

TABLE OF CONTENTS

	<i>Paragraphs</i>	<i>Pages</i>
Preface		v
Overview		vii
CHAPTER-I:INTRODUCTION		
About the Report	1.1	1
Profile of the Office of the Principal Accountant General, Arunachal Pradesh	1.2	1
Planning and conduct of Audit	1.3	2
Significant Audit Observations	1.4	3
CHAPTER-II: SOCIAL SECTOR		
Introduction	2.1	5
Compliance Audit Paragraphs		
Sports & Youth Affair Department		
Development of Sports Infrastructure in Arunachal Pradesh	2.2	6
Food & Civil Supplies Department		
Excess Payment	2.3	23
Public Health Engineering & Water Supplies		
Unverifiable Expenditure	2.4	24
Erroneous Expenditure	2.5	27
CHAPTER-III: ECONOMIC SECTOR		
Introduction	3.1	29
Compliance Audit Paragraphs		
Public Works Department		
Unfruitful Expenditure	3.2	31
Infructuous expenditure on Bridge	3.3	33
Excess expenditure and diversion of funds	3.4	35
Excess Expenditure	3.5	38
Avoidable expenditure	3.6	40
Hydro Power Development Department		
Infructuous Expenditure	3.7	41
Power Department		
Wasteful expenditure on idle Equipment	3.8	43
Rural Development Department and Public Works Department		
Fraudulent Expenditure and fabrication of records	3.9	45
Public Works Department		
Irregularities in execution of works	3.10	49

CHAPTER-IV: GENERAL SECTOR		
Introduction	4.1	51
Compliance Audit Paragraph		
Planning Department		
Member of Legislative Assembly Area Development Scheme	4.2	53
CHAPTER-V: REVENUE SECTOR		
Introduction	5.1	71
Compliance Audit Paragraphs		
Tax and Excise Department		
Non realisation of tax	5.4.1	80
Non realisation of tax	5.4.2	81
Non levy of revenue from Wholesale Vends	5.5	82
Non-levy of Penalty	5.6	83
Non-realisation of Renewal Fee and Penalty	5.7	84
Transport Department		
Non-realisation of Road Tax /Motor Vehicle Tax and Penalty	5.8	85
Non-renewal of Fitness Certificates	5.9	86
Short recovery of Composite Tax - ₹ 13.71 lakh	5.10	88
CHAPTER-VI: ECONOMIC (SPSUs) SECTOR		
Overview of State Public Sector Undertakings	6.1	89
CHAPTER-VII: FOLLOW-UP OF AUDIT OBSERVATIONS		
Follow up Action on Audit Reports	7.1	99
Audit Committee Meeting	7.2	99
Response to Audit Observations	7.3	100

APPENDIX

Appendix	Subject	Page (s)
2.1	District-wise position of Sports Infrastructure Schemes/Projects taken up during the Year 2014-15 to 2018-19	103
2.2	Details of 19 delayed Projects funded under MDoNER and NEC	104
2.3	Statement showing status of 21 Projects in the selected five sample Districts	106
4.1	List of Schemes/Works executed in Lower Subansiri District without recommendation of the concerned MLAs	108
4.2	List of Schemes/Works not executed as per the recommendations of the concerned MLAs	108
4.3	Details of procurement of CGI Sheets and distribution to beneficiaries	109
4.4	Statement showing payment of excess rate in procurement of CGI Sheets in three sampled districts	110
4.5	List of non-permissible Schemes/Works	111
4.6	Statement showing non-maintenance and upkeep of Assets created under the Scheme	112
5.1	Statement showing non-payment of Tax by two Dealers	113
5.2	Statement showing non-payment of due Tax and Penalty by a Dealer	116
5.3	Showing details of unauthorised lifting of IMFL by two wholesale vends	117
5.4	Statement showing non-levy of Penalty for non-filing of Tax Return	119
5.5	Statement showing short-realisation of Composite Fee due to issue of Temporary Permits to owners of 146 Commercial Vehicles	130
6.1	Summarised Financial Position and Working Results of PSUs (all Government Companies) as per their latest finalized Financial Statements/Accounts as on 30 September 2019	140
6.2	Statement showing Rate of Real Return on Government Investment	142
7.1	Statement showing details of Explanatory Notes on Paragraphs of Audit Report pending as of March 2020	143
7.2	Status of outstanding Action Taken Notes (ATNs) on the recommendations of the Public Accounts Committee (PAC) as of March 2020	146
7.3	Details of outcomes of Public Accounts Committee meeting (PAC) held in September and January 2020	148
7.4	Statement showing details of Outstanding Paras to be discussed in PAC/CoPU as of March 2020	149

