

Chapter-7 Monitoring

Objective IV: To assess whether proper monitoring mechanism existed in the Department.

The Department could not furnish information regarding system in place to monitor the effective implementation of schemes/projects despite requisition (March 2013) and several reminders. Thus, audit was not able to study the effectiveness of the monitoring mechanism in the Department.

As per the guidelines (September 2010) of the 13th Finance Commission, every State was required to constitute a High Level Monitoring Committee (HLMC) to be headed by the Chief Secretary to ensure proper utilisation of the funds. The HLMC was responsible for monitoring physical and financial targets, ensuring adherence to the specific conditionalities in respect of the grant and approving Working Plans. Further, meeting of the HLMC was to be held on a quarterly basis to review the utilisation of the grants and to issue mid-course corrections, if necessary. Though it was seen that HLMC was formed (September 2011) and meeting held once a year to approve the Working Plans, no evidence that quarterly meetings were held for monitoring of the Scheme was available on record.

As per revised guidelines (March 2009) of IFM, the State Forest Department was responsible for regular monitoring and evaluation of the Scheme. A Review and Monitoring Committee under the chairmanship of the PCCF was to be constituted and meetings were to be convened at least half yearly to review the progress of the scheme. It was seen from the files that though a Committee was formed (July 2009), only one meeting (August 2009) was convened till date.

The NABARD Consultancy Services (NABCONS) had been appointed by the Planning Commission as a Third Party Monitoring Agency to assess effective implementation of projects funded under Special Plan Assistance (SPA) in the State. No evidence that monitoring was conducted during 2008-13 was available on record.

A Sub-Committee with Addl. Chief Secretary & Finance Commissioner as Chairman was constituted (August 2012) for physical verification of schemes implemented under TFC. It was seen that as per Departmental instructions, verification of works¹ taken up and implemented under the schemes were to be carried out. However, no evidence of verifications carried out could be furnished by the PCCF as well as the divisions test-checked.

Due to lack of proper monitoring, the deficiencies in implementation of various components of the schemes/programmes as discussed in *Paragraphs 5.1.3, 5.1.10, 5.1.11, 5.1.12, 5.2.1 and 5.5* were not identified in time to enable the Department to carry out mid-course corrections. Further, inconsistencies/irregularities in execution of works such as deviations from estimates in construction of buildings/roads, diversion of funds for activities not envisaged and payments without actual execution of works as detailed in *Paragraph 5.7*

¹ 100 per cent at the Range Forest Officer level, 25 per cent per Range at DFO level, 10 per cent each at CCF/CF level and 2 per cent at Addl. PCCF/PCCF level.

could not be detected and necessary corrective measures initiated as physical verification of works were not carried out.

In reply (November 2013), the Department stated that monitoring was carried out as per the guidelines. However, no records/documents in support were furnished despite further requisition in January 2014.