

## Executive Summary

The recorded forest area of Nagaland is 9,222 sq. km which is 55.62 per cent of its geographical area. There are three Wildlife Sanctuaries, one National Park and one Zoological Park in the State. The main functions of the Department are to achieve the objectives envisaged in the National Forest Policy by conserving and preserving the State's forest and tree cover, to conserve the biological diversity of the State, to create employment opportunities, to ensure and encourage protection, conservation and management of wildlife habitats and to encourage people to plant trees in their community and private lands and ensure preservation of forests through community partnership under Joint Forest Management.

An Audit of the Department revealed areas of concern in planning, financial management, scheme/programme management, internal controls and monitoring.

### Highlights

- ✱ *The State had not framed a Forest Policy as recommended (March 2006) by the National Forest Commission even after a lapse of seven years.*  
(Paragraph 3.1)
- ✱ *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.*  
(Paragraph 4.4.1.1)
- ✱ *The Ministry of Environment and Forests (MoEF), Government of India (GOI) deducted ₹ 8.66 crore out of funds provided under 13<sup>th</sup> Finance Commission grants during 2012-13 due to non-preparation of Forest Management Plans.*  
(Paragraph 5.1.1)
- ✱ *Free distribution of LPG connections to beneficiaries at a cost of ₹ 0.80 crore during November 2010 needs further investigation in the absence of clear evidence of actual distribution.*  
(Paragraph 5.1.4)
- ✱ *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.*  
(Paragraph 5.3 & 5.4)
- ✱ *Civil works under various schemes were carried out without framing/adhering to estimates resulting in wide variations in the actual works executed.*  
(Paragraph 5.7)
- ✱ *No internal control systems existed in the Department and maintenance of records was poor.*  
(Paragraph 6)
- ✱ *There was no evidence that monitoring as envisaged under scheme guidelines were conducted.*  
(Paragraph 7)