

CHAPTER - VIII

FOLLOW UP OF AUDIT REPORTS

The Mayor/Chairman, Municipal Commissioner/Executive Officer of ULBs are required to comply with the observations contained in the Audit Reports and rectify the defects and omissions and send their compliance report through proper channel to the Examiner of Local Accounts, Bihar within three months from the date of its receipt.

The details of Audit reports and the paragraphs outstanding as on 31st March 2006 are given in table below.

Table-16 Details of Audit reports and outstanding Para as on 31st March 2006

Year of issue	No. of A/R	No. of Outstanding Paragraphs	Money value (Rs. in crore)
Up to 2000	835	14793	104.08
2000-01	48	1657	27.55
2001-02	41	1291	23.52
2002-03	22	929	25.59
2003-04	26	1091	45.94
2004-05	14	437	8.78
2005-06	23	644	27.05
Total	1009	20842	262.51

A review of the Audit Reports which were pending due to non-receipt of replies, revealed that the Heads of the auditee units did not send any compliance to audit paragraphs appearing in a large number of Audit Reports. Delay in complying with audit reports not only defeats the very purpose of the scrutiny by public auditors, but would help the defaulters go scot-free. Thus, accountability of the executives of local bodies is far from satisfactory.

The Principal Secretary to the Govt. of Bihar, Urban Development Department, was informed from time to time, to ensure that the officers of concerned ULBs took prompt and timely action to comply with audit paras but progress is wanting.