

TABLE OF CONTENTS

	<i>Paragraphs</i>	<i>Pages</i>
Preface		v
Executive Summary		vii
CHAPTER-I: SOCIAL SECTOR		
Introduction	1.1	1
<i>Performance Audit</i>		
Public Health Engineering & Water Supply Department		
National Rural Drinking Water Programme (NRDWP)	1.2	2
<i>Compliance Audit Paragraphs</i>		
Department of Women & Child Development		
Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG)	1.3	27
Public Health Engineering & Water Supply Department		
Unfruitful expenditure	1.4	35
CHAPTER-II: ECONOMIC SECTOR		
Introduction	2.1	37
<i>Compliance Audit Paragraphs</i>		
Water Resources Department		
Accelerated Irrigation Benefits Programme in Arunachal Pradesh (AIBP)	2.2	38
Public Works Department		
Doubtful expenditure	2.3	50
Water Resources Department		
Undue benefit to contractor	2.4	52
Hydro Power Development Department		
Loss of Government money	2.5	53
Agriculture Department		
Irregular expenditure	2.6	55
CHAPTER-III: GENERAL SECTOR		
Introduction	3.1	57
<i>Compliance Audit Paragraphs</i>		
Planning Department		
Border Area Development Programme (BADP)	3.2	58

Misutilisation of Fund	3.3	71
Irregular expenditure	3.4	72
District Administration		
Idle expenditure	3.5	73
CHAPTER-IV: REVENUE SECTOR		
Introduction	4.1	77
<i>Compliance Audit Paragraphs</i>		
Tax and Excise Department		
Failure of Assessing Officer to detect short realisation of tax	4.2	83
Non-furnishing of returns by registered dealers	4.3	85
Failure of Assessing Officer to take action to register un-registered dealers	4.4	85
Loss of revenue due to non-renewal of licences	4.5	86
Loss of revenue due to non-renewal of brand/label	4.6	86
Transport Department		
Non-realisation of road tax	4.7	87
Non-realisation of entry tax	4.8	88
Non-renewal of fitness certificates	4.9	89
CHAPTER-V: ECONOMIC SECTOR (PSUs)		
Overview of State Public Sector Undertakings	5.1	91
<i>Compliance Audit Paragraphs</i>		
Home Department		
Arunachal Police Housing and Welfare Corporation Limited		
Project execution in Arunachal Police Housing and Welfare Corporation Limited (APHWCL)	5.2	100
Arunachal Pradesh Forest Corporation Limited		
Idle expenditure	5.3	108
CHAPTER-VI: FOLLOW-UP OF AUDIT OBSERVATIONS		
Follow up on Audit Reports	6.1	111
Audit Committee Meeting	6.2	111
Response to Audit Observations	6.3	111

APPENDIX

Appendix	Subject	Page (s)
1.2.1	Statement showing sample selection of Districts, Blocks, Gram Panchayats and Habitations	115
2.2.1	Details of 56 selected projects	116
2.2.2	List of sub-MIPs with insufficient/no water source	119
2.2.3	List of projects with cluster of sub MIPs not within the stipulated 5 km radius	121
2.2.4	List of projects with cluster of sub MIPs for repair and maintenance works	122
2.3.1	Statement showing duplication of chainages on the executed work	123
2.6.1	Statement showing works executed under RKVY scheme at Directorate and District Levels	124
3.2.1	Details of lapses and irregularities noticed in execution of BADP schemes during joint inspection	126
3.3.1	Statement showing detailed expenditure of ₹ 1.62 crore incurred in inadmissible works under “Untied Fund”	128
3.3.2	Statement showing detailed expenditure of ₹ 69.65 lakh incurred in inadmissible works under “Untied Fund”	130
3.4.1	Statement showing expenditures of ₹ 55.00 lakh incurred in inadmissible works under “MLALADS”	131
4.2.1	Statement showing details of short deduction of VAT by the DDOs & non-recovery of penalty payable by the contractors	133
4.3.1	Statement showing non-furnishing of returns by registered dealers	136
4.5.1	Statement showing non-realisation of license fee and penalty of Wholesale Vends	137
4.6.1	Statement showing non-realisation of renewal fee & penalty in respect of brand names/label	138
4.8.1	Details of non-realisation of entry tax on motor vehicles	144
5.1.1	Statement showing investments made by the State Government in SPSUs whose accounts are in arrears	145
5.1.2	Summarised financial position and working results of Government companies as per their latest finalised financial statements/accounts	146
5.2.1	Statement showing details of supplementary/additional work	148
5.2.2	Statement showing retention of unspent project fund	150
5.2.3	Status of physical progress of Sampled projects	152
6.1.1	Statement showing details of Explanatory Notes on Paragraphs of Audit Report Pending as of October 2017	155
6.1.2	Status of outstanding Action Taken Notes (ATNs) on the recommendations of the Public Accounts Committee	158
	Glossary of Abbreviations	161

