



सत्यमेव जयते

**Report of the  
Comptroller and Auditor General of India on  
State Public Sector Enterprises  
for the year ended 31 March 2022**



**SUPREME AUDIT INSTITUTION OF INDIA**

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

**GOVERNMENT OF ASSAM**

*Report No. 3 of 2023*

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# Table of Contents

Particulars	Reference to	
	Paragraph(s)	Page(s)
<b>Preface</b>		iii
<b>Overview</b>		v
<b>CHAPTER I GENERAL PURPOSE FINANCIAL REPORT ON STATE PUBLIC SECTOR ENTERPRISES</b>		
<b>Section 1: Financial Performance of State Public Sector Enterprises</b>		
Introduction	1.1.1	1
Mandate	1.1.2	1
What this Report contains	1.1.3	2
Number of SPSEs	1.1.4	2
Contribution to State Economy	1.1.5	3
Investment in SPSEs	1.1.6	3
Reconciliation with Finance Accounts of GoA	1.1.7	5
Budgetary outgo of GoA	1.1.8	5
Returns from SPSEs	1.1.9	7
Long Term Debts of working SPSEs	1.1.10	8
Operating Efficiency of SPSEs	1.1.11	10
Return on Investment by GoA based on Present Value of Investment	1.1.12	14
Performance of SPSEs having no arrear of Accounts	1.1.13	15
<b>Section 2: Oversight Role of CAG</b>		
Audit of State Public Sector Enterprises	1.2.1	17
Appointment of statutory auditors of SPSEs by CAG	1.2.2	17
Submission of accounts by SPSEs	1.2.3	17
Timeliness in preparation of accounts by SPSEs	1.2.4	18
Investment made by GoA in SPSEs having arrear in Accounts	1.2.5	19
Audit of accounts and supplementary audit	1.2.6	20
Audit of accounts of Government Companies by Statutory Auditors	1.2.7	20
Supplementary Audit of accounts of Government Companies	1.2.8	21
Result of CAG's oversight role	1.2.9	21
Management Letters	1.2.10	23
<b>Section 3: Corporate Governance</b>		
Introduction	1.3.1	24
Guidelines on Corporate Governance	1.3.2	24
Exemption allowed to Government Companies	1.3.3	24

Particulars	Reference to	
	Paragraph(s)	Page(s)
Coverage of State PSEs for Corporate Governance	1.3.4	25
Summarised provisions on Corporate Governance	1.3.5	25
Board of Directors	1.3.6	26
Independent Directors	1.3.7	28
Committees of BoD	1.3.8	30
Other statutory requirements	1.3.9	31
<b>Section 4: Corporate Social Responsibility</b>		
Introduction	1.4.1	35
Coverage	1.4.2	35
Status of compliance of the provisions of CSR	1.4.3	35
<b>CHAPTER II COMPLIANCE AUDIT PARAGRAPHS RELATING TO SPSEs</b>		
<b>MOITRI Society</b>		
<b>Assam Police Housing Corporation Limited</b>		
<b>Assam State Co-Operative Housing Federation Limited</b>		
Implementation of Mission of Overall Improvement of Thana for Responsive Image (MOITRI) Scheme	2.1	39
<b>Assam Power Generation Corporation Limited</b>		
Construction of Power Projects	2.2	58
Non adherence to the Investment Policy of the Company	2.3	67
<b>Assam Mineral Development Corporation Limited</b>		
Mining activities	2.4	70
<b>Assam Petro-Chemicals Limited</b>		
Wasteful expenditure	2.5	91
Undue benefit	2.6	93
<b>Assam Seeds Corporation Limited</b>		
Avoidable expenditure	2.7	96
<b>Appendices</b>		101

## *Preface*

This Report of the Comptroller and Auditor General of India (C&AG) on Public Sector Enterprises has been prepared for submission to the Governor of the State of Assam under Article 151 of the Constitution of India for being laid on the floor of the State legislature.

The accounts of Government companies are audited by the C&AG under the provisions of Section 143 of the Companies Act, 2013. The accounts certified by the Statutory Auditors (Chartered Accountants) appointed by the C&AG under the Companies Act, are subject to supplementary audit by the C&AG whose comments supplement the reports of the Statutory Auditors. The audit of statutory corporations is governed by their respective legislations. The C&AG is the sole auditor in respect of one statutory corporation, *namely*, Assam State Transport Corporation and Assam Electricity Regulatory Commission, a regulatory body. In addition, the Government companies/statutory corporations are also subject to test audit by the C&AG.

Reports in relation to the accounts of a Government company or statutory corporation are submitted to the State Government by C&AG for laying before the Legislature of Assam under the provisions of Section 19-A of the C&AG's (Duties, Powers and Conditions of Service) Act, 1971.

The instances mentioned in this Report are those, which came to notice in the course of test audit during April 2020 to March 2022 as well as those which came to notice in the earlier years but could not be reported in the previous Audit Reports. Matters relating to the period after March 2022 have also been included, wherever necessary. The Report has been finalised after considering the response of the State Government/PSEs concerned, wherever received.

The audit has been conducted in conformity with the Auditing Standards issued by the C&AG of India.



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