

APPENDICES

Appendix-1

Statement showing the investment made by State Government in PSUs whose accounts are in arrears as on 30 September 2020

(Reference: Paragraph 1.3.5 and 1.3.8)

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

| Sl. No. | Name of Public Sector Undertaking | Year up to which accounts finalised | Paid up capital | Periods of accounts pending finalisation | Investment made by State Governments during the years for which the accounts are in arrears | | |
|----------|--|-------------------------------------|-----------------|--|---|---------------|-----------------|
| | | | | | Equity | Loans | Grants |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| A | Power Sector | | | | | | |
| 1 | Assam Power Distribution Company Limited | 2018-19 | 162.77 | 1 | 283.13 | 221.36 | 1,947.38 |
| | Total (A) | | 162.77 | | 283.13 | 221.36 | 1,947.38 |
| B | Working PSUs (other than Power sector) | | | | | | |
| 1 | Assam Livestock and Poultry Corporation Limited | 2017-18 | 2.19 | 2 | 0.00 | 0.00 | 8.35 |
| 2 | Assam Tea Corporation Limited | 2013-14 | 27.54 | 6 | 0.00 | 261.73 | 25.00 |
| 3 | Assam Plantation Crop Development Corporation Limited | 2013-14 | 5.00 | 27 ¹ | 0.00 | 7.65 | 2.99 |
| 4 | Assam Plains Tribes Development Corporation Limited | 2018-19 | 2.95 | 1 | 0.00 | 0.00 | 10.22 |
| 5 | Assam State Development Corporation for Other Backward Classes Limited | 2015-16 | 3.40 | 4 | 0.40 | 0.00 | 31.48 |
| 6 | Assam Minorities Development & Finance Corporation Limited | 1997-98 | 0.01 | 22 | 2.40 | 0.00 | 0.00 |
| 7 | Assam State Development Corporation for Scheduled Castes Limited | 2009-10 | 9.85 | 10 | 0.25 | 0.00 | 58.13 |
| 8 | Assam State Film (Finance & Development) Corporation Limited | 2013-14 | 0.10 | 6 | 0.00 | 0.00 | 1.25 |
| 9 | Assam Hills Small Industries Development Corporation Limited | 1998-99 | 2.00 | 21 | 0.00 | 29.25 | 1.64 |
| 10 | Assam Small Industries Development Corporation Limited | 2014-15 | 6.67 | 5 | 0.00 | 0.00 | 0.49 |

¹ Assam Plantation Crop Development Corporation Limited finalised its accounts till 1990-91. Thereafter the Company had submitted two years' accounts (2012-13 and 2013-14) with an undertaking that the arrears of accounts would be finalised within five years.

| Sl. No. | Name of Public Sector Undertaking | Year up to which accounts finalised | Paid up capital | Periods of accounts pending finalisation | Investment made by State Governments during the years for which the accounts are in arrears | | |
|--------------------------|--|-------------------------------------|-----------------|--|---|---------------|-----------------|
| | | | | | Equity | Loans | Grants |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 11 | Ashok Paper Mill (Assam) Limited | 2015-16 | 0.01 | 4 | 0.00 | 2.25 | 0.00 |
| 12 | Assam State Fertilizers and Chemicals Limited | 2009-10 | 4.56 | 10 | 0.00 | 1.45 | 0.06 |
| 13 | Assam Tourism Development Corporation Limited | 2016-17 | 0.39 | 3 | 0.00 | 0.00 | 150.38 |
| Total (B) | | | 64.67 | | 3.05 | 302.33 | 289.99 |
| Total (A + B) | | | 227.44 | | 286.18 | 523.69 | 2,237.37 |
| C | Statutory Corporation | | | | | | |
| 1 | Assam State Transport Corporation | 2016-17 | 167.73 | 3 | 0.00 | 0.00 | 149.36 |
| 2 | Assam Financial Corporation | 2018-19 | 3.24 | 1 | 0.00 | 4.00 | 0.00 |
| Total (C) | | | 170.97 | | 0.00 | 0.00 | 149.36 |
| Total (A + B + C) | | | 398.41 | | 286.18 | 527.69 | 2,386.73 |
| D | Non-Power sector PSUs (Non-working) | | | | | | |
| 1 | Assam Agro-Industries Development Corporation Limited | 2009-10 | 2.20 | 10 | 1.10 | 0.00 | 0.00 |
| 2 | Assam State Minor Irrigation Development Corporation Limited | 2011-12 | 17.35 | 8 | 0.00 | 0.00 | 7.15 |
| 3 | Industrial Papers (Assam) Limited | 2000-01 | 0.40 | 19 | 0.00 | 0.00 | 7.28 |
| Total (D) | | | 19.95 | | 1.10 | 0.00 | 14.43 |
| Total (A + B+C+D) | | | 418.36 | | 287.28 | 527.69 | 2,401.16 |

Appendix-2

Statement showing position of total investment (equity and long-term loans) in State PSUs as on 31 March 2020
(Reference: Paragraph 1.2.3 and 1.3.2)

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

| Sl. No. | Sector/ Name of the PSU | Name of the Department | Month and year of incorporation | Equity ² at close of the year 2019-20 | | | | Long term loans outstanding at close of the year 2019-20 | | | | Total investment (equity and loans) as on 31 March 2020 | 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 PSUs | | | | | | | | | | | | | |
| 1 | Assam Power Generation Corporation Ltd. | Power | 23-10-2003 | 455.86 | 0.00 | 0.00 | 455.86 | 636.59 | 0.00 | 364.92 | 1,001.51 | 1,457.37 | 977 |
| 2 | Assam Electricity Grid Corporation Ltd. | Power | 23-10-2003 | 99.93 | 0.00 | 0.00 | 99.93 | 535.34 | 0.00 | 95.68 | 631.02 | 730.95 | 1,947 |
| 3 | Assam Power Distribution Company Ltd. | Power | 23-10-2003 | 534.58 | 0.00 | 0.00 | 534.58 | 914.45 | 0.00 | 628.77 | 1,543.22 | 2,077.80 | 9,791 |
| Total (A) | | | | 1,090.37 | 0.00 | 0.00 | 1,090.37 | 2,086.38 | 0.00 | 1,089.37 | 3,175.75 | 4,266.12 | 12,715 |
| B. Non-Power sector PSUs (Working) | | | | | | | | | | | | | |
| AGRICULTURE & ALLIED | | | | | | | | | | | | | |
| 4 | Assam Seeds Corporation Ltd. | Agriculture | 27-01-1967 | 1.46 | 0.00 | 0.00 | 1.46 | 3.89 | 0.00 | 0.00 | 3.89 | 5.35 | 193 |
| 5 | Assam Fisheries Development Corporation Ltd. | Fisheries | 01-03-1977 | 0.49 | 0.00 | 0.00 | 0.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.49 | 58 |
| 6 | Assam Livestock and Poultry Corporation Ltd. | Animal Husbandry | 02-06-1984 | 0.07 | 2.12 | 0.00 | 2.19 | 0.00 | 0.00 | 0.00 | 0.00 | 2.19 | 25 |
| 7 | Assam Tea Corporation Ltd. | Industries & Commerce | 02-04-1972 | 29.54 | 0.00 | 0.00 | 29.54 | 440.22 | 0.00 | 0.00 | 440.22 | 469.76 | 16,894 |
| 8 | Assam Plantation Crop Development Corporation Ltd. | Soil Conservation | 11-01-1974 | 5.00 | 0.00 | 0.00 | 5.00 | 8.99 | 0.00 | 0.00 | 8.99 | 13.99 | 61 |
| 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 | 15 |
| Sector wise total | | | | 48.75 | 2.12 | 0.00 | 50.87 | 453.10 | 0.00 | 0.00 | 453.10 | 503.97 | 17,246 |

Audit Report for the year ended 31 March 2020 on PSUs

| Sl. No. | Sector/ Name of the PSU | Name of the Department | Month and year of incorporation | Equity ² at close of the year 2019-20 | | | | Long term loans outstanding at close of the year 2019-20 | | | | Total investment (equity and loans) as on 31 March 2020 | 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 |
| 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 | 119 |
| 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 | 60 |
| 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 | 77 |
| 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 | 16 |
| Sector wise total | | | | 13.70 | 5.26 | 0.00 | 18.96 | 0.04 | 0.00 | 22.98 | 23.02 | 41.98 | 272 |
| INFRASTRUCTURE | | | | | | | | | | | | | |
| 15 | Assam Hills Small Industries Development Corporation Ltd. | Hills Areas | 30-03-1964 | 2.00 | 0.00 | 0.00 | 2.00 | 39.62 | 0.00 | 0.00 | 39.62 | 41.62 | 120 |
| 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 | 124 |
| 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 | 121 |

| Sl. No. | Sector/ Name of the PSU | Name of the Department | Month and year of incorporation | Equity ² at close of the year 2019-20 | | | | Long term loans outstanding at close of the year 2019-20 | | | | Total investment (equity and loans) as on 31 March 2020 | 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 |
| 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 | 245 |
| 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 | 79 |
| 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 | 136 |
| 21 | Assam Trade Promotion Organisation | Industries & Commerce | 17-02-2010 | 10.00 | 0.00 | 0.00 | 10.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10.00 | 2 |
| Sector wise total | | | | 172.27 | 0.00 | 0.00 | 172.27 | 131.71 | 0.00 | 0.00 | 131.71 | 303.98 | 827 |
| MANUFACTURING | | | | | | | | | | | | | |
| 22 | Assam Petro-Chemicals Ltd. | Industries & Commerce | 22-04-1971 | 177.00 | 0.00 | 320.17 | 497.17 | 0.00 | 0.00 | 408.40 | 408.40 | 905.57 | 331 |
| 23 | Ashok Paper Mill (Assam) Ltd. | Industries & Commerce | 06-07-1991 | 0.01 | 0.00 | 0.00 | 0.01 | 0.52 | 0.00 | 0.00 | 0.52 | 0.53 | 7 |
| 24 | Assam Hydro-Carbon and Energy Company Ltd. | Industries & Commerce | 02-05-2006 | 21.00 | 0.00 | 0.00 | 21.00 | 0.00 | 0.00 | 0.00 | 0.00 | 21 | 8 |
| 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 | 4 |
| 26 | Assam State Fertilizers and Chemicals Ltd. | Industries & Commerce | 30-03-1988 | 0.00 | 0.00 | 4.93 | 4.93 | 9.11 | 0.00 | 0.35 | 9.46 | 14.39 | 22 |
| Sector wise total | | | | 198.01 | 0.00 | 325.11 | 523.12 | 9.63 | 0.00 | 409.95 | 419.58 | 942.70 | 372 |
| 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 | 145 |
| Sector wise total | | | | 0.39 | 0.00 | 0.00 | 0.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.39 | 145 |
| MISCELLANEOUS | | | | | | | | | | | | | |

Audit Report for the year ended 31 March 2020 on PSUs

| Sl. No. | Sector/ Name of the PSU | Name of the Department | Month and year of incorporation | Equity ² at close of the year 2019-20 | | | | Long term loans outstanding at close of the year 2019-20 | | | | Total investment (equity and loans) as on 31 March 2020 | 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 |
| 28 | Assam Government Marketing Corporation Ltd. | Handloom Textile & Sericulture | 16-12-1959 | 2.16 | 1.34 | 0.00 | 3.50 | 0.00 | 0.00 | 0.00 | 0.00 | 3.50 | 42 |
| 29 | Assam State Textbook Production and Publication Corporation Ltd. | Education | 03-03-1972 | 1.00 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 68 |
| 30 | Assam Gas Company Ltd. | Industries & Commerce | 31-03-1962 | 16.91 | 0.00 | 0.00 | 16.91 | 0.00 | 0.00 | 0.00 | 0.00 | 16.91 | 384 |
| 31 | DNP Ltd. | Industries & Commerce | 15-06-2007 | 0.00 | 0.00 | 167.25 | 167.25 | 0.00 | 0.00 | 0.00 | 0.00 | 167.25 | 29 |
| 32 | Purba Bharti Gas Private Ltd. | Industries & Commerce | 19-11-2019 | 0.00 | 0.00 | 100.00 | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | - |
| Sector wise total | | | | 20.07 | 1.34 | 267.25 | 288.66 | 0.00 | 0.00 | 0.00 | 0.00 | 288.66 | 523 |
| Total (B) | | | | 453.19 | 8.72 | 592.36 | 1,054.27 | 594.48 | 0.00 | 432.93 | 1,027.41 | 2,081.68 | 19,385 |
| Total (A+B) | | | | 1,543.56 | 8.72 | 592.36 | 2,144.64 | 2,680.86 | 0.00 | 1,522.30 | 4,203.16 | 6,347.80 | 32,100 |
| 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 | 104 |
| Sector wise total | | | | 26.85 | 0.00 | 5.55 | 32.40 | 54.00 | 0.00 | 0.00 | 54.00 | 86.40 | 104 |
| SERVICE | | | | | | | | | | | | | |
| 2 | Assam State Transport Corporation | Transport | 03-01-1970 | 157.47 | 10.26 | 0.00 | 167.73 | 0.00 | 0.00 | 21.49 | 21.49 | 189.22 | 3,446 |
| 3 | Assam State Warehousing Corporation | Co-operation | 08-01-1958 | 8.00 | 5.47 | 0.00 | 13.47 | 4.25 | 0.00 | 0.00 | 4.25 | 17.72 | 301 |
| Sector wise total | | | | 165.47 | 15.73 | 0.00 | 181.20 | 4.25 | 0.00 | 21.49 | 25.74 | 206.94 | 3,747 |
| Total (C) | | | | 192.32 | 15.73 | 5.55 | 213.60 | 58.25 | 0.00 | 21.49 | 79.74 | 293.34 | 3,851 |
| Grand Total (A + B + C) | | | | 1,735.88 | 24.45 | 597.91 | 2,358.24 | 2,739.11 | 0.00 | 1,543.79 | 4,282.90 | 6,641.14 | 35,951 |
| D. Non-working PSUs | | | | | | | | | | | | | |
| AGRICULTURE & ALLIED | | | | | | | | | | | | | |

| Sl. No. | Sector/ Name of the PSU | Name of the Department | Month and year of incorporation | Equity ² at close of the year 2019-20 | | | | Long term loans outstanding at close of the year 2019-20 | | | | Total investment (equity and loans) as on 31 March 2020 | 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 |
| 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 | 1 |
| 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 | 1 |
| INFRASTRUCTURE | | | | | | | | | | | | | |
| 3 | Assam Power Loom Development Corporation Ltd. | Industries & Commerce | 03-05-1990 | 3.54 | 0.00 | 1.00 | 4.54 | 0.00 | 0.00 | 0.08 | 0.08 | 4.62 | - |
| 4 | Assam Government Construction Corporation Ltd. | PWD (R&B) | 24-03-1964 | 2.00 | 0.00 | 0.00 | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.00 | - |
| Sector wise total | | | | 5.54 | 0.00 | 1.00 | 6.54 | 0.00 | 0.00 | 0.08 | 0.08 | 6.62 | - |
| MANUFACTURING | | | | | | | | | | | | | |
| 5 | Assam Conductors and Tubes Ltd. | Industries & Commerce | 22-06-1964 | 1.54 | 0.00 | 0.00 | 1.54 | 29.60 | 0.00 | 0.00 | 29.60 | 31.14 | - |
| 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 | 0.00 | 3.79 | 5.49 | - |
| 11 | Assam Polytex Ltd. | Industries & Commerce | 29-05-1982 | 0.00 | 0.00 | 5.26 | 5.26 | 0.00 | 0.00 | 0.00 | 0.00 | 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 |

Audit Report for the year ended 31 March 2020 on PSUs

| Sl. No. | Sector/ Name of the PSU | Name of the Department | Month and year of incorporation | Equity ² at close of the year 2019-20 | | | | Long term loans outstanding at close of the year 2019-20 | | | | Total investment (equity and loans) as on 31 March 2020 | 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 |
| 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 | - |
| 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 | 39.46 | 0.00 | 0.70 | 40.16 | 84.53 | 17 |
| Total (D) | | | | 44.30 | 0.00 | 26.16 | 70.46 | 46.22 | 0.00 | 1.28 | 47.50 | 117.96 | 18 |
| Grand Total (A+B+C+D) | | | | 1,780.18 | 24.45 | 624.07 | 2,428.70 | 2,785.33 | 0.00 | 1,545.07 | 4,330.40 | 6,759.10 | 35,969 |

² Equity includes share application money - Assam Power Distribution Company Limited: ₹ 88.68 crore, Assam Tea Corporation Limited: ₹ 2 crore, Assam Minorities Development and Finance Corporation Ltd.: ₹ 2.40 crore, Assam Industrial Development Corporation Limited: ₹ 7.58 crore and Assam State Textiles Corporation Limited: ₹ 0.32 crore

Appendix-3

Summarised financial position and working results of Government Companies and Statutory Corporations as per their latest financial statements/accounts as on 30 September 2020

(Reference: Paragraph 1.2.8, 1.2.12 and 1.3.14)

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

| Sl. No. | Sector/Name of the PSU | Period of Accounts | Year in which finalised | Net profit/loss before interest & Tax | Net Profit (+) /Loss (-) | Turn-over | Paid Up Capital | Accumulated Loss (-) | Free Reserve & Surplus ³ | Long term loan outstanding ⁴ | Net worth ⁵ | Capital employed ⁶ |
|--|---|--------------------|-------------------------|---------------------------------------|--------------------------|-----------------|-----------------|----------------------|-------------------------------------|---|------------------------|-------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| A. Power sector PSUs | | | | | | | | | | | | |
| 1 | Assam Power Generation Corporation Ltd. | 2019-20 | 2020-21 | 68.67 | 4.28 | 503.98 | 455.86 | -107.59 | 0.00 | 1,001.51 | 348.27 | 1,349.78 |
| 2 | Assam Electricity Grid Corporation Ltd. | 2019-20 | 2020-21 | -144.93 | -181.60 | 272.60 | 99.93 | -395.98 | 0.00 | 631.02 | -296.05 | 334.97 |
| 3 | Assam Power Distribution Company Ltd. | 2018-19 | 2019-20 | 179.77 | 21.01 | 5,223.97 | 162.77 | -2,956.01 | 18.54 | 2,409.37 | -2,774.70 | -365.33 |
| Total A (Sector wise) | | | | 103.51 | -156.31 | 6,000.55 | 718.56 | -3,459.58 | 18.54 | 4,041.90 | -2,722.48 | 1,319.42 |
| B.Non-Power sector PSUs (Working) | | | | | | | | | | | | |
| AGRICULTURE & ALLIED | | | | | | | | | | | | |
| 4 | Assam Seeds Corporation Ltd. | 2013-14 | 2016-17 | -3.64 | -3.64 | 22.00 | 1.46 | -13.17 | 0.00 | 7.19 | -11.71 | -4.52 |
| 5 | Assam Fisheries Development Corporation Ltd. | 2016-17 | 2019-20 | 5.07 | 5.07 | 8.37 | 0.49 | 0.00 | 18.58 | 0.00 | 19.07 | 19.07 |
| 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. | 2013-14 | 2020-21 | -14.90 | -17.98 | 46.55 | 27.54 | -323.75 | 0.00 | 174.08 | -296.21 | -122.13 |
| 8 | Assam Plantation Crop Development Corporation Ltd. ⁷ | 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 | 2016-17 | 2020-21 | -0.31 | -0.31 | 0.00 | 12.19 | -1.04 | 0.00 | 0.00 | 11.15 | 11.15 |
| Sector wise total | | | | -14.30 | -17.38 | 79.19 | 48.87 | -352.80 | 18.58 | 190.96 | -285.35 | -94.39 |

Audit Report for the year ended 31 March 2020 on PSUs

| Sl. No. | Sector/Name of the PSU | Period of Accounts | Year in which finalised | Net profit/loss before interest & Tax | Net Profit (+) /Loss (-) | Turn-over | Paid Up Capital | Accumulated Loss (-) | Free Reserve & Surplus ³ | Long term loan outstanding ⁴ | Net worth ⁵ | Capital employed ⁶ |
|--------------------------|---|--------------------|-------------------------|---------------------------------------|--------------------------|-------------|-----------------|----------------------|-------------------------------------|---|------------------------|-------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| FINANCE | | | | | | | | | | | | |
| 10 | Assam Plains Tribes Development Corporation Ltd. | 2018-19 | 2019-20 | -2.09 | -2.68 | 0.00 | 2.95 | -44.06 | 2.35 | 14.70 | -38.76 | -24.06 |
| 11 | Assam State Development Corporation for Other Backward Classes Ltd. | 2015-16 | 2018-19 | -0.33 | -0.33 | 0.03 | 3.40 | -15.79 | 0.00 | 4.10 | -12.39 | -8.29 |
| 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. | 2009-10 | 2012-13 | -1.19 | -1.68 | 0.00 | 9.85 | -23.74 | 0.00 | 11.57 | -13.89 | -2.32 |
| 14 | Assam State Film (Finance & Development) Corporation Ltd. | 2013-14 | 2019-20 | 0.28 | 0.28 | 0.03 | 0.10 | 0.00 | 0.82 | 0.04 | 0.92 | 0.96 |
| Sector wise total | | | | -3.32 | -4.40 | 0.06 | 16.31 | -83.59 | 3.18 | 30.41 | -64.10 | -33.69 |
| INFRASTRUCTURE | | | | | | | | | | | | |
| 15 | Assam Hills Small Industries Development Corporation Ltd. | 1998-99 | 2019-20 | -0.89 | -0.89 | 0.03 | 2.00 | -8.57 | 0.00 | 9.95 | -6.57 | 3.38 |
| 16 | Assam Industrial Development Corporation Ltd. | 2018-19 | 2020-21 | 10.70 | 7.93 | 11.73 | 139.21 | -95.05 | 0.00 | 86.35 | 44.16 | 130.51 |
| 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. | 2012-13 | 2016-17 | 2.36 | 2.26 | 0.92 | 9.46 | 0.00 | 0.25 | 0.00 | 9.71 | 9.71 |
| 19 | Assam Mineral Development Corporation Ltd. | 2017-18 | 2020-21 | 31.44 | 22.46 | 102.05 | 4.89 | 0.00 | 35.49 | 0.00 | 40.38 | 40.38 |
| 20 | Assam Police Housing Corporation Ltd. | 2013-14 | 2019-20 | -2.43 | -2.44 | 1.94 | 0.04 | 0.00 | 16.34 | 0.00 | 16.38 | 16.38 |

| Sl. No. | Sector/Name of the PSU | Period of Accounts | Year in which finalised | Net profit/loss before interest & Tax | Net Profit (+) /Loss (-) | Turn-over | Paid Up Capital | Accumulated Loss (-) | Free Reserve & Surplus ³ | Long term loan outstanding ⁴ | Net worth ⁵ | Capital employed ⁶ |
|--------------------------|--|--------------------|-------------------------|---------------------------------------|--------------------------|---------------|-----------------|----------------------|-------------------------------------|---|------------------------|-------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 21 | Assam Trade Promotion Organisation | 2018-19 | 2019-20 | 0.97 | 0.62 | 0.47 | 10.00 | 0.00 | 3.39 | 0.00 | 13.39 | 13.39 |
| Sector wise total | | | | 39.04 | 26.83 | 162.00 | 172.27 | -121.25 | 55.47 | 101.49 | 106.49 | 207.98 |
| MANUFACTURING | | | | | | | | | | | | |
| 22 | Assam Petro-Chemicals Ltd. | 2019-20 | 2020-21 | -10.09 | -10.11 | 83.05 | 497.17 | -24.05 | 33.09 | 408.40 | 506.21 | 914.61 |
| 23 | Ashok Paper Mill (Assam) Ltd. | 2015-16 | 2017-18 | -0.83 | -2.73 | 0.00 | 0.01 | -83.10 | 0.00 | 13.32 | -83.09 | -69.77 |
| 24 | Assam Hydro-Carbon and Energy Company Ltd. | 2018-19 | 2019-20 | 1.69 | 1.27 | 0.59 | 21.00 | 0.00 | 13.93 | 0.00 | 34.93 | 34.93 |
| 25 | Amtron Informatics (India) Ltd. | 2015-16 | 2018-19 | -0.12 | -0.12 | 0.00 | 0.01 | -4.13 | 0.00 | 0.00 | -4.12 | -4.12 |
| 26 | Assam State Fertilizers and Chemicals Ltd. | 2009-10 | 2017-18 | 0.40 | 0.40 | 3.20 | 4.56 | -6.36 | 0.00 | 9.67 | -1.80 | 7.87 |
| Sector wise total | | | | -8.95 | -11.29 | 86.84 | 522.75 | -117.64 | 47.02 | 431.39 | 452.13 | 883.52 |
| SERVICES | | | | | | | | | | | | |
| 27 | Assam Tourism Development Corporation Ltd. | 2016-17 | 2019-20 | 2.25 | 1.51 | 4.44 | 0.39 | 0.00 | 15.60 | 0.00 | 15.99 | 15.99 |
| Sector wise total | | | | 2.25 | 1.51 | 4.44 | 0.39 | 0.00 | 15.60 | 0.00 | 15.99 | 15.99 |
| MISCELLANEOUS | | | | | | | | | | | | |
| 28 | Assam Government Marketing Corporation Ltd. | 2014-15 | 2020-21 | -0.73 | -0.73 | 59.07 | 4.36 | -9.74 | 0.00 | 1.91 | -5.38 | -3.47 |
| 29 | Assam State Textbook Production and Publication Corporation Ltd. | 1995-96 | 2019-20 | 2.16 | 1.95 | 13.41 | 1.00 | 0.00 | 3.59 | 0.00 | 4.59 | 4.59 |
| 30 | Assam Gas Company Ltd. | 2019-20 | 2020-21 | 99.08 | 82.55 | 274.81 | 16.91 | 0.00 | 806.04 | 0.00 | 822.95 | 822.95 |
| 31 | DNP Ltd. | 2019-20 | 2020-21 | 44.41 | 35.42 | 85.16 | 167.25 | 0.00 | 101.18 | 0.00 | 268.43 | 268.43 |
| 32 | Purba Bharti Gas Private Limited | 2019-20 | 2020-21 | -2.14 | -2.14 | 0.00 | 100.00 | -2.14 | 0.00 | 0.00 | 97.86 | 97.86 |
| Sector wise total | | | | 142.78 | 117.05 | 432.45 | 289.52 | -11.88 | 910.81 | 1.91 | 1,188.45 | 1,190.36 |

Audit Report for the year ended 31 March 2020 on PSUs

| Sl. No. | Sector/Name of the PSU | Period of Accounts | Year in which finalised | Net profit/loss before interest & Tax | Net Profit (+) /Loss (-) | Turn-over | Paid Up Capital | Accumulated Loss (-) | Free Reserve & Surplus ³ | Long term loan outstanding ⁴ | Net worth ⁵ | Capital employed ⁶ |
|----------------------------------|---|--------------------|-------------------------|---------------------------------------|--------------------------|-----------------|-----------------|----------------------|-------------------------------------|---|------------------------|-------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| Total (B) | | | | 157.50 | 112.32 | 764.98 | 1,050.11 | -687.16 | 1,050.66 | 756.16 | 1,413.61 | 2,169.77 |
| Total (A+B) | | | | 261.01 | -43.99 | 6,765.53 | 1,768.67 | -4,146.74 | 1,069.20 | 4,798.06 | -1,308.87 | 3,489.19 |
| C. Statutory Corporations | | | | | | | | | | | | |
| FINANCE | | | | | | | | | | | | |
| 1 | Assam Financial Corporation | 2018-19 | 2019-20 | -1.21 | -3.28 | 7.25 | 32.40 | -9.73 | 0 | 50 | 22.67 | 72.67 |
| Sector wise total | | | | -1.21 | -3.28 | 7.25 | 32.40 | -9.73 | 0 | 50 | 22.67 | 72.67 |
| SERVICES | | | | | | | | | | | | |
| 2 | Assam State Transport Corporation | 2016-17 | 2018-19 | -77.87 | -77.87 | 70.54 | 167.73 | -948.04 | 0.00 | 0.00 | -780.31 | -780.31 |
| 3 | Assam State Warehousing Corporation | 2016-17 | 2020-21 | 0.73 | 0.13 | 15.02 | 13.47 | -9.06 | 0.00 | 4.25 | 4.41 | 8.66 |
| Sector wise total | | | | -77.14 | -77.74 | 85.56 | 181.20 | -957.10 | 0.00 | 4.25 | -775.90 | -771.65 |
| Total (C) | | | | -78.35 | -81.02 | 92.81 | 213.60 | -966.83 | 0.00 | 54.25 | -753.23 | -698.98 |
| Grand Total (A + B + C) | | | | 182.66 | -125.01 | 6,858.34 | 1,982.27 | -5,113.57 | 1,069.20 | 4,852.31 | -2,062.10 | 2790.21 |
| D. Non-working PSUs | | | | | | | | | | | | |
| 1 | Assam Agro-Industries Development Corporation Ltd | 2009-10 | 2017-18 | -0.45 | -0.45 | 0.00 | 2.20 | -22.56 | 0.00 | 7.26 | -20.36 | -13.10 |
| 2 | Assam State Minor Irrigation Development Corporation Ltd. | 2011-12 | 2013-14 | -0.02 | -0.02 | 0.00 | 17.35 | -63.76 | 0.00 | 45.65 | -46.41 | -0.76 |
| 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. | 2019-20 | 2020-21 | -0.05 | -0.05 | 0.00 | 2.00 | -10.50 | 0.00 | 0.00 | -8.50 | -8.50 |
| 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. | 2018-19 | 2019-20 | 0.70 | 0.70 | 0.00 | 15.44 | -36.72 | 0.00 | 6.07 | -21.28 | -15.21 |
| 7 | Pragjyotish Fertilizers and Chemicals Ltd. | 2012-13 | 2017-18 | 0.00 | 0.00 | 0.00 | 2.33 | 0.00 | 0.00 | 0.31 | 2.33 | 2.64 |
| 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 |

| Sl. No. | Sector/Name of the PSU | Period of Accounts | Year in which finalised | Net profit/loss before interest & Tax | Net Profit (+) /Loss (-) | Turn-over | Paid Up Capital | Accumulated Loss (-) | Free Reserve & Surplus ³ | Long term loan outstanding ⁴ | Net worth ⁵ | Capital employed ⁶ |
|------------------------------|--|--------------------|-------------------------|---------------------------------------|--------------------------|-----------------|-----------------|----------------------|-------------------------------------|---|------------------------|-------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 9 | Industrial Papers (Assam) Ltd. | 2000-01 | 2012-13 | 0.00 | 0.00 | 0.00 | 0.40 | 0.00 | 0.00 | 0.00 | 0.40 | 0.40 |
| 10 | Assam Spun Silk Mills Ltd. | 2013-14 | 2015-16 | 0.00 | 0.00 | 0.00 | 1.70 | 0.00 | 0.00 | 3.99 | 1.70 | 5.69 |
| 11 | Assam 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. | 2017-18 | 2019-20 | -0.03 | -0.03 | 0.00 | 5.12 | -59.09 | 0.00 | 0.00 | -53.97 | -53.97 |
| 13 | Assam State Weaving and Manufacturing Company Ltd. | 2017-18 | 2019-20 | -0.41 | -0.41 | 0.00 | 8.20 | -24.77 | 0.00 | 0.00 | -16.57 | -16.57 |
| 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. | 2013-14 | 2017-18 | -0.04 | -0.04 | 0.00 | 3.38 | -7.14 | 0.00 | 0.70 | -3.76 | -3.06 |
| 16 | Fertichem Ltd. | 2018-19 | 2019-20 | -0.03 | -0.03 | 0.00 | 0.43 | -22.12 | 0.00 | 0.00 | -21.69 | -21.69 |
| Total (D) | | | | -2.35 | -2.35 | 0.00 | 67.07 | -254.95 | 0.00 | 74.96 | -187.88 | -112.92 |
| Grand Total (A+B+C+D) | | | | 180.31 | -127.36 | 6,858.34 | 2,049.34 | -5,368.52 | 1,069.20 | 4,927.27 | -2,249.98 | 2,677.29 |

³ Free Reserve & Surplus does include accumulated profit at the end of the respective year.

⁴ Long term loan outstanding also includes 'Current portion of Long Term Debts'.

⁵ Net worth means Paid up Capital (Equity) *plus* Free Reserves and Surplus *minus* Accumulated losses *minus* Deferred Revenue Expenditure.

⁶ Capital Employed represents Shareholders' Fund (Net worth) plus Long Term Borrowings.

⁷ 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-4A
Statement showing Rate of Real Return on Government Investment (PSUs power sector)
(Reference: Paragraph 1.2.12)

(₹ 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/ profit after tax (PAT) for the year |
|--------------|--|--|--|--|--|---|----------------------------------|---|--------------------------|--|---|---|
| A | B | C | D | E | F | G | H | I | J | K= I x (1+J/100) | L= I xJ/100 | M |
| 2005-06 | 0.00 | 718.56 | 0.00 | 0.00 | 0.00 | 0.00 | 718.56 | 718.56 | 8.18 | 777.34 | 58.78 | 0.00 |
| 2006-07 | 777.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 777.34 | 7.66 | 836.88 | 59.54 | -0.11 |
| 2007-08 | 836.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 836.88 | 7.14 | 896.64 | 59.75 | -109.81 |
| 2008-09 | 896.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 896.64 | 6.76 | 957.25 | 60.61 | -150.53 |
| 2009-10 | 957.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 957.25 | 6.83 | 1,022.63 | 65.38 | -51.90 |
| 2010-11 | 1,022.63 | 88.68 | 0.00 | 0.00 | 252.00 | 0.00 | 340.68 | 1,363.31 | 6.58 | 1,453.02 | 89.71 | -11.33 |
| 2011-12 | 1,453.02 | 0.00 | 0.00 | 0.00 | 150.00 | 0.00 | 150.00 | 1,603.02 | 6.78 | 1,711.70 | 108.68 | -599.19 |
| 2012-13 | 1,711.70 | 0.00 | 0.00 | 0.00 | 150.00 | 0.00 | 150.00 | 1,861.70 | 6.57 | 1,984.01 | 122.31 | -524.85 |
| 2013-14 | 1,984.01 | 0.00 | 0.00 | 0.00 | 165.22 | 0.00 | 165.22 | 2,149.23 | 6.53 | 2,289.57 | 140.34 | -305.74 |
| 2014-15 | 2,289.57 | 0.00 | 0.00 | 0.00 | 268.82 | 0.00 | 268.82 | 2,558.39 | 6.40 | 2,722.13 | 163.74 | -694.84 |
| 2015-16 | 2,722.13 | 0.00 | 0.00 | 0.00 | 334.68 | 0.00 | 334.68 | 3,056.81 | 6.47 | 3,254.59 | 197.78 | -657.12 |
| 2016-17 | 3,254.59 | 0.00 | 0.00 | 0.00 | 394.53 | 0.00 | 394.53 | 3,649.12 | 6.57 | 3,888.87 | 239.75 | -302.71 |
| 2017-18 | 3,888.87 | 0.00 | 0.00 | 0.00 | 950.68 | 0.00 | 950.68 | 4,839.55 | 6.33 | 5,145.89 | 306.34 | 340.62 |
| 2018-19 | 5,145.89 | 0.00 | 0.00 | 0.00 | 892.31 | 0.00 | 892.31 | 6,038.20 | 7.73 | 6,504.95 | 466.75 | 189.45 |
| 2019-20 | 6,504.95 | 283.13 | 0.00 | 0.00 | 735.95 | 0.00 | 1019.08 | 7,524.03 | 7.15 | 8,062.00 | 537.97 | -156.31 |
| TOTAL | | 1,090.37 | | | 4,294.19 | | 5,384.56 | | | | | |

| Year | Total earnings/ loss in 2018-19 | 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 2018-19 | Real return on State Government investment considering the present value of investments |
|----------------|---------------------------------|---|--|--|---|
| | A | B | C | D | E |
| 2019-20 | (-) 156.31 | 5,384.56 | (-) 2.90 | 8,062.00 | (-) 1.94 |

Appendix-4B
Statement showing Rate of Real Return on Government Investment (PSUs other than power sector)
(Reference: Paragraph 1.3.14)

(₹ 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/profit after tax (PAT) for the year |
|--------------|--|--|--|--|---|---|----------------------------------|---|--------------------------|--|---|--|
| A | B | C | D | E | F | G | H | I | J | $K = I \times (1 + J/100)$ | $L = I \times J/100$ | M |
| 1998-99 | 0.00 | 379.46 | - | - | 0.62 | - | 380.08 | 380.08 | 9.08 | 414.59 | 34.51 | -48.93 |
| 1999-2000 | 414.59 | 2.11 | - | - | 0.73 | - | 2.84 | 417.43 | 14.91 | 479.67 | 62.24 | -41.21 |
| 2000-01 | 479.67 | 2.87 | - | - | 0.01 | - | 2.88 | 482.55 | 11.72 | 539.11 | 56.55 | -50.03 |
| 2001-02 | 539.11 | 10.82 | - | - | 0.36 | - | 11.18 | 550.29 | 12.47 | 618.91 | 68.62 | -40.36 |
| 2002-03 | 618.91 | 0.54 | - | - | 0.48 | - | 1.02 | 619.93 | 9.82 | 680.80 | 60.88 | -47.93 |
| 2003-04 | 680.80 | 0.42 | - | - | 13.26 | - | 13.68 | 694.48 | 9.97 | 763.72 | 69.24 | -31.93 |
| 2004-05 | 763.72 | 0.35 | - | - | 15.13 | - | 15.48 | 779.20 | 8.47 | 845.20 | 66.00 | -15.45 |
| 2005-06 | 845.20 | 0.40 | - | - | 9.30 | - | 9.70 | 854.90 | 8.18 | 924.83 | 69.93 | -24.66 |
| 2006-07 | 924.83 | 0.52 | - | - | 24.46 | - | 24.98 | 949.81 | 7.66 | 1,022.57 | 72.75 | -30.72 |
| 2007-08 | 1,022.57 | 22.06 | - | - | 16.08 | - | 38.14 | 1,060.71 | 7.14 | 1,136.44 | 75.73 | -25.34 |
| 2008-09 | 1,136.44 | 5.71 | - | - | 13.75 | - | 19.46 | 1,155.90 | 6.76 | 1,234.04 | 78.14 | -24.71 |
| 2009-10 | 1,234.04 | 6.04 | - | - | 32.12 | - | 38.16 | 1,272.20 | 6.83 | 1,359.09 | 86.89 | -31.76 |
| 2010-11 | 1,359.09 | 0.33 | - | - | 36.11 | - | 36.44 | 1,395.53 | 6.58 | 1,487.36 | 91.82 | 13.52 |
| 2011-12 | 1,487.36 | 52.88 | - | - | 44.41 | - | 97.29 | 1,584.65 | 6.78 | 1,692.09 | 107.44 | 21.01 |
| 2012-13 | 1,692.09 | 0.20 | - | - | 44.95 | - | 45.15 | 1,737.24 | 6.57 | 1,851.37 | 114.14 | 51.21 |
| 2013-14 | 1,851.37 | 1.46 | - | - | 45.30 | - | 46.76 | 1,898.13 | 6.53 | 2,022.08 | 123.95 | 25.61 |
| 2014-15 | 2,022.08 | 0.00 | - | - | 71.78 | - | 71.78 | 2,093.86 | 6.40 | 2,227.87 | 134.01 | -12.65 |
| 2015-16 | 2,227.87 | 0.00 | - | - | 42.88 | - | 42.88 | 2,270.75 | 6.47 | 2,417.67 | 146.92 | -6.51 |
| 2016-17 | 2,417.67 | 0.00 | - | - | 48.58 | - | 48.58 | 2,466.25 | 6.57 | 2,628.28 | 162.03 | 23.48 |
| 2017-18 | 2,628.28 | 111.20 | - | - | 76.57 | - | 187.77 | 2,816.05 | 6.33 | 2,994.30 | 178.26 | 29.56 |
| 2018-19 | 2,994.30 | 72.44 | - | - | 79.62 | - | 152.06 | 3,146.36 | 7.73 | 3,389.58 | 243.21 | -20.36 |
| 2019-20 | 3,389.58 | 20.00 | - | - | 94.47 | - | 114.47 | 3,504.05 | 7.15 | 3,754.59 | 250.54 | 28.95 |
| TOTAL | | 689.81 | - | - | 710.97 | - | 1,400.78 | | | | | |

Audit Report for the year ended 31 March 2020 on PSUs

| Year | Total earnings/ loss in 2019-20 | 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 2018-19 | Real return on State Government investment considering the present value of investments |
|----------------|--|--|---|---|--|
| | A | B | C | D | E |
| 2019-20 | 28.95 | 1,400.78 | 2.07 | 3,754.59 | 0.77 |

Appendix-5
Role of various authorities
(Reference: Paragraph 2.1)

| Authorities | Roles |
|---|--|
| Ministry of Power (MoP), Government of India (GoI) | <ul style="list-style-type: none"> • Formulation and approval of Scheme. • Formulation of Scheme guidelines. • Appointment of REC (February 2013) as Nodal Agency for implementation of the Scheme. |
| Rural Electrification Corporation (REC) | <ul style="list-style-type: none"> • Notify all the guidelines and formats required for implementation of the project from time to time. • Appraise the DPRs before putting up to the Monitoring Committee. • Conduct all works relating to holding of the Monitoring Committee meetings for approvals. • Administer the Grant Component. • Develop a dedicated web portal for submission of DPRs and for maintaining the MIS of the projects. • Monitor physical and financial progress of the projects including quality of works. • Deploy Third Party services of outside agencies/manpower for concurrent evaluation of project implementation |
| Government of Assam (GoA) | <ul style="list-style-type: none"> • To extend the role of the existing SLSC for RGGVY projects to empower the committee for recommendation of projects under DDUGJY. • To make upfront payment of revenue subsidy to the utility. • To provide support on policy issues on distribution of power in the state. • To provide required land for sub stations and facilitate in obtaining other statutory clearances (ROW, forest etc.). • To ensure implementation of National Optical Fiber Network (NOFN) component. • To arrange for Utility contribution (10% or 5% as the case may be) in case utility fails to arrange the same. • To furnish guarantee for the loan component under the scheme in case the utility is not able to provide any other mode of security. |
| State Level Standing Committee | <ul style="list-style-type: none"> • Recommending DPRs for approval of monitoring committee after vetting the physical works covered under the project and ensuring adequacy of upstream network, commensurate with the proposed distribution network and availability of adequate power supply to cater to the load demand of the project area. • Ensuring that there is no duplication / overlapping of works with any other Government of India scheme like RGGVY, NEF etc. • Monitoring progress, quality control and resolve issues relating to implementation of sanctioned projects viz. allocation of land for sub stations, right of way, forest clearance, railway clearance, safety clearance etc. |
| DISCOM Utility (viz. Assam State Power Distribution Company Limited) | <ul style="list-style-type: none"> • Preparation of NAD/DPRs and online submission of DPRs duly recommended by the State Level Standing Committee (SLSC) to the Nodal Agency. • Implementation of the scheme within the scheduled completion period as per guidelines. • Appointment of Project Management Agency (PMA). • Establishment of a dedicated project implementation cell at district level and a centralized cell at Head office level. • Submission of updated progress of the project to the Nodal Agency including its periodic updation on the web portal. • To ensure availability of power to achieve target of 24x7 power supply for rural non-agricultural consumers, progressively and adequate power supply for agricultural consumers. • Any other related information to the Nodal Agency to be provided, as and when required.. |

Appendix-6

Year-wise details of amount sanctioned, received and payments released under DDUGJY & SAUBHAGYA

(Reference: Paragraph 2.10)

(₹ in crore)

| Year | DDUGJY (including RGGVY XII and DDG) | | | | | | | | | SAUBHAGYA | | | | | |
|--------------|--------------------------------------|-----------------|----------------|---------------|-----------------|------------------|----------------|---------------|-----------------|-------------------|-----------------------------|----------------|---------------|-----------------|-------------------------------------|
| | Amount sanctioned | Amount released | | | | Payment released | | | | Amount sanctioned | Amount released | | | | Total payment released ⁸ |
| | | Grant from REC | Grant from GoA | Loan from REC | Total | Grant from REC | Grant from GoA | Loan from REC | Total | | Grant from REC | Grant from GoA | Loan from REC | Total | |
| 2013-14 | 1,621.08 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2014-15 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2015-16 | 557.31 | 313.33 | - | 34.81 | 348.14 | 162.40 | - | - | 162.40 | - | - | - | - | - | - |
| 2016-17 | 956.21 | 546.07 | - | 2.88 | 548.95 | 374.25 | - | - | 374.25 | - | - | - | - | - | - |
| 2017-18 | 21.74 | 368.78 | - | 55.53 | 424.31 | 558.88 | - | - | 558.88 | - | - | - | - | - | - |
| 2018-19 | - | 564.86 | - | 90.47 | 655.33 | 678.49 | - | 43.66 | 722.15 | 2,460.55 | 950.94 | - | - | 950.94 | 948.04 |
| 2019-20 | - | 433.93 | 227.47 | 67.42 | 728.82 | 424.30 | 3.76 | 30.75 | 458.81 | 15.52 | 359.09 | 196.23 | 204.41 | 759.73 | 656.83 |
| 2020-21 | - | 74.55 | 33.55 | 10.12 | 118.22 | 103.20 | 52.93 | 172.14 | 328.27 | - | 455.61 | - | 21.31 | 476.92 | 431.30 |
| 2021-22 | - | 100.66 | - | 6.26 | 106.92 | 100.66 | 35.24 | 20.94 | 156.84 | - | 110.44 | - | - | 110.44 | 246.26 |
| Total | 3,156.34 | 2,402.18 | 261.02 | 267.49 | 2,930.69 | 2,402.18 | 91.93 | 267.49 | 2,761.60 | 2,476.07 | 1,876.08⁹ | 196.23 | 225.72 | 2,298.03 | 2,282.43 |

⁸ Head-wise release of payment was not furnished under SAUBHAGYA

⁹ The amount does not include ₹ 20.51 crore against total recovery of service connection charges from non-BPL households by the Company.

Appendix-7

Project wise details of Sanction, NIT, Award, Expenditure incurred (DDUGJY including RGGVY-XII and DDG)

(Reference: Paragraph 2.11)

| Sl. No. | Name of project | Date of Sanction | Sanctioned cost (₹ in crore) | Date of tender | Date of Award | Awarded Cost (₹ in crore) | No. of vendor / packages | Date of completion | Expenditure incurred (₹ in crore) | Payment made (₹ in crore) | Pending payment (₹ in crore) | Date of Closure of project |
|---------------|-----------------|--------------------------|------------------------------|---------------------------------|-------------------------------|---------------------------|--------------------------|--------------------------------|-----------------------------------|---------------------------|------------------------------|----------------------------|
| DDUGJY | | | | | | | | | | | | |
| 1 | Bongaigaon | August 2015 & April 2016 | 62.04 | September 2015 to February 2019 | February 2016 to October 2019 | 54.11 | 7 | November 2017 to December 2020 | 54.11 | 36.72 | 17.39 | 10-03-2021 |
| 2 | Dhubri | August 2015 & April 2016 | 111.01 | September 2015 to February 2019 | February 2016 to October 2019 | 109.78 | 12 | May 2018 to December 2020 | 109.78 | 94.05 | 15.73 | 28-06-2021 |
| 3 | Dibrugarh | August 2015 & April 2016 | 102.85 | September 2015 to February 2019 | February 2016 to October 2019 | 102.56 | 8 | December 2018 to January 2021 | 102.56 | 87.08 | 15.48 | 27-08-2021 |
| 4 | Dima Hasao | August 2015 & April 2016 | 129.60 | September 2015 to February 2019 | February 2016 to October 2019 | 121.01 | 10 | June 2018 to December 2020 | 121.01 | 105.64 | 15.37 | 16-03-2021 |
| 5 | Golaghat | August 2015 & April 2016 | 78.13 | September 2015 to February 2019 | February 2016 to October 2019 | 71.00 | 8 | March 2020 to February 2021 | 71.00 | 55.06 | 15.94 | 28-06-2021 |
| 6 | Jorhat | August 2015 & April 2016 | 92.73 | September 2015 to February 2019 | February 2016 to October 2019 | 89.73 | 7 | July 2018 to December 2020 | 89.73 | 72.64 | 17.09 | 26-04-2021 |
| 7 | Kamrup | August 2015 & April 2016 | 73.31 | September 2015 to February 2019 | February 2016 to October 2019 | 69.51 | 9 | June 2018 to December 2020 | 69.51 | 53.99 | 15.52 | 31-03-2021 |

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| Sl. No. | Name of project | Date of Sanction | Sanctioned cost (₹ in crore) | Date of tender | Date of Award | Awarded Cost (₹ in crore) | No. of vendor / packages | Date of completion | Expenditure incurred (₹ in crore) | Payment made (₹ in crore) | Pending payment (₹ in crore) | Date of Closure of project |
|---------|-----------------|--------------------------|------------------------------|---------------------------------|-------------------------------|---------------------------|--------------------------|--------------------------------|-----------------------------------|---------------------------|------------------------------|----------------------------|
| 8 | Kamrup Metro | August 2015 & April 2016 | 52.12 | September 2015 to February 2019 | February 2016 to October 2019 | 43.72 | 6 | March 2018 to December 2020 | 43.72 | 35.39 | 8.33 | 22-01-2021 |
| 9 | Karbi Anglong | August 2015 & April 2016 | 153.23 | September 2015 to February 2019 | February 2016 to October 2019 | 146.45 | 12 | August 2018 to February 2021 | 146.45 | 123.25 | 23.20 | 27-11-2021 |
| 10 | Kokrajhar | August 2015 & April 2016 | 96.85 | September 2015 to February 2019 | February 2016 to October 2019 | 97.19 | 11 | June 2018 to December 2020 | 97.19 | 77.98 | 19.21 | 28-10-2021 |
| 11 | Morigaon | August 2015 & April 2016 | 55.81 | September 2015 to February 2019 | February 2016 to October 2019 | 52.35 | 7 | March 2018 to February 2021 | 52.35 | 43.29 | 9.06 | 27-11-2021 |
| 12 | Baksa | April 2016 | 14.87 | July 2016 to February 2019 | March 2018 to October 2019 | 12.42 | 3 | March 2019 to December 2020 | 12.42 | 9.30 | 3.12 | 24-12-2020 |
| 13 | Barpeta | April 2016 | 28.35 | July 2016 to February 2019 | February 2018 to October 2019 | 23.19 | 7 | July 2019 to December 2020 | 23.19 | 12.17 | 11.02 | 27-01-2021 |
| 14 | Cachar | April 2016 | 13.17 | July 2016 to February 2019 | February 2018 to October 2019 | 10.10 | 3 | March 2019 to December 2020 | 10.10 | 5.51 | 4.59 | 18-01-2021 |
| 15 | Chirang | April 2016 | 7.14 | July 2016 to February 2019 | October 2016 to October 2019 | 7.37 | 4 | June 2018 to December 2020 | 7.37 | 5.16 | 2.21 | 11-01-2021 |
| 16 | Darrang | April 2016 | 9.07 | July 2016 to February 2019 | March 2018 to October 2019 | 6.47 | 3 | October 2019 to December 2020 | 6.47 | 4.57 | 1.90 | 24-12-2020 |
| 17 | Dhemaji | April 2016 | 39.59 | July 2016 to February 2019 | December 2016 to October 2019 | 36.20 | 7 | March 2017 to December 2020 | 36.20 | 28.27 | 7.93 | 04-05-2021 |
| 18 | Goalpara | April 2016 | 14.87 | July 2016 to February 2019 | October 2016 to October 2019 | 6.70 | 4 | June 2018 to December 2020 | 6.70 | 4.66 | 2.04 | 02-01-2021 |
| 19 | Hailakandi | April 2016 | 13.71 | July 2016 to February 2019 | March 2018 to October 2019 | 11.96 | 5 | March 2019 to December 2020 | 11.96 | 8.92 | 3.04 | 27-10-2021 |
| 20 | Karimgang | April 2016 | 14.24 | July 2016 to February 2019 | August 2018 to October 2019 | 11.08 | 5 | February 2020 to December 2020 | 11.08 | 7.83 | 3.25 | 21-10-2021 |

| Sl. No. | Name of project | Date of Sanction | Sanctioned cost (₹ in crore) | Date of tender | Date of Award | Awarded Cost (₹ in crore) | No. of vendor / packages | Date of completion | Expenditure incurred (₹ in crore) | Payment made (₹ in crore) | Pending payment (₹ in crore) | Date of Closure of project |
|----------------------|-----------------|------------------|------------------------------|----------------------------|--------------------------------|---------------------------|--------------------------|--------------------------------|-----------------------------------|---------------------------|------------------------------|----------------------------|
| 21 | Lakhimpur | April 2016 | 9.54 | July 2016 to February 2019 | March 2018 to October 2019 | 9.24 | 4 | December 2019 to December 2020 | 9.24 | 6.49 | 2.75 | 18-01-2021 |
| 22 | Nagaon | April 2016 | 12.62 | July 2016 to February 2019 | March 2018 to October 2019 | 11.49 | 4 | March 2019 to December 2020 | 11.49 | 7.55 | 3.94 | 30-03-2021 |
| 23 | Nalbari | April 2016 | 24.14 | July 2016 to February 2019 | March 2018 to October 2019 | 21.86 | 5 | March 2019 to December 2021 | 21.86 | 16.44 | 5.42 | 12-04-2021 |
| 24 | Sivasagar | April 2016 | 8.87 | July 2016 to February 2019 | March 2018 to October 2019 | 9.70 | 4 | July 2018 to December 2020 | 9.70 | 8.33 | 1.37 | 18-11-2021 |
| 25 | Sonitpur | April 2016 | 18.85 | July 2016 to February 2019 | March 2018 to October 2019 | 17.29 | 5 | March 2018 to December 2020 | 17.29 | 14.89 | 2.40 | 08-11-2021 |
| 26 | Tinsukia | April 2016 | 11.48 | July 2016 to February 2019 | March 2018 to October 2019 | 10.28 | 3 | July 2018 to December 2020 | 10.28 | 8.71 | 1.57 | 22-12-2020 |
| 27 | Udalguri | April 2016 | 25.88 | July 2016 to February 2019 | March 2018 to October 2019 | 23.99 | 4 | July 2019 to December 2020 | 23.99 | 17.24 | 6.75 | 23-07-2021 |
| Total | | | 1,274.07 | | | 1,186.75 | 167 | | 1,186.75 | 1,046.44 | 140.31 | |
| RGVY-XII Plan | | | | | | | | | | | | |
| 1 | Tinsukia | December 2013 | 246.80 | July 2014 | January 2015 to February 2016 | 253.38 | 2 | January 2018 to March 2019 | 253.38 | 252.26 | 1.12 | 25-02-2020 |
| 2 | Cachar | February 2014 | 154.81 | July 2014 | January 2015 | 152.34 | 2 | December 2018 to December 2020 | 152.34 | 151.96 | 0.38 | 30-04-2021 |
| 3 | Goalpara | December 2013 | 105.92 | July 2014 | September-October 2018 | 117.29 | 2 | March 2020 to December 2020 | 117.29 | 104.91 | 12.38 | 05-07-2021 |
| 4 | Barpeta | February 2014 | 117.72 | August 2014 | February 2015 to February 2016 | 119.74 | 9 | June 2017 to February 2021 | 119.74 | 108.30 | 11.44 | 23-11-2021 |
| 5 | Baksa | February 2014 | 117.34 | August 2014 | February 2015 to February 2016 | 117.61 | 6 | June 2017 to July 2020 | 117.61 | 108.50 | 9.11 | 05-12-2020 |
| 6 | Darrang | February 2014 | 86.11 | August 2014 | February 2015 to February 2016 | 77.88 | 36 | June 2018 to December 2020 | 77.88 | 65.98 | 11.90 | 12-12-2021 |
| 7 | Nalbari | February 2014 | 32.23 | August 2014 | February 2015 to February 2016 | 33.94 | 4 | January 2017 to November 2019 | 33.94 | 32.93 | 1.01 | 12-03-2020 |

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| Sl. No. | Name of project | Date of Sanction | Sanctioned cost (₹ in crore) | Date of tender | Date of Award | Awarded Cost (₹ in crore) | No. of vendor / packages | Date of completion | Expenditure incurred (₹ in crore) | Payment made (₹ in crore) | Pending payment (₹ in crore) | Date of Closure of project |
|--------------------|------------------|--------------------------------|------------------------------|------------------------------|--------------------------------|---------------------------|--------------------------|--------------------------------|-----------------------------------|---------------------------|------------------------------|----------------------------|
| 8 | Udalguri | February 2014 | 28.35 | August 2014 | February-March 2015 | 27.85 | 3 | January 2019 to July 2019 | 27.85 | 25.29 | 2.56 | 18-02-2021 |
| 9 | Lakhimpur | February 2014 | 84.22 | August 2014 | February 2015 to February 2016 | 81.73 | 8 | October 2017 to April 2019 | 81.73 | 73.49 | 8.24 | 30-11-2021 |
| 10 | Sibsagar | February 2014 | 143.41 | September 2014 | February-March 2015 | 143.90 | 10 | March 2018 to December 2020 | 143.90 | 137.98 | 5.92 | 25-03-2021 |
| 11 | Sonitpur | February 2014 | 80.99 | September 2014 | February 2015 to February 2016 | 74.36 | 6 | March 2018 to December 2020 | 74.36 | 63.18 | 11.18 | 16-12-2021 |
| 12 | Karimganj | February 2014 | 75.28 | September 2014 | February 2015 | 72.89 | 46 | February 2020 to March 2021 | 72.89 | 66.07 | 6.82 | 12-12-2021 |
| 13 | Dhemaji | February 2014 | 66.41 | September 2014 | February 2015 to February 2016 | 64.20 | 6 | February 2018 to December 2020 | 64.20 | 63.42 | 0.78 | 14-12-2021 |
| 14 | Nagaon | February 2014 | 110.87 | September 2014 | February-March 2015 | 103.51 | 7 | March 2018 to November 2020 | 103.51 | 82.89 | 20.62 | 16-12-2021 |
| 15 | Hailakandi | February 2014 | 90.79 | September 2014 | February 2015 to February 2016 | 90.44 | 1 | December 2018 | 90.44 | 90.31 | 0.13 | 23-01-2020 |
| 16 | Chirang | February 2014 | 79.83 | September 2014 | February 2015 | 81.15 | 3 | June 2017 to March 2021 | 81.15 | 77.50 | 3.65 | 03-03-2020 |
| Total | | | 1,621.08 | | | 1,612.21 | 151 | | 1,612.21 | 1,504.96 | 107.25 | |
| DDG | | | | | | | | | | | | |
| 1 | Solar Standalone | January 2016 to September 2018 | 111.57 | No tender invited | August 2016 to December 2017 | 123.19 | 1 | November 2017 to December 2020 | 123.19 | 112.22 | 10.97 | 14-12-2021 |
| 2 | Micro Grid | October 2015 to January 2016 | 149.62 | December 2015 & January 2016 | June 2016 and July 2016 | 119.17 | 5 | March 2018 to July 2019 | 119.17 | 97.97 | 21.20 | 07-04-2021 |
| Total | | | 261.19 | | | 242.36 | 6 | | 242.36 | 210.19 | 32.17 | |
| Grand Total | | | 3,156.34 | | | 3,041.32 | 324 | | 3,041.32 | 2,761.59 | 279.73 | |

Appendix-8

Project wise details of Sanction, NIT, Award, Expenditure incurred (SAUBHAGYA)

(Reference: Paragraph 2.11)

| Sl. No. | Name of project/Works | Date of Sanction | Date of tender | Date of Award | Awarded Cost (₹ in crore) | No. of main packages | No. of addl. Packages | Date of completion | Expenditure incurred (₹ in crore) | Payment made (₹ in crore) | Pending payment (₹ in crore) | Date of Closure of project |
|---------|-----------------------|---------------------------|--------------------------|-------------------------------|---------------------------|----------------------|-----------------------|-----------------------------|-----------------------------------|---------------------------|------------------------------|----------------------------|
| 1 | Golaghat | July 2018 to October 2019 | August to September 2018 | November 2018 | 119.61 | 3 | - | June to September 2020 | 119.61 | 113.21 | 6.40 | 29-09-2021 |
| 2 | Jorhat | July 2018 to October 2019 | August to September 2018 | October 2018 | 62.34 | 3 | - | December 2020 | 62.34 | 55.75 | 6.59 | 29-09-2021 |
| 3 | Kamrup Rural | July 2018 to October 2019 | August to September 2018 | March 2018 to May 2020 | 70.49 | 3 | 10 | March 2019 to November 2020 | 70.49 | 62.67 | 7.82 | 29-09-2021 |
| 4 | Morigaon | July 2018 to October 2019 | August to September 2018 | August 2018 to January 2020 | 38.35 | 2 | 4 | October 2018 to August 2020 | 38.35 | 34.95 | 3.40 | 29-09-2021 |
| 5 | Dibrugarh | July 2018 to October 2019 | August to September 2018 | September 2018 to March 2019 | 49.71 | 2 | 5 | March 2019 to March 2020 | 49.71 | 47.00 | 2.71 | 29-09-2021 |
| 6 | Nagaon | July 2018 to October 2019 | August to September 2018 | August 2018 to March 2019 | 81.86 | 4 | 6 | March 2019 to March 2021 | 81.86 | 76.44 | 5.42 | 29-09-2021 |
| 7 | Sonitpur | July 2018 to October 2019 | August to September 2018 | August 2018 to March 2019 | 70.78 | 1 | 4 | February 2019 to June 2020 | 70.78 | 66.48 | 4.30 | 29-09-2021 |
| 8 | Sibsagar | July 2018 to October 2019 | August to September 2018 | September 2018 to March 2019 | 22.18 | 1 | 6 | September 2019 to June 2020 | 22.18 | 20.19 | 1.99 | 29-09-2021 |
| 9 | North Lakhimpur | July 2018 to October 2019 | August to September 2018 | October 2018 to November 2018 | 73.52 | 3 | - | July 2019 to July 2020 | 73.52 | 69.50 | 4.02 | 29-09-2021 |
| 10 | Dhemaji | July 2018 to October 2019 | August to September 2018 | November 2018 to March 2019 | 21.77 | 1 | - | January to March 2019 | 21.77 | 20.89 | 0.88 | 29-09-2021 |
| 11 | Goalpara | July 2018 to October 2019 | August to September 2018 | November 2018 to March 2020 | 76.57 | 3 | 5 | October to December 2020 | 76.57 | 70.39 | 6.18 | 29-09-2021 |

Audit Report for the year ended 31 March 2020 on PSUs

| Sl. No. | Name of project/Works | Date of Sanction | Date of tender | Date of Award | Awarded Cost (₹ in crore) | No. of main packages | No. of addl. Packages | Date of completion | Expenditure incurred (₹ in crore) | Payment made (₹ in crore) | Pending payment (₹ in crore) | Date of Closure of project |
|---------|-------------------------------|---------------------------|--------------------------|--------------------------------|---------------------------|----------------------|-----------------------|---------------------------------|-----------------------------------|---------------------------|------------------------------|----------------------------|
| 12 | Dima Hasao | July 2018 to October 2019 | August to September 2018 | November 2018 | 29.34 | 1 | - | September 2020 | 29.34 | 27.76 | 1.58 | 29-09-2021 |
| 13 | Karimganj, Hkd & Cachar (Bvz) | July 2018 to October 2019 | August to September 2018 | October 2018 | 149.18 | 1 | - | December 2020 | 149.18 | 138.02 | 11.16 | 29-09-2021 |
| 14 | Cachar | July 2018 to October 2019 | August to September 2018 | August 2018 | 13.74 | 0 | 1 | December 2018 | 13.74 | 13.00 | 0.74 | 29-09-2021 |
| 15 | Hailakandi | July 2018 to October 2019 | August to September 2018 | August 2018 | 4.87 | 0 | 1 | December 2018 | 4.87 | 4.61 | 0.26 | 29-09-2021 |
| 16 | Nalbari | July 2018 to October 2019 | August to September 2018 | October 2018 to March 2020 | 34.48 | 2 | 5 | December 2018 to February 2021 | 34.48 | 32.08 | 2.40 | 29-09-2021 |
| 17 | Barpeta | July 2018 to October 2019 | August to September 2018 | September 2018 to October 2020 | 90.11 | 5 | 11 | October 2018 to October 2020 | 90.11 | 83.49 | 6.62 | 29-09-2021 |
| 18 | Dhubri | July 2018 to October 2019 | August to September 2018 | June 2018 to August 2020 | 81.02 | 3 | 12 | August 2018 to October 2020 | 81.02 | 73.08 | 7.94 | 29-09-2021 |
| 19 | Chirang | July 2018 to October 2019 | August to September 2018 | October 2018 to September 2020 | 95.77 | 2 | 5 | September 2018 to December 2020 | 95.77 | 85.02 | 10.75 | 29-09-2021 |
| 20 | Bongaigaon | July 2018 to October 2019 | August to September 2018 | November 2018 to January 2020 | 16.10 | 1 | 2 | June 2020 | 16.10 | 14.96 | 1.14 | 29-09-2021 |
| 21 | Tinsukia | July 2018 to October 2019 | August to September 2018 | November 18 | 55.26 | 2 | - | December 2020 | 55.26 | 53.23 | 2.03 | 29-09-2021 |
| 22 | Kokrajhar | July 2018 to October 2019 | August to September 2018 | November 2018 to June 2019 | 65.67 | 1 | 12 | March 2019 to June 2020 | 65.67 | 56.39 | 9.28 | 29-09-2021 |
| 23 | Baksa | July 2018 to October 2019 | August to September 2018 | October 2018 to March 2019 | 33.00 | 1 | 6 | December 2018 to December 2020 | 33.00 | 28.69 | 4.31 | 29-09-2021 |

| Sl. No. | Name of project/Works | Date of Sanction | Date of tender | Date of Award | Awarded Cost (₹ in crore) | No. of main packages | No. of addl. Packages | Date of completion | Expenditure incurred (₹ in crore) | Payment made (₹ in crore) | Pending payment (₹ in crore) | Date of Closure of project |
|--------------|---|---------------------------|--------------------------|--|---------------------------|----------------------|-----------------------|----------------------------|-----------------------------------|---------------------------|------------------------------|----------------------------|
| 24 | Darrang | July 2018 to October 2019 | August to September 2018 | October 2018 to March 2019 | 31.62 | 2 | 1 | January to December 2019 | 31.62 | 29.29 | 2.33 | 29-09-2021 |
| 25 | Udalguri | July 2018 to October 2019 | August to September 2018 | November 2018 | 10.89 | 1 | - | July 2019 | 10.89 | 10.11 | 0.78 | 29-09-2021 |
| 26 | Kamrup Metro | July 2018 to October 2019 | August to September 2018 | Works executed Circle Level empanelled contractors | | | | | | | | 29-09-2021 |
| 27 | Karbi Anglong | July 2018 to October 2019 | August to September 2018 | Works executed Circle Level empanelled contractors | | | | | | | | 29-09-2021 |
| 28 | Off-grid | July 2018 to October 2019 | August 2018 | October 2018 to March 2019 | 237.69 | 8 | - | December 2019 | 237.69 | 201.72 | 35.97 | 29-09-2021 |
| 29 | CGM (Hqrs.) Procurement | July 2018 to October 2019 | May to June 2018 | May to July 2018 | 53.70 | - | - | July to December 2018 | 53.70 | 53.70 | - | 29-09-2021 |
| 30 | RECPDCL Procurement | July 2018 to October 2019 | - | August 2018 | 94.00 | - | - | September to December 2018 | 94.00 | 94.00 | - | 29-09-2021 |
| 31 | Execution at Circle Level offices ¹⁰ | July 2018 to October 2019 | - | - | 671.61 | - | - | - | 671.61 | 645.06 | 26.55 | 29-09-2021 |
| 32 | Saubhagya Ceremonial | July 2018 to October 2019 | - | - | 0.75 | - | - | - | 0.75 | 0.75 | - | 29-09-2021 |
| 33 | PMA charges (WAPCOS) | July 2018 to October 2019 | - | February 2020 | 5.98 | - | - | Yet to be completed | 5.98 | - | 5.98 | -- |
| 34 | Contract Management services (RECPDCL) | July 2018 to October 2019 | - | August 2018 | 2.24 | - | - | December 2018 | 2.24 | - | 2.24 | 29-09-2021 |
| 35 | JTA Expenses | July 2018 to October 2019 | - | - | 11.41 | - | - | - | 11.41 | - | 11.41 | 29-09-2021 |
| 36 | Audit Fees | July 2018 to October 2019 | - | - | 0.46 | - | - | - | 0.46 | - | 0.46 | 29-09-2021 |
| Total | | | | | 2,476.07 | 56 | 97 | - | 2,476.07 | 2,282.43 | 193.64 | - |

¹⁰ For execution of works through empanelled contractors the LoAs were issued at the field offices of the Company. Hence, details such as date of award, date of completion, name of the vendors etc. were not available in the Head Office.

