



# The Arunachal Pradesh Gazette

EXTRAORDINARY  
PUBLISHED BY AUTHORITY

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No. 402, Vol. XXIV Naharlagun, Tuesday, October 3, 2017 Asvina 11, 1939 (Saka)

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GOVERNMENT OF ARUNACHAL PRADESH  
ARUNACHAL PRADESH CIVIL SECRETARIAT  
ITANAGAR

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## NOTIFICATION

The 1st September, 2017

No. MUN/ESTT-37/2015-2016/1539-57.—In exercise of powers conferred by sub-section (1) of Section 20 of the Comptroller and Audit General (Duties, Powers and Conditions of services) Act, 1971 and after consultation with Comptroller and Audit General of India (CAG), the Governor of Arunachal Pradesh is pleased to request the Comptroller and Audit General of India to undertake the audit of the accounts of all the Urban Local Bodies constituted in the state of Arunachal Pradesh under Part-IX of Constitution of India.

1. The terms and conditions for conducting the audit of the accounts of the said ULB's will be as follows :

- (i) In addition to audit to be conducted by the statutory Auditor of ULB's, the CAG of India will have the right to conduct such test check of the accounts and to comments on and supplement the reports of the statutory auditors, as he may deem fit.
- (ii) The CAG of India or any person appointed by him in connection with the audit shall have the same rights, privilege and authority as the CAG has in connection with the audit of Government accounts.
- (iii) The results of audit may be communicated by CAG or any person appointed by him to the ULB's. The CAG may also forward a copy of the report direct to the Government.
- (iv) The scope, extent and manner of conducting audit shall be as decided by the CAG.
- (v) The CAG or his representatives will have the right to report to State Legislature, the results of audit at his discretion.
- (vi) The above terms and conditions will not affect, in any way, the CAG's right to access the accounts and records of the ULB's under other section of the Comptroller and Audit General (Duties, Powers and Conditions of Services) Act, 1971 and under other due statutory process.

2. CAG may provide suitable Technical Guidance and Support to primary external auditors of ULB's, viz. DLFA or any other such designation statutory agency, for the purpose of strengthening Public Finance Management and Accountability in ULB's. The parameters of such TGS would be as illustrated in Section 152 to 154 of Audit Regulations 2007 issued by CAG u/s. 23 of CAG's (DPC) Act, 1971.

Development Commissioner,  
Finance Department,  
Government of Arunachal Pradesh,  
Itanagar.