संवाद

SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

REGIONAL CAPACITY BUILDING AND KNOWLEDGE INSTITUTE, RANCHI
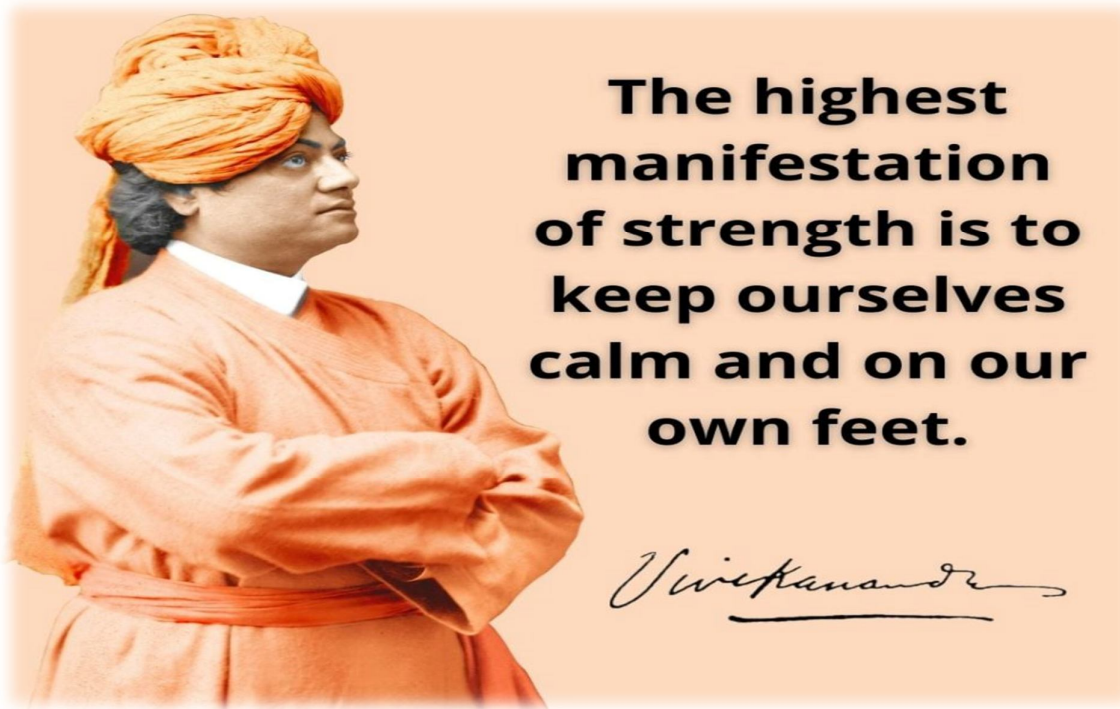
INDIAN AUDIT AND ACCOUNTS DEPARTMENT

NEAR ACCOUNTANT GENERAL OFFICE

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NEWSLETTER CONTENTS

The highest manifestation of strength is to keep ourselves calm and on our own feet.

Vivekananda

2024 @ RCB&KI, Ranchi

Dear Readers,

It is our pleasure to bring to you the second edition of the newsletter from our office RCB$KI, Ranchi.

We organized RAC meeting in March 2024 for discussion on Training Programs to be conducted during 2024-25 and draft Annual Calendar of Training Program (COTP) 2024-25.

During 2023-24 we conducted General as well as IT training courses.

RCB&KI team has been trying their best to cater to the training needs and make the trainings fruitful and engaging. The participants have also been appreciative to the new initiatives undertaken by our office.

We welcome inputs from readers to improve the newsletter.

Regards,

Faisal Imam, IA&AS

VISION, MISSION, CORE VALUES
Office of the Comptroller and Auditor General of India

VISION *(Our vision represents what we aspire to become)*

Continue to provide independent and credible assurance on public resources and be a global leader in public sector auditing.

MISSION *(Our mission enunciates our current role and describes what we are doing today)*

Mandated by the Constitution of India, we promote accountability, transparency and good governance through high quality auditing and accounting and provide independent and timely assurance to the Legislature, the Public and the Executive, that public funds are being collected and used effectively and efficiently

CORE VALUES *(Our core values are the fundamental beliefs that guide our institution and our people)*

Institutional Values: Maintaining professional standards, objective and balanced approach, independence and transparency

People Values: Ethical behaviour, integrity, professional competence, fairness and social awareness

Regional Advisory Committee Meeting

Annual Meeting of Regional Advisory Committee (RAC) of Regional Capacity Building & Knowledge Institute (RCB&KI), Ranchi was held in the conference room of RCB&KI, Ranchi on 11th March 2024 for discussion on Training Programs to be conducted during 2024-25 and draft Annual Calendar of Training Program (COTP) 2024-25. The meeting was chaired by Shri Raj Kumar Agarwal, Pr. Accountant General (A&E), Jharkhand, Ranchi.

A power point presentation was made and discussion held simultaneously on the issues listed in the agenda. Some important issues discussed during meeting.

ATN on the issues raised in last RAC meeting held on 31.10.2023

It was informed that action has been taken on all the actionable points discussed in the mid- term RAC held on 31.10.2023. During discussion on this topic, the importance of training on Utilization Certificate was emphasized and was decided to include this topic in the Just in Time Training on Certification of Finance & Appropriation Accounts.

Report on the implementation of the training program and utilization of slots-

It has been informed that out of 32 approved general courses, 30 courses have been completed, one is underway and the rest one will be conducted during 18th to 20th March, 2024. All the 18 IT courses have been completed.

It was further informed that over and above the approved COTP 2023-24, seven

additional training programs were conducted out of which two were all India programs as indicated below:

> 02 Induction Training Programs for DRAAOs 2019, 2020 & 2021 batches
> 02 SAS Preparatory Programs for DRAAOs 2019, 2020 & 2021 batches 01 Training Program on Use of Dashboard for Auditing Annual Accounts
> 01 Training Program on Preparation of VLC/IFMS Dashboard using Tableau 01 All India Program on Disaster Management and

As regards the utilization of slots, 98% slots have been utilized.

Status of Online Impact Assessment

RAC was informed that only 345 assessments could be received out of 690 assessments due on the date of the meeting. Director General, RCB&KI, emphasizing the importance of impact assessment, requested the user offices to take up the matter with the concerned officers in their offices to ensure timely submission of the assessment.

IT Survey on SAI Portal

RAC was informed that a survey questionnaire had been made available on SAI portal to be filled up by all the employee of the department. The target date to complete this exercise was 30.11.2021. The target had largely been achieved leaving a small pendency. Director General, RCB&KI requested the offices which have not achieved the target as yet to take necessary action to make all their employees participate in the survey.

Review of MCTP

RAC was informed that six MCTP programs, which included one MCTP- 1, two MCTP-2 and three MCTP - 3 programs, have been conducted this year as planned in the CoTP 2023- 24.

As per the updated data available on SAI portal, the number of officers eligible for MCTP Level 2 and Level 3 are 212 and 328 respectively. Accordingly, two programs on MCTP - 2, and three programs on MCTP - 3 have been planned for the year 2024-25.

User offices were requested to keep updating the list of officers eligible for various level of MCTP on SAI portal.

Approval of Annual Calendar of Training Program 2023-24

In the beginning, the Director General, RCB&KI, Ranchi invited the attention of all the respected members towards the TNA exercise. He requested special attention of the Group Officers and HoDs while compiling and consolidating the training needs of their staff.

During the discussion on the various courses contained in the COTP, eight sessions on certification of accounts of Central Autonomous Bodies were decided to be included in the training course on "Audit of ULBs and ABs".

Finally, the draft COTP containing 27 General Courses and 18 IT courses was placed before RAC. With some additional demand of slots in some of the training programs, the draft COTP was accepted by the RAC.

Knowledge Centre Activities

RAC was informed that RCB&KI Ranchi was knowledge center on "Works Audit" and "Audit of Public Procurement. In October 2023, it has been declared as a knowledge center for 'Infrastructure', 'Health' and 'Education'.

As part of KC activity, four All India Training Programs on Infrastructure have been conducted. In the area of knowledge creation on these topics, two STMs on Infrastructure namely (i) Audit of Construction of Road and (ii) Audit of Construction of Bridge have been prepared and submitted.

In addition, three case studies, two on infrastructure namely (i) Idle expenditure on pipes in construction of traffic rotary and (ii) (Irregular payment of equipment advance and one on Health namely (iii) Avoidable expenditure on procurement of dental equipment have been prepared and submitted.

Smart Class

RAC has been informed that administrative approval for procurement of equipment necessary to convert one of the lecture hall into smart class has been issued by the headquarters. Process of procurement of the equipment has been initiated. During the discussion the possibility of direct relay of the proceeding of the class in the smart class environment was also discussed.

Fight against hunger and poverty

-Compiled by RCB&KI, Ranchi

Policy Framework and Systemic Issues

Governments play a pivotal role in shaping policies that impact poverty and hunger. The persistence of hunger and poverty is influenced by a series of policy failures and systemic issues that undermine efforts to address these challenges. Inadequate social safety nets in many countries leave vulnerable populations without sufficient financial support, intensifying the impact of economic shocks and perpetuating the cycle of poverty. Similarly, shortcomings in education policies, including insufficient funding, outdated curricula, and inadequate teacher training, contribute to a lack of access to quality education, hindering individuals' ability to acquire skills essential for escaping poverty. Unemployment and underemployment persist due to ineffective job creation policies and labor market interventions, exacerbating income inequality and further entrenching poverty.

Weak healthcare policies, characterized by limited access to affordable and quality healthcare services, particularly for marginalized groups, contribute to a cycle of poverty marked by high healthcare costs, reduced productivity, and increased susceptibility to diseases. Inequitable land distribution and ineffective agricultural policies hinder small-scale farmers' access to resources and markets, perpetuating food insecurity and rural poverty. Corruption and mismanagement in governance structures undermine the effectiveness of poverty alleviation programs by misallocating resources intended for those in need.

Additionally, global economic inequities resulting from unfair trade practices and unequal economic structures disadvantage developing nations, impeding their efforts to alleviate poverty. Addressing these policy failures and systemic issues requires a comprehensive approach, encompassing inclusive policies, strengthened social safety nets, equitable education and healthcare systems, and efforts to rectify global economic imbalances, thereby laying the groundwork for sustainable poverty reduction.

Various Dimensions of Poverty

The need of having an indigenized Multidimensional Poverty Index (MPI) in line with global MPI being used by United Nations Development Program in its flagship Human Development Report since 2001 was long felt. For this purpose, an inter-ministerial MPI Coordination Committee (MPICC) was constituted under NITI Aayog, the apex public policy thinks tank of the Government of India, and the nodal agency tasked with catalysing economic development. The composition of inter-ministerial coordination committee brought forth cross-sectoral perspective on policies and interventions needed to improve the achievement at the level of household.

The national MPI model retains the ten original indicators of the global MPI model, to be closely aligned to the global methodology and rankings and has added two indicators, viz., Maternal Health and Bank Account, based on national priorities and discussions with the MPICC. India's MPI has three equally weighted dimensions — health, education, and standard of living — which are represented by 12 indicators.

Indicators in India's National MPI
(Table – A)

Indicator	Dimension	Deprivation Parameters
Health	Nutrition	Any adult or child, for whom there is nutritional information, is undernourished then the household is considered deprived.
	Child-Adolescent Mortality	Any child under the age of 18 years has died in the family in the five years preceding the survey.
	Maternal Health	The indicator for maternal Health is a union of two distinct components – antenatal care and assisted delivery.
Education	Years of Schooling	No household member has completed six years of schooling.
	School Attendance	Any school-aged child is not attending school up to the age at which he/she would complete class 8.
Standard of Living	Cooking Fuel	A household cooks with dung, agricultural crops, shrubs, wood, charcoal or coal.
	Sanitation	The household's sanitation facility is either not improved, or is shared with other households. or both.
	Drinking Water	The household either does not have access to an improved source of safe drinking water or safe drinking water is more than a 30-minute walk from home
	Electricity	No access to electricity.
	Housing	The household has inadequate housing: the floor is made of natural materials, or the roof or wall are made of rudimentary materials.
	Assets	The household does not own more than one of these assets: radio, TV telephone, computer, animal cart, bicycle, motorbike, or refrigerator, and does not own a car or truck.
	Bank Account	No household member has a bank account or a post office account.

Government Programs and Policies

NITI Aayog has published two baseline Multidimensional Indicator Reports indicating the state of poverty against the 12 selected indicators in India for the periods of 2015-16 and 2019-21.

These report serves as potent instrument to understanding, measuring and addressing the many dimensions of poverty and leveraging this understanding as a key tool in policymaking. The baseline report on national MPI has been pivotal in raising awareness

among state governments, academia, civil society and citizens about the significance of using multidimensional poverty measures as both a potent policy instrument as well as a mechanism to measure progress.

Consequent to the release of the baseline report of National MPI, several MPICC meetings were convened for preparation of Reform Action Plans. The Ministries in collaboration with States have started implementing these reforms.

India has achieved remarkable progress on the national MPI between 2015-16 and 2019-21 by improving the quality of people's lives through the above mentioned targeted policies. Various schemes and developmental Programmes have been rolled out at both the national and sub-national levels to address the deprivations identified in the baseline report on National MPI. The Government's focus on investments in critical areas of education, nutrition, water, sanitation, cooking fuel, electricity and housing has played a pivotal role in driving these positive outcomes.

India's Progress on the Sustainable Development Goals

India is implementing a comprehensive development strategy to end poverty in all its forms, through accelerated economic growth and broader social safety nets. A wide range of programmes for promoting gainful employment, strengthening livelihood opportunities and improving accessibility of citizens to basic services, such as health, nutrition, drinking water and sanitation, education, skills, infrastructure and utilities have been operationalised. Eradicating hunger and all forms of malnutrition, and increasing agricultural productivity are the prerequisites for lifting millions from poverty, deprivation and underdevelopment.

India, home to one-sixth of all humanity, holds the key to the success of the 2030 Agenda. It has made a conscious paradigm shift to a 'whole of society' approach by engaging all key stakeholders — subnational and local governments, civil society, communities and private sector in collaborative adoption, implementation and evaluation of the SDGs.

The 2030 Agenda for Sustainable Development encourages member states to conduct regular and inclusive reviews of progress at the national and sub-national levels. The Voluntary National Review (VNR) preparation, steered by NITI Aayog, Government of India, was a long-drawn process, which saw the coming together of all key stakeholders - state and local governments, civil society organisations, communities at the grassroots, academia and the business sector. India has fully adopted the SDG framework and aligned its development priorities with the Global Goals.

SDG India Index
The SDG India Index, the first Government-led measure of SDG progress at the sub-national level in the world, is our principal tool to periodically monitor our progress towards meeting the Global Goals. The Index also helps to spur healthy competition among States, which can be the main driver for the States to achieve their SDG targets. The Index is an aggregate measure which is amenable to understanding and use by everyone — policymakers, businesses, civil society and other stakeholders.

The Index is playing a key role in driving the SDG agenda in India. In many States/ UTs, after the release of the Index report, structured SDG reviews were initiated. Some governments instituted high-level committees to oversee SDG adoption. The Index also

pushed SDG localisation in some States/UTs to the subsequent level where district-level monitoring was initiated, thereby promoting healthy competition among districts.

Monitoring Progress at the National and Sub-National levels
India has a robust monitoring framework to measure the progress of the country and its sub-national constituents by way of the SDG India Index and Dashboard.

For SDG 1, the overall index score for the country is 50 and ranges between 28 and 72 for the States and between 33 and 58 for the UTs on a scale of 0 – 100, where 0 denotes the worst performance and 100 denotes achievement of the target.

For SDG 2, the overall Index Score for the country is 35 and ranges between 22 and 76 for the States and between 12 and 73 for the UTs, on a scale of 0-100. This indicates that the distance to target covered so far by India in Zero Hunger remains 35, with a significant variation among the sub-national units

Challenges and Opportunities:
Addressing hunger and poverty presents several challenges that demand comprehensive strategies and collaborative efforts. One major obstacle lies in the limited access to essential resources, such as arable land and water, hindering productive agricultural activities. Climate change compounds these challenges, causing erratic weather patterns and more frequent natural disasters that disrupt food production and distribution. Political instability, marked by conflict and corruption, further exacerbates the difficulties in implementing effective poverty alleviation programs. Global economic disparities, including trade imbalances and high levels of debt in developing nations, contribute to persistent poverty. Rapid population growth also strains available resources, exacerbating the demand for food and services.
Some challenges specific to Indian context are listed below:

- **Population Explosion:** India's population has steadily increased through the years. About 17 million people are added to the country's population each year. This increases the demand for consumption goods/services tremendously.

- **Low Agricultural Productivity:** Fragmented and subdivided land holdings, lack of capital, illiteracy about new technologies in farming, the use of traditional methods of cultivation, wastage during storage, etc. results in low agricultural productivity.

- **Inefficient Resource Utilization:** There is underemployment and disguised unemployment in the country, particularly in the farming sector. This has resulted in low agricultural output and also led to a dip in the standard of living.

- **Price Rise:** Price rise has been steady in the country and this has added to the burden the poor carry.

- **Unemployment:** Unemployment is another factor causing poverty in India as there is not enough expansion in opportunities to match this demand for jobs.

- **Lack of Capital and Entrepreneurship:** The shortage of capital and entrepreneurship results in low level of investment and job creation in the economy.

- **Social Factors:** Apart from economic factors, there are also social factors such as the laws of inheritance, caste system, certain traditions, etc. hindering the eradication of poverty in India.

- **Climatic Factors:** Some of the States are frequently inflicted by floods, disasters, earthquake and cyclone resulting in heavy damage to agriculture in these states. Most of India's poor belong to these States.

Despite these challenges, there are notable opportunities to address hunger and poverty. Sustainable agriculture practices, such as agro-ecology and technological innovations, can enhance productivity while preserving the environment. Education and empowerment initiatives, especially for women, can break the cycle of poverty, and social safety nets like cash transfer programs provide immediate relief. Global collaboration, fair trade practices, and innovative financing models, including microfinance and impact investing, offer avenues for positive change. Leveraging technology for development and engaging communities through community-led efforts and local leadership empowerment are crucial aspects of a holistic approach. Ultimately, addressing hunger and poverty requires a coordinated, multi-dimensional effort that involves governments, NGOs, international organizations, the private sector, and local communities working together toward sustainable solutions.

Autumn Leaves

In autumn's gentle whisper, leaves descend,

A tapestry of amber, red, and gold,

From lofty branches, gracefully they bend,

In tranquil dance, their story is retold.

Each leaf a brushstroke on the canvas bare,

With hues that blaze against the azure sky,

They flutter down through crisp and misty air,

Whispering secrets as they softly sigh.

In rustling whispers, memories unfold,

Of summer's warmth and fleeting days gone by,

Yet in their fall, a beauty to behold,

A fleeting glimpse before the winter's sigh.

They carpet earth in splendorous array,

A farewell gift before the frosty morn,

A symphony of colours on display,

In autumn's dance, a poignant grace reborn.

So cherish now this fleeting, wistful sight,

As autumn leaves bid farewell to the light.

Laxmi Narayan Prasad

मानव जीवन शैली

सूर्य की रोशनी के साथ उठना और समय से सोना आपको बेहतर जीवन दे सकता है | आपको शारीरिक स्वास्थ्य बेहतर बनाने के अलावा नियमित व्यायाम अवसाद और चिंतन को भी कम कर सकता है | अगर आप कोई ऐसी गतिविधि मे शामिल हो, जो आपको वाकई पसंद हो तो सक्रिय बने रहना ज्यादा आसान है इसके लिए कई नए खेल या व्यायाम आसन कर सकते है |

कभी- कभी बड़े बदलाव मददगार होते है – धूम्रपान छोड़ना, दोस्तो के साथ ज्यादा से ज्यादा समय बिताना, परिवारों के साथ समय बिताना, नए नए जगहों पर घूमना, नए नए जानकारी हासिल करना शामिल हो सकते है | बैठने का तरीका, खाने का सही समय ये सब चीजे मानव के जीवन को बेहतर बनाने में बेहतर साबित हो सकता है |

यदि खुद पर ध्यान न दें तो कई सारी बीमारियाँ हमे आसानी से शिकार बना सकती है | नियमित दिनचर्या, खान- पान कुछ ऐसे आसान तरीके है, जिससे मानव जीवन को बेहतर बनाया जा सकता है | अक्सर हम कई चीजों को टाल देते है आज नहीं कल करेंगे की आदत कल से कब साल में बदल जाती है पता ही नहीं चलता | शाकाहारी होना इन सब चीजों का सबसे कारगर उपाय है, एक स्वस्थ मानव जीवन के लिए जितनी भी पोषक तत्वो की जरूरत होती है वो सब शाकाहारी भोजन से प्राप्त हो जाती है |

टाल मटोल की आदत सफलता की राह में एक बड़ी बाधा है, जिस कार्य को करने की जरूरत है उसे करने में जितनी देर करेंगे वह उतना कठिन होता जाएगा | यदि आप लगातार नेगेटिव सोच रहे है तो नकारतमक सोच न केवल आपको नीचे लाती है बल्कि सफलता और खुशी के रास्ते को भी बाधित कर देती है | यदि आपका सोच एक सही दिशा में होगा तो निश्चित ही आपको सफलता प्राप्त होगी | आज के इस भागमभाग की जिंदगी और आधुनिक जीवन शैली के कारण तमाम तरह के शारीरिक- मानसिक मनोकायिक रोगो के साथ बीमारियाँ झेलने पड़ रहे है | जिनमे मधुमेह, दिल के रोग, मोटापा, उच्च रक्तचाप, अल्सर, तनाव प्रमुख है |

आशीष रंजन

अमेरिका और लोकतन्त्र

सुबह के साढ़े पाँच चुके है। सूर्योदय तो नहीं हुआ है किन्तु कुछ उजाला प्रवेश कर चुका है। वातावरण मे चारो ओर कोहरा छाया हुआ है। मै अपने बिस्तर पर हीं रज़ाई शरीर पर लपेटे बैठा हूँ। खिड़की से घर के सामने स्थित गाछी से बांस की फुनगियां और शीशम के वृक्ष कोहरे की वजह से धुंधले नजर आ रहें हैं और ऐसे शांत प्रतीत हो रहे है जैसे से किसी अति-गंभीर एवं शोचनीय विषय पर चिंतनमग्न हो। गाँव के बिलकुल पश्चिम में स्थित मठ से बज रहे एक भजन की मधुर ध्वनि जैसे कानों में अमृत की बूंद डाल रही हो- सुमिरन कर ले रे मना ....। कितना सात्विक और मन को शांति देने वाला है यह समय! शायद इसीलिए इसे ब्रम्हा-मुहूर्त कहते है।

अब वातावरण कुछ साफ हो चुका है। पूरब से लालिमा ने लाल किरणों के रथ पर आरूढ़ दिन के सम्राट सूर्य के आने की सूचना भी दे दी है। नाइट ड्यूटि पर लगे सभी तारे और उनके सुपरवाइसर चाँद अपने-अपने घर को लौट चुके है। तभी गाछी की तरफ से अचानक से एक शोर उठता है। सभी पक्षियों ने अपने घोंसले छोडकर आपस में कुछ चर्चा करते हुए एक ही दिशा में प्रस्थान कर दिया है। ऐसा लगता है मानो ढाका हाई स्कूल के मैदान में उनके अपने जाति के किसी नेता का भाषण होने वाला है। शायद चर्चा भी इसी विषय पर कर रहे है कि आगामी चुनाव में किसे वोट दिया जाना चाहिए। जहां कुछ बुजुर्ग पक्षियाँ इस राजनीतिक बहस मे व्यस्त है वहीं नन्ही पक्षियाँ कुछ ज्यादा ही उत्सुक नजर आ रही है - कहीं हेलीकाप्टर देखने के लिए तो नहीं? कितना सुंदर प्रकृति का ये चित्र है। अरे ये क्या? ये मेरे मस्तिस्क में ये कैसी हलचल होने लगी है। ये कैसे प्रश्न मेरे दिमाग में कौंधने लगे है? क्या बकवास है? ये बिलकुल ही अप्रासंगिक है। ऐसा भी कोई सोच सकता है? इस ब्रह्म-मुहूर्त की पवित्र बेला में ये कैसे अजीब से प्रश्न उठ रहे है? ऐसा क्यों हो रहा है? मैं इन प्रश्नों से जितना ही हटने का प्रयास कर रहा हूँ ये उतने ही हठी होते जा रहे है, बिलकुल पीछे पड़ गए है। ये पीछे पड़ गए है? या फिर मैं ही इन प्रश्नों में दिलचस्पी लेने लगा हूँ? जी हाँ मैं ही दिलचस्पी ले रहा हूँ। इन प्रश्नों का उत्तर मैं कहाँ ढून्ढु? न मैं यक्ष हूँ, ना ही मेरे सम्मुख कोई यूद्धिस्थीर उपस्थित है। तो ये प्रश्न मैंने अपने ही अंतरात्मा से पूछ बैठता हूँ कि:

क्या अगर कभी पक्षियों को मतदान करने का मौका मिले तो क्या वे भी जाती, धर्म, संप्रदाय, वर्ग इत्यादि के आधार पर ही मतदान करेंगे?

गोली की रफ्तार से जवाब आया - तो इसमे आश्चर्य क्या है? डिग्रियों का पुलिंदा हाथ में लेकर चलने वाले मनुष्य जो शिक्षित, सभ्य और विवेकी होने का दंभ भरते है, भी उम्मीदवारों के सभी गुणों और अवगुणों को दर-किनार कर इन्हीं आधारों पर मतदान करते है तो पक्षियों से क्या उम्मीद रखे, उनके लिए तो उनके सरकार ने प्राथमिक शिक्षा की भी व्यवस्था नहीं की है।

क्या! प्राथमिक शिक्षा की भी व्यवस्था नहीं की है! लेकिन शिक्षा, स्वस्थ्य, रोजगार सृजन, गरीबी उन्मूलन इत्यादि तो किसी भइयो सरकार की प्रथम प्राथमिकता में से होतीं है, तो इस पर अभी तक ध्यान क्यों नहीं दिया गया?

शायद इसीलिए कि पक्षियों की सरकार लोकतान्त्रिक नहीं है।

लोकतान्त्रिक नहीं है! तो अमेरिका के नज़रों से बची कैसे है? क्योंकि अमेरिका ने तो दुनियाँ में जहां कहीं भी लोकतन्त्र नहीं है वहाँ लोकतन्त्र की स्थापना का ठेका ले रखा है। फिर CIA से इतनी बड़ी चूक कैसे हो गयी?

शायद अभी तक किसी पक्षी ने उसके सिर पर चोंच नहीं मारी होगी?

क्यों? चोंच मरने से क्या होगा?

अगले ही दिन अमेरिकी विदेश मंत्रालय से इन्हें निर्देश दिया जाएगा कि वे अपने साम्राज्य में लोकतन्त्र की स्थापना करें। संयुक्त राष्ट्र संघ की एक एजेंसी को पक्षियों के रहने सहने के तौर तरीकों की जांच का उत्तरदायित्व सौंप दिया जाएगा। यह एजेंसी तो कुछ ख़ामी नहीं ढूंढ पाएगी, किन्तु इटली की एक गुप्तचर एजेंसी संयुक्त राष्ट्र संघ को अपना प्रतिवेदन अमेरिकी सरकार के माध्यम से सौंपेगी जिसमे यह कहा जाएगा कि:

"इन पक्षियों के साम्राज्य में लोकतन्त्र की स्थापना न होने के बहुत बुरे तथा घटक परिणाम सामने आ रहे हैं। पर्यावरण में भरी असंतुलन पैदा हुआ है, ग्लोबल वार्मिंग की समस्या के लिए भी ये ही जिम्मेदार है। सुनामी से, कैटरीना, रीटा और विल्मा जैसी समुद्री तूफानों से, विनाशकरी भूकंपों से, ज्वालामुखी विस्फोटों से मनुष्य समुदाय की रक्षा तब तक नहीं की जा सकती जब तक पर्यावरण में पुनः संतुलन की स्थापना न हो जाए। और यह तब तक नहीं हो सकता जब तक की इन पक्षियों के साम्राज्य में लोकतन्त्र की स्थापना न हो जाए। चुकि इन पक्षियों के आलोकतांत्रिक रवैये से उत्पन्न "वर्ड फ्लू" जैसी बीमारियों ने तो सम्पूर्ण मानव जाती के अस्तित्व को ही खतरे में डाल दिया है - अतः इन पक्षियों को **"समूहिक विनाश के हथियार"** **(Weapon of Mass Destruction)** के श्रेणी में वर्गीकृत करके संयुक्त राष्ट्र संघ को इस संबंध में उपयुक्त कदम उठाने चाहिए।"

बस इस रिपोर्ट के आते ही सुरक्षा परिषद के फैसले और अंतराष्ट्रीय सम्मति का इंतज़ार किए बिना NATO की फौज आगे बढ़ेगी और पर्यावरण के रक्षा के लिए एवं लोकतन्त्र की स्थापना के लिए पक्षियों के साम्राज्य में जल, थल और वायु मार्ग से वह सब कुछ कर दिखाएगी जो इन्होंने इराक और अफगानिस्तान में किया था।

पर्यावणविद अपने अध्ययन, शोधों और अनुभवों का रोना रोते रह जाएंगे। अंतराष्ट्रीय समुदाय मुकदर्शक बना रहेगा और संयुक्त राष्ट्र संघ बार बार सिर्फ यही कहता रहेगा कि "हमे तो अपने जांच में कुछ भी नहीं मिला।"

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