

TABLE OF CONTENTS

Particulars	Reference to	
	Paragraph(s)	Page(s)
Preface	--	v
Executive Summary	--	vii-ix
Chapter-I: Introduction	--	1-7
Introduction	1.1	1
Afforestation and Social Forestry Programme	1.2	1-2
Organisational Set up	1.3	2-4
Audit Objectives	1.4	4
Audit Criteria	1.5	4-5
Scope and Methodology of Audit	1.6	5-6
Scope limitations	1.7	6
Schemes for Afforestation and Social Forestry	1.8	6-7
Chapter-II: Planning and Execution of Plantation Activities	--	9-24
Introduction	2.1	9
Status of the plantation in the State during 2016-17 to 2021-22	2.2	9-10
Audit Findings	2.3	10
Planning and management of afforestation	2.4	10-11
Delay in submission of Working Plans	2.5	11
Working Plans for plantation not prepared by Rural Development Department	2.6	12
Prescriptions of Working Plan not adhered	2.7	12
Plantation beyond the area identified in Working Plan	2.7.1	12-13
Plantation of Teak (Sagaun)	2.7.2	13-14
Plantation of Bamboo	2.7.3	14
Decrease in recorded forest cover in the State	2.8	14-15
Non-allocation of adequate budget to Forestry Sector	2.9	16
Forest Conservation Fund not created	2.10	16-17
Rush of expenditure in the closing month of the financial year	2.11	17
Incorrect reporting of achievement of annual plantation targets	2.12	18-19
Mandatory plantation not done by Minor Mineral Lease Holders	2.13	19
Growing of saplings beyond the capacity of nurseries	2.14	20
Payments at higher rates for plantation works	2.15	21
Plantation under MGNREGS by Rural Development Department	2.16	21

Particulars	Reference to	
	Paragraph(s)	Page(s)
Process for fixation of target and execution	2.17	21-22
Unfruitful expenditure due to higher mortality of plants	2.18	22-23
Provision for maintenance of plantation not provided	2.19	23-24
Undocumented distribution of saplings to groups/individuals	2.20	24
Conclusion	--	24
Chapter-III: Plantation under Compensatory Afforestation Fund Management and Planning Authority (CAMPA)	--	25-34
Introduction	3.1	25
Expenditure under Compensatory Afforestation	3.2	25-26
Erroneous identification of degraded forest land for CA plantation	3.3	26-27
Short recovery of CA charges	3.4	27-28
Short/non provision for cost escalation	3.5	28
Failure to realise Catchment Area Treatment (CAT) charges and implement the CAT Plan	3.6	28-29
Private entrepreneurs operating without forest clearance	3.7	29-30
Construction of dam without meeting the conditions of Stage I approval	3.8	30-31
Centage charges not levied on plantation work of Compensatory Afforestation	3.9	31-32
Failure to deposit Centage Charges in Government Account	3.10	32
Additional amount of NPV not levied on user agencies	3.11	33
Lease agreements not registered and land premium and lease rent not charged/short charged from user agencies	3.12	33-34
Conclusion	--	34
Chapter-IV: Monitoring, Evaluation and Internal Control Mechanism	--	35-47
Introduction	4.1	35
Survey, evaluation and maintenance of plantation	4.2	35-36
Deficiencies in survey and evaluation	4.3	36
Inadequate Data base uploaded on e-Green Watch portal	4.4 – 4.4.2	36-39
Inadequacy of Plantation Monitoring System	4.5	39
Plantation beyond the total area available in reserve forest blocks	4.6	39-40
Unsuccessful plantation under Compensatory Afforestation	4.7	40-42

Particulars	Reference to	
	Paragraph(s)	Page(s)
Deficient monitoring of plantation activities by District Plantation Committee (DPC)	4.8	42-43
Internal Control Mechanism	4.9	43
Internal Audit Manual not prepared	4.9.1	43
Encroachment of forest land	4.10	43-44
Inadequate field inspection by Divisional officers	4.11	44-45
Payment against plantation work	4.12	45-46
Annual Report not being prepared and placed in the Legislature by State CAMPA	4.13	46
Conclusion	-	47

Appendices	Number	Page(s)
Statement showing delay in submission of Working Plans	2.1	49-50
Statement showing plantation beyond the area identified in Working Plan	2.2	51
Statement showing plantation of Teak (Sagaun)	2.3	52
Statement showing plantation of Bamboo	2.4	53
Statement showing CA plantation included in achievement of annual plantation targets	2.5	54
Statement showing mandatory plantation not done by Minor Mineral lease holders	2.6	55
Statement showing growing of saplings beyond the capacity of nurseries	2.7	56
Statement showing details of payments at higher rates for plantation works	2.8	57
Statement showing unfruitful expenditure due to higher mortality of saplings	2.9	58
Statement showing estimates for plantation without provision of maintenance	2.10	59-61
Statement showing short recovery of Compensatory Afforestation charges	3.1	62
Statement showing short charging for Compensatory Afforestation plantation	3.2	63
Statement showing short recovery of cost escalation for plantation under Compensatory Afforestation	3.3	64
Statement showing private entrepreneurs operating without forest clearance for approach way	3.4	65
Statement showing Centage charges not levied	3.5	66
Statement showing additional amount of Net Present Value (NPV) not levied on User agencies	3.6	67
Statement showing Lease agreement for diversion of forest land for non-forest purposes not registered and land premium and lease rent not/short charged	3.7	68

Appendices	Number	Page(s)
Statement showing inadequacy of Plantation Monitoring System	4.1	69-70
Statement showing plantation beyond the total area available in reserved forest blocks	4.2	71
Statement showing Encroachment of forest land	4.3	72