

CHAPTER-VIII

STATUS OF COMPLIANCE OF AUDIT REPORTS

8.1 Compliance of Audit Reports

Compliance Report on observations made in the Audit Report was required to be sent to the ELA, Bihar within three months from the date of receipt of the Audit Report by the ULBs. However this was not being adhered to by the ULBs as a total of 19890 paras involving Rs.332.62 crore were outstanding as on 31.03.08 (Table- 34).

Table-34
Position of Para Outstanding on 31.03.08
(Rupees in crore)

	No. of Para Outstanding	Amount
Para Outstanding	33019	356.14
Para settled as on 31-3-2008	13129	23.52
Balance Outstanding	19890	332.62

As the head of the auditee units failed to send compliance to audit paragraphs contained in different Audit Reports, delay in compliance of Audit Reports not only defeated the purpose of audit, but also helped the defaulters go scot-free. Thus, accountability of the Executives of local bodies is far from satisfactory.

The Principal Secretary UD&HD, Government of Bihar was informed from time to time to ensure prompt and timely action to comply with audit paras by concerning ULBs but its progress is not satisfactory.