



**CHAPTER - V**  
**ENVIRONMENT AND**  
**FORESTS**





## CHAPTER – V Environment and Forests

### 5.1 Administration

The Principal Chief Conservator of Forests and Head of Forest Force (PCCF and HoFF), Assam who is in overall charge of the Department is assisted by four Principal Chief Conservator of Forests (PCCFs), 11 Additional Principal Chief Conservator of Forests (APCCF), 11 Chief Conservators of Forests (CCF) and nine Conservators of Forests (CF). There are 68 forest divisions each headed by Deputy Conservator of Forests (DCF)/ Divisional Forest Officers (DFOs). The divisions are further divided into ranges and beats for ensuring effective control and supervision of the forests of the State.

The principal Acts/Rules/Regulations under which the functioning of Department of Environment and Forests is governed, are the Assam Forest Regulation, 1891; Assam Sale of Forest Produce Coupes and *Mahals* Rules, 1977; Forest (Conservation) Act, 1980 and Assam Minor Minerals Concession Rules, 1994 as amended and notifications/ orders issued thereunder, from time to time.

### 5.2 Working of internal audit wing

Internal audit, a vital component of the internal control mechanism, functions as eyes and ears of the Department and is a vital tool which enables the management to assure itself that prescribed systems are functioning reasonably well.

It was observed that the Finance Department has not put in place any separate internal audit system for the Environment & Forests Department. Had there been an effective internal audit system in the Department, deficiencies detected during local audit could possibly have been detected, rectified and prevented.

### 5.3 Results of audit

In 2015-16, test check of the records of 28 units relating to forest receipts showed non/short recovery of royalty, non-levy of interest/VAT/extension fee and other irregularities involving ₹ 59.30 crore in 124 cases, which fall under the following categories in the **Table 5.1** including a Compliance Audit on 'State Compensatory

Afforestation Fund Management and Planning Authority (State CAMPA)' was conducted during the year.

**Table 5.1**  
**Results of Audit**

<b>Sl. No.</b>	<b>Category</b>	<b>Number of cases</b>	<b>Amount (₹ in crore)</b>
1.	<b>A Compliance Audit on 'State Compensatory Afforestation Fund Management and Planning Authority'</b>	<b>01</b>	<b>43.83</b>
2.	Non/short recovery of royalty	09	1.83
3.	Non-levy of interest/ VAT	11	0.28
4.	Non-levy of extension fee	09	0.06
5.	Other irregularities	94	13.30
<b>Total</b>		<b>124</b>	<b>59.30</b>

During the course of the year, the Department accepted 11 cases with revenue implication of ₹ 3.70 crore and recovered ₹ 2.50 lakh during 2015-16 in two cases.

## 5.4 A Compliance Audit on ‘State Compensatory Afforestation Fund Management and Planning Authority (State CAMPA)’

### Highlights:

- Discrepancy on remittance of fund of ₹ 90.57 crore received from user agencies had not been reconciled.  
(Paragraph 5.4.6)
- Short realisation of Net Present Value (NPV) of ₹ 24.54 crore from user agencies for diversion of forest land for non-forest purpose.  
(Paragraph 5.4.6)
- Non-remittance of ₹ 17.41 crore to *Ad-hoc* CAMPA received from user agencies.  
(Paragraph 5.4.7.1)
- State CAMPA incurred expenditure of ₹ 53.50 lakh towards purchase of vehicles and repair of Forest Inspection *Bungalow* in violation of CAMPA guidelines.  
(Paragraph 5.4.7.5)
- There was failure of plantation in 3,256.50 hectares involving expenditure of ₹ 6.51 crore due to non-release of fund in time for maintenance.  
(Paragraph 5.4.7.5)

### 5.4.1 Introduction

The Supreme Court of India directed in October 2002 that a ‘Compensatory Afforestation Fund’ (CAF) shall be created in which all the monies received from user agencies towards Compensatory Afforestation (CA), Additional Compensatory Afforestation (ACA), Penal Compensatory Afforestation (PCA), Net Present Value (NPV) of forest land, Catchment Area Treatment (CAT) Plan funds, etc. shall be deposited. The CAF was to compensate for the loss of tangible as well as intangible benefits from the forest lands which were diverted for non-forest use. The Court observed that the fund would not be part of general revenues of the Union, of the States or part of the Consolidated Fund of India. Ministry of Environment and Forests (MoEF) issued notification to constitute the Compensatory Afforestation Fund Management and Planning Authority (CAMPA) in April 2004 for the management of the compensatory afforestation fund. In May 2006, as the Supreme Court of India ordered that as CAMPA had still not become operational, an *ad-hoc* body (known as *Ad-hoc* CAMPA) should be constituted till CAMPA became operational and all monies recovered from October 2002 on behalf of CAMPA and lying with various officials of the State Government were to be transferred to *Ad-hoc* CAMPA.

MoEF in July 2009 framed State CAMPA guidelines for establishing CAMPAs in the States/ Union Territories and putting in place a funding mechanism for enhancing forest and tree cover and conservation and management of wildlife by utilising funds received towards CA, NPV etc., currently available with *Ad-hoc* CAMPA. On receipt (July 2009) of guidelines from the Government of India (GoI), Government of Assam (GoA) constituted the State CAMPA in August 2009.

#### **5.4.2 Organisational set up**

As per guidelines, State CAMPA was to function through a three-tier committee consisting of one Governing Body and two Committees *viz.*, State Level Steering Committee and State Level Executive Committee. The Governing Body, headed by the Chief Minister, formulates and reviews policies of the State CAMPA. The Steering Committee and the Executive Committee were headed by the Chief Secretary and the PCCF respectively and were responsible for preparation, implementation and monitoring of annual work plan, in order to make the organisation of State CAMPA more effective and accountable. The GoA notified Chief Executive Officer (CEO) of the State CAMPA in 2014. Besides, there were 58 forest divisions headed by DFOs / Field Directors (FDs) for implementing the activities of the State CAMPA at field levels.

#### **5.4.3 Audit Objectives**

The main audit objectives were to assess whether:

- planning process was in place for assessment and collection of user charges from user agencies and implementation of schemes for conservation and protection of protected forests was efficient;
- funds received from *Ad-hoc* CAMPA were allocated and utilised economically, efficiently, effectively for the purpose for which they were meant for; and
- monitoring mechanism for overseeing the implementation of CAMPA was in place and was effective.

#### **5.4.4 Scope of Audit and Methodology**

The activities of the State CAMPA for the period 2010-15 alongwith the inflow of funds to the *Ad-hoc* CAMPA covering period from April 2010 to March 2015 were test checked during February to May 2016 in the office of the CEO, State CAMPA and in randomly selected 15<sup>1</sup> out of 58 Forest divisions.

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<sup>1</sup> DFOs of Assam State Zoo, Guwahati, Social Forestry Division, Guwahati, North Kamrup Division, Rangia, Jorhat Division, Jorhat, Golaghat Division, Golaghat, Social Forestry Division, Golaghat, Nagaon Division, Nagaon, Social Forestry Division, Nagaon, Cachar Division, Silchar, Social Forestry Division, Silchar, Hailakandi Division, Hailakandi, Karbi Anglong East Division, Diphu, Karbi Anglong West Division, Diphu, Northern Afforestation Division, Diphu and FD, Manas Tiger Project, Barpeta Road.

### 5.4.5 Audit Criteria

The criteria used for assessing the Audit were derived from the Forest (Conservation) Act, (F.C. Act) 1980 and Rules, 2003, the Apex Court judgements and guidelines and instructions issued by the GoI, MoEF, National CAMPA Advisory Council (NCAC) and State CAMPA.

### Audit findings:

### 5.4.6 Receipt into CAMPA

The Central Government, while granting approvals under the F.C. Act, 1980, stipulated carrying out CA over equivalent land made available by the user agency or double the area of degraded forest land in case land was not made available by the user agency. The cost of such CA was to be borne by the user agency. As per information furnished by the State CAMPA, the user agencies had deposited ₹ 174.57 crore upto March 2015 towards CA/ACA/PCA/NPV and other activities. Audit observed that:

- Although ₹ 174.57 crore was realised from user agencies for compensatory afforestation, no assessment was made by the Nodal Officer (F.C. Act) to assure that the required amounts were correctly received from user agencies.

After this being pointed out by audit, the State CAMPA stated (August 2016) that the total amount received from the user agencies upto 2014-15 was ₹ 251.02 crore. However, evidence of assessment could not be made available by the Nodal Officer (F.C. Act) to show that the amount of CA received from the user agencies was based on assessment.

- State CAMPA records indicated that a total of ₹ 174.57 crore was remitted to the *Ad-hoc* CAMPA upto March 2015. However, as per records of *Ad-hoc* CAMPA an amount of ₹ 265.14 crore was available with *Ad-hoc* CAMPA as early as March 2013. The difference of ₹ 90.57 crore had not been reconciled.

On this being pointed out, the State CAMPA stated (August 2016) that amount received from user agencies and deposited to *Ad-hoc* CAMPA account was ₹ 251.02 crore and not ₹ 265.14 crore. The reply is not tenable as the Inspector General of Forest and CEO, *Ad-hoc* CAMPA, GoI, MoEF *vide* D.O. No. 15-2/2013-CAMPA dated 20 June 2013 intimated the PCCF, Assam that principal amount in the account of CAMPA pertaining to State of Assam as on 31 March 2013 was ₹ 265.14 crore.

- Under the provisions of the F.C. Act, 1980, Supreme Court's judgment of October 2002 and orders issued by CAMPA in October 2006, NPV of forest land was to be determined between ₹ 5.80 lakh and ₹ 9.80 lakh per hectare depending upon the quality of forest, density of vegetation and types of species

in the areas under diversion. Further, GoI, MoEF (FC Division) revised (February 2009) and fixed the rates of NPV varying from ₹ 4.38 lakh to ₹ 10.43 lakh per hectare after classifying the forest land into six categories<sup>2</sup>. The rate of NPV of Eco-Class I ranged between ₹ 7.30 lakh and ₹ 10.43 lakh per hectare.

Test check of records revealed that 443.195 hectare of forest land under Eco-Class I was diverted during 2012-13 to 2014-15 against which NPV of ₹ 14.56 crore was realised from the user agencies by the Nodal Officer (F.C. Act), E & F Department, GoA instead of ₹ 39.10 crore resulting in short realisation of ₹ 24.54 crore (**Appendix –XVIII**).

On this being pointed out, the State CAMPA stated (August 2016) that the confusion regarding the short realisation had perhaps arisen owing to the reflection in submission of information to audit in a jumbled way containing cumulative data of several past years. The reply of the CEO is not acceptable as the information on diversion of forest land for non-forest purpose was furnished year wise and not in a jumbled way. Report on further developments, if any had not been received (January 2017).

#### **5.4.7 Financial Management**

##### **5.4.7.1 Irregularities in deposit of receipts**

As per the Supreme Court's direction (29 October 2002) all the monies received from the user agencies were to be deposited to CAMPA account. Scrutiny of records revealed that the PCCF (Wildlife), Assam received ₹ 8.34 crore on 13 August 2009 for diversion of 7.021 hectare forest land from Amchung Wildlife Sanctuary for up-gradation and improvement of existing National Highway (NH) 37 and ₹ 9.07 crore on 16 May 2012 for diversion of 45 hectare of forest land under Lumding Reserve Forest for up-gradation and improvement of NH 54. Further, GoI, MoEF (FC Division) while granting diversion of 45 hectare forest land under Lumding Reserve Forest for up-gradation and improvement of NH 54 imposed condition that all the funds received from the User Agency under the project shall be transferred to CAMPA Account in Union Bank of India, Sunder Nagar, New Delhi. Accordingly, the total amount of ₹ 17.41 crore was to be deposited to *Ad-hoc* CAMPA but the same was deposited in Nationalised Banks (Corporation Bank ₹ 8.34 crore and Punjab National Bank ₹ 9.07 crore) as fixed deposits. Further, against fixed deposit of ₹ 9.07 crore, interest of ₹ 2.81 crore was accrued instead of

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<sup>2</sup> **Eco-Class I:** Consisting of Tropical Wet Evergreen Forests, Tropical Semi Evergreen Forests and Tropical Moist Deciduous Forests, **Eco-Class II:** Consisting of Littoral and Swamp Forests, **Eco-Class III:** Consisting of Tropical Dry Deciduous Forests, **Eco-Class IV:** Consisting of Tropical Thorn Forests and Tropical Dry Evergreen Forests, **Eco-Class V:** Consisting of Sub-tropical Broad Leaved Hill Forests, Sub-tropical Pine Forests and Sub-tropical Dry Evergreen Forests and **Eco-Class VI:** Consisting of Montane Wet Temperature Forests, Himalayan Moist temperature Forests, Himalayan Dry temperature Forests, Sub-Alpine Forest, Moist Alpine Scrub and Dry Alpine Scrub.



₹ 3.11 crore due to delay in deposit by 132 days<sup>3</sup>. The accrued interest was to be utilised for engagement of casual staffs under State CAMPA. Thus short receipt of interest could have hampered the engagement of casual staffs *vis-à-vis* maintenance of State CAMPA accounts.

After this being pointed out in audit, the State CAMPA stated (August 2016) that the amount of ₹ 17.41 crore was deposited in saving account of Nationalised Bank on the basis of permission given by the GoI, MoEF *vide* letter dated 23 March 2010. The reply is not acceptable as it was clear from the clause 4 of said letter that all the funds received from the user agency under the project was to be transferred to CAMPA Account No. 3449010070128 in Union Bank of India, Sunder Nagar, New Delhi. Further, the State CAMPA replied that delay in deposit was unavoidable and beyond the control of the PCCF (Wildlife) and Chief Wildlife Warden, Assam. The Department could not furnish any documentary evidence regarding action taken/proposed to be taken to deposit the same into *Ad-hoc* CAMPA Account.

#### 5.4.7.2 Inadequate release of funds

The year-wise details of funds received by State CAMPA from the *Ad-hoc* CAMPA and its further release to the DFOs/ FDs *vis-à-vis* expenditure incurred during 2010-11 to 2014-15 are given in the following table:

Table No. 5.2

Details of funds received and allocated by the State CAMPA and expenditure incurred during 2010-11 to 2014-15

(₹ in crore)					
Year	Amount received from <i>Ad-hoc</i> CAMPA	Total funds available	Funds released and utilised by DFOs/FDs	Balance with State CAMPA	Percentage of available Fund utilised
Upto 2010-11	22.83	22.83	0.12	22.71	0.53
2011-12	--	22.71	10.96	11.75	48.26
2012-13	15.06	26.81	22.06	4.75	82.28
2013-14	13.00	17.75	4.61	13.14	25.97
2014-15	--	13.14	1.51	11.63	11.49
<b>Total</b>	<b>50.89</b>		<b>39.26</b>		

Source: Information furnished by the State CAMPA

The *Ad-hoc* CAMPA released ₹ 50.89 crore upto March 2015, out of which the State CAMPA released ₹ 39.26 crore to the DFOs/FDs for implementation of activities of State CAMPA leaving an unspent amount of ₹ 11.63 crore with the State CAMPA as of March 2015. Thus, percentage of available fund utilised for the

<sup>3</sup> ₹ 9.07 crore deposited on 24 September 2012 instead of 15 May 2012 and interest calculated at 9.25 per cent with effect from 15 May 2012 to 23 September 2012 for 132 days (₹ 9.07 crore x 9.25 per cent x 132 days)/365 days = ₹ 30.34 lakh

activities under CAMPA ranged between 0.53 and 82.28. The reason for huge variation of utilisation of fund was though called for (December 2016) from the State CAMPA, no reply has been received (January 2017).

It was seen from records that release of less amount of fund was due to approval of Annual Plan of Operations (APOs) for the first year in July 2010, opening of bank accounts by the DFOs, finalisation of accounting procedure and selection of sites etc. It indicated that there was lack of initiative to utilise CAMPA fund for development of State forests.

On this being pointed out, the State CAMPA stated (August 2016) that 77.15 per cent of total fund received from *Ad-hoc* CAMPA had been utilised as per the approved items of APOs. However, reasons for non-utilisation of ₹ 11.63 crore (22.85 per cent) was not stated (January 2017).

#### **5.4.7.3 Payment of wages in cash**

As per the orders (July 2009) of the Hon'ble Supreme Court of India, while carrying out work with the funds received from *Ad-hoc* CAMPA the work was to be allotted mostly to rural unemployed people having job card paying minimum wages as per provisions of Mahatma Gandhi National Rural Employment Guarantee Act (MNREGA) and payment was to be made directly into their bank accounts. State CAMPA while implementing various CAMPA activities such as raising of nursery, plantation of seedlings and their protection and execution of infrastructure works engaged labourers for which ₹ 12.32 crore was paid to the labourers in cash during the period between 2010-11 and 2014-15 instead of depositing the amount in respective bank accounts, which was in violation of the Apex Court's orders.

On this being pointed out, the State CAMPA stated (August 2016) that the DFOs had not received any reference/communication from any *Gram Panchayat* about job seekers and also stated that payment was made in cash as most of daily labourers did not have access to the banking system due to non-availability of banks in their vicinity. The reply is not tenable as no effort was made by the DFOs to communicate with any *Gram Panchayat* about job seekers. Further, as per provisions of MNREGA, cash payment process must be video recorded. However, it was seen that no video-recording had been made for cash payment to daily labourers.

#### **5.4.7.4 Components of Expenditure**

As per Rule 11 (i) of the State CAMPA guidelines the money received from *Ad-hoc* CAMPA were to be utilised for enhancing forest and tree cover and conservation and management of wildlife etc. However, it was seen that more thrust was given in development of infrastructure (construction of Buildings etc.). Following table shows the composition of expenditure of fund released to all DFOs/FDs between 2010-11 and 2014-15:

**Table No.5.3**  
**Component wise details of expenditure incurred during 2010-11 to 2014-15**  
 (₹ in crore)

Sl. No.	Name of works	Fund released to DFOs/FDs from 2010-11 to 2014-15	Total Expenditure against the work	Work-wise Percentage of expenditure with that of Total Expenditure
1.	Nursery 1.5 ha	4.49	4.49	11.41
2.	Nursery 3.0 ha	9.55	9.55	24.26
3.	Plantation ANR	0.31	0.31	0.79
4.	Plantation Afforestation	0.69	0.69	1.75
5.	Site Specific Plantation	6.51	6.51	16.54
6.	Infrastructure (Construction of Buildings etc.)	17.52	17.52	44.51
7.	Overhead and Monitoring	0.22	0.22	0.56
8.	Publicity and Awareness	0.07	0.07	0.18
<b>Total</b>		<b>39.36</b>	<b>39.36</b>	

*Source: Information furnished by the State CAMPA*

- The utilisation of funds under infrastructure development during 2010-11 to 2014-15 was as high as 44.51 *per cent* of total expenditure.

After this was pointed out, the CEO, State CAMPA accepted the audit observation stating (August 2016) that overall percentage of utilisation for Infrastructure (Construction of Buildings etc.) was 44.51 *per cent* from the available fund of CAMPA since 2010-11. Though 44.51 *per cent i.e.* ₹ 17.52 crore was spent for development of infrastructure, most of the infrastructure either remained incomplete or unoccupied as mentioned in paragraph 5.4.7.5 under “Creation of Infrastructure”.

- Out of total expenditure of ₹ 39.36 crore made during 2010-11 to 2014-15, only ₹ 7.51 crore (ranging between 0.79 and 16.54 *per cent* of total expenditure) was provided for plantation which was the core component of the State CAMPA.

On this being pointed out, the State CAMPA stated (August 2016) that total expenditure in nurseries and plantations were ₹ 21.55 crore *i.e.* 54.75 *per cent* of total expenditure of ₹ 39.36 crore made during 2010-11 to 2014-15. The reply is not tenable as out of 1.07 crore seedlings produced in nurseries, 0.64 crore of seedlings were distributed to various organisations, schools, colleges, etc. free of cost though there was no provision in the CAMPA guidelines for free distribution of seedlings. Besides 0.23 crore seedlings were lying in the various nurseries which became unfit for plantation and 0.12 crore seedlings were found damaged and only 0.08 crore seedlings (7.48 *per cent*) of seedlings produced were utilised in plantations in 10<sup>4</sup> test checked forest divisions.

<sup>4</sup> DFOs of Social Forestry Division, Guwahati, North Kamrup Division, Rangia, Jorhat Division, Jorhat, Golaghat Division, Golaghat, Social Forestry Division, Golaghat, Nagaon Division, Nagaon, Social Forestry Division, Nagaon, Cachar Division, Silchar, Karbi Anglong East Division, Diphu, Karbi Anglong West Division, Diphu.

- Out of total expenditure of ₹ 39.36 crore, less than one *per cent* was expended for monitoring purpose though two *per cent* was to be spent as per guideline.

On this being pointed out, the State CAMPA stated (August 2016) that two *per cent* for monitoring and evaluation was provided, but scope of expenditure was limited. The reply is not tenable since independent monitoring was done till 2013-14 only by an independent monitoring agency, Green Initiative Certification and Inspection Agency, Noida which monitored that maximum of the works were found satisfactory though audit detected many irregularities as discussed in various paragraphs.

- For publicity and awareness, only ₹ 0.07 crore (0.18 *per cent*) of total expenditure was incurred and that too after a lapse of more than five years of commencement of the activities of State CAMPA.

The State CAMPA stated (August 2016) that efforts were made for publicity for plantation, forest and wildlife conservation for which ₹ 1.20 crore was earmarked in September 2015. The reply is not tenable since the activities of State CAMPA started from 2009-10 and provision of funds was made only in September 2015.

#### **5.4.7.5 Utilisation of Compensatory Afforestation Funds**

##### **➤ Inadmissible expenditure under CAMPA fund**

As per Rule 11(i) of the State CAMPA guidelines, the money available with State CAMPA was to be utilised for meeting the expenditure towards the development, maintenance and protection of forests and wildlife management as per the approved APOs. NCAC in its meetings held on 24 June 2010 and 24 January 2012 directed that certain expenditures such as expenditure on strengthening infrastructure at Headquarters, forest rest house and purchase of vehicles particularly for use by officers etc., were not permissible. Test check of records revealed that:

- State CAMPA had purchased one Scorpio and three Bolero vehicles incurring a total expenditure of ₹ 33.50 lakh out of CAMPA fund on 28 April 2014 and on 11 September 2014 and these vehicles were allotted to CEO, State CAMPA, Nodal Officer (F.C. Act) and other two DFOs though it was specifically stated by NCAC that purchase of vehicles was not permissible for officers.

After this being pointed out, the State CAMPA stated (August 2016) that the vehicles were purchased from the interest accrued from saving banks and purchase of vehicles were allowed in fifth NCAC meeting held on 24 November 2014. The reply is not tenable as the vehicles were purchased by the State CAMPA on 28 April 2014 and on 11 September 2014 *i.e.* before fifth NCAC meeting held on 24 November 2014.

- DFO, Cachar Division, Silchar incurred an expenditure of ₹ 20 lakh during May 2013 to December 2013 for repair of Forest Inspection *Bungalow* (IB) at Dholai. Since expenditure on infrastructure at Headquarters such as Forest rest house, etc. were not permissible out of CAMPA fund, the expenditure incurred was irregular and thus deprived the State of CA activities.

After this was pointed out, the State CAMPA stated (August 2016) that repair of IB at Hawaithang Range, Dholai was essential for the officers who had to stay and inspect the nursery and plantation works at Dholai as no other accommodation was available. The reply is not tenable as there was no provision for construction/ repair of IB from CAMPA fund.

- The DFO, Social Forestry Division, Karimganj received ₹ 58.86 lakh from State CAMPA during the years 2011-12 to 2014-15 and incurred expenditure of ₹ 49.41 lakh. Thus, balance in hand was to be ₹ 9.45 lakh but the division disclosed ₹ 5.39 lakh as balance in hand. Hence, there was short accounting of ₹ 4.06 lakh.

On this being pointed out by audit, the State CAMPA stated (August 2016) that ₹ 2.70 lakh was refunded on 11 December 2014 by the DFO, Karimganj Social Forestry Division to the State CAMPA as it was released by the State CAMPA as an excess amount by mistake. The reply is not tenable because in support of such claim no documentary evidence was furnished.

➤ **Release of fund without ensuring availability of land**

Test check of records of the State CAMPA and DFO, Jorhat Division revealed that the State CAMPA had released ₹ 28.71 lakh to DFO, Jorhat in the month of June 2011 for creation of 3.0 hectare nursery. However, the work of the nursery could not be started by the DFO due to unavailability of land and the fund of ₹ 28.71 lakh remained unutilised till June 2013. Thus, release of fund without ascertaining the availability of land for nursery resulted in an amount of ₹ 28.71 lakh remaining blocked for two years.

On this being pointed out, the State CAMPA stated (August 2016) that it was unintentional and beyond the control of DFO. It indicated that there was no co-ordination between DFO and CEO, State CAMPA.

➤ **Nursery area not as per norms**

The State CAMPA prepared norms for creation and maintenance of 1.5 hectare and 3.0 hectare nurseries for five years and accordingly funds were to be released. Scrutiny of records/ sanction letters of five<sup>5</sup> test check divisions revealed that fund of ₹ 51.66 lakh for creation and maintenance of five 1.5 hectare and one 3.0 hectare

<sup>5</sup> DFOs of Nagaon Social Forestry Division, Nagaon, Nagaon Division, Nagaon, Social Forestry Division, Silchar, Hailakandi Division, Hailakandi and Cachar Division, Silchar

nurseries (total 10.5 hectare) was released as per norms. Accordingly, a total fund of ₹ 51.66 lakh was expended by five divisions for creation of seedlings and maintenance of nurseries. However, it was seen from monitoring reports that the area covered by these nurseries was 7.75 hectare instead of 10.50 hectare which resulted in excess expenditure of ₹ 10.37 lakh as shown in **Appendix -XIX**.

After this was pointed out, the State CAMPA stated (August 2016) that it was reaffirmed that none of the nurseries had less perimeter and area as observed by audit. The reply is not tenable as the inspection reports of CF, Upper Assam Social Forestry Circle (September 2011) and CCF, CAMPA (January- February 2012) revealed the lower coverage of nursery area than the prescribed norms.

#### ➤ **Failure of plantations**

Audit observed that there was no norm prescribed by the State CAMPA, E & F Department, GoA regarding survival of plants below which the plantation should be termed as failure. Incidentally, Government of Bihar had fixed the desired level of survival percentage of plantation at 80 *per cent* and above, below which plantation is termed as failure. Moreover, Government of Jharkhand decided to fix responsibility where survival percentage was less than 60 *per cent*.

Scrutiny of records/information furnished by the State CAMPA revealed that the State CAMPA carried out CA plantation of 3,256.05 hectare at a total cost of ₹ 6.51 crore during 2010-11 to 2014-15. Out of 3,256.05 hectare, survival percentage of 3,170.26 hectare plantation involving expenditure of ₹ 6.34 crore ranged between 45 and 75 *per cent*. It was seen from records that the State CAMPA released funds in subsequent years for maintenance works of plantations of earlier years which might have led to failure of plantation.

After this was pointed out, the State CAMPA stated (August 2016) that the Assam forest department or Government had not provided any direction so far with regards to survival percentage of the plants. The reply of the State CAMPA was not tenable as there should have been a proper planning for plantation survival percentage of plant etc. before formulating projects.

#### ➤ **Creation of Infrastructure**

The State CAMPA started 111 numbers of projects and released ₹ 17.52 crore during 2012-13 for various construction works. In 15 test checked Forest Divisions total 35 projects were taken up, of which four projects were not completed. Test check of records relating to construction of infrastructure revealed the following:

- State CAMPA released fund of ₹ 52.93 lakh during 2012-13 to North Kamrup Division, Rangia for construction of Forest Force Camp. The DFO claimed to have completed 100 *per cent* of construction work during 2013-14 by incurring a total expenditure of ₹ 52.93 lakh though boundary walls with barbed wire and iron gate, tiles on the floor, installation of solar power had not been done as

reported (May 2015) by CCF, Central Assam Circle (CAC) to the APCCF (Territorial), Lower Assam Zone. The camp also remained vacant till May 2016. Thus, expenditure of ₹ 52.93 lakh remained idle.

On this being pointed out, the State CAMPA stated (August 2016) that the CCF, CAC had been directed to draw charges against the erring officials for departmental proceedings.

- Construction work of Forest Force Camp under Manas Tiger Project, Barpeta Road was started in November 2013 for which an amount of ₹ 52.93 lakh was provided to the FD during March 2013. It was noticed (May 2016) that after a lapse of more than three years, work had not been completed though expenditure of ₹ 40.40 lakh was incurred. This indicated that the construction of camp was not immediately necessary.

After this being pointed out, the State CAMPA stated (August 2016) that the FD, Manas Tiger Project, Barpeta Road had assured that remaining work would be completed after current rainy season. The reply of State CAMPA indicated that the construction work of Forest Force Camp was not urgently required.

- The DFO, North Kamrup Division, Rangia claimed to have completed the construction of the Range Officer's (RO's) Quarter during 2013-14 by utilising the entire expenditure of ₹ 18.65 lakh released for the purpose. However, monitoring report (8 April 2015) stated that about 50 *per cent* works were to be completed. Another monitoring report (10 April 2015) of CF, CAC, Guwahati stated that only 25-30 *per cent* works were completed. It was seen from Report (September 2013) of present RO that his predecessor spent ₹ 10 lakh and constructed the quarter only upto plinth level and did not hand over any records relating to expenditure and status of work done. The RO requested (September 2013) for additional fund of ₹ 4.50 lakh but neither the fund was provided nor any action was initiated against the outgoing RO. Thus, the claim of DFO that the work was completed during 2013-14 was incorrect.

On this being pointed out, the State CAMPA stated (August 2016) that the APCCF (Territorial), Lower Assam Zone had been requested to conduct departmental proceedings against the concerned officials.

- Under Kamrup East Division, Guwahati the RO's Quarter was constructed at a cost of ₹ 18.65 lakh in the vicinity of a *mahal*<sup>6</sup> pertaining to extraction of stones. The Executive Committee of State CAMPA visited the site (9 April 2014) and found that no electricity connection was provided and also opined that there was less chance of occupation of building due to cutting of stones in the area

<sup>6</sup> As per the Assam Sale of Forest Produce, Coupes, and *Mahals* Rule, 1977, "*Mahal*" means a well defined area wherefrom certain types of forest produces are sold.

and covering of building by stone dust. Thus, due to improper selection of site of building, expenditure of ₹ 18.65 lakh became unfruitful.

After this was pointed out, the State CAMPA stated that the surrounding of the RO's quarter had been free from stone materials and therefore, no chance was there, of covering the building by stone dust. Moreover, the State CAMPA stated that the fund provision of electricity connection was not made available during the construction of RO's quarter and application to the Assam Power Distribution Company Ltd. had been given to provide electricity connection. The reply is not tenable as the Executive Committee of State CAMPA suggested that there was less chance of occupation of building due to cutting of stone in the area and covering of building by stone dust.

#### **5.4.8 Inadequate monitoring and supervision**

The State CAMPA suffered from many deficiencies and there was inadequate monitoring at all levels which is indicated as follows:

- The Governing Body headed by the Chief Minister of the State was mandated to lay down the broad policy framework for functioning of State level CAMPA and review its working from time to time. It was observed that the Governing Body could not hold a single meeting during 2009-15.
- The Steering Committee headed by the Chief Secretary of the State was mandated to lay down and approve Rules and procedures for the functioning of the body and its Executive Committee. As against the required 11 meetings during 2009-15, only five meetings were held. However, it was observed that there was no gap in the preparation and approval of the APOs of State CAMPA, by the Steering Committee.
- The Executive Committee of the State CAMPA, which was to supervise the works being implemented in the State out of the funds released from the State CAMPA inspected (April 2014) only two Forest Divisions in Guwahati since its constitution. Lack of inspection allowed the deficiencies in various works as pointed out in the earlier paragraphs.

It was also noticed that except for the year 2013-14, no fund had been earmarked for monitoring and evaluation during the period covered under audit. Further, even though a sum of ₹ 26 lakh was earmarked during 2013-14 for monitoring and evaluation, no expenditure was incurred by the State CAMPA for the purpose till March 2015.

After this being pointed out, the State CAMPA stated (August 2016) that there were adequate layers of monitoring and the expenditure involved in monitoring by the officials from RO to PCCF were made from State budget and the expenditure for



independent monitoring from the State CAMPA. The reply is not tenable as independent monitoring was not done after 2013-14.

#### **5.4.9 Conclusion**

Besides short realisation of NPV, neither was the fee collected from user agencies remitted to *Ad-hoc* CAMPA nor was the difference between the figures of State CAMPA and *Ad-hoc* CAMPA reconciled. Core activities such as conservation, protection, regeneration and management of existing natural forests were not given adequate importance. Construction works were found to be implemented without adequate planning and supervision resulting in many buildings remaining incomplete and in many cases unoccupied even after completion. There was also evidence of poor monitoring of activities at all levels of State CAMPA.

#### **5.4.10 Recommendations**

- State CAMPA may give more emphasis to accelerate activities for CA and protection of forest and wildlife for which the State CAMPA was constituted.
- State CAMPA may carry out construction of infrastructures (Building etc.) which are of urgent nature instead of blocking the fund and compromising the core objectives of CAMPA.
- State CAMPA may consider prescribing norms for fixing survival percentage of plantations below which these should be termed as failed plantations and fix responsibility for such failure.
- State CAMPA may evolve proper monitoring and evaluation system to detect irregularities and proper utilisation of funds.

