

## **State of Work**

The important audit observations are included in the audit reports presented to the State Legislature. Other audit observations are pursued with the respective offices through inspection reports. The present state of work is given below.

### **Audit Reports**

#### **Audit Report (General and Social Sector)**

The Audit Report (General and Social Sector) Volume 2 (Report No. 4 of the year 2013) for the year ended March 2012 has been tabled in the State Legislature on 06 April 2013.

According to the Finance Department instructions (December 1993) the Administrative Departments are required to furnish explanatory notes on transaction paragraphs, Performance Audits, etc. included in the Audit Reports within three months of their presentation to the State Legislature. However, 12 out of 25 departments which were commented upon, did not submit explanatory notes on 37 Paragraphs and 15 Performance Audits as of September 2012 in respect of Audit Reports for the years 2001-02 to 2010-2011.

The Finance Department of the State had issued instruction to all the departments to submit Action Taken Notes (ATNs) on the recommendations of PAC within four months of their presentation to the State Legislature. There were 69 recommendations for which ATNs were awaited as of September 2012.

#### **Inspection Reports (IRs)**

After the issue of IRs, the heads of offices and next higher authorities are required to comply with the observations contained in the IRs and rectify the defects and omissions promptly and report compliance to this office. Half yearly report of pending IRs is sent to the Secretary of each department. In spite of this, the response to audit observations remains poor. As of June 2012, 75001 paragraphs relating to 11667 IRs were outstanding for more than three months. Of these, 2308 IRs containing 6089 paragraphs were outstanding for more than 10 years.

#### **Audit Report on State Finances**

From the report year 2008-09 onwards, the C&AG of India decided to bring about a separate volume titled "Report on State Finances" providing an analytical review of the annual Accounts of the State Government.