

## CHAPTER-17

### 17. Monitoring

**17.1** Monitoring of programme implementation is done mainly at the district and sub-divisional level. The running of the various centres, such as, EGS, SSK, WSSK, RBC, UPBC, CCP and other SSA activities are done through DQM (AIS), DQM (NP), respective DPOs, CRCs, IED volunteers. The DQMs submit reports on the continuance of the centres. VECs and TGECs are also expected to monitor the activities.

Funds for the centres are released through VEC/TGECs after agreements signed between the BMCs and VECs who in turn submit UCs to BMCs/DMC.

Monitoring of expenditure is done through UCs/expenditure statements (non-recurring grants) and through regular monthly and quarterly expenditure statements.

**17.2** Monitoring is also done through State Level Monitoring Institutes (Guwahati University). Monitoring in the district of NC Hills, Karbi Aanglong, Golaghat, Bongaigaon, Morigaon and Nagaon was done between April and September 2006, Kamrup, Darang, Nalbari, Lakhimpur, Dhemaji, Dhubri between October 2006 to March 2007 of Barpeta, Goalpara, Sonitpur, Cachar, Hailakandi and Karimganj in between April 2007 to September 2007 and Jorhat, Sibsagar, Dibrugarh, Tinsukia and Kokrajhar between October 2007 to March 2008.

Arrangement for effective monitoring was done for civil construction. Apart from supervision and monitoring by the District Project Engineer (DPE), SMD arranged monitoring of civil construction through third party. Six parties have been entrusted the districts as under:

Name of the party	Districts allotted
M/s Quadrangle Consultancy	Karimganj, Hailakandi
M/s Nirman	Karbi Aanglong,
M/s Dibrugarh Polytechnic Institute	Dibrugarh, Golaghat
M/s Bongaigaon Polytechnic Institute	Bongaigaon, Barpeta, Dhubri, Goalpara, Kokrajhar.
Girls' Polytechnic Institute, Guwahati	Darrang, Kamrup, Morigaon, Nagaon, Nalbari, N.C. Hills.
Prince of Wales Institute of Engineering, Jorhat	Lakhimpur, Sibsagar, Sonitpur, Tinsukia, Cachar.

According to the reports submitted by the evaluation parties the work had been executed as per plans and specifications except for minor defects.

**17.3** The inspection of the schools was done by the CRCCs. The DMC, Ssibsagar never visited the schools during the past three years while BMC visited 15 times and DQM visited four times as shown in the *Annexure-XII*

**17.4** The Chartered Accountant appointed by the SSA are from panel approved by the Comptroller and Auditor General of India.

**17.5 Internal Audit:**

(a) Audit of 23 district offices (DMCs), 145 sub-district offices (BMCs) and 43,000 VECs/SMCs constitute the total workload of internal audit in the State. The audit cell in the SMO for internal audit is manned by one Chief Auditor, two Senior Auditors and two Internal Auditors.

In terms of sub-para 100.5 FM&P every district and sub-divisional units are to be covered under internal audit at least once in a cycle of three years. Besides, all VECs/SMCs through whom SSA funds are being disbursed should also be audited.

The study revealed that internal audit arrangement is inadequate in terms of manpower coverage of 14,389 (approx) *i.e.* one third of total of 43,168 auditable units (District: 23, Sub-Districts: 145, SMC.VECs43,000) every year as per manualised provision (as stated above) with only a manpower strength of five is absolutely unrealistic. As a result, internal audit is inadequate and the audit of units remained largely uncovered as of December 2008 as under:

Year	Total units			Total	Audit due for one third of total units	Units plan for audit				Units covered	No. Of objection raised	No. of objection settled	Nos. outstanding
	Dist.	Sub-dists	VEC/ SMC			Dist.	Sub-dists	VEC/ SMC	Total				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
2006-07	23	145	43000	43168	14389	10	35	Nil	45	17	41	Nil	41
2007-08	23	145	43000	43168	14389	8	40	Nil	48	19	157	Nil	157
2008-09	23	145	43000	43168	14389	5	24	Nil	29	4	Report under process		

It transpires that audit planning was inadequate (45,48,29 units planned out of 14,389 units (Column.5), audit coverage was 17,19,4 units (Column.11) against above planning. Settlement of audit paras was also minimum. 198 paras (2006-07: 41, 2007-08: 157) remained outstanding as of December 2008. Thus, internal audit arrangement continued to be very weak.

In view of this, the SIS needs to strengthen internal audit wing for proper internal audit and adequate coverage of units.

(b) **External Audit:**

Audit by Chartered Accountants (CA) constitutes external audit of the accounts of SIS.

**(c) Audit by the Comptroller and Auditor General of India:**

The accounts of the society shall also be subject to the provisions of C&AG of India (Duties, Powers and Conditions of Service) Act, 1971. Status of audit coverage by the abovementioned authorities are as given below:

Year	Audit of the SIS Account (State units)		Audit of sub-districts units			Number of objection raised		Objections	
	CA	AG	Total number of units	Units CA	Covered by AG	CA	AG	Settled	Outstanding
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
2006-07	A/cs for 2005-06	Nil	145	NA	Nil	245	Nil	162	83
2007-08	A/cs for 2006-07	2001-02 to 2005-06	145	NA	NA	195	12	101	106
2008-09	A/cs for 2007-08	Nil	145	NA	-	287	Nil	Nil	287.