



**COMMITTEE ON PUBLIC UNDERTAKINGS  
FIFTY EIGHTH REPORT**

**FIFTEENTH ASSEMBLY**

**REPORT ON THE AUDIT PARAS CONTAINED IN THE REPORT OF THE  
COMPTROLLER AND AUDITOR GENERAL OF INDIA (COMMERCIAL)  
FOR  
THE YEAR 2007-2008 AND 2008-2009 RELATING TO  
ASSAM PLAINS TRIBES DEVELOPMENT CORPORATION LIMITED**

**Presented to the House on 20<sup>th</sup> December, 2021**

**ASSAM LEGISLATIVE ASSEMBLY SECRETARIAT  
DISPUR :: GUWAHATI-6**

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## **INTRODUCTION**

I, the Chairman, Committee on Public Undertakings, Assam Legislative Assembly having been so authorised by the Committee on their behalf present this 58<sup>th</sup> Report which was approved by the Committee on the Audit paragraphs contained in the Report of the Comptroller and Auditor General of India (Commercial) for the Year 2007-2008 and 2008-2009 relating to Assam Plains Tribes Development Corporation Limited.

(2) The Committee had taken up the work of examining the relevant paragraphs contained in the Report of the Comptroller and Auditor General of India (Commercial) for the year ended 31 March 2008 and 31 March 2009 related to the Assam Plains Tribes Development Corporation Limited under the WPT&BC Department, Government of Assam and had a threadbare discussion with the officers of the WPT&BC Department, Government of Assam as well as Assam Plain Tribes Development Corporation Limited on 30<sup>th</sup> June, 2021.

(3) The Report was considered and adopted by the Committee in its meeting held on 13th December, 2021.

(4) The Committee placed on record its thanks to the officers of Assam Plains Tribes Development Corporation Limited for furnishing the records/relevant materials and giving information as well as for extending fullest co-operation to the Committee.

(5) The Committee also extends its high appreciation to the Principal Accountant General (Audit), Assam and the concerned officials for their sincere co-operation extended to the Committee during its examination.

(6) The Committee also placed on record its appreciation to officers and staff of the Committee for their unstinted co-operation extended to the Committee in conducting of examination as also in the compilation in presentation of this Report.

**Dispur**

**The 13<sup>th</sup> December, 2021**

**(Ramendra Narayan Kalita, M.L.A.)  
Chairman,  
Committee on Public Undertakings**

**COMPOSITION OF THE COMMITTEE**

**CHAIRMAN:** Shri Ramendra Narayan Kalita, MLA

**MEMBERS:**

- 1 Smti. Suman Haripriya, MLA
- 2 Shri Terash Gowala, MLA
- 3 Shri Krishnendu Paul, MLA
- 4 Shri Ganesh Kumar Limbu, MLA
- 5 Shri Suren Phukan, MLA
- 6 Shri Prodip Hazarika, MLA
- 7 Shri Jitu Goswami, MLA
- 8 Shri Charan Boro, MLA
- 9 Shri Siddeque Ahmed, MLA
- 10 Md. Nurul Huda, MLA
- 11 Smti. Nandita Das, MLA
- 12 Shri Rafiqul Islam, MLA

**SECRETARIAT:**

- 1 Shri H. Das, IAS, Principal Secretary
- 2 Shri I. Mozumder, Joint Secretary
- 3 Shri T. Deka, Deputy Secretary
- 4 Shri R.K. Sarmah, Superintendent

## **CHAPTER-I**

### **Report and Recommendations**

During the Course of Deposition before the Committee in its Meeting held on 30<sup>th</sup> June, 2021 in presence of Principal Accountant General (Audit), Commissioner & Secretary to the Government of Assam, WPT&BC Department, Managing Director of Assam Plains Tribes Development Corporation Limited (APTDCL) and other Departmental representatives had submitted the replies to the queries against the Audit paragraphs mentioned as follows:

#### **1. Reference paragraph 4.6 of the Report of the CAG of India (Commercial) for the year ended 2007-2008.**

##### **Undue benefit to supplier**

**Release of advance, enhancement of in agreed rates, delay in supply of tractors and non-deduction of sales tax at source in violation in terms of sanction order resulted in extension of undue financial benefit of Rs. 34.84 lakh to the supplier.**

##### **MANAGEMENT REPLY**

The Government of Assam had sanctioned an amount of Rs.3,95,86,880.00 as grants in-aid vide sanctioned No. TAD/SCA/TSP/88/2002/Pt-I/118 dated 25-07-2003 and TAD/SCA/TSP/88/2002/Pt-I/119 dated 25-07-2003 for implementation of family oriented income generating schemes for the benefit of S.T. Agriculture Farmers of the state living below the poverty line and the amount was receipt by APTDCL during the year, 2003-2004.

APTDCL proposed to utilize the amount by providing Massey Ferguson Tractors Model No. MF 1035 DI Diesel Tractor (36.5 HP) to 76 numbers of Self Help Group at 80% of the unit cost as grants and remaining 20% deposited by the self-help groups as promoters contribution as per decision of the Board of Directors in their meeting held on 07-04-2003 and required proposal was also furnished to the WPT&BC Department covering 76 numbers of self-help groups.

The observation was raised by the Auditors under the para 4.6 of the Audit Report of the Comptroller and Auditor General of India (Commercial) for the year ended 31 March 2008. It was fact that APTDCL had not deducted due AGST at source and procured the tractors with higher rates of Rs. 5,39,981.00 per unit against the approval by the purchase committee @ Rs. 5,20,880.00 resulting in excess amount of Rs. 14,51,676.00 paid by the supplier.

The detailed point wise reply of the above Audit objection was submitted to the WPT&BC Department vide letter no. PTDC/A/71/2007/90/234-235 dated 01-04-2009 with copy to the Joint Secretary, Assam Legislative Assembly, in response to Memo No. LAPUC16/2008/1419(A) dated 24-03-2009.

It appears from the above that the APTDCL had committed some irregularities while implementing the tractor schemes by paying advance to the supplier ignoring the point 7 of the Deed of Agreement executed for this purpose and incurring losses as reported by the Auditors. As regards deduction of AGST against the bill amount was also not done.

APTDCL presently is not in a position to fix responsibility on the officials for committing such irregularities as all the officials dealing with procurement of tractors has already retired from the service. APTDCL assures for not committing such irregularities in future.

### **OBSERVATION AND RECOMMENDATION**

After a threadbare discussion with the Commissioner & Secretary to the Government of Assam, WPT&BC Department, Managing Director of APTDCL and other Departmental representatives, the Committee decided to drop the para with a warning not to repeat such act in future.

**2. Reference paragraph 4.7 of the Report of the CAG of India (Commercial) for the year ended 2007-2008.**

**Non achievement of scheme objective**

The Company diverted Rs. 26 lakh meant for utilization on procurement and marketing of Minor Forest Produce (MFP) in the State which resulted in non-achievement of scheme objective.

**MANAGEMENT REPLY**

The Ministry of Tribal Affairs had released an amount of Rs. 30.00 lakh to the Government of Assam for implementation of Minor Forest Product schemes and WPT&BC Department sanctioned and released the amount to APTDCL as implementing agency during the year 2003-2004.

As reported in the Para, APTDCL could utilize Rs. 3.62 lakh for procurement of bamboo and Rs. 27.88 lakh was spent for construction of Ware-House cum-Office with the approval of the Board of Directors.

The detailed replied of the above audit objection for non-achievement of scheme funds amounting to Rs. 26.00 lakh meant for MFP scheme was submitted to the WPT&BC Department, vide APTDCL letter No. PTDC/A/71/2007/90/234-235 dated 01-04-2009 with copy to the Joint Secretary, Assam Legislative Assembly, in response to Memo No. LAPUC-16/2008/1419/(A) dated 24-03-2009.

Presently, APTDCL is implementing the MFP schemes as per schemes sanctioned and releasing the funds from the Ministry of Tribal Affairs without any diversion.

**OBSERVATION AND RECOMMENDATION**

After a threadbare discussion with the Commissioner & Secretary to the Government of Assam, WPT&BC Department, Managing Director of APTDCL and other Departmental representatives, the Committee decided to drop the para with a warning not to repeat such act in future.

**3. Reference paragraph 4.10 of the Report of the CAG of India (Commercial) for the year ended 2008-2009**

**Arrears in finalisation of accounts**

Failure of the Company to finalize its Accounts on a time bound manner has resulted in unaccountability of Government Investment besides leaving scope for fraud and leakage of public money.

**MANAGEMENT REPLY**

The Observation raised by the Audit Report under this para for non-compliances of the provisions u/s 166 & 216 of Companies Act, 1956 for finalization of Annual Account was fact.

APTDCL failed to finalize its Accounts due to several reasons and having arrears of 21 years as at 30<sup>th</sup> September, 2009 and subsequently it was raised to 26 years as at 31<sup>st</sup> March, 2013 for different reasons like non availability of efficient accounts persons having knowledge of company Accounts. Considering to update the Corporation has engaged one retired Accounts Officer for update of Arrears of Accounts and finalized the Annual Accounts up to the year ended on 31<sup>st</sup> March, 2019 with adoption in the Annual General Meeting of shareholders.

Further, APTDCL also stated that it has also filed the Annual Accounts up to the year ended on 31<sup>st</sup> March 2019 in the Office of Registrar of Companies, N.E. Region as per provision of the Companies Act.

**OBSERVATION AND RECOMMENDATION**

After a threadbare discussion with the Commissioner & Secretary to the Government of Assam, WPT&BC Department, Managing Director of APTDCL and other representatives, the Committee decided to drop the para with a warning not to repeat such act in future.

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