

**CHAPTER – III**  
**INTEGRATED AUDIT OF GOVERNMENT DEPARTMENT**

**ENVIRONMENT AND FOREST DEPARTMENT**

**3 Integrated Audit of Environment and Forest Department**

**Highlights**

*Bihar has a forest coverage of 6804 sq km, representing 7.23 per cent of its geographical area (0.94 lakh sq km). There was an increase of 1.3 per cent of forest coverage during 2005-09. There is one tiger reserve, 11 wildlife sanctuaries and one zoological park in the State. An integrated audit of the Environment and Forest Department revealed that the State had not framed its own forest policy though recommended by the National Forest Commission. Ninety per cent of the forest divisions were functioning without any Working Plan though required as per the Manual of Bihar Forest Laws.*

*Audit of the Environment and Forest Department revealed instances of delayed release of funds, non-compliance of Financial Rules, non-implementation of the compensatory afforestation programme, unauthorised use of forest lands, improper maintenance of Plantation Journals and unrealistic Survival Reports. The departmental activities intended to restore the habitat in wildlife sanctuaries and in the Valmiki Tiger Project were unsatisfactory. The department's manpower planning was deficient, postings were not need-based and offices were established without considering manpower requirements. Some of the important findings are:*

**The State had not prepared a Forest Policy, although recommended by the National Forest Commission in March 2006.**

*(Paragraph 3.7.1)*

**Twenty out of the 22 Forest Divisions were functioning without any Working Plan, though required as per the Manual of Bihar Forest Laws.**

*(Paragraph 3.7.2)*

**The control register intended to monitor expenditure was not maintained in the Headquarters. Resultantly, no accurate figures of budget allocations, release of funds or expenditure were available.**

*(Paragraph 3.8.1.1)*

**Fraudulent payment of ₹ 13.96 lakh was made without plantation.**

*(Paragraph 3.8.3)*

**Joint Forest Management Committees were registered without identifying fringe villages. Micro Plans and Perspective Plans were not prepared by the Forest Development Agency.**

*(Paragraph 3.9.3.1)*

**Insufficient patrolling, inadequate manpower and poor infrastructure in the Valmiki Tiger Project resulted in reduction of the population of tigers.**

*(Paragraph 3.10.1)*

The department's manpower planning was deficient, postings were not need based and offices were established without sanctioning posts of subordinate staff.

(Paragraph 3.11)

The systems of internal control, monitoring and evaluation were deficient.

(Paragraph 3.12 and 3.13)

### 3.1 Introduction

The National Forest Policy, 1980, as amended in 1988, aims at maintenance of environmental stability through preservation and wherever necessary, restoration of the ecological balance. In order to achieve these objectives, the national target of bringing a minimum of one third of the total land area of the country under forest or tree cover was set.

As per a report of the Forest Survey of India (2009), Bihar had a recorded forest area of 6473 sq km under three categories (reserved forest<sup>1</sup> : 692.89 sq. km, protected forest<sup>2</sup> : 5778.89 sq km and unclassified forest<sup>3</sup> : 1.12 sq km), which represented 6.87 per cent of the geographical area (94,163 sq km) of the State. However, the total forest coverage of the State was 6804 sq km (7.23 per cent) (very dense forest: 231 sq km; dense forest: 3248 sq km and open forest: 3325 sq km). Of the 38 districts in the State, 25 districts had forest coverage of less than one per cent of its geographical area, with the districts having forests being located mainly in the Southern and North-Western corners of the State as indicated in the map below:



<sup>1</sup> An area notified under the provisions of Indian Forest Act or State Forest Act having full degree of protection and unless otherwise permitted, all activities therein are prohibited

<sup>2</sup> An area notified under the provisions of Indian Forest Act or State Forest Act having limited degree of protection and unless otherwise permitted, all activities therein are prohibited

<sup>3</sup> An area recorded as forest, but not included in reserved or protected category

The responsibility for the management of forests and maintaining the ecological balance in the State rested with the Environment and Forest Department. For this, the department administered and implemented various environment and forest schemes as well as laws and rules enacted/ framed by the Centre as well as the State Government.

The functions of the Environment and Forest Department included the preparation of Working Plans for development of forests on the basis of survey reports, establishing new plantations and ensuring their survival, preservation of existing forests and wild life by taking measures for the protection of forests from fire, illicit felling of trees, encroachment of land etc. As part of its conservation efforts, the State had established one tiger reserve, 11 wild life sanctuaries and one zoological park.

### **3.2 Organisational Set-up**

The department is headed by a Principal Secretary. The departmental structure can be functionally divided into two wings, (1) Headquarters, headed by the Principal Chief Conservator of Forests (PCCF) responsible for personnel administration, planning and monitoring of all programmes and schemes at the State level and (2) the field level formation divided into three regions<sup>4</sup>, each headed by a Regional Chief Conservator of Forests (RCCF), eight Conservators of Forests (CF) and 22 Divisional Forest Officers (DFOs), responsible for implementation of the schemes at the field level. A detailed organogram is given in *Appendix 3.1*.

### **3.3 Scope of Audit**

The scope of this integrated audit (April- August 2010) involved the examination of records for the period 2005-10 maintained by the office of the Principal Secretary, PCCF, Additional PCCFs, CFs (Working Plans, Training & Extension) at headquarters and two CFs (Gaya and Bettiah) and eight DFOs<sup>5</sup> (out of 22) in the field. The selection of the divisional offices was made in a manner so as to ensure State-wide coverage of the programmes/schemes under execution. Audit efforts were focussed on activities including policy issues, planning process, programme formulation, implementation of schemes and programmes for rehabilitation and conservation of forests apart from an assessment of the adequacy and effectiveness of internal control mechanism in the department.

### **3.4 Audit objectives**

The audit objectives were to assess and evaluate whether:

- long term Plans, schemes and programmes relevant to the objectives of the department for rehabilitation and conservation of forests were formulated on the basis of accurate and reliable inputs;

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<sup>4</sup> Bhagalpur, Muzaffarpur and Patna

<sup>5</sup> Aurangabad, Gaya, Jamui, Kaimur, Nawada, Rohtas, Valmiki Tiger Project (VTP)-I and VTP-II, Bettiah

- the system of financial management was efficient and effective and rules, regulations and procedures specified were followed;
- the efforts made for afforestation, plantation and their protection as per the Working Plans were successful;
- measures for the protection of wildlife were effective ;
- the manpower management was efficient and
- a system of internal control vis-a-vis monitoring was in place.

### **3.5 Audit criteria**

The working of the department was assessed on the basis of the following criteria, keeping in view the audit objectives:

- Manual of Bihar Forest Laws, Forest (Conservation) Act, 1980 and Rules framed thereunder and National Forest Policy, 1988;
- Working Plan Code of Government of India (GOI) and the guidelines of the schemes/ programmes issued by GOI/ State Government and
- Bihar Budget Manual, Bihar Financial Rules, Bihar Public Works Accounts Code and Bihar Treasury Code.

### **3.6 Audit Methodology**

The audit methodology included the consolidation and updating of domain knowledge, preparing detailed audit guidelines, conducting field visits for examination, collection and analysis of statistical data. Discussions were held with the responsible officers of Headquarters and field offices involved in programme implementation and monitoring. Audit evidence was collected through replies to audit questionnaires, audit memos, copies of documents and through personal interactions with concerned officials and stakeholders. In order to explain the objectives of this audit, its methodology, scope, coverage and focus and to incorporate the stake holders concerns, an entry conference was held in April 2010 with the PCCF, Bihar. Thereafter, on completion of field visits, an exit conference was also held with the Special Secretary, Environment and Forest Department, Government of Bihar (October 2010). The views of the Government have been incorporated suitably in the Report.

### **3.7 Policy and Planning**

For the management of growth of the forests in a time-bound manner and for sustainable development of forest, a well-defined forest policy at the field level is essential. The department should prepare well defined objective and time-bound implementation plans, so as to ensure that the various field initiatives are systematic, need based and realisable. Audit scrutiny of the planning process in the department revealed the following instances of deficiencies in the policy and planning process:

### 3.7.1 State Forest Policy

State Forest Policy not prepared

The National Forest Commission recommended (March 2006) that each State should have their own forest policy within the broad parameters of the National Forest Policy, 1988, for the sustainable management of forests. However, even after a lapse of four years, the State Government had not prepared its own forest policy. Further, according to the National Forest Policy, 1988, one third of the country's geographical area was to be covered by forests by the year 2012. In variation of this national goal, the State Government had set the target<sup>6</sup> of increasing its tree cover to 15 per cent of its geographical area by 2012. No time frame to achieve the national objective of one third of the State's geographical area under forest cover was fixed by the State Government. Hence, the forest coverage increased marginally by 1.3 per cent from 5579 sq km (2005) to 6804 sq km (2009).

Forest coverage increased marginally by 1.3 per cent during 2005-09

In reply, the Special Secretary stated (October 2010) that the forest coverage including tree cover was presently almost 10 per cent as per the Forest Survey of India Report (2010). The reply is not satisfactory as at present, the State is yet to adopt the national target and considering the slow progress in increasing the forest cover, the achievement of the objective of increasing the forest coverage to 15 per cent by 2012 does not seem feasible.

### 3.7.2 Working Plan

As per the Manual of Bihar Forest Laws, forests under the jurisdiction of every forest division are to be managed according to the Working Plan Code (WPC) framed by the GOI. Such WPC required the department to prepare/revise the detailed Working Plan (WP) for each division once every 10 years. The WPs were intended to assist the DFOs in ascertaining the nature of the forests, the availability of forest land and yield-stock, felling periodicity etc. Further, the WPC stipulated that during the two years time frame for preparation of the Divisional Working Plan, no transfer of divisional manpower was permitted. For this, a Working Plan Division existed at the State level.

Of 22, 20 Forest Divisions were without Working Plans

Scrutiny of the records of the department at the headquarters level and of the eight test-checked divisions relating to the preparation of the WP revealed that except for two divisions<sup>7</sup>, all the other 20 divisions were functioning without a WP. During 2005-10, the department's Working Plan Division at headquarters level did not prepare/revise any WP except in respect of Gaya Division which took nine years (2001-09) in preparation of the WP. Scrutiny also revealed that shortage of manpower, frequent transfer of officers involved in the preparation of the WPs and inadequate infrastructure were the main constraints for the delayed preparation of WPs. For instance, in contravention

<sup>6</sup> As per department annual report 2006-07

<sup>7</sup> Jamui (upto March 2010) and Nalanda (upto March 2011)

of WPC, nine DFOs were transferred during the period of preparation of WPs of Gaya division, resulting in delay in its preparation.

In the exit conference, the Special Secretary of the department accepted (October 2010) the above facts and attributed the deficiencies to severe manpower shortage and infrastructure constraints.

Further, though Jamui Forest Division had an approved WP upto 2009-10, it did not execute its schemes accordingly. As a result, most of the activities like surveying the density of forest, survey for boundary pillars, development of sanctuaries and wasteland, identification of fire lines, steps to prevent illegal cutting of trees etc. remained unattended to.

In reply, DFO, Jamui stated (June 2010) that the Naxalite problem was the main reason for the non-adherence to the WP guidelines. The reply is not acceptable since plantation works were executed in the same area during this period.

### 3.8 Financial management

Financial management entails planning for the administration and maintenance of financial assets and includes the process of identifying and managing risks.

#### 3.8.1 Budget Provisions and Expenditure

Budget provisions, expenditure and excess/savings during 2005-10 are indicated in **Table no. 1**:

**Table no. 1**  
**Budget Provisions, expenditure incurred and excess/savings**

(₹ in crore)

Year	Budget provisions			Expenditure			Savings		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total
2005-06	27.81	36.51	64.32	20.87	31.70	52.57	6.94 (25)	4.81 (13)	11.75
2006-07	37.01	36.19	73.20	28.25	34.07	62.32	8.76 (24)	2.12 (6)	10.88
2007-08	48.64	40.83	89.47	36.16	37.47	73.63	12.48 (26)	3.36 (8)	15.84
2008-09	50.24	49.15	99.39	31.98	46.55	78.53	18.26 (36)	2.60 (5)	20.86
2009-10	57.31	59.80	117.11	35.92	57.21*	93.13	21.39 (37)	2.59 (4)	23.98
<b>Total</b>	<b>221.01</b>	<b>222.48</b>	<b>443.49</b>	<b>153.18</b>	<b>207.00</b>	<b>360.18</b>	<b>67.83</b>	<b>15.48</b>	<b>83.31</b>

(Source: PCCF, Bihar)

Note- Figures in brackets indicate percentage

\* Funds available with DDOs as of 31.03.10 were treated as expenditure as actual expenditure report was not submitted by them till 11<sup>th</sup> August 2010).

Delayed release of funds and postponement of schemes resulted in saving of funds

The above table reveals that savings during the period 2005-10 ranged between 24 and 37 per cent under the Plan head and between four and 13 per cent under the Non-Plan head. Scrutiny revealed that savings were mainly on account of non-drawal of funds from treasuries due to delayed release of funds to the divisions by the department, postponement of plantation schemes by the department, non-execution of schemes by divisions and excess allotments by

the department. Substantial savings indicated deficiencies in the budgeting process, programme planning and implementation.

### 3.8.1.1 Expenditure control

Expenditure control register not maintained in the department

Rule 475(i) of the Bihar Financial Rules stipulates that the heads of departments should maintain control registers for monitoring the expenditure. Audit revealed that no such control registers were maintained at the PCCF level to monitor the expenditure of subordinate offices, though Monthly Expenditure Reports (MERs) were generated on the basis of reports received from divisions maintained by PCCF for the years 2005-10.

Scrutiny of MERs revealed the following inconsistencies:

- As per the Surrender Report (2005-06) of the department, the total Plan funds spent by the department was ₹ 20.83 crore, but the MERs (2005-06) showed ₹ 20.87 crore as expenditure upto March 2006.
- While the MERs indicated the total budget provisions during 2006-07 under Plan head as ₹ 37.01 crore, the scheme-wise expenditure report indicated the budget provision for the year at ₹ 31.77 crore.
- The MERs showed ₹ 28.25 crore as expenditure during 2006-07, but the yearly report of the same showed this figure as ₹ 28.15 crore.

Consequently, the authenticity of data regarding budget allocations, release of funds and expenditure was not ensured at the departmental level. In reply, the Additional PCCF (Development) stated (October 2010) that expenditure control registers would be maintained.

### 3.8.2 Financial activities in the test-checked divisions

Out of the departmental budgetary provision of ₹ 443.49 crore (2005-10), ₹ 121.51 crore was allotted to the eight divisions test-checked. Against this, an expenditure of ₹ 115.63 crore was incurred as indicated in *Appendix 3.2*. Scrutiny of records revealed that codal provisions were not complied with as discussed in the following paragraphs:

#### 3.8.2.1 Rush of expenditure in March

Heavy rush of expenditure in March every year

As per Rule 113 of the Bihar Budget Manual, any rush of expenditure particularly in the closing months of the financial year would ordinarily be regarded as a breach of financial regularity. However, during audit, it was noticed that in all the eight test-checked divisions, there was heavy expenditure in the month of March every year as shown in **Table no. 2**.

**Table no. 2 : Rush of expenditure in March**

(₹ in crore)

Sl. No.	Name of Division	2007-08		2008-09		2009-10	
		Total Expenditure	Expenditure in the month of March	Total Expenditure	Expenditure in the month of March	Total Expenditure	Expenditure in the month of March
1	Kaimur	3.34	1.32 (40%)	2.60	1.11 (43%)	3.12	0.99 (32%)
2	Gaya	4.67	1.63 (35%)	5.57	2.19 (39%)	7.34	2.25 (31%)
3	Aurangabad	2.84	1.48 (52%)	2.47	0.92 (37%)	3.06	0.99 (32%)
4	Jamui	2.10	1.37 (65%)	3.48	1.90 (55%)	3.96	1.49 (38%)
5	Nawada	4.09	2.27 (56%)	3.83	1.83 (48%)	4.10	1.48 (36%)
6	Rohtas	3.32	1.50 (45%)	3.75	1.61 (43%)	4.62	1.44 (31%)
7	VTP-1	1.91	0.80 (42%)	2.08	1.32 (63%)	2.36	1.20 (51%)
8	VTP-2	1.93	0.76 (39%)	2.26	1.14 (50%)	2.75	1.38 (50%)

**Table no. 2** clearly exhibits that expenditure during the month of March every year ranged from 31 to 65 per cent of the total expenditure during 2005-10. On this being pointed out, the concerned DFOs stated (May-August 2010) that as the funds were made available by Government in the end of the financial year, most of the expenditure took place in the month of March every year.

### 3.8.2.2 Maintenance of Cash Book

**Cash books were not maintained**

Rule 86 of the Bihar Treasury Code provides that each Government servant receiving money on behalf of the Government must maintain a cash book. In Jamui Division, scrutiny of records revealed that the cash book of schemes viz. Rashtriya Sam Vikas Yojana (2009-10), National Afforestation Programme (NAP) (2009-10) and for establishment expenses (July 2009 to March 2010) were not maintained. Absence of the cash books was fraught with the risk of misappropriation of Government money and the correctness of the expenditure of ₹ 4.31 crore<sup>8</sup> reported by the division could not be ensured. The DFO also failed to discharge his duties as DDO by not ensuring the maintenance of cash books.

In reply, the DFO agreed with the audit observation and stated (July 2010) that cash books would be maintained. During the exit conference, the Special Secretary to the Government stated (October 2010) that the matter would be examined.

### 3.8.2.3 Submission of Monthly Cash Accounts

**Delays in submission of monthly cash accounts ranged upto 103 days**

Article 288 of the Bihar Public Works Accounts Code-Vol III required the forest divisions to submit compiled monthly accounts to the Accountant General (A & E) by the fifth day of the succeeding month. However, delays in submission of monthly accounts ranging upto 103 days was noticed during 2005-10 as shown in **Appendix 3.3**. Delayed submission of monthly cash accounts led to exclusion of the delayed accounts from the monthly accounts of State Government and resulted in depiction of incorrect figures of monthly

<sup>8</sup> RSVY: ₹ 2.33 crore; NAP: ₹ 1.69 crore and establishment expenses: ₹ 0.29 crore



expenditure of the department. This also adversely affected the closing of Annual Accounts and preparation of the Appropriation and Finance Accounts of the State Government.

### 3.8.2.4 Handling of cash without furnishing Security Deposit

Rule 24 of the Bihar Financial Rules, stipulates that Government officials entrusted with the custody of cash are required to furnish security as determined by the competent authority. Audit noticed that in violation of the aforesaid rule, head clerks of all the eight test-checked divisions were handling petty cash without furnishing security deposits. In reply, DFO s stated that adherence to financial rules would be ensured in future.

### 3.8.3 Fraudulent payment

Fraudulent payment  
of ₹ 13.96 lakh

Audit of records (January 2010) of Divisional Forest Officer (DFO), Saharsa revealed that during the first year of plantation in seven<sup>9</sup> out of 12 sites test-checked under Udakishanganj Range, 35,000 pits were to be dug and 35,000 mounds were to be prepared for plantation of 70,000 saplings under National Rural Employment Guarantee Scheme. For this purpose, DFO, Saharsa advanced (March 2009) ₹ 25.64 lakh (₹ 366235 per site) to the Range Officer Udakishanganj. This amount was adjusted (March 2009) on the digging of 35000 pits, preparation of 31481 mounds and plantation of 67070 plants. However, the survival report (October 2009) of the Range Officer, Udakishanganj and DFO, Saharsa did not support the fact that plantation work was done in four sites<sup>10</sup> where payment of ₹ 13.58 lakh was made for the plantation of 37,070 saplings, digging of 20,000 pits and preparation of 16,481 mounds. In other three sites<sup>11</sup>, payments were made for plantation of 30,000 stumps (10,000 stumps at each site) whereas only 21,700 stumps were planted, resulting in fraudulent payment of ₹ 0.38 lakh. It was also found that neither were the plants purchased, nor were they received from any other source. The pit counting register and plantation journal were also not maintained. Thus the expenditure of ₹ 13.96 lakh shown to have been incurred on advance works and plantation at these seven sites was misappropriated through fraudulent payments.

In reply, the Special Secretary to the Department, stated (August 2010) that subsequent to the audit's observation, the matter was got investigated by the RCCF, Bhagalpur. The concerned DFO and the Range Officer

<sup>9</sup> Janki Nagar sub branch canal 238 to 254 RD (5km), Puraini Minor 35 to 50 RD(5km), Lakshmipur Minor 0 to 20 RD(5km), Udakishanganj Balatola Path 5km, Gosai Minor 18 to 30 RD(5km) , Lakshmipur Minor 20 to 40 RD(5km) and Chirouri Minor- Chausa Path 5km

<sup>10</sup> Lakshmipur Minor 0 to 20, Lakshmipur Minor 20 to 40, Udakishanganj Balatola Path 5km & Chirouri Minor- Chausa Path.

<sup>11</sup> Janki Nagar Minor 238 to 284 RD; Puraoni Minor 35 to 50 RD and Ghosai Minor 18 to 86 RD.

found to be *prima-facie* responsible for the financial irregularity/misappropriation had been put under suspension (March 2010) and departmental proceedings had been initiated against them, the result of which would be intimated to Audit in due course.

### 3.8.4 Revenue realisation

The department realises revenue by selling timber, fire wood and other forest produce; renewing licences of saw mills, imposing penalty for forest offences and selling of seized articles. The targets for collection of revenue and achievement thereagainst are shown in **Table no. 3** below:

**Table no. 3**  
**Targets and achievements of revenue realisation during 2005-10**  
(₹ in crore)

Forty four per cent of the targeted revenue could not be realised

Year	State		Test-checked eight divisions	
	Target	Achievement (per cent)	Target	Achievement
2005-06	27.00	8.82 (33)	1.92	1.31
2006-07	7.59	6.19 (82)	2.08	1.50
2007-08	8.00	6.55 (82)	1.50	1.44
2008-09	10.00	6.30 (63)	1.45	1.12
2009-10	10.00	6.90 (69)	2.18	1.38
<b>Total</b>	<b>62.59</b>	<b>34.76 (56)</b>	<b>9.13<sup>12</sup></b>	<b>6.75 (74)</b>

(Source: PCCF and DFOs)

From above table, it is seen that though 74 per cent of the targets were achieved in the eight test-checked divisions, only 56 per cent of the targets were achieved by the department as a whole during 2005-10. Audit scrutiny of the sale registers revealed that only VTP-2 Division, Bettiah achieved the target of revenue realisation during 2008-10. Further, in three<sup>13</sup> out of the remaining seven test-checked divisions, 1082 cum of timber valuing ₹ 30.64 lakh was lying unsold (since 1996-97) as of August 2010.

In reply, the respective DFOs stated (April-August 2010) that targets for realisation of revenue were fixed by the department without assessing its source in the divisions. Hence, it is clear from the reply that there was lack of co-ordination between the department and the divisions in setting the target for revenue realisation.

### 3.8.5 Compensatory Afforestation Fund Management

The Forest (Conservation) Act, 1980 required compensation<sup>14</sup> to be realised from user agencies in cases of diversion of forest land for non-forest purposes. This money was to be deposited by the department in the bank account of the *ad hoc* body of Compensatory Afforestation Fund Management and Planning

<sup>12</sup> Excludes Gaya Division (2005-08) and VTP-1, Bettiah (2008-10)

<sup>13</sup> Gaya (547 m<sup>3</sup> : ₹ 15.68 lakh), Jamui (31 m<sup>3</sup> : ₹ 3.85 lakh), Rohtas (504 m<sup>3</sup> : ₹ 11.11 lakh)

<sup>14</sup> Cost of forest produces, Net Present Value (NPV) of the forest land and cost of the Compensatory Afforestation (CA)

Authority (CAMPA) operated by GOI. A comprehensive scheme for compensatory afforestation was required to be formulated by the department and submitted to GOI for its approval. Audit noticed the following deficiencies :

### 3.8.5.1 Non-execution of compensatory afforestation

Compensatory afforestation done at all not

Scrutiny of records of PCCF revealed that during 2005-10, though ₹ 114.61 crore<sup>15</sup> was realised from user agencies against diversion of 1742 hectares of forest land for non-forest purposes, no compensatory afforestation (CA) was done (August 2010). The State Nodal Officer of CAMPA<sup>16</sup> intimated (April 2010) that the preparation of Annual Plan of Operations (APO) for utilisation of CAMPA funds was under progress and CA would be implemented after its finalisation in 2010-11.

### 3.8.5.2 Non-realisation of money

Assessment for recoverable CA amount was not done and ₹ 24.18 crore remained unrealised

Scrutiny of the records of CCF-cum-State Nodal Officer, CAMPA revealed that forest lands were diverted for construction of roads during July 2007 to October 2009. Against a total demand (November 2008 to May 2010) of ₹ 54.03 crore<sup>17</sup> from the user agencies in 42 cases, only ₹ 29.85 crore was realised. The balance of ₹ 24.18 crore remained unrealised (*Appendix 3.4*), though the road constructions were nearing completion, indicating lack of sufficient monitoring by the department and concerned divisions<sup>18</sup>. Besides, the DFOs<sup>19</sup> concerned did not even assess (August 2010) the CA amount recoverable in six cases;<sup>20</sup> where 17 hectares of forest land was diverted for non-forest purposes (construction of roads). This action was in violation of the GOI direction (March 2008) to assess the CA amount and to charge from the user agency for non-forestry uses of forest land, indicating an apathy towards realisation of CA money from the user agencies.

On this being pointed out, the PCCF intimated (October 2010) that permission to prosecute the guilty officers responsible for unauthorised use of forest land had been sought from the parent department. This reply is not acceptable as the CA amounts recoverable were to be assessed and collected by the department before granting permission for use of forest land for non-forest purposes.

<sup>15</sup> 2005-06: ₹ 36.60 crore; 2006-07 : ₹ 4.89 crore; 2007-08 : ₹ 20.56 crore; 2008-09 ₹ 32.67 crore and 2009-10 : ₹ 19.89 crore

<sup>16</sup> On the direction of GOI (July 2009), State level CAMPA was formed (January 2010).

<sup>17</sup> NHAI: ₹ 9.30 crore; RCD : ₹ 14.51 crore; IRCON : ₹ 4.72 crore and CPWD: ₹ 25.50 crore

<sup>18</sup> Araria, Banka, Bhagalpur, Biharsharif, Darbhanga, East Champaran, Gaya, Janmii, Patna, Rohtas and Saran

<sup>19</sup> Begusarai, Gaya and Patna

<sup>20</sup> (i) Begusarai-Birpur-Sanjat path : 6.615 hec.. (ii) Begusarai-Samho path: 1.641 hec.: (iii) Malepur – Daulatpur path : 2.164 hec. (iv) Manjhaul – Garhpura path : 0.915 hec. (v) Dalsinghsarai – Kaidirabad path : 2.695 hec. (vi) Mithapur – Anisabad – Khagaul path : 2.815 hec.

### 3.8.5.3 Money kept outside Compensatory Afforestation Fund Management and Planning Authority

Rupees 1.34 crore remained out of CAMPA funds

Though GOI directives (2006) required funds received from the user agencies against CA to be transferred into the *ad hoc* CAMPA fund, ₹ 1.34 crore<sup>21</sup> realized by three divisions<sup>22</sup> during 2005-08 was kept outside the CAMPA fund (₹ 1.07 crore in fixed deposit and ₹ 0.27 crore in treasuries). In reply, Government stated (October 2010) that the matter would be examined and communicated to Audit.

## 3.9 Implementation of schemes

The major plantation schemes in the State were implemented under the Rehabilitation of Degraded Forests (RDF), Chhatra Vriksharopan Yojana (CVY) and the National Afforestation Programme (NAP), whereas the protection works of forest like fire control and management, demarcation of boundaries etc. were carried out under the Integrated Forest Protection Scheme. Implementation of the above schemes scrutinised in the eight test-checked divisions revealed the following deficiencies:

### 3.9.1 Plantation on private land

Rupees 14.39 lakh spent on plantation works on disputed non-forest land.

Under the RDF scheme, though plantation works were to be done in the forest area, audit in Kaimur Division revealed that plantation work was carried out on 50 hectares of disputed land selected by DFO (Babhani village) in 2005-06. Expenditure of ₹ 14.39 lakh was incurred during 2005-09 on the scheme. Further scrutiny revealed that based on a case of land dispute, lodged by the villagers, the District Court decreed (December 2006) return of the land to the villagers but the division again incurred expenditure of ₹ 3.70 lakh after the date of judgement on the maintenance of plantation. Consequently, the expenditure of ₹ 14.39 lakh proved to be irregular. In reply, the DFO stated (May 2010) that this type of mistake would not be repeated in future.

### 3.9.2 Chhatra Vriksharopan Yojana

With a view to increase tree coverage in the State and to encourage involvement of adolescent students in environmental conservation programmes, the State Government introduced the Chhatra Vriksharopan Yojana in the year 2006-07 under RDF. Each student involved in the scheme was to be paid an incentive in three instalments each of ₹ 100, on the basis of survival of each plant every year. The programme was proposed to be popularised through regular publicity and subsequent monitoring by the concerned DFOs so as to create awareness among the students towards the importance of forest coverage.

<sup>21</sup> 2005-06: ₹ 1.06 crore; 2006-07: ₹ 0.20 crore and 2007-08: ₹ 0.08 crore

<sup>22</sup> Gaya: ₹ 1.07 crore as FD in Bank and ₹ 0.15 crore in treasury i.e. total ₹ 1.22 crore; Kaimur ₹ 0.04 crore; Nawada: ₹ 0.08 crore

Audit in the test-checked divisions revealed that out of the available funds of ₹ 3.95 crore, ₹ 0.88 crore was surrendered during 2006-10. The VTP Division-2, Bettiah surrendered 72 *per cent* of its allotment (₹ 0.15 crore out of ₹ 0.21 crore) during the period (*Appendix 3.5*). Non-utilisation of allotted funds by the divisions was due to the failure of the divisions in creating awareness amongst the students. On this being pointed out, the concerned DFOs attributed this to the apathy of Education Department officials towards the implementation of the scheme. This reply is not acceptable as awareness and publicity programmes as envisaged in the scheme guidelines and monitoring were not conducted by the Forest Department.

### **3.9.3 National Afforestation Programme**

The Centrally sponsored scheme, viz. the National Afforestation Programme, (NAP) introduced in May 2002 intended to enhance the forest wealth by actively involving stakeholders. It was to be implemented through a two-tier structured mechanism of the Forest Development Agency (FDA) at the division level and Joint Forest Management Committees (JFMCs) at the village level. The Chairperson of FDA was the CF and the Member Secretary was the concerned DFO. In JFMCs, the President was elected by the villagers and the Member Secretary was the concerned Forester. Further, GOI had prescribed (May 2002) operational guidelines in respect of registration and renewal of JFMCs, planning for plantations, fund management at FDA and JFMC levels and maintenance of records and monitoring of the programme from the State to the village level. The following deficiencies were noticed by Audit:

#### **3.9.3.1 Non-survey of fringe villages**

The operational guidelines require the JFMCs to be constituted in all forest fringe villages and to be registered with the concerned FDA, initially for two years and renewable thereafter. As per the scheme guidelines, a Memorandum of Understanding (MoU) was required to be signed between the FDA and the JFMC. Further, Perspective WPs were to be prepared by the FDA in consultation with the JFMC as per local needs and the Annual Action Plans were to be drawn up based on the Perspective Plan. Executive body meetings and general body meetings at the JFMC level were to be organised monthly and at least once in every three months respectively. All the JFMCs were required to submit quarterly statements of accounts and progress of works to FDA for onward submission to GOI.

Audit in the test-checked divisions revealed that no survey regarding the number of fringe villages was carried out. Though 433 JFMCs<sup>23</sup> were

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<sup>23</sup> Aurangabad:31; Gaya:49; Jamui:122; Kaimur:54; Nawada:45 and Rohtas:45; VTP-1:50; VTP-2:37

registered during 2002-07, only 68 (16 per cent)<sup>24</sup> registration were renewed during 2008-09. Nine JFMCs were registered during 2008-10. No MoUs were signed between the FDAs and JFMCs. Perspective Plans and micro-Plans were never prepared and the APOs were prepared by the FDA without consulting the JFMCs.

Further, though work was to be awarded to all the registered JFMCs, only 146 (33 per cent) JFMCs were given work during 2005-10. Statements of accounts and progress of works were submitted by the FDAs to GOI without receiving the same from JFMCs. Hence, the basis and veracity of these statements could not be vouched for. Further, the planning process and the element of community participation in NAP did not prove to be successful. The DFOs agreed with the audit observations and stated (May-August 2010) that the suggestions of Audit would be implemented.

### 3.9.3.2 Unfruitful expenditure

According to the National Afforestation Programme (NAP) operational guidelines, the project duration of a plantation scheme was five years. The first two years were to be dedicated to plantation work and thereafter, maintenance work was to be done during the subsequent three years. On submission of the audited accounts (up to 31 March) and utilisation certificates (UCs), fresh allotments were to be released to FDA by GOI for maintenance work.

Expenditure of ₹ 1.88 crore on plantation proved unfruitful for want of funds for maintenance work

Audit scrutiny in the eight test-checked divisions revealed that expenditure of ₹ 1.88 crore (2004-08) was incurred by 70 JFMCs for advance works and plantation works in 2634 hectares<sup>25</sup> in five divisions. However, none of these divisions sent their audited expenditure reports in time<sup>26</sup> to GOI (June 2010). Even Quarterly Progress Reports and UCs were also not sent by them timely. Subsequently, further allotments for maintenance work were not released by GOI, resulting in non-maintenance of the plantation work. Thus, an expenditure of ₹ 1.88 crore incurred in this programme in five divisions did not have the intended benefits.

Similarly, the survival rates of the plantation work in 400 hectares by eight JFMCs in three FDAs<sup>27</sup> (2004-08) were poor (0 to 48 per cent) after the first

<sup>24</sup> Janui:6; Rohtas:43 and VTP-I: 19

<sup>25</sup> Aurangabad (2007: 450 ha and ₹ 29.68 lakh) ; Kaimur (2007:325 ha and ₹ 24.01 lakh; 2008:575 ha and ₹ 24.65 lakh); Rohtas (2004: 550 ha and ₹ 36.71 lakh; 2005: 475 ha and ₹ 53.50 lakh) VTP-1 ( 2007:70 ha and ₹ 8.91 lakh; 2008: 75 ha and ₹ 4.08 lakh); VTP-2 ( 2007: 114 ha and ₹ 6.04 lakh)

<sup>26</sup> VTP-I did not send audited expenditure report till August 2010 and remaining four divisions sent the audit reports after delay of one to three years

<sup>27</sup> Gaya: (Plantation 2007) 120 ha; ₹ 9.89 lakh; JFMC-Sursu and Ballyari ; Janui:- (Plantation 2004) 180 ha; ₹ 14.13 lakh; JFMC-Bhaluana, Harna, Asta, Gharnora and Jarpania: and Nawada: (plantation 2006 and 2008)100 ha : ₹ 7.28 lakh; JFMC-Puraina

year of maintenance. Consequently, fresh allotments were stopped by FDAs, rendering the expenditure of ₹ 31.30 lakh unfruitful.

In reply, DFO, Kaimur stated (May 2010) that due to non-availability of funds, the scheme remained incomplete. This reply is not acceptable because it was the responsibility of the FDA to ensure submission of audited accounts and UCs to GOI.

### 3.9.4 Protection of forests

The Integrated Forest Protection Scheme<sup>28</sup> is a Centrally Sponsored Scheme executed in Bihar since 2004-05, with 75 per cent contribution from GOI and the remaining 25 per cent from the State Government. This scheme had three major components, viz forest fire control and management, working plan preparation/survey and demarcation of boundaries and strengthening of infrastructure for forest protection. The scheme was intended to minimize and control the threat to forests from encroachments, forest fire and illicit felling of timber and firewood.

Under this programme, the State Government was required to submit the Annual Plan of Operations (APO) for each financial year by the end of December of the preceding financial year to the GOI. Thereafter, GOI was to release the first instalment with the condition that the second instalment would be released only after receiving the utilisation certificate (UC) for at least 70 per cent of the first instalment by the State.

Audit in the eight test-checked divisions revealed the following deficiencies:

#### 3.9.4.1 Delay in submission of Annual Plans of operation

**Submission of APOs to GOI delayed by six to 10 months**

Though the State Government was required to prepare and submit Annual Plans of Operation (APO), it was observed that during 2005-10, the State Government sent APOs to GOI with delays ranging from six to 10 months. Sanction orders for execution of the schemes were also issued by the State Government after two to six months of receipt of GOI approval. Due to the delayed release of sanction orders in the year 2006-07, 95 per cent of the funds available for the year remained unspent upto March 2007. Resultantly, the State was deprived of availing of the second instalment of Central assistance amounting to ₹ 27.64 lakh.

#### 3.9.4.2 Non-submission of utilisation certificates

**Due to non-issuance of UCs, the State was deprived of Central assistance of ₹ 1.61 crore**

During 2005-10, GOI approved ₹ 6.92 crore and released ₹ 5.31 crore as the first instalment. However, the second instalment was not released by GOI for

<sup>28</sup> (GOI had renamed it as Intensification of Forest Management Scheme in August 2009)

want of UCs. Thus, the State was deprived of Central assistance to the tune of ₹ 1.61 crore (23 per cent of the approved amount).

In reply, the Government agreed with the audit observations and stated (October 2010) that the time schedule would be adhered to.

### 3.9.4.3 Fire control and management

Effective fire fighting involves three stages i.e. prevention, quick detection and rapid suppression of fire. The preventive fire control strategy involves the usage of roads as a fire control line. To this end, roads were required to be 'traced<sup>29</sup>' yearly. Further, preventive measures such as increasing the awareness of people living in the forests periphery through publicity, setting up of manned watchtowers at vantage points for rapid detection of fires and deploying of fire-fighting gangs were also required.

Audit in the test-checked divisions revealed that sufficient publicity was not given by the divisions towards these preventive measures. Neither was any information for prevention made available to the villagers nor was any watch tower set up for the quick detection of fire incidents. Even fire suppression measures such as the deployment of fire-fighting gangs or the availability of fire-fighting equipments was not ensured by the divisions in any of the test-checked divisions.

**Failure of the divisions in taking preventive measures led to increase in fire incidences during 2005-10**

Consequently, fire incidents in the eight test-checked divisions increased from 261 in 2005-06 to 367 in 2009-10 with a peak of 523 incidents in 2008-09. In reply, the Special Secretary stated (October 2010) that the occurrence of fire was a natural phenomenon which could not be prevented, but only minimized. This reply is not acceptable because the divisions failed to take the required preventive measures in all the eight test-checked divisions.

### 3.9.4.4 Demarcation of boundaries

Encroachment of forest land is a primary concern in the effective management of forests. In order to achieve this objective, the department decided (November 2001) to conduct survey operations and to erect boundary pillars by the year 2006-07. However, due to unsatisfactory progress in the survey, the department decided (April 2007) to re-survey the forest boundary and to erect the pillars.

**Boundary pillars erected without assessing requirement**

Audit in the test-checked divisions revealed that even after a lapse of nine years, this survey was yet to be taken up. No assessment regarding the number or location of the pillars had been done. However, six divisions<sup>30</sup> erected 11475 boundary pillars at a cost of ₹ 44.51 lakh during 2005-10. No

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<sup>29</sup> By clearing the debris and controlled burning of the debris on the forest floor before the onset of the fire season

<sup>30</sup> Aurangabad: 1985; Jamui:3190; Nawada: 1589; Rohtas: 2631; VTP-1: 515; and VTP-2: 1565



records regarding the erection of pillars in Kaimur and Gaya division were available, though ₹ 23.70 lakh was spent by them.

### 3.9.4.5 *Illegal felling of trees*

Plantation works as well as protection of planted trees are necessary to maintain environmental stability and ecological balance. For this, adequate number of patrolling parties and forest guards were to be deployed in the divisions to check illegal felling of trees.

**Ineffective protection measures led to illegal felling of trees**

Control of illegal felling of trees is a major forest management issue. Scrutiny revealed that during 2005-10, a total number of 8314 trees in 2359 cases were illegally cut in the test-checked divisions. Of these, 1334 trees were illegally cut in 442 cases (2005-06) which increased to 2834 trees in 503 cases (2009-10). However, the offenders were detected only in 375 cases and FIRs lodged against them. The loss of timber due to illegal felling was assessed at 1314 cum by the three test-checked divisions<sup>31</sup>, whereas the loss of timber was not assessed by the other five divisions. Thus, due to inadequate number of patrolling party and forest guards appointed in the test-checked divisions, illegal felling of trees increased.

The Special Secretary stated (October 2010) that steps were being taken to improve the position. The reply is not acceptable as no record was available in eight test-checked divisions to show that steps had been taken to increase the number of Forest Guards and patrolling parties. Besides, against sanctioned posts of 565 Forest Guards in the test-checked divisions, 203 posts (36 per cent) were vacant (October 2010), which affected the protection measures of the forests.

## 3.10 **Development of Wildlife Sanctuary**

Intensive anti-poaching measures and infrastructural development are important constituents in the development of a wildlife sanctuary.

**Unsatisfactory development activities in wildlife sanctuaries and absence of Management Plan.**

### 3.10.1 *Development of Valmiki Tiger Project*

The Valmiki Tiger Project (VTP) approved by GOI (1990) has a total area of 840 sq km. Of this, 336 sq km is its core area, whereas the remaining 504 sq km is its buffer zone. Ecologically, the tiger population cannot successfully co-exist in areas having constant human impact. During audit, it was noticed that against the available funds of ₹ 21.51 crore, ₹ 20.29 crore were spent during 2005-10 as detailed in *Appendix 3.6*.

**Due to poor patrolling, presence of tigers decreased from 33 to 10**

The tiger population of 33 (2005) was reduced to 10 (2008). To rectify this situation, GOI issued (June 2008) instructions for taking up urgent remedial measures such as the immediate creation of increased patrolling parties, reorganisation of beats<sup>32</sup> and increasing the staff strength. However, these measures were still to be implemented by the VTP officials (August 2010).

<sup>31</sup> Jamui: 151.518 cum; VTP-1: 300.866 cum; VTP-2: 861.534 cum

<sup>32</sup> Forest area is divided into beats for forestry purposes viz. afforestation, patrolling etc.

**Non-signing of MoU with GOI led to nil expenditure during 2008-09**

No patrolling was done during 2008-09 as no funds were spent due to non-signing of MoU by the State Government with GOI for conservation of the tiger population. In the absence of patrolling, poaching of two tigers took place during 2008-09. The official information feedback system of the VTP was so weak that foresters and forest guards were unaware of this poaching till informed by local villagers.

In reply, the Conservator-cum-Field Director, VTP agreed with the audit observation and intimated (August 2010) that patrolling was inadequate due to lack of basic infrastructure such as vehicles, vacancies in the cadre of beat and sub-beat guards and insufficient funding. This reply is not acceptable because funds were not spent due to non-signing of MoU by the State Government.

### 3.11 Human Resources Management

Human resource is one of the most important factors for the efficient functioning of any department, which depends both upon the quality and quantity of manpower and its optimal allocation on actual requirement basis. Creation of posts, staffing and manpower was the responsibility of the PCCF. Audit scrutiny of manpower management in the department revealed deficiencies such as large number of vacancies of staff, non-creation of posts, lack of periodical manpower reviews and improper deployment of staff as indicated below:

#### 3.11.1 Staffing

The overall sanctioned strength and men-in-position of staff in the State and the test-checked divisions is as shown in **Table no. 4**.

**Table no. 4**  
**Sanctioned strength and men-in-position**

Name of post	State		Test-checked divisions	
	Sanctioned strength	Men-in-position	Sanctioned strength	Men-in-position
IFS	58	45*	8	8
BFS (DFO/ACF)	49	49	8	4
ROF	124	95	36	35
Forester	360	281	124	109
Forest Guard	1027	719	565	362
Clerical Staff Gr. III	319	248	94	77
Peon	479	358	123	84
<b>Total</b>	<b>2416</b>	<b>1795</b>	<b>958</b>	<b>679</b>

\* Of which 10 IFS were on deputation

The table shows that while the departmental sanctioned strength of core group forest staff<sup>33</sup> was 1560, the actual men-in-position as of March 2010 was 1144 only. Consequently, 416 posts (27 per cent) were vacant. The Indian Forest Service (IFS) cadre plays a vital role in framing departmental policies, programme planning and implementation. Audit scrutiny revealed that against the sanctioned cadre strength of 58 posts, only 35 were available with the department, resulting in 40 per cent vacancies in the IFS cadre.

<sup>33</sup> Core group forest staff – DFO, Range Officers of Forests, Foresters and Forest Guard

Eleven offices were functioning without sanction of any subordinate staff and proper office space

Further, 11 offices were functioning without sanction for any subordinate staff and even without proper office space (**Appendix 3.7**). Though the issue of severe staff shortage and office space was brought (February 2006-March 2010) by the department to the notice of the Government, no remedial action had been initiated by them (October 2010).

### 3.11.1.1 Deployment of staff

Scrutiny of the records of five out of the test-checked divisions revealed instances of posting of staff in excess of the sanctioned strength. Besides, staff members were deputed to other offices, in spite of acute shortage in their parent divisions as indicated in the **Table no. 5**.

**Table no. 5**  
**Excess of post in operation and improper deputation**

Sl.No.	Division	Name of post	Sanctioned strength	Men-in-position	Remarks
1	Gaya	Assistant	11	13	Over-staffing
		Mali	0	12	
		Truck Driver	0	3	
		Forest Guard	148	93	10 deputed to other division
2	Kaimur	Forester	5	9	Over-staffing
		Forest Guard	15	37	
		Driver	0	1	
3	Jamui	Forester	18	19	
		Peon	8	9	
4	Working Plan Division	Asstt. Clerk	4	6	Over-staffing of two posts of Assistant, Clerk. Of available 20 post, 10 deputed to other offices
		Other Class-III & IV staff	20	14	
5	VTP-1	Assistant	3	6	Over-staffing

Manpower planning was deficient and postings made were not needbased

As seen from the table above, the department's manpower planning was deficient, postings were not needbased and offices were established without considering manpower requirements and creation of posts. In reply, the Government agreed (October 2010) with the audit observations and stated that the position would be improved.

### 3.11.1.2 Training and Research

No training was imparted during 2005-10 though 182 forest personnel were entrusted with forestry jobs

Training for skill upgradation as well as capacity building measures are of vital importance in increasing the efficiency and usefulness of the existing manpower. To this end, the department was required to conduct training programmes to upgrade skills and bridge knowledge gaps. In this regard, though the department had designated a DFO (Training and Research) as the nodal officer for imparting training and conducting research activities, the DFO neither conducted any training programme nor carried out any research work during 2005-10. Consequently, 182 forest personnel (forester: 38 and forest guard: 144) appointed after bifurcation of the State in November 2000 in the department, were directly entrusted with responsibilities without any formal induction training programme.

In reply, the Government stated (October 2010) that the State had no training institute for induction or for in-service training. The same was expected to be established in the next two years with the help of GOI grants.

### 3.12 Internal Control and response to Audit

Internal control mechanism in the department was deficient

Internal control is an important component of an organisation's management process, established to provide a reasonable assurance that the operations are being carried out effectively and efficiently so as to achieve organisational objectives. Rule 306-A of the BTC and directions of the Government (December 2000) require every controlling officer to inspect yearly, the offices of each disbursing officer under him and submit a report. Scrutiny revealed that none of the CFs discharged this responsibility. The DFOs also did not inspect the records of Range Offices under their control. Scrutiny also showed control weaknesses such as delayed surrender of funds, non-compliance of financial codes and non-adherences to provisions on cash management. Consequently, the internal control mechanism in the department was deficient. The Government agreed (October 2010) with the audit observation.

As of March 2010, 767 paragraphs in 109 inspection reports issued during 2005-10 by the Pr. Accountant General (Audit) were pending settlement, of which 400 paragraphs were more than three years old. Even the first compliance report of 329 paragraphs (out of 767 paragraphs) was not received, of which 133 were more than three years old as indicated in *Appendix 3.8*. This indicated the lackadaisical attitude of the department towards taking corrective measures and appropriate initiatives on the deficiencies pointed out in audit.

#### 3.12.1 Non-maintenance of Plantation journals

According to '*Vanropan Padhati*<sup>34</sup>', every Forest Range Office is required to maintain a plantation journal, recording operations from survey and demarcation to plantation, weeding, hoeing and survival of plants. Similarly the Divisional Forest Office is required to maintain separate registers for each plantation site, recording each activity carried out. The RCCFs and CFs were required to inspect the plantation sites and record their remarks in the plantation journal. The CF was particularly responsible to see that the plantation journals were written in time by his subordinates.

Majority of columns of plantation journals were left blank and not inspected by DFO/CF

Test-check of all the 39 plantation journals (RDF:19 and NAP:20)<sup>35</sup> maintained by Range Offices in seven test-checked divisions (except VTP division-I, Bettiah where no plantation was done) revealed that except for a few entries, the majority of columns in all the journals were blank. Crucial information about the species of saplings planted, their year-wise survival

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<sup>34</sup> *Plantation guidelines issued by Government of Bihar (1999)*

<sup>35</sup> Aurangabad : (RDF:01; NAP:2); Gaya : (RDF:02; NAP:5); Jamui : (RDF:8; NAP:3); Kaimur : (RDF:2; NAP:2); Nawada : (RDF:3; NAP:3); Rohtas : (RDF:3; NAP:3) and VTP-II, Bettiah : NAP-2

report, inspection details etc. were left incomplete. Thus, the purpose of the plantation journals could not be achieved.

In reply, the Special Secretary stated (October 2010) that the journal is a standard format and instructions was being re-issued and a mechanism to ensure its adherence is being put in place. This reply is not acceptable since the instructions (November 2000) were already issued, their compliance were not ensured (August 2010) by the concerned DFOs.

### **3.12.2 Deficiencies in maintenance of Stock registers**

As per Rule 132 of Bihar Financial Rules, a stock register is to be maintained with inventory of all stores, articles and materials purchased/received. Further, Rule 144 *ibid* also prescribes that physical verification of stock must be carried out every year and a certificate to this effect recorded in this Register.

Stock registers were not maintained and vouchers were passed without ensuring actual receipt of materials.

Audit scrutiny revealed that no such stock register was maintained in any of the test-checked divisions. It was observed that DFOs used to pass vouchers for payment without ensuring the actual receipt of materials and its recording in the appropriate stock registers.

Further, scheme-wise stock registers indicating purchase and utilisation of tools and plants, fencing materials, fertilizers, polythene tubes etc for raising of seedlings and plantation works were not maintained in any of the Range Offices. Even the physical verification of stock was not conducted by the DFOs during 2005-10. In the absence of physical verification, there was risk of loss, theft and damages to material held in stock.

In reply, DFOs stated (May-August 2010) that proper stock registers would be maintained in future.

### **3.13 Monitoring and Evaluation**

As per GOI guidelines for Centrally sponsored schemes, a State level monitoring committee was to be formed to review the progress of ongoing schemes. According to departmental instructions (November 2000), every DFO and CF was required to stay in the forest area for 10 nights in a month and to perform tours of forest areas under his jurisdiction. The instruction also prescribed that after completion of the plantation work, the concerned DFOs had to furnish a certificate regarding the physical verification of such plantation work. Such certificates were to be endorsed in the respective plantation journals and pit registers indicating that 100 *per cent* of the works had been completed. This process was to continue up to three years and thereafter in the sixth, seventh and tenth year of plantation, the CFs was required to physically inspect the forest area and inspection reports were to be sent to the Government. Besides, reports regarding the survival of plants were to be entered by the concerned Foresters in plantation journals, twice in a year

(April and October), to be certified by the CF from time to time after each inspection.

**Monitoring of schemes was weak**

Audit revealed that the State Level Committee was not formed in the State. In the eight test-checked divisions, it was noticed that none of the DFOs had stayed overnight in the forest area during 2005-10 except DFO, VTP-I, Bettiah, who spent just two-three nights per month in the forest areas. None of the DFOs had endorsed the aforesaid certificate in the plantation journals. There was no entry in the plantation journals regarding inspections conducted by the Conservators of Forest and Divisional Forest Officers. In absence of proper entries in the plantation journals, the status of plantations carried out could not be ensured during 2005-10. Records relating to the survival of plants of more than four years were not maintained by any of the divisional offices. Survival reports were not recorded in any of the plantation journals.

Thus, the department failed to maintain the basic records and discharge the primary responsibility of carrying out inspection of plantation sites. This indicated weak monitoring of the schemes/ programmes by the department. In reply, the Special Secretary attributed (October 2010) the same to the lack of staff and infrastructure. However, it was the responsibility of the department to initiate steps to overcome these difficulties.

### **3.14 Conclusion**

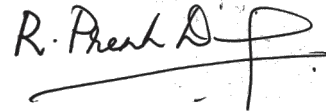
The State did not frame its forest policy even after the lapse of more than four years since the recommendation of the National Forest Commission for the same. The department did not ensure mandatory preparation of Working Plans for each of the Forest Divisions. Savings under the Plan head of expenditure indicated deficiencies in budgeting, programme planning and implementation. Absence of expenditure control registers showed weaknesses in finance management and non-compliance of financial rules. Achievement of Compensatory Afforestation was 'nil' despite huge amounts being available in the CAMPA Fund. In the National Afforestation Programme, community participation was not ensured as envisaged in the Government of India guidelines. Improper funding and absence of management plans affected the development of wildlife sanctuaries. The Valmiki Tiger Project was marred by inadequate patrolling, lack of infrastructure and large scale vacancies. The department's manpower planning was deficient and no training was provided to forest personnel. The State level monitoring committee for review of progress of the Centrally sponsored schemes was not formed. There was no entry in the plantation journals regarding inspections conducted by the Conservators of Forest and Divisional Forest Officers. In the absence of proper entries in the plantation journals, the status of plantations carried out could not be ensured.

### **Recommendation**

The department may examine and consider the following recommendations:

- Efforts should be made to formulate a State Forest Policy that is consistent with the objectives of the National Forest Policy.
- Detailed Working Plans for each forest division should be prepared.
- Budget estimates should be prepared realistically to avoid savings.
- Schemes should be sanctioned only after proper surveys.
- Management of wild life sanctuaries must be done on a sustainable basis.
- Manpower deployment should be rationalised.
- Monitoring and inspections should be strengthened to make them more effective.

**Patna  
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**Countersigned**

**New Delhi  
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**COMPTROLLER AND AUDITOR GENERAL OF INDIA**