

Chapter-8 Conclusion and Recommendations

8.1 Conclusion


The State Forest Policy had not been framed as recommended by the National Forest Commission even after a lapse of seven years. There was no uniformity in the deployment of personnel of various categories especially Foresters and Forest Guards in the divisions. Payments ranging from ₹ 0.63 crore to ₹ 26.47 crore were made without routing through Cash Book. Further, credits in the bank accounts ranging from ₹ 0.11 crore to ₹ 28.65 crore were not recorded in the Cash Book. This has also resulted in the amounts remaining out of Government Accounts. The Ministry of Environment and Forests (MoEF), Government of India (GOI) deducted ₹ 8.66 crore out of funds provided under 13th Finance Commission grants during 2012-13 due to non-preparation of Forest Management Plans. The implementation of schemes were adversely affected due to delay in release of funds by the State Government to the Department and thereafter to the implementing divisions. Expenditure of ₹ 3.53 crore was incurred on creation of nurseries without proper planning/assessment of requirement. Schemes were implemented without proper planning and assessment of requirement resulting in idle/wasteful expenditure and diversion of funds. Transportation of illegal timber outside the North East in contravention of Hon'ble Supreme Court Orders cannot be ruled out due to non-maintenance of mandatory records in respect of Working Schemes and timber operations. Civil works under various schemes were carried out without framing/adhering to estimates resulting in wide variations in the actual works executed. No internal control systems existed in the Department and maintenance of records was poor. The practice of booking expenditure/showing utilisation before the funds were actually received was widely prevalent in the Department and was apparently done for accounting purposes. It was also evident that records (bills/cash memos showing random procurement of materials etc) were not factual and the actual expenditure was incurred subsequently. Proper Monitoring as required under scheme guidelines and Departmental instructions were not being carried out and properly documented.

8.2 Recommendations

- *The Department should frame a State Forest Policy and obtain approval without further delay. Action should be taken to adopt proper norms to standardise the deployment of personnel.*
- *Steps should be taken to ensure that only actual transactions are recorded in the Cash Book and monthly reconciliation is carried out with the banks.*
- *The Department should prioritise preparation of Management Plans for the districts where sample plot enumeration was completed or nearing completion and make efforts to get it approved by the MoEF at the earliest.*
- *A system should be evolved to ensure that funds are released to the divisions/ranges for implementation of works without delay and at the most appropriate time of the year.*


- *A proper mechanism should be put in place for monitoring Working Schemes and Timber Operations and efforts should be made to bring about transparency in all related activities of the Department.*
- *Internal control mechanism should be established in the Department. Maintenance of records should be improved and standardised across divisions/ranges so as to bring more transparency in the activities undertaken by the Department.*
- *An effective monitoring mechanism should be set up and its activities properly documented.*

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