

CHAPTER–II

Planning and Execution of Plantation Activities

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The Forest Department failed to submit the Working Plans (WPs) in time for approval and worked without valid WPs and also failed to follow prescription of WPs in plantation. Further, the Rural Development Department did not prepare Working Plans for plantation as per the Government Order.

The Forest Department incorrectly reported achievement of annual targets of plantation due to inclusion of plantation raised against the diversion of forest land and the plants utilised for replacement of dead plants from earlier plantation. The plantation under MGNREGS done by Rural Development Department (RDD) had high mortality rate during 2016-17 to 2021-22.

Introduction

2.1 In addition to Forest Department's own budget, the funds are realised from User Agencies (UAs) for Compensatory Afforestation (CA), Additional Compensatory Afforestation and Penal Compensatory Afforestation in lieu of diversion of forest land for non-forest use. Such funds shall be deposited with State CAMPA under the provisions of the Forest (Conservation) Act, 1980. These funds are utilised for plantation as per Annual Plan of Operation (APO) approved by the Government of India. Expenditure from the CAMPA fund shall be site specific and intended to conserve forests of the State. Further, MGNREGA funds are also available with Rural Development Department (RDD) for plantation.

Status of the plantation in the State during 2016-17 to 2021-22

2.2 The physical and financial status of plantation activities in the State for the period of Audit from 2016-17 to 2021-22 are detailed in **Table 2.1**.

Table 2.1: Year wise target and achievement of plantation

Year	Forest Department (in lakh)		Other Departments (e.g., Rural Development, Panchayati Raj Department etc.) (in lakh)		Total plantation (in lakh)		Target fixed for Forest Department against the total plantation (in per cent)	Target fixed for other Departments against the total plantation (in per cent)	Expenditure on plantation by Forest Department (₹ in crore)
	Target	Achievement	Target	Achievement	Target	Achievement			
2016-17	500.00	508.46	100.00	110.68	600.00	619.14	83.33	16.67	357.19
2017-18	430.00	452.99	224.58	224.58	654.58	677.57	65.69	34.31	174.19
2018-19	429.51	472.20	695.61	705.01	1,125.12	1,177.21	38.17	61.83	265.94
2019-20	700.00	662.26	1,555.00	1,597.60	2,255.00	2,259.86	31.04	68.96	500.23
2020-21	900.00	1,016.72	1,600.00	1,570.75	2,500.00	2,587.47	36.00	64.00	490.23
2021-22	1,080.00	1,106.00	1,920.00	1,951.00	3,000.00	3,057.00	36.00	64.00	455.12
Total	4,039.51	4,218.63	6,095.19	6,159.62	10,134.70	10,378.25			2,242.90

Source: Information provided by the Forest Department.

It may be seen from the above table that before implementation of the Uttar Pradesh State Forest Policy, 2017, the target of plantation for the Forest Department was fixed at 83 per cent of total target of the State in the year 2016-17 which gradually reduced to 36 per cent in 2021-22, whereas the targets of other Departments increased from 17 per cent to 64 per cent in the same period.

The target and achievement of plantation in 22 test checked districts *vis-à-vis* expenditure thereon of Forest Department and RDD during 2016-17 to 2021-22 are given in the **Table 2.2**.

Table 2.2: Target/achievement of plantation in 22 sampled districts during 2016-17 to 2021-22

Sl. No	Year	Target (in lakh)		Achievement (in lakh)		Achievement (in per cent)		Expenditure (₹ in crore)	
		Forest	RDD	Forest	RDD	Forest	RDD	Forest	RDD
1	2016-17	200.25	28.46	204.43	28.29	102.09	99.40	145.77	08.60
2	2017-18	185.99	29.95	195.23	29.49	104.97	98.46	68.35	08.92
3	2018-19	168.65	105.83	181.84	104.02	107.82	98.29	94.48	30.00
4	2019-20	224.36	283.18	230.60	280.62	102.78	99.10	185.01	43.24
5	2020-21	372.00	293.00	375.92	290.73	101.05	99.23	181.31	46.68
6	2021-22	403.28	375.68	410.96	369.34	101.90	98.31	166.11	44.83
Total		1554.53	1,116.10	1,598.98	1102.49	103.43	98.79	841.03	182.27

Source: Information provided by Forest Department and Dy. Commissioner, MGNREGA of selected districts

It is seen from the above table that in 22 test checked districts the Forest Department achieved the plantation target whereas RDD could not achieve the same during 2016-17 to 2021-22.

Audit Findings

2.3 Audit noticed several deficiencies in planning and execution of plantation activities carried out by the Forest Department and Rural Development Department during 2016-17 to 2021-22. The audit findings are discussed in following paragraphs.

Planning and management of afforestation

2.4 The National Forest Policy (NFP), 1988 states that no forest should be permitted to be worked without an approved working plan by the competent authority. The National Working Plan (NWP) Code, 2014 issued by Ministry of Environment, Forest and Climate Change (MoEF & CC), GoI also stipulates that all forests are to be sustainably managed under the prescriptions of a working plan/scheme.

Para 31 of the NWP Code, 2014 provides that generally the Working Plan (WP) is to be revised every ten years and preparation of WP of a Forest Division should normally take two years. As per Para 2 of the Code, the WP includes the area specific scientific prescriptions for proper management of forests of a particular forest division. Para 3 of the Code provides that it is the duty of the manager or owner of the forest area to ensure the preparation of the working plan/scheme. Further, Para 56 of the Code stipulates that the approval of Preliminary Working Plan Reports (PWPR) by PCCF (HoD) should be granted at least two years prior to the expiry of the current WP, so that the preparation of WP by the Working Plan Officer, approval by the designated authority (RAPCCF¹, MoEF & CC, GoI) and delivery of approved WP to the DFO territorial concerned for implementation can be completed prior to expiry of the current plan. Further, the extension of WP called Working Scheme (WS) should also be sanctioned by the MoEF & CC, GoI as it has all major elements of WP.

¹ Regional Additional Principal Chief Conservator of Forests.

Initially, the Working Plan Divisions under PCCF-Monitoring and Working Plan (PCCF-WP), prepare division-wise PWPR with inputs from the concerned Divisions. The PCCF-WP vets the PWPR and forwards the draft WP to the MoEF & CC, GoI for its final approval. As per terms and conditions of approval of WP by the MoEF & CC, GoI, State Government shall ensure adequate budgetary provision so that WP prescriptions are implemented timely and effectively and no deviations take place on account of shortage of funds.

Delay in submission of Working Plans

2.5 As per extant provisions of NWP Code, 2014 discussed in **Paragraph 2.4**, the WP/WS were required to be approved well in time before expiry of currency period of current WP as it gives the required details of the forest area, the best system of management along with an inventory of the stock and silviculture system to be adopted for different types of forest.

From scrutiny of records in 27 test checked Forest Divisions having territorial jurisdiction over 22 selected districts, Audit noticed that WP/WS of 12 Divisions had expired during the period between 2013-14 and 2018-19 without prior approval of subsequent WP/WS. The delay in approval of subsequent WP/WS ranged from 21 days to 2,302 days². Audit further observed that delay in approval of WP/WS was mainly due to delay in submission of WP/WS of these Divisions by the Forest Department to MoEF & CC, GoI which ranged from 35 days to 2,657 days from expiry of the previous WP/WS as detailed in **Appendix-2.1**.

Thus, 12 Forest Divisions managed the forest under the jurisdiction without valid WP/WS for the period ranging from 21 days to 2,302 days violating the basic principle for sustainable management of forest.

In reply (April 2023), the Department stated that the proposal of WP/extension of WP took time to be approved because Chief Conservator of Forest/Conservator of Forest of the concerned Circle discharges duty of Working Plan Officer along with duty assigned to him as administrative head of the Circle. Proposals are submitted and approved after following a rigorous procedure at different stages. There was no deliberate delay. Department further stated that the period involved in proceedings are also permitted while approving the extension of WPs.

Reply is not acceptable because as per NFP, 1988 no forest is permitted to be worked without an approved WP/WS. Working Plans are important for the scientific management of forests and therefore requires special attention of PCCF. The responsibility of Working Plan Officer cannot be transferred to the territorial DFO/CF of the forest division and the approval of PWPR by PCCF (HoD) should be granted at least two years prior to the expiry of the current working plan under of provisions of NWP Code, 2014.

² Calculated from 1 October as WP/WS is effective upto 30 September of its concluding year.

Working Plans for plantation not prepared by Rural Development Department

2.6 Government of Uttar Pradesh (GoUP) Orders³ fixing year wise target during 2016-17 to 2021-22 provided that for the achievement of plantation targets, WP may be prepared by the executing Departments detailing selection of plantation sites, estimation of plants to be planted at the selected sites, identification of nurseries for supply of saplings and the details of personnel responsible for execution of plantation.

Audit noticed that out of 22 test checked districts in audit, no WP for plantation was prepared by the Rural Development Department (RDD) in 20 Districts. Two districts- Lucknow and Kheri, prepared block-wise WP for one year⁴ only. Thus, RDD carried out plantation work without preparing WP in violation of the GOs. No reason was furnished to Audit for not preparing WP in the remaining 20 districts.

Further, identification of nurseries for receipt of saplings was not done in all the four blocks of Kheri district in WP 2018-19 and in four out of eight blocks of Lucknow in WP 2021-22.

Thus, in the absence of WP, the plantation activities in these districts were carried out in unscientific and unsystematic manner.

During Exit Conference (15 April 2023) the RDD stated that WP including all the plantation works were being prepared and preserved at gram-panchayat level.

The reply is not acceptable as Department failed to provide WP claimed to be prepared at gram-panchayat level despite being requested by Audit except for one year in case of Lucknow and Kheri districts.

Prescriptions of Working Plan not adhered

2.7 While granting approval to the WP of the Forest Divisions, MoEF & CC, GoI stipulated that no deviation shall be allowed from the prescriptions of the WP without prior approval of the Central Government. Further, it added that the prescriptions of WP have to be followed strictly and the system of annual updating of compartment histories and control form⁵ should be in place. The State Government shall ensure adequate budgetary provisions so that shortage of fund should not be the reason for deviations. Audit noticed following deviations from the prescriptions of approved Working Plan:

Plantation beyond the area identified in Working Plan

2.7.1 In the WP of the Forest Divisions, block-wise plantation coupes for raising plantation on the area are identified for entire currency period of WP. Further, as per the condition stipulated in the approval of WP, no deviations

³ GO No-01/2016/490(1)/14-5-16 dated 30 March 2016, GO No-1343/14-5-2017-31/2014 dated 23 June 2017, No-1024-14-5-2018-187/2018 dated 12 July 2018, No-11/2018/1359/14-5-2018-187/2017 dated 6 October 2018 and No-881/81-5-2019-03/2019 dated 21 November 2019.

⁴ Kheri (WP for the year 2018-19 of 4 blocks out of 15 blocks) and Lucknow (WP for the year 2021-22 for all eight blocks).

⁵ The Control forms provide for performance parameters/ targets/ annotations/ norms for all prescriptions/ suggestions for every working circle to be monitored, assessed and reported on annual basis during the period of the working plan.

shall be allowed from the prescriptions contained in the WP without prior approval of the Central Government.

Audit noticed that in 537 forest blocks in 18 Forest Divisions, the vacant land of an area of 6,792.070 hectare was identified for plantation as per their respective WPs. However, the Department raised plantation over an area of 21,984.360 hectare during the 2016-17 to 2021-22, which was in excess by 15,192.290 hectare (**Appendix-2.2**) than the identified plantation area in the WPs, without prior approval of deviations by the MoEF & CC, GoI. Thus, plantation was raised without adhering to the prescriptions of the WP.

In reply (April 2023), Forest Department stated that plantation targets are allocated to the Divisions for enhancement in the green cover with a view to maintain ecological and environmental balance. Accordingly as per prescriptions of the WP, plantation is raised on barren land, areas having less forest density, open and degraded forest areas. Further, the Department, citing prescriptions in respective WP of 12 Divisions, stated that no plantation coupe has been made in the WPs of these Divisions and identification of plantation sites and target for annual plantation has been left at the discretion of concerned DFO. Hence, plantation was as per prescriptions of the WP in these cases and no approval for deviations from MoEF & CC, GoI was required. Department further stated that the cases where plantations were raised in excess of the plantation coupe area identified in respective WPs would be sent to competent authority for approval of deviation.

During the Exit Conference (15 April 2023), the Department stated that respective Divisions will be instructed to obtain the approval of deviations.

The reply of the Department is not acceptable as all the cases taken in the audit observation were of the period where annual plantation coupe were identified in the respective WPs and no discretion regarding plantations was left to concerned DFOs. Therefore, these deviations required prior approval of the Competent Authority.

Plantation of Teak (Sagaun)

2.7.2 In Teak Working Circle (*Sagaun Karyavritta*) of the approved WPs for the period 2007-08 to 2016-17 & 2019-20 to 2028-29 and WSs for the 2017-18 to 2018-19 of Lalitpur Forest Division, certain forest blocks were earmarked for plantation of teak in the Division in which teak plantation was to be done at least 65 *per cent* and remaining plantation was to be done of other indigenous plants. Similarly, in approved WP for the period 2013-14 to 2022-23 of Obra Forest Division, certain forest blocks were identified for plantation of teak with a minimum 200 saplings of teak per hectare.

Audit observed that during 2016-17 to 2021-22, 92,000 plants of various species were planted in 127 hectare area of land falling in Chandpur, Chadhra and Kurrat forest blocks of the Lalitpur Division, while 65,060 plants of various species were planted in 140 hectare in Hathwani, Bakia and Sagardan forest blocks of Obra Division. As per prescription of respective WPs, minimum 59,800 saplings of teak (65 *per cent* of 92,000 saplings) in above forest blocks of Lalitpur Division and 28,000 saplings (200 x 140 hectare) of teak in above Forest Blocks of Obra Division were required to be planted by the Forest Department. Instead, only 30,328 and 4,645 saplings of teak (**Appendix-2.3**) were planted in above forest blocks of Lalitpur and Obra Forest Divisions respectively deviating from the prescription of the WPs

without prior approval of the Central Government. Thus, 52,827 teak plants⁶ were less planted in these Divisions in violation of the prescription of the WPs. No reasons for deviation were furnished to Audit by two Divisions. Approval of the Central Government for deviations was also not obtained.

In reply (April 2023), Department while accepting the audit observation stated that deviation statement regarding the cases of non-planting of stipulated number of specific species will be sent to Competent Authority for granting approval.

However, the fact remains that in these cases, the deviations from the prescriptions of the respective WPs required prior approval of the competent authority which was not obtained.

Plantation of Bamboo

2.7.3 In the WP of Obra Forest Division (for the period 2013-14 to 2022-23) and WPs (for the period 2007-08 to 2016-17 and 2019-20 to 2028-29) of Lalitpur Forest Division, the Bamboo Working Circle (*Bansh Karyavritta*) stipulated that Bamboo forest will be scientifically managed for sustainable procurement and utilisation of Bamboo. Further, WP of Obra Division prescribed that species namely *Chiraunji, Amla, Amaltas, Neem, Bale, Kanji, Khair, Babool, Jungle Jalebi, etc.*, were to be planted maximum up to 15 per cent in Bamboo forest area. As per WP of Lalitpur Division, only Bamboo was to be planted in Bamboo forest areas.

Audit noticed that during 2016-17 to 2021-22, there was 98 per cent plantation of mixed species in Bamboo area of Taria range of Obra Division instead of permissible 15 per cent. Further, in Lalitpur Division, 91 per cent plants of mixed species were planted in the areas exclusively identified for plantation of Bamboo only in contravention to the provisions of the WP (**Appendix-2.4**).

Thus, two Forest Divisions deviated from the prescription of their WPs without approval of the Central Government and also failed in scientific management of Bamboo forest for sustainable procurement and utilisation of Bamboo.

In reply (April 2023), the Forest Department accepted the audit observation and stated that the cases of deviation from the prescription of WP will be referred to competent level for approval and the areas earmarked for bamboo plantation will be managed by preparing site specific plan for it.

However, the fact remains that in these cases, the deviations from the prescriptions of the respective WPs required prior approval of the competent authority which was not obtained.

Recommendation

1. Forest Department/Rural Development Department may prepare valid working plans timely and strictly adhere with its prescriptions for sustainable management of forest in the State.

Decrease in recorded forest cover in the State

2.8 As per Uttar Pradesh Forest Policy, 2017, the State was to endeavor to bring 33 per cent of the geographical area under forest cover in accordance with the goal of the National Forest Policy, 1988. Consequently, a State Level

⁶ 87,800 – 34,973 = 52,827 teak saplings.

Coordination Committee headed by Chief Secretary was constituted for execution and monitoring of afforestation and plantation activities with inter-departmental cooperation with the objective of increasing forest cover.

Audit noticed that as per plantation records of the Divisions and India State of Forest Report (ISFR), 2021, despite implementation of State Forest Policy, 1998 and revised State Forest Policy, 2017, constitution of State Level Coordination Committee for monitoring of plantation activities and spending fund to the tune of ₹ 3,459.69 crore⁷ during last six years from 2016-17 to 2021-22 on plantation and conservation of forest, the forest cover inside the Recorded Forest Area in the State decreased by 100 sq. km. from 9,243 sq. km. in the year 2017 to 9,143 sq. km. in the year 2021. Forest cover inside and outside Recorded Forest Area was as detailed in **Table 2.3** below:

Table 2.3: Forest cover in/ outside Recorded Forest Area

Year	State Geographical area (in sq. km.)	Forest cover inside the Recorded Forest Area (in sq. km.)	Percentage to State geographical area	Forest cover outside Recorded Forest Area (in sq. km.)	Percentage to State geographical area
2017	2,40,928	9,243	3.84	5,436	2.26
2019	2,40,928	9,195	3.82	5,611	2.33
2021	2,40,928	9,143	3.79	5,675	2.36
		Decrease 100 sq. km.		Increase 239 sq. km.	

It is evident from the above table that the forest cover inside Recorded Forest Area had been decreasing since 2017, however, forest cover outside the Recorded Forest Area had increased over these five years. This indicates that the Forest Department could not succeed in enhancing the forest cover of the State in Recorded Forest Area under in its administrative control despite spending vast resources and funds at its disposal. Contrary to it, the forest cover outside the recorded forest area, where the Forest Department has no administrative control, had recorded increasing trend in green cover in comparison to previous years.

In reply (April 2023), the Department attributed the cause of decrease in forest cover within recorded forest area to the activities such as period of collection of satellite data, technology used by Forest Survey of India (FSI) and clear-felling of permissible lots of trees as per provisions of WP.

The reply is not acceptable as satellite data collected for forest mapping for the years 2017, 2019 and 2021 pertained to the period of October to December of two years prior to publication of the ISFR. Technology used by the FSI for mapping of forest cover for the Report, 2017, 2019 and 2021 was also identical. Further, clear-felling of trees could not be a reason for decrease in forest cover as the Department has raised plantation over 2,02,874 hectare area during the period from 2013 to 2016⁸ in recorded forest area which should have impacted the forest cover positively.

⁷ Including expenditure of ₹ 1,216.79 crore from State CAMPA Fund.

⁸ Considering a period of two years (maintenance period as per SOR) for plantation to develop into forest canopy, the plantation done during 2013 to 2016 would have resulted in increase in forest cover in the satellite data collected in October-December 2017 and 2019 for the ISFR 2019 and 2021 respectively.

Non-allocation of adequate budget to Forestry Sector

2.9 National Forest Policy, 1988 envisages that the objectives of the policy cannot be achieved without the investment of financial and other resources on a substantial scale. Such investment is indeed fully justified considering the contribution of forests in maintaining essential ecological processes and life support systems and in preserving genetic diversity. Further, Uttar Pradesh State Forest Policy, 2017 also stipulates that the State Government shall endeavor to allocate up to 2.5 per cent of the State Budget outlay to the Forest Department’s budget.

Audit observed that the budget outlay of the Forest Department *vis-à-vis* total budget outlay of the State was miniscule in last five years as per **Table 2.4** below:

Table 2.4: Budget allotted to Forest Department

(₹ in crore)					
Year	Plantation Target for Forest Department (in lakh)	Total State Budget Outlay	Allocation to the Forest Department	Percentage of State Budget Outlay	Budget required to be allotted as per Policy (2.5 per cent)
2016-17	500.00	3,87,828.63	1,393.26	0.36	9,695.72
2017-18	430.00	4,28,645.12	980.28	0.23	10,716.13
2018-19	429.51	4,99,136.11	1,105.71	0.22	12,478.40
2019-20	700.00	5,26,809.22	1,731.74	0.33	13,170.23
2020-21	900.00	5,44,571.20	1,369.88	0.25	13,614.28

From the table above, it is noticeable that the budget outlay of the Forest Department in the State ranged between 0.22 to 0.36 per cent only of the total budget outlay of the State as against desired 2.5 per cent. It is further notable that over the last five years the plantation activities of the Forest Department has increased approximately twice as per yearly plantation targets but the budgetary allocation remained below 0.4 per cent over these years.

In reply (April 2023), the Department stated that State Government sanctions budget to various sectors on the basis of available resources. First demand on resources remains for developmental projects and for public welfare schemes and in such circumstance, State Government decides budget for the Department on its discretion. Yet, the Department raises its demand timely through budget proposal.

During the Exit Conference (15 April 2023), the Department accepted the audit observation and stated that it pertains to Policy.

The reply corroborates the audit observation. Hence, adequate budget provision was required to be made for forestry sector by the State Government as per Uttar Pradesh State Forest Policy, 2017.

Forest Conservation Fund not created

2.10 To augment the financial resources, Uttar Pradesh State Forest Policy, 2017 stated that Forest Conservation Fund will be created for the money received from external sources in which all money received from industrialist/private institutions/individuals will be deposited and that will be utilised for conservation and promotion of forest and wildlife. In this fund, amount will be collected by imposing cess on the principle of “Polluter Pays” on polluting agencies, miners, sale of vehicles etc.

Audit observed that no such fund had been created so far (March 2023) even after lapse of more than five years since the enunciation of revised forest policy. The Conservation Fund, if created, would have facilitated the protection and development of forest.

In reply (April 2023), the Forest Department stated that creation of Forest Conservation Fund is a policy matter. A proposal for creation of the Fund is being sent to the Government. The same was reiterated by the Government/Department in the Exit Conference (15 April 2023).

Rush of expenditure in the closing month of the financial year

2.11 According to Rule 62 (3) of General Financial Rule, 2017 (GFR), rush of expenditure particularly in the closing month of financial year shall be regarded as a breach of canons of financial propriety. Ministry of Finance (GoI) issues guidelines from time to time regulating the limits of expenditure in last quarter of the financial year as well as in the last month of the year. Ministry of Finance, GoI (27 December 2019) revised the limits of expenditure in last quarter of previous year from 33 per cent to 25 per cent and in the last month, i.e., March from 15 per cent to 10 per cent.

Audit noticed that 23 test checked Forest Divisions did not adhere to the canons of financial propriety and made a rush of expenditure in the closing months of the financial years. Year-wise budget allotment and expenditure incurred in the month of March are given in the **Table 2.5** below:

Table 2.5: Comparison of expenditure in March to annual expenditure

		(₹ in crore)					
Year		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Total Expenditure		155.93	84.39	106.08	197.98	250.39	284.71
Expenditure in month of March		54.03	16.24	35.71	75.07	70.04	113.68
Percentage of expenditure in March		34.65	19.24	33.67	37.92	27.97	39.93

It is evident from the above table that during 2016-17 to 2021-22, 19 to 39 per cent of the annual budget was rushed for expenditure in the month of March by the Forest Divisions. It is also notable that the major activities in plantation are usually held in the month of July-August every year as per provisions of *Vriksharopan Samhita* including yearly plantation drive and *Vriksharopan Saptah* (week) around 15th of August every year, therefore, rush of expenditure in the month of March was not justified.

In reply (April 2023) and during the Exit Conference (15 April 2023), the Department expressed agreement with the audit observation and stated that instructions for timely incurrence of budget are issued to all DDOs from time to time. After introduction of *koshvani* website, the situation is improving.

The fact remains that rush of expenditure in the closing month of the financial year has been persisting during the years 2016-17 to 2021-22 as evident from **Table 2.5** above.

Recommendation

2. The State Government may issue clear guidelines to control the rush of expenditure in the closing month of the financial year.

Incorrect reporting of achievement of annual plantation targets

2.12 As per Para 3.4 of Handbook of Guidelines and Clarifications under Forest Conservation Act, 1980 issued by GoI (2004), the Compensatory Afforestation (CA) should clearly be an additional plantation activity and not a diversion of part of the annual plantation programme. Plantation under CA scheme is raised at the cost of User Agencies (UAs) to compensate the loss of forest due to diversion of forest land to these UAs. Further, after plantation, beatings up⁹ of saplings are done for three to five consecutive years to make the plantation fully successful.

Beating up is part of maintenance activity of plantation already done to replace the saplings found dead and required to be carried out for coming three to five years. Hence, it should not be considered a part of target achievement for plantation. Audit observed that the Department had included both plantations under CA and also under beating up in its achievement as detailed below:

- Plantation target for the entire State and for each district were fixed by the State Government on yearly basis. Principal Chief Conservator of Forest, Divisional Forest Officers and district level officers of other Departments were made responsible for achieving the targets so fixed. Audit scrutiny revealed that 12 Forest Divisions included 14.79 lakh plants raised under CA during 2016-17 to 2018-19 in achievement of the annual targets by the Forest Department which was not in line with above provision as plantation raised under the CA scheme to compensate the loss of forest due to diversion of forest land for non-forestry purposes cannot be treated as part of annual plantation programme. Therefore, achievement of the annual targets for the Forest Divisions in the State was inflated to the extent of 14.79 lakh plants (**Appendix-2.5**).
- Two Forest Divisions had included the number of saplings utilised for the purpose of beating up during the plantation in the achievement of annual plantation targets set for them, which was not in order as it is carried out to replace saplings found dead during plantation maintenance period. Thus, these two Divisions projected inflated achievement of the target to the tune of 1,96,662 plants as per details given in **Table 2.6** below:

Table 2.6: Short achievement of target of plantation

(No. of plants)

Sl. No.	Name of Division	Plantation Year	Target	Achievement	Plantation as beating up	Short achievement of target
1	DFO Hamirpur	2018-19	16,09,042	16,09,220	1,49,250	1,49,072
2	DFO Mahoba	2018-19	6,36,090	6,36,138	47,638	47,590
Total			22,45,132	22,45,358	1,96,888	1,96,662

Source: Information provided by the Forest Department

Thus, the Forest Department inflated the achievement of the plantation targets fixed by the State Government due to incorrect inclusion of CA and beating up plantation in 14 Forest Divisions¹⁰.

⁹ Beating up is replacement of plants found dead in next rainy season of plantation.

¹⁰ In 12 Forest Divisions, CA plantation and in two forest Divisions beating up of plants was included in achievement of plantation targets.

In reply (April 2023), the Department stated that while setting the annual targets, pre-determined targets of various schemes are also included. In this way, departmental targets are set including the target of compensatory plantation, social forestry and MGNREGA scheme *etc.* Further, regarding inclusion of beating up of plants in target achievement, the Department stated that due to allocation of extra target at the year end, target was achieved by including beating up of plants.

During the Exit Conference (15 April 2023), the Department stated that the plantation target of the Department is fixed by the Government considering the available resources to achieve the plantation target fully by convergence of fund from available resources. It was further stated that Hamirpur and Mahoba Division included beating up in their target achievement but did not demand extra budget.

The Reply is not acceptable because the aforesaid guideline clearly stated that CA should be an additional plantation activity and not a part of the annual plantation programme. Further, plants utilised for beating up under maintenance activity should not have been included in achievement of plantation targets.

Mandatory plantation not done by Minor Mineral Lease Holders

2.13 GoUP, *vide* its order dated 4 June 2008, directed all the DFOs in the State to make an additional condition in the NOCs to be issued to mining lease holders requiring them to plant fruit/shade trees over the area equal to the lease area for mining or over minimum one acre of land (in case of mining area being less than one acre) with the facility of irrigation and fencing at the rate of 200 trees per acre from their own fund. The GO further directed to ensure strict compliance of the Order.

Audit noticed that 380 mining leases for minor mineral covering 3,923.589 acre of land were issued during 2016-17 to 2021-22 for carrying out mining activities in the territorial jurisdiction of 12 Forest Divisions. Out of 380 mining leases, in 362 mining leases NOCs were issued to the lease holders by the concerned DFOs with above condition of planting fruit/shade trees.

Audit observed that these lease holders did not raise any plantation as required in the order of the State Government. Audit further observed that the mandatory clause for plantation, as required in aforementioned order, was not inserted in the NOCs issued to 18 lease holders for mining area of 145.6866 hectare by three Divisions, *viz.*, Ambedkar Nagar, Balrampur and Orai. Thus, the Forest Department failed to ensure plantation of 7,84,718 saplings by mining lease holders over 3,923.589 acre area of land (**Appendix-2.6**) as per above directives of GoUP.

In reply (April 2023) and during Exit Conference (15 April 2023), the Department stated that mining leases are granted by the respective District Magistrate, Forest Department only issues NOC. It was also assured that instruction will be again issued for inclusion of plantation condition in the NOCs. The matter has also been taken up with respective District Magistrates.

Reply corroborates the audit observation that plantation of fruit/shade trees by the lease holders was not ensured by the Department/District Magistrate. Further, officials of Forest Divisions did not exercise due diligence in granting NOC without inserting mandatory plantation condition in violation of the GO.

Growing of saplings beyond the capacity of nurseries

2.14 Para 2.3 of Chapter 2 of *Paudhshala Digdarshika*¹¹ stipulated that approximately 30 to 40 per cent area of the nursery area was to be utilised for raising saplings. Rest of the area of nursery was to be used for germination beds, storage of seeds and manure, staying area for employees, rainwater drainage and for storing nursery equipment etc. It further provided that 13,200 to 3,20,000 plants are to be grown in one hectare of land depending upon the shape and size of polythene bag and saplings.

Audit noticed during scrutiny of nursery register maintained in the Forest Ranges that 1.22 crore saplings in 149 nurseries of 16 Divisions were raised in excess of the capacity of the nursery area as per the above density norms during 2016-17 to 2021-22 (**Appendix-2.7**). The **Image 2.1** below shows the nursery area used for raising sapling:

Image 2.1: Nursery area used for raising sapling



Source: Provided by the Forest Division

In reply (April 2023), Department stated that *Paudhshala Digdarshika* is a guiding record and suggestions/directions stipulated therein are adhered according to the time and circumstances flexibly. Department, further stated that large scale plantation programme is being run by the Government. Areas in the nurseries are extended with a view to meet the need of saplings in order to make them available to other Departments as well as villagers from the nearest nursery as per their convenience.

During Exit Conference (15 April 2023), the Department stated that excess sapling were grown in the nurseries due to higher plantation targets. It was further stated that office order prescribing model estimate for establishment of new nurseries has been issued on 14 August 2017 which provides for 400 beds of 10 mtrs. x 1 mtrs. in nursery of one hectare area.

The reply is not acceptable as growing of saplings was not as per norms stipulated in *Paudhshala Digdarshika* (Guidelines for Nurseries) of the Department.

¹¹ Guidelines for Nurseries of the Department published in 2016 by the Forest Research Circle, Kanpur.

Payments at higher rates for plantation works

2.15 Rule 21 of General Financial Rule, 2017 stipulates that every officer incurring or authorising expenditure from public moneys should be guided by high standard of financial propriety. Further, Para 138 of the Financial Handbook Volume-VII of GoUP provides that payment to contractors for work or supply can be made only by the Divisional Officer, or by authorised subordinate officer and no payment should be made until the correctness of the claim, in respect of quantities and rate as well as the quality of work or supply and other necessary factors has been accepted by a responsible officer. The Schedule of Rates (SoR) issued by Forest Circle stipulated that the rates stated in SoR will be maximum.

Audit noticed that seven Forest Divisions paid higher rates than the SoR rates for the works and items supplied in 37 cases (**Appendix-2.8**) resulting in excess payment of ₹ 27.58 lakh and undue benefit to that extent to the parties.

In reply (April 2023) and during Exit Conference (15 April 2023), the Department stated that no excess expenditure was incurred over approved estimates.

Reply is not acceptable as audit observation relates to payment of higher rates *vis-a-vis* prescribed Schedule of Rates resulting in excess payment to contractors.

Plantation under MGNREGS by Rural Development Department

2.16 The objectives of plantation through MGNREGS were to improve the eco-system as well as enhancing the livelihood security of people in rural areas by generating wage-employment to rural households.

Process for fixation of target and execution

2.17 Government of Uttar Pradesh (GoUP) carried out large scale plantation in the State during 2016-17 to 2021-22. Rural Development Department (RDD) of GoUP carried out plantation under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) *vis-à-vis* the annual targets fixed by GoUP for the Forest and other Departments including the RDD. The GOs fixing annual plantation target provided to carry out various plantation activities such as establishment of nurseries, advance soil work, *etc.* The plantation activities were carried out in the district under the overall supervision of District Plantation Committee (DPC) headed by the District Magistrate of the respective districts. The plantation in RDD was executed on the government/community land or on the land of farmers. Out of the target of plantation fixed by GoUP during 2016-17 to 2021-22, the target for RDD was 3,397.94 lakh saplings which was 33.53 *per cent* of total plantation target of the State.

The estimates of plantation were prepared gram panchayat wise and the Administrative and Financial Sanction was accorded by the Block Development Officer (BDO). *Gram Vikas Adhikari/Gram Panchayat Adhikari* of the respective gram panchayat executes plantation works at gram panchayat level under the supervisory control of BDO.

For the plantation, saplings were purchased during the year 2017-18 to 2018-19 by RDD. The saplings were made available free of cost by Forest Department during 2019-20 to 2021-22. The expenditure incurred on

plantation was being paid from the MGNREGA funds at Block level. The audit findings relating to plantation under MGNREGS are discussed in following paragraphs.

Unfruitful expenditure due to higher mortality of plants

2.18 Government of Uttar Pradesh had issued an order (10 July 2003) to fix plantation norms which provided that beating up of dead plants will be limited to a maximum of 10 *per cent* in different agro-climatic regions. It also stipulated that Divisional Forest Officer/ Divisional Director will fix the responsibility for misuse of expenditure. Further, RDD issued (April 2018) guidelines for plantation and maintenance for three years.

GoUP Orders¹² (November 2019) further provided that the following actions would be taken for successful plantation:

- Monthly meeting of all gram panchayats was to be organised at block level. The *Gram Pradhan* was to submit information on survival of planted saplings to Block Development Officer.
- Village wise summary of number of saplings planted and their survival in prescribed proforma was to be submitted by the Block Development Officer to the Chief Development Officer (CDO). CDO will submit report to the DFO on survival of plants every month. DFO will analyse the information and submit the report to the District Plantation Committee.
- District Plantation Committee (DPC) was to ensure success of plantation by monitoring the department wise targets and plantation in its monthly meetings and ensure availability of funds by issuing necessary directions to the respective departmental officers. Further, the protection and maintenance of the planted saplings for subsequent two years of plantation or till becoming of the sapling as tree was also to be ensured. Technical support was to be given by the DFO in the meetings of DPC.

The GoUP order (July 2003) provided following norms of survival of plants (before beating up) for first three years for different regions of the State as given in **Table 2.7**.

Table 2.7: Norms of Survival of plants for different region
(in *per cent*)

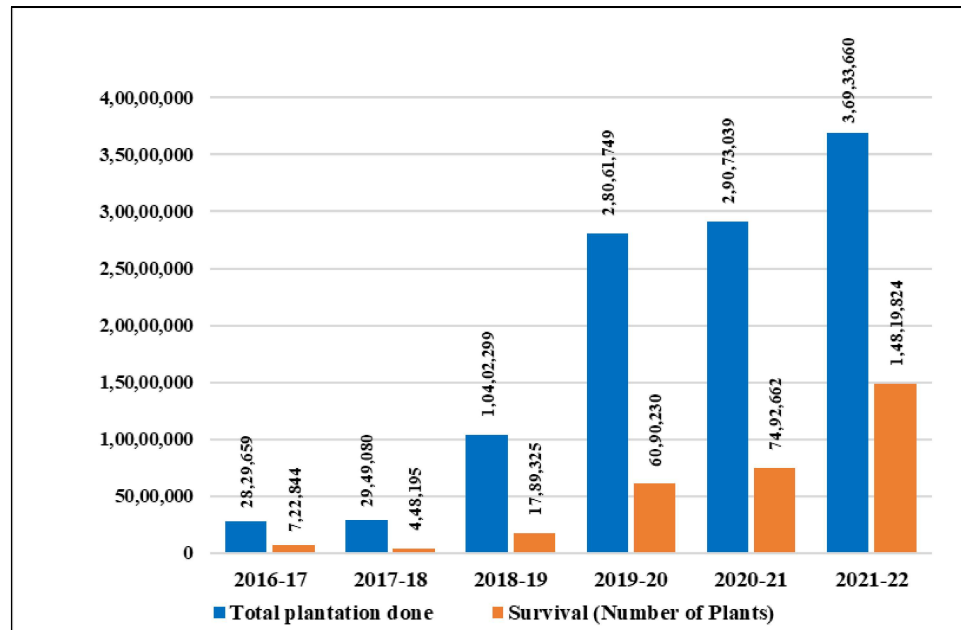
Sl. No.	Year	West Gangey Region	East Gangey Region	Tarai Region	Vindhya and Bundelkhand Region
1	0	95	95	95	95
2	1	79	90	91	75
3	2	68	83	83	69
4	3	59	76	75	64

Source: GoUP order regarding plantation.

The plantation and survival of plants in 22 districts during 2016-17 to 2021-22 are depicted in **Chart 2.1** below:

¹² GoUP order no. 881/81-5-2019-03/2019 dated 21 November 2019 and 923/81-5-2019-03/2019 dated 29 November 2019.

Chart 2.1: Plantation and survival in 22 districts during 2016-17 to 2021-22



Audit noticed that the RDD planted 11,02,49,486 saplings during 2016-17 to 2021-22 in test checked 22 districts. However, only 3,13,63,080 plants (28.45 per cent) survived in selected 22 districts which were low as compared to the prescribed norms. It was observed that the primary reason for the poor survival of planted saplings was lack of maintenance of the plants, viz., compost manure and pesticides were not used, planted saplings were not protected till the time they survive on their own¹³, poor watering of plants, etc.

Thus, the expenditure of ₹ 88.77 crore¹⁴ on plantation by the RDD during 2016-17 to 2021-22 became unfruitful due to low survival percentage and non-maintenance/lack of protection resulting in unsuccessful plantation (Appendix-2.9).

In Exit Conference (April 2023), the Department (RDD) accepted the audit observation and stated that the mortality of plantation was affected due to supply of low quality saplings by the Forest Department and lack of maintenance.

The reply corroborates the audit observation that RDD failed to ensure the survival of plants due to poor maintenance of plantation which resulted in very high mortality of sapling. Further, if low quality of saplings were supplied by the Forest Department, the same should have been taken up with the Forest Department and resolved as it was responsibility of RDD to ensure survival of the plantation.

Provision for maintenance of plantation not provided

2.19 The Government Orders (March 2016 to November 2019) provided that special emphasis should be given on maintenance of plantation.

Rural Development Department (RDD) prepares estimates of plantation based on model estimate approved by the Forest Department. The model estimates

¹³ Two years or till becoming the planted sapling as tree.

¹⁴ Unfruitful expenditure was calculated by multiplying the number of plants not survived below the norms and per plant plantation cost as detailed in Appendix-2.9.

approved by Forest Department provided plantation and maintenance of plants for forthcoming two years from the year of plantation. Estimates for plantation in RDD are prepared at Gram Panchayat level.

Audit scrutiny of records of plantation of the test checked districts revealed that in 125 estimates of 13 districts, provision of maintenance of plants for forthcoming two years of plantation year was not included in estimates of plantation for the year 2019-20 to 2021-22 as shown in **Appendix-2.10**.

In Exit Conference (April 2023), the Department (RDD) accepted that provision for maintenance of plantation was not provided in some of the estimates.

Undocumented distribution of saplings to groups/individuals

2.20 In the orders for plantation targets during 2016-17 to 2021-22, GoUP provided that the plantation will be done on the vacant government land. To make plantation people oriented and impactful, it was also provided to encourage farmers and common citizen for plantation on their private land. Accordingly, plantation was done on Government land as well as on private land of farmers. Further, as per MGNREGS guidelines and the GoUP order (April 2018) work ID on MIS portal were to be created for execution of work.

Audit noticed that in district Baghpat, RDD distributed a total of 9,80,321 number¹⁵ of saplings valuing ₹ 68.62 lakh¹⁶ to the groups/individuals during 2017-18 to 2021-22 without creating work IDs on MIS portal which made monitoring of plantation and its survival difficult.

In Exit Conference (April 2023), the Department (RDD) stated that saplings were distributed to Groups/Individuals to achieve the target.

The reply is not acceptable as the saplings were distributed without creating MIS related work IDs as per GoUP order.

Conclusion

The Forest Department and Rural Development Department worked without valid Working Plans due to delay in submission of the Working Plans. The prescriptions of the Working Plans were not followed. Besides, the forest cover in recorded forest area decreased by 100 sq. km. in the State which indicates that the efforts for plantation and conservation of forest were not upto the mark. Budget allocation during 2016-17 to 2020-21 was not commensurate with the increase in plantation activities of the Forest Department and there was rush of expenditure in the last month of the financial year.

The Forest Department incorrectly included plantation against diversion of forest land and beating up in achievement of annual targets of plantation set by the State Government. The plantation by minor mineral lease holders as per extant instructions was not ensured.

The Rural Development Department failed to ensure survival of the plantation as per norms during 2016-17 to 2021-22.

¹⁵ Baghpat Block-2,25,939 saplings, Chaprauli Block-1,52,705 saplings, Baraut Block-2,35,774 saplings, Pilana Block-2,31,987 saplings and Khekra Block-1,33,916 saplings.

¹⁶ Calculated at the rate of ₹ 7.00 per sapling fixed by GoUP for sale of saplings by the nurseries of Forest Department vide letter No-78/14-5-2016-67/87 dated 26 April 2016.