

## PREFACE

*This Report of the Comptroller and Auditor General of India has been prepared for submission to the President under Article 151 of the Constitution for being laid before the Parliament.*

*The audit was conducted during the period January - December 2012 through document analysis, collection of responses to audit queries and seeking information in prescribed proforma. Records and documents relating to audit of Compensatory Afforestation in India were examined:*

- *in the Ministry of Environment and Forests (MoEF), six Regional Offices of MoEF at Lucknow, Chandigarh, Bhopal, Bhubaneswar, Shillong and Bengaluru and Ad-hoc Compensatory Afforestation Fund Management and Planning Authority.*
- *in 30 State/ UTs, Nodal Offices and selected Forest Divisions of State Forest Departments, State Compensatory Afforestation Fund Management and Planning Authority.*

*Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.*

