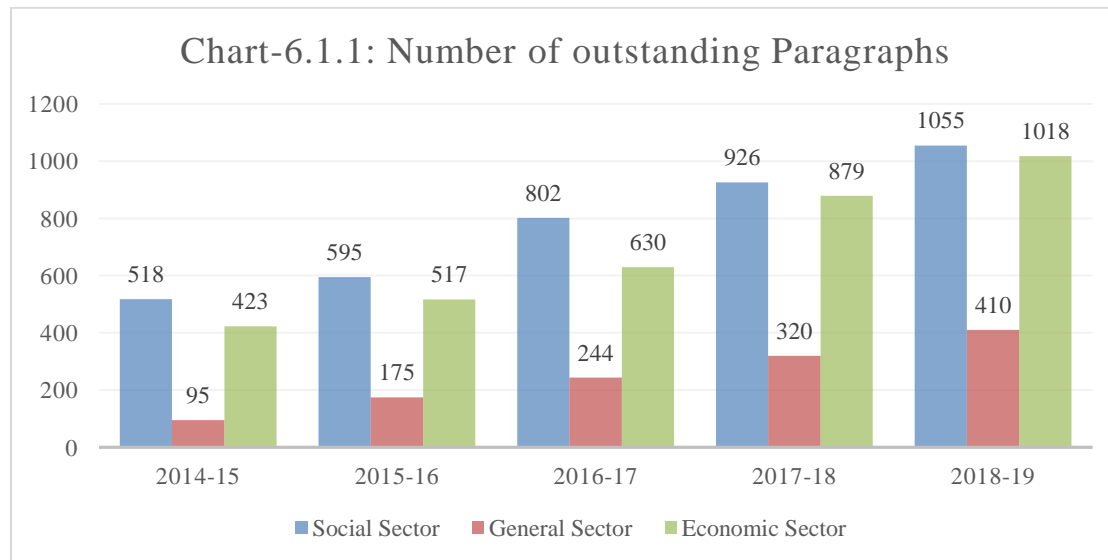


## Response to audit observations and compliance thereof by the Executive

Accountant General (Audit) conducts periodical inspection of Government Departments to verify on a test-check basis if proper books of accounts and records are maintained as per the prescribed rules and procedures. These inspections are followed by the issuance of Inspection Reports (IRs) to the Heads of Offices inspected, with a copy to the next higher authorities. Rules/ orders of the Government provide for prompt response by the Executive to the IRs. The Heads of Offices and next higher authorities are required to rectify the defects promptly as per the Audit observations and report their compliance to the Accountant General. Serious irregularities are also brought to the notice of the Head of the Department by the office of the Accountant General.

### Outstanding Inspection Reports and Paragraphs

Details of outstanding paragraphs pertaining to Social, General and Economic (Non-SPSUs) Sectors during the last five years are as follows:



### Revenue Sector

At the end of June 2019, 123 IRs issued up to December 2018 containing 378 paragraphs with a money value of ₹ 90.55 crore were outstanding. The position in this respect for the preceding two years is given in the table below:

**Table-6.1:- Details of outstanding IRs under Revenue Sector**

Particulars	June 2017	June 2018	June 2019
Numbers of outstanding IRs	129	133	123
Number of outstanding audit observations	344	368	378
Amount involved (₹ in crore)	67.13	74.38	90.55