

Table of Contents

Particulars	Reference to	
	Paragraph(s)	Page(s)
Preface		v
Overview		vii - xi
Chapter-I		
Functioning of the State Public Sector Undertakings		1-18
Introduction	1.1	1 - 2
Accountability Framework	1.2 - 1.4	2 - 3
Stake of State Government	1.5	3
Investment in SPSUs	1.6 - 1.7	4 - 5
Special support and returns during the year	1.8	6 - 7
Reconciliation with Finance Accounts	1.9	7
Arrears in finalisation of accounts	1.10 - 1.12	8 - 9
Placement of Separate Audit Reports	1.13	9 - 10
Impact of arrears in Accounts	1.14	10
Performance of SPSUs as per their latest finalised accounts	1.15 - 1.20	10 - 14
Accounts Comments	1.21 - 1.22	14 - 15
Response of the State Government to Audit	1.23	15 - 16
Follow up Action on Audit Reports	1.24 - 1.26	16 - 17
Coverage of this Report	1.27	17 - 18
Disinvestment, Restructuring and Privatisation of SPSUs and any reforms in power sector	1.28	18

Particulars	Reference to	
	Paragraph(s)	Page(s)
Chapter-II		
Performance Audit relating to Government Company		
Performance Audit on ‘Implementation of Restructured-Accelerated Power Development and Reforms Programme component in Assam under Integrated Power Development Scheme’ by Assam Power Distribution Company Limited	2.1 - 2.10	19 - 54
Chapter-III		
Compliance Audit Observations	3.1 – 3.9	55 - 79
Government Companies		
DNP Limited		
Loss of revenue	3.1	55 - 56
Non-recovery of capital cost	3.2	57 - 58
Undue favour to contractors	3.3	58 - 59
Assam Power Distribution Company Limited		
Violation of AERC Regulations	3.4	59 - 62
Violation of AERC Regulations	3.5	62 - 63
Assam Small Industries Development Corporation Limited		
Undue benefit	3.6	64 - 65
Assam Power Generation Corporation Limited		
Incentive foregone	3.7	65 - 66
Assam Electronics Development Corporation Limited		
Avoidable expenditure	3.8	67 - 68
Assam State Textbook Production and Publication Corporation Limited		
Lapses in internal control	3.9	68 - 79

No.	Particulars	Reference to	
		Paragraph(s)	Page(s)
Annexures			
1.	Statement showing the investment made by State Government in SPSUs whose accounts are in arrears as on 30 September 2017	1.11	81 - 82
2.	Summarised financial position and working results of Government Companies and Statutory Corporations as per their latest financial statements/accounts as on 30 September 2017	1.15-1.15.1	83 - 90
3.	Statement showing position of discussion of Audit Reports by COPU	1.25	91
4.	Statement showing online data communication of meters	2.9.1.5	92