

CHAPTER-IV

GENERAL

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4.1 Follow up on Audit Reports

Non-submission of suo-moto Action Taken Notes

In terms of the resolution (September 1994) of the Public Accounts Committee (PAC), the administrative Departments were required to submit *suo-moto* Action Taken Notes (ATNs) on paragraphs and reviews included in the Audit Reports, within three months of presentation of the Audit Reports to the Legislature to the PAC with a copy to Accountant General (AG) (Audit) without waiting for any notice or call from the PAC, duly indicating the action taken or proposed to be taken. The PAC, in turn, is required to forward the ATNs to AG (Audit) for vetting before its comments and recommendations. The State Level Apex Committee in a meeting (August 2001) chaired by the Chief Secretary of Assam also instructed all departments to submit replies on paragraphs and reviews included in the Audit Reports as soon as the Audit Reports are presented to the Legislature. Assam Legislative Assembly reiterated the same instructions in September 2014 and October 2018.

However, only seven *suo-moto* replies/explanatory notes were received against 1,855 paragraphs and reviews included in the Audit Report on Social, Economic and General Sectors up to 2023-24 from the respective departments.

As of March 2024, PAC discussed 1,272 out of 1,855 paragraphs and reviews pertaining to the years 1983-84 to 2023-24. Consequently, 583 audit observations/comments included in those paras/ reviews were yet to be discussed by the PAC.

4.2 Action Taken on Recommendations of the PAC

PAC made 641 recommendations in its 55th to 186th Reports with regard to 52 departments and settled 311 paragraphs based on action taken by the departments concerned on the recommendations made by the PAC. The remaining 325 recommendations¹¹³ were pending for settlement as of March 2024 due to non-receipt of ATNs/ Reports from the departments concerned.

4.3 Response to Audit Observations and Compliance thereof by Senior Officials

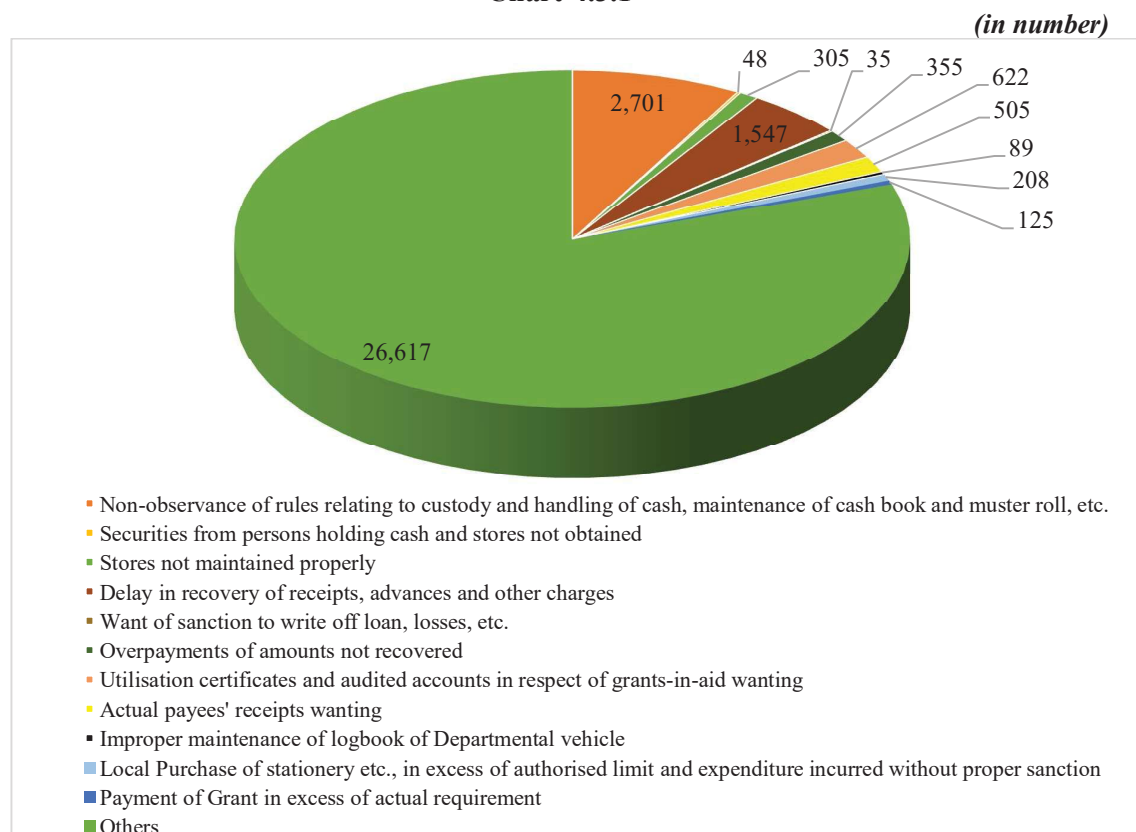
The AG arranges to conduct periodical inspection of Government departments to test-check the transactions and verify the maintenance of significant accounting and other records according to prescribed rules and procedures. When important irregularities detected during inspection are not settled on the spot, Inspection Reports

¹¹³ Five paragraphs {Para 2.3.6 (Part A & C) of AR 2015-16, Para 3.4.3 of AR 2015-16, Para 3.4.2 of AR 2016-17, Para 1.2.4 of AR 2018-19 and Para 1.2.5 of AR 2018-19} discussed in PAC but neither dropped nor any action was recommended since two cases were subjudiced and three cases were pending.

(IRs) are issued to the Heads of the concerned offices with a copy to the next higher authority. The State Government (March 1986) has advised Departments to provide prompt response to the IRs issued by the AG and to ensure that remedial action is taken in compliance with the prescribed rules and procedures. The authorities of the offices and departments concerned were required to examine the observations contained in the IRs in the light of the given audit findings in the paras. They were also required to rectify the defects and omissions promptly wherever called for and report their compliance to the AG. The AG sends half-yearly report of pending IRs to the Commissioners and Secretaries of the Departments concerned from time to time. This report is sent to facilitate monitoring of the audit observations contained in pending IRs.

Out of the IRs issued up to December 2023, 33,157 paragraphs pertaining to 6,179 IRs were outstanding for settlement at the end of June 2024, pertaining to Civil Departments/ Public Health Engineering Department/ Public Works Department/ Water Resource Department/ Irrigation and Inland Water Transport Department. Of these, 2,310 IRs containing 10,577 paragraphs had not been replied to/ settled for more than 10 years. Even the initial replies, which were required to be received from the Heads of Offices within four weeks from the date of issue, were not received from 52 departments in respect of 2,379 IRs containing 14,754 paragraphs issued between 1994-95 and 2023-24. As a result, irregularities commented upon through 33,157 paragraphs, had not been addressed as of June 2024 as shown in **Chart 4.3.1**:

Chart-4.3.1



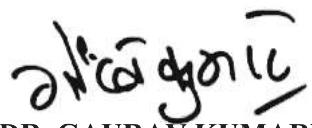
Non-receipt of replies to the IRs in respect of the 52 Departments indicated that the Heads of Departments (Directors/ Executive Engineers) did not initiate action with regard to defects, omissions and irregularities pointed out by Audit. The Commissioners and Secretaries of the Departments concerned, who were informed of the position through half-yearly reports, also did not ensure prompt and timely action by the officers of the Departments concerned.

The above mentioned facts also indicated inaction against the defaulting officers thereby facilitating continuation of serious financial irregularities and potential loss to the Government though these were pointed out in Audit.

Audit Objection Committee (AOC) is constituted by the Government every year at State level for consideration and settlement of outstanding audit observations relating to Civil and Works Departments. Altogether, 23 meetings (Social Sector: 04; Economic Sector: 10; and General Sector: 09) of the Committee were held on different dates up to March 2024. The AOC discussed total of 261 IRs and 1,142 Paragraphs, of which 21 IRs and 380 Paragraphs were settled.

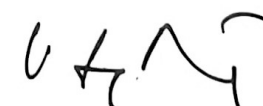
It is recommended that Government may review the matter and ensure that effective system exists for (a) action against defaulting officials who did not send replies to IRs/ Paragraphs as per the prescribed time schedule; (b) action to recover loss/ outstanding advances/ overpayments in a time bound manner; and (c) prompt and timely response to the audit observations.

Guwahati
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Countersigned

New Delhi
The 06 July 2026


(K. SANJAY MURTHY)
Comptroller and Auditor General of India