

Chapter-2 Framework of Audit

2.1 Organisational setup

The Commissioner and Secretary (Forests, Ecology, Environment and Wildlife) is the administrative head of the Department. Principal Chief Conservator of Forest (PCCF) is the Head of the Department and is responsible for all forestry, wildlife and allied activities. The PCCF is assisted by four Additional Principal Chief Conservators of Forest (APCCF) who are in charge of the various wings¹ in Headquarters. The APCCFs are assisted by six Chief Conservators of Forest.

There are two territorial circles (Northern Territorial Circle² and Southern Territorial Circle³) headed by Conservators of Forest with their headquarters at Kohima.

There are seventeen Forest Divisions—nine Territorial Divisions headed by Divisional Forest Officers, six Functional Divisions headed by Deputy Conservator of Forests and two Wildlife Divisions (Dimapur and Kiphire) headed by Wildlife Wardens under Chief Wildlife Warden, Dimapur.

The Divisions, Ranges and Beats under the two Territorial Circles and one Functional Circle, Wildlife Divisions and Sanctuaries, National Parks & Zoological Parks under the Department are detailed in *Appendix II*.

2.2. Scope of Audit

The Audit of the Department was conducted during April 2013 to January 2014 covering the period 2008-2013. Of the 23 Drawing and Disbursing Officers (DDOs) under the Department, 13 DDOs including the Office of the Principal Chief Conservator of Forests was covered in audit. The Grants from Twelfth/Thirteenth Finance Commission, a major Centrally Sponsored Scheme i.e. Intensification of Forest Management, major projects/activities implemented under State Plan and Non-Plan were covered in audit. Divisions/DDOs test-checked and expenditure covered in audit are detailed in *Appendix III*.

2.3 Audit objectives

The objectives of audit were to assess whether

- The Department had a proper system of planning and had an efficient system for Human Resource Management;
- The budget estimates were reliable and financial management was adequate and effective;
- Scheme/Programme management were carried out efficiently and effectively in an economical manner;
- Proper internal control mechanisms existed in the Department;
- Proper monitoring mechanisms existed in the Department.

¹ Wildlife & Biodiversity, Administration, Environment & Climate Change, Territorial and Development & Planning

² Mon, Tuensang, Mokokchung and Zunheboto Divisions

³ Kohima, Dimapur, Phek, Wokha, Peren, Doyang Plantation Divisions and Social Forestry Division, Kohima.

2.4 Audit criteria

The major criteria applied were drawn from the following sources:

- Plan documents.
- Guidelines of schemes/projects covered in audit.
- Detailed Project Reports of schemes/projects covered in audit.
- General Financial Rules/Central Treasury Rules.
- Departmental Codes and Manuals, Policies, Rules and Regulations.

2.5 Audit methodology

An 'Entry Conference' was held (16 April 2013) with the Addl. Principal Chief Conservator of Forests to convey the audit objectives and the audit criteria. Records pertaining to the period from April 2008 to March 2013 were examined in the Office of the PCCF and selected divisions. The audit findings were discussed (13 March 2014) with the Principal Chief Conservator of Forests in an 'Exit Conference' and their replies have been considered while finalising the Report.

2.6 Acknowledgement

The Indian Audit and Accounts Department acknowledges the cooperation extended by the Department, especially the Field Officers, during the course of audit.