



**Report of the
Comptroller and Auditor General of India
Performance Audit
on
Compensatory Afforestation in Himachal Pradesh**



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of Himachal Pradesh
Report No. 3 of the year 2024

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Comptroller and Auditor General of India**

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Preface

This Report of the Comptroller and Auditor General of India has been prepared for submission to the Governor of the State of Himachal Pradesh under Article 151 (2) of the Constitution of India.

The Report contains significant results of the Performance Audit on Compensatory Afforestation in Himachal Pradesh covering the period from April 2006 to March 2021 for assessing the efficacy of Compensatory Afforestation cases and Catchment Area Treatment plans and April 2016 to March 2021 for effective implementation of the Forest Conservation Act, 1980, conducted in terms of the Comptroller and Auditor General of India (Duties, Powers and Conditions of Services) Act, 1971. The figures for the year 2021-22 have been included at appropriate places.

The audit has been conducted in conformity with the Auditing Standards issued (March 2017) by the Comptroller and Auditor General of India.

Executive Summary

Executive Summary

The forests of Himachal Pradesh play an important role in silt detention, lowering the intensity of rainwater and also provide quality water for drinking and agriculture purposes. The Forest Conservation Act, 1980 (FCA) is an important Central statute which permits only unavoidable use of forest land for various development purposes and provides for regeneration of forest cover through Compensatory Afforestation (CA).

Keeping in view the significance of forests, a Performance Audit on Compensatory Afforestation in Himachal Pradesh was conducted to ascertain whether the apparatus created for the implementation of FCA, 1980 was running efficiently and effectively and in accordance with the prescribed norms and whether the system for compensatory afforestation and Catchment Area Treatment (CAT) plans provided under the rules were adequately and effectively implemented.

This report contains significant results of the Performance Audit on “Compensatory Afforestation in the State of Himachal Pradesh” covering the period from April 2006 to March 2021 for efficacy of CA cases and CAT plans and April 2016 to March 2021 for effective implementation of Forest Conservation Act, 1980. The figures for the year 2021-22 have been included at appropriate places. Records at the offices of the Principal Chief Conservator of Forests (PCCF), including reporting branches, HP Compensatory Afforestation Fund Management and Planning Authority (the State Authority), Additional Principal Chief Conservator of Forests (APCCF) (Working Plan and Settlements) and APCCF (Research and Training) were scrutinised. The audit sample included nine divisions (out of 37 territorial divisions), which were selected for detailed check through stratified random sampling to evaluate their performance.

The meetings of the State Authority were not held at prescribed intervals and the State Authority was not able to utilise even the funds which it was projecting to spend on CAMPA and there was shortfall in utilisation of funds approved by National Authority to the tune of ₹ 169.73 crore (20 *per cent*) during the period 2016-17 to 2021-22. Despite the state constituting its own State Fund, User Agencies (UAs) continued to deposit money into the bank account of the National Authority instead of the State Fund during the period February 2019 to March 2022, in contravention of the provisions of the Compensatory Afforestation Fund Rules, 2018. Ineligible expenditure of ₹ 6.51 crore was incurred on development of Nature/ Eco parks during 2019-20 and 2020-21 under the component-development of degraded forest land in contravention to guidelines issued by MoEF&CC for utilisation of Net Present Value. The annual financial statements of the State Authority for the years 2019-20 to 2020-21 had not been finalised.

A total of 1,018 cases were submitted by various UAs (for Hydro Electric Projects, Roads, Educational Institutes, Hospital, Transmission lines etc.) to MoEF&CC for grant of forest clearances under the Forest Conservation Act 1980, out of which, 766 cases were pending for approval. Out of these 766 cases, 17 *per cent* were pending

at different levels in the State Forest Department, while the rest were pending at the level of UAs. In the approved FCA cases, delays in processing of FCA cases for in-principle approval was noticed at various levels of processing, which ranged from eight *per cent* (from State Government to Regional Office) to 93 *per cent* (from Nodal Officer to State Government). A 360 *degree* analysis of CA cases in selected divisions showed incomplete information submission by the State Government and there were inordinate delays in processing applications at various levels in the Department for getting the in-principle approvals from MOEF&CC. Further, incorrect data (kml files) of CA sites was uploaded on E-Green watch portal, which could impact the decision making process at the State/Centre level. It was observed that CA was being carried out outside the designated Open Degraded Forests and there were cases of encroachments in these CA sites.

Even after constitution of State-level Committee for identification of land banks for CA for speedy disposal of FCA cases, no land banks could be identified during the period covered in audit. There was significant shortfall in CA activities in the selected divisions. As against the stipulated CA of 5,213 ha, CA in only 4,284 ha was carried out. Non-carrying out of CA within the stipulated period of one to two years defeated the purpose of the Act as the loss of land and trees could not be compensated, besides creation of additional liability of ₹ 8.72 crore in 69 cases due to cost escalation. Delay in plantation resulted in delayed/ non-compensation of environmental loss, excess expenditure of ₹ 2.03 crore and creation of liability of ₹ 12.87 crore for maintenance of the plantations in 194 cases. In 71 *per cent* of test checked cases, CA site was changed by the divisions and there was no evidence on record to show that approval of MoEF&CC was obtained for change in location of CA.

There was short realisation of cost of CA from the UAs to the tune of ₹ 3.29 crore as the Department did not keep appropriate provision for anticipated increase in cost of works, scheduled in subsequent years.

Cost of regeneration of Open degraded forest equivalent to forest area being diverted in favour of two project proponent(s) amounting to ₹ 5.53 crore was not demanded/ realised from the UA. Cost of plantation including the departmental charges were not deposited by the UA as per approved scheme for plantation of *Taxus Baccata* leading to non-recovery of ₹ 1.86 crore. Similarly, the Department failed to implement Muck rehabilitation plan pertaining to construction of Atal Tunnel, Rohtang Pass costing ₹ 12.09 crore even after 13 years since the approval of plan. No funds were deposited by the UA.

The Department failed to ensure compliance of additional condition of regeneration of degraded forest land after utilisation of ₹ 1.71 crore in a project. Besides, non-deposit of funds in National Compensatory Afforestation Management and Planning Authority (CAMPA), non/ improper maintenance of cash book, submission of Utilisation Certificates (UCs) without actual expenditure, lack of trail of funds, expenditure not routed through Annual Plan of Operations (APOs), submission of false/ misleading replies to Audit and non-production of bills/ vouchers were noticed in utilisation of above funds.

Even after incurring an expenditure of ₹ 1.01 crore, the Department could not carry out any plantation under High Altitude Transition Zone (HATZ) project and the additional condition of establishing a 500 Ha HATZ plantation to study the effect of global warming remained unfulfilled. On account of violation of conditions imposed by MoEF&CC for four years, a UA was liable to pay the penalty equal to twice the normal Net Present Value (NPV) amounting to ₹ 3.29 crore, however the Department failed to recover the same. Five new Forest Rest Houses (FRHs) (having eight rooms each including VIP rooms) were constructed at a cost of ₹ 3.06 crore, without prior approval under FCA Act and without any provision for construction of these FRHs in the Working Plan of the division.

A Catchment Area Treatment (CAT) Plan is an important and essential plan for enhancing and maintaining the ecological health of the catchment area of the proposed irrigation/hydroelectric projects (HEPs) with a capacity above 10 MW. The data pertaining to operational CAT plans in the State in terms of funds due from UAs, funds actually deposited and expenditure incurred thereagainst was not maintained by the Department, which shows absence of monitoring mechanism. The Department was not aware of the increase in project cost of HEPs as per revised Techno-Economic Clearance (TEC) and thus failed to demand additional funds to the tune of ₹ 198.73 crore from UAs. As per revised TEC in respect of three HEPs, the installed capacity was increased to more than 10 MW. However, the Forest Department was not aware of the increased capacity and funds to the extent of ₹ 8.48 crore in respect of these HEPs, were not demanded and no CAT plans for these three HEPs were formulated. Test check of the selected CAT plan for Bajoli Holi HEP showed that the division failed to achieve targets under the various components of afforestation within the stipulated time period and plantation sites were changed without conducting site inspection. The division did not conduct studies prescribed under CAT plan. Important infrastructure works prescribed under CAT plan such as repair of boundary pillars, construction of fire lines, distribution of energy saving devices and construction of silt observation posts were not even started by the division. Besides, no monitoring and evaluation of CAT plan implementation was carried out.

During geospatial study of 22 CA sites, it was noticed that the Department carried out wasteful/ irregular CA outside Open degraded forest as is evident from the fact that 83 *per cent* of CA was carried out outside Open degraded forest. It was also noticed that 47 *per cent* CA was carried out in Very Dense Forest (VDF)/ Moderate Dense Forest (MDF) which also raises doubts over carrying out of CA in these areas (as dense forest already existed in these areas). No mechanism existed for selection of CA sites based on scientific data and the Department also failed to utilise the data available with their Geographic Information System (GIS) cell to identify land banks/ suitable CA sites in Open degraded forest area of the State.

Geospatial study also pointed to possible encroachments in CA sites in the form of structures (built up area) in six CA sites and practise of agriculture in 11 CA sites. Further, presence of structures (built up area) was noticed in seven Reserved

Forest/Demarcated Protected Forest (RFs/ DPFs) and practise of agriculture was noticed in 10 RFs/ DPFs.

Thus, the Performance Audit revealed errors of omission/commission involving information/data regarding forest cover in the State and absence of coordination between the agencies involved in CA.

Recommendations:

In light of audit findings, the State Government may ensure holding of prescribed meetings of State Authority to ensure optimum utilisation of funds and timely execution of works under State Authority. Timely finalisation of Annual Accounts and Reports may be ensured.

The Department may take appropriate steps to remove pendency and delays in in-principle approval of FCA cases. Uploading of correct information regarding the details of CA carried out on E-Green Watch portal may be ensured. The Department may ensure mandatory and timely carrying out of CA as per the conditions stipulated in the FCA clearance cases to avoid cost escalation and pendency of CA. Land banks may be identified for speedy disposal of FCA cases and a centralised database of FCA cases and CA achieved thereagainst, may be maintained to arrive at true position of achievement of CA.

The Department may devise a robust internal control mechanism to ensure and monitor the compliance of conditions imposed by MoEF&CC, while according approvals under FCA. They may review the cases to take appropriate action for fixing of accountability against the delinquent officials for the cases of deviations from the approved plans and may investigate cases of possible misappropriation of funds.

The Department may consider maintenance of centralised database of CAT plans in the State in terms of funds due from UAs, funds actually deposited and expenditure incurred thereagainst for regular monitoring. They may coordinate with other authorities to ensure monitoring of HEPs after grant of final approval to ascertain changes in project cost and capacity to ensure timely formulation/ revision of CAT plans. Regular monitoring and evaluation of CAT plans may be done to ensure that the prescriptions of CAT plans are followed strictly and within the stipulated time period.

The Department may consider utilisation of data available with their GIS cell to identify land banks/ suitable CA sites under Open degraded forest to ensure that CA is carried out as per the provisions of FCA at the designated selected site. It may consider investigating the cases where CA was carried out in MDF/ VDF, and fixing responsibility wherever required. It may analyse the process of selection of CA sites and reasons for the subsequent change in location during execution along with fixing of responsibility in cases of unauthorised changes in locations.

The Department may consider regular patrolling to ensure that CA sites and Reserved Forests/Demarcated Protected Forests are kept free from encroachments and carrying out investigation of cases of encroachments and prosecution of defaulters as per the provisions of Indian Forest Act 1927.

Chapter I

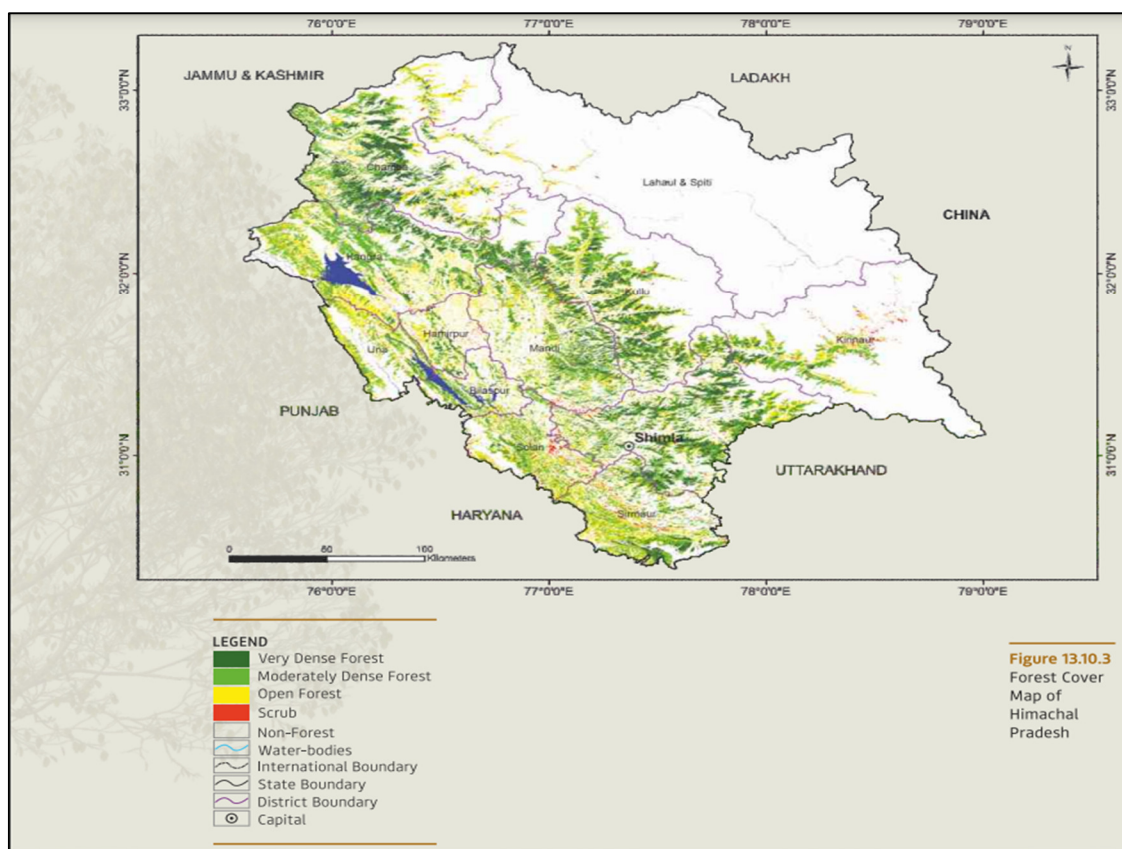
Introduction

Chapter I

Introduction

Forests are a vital component in sustaining the life support system on Earth and are a source of timber, fuel, fodder and medicines. In addition to their aesthetic and cultural values, forests also act as rich repositories of biodiversity and are recognised for their role in regulating air quality and climate, soil formation and nutrient recycling. They also have a significant impact in reducing the risk of natural disasters, such as floods, droughts, landslides and other extreme events. Article 48A of the Constitution of India requires that the State shall endeavour to protect and improve the environment, safeguard forests and wildlife in the country. Under Article 51A, it is the duty of every citizen to protect and improve the natural environment, including forests, lakes, rivers, and wildlife, and to have compassion for living creatures. Sustainable Development Goal 15 aims to "protect, restore, and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, halt and reverse land degradation, and halt biodiversity loss". This Performance Audit aims to support this goal by identifying the actual implementation of Compensatory Afforestation (CA) activities in the State of Himachal Pradesh.

Map 1.1: Forest cover map of Himachal Pradesh



Source: India State of Forest Report 2021

The Forest (Conservation) Act, 1980 and rules made thereunder govern the schemes of CA activities in the State.

1.1 Status of forests in Himachal Pradesh

The forests of the State are important catchment areas for five major rivers, including the Beas, Chenab, Ravi, Sutlej and Yamuna. These forests not only support the agroforestry system in the plains of adjoining states, but also fulfil the hydropower needs of the state and nation. The State of Himachal Pradesh has a geographical area of 55,673 sq. km, constituting 1.69 *per cent* of the geographical area of the country. The State has 12 districts, all of which are hill districts. About one-third of the area in the State is permanently under snow, glaciers and cold deserts. Tree growth is minimal in this region due to harsh climatic conditions. The State has a Recorded Forest Area (RFA)¹ of 37,948 sq. km, which is 68.16 *per cent* of its geographical area. However, the actual area under forest is only 15,443 sq. km, which is only 27.73 *per cent* of its geographical area. According to National Forest Policy, 1988, at least two thirds i.e. 66 *per cent* of the geographical area should be under forests in hilly states like Himachal Pradesh. The State Government aims to bring 30 *per cent*² of the geographical area under forest cover through plantation over two lakh hectares of land by the year 2030. The rest of the RFA is barren land. The details of categories of classification of forests are given in **Table 1.1**.

Table 1.1: Recorded Forest Area

Sr. No.	Classification	Area in Km ²	Percentage of Geographical Area
1	Geographical Area	55,673	100.00
2	Forest Area Legally Classified (RFA)	37,948	68.16
3	Area under Forest Cover	15,443	27.73
Break up of Area under Forest Cover			
i)	Very Dense Forest (VDF) ³		3,163
ii)	Moderate Dense Forest (MDF) ⁴		7,100
iii)	Open Forest (OF) ⁵		5,180

Source: ISFR Report 2021 and HPFD Statistics Report 2019

¹ Recorded Forest Area (RFA) includes all the areas recorded as forest in government records. These largely consists of Reserved Forests (RF) and Protected Forests (PF), which have been constituted under the provisions of Indian Forest Act 1927 or its counterpart State Acts. Areas which have been recorded as forests in revenue records or have been constituted under any other State Act or local law are also included in the RFA.

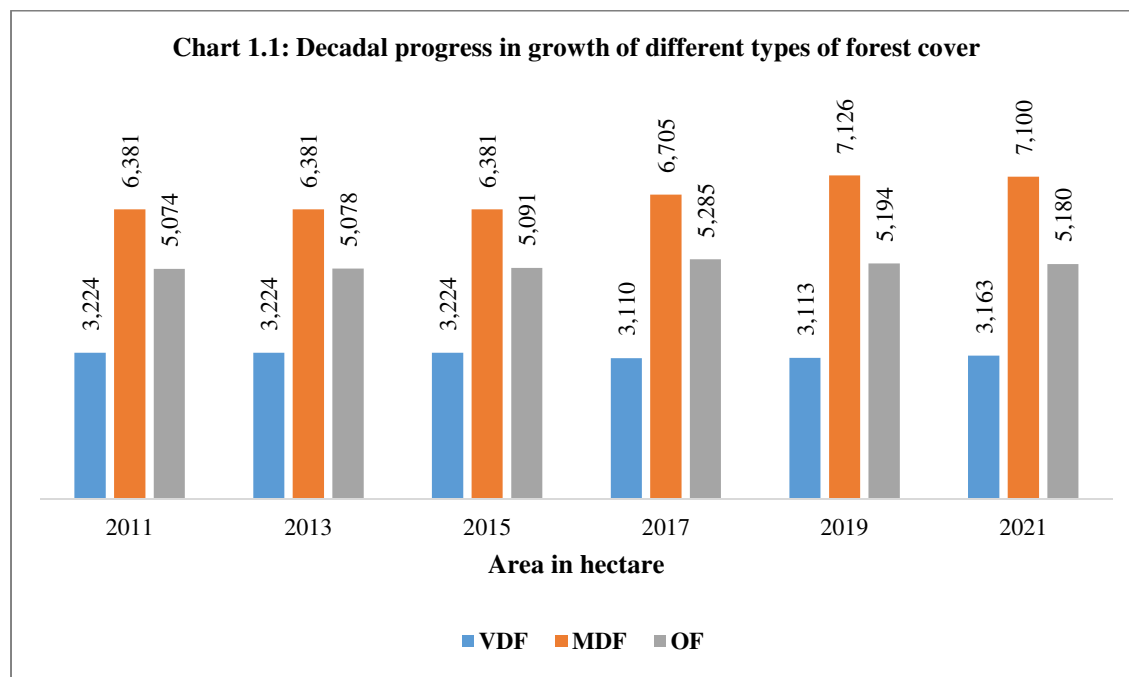
² As per the document Drishti Himachal Pradesh – 2030, the official SDG document of the Government of Himachal Pradesh.

³ All lands with tree cover (including mangrove cover) of canopy density of 70 *per cent* and above.

⁴ All lands with tree cover (including mangrove cover) of canopy density between 40 and 70 *per cent*.

⁵ All lands with tree cover (including mangrove cover) of canopy density between 10 and 40 *per cent*.

During the period 2011 to 2021, the trend of different areas under forest cover is given in **Chart 1.1**.



Source: India State of Forest Report (ISFR) of the years concerned. Figures indicate biennial distribution of different types of forest over a decade.

As can be seen from the **Chart 1.1**, there has been a slight increase in the area under MDF and OF, whereas area under VDF has marginally decreased.

1.2 Circumstances necessitating diversion of forest land

Forests are generally used for the lifestyle and well-being of forest dwellers, villagers, and other people or species that are wholly or partly dependent on forests. They are also used for nature reserves, national parks, wildlife sanctuaries, biosphere reserves, as habitats for any endangered or threatened species of flora and fauna, and for agricultural purposes and rehabilitation of persons displaced from their residences due to river valley or hydroelectric projects, among others. Forest land is generally diverted for facilitating developmental activities for non-forestry purposes, such as the construction of power projects, irrigation projects, roads, railways, schools, hospitals, rural electrification, telecommunications, drinking water facilities and mining. The procedure for granting forest clearances for diversion of forest land for non-forest purposes is elucidated in subsequent paragraphs.

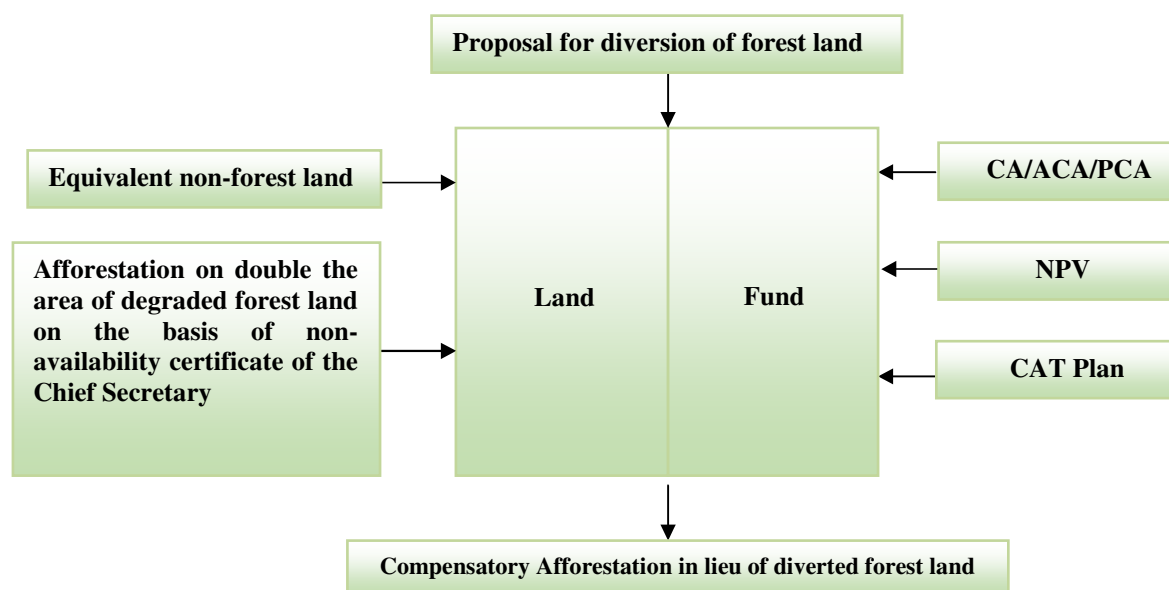
1.3 Need for compensatory afforestation

The diversion of forest land for non-forest use is based on the concept of ‘Tree for tree’ and ‘Land for land’. The Forest (Conservation) Act 1980 states that, as far as possible, non-forest land for Compensatory Afforestation (CA) should be identified in proximity or contiguous to Reserved Forest or Protected Forest. If non-forest land for CA is not available in the same district, it should be identified elsewhere in the State or Union Territory. If non-forest land is not available in the entire State or Union Territory, funds

for raising CA in double the area of the forest land diverted must be provided by the user agency. The non-availability of suitable non-forest land for CA in the State or Union Territory will be accepted by the Central Government only on a certificate from the Chief Secretary of the State or Union Territory Government. In case of Central Government or Central Undertaking, projects such as the extraction of minor minerals from riverbeds, construction of link roads, small water works, minor irrigation works, and laying of transmission lines, CA should be raised on degraded forest land, twice the area of the forest land being diverted.

The components of conditions for diversion of forest land for non-forest purpose are depicted in the **Chart 1.2**.

Chart 1.2: Components for diversion of forest land for non-forest purposes



Source: FC Act 1980 and FC rules 2003

As per the Forest Conservation Act 1980 (FCA 1980), the User Agency (UA) of the approved developmental project would provide money for the regeneration of forests which are sought to be diverted for the project. This regeneration is to be done by the State Authorities at some other designated and approved place. As per the scheme, in case, private non-forest land is provided by the UA, an area equal to the forest land diverted is to be afforested on this. However, in case private forest land is not available, afforestation needs to be carried out in Open Degraded Forest (OF) on an area twice the area of forest land diverted.

The UA is required to provide money at the prescribed rates, which is based on area to be diverted in hectares, nature of forest that is sought to be diverted, nature of project proposed to be undertaken, nature of area like tribal or non-tribal, proximity of forest site etc. The per hectare rate is notified for each year for different types of areas in which CA is to be undertaken and calculation is done at the Divisional Forest Officer (DFO) level to arrive at the money required for CA scheme. The money required is computed based on original cost for plantation and maintenance cost for 10 years based

on notified rates. Apart from CA, a UA may be required to undertake penal CA in addition, in cases involving violation of the provisions of the FCA, 1980.

As per Section 6 of the Compensatory Afforestation Fund Act, 2016, the money received for Compensatory Afforestation (CA)⁶, Additional Compensatory Afforestation (ACA)⁷, penal compensatory afforestation (PCA)⁸, net present value (NPV)⁹ of the diverted forest land or catchment area treatment (CAT)¹⁰ plan etc. is required to be used as per site specific schemes submitted by the State along with the approved proposals for diversion of forest land. After receipt of the money, the State Forest Department is to accomplish afforestation, for which money is deposited in the Compensatory Afforestation Fund, within a period of one to two years from the date of final approval of projects. These funds are to be used for the development, maintenance and protection of forest and wildlife management.

To compensate for the loss of tangible as well as intangible benefits from the forest lands that have been diverted for non-forest use, the net present value (NPV) of the land is to be recovered from the user agencies to adequately compensate for the loss of natural forests. Such funds are to be used for natural assisted regeneration, forest management and protection, infrastructure development, wildlife protection and management, supply of wood and other forest produce, energy-saving devices, and other allied activities.

1.4 Procedure for granting forest clearances

Every User Agency (UA) that seeks to use any forest land for non-forest purposes (under Section 2 of the FC Act) is required to make a proposal to the Nodal Officer¹¹, Forest Conservation Act, 1980 (FCA) of the concerned State/UT Government and endorse a copy of the proposal, along with a copy of the receipt obtained from the office of the Nodal Officer, to the concerned DFO or the Conservator of Forests,

⁶ CA is one of the most important requirement/ conditions for prior approval of the Central Government for diversion of forest land for non-forest purposes and its purpose is to compensate the loss of 'land by land' and loss of 'trees by trees'.

⁷ MoEF&CC in certain cases also imposes condition of Additional Compensatory Afforestation (ACA) in addition to CA.

⁸ Penal compensatory afforestation (PCA) means afforestation work to be undertaken over and above the compensatory afforestation specified in the guidelines issued under the Forest (Conservation) Act, 1980, in lieu of the extent of area over which non-forestry activities have been carried out without obtaining prior approval of the competent authority under the Forest (Conservation) Act, 1980.

⁹ NPV means the quantification of the environmental services provided for the forest area diverted for non-forestry uses, as may be determined by an expert committee appointed by the Central Government from time to time in this regard.

¹⁰ CAT Plan is an important and essential plan for enhancing and maintaining the ecological health of the catchment area of the proposed irrigation/hydroelectric project through site-specific biological and engineering measures for conservation of soil & moisture and management of water regime. A proposal for diversion of forest land for Irrigation/Hydro-electric projects shall invariably be accompanied by detailed CAT plan except in respect of small hydel projects (maximum up to 10 MW capacity).

¹¹ "Nodal Officer" means any officer not below the rank of Conservator of Forests, authorised by the State Government to deal with the forest conservation matters under the FCA 1980.

Regional Office, as well as to the Ministry of Environment, Forest and Climate Change (MoEF&CC) under the provisions of the FCA.

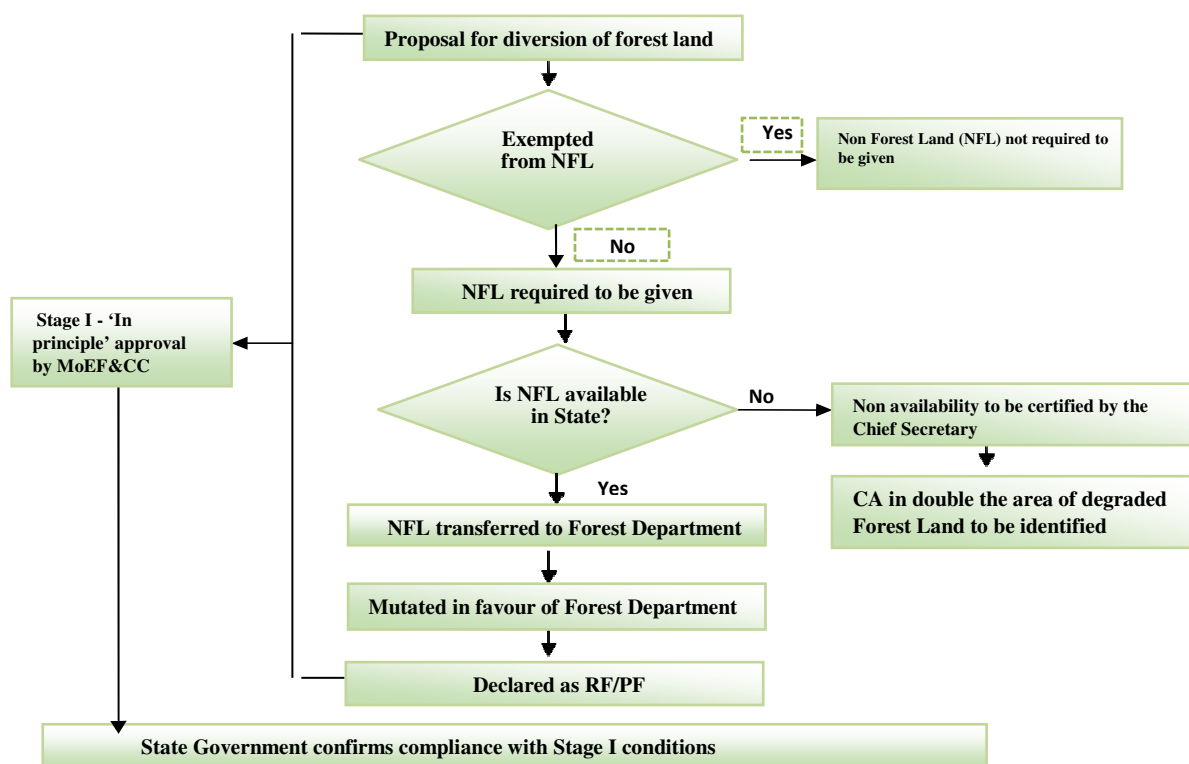
MoEF&CC accords prior approval on proposals of the State/UT Government in two stages; first, an in-principle or Stage-I approval, and second, a final or Stage-II approval, based on compliance with the conditions given in the in-principle approval. Thereafter, when the State Government decides to permit the use of the forest land for non-forest purposes, it has to pass orders to that effect along with the conditions and safeguards imposed by the Central Government while granting Stage-I and Stage-II clearance.

Conditions relating to transfer, mutation, and declaration¹² as Reserved Forest (RF)/ Protected Forest (PF)¹³ under the Indian Forest Act, 1927 of equivalent non-forest land for compensatory afforestation and funds for raising compensatory afforestation thereof, are stipulated at Stage-I. For mining purposes, additional conditions such as maintaining a safety zone area, fencing, and regeneration, etc., and for major and medium irrigation projects, catchment area treatment plans, are to be stipulated. After receipt of a report from the State Government regarding compliance with the stipulated conditions, final approval under the FC Act is issued.

The procedure for granting of permission under the FCA is depicted in **Chart 1.3**.

¹² As per Forest Conservation Act, 1980, equivalent non-forest land identified for the purpose of Compensatory Afforestation is transferred in the name of the State Forest Department (after Stage-I approval and prior to Stage-II approval) and declared as reserved (RF)/protected forests (PF) under Section 4 or Section 29 of the Indian Forest Act, 1927 (within six month of Final approval), so that the plantation raised could be maintained permanently.

¹³ Reserved Forest (RF) is an area notified under the provisions of India Forest Act 1927 or the State Forest Acts and having full degree of protection. In RFs all activities are prohibited unless permitted. Demarcated Protected Forest (DPF) is an area notified under the provisions of India Forest Act 1927 or the State Forest Acts having limited degree of protection. In Protected Forests (PFs), any existing rights of individuals or communities are not affected.

Chart 1.3: Procedure for diverting forest land for non-forest purpose

Source: FC Act, 1980 and FC Rules, 2003

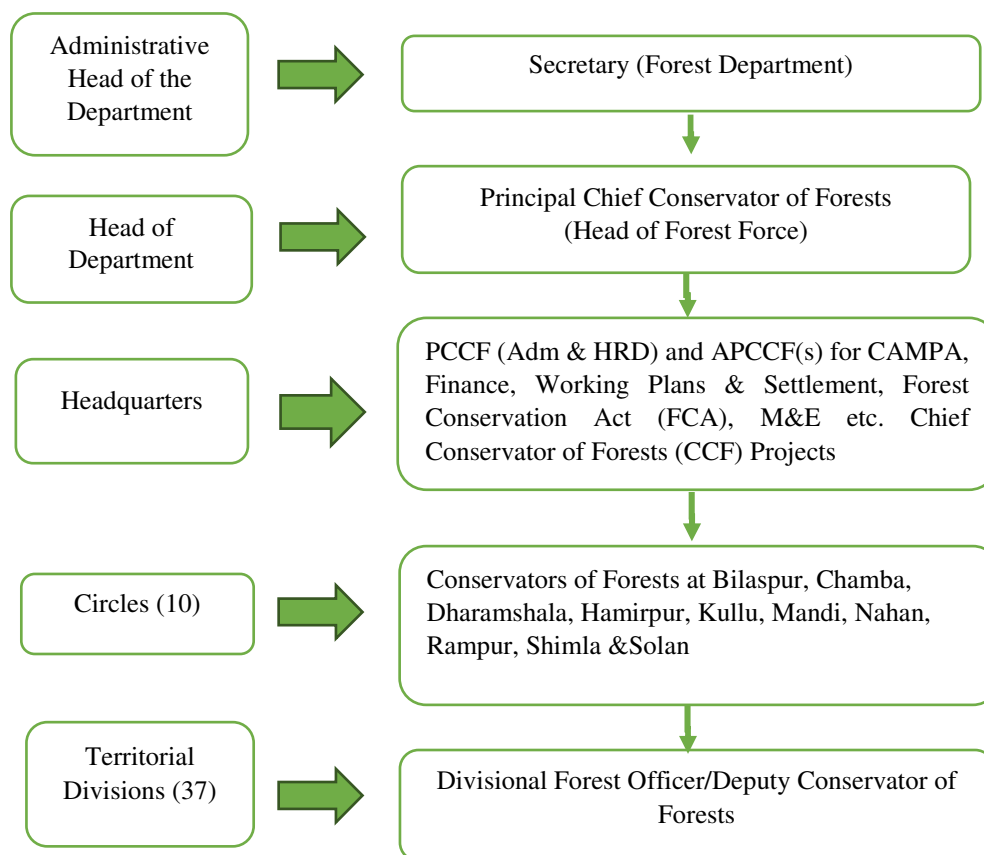
In the State of Himachal Pradesh, the RFA claimed is much larger than the actual forest area. As per ‘the Handbook of Forest (Conservation) Act, 1980 and Forest Conservation Rules, 2003 (Guidelines & Clarifications), 2019’, a special provision exists for the State, as per which, waste lands of Himachal Pradesh that come under the category of Protected Forests but have neither been demarcated on that ground nor transferred and mutated in the name of the Forest Department in the revenue records, shall be considered for the purpose of CA, provided that double the area of such category is covered under CA and is declared as Reserved Forests/Protected Forests under the Indian Forests Act (IFA), 1927 after mutation in the name of the State Forest Department prior to Stage-II approval. This dispensation is applicable for Central, State and private sector projects.

1.5 Organisational structure of the Forest Department

In Himachal Pradesh, the State Forest Department is the administrative authority for diversion of forest. It is responsible for submission of such proposals to the Central Government.

The organogram of the Forest Department is shown in **Chart 1.4**.

Chart 1.4: Organogram of HP Forest Department



Source: Forest Department Website

The State Forest Department is headed by Secretary who is the administrative head of the Department. Under him, the Principal Chief Conservator of Forests (PCCF) and Head of Forest Force (HoFF), as Head of the Department, controls all forest affairs and issues such instructions, as he may consider necessary, on the administration and working of the forests. The PCCF (HoFF) is assisted by a number of Additional PCCsF (APCCsF) looking after separate functions like FCA proposals, CAMPA, Monitoring and Evaluation, Research and Training, etc., out of whom APCCF (FCA) and APCCF (CAMP) play crucial roles in compensatory afforestation (CA). These APCCsF are assisted by Chief Conservators of Forests (CCsF)/ Conservators of Forests (CsF). In addition to these, 10 CCF(s)/ CF(s) and 37 Deputy Conservators of Forests (DCsF)/ Divisional Forest Officers (DFOs) oversee functions at Circle and division level. There are 37 territorial Divisions under 10 circles. A territorial Forest Division is headed by DCF/ DFO, who is responsible for the proper management of the forest business and finance of his division. Further, Assistant Conservators of Forests (ACsF), Range Officers, Block Officers and Forest Guards assists DFOs in their day-to-day work besides performing their specified duties.

As can be seen from the above organogram, the structure dealing with compensatory afforestation is essentially spread over the entire organisational hierarchy. The

organisational structure of the State CAMPA is discussed at length in **Chapter II** of the Report.

1.6 Audit Objectives

The Performance Audit was carried out with the objective of ascertaining whether:

- The processing for approvals under Forest Conservation Act 1980 was being done efficiently and effectively and in accordance with the prescribed norms; and
- The system for compensatory afforestation and Catchment Area Treatment (CAT) plans provided under the rules were adequately and effectively implemented.

Further, the report of the Comptroller and Auditor General of India on Social, General and Economic Sectors for the year ended 31 March 2013 (Government of Himachal Pradesh) contained a Performance Audit on Himachal Pradesh State Compensatory Afforestation Fund Management and Planning Authority, which was discussed by the Public Accounts Committee (PAC) of the State in August 2019. Audit further checked whether corrective measures were adopted by the Department based on the recommendations of the Public Accounts Committee.

1.7 Audit Criteria

Audit findings were benchmarked against criteria sourced from the following:

- Forest (Conservation Act), 1980 and Forest (Conservation) Rules, 2003
- National Working Plan Code 2004 and 2014
- HP Forest Manual
- Handbook of guidelines issued by Ministry of Environment, Forests and Climate Change (FC Division), Government of India in 2004 and 2019.
- Information available on HP Forest Department website, MIS and other electronic databases maintained by the Department.
- Compensatory Afforestation Fund Act, 2016 and rules thereunder
- State Government notifications for constitution of State Authority and creation of State Fund.
- Documents on administration and functions of the entity, policy files, annual reports and minutes of internal meetings.

1.8 Scope and Methodology of Audit

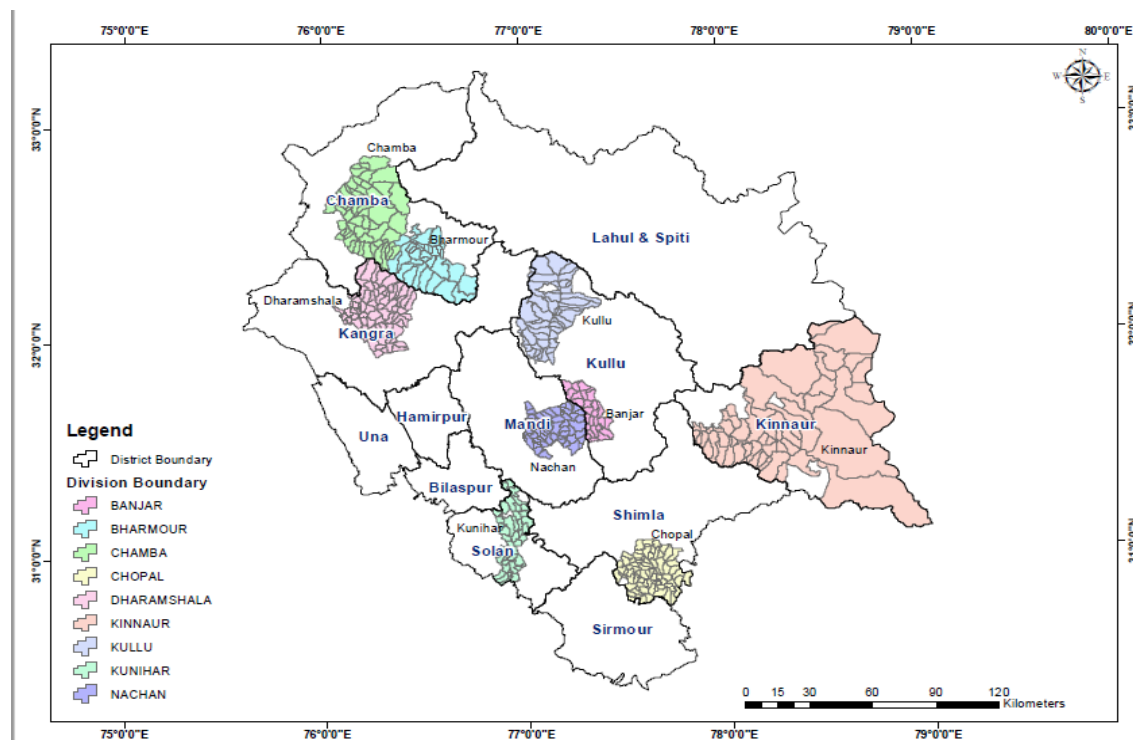
As forest clearances are usually a time-consuming process and the related compensatory afforestation generally has a lag period, hence, sufficient time is to be allowed for a plantation to mature (a provision of ten years' maintenance of plantation is kept in the CA scheme) before an assessment of its efficacy is to be made. The period covered under the PA was from 2006-07 to 2020-21 for examination of efficacy of CA activities and CAT plans. Financial and other data for 2021-22 has been updated wherever available. For all other issues covered in the PA, the period scrutinised was

from 2016-17 to 2020-21. Nine¹⁴ (out of 37) divisions as detailed in **Appendix 1.1** were selected by using stratified simple random sampling without replacement method using IDEA software. 100 *per cent* of 441¹⁵ cases pertaining to these nine divisions for 2006-07 to 2020-21 were audited. 22 cases¹⁶ out of these 441 cases were taken up for Geospatial Studies carried out between October and December 2022 by using services of Aryabhata Geo-Informatics and Space Application Centre (AGiSAC)¹⁷.

An Entry Conference was held on 9 November 2021 with the Additional Secretary (Forests) and Principal Chief Conservator of Forests (Head of Forest Force) where in the audit objectives, criteria, methodology, scope, and sample for the performance audit were discussed. Further, an Exit Conference was held with the State Government on 9 January 2023 to discuss the audit findings in the draft Performance Audit.

The Performance Audit covered the offices of the State Forest Department dealing with the compensatory afforestation issues with prime focus on the APCCF (FCA), APCCF (CAMPA), the State Authority and the selected Divisions.

Map 1.2: Distribution of divisions selected for Performance Audit



Source: India State of Forest Report 2021

¹⁴ Bharmour, Chamba, Chopal, Dharamshala, Kinnaur, Kullu, Kunihar, Nachan and Seraj

¹⁵ 58 cases in Appendix 3.1 and 383 cases in Appendix 4.1

¹⁶ 22 CA sites were selected for geospatial studies on the basis of judgmental sampling and risk analysis of available polygons (keeping in view issues like unclear images from satellite due to polygons falling in shadowy portion, cloud cover over the area etc.)

¹⁷ Nodal agency functioning under the aegis of H.P. Council for Science Technology and Environment (HIMCOSTE), Government of Himachal Pradesh to facilitate the use of spatial and geospatial technologies for planning and developmental activities in the state.

1.9 Non-production of records/ information to Audit

The offices (State Authority, Nodal Officer FCA and Monitoring & Evaluation wing) at PCCF level and the selected divisions were audited and information regarding details of FCA cases and timeline for processing, CA stipulation and achievement, expenditure and survival of CA plantations were sought during the course of audit.

In respect of approvals under FCA and CA to be carried out, although information regarding land diverted and CA stipulated was provided by Nodal Officer FCA, no information regarding CA achieved, case-wise funds realised and expenditure incurred on CA and current survival percentage of CA plantations could be provided to Audit as it was stated that no such records/information are maintained by the Nodal Officer FCA. The CEO CAMPA and seven test-checked divisions could not provide the above information and only two test-checked divisions (DFO Kullu and DFO Seraj) provided case-wise information on CA. Information regarding timeline for processing of FCA cases for cases approved during 2016-17 to 2020-21 were requisitioned from the Nodal Officer FCA and test checked divisions. Nodal Officer, FCA supplied incomplete information and that too was based only on the *parivesh*¹⁸ data, and further there was a mismatch¹⁹ between the two lists supplied to Audit. Forest divisions could not provide any information regarding time taken to process the FCA cases w.r.t. the prescribed timeline as per FCA, 1980. One test-checked division (DFO Kunihar) could not even provide the list of FCA cases in the division during the course of audit.

Further, files pertaining to agenda and meetings of Steering Committee and Executive committee could not be produced to Audit.

In the absence of records/ information, Audit was not able to comment on the above issues.

1.10 Acknowledgement

Notwithstanding the above cases of non-production of records, the co-operation extended by the Himachal Pradesh Forest Department during the conduct of the performance audit is acknowledged.

¹⁸ PARIVESH is a web based, role based workflow application which has been developed by MoEF&CC for online submission and monitoring of the proposals submitted by the proponents for seeking Environment, Forest, Wildlife and CRZ Clearances from Central, State and district level authorities. It automates the entire tracking of proposals which includes online submission of a new proposal, editing/updating the details of proposals and displays status of the proposals at each stage of the workflow.

¹⁹ In the first list cases approved during 2016-17 to 2020-21 were requisitioned and in the second list timeline for processing for those cases was requisitioned. The first list contained 456 FCA cases and the 2nd list contained 223 cases only.

Chapter II

Himachal Pradesh Compensatory Afforestation Funds Management and Planning Authority (State Authority)

Chapter II

Himachal Pradesh Compensatory Afforestation Funds Management and Planning Authority (State Authority¹)

2.1 Introduction

The Hon'ble Supreme Court of India, in its order dated 3 April 2000, fixed the responsibility of ensuring the proper carrying out of compensatory afforestation on Ministry of Environment and Forests and said that it was for the Ministry to monitor the conditions stipulated at the time of grant of forest clearance.

On 9 May 2002, the Supreme Court ordered the setting up of the Central Empowered Committee (CEC) with explicit functions of monitoring the implementation of the Court's orders, look into cases of non-compliance including those related to encroachments, implementation of working plans, compensatory afforestation, plantation and other conservation issues. The Supreme Court of India in November 2001 had observed that there was poor utilisation of funds deposited for compensatory afforestation and also that a large amount of money for compensatory afforestation was not realised by the State Governments from user agencies. This issue was examined by the CEC and it is observed that in some of the States, the funds were deposited by the user agency as 'Forest Deposit' which were readily made available to the concerned division for afforestation. In some other States, the funds were deposited as revenue receipts of the State Government and could be made available to the Forest Department only through the budgetary provisions. It is therefore recommended that unless the system of release of funds through budgetary provisions is changed, the pace and quality of compensatory afforestation cannot be increased significantly. It was, therefore, desirable to create a separate fund for compensatory afforestation, wherein all the monies received from the user agencies would be deposited and subsequently released directly to the implementing agencies as and when required. The funds received from a particular State would be utilised in the same State. This system would help undertake compensatory afforestation in a planned manner on a continuous basis.

Based on the recommendations of the CEC, the Supreme Court of India in October 2002 directed the creation of a 'Compensatory Afforestation Fund', in which all the monies received from the user agencies towards compensatory afforestation, additional compensatory afforestation, penal compensatory afforestation, Net Present Value (NPV) of forest land, Catchment Area Treatment Plan Funds, etc. were to be deposited. The Supreme Court of India further observed that there was also consensus amongst the States and the Union Territories that the funds for compensatory afforestation which were to be recovered from the user agencies as well as the unutilised funds lying with the States would be transferred to such a fund. The fund would not be part of general revenues of the Union, of the States or part of the

¹ Earlier called State CAMPA as per July 2009 notification and presently named State Authority as per February 2019 notification.

Consolidated Fund of India. It also proposed that there would be a body for the management of the Compensatory Afforestation Fund. Supreme Court directed that the user agency would also pay into the fund the net value of the forest land being diverted for non-forest purpose. The fund was to be utilised for undertaking assisted natural regeneration, protection of forests, infrastructure development, wildlife protection and other related activities. Further, an independent system of concurrent monitoring and evaluation was to be evolved and implemented through the Compensatory Afforestation Fund to ensure effective and proper utilisation of funds.

As the Supreme Court Order ordered creation of a separate fund and a body for managing the fund, a separate structure for management of this fund under the overall supervision of the State Forest Department was created in August 2009. Further, as per directions of the Supreme Court, all proposals for diversion of forests get approved by the Central Government through Ministry of Environment, Forests and Climate Change (MOEF&CC).

Table 2.1: Fact sheet of events regarding constitution of *Ad hoc* CAMPA/State CAMPA/National Authority/State Authority

Date	Event
29 October 2002	The Supreme Court of India directed that a 'Compensatory Afforestation Fund' was to be created, in which all the monies received from the user agencies towards compensatory afforestation, additional compensatory afforestation, penal compensatory afforestation, NPV of forest land, Catchment Area Treatment Plan Funds, etc. were to be deposited under the Forest (Conservation) Act, 1980.
23 April 2004	Compensatory Afforestation Fund Management and Planning Authority (CAMPA) was notified by the Ministry of Environment and Forests.
5 May 2006	The Supreme Court of India constituted <i>Ad hoc</i> -CAMPA ² .
13 March 2007	Ministry of Environment, Forest and Climate Change (MoEF&CC) CAMPA (Amendment) notification envisaged that CAMPA should have Corporate Accounting based double entry system and auditing of its accounts should be conducted by the Comptroller and Auditor General of India.
10 July 2009	Guidelines on State CAMPA were approved by Supreme Court of India.
15 July 2009	State CAMPA guidelines were circulated to all States/UTs.
3 August 2009	Government of Himachal Pradesh constituted the State CAMPA.
3 August 2016	Compensatory Afforestation Fund (CAF) Act, 2016 was notified vide which National Compensatory Afforestation Fund (National Fund) and a National CAMPA (National Authority) were constituted.
10 August 2018	The Central Government in consultation with the State Governments made the Compensatory Afforestation Fund Rules, 2018 under the CAF Act, 2016.
2 February 2019	In compliance to the Compensatory Afforestation Fund (CAF) Act, 2016, the Himachal Pradesh State CAMPA (State Authority) was constituted. State Compensatory Afforestation Fund (SCAF) (State Fund) under interest bearing section of Public Account of the State was also established. The State Authority is responsible for the management of the State Fund.

Source: Chronology of constitution of CAMPA as per CAF Act 2016

² An Ad hoc body constituted to act as repository of all the monies recovered on behalf of the 'CAMPA', which were lying with the various officials of the State Government and to exercise effective checks and balances for its utilisation till CAMPA becomes operational.

2.1.1 Organisational Set-up of State CAMPA Authority

Ministry of Environment, Forests and Climate Change (MoEF&CC) notified the Compensatory Afforestation Management and Planning Authority (CAMPA) in April 2004 for the management of the compensatory afforestation funds. Ad hoc CAMPA was constituted by the Supreme Court in May 2006 for the intervening period till CAMPA became operational. In compliance to the Supreme Court directives, the Government of Himachal Pradesh constituted State CAMPA in August 2009 and the compensatory afforestation activities were being undertaken by the said body. The said authority was working as an organ of the State Forest Department.

A new Act in the form of Compensatory Afforestation Fund (CAF) Act, 2016 was enacted by the Parliament. In compliance to the Compensatory Afforestation Fund (CAF) Act, 2016, the Himachal Pradesh State CAMPA (State Authority³) was constituted in February 2019. The State Compensatory Afforestation Fund (SCAF) (State Fund) under interest bearing section of Public Account of the State was also established in 2019. The State Authority is responsible for the management of the State Fund. An officer not below the rank of Chief Conservator of Forests is appointed as the Chief Executive Officer of the State Authority. The State Authority has a three-tier structure and functions through a Governing Body, a Steering Committee and an Executive Committee as given in the following **Chart 2.1**.

³ *Earlier State CAMPA*

Chart 2.1: Structure of State Authority



Source: CAF Act 2016

The Additional PCCF (CAMPA) is the CEO of the State Authority. The governing body of the State Authority may with the prior concurrence of the State Government create posts in the State Authority at the level of Assistant Conservator of Forests and other officials to assist the steering committee and executive committee in performance of its functions under the Act. After the creation of the State Authority, separate posts of Chief Executive Officer (CEO), Joint CEO, and Deputy CEO were proposed and filled up by deputing officials from the State Forest Department.

The Principal Chief Conservator of Forests (PCCF), Head of Forest Force (HoFF), as Head of the Department, controls all forest affairs and issues such instructions, as they may consider necessary, on the administration and working of the forests. They also chairs the meeting of the Executive Committee meeting of the State Authority. Under them, APCCF (FCA) and APCCF (CAMPa) play crucial roles in compensatory afforestation (CA).

2.1.2 Role of APCCF (FCA) in compensatory afforestation

APCCF (FCA) is the first point of contact for User Agencies (UAs) in the State Forest Department for the purposes of diversion of forests for non-forest purposes. All the proposals are received by the APCCF (FCA), also called the Nodal Officer from UAs. After ensuring completeness of information, he sends the proposal to the DFO concerned. The DFO prepares the project specific report and sends it to the Nodal Officer. The proposal *inter alia* includes the cost of raising CA and its maintenance, which is charged from the UA. The Nodal Officer forwards the report to the State Government who in turn, sends it to the Regional Office of MOEF&CC.

The Central Government grants approval in two stages. Stage-I approval (In-principle Approval) is granted to the UA once the Central Government is satisfied with the necessity of the project. After this approval, the UA deposits the funds required as per detailed report of concerned DFO with the National CAMPa and submits the proof to the Nodal Officer. After this, Stage-II approval (Final Approval) is granted by the Central Government through MOEF&CC, on the basis of the State Government's certificate regarding compliance to the conditions prescribed by MoEF&CC.

A detailed Annual Plan of Operations (APO) is prepared by the State CAMPa based on the Stage-II approvals received in the Forest Division. This forms the basis of all subsequent actions. Thus, APCCF (CAMPa) comes into the picture once the final approval for a project is received and money is already deposited with the National CAMPa.

2.1.3 Role of APCCF (CAMPa) in compensatory afforestation

The Additional PCCF (CAMPa) is the CEO of the State CAMPa, now known as the State Authority. The State CAMPa is primarily a Fund Management Authority. The actual works are carried out by the field formations of Forest Department, who are designated as the Implementing Agencies. The National CAMPa releases funds to the State Authority based upon its Annual Plan of Operations (APOs) approved by the Steering Committee.

Based on the number of projects approved in the Division, an APO is prepared by the Division concerned which is sent to the Circle. An Annual Plan of Operation means the annual plan for physical activities and financial provisions approved by the National Authority or State Authority. The APO contains proposals of site-specific plans of compensatory afforestation (CA), catchment area treatment plans (CAT Plans), integrated wildlife management plans stipulated in the approved FCA cases of diversion of forest land for non-forestry purposes for their implementation during the financial

year. The CA works include ANR/RDF⁴ works, Block Plantation, Advance Work, Nursery Development, Soil Conservation Work, Maintenance of old plantation and Contingencies. The APOs of all Divisions are consolidated at the respective circles and put up as a consolidated APO to the Steering Committee of the State Authority. After approval by the Steering Committee, the APO is sent as demand of funds to the National CAMPA which releases the funds to the State Authority. The State Authority thereafter utilises the funds received against APOs for compensatory activities through its Field Units/Forest Divisions.

2.2 Audit Findings

2.2.1 Shortfall in meetings of Committees

As per the notification of 2009 reconstituting State CAMPA and the constitution of the State Authority in February 2019, six meetings⁵ of the Governing Body were required to be held during the audit period 2016-22; however, no meetings of the Governing Body were held. Similarly, against the prescribed 17 meetings⁶ to be held by the Steering Committee during the same period, only eight meetings⁷ were held. Seven meetings of the Executive Committee were held during the same period as against a minimum of 12 meetings required to be held. As the committees were not meeting as envisaged, the effectiveness of CAMPA activities could not be monitored and were open to deficiencies as pointed out subsequently in this report. Further, as files pertaining to agenda and meetings of Steering Committee and Executive Committee were not produced to Audit, the efficacy of these committees in supervising the implementation of CA works and monitoring the progress of utilisation of funds could not be assessed.

The issue of non-holding of Governing Body meetings and prescribed number of Steering Committee meetings was also pointed out in **Paras 2.1.6.1 and 2.1.12.1** respectively, of the Report of the Comptroller and Auditor General of India on Social, General and Economic Sectors for the year ended 31 March 2013 (Government of Himachal Pradesh). The Public Accounts Committee (PAC), while discussing the report in August 2019, wanted to know the steps proposed by the Department to ensure that the prescribed number of Governing Body and Steering Committee meetings are held. However, it was noticed that shortfall in Steering Committee meetings during the period covered under audit continued to persist, while Governing Body meetings were not held at all.

The reasons for shortfall in meetings of the Committees were not furnished by the Department (November 2023).

⁴ Assisted Natural Regeneration/Rehabilitation of Degraded Forest

⁵ Before February 2019, the number of meetings were not fixed. Hence, no target considered for that period.

⁶ Before February 2019, two meetings in a year; after that, four meetings every year.

⁷ Steering Committee met twice only during 2017-18 and 2021-22, once in other years.

2.2.2 Financial position of the State Authority

As per practice, before the establishment of SCAF (State Fund) in February 2019 (**Table 2.1**), all the moneys received from the User Agencies (UA) including the CA charges, NPV and additional charges (except the departmental charges which are to be deposited with the state government) were sent to the National Authority which, based on Annual Plan of Operations (APO⁸) sent the fund to the State CAMPA (now called the State Authority). The same practice continued even after the establishment of SCAF which has been separately commented upon in **Para 2.3.1**.

The overall financial position of the State Authority for the period 2016-17 to 2021-22 has been given in the **Table 2.2**. The year-wise details of funds demanded by the State Authority, through the APOs, funds received from the National Authority and funds released to Implementing Agencies⁹ (IAs) vis-à-vis utilisation of funds during 2016-17 to 2021-22 are given in the **Table 2.2**.

Table 2.2: Details of year-wise funds demanded through APOs and received from National Authority for the years 2016-22

(₹ in crore)

Year	Funds demanded through APOs	Amount of APO approved by National Authority	Opening balance	Amount received from National Authority	Total funds	Funds released to and utilised by Forest Divisions	Balance Funds (State Authority)
2016-17	137.73	136.88	14.16	132.82	146.98	128.48	18.50
2017-18	133.94	124.80	18.50	120.00	138.5	109.01	29.49
2018-19	128.72	127.72	29.49	133.32 ¹⁰	162.81	121.76	41.05
2019-20	156.91	145.82	41.05	1,660.72 ¹¹	1,752.03 ¹²	88.48	1,660.72
2020-21	158.39	158.39	1,660.72	0	1,768.22 ¹³	119.48	1,648.73
2021-22	138.10	138.10	1,648.73	0	1,702.89	94.77	1,608.12
Total	853.79	831.71		2,046.86		661.98	

Source: CEO, State Authority

⁸ APO is prepared in four parts:

Part-I of APO contains brief description of forests and forestry sector in the State.

Part-II of APO contains activities to be undertaken for CA, CAT plan and for any other site-specific scheme submitted by the State along with the approved proposals for diversion of forest land under the Forest (Conservation) Act, 1980.

Part-III Activities to be undertaken from net present value and interest component.

Part-IV Physical and financial targets of each activity along with the estimated cost.

⁹ Circles and Divisions

¹⁰ Against approved APO of ₹ 127.72 crore, an amount of ₹ 133.32 crore was released by Ad hoc CAMPA during the year 2018-19 as per details given below:

a) ₹ 127.72 crore against the current year i.e. 2018-19

b) ₹ 4.80 crore balance amount APO for the year 2017-18.

c) ₹ 0.80 crore released against Nangger Van Udyan Yojna.

¹¹ This huge surge in amount received shows the amount received by the State Authority after reconciliation of old arrears of the State Fund received from the National fund.

¹² In the year 2019-20, ₹ 91.31 crore (including OB of ₹ 41.05 crore) amount was available with the bank including FDs/unspent amount etc. (1,660.72 + 91.31 = 1,752.03). Annual statement of accounts for the year 2019-20 in under preparation and balance shown above are subject to reconciliation and audit.

¹³ Figure includes adjustment of interest paid by State Government of ₹ 107.49 crore.

As can be seen from **Table 2.2**, the State Authority has a huge surplus of funds which could have been utilised for CAMPA activities, however, it is yet to utilise the funds. The situation should be viewed in light of the fact that against the legally classified forest area of 68.16 *per cent* of the geographical area of this state, the actual area as in 2021 was only 27.73 *per cent*¹⁴, and further, the State Government aims to bring 30 *per cent*¹⁵ of the geographical area under forest cover by 2030. There has also been a decline in the very dense forest cover of the State from the position a decade ago as indicated in **Para 1.1**.

As evident from **Table 2.2**, against the demand of ₹ 853.79 crore during 2016-17 to 2021-22 through APOs, money to the tune of ₹ 831.71 crore was approved by the National Authority, against which only ₹ 661.98 crore (80 *per cent*) was released to Forest Divisions. Thus, the State Authority was not able to utilise even the funds which it was projecting to spend on CAMPA activities. The shortfall in utilisation of funds approved by the National Authority was to the tune of ₹ 169.73 crore. This indicated that the pace of execution of CA was not on par with that proposed to the National Authority through the APOs.

Out of the overall CAMPA activities, the year-wise details of expenditure incurred on compensatory afforestation (including maintenance of CAs carried out in previous years) on CA for the period 2016-17 to 2021-22 is given in **Table 2.3**.

Table 2.3: Details of CA targets and CA carried out as per APOs during 2016-22

Year	Forest area diverted (In ha)	Area of CA to be done as per APOs (In ha)	Funds demanded through APOs for CA (₹ in crore)	Funds Received (₹ in crore)	Area of CA done as per APOs (In ha)	Expenditure incurred (₹ in crore)
2016-17	109.78	1,270	14.60	14.60	1,245.49	14.21 ¹⁶
2017-18	466.17	1,405	16.25	16.25	1,382.75	15.35
2018-19	739.44	873	11.00	11.00	581.69	9.67
2019-20	391.48	618.32	13.70	12.61	568.32	11.02
2020-21	397.68	974.89	21.50	21.50	876	14.63
2021-22	493.70	1,032	17	17	954.36	16.35
Total	2,598.25	6,173.21	94.05	92.96	5,608.61	81.23

Source: CEO State Authority and Nodal Officer FCA

The APO for CA shown in **Table 2.3** was a part of the overall APO approved by the State Authority as given in **Table 2.2** which included CAT Plans, Net Present Value, Integrated Wildlife Management Plans and others. It may be seen that there was a shortfall in achievement of CA against the targets. Reasons for shortfall in achievement of CA have been analysed in **Chapter IV**.

¹⁴ Source: ISFR 2021

¹⁵ As per reply of the HP State Forest Department.

¹⁶ Figures of expenditures for 2016-17 to and 2018-19 are based on certified annual accounts while for 2019-20 to 2021-22, it is based on Department's reply due to pending annual accounts.

In reply to the audit observation, the Chief Executive Officer¹⁷ (CEO), State Authority stated that no reasons were provided by National Authority for reducing the APOs for the period 2016-17 to 2018-19 and for the year 2019-20, the APO was reduced due to non-approval of salary component under NPV. No reasons were provided by the State Authority for short utilisation of funds for the period 2016-17 to 2018-19. However, for financial year 2019-20, CEO State Authority stated that no funds were released by National Authority and during FY 2020-21, funds were transferred to the Consolidated Fund of the State from the bank accounts and allotment of budget and Standard Objects of Expenditure (SOEs) took time and later money had to be re-appropriated to the relevant SOEs.

The reply was not acceptable as the entire funds available with the National Authority (till February 2019) were transferred to the State Fund in August 2019 as arrears; and still, there was shortfall in utilisation of funds on CAMPA activities.

2.3 Irregularities in financial management

A number of irregularities were noticed in the area of financial management by the State Authority which have been discussed subsequently.

2.3.1 Continued remittance of funds of ₹ 358.56 crore to National Authority

As per the provisions of Section 3 (iii) of the Compensatory Afforestation Fund Act, 2016, after establishment of State Fund, all money realised from user agencies (UAs) by such State towards compensatory afforestation, additional compensatory afforestation, penal compensatory afforestation, net present value, catchment area treatment plan or any other money for compliance of conditions stipulated by the Central Government under the provisions of the Forest (Conservation) Act, 1980 (69 of 1980) were required to be credited to the State Fund.

Audit noticed that the UAs continued to deposit the funds in the National CAMPA even after the creation of the State Fund (February 2019). Therefore, during the period February 2019 to March 2022, funds amounting to ₹ 358.56 crore were remitted by UAs into the bank account of the National Authority instead of into the State Fund as given in the **Table 2.4**.

Table 2.4 Details of funds remitted to the National Authority

Sr. No.	Period	Amount remitted to National Authority (₹ in crore)
1	08/02/2019 to 31/03/2019	15.48
2	01/04/2019 to 31/03/2020	88.83
3	01/04/2020 to 31/03/2021	63.42
4	01/04/2021 to 31/03/2022	190.83
Total		358.56

Source: Nodal Officer FCA

The Department replied (December 2023) that due to ambiguity over the process of operating the account of State Authority, the existing process of depositing the

¹⁷ An officer not below the rank of CCF appointed by the State Government.

compensatory levies in the account maintained by the National Authority is being continued till a robust online mechanism is developed.

However, the fact remains that the above remittance of funds into the bank account of the National Authority was contrary to the provisions of the Compensatory Afforestation Fund Act, 2016.

2.3.2 Irregular utilisation of ‘Net Present Value’ Funds on development of Eco Parks/Nature Parks

Annual Plan of Operations (APOs) for the years 2019-20 and 2020-21 were to be formulated in accordance with the provisions of CAF Act and CAF Rules notified by MoEF&CC in 2016 and 2018 respectively. Rule 5 of CAF Rules 2018 stipulates that the monies received towards Net Present Value (NPV) and Penal NPV shall be used for artificial regeneration, assisted natural regeneration, forest management, forest protection, forest and wildlife related infrastructure development (construction of residential and official buildings in forests for front line staff deployed for protection of forest and wildlife) wildlife protection and management, supply of wood and other forest produce saving devices and other allied activities. There was no provision for utilisation of NPV funds or other State Funds (except one *per cent* from CAT plans) for development of nature parks/eco parks.

Audit noticed that during the years 2019-20 and 2020-21, an expenditure of ₹ 6.51 crore was incurred on development of Nature/ Eco parks under the component “Development of degraded forest land” as shown in **Table 2.5**.

Table 2.5: Details of expenditure incurred on development of Nature/ Eco Parks

Component	Year	No. of Eco/ Nature parks	Expenditure (₹ in crore)
Development. of degraded forest land	2019-20	9	2.24
Development of degraded forest land	2020-21	16	4.27
Total		25	6.51

Source: APO's and QPR's of State Authority

The above expenditure of ₹ 6.51 crore was irregular and contrary to the provisions of CAF rules.

The Department stated (February 2023) that the expenditure was incurred on execution of plantation and various types of soil and moisture conservation works for development of degraded forest land. The reply was not acceptable as the expenditure was incurred on development of 25 Eco/Nature Parks instead of development of degraded forest land.

2.3.3 Non-preparation of APOs for utilisation of funds realised from UAs of ₹ 6.26 crore

Scrutiny of files of the Nodal Officer, the State Authority showed that in two cases, namely (i) diversion of 81.7916 ha of forest land in favour of Director, Higher Education, HP (UA) (December 2018) for establishment of Satellite Campus of Central

university of HP at Dehra and (ii) diversion of 40.5084 ha of forest land in favour of ADM-cum-Deputy Director Admn. AIIMS Bilaspur (UA) (March 2019) for the construction of AIIMS at Bilaspur, additional conditions were imposed on the UAs by MoEF&CC while granting final approval. Against these additional conditions, both the user agencies deposited funds to the tune of ₹ 6.26 crore as detailed in **Table 2.6**.

Table 2.6: Funds deposited by UAs

(₹ in crore)

Name of FCA proposal	Date of deposit of funds by UAs	Details of condition imposed by MoEF&CC	Particulars of work	Cost of works
Satellite campus of Central University	06/11/2018	Maintenance of green cover in the diverted area and execution of site-specific soil and water conservation plan at the project cost.	Site specific soil and water conservation	3.51
			Maintenance of green cover	2.09
Construction of AIIMS at Bilaspur	06/02/2019	Management of unused area within the diverted forest area as green cover, reclamation and maintenance (as green cover) of dumping sites.	Site specific soil and water conservation	0.39
			Green cover over reclamation site	0.27
Total				6.26

Source: Nodal Officer FCA

Audit noticed that these works were not included in any APOs submitted by the Divisions concerned although funds were deposited by the UAs in respect of these works. Resultantly, the entire amount of ₹ 6.26 crore remained idle with the State Authority. Thus, non-inclusion of these works in the APOs resulted in non-compliance with the additional conditions stipulated in the MoEF&CC approval. Thus, though the money was demanded and collected for specific measures, no work was undertaken even after funds were received.

The Department stated (December 2023) that the above works were not included in earlier APOs. However, work against Satellite campus of the Central University has been included in the APO for the year 2023-24 and the Circle/division, responsible for APOs for construction of AIIMS at Bilaspur, have been directed to expedite the matter of including the work in future APOs.

2.3.4 Pending annual accounts

Para 8 of State Authority notification (July 2009) stipulates that the State Authority shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form as may be prescribed in consultation with the Accountant General concerned. Further, the accounts of the State Authority, as certified by the Accountant General or any other person appointed by him in this behalf together with the audit report thereon and annual report, shall be forwarded annually to the State Government, the MoEF&CC and the National Authority by the State Authority.

In view of the above, the Accountant General, Himachal Pradesh suggested the State Authority to prepare their accounts on the “Uniform Format of Accounts” applicable to

Central Autonomous Bodies, as the Uniform format of accounts prescribed for autonomous organisations was based on the double entry system of accounting. The Steering Committee decided (October 2012) that accounts of the State Authority would be maintained on double entry system.

Audit noticed that the accounts upto the year 2018-19 were converted into double entry system while accounts for the years 2019-20 onwards were still pending for conversion into double entry system.

It was also noticed that annual financial statements of the State Authority for the years 2019-20 to 2020-21 had not been finalised. In the absence of the financial statements, the accuracy of the funds received, utilised and the financial position of the State Authority could not be verified in audit.

The PAC, while discussing (August 2019) the report of the Comptroller and Auditor General of India on Social, General and Economic Sectors for the year ended 31 March 2013 (Government of Himachal Pradesh), stated that as the annual accounts and financial statements were not prepared in time, the monitoring of working of the State Authority could not be carried out. The Department also intimated (August 2019) the PAC that a customised software was being prepared for conversion of accounts into double entry and after its operationalisation, CAMPA accounts would be prepared timely. However, it was noticed that the annual accounts of the State Authority were still not being prepared timely and conversion of accounts into double entry system was still pending (as of November 2023).

The Department stated (February 2023) that accounts for the financial years 2019-20 to 2020-21 are being converted into double entry system of accounting and the annual financial statements for these years will be finalised shortly and submitted to the Accountant General, Himachal Pradesh for certification. In further reply (December 2023), the Department stated that the annual accounts for the financial year 2019-20 have been converted into double entry system and submitted to the Accountant General's Office and observations of the AG are being attended to. The annual accounts for 2019-20 were awaited (December 2023).

2.3.5 Non preparation of Annual reports as per the CAF Act/Rules

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

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

Further, Section 29 provides that the State Government shall cause the annual report and the audit report together with a memorandum of action taken on the recommendations contained therein to be laid as soon as may be after the reports are received before each House of the State Legislature.

Audit noticed that the State Authority failed to prepare the annual report and present the same to the State Legislature from 2015-16 onwards, which was contrary to the provisions of the Compensatory Afforestation Fund Act, 2016.

The Department stated (December 2023) that the annual reports upto the year 2016-17 had been laid before the State Assembly and reports for the years 2017-18 and 2018-19 had been sent to the Government of Himachal Pradesh for laying before the State Assembly.

2.4 Conclusion

The meetings of the State Authority were not held at prescribed intervals and the authority could not execute the CAs in the APOs as proposed, which resulted in backlog in carrying out of CA. Non-inclusion of two FCA cases in the APOs by the concerned divisions resulted in non-utilisation of funds realised from UAs. Despite the constitution of State Fund, the funds were still being remitted by UAs into the bank account of National Authority. Irregular expenditure was incurred on development of Nature/ Eco parks from NPV funds. Further, the Annual Accounts and Annual reports were in arrears.

2.5 Recommendations

The Department may consider

- *Holding the prescribed meetings of the State Authority and preparing APOs to ensure optimum utilisation of funds and timely execution of works under the State Authority.*
- *Timely finalisation of Annual Accounts and Reports and maintenance of records prescribed under CAF Act and Rules.*

Chapter III

Proposals for Forest Diversion under FCA

Chapter III

Proposals for Forest Diversion under FCA

This chapter includes audit findings related to delays in processing of proposals for diversion of forest land for non-forest purpose under the provisions of Forest Conservation Act 1980 and detailed analysis of CA in FCA cases between 2016-17 and 2020-21 in the nine selected divisions.

3.1 Status of proposals submitted between 2016-17 and 2020-21 under Forest Conservation Act, 1980

During the period April 2016 to March 2021, 1,018 cases were submitted by various UAs (Hydro Electric Projects (HEPs), Roads, Educational Institutes, Hospital, Transmission lines etc.) to MoEF&CC for grant of forest clearances under FCA. In-principle approvals in 78 cases (eight *per cent*) and final approvals in 164 cases (16 *per cent*) were granted while 766 (75 *per cent*) cases were pending for in-principle approval. Year-wise details of the same are given in **Table 3.1**.

Table 3.1: Details of year wise FCA cases

Year in which cases were submitted by UAs	Cases received	In-principle approval between April 2016 and March 2021	Final approval between April 2016 and March 2021	Rejected	Pending with UAs for compliance	Pending with State Forest Authorities/ Government
1	2	3	4	5	6	7
2016-17	217 ¹	21	84	3	101	8
2017-18	158	24	38	2	86	8
2018-19	177	18	21	2	123	13
2019-20	170	10	19	1	119	21
2020-21	296	5	2	2	207	80
Total	1,018	78	164	10	636	130

Source: E-Parivesh, MoEF&CC

Of the 766 pending cases applied for between 2016-17 and 2020-21, it was observed that 379² (49 *per cent*) cases pertained to roads, 82 (11 *per cent*) to HEPs, 33 (four *per cent*) to Mining and Industries, 25 (three *per cent*) to Educational Institutes, 27 (four *per cent*) to Transmission lines, 22 (three *per cent*) to Drinking Water/ Irrigation, 15 (two *per cent*) to Sewerage treatment plants, three (one *per cent*) to Railways and 180 (23 *per cent*) to others³.

¹ During the year 2016-17, 217 cases were received by the Department for processing under FCA, of which, in-principle approval to 21 cases and final approval to 84 cases respectively, was granted by MoEF&CC during April 2016 and March 2021; three cases were rejected and 93 cases were pending for approval during the period April 2016 and March 2021 and 16 cases were granted in principle and final approval after March 2021. Similar position is depicted for the years 2017 to 2021.

² Source: e-Parivesh website of MoEF&CC.

³ These are miscellaneous kind of projects like parking, hospital, ropeways, aanganwadi centres etc.

Further, out of 766 cases pending for approval during the period, 130 cases (17 *per cent*) were pending at different levels in the State Forest Department, while 636 cases (83 *per cent*) were in draft form⁴ pending at the level of UAs.

As per Rule 6 of Forest Conservation Rules 2003, every User Agency (UA) that wants to use any forest land for non-forest purposes, shall make its proposal in the relevant Form (Part-I) appended to these rules to the Nodal Officer of the State Government concerned along with requisite information and documents, complete in all respects. The Nodal Officer after having received the proposal and on being satisfied that the proposal is complete in all respects and requires prior approval under section 2 of the Act, shall send the proposal to the DFO concerned within a period of ten days of the receipt of the proposal. If the Nodal Officer finds that the proposal is incomplete, he shall return it within a period of ten days to the UA and this time period and the time taken by the UA to re-submit the proposal shall not be counted for any future reference.

A sample of 60 cases⁵ (out of 636) pending with the UAs were test checked by Audit. Out of these, 45 proposals⁶ were found to be incomplete by the Nodal Officer and sent back to UAs for addressing the shortcomings. In 25 proposals (out of the above 45), the UAs did not re-submit the proposal to the Nodal Officer and in the balance 20 proposals, though the UA resubmitted the proposal, the same were again found incomplete by the Nodal Officer and sent back to UA (and remained pending with them)

Further, in the remaining 15 proposals⁷ (out of 60), the proposals were accepted by the Nodal Officer and forwarded to DFO concerned for further processing. However, the DFO found shortcomings in the proposal and sent them back to UAs for removal of shortcomings. This clearly indicates that in these 15 cases, incomplete proposals were accepted from UAs (shortcomings in Part-I). Thus, accepting of incomplete proposals by the Nodal Officer and their reversion later on from DFO to UAs had also resulted in inordinate delays in the processing of FCA proposals for grant of in-principle approval.

Response from the Government is awaited (February 2024).

3.1.1 Timeline for processing of FCA cases for in-principle approval

After receipt of the proposal, the State Government is required to process and forward it to the Central Government (Regional office (RO) or ROHQ as the case may be) within a period of 180 days of receipt of the proposal. In cases where Central Government has granted General Approvals for diversion of forest land for the specified area in each case and for specified public utility services and critical/strategic defence infrastructure, approval under Forest Conservation Act is granted by the State Government. Timelines for processing of FCA cases at different levels is depicted in **Chart 3.1**.

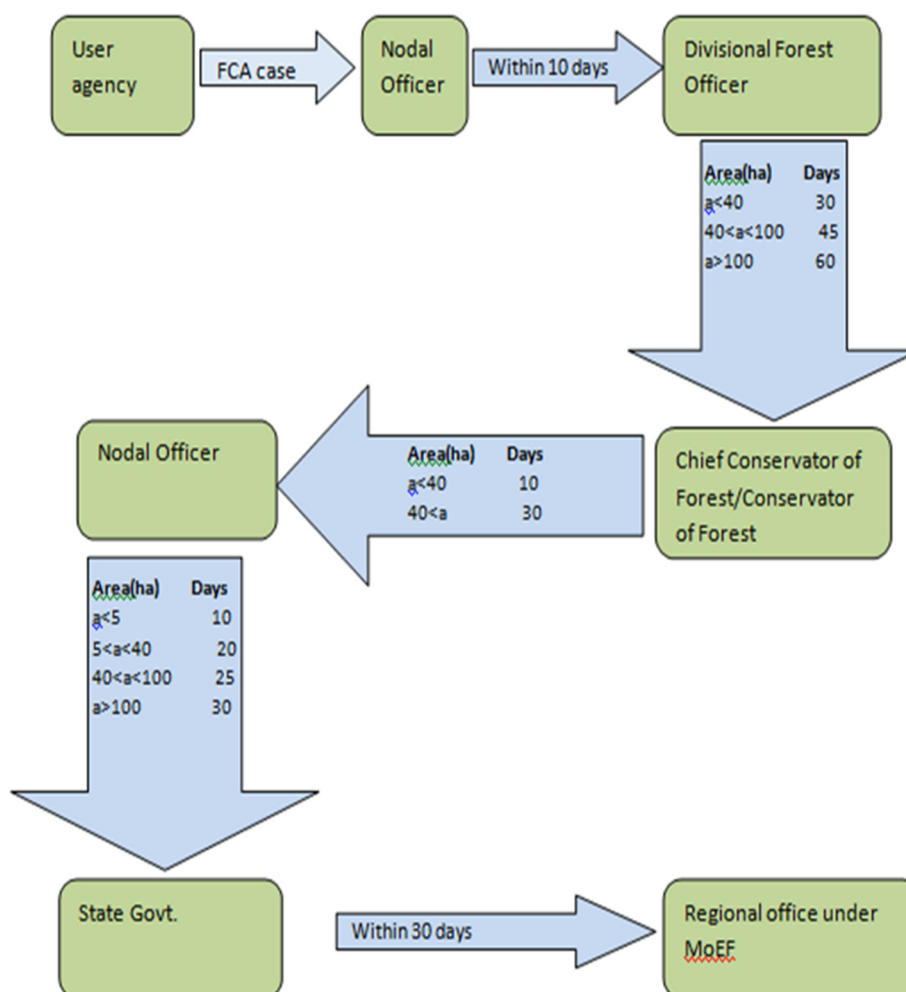
⁴ Draft form – UA initially submits the proposal to Nodal Officer. If the Nodal Officer finds that the proposal is incomplete, the case is returned to UA in draft form.

⁵ Hydel – nine (all private); Drinking water – one; Others – 22 (private - four); Roads – 23; School (one NGO/ one Private); Substation – one and Transmission line – one

⁶ These 45 proposals were submitted by the UAs between April 2016 and December 2019.

⁷ These 15 proposals were submitted by the UAs between October 2018 and November 2019.

Chart 3.1: Process and Timeline for processing of FCA cases at different levels



Source: Parivesh: MoEF&CC's web portal

3.1.2 Delays in processing of in-principle approval

During the period April 2016 to March 2021, 366 proposals⁸ were accorded Stage-I approval. Out of these, 344 cases were approved by the Central Government and 22 cases falling under General Approval⁹ category (public utility services and critical/ strategic defence infrastructure), were approved by the State Government.

I. Out of the 344 cases approved by the Central Government, only 129 cases (38 per cent) were processed and forwarded to the Regional office within the stipulated time period of 180 days by the State Government. An average delay of 230 days per case in processing and forwarding of the remaining 215 cases (62 per cent) was noticed. While

⁸ This also includes cases which were submitted before April 2016.

⁹ Central Government grants general approvals for diversion of forest land for specified public utility services and critical/strategic defence infrastructure subject to certain conditions. In these cases, the decision for diversion of the forest land or rejection is taken by the respective State/UT Government and a copy of the decision is forwarded to the MoEF&CC and its concerned Regional Office.

the delay was up to 365 days in 169 cases (79 *per cent*), the delay was more than 365 days and up to 1,416 days in remaining 46 cases (21 *per cent*).

II. In 22 cases, where general approval was given by the Central Government, 12 cases (55 *per cent*) were processed and forwarded to the State Government by the Forest Department within the stipulated time period of 180 days. An average delay of 130 days per case in processing and forwarding of the remaining 10 cases (45 *per cent*) was noticed. While there was delay of up to 365 days in nine cases (90 *per cent*), there was a delay of 580 days in the remaining one case.

The delay at different levels i.e. Nodal Officer FCA, DFOs, CCF/CFs and State Government is given in **Table 3.2**.

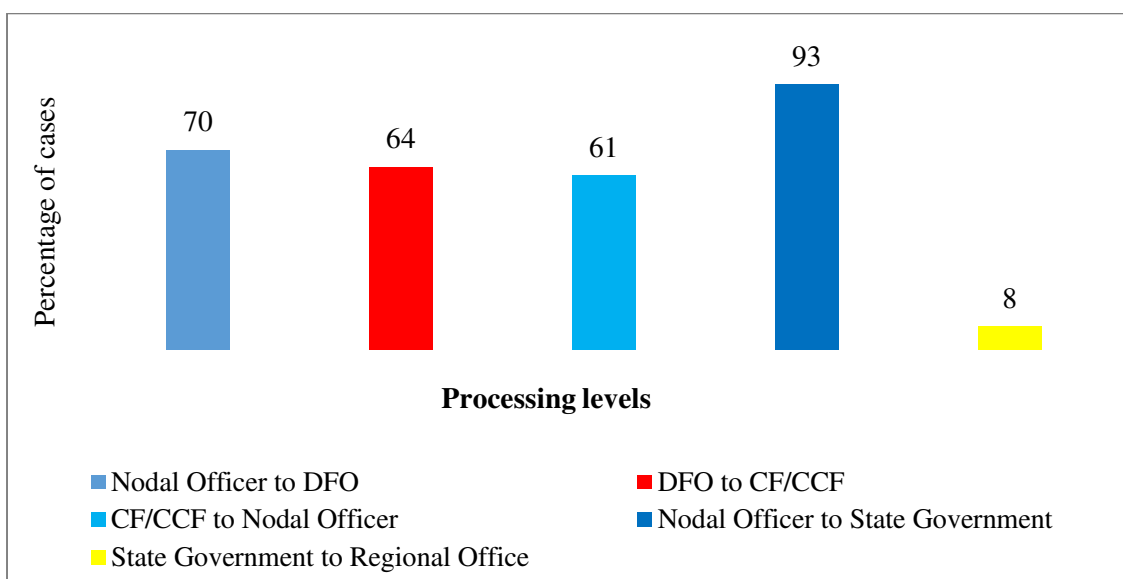
Table 3.2: Delay in processing of FCA cases at different levels in all the Divisions

Processing level	Total No. of cases	Cases processed within time (Percentage in bracket)	Cases processed with delay	Average delay in processing of cases (days)
Nodal Officer to DFO	366	110 (30)	256	47
DFO to CF/CCF	366	130 (36)	236	132
CF/CCF to Nodal Officer	366	141 (39)	225	47
Nodal Officer to State Government	366	25 (7)	341	85
State Government to Regional Office	344	316 (92)	28	20

Source: Parivesh: MoEF&CC's web portal

As is evident from the **Table 3.2**, the delay at various levels of processing ranged between eight *per cent* (from State Government to Regional Office) and 93 *per cent* (from Nodal Officer to State Government). The average delay in processing of cases ranged between 20 days (from State Government to Regional Office) and 132 days (from DFO to CF/ CCF).

Chart 3.2 Cases processed with delay at various levels in all the Divisions



Source: Parivesh: MoEF&CC's web portal

3.1.2.1 Delays in processing of in-principle approval in the selected Divisions

During the period April 2016 to March 2021, 89 proposals¹⁰ were accorded Stage-I approval in nine test checked divisions, out of which 82 cases were approved by the Central Government and seven cases falling under General Approval category (public utility services and critical/ strategic defence infrastructure), were approved by the State Government.

I. Out of the 82 cases approved by the Central Government, only 33 cases (40 *per cent*) were processed and forwarded to Regional office within the stipulated time period of 180 days. An average delay of 287 days per case in processing and forwarding of the remaining 49 cases (60 *per cent*) was noticed. While the delay was up to 365 days in 35 cases (71 *per cent*), the delay was more than 365 days and up to 1,185 days in remaining 14 cases (29 *per cent*).

II. In seven cases, where general approval was given by the Central Government, four cases (57 *per cent*) were processed and forwarded to the State Government by the Forest Department within stipulated time period of 180 days. An average delay of 84 days per case in processing and forwarding of the remaining three cases (43 *per cent*) was noticed.

The delay at different levels i.e. Nodal Officer FCA, DFOs', CCF/ CFs' and State Government for the test-checked Divisions is given in **Table 3.3**.

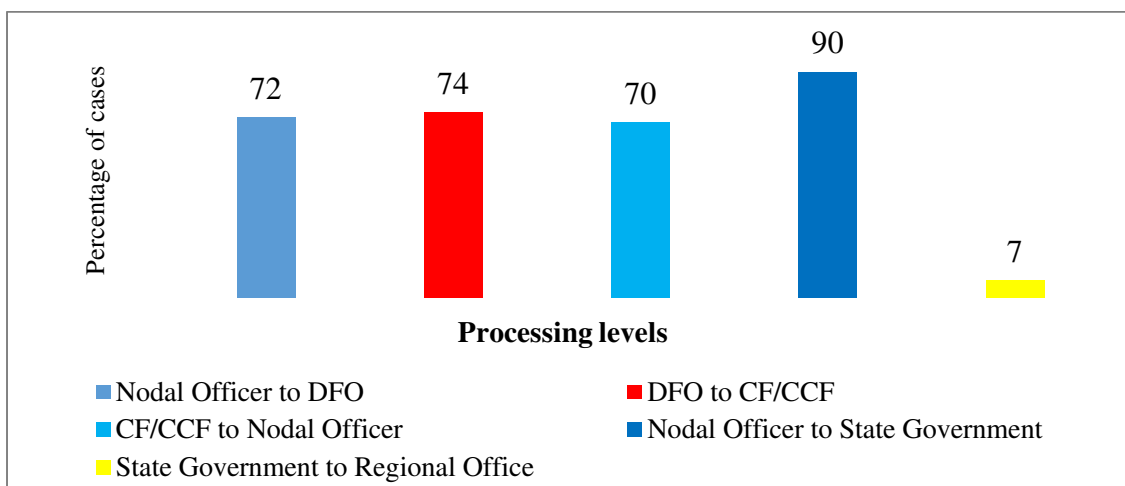
Table 3.3: Delay in processing of FCA cases at different levels in the selected Divisions

Processing level	Total No. of cases	Cases processed within time (Percentage in bracket)	Cases processed with delay	Average delay in processing of cases (days)
Nodal Officer to DFO	89	25 (28)	64	42
DFO to CF/CCF	89	23 (26)	66	136
CF/CCF to Nodal Officer	89	27 (30)	62	70
Nodal Officer to State Government	89	9 (10)	80	73
State Government to Regional Office	82	76 (93)	6	21

Source: Parivesh: MoEF&CC's web portal

As is evident from the **Table 3.3**, the delay at various levels of processing ranged between seven *per cent* (from State Government to Regional Office) and 90 *per cent* (from Nodal Officer to State Government). The average delay in processing of cases ranged between 21 days (from State Government to Regional Office) and 136 days (from DFO to CF/CCF).

¹⁰ Out of these cases, 57 cases were submitted by the UAs between April 2016 and March 2021 and remaining 32 cases were submitted before April 2016.

Chart 3.3 Cases processed with delay at various levels in the selected Divisions

Source: Parivesh: MoEF&CC's web portal

As about 68 per cent of the land in the State is legally classified as forest land, majority of development projects in the State have to seek approval under FCA. Thus, processing of FCA cases by the Department with huge delays resulted in depriving the intended beneficiaries of timely benefits of these projects/schemes, as well as timely initiation of CA activities.

The Department, during the Exit Conference, accepted (January 2023) the audit observation and attributed the delay in processing of FCA cases to the cumbersome procedure of clearance, incomplete submission of proposals by UAs and slow processing of work in the Department. It was also acknowledged that due to online uploading of proposals/ correspondences on *parivesh* portal by the UAs, the clearance process of FCA proposals would be improved.

Further reply is awaited (February 2024).

3.1.3 CA in FCA cases between 2016-17 and 2020-21 in selected divisions

In the nine selected divisions, a total of 58 (**Appendix 3.1**) cases were proposed and granted final approval between 2016-17 and 2020-21. These 58 cases were processed through *parivesh* website of MoEF&CC.

An area of 458 hectares was diverted in these 58 cases as per details given in **Table 3.4**.

Table 3.4: Details of area diverted and funds deposited

(₹ in crore)

No of cases	Area diverted (ha)	CA to be carried out (ha)	CA amount deposited by UAs	NPV (including Penal NPV) deposited by UAs	Cost of CAT plans deposited by UAs	CA carried out (ha)	Expenditure incurred on carrying out CA and maintenance
58	458	921	16.82	33.79	17.31	182	2.04

Source: Divisional data

As per the conditions stipulated in the final approval granted by MoEF&CC, CA is to be carried out within one to two years from the date of final approval. Thus, for the cases

approved between April 2016 and March 2019, CA was to be carried out before March 2021¹¹.

Accordingly, there were 27 cases falling in the above period, for which CA was to be carried out before March 2021.

Response from the Government is awaited (February 2024).

3.1.3.1 Cases where CA was achieved

Out of 27 cases against which CA was to be carried out before March 2021, 100 per cent CA was achieved in 13 cases and also in three cases (out of remaining 31 approved between April 2019 and March 2021).

Table 3.5: Details of cases where CA was done

(₹ in crore)

No. of cases	Area diverted (ha)	CA to be carried out (ha)	CA funds deposited by UAs	CA carried out (ha)	Expenditure incurred on carrying out CA and maintenance
16	91	182	3.38	182	2.04

Source: Divisional data

It was also noticed that as per Final Approval granted by MoEF&CC, 12,206 trees (including 4,730 saplings) were felled against these FCA proposals, and the Department planted 2,00,200 plants as per the norms of compensatory afforestation (1,100 plants per hectare).

3.1.3.2 Cases where CA was not carried out

In the remaining 14 cases (out of 27), no CA has been carried out as per details given in **Table 3.6**.

Table 3.6: Details of cases where CA was not done

(₹ in crore)

No. of cases	Area diverted (ha)	CA to be carried out (ha)	CA funds deposited by UAs	CA carried out (ha)	Expenditure incurred on carrying out CA
14	165	326	6.01	0	0

Source: Divisional data

Thus, it can be seen from the **Table 3.6** that in more than 50 per cent of cases where CA was to be carried out before March 2021, no CA has been achieved even though funds for the same were deposited by the user agency and were available with the Department.

It was also noticed that as per Final Approval granted by MoEF&CC, 2,081 number of trees were to be felled against these FCA proposals, however loss of trees could not be compensated due to non-carrying out of compensatory afforestation, which defeated the purpose of the FCA.

Further, in three cases (involving 6.31 Ha¹² of forest land) out of these 14 cases, where CA was stipulated on non-forest land, 6.71 Ha non-forest land was transferred/ mutated

¹¹ For the purpose of uniformity, a period of two years from the date of final approval has been taken as grace period for carrying out CA.

¹² One case each of Chamba, Dharamshala and Kullu forest division having area 1.0284 ha, 1.6958 ha and 3.5863 ha respectively.

in favour of the Forest Department, hence loss of land was made good. However, the land was yet to be declared as Reserved Forest/ Protected Forest under the provisions of Indian Forest Act, 1927. This was in violation of the conditions imposed while granting Final Approval for diversion of forest land under the FCA.

Response from the Government is awaited (February 2024).

3.1.4 CA in FCA cases in selected cases

In the nine selected divisions, out of these 27 cases, in which CA was due by March 2021, CA was not done in 14 cases. Thus, a total of 16 cases (including three cases for which CA was done despite the due date still away) constituted the audit sample for a 360-degree analysis as discussed in succeeding paragraphs.

3.1.4.1 Incomplete details of cases

The details of these 16 cases as per the data provided by the Department are given at **Table 3.7**.

Table 3.7: Details of cases for 360-degree analysis

Division	Proposal No.	Proposal Name	Category	Date of receipt at nodal office	Area to be diverted (in ha)
Kullu	FP/HP/VELE C/23144/2016	33/11KV 2x1.6 MVA Sub Station Lugvalley	Village Electricity	20-Dec-16	0.12
Kullu	FP/HP/Others /34283/2018	Helipad for disaster management and rescue and tourism	Others	20-Jun-18	0.2356
Dharams hala	FP/HP/Others /23209/2016	Bus Stand at Baba Baroh, District Kangra	Others	28-Dec-16	0.4608
Kullu	FP/HP/Others /18885/2016	Daughter Booster Station for supply of CNG	Others	11-Apr-16	0.7783
Dharams hala	8B/HPB/09/1 2/2016	HRTC Workshop at Nagrota Bagwan	Others	16-Mar-15	0.9036
Kullu	FP/HP/ROAD /18431/2016	Link road to village Jathani	Road	12-Mar-16	1.3226
Kullu	FP/HP/ROAD /13036/2015	Link road to village Chaklani	Road	2-Jun-15	1.3796
Kullu	FP/HP/ROAD /16051/2015	Bhatgrammoud to Khadihar Road Km 0/00 to 3/440	Road	21-Oct-15	1.7118
Kullu	FP/HP/MIN/1 1411/2015	M/s Paras Stone Crusher	Mining	31-Mar-15	2.1754
Kullu	FP/HP/ROAD /20697/2016	C/O road from Soil to Tandra	Road	9-Aug-16	2.39
Seraj	FP/HP/Others /18285/2016	Govt. Degree College Gadagusain, Distt Kullu .HP	Others	5-Mar-16	2.8
Seraj	FP/HP/Others /23885/2017	Govt. College Sainj, Distt. Kullu, HP	Others	8-Feb-17	3.1239
Seraj	FP/HP/ROAD /20535/2016	Construction of Talara Bridge to Panavi Road	Road	19-Jul-16	4.148
Kullu	FP/HP/ROAD /18373/2016	Link road to Buai	Road	9-Mar-16	4.514775

Division	Proposal No.	Proposal Name	Category	Date of receipt at nodal office	Area to be diverted (in ha)
Kullu	FP/HP/TRAN S/16814/2015	33kV D/C Transmission line from Bhanag to Prini in Distt. Kullu	Transmission Line	16-Dec-15	10.9119
Kullu	FP/HP/ROAD /21272/2016	Two/Four Laning of Bajoura to Manali (From Km. 248.300 to Km. 310) section of NH-21 under NHDP-IVB in the state of Himachal Pradesh	Road	7-Sep-16	53.5242

Source: Parivesh and Divisional data

The corresponding entries on E-Green Watch¹³ portal, a monitoring mechanism devised by MOEF&CC to monitor CA cases, lists the following details against these projects:

Table 3.8: Entries in E-Green Watch

Division	Project Year	Proposal Name	Purpose	GPS ID	Name of the UA	Location
Kullu	2017	33/11KV 2x1.6MVA Sub Station Lugvalley	Village Electricity	19577	HPSEBL	NA
Kullu	NA	Helipad for disaster management and rescue and tourism	Others	NA	NA	NA
Dharamshala	NA	Bus Stand at Baba Baroh, District Kangra	Others	NA	NA	NA
Kullu	NA	Daughter Booster Station for supply of CNG	Others	NA	NA	NA
Dharamshala	NA	HRTC Workshop at Nagrota Bagwan	Others	NA	NA	NA
Kullu	2019	Link road to village Jathani	Road	19576	HPPWD	NA
Kullu	2018	Link road to village Chaklani	Road	19575	HPPWD	NA
Kullu	2018	Bhatgranmoud to Khadihar Road Km 0/00 to 3/440	Road	19573	HPPWD	Mandalgad Beat
Kullu	2018	M/S Paras Stone Crusher	Mining	19490	PARTAP CRUSHERS MANALI	NA
Kullu	2018	C/O road from Soil to Tandla	Construction of road	19605	Himachal Pradesh Public Works Department	NA
Seraj	2019	Govt. Degree College Gadagusain, Distt Kullu .HP	Others	18296	NA	Near Banogi
Seraj	2019	Govt. College Sainj, Distt. Kullu, HP	Others	18961	NA	Near Sainj town
Seraj	2020	Construction of Talara Bridge to Panavi Road 3	Link to villages	18496	NA	Near Talara VII

¹³ The e-Green Watch is a web-based e-governance portal of MOEF&CC (developed by National Informatics Centre) that enables the temporal change detection for the effective online monitoring and evaluation of works in forestry sector undertaken by State CAMPA. The application is capable of showing the Compensatory Afforestation, Diverted Land, Plantations, other Plantations and Assets categories on the Google earth imageries and FSI portal.

Division	Project Year	Proposal Name	Purpose	GPS ID	Name of the UA	Location
Kullu	2018	Link road to Buai	Construction of road	19574	Himachal Pradesh Public Works Department	NA
Kullu	2018	33kV D/C Transmission line from Bhanag to Prini in Distt. Kullu	Transmission Line	19590	HPPTCL	NA
Kullu	NA	Two/Four Laning of Bajoura to Manali (From Km. 248.300 to Km. 310) section of NH-21 under NHDP-IVB in the state of Himachal Pradesh	Road	NA	NA	NA

Source: E- Green watch

It was noticed that necessary details like location, FCA file no., notification order no. etc., were not updated by the Divisions concerned into the database though these details were required to be uploaded. In eight cases, even the name of the UA was not updated. Out of these 16 cases no information was uploaded for five cases on the portal. Thus, crucial information which could have linked the E-Green Watch data properly to the specific projects was not uploaded at all. This defeated the very purpose of establishing a transparent system in the form of the portal.

Response from the Government is awaited (February 2024).

3.1.4.2 Delay in processing of in-principle approval

The issue of in-principle approval (IPA) is a time-bound process. As per the provisions, the project proposal needs to reach the Regional Office of MOEF&CC through the functionaries of the State government. A total of 180 days have been provided for this purpose of submission of rectified application to reach the regional office. The analysis of these 16 cases showed that there were considerable delays at various levels in processing of in-principle approval as detailed in **Table 3.9**.

Table 3.9: Delays in granting IPA

(In number of days)

Sr. No.	Proposal Name	Date of IPA	Total Delay	Nodal to DFO	DFO to CF	CF to Nodal
1	33/11KV 2x1.6MVA Sub Station Lugvalley	08-Jun-17	No Delay	No Delay	52	No Delay
2	Helipad for disaster management and rescue and tourism	02-Jul-18	No Delay	No Delay	No Delay	No Delay
3	Bus Stand at Baba Baroh, District Kangra	10-Mar-17	No Delay	2	No Delay	5
4	Daughter Booster Station for supply of CNG	05-Jul-16	No Delay	No Delay	No Delay	No Delay
5	HRTC Workshop at Nagrota Bagwan	01-Dec-16	142	22	52	35
6	Link road to village Jathani	28-Jul-17	162	47	129	10
7	Link road to village Chaklani	23-Jun-17	62	38	26	90
8	Bhatgranmoud to Khadihar Road Km 0/00 to 3/440	28-Aug-17	144	1	36	92
9	M/S Paras Stone Crusher	18-Aug-17	No Delay	No Delay	No Delay	No Delay

Sr. No.	Proposal Name	Date of IPA	Total Delay	Nodal to DFO	DFO to CF	CF to Nodal
10	C/O road from Soil to Tandla	03-Aug-18	276	36	213	73
11	Govt. Degree College Gadagusain, Distt Kullu .HP	16-Nov-18	286	16	252	60
12	Govt. College Sainj, Distt. Kullu, HP	22-Feb-19	257	No Delay	183	73
13	construction of Talara Bridge to Panavi Road	26-Dec-18	482	269	199	57
14	Link road to Buai	22-May-17	166	189	1	4
15	33kV D/C Transmission line from Bhanag to Prini in Distt. Kullu	26-Jun-18	575	24	267	17
16	Two/Four Laning of Bajoura to Manali (From Km. 248.300 to Km. 310) section of NH-21 under NHDP-IVB in the state of Himachal Pradesh	09-Jun-17	No Delay	4	4	37

Negative figures showed that there was no delay in those cases.

Source: MoEF&CC's web portal Parivesh

As can be seen from the **Table 3.9**, there was no delay in six cases including one private project of Stone Crusher, for which there was no delay at any stage till submission to the regional office. There was a delay in 10 other projects (all public projects) which ranged between 62 and 575 days with the average delay being 255 days.

Response from the Government is awaited (February 2024).

3.1.4.3 Issues in CA funds of selected cases

After compliance with the conditions stipulated in the IPA, the projects were given the final approval. The amount of fund requirements for the project was analysed and is tabulated in **Table 3.10**.

Table 3.10: Case wise CA done and expenditure incurred

(Amount in ₹)

Proposal Name	Date of Final Approval	Name of CA site	Year of Plantation	Area in division record (in ha)	CA and maintenance and contingencies	Expenditure incurred on CA (including maintenance)
33/11KV 2x1.6MVA Sub Station Lug valley	20-Nov-17	Baragarh III	2020-21	0.2	54,850	21,885
Helipad for disaster management and rescue and tourism	31-Aug-18	NA	2020-21	0.5	10,21,732	54,712
Bus Stand at Baba Baroh, District Kangra	05-May-17	CFS Danoa	2018-19	1	78,369	1,14,372
Daughter Booster Station for supply of CNG	22-Mar-17	2/10 Patalsu C-IIb	2018-19	1.56	3,17,500	1,78,420
HRTC Workshop at Nagrota Bagwan	02-Mar-17	P.40 K CB Kareri	2018-19	2	1,66,989	2,28,744
Link road to village Jathani	27-Feb-19	Tarapur-III (Jathani)	2020-21	2.66	3,15,609	2,91,068
Link road to village Chaklani	06-Feb-18	Tarapur-III	2020-21	2.76	3,27,474	3,02,010
Bhatgranmoud to Khadihar Road Km 0/00 to 3/440	01-Aug-18	2/42 C-IV	2020-21	3.5	3,79,928	3,82,984

Proposal Name	Date of Final Approval	Name of CA site	Year of Plantation	Area in division record (in ha)	CA and maintenance and contingencies	Expenditure incurred on CA (including maintenance)
M/S Paras Stone Crusher	12-Nov-18	2/10 Patalsu C-IIa	2020-21	4.5	7,62,906	4,92,408
Cons of road from Soil to Tandla	14-Dec-18	Baragarh-III	2020-21	4.78	7,96,583	5,23,047
Govt. Degree College Gadagusain, Distt Kullu	17-May-19	31-Kanasar	2020-21	4.5	8,80,320	4,92,408
Govt. College Sainj, Distt. Kullu	29-Jul-19	Bhallan-III	2020-21	6.25	9,78,865	6,83,900
Const of Talara Bridge to Panavi Road	14-Jan-20	Bhallan-III	2020-21	8.296	21,02,410	9,07,782
Link road to Buai	17-Dec-18	Tarapur-III (Bhumteer)	2020-21	9.03	10,71,410	9,88,099
33kV D/C T/ line from Bhanag to Prini in Kullu	02-Nov-18	2/11 Kothi TichCIA	2020-21	22	36,66,282	24,07,328
Two/Four Laning of Bajoura to Manali (From Km. 248.300 to Km. 310) section of NH-21 under NHDP-IVB in HP	15-Sep-17	Kukri Piche, Gura ka root and Matyani	2018-19	108	2,26,23,300	1,23,52,176
Total				182	3,55,44,527	2,04,21,342

Source: Divisional data

As can be seen from the APOs for the above projects, the Department claimed to have completed the plantation in 2020-21 and only the expenditure relating to maintenance was to be made. However, it was noted that FCA case wise expenditure figures were not available in the records, in absence of which case wise expenditure was computed by Audit on the basis of the approved norms.

Response from the Government is awaited (February 2024).

3.1.4.4 Incorrect uploading of data

E-Green Watch is a web-based and user-friendly application that is transparent, reliable and accountable. It is an integrated e-governance portal that enables temporal change detection for effective online monitoring and evaluation of works in the forestry sector undertaken by State CAMPA.

It requires the State Forest Department to upload the scanned copy of the map and GPS files of the diverted and CA lands in KML format. KML is a file format used to display geographic data in a tool such as Google Earth or Google Maps. The portal also requires the State Department to provide details of plantation works of various durations from first year to fifth year of operations along with the number of plants, area and species etc.

Audit noticed that two different sets of KML files were uploaded. In 9 cases, the KML files at https://egreenwatch.nic.in/FCAProjects/Public/CALs/View_Download_CALand_KML.aspx showed CA sites which were in other states. In five cases, no information was available in the above link and in two cases though details of FCA cases were available, the KML file was not available as given **Table 3.11**.

Table 3.11: Cases of incorrect upload of polygons

Division	Project Year	Proposal Name	GPS ID	Uploaded file name	Location as per uploaded file	State
Seraj	2020	construction of Talara Bridge to Panavi Road 3	18496	CAL_18496.kml	Batauli	Chhattisgarh
Kullu	2018	M/S Paras Stone Crusher	19490	CAL_19490.kml	Kaspeti Road	Uttar Pradesh
Kullu	2018	Link road to Buai	19574	CAL_19574.kml	Khumba	Haryana
Kullu	2018	C/O road from Soil to Tandla	19605	CAL_19605.kml	Topchanchi	Jharkhand
Kullu	2017	33/11KV 2x1.6MVA Sub Station Lugvalley	19577	CAL_19577.kml	ITI Rajpur	Chhattisgarh
Kullu	NA	Helipad for disaster management and rescue and tourism	NA	Not uploaded	Not uploaded	Not uploaded
Dharamshala	NA	Bus Stand at Baba Baroh, District Kangra	NA	Not uploaded	Not uploaded	Not uploaded
Kullu	NA	Daughter Booster Station for supply of CNG	NA	Not uploaded	Not uploaded	Not uploaded
Dharamshala	NA	HRTC Workshop at Nagrota Bagwan	NA	Not uploaded	Not uploaded	Not uploaded
Kullu	2019	Link road to village Jathani	19576	CAL_19576.kml	Jind	Haryana
Kullu	2018	Link road to village Chaklani	19575	CAL_19575.kml	Talwandi Rana	Haryana
Kullu	2018	Bhatgrammoud to Khadihar Road Km 0/00 to 3/440	19573	CAL_19573.kml	Thurana	Haryana
Seraj	2019	Govt.Degree College Gadagusain, Distt Kullu, HP	18296	CAL_18296.kml	Sukhri Dabri	Chhattisgarh
Seraj	2019	Govt. College Sainj, Distt. Kullu, HP	18961	File not available	File not available	File not available
Kullu	2018	33kV D/C Transmission line from Bhanag to prini in Distt. Kullu	19590	File not available	File not available	File not available
Kullu	NA	Two/Four Laning of Bajoura to Manali (From Km. 248.300 to Km. 310) section of NH-21 under NHDP-IVB in the state of Himachal Pradesh	----	Not uploaded	Not uploaded	Not uploaded

Source: E-Green watch

It was further noticed that the Department could not provide any data regarding number of plants, area and species etc. Further, there were a separate set of KML files available at https://egreenwatch.nic.in/Public/Reports/View_Download_KML.aspx which showed different areas in the Kullu region. Both set of data were uploaded by the respective Divisional Forest Officers.

The Department during the proceedings of PAC held in August 2019 to discuss the report of the Comptroller and Auditor General of India on Social, General and Economic Sectors for the year ended 31 March 2013 (Government of Himachal Pradesh), stated that data is being uploaded on E-Green Watch for concurrent monitoring and evaluation. However, audit observed that incorrect and misleading data is being uploaded on E-Green

Watch portal which defeated the objective of creating the portal besides reducing the information available for effective monitoring.

Response from the Government is awaited (February 2024).

3.1.4.5 Change in location of approved CA scheme during execution

FCA guidelines identifies CA as one of the most important conditions stipulated by the Central Government while approving proposals for de-reservation or diversion of forest land for non-forest uses. For all such proposals, a comprehensive scheme for CA is to be formulated and submitted to MoEF&CC. The comprehensive scheme is to include the details of non-forest/ degraded forest area identified for compensatory afforestation, map of area to be taken up for compensatory afforestation, year wise phased forestry operations, details of species to be planted and a suitability certificate from afforestation/ management point of view along with the cost structure of various operations. CA scheme prepared and submitted by DFO is finally approved by the MoEF&CC.

Out of 13 cases¹⁴, it was noticed that the site for carrying out CA was changed in six cases (46 per cent). The site at which CA was carried out was different from the sites for which a comprehensive CA scheme was formulated, approved and submitted to MoEF&CC. No comprehensive scheme for changed CA location as well as justification for their change was prepared by the Divisions. The change in location of CA was not approved by the competent authority and MoEF&CC was also not intimated of these changes. The details of the cases are tabulated in **Table 3.12**.

Table 3.12: Cases of Change in CA sites

Proposal Name	Name of Division	Name of CA site	Name of Proposed CA Sites
Daughter Booster Station for supply of CNG	Kullu	2/10 Patalsu C-IIb	2/10 Patalsu C-5
M/S Paras Stone Crusher	Kullu	2/10 Patalsu C-IIa	2/12 Mathivan C-III
C/O road from Soil to Tandla	Kullu	Baragarh-III	Baragarh II
Link road to Buai	Kullu	Tarapur-III (Bhumteer)	PhatiBhalyani, Tarapur
33kV D/C Transmission line from Bhanag to Prini in Distt. Kullu	Kullu	2/11 Kothi TichCIa	2/10 Patalsu C-5
Two/Four Laning of Bajoura to Manali (From Km. 248.300 to Km. 310) section of NH-21 under NHDP-IVB in the state of Himachal Pradesh	Kullu	Kukri Piche, Gura ka root and Matyani	BG-III, Hurang-III, Mandalgarh-III

Source: Divisional data

There was no evidence on record to show that a comprehensive scheme for changed CA location as well as justification for their change was prepared by the divisions as well as prior approval of the competent authority had been obtained for change in location of CA. This was irregular and contrary to the provisions of the FC Act, 1980 besides defeating the purpose of formulating a comprehensive site-specific CA scheme at the time of submission of FCA case.

Response from the Government is awaited (February 2024).

¹⁴ Complete records were available for 13 cases out of 16 cases where CA was done.

3.1.4.6 Geographic Information System (GIS) evaluation of the sites

Out of these 16 sites, four sites were evaluated with the help of Aryabhata Geo-Informatics and Space Application Centre (AGiSAC)¹⁵, for the purposes of Geospatial Studies on Compensatory Afforestation and Land Use Land Cover (LULC) in Reserved Forests¹⁶ (RFs)/ Demarcated Protected Forests¹⁷ (DPFs). The co-ordinates uploaded by the Department against these projects on the E-Green Watch portal were analysed and the results are given in **Table 3.13**.

Table 3.13: Details of Plantations outside Open Degraded Forest

(Area in ha)					
Name of Project	Name of Division	Total CA land	Area under VDF/MDF	Area under NF	Area under ODF
Construction of Talara Bridge to Panavi Road 3	Seraj	8.3	0.00	5.57	2.73
M/s Paras Stone Crusher	Kullu	4.5	2.10	0.80	1.60
Link road to Buai	Kullu	9.03	0.00	8.36	0.68
C/O road from Soil to Tandla	Kullu	4.78	4.78	0.00	0.00
Total		27	7	15	5

Source: Geospatial Analysis of CA sites

As can be seen, against the norms of carrying out the CA in Open Degraded Forest, the Department claimed to have carried out CA in non-forest and VDF/MDF. The project named “C/O road from Soil to Tandla” needs special mention as the said CA was carried out in complete dense green forest areas.

This not only defeated the very purpose of MOEF&CC control and superintendence but also points to doubtful execution of the CA projects.

The GIS analysis done by the agency showed that in case of “C/O road from Soil to Tandla”, the site selected was Baragarh III which was already completely under VDF/MDF at the time of site selection as shown in the image in **Chapter VI (para no. 6.2.2.3)** of the Report. It can be seen from the source that as of 2019, the area selected was already under VDF/MDF.

The FSI 2019 **image no. 4** of the CA Site in the Division Kullu, Range-Patlikuhl, Beat-Pankot confirms that 100 *per cent* of CA site fell under MDF. The Satellite image no. 2 of the above site also shows 100 *per cent* green cover in the year 2020.

Despite this, the Department claimed to have carried out CA in this forest area. This claim was fraught with the risk of misappropriation of funds claimed as spent in this case.

¹⁵ Nodal agency functioning under the aegis of H.P. Council for Science Technology and Environment (HIMCOSTE), Government of Himachal Pradesh to facilitate the use of spatial and geo-spatial technologies for planning and developmental activities in the State.

¹⁶ Reserved Forest (RF) is an area notified under the provisions of India Forest Act 1927 or the State Forest Acts and having full degree of protection. In RFs all activities are prohibited unless permitted.

¹⁷ Demarcated Protected Forest (DPF) is an area notified under the provisions of India Forest Act 1927 or the State Forest Acts having limited degree of protection. In Protected Forests (PFs), any existing rights of individuals or communities are not affected.

Thus, in these four cases, though as per the original plan, the plantation was to be carried out only in Open Degraded Forest, only a small percentage was carried out in the Open Degraded Forest area and the rest was claimed to have been carried out in other areas. Thus, there was complete failure of internal control by the Department in these cases.

While accepting the audit observations during the exit conference, the PCCF stated that forest areas having dense lantana probably would have been treated as Very Dense Forest/Moderately Dense Forest by FSI while studying satellite images. It was also stated that in many instances, KML files provided by the field staff did not match with the actual location/site of the plantation. The reply was speculative in nature as the FSI publishes biennial India State of Forest Report for the whole country, which is based on regular nation-wide mapping of forest cover and is accessed by a wall-to-wall mapping exercise using remote sensing followed by extensive ground truthing. Further, the KML files were called from the respective divisions and cross-checked with E-Green Watch for verifying their authenticity.

Further reply is awaited (February 2024).

3.1.4.7 Quality of sites

GIS analysis of these four sites revealed that, two of the sites had signs of agriculture being carried out on these sites, which points to lack of monitoring by forest department in maintenance of CA sites. The carrying out of agriculture in CA sites is not a permissible activity under the Indian Forests Act 1927. The details have been shown below in **Table 3.14**.

Table 3.14: Details of Encroachments inside CA sites

(Area in ha)

Name of Project	Name of Division	Shrubs	Green cover	Agriculture	Grassland	Total Area
Construction of Talara Bridge to Panavi Road 3	Seraj	0.25	5.87	1.30	0.88	8.30
M/S Paras Stone Crusher	Kullu	0.00	1.69	0.00	2.81	4.50
Link road to Buai	Kullu	0.00	4.12	1.29	3.63	9.04
C/O road from Soil to Tandla	Kullu	0.00	4.78	0.00	0.00	4.78

Source: Geospatial Analysis of CA sites

This showed that the claims of the Department about CA were different from the ground reality. It was also not clear as to how forest land was getting tilled without the knowledge of the Department.

Response from the Government is awaited (February 2024).

3.2 Conclusion

The 360-degree analysis of these 16 cases showed incomplete data submission by the State Government. There were inordinate delays in processing of FCA cases for in-principle approvals. Once the final approval of MOEF&CC was obtained, the State Government changed the location of the sites on its own violating the basic tenets of the FCA 1980. Further, incorrect data (kml files) of CA sites was uploaded on E-Green watch portal, which could impact the decision making process at the State/Centre level. CA

was being carried out outside the designated Open Degraded Forest and there were cases of encroachments in these CA sites.

3.3 Recommendations

The Department may

- *Take appropriate steps to remove delays in processing of in-principle approval.*
- *Take steps to ensure correct uploading of data in the system.*
- *Review the cases to take appropriate action against delinquent officials responsible for cases of deviations from the approved plans and investigate cases of possible misappropriation of funds.*
- *Find ways to stop agricultural practices from the CA sites.*

Chapter IV

Compensatory Afforestation Activities in Himachal Pradesh

Chapter IV

Compensatory Afforestation Activities in Himachal Pradesh

4.1 Introduction

Compensatory afforestation is the process of planting trees to compensate for the loss of natural forests that have been cleared for development or other human activities. This is often done as a requirement by governments or other regulatory bodies as a way to offset the negative impacts of deforestation and promote reforestation. The trees planted during compensatory afforestation are typically chosen to be native species that are well-suited to the local environment and will provide ecological, economic, and social benefits. Compensatory afforestation is one of the most important requirements/conditions under the Forest Conservation Act, 1980 and rules thereunder. It requires prior approval of the Central Government for diversion of forest land for non-forest purposes and the purpose of compensatory afforestation (CA) is to compensate the loss of 'land by land' and loss of 'trees by trees'.

4.1.1 Audit Universe and Sample of Compensatory Afforestation Cases

As per data provided by the Nodal Officer, FCA, a total of 1,535 cases of CA were given final approval between 1 April 2006 and 31 March 2021 in the State of Himachal Pradesh and were at various stages of completion. These 1,535 cases were spread over 37 Divisions in the State.

Table 4.1: CA cases between 1 April 2006 and 31 March 2021 in HP

Number of cases	Area diverted (in Ha.)	CA stipulated (Degraded Forest) (in Ha.)	CA (Non-Forest Land) (in Ha.)	Penal CA (in Ha.)	Total to be undertaken (in Ha.)	CA achieved
1,535	8,106	16,113	66	356	16,535	Data not maintained

Source: Nodal Officer FCA

Nine¹ (out of 37) Divisions were selected for PA by using stratified simple random sampling without replacement method using IDEA software. The details of cases in selected Divisions and audit sample are given in **Table 4.2**.

Table 4.2: Position of CA cases in selected Divisions

Total no. of cases	Area diverted (in Ha.)	Area of stipulated CA (in ha)	No. of CA achieved cases	Area of CA (in ha)	No. of partial CA cases	Area of CA (in ha)	No. of no CA cases	Area of CA (in ha)	Total CA achieved (in ha)
383 ²	2,572	5,213 ³	281	3,634	22	650 ⁴	80	663	4,284

Source: Divisional data

¹ Bharmour, Chamba, Chopal, Dharamshala, Kinnaur, Kullu, Kunihar, Nachan and Seraj

² These cases do not include 58 cases, which have been commented in Chapter III.

³ 4,284 (CA achieved) + 663 (Balance CA) + 268 (balance partial CA) = 5,215. In terms of CA achieved, there was excess CA done in one case (two hectare)

⁴ CA Stipulated 918 Ha, CA achieved 650 Ha and Balance CA 268 Ha.

The status of CA conducted as per records of the nine selected Divisions in 383 cases (detailed in **Appendix 4.1**) is given below in **Table 4.3**. The audit of CA cases was conducted against the samples mentioned in **Table 4.3**. In the nine selected divisions, the Department was claiming CA ranging from a low of 69 *per cent* in Chopal to a high of 98 *per cent* in Nachan.

Table 4.3: Status of CA in nine selected Divisions

(Area in ha)

Name of division	Area diverted	Stipulated CA	CA carried out fully or partially (Per cent)	CA not started at all (Per cent)
Bharmour	245	523	475 (91)	48 (09)
Chamba	288	570	546 (96)	24 (04)
Chopal	124	299	206 (69)	93 (31)
Dharamshala	67	150	144 (96)	06 (04)
Kinnaur	863	1,646	1,255 (76)	391 (24)
Kullu	241	529	390 (74)	139 (26)
Kunihar	472	952	746 (78)	206 (22)
Nachan	125	252	246 (98)	06 (02)
Seraj	147	292	276 (94)	16 (06)
Total	2,572	5,213	4,284 (82)	929 (18)

Source: Departmental Data

As can be seen from the **Table 4.3**, against the stipulated CA in 5,213 ha, CA was carried out only in 4,284 ha. Thus, there was a significant shortfall in CA activities in the selected divisions.

Audit noticed 373 cases⁵ of non-compliance with the conditions imposed in the in-principle/final approval in the nine⁶ test-checked units. The cases of non-compliance of conditions are given in subsequent paragraphs.

4.2 Deficiencies noticed in planning and execution of Compensatory Afforestation

A number of deficiencies were noticed in respect of planning and execution stage of CA activities as detailed below:

4.2.1 Non-identification of land banks for Compensatory Afforestation

As per para 2.2 of Handbook of Guidelines issued under the Forest (Conservation) Act, 1980, and MoEF&CC notification (November 2017) for diversion of forest land, the States and UTs shall create a land bank for CA for speedy disposal of the FC proposals under FC Act, 1980. In addition to non-forest land, degraded forest land with crown density up to 40 *per cent* under the administrative control of the Forest Department will be identified using satellite imagery and in consultation with Forest Survey of India and will be made available for CA. To expedite creation of land bank in a systematic manner,

⁵ 75 cases of no CA, 200 cases of delayed CA, 77 cases of change in location, and 12 cases of short realisation and nine cases of miscellaneous issues. Some of the cases may have more than one issue involved.

⁶ DFO Kinnaur – Two; DFO Kunihar – Three; DFO Bharmour – One; DFO Kullu – One; CCF Rampur – One; DFO Dharamshala – One; PCCF (HoFF) – One; APCCF R&T Sundernagar – One and DFO Nachan - One

a Committee under the chairmanship of the PCCF (HoFF) is to be constituted with the Chief Wildlife Warden and representatives of the Revenue Department in the State as members of the Committee.

It was noticed that though there was a State-level Committee constituted (March 2018) for identification of land banks, only three meetings of the Committee could be held till November 2023 (one meeting in year 2018 and two in 2023) and it was only in 2023 (vide Department reply in December 2023) that land bank of 1,792 hectares (in 21 pockets) were identified for the first time for one project named Renukaji Dam project. However, the Department has not used any satellite imagery in consultation with the Forest Survey of India for the identification of the land banks as required under the guidelines.

Thus, even after constitution of the committee, there was a very little progress in creation of a comprehensive land bank.

Further reply is awaited (February 2024).

4.2.2 Delay in carrying out of Compensatory Afforestation

As per the conditions stipulated in the final approval, CA is required to be carried out at the stipulated CA site as per comprehensive CA scheme within a period of one to two years from the date of issuance of final approval.

Audit noticed that against the stipulated target of carrying out CA in 5,213 ha in 383 cases in the selected Divisions, CA was not carried out in 75 cases⁷ (20 *per cent*) involving 648 ha of forest (12 *per cent*) land. The delay in carrying out CA is given in **Table 4.4**.

Table 4.4: Delay in carrying out of CA after date of final approval

Particulars	Delay range (in years)			
	Up to two years	Two to five	Five to ten	More than 10 years
Number of cases	17 (22)	11 (15)	20 (27)	27 (36)
Area (in Ha.)	223	208	108	109

Source: Divisional data, Figures in bracket show percentage

The delay in carrying out CA was upto five years in 37 *per cent* cases, five to ten years in 27 *per cent* of cases and more than 10 years in 36 *per cent* of cases.

Audit noticed that in 69 cases⁸ (out of above 75 cases), funds to the tune of ₹ 6.79 crore were deposited in ad-hoc CAMPA for carrying out CA and its maintenance.

Scrutiny revealed that due to non-carrying out of CA within the stipulated time period of one to two years after obtaining final approval, funds amounting to ₹ 15.51 crore⁹ would be required to carry out afforestation and maintenance as of March 2022. Continued delay in carrying out afforestation would result in further cost escalation. Non-carrying out of

⁷ CA was not carried out in 80 cases. However, as per final approval CA is to be carried out within a time period of one to two years from the date of grant of final approval. Out of 80 cases, a period of two years had elapsed for 75 cases. Thus, only 75 cases had been considered for calculating the delay in carrying out CA.

⁸ Fund position was available for only 69 cases.

⁹ Excluding Contingency and departmental charges and calculated as per norms of 2021-22.

CA defeated the purpose of the Act as the loss of land and trees could not be compensated, besides additional liability of ₹ 8.72 crore¹⁰ as detailed in **Appendix 4.2** was created due to cost escalation.

The DFOs Kullu and Nachan stated (January and February 2023 respectively) that the APOs for carrying out the remaining/ balance CA have been prepared and submitted to the State Authority.

Further reply is awaited (February 2024).

4.2.3 Delay in execution of Compensatory Afforestation in completed cases

Delay in carrying out CA entails additional liability on account of increase in costs of plantation and their maintenance due to overall inflationary trends. With a view to address this issue, the Department notifies new CA rates every year for the purpose of recovery of CA costs from the UA.

In the nine test-checked Divisions, CA over an area of 3,632 ha in 280 number¹¹ of cases was completed as of March 2021, out of which, CA was completed within the stipulated time in 69 (25 per cent) number of cases over an area of 729 ha (20 per cent). For the remaining 200 cases¹², there was a delay in carrying out of CA over an area of 2,866 ha (79 per cent), which ranged between one and 13 years.

Table 4.5: Delay in execution of CA

Particulars	Delay range (in years)			
	Up to two years	Two to five	Five to ten	More than 10 years
Number of cases (200)	85 (43)	65 (33)	45 (22)	05 (02)
Area (in Ha.) (2,866)	984	457	1,140	285

Source: Divisional data, Figures in bracket show percentage

Audit noticed that in 194¹³ cases (out of 200 cases) funds to the tune of ₹ 27.04 crore were deposited in ad-hoc CAMPA for carrying out CA and its maintenance, against which an expenditure of ₹ 29.07¹⁴ crore was made. Thus, funds to the tune of ₹ 2.03 crore were utilised in excess of funds deposited by the UA.

Further, to carry out balance maintenance against these cases, funds to the tune of ₹ 12.87 crore¹⁵ (as detailed in **Appendix 4.3**) would be required. Delay in plantation resulted in delayed/ non-compensation of environmental loss, excess expenditure of ₹ 2.03 crore and creation of liability of ₹ 12.87 crore for maintenance of these plantations.

Response from the Government is awaited (February 2024).

¹⁰ Calculated at the rates of ₹ 65,450 for 2016-17, ₹ 83,126 for 2017-18, ₹ 87,485 for 2018-19, ₹ 1,00,039 for 2019-20 and ₹ 1,09,424 for 2020-21 as notified yearly by the Himachal Pradesh Government.

¹¹ Total case- 383; CA not done- 80 cases; Balance cases- 303 (Partial CA-22 cases; complete CA- 281 cases). CA completed in 281 cases, however one case in which CA was stipulated in terms of number of tall plants is excluded from the analysis in this para

¹² Figures of year of execution of CA for 11 cases having an area of 37 ha are still awaited.

¹³ For which the fund position was available.

¹⁴ As per norms prevalent during the year of plantation and maintenance.

¹⁵ As per footnote number 10 above.

4.2.4 Change in location of approved Compensatory Afforestation scheme during execution

FCA guidelines identify CA as one of the most important conditions stipulated by the Central Government while approving proposals for de-reservation or diversion of forest land for non-forest uses. For all such proposals, a comprehensive scheme for CA is formulated and submitted to MoEF&CC. The comprehensive scheme is to include the details of non-forest/ degraded forest area identified for compensatory afforestation, map of area to be taken up for compensatory afforestation, year wise phased forestry operations, details of species to be planted and a suitability certificate from afforestation/ management point of view along with the cost structure of various operations. CA scheme prepared and submitted by the DFO is finally approved by the MoEF&CC.

In the nine test-checked divisions, CA was completed in 281 cases (out of 383 cases). Audit test-checked records of 108 (out of 281) cases and noticed that the site for carrying out CA was changed in 77 cases (71 *per cent*). The site at which CA was carried out was different from the sites for which a comprehensive CA scheme was formulated, approved and submitted to MoEF&CC.

There was no evidence on record to show that a comprehensive scheme for changed CA location as well as justification for their change was prepared by the divisions as well as prior approval of the competent authority had been obtained for change in location of CA. This was irregular and contrary to the provisions of the FC Act, 1980 besides defeating the purpose of formulating a comprehensive site-specific CA scheme at the time of submission of FCA case.

Response from the Government is awaited (February 2024).

4.2.5 Short realisation of funds for raising Compensatory Afforestation

The in-principle approval to UA for diversion of forest land for non-forestry purpose is granted on the condition that cost of CA at the prevailing wage rates as per CA scheme and the cost of survey, demarcation and erection of permanent pillars, if required on the CA land, is deposited by the UA in advance with the Forest Department. CA is to be carried out within one to two years of final approval.

Plantations under CA are maintained for seven to ten years. As per the conditions laid down in the final approval granted to the UA, the scheme may include appropriate provision for anticipated cost increase for works scheduled for subsequent years.

Scrutiny of records of Nodal Officer FCA/ CAMPA revealed that in 12 cases¹⁶ in the nine test-checked divisions, though the CA scheme was prepared as per the norms fixed by PCCF (HoFF) during the year in which in-principle approval was granted, however, the Department did not keep appropriate provision for anticipated cost increase for works scheduled in subsequent years, nor raised revised bill for raising of CA from the UAs.

Audit recalculated the amount due from UAs for carrying out CA on the basis of norms of CA fixed by the Department and anticipated cost escalation and found that UAs were

¹⁶ In which final approval was granted between April 2016 and March 2021.

liable to pay a sum of ₹ 9.21 crore on account of CA (including contingency and all charges) against the amount of ₹ 5.92 crore which was deposited by the UAs. This resulted in under assessment and consequent short realisation of cost of CA to the tune of ₹ 3.29 crore¹⁷ as detailed in **Appendix 4.4**.

There was nothing on record to show that any effort was made at the level of the Department to remedy the situation.

Response from the Government is awaited (February 2024).

4.2.6 Lack of proper co-ordination and internal controls

Details of forest land diverted, and CA (Penal and additional CA) stipulated against each proposal were supplied by the Nodal Officer FCA; however, the status of CA achieved against the corresponding FCA case was not available with the Nodal Officer CAMPA. Nodal Officer CAMPA sought the information from the divisions; however, the information was still awaited as of November 2022. Thus, status of CA achieved against the stipulated target for the whole State could not be ascertained. Non-maintenance of FCA case wise data and the CA achieved thereagainst, shows absence of a monitoring mechanism to check the status of CA against a particular FCA case.

Response from the Government is awaited (February 2024).

4.2.7 Diversion of departmental charges

The cost of raising new plantations and their maintenance as well as contingencies are deposited in CAMPA account. Departmental charges for implementation of CA scheme were fixed at the rate of 17.5 *per cent* of the total cost of CA by PCCF (HoFF) (May 2004) and the same are recovered from UA and deposited in government treasury as receipts of the Forest Department.

Final approval under FCA was granted to 441 cases¹⁸ during the period April 2006 to March 2021. Audit noticed that in 36 cases (out of 441 cases) across two divisions¹⁹, departmental charges amounting to ₹ 0.74 crore (**Appendix 4.5**), were diverted to *ad hoc* CAMPA account instead of government treasury as receipts of Forest Department. This resulted in short credit of government receipts of departmental charges.

Response from the Government is awaited (February 2024).

¹⁷ Calculated at the rates of ₹ 65,450 for 2016-17, ₹ 83,126 for 2017-18, ₹ 87,485 for 2018-19, ₹ 1,00,039 for 2019-20 and ₹ 1,09,424 for 2020-21 as notified yearly by the Himachal Pradesh Government.

¹⁸ 58 cases in **Appendix 3.1** and 383 cases in **Appendix 4.1**.

¹⁹ DFO Kinnaur (one case) - ₹ 0.50 crore and DFO Chopal (35 cases) - ₹ 0.24 crore

4.3 Deficiencies noticed in Individual Compensatory Afforestation cases

A number of deficiencies were noticed at the planning stage of CA as detailed below:

4.3.1 Non/ Short recovery from UA for regeneration of open/ degraded forest areas

(A) Rule 8 of Forest Conservation Rules 2003 stipulates that on receipt of a copy of the in-principle approval, the DFO shall prepare a demand note containing item-wise amount of compensatory levies such as cost of creation and maintenance of CA, NPV, cost of implementation of CAT plan or wildlife conservation plan etc. to be paid by the User Agency (UA) and communicate the same to the UA within ten days of the receipt of a copy of the in-principle approval. The UA shall within thirty days of receipt of the demand note from the DFO make payment of compensatory levies and submit a compliance report containing a copy of documentary evidence in respect of the payment of compensatory levies.

Audit noticed that in-principle and final approval for construction of two Hydro Electric Projects (HEPs) was accorded in favour of M/s GMR and M/s JSW Energy Ltd under FCA,1980 by MoEF&CC as per details in **Table 4.7**.

Table 4.7: Details of forest land diverted for HEP

Name of Project	Name of user agency	Forest Area diverted in Ha	Date of in-principle approval	Date of final approval
Bajoli Holi HEP	M/s GMR	75.304 Ha	08/07/2011	26/10/2012
Kuther HEP	M/s JSW Energy Ltd.	61.4083 Ha	22/06/2011	11/01/2013

Source: Divisional data

As per condition no. 18 of the in-principle approval, the project proponent was required to bear the cost of regeneration of open, degraded forest equivalent to forest area being diverted in his favour.

Audit noticed that even though the undertaking to bear the cost of regeneration of open degraded forest equivalent to forest area being diverted in favour of the project proponent was obtained from the UAs before final approval, neither was the open/degraded forest identified for regeneration nor was any scheme for the same prepared by DFO Bharmour. Audit calculated that ₹ 5.53 crore²⁰ would be needed as per approved rates for regeneration of open, degraded forest equivalent to forest area being diverted in favour of the project proponent. This was however not demanded nor realised from the user agencies as of October 2021.

The DFO stated that the issue of realisation of funds had been taken up with the UAs and audit would be apprised of the outcome accordingly. The reply was not acceptable as the funds should have been realised from the UAs within 40 days of receipt of in-principle approval.

²⁰ Including departmental charges of ₹ 0.81 crore, calculated on the basis of departmental norms for CA and anticipating that the works would be started from the year 2022-23.

(B) While granting final approval (July 2009) for the diversion of forest land for a transmission line in favour of M/s Jaypee Power Grid Limited (UA), MoEF&CC imposed an additional condition of plantation of *Taxus Baccata*²¹ over 50 hectares in consultation with the State Forest Department and to carry out the plantation under the supervision of the State Forest Department.

The scheme for plantation of *Taxus Baccata* with an estimated expenditure of ₹ 1.86 crore was prepared (June 2015) and approved (September 2015) six years after the approval of the land diversion by the DFO Rampur. The UA was then requested (October 2015) to deposit ₹ 1.86 crore (₹ 1.60 crore with ad-hoc CAMPA and ₹ 0.26 crore with DFO Rampur as departmental charges). However, neither the cost of plantation nor the departmental charges were deposited by the UA. No records of follow up action for effecting this recovery from the UA were made available to audit. The project for which forest land was diverted was made operational in 2012.

On being pointed out during audit, DFO, Rampur referred (August 2021) the matter to CCF Rampur regarding non-payment of funds by the UA and the need to revise the plantation scheme on the basis of current rates. He also stated that no person/ official posted in the Division had the technical knowhow to grow the nursery of *Taxus Baccata* and requested the CF to impart training to staff in this regard.

Audit also observed that the scheme for CA prepared by DFO Rampur²² had not included contingency charges²³ in the cost of CA (₹ 10.36 lakh) and had also short recovered ₹ 1.81 lakh on account of departmental charges. Thus, an amount of ₹ 12.18 lakh is still to be recovered from the UA.

Thus, failure of the Department to monitor the compliance of conditions stipulated in the approval was contrary to the provisions of the FC Act and led to non-recovery of charges from UA. Besides, the delay in recovery of plantation cost will lead to revision/enhancement of cost of plantation and non-achievement of intended benefits of the plantations.

Further replies are awaited (February 2024).

4.3.2 Non-implementation of Muck Rehabilitation Plan

As per the guidelines, checklist and related information on FCA provided on the website of HP State Forest Department, while preparing an FCA case, if there is any activity in the project which involves digging of land, a muck disposal/management plan has to be prepared. The User Agency (UA) has to give an undertaking that muck management plan (plan) would be carried out by the UA and in case of non-implementation of the plan, it is liable to penalty/action. The guidelines also provide for development of dumping site i.e., construction of retaining walls and other structures as per requirement of the site.

²¹ Source of drug used for treating breast cancer

²² Under condition no. 2 of the final approval, the DFO Rampur prepared this scheme for CA over 223 ha.

²³ Five *per cent* of the CA charges.

The objective is to completely stop rolling down of the muck. Further, the dumping site should be located preferably five km from the river/stream/*nala*.

Approval for diversion of 75.0606 ha of forest land for construction of Rohtang Tunnel in favour of Border Roads Organisation (UA) was accorded by MoEF&CC, GoI in May 2008. Condition number 4 of the above approval stated that the UA had to implement all the conditions of the Muck Rehabilitation Plan under the supervision of the State Forest Department at project cost. As per condition number 5, the dumping area was to be stabilised and reclaimed and plantation of suitable species was to be carried out over the dumping areas at the cost of the UA under the supervision of the State Forest Department. A detailed Muck Rehabilitation Plan costing ₹ 12.09 crore was approved by MoEF&CC in June 2007 while granting final approval in the above case. As per the Plan, approximately 15,07,700 m³ (9,10,000 m³ on South portal and 5,97,700 m³ on North Portal) of muck was to be generated during the course of the project. The total land for muck disposal on South Portal side was 16.2406 ha and 20.00 ha on the North Portal side. The site identified for disposal of muck generated during construction activities at the south portal was approximately 200 meters from the Solang Valley, 3.09 km from Palchan and 11.75 km from the South Portal on the western side of Palchan Solang Dhundi road. The Seri *nala* flowing beside the muck area is reported to be very turbulent during the rains. Therefore, in addition to protective measures to be provided for the muck area, it was also proposed to provide protection to the left slope of the *nala*. The entire muck disposal area was to be divided into grids having retaining structures for holding the muck. The muck was to be filled in the area in layers and compacted. Other civil works were to be carried out to arrest runoff and prevent scouring of the disposal area. On completion, the entire muck disposal area was to be provided with good earth on the top and dressed neatly and a suitable grass species was to be broadcast. Also, planting of suitable trees and shrubs of native species was to be carried out and maintenance of the same was to be done for seven years. Two nurseries in Kullu and Keylong Divisions were to be developed at the cost of the UA. As per the plan, plantations at both the North and South portal dumping sites were to be carried out during the 3rd and 7th years of project construction (cost to be borne by the UA).

Further, various engineering works on both the muck disposal sites were to be constructed by the UA at its own cost prior to the start of muck dumping. Both civil engineering and biological works as per the plan and schedule were to be executed by the UA and the Forest Department was to provide technical guidance and monitor the effective implementation of the plan. The forest land diverted for muck dumping was only of temporary nature and was to be returned to the Forest Department after reclamation and rehabilitation.

Scrutiny of records revealed that the tunnel was inaugurated in October 2020. During a meeting under the chairmanship of Chief Secretary held in October 2020, it was stated that the UA had given an undertaking to implement the plan and the rehabilitation and plantation plan would be implemented when the UA deposited the requisite funds with the Department. Further, as per the meeting regarding implementation of muck

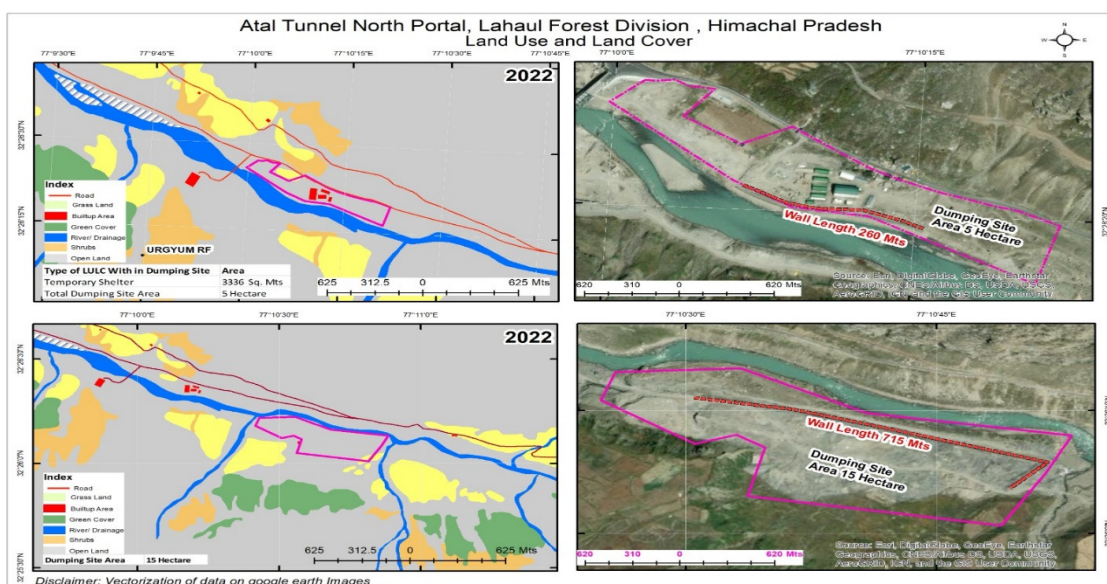
rehabilitation plan held in November 2020 under the chairmanship of CF Kullu, no major works were carried out by the UA and the plan was to be revised w.r.t. corrections needed and recalculation of required works and budget in the present circumstances. The CF directed to carry out joint inspection of dumping sites by the forest officers and UA and to revise the plan and raise the bill for release of funds from the UA accordingly. It was also noticed that the information pertaining to implementation of the plan viz. the description of works executed by the UA and the Department w.r.t. the provisions of the plan; details of monitoring done by the Department during the implementation of the plan; number of inspections of dumping sites carried out by the Department; creation of proposed nurseries and status of carrying out plantations at the dumping sites was not available with DFO Kullu.

A geospatial study and joint physical inspection (with the officers of HP Forest Department) of dumping sites on North and South portal of Rohtang tunnel was carried out. The results of the same are depicted below:

- i. Muck dumping was visible at the designated sites (Images 1 & 2).
- ii. Muck dumping sites at both the portals of the tunnel were located at the banks of the river/*nala* (Images 1 & 2).
- iii. In terms of civil work, only retaining walls on the banks of the river/*nala* to arrest the muck were visible, which too were not sufficient for covering the entire length of the dumping sites (Image 2).
- iv. No plantations were carried out for reclamation of dumping sites (Images 1 & 2).
- v. Temporary structures constructed by the UA were seen at the dumping sites (Images 1 & 2).
- vi. Parking of vehicles inside the dumping site at South Portal was also noticed.
- vii. Stalls and temporary sheds/ huts were also seen at the South Portal dumping site.

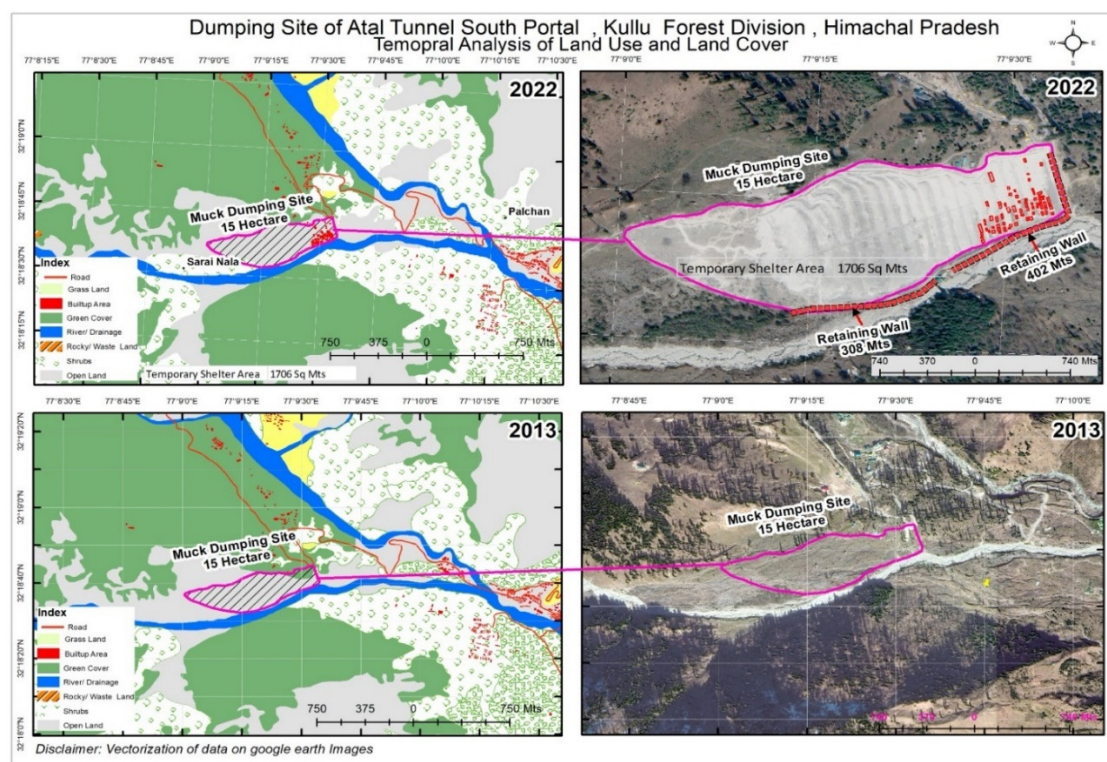
Non-carrying out of plantations after completion of muck-dumping/ project, non-carrying out of civil works prescribed under the plan, use of dumping sites for parking and construction of temporary structures/ huts not prescribed under the plan inside the dumping site was in contravention of the final approval granted under FC Act 1980. The dumping sites were not selected at the preferred distance of five km from the river/*nala*. Besides, due to non-availability of retaining walls along the entire length of the dumping site, possibility of muck flowing back into the river/*nala* could not be ruled out.

Image 1



Source: ESRI, Maxar, GeoEye-2020, Earthstar Geographics, CNES/Airbus DS, USDA, USGS, AeroGRID, IGN, and the GIS User Community

Image 2



Source: ESRI, Maxar, GeoEye-2020, Earthstar Geographics, CNES/Airbus DS, USDA, USGS, AeroGRID, IGN, and the GIS User Community

Thus, in light of the above, the Department failed to select a suitable site at a preferred distance from the river/nala, implement/monitor the plan and take penal action against the UA for non-implementation of the plan. No plantations and civil works (except partial construction of retaining wall) prescribed under the plan were carried out by the

Department even after a period of 13 years since approval of the plan. It was also seen that the dumping site was being used for unauthorised activities like parking of vehicles and construction of temporary structures. Besides, no funds for implementation of the plan were provided by the UA as of April 2023.

This was a failure on the part of the Department as considerable time had lapsed without any muck rehabilitation being undertaken by the UA.

The DFO Kullu stated that the UA has been requested to undertake all measures for stabilisation and reclamation of dumping areas as per the Muck Rehabilitation Plan. The DFO Lahaul stated that matter regarding deposit of requisite funds for implementation of the plan and taking back possession of dumping sites has been taken up with the UA.

The reply was not acceptable as the tunnel is under operation and the Department failed to implement the plan and reclaim the dumping sites which were temporarily handed over to UA and were to be returned to the Forest Department after reclamation and rehabilitation.

Further reply is awaited (February 2024).

4.3.3 Suspected fraud in use of funds

The guidelines on State CAMPA issued by the MoEF&CC, GoI (August 2009) and Clause 4 (ii) of the Government of Himachal Pradesh Notification (August 2009) provides that receipt of all monies from user agencies towards Compensatory Afforestation, Additional Compensatory Afforestation, Catchment Area Treatment Plan or for compliance of any other condition(s) stipulated by the Central Government, while according approval under the Forest (Conservation) Act, 1980 shall be credited in the State CAMPA account²⁴. Further, departmental charges @ 17.5 *per cent* on account of CA are government receipts and are to be deposited in the State Government account.

A Utilisation Certificate (UC) is required and sought by the sanctioning authority to satisfy themselves that the Grant-in Aid, funds etc. are utilised for the purpose they are sanctioned and disbursed within the stipulated period, as well as there is no misuse, delay in use, improper use, of these funds by the utilising agency/utility/entity. UCs are a very important check to control the utilisation of funds by the implementing agencies.

In-principle approval (March 2011) for diversion of 64 ha forest land for non-forest purpose was granted by MoEF&CC in favour of M/s Himachal Pradesh Power Corporation Limited (UA) for construction of 402 MW Shongtong Karcham Hydro Electric Project in Kinnaur division. As per condition number 15 of the approval, the Forest Department was required to regenerate equivalent amount of degraded forest area in addition to CA mentioned in condition number 1. As the UA did not have qualified manpower and control on forest area, they had deposited the funds with the Forest

²⁴ As per Supreme Court orders dated 5th May 2006, Ad-hoc CAMPA was constituted, in which all the monies towards CA, ACA, PCA, CAT plan, NPV and any other condition imposed by MoEF&CC was credited. Funds to State CAMPA are released from Ad-hoc CAMPA on the basis of Annual Plan of Operations (APOs) prepared by the State CAMPA and approved by Ad-hoc CAMPA.

Department for compliance of the above condition. The Forest Department was required to implement the same and submit a compliance report.

A CA scheme for regenerating equivalent amount of degraded forest area amounting to ₹ 1.37 crore was prepared by the DFO Kinnaur for compliance of above condition. The UA deposited (April 2011) ₹ 1.37 crore for the same with the DFO Kinnaur as per details in **Table 4.8**.

Table 4.8: Details of Additional CA in 64 ha

Area for additional CA	64 ha	Cost of additional CA	₹1,10,83,070
Contingency charges @ five per cent			5,54,153
Departmental charges @ 17.5 per cent			20,36,514
Grand Total			1,36,73,737

Source: Divisional data

Audit requisitioned (November 2020) the details of the account in which the above funds were deposited by the Division and the status of regeneration of 64 ha of degraded forest area in compliance of the additional condition imposed by MoEF&CC. In reply, the DFO (November 2020) stated that funds received from the UA were deposited in HP State Cooperative Bank Limited, Reckong-peo and plantation over an area of 125 ha had been achieved by utilising an amount of ₹ 1.68 crore (including accrued interest). The DFO submitted a Utilisation Certificate (UC) to the UA in March 2018 regarding the utilisation of funds, certifying that he had satisfied himself that the conditions on which the Grants-in-Aid was sanctioned had been fulfilled. He certified that the said UC was based on 100 per cent checks by the Beat Guard, Block Officer and Range Forest Officer concerned and 50 per cent verification by Assistant Conservator of Forests and 25 per cent random verification by DFO Kinnaur.

Scrutiny of records (December 2020), however, revealed that the above funds were not deposited by the DFO in the National CAMPA account (excluding departmental charges of ₹ 0.20 crore which were to be deposited in State Government account). Departmental charges amounting to ₹ 0.20 crore were also not deposited in the State Government account (April 2011). The cashbook showing entries of the above funds was not made available to Audit. A term deposit of the above amount was made on 18th June 2011 in Himachal Pradesh State Cooperative Bank Limited Reckong-peo (Kinnaur) till 17th October 2011, on which interest of ₹ 0.02 crore was earned. The trail of funds after the above period was not made available by the office and suddenly an amount of ₹ 1.70 crore appeared in a new savings bank account of HP State Cooperative Bank, opened on 16th May 2017. It could also not be established whether the accrued interest of ₹ 0.02 crore was included in the above amount. Due to lack of trail of funds, actual interest earned between 17th October 2011 and 15th May 2017 could not be ascertained in audit, especially when records of bank statements and cashbook were not available with the

office. Therefore, possibility of misappropriation of actual interest earned could not be ruled out.

Non-deposit of funds in CAMPA account resulted in bypassing the mechanism of checks and balances of the Department as the funds were not routed through Annual Plan of Operations²⁵ (APOs).

Submission of UCs without incurring actual expenditure: It was further noticed that no regeneration of degraded forest land was carried out by the DFO²⁶ against the additional condition imposed by MoEF&CC, and UCs without actual expenditure of ₹ 1.37 crore were submitted to the UA (February 2019), falsely claiming that checks were exercised at various levels by the office while utilising the funds for the intended purpose. As per UCs, plantations were shown to be carried out in 125 hectare of degraded forest area during 2016-17 (60 ha - ₹ 0.61 crore) and 2017-18 (65 ha - ₹ 0.76 crore) against the stipulated 64 hectares. Scrutiny of bank statements of the account opened in May 2017 revealed that funds amounting to ₹ 1.71 crore were withdrawn from the account during 2017-18 and there was no record of any withdrawals from the account in 2016-17. Thus, the office submitted UCs without incurring actual expenditure to the UA, though no regeneration of degraded forest land was carried out and the entire funds were withdrawn in 2017-18.

Irregularities in maintenance of Cash Book: During subsequent audit (November 2021), a purported cash book regarding the above funds was produced to audit, in which the following discrepancies were noticed:

- (i) It was not signed by the Drawing and Disbursing Officer (DDO).
- (ii) The cash book only depicted the withdrawals made during the period 2017-18.
- (iii) There was no entry regarding the receipt of funds and interest earned.

It appeared that the cash book was prepared after the issuance of the previous audit observation (November 2020).

Unverified and irregular expenditure: During the audit (November 2021), the office produced bills and vouchers for utilisation of ₹ 1.71 crore on various activities, which were not related to regeneration of degraded forest area. The works regarding which the bills and vouchers were produced were not included in the APOs approved by the competent authority. Besides, scrutiny of bills and vouchers revealed the following discrepancies: -

²⁵ An Annual Plan of Operation (APO) means the annual plan for physical activities and financial provisions approved by the National Authority or State Authority, which describes milestones, conditions for success and explains how, a strategic annual plan will be put into operation during the financial year. It provides a brief description, estimated cost, basis for cost estimation, agency identified for execution and time schedule of each activity to be executed from State Fund during the year.

²⁶ The fact was accepted by DFO in his reply dated 18th December 2021.

- (a) Enclosure/Fencing of new plantation areas – An expenditure of ₹ 0.14 crore was booked against advance works on enclosure of new plantation areas²⁷. However, no plantation was carried out in the areas in the subsequent years, thereby rendering the entire exercise as well as expenditure incurred on it as unfruitful and wasteful. No reliable documentation was available to prove the authenticity of these payments as has been highlighted in the para on cash book.
- (b) An amount of ₹ 0.30 crore was shown as paid to Sh. Baldev Singh, Contractor on account of construction of Gang Hut at Namgia; however, no administrative approval and expenditure sanction, tender documents, corresponding letter of award of work, estimates of work, entries in Measurement Book, bills and vouchers were found on record and the authenticity of the above payment could not be verified in audit.
- (c) An amount of ₹ 0.14 crore was shown as expended on purchase of various materials and ₹ 0.02 crore was shown as expended on exposure visit of field staff without the approval of the competent authority. It was noticed that the said bill claimed that the staff stayed at the Hotel Le Grand Regency during their stay in Ahmedabad (January 2018). The invoice for the exposure visit was of ₹ 2.50 lakh while only ₹ two lakh was paid. The invoice was devoid of any applicable tax. There was nothing on record for reduction of the amount by ₹ 50,000 and the list of officials who went on this tour. No post-tour visit report was available on record. It was also not clear as to why instead of TA/DA, all-paid tour was contemplated. Existence of the hotel and authenticity of expenses could not be verified in audit.
- (d) An amount of ₹ 0.34 crore was shown as expended on miscellaneous items and only Actual Payee Receipts of the above expenditure were placed on record. No bills/vouchers; sanction orders and name of work/scheme against which these were sanctioned, were available with the office. A sum of ₹ 0.67 crore was disbursed through cheques; however, no records (bills/vouchers, sanctions, APRs) were found on record.
- (e) ₹ 0.10 crore were shown expended on Soil and Moisture Conservation works without approval from competent authority.

TDS deducted but not paid to the credit of Central Government: Further, as per Section 201 of the Income-tax Act 1961, if a deductor fails to deduct tax at source or after deducting the same fails to deposit it to the Government's account then he shall be deemed to be an assessee-in-default and liable to pay simple interest as follows:-

- (i) at one *per cent* for every month or part of a month on the amount of such tax from the date on which such tax was deductible to the date on which such tax is deducted; and
- (ii) at one and one-half *per cent* for every month or part of a month on the amount of such tax from the date on which such tax was deducted to the date on which such tax is actually paid.

²⁷ Digging of pits and closure of plantation area by fencing

Besides, penalty of an amount equal to tax not deducted or paid could be imposed under Section 271C. Further, as per section 276B of the IT Act, if a person fails to pay to the credit of the Central Government, the tax deducted at source by him, he shall be punishable with rigorous imprisonment for a term which shall not be less than three months but which may extend to seven years and with fine.

Audit noticed that an amount of ₹ 0.24 lakh was deducted as TDS from 28 payments made from the above amount, however the same was not paid to the credit of the central government.

Progress/compliance report of the aforesaid scheme of regeneration was also not sent to MoEF&CC/ PCCF (HoFF), which was not only contrary to the provisions of the FCA approval but also points to the fact that the higher officers of the Department were not aware of the non-compliance of conditions imposed by the MoEF&CC.

In reply to the audit observation, the DFO Kinnaur while admitting to the audit findings stated that the funds were kept at Division level to carry out penal CA due to lack of knowledge of guidelines. The departmental charges amounting to ₹ 0.20 crore had been deposited into Government treasury (December 2021) after being pointed out by audit and contingency charges would be deposited into CAMPA account. The DFO further stated that *ex-post facto* sanction would be taken from competent authority for utilisation of interest amount.

The document submitted with the reply of the Department regarding deposit of departmental charges on the basis of the audit observation showed that the departmental charges of ₹ 0.20 crore were deposited by various contractors from their own sources. This raises suspicion regarding collusion between the office and contractors.

The DFO also admitted to the submission of fake UCs and further stated that the UC was submitted to UA in advance, as the CA work was to be taken up for which material was also purchased. Other works/activities (soil and moisture conservation, construction etc.) were executed keeping in view the local public demand beyond the APO. It was also stated that the regeneration of degraded forests would be carried out during the years 2022-23, 2023-24 and 2024-25 free of cost for which barbed wire and fence posts have already been purchased.

The reply itself was an admission of the gross irregularities committed by the Department. It is also pertinent to mention here that false/ misleading reply regarding utilisation of funds and fulfilment of condition of regeneration of degraded forest land imposed by MoEF&CC was furnished to audit in November 2020. Despite lapse of considerable time and the issue being pointed out in subsequent audits, no investigation has been carried out by the Department, which shows lack of seriousness on its part.

Thus, the Department failed to ensure compliance of additional condition imposed by the MoEF&CC for compensation of environment loss by regeneration of degraded forest land. Besides, in the light of all the above-mentioned pointers viz. non-deposit of funds in National CAMPA, non/improper maintenance of cash book, submission of UCs without incurring actual expenditure, lack of trail of funds, expenditure not routed

through APOs, submission of false/ misleading replies to audit and non-production of bills/vouchers, chances of misappropriation of the above funds could not be ruled out.

In the exit conference, the Department took cognisance of the seriousness of the matter.

A letter was issued in March 2024 to the Principal Chief Conservator of Forests (HoFF), requesting a detailed investigation and response. Following this, the Department conducted a preliminary enquiry through the APCCF (M&E) and submitted their report to this office in April 2024. The preliminary enquiry report confirmed that prima facie, the observations of the Audit seemed to be correct in view of the guidelines on State CAMPA issued by MoEF&CC. It was also stated that the Additional PCCF (M&E), O/o the Pr. CCF(HoFF), HP had been directed to conduct a detailed enquiry and submit a report.

The final report was awaited (June 2024).

4.3.4 Non-Compliance of conditions stipulated in land diversion case

Approval for diversion of forest land for limestone mining in favour of M/s Jaypee Himachal Cement Limited (UA 1) was granted in December 2005, June 2006 and November 2014. Similarly, approval for diversion of land in favour of M/s. Ambuja Cements Limited (UA 2) was granted in November 2013. As per the conditions imposed by the MoEF&CC, the UAs were required to:

- i. Ensure demarcation of boundary of Safety Zone (7.5 meter strip all along the outer boundary of the mining lease area) and to maintain it as green belt²⁸.
- ii. Carry out afforestation on degraded forest land to be selected elsewhere, measuring one and a half times the area of Safety Zone at the project cost under the supervision of the State Forest Department.

The length of the mining lease boundary was 11 km²⁹ in respect of UA1 and 19.57 km in case of UA2. UA1 proposed to create safety zone (and maintain it as green belt) itself. In case of UA2, the length of the mining lease boundary was wrongly calculated as 4.54 km³⁰ and accordingly an amount of ₹ 11.08 lakh was deposited (March 2015) by it for creation of safety zone (and maintain it as green belt). Audit however, noticed that the safety zone along the outside boundary of the mining lease area was not created by UA1 and the Department in case of UA2 which was contrary to the conditions stipulated in the final approval. Further, Audit reassessed the amount required for creation of safety zone³¹ in case of UA2 and found that an amount of ₹ 1.03 crore would be required for the same at 2022-23 norms.

²⁸ UA1 – June 2006 (final approval) and UA2 – November 2013 (in-principle approval)

²⁹ Area of safety zone – $11,000 \times 7.50 = 8.25$ ha and area for afforestation in degraded forest area – $1.5 \times 8.25 = 12.38$

³⁰ By considering only length of the mining lease which was touching forest boundary instead of the whole boundary of mining lease.

³¹ On the basis of total length of mining lease boundary of 19.57 km as per 2021-22 plantation norms. Area of safety zone – $19,570 \times 7.50 = 14.68$ ha and area for afforestation in degraded forest land – $1.5 \times 14.68 = 22.02$ ha

Funds to the tune of ₹ 5.21 lakh and ₹ 3.65 lakh were deposited by UA1 and UA2 respectively with the DFO to carry out afforestation on degraded forest land. However, no plantation had been carried out as of March 2021. Audit recomputed the cost of afforestation at present norms and found that ₹ 31.12 lakh and ₹ 55.38 lakh would be required to carry out afforestation in respect of UA1 and UA2 respectively.

It was also noticed that UA2 was required to undertake gap planting and soil and moisture conservation activities to restock and rejuvenate the degraded open forests, if any, located in the area within 100 meters from the outer perimeter of the mining lease. UA2 deposited ₹ 5.72 lakh with the DFO, which were kept by the office in its own account which was contrary to the CAMPA rules. Further, out of the above funds, only an amount of ₹ 2.00 lakh had been expended and the balance funds were still lying with the office as of October 2022 which indicated non-compliance of the above condition of MoEF&CC.

Thus, additional funds of ₹ 92.38 lakh (₹ 1.03 crore - ₹ 11.08 lakh) would be required from UA2 to create safety zone (and maintain it as green belt) at present cost. Besides, to carry out afforestation in one and a half times the degraded forest area, additional funds to the tune of ₹ 77.64 lakh³² would be required.

The DFO stated that while, UA1 had started the work of creation of safety zone, in case of UA2 it will be created by utilising the already deposited funds. It was also stated that afforestation will be carried out during the year 2023-24.

The reply was not acceptable as the conditions of creating safety zone in 22.93 ha and carrying out plantations in 34.40 ha degraded forest area (since June 2006 in case of UA1 and November 2013 in case of UA2) remained unfulfilled, besides creating a liability of ₹ 1.70 crore (₹ 92.38 lakh + ₹ 77.64 lakh) to carry out the above activities at prevailing rates.

Further reply is awaited (February 2024).

4.3.5 Non-realisation of penalty of ₹ 3.29 crore

FC Act provides for penal provisions in cases of violation /non-compliance of conditions imposed by MoEF&CC while granting approval for diversion of forest land. The penalty is imposed on the recommendation of the APCCF Regional office in whose jurisdiction the alleged violation has occurred. In cases, where the offence is proved, penalty shall be imposed for violation committed over forest area without approval equal to twice the normal NPV. However, in case of public utility projects of the government the penalty shall be 20 *per cent* of the penalty proposed above.

Audit noticed that final approval for diversion of 25 hectare of forest land in Chakban Khaniyara for slate mining was accorded by MoEF&CC in favour of Industries Department (UA) in October 2002. MoEF&CC (October 2006) stipulated that NPV of diverted forest land was to be charged in cases where in-principle approval was granted before 30th October 2002, and for which final approval has either been granted on or after 30th October 2002, or shall be granted thereafter.

³² UA1: ₹ 31.12 lakh – ₹ 5.21 lakh = ₹ 25.91 lakh and UA2: ₹ 55.38 lakh – ₹ 3.65 lakh = ₹ 51.73 lakh

MoEF&CC (January 2014) directed the State Forest Department to realise the NPV of 25 hectare of forest land diverted in favour of UA before 31st March 2014. In case of non-realisation of NPV, the final approval accorded under FCA, 1980 was to be revoked and all non-forest activities undertaken in forest land stopped by State Government, till the NPV is realised from the UA and transferred to ad-hoc CAMPA. It was noticed that the cost of NPV of ₹ 1.64 crore as recoverable in the proposal was deposited by the UA in March 2018 in ad-hoc CAMPA account after a lapse of four years and mining operations continued in violation of MoEF&CC. On account of violation of the conditions imposed by MoEF&CC for four years, the UA was liable to pay penalty equal to twice the normal NPV amounting to ₹ 3.29 crore (double of ₹ 1.64 crore).

The DFO stated that a letter has been issued to the Mining Officer, Kangra (a subordinate office of UA) for deposit of penalty as pointed out by Audit.

Further reply is awaited (February 2024).

4.3.6 Non fulfilment of conditions of approvals and irregular diversion of fund

An additional condition for establishing a 500 hectare high altitude transition zone plantation to study the effect of global warming was imposed by the Government of Himachal Pradesh on M/s Jaypee Power Grid Limited (UA) to compensate for the loss of a large number of trees³³. An amount of ₹ 2.00 crore was deposited by the UA in four equal instalments of ₹ 0.50 crore during the period June 2009 to May 2012 with the APCCF-cum-Nodal Officer FCA in compliance of the above condition.

A project implementation plan titled ‘High Altitude Transition Zones (HATZs) in Himachal Pradesh: Long term studies to assess the effects of global warming and trials to rehabilitate degraded sites in this zone’ was prepared by the HP Medicinal Plants Society in 2011 at a cost of ₹ two crore which was deposited by the UA. APCCF (Research and Training) Sundernagar was designated as project leader and HP Medicinal Plants Society functioning under the above office was the executing agency for implementation of the project. As per the project report, the project was to be completed by March 2016 by dividing the project into two sub projects. The objectives of the project were to lay five permanent plots in high altitude transition zones to assess and monitor on a long-term basis the impact of climate change; to complete ecological and floristic baseline studies in these permanent plots; establishment of nurseries of key species of high-altitude transition zones and rehabilitation trials in 200 ha of degraded sites in this zone.

An amount of ₹ 2.22 crore was released to APCCF during the period 2009-10 to 2017-18 by the PCCF (HoFF) for creation of HATZ.

Scrutiny of records revealed that the above project implementation plan prepared by HP Medicinal Plants Society was not implemented. Instead, an MoU was signed by HP Medicinal Plants Society with the Himalayan Forest Research Institute (HFRI) in August 2012 (1st phase) and in July 2018 (2nd phase) for field survey in permanent plots,

³³ Total 16,758 – 12,154 in Kinnaur Division and 4,604 in Rampur Division

floristic survey including preparation of enriched floristic profiles permanent plots, standardisation of nursery techniques of high-altitude species including collection of germplasm for multiplication etc. An amount of ₹ 21.00 lakh was released to HFRI for implementation of 1st phase. The 2nd phase was signed for ₹ one crore and the project was to be completed by July 2025. An amount of ₹ 59.80 lakh has been released to HFRI during the implementation of 2nd phase. It was further noticed that the Department did not carry out any plantations in the HATZs and neither were any plantation targets were fixed in the MoUs signed with HFRI.

It was also noticed that ₹ nine lakh were released to DFO Kullu for plantation in 10 hectares during 2011-12 to 2013-14, however as per information provided by the office of APCCF, no plantations have been carried out under the project.

An amount of ₹ 11.03 lakh was also spent by the office of APCCF, out of which ₹ 5.12 lakh was spent on hiring of research fellows for implementation of various components of HATZs. The details of the remaining expenditure were not made available to Audit.

Thus, even after incurring an expenditure of ₹ 1.01 crore, the Department could not carry out any plantation under HATZs and the additional condition of establishing a 500 Ha HATZ to study the effect of global warming remained unfulfilled.

Audit noticed that Additional Chief Secretary (Forests) to the Government of Himachal Pradesh allocated ₹ 50 lakh each (October 2017) to Natural Resource Management Training and Development Society (NRMTDS)³⁴ for training and HP Eco-tourism Society (HP EcoSoc) for development of Eco-tourism sites in the state from HATZs funds.

Consequently, PCCF transferred the above funds to NRMTDS and HP EcoSoc in January 2018. The balance funds of 1.69 crore (including interest) were transferred to HPMPs for implementation of HATZ project.

It was also noticed that NRMTDS further released ₹ 25.00 lakh each to HP Forest Academy (HPFA) Sundernagar and Forest Training Institute (FTI) Chail. ₹ 25.00 lakh was expended by HPFA on purchase of new bus (₹ 18.80 lakh) and upgradation and maintenance of hostels (₹ 6.20 lakh), whereas the entire amount of ₹ 25.00 lakh was utilised by FTI on purchase of two new buses.

The APCCF stated that the funds to NRMTDS and HP EcoSoc were allotted as per the directions of the Administrative Department and plantations will be carried in a phased manner and the concerned CF/CCFs have been asked to prepare APOs in this regard.

The reply was not acceptable as an amount of ₹ one crore was diverted from the funds allocated for establishment of HATZ to the above-mentioned societies for other purposes, even though HATZs could not be established even after a period of 12 years.

Further reply is awaited (February 2024).

³⁴ A society to manage the Forest Training Institutes of HP State Forest Department.

4.3.7 Non-deposit of funds deposited by user agencies into CAMPA account

The guidelines on State CAMPA issued by the MoEF&CC, GoI (August 2009) and Clause 4 (ii) of the Government of Himachal Pradesh Notification (August 2009) provides that receipt of all monies from user agencies towards Compensatory Afforestation, Additional Compensatory Afforestation, Catchment Area Treatment Plan or for compliance of any other condition(s) stipulated by the Central Government, while according approval under the Forest (Conservation) Act, 1980 shall be credited in the State CAMPA account.

Rule 2.2 (i) and (ii) of HPFR 1971 Vol.– I stipulates that every officer receiving money on behalf of the Government should maintain a cash book in form HPFR I and all monetary transactions should be entered in the cash book as soon as they occur and attested by the head of the office in token of check.

Audit noticed that funds amounting to ₹ 19.27 lakh were lying in a savings account of State Bank of Patiala as of June 2021. This also included funds amounting to ₹ 5.72 lakh received from M/s. Ambuja Cements in 2014³⁵ on account of compliance of conditions imposed by the MoEF&CC. It was further noticed that no cashbook of the above amount has been maintained by the office.

Non-deposit of funds received for compliance of conditions imposed by MoEF&CC in Ad-hoc CAMPA account was contrary to the provisions of MoEF&CC guidelines. Besides, due to non-maintenance of cash book, the source of the remaining funds and the purpose for which these were received could not be traced in audit.

The DFO stated that the amount would be reconciled from records and vouchers and Audit would be apprised accordingly.

The reply was not acceptable as depositing of funds outside CAMPA account was contrary to rules and the fact remains that the funds were lying unutilised with the Division and the intended purpose for which these funds were received could not be achieved.

Further reply is awaited (February 2024).

4.4 Other deficiencies

During the audit, Audit noticed a number of general deficiencies in the working of the Department, which have been discussed below:

4.4.1 Construction of new Forest Rest Houses in violation of FCA (DFO Nachan)

Audit came across cases where despite the requirements of approval under FCA, the process was never initiated as discussed below:

Rule 11.8 of the Hand book of guidelines of FCA (2019) provides that any work relating or ancillary to conservation, development and management of forests and wildlife, namely, the establishment of check- posts, fire lines, wireless communications and

³⁵ As per the reply submitted by the division.

construction of fencing, bridges and culverts, dams, waterholes, trench marks, boundary marks, pipelines or other like purposes, is not a non-forest use and therefore, taking up such work in the forest land does not require diversion under FCA. As such all State Governments should ensure that the basic spirit and essence of FCA is not to divert forest land for construction of residential buildings, bungalows, quarters etc. Bare minimum (operational) buildings, which are essential for management of forest and conservation of bio-wealth such as forest guard hut, check posts, range offices, small inspection bungalow (two-three room), un-tarred single lane roads etc., can be taken up in selected areas without causing damage/destruction to the forests therein. But if the structures are large and would impact on conservation, prior permission under FCA would be required.

The National Forest Policy clearly states that “No forest should be permitted to be worked without an approved working plan by the competent authority”. Working Plan provides for infrastructure development and maintenance of staff quarters, offices, Forest Rest Houses (FRHs), bridle paths, roads, etc. for which full justification is to be given.

Audit noticed that five new rest houses were constructed (under construction) in the Nachan Division during the period 2018-19 to 2021-22 having eight to nine rooms³⁶ each (including VIP suites and excluding kitchen and toilets) at a cost of ₹ 6.03 crore as per details in **Table 4.9**.

Table 4.9 Expenditure incurred on Forest Guesthouses

(Amount in ₹)

Sr. No.	Name of FRH	Sanctioned amount	Expenditure incurred	Status of work
1	Dharotdhar	88,15,700	88,15,000	Completed
2	Kelodhar	1,03,90,000	83,00,000	In progress
3	Raingaloo	1,29,50,498	69,87,000	In progress
4	Jach	1,32,27,488	20,00,000	In progress
5	Nauna	1,49,00,000	45,00,000	In progress
	Total	6,02,83,686	3,06,02,000	

Source: Divisional data

However, as construction of large FRHs (having eight rooms including VIP rooms) was not covered under infrastructure ancillary to forest management, prior approval under FCA Act was mandatory for construction of these FRHs. It was further noticed that there was no provision for construction of these FRHs in the Working Plan of the division.

³⁶ 1. FRH Dharotdhar- VIP suites – one; Suites – three; Living room – two; Chowkidar room - one; Dormitory - one (one kitchen and seven toilets)
 2. FRH Kelodhar - VIP suites – one; Suites – four; Living room – two; Dormitory - one (one kitchen and eight toilets)
 3. FRH Raingaloo - VIP suites – one; Suites – four; Living room – two; Dormitory - one (one kitchen and six toilets)
 4. FRH Jach - VIP suites – one; Suites – three; Living room – two; Chowkidar room - one; Dormitory - one (one kitchen and seven toilets)
 5. FRH Nauna - VIP suites – one; Suites – three; Living room – two; Chowkidar room - one; Dormitory -two (one kitchen and seven toilets)

The CCF Mandi stated that while the new FRHs were not included in the operational Working Plan of the division, the same have been constructed on forest land from forestry management point of view with the approval of State Government.

The reply was not acceptable as construction of large FRHs without obtaining prior approval under FCA and against the prescription of the Working Plan was irregular and contrary to the provisions of the rules.

Further reply is awaited (February 2024).

4.4.2 Non-constitution of Working Plan Unit

National Working Plan Code (NWPC), 2014 provides for constitution of permanent Working Plan Units (WPU) for preparation of WPs to be headed by a Working Plan Officer (WPO) of the rank of Conservator of Forest. For smaller states, deviation may be approved by the DGF&SS, MoEF&CC. WPO should be assisted by suitable staff as per details given below.

Head (Policy level) – PCCF/APCCF (Working Plan)

Field Supervisory unit – APCCF/ CCF (Working Plan)

Field Functional unit – WPO should be assisted by minimum of two Asst. Conservators of Forests (ACFs), four Range Forest Officers (RFOs), 12 Foresters and one subject matter expert in each of the specialised fields such as remote sensing and GIS, biodiversity assessment, socio-economic analysis, statistics, taxonomy, ecological dynamics, soil science, etc.

The responsibility of working plan preparation cannot be transferred to the territorial DFO/CF of the forest division.

Rule 31 of NWPC specifies that generally, one WPU may undertake the work of preparation/review of WP of four or five forest Divisions in a cycle of 10 years.

Hence, at least eight WPUs would be required for preparation/revision of all WPs in respect of 37 Divisions in the State.

Audit noticed that although the posts responsible for policy making (PCCF) and field supervisory unit (APCCF) were created, no WPU has been established by the Department even after a period of seven years since the adoption of the Code (April 2014) and the work of preparation of WP was still being carried out by the DFOs (Territorial) which was in violation of the Code. No additional staff has been provided to the DFOs and the work is carried out by the staff posted at the division. It was also noticed that even though the Department had requested the Government (December 2017) regarding the creation of WPU and posting of staff as per the provisions of NWPC, the same was not accepted by the Government.

Preparation of WP by DFO (Territorial) and non-constitution of WPU was contrary to the provisions of NWPC and resulted in delay/non preparation of WPs as detailed in the subsequent paragraph.

The CCF (WP &S) Mandi stated that two offices of CF Working Plan (Central) at Mandi and CF Working Plan (North) at Palampur have been notified at field/ supervisory level.

The fact remains that no WPU has been set up by the Department and the WP was still being prepared by DFOs (Territorial).

Further reply is awaited (February 2024).

4.4.3 Status of Working Plans

There are 37 territorial Divisions in the State which are governed by working plans. Scrutiny revealed that only 23 WPs were in existence and the remaining 14 Divisions were functioning without working plans. These WPs were not revised even though a period ranging between two to 14 years had lapsed since expiry of the previous WP. Besides, extension by the MoEF&CC was either not given or has expired for these WPs. Management of forests without WP was in violation of the NWP Code, besides causing unscientific impact on the growth and regeneration of forests.

The CCF (WP&S) Mandi stated that preparation of WPs in 12 Divisions is under progress and would be completed soon.

The fact remains that forests are being managed without WPs.

Further reply is awaited (February 2024).

4.5 Conclusion

CA is one of the most important requirements under the FCA 1980 to compensate the loss of land and trees. The Department failed to identify land banks for speedy disposal of FCA cases which resulted in non/partial/delay in execution of CA. This resulted in cost escalation/ possible cost escalation in carrying out of CA in subsequent years. Further, CA schemes were prepared without anticipating future cost escalation of works, which resulted in short realisation of funds from UAs and creating liability on the Department. There was lack of internal controls in the Department in implementation of CA scheme in letter and spirit as per the provisions of FCA.

There was no evidence on record to show that a comprehensive scheme for changed CA location as well as justification for their change was prepared by the divisions as well as prior approval of the competent authority had been obtained for change in location of CA.

There was lack of internal control mechanism in the department, due to which the Department failed to ensure and monitor the compliance of conditions stipulated in the in-principle and final approvals granted by MoEF&CC. Further, cases of violations/non-compliance of conditions were not reported to MoEF&CC which also resulted in non-levy of penalty on the defaulter. It was also noticed that funds deposited for compliance of conditions imposed under FCA in two cases, were either misutilised or diverted for other purposes, which resulted in non-compliance of these conditions, besides defeating the purpose of FCA. Further, in some cases, the Department failed to realise funds to ensure the compliance of additional conditions imposed by MoEF&CC.

4.6 Recommendations

The Department may consider:

- *Identifying land banks for speedy disposal of FCA cases.*
- *Mandatory and timely execution of CA as per the conditions stipulated in the FCA clearance cases to avoid cost escalation and pendency of CA.*
- *Maintenance of a centralised database of FCA cases and CA achieved there against to arrive at the true position of achievement of CA and regular monitoring to take necessary corrective actions.*
- *Strict execution of comprehensive CA scheme formulated and submitted at the time of submission of FCA cases to ensure better survival of plantations.*
- *Devising a robust internal control mechanism to ensure and monitor the compliance of conditions imposed by MoEF&CC while according approvals under FCA.*
- *Reviewing the cases to take appropriate action for fixing responsibility on the delinquent officials for cases of deviations from the approved plans and investigating cases of possible misappropriation of funds.*

Chapter V

Catchment Area Treatment (CAT) Plans

Chapter V

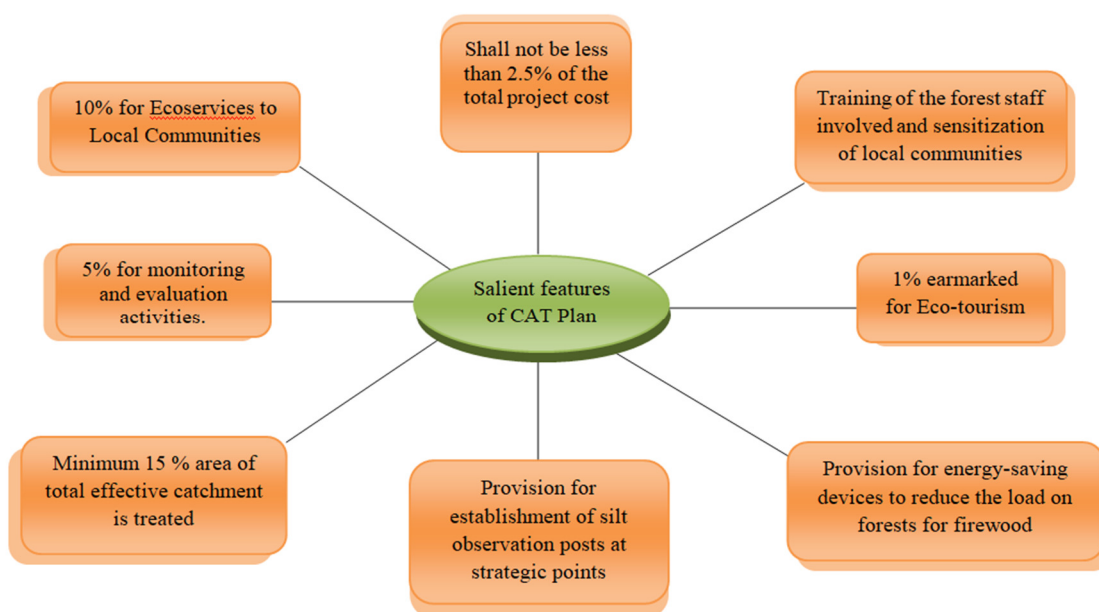
Catchment Area Treatment (CAT) Plans

5.1 CAT plans

In terms of Para 9.2 of the Handbook of Guidelines of FCA, a proposal for diversion of forest land for Irrigation/ Hydro-electric projects (HEPs) shall invariably be accompanied by a detailed CAT plan except in respect of small hydel projects (maximum up to 10 MW capacity), which are either canal head or run-of the river projects and do not involve impounding of water/submergence of forest land.

The CAT plan is an important and essential plan for enhancing and maintaining the ecological health of the catchment area of the proposed irrigation/ hydroelectric project through site-specific biological and engineering measures for conservation of soil and moisture and management of water regime. Among other provisions, the measures should focus on arresting soil erosion, improving effective drainage in the area and rejuvenation of the degraded eco system in the catchment. CAT plan shall be approved by the PCCF (HoFF), or any other officer authorised by him for the purpose.

Chart 5.1: Salient Features of CAT plans



Source: HP Forest Manual Vol. I

5.2 Status of CAT plans in the State

A list of 30 CAT plans operational in the State was provided by the Chief Executive Officer, HP State Authority in November 2021. The status of expenditure incurred there against was not supplied to Audit despite several reminders. It was stated that the information regarding the deposits and expenditure thereagainst has been called from the

field offices for reconciliation of figures related to funds deposited and expenditure incurred. This clearly indicates that the complete State-level information is not available with the Nodal officer. Non-availability/maintenance of centralised data of CAT plans at the Nodal Officer level shows lack of internal control and poor monitoring mechanism in the department.

5.3 Short recovery of funds under CAT plans due to poor monitoring

(i) The Additional Chief Secretary (Forests) to the Government of Himachal Pradesh notified (September 2009) that the CAT plan size should be based on the actual extent of works to be done in the catchment but shall not be less than 2.5 *per cent* of the total project cost. The CAT plan size would cover the outlay for all components/treatment measures, provisions for offsetting cost escalation, and other special provisions viz. Payments for Environmental Services (PES), Eco-Battalion, Monitoring & Evaluation, Eco-tourism etc. Total Project Cost shall be the cost of the project proposal mentioned in the Techno-Economic Clearance¹ (TEC).

Audit approached the Directorate of Energy, Government of Himachal Pradesh for the information about the HEPs in the state, as the Directorate is their controlling authority, and they provided a list of 25 HEPs. Audit scrutinised list of 25 projects and records of HP State CAMPA and noted that the project cost of HEPs as per revised Techno-Economic Clearance (TEC) increased substantially in 14 HEPs and in one case, the details were not available. The CAT plans were to be revised based on the increased project cost as per the revised TEC and additional funds demanded from the UAs. It was noticed that the Department was not aware of the increase in project cost of HEPs as per revised TEC and thus failed to demand additional funds from UAs as well as revise the CAT plans accordingly.

This resulted in non-realisation of additional funds to the extent of a minimum of ₹ 198.73 crore as detailed in **Appendix 5.1** in 14 HEPs from the UAs as well as loss of environment value in catchment due to non-revision of CAT plans.

The Department stated (September 2022) that the information regarding non-revision of CAT plans and deposit of funds was requisitioned from UAs and field offices and Audit will be apprised accordingly. The DFO Kullu also stated that the matter regarding deposit of additional amount of ₹ 16.90 crore (w.r.t. one UA) has been taken up with Allain Duhagan Hydro Power Ltd. (UA).

From the above, it is evident that despite there being huge financial implications, the Department was not even aware of the revision in the project cost of HEPs and failed to demand funds for revision of CAT plans accordingly.

(ii) As per FCA rules and notification (November 2001), proposals for diversion of forest land for HEPs shall invariably be accompanied by a detailed CAT plan. However, in respect of small hydel projects (maximum up to 10 MW capacity), which are either

¹ Techno Economic Clearance is granted to HEPs by Central Electricity Authority in case the project cost is above ₹ 1,000 crore and by Directorate of Energy below the above amount.

canal head or run-of the river projects without involving impounding of water/submergence of forest land, CAT plan will not be insisted upon.

Audit noticed that final approval for diversion of forest land for non-forest purpose was granted by MoEF&CC in favour of three UAs for construction of HEPs², whose installed capacity was less than 10 MW (at the time of grant of final approval) during the period January 2011 to June 2012. Scrutiny of information collected from the Directorate of Energy, GoHP revealed that the revised TEC in respect of above three HEPs was accorded by Director of Energy and the installed capacity of these HEPs increased to more than 10 MW subsequently (before commissioning of HEPs). However, the Forest Department was not aware of the increased capacity of these HEPs and consequently no effort was made for formulation of CAT plans. Further, funds to the extent of a minimum of ₹ 8.48 crore as detailed in **Appendix 5.2** in this regard were also not demanded from the UAs. This is a clear indication of absence of coordination between various authorities involved in the process of granting approvals for HEPs.

Non-formulation of CAT plans of HEPs having capacity more than 10 MW was contrary to the provisions of FCA and State Government notification and resulted in non-realisation of CAT plan funds to the above extent. Besides, environment loss in the catchment could also not be prevented due to non-preparation of CAT plans.

The Department stated (September 2022) that the information regarding non-formulation of CAT plans and deposit of funds was requisitioned from UAs and field offices and Audit would be apprised accordingly.

The reply is inadmissible as it is amply clear that the Department was not aware of the HEPs which increased their capacity to above 10 MW after obtaining final approval under FCA and consequently failed to demand funds and ensure formulation of CAT plans against these HEPs.

Further reply is awaited (February 2024).

5.4 Case study of Bajoli Holi CAT plan

In order to derive an assurance from the implementation of CAT plans, Audit selected one CAT plan for 360-degree analysis. For this purpose, Bajoli Holi Hydro Electric Project was selected for the study.

5.4.1 Introduction

Approval for diversion of 75.304 ha of forest area for implementation of 180 MW Bajoli Hydro Electric Project (HEP) in favour of GMR Bajoli Holi Hydro Pvt. Ltd. (UA) in Bharmour forest Division was granted by MoEFCC in October 2012.

² Raura HEP UA – M/S DLI Power (India) Pvt. Ltd. (eight MW Kinnaur Division TEC – ₹ 94.91 crore CAT plan cost @ 2.5 per cent of TEC - ₹ 2.37 crore); Rala HEP – M/S Taranda Hydro Power Ltd. (nine MW Kinnaur Division ₹ 95.79 crore CAT plan cost @ 2.5 per cent of TEC - ₹ 2.39 crore) and Kuwarsi HEP – M/S V B Hydro Projects Ltd. (five MW Bharmour Division TEC - ₹ 148.50 crore CAT plan cost @ 2.5 per cent of TEC - ₹ 3.71 crore).



Construction Site of GMR Bajoli Holi Hydro Power Pvt. Ltd.

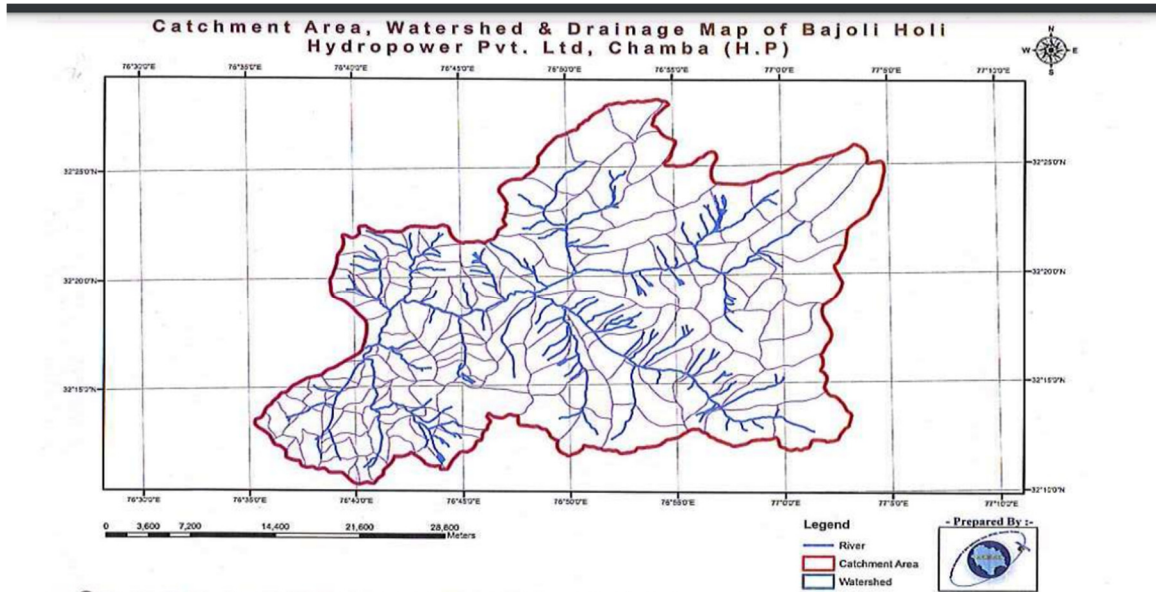
In accordance with the FCA rules and notification (November 2001), a detailed CAT plan costing ₹ 43 crore³ was prepared on the basis of site-specific requirements and the guidelines laid by the Forest Department. The CAT plan provides an account of degraded forest areas in the free drainage catchment of the project and suggests various measures for their treatment. The main objective of CAT plan is to mitigate and reduce various degradation processes, thereby minimising soil erosion in the free draining catchment of the proposed project in order to reduce silt in the Ravi river water. The plan also aims at treating and stabilising various degraded areas in the catchment with activities to reduce pressure on forests with active participation of human population dwelling in the area and undertaking biological and engineering treatment measures for prevention of soil erosion. It provides an insight into the quantum and variety of activities to be undertaken in the programme as per the proposed plan to prevent catchment degradation and soil erosion in the Ravi river basin. The physical and financial targets have been spread over a period of 11 years (2013-14 to 2024-25). A brief description of the project is given in **Table 5.1**.

Table 5.1: Details of CAT plan for detailed scrutiny

Name of CAT plan	GMR Bajoli Holi (180 MW)
District	Chamba
Division	Bharmour
River	Ravi
Catchment area	902 km ²
Amount of CAT plan	₹ 43 crore

Source: Bajoli Holi CAT plan

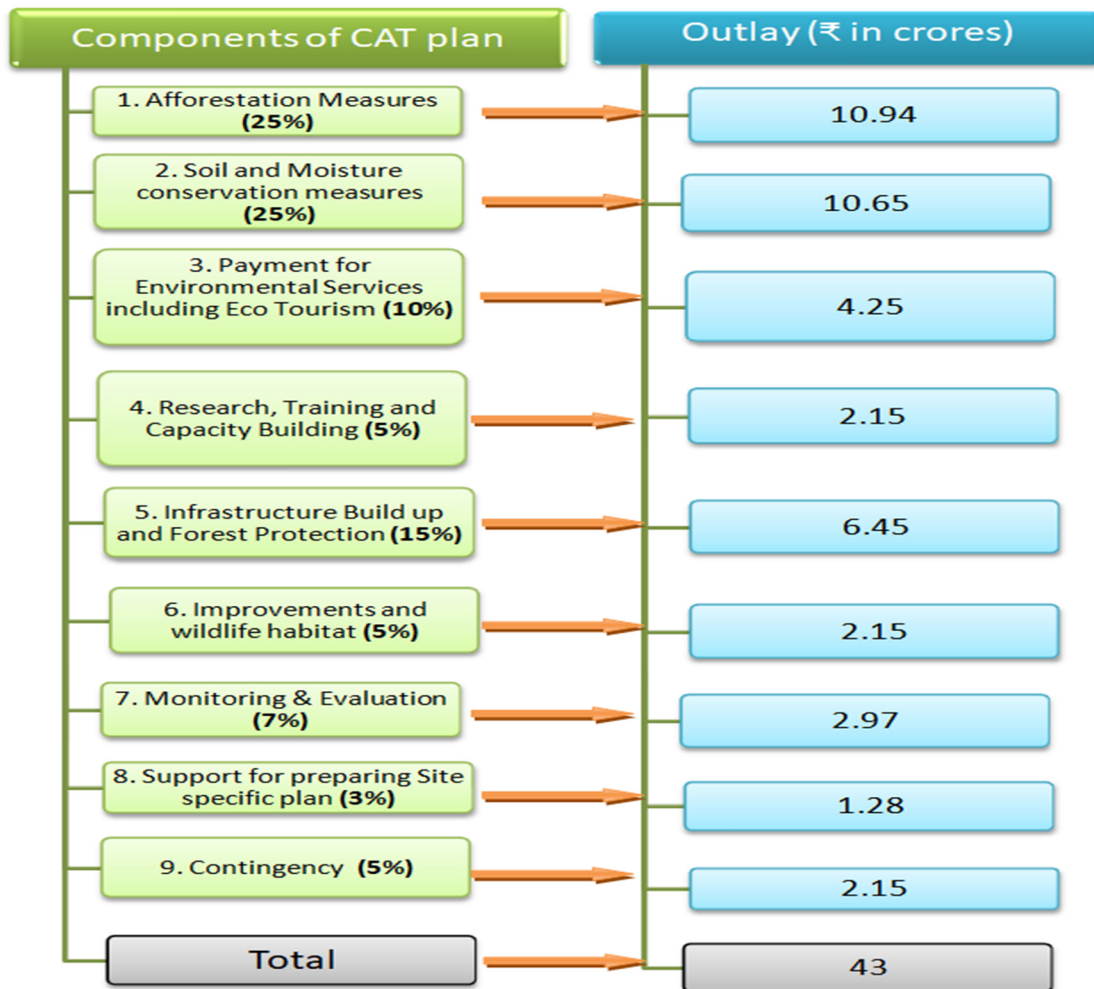
³ Total project cost was ₹ 1,693.93 crore and CAT plan @ 2.5 per cent of the total project cost amounting to ₹ 43 crore was prepared.



Source: Bajoli Holi CAT plan

5.4.2 Overview of CAT plan

Chart 5.2: Details of components of Bajoli Holi CAT plan



Source: Bajoli Holi CAT plan

5.4.3 Afforestation measures

A total amount of ₹ 10.94 crore as detailed in the **Table 5.2** was kept for afforestation measures. The following types of areas were proposed for afforestation:

- (i) Evergreen forest blank detected through remote sensing.
- (ii) Heavily grazed areas around habitations.
- (iii) Blank area fit for bringing in vegetation and draining directly in the vicinity of diversion dam storage.

Table 5.2: Details of projected expenditure

Sr. No.	Activities	Amount (₹ in lakh)
1	Afforestation & maintenance	496.16 ⁴
2	Energy plantation	270.30
3	Enrichment plantation & maintenance	88.75
4	Nursery development	89.30
5	Subsidy Silviculture	52.50
6	Pasture management	97.00
	Total	1,094.01

Source: Bajoli Holi CAT plan

5.4.3.1 Shortfalls in achievement of targets

As per the CAT plan physical and financial targets were fixed for each component, which were to be achieved as per the timeline prescribed in the CAT plan. As is evident from the following observations, there have been shortfalls in carrying out the targets stipulated in the CAT plans, thus defeating the very purpose of inclusion of these components in the CAT plans. Thus, the objectives envisaged in the CAT plans could not be achieved.

(i) Afforestation and Maintenance

Afforestation was to be done on 694 ha forest area w.e.f. 2nd year of the CAT plan implementation i.e., from 2014-15 and completed by 2017-18. A provision for maintenance of plantations for five years was made.

Scrutiny of records revealed that against the total target of afforestation of 694 hectares costing ₹ 3.41 crore to be completed by 2017-18, afforestation in only 349 hectares (50 *per cent*) had been done as of September 2021 at a cost of ₹ 1.83 crore (54 *per cent*). There was a shortfall of 345 hectares (50 *per cent*) in afforestation and an amount of ₹ 1.58 crore (46 *per cent*) was lying unutilised in CAMPA. Delay in carrying out afforestation resulted in additional requirement of funds to the tune of ₹ 3.29 crore⁵ to carry out plantation and maintenance in the balance area of 345 ha as a result of enhancement in the cost of plantation.

The DFO, while accepting the audit observation (November 2022), stated that the shortfall in plantations was due to shortage of field staff and the same would be achieved in due course of time.

⁴ Cost of plantation – ₹ 3.41 crore + cost of maintenance - ₹ 1.55 crore = Total cost of plantation and maintenance - ₹ 4.96 crore.

⁵ Cost of plantation - ₹ 2.24 crore and cost of maintenance - ₹ 1.05 crore.

The reply is not acceptable as the objective of carrying out of plantations within the stipulated period under the provisions of the CAT plan was not achieved, besides resulting in substantial cost escalation for carrying out balance plantations.

Further, specific sites were suggested and the location of the plantation was also indicated in the CAT plan. Deviation from these sites was to be done in case of absolutely necessary circumstances by the DFO after spot inspection.

Audit noticed that the plantations under the component were carried out at places which were not proposed under the CAT plan. No spot inspection was carried out by the DFO while effecting the change in areas which was contrary to the CAT plan provisions. The details of cases of deviation of plantation sites are detailed below in **Table 5.3**.

Table 5.3: Details of expenditure on afforestation

Name of component	Total area of plantation (in ha)	Plantation carried out (in ha)	Area in which deviation noticed (in ha)	Expenditure incurred (₹ in lakh)
Afforestation	694	349	112 (32)	67.92

Source: Bajoli Holi CAT plan and divisional records, Figure in bracket shows percentage

The DFO accepted (November 2022) the above audit observations.

(ii) Enrichment Plantation⁶

Enrichment plantation was to be carried out in a total of 270 ha⁷ of degraded forest area in the catchment area at a cost of ₹ 88.75 lakh (including five-year maintenance cost of ₹ 30.23 lakh). The plantations were to be carried out from 2015-16 and completed by 2018-19.

It was noticed that plantations in only 130 ha⁸ (48 *per cent*) were carried out at a cost of ₹ 58.31 lakh (65 *per cent*) as of September 2021. Besides, an expenditure of ₹ 12.67 lakh was incurred on the maintenance of the above plantations. Thus, due to incurring expenditure way over and above the norms prescribed under the CAT plan, only ₹ 17.77 lakh (20 *per cent*) are available under the component of enrichment plantation for carrying out the balance plantation in 140 ha (52 *per cent*). Further, for carrying out enrichment plantation and its maintenance in the remaining 140 ha at the norms of 2021-22, an additional amount of ₹ 1.08 crore⁹ would be required by the Department.

The DFO, while accepting the audit observation (November 2022), stated that the shortfall in plantations was due to shortage of field staff and the same would be achieved in due course of time.

⁶ Enrichment plantation is carried out in degraded forest area to increase stocking in already existing open forest and 800 plants per ha are planted under this component.

⁷ Block –Barabancho; four beats – Bajol (five areas – 80 ha), Nayagram (six areas – 110 ha), Yada (one area – 15 ha) and Surehi (three areas – 65 ha).

⁸ 2015-16 (Area – 30 ha, cost - ₹ 12.03 lakh); 2017-18 (Area – 20 ha, cost – ₹ 9.39 lakh); 2018-19 (Area – 10 ha, cost – ₹ 4.12 lakh); 2019-20 (Area – 45 ha, cost – ₹ 20.37 lakh and 2020-21 (Area – 25 ha, cost – ₹ 12.40 lakh).

⁹ Cost of plantation - ₹ 0.76 crore and cost of maintenance - ₹ 0.32 crore.

The reply is not acceptable as not carrying out of plantations within the stipulated period was contrary to the provisions of the CAT plan, besides resulting in substantial cost escalation for carrying out the balance plantations.

Audit also noticed that the plantations under the component were carried out at places which were not proposed under the CAT plan. No spot inspection was carried out by the DFO while effecting the change in areas which was contrary to the CAT plan provisions. The details of cases of deviation of plantation sites are detailed in **Table 5.4**.

Table 5.4: Details of expenditure on enrichment plantation

Name of component	Total area of plantation (in ha)	Plantation carried out (in ha)	Area in which deviation noticed (in ha)	Expenditure incurred (₹ in lakh)
Enrichment plantation	270	130	42 (32)	21.15

Source: Bajoli Holi CAT plan and divisional records, Figure in bracket shows percentage

The DFO accepted (November 2022) the above audit observations.

(iii) Energy Plantation

Energy plantations over 240 ha¹⁰ land in the vicinity of the habitations were to be carried out during the period 2014-15 to 2019-20 to fulfil the wood and fodder requirements of the local people at a total cost of ₹ 2.70 crore.

Audit noticed that energy plantation in only 12 ha area (five *per cent*) was carried out during 2020-21 at a cost of ₹ 7.08 lakh (three *per cent*). Thus, there was a shortfall of 228 ha (95 *per cent*) in respect of energy plantation and an amount of ₹ 2.63 crore (97 *per cent*) under the component was lying unutilised at the level of State CAMPA. Failure to carry out energy plantation was not only contrary to the provisions of the CAT plan, but also deprived the local people of wood and fodder requirements besides putting additional pressure on the surrounding forests.

The DFO, while accepting the audit observation (November 2022), stated that the plantations will be done in due course of time.

The reply is not acceptable as non-carrying out of energy plantations deprived the local population of the intended benefits proposed in the CAT plan.

Further reply is awaited (February 2024).

(iv) Nursery development

Six new nurseries in the project vicinity were to be developed and maintained under the CAT plan at a total cost of ₹ 89.30 lakh.

Audit noticed that an expenditure of ₹ 71.42 lakh was incurred during the period 2013-14 to 2020-21 under the component 'Nursery development'. However, none of the proposed six new nurseries was developed by the Department, which was irregular and contrary to the provisions of the CAT plan.

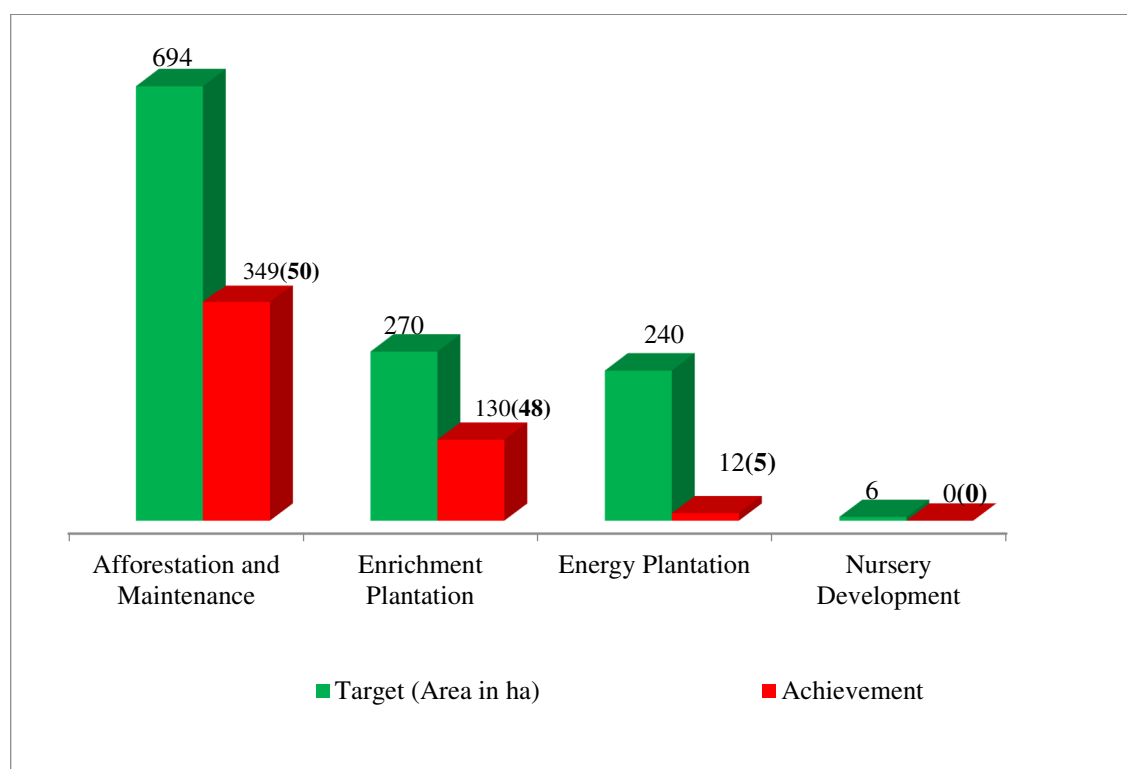
¹⁰ At 20 designated sites in the catchment.

The DFO, while accepting the audit observation, stated (November 2022) that new nurseries were not created as there were sufficient nurseries to supply the plants.

The reply is not acceptable as the provisions of CAT plan were not adhered to; besides the details of expenditure incurred on existing nurseries, though called for, was not supplied to Audit.

To summarise, the targets and achievements under the components – Afforestation and Maintenance, Enrichment plantation, Energy plantation and Nursery development are depicted in **Chart 5.3**.

Chart 5.3: Target vs. achievement



Source: Bajoli Holi CAT plan and divisional records; Figures in bracket show percentage

5.4.4 Non-conducting of study for Payment for Environmental services and excess allocation of funds for Eco-tourism

As per HP Government notification (September 2009), a provision of 10 *per cent* of the total CAT plan outlay is to be earmarked for Payment for Environmental Services (PES) to the local communities and one *per cent* of the CAT plan budget should be earmarked for Eco-tourism. The PES is a tool to incentivise the local communities for sustainable and environmentally friendly use of the catchment. The PES mechanism for the Bajoli Holi HEP catchment area was to be identified by conducting a study on the issue and identify the most appropriate routes and activities under PES. The study was to be carried out in the first two years of the project and was to be approved by the Forest Department before implementation. The actual implementation of the PES mechanisms, so identified by the approved study, was to begin from the 5th year of implementation of the CAT plan (i.e., from 2018-19). The interventions under the Eco-tourism head would also be defined

through the PES study. The CAT plan also highlighted the ecotourism potential in Barabanchho valley in the catchment area. A study was proposed to be carried out in the first two years of the project to assess the eco-tourism potential and requirements of the area and to suggest a modus operandi for operationalising eco-tourism. A total provision of ₹ 4.26 crore was earmarked for PES¹¹ and Eco-tourism.

Audit noticed that no study was conducted to identify the PES mechanisms suitable for Bajoli Holi HEP catchment area as well as to assess the eco-tourism potential and requirements of the area. The entire amount of ₹ one crore for conducting PES was lying unutilised with State CAMPA. It was further noticed that a provision of ₹ 3.25 crore was kept against Eco-tourism instead of ₹ 0.43 crore¹², which resulted in excess provision of ₹ 2.82 crore (655 *per cent*). An expenditure of ₹ 0.75 crore was incurred on eco-tourism, which resulted in excess expenditure of ₹ 32.81 lakh (76 *per cent*) over the stipulated allocation under the above component of CAT plan.

Further, the entire expenditure on eco-tourism was incurred on sites outside the Barabanchho valley. Thus, the Department not only failed to carry out any study to assess the eco-tourism potential in the above valley but instead incurred expenditure over and above the stipulated allocation on sites, which were outside the area identified under the CAT plan for development of Eco-tourism.

The DFO accepted the audit observation and stated that no studies on PES and eco-tourism were conducted. It was also stated that provision in excess of one *per cent* of the CAT plan under eco-tourism was made as the area had high potential for eco-tourism.

The reply is not acceptable as firstly no study was carried out to assess the potential of the valley highlighted in the CAT plan. Secondly, the eco-tourism activities were carried out outside the area identified in the CAT plan and excess expenditure over and above the fixed norms was incurred, which was contrary to the Government notification and prescriptions of the CAT plan.

Further reply is awaited (February 2024).

5.4.5 Research, Training & Capacity build-up

The Research, Training and Capacity build-up component has items such as General Awareness/Publicity, Training and Participatory Action Research.

5.4.5.1 General Awareness/ Publicity

Mass awareness and education programme in the project area villages is a must to reduce anthropogenic pressure. Activities like opening of biodiversity register in every village and promotion of traditional farming, advertisement of hazardous effect of fire through media, sign boards and public meetings are the important activities under this component. A provision of ₹ 66 lakh was kept for General Awareness and Publicity for the total period of implementation of the CAT plan with a lump-sum provision of ₹ six lakh per

¹¹ PES study - ₹ one crore and Eco tourism - ₹ 3.25 crore

¹² (One *per cent* funds of CAT – one *per cent* of ₹ 43 crore = ₹ 0.43 crore)

year against Biodiversity education, Community awareness, sign boards and public meetings.

It was noticed that the entire allocation under the component was utilised during the first three years of the plan period i.e., during 2013-14 to 2015-16 instead of carrying out the activities during the entire duration of the plan (₹ six lakh * 11 years) which was contrary to the provisions of the CAT plan. Further, the details of activities conducted including trainings were not provided to Audit, in the absence of which the authenticity of expenditure incurred under the component could not be verified.

Response from the Government is awaited (February 2024).

5.4.5.2 Non-imparting of Training to Forest Officers/ Officials and Community

A provision of ₹ 89 lakh for providing specialised training and study tours for forest officials/ officers, who are executing the plan was kept in the CAT plan. The objective of this training component was to provide training to the officers and the staff to augment their skills, professional knowledge, and capacity building to be effective and efficient. Training for staff was to be organised at the Forest Training Institutes of HP Forest Department by utilising services of resource persons from specialised institutions/ organisations in the field of soil and water conservation, Information Technology, Environment, Socio- economic issues etc.

It was noticed that an expenditure of only ₹ 1.00 lakh has been incurred under the component during 2020-21 and no training has been provided to field staff for effective and efficient implementation of the CAT plan even after a period of eight years.

The DFO accepted the audit observation.

5.4.5.3 Non-conducting of Participatory Action Research for Minimizing Negative Impact of Transhumance¹³

Chamba district is characterised by presence of transhumant groups¹⁴ viz.- *Gaddis* and *Gujjars*, due to the presence of high-altitude pastures. These groups follow a routine of moving from place to place with the change of season, in a customary usage pattern, with their flocks. Regulations on grazing lands, size of flocks permitted to graze in defined pastures, grazing rights, etc. are some of the problems frequently encountered in the area, relating to migratory grazers. For in-depth understanding of the real issues involved, Participatory Action Research was to be carried out to provide workable solutions to the problems. A provision of ₹ 60 lakh was made for undertaking Participatory Action Research (PAR) for minimising the negative impact of transhumance in the catchment and then implementing the good practices emerging out of this research. ₹ 10 lakh was to be expended on this purpose during the first year (i.e. 2013-14) and the balance ₹ 50 lakh was to be expended during the course of the remaining 10 years @ ₹ five lakh per year.

¹³ The action or practice of moving livestock from one grazing ground to another in a seasonal cycle, typically to lowlands in winter and highlands in summer.

¹⁴ Human groups practicing transhumance.

No effort was made to conduct PAR to minimise the negative impact of transhumance and the entire amount remained unutilised as of November 2022.

The DFO, while accepting the audit observation, stated (November 2022) that the research will be carried out in due course of time. The fact remains that no research has been carried out so far.

Further reply is awaited (February 2024).

5.4.6 Infrastructural build-up and forest protection

A total provision of ₹ 6.45 crore was made under the heads 'Infrastructural build up' and 'forest protection measures'.

5.4.6.1 Non-carrying out of repair of boundary pillars

As per the CAT plan, the boundary pillars (BPs) of most of the DPFs¹⁵ were erected randomly. At some places there were rows of BPs, while at other places the BPs were too distantly placed. A plan was to be prepared for construction of large and intermediate BPs in all forests. All the BPs along the cultivation were to be taken due care of and constructed with used Railway graders with GPS reading. A sum of ₹ 64.00 lakh was kept under the component for the same.

It was noticed that against the proposed construction of 2,185 boundary pillars¹⁶ (RF¹⁷ – 150, DPF – 2,035) of the Division, no boundary pillars were constructed/maintained by the Department and the entire amount of ₹ 64.00 lakh was lying unutilised even after eight years which was contrary to the provisions of the CAT plan, besides making the forest area more prone to encroachments. This is also corroborated by the findings as a result of geo spatial studies carried out by the Aryabhata Geo-informatics & Space Application Centre (AGiSAC)¹⁸ as indicated in subsequent Chapter on Geo spatial studies.

The DFO stated (November 2022) that the repair of boundary pillars will be proposed in the new working plan which was being prepared in the Division. The fact remains that no boundary pillars have been repaired in the Division.

Further reply is awaited (February 2024).

5.4.6.2 Fire protection – Non-construction of fire lines

Where necessary, fire protection and control will be entrusted to village level user groups/SHGs¹⁹ and they would be incentivised by making suitable provision of monetary award for the work. Fire lines of length 39 km at a total cost of ₹ 58.50 lakh were to be created under the component. A provision of ₹ 74.34 lakh has been made for the first five years of the project under the component.

¹⁵ Demarcated Protected Forest

¹⁶ In four beats of Barabanchho block

¹⁷ Reserved forest

¹⁸ A Centre functioning under the aegis of Himachal Pradesh Council for Science Technology and Environment, Government of Himachal Pradesh.

¹⁹ Self Help Groups

Audit noticed that during the first five years of the plan (2013-14 to 2017-18), a sum of only ₹ 10.32 lakh was utilised under the component and ₹ 8.46 lakh was utilised during the subsequent three years (2018-19 to 2020-21). The balance funds of ₹ 55.56 lakh could not be used by the Department (September 2021) under the component though more than three years had lapsed since the proposed date of utilisation of funds. It was further noticed that even after incurring an expenditure of ₹ 18.78 lakh, not even a single km of fire line could be created in the block which was not only contrary to the provisions of the CAT plan but also points towards ill-preparedness of the Division in dealing with forest fires. The details of components/activities under which the expenditure of ₹ 18.78 lakh was incurred was not provided to Audit.

The DFO stated (November 2022) that provision for construction of fire lines will be made in the new working plan as per requirement. The fact remains that no fire lines as per the provisions of CAT plan have been constructed in the Division.

Further reply is awaited (February 2024).

5.4.6.3 Infrastructure development

A total provision of ₹ 6.45 crore was made under the following heads for forest protection measures.

(i) Irregular expenditure on buildings

Keeping in view the necessity of some more inspection huts and living quarters for field staff and the dilapidated condition of field staff huts and forest rest houses, a provision of ₹ 1.80 crore was kept for construction of new buildings and maintenance/furnishing of existing buildings.

Audit noticed that 26 buildings outside the CAT plan area were constructed/repared at a cost of ₹ 49.35 lakh instead of those which were proposed to be constructed in the catchment area in violation of the CAT plan prescriptions.

Response of the Government is awaited (February 2024).

(ii) Construction/repair of Roads, Paths and Bridges outside the catchment area

No motorable road would be constructed in the catchment area as it would lead to increased siltation. Only bridle paths, inspection paths and foot bridges shall be constructed/maintained for which an amount of ₹ 91.15 lakh was kept. No major road shall be constructed in the scheme.

It was noticed that 131 number of roads, paths and bridges outside the CAT plan area were constructed/repared at a cost of ₹ 1.31 crore instead of those which were proposed to be constructed in the catchment area, in violation of the CAT plan. Besides, an excess expenditure of ₹ 39.63 lakh was incurred under the component.

The DFO, while accepting the audit observation, stated (November 2022) that constructions were carried outside the CAT plan area keeping in view of needs and requirement of the local population. The reply is inadmissible as the constructions were to be carried out as per the prescriptions of CAT plan.

Further reply is awaited (February 2024).

(iii) Shortfall in operational support

For efficient management of forest resources, a budget provision of ₹ 117 lakh was made under the following components:

Table 5.5: Details of operational support expenditure

Sr. No	Description	Amount (₹ in lakh)
1	Field vehicle/ Inspection vehicles	41
2	Computers with printer and fax machine, photocopy machine, scanner etc.	18
3	GPS, Differential GPS	6
4	Misc. office furniture almirahs, file racks etc	5
5	Fire equipment	2
6	Binoculars, Digital Camera, Forest Book	5
7	R&M of vehicles and machinery for 5 years @ ₹ eight lakh per year	40
	Total	117

Source: Bajoli Holi CAT plan

Audit noticed that against the budget provision of ₹ 1.17 crore, an amount of ₹ 14.16 lakh has been expended as of September 2021. No inspection vehicle was purchased for field visits during the implementation of the plan. The details of expenditure of ₹ 14.16 lakh were not provided to Audit. Non-purchase of essential equipment may hamper the smooth operationalisation of the CAT plan.

The DFO accepted (November 2022) the audit observation.

(iv) Non-distribution of Energy Saving Devices

In order to address the monitoring problem of energy scarcity and its immediate adverse fall out on the forests, the local people were to be provided energy-efficient alternatives. Under the CAT plan, provision was made for distribution of energy saving devices to the BPL and weaker section families on a cost sharing pattern. Under this component, LPG connections, pressure cookers, fuel-efficient tandoors etc. were to be made available to the catchment dwellers, to reduce the pressure on the adjoining forest and to inculcate a culture of energy efficiency and environmentally friendly approaches. A provision of ₹ 50 lakh was made for the purpose.

Audit noticed that no effort was made to provide energy saving devices to the BPL families and weaker sections to the inhabitants of the catchment area and the entire amount of ₹ 50 lakh was lying unutilised in the CAMPA account even after eight years. Non-providing of energy saving devices defeated the purposes incorporated under the above component of the CAT plan as well as deprived the beneficiaries of the intended benefits.

The DFO stated (November 2022) that energy devices were not provided as there was no demand from the local population. The reply is not acceptable as no beneficiary survey to identify beneficiaries (catchment dwellers) was carried out by the Division.

Further reply is awaited (February 2024).

(v) Non-construction of Silt Observation Posts

Two silt observation locations for regular monitoring of silt load coming into tributaries of sub-watersheds falling under high and very high categories were proposed under the

CAT plan. The intention was to ensure monitoring of efficacy of implementation of various treatments measures suggested in the CAT plan. Monitoring would be undertaken for a period of five years and total provision under the component was ₹ 69 lakh. The entire setup of silt observation posts was to be completed by the year 2017-18. The project estimates as per the CAT plan are given below:

- a. Cost of two laboratories - ₹ 10 lakh for silt analysis per laboratory = ₹ 20 lakh
- b. One hut at each site (@ ₹ five lakh) = ₹ 10 lakh
- c. Cost of hiring services of persons (@ one person at each site) (Average salary - ₹ 0.10 lakh for the next five years) = ₹ 12 lakh
- d. Cost for hiring services of supervisor (one person for all the sites) (Average salary ₹ 0.15 lakh for next five years) = ₹ nine lakh
- e. Consumables for the measurement ₹ two lakh per year for next five years = ₹ 10 lakh
- f. Training and up gradation of Data Collection, Software & Maintenance of Automatic Silt Observatory = ₹ eight lakh.

Audit noticed that the Department failed to set up any silt observation posts as of September 2021 which resulted in non-monitoring of silt load coming into sub-watersheds and no data could be collected about the efficacy of various treatment measures prescribed in the CAT plan and their implementation.

The DFO, while accepting the audit observation, stated (November 2022) that silt observation posts will be constructed in due course of time. The reply is inadmissible as the fact is that no posts were constructed due to which monitoring of silt load and collection of data for efficacy of various treatments could not be carried out.

5.4.7 Non-carrying out of Monitoring and Evaluation

Under the CAT plan, Monitoring and Evaluation was to be developed as an in-built part of the project management for self-evaluation at specified intervals of time to ensure the field worthiness and efficacy of the CAT plan. The emphasis was to be on monitoring and impact studies of the works done under the CAT plan. This was to be done in the 6th year of the implementation of the CAT plan (i.e., 2018-19), in order to apply the findings/lessons learnt in the revision/ recasting of the CAT Action Plan in the remaining years. A provision of ₹ 2.97 crore was kept for monitoring and evaluation. Under this component, independent consultants or third-party evaluation was to be done to make Base Line Survey, Mid-Term Survey and end of project survey/evaluation to find out effectiveness of CAT plan activities in the catchment area.

Audit noticed that no monitoring and evaluation studies were carried out as of September 2021 for self-evaluation and mid-course correction and the entire amount remained unutilised with the State CAMPA.

The DFO stated (November 2022) that third party monitoring in the Division was carried out by Himalayan Forest Research Institute. The reply is not acceptable as the third-party

monitoring was to be done specifically to ensure efficacy of the CAT plan, whereas monitoring was carried out generally for the whole Division.

Further reply is awaited (February 2024).

5.5 Conclusion

The CAT plan is an important and essential plan for enhancing and maintaining the ecological health of the catchment area of the proposed irrigation/hydroelectric project. The data pertaining to operational CAT plans in the State in terms of funds due from UAs, funds actually deposited, and expenditure incurred there against was not maintained by the Department which shows lack of monitoring mechanism. The Department was also unaware of the changes in the HEP project cost and capacity after the grant of final approval and consequently failed to demand funds for revision/formulation of CAT plans, indicating a lack of coordination between various authorities involved in the approval process.

In respect of CAT plan Bajoli Holi, the Division failed to achieve targets under the various components of afforestation within the stipulated time period, which will result in considerable cost escalation in carrying out plantations in subsequent years. Further, plantation sites were changed without conducting site inspection. The Division did not conduct studies prescribed under the CAT plan. Excess expenditure was incurred on eco-tourism that too, outside the area proposed under the CAT plan without conducting any study. Important infrastructure works prescribed under CAT plan such as repair of boundary pillars, construction of fire lines, distribution of energy saving devices and construction of silt observation posts were not even started by the Division. Besides, no monitoring and evaluation of the CAT plan implementation was carried out.

5.6 Recommendations

The Department may consider:

- *Maintenance of a centralised database of CAT plans in the State in terms of funds due from UAs, funds actually deposited, and expenditure incurred there against for regular monitoring.*
- *Coordinating with other authorities to ensure monitoring of HEPs after grant of final approval to ascertain changes in project cost and capacity to ensure timely formulation/ revision of CAT plans.*
- *Regular monitoring and evaluation of CAT plans to ensure that the prescriptions of the CAT plans are followed strictly and within the stipulated time period.*

Chapter VI

Geospatial Studies on Compensatory Afforestation

Chapter VI

Geospatial Studies on Compensatory Afforestation

6.1 Introduction

Geospatial Studies on Compensatory Afforestation and Land Use Land Cover (LULC) in Reserved Forests¹ (RFs)/ Demarcated Protected Forests² (DPFs) were carried out with the objective of strengthening the audit findings and for identification of cases of CA where there have been deviations from approvals. The study was carried out by using the services of Aryabhata Geo-Informatics and Space Application Centre (AGiSAC)³, which functions as a nodal agency to facilitate the use of spatial and geo-spatial technologies for planning and developmental activities in the State. The study was carried out between October and December 2022.

6.2 Geospatial study on Compensatory Afforestation

The study on Compensatory Afforestation (CA) was carried out by using three different types of databases to find out the present and past scenario of the CA sites.

1. Forest Classification done by Forest Survey of India- (To know the past Scenario)

As per FSI, the forest classification is broadly classified into five classes as per details given in **Table 6.1**.

Table 6.1: Classification Scheme

Very Dense Forest (VDF)	All lands with tree cover (including mangrove cover) of canopy density of 70 <i>per cent</i> and above.	Very Dense Forest
Moderately Dense Forest (MDF)	All lands with tree cover (including mangrove cover) of canopy density between 40 and 70 <i>per cent</i> .	Moderately Dense Forest
Open Forest (OF)/Open Degraded Forest (ODF)	All lands with tree cover (including mangrove cover) of canopy density between 10 and 40 <i>per cent</i> .	Open Forest / Open Degraded Forest
Scrub	All forest lands with poor tree growth mainly of small or stunted trees having canopy density less than 10 <i>per cent</i> .	Scrub
Non-Forest (NF)	Any area not included in the above classes.	Non-Forest

Source: Scheme of Classification as per FSI

2. Land Use and Land Cover classification - (To know the present scenario)

Land use is based on the functional dimension of land for different human purposes or economic activities, whereas land cover refers to the surface cover on the ground, whether

¹ Reserved Forest (RF) is an area notified under the provisions of India Forest Act 1927 or the State Forest Acts and having full degree of protection. In RFs all activities are prohibited unless permitted.

² Demarcated Protected Forest (DPF) is an area notified under the provisions of India Forest Act 1927 or the State Forest Acts having limited degree of protection. In Protected Forests (PFs), any existing rights of individuals or communities are not affected.

³ Functioning under the aegis of H.P. Council for Science Technology and Environment (HIMCOSTE), Government of Himachal Pradesh.

vegetation, urban infrastructure, water, bare soil or other; it does not describe the use of land, and the use of land may be different for lands with the same cover type. The extraction of vector layers⁴ from satellite data are built-up; agriculture; green cover; grass/grazing; barren unculturable /waste/open; wetland/water bodies.

3. Satellite Data to overview the Area of Interest (AoI) - (To know the present scenario).

To conduct the geospatial study of CA sites and land use land cover in RFs/ DPFs (to verify the extent of encroachments), the data from satellite GEO Eye (launched in 2008 and providing very high resolution of 0.50 meter) has been used for interpretation of Land Use Land Cover and encroachment status by using ARCGIS software.

6.2.1 Scope and Methodology

For the purpose of geospatial analysis, the services of an expert consultant (AGiSAC) were utilised and the exercise was carried out between October and December 2022. The analysis was conducted on the basis of secondary data⁵ obtained from Geographic Information System (GIS) cell of HP Forest Department, field divisions of the Department and E-Green Watch⁶ portal. 22 CA sites were selected for geospatial studies on the basis of judgemental sampling, risk analysis⁷ done by AGiSAC and the data available for downloading on E-Green Watch portal. Of these, shape files of 13 CA sites⁸ were downloaded from E-Green Watch portal and nine sites were supplied by Divisions (which were also further cross verified with E-Green watch).

The shape files (polygons) provided by the Forest Department were superimposed on FSI data (to analyse the accuracy of CA sites under different categories i.e., VDF, DF, OF, Scrub) and on satellite data to interpret⁹ LULC in the present scenario in year 2020.

⁴ Vector layers/ Vectorisation - The conversion of satellite image to vector data (points, lines, and polygons) - Obtained from GEO EYE satellite image.

⁵ FSI data for the years 2009 and 2019 was obtained from GIS cell of HP Forest Department and CA polygons were obtained from field divisions and E-Green Watch portal of the MoEFCC. The compartment (Forest compartment is the smallest unit of management. A group of compartments make one block and several blocks forms a forest range) level data for the purpose of carrying out geospatial study on land use and land cover in DPFs/ RFs was obtained from the GIS cell of the Forest Department.

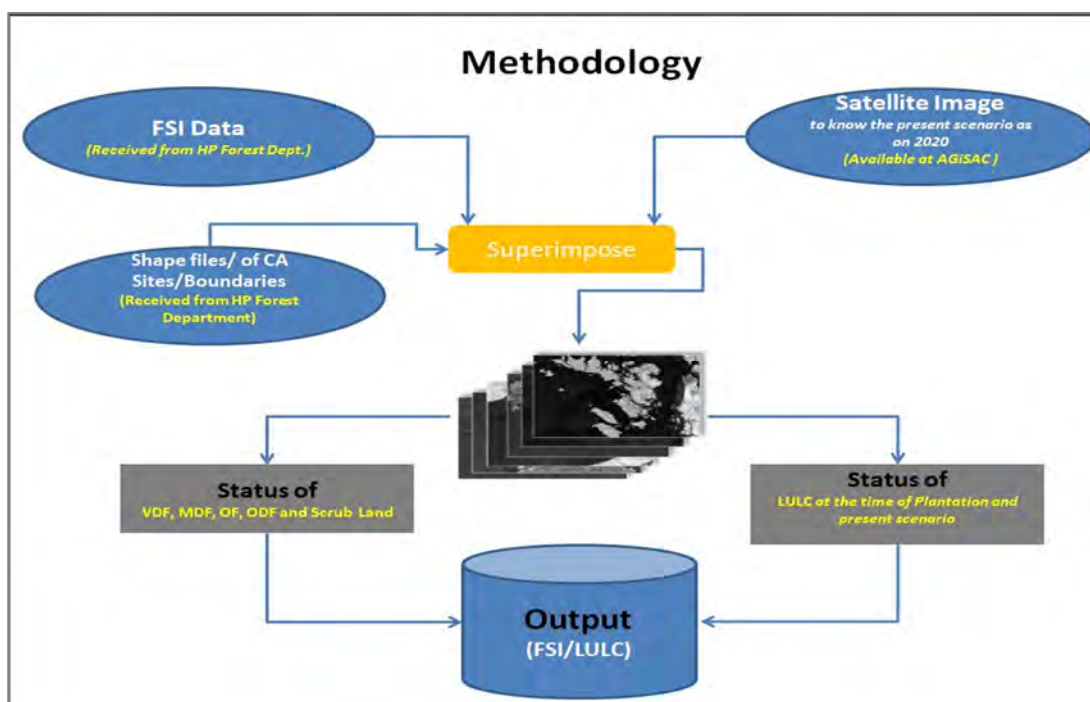
⁶ An e-Governance Portal for automation, streamlining & effective management of processes related to plantation & other Forestry works, with the supervision of Compensatory Afforestation Fund Management and Planning Authority (CAMPA), set up under the Chairmanship of Union Minister of Environment, Forest and Climate Change by the orders of the Hon'ble Supreme Court of India.

⁷ Keeping in view issues like unclear images from satellite due to polygons falling in shadowy portion, cloud cover over the area etc.

⁸ A shape file (in SHZ/KMZ/KML format) is a simple, non-topological format for storing the location and attribute information of geographic location of sites. Geographic features in a shape file can be represented by points, lines, or polygons (areas).

⁹ Image Interpretation - Process of examining images and identifying and judging their significance by considering their location and extent.

Chart 6.1: Methodology for study



Source: AGISAC

6.2.2 Audit Findings from Geospatial study

6.2.2.1 Status of uploading of polygons on E-Green Watch against Compensatory Afforestation sites

MoEF&CC directed¹⁰ (January 2021) States to upload all data of plantations on E-Green Watch portal for efficient monitoring of work. The status of CA carried out during the period 2010-11 to 2020-21 and the number of CA sites for which polygons were uploaded in the nine test-checked Divisions is given in **Table 6.2**.

Table 6.2: Status of CA sites and Polygons

Sr. No.	Name of Division	No. of sites	Area	(Area in hectare)	
				No. of sites for which polygons uploaded	Area
1	Kunihar	77	798	29 (38)	300 (38)
2	Bharmour	54	570	49 (91)	508 (89)
3	Chamba	49	566	30 (61)	352 (62)
4	Dharamshala	8	157	7 (88)	156 (99)
5	Kullu	36	569	9 (25)	30 (5)
6	Seraj	29	284	12 (41)	87 (31)
7	Kinnaur	174	705	0	0
8	Chopal	39	359	2 (5)	20 (6)
9	Nachan	8	246	1 (13)	15 (6)
Total		474	4,254	139 (29)	1,468 (35)

Source: E- green watch and divisional records; Figures in bracket show per cent

From **Table 6.2**, it is evident that CA was carried out in 474 sites over an area of 4,254 hectare during the period 2010-11 to 2020-21, against which polygons of only

¹⁰ Vide Notification No. FC-11/79/2020 – FC dated 11 January 2021.

139 CA sites (29 *per cent*) having area 1,468 (35 *per cent*) were uploaded in E-Green Watch portal. No polygons were uploaded by Kinnaur division and the two¹¹ polygons uploaded by Chopal Division were found to be incorrect.

Thus, the Department failed to upload the majority (71 *per cent*) of polygons of CA sites on E-Green Watch portal, which resulted in lack of effective monitoring of CA work.

The Department during the proceedings of PAC held in August 2019 to discuss the report of the Comptroller and Auditor General of India on Social, General and Economic Sectors for the year ended 31 March 2013 (Government of Himachal Pradesh), stated that data is being uploaded on the E-Green Watch for concurrent monitoring and evaluation. However, it was noticed that the Department failed to upload 71 *per cent* of the polygons on the E-Green Watch portal.

The DFOs Kullu and Nachan stated that remaining/ balance polygons would be uploaded on E-Green Watch portal shortly.

Further reply is awaited (February 2024).

6.2.2.2 Irregular/ Wasteful carrying out of Compensatory Afforestation outside Open Degraded Forest

As per Para 2.3 of the Handbook of guidelines of FCA, any degraded forest land for the purpose of CA, selected by the State Government may be accepted by MoEF&CC only if the crown density of the area is below 40 *per cent* (open degraded forest). Further, MoEF&CC has directed States to upload all data of plantations on E-Green Watch portal for efficient monitoring of work.

The results of Geospatial study and visual interpretation on 22 CA sites/polygons across seven Divisions are as per succeeding paragraphs.

Table 6.3: CA in different Classes of Forests

(Area in hectare)

Name of Division	No. of sites	Total area	Area under VDF	Area under MDF	Area under NF	Area under ODF
Bharmour	4	42.89	2.84	1.36	24.69	14.00
Chamba	4	63.03	20.98	6.23	35.38	0.44
Kullu	3	18.32	0	6.88	9.16	2.28
Kunihar	4	70.29	10.29	40.92	9.5	9.58
Seraj	4	25.42	9.46	5.01	6.13	4.82
Dharamshala	2	53.24	17.11	15.35	19.64	1.14
Nachan	1	16.56	0.09	0.58	0.13	15.76
Total	22	289.75	60.77	76.33	104.63	48.02
<i>Per cent</i>		100	21	26	36	17

Source: Geospatial analysis of CA sites

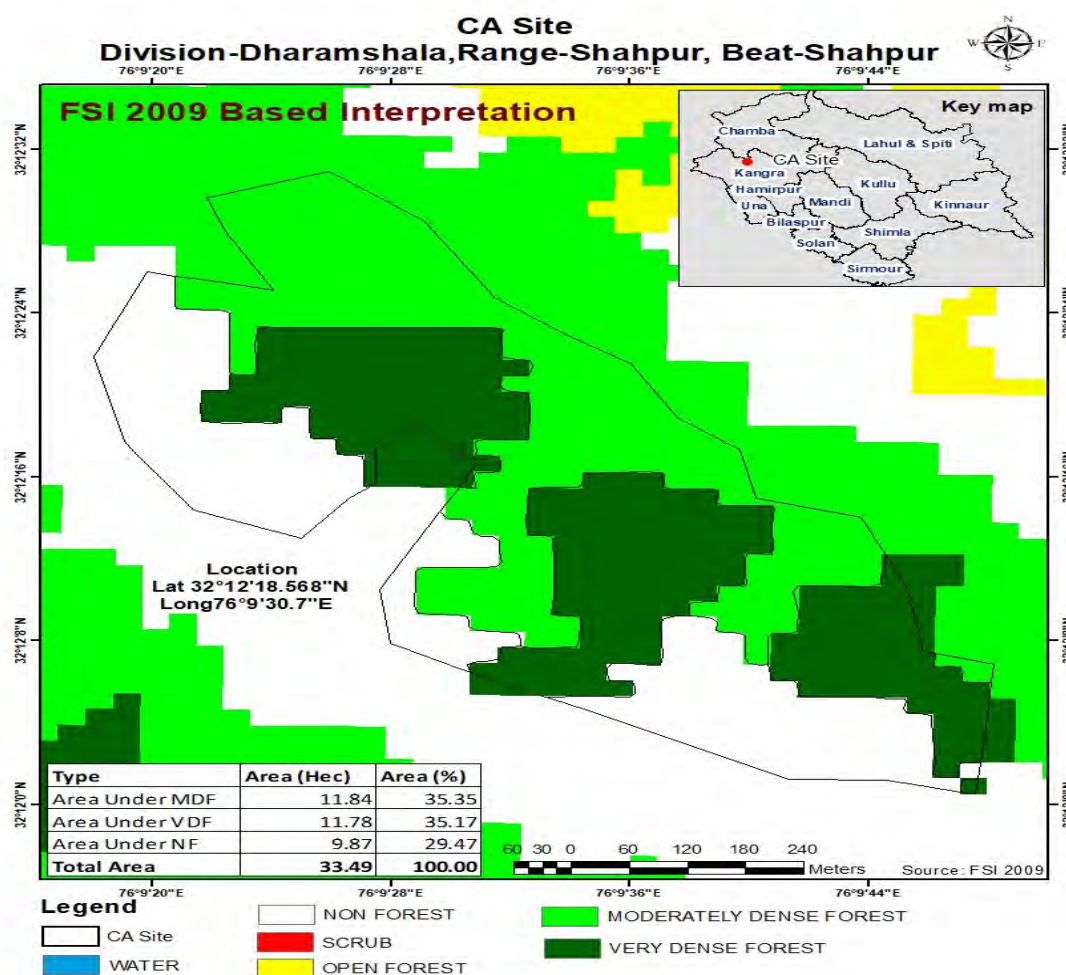
Analysis of 22 CA sites¹² (290 Ha) as detailed in **Appendix 6.1** revealed that plantation over an area of only 48 Ha (17 *per cent*) was done in Open Degraded Forest and the

¹¹ One polygon was located in Uttar Pradesh and one polygon was having area of 0.1 hectare against CA of 10 hectare.

¹² Out of total 22 sites, plantations in four CA sites (Kullu Division – three; Banjar Division - one) were carried out after 2019 and in these cases, polygons were superimposed on 2019 FSI data. In remaining 18 cases, polygons were superimposed on 2009 FSI data.

remaining plantation of 242 Ha (83 per cent) was carried out in VDF (21 per cent), MDF (26 per cent) and NF (36 per cent). In nine CA sites¹³ (41 per cent) having 124 ha area (43 per cent), 100 per cent of CA was carried outside Open Degraded Forest (one case shown in **Image 1**). For raising CA and maintenance of plantation in these areas, an expenditure of ₹ 2.64 crore¹⁴ was incurred by the Department. Out of the above, ₹ 1.22 crore (46 per cent) was spent on carrying out CA in VDF/MDF and ₹ 0.95 crore (36 per cent) was spent on CA in NF. Thus, funds amounting to ₹ 2.16 crore (82 per cent) were spent on the plantations carried outside Open Degraded Forest. Execution of CA outside Open Degraded Forest land over an area of 242 Ha was contrary to the guidelines issued by MoEF&CC under FCA. This also resulted in irregular/ wasteful expenditure of ₹ 1.22 crore in carrying out CA in MDF/VDF (where density of forest is already greater than 40 per cent) and also raises doubts over carrying out of CA in these areas (as dense forest already existed there).

Image No. 1



Source: Forest Survey of India (FSI) assessment of Forest Cover-2009

¹³ Chuhar, Manglun, Jagat, Katwad, ChharuGarh, Bandhal, CFSShahpur, Baragarh III, Chadyar across six divisions

¹⁴ Expenditure calculated for 22 sites as per norms prevalent during the year of plantation and maintenance.

Image No. 2

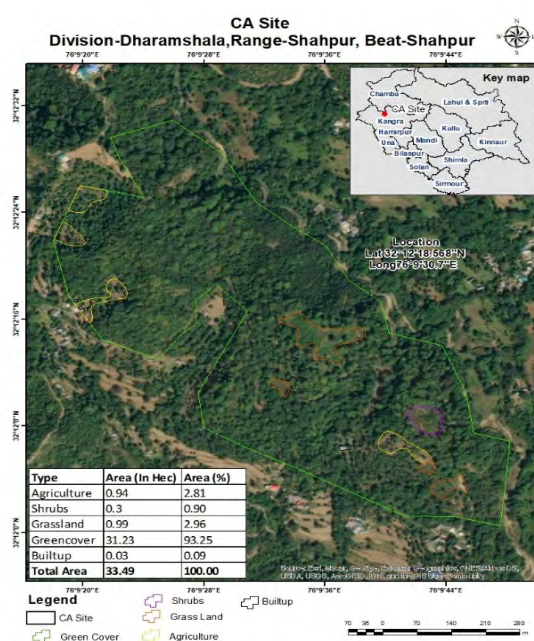
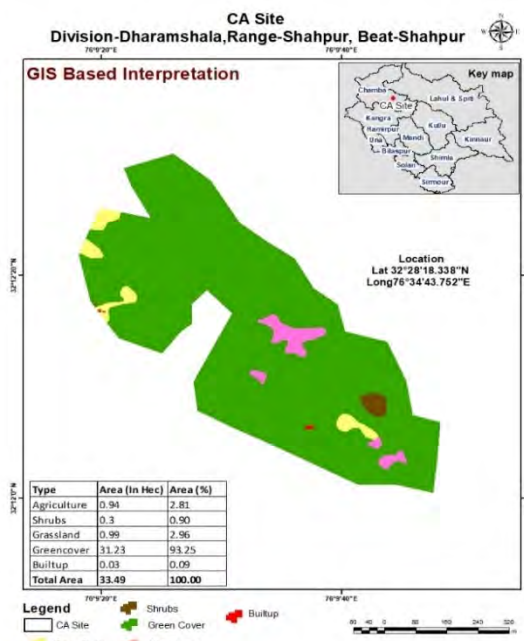


Image No. 3



Source: ESRI, Maxar, GeoEye-2020, Earthstar Geographics, CNES/Airbus DS, USDA, USGS, AeroGRID, IGN, and the GIS User Community

The FSI 2009 **Image 1** of the CA Site in the Division Dharamshala, Range-Shahpur, Beat-Shahpur confirms that 70.52 per cent of CA site falls under MDF/VDF. The Satellite **Image 2** of the above site shows 93.25 per cent green cover in the year 2020.

It was also noticed that against all the 22 CA site polygons that were uploaded on the E-Green Watch portal by Divisions, the land type of CA site was stated as notified degraded forest. This points to the fact that incorrect/misleading information was being uploaded on E-Green Watch as 83 per cent of CA was carried out outside Open Degraded Forest and no mechanism existed at the Department and MoEF&CC level to verify/validate the authenticity of implementation of CA scheme.

It is pertinent to mention here that the FSI data regarding the extent of forest cover under various types was available with the GIS Cell of the Department up to the year 2019. However, the Department failed to utilise this data to identify land banks/ suitable CA sites in Open Degraded Forest areas of the State, as is evident from the fact that 83 per cent of CA was carried out outside Open Degraded Forest.

The DFO Kullu stated that the factual position will be ascertained after carrying out field inspection of sites. No replies were received from other Divisions.

While accepting the audit observations during the exit conference, the PCCF stated that forest areas having dense lantana probably would have been treated as Very Dense Forest/Moderately Dense Forest by FSI while studying satellite images. It was also stated that in many instances, KML files provided by the field staff did not match with the actual location/site of the plantation. The reply was speculative in nature as the FSI publishes biennial India State of Forest Report for the whole country, which is based on regular nation-wide mapping of forest cover and is accessed by a wall-to-wall mapping exercise

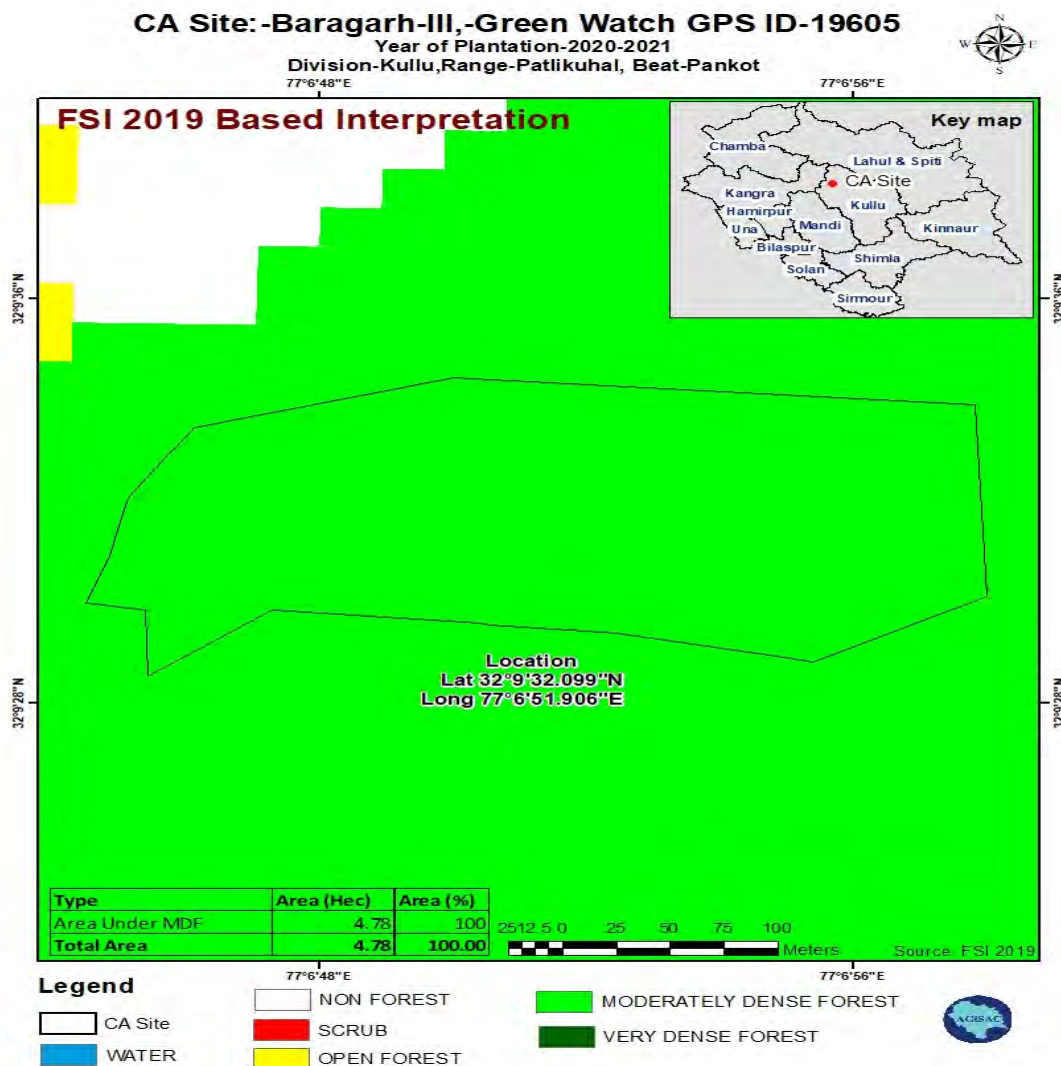
using remote sensing followed by extensive ground trothing. Further, the KML files were called from the respective divisions and cross-checked with E-Green Watch for verifying their authenticity.

Further reply is awaited (February 2024).

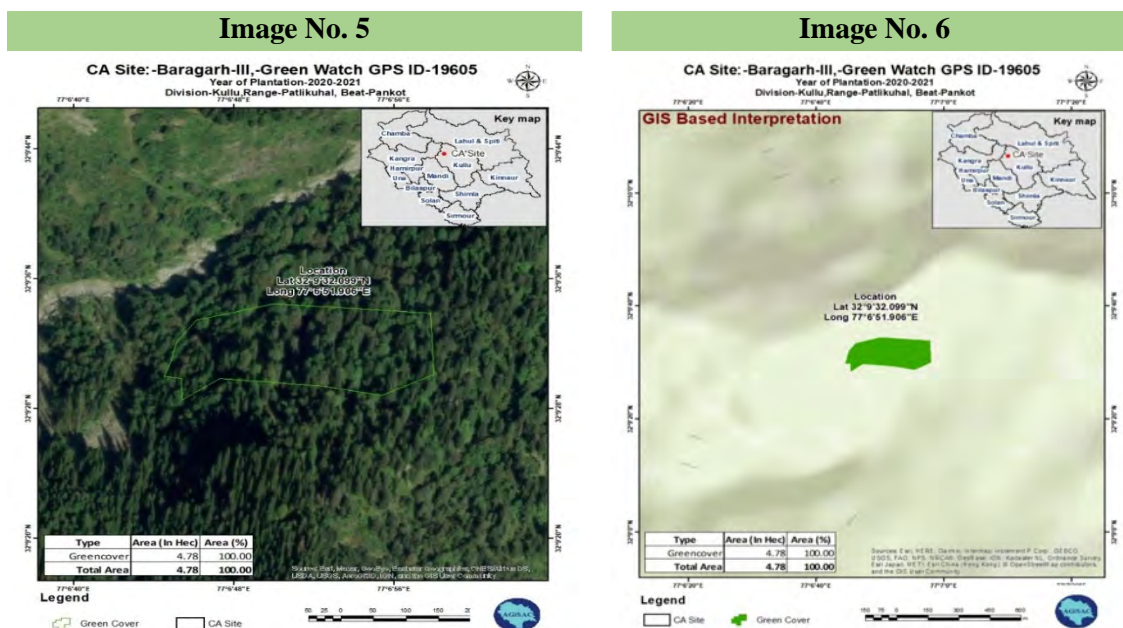
6.2.2.3 Selection of Compensatory Afforestation sites and change in location of Compensatory Afforestation sites

CA has to be carried out in the designated CA site, for which a comprehensive CA scheme is formulated, approved and submitted to MoEF&CC. Based on the geospatial analysis, Audit noticed that out of 22 CA sites, location of 15 (68 *per cent*) sites having area 184 ha (63 *per cent*) was different from the approved CA scheme sites.

Image No. 4



Source: Forest Survey of India (FSI) assessment of Forest Cover-2009



Source: ESRI, Maxar, GeoEye-2021, Earthstar Geographics, CNES/Airbus DS, USDA, USGS, AeroGRID, IGN, and the GIS User Community

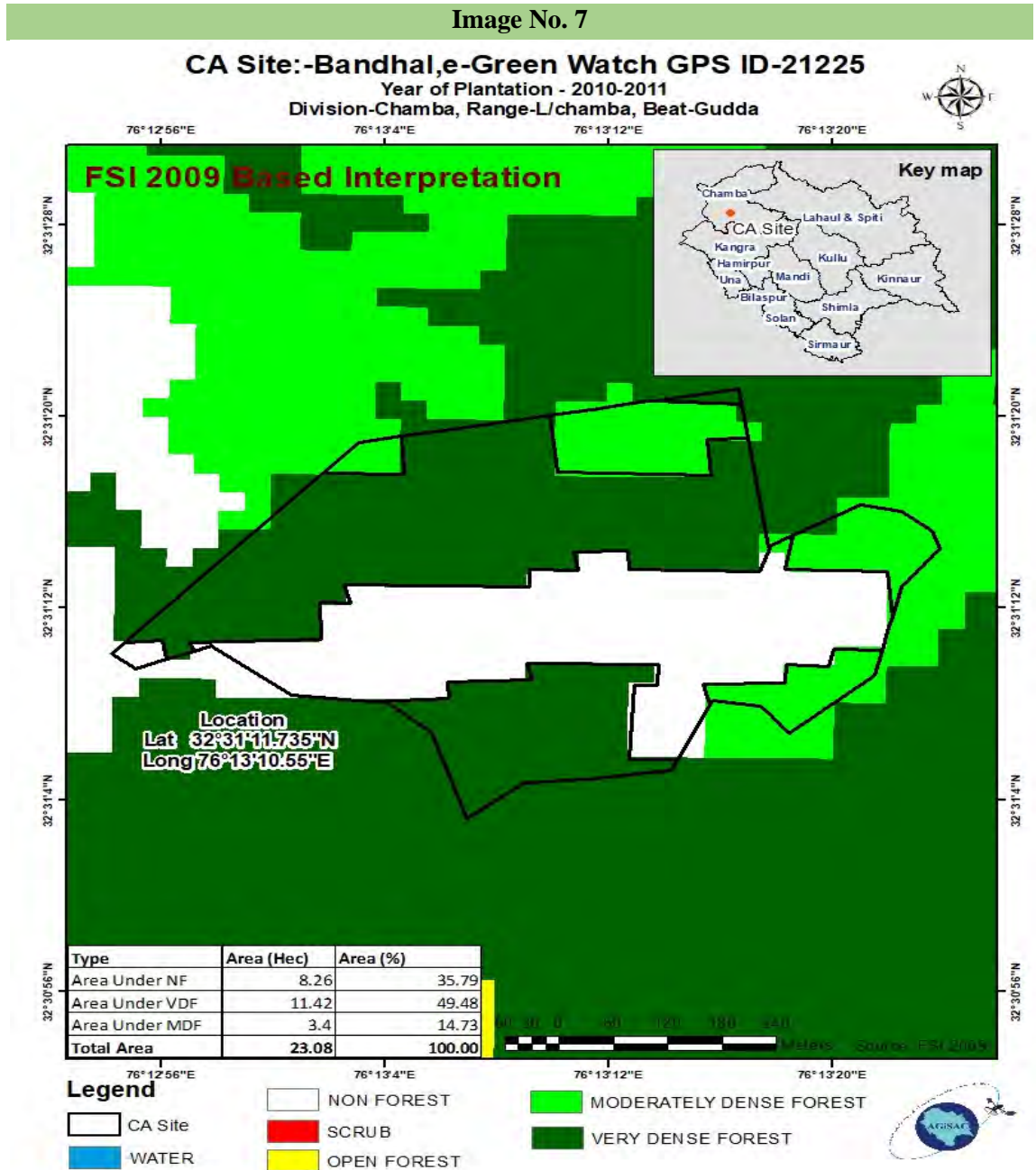
CA site as per approved CA scheme: Baragarh II. CA carried out at Baragarh III (Image 5)

The FSI 2009 **Image 4** of the CA Site in the Division Kullu, Range-Patlikuhl, Beat-Pankot confirms that 100 *per cent* of the CA site falls under MDF. The satellite **Image 5** of the above site also shows 100 *per cent* green cover in the year 2020.

It was also noticed that in the above 15 sites, CA in 147 ha area (80 *per cent*) was carried outside Open Degraded Forest. The same issue was also commented upon in **Para 3.8** and is corroborated by geospatial studies.

It was further noticed that in the remaining seven cases (32 *per cent*), where CA in 106 ha area was carried out as per the comprehensive CA scheme, CA in 95 ha area (90 *per cent*) was carried out outside the Open Degraded Forest.

Image No. 7



Source: Forest Survey of India (FSI) assessment of Forest Cover-2009

Image No. 8

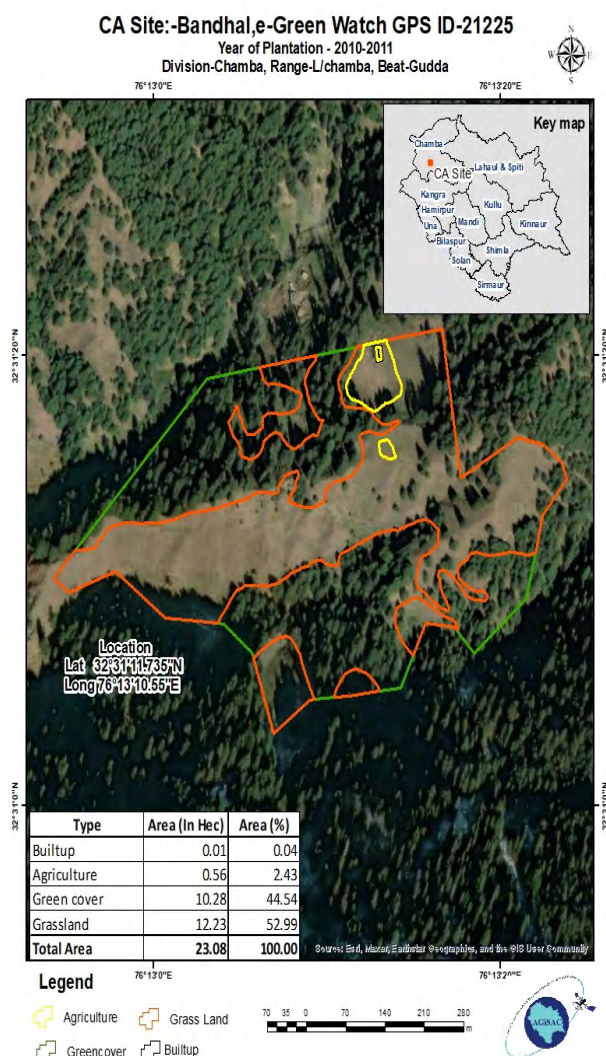
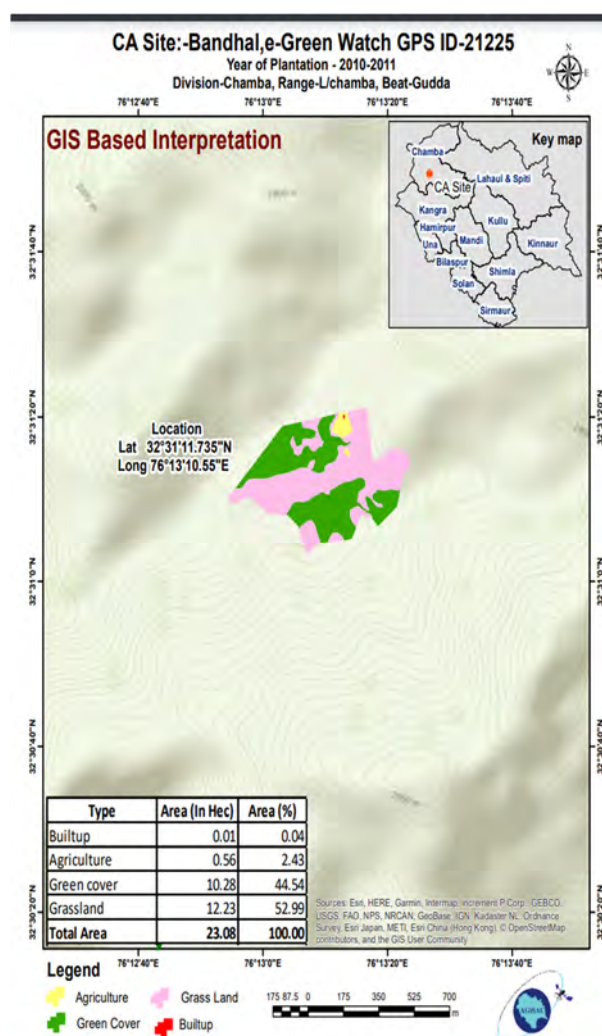


Image No. 9



Source: ESRI, Maxar, GeoEye-2020, Earthstar Geographics, CNES/Airbus DS, USDA, USGS, Aero GRID, IGN, and the GIS User Community

The FSI 2009 **Image 7** of the CA Site in the Division Chamba, Range-L/Chamba, Beat-Gudda confirms that 64.21 *per cent* of CA site falls under MDF/VDF. The satellite **Image 8** of the above site shows 44.54 *per cent* green cover and 52.99 *per cent* grasslands in the year 2020.

This clearly indicates that formulation of a comprehensive CA scheme appears to be a mere formality and no mechanism exists for selection of CA sites based on scientific data, as is evident from the fact that firstly, CA was being carried out outside Open Degraded Forest irrespective of whether the CA site was changed or not and secondly the CA site which was included in the scheme while seeking approval was not actually adhered to while executing the scheme. This shows that selection /change of CA sites (and the fact that it is being carried out outside Open Degraded Forest was not being monitored at PCCF (HoFF)/ MoEF&CC level.

The DFO Kullu stated that the factual position will be ascertained after carrying out field inspection of sites. No replies were received from other divisions.

Further reply is awaited (February 2024).

6.2.2.4 Difference in areas of polygons

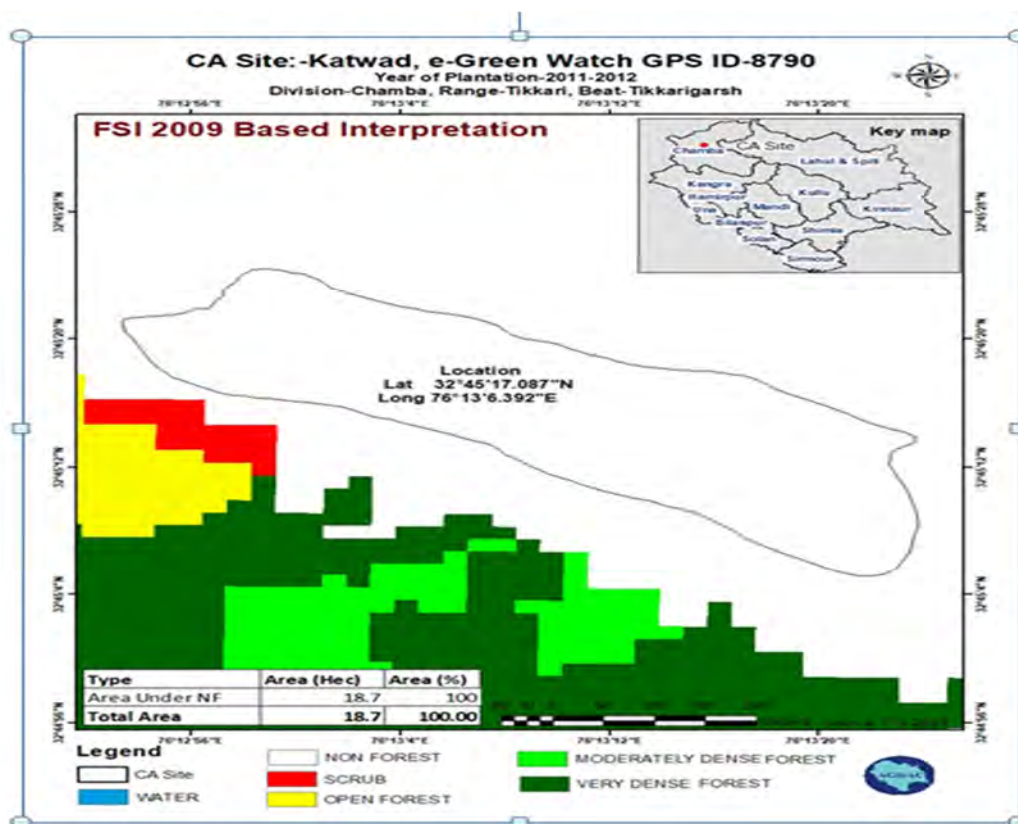
The area of polygons provided by the Divisions/ downloaded from E-Green Watch portal was compared with the area measured through geospatial study. Audit noticed that in two CA sites in Chamba Division, the area of CA site as per divisional records was significantly higher than the area measured through geospatial study as per details given below:

Table 6.4 Difference in areas of polygons as per divisional records and geospatial study

Name of the CA site	Year of Plantation	Area as per divisional records (APO) (in ha)	Area as per geospatial study (in ha)	Difference in area (in ha)	Expenditure on plantation on area as per divisional record (APO) (₹ in lakh)	Expenditure on plantation as per area measured in geospatial study (₹ in lakh)	Excess expenditure (₹ in lakh)
Kalwara	2013-14	15	11.27	3.73 (25)	13.73	10.32	3.41 (25)
Katwad	2011-12	42	18.70	23.30 (55)	29.25	13.02	16.23 (55)
Total		57	29.97		42.98	23.34	19.64 (46)

Source: Divisional records and Geospatial analysis of CA sites; Figures in bracket show per cent

Image No. 10

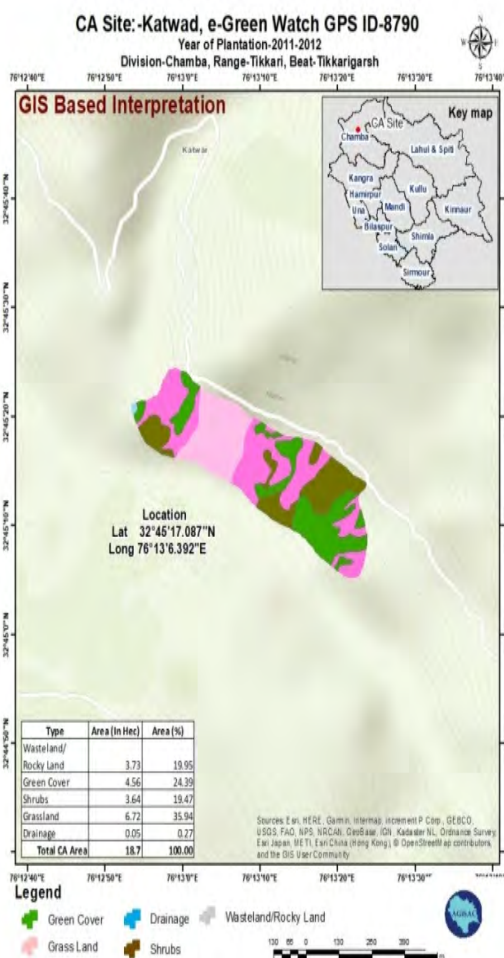


Source: Forest Survey of India (FSI) assessment of Forest Cover-2009

Image No. 11



Image No. 12



Source: ESRI, Maxar, GeoEye-2020, Earthstar Geographics, CNES/Airbus DS, USDA, USGS, Aero GRID, IGN, and the GIS User Community

Images 11 and 12 confirm that the area of the CA site at Katwad, Division Chamba, Range Tikkari, Beat Tikkarigarsh was 18.70 hectare, whereas the same was 42 hectares in the divisional records.

As is evident from the above, the area of the two CA sites measured through geospatial study was 25 per cent and 55 per cent less than the area in which plantation was shown to be carried out. Further, it was also noticed that in both the above mentioned CA sites, the expenditure incurred on carrying out CA was as per the area mentioned in the divisional records. This resulted in excess expenditure of 25 per cent and 55 per cent on plantation in these sites, besides creating doubts on the actual carrying out of afforestation at these CA sites.

Response from the Government is awaited (February 2024).

6.2.2.5 Cases of possible encroachments under Compensatory Afforestation site

The CA sites were further superimposed on the satellite data of 2021 for the purpose of land use land cover classification. The results of visual interpretation are given in **Table 6.5**.

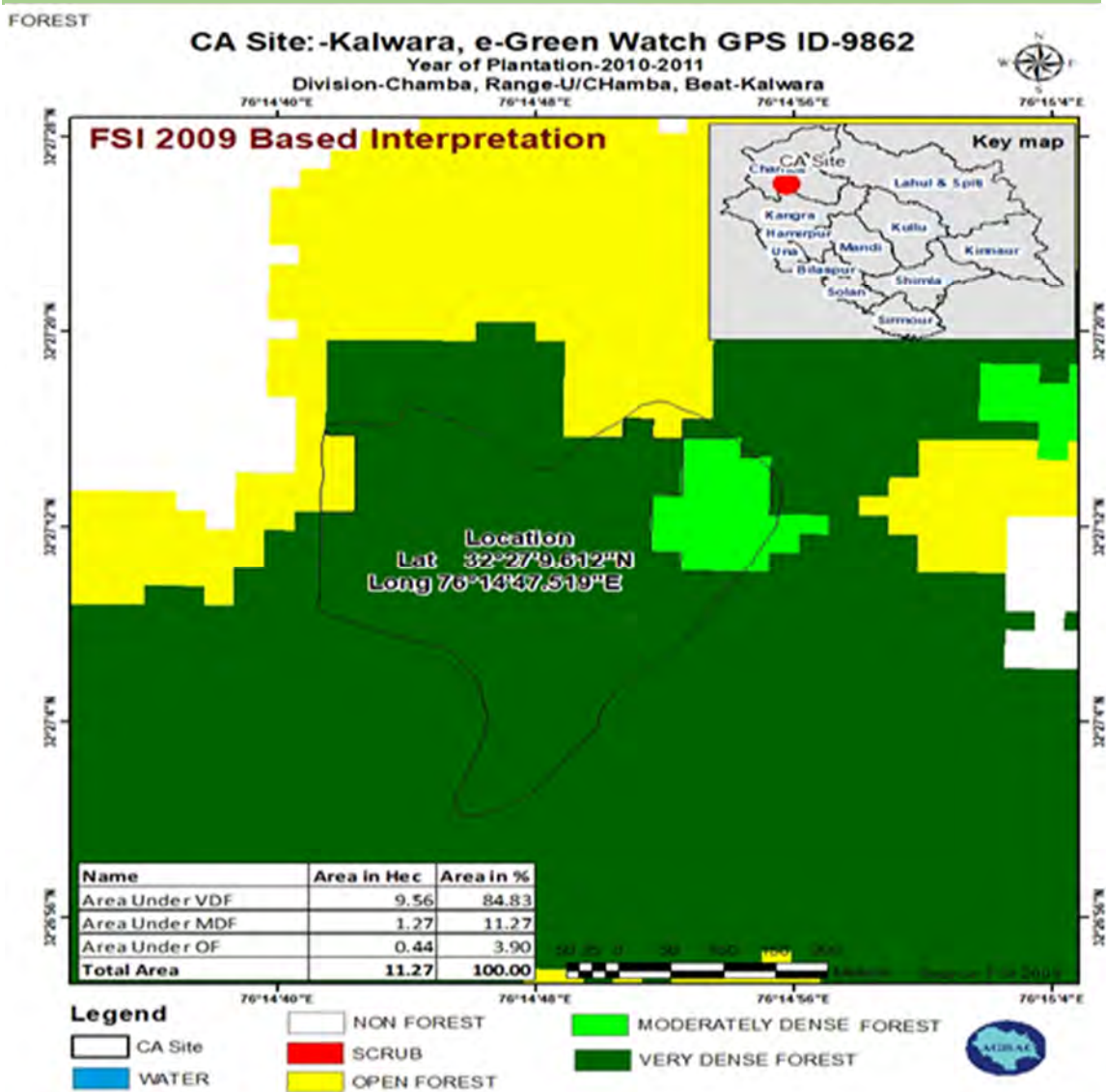
Table 6.5 Encroachments in CA sites

(Area in Ha.)

Name of division	No. of sites	Total area	Area under built up		Area under agriculture	
			No. of sites	Area	No. of sites	Area
Bharmour	4	42.89	2	0.06	3	7.28
Chamba	4	63.03	2	0.02	3	1.85
Kullu	3	18.32	0	0.00	1	1.29
Kunihar	4	70.29	1	0.01	2	0.93
Seraj	4	25.42	0	0.00	1	1.30
Dharamshala	2	53.24	1	0.03	1	0.94
Nachan	1	16.56	0	0.00	0	0.00
Total	22	289.75	6	0.12	11	13.59
Per cent		100	0.03		5	

Source: Geospatial analysis of CA sites

Image No. 13



Source: Forest Survey of India (FSI) assessment of Forest Cover-2009

Image No. 14

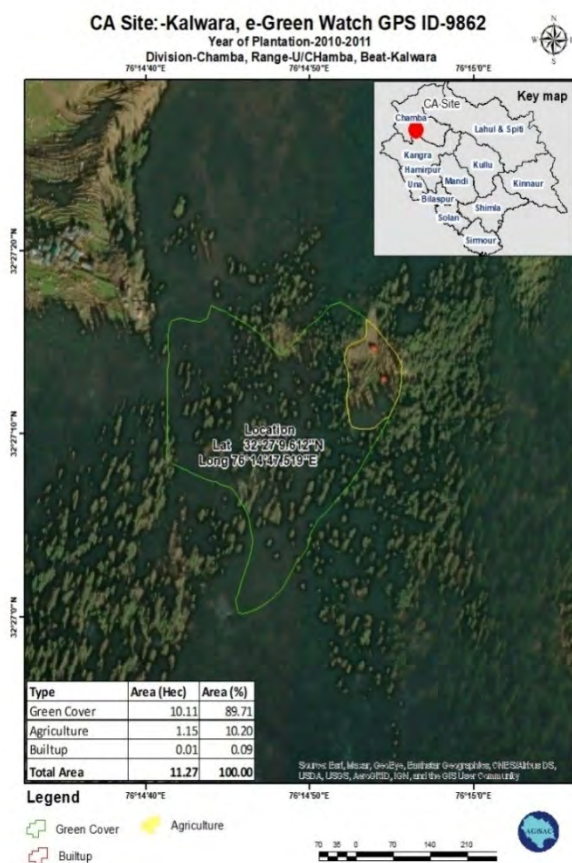
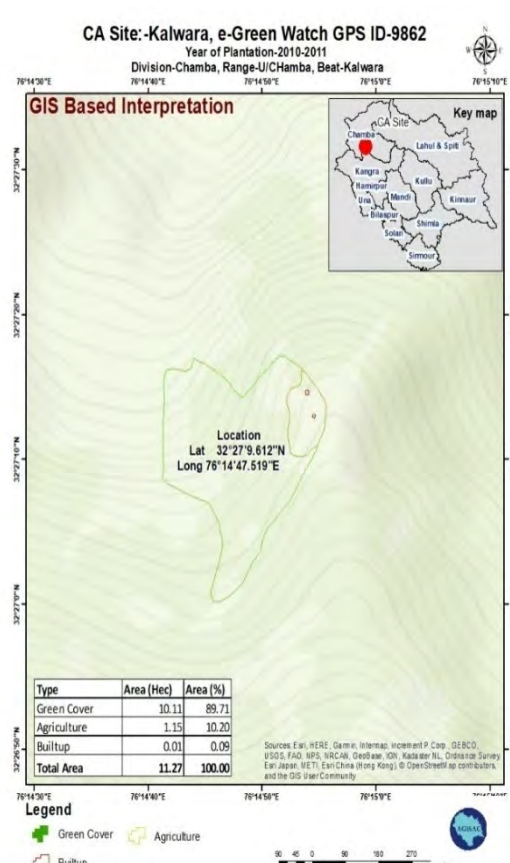


Image No.15



Source: ESRI, Maxar, GeoEye-2020, Earthstar Geographics, CNES/Airbus DS, USDA, USGS, AeroGRID, IGN, and the GIS User Community

Image No. 16



Google Earth Image-2021: -Close Up view of encroachment in the above CA site.

The satellite image of CA site (**Image 14**) in Division Chamba, Range U/Chamba, Beat Kalwara shows encroachments in 10.29 per cent (Agriculture in 10.20 per cent and

built-up area in 0.09 *per cent* of CA site) of CA site. The close-up view of the above CA site as shown in **Image 16** confirms the above fact.

During geospatial study, construction (built up area) was noticed in six CA sites and practise of agriculture was noticed in 11 CA sites as detailed in **Appendix 6.2**. This shows that there is lack of fencing to protect CA sites from encroachment and also points to failure of field staff to carry out regular inspections to detect and prevent encroachments.

The DFO Kullu stated that the factual position will be intimated after carrying out field inspections. No reply was received from other divisions.

Further reply is awaited (February 2024).

6.3 Geospatial studies on Land Use Land Cover in DPFs/ RFs

There are 183 RFs spread over an area of 19,033 ha and 3,067 DPFs¹⁵ spread over an area of 2,31,745 ha in the eight¹⁶ test-checked divisions in the State as per information given by the GIS cell¹⁷ of the Forest Department.

The results of visual interpretations of geospatial studies on Land Use Land Cover in RFs/DPFs carried out by AGiSAC in 10 RFs¹⁸ (one)/ DPFs (nine) across five divisions are given below:

Table 6.6 Encroachments in DPFs/RFs

(Area in Ha.)				
Name of division	No. of DPFs/RFs	Total area	Area under built up	Area under agriculture
Chopal	4	180.43	0.06	8.14
Bharmour	2	125.54	0.02	1.97
Nachan	2	69.21	0	4.85
Kullu	1	38.94	0.05	2.19
Kunihar	1	23.79	0	0.32
Total	10	437.91	0.13	17.47
<i>Per cent</i>		100	0.03	4

Source: Geospatial analysis of DPFs/RFs

During geospatial study, construction (built up area) was noticed in seven¹⁹ RFs/ DPFs and practise of agriculture was noticed in all 10 RFs/ DPFs as detailed in **Appendix 6.3**. This shows that there is lack of boundary pillars to protect RFs/ DPFs from encroachment

¹⁵ This also includes Protected Forests (PFs).

¹⁶ Except Kinnaur.

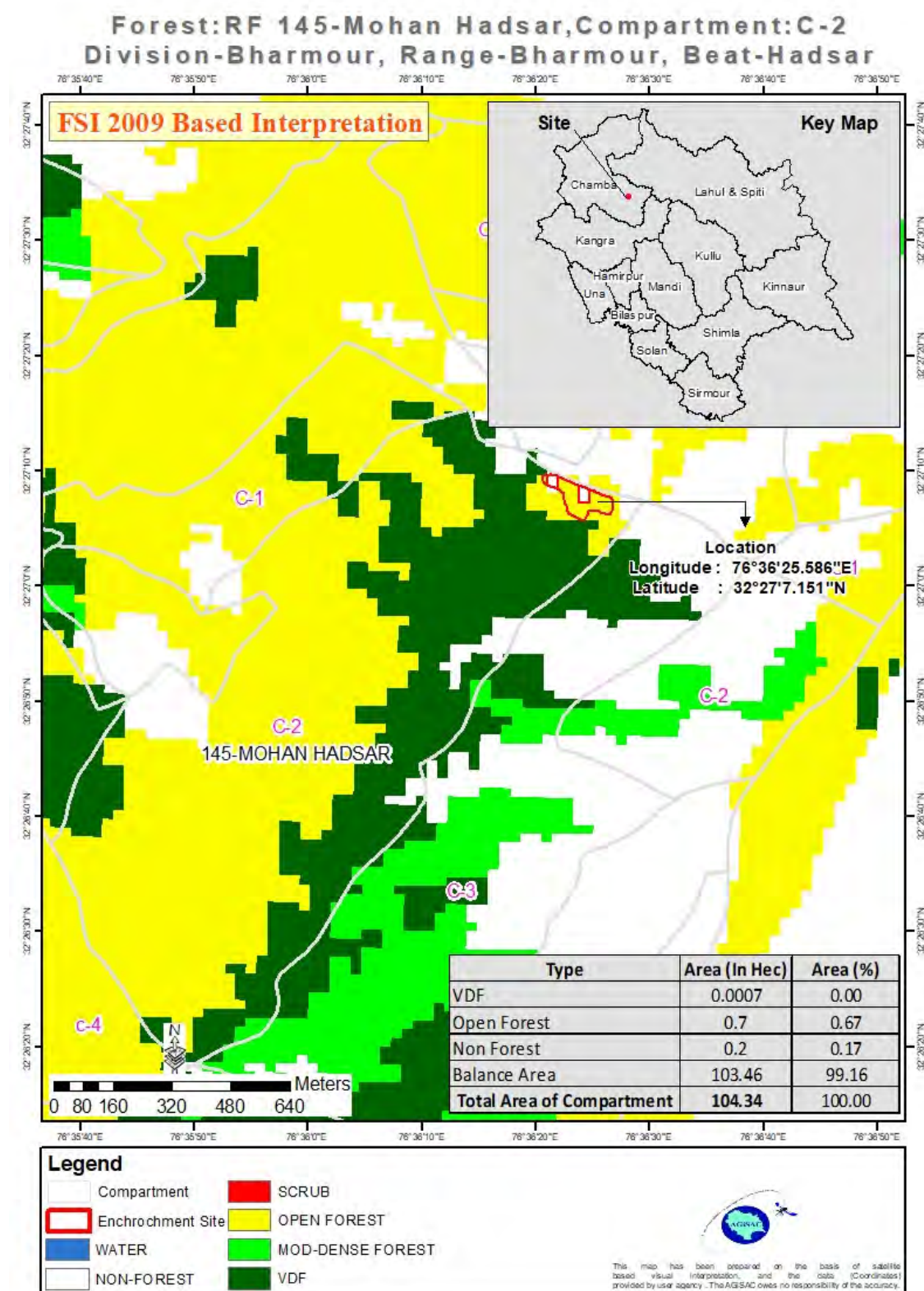
¹⁷ The GIS Cell of the Forest Department is geo-referencing and digitising the forest area boundary on Survey of India toposheets of the scale 1:15,000. Till date forest boundary of 35 divisions has been digitised. However, ground validation of this digitised forest area is yet to be initiated. Further, since the digitised revenue record of the State is not available, the same has not been incorporated in the process of digitising.

¹⁸ RF – One and DPFs – Nine.

¹⁹ Bharmour – two; Chopal – four and Kullu – one.

and also points to failure of field staff to carry out regular inspections to detect and prevent encroachments.

Image No. 17 (RF)

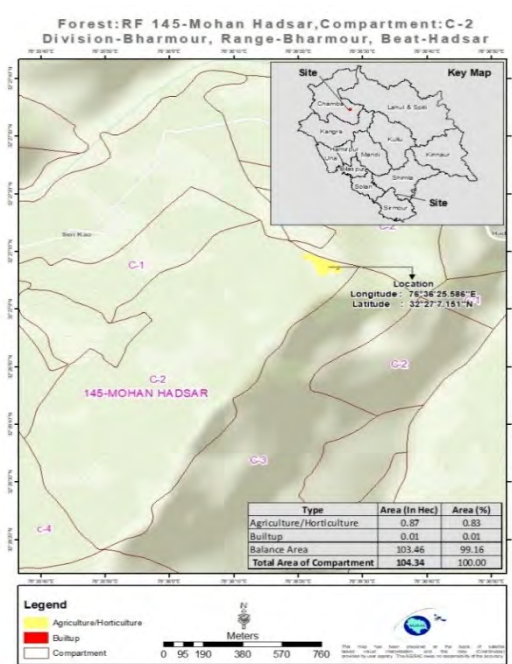


Source: Forest Survey of India (FSI) assessment of Forest Cover-2009

Image No.18



Image No. 19

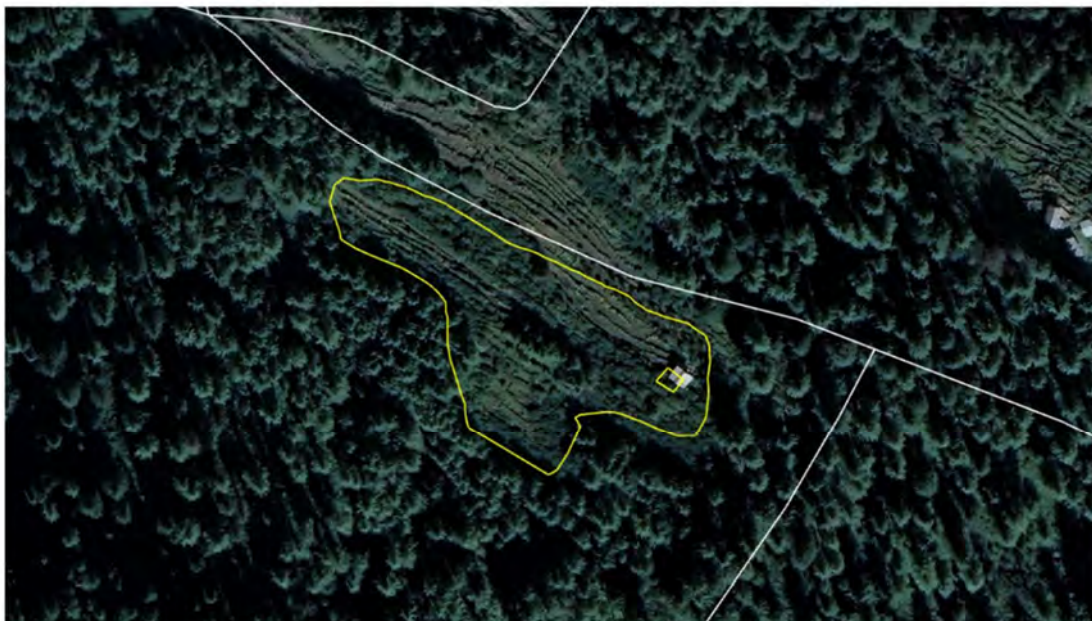


Source: ESRI, Maxar, GeoEye-2020, Earthstar Geographics, CNES/Airbus DS, USDA, USGS, AeroGRID, IGN, and the GIS User Community.

Image No. 20

Forest:RF145-MohanHadsar,Compartment:C-2

Division-Bharmour,Range-Bharmour,Beat-Hadsar

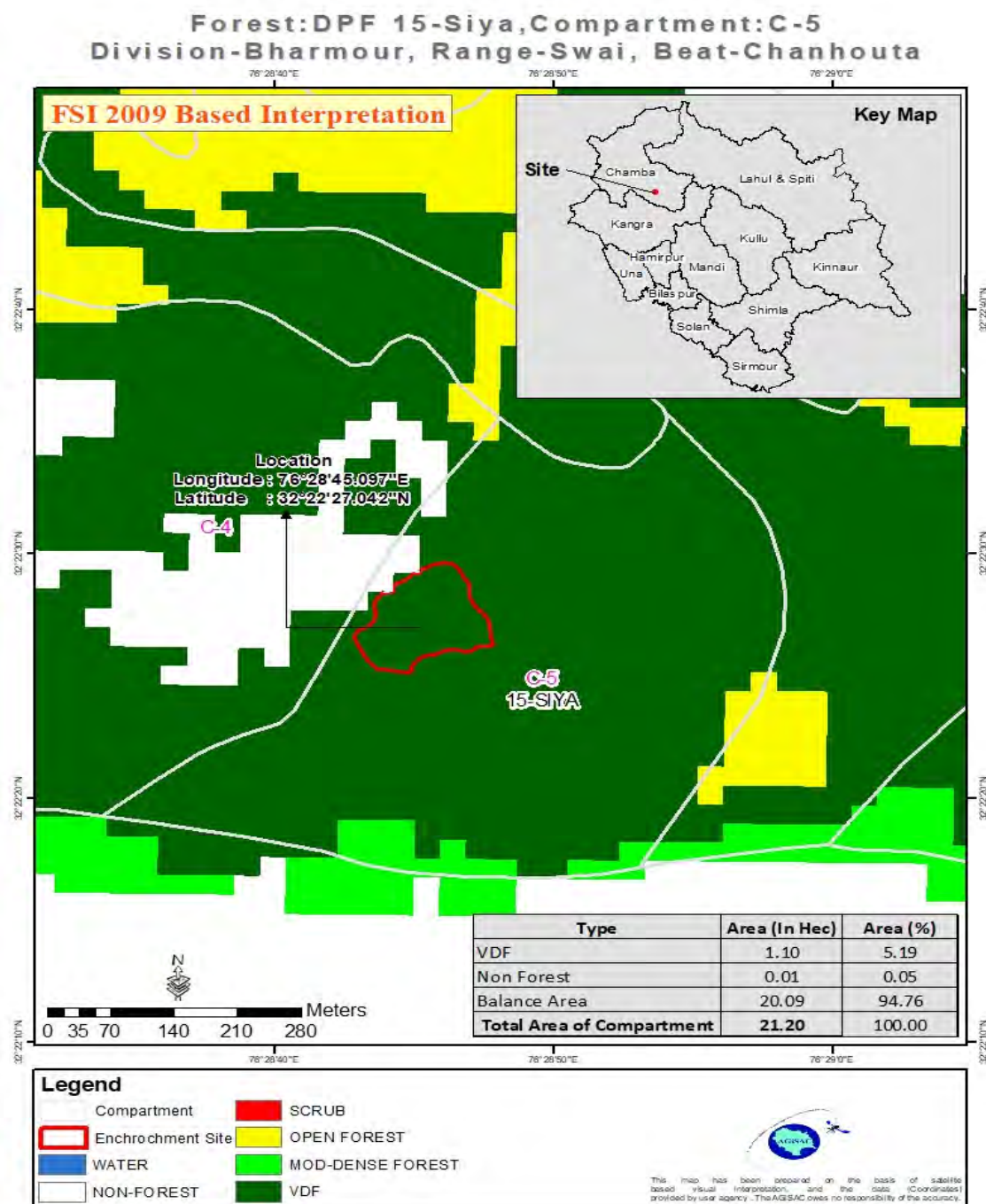


Source: Google Earth Image 2022

Description of zoomed Image: Building and Agriculture/Horticulture activities are noticed in the compartment: C-2 Mohanhadsar

The satellite **Image 18** of compartment C-2 Mohanhadsar in RF 145 in Division Bharmour, Range Bharmour, Beat Hadsar shows encroachments in 0.84 per cent (Agriculture in 0.83 per cent and built-up area in 0.01 per cent of RF) of the above compartment. The close-up view of the compartment as shown in **Image 20** corroborates the above fact.

Image No. 21 (DPF)



Source: Forest Survey of India (FSI) assessment of Forest Cover-2009

Image No. 22

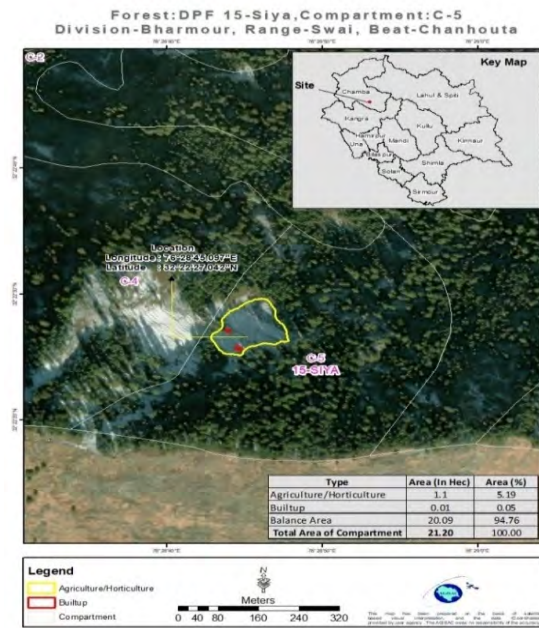
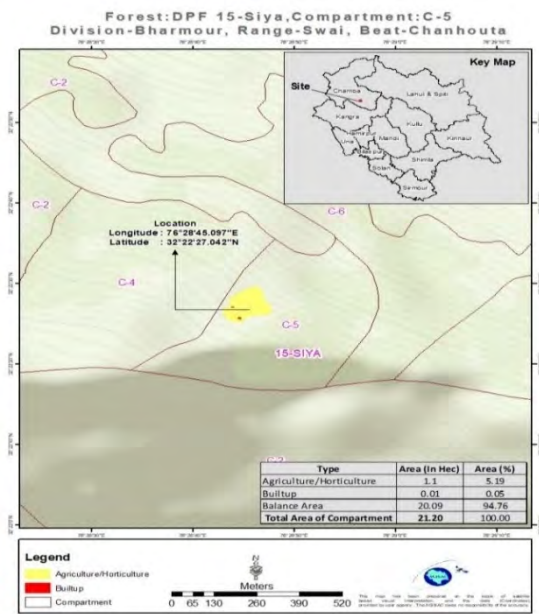


Image No. 23



Source: ESRI, Maxar, GeoEye-2020, Earthstar Geographics, CNES/Airbus DS, USDA, USGS, AeroGRID, IGN, and the GIS User Community

Image No. 24

Forest:DPF15-Siya,Compartment:C-5

Division-Bharmour,Range-Swai,Beat-Chanhouta



Source: Google Earth Image 2022

Description of zoomed Image: Buildings and Agriculture/Horticulture activities are noticed in the compartment: C-5 DPF 15 Siya

The satellite **Image 22** of compartment C-5 in DPF Siya in Division Bharmour, Range Swai, Beat Chanhouta shows encroachments in 5.24 *per cent* (Agriculture in 5.19 *per cent* and built-up area in 0.05 *per cent* of RF) of the above compartment. The close-up view of the compartment as shown in **Image 24** corroborates the above fact.

The DFO Nachan stated that field inspection will be carried out and action taken accordingly. No reply was received from other divisions.

Further reply is awaited (February 2024).

6.4 Conclusion

CA is one of the most important requirements under FCA to compensate loss of land and trees. On a test check of CA sites using geospatial techniques, it was observed that the Department failed to carry out CA in Open Degraded Forest and in fact 47 *per cent* was done in VDF/MDF, which was a waste of public money and defeated the purpose of CA besides raising doubts over the actual CA carried out. It was also noticed that incorrect/inaccurate information regarding CA sites was being uploaded on E-Green Watch portal. Further, instances of difference in areas of CA sites as per E-Green Watch portal and as measured through geospatial analysis were noticed. Cases of possible encroachments in some of the CA sites were also noticed. To summarise, there was total lack of internal controls in the Department in implementation of the CA scheme in letter and spirit as per the provisions of the FCA, which raises concerns on the authenticity of the efforts of carrying out CA.

Further, there is a possibility of encroachments in RFs/DPFs which needs to be verified by the Department by carrying out ground validation.


6.5 Recommendations

The Department may consider:

- *Utilising data available with their GIS cell to identify land banks/suitable CA sites under Open and Degraded Forest to ensure that CA is carried out as per the provisions of FCA.*
- *Strengthening of the internal control mechanisms to ensure that*
 - *Suitable CA sites based on scientific data are selected at the time of formulation of the CA scheme and CA is carried out only at the designated selected site; and*
 - *Uploading correct/accurate information regarding the details of CA carried out on the E-Green Watch portal.*
- *Investigating the cases where there was doubtful execution in MDF/ VDF areas and fixing of responsibility where required.*


- *Analysing the process of selection of CA sites and reasons for the subsequent change in location during execution. Responsibility may be fixed in cases where locations of CA sites were changed unauthorisedly.*
- *Regular patrolling to ensure that CA sites and RFs/DPFs are kept free from encroachments and investigation of cases of encroachments and prosecution of defaulters as per the provisions of the Indian Forest Act, 1927.*

Shimla
Dated: 27 August 2024


(CHANDA MADHUKAR PANDIT)
Principal Accountant General (Audit)
Himachal Pradesh

Countersigned

New Delhi
Dated: 6 September 2024


(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

Appendices

Appendix 1.1

(Refer paragraph 1.8)

Details of Circles and Divisions of Forest Department in Himachal Pradesh

Sr. No.	Name of Circle	Name of Division
1.	Bilaspur (2)	1. Bilaspur
		2. Kunihar*
2.	Chamba (5)	1. Bharmour*
		2. Chamba*
		3. Churah
		4. Dalhousie
		5. Pangi
3.	Dharamshala (3)	1. Dharamshala*
		2. Nurpur
		3. Palampur
4.	Hamirpur (3)	1. Dehra
		2. Hamirpur
		3. Una
5.	Kullu (4)	1. Kullu*
		2. Lahaul
		3. Parvati
		4. Seraj*
6.	Mandi (5)	1. Jogindernagar
		2. Karsog
		3. Mandi
		4. Nachan*
		5. Suket
7.	Nahan (4)	1. Nahan
		2. Paonta
		3. Rajgarh
		4. Renuka Ji
8.	Rampur (4)	1. Ani
		2. Kinnaur*
		3. Kotgarh
		4. Rampur
9.	Shimla (5)	1. Chopal*
		2. Rohru
		3. Shimla
		4. Shimla (Urban)
		5. Theog
10.	Solan (2)	1. Solan
		2. Nalagarh
*Selected Division for Performance Audit on Compensatory Afforestation in Himachal Pradesh		

Appendix 3.1

(Refer paragraph 3.1.3)

List of FCA cases approved during 2016-17 to 2020-21 in selected Divisions

Sr. No	Division	Name of Proposals.	Category	Date of Final Approval	Area in ha.	CA stipulated	CA achieved
1	Kullu	C/o Warehouse for the storage of EVM & VVPATs	Others	11-Sep-20	0.028	0	0
2	Kullu	33/11KV 2x1.6MVA Sub Station Lugvalley	Village Electricity	20-Nov-17	0.12	0.2	0.2
3	Kullu	Helipad for disaster management and rescue and tourism	Others	31-Aug-18	0.2356	0.5	0.5
4	Kullu	Deluxe Integrated Cold Chain Pvt. Ltd.	Others	27-Jul-20	0.3514	0	0
5	Dharamshala	Bus stand at Baba Baroh, district Kangra (HP)	Others	05-May-17	0.4608	1	1
6	Kinnaur	Salti Masrang Hydro Electric project 24 MW	Hydel	10-Jan-18	0.6431	1.5	0
7	Seraj	Construction Of Sabji Mandi at Damothi	Others	26-Feb-21	0.68	1.36	0
8	Chamba	Construction of 4 MW Daredi hydro Electric Project. Distt. Chamba HP	Hydel	19-Jun-18	0.709	0.75	0
9	Kullu	PHINDRI 1.20 MW	Hydel	10-Nov-20	0.734	0	0
10	Kullu	Daughter Booster Station for supply of CNG	Others	22-Mar-17	0.7783	1.56	1.56
11	Chamba	Constriction of 33/132/220 KV GIS substation Mazra at Pukhari in Distt. Chamba (HP)	Village Electricity	16-Jan-20	0.8052	1.6104	0
12	Kullu	Link Road from Sabzi Mandi Bandrol to village Kais	Road	24-Feb-20	0.84	1.68	0
13	Dharamshala	HRTC workshop at Nagrota Bagwan	Others	02-Mar-17	0.9036	2	2
14	Chamba	Construction of Joli Small Hydro Project	Hydel	18-Dec-18	1.0284	1.05	0
15	Kullu	Link road to village Jathani	Road	27-Feb-19	1.3226	2.66	2.66
16	Kullu	Link road to village Chaklani	Road	06-Feb-18	1.3796	2.76	2.76

Sr. No	Division	Name of Proposals.	Category	Date of Final Approval	Area in ha.	CA stipulated	CA achieved
17	Bharmour	C/O 66/220 KV substation Hilling at Dalli, sub. Tehsil Holi under Bharmour forest Division of Distt. Chamba (HP)	Transmission Line	22-Jan-21	1.5541	3.11	0
18	Dharamshala	Dharamshala Mcleodganj ropeway project	Others	01-Jun-17	1.6958	2.07	0
19	Kullu	Bhatgrammoud to Khadihar Road Km 0/00 to 3/440	Road	01-Aug-18	1.7118	3.5	3.5
20	Chopal	C/o Nao to Reoti Harijan Basti Road	Road	27-Jan-20	1.9103	4	0
21	Chamba	C/O motorable link road from Devidehra to Mankot	Road	14-Jul-20	2.05	4.1	0
22	Kullu	M/S Paras Stone Crusher	Mining	12-Nov-18	2.1754	4.5	4.5
23	Kullu	C/O road from Soil to Tandla	Road	14-Dec-18	2.39	4.78	4.78
24	Nachan	Construction of The Building for Govt. Degree College Thachi, Distt. Mandi (HP)	Others	25-Jan-21	2.4836	4.9672	0
25	Chopal	C/o Harijan Basti Poshrah to Vashad Road	Road	23-Dec-20	2.5467	5.5	0
26	Kullu	shilla trashi dachani road	Road	18-Mar-20	2.61	5.5	0
27	Kunihar	New College Building, Barotiwala, District: Solan, HP	School	04-Apr-18	2.72	5.44	0
28	Chamba	C/O Link road from Sui Mata temple to Village Maloona	Road	03-Aug-18	2.77	5.55	0
29	Seraj	Govt.Degree College Gadagusain, Distt Kullu HP	Others	17-May-19	2.8	4.5	4.5
30	Nachan	C/O Chail Janjehli to Bakhwalwar	Road	30-Aug-18	3.048	7.57	0
31	Seraj	Govt. College Sainj, Distt. Kullu, HP	Others	29-Jul-19	3.1239	6.25	6.25
32	Kullu	Soiel Dashal Hydro Power Project	Hydel	10-Jan-18	3.5863	3.5863	0
33	Suket/Nachan	C/O Segali to Burahta road	Road	25-Jan-21	3.77	7.54	0
34	Chamba	C/O Link road from Sach to Fatehpur	Road	17-Feb-20	3.86	7.72	0
35	Theog/Chopal	C/o Kuthar to Kanudhi Via Shai Kunch Neri RD 0/0 to 10/657 K.M	Road	04-Dec-19	3.9205	15.35	0
36	Chopal	Sub Market Yard Antrawali (Nerwa)	Others	20-Jun-17	4.0265	8.06	0
37	Seraj	Construction of Talara Bridge to Panavi Road	Road	14-Jan-20	4.148	8.296	8.296
38	Chamba	C/O Link road from Simli to Fatehpur	Road	27-Aug-20	4.36	8.72	0

Sr. No	Division	Name of Proposals.	Category	Date of Final Approval	Area in ha.	CA stipulated	CA achieved
39	Kullu	Link road to Buai	Road	17-Dec-18	4.514775	9.03	9.03
40	Nachan	Mathayanidhar to Nalbagi road	Road	26-Mar-19	4.79	9.58	0
41	Chopal	khilar, Mandah to badroli	Road	19-Mar-20	4.8652	10	0
42	Chamba	C/O link road from Parthoa to Sara Road	Road	17-May-19	4.92	9.85	0
43	Chopal	C/O Sagroti Tikkari Maneoty road (portion Dhanta to Maneoty)	Road	15-Jun-20	5.8027	12	0
44	Dharamshala	Reconstruction to two lanes for NH - 20 A (New NH - 303) km. 5/0 to 18/0 (Nagrota Bagwan - Ranital - Mubarikpur Road)	Road	26-Jun-20	7.0713	14.15	0
45	Chopal	C/o Khokha Rewati Sheila Dakoli Road	Road	27-Jan-20	8.0651	16.5	0
46	Chopal	C/O link road Dhadu Nala to Telar	Road	18-Mar-20	8.0793	16.5	0
47	Kullu	Construction of Manali Ropeways	Others	07-Feb-20	8.9899	18	0
48	Bharmour	66 KV Transmission line Salun to Dalli	Transmission Line	18-Jan-19	9.876	20	0
49	Kullu	33kV D/C Transmission line from Bhanag to prini in Distt. Kullu	Transmission Line	02-Nov-18	10.9119	22	22
50	Chamba	Construction of Deothal Chanju (30 MW) HEP in Distt. Chamba (HP).	Hydel	11-Oct-19	15.64	32	0
51	Chamba	C/O 132 kV LILO Kurtha- Bathri (132 kV) D/C Transmission Line to proposed 33/132/220 kV GIS substation Mazra at Pukhari in Distt. Chamba	Transmission Line	27-Nov-20	16.2746	32.5492	0
52	Kinnaur	66 kV D/C Transmission Line from 66/22 kV GIS Switching Sub Station Urni to 66/220 kV 2× 86 MVA and 220/400 kV 2× 315 MVA GIS Pooling Sub Station at Wangtoo, District Kinnaur	Transmission Line	25-Jun-18	20.4874	41	0
53	Chopal	C/O 66kv transmission line from 66kv sub-station sainj to proposed 66/22kv sub-station at chopal	Transmission Line	06-Aug-20	20.9851	41.9702	0
54	Chamba	CHANJU-III (48 MW) Hydro-Electric Project in Chaurah Tehsil of Distt. Chamba	Hydel	11-Oct-19	25.98	52	0

Sr. No	Division	Name of Proposals.	Category	Date of Final Approval	Area in ha.	CA stipulated	CA achieved
55	Bharmour	Construction of 220 KV Double Circuit Transmission Line from Holi- Bajoli HEP to 33/220/400 KV GIS pooling substation Lahal at Bharmour in Distt. Chamba	Transmission Line	11-Dec-18	30.6321	61.5	0
56	Chamba	Construction of 220 KV D/C Transmission line from 33/132/220 KV GIS substation Mazra at Pukhari to 33/220 KV GIS sub station Karian in Distt. Chamba	Transmission Line	16-Jan-20	43.023	87	0
57	Kullu	Two/Four Laning of Bajoura to Manali (From Km. 248.300 to Km. 310) section of NH-21 under NHDP-IVB	Road	15-Sep-17	53.5242	108	108
58	Bharmour/ Chamba	Construction of 400 KV D/C Transmission line from 33/220/400 KV GIS pooling substation Lahal to 400 KV PGCIL pooling substation Chamera-II (Rajera in Distt. Chamba	Transmission Line	20-Feb-19	78.8158	158	0

Appendix 4.1

(Refer paragraph 4.1.1)

List of CA cases approved during 2006-07 to 2015-16 in selected Divisions

Sr. No	Division	Name of Proposals	Category	Date of Final Approval	Area in ha.	CA stipulated	CA achieved
1	Bharmour	For the extraction of Slates	Mining	03/08/2018	0.2186	0.91	0.91
2	Bharmour	For the extraction of Slates	Mining	02/09/2010	0.4087	1	1
3	Bharmour	Const of Suinr HEP, Bharmour Ft. division.	HEP	28/09/2007	1.0315	2.5	2.5
4	Bharmour	Construction of Urai to Samra road	Road	22/09/2017	1.50	3	3
5	Bharmour	Const of Link road to village Kuthed	Road	10/07/2009	1.6509	3.5	3.5
6	Bharmour	Five MW Kuwarsi HEP	Road	07/06/2012	1.8525	4	4
7	Bharmour	Const of three MW Tulang Small HEP	HEP	13/07/2007	1.9889	4	4
8	Bharmour	Const of Dibri-Aura road Bharmour Ft. Divn.	Road	29/12/2009	2.1408	4.5	4.5
9	Bharmour	Construction of Motorable road from Bajol to Guwari	Road	26/10/2018	2.62	5.5	0
10	Bharmour	Const of Dalli to Sahan road (Kms 0/0 to 6/780)	Road	15/02/2010	2.71	5.5	5.5
11	Bharmour	Construction of road from Dam side to village Mindra	Road	09/05/2016	3.2456	6.5	6.5
12	Bharmour	Construction of Urai to Ghator road	Road	18/12/2018	3.33	13.32	0
13	Bharmour	Construction of Kuwarsi-II SHEP (five MW)	HEP	09/05/2014	3.3401	7	7
14	Bharmour	Const of Pilli to Sawai road	Road	04/06/2012	3.5668	7.5	7.5
15	Bharmour	Construction of Holi-II (seven MW) Small HEP	HEP	27/04/2011	4.1595	8.5	8.5
16	Bharmour	Chirchind HEP Bharmour ft. division.	HEP	03/11/2006	4.5222	10	10
17	Bharmour	Const of Nayagram to Bajol road	Road	21/07/2009	4.8072	10	10
18	Bharmour	Const of Harsar to Chobia road	Road	18/10/2018	4.8352	29.34	0

Sr. No	Division	Name of Proposals	Category	Date of Final Approval	Area in ha.	CA stipulated	CA achieved
19	Bharmour	Construction of Salun Small Hydro Electric Project	HEP	16/03/2015	4.8764	10	10
20	Bharmour	Const of 4.50 MW Kurhed Small HEP	HEP	11/06/2008	6.4347	13	13
21	Bharmour	Const. of transmission line Budhil SHEP	T/Line	05/03/2010	21.6702	44	44
22	Bharmour	70 MW Budhil HEP Bharmour	HEP	19/04/2006	27.9358	56	56
23	Bharmour	240 MW Kuther HEP	HEP	11/01/2013	61.4083	123	123
24	Bharmour	Construction of Bajoli Holi HEP (180 MW)	HEP	20/10/2012	75.304	151	151
25	Chamba	Construction of Agriculture inputs Store, Mehla	Misc	13/01/2017	0.04	0.5	0.5
26	Chamba	Construction of Aquarium house cum - Museum centre	Misc	25/02/2016	0.05	1	0.5
27	Chamba	Office of Assistant Environmental Engineer at Sultanpur	Misc	27/04/2012	0.084929	0.168	0.168
28	Chamba	C/o Home Guards Battalion office and transit CAMP (Baloo)	Misc	23/04/2013	0.1255	0.5	0.5
29	Chamba	Mining of Slates at Mauza Bhador, Chamba Ft. Division	Mining	10/10/2006	0.16	0.5	0.5
30	Chamba	Extraction of Slates in Mauza TUR	Mining	23/06/2010	0.16	0.5	0.5
31	Chamba	Building playground and stadium at Satohar	Misc	22/11/2010	0.2	0.5	0.5
32	Chamba	Self Employment Training Institute at mauza Karian	Misc	27/07/2011	0.32	1	1
33	Chamba	Manimahesh Stone crusher at Mauza Sultanpur	Mining	13/02/2009	0.34	1	1
34	Chamba	DAV School at Chamba, Chamba Ft. divn.	Misc	04/08/2006	0.4211	1	1
35	Chamba	Five MW Dunali SHEP, Chamba Ft. Division	HEP	15/01/2007	0.959	2	2
36	Chamba	Const. of Post Graduate college at Sultanpur	Misc	17/08/2010	0.9879	2	2

Sr. No	Division	Name of Proposals	Category	Date of Final Approval	Area in ha.	CA stipulated	CA achieved
37	Chamba	C/o Model School Building at GSSS Bharian-Kothi	Misc	22/09/2017	1.2	2.5	0
38	Chamba	Construction of Govt. Degree College Lyhlkothi	Misc	13/04/2017	1.2	2.5	2.5
39	Chamba	Extraction of sand, Stones & Bajri in mauza Baror	Mining	07/03/2011	1.3638	3	3
40	Chamba	M/s Himalayan Slate and Stones	Mining	03/03/2008	1.392	3	3
41	Chamba	Construction of Link road to village Radi	Road	18/06/2014	1.52	3.1	3.1
42	Chamba	Const of Devidehra to Bakatpur road	Road	16/04/2008	1.67	4	4
43	Chamba	Mohri-Nallah Kuthar road	Road	25/03/2008	1.672	3.5	3.5
44	Chamba	Const of Kiani-Mauwa-Makolsu road	Road	11/04/2008	1.72	3.5	3.5
45	Chamba	Const of two MW Dikleri small HEP at Sahoo	HEP	23/06/2010	1.9321	4	4
46	Chamba	Construction of Kiri-Banjral road	Road	22/08/2014	2.21	4.5	4.5
47	Chamba	Construction of Sunara to Androond road	Road	16/09/2010	2.22	4.5	4.5
48	Chamba	4.5 MW Hul HEP, Ft. Division Chamba.	HEP	18/07/2006	2.2346	4.5	4.5
49	Chamba	Construction of Hysrund small HEP (three MW)	HEP	04/02/2015	2.413	6	6
50	Chamba	Const of Bhanera to Kolka road, Chamba	Road	17/03/2008	2.48	5	5
51	Chamba	Const of Rakh to Dhanara road	Road	25/03/2008	2.49	7	7
52	Chamba	Construction of Panela to Ghatred road	Road	22/02/2011	2.6	5.2	5.2
53	Chamba	Const of Jakhla Dhar Pukhara road	Road	25/02/2011	2.612	5.25	5.25
54	Chamba	Construction of Sal-II (three MW) HEP	HEP	02/03/2012	2.6947	6	6
55	Chamba	Construction of Dunali to Kalance road	Road	18/06/2014	2.73	5.5	5.5
56	Chamba	Addl Forest land for muck disposal sites (Chamera-III)	HEP	09/07/2009	2.83	6	6
57	Chamba	Const of Ghum to Janjla road	Road	17/06/2011	2.86	6	6
58	Chamba	Construction of Kalsuin to Tralla road	Road	15/04/2016	3.09	6.5	6.5
59	Chamba	Construction of Rajera-Gudda-Boga road	Road	26/09/2017	3.18	6.5	6.5
60	Chamba	Const of Dunali to Brehi road Chamba	Road	17/03/2008	3.402	7	7
61	Chamba	Const of road to village Sairna	Tr. Line	02/06/2011	3.44	7	7

Sr. No	Division	Name of Proposals	Category	Date of Final Approval	Area in ha.	CA stipulated	CA achieved
62	Chamba	Const of Parontha to Kureena Dhar road	Road	15/12/2009	3.58	8	8
63	Chamba	Construction of Sunara to Taggi road	Road	22/02/2011	3.6	7.2	7.2
64	Chamba	Construction of eight MW Upper Joiner-II HEP	HEP	25/04/2014	3.8772	8	8
65	Chamba	Construction of Bakani to Dharebetta road	Road	20/07/2018	4.35	9	9
66	Chamba	Five MW Kurtha Small Hydro Electric Projec	HEP	06/09/2012	4.7494	10	10
67	Chamba	Construction of Bakani to Kalwara road	Road	13/10/2010	4.75	9.5	9.5
68	Chamba	Const of Chamba-Sandooh road	Road	19/04/2010	4.868	10	10
69	Chamba	Bageigarh-Chanju-Jakhala-Sumra Road	Road	16/08/2010	4.9126	10	10
70	Chamba	Kolka –Jatkari road, Chamba Forest division.	Road	25/03/2008	4.94	10	10
71	Chamba	Construction of Kainthly to Jandrah road	Road	24/06/2011	4.96	9.92	9.92
72	Chamba	Const of Suri to Kaila road (0/0 to 10/00)	Road	23/12/2009	5	10	10
73	Chamba	Link road from Mehla Bhagiar Huraid road	Road	22/09/2017	7.69	15.5	15.5
74	Chamba	Transmission line GIS S/Station Karrian to Rajera	T/Line	21/01/2013	11.45	23	23
75	Chamba	Const of 220 KV D/C Budhil Chamera-III Tr. Line	HEP	05/03/2010	12.744	25.5	25.5
76	Chamba	T/L from Belij Ka Nalla SHEP to Jarangta	Tr. Line	16/12/2009	18.025	36.1	36.1
77	Chamba	Tr. Line from Chamera-III Power Pooling Station at Rajera	Tr. Line	02/02/2011	19.174	38.5	38.5
78	Chamba	132 Kv Tr. Line Kurthal (Tisaa) to Bhathri	Tr. Line	01/10/2007	20.756	42	42
79	Chamba	Chanju-II Hydro Electric Project	HEP	15/01/2018	21.0557	21.0557	0
80	Chamba	Rajera to Kartar (Jalandhar) transmission line	T/ Line	22/09/2010	32	65	65
81	Chamba	Const of 36 MW Chanju-I HEP	HEP	15/06/2011	34.697	69.5	69.5
82	Chopal	RCC Bridge on Chopal Jhiknipul road	Road	11/08/2015	0.10	1	0
83	Chopal	Const of Chayali to Lower Devat road	Road	01/09/2007	0.225	1.1	0

Sr. No	Division	Name of Proposals	Category	Date of Final Approval	Area in ha.	CA stipulated	CA achieved
84	Chopal	Const of Tarapur to Shanag road Chopal Ft.Divn.	Road	25/03/2008	0.6	1.5	0
85	Chopal	Construction of Sub Station at Chopal (Lasta-Dhar)	Misc	27/07/2012	0.6254	1.5	0
86	Chopal	Rinjet deya road	Road	13/11/2006	0.8	2	0
87	Chopal	Nerwa to Obtawa road	Road	24/10/2006	1.02	2	0
88	Chopal	Timvi-Lachog road Chopal Ft. Division.	Road	24/10/2006	1.2	2.5	0
89	Chopal	Pehlog to Makrog road Ft. divn Chopal	Road	15/02/2007	1.326	3	0
90	Chopal	Badlog Jhina road, Chopal Ft. Division.	Road	06/10/2006	1.368	3	3
91	Chopal	Const of Kiarno to Sarahan via Koti Dhanag road	Road	05/11/2007	1.38	3	3
92	Chopal	Const of Naura to Kulag road, Chopal forest division.	Road	24/06/2011	1.476	9	9
93	Chopal	Construction of Link road Jangla to Harijan Basti Dewat	Road	08/02/2019	1.6071	3.2142	0
94	Chopal	Basara-Chanjan road, Chopal Ft. division.	Road	01/11/2006	2.04	4.5	0
95	Chopal	Const of Nakora-Khadar road Chopal Ft. Divn.	Road	05/11/2007	2.1	4.5	0
96	Chopal	Const of Sajnalla-Reuni-Lhangra road	Road	13/05/2011	2.115	13.5	13.5
97	Chopal	Const of Dhabbas Baggar road	Road	16/05/2011	2.163	13.5	13.5
98	Chopal	Const of Batera to Kandal road	Road	18/04/2011	2.184	12	12
99	Chopal	Kuthardhar Mannu road Chopal Ft. divn.	Road	01/09/2006	2.2	4.5	0
100	Chopal	Mashrain via Matraida road	Road	07/12/2006	2.334	5	5
101	Chopal	Const of Kimachandrawali-Bijmal road	Road	21/06/2007	2.385	2.5	0
102	Chopal	Const of Ranvi to Pauria road Chopal Ft. divn	Road	06/11/2007	2.84	6	0
103	Chopal	Belag-Khokha road Chopal Ft. Division.	Road	06/10/2006	2.859	6	0
104	Chopal	Const of Sarkali to kiari Shallan road	Road	21/04/2011	2.868	18	18
105	Chopal	Const of two MW Hamal Small HEP	HEP	11/08/2009	2.999	6	6
106	Chopal	Const of five MW Sainj Small HEP (Theog and Chopal)	HEP	19/03/2008	3.39	7	7

Sr. No	Division	Name of Proposals	Category	Date of Final Approval	Area in ha.	CA stipulated	CA achieved
107	Chopal	Construction of Shalvi HEP 4.75 MW	HEP	27/09/2012	3.4198	7	0
108	Chopal	Const of Mannu to Irra Road Chopal Ft. Divn. 1355	Road	25/03/2008	3.55	8	0
109	Chopal	Const of Mundochi to Navi road Chopal	Road	14/03/2008	3.9	8	0
110	Chopal	Const of Ranvi to Chatta Dhar road	Road	05/11/2007	4.08	9	0
111	Chopal	Const of road Mashrain to Panchyat Headquarter Pouria	Road	05/11/2007	4.32	9	0
112	Chopal	Tikkari to Dhanat road	Road	10/06/2013	4.93	10	10
113	Chopal	Const of Taranh-Banah road	Road	01/06/2007	4.95	10	10
114	Chopal	Link road from Champandli Chhamdhar to Chilla	Road	29/12/2014	4.9721	10	10
115	Chopal	Const of Kupvi to Mashot road Chopal Forest Division.	Road	16/05/2011	4.98	10	10
116	Chopal	Const of Sarain to Jhakar road Chopal Ft. Division	Road	01/06/2007	6.381	13	13
117	Chopal	Kupvi-Bhallu-Dhotali road	Road	02/02/2007	7.57	15	15
118	Chopal	Const of Shirga to Shalan road	Road	12/09/2012	7.833	16	10
119	Chopal	Rohana/Gumma to Bour road	Road	19/08/2014	9.2621	18.5	18.5
120	Chopal	Sarain-Pulbahal road	Road	07/12/2006	9.609	20	20
121	D/shala	Parking near Bhagsunag road at Maclodgang	Misc.	13/02/2007	0.1275	0.3	0.3
122	D/shala	Five MW Iku-II Small HEP D/Shala Division	HEP	11/03/2008	0.15	0.5	0.5
123	D/shala	Const of 33/11 KV Sub Station at Tota Rani	Misc.	09/09/2008	0.159	0.5	0.5
124	D/shala	Const of link road from Sudher to Dhar	Road	05/07/2011	0.3375	0.675	0.675
125	D/Shala	Construction of Link road from Indru to Cholla	Road	06/05/2017	0.3643	0.7286	0
126	D/shala	Parking near Narrowji Complex at Maclodgang	Misc	13/03/2007	0.4443	1	1

Sr. No	Division	Name of Proposals	Category	Date of Final Approval	Area in ha.	CA stipulated	CA achieved
127	D/shala	Parking opposite Hotel Shahiba Macloedgang	Misc	13/02/2007	0.45	1	1
128	D/shala	Link road to village Diayara	Road	12/05/2008	0.5171	1.02	1.02
129	D/shala	Link road Naddi Bhachheter road D/Shala Ft. Division	Road	04/04/2006	0.535	1.1	1.1
130	D/shala	Const of Kufri-Patialkar-Sarathana-Rounkar road	Road	18/10/2007	0.591	1.2	1.2
131	D/shala	Widening/improvement of road from Nagrota to Mallan	Road	10/04/2007	0.6294	1.26	1.26
132	D/shala	Const of Link road from Charri to Throet	Road	20/01/2010	0.6433	1.5	1.5
133	D/shala	Const of link road from Harnera to Challian	Road	07/11/2007	0.7162	1.13	1.13
134	D/shala	Const of link road from Salli to Kanol D/Shala Ft. Division	Road	07/12/2007	0.7162	1.5	1.5
135	D/shala	Improvement and widening of existing Gagal Chatru road	Road	31/08/2010	0.7305	1.5	1.5
136	D/Shala	Construction of Link road from Morchh to Gargoon	Road	06/05/2017	0.9012	2	0
137	D/shala	Const of Rehlu-Boru-Sarna road	Road	24/05/2010	0.9528	1.9	1.9
138	D/shala	Const of Darnu-Touhu-Bangrota road D/Shala	Road	08/10/2010	0.984	2	2
139	D/shala	Widening/Improvement of existing Matour-D/shala road	Road	16/06/2011	1.08	2.2	2.2
140	D/shala	construction of Rirakmar to Ghatarda road	Road	01/02/2011	1.201	2.4	2.4
141	D/shala	Const of Satobari-Barnet road	Road	20/08/2007	1.2413	2.5	2.5
142	D/Shala	Const of Thana Bargran to Busal road, D/Shala Ft. Division	Road	14/05/2013	1.275	2.55	2.55
143	D/Shala	Construction of link road to village Rajour	Road	14/05/2013	1.3370	2.674	2.674
144	D/shala	Const of Thakurdwara to Badi Behi road	Road	17/04/2008	1.607	3.5	3.5

Sr. No	Division	Name of Proposals	Category	Date of Final Approval	Area in ha.	CA stipulated	CA achieved
145	D/shala	Const of Boh to Lam road D/Shala DFt. Division	Road	20/01/2010	1.613	3.25	3.25
146	D/Shala	Const of Bhaled-Dulli-Kakra-Chamiara road, D/Shala Ft. Division	Road	02/07/2013	1.7065	3.42	3.42
147	D/Shala	Const of Airla-Jandroh road	Road	24/05/2019	1.708	3.416	0
148	D/shala	Const of Daulatpur-Jalari-Har-Kharat road	Road	20/04/2010	2.0468	4.1	4.1
149	D/shala	Const of link road from Bara Khotha to Ankhar Kohla	Road	18/10/2007	2.16	5	5
150	D/shala	Const of Kutharna to Kareri road	Road	15/02/2010	2.2577	4.5154	4.5154
151	D/shala	Const of Kareri Khas to Khari Behi road	Road	16/03/2010	2.511	5.5	5.5
152	D/shala	5MW Manjhi –II HEP,D/Shala Ft. Division	HEP	13/03/2007	2.7074	6	6
153	D/shala	Construction of 4.8 MW Manuni-II Small HEP	HEP	06/04/2011	3.0429	6.1	6.1
154	D/shala	Establishment of BSF Battalion at Banoi	Misc	06/04/2011	3.6069	7.5	7.5
155	D/shala	Const of four MW Brahl Small HEP at village Boh	HEP	27/06/2007	3.8	8	8
156	D/shala	Construcio of 3.6 MW Gaj-Garju Stage-1 SHEP	HEP	03/06/2011	3.8436	8	8
157	D/Shala	Construction of 2.00 MW Leond Small Hydro Electric Project	HEP	13/11/2015	3.9711	15.622	15.622
158	D/Shala	Construction of 5.00 MW Brahl Top SHEP	HEP	09/05/2012	4.2405	8.5	8.5
159	D/shala	Const of 1.5 MW GAJ HEP in favour of Bhu Shingar	HEP	11/03/2008	4.447	9	9
160	D/shala	Const of five MW Baner Sangam Smal HEP	HEP	13/05/2011	4.5885	10	10
161	D/Shala	Construction of Manuni (3.5 MW) Hydro Electric Project	Hydel	19/01/2017	1.417	5	5

Sr. No	Division	Name of Proposals	Category	Date of Final Approval	Area in ha.	CA stipulated	CA achieved
162	Kinnaur	Vocational Training Institute at Recong-Peo	Misc	15/01/2007	0.0473	1	0
163	Kinnaur	Const of Police Post at Karcham	Misc	20/08/2007	0.05	1	1
164	Kinnaur	Const of Bridge over Chooling Nallah	Misc	05/12/2008	0.0601	1	1
165	Kinnaur	Three MW Shyang HEP Kinnaur, Kinnaur ft. Division	HEP	15/02/2007	0.4496	1	1
166	Kinnaur	Installation of stone crusher (BRO Works only)	Misc	01/09/2009	0.475	1	0
167	Kinnaur	Const of FIS Rispa in favour of I&PH Department	Misc	13/02/2009	0.54	1.2	1.2
168	Kinnaur	Const of Border out post at Kota Dongri in favour of ITBP	Misc	10/04/2008	0.5781	1.15	1.15
169	Kinnaur	Add. Land for C/o 1000 MW Karcham Wangtoo HEP	HEP	12/07/2018	0.7609	6	0
170	Kinnaur	Addl Ft. Land for the Const of 5MW Rakchad HEP	HEP	01/10/2008	1.1783	2.5	0
171	Kinnaur	Establishment of ITBP Boarder Out Post (BOP) Chappan	Misc	25/05/2016	1.20	2.5	2.5
172	Kinnaur	Extraction of river bed minerals in favour of Shri D.R.Negi	Mining	26/07/2007	1.3819	2.79	0
173	Kinnaur	Extraction of river bed minerals in favour of Shri D.R.Negi	Mining	24/05/2019	1.3918	2.0043	0
174	Kinnaur	Construction of Rangle to Miroo road	Road	21/05/2018	1.4971	6	0
175	Kinnaur	Addl. Land for Karcham Wangtoo (approach road)	HEP	25/07/2008	1.6348	3.3	0
176	Kinnaur	Construction of 3 MW Pangi Mini HEP	HEP	19/04/2010	1.7888	3.6	0
177	Kinnaur	Const of Link road to village Thangi	Road	13/06/2008	2.015	4	4
178	Kinnaur	Const of Rukti-II Mini HEP	HEP	26/08/2009	2.2812	5	0
179	Kinnaur	Sholtu-Poonang road, Kinnaur ft. division	Road	02/02/2007	2.5585	5.12	5.12
180	Kinnaur	Const of 3.00 MW Shaung SHEP	HEP	24/12/2009	2.7004	5.5	5.5

Sr. No	Division	Name of Proposals	Category	Date of Final Approval	Area in ha.	CA stipulated	CA achieved
181	Kinnaur	Const of three MW Tangling Mini Hydro Electric Project	HEP	18/06/2007	2.7544	5.55	5.55
182	Kinnaur	Construction of 9.00 MW Rala HEP	HEP	20/10/2011	2.86	6	0
183	Kinnaur	Const of link road to village Brua	Road	10/04/2013	3.5418	7	0
184	Kinnaur	Const of 5.00 MW Brua Mini HEP Kinnaur	HEP	18/06/2007	3.7836	8	8
185	Kinnaur	M/s Panchor Wanger Homte	HEP	31/05/2013	3.8572	8	8
186	Kinnaur	Construction of Chholtu to Jani road	Road	02/07/2013	4.2017	8.5	0
187	Kinnaur	Construction of 8.00 MW Raura HEP	HEP	03/01/2011	4.2017	9	9
188	Kinnaur	Construction of four MW Panvi Mini HEP	HEP	18/06/2007	4.2381	9	9
189	Kinnaur	Construction of 4.5 MW Melan Mini HEP	HEP	18/06/2007	4.4119	9	9
190	Kinnaur	1000 MW Karcham Wangtoo HEP (add. Land)	HEP	06/07/2006	4.7053	11	11
191	Kinnaur	24 MW HEP Selti Masranag	HEP	28/05/2013	4.7564	9.5	9.5
192	Kinnaur	C/o transmission line (from Brua and Shaung HEP)	HEP	13/11/2014	4.7823	29	20
193	Kinnaur	Up-gradation of NH-22 to double lane specification	Road	30/07/2009	4.89	10	0
194	Kinnaur	Construction of Raura-II (20 MW) HEP	HEP	17/08/2012	4.8951	10	10
195	Kinnaur	Construction of Link road to Village Panvi	Road	20/10/2006	4.919	10	10
196	Kinnaur	C/o road to surge Shaft, flushing tunnel (Baspa HEP)	HEP	23/08/2013	6.719	7.35	7
197	Kinnaur	Up-gradation/widening of NH 22	Road	03/12/2010	7.2209	14.5	14.5
198	Kinnaur	GIS Pooling station Wangtoo	Other	30/07/2014	7.9108	15.8216	10
199	Kinnaur	Const of Chhappan to Shipkila road	Road	06/03/2009	9.504	19	13
200	Kinnaur	Const of Chaura to Majhgaon Rupi road	Road	03/08/2017	12.5478	31	31
201	Kinnaur	Transmission line from switch yard sorang	Tr. Line	03/08/2010	13.3445	28	28

Sr. No	Division	Name of Proposals	Category	Date of Final Approval	Area in ha.	CA stipulated	CA achieved
202	Kinnaur	100 MW Sorang Hyrdo Electric Project Kinnaur	HEP	30/10/2006	14.4885	31	9
203	Kinnaur	Dumpti Link Road (CA transferred from WildLife Sarahan)	Road	29/04/2013	16.3104	32.8566	0
204	Kinnaur	Const of Kashang Stage-II & III (130 MW) HEP	HEP	14/06/2011	17.6857	36	36
205	Kinnaur	Up-gradation/widening of NH 22 from 373/00 to 395/210	Road	03/12/2010	21.7094	44	44
206	Kinnaur	Const of 22 KV TL on 66 KV Tower from Akpa to Pooh	T/Line	28/09/2007	34.2867	69	20
207	Kinnaur	Const of Thangi Charrang Border road in favour of ITBP	Road	09/07/2010	35.64	72	66
208	Kinnaur	Const of 100 MW Tidong-I Hydro Electric Project	HEP	18/06/2008	39.0546	79	20
209	Kinnaur	C/o Transmission Line from Tidong -I HEP Power House to LILO point of Kashang-Bhaba transmission Line at Purbani	Tr. Line	22/11/2018	54.2927	109	0
210	Kinnaur	Const of T/L from Nathpa to Kashang	T/Line	14/07/2008	57.3881	115	115
211	Kinnaur	Widening /improvement of NH-22 (now NH-5) to NHDL	Road	06/11/2017	62.3604	63	63
212	Kinnaur	Const of 400 KV Tr. Line from K-W to Abdullapur	Tr. Line	21/07/2009	63.2178	127	105
213	Kinnaur	Construction of Shongtong Karcham (402 MW) HEP	HEP	14/11/2012	63.5015	128	128
214	Kinnaur	Laying of 66 Kv transmission line from Nathpa to Akpa	Tr. Line	12/08/2003	73.02	146	146
215	Kinnaur	1000 MW Karcham Wangtoo HEP	HEP	17/11/2005	167.4246	273	268
216	Kullu	Const of Water Filter unit, Storage and Distribution Tank	Misc	02/04/2008	0.0144	0.03	0.03
217	Kullu	Const of Toilets at Kothi	Misc	29/05/2012	0.0195	0.2	0.2

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218	Kullu	Const of section store cum complaint office at Darka	Misc	08/11/2010	0.028	0.5	0.5
219	Kullu	Const of Toilets at Solang	Misc	29/05/2012	0.03	0.36	0.36
220	Kullu	Const of Toilets at Marahi	Misc	29/05/2012	0.0325	0.39	0.39
221	Kullu	Const of Toilets at Rohtang	Misc	29/05/2012	0.0375	0.45	0.45
222	Kullu	Const of Govt Middle School Building at Ghandinagar	Misc	09/06/2009	0.04	0.08	0.08
223	Kullu	Link road to NH21 to Baragaon, Kullu ft. division	Road	15/02/2007	0.0429	0.09	0
224	Kullu	Construction of Primary Health Centre building at Bhutti	Misc	28/05/2013	0.0437	0.0874	0.0874
225	Kullu	Const of Primary Health Centre at Bran	Misc	08/02/2012	0.06	0.12	0.12
226	Kullu	Construction of LPG Godown at Bashing	Misc	17/06/2011	0.112	0.5	0
227	Kullu	Const of 60 Mtrs Span Minor PMT bridge at Kms 8.800 linking Manali-Sarchu road to Army transit Camp	Road	20/07/2010	0.1335	0.267	0.267
228	Kullu	Const of 21 Mtrs Span Minor PMT bridge & approaches at Kms 13.590 (kothi-II) on Manali-Sarchu road	Road	05/03/2010	0.1586	0.3172	0.3172
229	Kullu	Construction of Challah to salatry Link Road	Road	15/05/2017	0.168	0.5	0
230	Kullu	Const of store at Kahla Bihal Phatin Jinder Kothin Sari	Misc	02/04/2008	0.17	0.34	0.34
231	Kullu	Const of Police post and family quarters at Patilikahal	Misc	18/07/2012	0.1822	2.5	2
232	Kullu	Construction of Govt. Sr. Sec School Jagatsukh	Education	01/09/2012	0.2	0.4	0.4
233	Kullu	Constriction of Link road from 17 Mile to Village Rampur	Road	18/07/2017	0.2194	1	1
234	Kullu	Construction of Lift Irrigation and flow irrigation to Kharahal	I&PH	30/06/2017	0.22	0.5	0.5

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235	Kullu	Construction of Palchan –II bridge	Misc	04/03/2011	0.2253	0.4506	0.4506
236	Kullu	Construction of Bridge alongwith both side approaches at 17 mile (Gajan) over River Beas	Road	28/01/2021	0.2604	1	0
237	Kullu	Augmentation of WSS Bashing Bihal and Data Centre for Hydrology Project-II in favour of I&PH Department	Misc	05/08/2009	0.33	0.66	0
238	Kullu	One MW Chhor SHEP, Kullu Ft. Division	HEP	15/03/2007	0.3584	0.7168	0.7168
239	Kullu	Sewerage Treatment Plant at Badoh Kullu Ft. Division	Misc	31/08/2007	0.36	0.72	0.72
240	Kullu	Construction of Dhundi Bridge 224 Mtrs Span at 7.00 for approach to south portal by GREF	Road	20/09/2012	0.3782	0.7564	0
241	Kullu	Construction of Link road from Alu ground to village Kalath	Road	03/05/2017	0.3903	0.8	0.8
242	Kullu	Construction of Government High School Palchan	Misc	25/02/2015	0.399	0.8	0
243	Kullu	Construction of link road from Dam site to village Gadiara	Road	14/03/2012	0.404	0.808	0.808
244	Kullu	Construction of Gas Insulated Sub Station at Phojal	Misc.	26/02/2013	0.4285	1	1
245	Kullu	Const of 4.9 MW Baragran Small HEP	HEP	10/08/2007	0.4795	1	1
246	Kullu	Construction of 1.20 MW Kalath Small HEP	HEP	13/08/2012	0.5358	1.5	1.5
247	Kullu	Construction of 33 KV switching Station at Bhang (Palchan)	Misc	17/04/2017	0.6057	1.25	1.25
248	Kullu	Const of road from Kungi Nallah to Dunkhari Gahar Fallain, Kullu Forest Division	Road	01/02/2010	0.626	1.5	1.5
249	Kullu	Sewerage Treatment Plant at Lanka Bakar, Kullu Ft. Division	Misc	25/04/2007	0.65	1.3	0

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250	Kullu	Enhancement of capacity of Suman Sarwari HEP	HEP	29/03/2012	0.6717	1.5	1.5
251	Kullu	Manalsu Bridge-Palchan via Barua road	Road	15/06/2006	0.707	1.4142	1.4142
252	Kullu	Addl. forest land for the construction of 1.593 Kms road from Jhakri to Meha (Bihal)	Road	24/02/2011	0.7227	2	2
253	Kullu	Construction of Lower Aleo Small HEP	HEP	01/10/2014	0.7389	2.064	1.5
254	Kullu	Const. of 2.25 MW Beas HEP at Palachan, Kullu Ft. Division	HEP	19/09/2007	0.7479	1.4958	1.4958
255	Kullu	Construction of muck dumping site in Manali-III	Misc	23/05/2018	0.7682	2	0
256	Kullu	Anjani Mahadav Mandir, Kullu Ft. Division	Misc	28/03/2007	0.8287	3.5	3.5
257	Kullu	Const of Neuli to Larikot (Rogimoure) road 1499	Road	28/08/2007	0.8875	2.045	2.045
258	Kullu	Const of 1.5 MW Haripur Nallah Small HEP	HEP	02/11/2007	0.9583	2	2
259	Kullu	Dughilag-Dubkan Road Kullu Forest Division	Road	01/02/2010	0.969	2	2
260	Kullu	Construction of 1.00 MW Rujag SHEP	HEP	19/03/2012	0.9835	2	2
261	Kullu	Construction of 800 KW Pahali mini Hydro Power Project	HEP	31/08/2018	0.9919	0	2
262	Kullu	C/o Sarwari-III Small Hydro Electric Project (two MW)	HEP	15/01/2016	1.0171	2.05	0
263	Kullu	Construction of link road to village Bhanara	Road	19/06/2012	1.056	2.5	2.01
264	Kullu	Construction of 2.5 MW Khalaria HEP alongwith tr. Line	HEP	22/03/2017	1.1925	2.5	2.5
265	Kullu	Realignment of Manali-Sarchu road	Road	26/02/2010	1.195	2.39	0
266	Kullu	Kharla to Churla road Kullu Ft. Division	Road	09/05/2006	1.3	2.6	2.6
267	Kullu	Construction of Sheel 1.5 MW HEP	HEP	10/01/2020	1.3215	1.3215	0

Sr. No	Division	Name of Proposals	Category	Date of Final Approval	Area in ha.	CA stipulated	CA achieved
268	Kullu	Construction of Loran to Sarli road	Road	20/07/2012	1.358	3	3
269	Kullu	Improvement & Widening of Manali Sarchu road	Road	20/07/2012	1.4623	3	3
270	Kullu	Const of Bhekhali to Sari road Kullu Forest Division	Road	02/03/2010	1.503	3.006	0
271	Kullu	Two MW Chakshi HEP, Kullu ft. division.	HEP	28/03/2007	1.69	3.5	0
272	Kullu	Const of 4.50 MW Sarwari-II Hydro Electric Project	HEP	16/12/2008	1.8	4	4
273	Kullu	Field Firing Range at Pahnallah Kullu Ft. Division	Road	18/08/2006	1.81	3.62	3.62
274	Kullu	Construction of road from Dhara to Runga	Road	21/05/2012	1.875	3.75	3.75
275	Kullu	Const of Churla to Khanipandhe road, Kullu Forest division	Road	31/12/2009	1.883	4	4
276	Kullu	Construction of Multi-stories Car Parking and Bus Stand	Misc	18/09/2017	1.9831	3.9662	3.32
277	Kullu	Const of Fozal to Flain road Kullu Ft. Divn. 1419	Road	20/06/2007	2.0952	4.5	4.5
278	Kullu	Construction of WTP for augmentation of water Supply Scheme to Kullu Town	I&PH	18/05/2016	2.1074	4.21	4.21
279	Kullu	Construction of Small Firing range at Bandrol	Misc	22/09/2017	2.14	4.28	4.28
280	Kullu	Const of 2.5 MW Suman Sarwari Hydro Electric Project	HEP	16/09/2008	2.2	4.5	0
281	Kullu	Construction of 4.8 MW Aleo-II HEP	HEP	11/10/2011	2.2026	4.4052	0
282	Kullu	Heli sking activities in Manali & Nagar ranges	Misc	18/12/2007	2.2083	15.08	4.5
283	Kullu	Const of five MW Gramong Hydro Electric Project	HEP	25/11/2011	2.2958	5	5

Sr. No	Division	Name of Proposals	Category	Date of Final Approval	Area in ha.	CA stipulated	CA achieved
284	Kullu	Kais-Soir-Sor-Kotadhar road, Kullu ft. division	Road	18/08/2006	2.3518	4.75	4.75
285	Kullu	Const of Link road from village Shanag to village Majhach	Road	12/11/2007	2.5549	5.1098	5.1098
286	Kullu	Construction of 2.6 MW Sharan HEP Kullu Division	HEP	20/08/2007	2.5774	5.16	5.16
287	Kullu	Construction of 5.00 MW Kala Nao Top SHEP	HEP	21/01/2019	2.628	2.628	0
288	Kullu	Karal Himri road, Kullu Ft. division	Road	15/02/2007	2.7407	5	5
289	Kullu	Widening of Palchan Solang road, Kullu ft. Division	Road	02/03/2007	2.8562	5.7124	5.7124
290	Kullu	Const of 9.00 MW Fozal HEP on Fozal Nalla	HEP	16/12/2008	2.885	6	6
291	Kullu	Construction of 2.00 MW Serai SHEP	HEP	01/10/2015	2.9233	6	6
292	Kullu	Beas Kund HEP five MW	HEP	19/03/2008	2.9306	5.8612	5.8612
293	Kullu	Forest land for the establishment of camp	Road	20/07/2012	3.0195	6.1	6.1
294	Kullu	Construction of Upper Babeli to Jindor road	Road	12/12/2019	3.054	7.23	0
295	Kullu	Establishment of stone crusher and Quarry	Mining	22/11/2010	3.4	6.8	6.8
296	Kullu	Seobag-Gahar-Paharmeha road (0/00 to 7/520)	Road	13/03/2007	3.5345	7.1	7.1
297	Kullu	Construction of 4.5 MW Kestha HEP	HEP	09/05/2014	3.5739	17.5	0
298	Kullu	T/line from Baragoan Power House to Fozal Sub Station	T/Line	01/08/2013	3.6414	7.5	6.712
299	Kullu	Construction of Snow Avalanche Protection structures at various locations on approach road to south portal of RT	Misc	03/07/2015	3.8779	7.8	0
300	Kullu	Const of Nagujhor to Mashna Thach road	Road	01/02/2010	3.88	8	0
301	Kullu	Const of Dohra Nalla to Barahar road, Ft. Divn Kullu	Road	20/06/2007	3.89	7.8	7.8

Sr. No	Division	Name of Proposals	Category	Date of Final Approval	Area in ha.	CA stipulated	CA achieved
302	Kullu	Construction of Doghari Samana Tiun road	Road	08/11/2010	4.2097	8.5	8.5
303	Kullu	4.5 MW Sarbari SHEP, Ft. Division Kullu	HEP	04/04/2006	4.23	8.46	8.46
304	Kullu	Pangan Shegli Kasherri Galoon upto Nayalang road	Road	13/02/2007	4.499	9	9
305	Kullu	Const of Niyalang to Kasherri up to Galoon road	Road	07/06/2012	4.5977	9.5	9.5
306	Kullu	Improvement & widening of road from Kullu to Karon	Road	07/08/2013	4.83	9.86	9.86
307	Kullu	Const of Avalanche control structures on access road to South Portal of Rohtang Tunnel in favour of BRO	Road	19/01/2008	6.1437	12.2874	12.2874
308	Kullu	C/o Tourism Infrastructure in Rohtang Marhi and Gulaba	Misc	23/11/2015	7.425	15	15
309	Kullu	Const of 24 MW Baragaon SHEP area	HEP	07/06/2011	7.72	15.5	15.5
310	Kullu	192 MW Allain Duhangan Hydro Electric Project Addl Land 9.55 ha Forest land	HEP	08/04/2008	9.55	36.08	36.08
311	Kullu	Construction of 220 KV/DC Transmission Line	T/Line	12/07/2013	11.9611	24	24
312	Kullu	Laying of 220 KV D/C T/L fro Prini to Panarsa/Banala	HEP	15/04/2009	23	46.5	6.5
313	Kullu	Const of Rohtang Tunnel in Distt. Kullu and Lahaul Spiti	BRO	13/05/2008	40.1806	80.3612	65
314	Kunihar	Approach road to factory Site, Kunihar Ft. division	Road	24/10/2006	0.19	0.38	0
315	Kunihar	Running of already established stone crusher at Sainwala	Misc	21/04/2011	0.2819	0.6	0
316	Kunihar	Establishment of Stone Crusher at village And PO Bhumti,	Mining	28/08/2007	0.33	0.66	0.66
317	Kunihar	Construction of 1*3.15 MVA, 33/11 KV Sub-Station at Goela	HPSEB	15/09/2016	0.3386	0.7	0

Sr. No	Division	Name of Proposals	Category	Date of Final Approval	Area in ha.	CA stipulated	CA achieved
318	Kunihar	Construction of Govt. Sr. Sec School Kot Beja	Misc	16/03/2010	0.668	1.5	0
319	Kunihar	Gagal Kashyalu road, Kunihar Ft. Division	Road	24/08/2006	0.84	1.68	1.68
320	Kunihar	400 KV D/C Tr. Line (Koldam)	Tr. Line	22/04/2008	1.058	2.25	2.25
321	Kunihar	Jabal-Man-Bawasi road, Kunihar, Ft. Division	Road	02/03/2007	1.15	2.3	2.3
322	Kunihar	Link road from Joharji to Kaba Kalan road	Road	30/03/2007	1.176	2.5	0
323	Kunihar	132 KV transmission line from kharsi to bagga	Tr. Line	23/10/2009	1.3716	3	3
324	Kunihar	Const. of Link road Ghagar to Manju School	Road	16/03/2010	1.967	4	0
325	Kunihar	Shalughat Templ to Bagga road, Kunihar Ft. division	Road	23/08/2006	2.2651	5	2
326	Kunihar	Const of Rawan-Ki-Johri Dhariyana Sua road Kunihar	Road	10/08/2007	2.456	5.12	5.12
327	Kunihar	Construction of road from Danoghat Sanjha Aara Neri Plata	Road	10/10/2017	3.8423	7.685	0
328	Kunihar	Const of Chheol Khad to Jaghoon road	Road	15/02/2010	3.95	7	7
329	Kunihar	Alternative road Gujrat Ambuja Cement	Road	12/05/2006	4.06	8.12	8.12
330	Kunihar	Colony for resttlemnt of oustees	Misc	19/09/2006	4.36	10	10
331	Kunihar	Kharsi Shalughat Temple road Kunihar Ft. Division	Road	23/08/2006	6.0916	13	0
332	Kunihar	Construction of Saryanj Ghadyach Keol Snog road	Road	01/09/2006	7.1	14.2	14.2
333	Kunihar	M/S NMDC Ltd. for mining of lime stone	Mining	10/04/2015	84.36	173	0
334	Kunihar	Cement Plant at Baga, Kunihar Ft. Division	Cement Plant	29/05/2006	104.6846	210	210
335	Kunihar	Cement Project by Jaypee (Lime stone)	Cenemt Plant	02/06/2006	239.5096	479	479

Sr. No	Division	Name of Proposals	Category	Date of Final Approval	Area in ha.	CA stipulated	CA achieved
336	Nachan	Const. of Sub Market yard at Chail Chowk	Misc	14/09/2007	0.172	1	1
337	Nachan	Stone Crusher in favour of Abhishek Thakur, Nachan	Mining	06/12/2006	0.35	0.7	0.7
338	Nachan	Installation of DVOR at village Dadwas (Thachi)	Misc	13/11/2007	0.3656	1	1
339	Nachan	Construction of LWSS Charri Khad to Tandi	Irrigation	01/05/2013	0.3727	0.7454	0.7454
340	Nachan	Construction of Gosadan in village Naguram	Misc	28/03/2017	0.387	0.8	0
341	Nachan	LWSS NC/PC habitation from Sarachi, Kalahni	I&PH	21/04/2012	0.4314	0.86	0.86
342	Nachan	C/o LWSS Dadwas and its adjoining villages in GP Thachi	Irrigation	07/10/2015	0.5384	1.0768	0
343	Nachan	Construction of 1.5 MW Surah Small Hydro Electric project	HEP	08/12/2016	0.5655	1.13	0
344	Nachan	Sainj Bara Bata Seri Road, Nachan ft. division	Road	09/05/2006	0.7	1.4	1.4
345	Nachan	Const of Thachi to Dadwas road Nachan Ft. Divn.	Road	12/11/2007	0.77	2	2
346	Nachan	Construction of Lift Water Supply Scheme Kaligarh Bara	I&PH	09/08/2012	0.849	1.75	1.75
347	Nachan	Const of 3.5 MW Chachiot SHEP	HEP	26/05/2016	1.2228	2.5	0
348	Nachan	Const of 1.50 MW Grauhan HEP	HEP	14/05/2007	1.602	3.25	3.25
349	Nachan	Jachh-Lot via Jaryad road, Nachan ft. division	Road	09/05/2006	1.73	3.46	3.46
350	Nachan	Construction of Sainj to Kasan road Km 0/0 to 5/00	Road	10/02/2010	1.92	3.84	3.84
351	Nachan	Const of Motorable road from Jarol to Jughandh road	Road	21/04/2011	2.8001	5.6	5.6

Sr. No	Division	Name of Proposals	Category	Date of Final Approval	Area in ha.	CA stipulated	CA achieved
352	Nachan	Const of Motorable road from Chakudhar to Chiuni	Road	04/12/2007	2.93	5.86	5.86
353	Nachan	Const of Tandi to Nandi road, Nachan Ft. divn.	Road	18/12/2007	3.46	6.92	6.92
354	Nachan	Diversion of 3.98 ha const of Kuklah to Bagi road	Road	05/05/2010	3.98	8	8
355	Nachan	Basan to Somgad road, Nachan Forest Division	Road	12/11/2007	4.04	8.08	8.08
356	Nachan	Const of Thalout to Panjan road Nachan Ft. Division 1224	Road	25/03/2008	4.4343	8.8886	8.8886
357	Nachan	Const of Thunag-Kelti road, Nachan Ft. Division 1163	Road	07/03/2008	4.7	10	10
358	Nachan	Moviseri Champaran road, Ft. Division Nachan	Road	16/06/2006	4.96	10	10
359	Nachan	Const of Bhakli to Khola Nal Road Nachan Forest division	Road	07/12/2010	7.89	16	16
360	Nachan	Const of Bounchhari Kandha road (Kms.0/0-15/130)	Road	11/05/2010	8.71	18	18
361	Nachan	Laying of 220 KV D/C T/L from Prini to Nalagarh	Tr. Line	15/05/2009	24.155	48.5	48.5
362	Nachan	Laying of Tr. line from Parbati-II of NHPC to Koldam HEP	T/Line	30/11/2012	40.508	81	81
363	Seraj	Const of Tipadhar to Chanon road	Road	07/12/2007	0.24	0.5	0.5
364	Seraj	Const of Thatibar-Sehali-Jauri road	Road	07/12/2007	0.45	1	1
365	Seraj	M/S Gargacharya Stone Crusher for stone Quarry	Mining	19/06/2012	0.9829	2	2
366	Seraj	Construction of Gulahdhar to Rambi road	Road	19/07/2012	1.668	3.336	3.336
367	Seraj	Const of Link road from Bahu to Bachhut road	Road	12/12/2007	1.686	3.37	3.37
368	Seraj	Banjar-Khabal road, Seraj ft. division	Road	07/12/2006	1.89	4	4
369	Seraj	Const of Banjar Dimber Chahri road	Road	17/04/2008	1.91	4	4

Sr. No	Division	Name of Proposals	Category	Date of Final Approval	Area in ha.	CA stipulated	CA achieved
370	Seraj	Construction of Bihar to Kothi Chahni road	Road	28/06/2013	2.0400	4.08	4.08
371	Seraj	Construction of Murari Mata Stone Crusher for stone Quarry	Mining	26/06/2018	2.4	2.4	0
372	Seraj	Const of Jibhi to Tandi road	Road	26/02/2010	2.5447	5.0894	5.0894
373	Seraj	Construction of Sidhwan (Tipudhar) to Thanicher road	Road	28/12/2015	2.576	5.152	5.152
374	Seraj	Salwar-Kanoon road, Seraj ft. division	Road	23/06/2006	2.686	5.4	5.4
375	Seraj	Construction of Chalain to Devgarh road	Road	01/03/2019	4.227	8.5	0
376	Seraj	Const of Jibhi Seraj road within the jurisdiction of Seraj Ft. Division	Road	13/06/2012	4.316	8.632	8.632
377	Seraj	Const of Ghiagi to Sajwar road	Road	20/04/2010	4.337	8.674	8.674
378	Seraj	Sapagni Kanda road, Seraj Ft. Division 950	Road	30/05/2006	4.786	9.572	9.572
379	Seraj	Const of Naglari-Bandal-Sharchi road	Road	05/03/2010	5.76	11.52	11.52
380	Seraj	Laying of 400 KV D/C Parvati-II Parvati-III Tr.line	HEP	12/01/2011	6.5115	13.023	13.023
381	Seraj	Construction of Dehuri-Shanad-Shrikot road	Road	12/07/2017	6.9528	13.9056	8.4756
382	Seraj	22 KV D/C transmission Line from Charor to Banala	T/Line	30/01/2017	12.62	25.5	25.5
383	Seraj	Laying of Tr.line from Parbati-II of NHPC to Koldam HEP	T/Line	30/11/2012	75.996	152	152

Appendix 4.2

(Paragraph 4.2.2)

Cost escalation due to not carrying out of Compensatory Afforestation within stipulated time

Sr. No.	Division	Name of Proposals	Category	Date of Final Approval	Area in ha.	CA stipulated	Delay in years	Funds deposited for CA and maintenance
1	Bharmour	Construction of Motorable road from Bajol to Guwari	Road	26/10/2018	2.62	5.5	0.430137	9,82,080
2	Bharmour	Construction of Urai to Ghator road	Road	18/12/2018	3.33	13.32	0.284932	21,96,984
3	Bharmour	Const of Harsar to Chobia road	Road	18/10/2018	4.8352	29.34	0.452055	40,21,181
4	Chamba	C/o Model School Building at GSSS Bharian-Kothi	Misc	22/09/2017	1.2	2.5	1.523288	2,04,750
5	Chamba	Chanju-II Hydro Electric Project	HEP	15/01/2018	21.0557	21.0557	1.208219	59,21,849
6	Chopal	RCC Bridge on Chopal Jhiknipul road	Road	11/08/2015	0.10	1	3.641096	79,034
7	Chopal	Const of Chayali to Lower Devat road	Road	01/09/2007	0.225	1.1	11.58904	79,534
8	Chopal	Const of Tarapur to Shanag road Chopal Ft. Division	Road	25/03/2008	0.6	1.5	11.02466	90,557
9	Chopal	Construction of Sub Station at Chopal (Lasta-Dhar)	Misc	27/07/2012	0.6254	1.5	6.682192	1,06,781
10	Chopal	Rinjet deya road	Road	13/11/2006	0.8	2	12.38904	91,638
11	Chopal	Nerwa to Obtawa road	Road	24/10/2006	1.02	2	12.44384	1,09,475
12	Chopal	Timvi-Lachog road Chopal Ft. Division.	Road	24/10/2006	1.2	2.5	12.44384	1,20,919
13	Chopal	Pehlog to Makrog road Ft. divn Chopal	Road	15/02/2007	1.326	3	12.13151	1,05,457
14	Chopal	Construction of Link Road Jangla to Harijan Basti Dewat	Road	08/02/2019	1.6071	3.2142	0.142466	5,99,209
15	Chopal	Basara-Chanjan road, Chopal Ft. division	Road	01/11/2006	2.04	4.5	12.42192	2,53,621
16	Chopal	Const of Nakora-Khadar Road Chopal Ft. Division	Road	05/11/2007	2.1	4.5	11.41096	3,80,878
17	Chopal	Kuthardhar Mannu road Chopal Ft. Division	Road	01/09/2006	2.2	4.5	12.58904	1,75,486
18	Chopal	Const of Kimachandrawali-Bijmal road	Road	21/06/2007	2.385	2.5	11.7863	2,53,621
19	Chopal	Const of Ranvi to Pauria road Chopal Ft. Division	Road	06/11/2007	2.84	6	11.40822	3,58,737
20	Chopal	Belag-Khokha road Chopal Ft. Division	Road	06/10/2006	2.859	6	12.49315	2,77,178
21	Chopal	Construction of Shalvi HEP 4.75 MW	HEP	27/09/2012	3.4198	7	6.512329	7,47,238
22	Chopal	Const of Mannu to Irra Road Chopal Ft. Divn. 1355	Road	25/03/2008	3.55	8	11.02466	3,96,080
23	Chopal	Const of Mundochi to Navi Road Chopal	Road	14/03/2008	3.9	8	11.05479	5,15,500
24	Chopal	Const of Ranvi to Chatta Dhar Road	Road	05/11/2007	4.08	9	11.41096	4,64,000

Sr. No.	Division	Name of Proposals	Category	Date of Final Approval	Area in ha.	CA stipulated	Delay in years	Funds deposited for CA and maintenance
25	Chopal	Const of road Mashrain to Panchyat Headquarter Pouria	Road	05/11/2007	4.32	9	11.41096	5,67,712
26	D/Shala	Construction of Link Road from Indru to Cholla	Road	06/05/2017	0.3643	0.7286	1.90411	9,296
27	D/Shala	Construction of Link Road from Morchh to Gargoon	Road	06/05/2017	0.9012	2	1.90411	37,185
28	Kinnaur	Vocational Training Institute at Recong-Peo	Misc	15/01/2007	0.0473	1	12.21644	47,745
29	Kinnaur	Installation of stone crusher (BRO Works only)	Misc	01/09/2009	0.475	1	9.586301	2,46,900
30	Kinnaur	Add. Land for C/o 1000 MW Karcham Wangtoo HEP	HEP	12/07/2018	0.7609	6	0.720548	8,06,910
31	Kinnaur	Extraction of river bed minerals in favour of Shri D.R.Negi	Mining	26/07/2007	1.3819	2.79	11.69041	4,33,560
32	Kinnaur	Construction of Rangle to Miroo road	Road	21/05/2018	1.4971	6	0.863014	8,06,910
33	Kinnaur	Addl. Land for Karcham Wangtoo (approach road)	HEP	25/07/2008	1.6348	3.3	10.69041	3,37,920
34	Kinnaur	Construction of 3 MW Pangi Mini HEP	HEP	19/04/2010	1.7888	3.6	8.956164	3,98,664
35	Kinnaur	Const of Rukti-II Mini HEP	HEP	26/08/2009	2.2812	5	9.60274	5,53,700
36	Kinnaur	Construction of 9.00 MW Rala HEP	HEP	20/10/2011	2.86	6	7.452055	6,63,300
37	Kinnaur	Const of link road to village Brua	Road	10/04/2013	3.5418	7	5.978082	7,74,200
38	Kinnaur	Construction of Chholtu to Jani Road	Road	02/07/2013	4.2017	8.5	5.750685	8,70,400
39	Kinnaur	Up-gradation of NH-22 to double lane specification	Road	30/07/2009	4.89	10	9.676712	11,07,400
40	Kinnaur	C/o Transmission Line from Tidong -I HEP Power House to LILO point of Kashang-Bhaba transmission Line at Purbani	Tr. Line	22/11/2018	54.2927	109	0.356164	2,09,94,490
41	Kullu	Link road to NH21 to Baragaon, Kullu ft. division.	Road	15/02/2007	0.0429	0.09	12.13151	4,336
42	Kullu	Construction of LPG Godown at Bashing	Misc	17/06/2011	0.112	0.5	7.794521	46,762
43	Kullu	Construction of Challah to salatry Link Road	Road	15/05/2017	0.168	0.5	1.879452	78,453
44	Kullu	Augmentation of WSS Bashing Bihal and Data Centre for Hydrology Project-II in favour of I&PH Department	Misc	05/08/2009	0.33	0.66	9.660274	47,440
45	Kullu	Construction of Dhundi Bridge 224 Mtrs Span at 7.00 for approach to south portal by GREF	Road	20/09/2012	0.3782	0.7564	6.531507	59,756
46	Kullu	Construction of Government High School Palchan	Misc	25/02/2015	0.399	0.8	4.09863	87,304

Sr. No.	Division	Name of Proposals	Category	Date of Final Approval	Area in ha.	CA stipulated	Delay in years	Funds deposited for CA and maintenance
47	Kullu	Sewerage Treatment Plant at Lanka Bakar, Kullu Ft. Division	Misc	25/04/2007	0.65	1.3	11.94247	88,221
48	Kullu	Construction of muck dumping site in Manali-III	Misc	23/05/2018	0.7682	2	0.857534	1,87,081
49	Kullu	C/o Sarwari-III Small Hydro Electric Project (two MW)	HEP	15/01/2016	1.0171	2.05	3.210959	3,03,788
50	Kullu	Realignment of Manali-Sarchu road	Road	26/02/2010	1.195	2.39	9.09863	1,88,811
51	Kullu	Const of Bhekhali to Sari Road Kullu Forest Divn.	Road	02/03/2010	1.503	3.006	9.087671	2,37,000
52	Kullu	Const of 2.5 MW Suman Sarwari Hydro Electric Project	HEP	16/09/2008	2.2	4.5	10.54521	4,45,089
53	Kullu	Construction of 4.8 MW Aleo-II HEP	HEP	11/10/2011	2.2026	4.4052	7.476712	4,20,989
54	Kullu	Construction of 4.5 MW Kestha HEP	HEP	09/05/2014	3.5739	17.5	4.89863	19,09,800
55	Kullu	Construction of Snow Avalanche Protection structures at various locations on approach road to south portal of RT	Misc	03/07/2015	3.8779	7.8	3.747945	4,23,390
56	Kullu	Const of Nagujhor to Mashna Thach road	Road	01/02/2010	3.88	8	9.167123	6,32,000
57	Kunihar	Approach road to factory Site, Kunihar Ft. division	Road	24/10/2006	0.19	0.38	12.44384	5,818
58	Kunihar	Running of already established stone crusher at Sainwala	Misc	21/04/2011	0.2819	0.6	7.950685	67,954
59	Kunihar	Construction of 1*3.15 MVA, 33/11 KV Sub-Station at Goela	HPSEB	15/09/2016	0.3386	0.7	2.542466	1,34,735
60	Kunihar	Construction of Govt. Sr. Sec School Kot Beja	Misc	16/03/2010	0.668	1.5	9.049315	1,69,884
61	Kunihar	Const. of Link Road Ghagar to Manju School	Road	16/03/2010	1.967	4	9.049315	2,39,500
62	Kunihar	Construction of road from Danoghat Sanjha Aara Neri Plata	Road	10/10/2017	3.8423	7.685	1.473973	14,91,995
63	Kunihar	M/S NMDC Ltd. for mining of limestone	Mining	10/04/2015	84.36	173	3.978082	1,10,03,480
64	Nachan	Construction of Gosadan in village Naguram	Misc	28/03/2017	0.387	0.8	2.010959	97,016
65	Nachan	C/o LWSS Dadwas and its adjoining villages in GP Thachi	Irrigation	07/10/2015	0.5384	1.0768	3.484932	2,87,019

Sr. No.	Division	Name of Proposals	Category	Date of Final Approval	Area in ha.	CA stipulated	Delay in years	Funds deposited for CA and maintenance
66	Nachan	Construction of 1.5 MW Surah Small Hydro Electric project	HEP	08/12/2016	0.5655	1.13	2.312329	1,75,582
67	Nachan	Const of 3.5 MW Chachiot SHEP	HEP	26/05/2016	1.2228	2.5	2.849315	1,28,100
68	Seraj	Construction of Murari Mata Stone Crusher for stone Quarry	Mining	26/06/2018	2.4	2.4	0.764384	3,92,832
69	Seraj	Construction of Chala in to Devgarh road	Road	01/03/2019	4.227	8.5	0.084932	13,60,842
Total funds deposited for CA and maintenance								6,79,03,056
Funds required to carry out CA and maintenance against 69 cases over an area of 591 Ha (Tribal - 217 Ha, Non Tribal - 374 Ha)								15,50,90,218
Cost escalation due to non carrying out of compensatory afforestation within stipulated time								8,71,87,162

Appendix 4.3

(Paragraph 4.2.3)

Details of delay in execution of Compensatory Afforestation in 194 cases

Sr. No	Division	Name of Proposals.	Category	Date of Final Approval	Area in ha.	CA achieved	CA and maintenance	delay in years	Expenditure on plantation and maintenance	Funds required for balance maintenance	Excess expenditure
1	Chopal	Rohana/ Gumma to Bour road	Road	19/08/2014	9.2621	18.5	1708700	0.04	1836532	868298	127832
2	Kullu	Improvement & widening of road from Kullu to Karon	Road	07/08/2013	4.83	9.86	1110200	0.07	922857	370223	-187343
3	Chamba	Extraction of Slates in Mauza TUR	Mining	23/06/2010	0.16	0.5	44141	0.19	43107	6571	-1034
4	Chamba	Const of 2 MW Dikleri small HEP at Sahoo	HEP	23/06/2010	1.9321	4	353130	0.19	344856	52568	-8274
5	D/shala	Widening/Improvement of existing Matour-D/shala road	Road	16/06/2011	1.08	2.2	173800	0.21	201436	49564	27636
6	Chamba	Const of 36 MW Chanju-I HEP	HEP	15/06/2011	34.697	69.5	7096506	0.21	6256599	1378026	-839907
7	Seraj	Const of Jibhi Seraj road within the jurisdiction of Seraj Ft.	Road	13/06/2012	4.316	8.632	769133	0.22	791114	248489	21981
8	Bharmour	Five MW Kuwarsi HEP	Road	07/06/2012	1.8525	4	636576	0.23	438808	141828	-197768
9	Kullu	Const of 24 MW Baragaon SHEP area	HEP	07/06/2011	7.72	15.5	1224488	0.24	1419211	349200	194723
10	Bharmour	Const of Pilli to Sawai road	Road	04/06/2012	3.5668	7.5	1070159	0.24	822765	265928	-247394
11	Kinnaur	24 MW HEP Selti Masranag	HEP	28/05/2013	4.7564	9.5	2264160	0.26	889162	356706	-1374998
12	Kullu	Construction of Primary Health Centre building at Bhutti	Misc	28/05/2013	0.0437	0.0874	7668.731	0.26	8180	3282	512

Sr. No	Division	Name of Proposals.	Category	Date of Final Approval	Area in ha.	CA achieved	CA and maintenance	delay in years	Expenditure on plantation and maintenance	Funds required for balance maintenance	Excess expenditure
13	Chopal	Const of Kupvi to Mashot road Chopal Forest Division.	Road	16/05/2011	4.98	10	1624000	0.30	915620	225290	-708380
14	D/shala	Const of five MW Baner Sangam Smal HEP	HEP	13/05/2011	4.5885	10	819940	0.30	915620	225290	95680
15	D/Shala	Construction of 5.00 MW Brahl Top SHEP	HEP	09/05/2012	4.2405	8.5	778209	0.31	779017	244690	808
16	Bharmour	Construction of Kuwarsi-II SHEP(5MW)	HEP	09/05/2014	3.3401	7	1249394	0.32	830662	404670	-418732
17	Chamba	Office of Assistant Environmental Engineer at Sultanpur	Misc	27/04/2012	0.084929	0.168	17154	0.35	15397	4836	-1757
18	Nachan	Const of Motorable road from Jarol to Jughandh road	Road	21/04/2011	2.8001	5.6	229166	0.36	512747	126162	283581
19	D/shala	Construction of 4.8 MW Manuni-II Small HEP	HEP	06/04/2011	3.0429	6.1	497150	0.41	558528	137427	61378
20	D/shala	Establishment of BSF Battalion at Banoi	Misc	06/04/2011	3.6069	7.5	693735	0.41	686715	168968	-7020
21	D/shala	Const of Kareri Khas to Khari Behi road	Road	16/03/2010	2.511	5.5	434500	0.46	474177	72281	39677
22	Seraj	Const of Naglari-Bandal-Sharchi road	Road	05/03/2010	5.76	11.52	687919	0.49	993185	151396	305266
23	Chamba	Construction of Sal-II (three MW) HEP	HEP	02/03/2012	2.6947	6	612648	0.50	549894	172722	-62754
24	Kullu	Construction of Gas Insulated Sub Station at Phojal	Misc.	26/02/2013	0.4285	1	103439	0.51	93596	37548	-9843
25	Kullu	Addl. forest land for the construction of 1.593 Kms road from Jhakri to Meha (Bihal)	Road	24/02/2011	0.7227	2	175825	0.52	183124	45058	7299
26	Bharmour	Const of Dalli to Sahan road (Kms 0/0 to 6/780).	Road	15/02/2010	2.71	5.5	635961	0.54	576758	89029	-59204

Sr. No	Division	Name of Proposals.	Category	Date of Final Approval	Area in ha.	CA achieved	CA and maintenance	delay in years	Expenditure on plantation and maintenance	Funds required for balance maintenance	Excess expenditure
27	Chamba	Manimahesh Stone crusher at Mauza Sultanpur	Mining	13/02/2009	0.34	1	20800	0.55	72094	6258	51294
28	Bharmour	240 MW Kuther HEP	HEP	11/01/2013	61.4083	123	19393669	0.64	13618505	4713461	-5775164
29	Bharmour	Const of Dibri-Aura road Bharmour Ft. Divn.	Road	29/12/2009	2.1408	4.5	479531	0.67	471893	72842	-7639
30	Nachan	Const of Bhakli to Khola Nal Road Nachan Forest division	Road	07/12/2010	7.89	16	601600	0.73	1464992	360464	863392
31	Kullu	C/o Tourism Infrastructure in Rohtang Marhi and Gulaba	Misc	23/11/2015	7.425	15	1874250	0.77	1715580	1013790	-158670
32	Kinnaur	Widening /improvement of NH-22 (now NH-5) to NHDL	Road	06/11/2017	62.3604	63	28548450	0.82	8179227	8493219	-20369223
33	Bharmour	Construction of Bajoli Holi HEP (180 MW)	HEP	20/10/2012	75.304	151	19529804	0.86	16907470	6983448	-2622334
34	Chamba	Rajera to Kartar (Jalandhar) transmission line	T/ Line	22/09/2010	32	65	5135000	0.94	5951530	1464385	816530
35	Kullu	Construction of Small Firing range at Bandrol	Misc	22/09/2017	2.14	4.28	581431	0.94	468335	455319	-113096
36	D/shala	Const of 33/11 KV Sub Station at Tota Rani	Misc.	09/09/2008	0.159	0.5	29211	0.98	36047	3129	6836
37	Kullu	Construction of Govt. Sr. Sec School Jagatsukh	Education	01/09/2012	0.2	0.4	39576	1.00	37438	15019	-2138
38	Chamba	Construction of Kiri-Banjul road	Road	22/08/2014	2.21	4.5	685500	1.03	510426	256266	-175074
39	Chopal	Const of 2.MW Hamal Small HEP	HEP	11/08/2009	2.999	6	523697	1.06	517284	78852	-6413
40	Kinnaur	Const of Chaura to Majhgaon Rupi road	Road	03/08/2017	12.5478	31	7017470	1.08	4024699	4179203	-2992771
41	Bharmour	Const of Nayagram to Bajol road	Road	21/07/2009	4.8072	10	1156256	1.12	1048650	161870	-107606

Sr. No	Division	Name of Proposals.	Category	Date of Final Approval	Area in ha.	CA achieved	CA and maintenance	delay in years	Expenditure on plantation and maintenance	Funds required for balance maintenance	Excess expenditure
42	Kullu	Construction of Loran to Sarli road	Road	20/07/2012	1.358	3	280619	1.12	280788	112644	169
43	Kullu	Constriction of Link road from 17 Mile to Village Rampur	Road	18/07/2017	0.2194	1	103389	1.12	109424	106383	6035
44	Bharmour	Const of Link road to village Kuthed	Road	10/07/2009	1.6509	3.5	404490	1.15	367028	56655	-37463
45	D/shala	Const of link road from Sudher to Dhar	Road	05/07/2011	0.3375	0.675	369505	1.16	61863	19431	-307642
46	Kullu	Construction of Lift Irrigation and flow irrigation to Kharahal	I&PH	30/06/2017	0.22	0.5	49144	1.17	54712	53192	5568
47	Chopal	Const of Naura to Kulag road, Chopal forest division.	Road	24/06/2011	1.476	9	543336	1.19	824841	259083	281505
48	Seraj	M/S Gargacharya Stone Crusher for stone Quarry	Mining	19/06/2012	0.9829	2	158807	1.20	187192	75096	28385
49	D/shala	Construcio of 3.6 MW Gaj-Garju Stage-1 SHEP	HEP	03/06/2011	3.8436	8	652000	1.25	733192	230296	81192
50	Kullu	Const of Toilets at Solang	Misc	29/05/2012	0.03	0.36	24390	1.26	33695	13517	9305
51	Kullu	Const of Toilets at Marahi	Misc	29/05/2012	0.0325	0.39	26422	1.26	36502	14644	10080
52	Kullu	Const of Toilets at Rohtang	Misc	29/05/2012	0.0375	0.45	30487	1.26	42118	16897	11631
53	Chopal	Const of Dhabbas Baggar road	Road	16/05/2011	2.163	13.5	876132	1.30	1237262	388625	361130
54	Chopal	Const of Sajnalla-Reuni-Lhangra road	Road	13/05/2011	2.115	13.5	995079	1.30	1237262	388625	242183
55	D/shala	Link road to village Diayara	Road	12/05/2008	0.5171	1.02	60933	1.30	73536	6383	12603
56	Nachan	Const of Bounchhari Kandha road (Kms.0/0-15/130)	Road	11/05/2010	8.71	18	674820	1.31	1648116	405522	973296

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57	Nachan	Diversion of 3.98 ha const of Kuklah to Bagi road	Road	05/05/2010	3.98	8	433325	1.33	732496	180232	299171
58	Chopal	Const of Sarkali to kiari Shallan road	Road	21/04/2011	2.868	18	1398819	1.36	1649682	518166	250863
59	D/shala	Const of Daulatpur-Jalari-Har-Kharat road	Road	20/04/2010	2.0468	4.1	197834	1.37	375404	92369	177570
60	Chopal	Const of Batera to Kandal road	Road	18/04/2011	2.184	12	526455	1.37	1099788	345444	573333
61	D/shala	Const of Thakurdwara to Badi Behi road	Road	17/04/2008	1.607	3.5	158497	1.37	252329	21903	93832
62	Chamba	Const of Devidehra to Bakatpur road	Road	16/04/2008	1.67	4	219756	1.38	288376	25032	68620
63	Kullu	Enhancement of capacity of Suman Sarwari HEP	HEP	29/03/2012	0.6717	1.5	140430	1.42	140394	56322	-36
64	Chamba	Kolka –Jatkari road, Chamba Forest division.	Road	25/03/2008	4.94	10	465728	1.44	720940	62580	255212
65	Kullu	Construction of 2.5 MW Khalara HEP alongwith tr. Line	HEP	22/03/2017	1.1925	2.5	331495	1.45	273560	265958	-57935
66	Chopal	Const of 5MW Sainj Small HEP (Theog and Chopal)	HEP	19/03/2008	3.39	7	415137	1.45	504658	43806	89521
67	Kullu	Construction of 1.00 MW Rujag SHEP	HEP	19/03/2012	0.9835	2	185844	1.45	187192	75096	1348
68	Chamba	Const of Bhanera to Kolka road, Chamba	Road	17/03/2008	2.48	5	278764	1.46	360470	31290	81706
69	Chamba	Const of Dunali to Brehni road Chamba	Road	17/03/2008	3.402	7	448177	1.46	504658	43806	56481
70	Kullu	Construction of link road from Dam site to village Gadiara	Road	14/03/2012	0.404	0.808	75584.02	1.47	75626	30339	42
71	D/shala	Five MW Iku-II Small HEP D/Shala Division.	HEP	11/03/2008	0.15	0.5	460327	1.47	36047	3129	-424280

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72	D/shala	Const of Kutharna to Kareri road	Road	15/02/2010	2.2577	4.5154	356717	1.54	413439	101727	56722
73	Nachan	Construction of Sainj to Kasan road Km 0/0 to 5/00	Road	10/02/2010	1.92	3.84	157874	1.56	351598	86511	193724
74	D/shala	construction of Rirakmar to Ghatarda road	Road	01/02/2011	1.201	2.4	195601	1.58	219958	69089	24357
75	D/shala	Const of link road from Salli to Kanol D/Shala Ft. Divn.	Road	07/12/2007	0.7162	1.5	87635	1.73	108141	9387	20506
76	Kullu	Const of five MW Gramong Hydro Electric Project	HEP	25/11/2011	2.2958	5	467765	1.77	467980	187740	215
77	D/shala	Const of Kufri-Patialkar-Sarathana-Rounkar road	Road	18/10/2007	0.591	1.2	70108	1.87	86513	7510	16405
78	Chamba	Construction of Bakani to Kalwara road	Road	13/10/2010	4.75	9.5	970000	1.88	819033	124849	-150967
79	D/shala	Const of Darnu-Touhu-Bangrota road D/Shala	Road	08/10/2010	0.984	2	109600	1.90	183298	57574	73698
80	D/shala	Improvement and widening of existing Gagal Chatru road	Road	31/08/2010	0.7305	1.5	82200	2.00	137474	43181	55274
81	D/shala	Const of Satobari-Barnet road	Road	20/08/2007	1.2413	2.5	108916	2.03	180235	15645	71319
82	Chamba	Addl Forest land for muck disposal sites (Chamera-III)	HEP	09/07/2009	2.83	6	529695	2.15	517284	78852	-12411
83	Bharmour	Const of 4.50 MW Kurhed Small HEP	HEP	11/06/2008	6.4347	13	1127153	2.22	1363245	210431	236092
84	Chopal	Const of Taranh-Banah road	Road	01/06/2007	4.95	10	682218	2.25	720940	62580	38722
85	Kullu	Const of Toilets at Kothi	Misc	29/05/2012	0.0195	0.2	15843	2.26	19854	9387	4011
86	Kullu	Construction of WTP for augmentation of water	I&PH	18/05/2016	2.1074	4.21	359534	2.29	460675	447872	101141

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		Supply Scheme to Kullu Town									
87	Kunihar	400 KV D/C Tr. Line (Koldam)	Tr. Line	22/04/2008	1.058	2.25	116400	2.36	193982	29570	77582
88	Seraj	Const of Ghiagi to Sajwar road	Road	20/04/2010	4.337	8.674	517968	2.37	794963	249698	276995
89	Chamba	Const of Kiani-Mauwa-Makolsu road	Road	11/04/2008	1.72	3.5	163045	2.39	301749	45997	138704
90	Kullu	Const of store at Kahla Bihal Phatin Jinder Kothin Sari	Misc	02/04/2008	0.17	0.34	11933	2.42	29313	4468	17380
91	Chamba	Mohri-Nallah Kuthar road	Road	25/03/2008	1.672	3.5	218081	2.44	301749	45997	83668
92	D/shala	Parking near Narrowji Complex at Macloedgang	Misc	13/03/2007	0.4443	1	58423	2.47	72094	6258	13671
93	D/shala	Const of 1.5 MW GAJ HEP in favour of Bhu Shingar	HEP	11/03/2008	4.447	9	422402	2.48	775926	118278	353524
94	Seraj	Const of Jibhi to Tandi road	Road	26/02/2010	2.5447	5.0894	402193	2.51	466438	146509	64245
95	D/shala	Parking near Bhagsunag road at Macloedgang,	Misc.	13/02/2007	0.1275	0.3	19037	2.55	21628	1877	2591
96	D/shala	Parking opposite Hotel Shahiba Macloedgang	Misc	13/02/2007	0.45	1	58323	2.55	72094	6258	13771
97	Seraj	Laying of 400 KV D/C Parvati-II Parvati-III Tr.line	HEP	12/01/2011	6.5115	13.023	1243655	2.64	1218901	488988	-24754
98	Kullu	Establishment of stone crusher and Quarry	Mining	22/11/2010	3.4	6.8	537200	2.78	636453	255326	99253
99	Kullu	Const of section store cum complaint office at Darka	Misc	08/11/2010	0.028	0.5	38291	2.81	46798	18774	8507
100	Kullu	Construction of Doghari Samana Tiun road	Road	08/11/2010	4.2097	8.5	671500	2.81	795566	319158	124066

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101	D/shala	Const of link road from Bara Khotha to Ankhar Kohla	Road	18/10/2007	2.16	5	389801	2.87	431070	65710	41269
102	Bharmour	Const of Suinr HEP, Bharmour Ft. division.	HEP	28/09/2007	1.0315	2.5	160727	2.93	262163	40468	101436
103	Kullu	Const of Neuli to Larikot (Rogimoure) road.1499	Road	28/08/2007	0.8875	2.045	132191	3.01	176308	26875	44117
104	Kunihar	Establishment of Stone Crusher at village And PO Bhumti,	Mining	28/08/2007	0.33	0.66	35453	3.01	56901	8674	21448
105	Kullu	Construction of 1.20 MW Kalath Small HEP	HEP	13/08/2012	0.5358	1.5	151829	3.05	170142	85422	18313
106	Kullu	Const of 60 Mtrs Span Minor PMT bridge at Kms 8.800 linking Manali-Sarchu road to Army transit Camp	Road	20/07/2010	0.1335	0.267	21093	3.12	24990	10025	3897
107	Kullu	Improvement & Widening of Manali Sarchu road	Road	20/07/2012	1.4623	3	280620	3.12	340284	170844	59664
108	Kullu	Forest land for the establishment of camp	Road	20/07/2012	3.0195	6.1	570593	3.12	691911	347383	121318
109	D/shala	Const of four MW Brahl Small HEP at village Boh	HEP	27/06/2007	3.8	8	504692	3.18	689712	105136	185020
110	Kullu	Const of Dohra Nalla to Barahar road, Ft. Divn Kullu.	Road	20/06/2007	3.89	7.8	613080	3.20	672469	102508	59389
111	Nachan	Laying of 220 KV D/C T/L from Prini to Nalagarh	Tr. Line	15/05/2009	24.155	48.5	4219500	3.30	4444977	1396170	225477
112	Kullu	Kharla to Churla road Kullu fty. Division.	Road	09/05/2006	1.3	2.6	142629	3.32	187444	16271	44815
113	Chamba	Const of Rakh to Dhanara road	Road	25/03/2008	2.49	7	384681	3.44	603498	91994	218817

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114	Nachan	Const of Thalout to Panjan road Nachan Ft. Divn..1224	Road	25/03/2008	4.4343	8.8886	311289	3.44	813858	200251	502569
115	D/shala	5MW Manjhi –II HEP, D/Shala Ft. divn.	HEP	13/03/2007	2.7074	6	234733	3.47	517284	78852	282551
116	Nachan	Const of Thunag-Kelti road, Nachan Ft. Divn.1163	Road	07/03/2008	4.7	10	391200	3.49	915620	225290	524420
117	Kullu	Const of 21 Mtrs Span Minor PMT bridge & approaches at Kms 13.590(kothi-II) on Manali-Sarchu road	Road	05/03/2010	0.1586	0.3172	25058	3.49	29689	11910	4631
118	Chopal	Kupvi-Bhallu-Dhotali road	Road	02/02/2007	7.57	15	399988	3.58	1293210	197130	893222
119	Kullu	Const of road from Kungi Nallah to Dunkhari Gahar Fallain, Kullu Forest Division.	Road	01/02/2010	0.626	1.5	139238	3.58	140394	56322	1156
120	Kullu	Dughilag-Dubkan Road Kullu Forest Division.	Road	01/02/2010	0.969	2	394300	3.58	187192	75096	-207108
121	Chamba	Five MW Dunali SHEP, Chamba Ft.Division.	HEP	15/01/2007	0.959	2	70200	3.63	172428	26284	102228
122	Kullu	Const of Churla to Khanipandhe road, Kullu Forest division.	Road	31/12/2009	1.883	4	316000	3.67	374384	150192	58384
123	Nachan	Const of Motorable road from Chakudhar to Chiuni	Road	04/12/2007	2.93	5.86	240921	3.75	536553	132020	295632
124	Nachan	Installation of DVOR at village Dadwas (Thachi)	Misc	13/11/2007	0.3656	1	32600	3.80	91562	22529	58962
125	Nachan	Const of Thachi to Dadwas road Nachan Ft. Divn.	Road	12/11/2007	0.77	2	80440	3.81	183124	45058	102684

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126	Nachan	Basan to Somgad road, Nachan Forest Division.	Road	12/11/2007	4.04	8.08	328129	3.81	739821	182034	411692
127	D/shala	Const of link road from Harnera to Challian	Road	07/11/2007	0.7162	1.13	70080	3.82	103465	25458	33385
128	Chopal	Badlog Jhina road, Chopal Ft. Division.	Road	06/10/2006	1.368	3	132457	3.91	258642	39426	126185
129	Nachan	Const. of Sub Market yard at Chail Chowk	Misc	14/09/2007	0.172	1	35100	3.97	91562	22529	56462
130	Kunihar	Construction of Saryanj Ghadyach Keol Snog road	Road	01/09/2006	7.1	14.2	711040	4.00	1224239	186616	513199
131	Kunihar	Gagal Kashyalu road, Kunihar Ft. Division.	Road	24/08/2006	0.84	1.68	92298	4.02	144840	22079	52542
132	Kullu	Manalsu Bridge-Palchan via Barua road	Road	15/06/2006	0.707	1.4142	77590	4.22	121924	18585	44334
133	Kinnaur	Const of Kashang Stage-II & III (130MW) HEP	HEP	14/06/2011	17.6857	36	9691920	4.22	4887540	2525148	-4804380
134	Kullu	Const of Govt Middle School Building at Ghandinagar	Misc	09/06/2009	0.04	0.08	7426	4.23	7488	3004	62
135	Chopal	Const of Sarain to Jhakar road Chopal Ft.Division.	Road	01/06/2007	6.381	13	748000	4.25	1190306	292877	442306
136	Nachan	Const of 1.50 MW Grauhan HEP	HEP	14/05/2007	1.602	3.25	130800	4.30	297577	73219	166777
137	D/shala	Widening/improvement of road from Nagrota to Mallan	Road	10/04/2007	0.6294	1.26	81180	4.40	115368	28387	34188
138	Kullu	192 MW Allain Duhangan Hydro Electric Project Addl Land 9.55 ha Forest land	HEP	08/04/2008	9.55	36.08	1983606	4.40	3228274	801657	1244668
139	Bharmour	Const. of transmission line Budhil SHEP	T/Line	05/03/2010	21.6702	44	4855537	4.50	4788955	1428299	-66582

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140	Chamba	M/s Himalayan Slate and Stones	Mining	03/03/2008	1.392	3	84000	4.50	274947	86361	190947
141	Kullu	Construction of Palchan – II bridge	Misc	04/03/2011	0.2253	0.4506	35597	4.50	51111	25661	15514
142	Kullu	Const of 4.50 MW Sarwari-II Hydro Electric Project	HEP	16/12/2008	1.8	4	316000	4.71	374384	150192	58384
143	Kullu	Const of 9.00 MW Fozal HEP on Fozal Nalla	HEP	16/12/2008	2.885	6	474050	4.71	561576	225288	87526
144	Chopal	Sarain-Pulbahal road	Road	07/12/2006	9.609	20	737000	4.74	1831240	450580	1094240
145	Kunihar	Cement Project by Jaypee (Lime stone)	Cenemt Plant	02/06/2006	239.5096	479	27449018	5.25	42931126	9408373	15482108
146	Kinnaur	Construction of Shongtong Karcham (402 MW) HEP	HEP	14/11/2012	63.5015	128	14156800	5.4	15511016	8178882	1354216
147	D/shala	Link road Naddi Bhachheter road D/Shala Ft. divn.	Road	04/04/2006	0.535	1.1	70840	5.41	100718	24782	29878
148	Kullu	Beas Kund HEP five MW	HEP	19/03/2008	2.9306	5.8612	323136	5.45	548585	220076	225449
149	Kullu	Widening of Palchan Solang road, Kullu ft. Division.	Road	02/03/2007	2.8562	5.7124	285142	5.50	523536	164443	238394
150	Seraj	Const of Link road from Bahu to Bachhut road	Road	12/12/2007	1.686	3.37	201360	5.72	315419	126537	114059
151	Kullu	Const of Link road from village Shanag to village Majhach	Road	12/11/2007	2.5549	5.1098	294916	5.81	478257	191863	183341
152	Bharmour	Chirchind HEP Bharmour ft. division	HEP	03/11/2006	4.5222	10	1128932	5.83	1085650	277490	-43282
153	Kullu	Const of 1.5 MW Haripur Nallah Small HEP	HEP	02/11/2007	0.9583	2	70190	5.83	187192	75096	117002
154	Chamba	Mining of Slates at Mauza Bhador, Chamba Ft. Division	Mining	10/10/2006	0.16	0.5	46522	5.90	54851	17729	8329

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155	Kullu	Const. of 2.25 MW Beas HEP at Palachan, Kullu Ft. Division	HEP	19/09/2007	0.7479	1.4958	87826	5.95	140001	56164	52175
156	Kullu	Sewerage Treatment Plant at Badoh Kullu Ft. Division	Misc	31/08/2007	0.36	0.72	46669.12	6.01	67389	27035	20720
157	Kullu	Construction of 2.6 M.W Sharan HEP Kullu Division	HEP	20/08/2007	2.5774	5.16	349330	6.04	482955	193748	133625
158	Kinnaur	Construction of Raura-II (20 MW) HEP	HEP	17/08/2012	4.8951	10	1105500	6.04	1298290	1348130	192790
159	Kullu	Const of 4.9 MW Baragran Small HEP	HEP	10/08/2007	0.4795	1	54915	6.06	93596	37548	38681
160	Chamba	4.5 MW Hul HEP, Ft. Division Chamba.	HEP	18/07/2006	2.2346	4.5	157950	6.13	493659	159557	335709
161	Kullu	Const of Fozal to Flain road Kullu Ft. Divn.1419	Road	20/06/2007	2.0952	4.5	247680	6.20	421182	168966	173502
162	Kunihar	Cement Plant at Baga, Kunihar Ft. Division	Cement Plant	29/05/2006	104.6846	210	19193450	6.26	19246290	6045270	52840
163	Kullu	One MW Chhor SHEP, Kullu Ft. Divn.	HEP	15/03/2007	0.3584	0.7168	48563	6.47	67090	26914	18527
164	Kullu	Seobag-Gahar-Paharmeha road (0/00 to 7/520)	Road	13/03/2007	3.5345	7.1	480152	6.47	664532	266591	184380
165	Kullu	Karal Himri road, Kullu Ft. division.	Road	15/02/2007	2.7407	5	301758	6.55	467980	187740	166222
166	Kullu	Pangan Shegli Kasherri Galoon upto Nayalang road	Road	13/02/2007	4.499	9	493785	6.55	842364	337932	348579
167	Kullu	Const of Avalanche control structures on access road to South Portal of Rohtang Tunnel in favour of BRO	Road	19/01/2008	6.1437	12.2874	761472	6.62	1219795	576709	458323

Sr. No	Division	Name of Proposals.	Category	Date of Final Approval	Area in ha.	CA achieved	CA and maintenance	delay in years	Expenditure on plantation and maintenance	Funds required for balance maintenance	Excess expenditure
168	Chopal	Mashrain via Matraida road	Road	07/12/2006	2.334	5	220094	6.74	467980	187740	247886
169	Chopal	Const of Kiarno to Sarahan via Koti Dhanag road	Road	05/11/2007	1.38	3	181112	6.83	297816	140805	116704
170	Kinnaur	Construction of Link road to Village Panvi	Road	20/10/2006	4.919	10	477450	6.87	935960	375480	458510
171	Kullu	Field Firing Range at Pahnallah Kullu Ft. Divn.	Road	18/08/2006	1.81	3.62	198667	7.04	338818	135924	140151
172	Kullu	Kais-Soir-Sor-Kotadhar road, Kullu ft. division.	Road	18/08/2006	2.3518	4.75	321229	7.04	444581	178353	123352
173	Kinnaur	Transmission line from switch yard sorang	Tr. Line	03/08/2010	13.3445	28	3815824	7.08	3888976	2927512	73152
174	Bharmour	70 MW Budhil HEP Bharmour	HEP	19/04/2006	27.9358	56	5511200	7.37	6270320	2589888	759120
175	Kullu	4.5 MW Sarbari SHEP, Ft. Division Kullu.	HEP	04/04/2006	4.23	8.46	492255	7.41	791822	317656	299567
176	Kullu	Const of Water Filter unit, Storage and Distribution Tank	Misc	02/04/2008	0.0144	0.03	2360	7.42	3403	1708	1043
177	Kinnaur	construction of 8.00 MW Raura HEP	HEP	03/01/2011	4.2017	9	918360	7.67	1168461	1213317	250101
178	Kinnaur	Up-gradation/widening of NH 22	Road	03/12/2010	7.2209	14.5	1605730	7.8	1973151	1652199	367421
179	Kinnaur	Up-gradation/widening of NH 22 from 373/00 to 395/210	Road	03/12/2010	21.7094	44	4872560	7.75	6020618	4902966	1148058
180	Kullu	Anjani Mahadav Mandir, Kullu Ft. Division.	Misc	28/03/2007	0.8287	3.5	490329	8.44	396998	199318	-93331
181	Kinnaur	Const of 3.00 MW Shaung SHEP	HEP	24/12/2009	2.7004	5.5	462150	8.69	714060	741472	251910
182	Kinnaur	Const of 3 MW Tangling Mini Hydro Electric Project	HEP	18/06/2007	2.7544	5.55	246900	9.21	759190	462015	512290

Sr. No	Division	Name of Proposals.	Category	Date of Final Approval	Area in ha.	CA achieved	CA and maintenance	delay in years	Expenditure on plantation and maintenance	Funds required for balance maintenance	Excess expenditure
183	Kinnaur	Const of 5.00 MW Brua Mini HEP Kinnaur	HEP	18/06/2007	3.7836	8	406000	9.21	1094328	665968	688328
184	Kinnaur	Const. of 4.5 MW Melan Mini HEP	HEP	18/06/2007	4.4119	9	462150	9.21	1231119	749214	768969
185	Kinnaur	Const of Border out post at Kota Dongri in favour of ITBP	Misc	10/04/2008	0.5781	1.15	215667	9.40	159726	120237	-55941
186	Kinnaur	Three MW Shyang HEP Kinnaur, Kinnaur ft. Division	HEP	15/02/2007	0.4496	1	42600	9.55	136791	83246	94191
187	Kinnaur	Const of FIS Rispa in favour of I&PH Department	Misc	13/02/2009	0.54	1.2	204512	9.55	155795	161776	-48717
188	Kinnaur	Sholtu-Poonang road, Kinnaur ft. division.	Road	02/02/2007	2.5585	5.12	244311	9.58	700370	426220	456059
189	Kinnaur	Const of Bridge over Chooling Nallah	Misc	05/12/2008	0.0601	1	51340	9.75	129829	134813	78489
190	Kinnaur	Const of T/L from Nathpa to Kashang	T/Line	14/07/2008	57.3881	115	11776000	10.14	14930335	15503495	3154335
191	Kinnaur	1,000 MW Karcham Wangtoo HEP (add. Land)	HEP	06/07/2006	4.7053	11	426000	10.16	1504701	915706	1078701
192	Kinnaur	Const of Link road to village Thangi	Road	13/06/2008	2.015	4	700414	10.22	519316	539252	-181098
193	Kinnaur	Const of 4 MW Panvi Mini HEP	HEP	18/06/2007	4.2381	9	462150	11.21	1168461	1213317	706311
194	Kinnaur	Laying of 66 Kv transmission line from Nathpa to Akpa	Tr. Line	12/08/2003	73.02	146	5966179	13.06	19971486	12153916	14005307
Total					1377	2799	270383097		290706611	128732423	20323513

Appendix 4.4

(Paragraph 4.2.5)

Short realisation of funds from user agencies on account of cost escalation of Compensatory Afforestation

Sr. No.	Name of FCA proposal	Division	Area diverted	Date of final approval	CA stipulated	Amount deposited by UA Total	Amount required to be realized (time lag of one financial year after final approval and increase in cost of material and labour in subsequent years)	Amount Short realized
1	New Model Degree College LyhlKothi CHAMBA (H.P.)	Chamba	1.2	04/12/2017	2.5	250818	549407	298589
2	C/o D/shala Macleodganj ropeway	D/shala	1.6958	06/01/2017	2.0731	350109	593332	243223
3	Const of Sub Market Yard Antrawali (Nerwa)	Chopal	4.0265	20/06/2017	8.06	919230	2306813	1387583
4	Const of Link road from Peej to village Chaklani	Kullu	1.3796	06/02/2018	2.76	382053	734781	352728
5	C/O road from Soil to Tandla	Kullu	2.39	14/12/2018	4.78	929347	1368060	438713
6	C/O Link road from Sui Mata temple to Village Maloona	Chamba	2.77	03/08/2018	5.55	603735	1588438	984703
7	T/Line from Holi. Bajoli HEP to GIS pooling substnLahal	Bharmour	30.6321	11/12/2018	61.5	15302280	23283180	7980900
8	C/o link road Sillaghrat to Uil	Chamba	2.354	29/07/2019	4.7	947477	1511069	563592
9	Const of 400 KV D/C T/L Lahalto substation Chamera II	Bharmour	78.8158	20/02/2019	67.5	16503726	26223641	9719915
		Chamba			91.5	17253978	26187760	8933782
10	C/o Hillatrashidachani road	Kullu	2.61	18/03/2020	5.5	1070629	1574128	503499
11	Mehla Bhagiar Hurid road under PMGSY	Chamba	7.69	22/09/2017	15.5	2724232	3112025	387793
12	Deori Shanad to Shrikot road	Seraj	6.9528	12/07/2017	13.9056	1955464	3055678	1100214
Total			142.5166		285.8287	59193078	92088312	32895234

Appendix 4.5

(Paragraph 4.2.7)

Funds realised on account of departmental charges (government receipts) diverted to CAMPA funds

Sr. No.	Division	Name of Proposal	Category	Date of Final Approval	Area in Ha	Departmental charges on CA as per scheme
1	Chopal	C/o Timvi Lachhag road	road	24/10/2006	1.2	18079
2	Chopal	C/o Basara to Chanjan road	road	01/11/2006	2.04	46599
3	Chopal	C/o Kuthar Dhar to Mannu road	road	01/09/2006	2.2	25559
4	Chopal	Mashrain via Matralda road	road	07/12/2006	2.334	32156
5	Chopal	C/o Belag Khokha Ruslah road	road	06/10/2006	2.859	40737
6	Chopal	C/o Badlog to Jhina road	road	06/10/2006	1.368	19293
7	Chopal	C/o Nerwa to Obtwa road	road	24/10/2006	1.02	20065
8	Chopal	C/o Rauni to Pauria road	road	06/11/2007	2.84	51303
9	Chopal	C/o Kupvi Bhallu Dhatalil road	road	02/02/2007	7.57	84012
10	Chopal	C/o Nakodar to Khadar road	road	06/11/2007	2.1	54337
11	Chopal	C/o Pehlog to Makrog road	road	15/02/2007	1.326	19293
12	Chopal	C/o Ranvi to Chatta Dhar road	road	05/11/2007	4.08	81200
13	Chopal	C/o Taranh to Banah road	road	01/06/2007	4.95	84727
14	Chopal	C/o Kimachandrwalli to Bijmal road	road	21/06/2007	2.385	46599
15	Chopal	C/o Mashrain to Panchyat HQ Poria via ThiaraPandrrara road	road	05/11/2007	4.32	14671
16	Chopal	C/o Mundochli to Navi road	road	14/03/2008	3.9	73500
17	Chopal	C/o Tarapur to Shanag road	road	25/03/2008	0.6	12926
18	Chopal	C/o Pabas to Mashran road	road	25/03/2008	4.932	89853
19	Chopal	C/o MW SainjSamall HEP	HEP	19/03/2008	3.39	58850
20	Chopal	C/o Manu to Irra road	road	25/03/2008	3.55	73850
21	Chopal	C/o 2.00 MW Hamal Hydel Electric Project Ltd	HEP	11/08/2009	2.999	51303
22	Chopal	C/o Chayali to LawerDevat road	road	01/09/2009	0.225	14516
23	Chopal	C/o Dhabas to Bagar road	road	16/05/2011	2.163	124950
24	Chopal	C/o Antrawali to Pabanraod	road	28/06/2011	4.51	81200
25	Chopal	C/o Kupvi to Mashot road	road	16/05/2011	4.98	173588
26	Chopal	C/o Sarkali to KiariShallan road	road	21/04/2011	2.868	85470

Sr. No.	Division	Name of Proposal	Category	Date of Final Approval	Area in Ha	Departmental charges on CA as per scheme
27	Chopal	C/o Sajnalla to ReuniKhagna Road	road	13/05/2011	2.115	47407
28	Chopal	C/o Batera to Kandal Road	road	18/04/2011	2.184	25559
29	Chopal	C/o Naura to kulag road	road	24/06/2011	1.476	25853
30	Chopal	C/o Shirga to Shallan road	road	10/09/2012	7.833	152672
31	Chopal	C/o MVA, 66/22 KV Sub. Station at Chopal	PPSEDL	27/07/2012	0.6254	22420
32	Chopal	C/o Sagrati to Tikkari Maunty (Portion Tikkari to Dhannat) road	Road	23/07/2013	4.93	130650
33	Chopal	C/o Chhampandlia Chhamdhar to Chillaroad	road	08/01/2015	4.9721	166250
34	Chopal	C/o RohanaGumma Bour road	road	10/09/2014	9.2621	298900
35	Chopal	C/o RCC Bridge on Chopal Jhikipul road	road	27/08/2015	0.1	14516
36	Kinnaur	C/o 56 APO widening/improvement of NH 22	Road	10/10/2017	62.3604	4995979
Total						7358842

Appendix 5.1

(Refer paragraph 5.3)

Non demand of additional funds under CAT Plans due to revision in Project cost/ revised TEC- ₹ 198.73 crore

Sr. No.	Name of Project	Name of CAT Plan	Name of User Agency	Division(s) implementing the CAT Plan	Capacity of the Project	Year of commencement of CAT plan	Year of Commissioning of Project	Project Cost as per initial TEC (in lakh)	Cost of CAT Plan (in lakh)	Amount deposited by user agency (in lakh)	Balance yet to be deposited (in lakh)	Project cost as per revised TEC (Final) (in lakh)	Cost of CAT plan as per revised TEC (in lakh)	Differential cost of CAT plan not demanded from UA (in lakh)
1	Allian Duhangan	AllianDuhangan	A.D. Hydro Power Ltd.	Kullu	192	2006-07	17/07/2010	24629.60	615.74	600.67	15.07	92236	2305.90	1690.16
2	Rampur HEP	Rampur HEP	SJVN Limited	Rampur/ Luhri	412	2006-07	13/05/2014	93517.60	2337.94	2334.74316	3.20	204703	5117.58	2779.64
3	Karcham-Wangtoo HEP	Karcham-Wangtoo HEP	Jai Prakash Industries Ltd	Kinnaur	1000	2006-07	26/05/2011	131080.04	3277.00	3194.40111	82.60	590959	14773.98	11496.97
4	Budhil	Budhil	Lanco Green Power Pvt Ltd	Bharmour	70	2006-07	30/05/2012	19814.20	495.35	495.35	0.00	41880	1047.00	551.65
5	Sorang	Shorang HEP	Himachal Sorang Power Ltd	Kinnaur	100	2007-08	01/01/2021	25880.80	647.02	614.19	32.83	58600	1465.00	817.98
6	Neogal	Neogal	Om Power Corporation Pvt Ltd	Palampur	15	2008-09	06/05/2013	2495.60	62.39	62.39	0.00	15269	381.73	319.34
7	Patikari	Patikari	Everest Power Ltd	Mandi/ Kullu	16	2009-10	06/02/2008	2285.20	57.13	49.32	7.81	12590	314.75	257.62
8	SwaraKuddu	SwaraKuddu	Pabber Valley Power Corporation Ltd. HPSEB	Rohru	110	2009-10	23/12/2020	29240.00	731.00	603.86	127.14	55853	1396.33	665.33
9	Kut	Kut HEP	Good Will Energy Enterprises Ltd	Rampur	24	2009-10	19/12/2018	6688.40	167.21	167.2	0.01	19219	480.48	313.27
10	Sainj HEP	Sainj	Sainj Hydro Electric Project	GHNP	100	2011-12	04/09/2017	44614.40	1115.36	1039.5	75.86	66797	1669.93	554.57
11	Baragaon	Baragaon	Kanchanjunga Power Company Pvt. Ltd.	Kullu	24	2011-12	12/10/2015	16811.20	420.28	420.28	0.00	17481	437.03	16.75
12	Upper Nanti	Upper Nanti HEP	M/S Nanti Hydro Power Pvt Ltd	Rampur	13.5	2012-13	26/10/2017	8312.59	207.81	156	51.81	11448.14	286.20	78.39

Sr. No.	Name of Project	Name of CAT Plan	Name of User Agency	Division(s) implementing the CAT Plan	Capacity of the Project	Year of commencement of CAT plan	Year of Commissioning of Project	Project Cost as per initial TEC (in lakh)	Cost of CAT Plan (in lakh)	Amount deposited by user agency (in lakh)	Balance yet to be deposited (in lakh)	Project cost as per revised TEC (Final) (in lakh)	Cost of CAT plan as per revised TEC (in lakh)	Differential cost of CAT plan not demanded from UA (in lakh)
13	Wanger Homte	Wanger Homte	M/S Panchhor Hydro Project Ltd.	Kinnaur/ WL Sarahan	24.6	2013-14	15/02/2021	16400.00	410.00	103.5	306.50	27450	686.25	276.25
14	Chanju II	Chanju II	M/s Cosmos Hydro power pvt ltd.	Chamba	19.8	NA	08/06/2021	16100.00	402.50	100	302.50	18324	458.1	55.60
			Total						10946.74	9941.40427	1005.34		30820.23	19873.49

Appendix 5.2

(Paragraph 5.3)

Non-formulation of CAT Plans - ₹ 8.48 crore

Sr.No.	Name of Project	Capacity in MW	Date of accordance of TEC	Project cost in Lakh as per TEC	Construction period as approved in TEC in months	Actual date of start of Construction	Status (Date of commissioning, if commissioned)	Project cost as per revised TEC (final) in Lakh	Date of Accordance of revised TEC (final)	Cost of CAT plan (2.5% of revised TEC) (in Lakhs)
1	Raura	12	08/07/2002	9491	36	Sept, 2011	30/09/2019	9491	08/10/2015	237.29
2	Kuwarsi II	15	29/05/2012	4088	24	July, 2015	22/12/2019	9579	12/08/2014	239.48
3	Rala	13	28/04/2016	9674	24	Nov, 2008	24/12/2019	14850	03/03/2018	371.25
			Total	23253				33920		848.02

Appendix 6.1

(Paragraph 6.2.2.2)

22 CA sites selected for Geo-Spatial Study

E-green GPS ID	Division	Name of CA Site	Year of Plantation	Area under VDF and MDF	Expenditure under VDF & MDF	Area under NF	Expenditure on CA under Non Forest	Area under ODF	Expenditure on CA under ODF	Total Area (as per polygons)	Total Expenditure
12218	Banjar	Jalora	2014-15	5.07	464660	0.00	0	0.01	916	5.08	465577
12219	Banjar	Jalora	2014-15	6.50	595719	0.09	8248	2.08	190630	8.67	794597
54702	Banjar	Bhallan III	2020-21	0.00	0	5.57	609492	2.73	298728	8.30	908219
23684	Banjar	Chuhar	2015-16	2.90	271428	0.47	43990	0.00	0	3.37	315419
16652	Bharmour	Manglun	2015-16	1.32	147800	9.54	1068194	0.00	0	10.86	1215994
16648	Bharmour	Gudeth	2014-15	0.00	0	0.71	77888	10.68	1171617	11.39	1249506
16649	Bharmour	Jagat	2014-15	0.00	0	10.64	1167229	0.00	0	10.64	1167229
16653	Bharmour	Khanog	2015-16	2.88	322474	3.80	425486	3.32	371740.4	10.00	1119700
9862	Chamba	Kalwara	2013-14	10.83	991616	0.00	0	0.44	40287	11.27	1031904
8790	Chamba	Kathwad	2011-12	0.00	0	18.70	1302343	0.00	0	18.70	1302343
8050	Chamba	ChharuGhar	2011-12	1.56	108645	8.42	586402	0.00	0	9.98	695047
21225	Chamba	Bandhal	2011-12	14.82	1032124	8.26	575259	0.00	0	23.08	1607384
17945	D/shala	Dharamkot	2013-14	8.84	809408	9.77	894561	1.14	104381	19.75	1808350
0000	D/shala	CFS Shahpur	2012-13	23.62	2036375	9.87	850932	0.00	0	33.49	2887307
19490	Kullu	Patalsu III	2020-21	2.10	229790	0.80	87539	1.60	175078	4.50	492408
19574	Kullu	Tarapur III	2020-21	0.00	0	8.36	914785	0.68	74408	9.04	989193
19605	Kullu	Baragarh III	2020-21	4.78	523047	0.00	0	0.00	0	4.78	523047
13454	Kunihar	Beuli	2013-14	19.61	1795531	0.49	44865	4.83	442244	24.93	2282641
13689	Kunihar	Manan	2012-13	12.77	1100953	5.81	500903	1.33	114665	19.91	1716521
4927	Kunihar	Barota	2014-15	9.31	853252	3.20	293277	3.42	313440	15.93	1459969
4926	Kunihar	Chadyar	2012-13	9.52	820757	0.00	0	0.00	0	9.52	820757
10884	Nachan	Jabrat	2013-14	0.67	61347	0.13	11903	15.76	1443017	16.56	1516267
Total				137	12164926	105	9463298	48	4741152	290	26369376

Appendix 6.2

(Paragraph 6.2.2.5)

CA site-wise possible encroachment inside forest areas

E green GPS ID	Name of Division	Name of CA Site	Year of Plantation	Built up area	Area under River	Wasteland/ rocky area	Shrubs	Green cover	Agriculture	Grassland	Total Area	Area Encroached	Percentage Encroachment
12218	Seraj	Jalora	2014-15	0.00	0.00	0.95	0.00	4.13	0.00	0.00	5.08	0.00	0.00
12219	Seraj	Jalora	2014-15	0.00	0.00	0.00	0.00	8.67	0.00	0.00	8.67	0.00	0.00
54702	Seraj	Bhallan III	2020-21	0.00	0.00	0.00	0.25	5.87	1.30	0.88	8.30	1.30	15.66
23684	Seraj	Chuhar	2015-16	0.00	0.00	0.00	0.00	2.75	0.00	0.62	3.37	0.00	0.00
16652	Bharmour	Manglun	2015-16	0.00	0.72	0.00	4.53	1.47	0.62	3.52	10.86	0.62	5.71
16648	Bharmour	Gudeth	2014-15	0.04	0.00	0.00	1.05	10.30	0.00	0.00	11.39	0.04	0.35
16649	Bharmour	Jagat	2014-15	0.02	0.00	0.00	0.00	0.81	4.86	4.95	10.64	4.88	45.86
16653	Bharmour	Khanog	2015-16	0.00	0.00	1.00	1.30	5.90	1.80	0.00	10.00	1.80	18.00
9862	Chamba	Kalwara	2013-14	0.01	0.00	0.00	0.00	10.11	1.15	0.00	11.27	1.16	10.29
8790	Chamba	Katwad	2011-12	0.00	0.05	3.73	3.64	4.56	0.00	6.72	18.70	0.00	0.00
8050	Chamba	ChharuGhar	2011-12	0.00	0.00	0.00	2.86	4.74	0.14	2.24	9.98	0.14	1.40
21225	Chamba	Bandhal	2011-12	0.01	0.00	0.00	0.00	10.28	0.56	12.23	23.08	0.57	2.47
17945	D/shala	Dharamkot	2013-14	0.00	0.00	0.00	1.79	17.01	0.00	0.95	19.75	0.00	0.00
0000	D/shala	CFS Shahpur	2012-13	0.03	0.00	0.00	0.30	31.23	0.94	0.99	33.49	0.97	2.90
19490	Kullu	Pataisu III	2020-21	0.00	0.00	0.00	0.00	1.69	0.00	2.81	4.50	0.00	0.00
19574	Kullu	Tarapur III	2020-21	0.00	0.00	0.00	0.00	4.12	1.29	3.63	9.04	1.29	14.27
19605	Kullu	Baragarh III	2020-21	0.00	0.00	0.00	0.00	4.78	0.00	0.00	4.78	0.00	0.00
13454	Kunihar	Beuli	2013-14	0.00	0.00	0.00	11.61	13.32	0.00	0.00	24.93	0.00	0.00
13689	Kunihar	Manan	2012-13	0.01	0.00	0.00	7.16	11.36	0.00	1.38	19.91	0.01	0.05
4927	Kunihar	Barota	2014-15	0.00	0.00	0.00	0.20	14.07	0.91	0.75	15.93	0.91	5.71
4926	Kunihar	Chadyar	2012-13	0.00	0.00	0.00	0.24	9.26	0.02	0.00	9.52	0.02	0.21
10884	Nachan	Jabrat	2013-14	0.00	0.00	0.00	0.00	14.77	0.00	1.79	16.56	0.00	0.00
Total				0.12	0.77	5.68	34.93	191.20	13.59	43.46	290	13.71	4.73

Appendix 6.3

(Paragraph 6.3)

Details of possible encroachments in DPFs/ RFs

Name of Division	Name of Range	Name of Beat	Name of Forest	Compartment	Built up area	Agri-culture	Total En-croached Area	Total Area	Percentage of encroachment
Kullu	Naggar	Sajla	PF 1/12	C-2, C-3	0.05	2.19	2.24	38.94	5.75
Bharmour	Swai	Chanhouta	DPF 15-Siya	C-5	0.01	1.1	1.11	21.2	5.24
Bharmour	Bharmour	Hadsar	RF 145-Mohan Hadsar	C-2	0.01	0.87	0.88	104.34	0.84
Chopal	Sarain	Sarain	DPF Amta	C-3	0.01	2.41	2.42	38.04	6.36
Chopal	Nerwa	Dheleuna	DPF Kahu	C-4 A	0.03	2.62	2.65	51.35	5.16
Chopal	Nerwa	Dheleuna	DPF Kahu	C-4 B	0.01	1	1.01	39.24	2.57
Chopal	Nerwa	Khadar	DPF Kahu	C-7	0.01	2.11	2.12	51.80	4.09
Kunihar	Arki	Bainj Hatti	DPF D71	C-4	0	0.32	0.32	23.79	1.35
Nachan	Nachan	Chachiot	DPF ND-435	C-6	0	4.18	4.18	34.64	12.07
Nachan	Seraj	Ghatadhar	DPF OD-270	C-1B	0	0.67	0.67	34.57	1.94
Total					0.13	17.47	17.60	437.91	4.02

Glossary of Abbreviations

GLOSSARY OF ABBREVIATIONS

Abbreviations	Full Form
ACA	Additional Compensatory Afforestation
ACF	Assistant Conservator of Forests
ACS	Additional Chief Secretary
AGISAC	Aryabhata Geo-informatics & Space Application Centre
AIIMS	All India Institute of Medical Sciences
AOI	Area of Interest
APCCF	Additional Principal Chief Conservator of Forests
APO	Annual Plan of Operation
APR	Actual Payee Receipts
BP	Boundary Pillar
CA	Compensatory Afforestation
CAF	Compensatory Afforestation Fund
CAMPA	Compensatory Afforestation Funds Management and Planning Authority
CAT	Catchment Area Treatment
CCF	Chief Conservator of Forests
CEO	Chief Executive Officer
CSS	Centrally Sponsored Scheme
DCF	Deputy Conservator of Forest
DDO	Drawing and Disbursing Officer
DFO	Divisional Forest Officer
DPF	Demarcated Protected Forest
FAC	Forest Advisory Committee
FCA	Forest Conservation Act
FD	Fixed Deposit
FRH	Forest Rest House
FSI	Forest Survey of India
GIS	Geographic Information System
GoI	Government of India
HATZ	High Altitude Transition Zone
HEP	Hydro Electric Project
HFRI	Himalayan Forest Research Institute
HoD	Head of Department
HoFF	Head of Forest Force
HP	Himachal Pradesh
HP Eco Soc	Himachal Pradesh Eco-tourism Society
HPFD	Himachal Pradesh Forest Department
HPFR	Himachal Pradesh Financial Rules
HPMPS	Himachal Pradesh Medicinal Plants Society

Abbreviations	Full Form
HPPWD	Himachal Pradesh Public Works Department
IA	Implementing Agency
IDEA	Interactive Data Extraction and Analysis
IPA	In-Principle Approval
ISFR	India State of Forest Report
LULC	Land Use Land Cover
MDF	Moderately Dense Forest
MoEF&CC	Ministry of Environment, Forest and Climate Change
MW	Mega Watt
NF	Non Forest
NPV	Net Present Value
NRMTDS	Natural Resource Management Training and Development Society
NWPC	National Working Plan Code
ODF	Open Degraded Forest
OF	Open Forest
PAR	Participatory Action Research
PCA	Penal Compensatory Afforestation
PCCF	Principal Chief Conservator of Forests
PES	Payment for Environmental Services
REC	Regional Empowered Committee
RF	Reserved Forest
RFA	Recorded Forest Area
RFO	Range Forest Officer
RTI	Right to Information
SCAF	State Compensatory Afforestation Fund
SHG	Self Help Group
TEC	Techno-Economic Clearance
UA	User Agency
UC	Utilization Certificate
UT	Union Territory
VDF	Very Dense Forest
WP	Working Plan
WPO	Working Plan Officer
WPU	Working Plan Unit

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