

ANNEXURE-1*(Referred to in paragraphs 1.4, 1.5, 1.6 and 1.29)***Statement showing the particulars of up-to-date paid-up capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2008 in respect of Government companies and Statutory corporations****(Figures in column 3 (a) to 4 (f) are Rupees in lakh)**

Sl. No.	Sector and name of the company/corporation	Paid-up capital at the end of current year					Equity/loans received out of budget during the year		Other loans received during the year*	Loans outstanding at the close of 2007-08			Debt equity ratio for 2007-08 (Previous year)
		State Government	Central Government	Holding Companies	Others	Total	Equity	Loans		Govt.	Others	Total	
(1)	(2)	3 (a)	3 (b)	3 (c)	3 (d)	3 (e)	4 (a)	4 (b)	4 (c)	4 (d)	4 (e)	4 (f)	(5)
A. Working Government companies:													
AGRICULTURE & ALLIED SECTOR													
1.	Assam Seeds Corporation Limited	145.80	--	--	--	145.80	--	--	--	389.00	76.92	465.92	3.2:1 (3.2:1)
2.	Assam Agro-Industries Development Corporation Limited	110.00	110.00	--	--	220.00	--	--	--	676.00	50.00	726.00	3.3:1 (3.3:1)
3.	Assam State Minor Irrigation Development Corporation Limited	1735.00	--	--	--	1735.00	--	4824.00	--	4824.00	--	4824.00	2.78:1 (0:1)
4.	Assam Fisheries Development Corporation Limited	48.95	--	--	--	48.95	--	--	--	--	--	--	--
5.	Assam Livestock and Poultry Corporation Limited	6.50	212.50	--	--	219.00	--	--	--	10.00	--	10.00	0.05:1 (0.05:1)
6.	Assam Tea Corporation Limited	2953.94	--	--	0.01	2953.95	--	--	--	10848.26	--	10848.26	3.67:1 (3.67:1)
Sector-wise total		5000.19	322.50	--	0.01	5322.70	--	4824.00	--	16747.26	126.92	16874.18	3.17:1 (2.26:1)

* Includes bonds, debentures, inter-corporate deposits etc.

Audit Report (Commercial) for the year ended 31 March 2008

(1)	(2)	3 (a)	3 (b)	3 (c)	3 (d)	3 (e)	4 (a)	4 (b)	4 (c)	4 (d)	4 (e)	4 (f)	(5)
INDUSTRY SECTOR													
7.	Assam Hills Small Industries Development Corporation Limited	200.00	--	--	--	200.00	--	22.00	--	1430.96	--	1430.96	7.15:1 (6.47:1)
8.	Assam Industrial Development Corporation Limited	9309.25	--	--	--	9309.25	36.00	10.00	--	1707.31	3120.51	4827.82	0.52:1 (0.52:1)
9.	Assam Small Industries Development Corporation Limited	650.91	--	--	--	650.91	--	--	--	104.42	--	104.42	0.16:1 (0.16:1)
10.	Assam Gas Company Limited	1691.45	--	--	--	1691.45	--	--	--	--	7135.38	7135.38	4.22:1 (6.4:1)
11.	Assam Petrochemicals Limited (Subsidiary of AIDC Limited)	--	-	804.15	108.45	912.60	--	--	--	--	--	--	--
12.	Ashok Paper Mills (Assam) Limited	1.01	--	--	--	1.01	-	17.00	-	314.72	-	314.72	311.6:1 (294.77:1)
13.	Assam Hydro-Carbon and Energy Company Limited	2100.00	--	--	--	2100.00	--	--	--	--	--	--	--
Sector-wise total		13952.62	-	804.15	108.45	14865.22	36.00	49.00	--	3557.41	10255.89	13813.30	0.93:1 (1.36:1)
ENGINEERING SECTOR													
14.	Assam Conductors and Tubes Limited	153.54	--	--	--	153.54	--	--	--	330.50	101.90	432.40	2.82:1 (2.82:1)
Sector-wise total		153.54	--	--	--	153.54	--	--	--	330.50	101.90	432.40	2.82:1 (2.82:1)
ELECTRONICS SECTOR													
15.	Assam Electronics Development Corporation Limited	951.48	--	--	--	951.48	--	--	--	55.00	379.00	434.00	0.46:1 (0.51:1)
16.	Amtron Informatics (India) Limited	--	--	1.00	--	1.00	--	--	--	--	125.00	125.00	1.25:1 (1.25:1)
Sector-wise total		951.48	--	1.00	--	952.48	--	--	--	55.00	504.00	559.00	0.59:1 (0.64:1)
TEXTILE SECTOR													
17.	Assam State Textile Corporation Limited	1544.50	--	--	--	1544.50	--	--	5.00	1412.80	11.30	1424.10	0.92:1 (0.92:1)
Sector-wise total		1544.50	--	--	--	1544.50	--	--	5.00	1412.80	11.30	1424.10	0.92:1 (0.92:1)

Annexure

(1)	(2)	3 (a)	3 (b)	3 (c)	3 (d)	3 (e)	4 (a)	4 (b)	4 (c)	4 (d)	4 (e)	4 (f)	(5)
HANDLOOM AND HANDICRAFTS SECTOR													
18.	Assam Power loom Development Corporation Limited	354.47	--	--	--	354.47	--	--	--	--	--	--	--
Sector-wise total		354.47	--	--	--	354.47	--	--	--	--	--	--	--
FOREST SECTOR													
19.	Assam Plantation Crops Development Corporation Limited	500.00	--	--	--	500.00	--	10.00	--	667.00	--	667.00	1.33:1 (1.22:1)
Sector-wise total		500.00	--	--	--	500.00	--	10.00	--	667.00	-	667.00	1.33:1 (1.22:1)
MINING SECTOR													
20.	Assam Mineral Development Corporation Limited	488.60	--	--	--	488.60	--	--	--	--	--	--	--
Sector-wise total		488.60	--	--	--	488.60	--	--	--	--	--	--	--
CONSTRUCTION SECTOR													
21.	Assam Police Housing Corporation Limited	3.50	--	--	--	3.50	--	--	--	-	-	-	--
22.	Assam Government Construction Corporation Limited	200.00	--	--	--	200.00	--	--	--	-	-	-	--
Sector-wise total		203.50	--	--	--	203.50	-	-	-	-	-	-	--
DEVELOPMENT OF ECONOMICALLY WEAKER SECTION SECTOR													
23.	Assam Plains Tribes Development Corporation Limited	246.92	75.00	--	--	321.92	10.00	--	--	1718.82	--	1718.82	5.34:1 (5.51:1)
24.	Assam State Development Corporation for Other Backward Classes Limited	270.00	--	--	--	270.00	10.00	--	--	--	337.76	337.76	1.25:1 (1.4:1)
25.	Assam State Development Corporation for Scheduled Castes Limited	508.83	450.97	--	--	959.80	--	--	--	--	1226.68	1226.68	1.28:1 (1.28:1)
Sector-wise total		1025.75	525.97	--	--	1551.72	20.00	--	--	1718.82	1564.44	3283.26	2.12:1 (2.16:1)

Audit Report (Commercial) for the year ended 31 March 2008

(1)	(2)	3 (a)	3 (b)	3 (c)	3 (d)	3 (e)	4 (a)	4 (b)	4 (c)	4 (d)	4 (e)	4 (f)	(5)
TOURISM SECTOR													
26.	Assam Tourism Development Corporation Limited	39.00	--	--	--	39.00	--	--	--	--	--	--	--
Sector-wise total		39.00	-	-	-	39.00	--	--	--	--	--	--	--
DRUGS, CHEMICALS AND PHARMACEUTICAL SECTOR													
27.	Assam State Fertilizers and Chemicals Limited	492.55	--	--	--	492.55	36.00	75.00	-	768.00	-	768.00	1.56:1 (1.52:1)
28.	Pragjyotish Fertilizers and Chemicals Limited.	-	-	232.78	-	232.78	52.78	--	--	--	--	--	--
Sector-wise total		492.55	-	232.78	-	725.33	88.78	75.00	--	768.00	--	768.00	1.06:1 (1.09:1)
POWER SECTOR													
29.	Assam Power Generation Corporation Limited.	45585.98	--	--	--	45585.98	--	655.19	8708.02	5734.39	35816.84	41551.23	0.91:1 (0.71:1)
30.	Assam Electricity Grid Corporation Limited.	9993.19	--	--	--	9993.19	--	2550.63	1423.18	10365.34	4067.73	14433.07	1.44:1 (1.65:1)
31.	Lower Assam Electricity Distribution Company Limited.	5868.85	--	--	--	5868.85	--	129.71	--	10034.43	--	10034.43	1.71:1 (1.68:1)
32.	Upper Assam Electricity Distribution Company Limited.	5608.41	--	--	--	5608.41	--	6570.21	--	19642.96	--	19642.96	3.5:1 (2.32:1)
33.	Central Assam Electricity Distribution Company Limited.	4794.99	--	--	--	4794.99	--	2651.07	394.34	8714.97	1502.82	10217.79	2.13:1 (2.13:1)
Sector-wise total		71851.42	--	--	--	71851.42	-	12556.81	10525.54	54492.09	41387.39	95879.48	1.33:1 (1.14:1)
MISCELLANEOUS SECTOR													
34.	Assam Government Marketing Corporation Limited	215.52	133.50	--	--	349.02	-	--	--	--	--	--	(0.45:1)
35.	Assam State Film (Finance & Development) Corporation Limited	9.94	--	--	0.06	10.00	--	--	--	4.00	--	4.00	0.4:1 (0.4:1)
36.	Assam State Text Book Production and Publication Corporation Limited	100.00	--	--	--	100.00	--	--	--	--	--	--	--
Sector-wise total		325.46	133.50	--	0.06	459.02	--	--	--	4.00	--	4.00	0.01:1 (0.35:1)
Total A (All sector-wise working Government companies)		96883.08	981.97	1037.93	108.52	99011.50	144.78	17514.81	10530.54	79752.88	53951.84	133704.72	1.35:1 (1.22:1)

Annexure

(1)	(2)	3 (a)	3 (b)	3 (c)	3 (d)	3 (e)	4 (a)	4 (b)	4 (c)	4 (d)	4 (e)	4 (f)	(5)
B. Working Statutory Corporations:													
POWER SECTOR													
1.	Assam State Electricity Board	9984.00	--	--	--	9984.00	--	--	--	--	--	--	--
Sector-wise total		9984.00	--	--	--	9984.00	--	--	--	--	--	--	--
TRANSPORT SECTOR													
2.	Assam State Transport Corporation	15747.10	1025.77	--	--	16772.87	--	810.50	--	17583.37	-	17583.37	1.05:1 (0.98:1)
Sector-wise total		15747.10	1025.77	--	--	16772.87	--	810.50	--	17583.37	-	17583.37	1.05:1 (0.98:1)
FINANCING SECTOR													
3.	Assam Financial Corporation	870.47	444.18	--	28.32	1342.97	--	--	--	--	400.00	400.00	0.3:1 (0.8:1)
Sector-wise total		870.47	444.18	--	28.32	1342.97	--	--	--	--	400.00	400.00	0.3:1 (0.8:1)
AGRICULTURE AND ALLIED SECTOR													
4.	Assam State Warehousing Corporation	607.00	547.00	--	--	1154.00	60.00	--	--	163.69	261.29	424.98	0.37:1 (0.39:1)
Sector-wise total		547.00	547.00	--	--	1154.00	60.00	--	--	163.69	261.29	424.98	0.37:1 (0.39:1)
Total B (All sector-wise working Statutory corporations)		27208.57	2016.95	--	28.32	29253.84	60.00	810.50	--	17747.06	661.29	18408.35	0.63:1 (0.62:1)
Total (A+B)		124091.65	2998.92	1037.93	136.84	128265.34	204.78	18325.31	10530.54	97499.94	54613.13	152113.07	1.19:1 (1.08:1)
C. Non-working Government companies:													
INDUSTRY SECTOR													
1.	Assam Tanneries Limited	1.46	--	--	0.94	2.40	--	--	--	--	--	--	--
2.	Industrial Papers (Assam) Limited	--	--	39.93	--	39.93	--	--	--	--	--	--	--
Sector-wise total		1.46	-	39.93	0.94	42.33	--	--	--	--	--	--	--
ELECTRONICS SECTOR													
3.	Amtron Sen Electronics Limited	--	--	2.00	--	2.00	--	--	--	--	--	--	--
Sector-wise total		--	--	2.00	--	2.00	--	--	--	--	--	--	--

Audit Report (Commercial) for the year ended 31 March 2008

(1)	(2)	3 (a)	3 (b)	3 (c)	3 (d)	3 (e)	4 (a)	4 (b)	4 (c)	4 (d)	4 (e)	4 (f)	(5)
TEXTILE SECTOR													
4.	Assam Spun Silk Mills Limited	169.59	--	--	--	169.59	--	--	--	436.07	20.00	456.07	2.69:1 (2.68:1)
5.	Assam Polytex Limited	--	--	562.00	--	562.00	--	--	--	--	629.72	629.72	1.12:1 (1.12:1)
6.	Assam Syntex Limited	--	--	511.50	--	511.50	--	--	--	--	--	--	(2.05:1)
7.	Assam State Weaving and Manufacturing Company Limited	820.00	--	--	--	820.00	--	--	--	1115.00	49.00	1164.00	1.42:1 (1.42:1)
Sector-wise total		989.59	--	1073.50	--	2063.09	--	--	--	1551.07	698.72	2249.79	1.09:1 (1.6:1)
MINING SECTOR													
8.	Assam & Meghalaya Mineral Development Corporation Limited	20.31	--	--	3.13	23.44	--	--	--	--	--	--	--
Sector-wise total		20.31	--	--	3.13	23.44	--	--	--	--	--	--	--
SUGAR SECTOR													
9.	Cachar Sugar Mills Limited	--	--	297.63	40.22	337.85	--	--	--	809.68	411.88	1221.56	3.62:1 (3.62:1)
Sector-wise total		--	--	297.63	40.22	337.85	--	--	--	809.68	411.88	1221.56	3.62:1 (3.62:1)
DRUGS, CHEMICALS AND PHARMACEUTICAL SECTOR													
10.	Fertichem Limited	--	--	199.85	--	199.85	--	--	--	--	2409.67	2409.67	12.06:1 (29.66:1)
Sector-wise total		--	--	199.85	--	199.85	--	--	--	--	2409.67	2409.67	12.06:1 (29.66:1)
Total C (All sector-wise non-working Government companies)		1011.36	--	1612.91	44.29	2668.56	--	--	--	2360.75	3520.27	5881.02	2.2:1 (2.31:1)
Grand Total (A+B+C)		125103.01	2998.92	2650.84	181.13	130933.90	204.78	18325.31	10530.54	99860.69	58133.40	157994.09	1.21:1 (1.11:1)

- Note: (i) All figures except in respect of company Sl no 11, which finalised its accounts for the year 2007-08, are provisional and as given by the companies/corporations.
(ii) State Government investment in PSUs was Rs. 2213.64 crore (others Rs. 675.64 crore). Figure as per Finance Accounts 2007-08 was Rs. 1820.25 crore. The difference is under reconciliation.
(iii) Companies/corporations at Sl. Nos. A-1, 2, 6, 14, 16, 18, 25 and 33; B- 1 and 4; C- 1, 2, 3, 5, 8 and did not furnish information for the year 2007-08.
(iv) Loans outstanding as at the close of 2007-08 represent long-term loans only.
(v) Paid up capital at the end of the year includes share application money in respect of following companies (Sl. No.)
- | | | | |
|----------|----------------------|--------------|------------------------------|
| (A - 13) | : Rs. 20,00.00 lakh | (A - 31) | : Rs. 5,863.84 lakh |
| (A - 28) | : Rs. 52.78 lakh | (A - 32) | : Rs. 5,603.40 lakh |
| (A - 29) | : Rs. 45,580.97 lakh | (A - 33) | : Rs. 4,789.98 lakh |
| (A - 30) | : Rs. 9,988.18 lakh | Total | :- Rs. 73,879.15 lakh |

ANNEXURE- 2*(Referred to in paragraphs 1.7, 1.8, 1.9, 1.13, 1.21 and 1.22)***Statement showing the summarised financial results of Government companies and Statutory corporations for the latest year for which accounts were finalised***(Figures in column 7 to 12 and 15 are Rupees in lakh)*

Sl. No.	Sector and name of the companies/corporations	Name of the Department	Date of incorporation	Period of accounts	Year in which accounts finalised*	Net profit / loss (-)	Net impact of audit comments	Paid-up capital	Accumulated profit / loss (-)	Capital employed**	Total return on capital employed***	Percentage of total return on capital employed	Arrears of accounts in terms of years	Turnover	Man power
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
A. Working Government companies:															
AGRICULTURE AND ALLIED SECTOR															
1	Assam Seeds Corporation Limited	Agriculture	27 January 1967	2000 - 01	2008-09	(-) 218.28	--	145.80	(-) 1,295.25	38,019.00	(-) 218.28	--	7	463.41	272
2	Assam Agro-Industries Development Corporation Limited	Agriculture	27 January 1975	2003 - 04	2006-07	(-) 312.12	(-) 75.44	220.00	(-) 2,804.04	(-) 1,197.14	(-) 247.79	--	4	1,337.01	NA
3	Assam State Minor Irrigation Development Corporation Limited	Irrigation	15 October 1980	1992 - 93	2007-08	(-) 331.25	--	1,000.00	(-) 1,010.00	5,482.77	(-) 331.25	--	15	47.30	18
4	Assam Fisheries Development Corporation Limited	Fisheries	01 March 1977	2000 - 01	2008-09	(-) 17.29	--	48.95	(-) 343.99	640.10	(-) 17.29	--	7	128.06	105
5	Assam Livestock and Poultry Corporation Limited	Animal Husbandry	06 February 1984	1985 - 86	1999-2000	(-) 0.91	--	2.50	(-) 0.91	1.59	(-) 0.91	--	22	2.47	26
6	Assam Tea Corporation Limited	Industries & Commerce	04 February 1972	1997 - 98	2003-04	278.56	(-) 12.51	2,753.95	(-) 5,360.66	3,792.66	909.00	23.97	10	4,816.49	16,746
Sector-wise total						(-) 601.29	(-) 87.95	4,171.20	(-) 10,814.85	46,738.98	93.48	23.97	--	6,794.74	17,167

* Finalised accounts represent the accounts for which final comments have been issued.

** Capital employed represents net fixed assets (including capital works-in-progress) plus working capital except in case of finance companies/corporations where the capital employed is worked out as a mean of aggregate of the opening and closing balance of paid-up capital, free reserves, bonds, deposits and borrowings (including re-finance).

*** Return on capital employed represent net surplus or net loss plus interest on borrowed funds charged to profit and loss account.

Audit Report (Commercial) for the year ended 31 March 2008

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
INDUSTRY SECTOR															
7	Assam Hills Small Industries Development Corporation Limited	Hill Areas	30 March 1964	1988 - 89	2003-04	(-) 29.56	--	200.00	(-) 217.45	381.91	(-) 29.56	--	19	13.28	56
8	Assam Industrial Development Corporation Limited	Industries & Commerce	21 April 1965	2006 - 07	2008-09	(-) 1,296.73	(-) 101.70	9,273.25	(-) 10,261.90	10,705.68	(-) 1,296.73	--	1	108.50	110
9	Assam Small Industries Development Corporation Limited	Industries & Commerce	27 March 1962	1992 - 93	2005-06	(-) 7.86	(-) 3.88	549.79	(-) 345.12	360.07	8.99	2.50	15	1,070.70	167
10	Assam Gas Company Limited	Industries & Commerce	31 March 1962	2006 - 07	2007-08	2,438.30	--	1,691.45	9,147.90	23,631.45	3,305.13	13.99	1	5,059.42	363
11	Assam Petrochemicals Limited (Subsidiary of AIDC Limited)	Industries & Commerce	22 April 1971	2007 - 08	2008-09	906.71	136.59	912.60	800.01	7,832.21	924.43	11.80	--	6,930.12	466
12	Ashok Paper Mills (Assam) Limited	Industries & Commerce	07 June 1991	2006 - 07	2007-08	(-) 482.99	--	1.00	(-) 4,355.72	8,426.14	(-) 429.81	--	1	18.00	11
13	Assam Hydro-Carbon and Energy Company Limited	Industries & Commerce	05 September 2006	First accounts yet to be finalised.									2	--	--
Sector-wise total						1,527.87	31.01	12,628.09	(-) 5,232.28	51,337.46	2,482.45	28.29	--	13,200.02	1,173
ENGINEERING SECTOR															
14	Assam Conductors and Tubes Limited	Industries & Commerce	22 June 1964	1992 - 93	2004-05	(-) 6.60	--	25.00	(-) 272.92	178.64	(-) 6.47	--	15	109.93	NA
Sector-wise total						(-) 6.60	--	25.00	(-) 272.92	178.64	(-) 6.47	--	--	109.93	NA
ELECTRONIC SECTOR															
15	Assam Electronics Development Corporation Limited	Information & Technology	04 April 1984	1999 - 2000	2008-09	(-) 100.26	--	864.98	(-) 613.47	390.68	(-) 66.20	--	8	38.13	127
16	Amtron Informatics (India) Limited	Information & Technology	27 March 2002	2002 - 03	2006-07	(-) 32.84	(-) 6.32	1.00	(-) 33.01	104.40	(-) 32.84	--	5	414.53	35
Sector-wise total						(-) 133.10	(-) 6.32	865.98	(-) 646.48	495.08	(-) 99.04	--	--	452.66	162
TEXTILE SECTOR															
17	Assam State Textile Corporation Limited	Industries & Commerce	26 February 1980	1996 - 97	2005-06	(-) 494.43	(-) 1.15	1,576.45	(-) 4,143.23	705.54	(-) 100.64	--	11	1,242.82	5
Sector-wise total						(-) 494.43	(-) 1.15	1,576.45	(-) 4,143.23	705.54	(-) 100.64	--	--	1,242.82	5

Annexure

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
HANDLOOM & HANDICRAFTS SECTOR															
18	Assam Power loom Development Corporation Limited	Industries & Commerce	05 March 1990	1993 - 94	2001-02	--	--	147.01	--	128.65	-	-	14	--	11
Sector-wise total						--	--	147.01	--	128.65	--	--	--	--	11
FOREST SECTOR															
19	Assam Plantation Crops Development Corporation Limited	Soil Conservation	01 November 1974	1987 -88	1995-96	(-) 43.70	(-) 7.99	500.00	(-) 179.70	921.38	15.21	1.65	20	21.58	115
Sector-wise total						(-) 43.70	(-) 7.99	500.00	(-) 179.70	921.38	15.21	1.65	--	21.58	115
MINING SECTOR															
20	Assam Mineral Development Corporation Limited	Mines & Minerals	19 May 1983	1999 - 2000	2008-09	(-) 87.78	(-) 15.76	488.60	(-) 402.79	316.81	(-) 87.78	--	8	418.43	137
Sector-wise total						(-) 87.78	(-) 15.76	488.60	(-) 402.79	316.81	(-) 87.78	--	--	418.43	137
CONSTRUCTION SECTOR															
21	Assam Police Housing Corporation Limited	Home	05 November 1980	1999 - 2000	2008-09	120.01	--	3.50	(-) 143.71	(-) 3,804.34	120.01	--	8	--	201
22	Assam Government Construction Corporation Limited	PWD (R&B)	24 March 1964	1997 - 98	2007-08	(-) 172.89	--	200.00	(-) 691.83	(-) 469.30	(-) 166.47	--	10	--	27
Sector-wise total						(-) 52.88	--	203.50	(-) 835.54	(-) 4,273.64	(-) 46.46	--	--	--	228
DEVELOPMENT OF ECONOMICALLY WEAKER SECTION SECTOR															
23	Assam Plains Tribes Development Corporation Limited	Welfare of Plains Tribes and Backward Classes	29 March 1975	1987 - 88	2003-04	(-) 34.24	--	93.61	(-) 207.08	(-) 113.46	(-) 34.19	--	20	0.78	224
24	Assam State Development Corporation for Other Backward Classes Limited	Welfare of Plains Tribes and Backward Classes	06 August 1975	1990 - 91	2005-06	(-) 11.54	--	123.16	(-) 10.05	(-) 52.31	(-) 10.74	--	17	0.39	79
25	Assam State Development Corporation for Scheduled Castes Limited	Welfare of Plains Tribes and Backward Classes	18 January 1975	1999 - 2000	2008-09	(-) 104.16	--	907.80	(-) 702.35	501.60	(-) 104.16	--	8	8.45	146
Sector-wise total						(-) 149.94	--	1,124.57	(-) 919.48	335.83	(-) 149.09	--	--	9.62	449

Audit Report (Commercial) for the year ended 31 March 2008

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
TOURISM SECTOR															
26	Assam Tourism Development Corporation Limited	Tourism	06 June 1988	2000-01	2008-09	(-) 5.48	--	29.00	(-) 53.49	1,125.46	(-) 5.48	--	7	41.29	103
Sector-wise total						(-) 5.48	--	29.00	(-) 53.49	1,125.46	(-) 5.48	--	--	41.29	103
DRUGS, CHEMICALS AND PHARMACEUTICAL SECTOR															
27	Assam State Fertilizers and Chemicals Limited	Industries & Commerce	30 March 1988	2001 - 02	2005-06	(-) 26.89	(-) 16.03	374.95	(-) 932.14	(-) 92.77	(-) 26.84	--	6	73.04	57
28	Pragjyotish Fertilizers and Chemicals Limited	Industries & Commerce	27 February 2004	2005 - 06	2008-09	--	--	233.12	--	176.99	--	--	2.	--	4
Sector-wise total						(-) 26.89	(-) 16.03	608.07	(-) 932.14	84.22	(-) 26.84	--	--	73.04	61
POWER SECTOR															
29	Assam Power Generation Corporation Limited	Power	23 October 2003	2005 - 06	2007-08	(-) 4,090.12	(-) 1,801.00	5.01	(-) 4,091.38	70,630.00	(-) 1,749.35	--	2	13,373.13	1,587
30	Assam Electricity Grid Corporation Limited	Power	23 October 2003	2005 - 06	2007-08	(-) 299.43	--	5.01	(-) 358.80	17,859.52	969.75	5.43	2	5,154.42	1,998
31	Lower Assam Electricity Distribution Company Limited	Power	23 October 2003	2005 - 06	2007-08	(-) 2,845.82	(-) 15.11	5.01	(-) 2,846.15	30,764.15	(-) 1,704.41	--	2	38,353.71	5,112
32	Upper Assam Electricity Distribution Company Limited	Power	23 October 2003	2005 - 06	2008-09	(-) 2,220.64	(-) 29.49	5.01	(-) 3,796.84	14,357.34	(-) 1,205.35	--	2	31,126.23	3,207
33	Central Assam Electricity Distribution Company Limited	Power	23 October 2003	2005 - 06	2007-08	(-) 1,525.38	--	5.01	(-) 1,574.55	22,464.30	41.90	--	2	25,142.11	3,761
Sector-wise total						(-) 10,981.39	(-) 1,845.60	25.05	(-) 12,667.72	156,075.31	(-) 3,647.46	5.43	--	1,13,149.60	15,665
MISCELLANEOUS SECTOR															
34	Assam Government Marketing Corporation Limited	Handloom, Textiles & Sericulture	16 December 1959	1984 - 85	2005-06	(-) 1.58	--	161.77	(-) 60.90	261.50	(-) 1.58	--	23	164.72	90
35	Assam State Film (Finance & Development) Corporation Limited	Cultural Affairs	04 September 1974	1994 - 95	2008-09	(-) 1.41	--	9.94	(-) 14.05	4.99	(-) 1.41	13.73	13	--	13
36	Assam State Text Book Production and Publication Corporation Limited	Education	03 March 1972	1990 - 91	2005-06	91.25	(-) 1.26	100.00	212.19	764.11	129.82	16.99	17	761.38	112
Sector-wise total						88.26	(-) 1.26	271.71	137.24	1,030.60	126.83	30.72	--	926.10	215
Total A (All sector-wise working Government companies)						(-) 10,967.35	(-) 1,951.05	22,664.23	(-) 36,963.38	2,55,200.32	(-) 1,451.29	90.06	--	1,36,439.83	35,491

Annexure

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
B. Working Statutory corporations:															
POWER SECTOR															
1	Assam State Electricity Board	Power	01 January 1975	2006 - 07	2008-09	(-) 13,058.84	1,229.00	9,984.04	(-) 13,383.69	(-) 2,863.89	(-) 12,889.97	--	1	63,344.21	NA
Sector-wise total						(-) 13,058.84	1,229.00	9,984.04	(-) 13,383.69	(-) 2,863.89	(-) 12,889.97	--	--	63,344.21	NA
TRANSPORT SECTOR															
2	Assam State Transport Corporation	Transport	01 March 1970	2003 - 04	2007-08	(-) 1,673.40	(-) 3,784.00	16,772.87	(-) 42,263.05	(-) 6,314.75	(-) 640.11	--	4	2,462.93	2,696
Sector-wise total						(-) 1,673.40	(-) 3,784.00	16,772.87	(-) 42,263.05	(-) 6,314.75	(-) 640.11	--	--	2,462.93	2,696
FINANCING SECTOR															
3	Assam Financial Corporation	Finance	01 April 1954	2006 - 07	2008-09	41.10	(-) 246.10	1,342.97	(-) 8,640.10	10,016.17	41.10	--	1	742.99	169
Sector-wise total						41.10	(-) 246.10	1,342.97	(-) 8,640.10	10,016.17	41.10	--	--	742.99	169
AGRICULTURE AND ALLIED SECTOR															
4	Assam State Warehousing Corporation	Co-operation	01 August 1958	2003 - 04	2008-09	(-) 44.94	(-) 29.96	1,034.00	(-) 480.25	1,269.48	(-) 24.49	--	4	633.88	490
Sector-wise total						(-) 44.94	(-) 29.96	1,034.00	(-) 480.25	1,269.48	(-) 24.49	--	--	633.88	490
Total B (All sector-wise working Statutory corporations)						(-) 14,736.08	(-) 2,831.06	29,133.88	(-) 64,767.09	2,107.01	(-) 13,513.47	--	--	67,184.01	3,355
Total (A+B)						(-) 25,703.43	(-) 4,782.11	51,798.11	(-) 1,01,730.47	2,57,307.33	(-) 14,964.76	90.06	--	2,03,623.84	38,846
C. Non-working Government companies:															
INDUSTRY SECTOR															
1	Assam Tanneries Limited	Industries & Commerce	28 September 1961	1982	1983-84	(-) 0.12	--	2.40	(-) 3.79	0.04	(-) 0.08	--	25	--	0
2	Industrial Papers (Assam) Limited	Industries & Commerce	06 September 1974	1998 -99	2007-08	--	--	39.93	--	--	--	--	9	--	22
Sector-wise total						(-) 0.12	--	42.33	(-) 3.79	0.04	(-) 0.08	--	--	--	22
ELECTRONICS SECTOR															
3	Amtron Sen Electronics Limited	Information & Technology	25 October 1985	1991 -92	1993-94	(-) 0.77	--	2.00	(-) 0.20	14.11	0.46	3.26	16	--	0
Sector-wise total						(-) 0.77	--	2.00	(-) 0.20	14.11	0.46	3.26	--	--	0
TEXTILE SECTOR															
4	Assam Spun Silk Mills Limited	Industries & Commerce	31 March 1960	1991 -92	1996-97	(-) 7.46	(-) 3.88	169.59	(-) 353.61	31.65	(-) 7.46	--	16	244.54	212
5	Assam Polytex Limited	Industries & Commerce	29 May 1982	1987 -88	1993-94	--	--	526.01	--	--	--	--	20	--	0

Audit Report (Commercial) for the year ended 31 March 2008

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
6	Assam Syntex Limited	Industries & Commerce	01 April 1995	1999-2000	2008-09	(-) 434.19	--	511.50	(-) 5,783.42	(-) 639.42	(-) 168.02	--	8	0.48	485
7	Assam State Weaving and Manufacturing Company Limited	Industries & Commerce	29 November 1988	2003-2004	2008-09	(-) 205.15	--	1,177.60	(-) 945.96	3,098.27	(-) 205.15	--	4	--	0
Sector-wise total						(-) 646.80	(-) 3.88	2,384.70	(-) 7,082.99	2,490.50	(-) 380.63	--	--	245.02	697
MINING SECTOR															
8	Assam and Meghalaya Mineral Development Corporation Limited	Mines & Minerals	10 August 1964	1983 - 84	1984 -85	(-) 0.73	--	23.44	(-) 8.73	4.72	(-) 0.73	--	24	0.02	0
Sector-wise total						(-) 0.73	--	23.44	(-) 8.73	4.72	(-) 0.73	--	--	0.02	0
SUGAR SECTOR															
9	Cachar Sugar Mills Limited	Industries & Commerce	30 March 1972	1985 - 86	1994 -95	(-) 118.21	--	337.85	(-) 1,250.78	338.89	(-) 53.36	--	22	2.20	96
Sector-wise total						(-) 118.21	--	337.85	(-) 1,250.78	338.89	(-) 53.36	--	--	2.20	96
DRUGS, CHEMICALS AND PHARMACEUTICAL SECTOR															
10	Fertichem Limited	Industries & Commerce	29 March 1974	2002 - 03	2008 -09	(-) 105.79	--	199.85	(-) 2,167.50	(-) 288.92	(-) 28.49	--	5	0.16	0
Sector-wise total						(-) 105.79	--	199.85	(-) 2,167.50	(-) 288.92	(-) 28.49	--	--	0.16	0
Total C						(-) 872.42	(-) 3.88	2,990.17	(-) 10,513.99	2,559.34	(-) 462.83	--	--	247.40	815
Grand Total (A+B+C)						(-) 26,575.85	(-) 4,785.99	54,788.28	(-) 1,12,244.46	2,59,866.67	(-) 15,427.59	--	--	2,03,871.24	39,661

ANNEXURE-3

(Referred to in paragraph 1.6)

Statement showing subsidy received, guarantees received, waiver of dues, loans on which moratorium allowed and loans converted into equity during the year and subsidy receivable and guarantees outstanding at the end of March 2008.

(Figures in column 3 (a) to 7 are Rupees in lakh)

Sl. No.	Name of the Public Sector Undertakings*	Subsidy and grants received during the year**				Guarantees received during the year and outstanding at the end of the year***					Waiver of dues during the year				Loans on which moratorium allowed	Loan converted into equity during the year
		Central Government	State Government	Others	Total	Cash credit from banks	Loans from other sources	Letters of credit opened by banks in respect of imports	Payment obligation under agreement with foreign consultants or contracts	Total	Loan repayment written off	Interest waived	Penal interest waived	Total		
1	2	3 (a)	3 (b)	3 (c)	3 (d)	4 (a)	4 (b)	4 (c)	4 (d)	4 (e)	5 (a)	5 (b)	5 (c)	5 (d)	6	7
A. Working Government companies:																
1	Assam Industrial Development Corporation Limited	390.52	157.60	--	548.12	--	--	--	--	--	--	--	--	--	--	--
2	Assam Electronics Development Corporation Limited	--	--	--	--	--	(5.00)	--	--	(5.00)	--	--	--	--	--	--
3	Assam State Textile Corporation Limited	--	310.00	--	310.00	--	--	--	--	--	--	--	--	--	--	--
4	Assam Plantation Crops Development Corporation Limited	--	2.00	--	2.00	--	--	--	--	--	--	--	--	--	--	--

* Except in respect of company which finalised its account for 2007-08 (Sl. No. A-11) of **Annexure 2** the figures are provisional and as given by companies / corporations.

** Subsidy includes subsidy receivable at the end of year.

*** Figures in brackets indicate guarantees outstanding at the end of the year.

Audit Report (Commercial) for the year ended 31 March 2008

1	2	3 (a)	3 (b)	3 (c)	3 (d)	4 (a)	4 (b)	4 (c)	4 (d)	4 (e)	5 (a)	5 (b)	5 (c)	5 (d)	6	7
5	Assam Plains Tribes Development Corporation Limited	200.00	100.00	--	300.00	--	--	--	--	--	--	--	--	--	--	--
6	Assam State Development Corporation for Other Backward Classes Limited	--	55.00	--	55.00	--	--	--	--	--	--	--	--	--	--	--
7	Assam Tourism Development Corporation Limited	484.34	218.40	--	702.74	--	--	--	--	--	--	--	--	--	--	--
8	Assam Power Generation Corporation Limited.	--	--	--	--	--	(21,520.20)	--	--	(21,520.20)	--	--	--	--	--	--
9	Assam Electricity Grid Corporation Limited.	--	--	--	--	--	(6,073.00)	--	--	(6,073.00)	--	--	--	--	--	--
10	Lower Assam Electricity Distribution Company Limited.	401.89	4009.00	--	4410.89	--	(675.00)	--	--	(675.00)	--	--	--	--	--	--
11	Upper Assam Electricity Distribution Company Limited.	--	24455.74	--	24455.74	--	--	--	--	--	--	--	--	--	--	--
Total A (All sector--wise working Government companies)		1476.75	29307.74	--	30784.49	--	(28,273.20)	--	--	(28,273.20)	--	--	--	--	--	--
B. Working Statutory Corporations:																
1	Assam State Transport Corporation	--	1000.00	--	1000.00	--	(400.00)	--	--	(400.00)	--	--	--	--	--	--
2	Assam Financial Corporation	--	--	--	--	--	--	--	--	--	169.60	--	--	169.60	--	--
Total B (All sector--wise working Statutory corporations)		--	1000.00	--	1000.00	--	(400.00)	--	--	(400.00)	169.60	--	--	169.60	--	--
Total (A+B)		1476.75	30307.74	--	31784.49	--	(28,673.20)	--	--	(28,673.20)	169.60	--	--	169.60	--	--

ANNEXURE-4*(Referred to in paragraphs 1.7 and 1.21)***Statement showing the State Government's investment in PSUs for which accounts are in arrears****(Rupees in lakh)**

Sl. No.	Name of PSU	Year upto which accounts finalised	Paid up capital as per latest finalised accounts	Investment made by State Governments during the years for which the accounts are in arrears			
				Equity	Loans	Grants	Others Loans guaranteed by State Government
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
A	Working Government companies						
1.	Assam Seeds Corporation Limited	2000-01	145.80	--	--	310.95	--
2.	Assam State Minor Irrigation Development Corporation Limited	1992-93	1,000.00	--	4,824.00	130.00	--
3.	Assam Livestock and Poultry Corporation Limited	1985-86	2.50		--	462.95	--
4.	Assam Tea Corporation Limited	1997-98	2,753.95	200.00	4,312.36	--	1,700.00
5.	Assam Hills Small Industries Development Corporation Limited	1988-89	200.00	36.00	311.64	--	--
6.	Assam Industrial Development Corporation Limited	2006-07	9,273.25	--	10.00	157.60	--
7.	Assam Small Industries Development Corporation Limited	1992-93	549.79	--	--	90.88	--
8.	Assam Gas Company Limited	2006-07	1,691.45	--	--	45.00	--
9.	Ashok Paper Mills (Assam) Limited	2006-07	1.00	--	17.00	--	--
10.	Assam Hydro-Carbon and Energy Company Limited	First accounts yet to be finalised		2,100.00	--	--	--

Audit Report (Commercial) for the year ended 31 March 2008

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
11.	Assam Conductors and Tubes Limited	1992-93	25.00	35.31	18.00	--	--
12.	Assam Electronics Development Corporation Limited	1999-2000	864.98	99.50	--	45.00	1,000.00
13.	Assam State Textile Corporation Limited	1996-97	1,576.45	--	816.28	463.11	--
14.	Assam Power loom Development Corporation Limited	1993-94	147.01	129.47	--	--	--
15.	Assam Plantation Crops Development Corporation Limited	1987-88	500.00	--	794.00	251.52	--
16.	Assam Mineral Development Corporation Limited	1999-2000	488.60	--	--	250.00	--
17.	Assam Police Housing Corporation Limited	1999-2000	3.50	--	--	200.00	--
18.	Assam Plains Tribes Development Corporation Limited	1987-88	93.61	--	1,820.60	7,051.70	--
19.	Assam State Development Corporation for Other Backward Classes Limited	1990-91	123.16	116.80	--	621.94	436.42
20.	Assam State Development Corporation for Scheduled Castes Limited	1999-2000	907.80	84.00	--	492.34	500.00
21.	Assam Tourism Development Corporation Limited	2000-01	29.00	15.00	--	1,247.44	--
22.	Assam State Fertilizers and Chemicals Limited	2001-02	374.95	--	204.64	48.00	--
23.	Assam Power Generation Corporation Limited	2005-06	5.01	1,938.45	1,151.19	7,738.59	--
24.	Assam Electricity Grid Corporation Limited	2005-06	5.01	--	6,690.63	4,304.74	--
25.	Lower Assam Electricity Distribution Company Limited	2005-06	5.01	--	3,051.28	8,867.10	--
26.	Upper Assam Electricity Distribution Company Limited	2005-06	5.01	--	8,599.57	24,793.07	--
27.	Central Assam Electricity Distribution Company Limited	2005-06	5.01	--	5,302.14	--	--
28.	Assam Government Marketing Corporation Limited	1984-85	161.77	--	--	18.90	--
29.	Assam State Film (Finance & Development) Corporation Limited	1994-95	9.94	--	--	14.00	181.02
Total A (All Working Government companies)			20,948.56	4,754.53	37,923.33	57,604.83	3,817.44

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
B	Statutory corporations						
1.	Assam State Transport Corporation	2003-04	16,772.87	--	2,298.50	4,021.50	--
2.	Assam State Warehousing Corporation	2003-04	1,034.00	70.00	229.44	--	--
Total B (All Statutory corporations)			17,806.87	70.00	2,527.94	4,021.50	--
Total A+ B			38,755.43	4,824.53	40,451.27	61,626.33	3,817.44
C	Non - working Government companies						
1.	Assam Polytex Limited	1987-88	526.01	--	96.82	--	--
2.	Assam Syntex Limited	1999-2000	511.50	--	--	400.00	--
3.	Assam State Weaving and Manufacturing Company Limited	2003-04	1,177.60	--	--	666.28	--
4.	Cachar Sugar Mills Limited	1985-86	337.85	--	13.96	--	--
5.	Fertichem Limited	2002-03	199.85	--	--	592.68	--
Total C (All non working Government companies)			2,752.81	--	110.78	1,658.96	--
Total A + B + C			41,508.24	4,824.53	40,562.05	63,285.29	3,817.44

ANNEXURE-5

(Referred to in paragraph 1.8)

Statement showing financial position of Statutory corporations

Particulars	2004-05	2005-06	2006-07
	(Rupees in crore)		
Working statutory corporations			
1. Assam State Electricity Board			
A. Liabilities			
Equity Capital	1350.00	99.84	99.84
Loans from Government	687.33	3.18	15.19
Other long-term loans (including bonds)	3836.47	--	--
Reserves and surplus	770.34	31.57	27.23
Current liabilities and provisions	1488.00	257.23	469.62
Total-A	8132.14	391.82	611.88
B. Assets			
Gross fixed assets	1980.12	0.19	0.20
Less: Depreciation	1502.63	--	0.02
Net fixed assets	477.49	0.19	0.18
Capital work-in-progress	849.13	--	--
Current assets	922.26	387.85	440.80
Investments	178.58	0.53	37.06
Miscellaneous expenditure/Deferred cost	--	--	--
Deficits	5704.68	3.25	133.84
Total-B	8132.14	391.82	611.88
C. Capital employed*	760.88	130.81	(-) 28.64
2. Assam State Transport Corporation			
	2003-04	2004-05	2005-06
	(Provisional)	(Provisional)	(Provisional)
A. Liabilities			
Capital (including capital loan & equity capital)	360.01	387.74	408.76
Borrowings (Government)	--	--	--
(Others)	--	--	--
Funds**	10.68	10.68	10.68
Trade dues and other current liabilities (including provisions)	121.91	136.73	151.70
Total	492.60	535.15	571.14

* Capital employed represents net fixed assets (including work-in-progress) plus working capital (excluding subsidy receivable).

** Excluding depreciation funds but including reserves and surplus.

B. Assets	2003-04 (Provisional)	2004-05 (Provisional)	2005-06 (Provisional)
Gross Block	21.32	24.47	28.89
Less: Depreciation	4.60	4.90	5.20
Net fixed assets	16.72	19.57	23.69
Capital work-in-progress (including cost of chassis)	16.20	21.40	25.20
Current assets, loans and advances	2.05	3.77	7.00
Investments	10.60	16.67	15.45
Accumulated losses	447.03	473.74	499.80
Total	492.60	535.15	571.14
C. Capital employed*	(-) 86.94	(-) 91.99	(-) 95.81
3. Assam Financial Corporation	2005-06	2006-07	2007-08 (Provisional)
A. Liabilities			
Paid-up capital	13.43	13.43	13.43
Share application money	-	-	-
Reserve fund and other reserves and surplus	3.19	3.19	3.19
Borrowings:			
(i) Bonds and debenture	12.51	4.00	4.00
(ii) Fixed Deposits	0.18	0.18	0.05
(iii) Industrial Development Bank of India & Small Industries Development Bank of India	16.63	6.78	--
(iv) Reserve Bank of India	--	--	--
(v) Loan towards share capital: (a) State Government (b) Industrial Development Bank of India	--	--	--
(vi) Others (including State Government)	58.10	74.26	1.27
Other liabilities and provisions	44.17	40.52	4.08
Total-A	148.21	142.36	26.02
B. Assets			
Cash and Bank balances	9.95	11.56	5.88
Investments	0.01	0.01	0.01
Loans and Advances	49.01	41.24	7.24
Net fixed assets	0.94	1.00	1.15
Other assets	2.21	2.15	1.57
Miscellaneous expenditure	86.29	86.40	10.70
Total-B	148.21	142.36	26.02
C. Capital employed**	92.06	100.16	58.70

* Capital employed represents net fixed assets (including work-in-progress) *plus* working capital (excluding subsidy receivable).

** Capital employed represents the mean of the aggregate of the opening and closing balances of paid-up capital, reserves (other than those which have been funded specifically and backed by investments), bonds, deposits and borrowings (including refinance).

Audit Report (Commercial) for the year ended 31 March 2008

4. Assam State Warehousing Corporation	2004-05 (Provisional)	2005-06 (Provisional)	2006-07 (Provisional)
A. Liabilities			
Paid-up capital	10.44	10.54	10.94
Reserves and surplus	1.12	1.14	1.02
Borrowings: (Government)	4.25	6.99	7.87
(Others)	--	--	--
Trade dues and current liabilities (including provision)	11.55	10.03	9.85
Total-A	27.36	28.70	29.68
B. Assets			
Gross Block	16.96	18.30	18.80
Less: Depreciation	8.24	8.80	8.95
Net fixed assets	8.72	9.50	9.85
Capital work-in-progress	1.30	0.99	1.20
Current assets, loans and advances	11.07	10.08	10.19
Profit and Loss account	6.27	8.13	8.44
Total-B	27.36	28.70	29.68
C. Capital employed*	9.54	10.54	11.39

* Capital employed represents the net fixed assets (including capital work-in-progress) *plus* working capital.

ANNEXURE-6

(Referred to in paragraph 1.8)

Statement showing working results of Statutory corporations

Sl. No.	Particulars	2004-05	2005-06	2006-07	
		(Rupees in crore)			
Working Statutory corporations					
1.	Assam State Electricity Board				
1.	(a) Revenue receipts	906.10	763.61	633.44	
	(b) Subsidy/subvention from Government	69.69	107.03	-	
	(c) Other incomes	37.29	0.43	74.02	
	Total	1013.08	871.07	707.46	
2.	Revenue expenditure (net of expenses capitalised) including write off of intangible assets but excluding depreciation and interest	1913.59	900.07	812.80	
3.	Gross surplus (+)/deficit (-) for the year (1-2)	(-) 900.51	(-) 29.00	(-) 105.34	
4.	Adjustments relating to previous years	76.78	21.51	(-) 23.30	
5.	Final gross surplus (+)/deficit (-) for the year (3+4)	(-) 823.73	(-) 1.49	(-) 128.64	
6.	Appropriations:				
	(a) Depreciation (less capitalised)	119.05	-	0.02	
	(b) Interest on Government loans	10.52	1.73	1.68	
	(c) Interest on others, bonds, advance etc. and finance charges	57.97	0.03	0.01	
	(d) Total interest on loans & finance charges (b+c)	68.49	1.76	1.69	
	(e) Less: Interest capitalised	--	--	--	
	(f) Net interest charged to revenue (d-e)	68.49	1.76	1.69	
	(g) Total appropriations (a+f)	187.54	1.76	1.71	
7.	Surplus (+)/deficit (-) before accounting for subsidy from State Government {5-6(g)-1(b)}	(-) 1080.96	(-) 110.28	(-) 30.58	
8.	Net surplus (+)/deficit (-) {5-6(g)}	(-) 1011.27	(-) 3.25	(-) 30.58	
9.	Total return on capital employed*	(-) 942.78	(-) 1.49	(-) 128.89	
10.	Percentage of return on capital employed	--	--	--	
2.	Assam State Transport Corporation		2003-04	2004-05	2005-06
			(Provisional)	(Provisional)	(Provisional)
1.	Operating:				
	(a) Revenue	25.15	29.62	35.81	
	(b) Expenditure	39.61	42.73	48.61	
	(c) Surplus (+)/deficit (-)	(-) 14.46	(-) 13.11	(-) 12.80	
2.	Non-operating:				
	(a) Revenue	0.98	1.18	1.65	
	(b) Expenditure	13.70	14.78	14.92	
	(c) Surplus (+)/deficit (-)	(-) 12.72	(-) 13.60	(-) 13.27	
3.	Total:				
	(a) Revenue	26.13	30.80	37.46	
	(b) Expenditure	53.31	57.51	63.53	
	(c) Surplus (+)/deficit (-)	(-) 27.18	(-) 26.71	(-) 26.07	
4.	Interest on capital and loans	13.70	14.78	14.92	
5.	Total return on capital employed	(-) 13.48	(-) 11.93	(-) 11.15	

* Total return on capital employed represents net surplus/deficit plus total interest charged to profit and loss account (less interest capitalised).

Audit Report (Commercial) for the year ended 31 March 2008

3. Assam Financial Corporation		2005-06	2006-07	2007-08 (Provisional)
1.	Income			
	1. Interest on loans	1.49	7.43	3.33
	2. Other income	0.46	3.26	7.97
Total-1		1.95	10.69	11.30
2.	Expenses			
	(a) Interest on loans	16.99	4.56	--
	(b) Provision for NPA	--	2.55	--
	(c) Other expenses	3.26	3.17	4.62
Total-2		20.25	10.28	4.62
3.	Profit before tax (1-2)	(-) 18.31	0.41	6.68
4.	Provision for tax	--	--	0.63
5.	Other appropriations	0.42	0.53	--
6.	Amount available for dividend	--	--	--
7.	Dividend	--	--	--
8.	Total return on capital employed*	(-) 1.74	6.17	--
9.	Percentage of return on capital employed	--	6.16	--
4. Assam State Warehousing Corporation		2004-05 (Provisional)	2005-06 (Provisional)	2006-07 (Provisional)
1.	Income			
	(a) Warehousing charges	5.69	5.24	6.05
	(b) Other income	0.32	0.42	0.78
Total-1		6.01	5.66	6.83
2.	Expenses			
	(a) Establishment charges	4.90	4.95	5.14
	(b) Other expenses	2.50	2.40	2.45
Total-2		7.40	7.35	7.59
3.	Profit before tax (1-2)	(-) 1.39	(-) 1.69	(-) 0.76
4.	Other appropriations	(-) 0.08	(-) 0.17	0.43
5.	Amount available for dividend	--	--	--
6.	Dividend for the year	--	--	--
7.	Total return on capital employed	(-) 0.98	(-) 1.32	0.21

* Provision for NPA has been taken into consideration for calculation of total return on capital employed.

ANNEXURE 7*(Referred to in paragraph 1.12)***Statement showing operational performance of Statutory corporations**

Particulars	2004-05	2005-06	2006-07
Working Statutory corporations			
Assam State Electricity Board			
Installed capacity (MW)			
(a) Thermal	300.000	NA	NA
(b) Hydro	2.000	NA	NA
(c) Gas	272.400	NA	NA
(d) Other	-	NA	NA
Total	574.400		
Normal maximum demand	NA	NA	NA
Power generated (MKWH)			
(a) Thermal	-	NA	NA
(b) Hydro	-	NA	NA
(c) Gas	756.435	NA	NA
(d) Other	-	NA	NA
Total	756.435	NA	NA
Less: Auxiliary consumption			
(a) Thermal (percentage)	NA	NA	NA
(b) Hydro (percentage)	NA	NA	NA
(c) Gas (percentage)	35.500	NA	NA
(d) Other (percentage)	NA	NA	NA
Total	35.500	NA	NA
Net power generated	720.935	NA	NA
Power purchased	2581.245	3746.71	3659.00
Total power available for sale	3302.186	3746.71	3659.00
Power sold	2036.590	3522.93	3409.16
Transmission and distribution losses	1265.596	223.78	248.84
Load factor (percentage)	15.08	NA	NA
Percentage of transmission and distribution losses to total power available for sale	38.33	5.97 (Transmission only)	6.83 (Transmission only)
Number of villages/towns electrified	NA	NA	NA
Number of pump sets/well energised	NA	NA	NA
Number of sub-stations	34	NA	NA
(a) High/medium voltage	3441	NA	NA
(b) Low voltage	727	NA	NA
Connected load (MW)	2133.070	NA	NA
Number of consumers	1059921	NA	NA
Number of employees	16471	NA	NA
Consumer/employees ratio	64:1	NA	NA
Total expenditure on staff during the year (Rupees in crore)	294.56	NA	NA
Percentage of expenditure on staff to total revenue expenditure	20.45	NA	NA

Note: The function of generation, transmission and distribution of power has been entrusted to newly formed power sector companies w.e.f. 01 April 2005.

Audit Report (Commercial) for the year ended 31 March 2008

	2004-05	2005-06	2006-07
Units sold	(MKWH)		
(a) Agriculture (Percentage share to total units sold)	15.89 (0.78)	NA	NA
(b) Industrial (Percentage share to total units sold)	335.38 (16.47)	NA	NA
(c) Commercial (Percentage share to total units sold)	223.97 (11.00)	NA	NA
(d) Domestic (Percentage share to total units sold)	785.41 (38.56)	NA	NA
(e) Others (Percentage share to total units sold)	675.94 (33.19)	NA	NA
Total	2036.59		
	(Paise per KWH)		
Particulars			
(a) Revenue (excluding subsidy from Government)	445	NA	NA
(b) Expenditure	1032	NA	NA
(c) Profit (+)/Loss (-)	(-) 587	NA	NA
(d) Average subsidy claimed from Government (in Rupees)	NA	NA	NA
(e) Average interest charges (in Rupees)	NA	NA	NA
Assam State Transport Corporation	2005-06	2006-07	2007-08
	(Provisional)	(Provisional)	(Provisional)
Particulars			
Average number of vehicles held	366	370	372
Average number of vehicles on road	268	277	280
Percentage of utilisation of vehicles	73	75	75
Number of employees	2810	2763	2696
Employees vehicle ratio	10:1	10:1	10:1
Number of routes operated at the end of the year	NA	NA	NA
(a) Gross	135.00	142.55	145.13
(b) Effective	131.25	138.93	141.53
(c) Dead	3.75	3.62	3.60
Percentage of dead kilometers to gross kilometers	2.78	2.54	2.48
Average kilometers covered per bus per day	140	141	142
Average operating revenue per kilometer (Paise) over previous year's income (per cent)	1542 (25.00)	1705 (10.57)	1702 (- 0.17)
Average expenditure per kilometer (paise)	3710	3808	3529
Increase in operating expenditure per kilometer over previous year's expenditure (per cent)	804 (27.67)	98 (2.64)	(-) 279 (- 7.33)
Loss per kilometer (Paise)	2168	2050	1827
Number of operating depots	24	24	24
Average number of break down per lakh kilometers	30.30	30.25	30.20
Average number of accidents per lakh kilometers	0.15	0.14	0.12
Passenger kilometer operated (in crore)	NA	NA	NA
Occupancy ratio	75.09	77.43	77.00

Particulars	2005-06 (Provisional)		2006-07 (Provisional)		2007-08 (Provisional)	
Kilometers obtained per litre of:						
(a) Diesel Oil	3.65		3.62		3.66	
(b) Engine Oil	5.14		5.12		5.13	
	2005-06		2006-07		2007-08 (Provisional)	
	Number	Amount	Number	Amount	Number	Amount
	(Rupees in crore)					
Assam Financial Corporation						
Particulars						
Applications pending at the beginning of the year	6	0.32	8	0.98	4	0.57
Applications received	13	1.99	50	4.85	66	20.98
Total	19	2.31	58	5.83	70	21.55
Applications sanctioned	6	0.88	49	4.43	56	5.18
Applications cancelled/ withdrawn/rejected/reduced	5	0.46	5	0.83	--	--
Applications pending at the close of the year	8	0.97	4	0.57	14	15.80
Loans disbursed	--	0.50	--	1.79	--	4.62
Loan outstanding at the close of the year (inclusive of interest)	--	209.24	--	234.38	--	213.78
Amount overdue for recovery at the close of the year						
(a) Principal	--	45.58	--	46.16	--	54.42
(b) Interest	--	129.62	--	151.60	--	152.34
Total	--	175.20	--	197.76	--	206.76
Amount involved in recovery certificate cases	--	11.28	--	14.29	--	12.60
Percentage of default to total loans outstanding	--	99.57	--	93.80	--	96.72
Assam State Warehousing Corporation						
	2005-06 (Provisional)		2006-07 (Provisional)		2007-08 (Provisional)	
Number of stations covered	45		45		45	
Storage capacity created up to the end of the year (tonne in lakh)						
(a) Owned	2.04		2.06		2.09	
(b) Hired	0.45		0.48		0.46	
Total	2.49	2.54	2.54	2.54	2.55	2.55
Average capacity utilised during the year (tonne in lakh)	1.63		1.76		1.78	
Percentage of utilisation	65.56		69.33		70.00	
Average revenue per metric tonne of available capacity per year (Rupees)	227.81		269.02		NA	
Average expenses per metric tonne of available capacity per year (Rupees)	295.45		298.79		NA	

ANNEXURE-8

(Referred to in paragraphs 1.23 and 1.25)

Statement showing status of Sick/Relief Undertakings

Sl. No.	Name of the company	Date of incorporation	Since when non-working/non-operational	Efforts made for revival	Present status
(1)	(2)	(3)	(4)	(5)	(6)
1.	Cachar Sugar Mills Limited	30 March 1972	1985-1986 crushing season	It was decided to close the Company by 31 December 2003, which is yet to be materialised.	The State Government declared closure of the company on 24 April 2007.
2.	Assam Syntex Limited	April 1995	January 1995	The operations of the Company have been leased out on the basis of MoU to a private party on 10 March 2003.	Production started from February 2004.
3.	Assam State Weaving and Manufacturing Company Limited	29 November 1988	December 1995	Government of Assam declared closure of Company with effect from 31 March 2006 vide Notification No. PE/III/2004/422 dated 11 December 2006.	The State Government declared closure of the company on 25 April 2006.
4.	Fertichem Limited	29 March 1974	October 1996	MoU was signed in March 1999 with Beas Foundries Private Limited but the same was cancelled before it could be implemented. It was decided to close the Company by 31 December 2003, which is yet to be materialised.	The State Government declared closure of the company on 21 June 2005.

Annexure

(1)	(2)	(3)	(4)	(5)	(6)
5.	Assam State Fertilisers and Chemicals Limited	30 March 1988	Prior to July 1998	The company made at one of its units operational from September 2000 with the fund provided by the Government and relieved 94 surplus employees under Voluntary Retirement Scheme (VRS).	One of the two units operational since September 2000.
6.	Assam Polytex Limited	29 May 1982	Prior to 1995-1996	Nil	Non-working
7.	Assam Spun Silk Mills Limited	31 March 1960	Prior to 1998-1999	It was decided to close the Company by 31 December 2003, which is yet to be materialised.	The State Government declared closure of the company on 21 June 2005.
8.	Ashok Paper Mills (Assam) Limited	7 June 1991	Working but no production since July 1999.	Leased out in August 2000 by an MoU but production has not yet started.	Working with negative net worth [(-) Rs.144.09 lakh]
9.	Assam Conductors and Tubes Limited	22 June 1964	Working but no production since November 1999.	Nil	The State Government declared closure of the company on 25 April 2006.
10.	Assam State Textile Corporation Limited	26 February 1980	Working but no production since July 2002.	As per the MoU dated 19 July 1993, the Government handed over the management to a private party. The Government, however, did not transfer 89 <i>per cent</i> of equity in favour of the party in terms of the MoU.	The State Government declared closure of the company on 22 June 2007.
11.	Assam Tanneries Limited	28 September 1961	Prior to 1985	The address of the office of the Company could not be furnished by the Government.	Non-working

Audit Report (Commercial) for the year ended 31 March 2008

(1)	(2)	(3)	(4)	(5)	(6)
12.	Assam Power Loom Development Corporation Limited	5 March 1990	--	--	The State Government declared closure of the company on 23 December 2005.
13.	Assam State Minor Irrigation Development Corporation Limited	15 October 1980	--	--	The State Government declared closure of the company on 21 June 2005.
14.	Assam Government Construction Corporation Limited	24 March 1964	--	--	The State Government declared closure of the company on 23 August 2005.
15.	Assam Agro-Industries Development Corporation Limited	27 January 1975	---	--	The State Government declared closure of the company on 22 August 2006.

ANNEXURE 9

(Referred to in paragraph 3.9)

Statement showing financial results and working results of the Assam State Warehousing Corporation for the years 2002-03 to 2006-07**(a) Financial position**

Particulars		2002-03	2003-04	2004-05	2005-06	2006-07
<i>(Rupees in lakh)</i>						
A.	Liabilities					
(i)	Paid-up Share Capital	1,034.00	1,034.00	1,044.00	1,054.00	1,094.00
(ii)	Reserves & Surplus	104.77	109.45	112.04	114.61	117.38
(iii)	Borrowings	440.70	461.15	740.10	802.61	858.59
(iv)	Subsidy	206.78	206.78	206.78	206.78	127.99
(v)	Other Liabilities & Provisions	555.52	603.15	632.05	690.92	646.28
(vi)	Suspense	2.66	2.66	0.62	0.60	0.60
	Total(A)	2,344.43	2,417.19	2,735.59	2,869.52	2,844.84
B.	Assets					
(i)	Fixed Assets	1,684.68	1,695.73	1,696.13	1,830.49	1,938.57
	Less: Depreciation	728.08	779.23	823.82	879.79	937.52
	Net Fixed Assets	956.60	916.50	872.31	950.70	1,001.05
(ii)	Capital Work in Progress	40.44	35.07	129.87	96.94	56.82
(iii)	Current Assets :-					
	Stock	6.80	3.64	3.34	2.73	3.69
	Receivables	733.86	836.11	823.56	830.04	893.90
	Cash in hand & at Bank	171.99	140.52	274.67	171.79	111.31
(iv)	Miscellaneous Expenditure :-					
	Profit & Loss A/C	429.66	480.25	627.34	812.82	773.37
	Pre operative Expenses	4.50	4.50	4.50	4.50	4.70
	Suspense	0.58	0.60	-	-	-
	Total(B)	2,344.43	2,417.19	2,735.59	2,869.52	2,844.84
C.	Capital Employed *	1,352.09	1,326.63	1,471.08	1,389.77	1,420.49
D.	Net Worth **	709.11	663.20	528.70	355.79	433.31

* Capital employed represents net fixed assets plus capital work- in- progress plus working capital (current assets minus current liabilities and provisions).

** Net worth represents paid-up capital plus reserve and surplus less intangible assets.

(b) Working results

	Particulars	2002-03	2003-04	2004-05	2005-06	2006-07
		<i>(Rupees in lakh)</i>				
1.	Income:-					
(i)	Storage Charges	547.67	619.10	568.59	523.62	604.63
(ii)	Other Income	39.59	22.20	32.61	42.90	78.28
	Total(1)	587.26	641.30	601.20	566.52	682.91
2.	Expenditure:-					
(i)	Employees Cost (Including Salary & Wages, Bonus, CPF and Gratuity)	434.15	436.86	489.70	495.37	514.16
(ii)	Rent, Rates & Taxes	119.04	102.72	91.55	81.77	72.55
(iii)	Interest on Borrowings	20.08	20.45	49.51	53.36	55.97
(iv)	Depreciation	54.04	51.15	47.74	55.97	57.73
(v)	Other Administrative Expenses	58.32	75.06	61.50	48.26	58.10
	Total (2)	685.63	686.24	740.00	734.73	758.51
3.	Profit(+)/Loss(-) before prior period adjustment	(-)87.22	(-)98.37	(-)44.94	(-) 168.21	(-) 75.60
	<i>Less</i> : Net Appropriation and prior period adjustment	(-) 5.59	(-) 5.69	(-) 8.29	(-) 17.26	42.79
4.	Net Profit(+)/loss(-)	(-) 103.96	(-) 50.59	(-) 147.09	(-) 185.47	(-) 32.81
5.	Total Return on Capital Employed[©]	(-) 83.88	(-) 30.14	(-) 97.58	(-) 132.11	20.55
6	Cash profit(+)/Cash loss(-) *	(-) 44.33	(+) 6.21	(-) 91.06	(-) 112.24	(-) 17.87

[©] Total return on capital employed represents net surplus/deficit plus total interest charged to profit and loss account (less interest capitalised).

* Cash profit/Cash loss represents Profit(+)/Loss(-) for the year *plus* Depreciation during the year.

ANNEXURE 10

(Referred to in paragraph 3.18)

Statement showing details of projects taken up under Revamped Public Distribution System in Assam

Sl No.	Name of projects	Sanction		Estimated cost (Revised cost)	Expenditure up to March 2008 (In Rupees)	Capacity created (In MT)	Date of completion		Delay (IX – VIII)	Remarks
		Capacity (In MT)	Cost (In Rupees)				Scheduled	Actual		
I	II	III	IV	V	VI	VII	VIII	IX	X	XI
1	Karimganj	2,000	32.36	16.38 (44.55)	42.79	2,000	23-January-2004	8-July-2006	2 years and 5 months	-
2 (i)	Kharupetia I	2,000	32.36	39.00 (39.00)	36.41	1,809	22-July-2001	30-May-2007	5 years and 10 months	-
2 (ii)	Kharupetia II									
3	Kuwargaon	2,000	32.36	32.54 (32.54)	22.19	880	11-October-2005	21-December-2005	2 months	-
4	Silapathar	2,000	24.04	40.19 (40.19)	43.35	1,120	19-August-2005	24-March-2007	1 year and 7 months	-
5	Hojai	2,000	32.36	34.64 (34.64)	31.70	2,000	22-April-2000	27-September-2000	5 months	-
6	Chirring Chapari	2,000	24.04	32.67 (32.67)	29.79	2,000	22-April-2000	22-September-2000	5 months	-
7	Balijana	2,000	24.04	26.30 (36.57)	36.57	2,000	12-January-2000	23-July-2001	1 year and 6 months	-
8	Dhing	2,000	32.36	26.30 (44.59)	43.65	2,000	27-August-2001	10-March-2005	3 years and 6 months	-
9	North Lakhimpur	2,000	24.04	40.03 (40.03)	31.54	1,700	17-July-2001	2-June-2005	3 years and 10 months	-
10	Jonaki Nagar	2,000	32.36	13.67 (13.67)	21.41	2,500	30-November-2006	16-March 2007	3 months	-
11	Murukong Selek	2,000	24.04	47.51 (47.51)	33.07	2,000	9-April-2001	25-May-2005	4 years and 1 month	-
12	Haibargaon	1,300	15.10	4.99 (4.99)	5.41	458	27-June-1999	14-May-1999	-	-
13	Amingaon	2,000	32.36	16.45 (16.45)	8.32	-	-	-	-	Only earth filling works
14	Paschim Boragaon	2,000	24.04	43.50 (43.50)	12.55	-	12-August-2007	-	-	Works in progress
15	Tinsukia	2,000	24.04	51.75 (51.75)	10.50	-	11-December-2008	-	-	Works in progress
Total		29,300	409.90	465.92 (522.65)	409.25	20,467	-	-	-	-

ANNEXURE 11

(Referred to in paragraph 3.23)

Statement showing loss due to prolonged storage

Name of Party	Name of Centre	Date of deposit	Material	Quantity	Declared Value (In Rupees)	Storage rate per month (In Rupees)	Month	Storage charges due up to March 2008 (In Rupees)	Remarks
I	II	III	IV	V	VI	VII	VIII	IX	X
Sri Vikash Kejrial, Dibrugarh	Dibrugrah	25-July-1997	Cement	3.05	10,980	22.90	128	8,940	on MT basis
		23-July-1997		4.95	17,820		128	14,509	
		20-July-1997		17.5	63,000		128	51,296	
		19-July-1997		5.5	19,800		128	16,122	
Abdul Kadir Jilani	Dibrugrah	16-February-1995	Empty container	42	30,870	2.25	128	12,096	on area basis (Sqft)
Paradeep Phosphate Ltd	Satgaon	29-May-2001	DAP	0.35	1,750	25.55	90	805	on MT basis
Ajanta Transport Company	Tezpur	8-November-1996	Housing Material	-	50,000	500	136	68,000	on lump sum basis
Rallies India Ltd, Guwahati	Satgaon	31-May-1994	DAP	0.33	2,115	32.32	166	1,770	on MT basis at current rates
Assam Seeds Corporation	Karimganj	14-June-1991	Paddy Seed	7	1,268	-	-	23,298	Storage charges up to July 2004 (date of flood)
Hari Joshi		26-May-1995	Cement	200	28,000	-	-	29,098	
Animul Haque		21-March-1996		35	4,900	-	-	3,292	
Against two depositors	Hojai	17-April-1998	Coriander	63	NA	1.52	119	11,395	on Bag basis
Total								2,40,621	-

ANNEXURE-12*(Referred to in paragraph 4.17.1)***Statement showing paragraphs/reviews for which explanatory notes were not received**

Sl. No.	Name of department	2002-2003		2003-2004		2004-2005		2005-2006		2006-2007	
		No. of para in A/R	No. of para for which reply of the Government not received	No. of para in A/R	No. of para for which reply of the Government not received	No. of para in A/R	No. of para for which reply of the Government not received	No. of para in A/R	No. of para for which reply of the Government not received	No. of para in A/R	No. of para for which reply of the Government not received
1	Power	09	09	12	11	07	07	05	05	05	05
2	Transport	--	--	--	--	01	01	01	01	01	01
3	Co-operation	--	--	--	--	--	--	--	--	--	--
4	Welfare	--	--	01	01	01	01	01	01	01	01
5	Agriculture	--	--	--	--	--	--	02	02	01	01
6	Fisheries	--	--	--	--	--	--	01	01	--	--

Audit Report (Commercial) for the year ended 31 March 2008

Sl. No.	Name of department	2002-2003		2003-2004		2004-2005		2005-2006		2006-2007	
		No. of para in A/R	No. of para for which reply of the Government not received	No. of para in A/R	No. of para for which reply of the Government not received	No. of para in A/R	No. of para for which reply of the Government not received	No. of para in A/R	No. of para for which reply of the Government not received	No. of para in A/R	No. of para for which reply of the Government not received
7	Industries and Commerce	06	05	02	02	02	02	01	01	06	06
8	Finance	--	--	01	--	--	--	--	--	--	--
9	Mines & Minerals	--	--	--	--	--	--	01	01	--	--
10	Tourism	01	01	--	--	--	--	--	--	--	--
11.	Public Enterprises	-	--	01	01	01	01	01	01	01	01
12.	Home	--	--	--	--	01	01	--	--	--	--
13	Education (Elementary)	--	--	--	--	--	--	01	--	--	--
Total:		16	15	17	15	13	13	14	13	15	15

ANNEXURE-13*(Referred to in paragraph 4.17.4)***Statement showing persistent irregularities pertaining to Government companies appeared in the Report of the Comptroller and Auditor General of India for the years 2002-2003 to 2006-2007 (Commercial)—Government of Assam**

Sl. No.	Gist of persistent irregularities	Year of Audit Report	Para No.	Money value (Rupees in crore)	Gist of audit observations	Recommendation of COPU/action to be taken	Details of action taken
ASSAM GAS COMPANY LIMITED							
1.	Avoidable expenditure	2002-2003	4.5	0.83	Awarding works contract at higher rates led to extra expenditure.	Though the para has been discussed by COPU, the recommendation is yet to be received.	Action taken report is yet to be received.
		2003-2004	3.1	0.12	Due to procurement of valves at higher rate there was extra avoidable expenditure.	Though the para has been discussed by COPU, the recommendation is yet to be received.	Action taken report is yet to be received.
		2006-2007	4.6	0.16	Non-acceptance of lowest offer of a valid tenderer led to avoidable expenditure.	Though the para has been discussed by COPU, the recommendation is yet to be received.	Action taken report is yet to be received.
Total				1.11			

Audit Report (Commercial) for the year ended 31 March 2008

Sl. No.	Gist of persistent irregularities	Year of Audit Report	Para No.	Money value (Rupees in crore)	Gist of audit observations	Recommendation of COPU/action to be taken	Details of action taken
ASSAM STATE DEVELOPMENT CORPORATION FOR OTHER BACKWARD CLASSES LIMITED							
2.	Diversion of funds	2003-2004	3.2	0.69	Funds meant for specific purpose unauthorizedly diverted for payment of salaries <i>etc.</i>	Responsibility is required to be fixed for diversion of fund meant for specific purpose.	As the para is yet to be discussed, action taken not intimated to audit.
		2006-2007	4.2	1.99	Out of recoverable amount of Rs.4.43 crore, the Company repaid Rs.2.44 crore to the National Backward Classes Finance Development Corporation and the balance amount of Rs.1.99 crore diverted towards payment of salaries <i>etc.</i>	Responsibility is required to be fixed for diversion of fund meant for specific purpose.	As the para is yet to be discussed, action taken not intimated to audit.
Total				2.68			
Grand total				3.79			

ANNEXURE-14*(Referred to in paragraph 4.17.5)***Statement showing persistent irregularities pertaining to Statutory corporations appeared in the Report of the Comptroller and Auditor General of India for the years 2002-2003 to 2006-2007 (Commercial)—Government of Assam**

Sl. No.	Gist of persistent irregularities	Year of Audit Report	Para No.	Money Value (Rupees in crore)	Gist of Audit observations	Recommendation of COPU/action to be taken	Details of action taken
ASSAM STATE ELECTRICITY BOARD							
1.	Undue benefit to consumers	2002-2003	4.7	1.77	Limiting compensation period to three days instead of six months resulted in loss of Rs.0.46 crore and in another case assessment bill could not be preferred even after lapse of more than three years for malpractice (Rs.1.31 crore)	Though the para has been discussed by COPU, the recommendation is yet to be received.	Action taken report has not yet been received.
		2004-2005	3.5	0.75	Acceptance of appeals after expiry of stipulated period as well as non-realisation of amount due contrary to the provision of Terms and Conditions of Supply (TCS) tantamount to extension of undue benefit to consumers to the tune of Rs.74.72 lakh.	Responsibility is required to be fixed for acceptance of appeals after expiry of stipulated period of 15 days as well as non-realisation of amount.	As the para is yet to be discussed, action taken not intimated to audit.
		2005-2006	4.6	0.34	In terms of existing provision of Terms and Conditions of Supply, 1998 and non-compliance with Board's directives the Division could not realise the revised bills amounting to Rs.0.34 crore from the consumers.	Responsibility is required to be fixed for non-raising the revised bills from the consumers.	As the para is yet to be discussed, action taken not intimated to audit,
			4.10	1.55	Due to wrong categorisation of consumers the Board sustained a loss of Rs.1.55 crore	Responsibility is required to be fixed for wrong categorisation of consumers.	As the para is yet to be discussed, action taken not intimated to audit.

Audit Report (Commercial) for the year ended 31 March 2008

Sl. No.	Gist of persistent irregularities	Year of Audit Report	Para No.	Money Value (Rupees in crore)	Gist of Audit observations	Recommendation of COPU/action to be taken	Details of action taken
	Undue benefit to consumers	2003-2004	3.15	0.15	Due to irregular waiver/reduction of compensation charges, Board sustained revenue loss.	Though the para has been discussed by COPU, the recommendation is yet to be received.	Action taken report is yet to be received.
		2004-2005	3.7	0.36	Due to calculation of compensation claims in contravention of laid down provision of TCS, the Board sustained revenue loss of Rs.0.36 crore.	Responsibility is required to be fixed for calculation at normal tariff rate in contravention to Clause-22 (a) (iii) of the TCS, 1998.	As the para is yet to be discussed, action taken not intimated to audit.
Total:				4.92			
2.	Unrealised revenue	2002-2003	4.11	1.88	Failure to initiate appropriate timely action to realize outstanding dues from permanently disconnected consumers resulted in accumulation of huge arrear over the years which remained unrealised.	Though the para has been discussed by COPU, the recommendation is yet to be received.	Action taken report has not yet been received.
		2003-2004	3.8 & 3.10	0.47	Revenue remained unrealised due to non-compliance of Court order, failure to initiate timely action in compliance to Board directives, non-adherence to the provisions of TCS <i>etc.</i>	Though the para has been discussed by COPU, the recommendation is yet to be received.	Action taken report has not yet been received.
		2005-2006	4.7	13.97	Lack of timely action on the part of the Management resulted in accumulation of huge arrears over the years which remained unrealised.	Responsibility is required to be fixed for not initiating action for recovery of revenues due to the Board.	As the para is yet to be discussed, action taken not intimated to audit.
Total:				16.32			

Sl. No.	Gist of persistent irregularities	Year of Audit Report	Para No.	Money Value (Rupees in crore)	Gist of Audit observations	Recommendation of COPU/action to be taken	Details of action taken
3.	Non-realisation of load security/ revised load security	2002-2003	4.6	3.18	Non-realisation of revised load security (Rs.2.60 crore) resulted in loss of interest (Rs.0.58 crore).	Though the para has been discussed by COPU, the recommendation is yet to be received.	Action taken report has not yet been received.
		2003-2004	3.7	3.32	Against the billable demand of Rs.5.07 crore, revised load security bill for Rs.1.15 crore was raised. The balance remained unrealised.	Though the para has been discussed by COPU, the recommendation is yet to be received.	Action taken report has not yet been received.
		2004-2005	3.4	0.72	Revised load security of Rs.72.34 lakh raised against an existing consumer remained unrealised for lack of appropriate action under the provisions of the TCS.	Responsibility is required to be fixed for non-realisation of revised load security bills.	As the para is yet to be discussed, action taken not intimated to audit.
		2005-2006	4.9	2.23	Revised load security of Rs.2.23 crore remained unrealised from the consumers.	Responsibility is required to be fixed for non-realisation of load security due to the Board.	As the para is yet to be discussed, action taken not intimated to audit.
		2006-07	4.10	0.55	Additional load security of Rs.0.55 crore remained unrealised from the consumers.	Responsibility is required to be fixed for non-realisation of load security due to the Board.	As the para is yet to be discussed, action taken not intimated to audit.
Total				10.00			
Grant Total:				31.24			

ANNEXURE-15

(Referred to in paragraph 4.18)

**Statement showing the department-wise outstanding Inspection Reports (IRs)
as on September 2008**

Sl. No.	Departments	No. of PSUs	No. of outstanding IRs	No. of outstanding paragraphs	Year from which paragraphs outstanding
1.	Agriculture	2	4	50	1997-1998
2.	Fisheries	1	3	11	1997-1998
3.	Animal Husbandry & Veterinary	1	2	12	1998-1999
4.	Industries and Commerce	9	23	135	1996-1997
5.	Forest	1	1	5	2001-2002
6.	Welfare of Plains Tribes, OBC, SC	3	7	48	2000-2001
7.	Tourism	1	2	3	2003-2004
8.	Education	1	3	22	1998-1999
9.	Finance	1	3	12	1996-1997
10.	Co-operation	1	4	19	1998-1999
11.	Transport	1	54	124	1996-1997
12.	Mines & Minerals	1	2	2	1998-1999
13.	Power Sector (Assam State Electricity Board and its successor companies)	1	176	838	1996-1997
Total		24	284	1,281	

ANNEXURE-16*(Referred to in paragraph 4.18)***Statement showing the department-wise draft paragraphs/reviews
replies to which are awaited**

Sl. No.	Name of the Departments/Corporation	Number of Draft Paragraphs	Number of reviews	Period/date of issue
1.	Power	7	1	April 2008 to June 2008
2.	Industries and Commerce	2	-	June 2008 and July 2008
3.	Information and Technology	4	-	June 2008 to August 2008
4.	Welfare of Plains Tribes and Backward Classes	2	-	June 2008
5.	Co-operation	-	1	June 2008
6.	Transport	1	-	June 2008
Total:		16	2	