

CHAPTER–IV
Monitoring, Evaluation and Internal
Control Mechanism

CHAPTER-IV

Monitoring, Evaluation and Internal Control Mechanism

The Forest and Rural Development Departments failed to monitor the plantation activities properly as the system in vogue in the Departments could not point out the issues like overlapping of plantation sites, uploading of incomplete and inaccurate data on e-Green Watch and Plantation Monitoring System (PMS) portals, plantation reported on area more than available area of forest blocks and inadequate field inspection by Divisional Officers.

The Forest Department also failed to evict encroachments in the forest area.

Introduction

4.1 Monitoring and evaluation is the backbone for the success of any programme/scheme. This ensures effective implementation of any policy, scheme, programme and achievement of expected result therefrom. National Forest Policy¹ stipulates that priority needs to be accorded to completing the survey of forest resources in the country on scientific lines and to updating information. For this purpose, periodical collection, collation and publication of reliable data on relevant aspects of forest management needs to be improved with recourse to modern technology and equipment. According to Uttar Pradesh Forest Policy 1998, formulated considering the objectives of National Forest Policy, 1988, computer based MIS and GIS system will be emphasised in the Forest Department so that information may be exchanged rapidly and through this qualitative improvement in planning, implementation, monitoring and evaluation of programmes could be done adequately.

Considering the importance of plantation and forestry activities, a full-fledged Monitoring and Evaluation Wing was established in the office of the PCCF, in pursuance of the GoUP order (July 1982). The main aim of the Wing is to monitor and evaluate the works carried out by the different wings of the Forest Department to improve the forest cover and quality of plantations, nurseries, advance soil works and other associated works with an overall objective of increasing the forest and tree cover of the State. For the purpose of effective and transparent management of plantation, a computer based Plantation Monitoring System (PMS) has been introduced in the Forest Department of the State in 2016. All information with respect to all plantation raised in the State are to be uploaded on the PMS Portal so that information related to plantation may be obtained online.

Survey, evaluation and maintenance of plantation

4.2 As per *Vriksharopan Samhita*, the Forest Department maintains plantations for subsequent two years after the plantation year during which measures like weeding, irrigating, sprinkling of pesticides on plants, deployment of labour for security are carried out by the Department for protection and survival of plants. Further, the GoUP order (July 2003) prescribed the survival rate of plants for first three years from 59 to 95 per cent for different agro-climatic regions. It also provided that beating up

¹ Para 4.14 of National Forest Policy, 1988.

(replacement) of dead plants will be taken up in next rainy season after plantation up to 10 *per cent* of plantation.

Audit observed from the survey reports conducted by the Department that during 2016-17 to 2019-20, the average annual survival rate of plantation in 26 Forest Divisions ranged between 74.49 *per cent* to 90.16 *per cent*. However, survey reports were deficient and not reliable as discussed in the subsequent **Para 4.3**.

Deficiencies in survey and evaluation

4.3 The Monitoring and Evaluation Wing of the Forest Department conducted survey² of 534 plantation sites during 2019-20 to verify the survival of plantation done in 2016-17 in 26 test checked Forest Divisions. From the examination of above Survey Reports, Audit observed that in 21 Divisions evaluating team verified survival of 14,27,660 plants (76 *per cent*) out of 18,74,313 plants planted over 192 sites covering 1,697 hectare area. Audit further observed that out of 14,27,660 surviving plants shown in the survey reports, 3,02,542 plants of different species were in excess of the plants shown as planted in plantation journals³ of respective plantation sites.

Thus, the Forest Department exaggerated the survival of plants by 16 *per cent*. It also indicates that survey reports were not reliable and monitoring and evaluation mechanism in the Forest Department was deficient.

In reply (April 2023) and during Exit Conference (15 April 2023), the Department stated that plantation done during beating up of dead plants and according to the climate for its success was not entered in the plantation journal. Instructions have been issued to DFOs for its entry in the plantation journal. Besides, third party monitoring was done by the Forest Survey of India (FSI). Hence monitoring has been done scientifically.

The reply is not acceptable as no such reasons for excess plants mentioned in the survey reports than those planted as per plantation journals were found on record or given in survey reports.

Inadequate Data base uploaded on e-Green Watch portal

4.4 Section 16 of Compensatory Afforestation Fund (CAF) Act, 2016 requires an independent system for concurrent monitoring and evaluation of the works implemented in the States and Union Territories utilising the funds released by the National and State Authorities to ensure effective and proper utilisation of funds by engaging the services of the regional offices of MoEF & CC, GoI. Integrated CAMPA Concurrent Evaluation and Monitoring System (i-CCEMS)/e-Green Watch is an e-governance portal designed and developed by National Informatics Centre for automation, streamlining and effective management of processes related to utilisation of CAMPA fund and all other funds earmarked by States under various Central or State sponsored schemes for plantation and other forestry related works. The system is designed and targeted to be mainly used by all Range Officers, Division Officers, State

² Survey is conducted for three years old plantation during the months of October to March in a year. It includes surveys of 20 to 25 *per cent* of the plantation selected on random sampling.

³ Plantation Journal is required to be maintained separately by each Forest Range Office recording all activities relating to plantation and maintenance viz. topographical map, plantation sites map, details of climate, soil, progress report of plantation, etc.

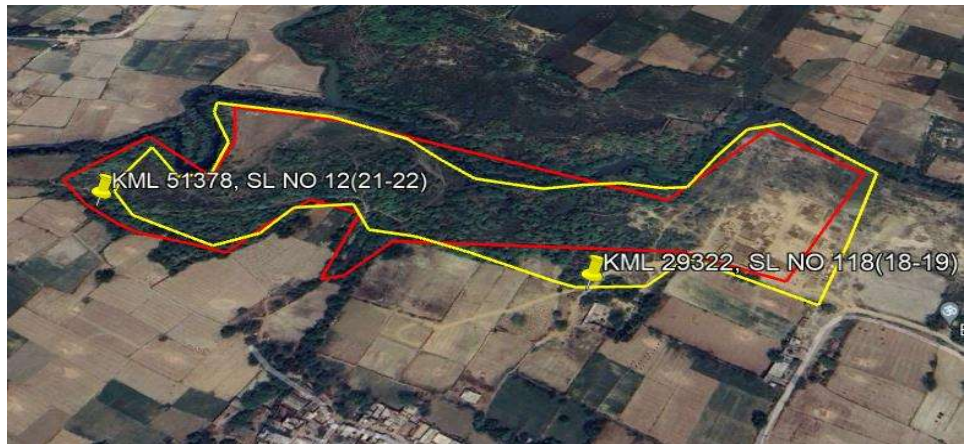
Forest Department, MoEF & CC, FSI, Agencies responsible for the evaluation of Forestry works.

4.4.1 Audit noticed, during examination of records relating to diversion of forest land and the modules of the e-Green Watch designed for uploading the data at Range offices and Divisional offices, that only few fields of modules were being filled in and uploaded on the portal by the forest Divisions. Data relating to significant fields, *i.e.*, administrative units, forest boundaries, species, schedule of rates, funds transferred by National Authority to State Authority, funds bifurcated (State CAMPA) into different heads like, CA, NPV, ACA, PA, *etc.* list of the projects, details of entire diverted land, details of all CA land, demand from user agencies, amount received from user agencies, asset registration, plantation details on non-CA/others and CA sites, *etc.* were not being uploaded on the various modules of the portal. In absence of these data, concurrent monitoring and evaluation of the plantation works being implemented from the CAMPA fund was not verifiable nor in conformity to the provision of the CAMPA Act and objective of e-Green Watch portal. Hence, Audit was unable to obtain assurance regarding the effectiveness of the plantation scheme and monitoring system adopted by the Forest Department.

4.4.2 Similarly, Audit noticed that in the e-Green Watch portal, fields like Master Data Management, Fund Management, FC Act Management, Asset and Worksites Management, Works, Estimates and Progress of Reporting and Monitoring were designed and developed with a view to promote transparency in all works related to utilisation of CAMPA funds. These were also instrumental in making several important decisions related to sites and species selection for the purpose of compensatory afforestation. Audit observed that only the fields of Non-CA plantation sites, lands identified for CA plantations, *etc.* were operational in the portal. Further, insufficient data with respect to sites selected for Non-CA plantations was being uploaded on the portal by Divisional Forest Offices.

Audit scrutinised 1,344 KML files of polygons out of 2,890 polygons detailing plantations raised under Non-CA scheme of 25 test checked Forest Divisions uploaded on e-Green Watch portal and found partial/almost full overlapping of polygons over 182 plantation sites covering an area of 2,187 hectare in 20 Divisions. A few overlapped polygons of plantation sites found on Google Earth are shown below:

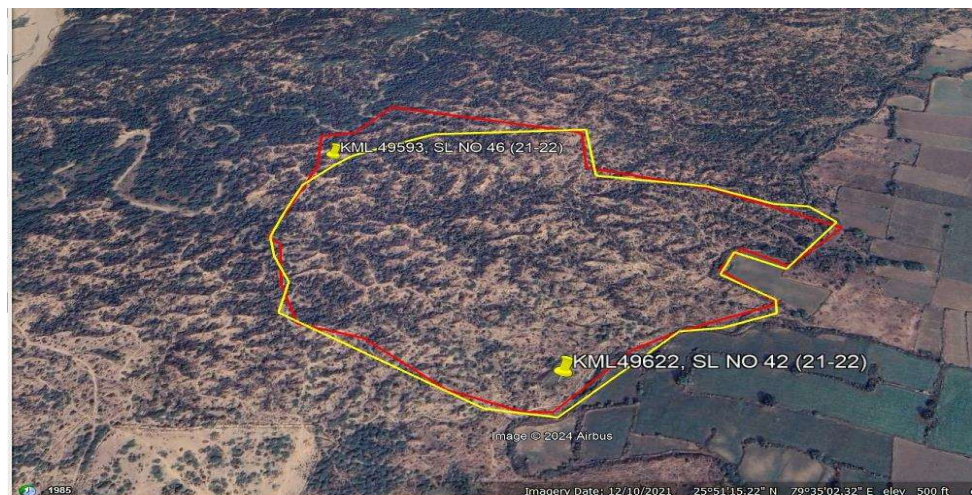
1. Overlapping polygons of plantation sites in DDSF Barabanki Division (dated: 16 November 2022)



2. Overlapping polygons of plantation sites in DDSF Bareilly Division (dated: 16 November 2022)



3. Overlapping polygons of plantation sites in DDSF Hamirpur Division (dated: 16 November 2022)



These overlapping polygons exhibited that plantations were raised from the fund made available by State CAMPA on same patches of land repeatedly resulting in plantation work in lesser area than reported which indicates doubtful plantation in those patches. In absence of requisite data/information on the portal and deficient system of monitoring by State CAMPA, proper utilisation of funds released from State CAMPA for various activities could not be properly monitored despite the fact that the portal had been operational in the State since 2012. The Forest Department also failed to maintain reliability of the e-Green Watch data which led to overlapping of plantation sites and plantation works shown executed at these sites repeatedly. Thus, in contravention of provision of CAF Act proper monitoring and evaluation of plantation from CAMPA funds was not done.

During Exit Conference (15 April 2023), the Department accepted the audit observation.

Inadequacy of Plantation Monitoring System

4.5 Audit scrutinised plantation records of selected Forest Divisions for the period from 2016-17 to 2021-22 and obtained 370 KML files of polygons with respect to plantation sites of five Divisions uploaded on the Plantation Monitoring System (PMS) portal being operated in the Forest Department. Audit noticed following discrepancies in 42 cases:

- In one Division, one polygon of the area of 0.73 hectare having same GPS reading was used repeatedly for 15 different sites of plantation covering 70 hectare area. The area of these plantation sites were ranging from two hectare to eight hectare as per the plantation records.
- In 25 cases covering the area 237 hectare, polygons mentioning the area and sites of plantation were found overlapping with each other.
- Two polygons referring to two different plantation sites for the area 12 hectare and 10 hectare of South Kheri Forest Division were exhibiting their location in Kushinagar district.

GPS reading of different sites cannot be the same. The Forest Department failed in detecting and preventing repetition and the overlapping of polygons over each other. Thus, the PMS portal, designed and developed in the Department for the purpose of effective and transparent management and monitoring of plantation, itself failed in maintaining the accuracy of data/information (**Appendix-4.1**).

During Exit Conference (15 April 2023), the Department accepted the audit observation and stated that overlapping polygons have been corrected.

Plantation beyond the total area available in reserve forest blocks

4.6 As per National Working Plan Code-2014, the WP includes area specific, scientific prescriptions for proper management of forests of a Forest Division. The preparation of WP is based on stock and vegetation maps prepared through ground surveys, remote sensing, GIS and GPS. In the WP, range and block wise area of the Division consisting of reserved and protected forest area⁴ is detailed. The WP also includes the year wise details of afforestation to

⁴ Notified under Section 4/20 and Section 29 of the Indian Forest Act (IFA), 1927 respectively.

be carried out during period of WP. Forest Department raises plantation in forest land as well as community land as per the Working Plan. Forest land consists of Reserve forest, protected forest and unclassified forests. Reserved forest is further divided into beats and blocks for better management and protection of forest. The plantation is detailed in plantation records of the Forest Division.

During the scrutiny of records of 27 Forest Divisions, Audit noticed that 16 Divisions had raised plantation during 2016-17 to 2021-22 over 7,078.7600 hectare area of land (as per plantation records of the Division) in 101 forest blocks⁵. However, these 101 forest blocks of reserved forest had total area of 5,077.4660 hectare (**Appendix-4.2**) as per respective WPs⁶. Thus, area reportedly shown as planted area in plantation records was excess by 2,001.2940 hectare *vis-à-vis* total area of the concerned forest blocks. This indicates that the Department did not properly monitor the execution of plantation activity as plantation was reported to have been raised on such area which was more than the area of the forest blocks.

In reply (April 2023), Department stated that plantations raised during 2016-17 to 2021-22 were carried out only within the forest blocks through special plantation drive under the prescriptions of working plan in order to achieve the target of 33 *per cent* green cover of the State envisaged in State Forest Policy. The Department further stated that in order to achieve the said target, it was necessary to raise plantation at higher density rate of 1,600 plants/ hectare on common land and 2,500 plants/hectare on *ooser* land found open in forests with a view to convert open forests into moderate forest and moderately dense into dense forest. Area of plantation cannot be assessed on the basis of number of plants.

During the Exit conference (15 April 2023) the Forest Department stated that massive plantation is being taken under plantation drive and in compliance to International agreements. With this objective, plantation targets in previous years have been fixed on the basis of number of plants in place of hectare.

The reply of the Department is not acceptable because basic objective governing the National Forest Policy, 1988 clearly stipulated that plantations were to be raised specially on denuded, degraded and unproductive lands. As per WPs, plantations records and PMS portal, plantations were shown in the said forest blocks at the rate of 1,100 plants per hectare on *samanya/pathari/beehar type of bhumi* and 2,000 plants per hectare on *ooser land*. Therefore, plantations shown to have been raised in excess of total area of land available in concerned forest blocks which shows the deficiency in monitoring mechanism of the Department.

Unsuccessful plantation under Compensatory Afforestation

4.7 With a view to ascertain success of CA, Audit obtained five KML files of plantation sites related to one land diversion case from Kaimoor Wildlife Forest Division, Mirzapur.

⁵ Every forest range is divided into sections which are further divided into beats. Beats are further divided into forest blocks.

⁶ As per National Working Plan Code-2014, range wise entire forest area is covered under WP.

In order to assess plantations through satellite images, Audit used Google Earth (GE) historical imagery tools and plotted GPS coordinates of all 43 polygons of plantation sites on GE. It was observed that there had been no significant change in crown density/vegetation cover during the period from 2015-16 (time of plantation) to 2021-22, though their maintenance was being done regularly from the fund made available by CAMPA. Further, Audit analysed four polygons of plantation sites with the help of MNNIT Allahabad. MNNIT, in its Report, stated that the crown density of these sites was ranging from 0.36 *per cent* to 26.40 *per cent* as of November 2021 which was much below than the required minimum canopy/crown density of 40 *per cent* or more, in the fifth year of compensatory afforestation operation⁷. The details of crown density of plantation is given in **Table 4.1**.

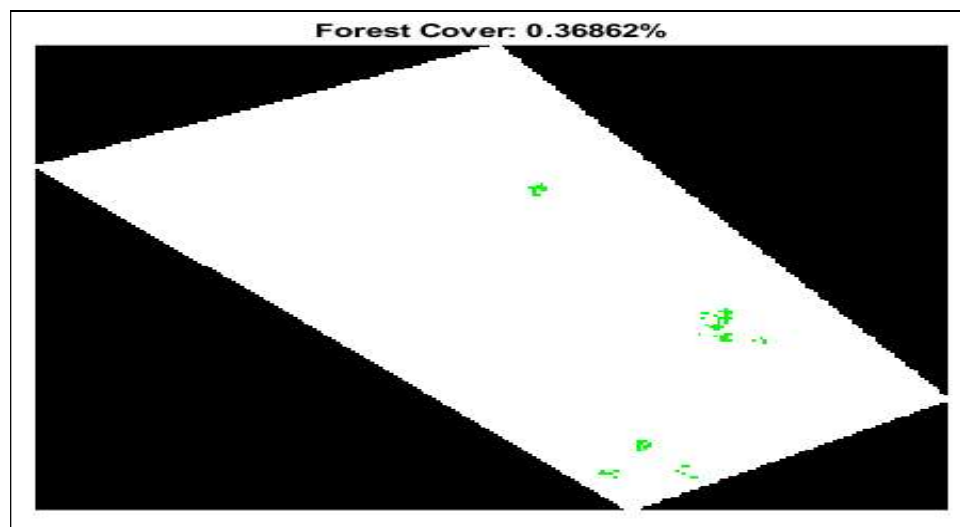
Table 4.1: Crown density of four plantation sites at Mirzapur

Place of plantation	Area (in hectare)	Crown density in November 2018 (in per cent)	Crown density in November 2021 (in per cent)
Kawaljhar-1A	15	17.37	18.6
Parsia-1A	15	0.7	1.07
Parsia-1C	20	0.33	0.36
Matwar-2,3A	15	16.32	26.4

Source: GIS cell, MNNIT Allahabad, Prayagraj

A representative satellite image of plantation site at Parsia-1C at Mirzapur (**Image 4.1**) having crown density of 0.36 *per cent* in November 2021 is given below:

Image 4.1: Plantation site of Parsia-1C at Mirzapur (November 2021)



Source: GIS cell, MNNIT Allahabad, Prayagraj

It is evident from above that plantation raised on these patches was not successful and the expenditure incurred towards the plantation was not fruitful.

During Exit Conference (15 April 2023), the Department stated that the facts indicated by the Audit are correct. It was also stated that it is possible that satellite imagery could not capture the crown density of the plants grown

⁷ As stipulated in revised Forest (Conservation) Rules, 2022.

through seeds sowing. Further, at other two places, the plants were uprooted by the villagers and were encroached upon by them.

The reply corroborates the audit observation. Further, the reply regarding satellite imagery not capturing the crown density is not acceptable as Forest Department itself analyses the satellite imagery data for selection of plantation sites for Compensatory Afforestation.

Deficient monitoring of plantation activities by District Plantation Committee (DPC)

4.8. As per GO (April 2018), the Rural Development Department maintains plantation for subsequent two years after the plantation year. Further, *Vriksharopan Samhita* (June 2016), the plantation manual of the Forest Department, states that regular review of district wise plantation is to be conducted to assess achievement *vis-à-vis* previous year. GoUP orders (March 2016 and November 2019) provided that the plantation was to be planned and executed under the overall supervision and monitoring of District Plantation Committee (DPC). The GOs emphasised the importance of maintenance and protection of plants and provided that physical verification of plantation by the Departments other than Forest Department was to be done by District Magistrate through DPC by constituting inter-departmental inspection committees.

Audit noticed from scrutiny of records in 22 test checked districts that proper monitoring and evaluation was not carried out by the DPC for plantation executed by the RDD in respective districts/blocks. In this regard following deficiencies were noticed:

- The physical verification reports of the DPC regarding plantation were not furnished to audit except in case of Balrampur where verification of plantation was conducted for two block in 2019-20 only.
- No protection measures were taken by the block level for ensuring survival of plants.
- Only 28.45 *per cent* plants survived in 22 districts due to lack of maintenance of plantation which was low as per prescribed norms of 59 to 95 *per cent* in respective regions.

It can be observed from the above that monitoring of the plantation works was deficient. The poor monitoring was one of the reasons for the dismal survival of saplings against the plantation done during the year 2016-17 to 2021-22 by RDD.

In Exit Conference (April 2023), the Department (RDD) stated that verification of plantation work is got done by District Plantation Committee through officials of district, RDD and Forest Department.

The reply is not acceptable as RDD failed to ensure the survival of plantation due to poor monitoring. Further, no physical verification reports of plantation were produced to audit except for two Block in Balrampur District for the year 2019-20.

Recommendation

4. The Forest Department may ensure uploading of complete and correct data and filling of all fields of the modules of e-Green Watch portal. Further, monitoring and periodical reporting of plantations raised by the Rural Development Department may be ensured by the Department in co-ordination with the Forest Department.

Internal Control Mechanism

4.9 Internal controls, in simple terms, are activities and safeguards that are put in place by the management of an organisation/Department to ensure that its activities are proceeding as planned. An effective internal control system is a prerequisite for any successful organisation.

Internal Audit Manual not prepared

4.9.1 An audit manual outlines the authority and scope of the internal audit functions, documents, standards and provides cohesive guidelines and procedures. These guidelines promote consistency, stability, continuity, acceptable performance standards and are means of coordinating the efforts of audit staff effectively. GoUP order dated 20 October 2003, with a view to strengthen the internal audit of Departments, stipulated the duties and responsibilities of Internal Audit Wing. The order further provided that an internal audit officer is required to prepare internal audit manual and update it periodically.

Audit noticed that the Internal Audit Wing of the Forest Department was carrying out its activities without having an internal audit manual. In absence of manual, systematic functioning of the Wing, *i.e.*, planning, execution, reporting, follow up of audit; quality of audit work, responsibilities of audit personnel could not be standardised in terms of above Government Order. Further, scrutiny of internal audit reports and related records of the Divisions for the period from 2016-17 to 2021-22, revealed that comments of Internal Audit Wing were mostly related to non-core issues such as forest crime cases, disposal of confiscated timber, arrear of revenue, GPF passbooks and service books of employee, *etc.* instead of core activities, *viz.*, nursery growing, plantation, plant protection and conservation of forests, diversion of forest land for non-forest uses, *etc.* Thus, absence of the manual affected the working of internal audit teams and also quality of internal audit reports.

During Exit Conference (15 April 2023), the Department stated that the Internal audit manual has been prepared by the office of the Director, Internal Audit and forwarded to the Government for approval.

Encroachment of forest land

4.10 The guidelines issued (June 2004) by the MoEF & CC, GoI on Forest Conservation Act, 1980⁸, stipulated that in no case encroachments which have taken place after 24 October 1980 should be regularised. The State Government may not extend any benefit to fresh encroachers. Further, MoEF & CC, GoI directed (3 May 2002) Forest Department, GoUP to frame time bound programme for eviction of encroachments in the forest lands and to prepare a comprehensive list of all encroachments and detailed quarterly progress report of the action taken, area evicted and area reclaimed/planted

⁸ Annexure-IV (3.1)

etc. commencing from July 2002. Also, a high level monitoring Committee under the chairmanship of Chief Secretary at State level was required to be constituted to look in the issue and fix responsibility of the field formulation including revenue officials for their failures to prevent/evict encroachments on forest lands.

Audit noticed that in 17 Forest Divisions, 5,407 cases involving 8,508.9007 hectare area of forest land was encroached upto March 2022. Out of this, 5,229.2961 hectare of forest land was encroached in 310 cases during 2016-17 to 2021-22 (**Appendix-4.3**) which indicates fresh encroachments. The Forest Department could clear the encroachment over 2,515.9761 hectare in 760 cases only during 2016-17 to 2021-22. No time bound programme for eviction of encroachment was framed nor any monitoring committee was constituted by the Forest Department for eviction in accordance with the MoEF & CC, GoI instructions. Thus, the Forest Department failed to monitor and evict encroachers from the forest land or prevent further encroachment resulting in less availability of forest land for afforestation activities.

In reply (April 2023) and during Exit Conference (15 April 2023), the Department stated that it is very challenging to remove the encroachment from the land. Besides, 50 *per cent* of the issues are pending in courts, even then regular efforts have been made to evict the encroached land.

The reply is not acceptable since the Department failed to evict existing encroachers and prevent new encroachments as during the period 2016-17 to 2021-22, forest land measuring 5,229.2961 hectare was further encroached.

Recommendation

5. The Forest Department may ensure time bound eviction of encroachment of forest land in co-ordination with other concerned Government Departments as per Forest Conservation Act, 1980 and its guidelines.

Inadequate field inspection by Divisional officers

4.11 Keeping in view increasing population pressure on forests and in order to improve the quality of forest through plantation, GoUP issued (January 2007) directions to officers of the Forest Department for inspecting and verifying the various activities related to plantation namely advance soil work, plantation and its maintenance, *etc.* as given in **Table 4.2** below:

Table 4.2: Requisite quantum of inspection

Designation of officer	Advanced soil work and Plantation	Maintenance in first year	Maintenance in second year
Deputy Conservator of Forest (DCF)	50 <i>per cent</i> of the target of the Division	25 <i>per cent</i> of the target of the Division	10 <i>per cent</i> of the target of the Division
Assistant Conservator of Forest (ACF)	100 <i>per cent</i> of the target of the Division	50 <i>per cent</i> of the target of the Division	25 <i>per cent</i> of the target of the Division

From the scrutiny of the Plantation Survey Reports of the Monitoring and Evaluation Wing of the Forest Department of 1607 plantation sites for the period 2016-17 to 2019-20 in 26 Forest Divisions, Audit noticed that DCF and ACF had inspected only 56 and 131 plantation sites which was 3.48 *per cent* and 8.15 *per cent* of surveyed sites respectively against the

prescribed norms of 50 per cent and 100 per cent plantation sites respectively as detailed in **Table 4.3** below:

Table 4.3: Quantum of inspection by field officers

Plantation year	Total plantation sites	No of sites surveyed	No. of sites supervised by ACF	Percentage of Sites supervised by ACF	No. of sites supervised by DCF	Percentage of Sites supervised by DCF
2016	2,315	534	48	9	27	5
2017	1,462	279	4	1	7	3
2018	1,712	394	14	4	4	1
2019	2,420	400	65	16	18	5
Total	7,909	1,607	131		56	

It is evident from the above that the DCF/ACF of 26 divisions did not carry out adequate inspections to ensure proper monitoring and management of plantation. Audit further noticed that only 28 DCF and 183 ACF were posted against the sanctioned strength of 85 DCF and 250 ACF in the Forest Department as of April 2022.

In reply (April 2023) and during Exit Conference (15 April 2023), the Department stated that monitoring of the inspections done by the officers was being carried out through IT. It was further stated that directions for carrying out inspection as per prescribed norms and submission of reports have issued to all officers.

The reply is not acceptable as the above departmental officers failed to inspect and verify the plantation activity as per prescribed norms. Further, there was substantive vacancy of 57 DCF and 67 ACF in the Department.

Recommendation

6. The Forest officials should conduct prescribed inspections and verify plantation activities for efficient monitoring of the plantation activities.

Payment against plantation work

4.12 Paragraph 138 of Chapter IX (Conservancy and works-Measurement) of the Financial Handbook Volume-VII of Government of Uttar Pradesh provides that payments to contractors for works or supply can be made only by the Divisional Officer, or by an authorised subordinate officer and no payment should be made until the correctness of the claim, in respect of quantities and rates as well as the quality of works or supply and other necessary factors, has been accepted by a responsible officer.

Scrutiny of 3,142 vouchers of payment for various works in 26 Divisions for the years 2016-17 to 2021-22 revealed that 11 Forest Divisions had executed works of digging of pit and trenches, transportation of manure, sand, soil etc. for plantation and conservation purpose by using tractors and JCB excavators through contractors. The payment vouchers contained details of name of the contractors to whom payment was made, registration number of tractor/ JCB, etc., through which the work were executed, details of works executed, rates and amount paid against works, etc.

Audit cross verified the tractors/ JCBs registration number mentioned in the payment vouchers with that available on M-Parivahan app/ (vahan.nic.in) of Transport Department of GoUP. It was observed from the cross verification that the vehicle registration numbers indicated in 37 payment vouchers were

registered as vehicles other than tractors and JCBs viz. motorcycles, scooters, e-Rickshaw, goods carrier, etc., against which payments were made by the Divisional Forest Officer.

Thus, execution of works using false vehicle numbers in above cases was doubtful and payment of ₹ 6.77 lakh there against was made by the concerned divisional officers without verifying the correctness of the vehicles numbers used for these plantation works.

During Exit Conference (15 April 2023), the Department stated that appropriate action will be taken on the details made available.

Recommendation

7. The Forest Department may investigate the cases and fix responsibility for payment for plantation works claimed to be executed using false vehicle numbers.

Annual Report not being prepared and placed in the Legislature by State CAMPA

4.13 Section 28 of Compensatory Afforestation Act, 2016 stipulates that each State Authority shall prepare its Annual Report, giving a full account of its activities during previous financial year and forward a copy thereof to the concerned State Government, in such form and at such time, for each financial year, as may be prescribed and the annual report of a State Authority shall, *inter-alia*, provide for:

- (i) the number and location of each reforestation, afforestation and conservation activity;
- (ii) the amount and location of lands, cleared, conserved and planted in connection with the activity; and
- (iii) the amount of afforestation money collected and expended.

Further, Section 29 of the Act provided that the State government shall cause the Annual Report together with a memorandum of action taken on the recommendation contained therein to be laid as soon as may be after the Reports are received before each House of the State Legislature. The same intent has also been enshrined in the erstwhile guideline issued in July 2009 by the MoEF & CC, GoI.

Audit noticed that during the audit period of 2016-17 to 2021-22, Annual Report had been prepared for 2020-21 and 2021-22 only though it was required to be prepared annually for each financial year since 2010. No evidence of its laying in the State Legislature was furnished to Audit. Thus, the State CAMPA Authority failed to comply with the roles assigned in the Compensatory Afforestation Act, 2016 and consequently inhibited legislative oversight over the activities of the State Authority.

During Exit Conference (15 April 2023), the Government stated that the annual reports have been sent to GoI and will be presented to State Legislature.

Conclusion

The Forest Department and Rural Development Department failed to monitor the plantation activities properly due to deficient monitoring and evaluation system. The Forest Department failed to upload the required data on the e-Green Watch portal meant for concurrent monitoring and evaluation of the plantation activities carried out from CAMPA fund. The Department also failed to maintain accuracy of data on the PMS portal designed for the purpose of effective and transparent management and monitoring of plantation works. Plantation was reported to have been raised on area more than the total area of the forest blocks. Further, instances of unsuccessful plantation under compensatory afforestation were also observed.

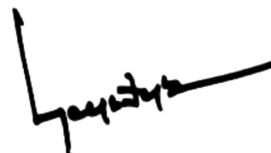
The internal audit wing of the Forest Department was carrying out its activities without having an Internal Audit Manual. The Forest Department also failed to evict encroachments in the forest area and prevent new encroachments.

Lucknow
The **9 June 2024**



(TANYA SINGH)
Accountant General (Audit-II),
Uttar Pradesh

Countersigned



New Delhi
The **12 JUN 2024**

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India