
(Reference: Paragraph 2.9.3.2)

Sl. No.	Name of Service	Total Number of certificates issued	Number of Certificate issued within time limit	Number of Certificates issued beyond time limit	Stipulated time for delivering service	Delay
1	Caste Certificate	11,85,112	5,53,455	6,31,657	30 days	1 day to 1635 days
2	Non Creamy Layer	1,76,423	1,35,396	41,027	30 days	1 day to 1237 days
3	Permanent Resident Certificate	4,07,356	71,903	3,35,453	14 days	1 day to 1543 days
4	Next of Kin Certificate	1,54,927	90,466	64,461	30 days	1 day to 1753 days
5	Permission of delayed birth certificate	5,82,941	1,90,631	3,92,310	7 days	1 day to 1535 days
6	Permission of delayed death certificate	91,674	28,809	62,865	7 days	1 day to 1186 days
7	Senior Citizen	38,342	25,227	13,115	15 days	1 day to 1562 days
8	Bakijai	63,285	58,400	4,885	15 days	1 day to 579 days
9	Certified Copy of electoral rolls	4,53,149	84,921	3,68,228	2 days	1 day to 1696 days
10	Information under RTI	2,417	157	2,260	30 days	1 day to 1192 days
11	Application for Special Events	2,792	2,501	291	15 days	1 day to 758 days
12	Permission for fairs/rally etc	21,143	20,078	1,065	15 days	1 day to 190 days
13	Renewal of explosive License	73	69	4	30 days	12 day to 26 days
14	Stamp Vendor License	106	21	85	15 days	1 day to 833 days
15	Income Certificate	16,62,260	13,19,904	3,42,356	10 days	1 day to 1651 days
16	Non-incumbence Certificate	25,213	22,742	2,471	15 days	1 day to 229 days
17	Application for First Appeal	152	7	145	45 days	34 day to 1655 days
Total		48,67,365	26,04,687	22,62,678		1 day to 1,753 days
Percentage of total certificates (%)			53.51	46.49		

