

Chapter - VI
Forestry and Wild Life

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6.1 Tax administration

The Principal Secretary to the Government of Punjab is the overall in-charge of the Forest Department. The overall control and superintendence of the Department vests with the Principal Chief Conservator of Forest. The Department is primarily responsible for protection of forests and preservation of wildlife in the State.

6.2 Results of audit

There were 39 auditable units in the Department consisting of 26 offices of Divisional Forest Officers and 13 other units. Out of these, audit selected 24¹ units for test check during the year 2018-19. Test check of records showed irregularities of ₹ 6.29 crore in 546 cases (15.02 *per cent* of receipt of ₹ 48.67 crore under Forestry and Wildlife for the year of 2017-18, audited in 2018-19). Besides regular audit, a Performance Audit titled “Working of Forests and Wildlife Preservation Department” was also conducted which brought out systemic issues along with irregularities involving ₹ 14.10 crore. The results of audit involving ₹ 20.39 crore in 547 cases are given in **Table 6.1**:

Table 6.1: Results of audit

(₹ in crore)

Sl. No.	Categories	No. of cases	Amount
1.	Unauthorised provision and expenditure	33	6.11
2.	Other irregularities	513	0.18
3.	Performance audit titled “Working of Forests and Wildlife Preservation Department”	1	14.10
Total		547	20.39

In 2018-19, the Department accepted and recovered ₹ 2.49 lakh in two cases which were pointed out in earlier years.

¹ 18 DFOs and six other units.

6.3 Performance Audit on Working of Forest and Wild Life Preservation Department

With a view to examine the overall working of the Department, test check of records was carried out between April 2019 and January 2020 including, joint site inspections with Departmental officials and discussions with the officials of implementing and monitoring units of the Department. It showed deficiencies relating to non-implementation of working plan, shortage in forest receipts and lack of monitoring. While the overall financial implication of this audit intervention was ₹ 14.10 crore, some of the significant findings are highlighted as follows:

State Forest Policy was not framed to create a road map and strategy for achievement of long term goals regarding preservation, protection and restoration of forest cover and ecological balance in the State.

(Paragraph 6.3.6.1)

Due to removal of interest clause from the revised royalty policy 2009, the department could not charge interest of ₹ 3.29 crore from the Punjab State Forest Development Corporation.

(Paragraph 6.3.7.2)

Undue benefit of ₹ 6.91 crore was extended to the Punjab State Forest Development Corporation due to short claim of royalty.

(Paragraph 6.3.7.4)

Non-harvesting of bamboo resulted in deferring of revenue of ₹ 1.16 crore.

(Paragraph 6.3.11.2)

Boundaries of Sanctuaries and Zoological Park were not demarcated.

(Paragraph 6.3.15.1)

6.3.1 Introduction

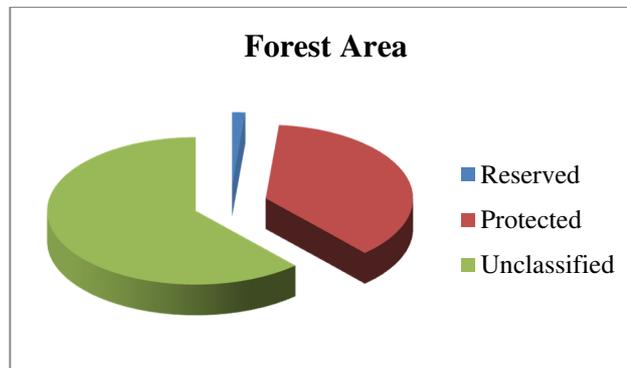
The forests and wildlife are natural and unique resources which are capable of self-sustaining. The subject 'Forests' and 'protection of wildlife' are included in the 'Concurrent List' in the Seventh Schedule to the Article 246 of the Constitution of India.

The Indian Forests Act 1927, Forest Conservation (FC) Act, 1980 and Indian Wild Life (Protection) Act 1972 are Central Acts, whereas, Indian Forests (Punjab Amendment) Act 2004² is a State Act. These Acts govern protection and management of forests and wildlife preservation in the State of Punjab. Under the FC Act, it is necessary to get prior approval of the Government of India (GoI) for use of forest land for non-forestry purposes. In Punjab, the total

² Indian Forest Act, 1927, amended in its application to the State of Punjab earlier through Indian Forests (East Punjab Amendment) Act 1948, Indian Forests (Punjab Amendment) Act 1954 and Indian Forests (Punjab Amendment) Act 1962

area notified as forest land (Recorded Forest Area³) is 3,084 sq km which is 6.12 per cent of the total geographical area of 50,362 sq km of the State and 0.40 per cent of the total forest area of 7,67,419 sq km of the country. The Recorded Forest Area comprises 44.10 sq km reserved⁴ forest (1.43 per cent), 1,137.07 sq km protected⁵ forest (36.87 per cent) and 1,902.83 sq km unclassified⁶ forest (61.70 per cent).

Chart 6.1



The status of forest cover in Punjab as per India State Forest Reports 2013, 2015, 2017 and 2019 published by the Forest Survey of India is as given below:

Table 6.2: Detail of forest cover in Punjab

(Area in Sq. Km)

Year	2013	2015	2017	2019
A: Area under tree and forest cover	3,271	3,315	3,459	3,441
B: Total Geographical area (GA) of the State	50,362	50,362	50,362	50,362
Percentage of A to B	6.49	6.58	6.87	6.83

Source: Indian State Forest Reports published by the Forest Survey of India

From the above table, it is noticed that there was increase in the area under tree and forest cover to total geographical area of the State but it remained between 6 and 7 per cent, with minor increase/decrease over the period 2013-17. Out of 3,441 sq.km of forest and tree cover as per India State of Forest Report 2019, the area of forest cover was 1,849 sq. km and area under tree cover was 1,592 sq. km. Out of 1,849 sq. km, forest cover of 784 sq. km was inside the Recorded Forest Area and forest cover of 1,065 sq.km was outside the Recorded Forest Area as depicted in the following table:

³ The area of land notified as forest land is called Recorded Forest Area. Forest cover exists inside as well as outside Recorded Forest Area. 'Recorded Forest Area' in State was 3084 sq km and 'Area Under Tree and Forest Cover' was 3441 sq km

⁴ An area notified under Section 20 of Indian Forest Act, 1927 having full degree of protection.

⁵ An area notified under Section 29 of Indian Forest Act, 1927 having limited degree of protection. In Protected Forest all activities are permitted unless prohibited.

⁶ An area recorded as forest but not included in Reserved or Protected forest area category.

Table 6.3: Detail of forest cover inside and outside Recorded Forest Area

(figures in sq.km)

Forest cover inside the Recorded Forest Area				Forest cover outside the Recorded Forest Area			
Very Dense Forest	Moderately Dense Forest	Open Forest	Total	Very Dense Forest	Moderately Dense Forest	Open Forest	Total
7	451	326	784	1	350	714	1,065

Source: India State Forest Report 2019

There are 13 wildlife sanctuaries, two zoological park/tiger safari, three deer parks and four community reserves in Punjab, managed by the Wildlife Preservation Wing which is responsible for the protection⁷, conservation and management⁸ of wildlife, both in nature as well as in captivity.

The Department generates revenue through sale of timber, firewood, bamboo and other minor forest produce. In addition, compensation including fines is charged for unauthorised use of forest land and illicit felling of trees. Harvesting of forest produce is done either departmentally or through the Punjab State Forest Development Corporation⁹ (hereinafter referred to as Corporation) and contractors. For the purposes of harvesting of forest produce and treatment of forest land, the forest area is divided into ‘coupes’¹⁰, and ‘compartments’¹¹. The share of revenue from forest receipts was 0.039% of the total revenue receipts in the State in the year 2018-19.

6.3.2 Organizational set-up

The Department functions under the overall control of the Principal Secretary/Additional Chief Secretary at the Government level. The Principal Chief Conservator of Forests (PCCF) is the Head of the Department who is responsible for the overall administration of the Department and is directly assisted by three Additional Principal Chief Conservator of Forests¹², Conservators of Forest (CFs). Each CF controls the harvesting and regeneration of forest activities being carried out by the Divisional Forest Officers (DFOs) in territorial divisions under their control. Each DFO is in-charge of assigned forest related activities and is assisted by Assistant Conservator of Forests (ACF), Range Officers, Deputy Range Officers, Foresters and Forest Guards.

⁷ The protection works include detection of wildlife offences, protection of rare and threatened species of birds and animals and development of protected areas.

⁸ The wildlife conservation and management activities involve rehabilitation of various species of wildlife to their natural habitat, management of Zoos and Mini Zoos (Deer Parks)

⁹ Punjab State Forest Development Corporation (herein referred to as corporation) was incorporated in May,1983 under the Companies Act, 1956.

¹⁰ Coupe is a demarcated forest area where the harvesting is to be carried out.

¹¹ Compartment is the smallest unit of management of forest.

¹² Wildlife and Projects, Administration and Development

6.3.3 Audit Objectives

The Performance Audit was conducted to assess whether:

- planning process was adequate and efficiently implemented;
- financial management was efficient;
- adequate and effective system existed for assessment and collection of revenue;
- management of the forest land was sound; *and*
- the internal control system was adequate and effective to monitor the revenue collection and its management.

6.3.4 Audit criteria

The audit criteria were drawn from the following sources:

- Indian Forest Act, 1927; Forest Conversation Act, 1980; Indian Wild Life (Protection) Act, 1972 and Rules made thereunder.
- National Forest Policy, 1988;
- National Wild Life Action Plan, National Working Plan Code, Working Plans and Management Plans;
- Punjab Financial Rules, Punjab Treasury Rule and Forest Manual;
- Notification and orders issued by the State Government.

6.3.5 Audit Methodology and Scope

The Performance Audit was conducted between April 2019 and January 2020 on the basis of standard audit guidelines and included joint site inspections with the departmental officials and holding discussions with officials of the Directorate apart from examination of records for the period 2013-14 to 2018-19 in respect of six¹³ out of 16 territorial divisions, four¹⁴ out of six wildlife divisions, three¹⁵ out of six circles and sole zoological park in the state selected through statistical random sampling. An entry conference was held in April 2019 with the PCCF, wherein objectives, criteria and methodology of audit were discussed. Audit findings were discussed in exit meeting held with the Department on 22 October 2020. The views expressed by the Department in exit conference and replies received thereafter have been suitably incorporated in the Report.

6.3.6 Planning

Timely preparation of policies and plans are pre-requisites for proper implementation of forest and wildlife protection and conservation activities. Audit noticed the following deficiencies in the planning.

¹³ SAS Nagar, Roop Nagar, Garhshankar, Hoshiarpur, Dasuya and Pathankot.

¹⁴ Ferozepur, Pathankot, Patiala and Phillaur.

¹⁵ North Circle, Shivalik Circle, Park and Protected Area (WL) Circle.

6.3.6.1 Non formulation of the State forest policy

A policy is a significant and much-required document because it provides an overarching framework and direction for the management and regulation of forests in the State. Therefore, considering the fact that the national canvass is too large to address the location specific matters and Punjab is a comparatively small state with very little natural forests, it is necessary to have a State Specific Forest Policy within the framework of the National Forest Policy, 1988 framed by the Government of India to ensure preservation and restoration of ecological balance as has been adopted by several other adjoining states like Haryana, Himachal Pradesh, Rajasthan and Jammu and Kashmir. Further, the National Forest Commission in its recommendations (2006) also emphasised that each State should have its own Forest Policy Statement, for the sustainable management of its forest and wildlife resources.

Audit noticed that:

- The State Government did not frame a Forest Policy addressing State specific needs with a roadmap for achievement of long-term goals of preservation, protection and restoration of forest cover and ecological balance. A State Policy could consider the constraints and challenges of limited availability of land and salinity of water in Malwa region.
- Initially the vision document 2008 of the Department targeted to achieve 15 *per cent* forest cover by 2020, however, in the vision document 2019 this target was reduced to 7.5 *per cent* to be achieved by 2030. This is indicative of the fact that the initial target was unrealistic and not based on a realistic roadmap.

During the Exit Conference, the Department stated that there was no specific Statutory obligation or need on the part of the State to have a separate State Forest Policy to conserve and protect the forests. The reply of the Department did not consider the importance of separate State Policy which could cater to the State specific issues.

6.3.6.2 Delayed implementation of Eco-tourism projects

The Department of Tourism, Government of Punjab launched Eco Tourism Policy in 2009 which strived to provide excellent eco-tourism services to the visitors after following sound principles of eco-tourism, valuing the living community and recognizing the need to integrate the interests of people and nature. As per the policy, the Department of Forests and Wildlife Preservation and Department of Tourism were to identify the potential sites for development in a phased manner.

Audit noticed that three sites namely Harike Wetland, Chhatbir Zoo and Ropar Wetland were to be developed as Eco Tourism Project by the Punjab Heritage and Tourism Promotion Board (PHTPB). As per information furnished by the PHTPB, these projects were started in the year 2015 with approved cost of ₹ 27.85 crore and were scheduled to be completed within 18 months. But despite completion of the projects with the delay by 17 months to 34 months with an escalated cost of ₹ 29.35 crore, the Department failed to get possession of projects, despite their completion thereby defeating the overall purpose.

The Department stated that infrastructure created by the PHTPB has been taken over officially and will be made operational as soon as Covid-19 situation improves.

6.3.6.3 Delayed preparation of Working Plan

As per National Working Plan Code (NWPC), 2014, Working Plan is a document prepared for a period of ten years which contains detailed scheme of management for silvicultural¹⁶ operations for sustainable development and harvesting of forests. Further, Annual Plan of Operation is prepared for the period of one year for the activities approved in the Working Plan. It is the responsibility of the Department to ensure proper planning for the preparation/revision of working plan and obtain necessary advance approvals of the Government of India (GoI) for the same. Annual Plan of Operation (APO) should be based on WPs and is required to be submitted to CFs for approval and release of funds.

Audit noticed from the records of the office of CCF (WP) (May 2019 and December 2019) that out of 21 Working Plans, only 2 WPs pertaining to two¹⁷ Divisions were approved within the prescribed timelines. Remaining two Working Plans of two¹⁸ Divisions were under approval at the PCCF level, 14 Working Plans of fourteen¹⁹ divisions were approved with delays (4 to 24 months) and remaining three Working Plans of three²⁰ Divisions were sent to the GoI for approval with delays (20 to 44 months). Resultantly, APOs prepared in the absence of approved Working Plan were not on the basis of consolidated activities to be performed as per approved Working Plans.

During the exit conference, the Department stated that preparation of working plan is highly technical and cumbersome exercise which involves various stages in its preparation and sometimes it gets delayed.

The reply of the Department is not acceptable as the NWPC provides for two and half years' time for preparation of a working plan, considering the process involved. Further, formation of APOs without the approval of Working Plans is a major lapse, as admitted by the Department.

6.3.6.4 Wildlife Management Plan

As per National Wildlife Action Plan (NWAP), 2002-2016, each Protected Area (PA) should have its own Management Plan (MP) based on sound scientific and ecological data with the prime objective to protect PAs from adverse impacts and promote natural regeneration. The NWAP prescribes timely preparation of Management Plan.

Audit noticed that out of 14 Protected Areas where Management Plans were to be prepared, MPs of two²¹ Protected Areas were under revision. Management

¹⁶ Raising of new plantation, developing existing plantation and in the process collection of revenue through sale of forest produce.

¹⁷ Patiala and SAS Nagar

¹⁸ Bathinda and Sri Muktsar Sahib

¹⁹ Amritsar, Bathinda, Ferozepur, Gurdaspur, Jalandhar, Ludhiana, Mansa, Sri Muktsar Sahib, Sangrur, Dasuya, Garhshankar, Hoshiarpur, Pathankot and Roop Nagar

²⁰ Ludhiana, Mansa and Sangrur

²¹ Harike Wildlife Sanctuary, Keshopur Chhumb Community Reserve.

Plans in respect of four²² Protected Areas were not prepared and the delays ranged from one to 18 years.

On this being pointed out, the Department stated that Management Plans in respect of two Protected Areas as pointed out in audit were prepared 10 years back and currently its revision work is in progress. The other four Protected Areas as pointed out in audit were declared as Protected Areas only two years back and the preparation of their management plan is in progress.

The reply of the Department is not satisfactory as two out of the four Protected Areas viz Abohar Wildlife Sanctuary and Haripura Panniwala Gumjal Community reserve were declared as Protected Areas in 2000 and 2015, respectively. Their management plans were not approved even after a period of 3 to 18 years.

6.3.7 Financial Management

Effective financial management ensures availability and utilization of funds in time for intended programme deliveries, expenditure in conformity with the financial rules and regulations and correct recording in the books of accounts.

6.3.7.1 Budget vis-à-vis actual expenditure

The budget estimates and actual revenue/expenditure under the relevant head of accounts 0406-Receipts Forestry and Wild Life and 2406-Revenue Expenditure-Forestry and Wild Life, during the period 2013-14 to 2018-19 were as shown in **Table 6.4** below:

Table 6.4: Details of receipts and expenditure

(₹ in crore)

Year	Receipts			Expenditure		
	Budget Estimates (Revised)	Actual	Variations (+)/(-)%	Budget Estimates	Actual	%age Variations Saving (+) Excess(-)
2013-14	30.00	20.69	-31.03	120.28	104.09	+13.46
2014-15	51.17	19.45	-61.99	122.26	106.11	+13.21
2015-16	36.48	31.81	-12.80	134.29	112.98	+15.87
2016-17	30.59	20.92	-31.61	153.95	136.69	+11.21
2017-18	22.61	48.67	+115.25	166.28	142.61	+14.24
2018-19	15.35	15.66	+2.02	180.43	165.26	+ 08.40

Source: Annual Financial Statements

It could be seen that the receipts were significantly lower than budget estimate in 2014-15 and higher in 2017-18 and there were persistent savings on expenditure side during the entire period.

On this being pointed out, the Department attributed reasons for variation between the budget estimates and actuals for the period 2016-18 to the ban on felling trees imposed by National Green Tribunal. The reasons for variation for the period 2013-16 were not provided by the Department.

²² Abohar Wildlife Sanctuary, Haripura Panniwala Gumjal Community Reserve, Beas Conservation Reserve, Ranjit Sagar Dam Conservation Reserve.

6.3.7.2 Removal of interest clause in revised royalty policy

The Forest Department realizes the cost of standing trees sold to the Corporation in the form of royalty, at mutually agreed rates. Royalty policy was revised with effect from 1 July 2009, whereby the provision of levy of interest at the rate of 12 *per cent* payable on the outstanding amount of royalty, (if not paid within seven months from the date of offer of trees) was deleted.

Consequently, the Department could not charge interest on delayed payment of royalty of ₹ 23.77 crore, deposited with delay ranging between one and four years during the period 2014-18 in five²³ out of six selected divisions. Provision of interest could have acted as deterrent against delayed deposit of royalty or it could have enabled the Department to charge interest of ₹ 3.29 crore²⁴.

On being pointed out, the Department stated that the matter was under the consideration of the Government.

6.3.7.3 Deficiencies in the amended Royalty Policy

The Government of Punjab, Department of Forest and Wildlife Preservation revised Royalty Policy, in July 2009 regarding rates of royalty and other relevant issues related to royalty between Department and the Corporation. The policy was amended in September 2012.

As per the amendment in 2012, it was provided that the Corporation will provide an advance up to ₹ 10 lakh to each territorial DFOs for clearing dead, dry and fallen trees and working/harvesting of bamboos from bamboo forests. However, the amendment did not contain terms and conditions, such as period for which advance would be given, rate of interest etc. for providing advances to DFOs and procedure of adjustment of advances against royalty payable, in case of non-refund by DFOs. Further, no monitoring mechanism was prescribed to ensure utilization of advances for the intended purpose. Policy did not mention whether the provision of advance was made with due concurrence of the Finance Department. In the absence of the clarity and monitoring mechanism, the process of taking and returning advances remained unregulated.

Audit noticed that concerned DFOs neither assessed the requirement before taking advances nor checked the accuracy of amount refunded. Ludhiana and Hoshiarpur Divisions obtained advances of ₹ 10 lakh and ₹ 3 lakh, in March 2013 and November 2015 respectively from the Corporation. DFO Ludhiana returned an amount of ₹ 10.50 lakh (₹ 4.96 lakh was returned and ₹ 5.54 lakh was adjusted from royalty) against advance of ₹ 10.25 lakh²⁵, in February 2017 i.e. after a period of four years while DFO Hoshiarpur returned the entire advance of ₹ 3 lakh in October 2018 i.e. after a period of three years. This shows that the advances were taken without any immediate requirement and these instances also show that there was no time frame and DFOs retained advances for period ranging from three to four years, due to ambiguity of provisions of amended Policy. Moreover, due to non-monitoring of advances, excess amount of ₹ 0.25 lakh was returned by DFO Ludhiana. Further, amendment of royalty policy was not in order as there was no concurrence of

²³ Dasuya, Garhshankar, Pathankot, Roop Nagar and SAS Nagar.

²⁴ Notional loss of interest worked out as per rates mentioned in Royalty Policy 2009.

²⁵ ₹ 10 lakh plus 5 *per cent* of ₹ 5.04 lakh (cost of trees sold)

Finance Department to the procedure adopted by DFOs, in raising advance from the Corporation.

On this being pointed out, the Department admitted the audit observation and assured that the Department would try to put a standard timeline and with concurrence of the Finance department.

6.3.7.4 Undue benefit extended to the Corporation due to less claim of royalty by the Department

Audit noticed that the Department claimed royalty of ₹ 6.52 crore for 32,509.88 cubic meter volume of trees from the Corporation at pre-revised rates (80 *per cent* of net value by deducting administrative cost from revenue obtained from sale) instead of ₹ 13.43 crore at revised rates (70 *per cent* of net value from revenue obtained from sale) as applicable during the year 2017-18. This led to extending of undue benefit to the Corporation amounting to ₹ 6.91 crore, which was due to accrue to the State exchequer as royalty policy of 2009 was restored only with effect from 1 June 2018, and not retrospectively.

On this being pointed out, the Department accepted the audit observation and stated that this matter would be deliberated with the State Government.

6.3.7.5 Irregular adjustment of royalty

Rule 2.4 of the Punjab Financial Rules Vol-I prohibits utilization of revenue towards expenditure. The Corporation was required to deposit the amount of royalty on account of standing trees offered to it with the Department within prescribed time from the date of offer of trees.

Audit noticed that the royalty of ₹ 37.66 crore was not deposited by the Corporation with the Department but was adjusted on account of repayment of loan, rents, advances raised by the DFOs and against the amounts transferred to the State sponsored schemes/projects on the advice of the Financial Commissioner, Forestry and Wildlife and for other reasons. The adjustment of royalty outside the purview of Consolidated Fund was irregular and in contravention of the rules, *ibid*.

The Department stated that the adjustment of royalty was made sometimes with the approval of Cabinet and sometimes with the approval of Legislature.

The reply is not satisfactory. The Department may ensure that the financial matters requiring concurrence of the Finance Department/State Legislature may not be undertaken without their approval.

6.3.7.6 Non realisation of Administrative/Regulatory charges from wood-based industries

The Government of Punjab (Department of Forest and Wildlife) levied (February 2009) administrative/regulatory charges at the rate of ₹ 500, ₹ 1,600 and ₹ 4,800 per year from the Saw Mills, Veneer and Plywood units, respectively.

Audit noticed from the records of seven²⁶ Forest Divisions for the period 2013-14 to 2018-19 that 1,059 units situated in the areas falling thereunder had not deposited regulatory charges amounting to ₹ 19.58 lakh. Non-realization of Administrative/Regulatory charges timely from the wood-based industries causes loss of revenue to the state exchequer. Moreover, possibility of permanent loss of revenue also cannot be ruled out in case of closure of units as such instances have been admitted by the Department itself.

The Department replied that an amount of ₹ 11.52 lakh has been received and recovery of remaining amount of ₹ 8.06 lakh is pending, for which efforts are being made.

6.3.7.7 Non-deposit of cost of land

As per the Land Purchase Policy (November 2010), the user agency has to deposit the cost of land at the rate of ₹ 13 lakh per acre or collector rate of adjoining area *plus 30 per cent*, whichever is higher with the Corporation, in case the user agency is unable to provide forest land in lieu of utilization of forest land for non-forest activities purposes.

Audit noticed from cross-verification of records of three forest divisions²⁷ and records of the Corporation that a sum of ₹ 3.20 lakhs collected on account of cost of land by the DFO, Amritsar from five user agencies was forwarded to PSFDC during 2014-18, but was not entered in the ledger account maintained by the Corporation.

On this being pointed out in audit, the Department stated (October 2020) that Demand Drafts were obtained from the user agencies but did not reach the PSFDC. However, five drafts of ₹ 3.20 lakh have been obtained from user agencies and deposited into the Bank. However, records relating to only two drafts for ₹ 1.02 lakh were provided. Evidence regarding deposit of remaining amount of ₹ 2.18 lakh was not made available to Audit.

The Department needs to carry out periodic reconciliation with the Corporation to ensure that such incidents may not recur.

6.3.7.8 Improper maintenance of records of receipts.

As per the Codal provisions, Government receipts should be acknowledged in the prescribed receipts and should be credited to the Government account immediately.

Audit noticed from the records of Chief Conservator of Forest (Complex Administrative Cell) for the period May 2016 to March-2018 that receipts of ₹ 5.09 lakh on account of Guest House was deposited into treasury which were collected on privately printed receipts without machine serial numbers instead of proper Government receipts. Further, it was also noticed that counterfoils/carbon copy of some of the receipt books were missing as a result of which audit could not verify the actual loss to the Government on account of receipts collected for renting out rooms of the guest houses, during the period 2013-14 to 2018-19.

²⁶ Garhshankar, Hoshiarpur, Jalandhar at Phillaur, Ludhiana, Patiala, Sangrur and SAS Nagar

²⁷ DFO Amritsar, Dasuya, Hoshiarpur

On this being pointed out, the Department stated that Government printed receipt books with machine serial numbers issued by Printing and Stationery Department are being used now.

6.3.7.9 Administrative Failure to recover pending dues from the officials/contractors on account of damage to forest.

As per duties of officers and employees of forest department defined in Forest Manual, a forest official is required *inter-alia* that he protects all forest produce and other government property, which is in his charge. He should be so vigilant that there is no fear of theft of forest produce, thorny wire and other government property. If any theft takes place in his beat he should make all possible efforts to trap the culprit. He would be fully responsible for safe guarding new plantations of his area especially from animals and fire damages. He should be fully familiar with the laws relating to collecting fine for forest offences and he should act upon those properly.

Audit scrutiny of three²⁸ out of ten selected territorial and wild life divisions and five²⁹ other territorial divisions showed that the Department, in 98 cases, held forest guards responsible for negligence of duties causing loss to forest and ordered for recovery of the loss from the concerned forest guards. An amount of ₹ 4.10 crore was still recoverable as on 31 March 2019 on account of forest offences. The recovery pertained to the period 1993-94 to 2018-19.

The Department accepted the audit observation and stated that efforts were being made to recover the outstanding amount.

6.3.8 Preservation and Conservation of Forests

6.3.8.1 Non-procurement of land for compensatory afforestation

The Punjab Government had framed policy for purchase of non-forest land for compensatory plantation in the year 2010 and has authorised the Corporation to purchase non-forest land on behalf of the Department. The funds for purchase of land at the rate of ₹ 13 lakh per acre or Collector rate of adjoining area *plus 30 per cent*, whichever is higher was to be collected from the user agency.

Audit noticed that 2,548.76 hectare of forest land was diverted for non-forest purposes during the period 2013-14 to 2018-19 against which ₹ 46.86 crore were collected from user agencies but Corporation could purchase only 7.88 hectare (19 Acre 4 Kanal) of land for afforestation by utilising funds of ₹ 2.28 crore. It was further noticed that funds of ₹ 23.43 crore were transferred to departmental scheme Greening Punjab Mission³⁰ (GPM). This reduced availability of funds to that extent for purchase of non-forests land.

During the exit conference, the Department stated that 68 Acre 2 Kanal 3 Marla land was purchased by the Corporation in 2019-20 and further purchases of land were being made. The Department further stated that amount was transferred to GPM as per Government's instructions.

²⁸ Pathankot and Ferozepur (W/L).

²⁹ Jalandhar at Phillaur, Sangrur, Mansa, Ludhiana and Patiala.

³⁰ Punjab launched a major afforestation initiative 'Greening Punjab Mission' (GPM) to increase its forest cover to 15 *per cent*.

The reply is not acceptable as the objective for which cost of land was recovered from user agency was not achieved due to diversion of fund to other Departmental schemes. Further, the Department had not provided any documents in support of its reply.

6.3.8.2 Short realisation of cost of land

As per Land Purchase Policy (November 2010), the user agency has to deposit the cost of land at the rate of ₹ 13 lakh per acre or collector rate of adjoining area *plus 30 per cent*, whichever is higher with the corporation, in case the user agency is unable to provide forest land in lieu of utilization of forest land for non-forest activity purposes.

Audit noticed from scrutiny of files of the forest conservation cases maintained in the office of PCCF, Punjab and four divisional offices (Ludhiana, Mohali, Garhshankar and Hoshiarpur) that 0.454386 hectare forest land was diverted for non-forest purposes in twenty cases during 2013-14 to 2018-19. The user agencies in all these cases were Industries/Marriage Palaces/Builders who had already obtained change of land use certificate for their properties and were looking for approach road to their respective premises. Hence, in view of provisions of the Land Purchase Policy, 2010, such properties were required to be evaluated as commercial properties for the purpose of cost of land as the nearest/adjoining properties are commercial entities. But in all these cases, Department evaluated the properties as agricultural properties and recovered only ₹ 33.06 lakh instead of ₹ 2.06 crore as cost of land, thereby causing loss amounting to ₹ 1.73 crore to the State exchequer.

The Department stated that while calculating the Non-Forest Land (NFL) amounts to be charged from user agencies, a report of prevailing land rates from concerned area revenue authority was sought and on the basis of higher side, the NFL amount was conveyed to each user agency. Thus, calculation for realizing NFL amount from each user agency was in accordance to the stipulated land purchase policy.

The reply of the Department is not acceptable as rates of different category of land (commercial, agricultural) were charged in respect of similar cases of diversion of forest land. The difference in approach indicates lack of clarity in the land purchase policy.

The Government may consider laying down clear guidelines in the land purchase policy by mentioning the category of land for which rates are to be charged in case of diversion of forest land.

6.3.9 Management of Government Forest land

Existent Government Forest land is very important for ecological balance and for provision of natural habitat as almost 83 *per cent* of geographical area in the State is under agriculture. Therefore, maintenance of its sanctity should be a primary objective of the Department. However, audit noticed instances of encroachments, diversions without approval etc. as detailed in the succeeding paragraphs:

6.3.9.1 Non eviction of encroachment on Government forest land

As per Indian Forest (Punjab Amendment) Act, 2004, any Forest Officer, not below the rank of the DFO, has reason to believe that there is encroachment of the State Government forest land, then he may use all the powers conferred on Executive Magistrate under the Punjab Public Premises and Land (Eviction and Rent Recovery) Act, 1973 (Punjab Act, No. 31 of 1973) to evict the land.

Audit noticed that 5,322.17 hectare of land in 2013 cases was under illegal encroachment under the jurisdiction of eight³¹ DFOs due to non-demarcation of the forest land. The Department sued the alleged parties in the Court of law only in 971 cases involving 1,658.22 hectare of land and in remaining 1,042 cases involving 3,663.96 hectare of land, the Department did not initiate any action.

Further, despite favourable decision for 1,309.9 hectare in 778 out of 971 cases, the Department was able to take possession of just 38.88 hectare of land in 27 cases.

The Department stated that encroachment on 571.48 hectare of land in 336 cases has been removed by following an action plan and concrete progress has happened on the ground.

6.3.9.2 Non-mutation of forest land in the name of Forest Department

Control and management of forest land measuring 27,500 acres, in Shahpur Kandi Forests (Tehsil Dhar Kalan) has been under the jurisdiction of Department of Forest since the year 1945. But the necessary entries in the revenue records were never made regarding possession of the forest land in favour of the Department of Forest. As per decision (February 2014) of the High Court of Punjab and Haryana, Chandigarh, the land was to be transferred in favour of the Department of Forest by correcting entries in the revenue record. However, the Department was able to get mutation of only 7,699 acres (i.e. 61,591 Kanal 13 Marlas) in its name and remaining forest land (19,801 acres) was pending for transfer in favour of the Department.

The Department stated that mutation of 13,662 acre of land has been done now and correspondence is being done with revenue authorities and the progress is underway by the Department of Revenue, Punjab.

The Department may expedite the mutation of the remaining land for the fruitful use of the forest land by escalating the issue at the higher level of revenue authorities.

³¹ DFO Amritsar, Dasuya, Hoshiarpur, Ropar, Ferozepur, Nawanshahr, Jalandhar at Phhillaur.

6.3.9.3 Unfruitful expenditure on land falling under the Punjab Land Preservation Act (PLPA)

Audit noticed from the records of DFO Ropar that with an aim to improve wildlife habitat in the area under the PLPA located at Sri Deshmesh Academy, Sri Anandpur Sahib (Ropar), the Department incurred an amount of ₹ 15.60 lakh against the allotment of ₹ 12.11 lakh up to March, 2014 for the establishment of interpretation centre, roosting sites for birds, elevated wildlife viewing, water management and creation of water holes. However, before incurring expenditure on the private land, the Department did not



Abandoned Watch Tower at Sri Deshmesh Academy
(21 August 2019)

come up with the plan regarding upkeep and maintenance of the facilities on which the expenditure was being incurred. Resultantly, the materials purchased for interpretation centres were lying idle and due to lack of maintenance, the expenditure on other facilities also turned out to be unfruitful and defeated the purpose for which the expenditure was incurred.

The Department stated that the project was undertaken for conservation and improvement of the biodiversity in public interest.

The reply is not acceptable as lack of proper planning resulted in inability of the Department to implement and maintain the project which consequently resulted in unfruitful expenditure of ₹ 12.11 lakh.

6.3.10 Irregularities in Afforestation Activities/Programmes

6.3.10.1 Purchase of Plants

Rule 15.2 of the Punjab Financial Rules provide that the purchases must be made in the most economical manner in accordance with the definite requirement of the public service. Rule 2.10(a)(1) of the said rules also stipulates that every Government employee is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

Audit noticed that the Department purchased plants from open market despite having 27 nurseries at Ropar and Mohali. During field audit, DFOs replied that the targets of plantation are provided at the fag end of the financial year which leaves very little time for preparation of seedling by nursery. The reply was not acceptable as Annual Plan of Operation prepared at beginning of the year contains plantation to be carried out during the year. Accordingly, departmental nurseries should plan to prepare seedlings for plantation in advance.

6.3.10.2 Green India Mission

Green India Mission, (GIM) is one of the eight missions launched (2015) under the National Action Plan on Climate Change (NAPCC). GIM was aimed at

“protecting, restoring and enhancing India’s diminishing forest cover and responding to climate change”. The Village Forest Committees (VFC) were formed for implementation of the mission activities at the village level. GIM guidelines under the Direct Benefit Transfer stipulate that payment of wages under the scheme should be made to account of the ultimate beneficiary.

Audit noticed serious irregularities in disbursement and utilization of funds by Village Forest Committees (VFC) in Ropar Division during the year 2016-17 and 2017-18 as detailed below:

- Wages of ₹ 1.31 crore was disbursed in cash to the daily workers in violation of instructions of the Government of India.
- Village Forest Committees were paid ₹ 1.54 lakhs for payment of electricity bills, purchase of High Speed Diesel and service of divisional car.

The Department stated that payment of wages was made to the concerned Range Officer through Cheque/RTGS. Further, 35 *per cent* of funds granted to Village Forest Committees can be spent for support activities as per Green India Mission guidelines.

The reply of the Department was not acceptable as disbursement of wages to the labourers was made in cash and expenditure from funds granted to VFCs toward divisional expenses were in contravention of the GoI and Green India Mission instructions, respectively.

6.3.10.3 Punjab Forestry and Watershed Development Project

Punjab Forestry and Watershed Development Project (FT-10) is one of the State Plan Schemes under which various activities like plantation, farm/agroforestry, forest research and training and infrastructure activities are undertaken. The State Government incurred an expenditure of ₹ 5.30 crore out of total allocation of ₹ 40.40 crore in the year 2013-14, under the scheme.

Audit noticed from the records of five³² out of six selected and three³³ other Divisions that an expenditure of ₹ 2.74 crore was incurred on plantation raised in 2,005 hectare of land. However, from 2014-15 onwards no funds were allocated by the State Government for maintenance and protection of plants. It was noticed from survival reports of two³⁴ out of six selected divisions that plantations were adversely affected due to non-allocation of funds in the subsequent years. Thus, non-maintenance of plantations led to unfruitful expenditure of ₹ 2.74 crore.

The Department stated that overall survival rate is around 61 *per cent* and attributed reasons to financial constraints of the State Government for not releasing the funds under the scheme.

The reply of the Department is not acceptable as the overall survival rate of 61 *per cent* for the year 2013-14 only, and remained silent about the survival of plantations in the subsequent years wherever no funds were released by the Government for the maintenance of the FT-10 plantation.

³² SAS Nagar, Garhshankar, Hoshiarpur, Dasuya and Pathankot

³³ Ludhiana, Mansa and Sangrur

³⁴ Dasuya and Pathankot

6.3.11 Sustainability of the forest

To ensure sustainable regeneration of forests, coupe system for timely harvesting of standing trees, thinning operation for removal of unwanted vegetation, removal of forests produce etc are employed.

6.3.11.1 Short-harvesting of forests

As per the WP, forest area is divided into circles and circles are further divided into coupes. Marking of the coupes due for harvesting in a particular year is to be done in the year preceding the year in which respective coupe is due for harvesting as per prescription in the WPs.

Audit noticed, in the six selected divisions, that there was less harvesting of timber coupes. Only 0.65 lakh cubic metres of timber was harvested against 1.90 lakh cubic meters of timber due for harvesting during 2013-14 to 2018-19 resulting in deferment of revenue as detailed in **Table 6.5** below:

Table 6.5: Detail of due and actual harvesting of timber

Division	Coupes due for harvesting (Cubic Metres)	Coupes exploited (Number)	Variation in harvesting	Percentage Short fall
Dasuya	16,903.16	3,239.65	13,663.51	81
Garshankar	11,147.68	30,123.45	--	--
Hoshiarpur	91,974.48	10,805.30	81,169.18	88
Pathankot	17,688.48	8,647.77	9,040.71	51
Roop Nagar	22,871.60	5,194.35	17,677.25	77
SAS Nagar	29,908.00	6,908.45	22,999.55	77

The less harvesting of timber coupes ranging from 51 to 88 *per cent* as against the prescription of WPs not only blocked forests regeneration activities but also led to deferment of revenue realisable from the extracted timber and other produce.

The Department stated that as per order of the National Green Tribunal, there was complete ban on all felling of trees in Punjab in the year 2016, as a result there was deferment. The reply of department is not acceptable as above figure did not include timber coupes that were due for felling during the period 2016-18 in which ban of the National Green Tribunal was effective.

6.3.11.2 Non-harvesting of bamboo

The bamboo coupes are divided into three felling series and each felling series becomes due for harvesting after every three years. In case of non-harvesting of a coupe due for felling in a particular year, the entire cycle of felling gets disturbed which results in loss of revenue.

Audit noticed that 337 hectares bamboo area (4.90 lakh clumps) was harvested as against 1,283.90 hectares bamboo area (19 lakh clumps) consisting of nine compartments to be harvested during 2013-14 to 2018-19 as per approved WP of Bamboo Forest of Karanpur, Bindraban and Nandbir of Dasuya Forest Division for the period 2014-15 to 2028-29. Non- harvesting of remaining 946.90 hectares bamboo area (14.10 lakh clumps), resulted into loss of revenue as well as adverse effects on regeneration of forests.

On this being pointed out, the Department stated that as per order of the National Green Tribunal, there was complete ban on all felling of trees in Punjab in the year 2016 as a result of which there was deferment.

The reply of the Department is partially acceptable as the ban was not applicable during the year 2015-16 whereas 383.10 hectare bamboo area (4.75 lakh clumps) consisting of three compartments due for harvesting in the year 2015-16, was also not harvested, the harvesting of which could have resulted in realisation of revenue of ₹ 1.16 crore³⁵.

6.3.11.3 Resin tapping

Chirpin-resin (Biroja) is a non-timber forest product (NTFP) found in chil-forests of North Circle of Punjab and is usually collected by causing minor damage to the tree by making a hole far enough into the trunk to puncture the vacuoles, to let sap exit the tree known as tapping and then letting the tree repair its damage by filling the wound with resin. Excess resin is an important source of revenue. However, the resin tapping was not being done in the Government Forest since 1980 because the forest needed special conservation measures.

Audit noticed that 265 permits were granted during 2013-14 to 2018-19 to farmers/private persons for resin tapping from PLPA areas under the jurisdiction of Hoshiarpur Division, despite the Department admitting the fact that the area needed special conservation measures.

During the exit conference, though the Department justified its position on non-tapping of resin in Government Forest, it did not reply on issuance of permits to private persons for resin tapping in adjoining PLPA area.

6.3.12 Protection of forests

Protection of existing forest is required in view of limited availability of land for fresh afforestation. It was to be done through fire protection measures and prevention of irregular felling of trees.

6.3.12.1 Non-compliance with the orders of the National Green Tribunal

As per Section 2(ii) of Forest Conservation Act 1980 prior approval of the Central Government is required for diversion of any forest land or any portion thereof for any non-forest purposes. Rule 6 of the Forest Conservation Rules 2003 provides for submission of proposal by user agency that wants to use any forest land for non-forest purposes, and processing of the proposal by the Department of Forest (nodal officer of the State) for seeking approval of Central Government under the Forest Conservation Act. The user agency is also required to deposit cost of compensatory afforestation under CAMPA guidelines.

Audit noted that Irrigation Department felled 24,777 trees through Punjab State Forest Development Corporation over a forest area of around 107.25 hectare along the Bist Doab Canal and its distributaries in Nawan Shahr and Jalandhar Divisions after seeking permission of the Department of Forest in January and

³⁵ Number of Bamboo to be felled in the year 2015-16 was 4,75,000. Rate has been calculated by dividing revenue earned by total number of bamboo felled in the year 2018-19 i.e. ₹ 1,19,48,800/4,90,055 = ₹ 24.38. Revenue to be earned in the year 2015-16 = 475000 X ₹ 24.38 = ₹ 1,15,81,721

March 2016. The Department of Forest granted the permission on the plea that the trees were not in the forest area so Forest Conservation Act was not applicable to those trees. An application was filed by an individual in the National Green Tribunal in March 2016 citing the cutting of trees as irregular and against the Forest Conservation Act. The National Green Tribunal held in August 2018 that the trees were felled in violation of provision of Forest Conservation Act and ordered *inter-alia* to raise compensatory afforestation over equivalent area of non-forest land in lieu of the forest destructed by realising cost of compensatory afforestation from Irrigation Department. Principal Chief Conservator of Forest ordered the Divisional Forest Officer Nawan Shahar, in November 2019, to take action as per order of National Green Tribunal and to submit compliance report without any delay. However, the Divisional Forest Officer, Nawan Shahar did not initiate action to realise cost of compensatory afforestation from the Irrigation Department even after lapse of more than two years from the date of judgment of National Green Tribunal. Audit worked out cost of compensatory afforestation as ₹ 129.81 crore which is recoverable from the Irrigation Department.

The Department stated that further enquiries are underway and action would be taken as per directions of the National Green Tribunal. However, despite the order of NGT in August 2018 and subsequent order of the PCCF in November 2019, the DFO Nawanshahr did not initiate action to collect the cost of compensatory afforestation from the Irrigation Department (December 2020).

6.3.12.2 Non-adoption of measure to control Forest Fire

Forest fires are as old as the forests themselves. These fires sometime pose serious threat to the biodiversity and ecology. Forest fires have environmental impact in terms of tropical biomass burning, which produce large amount of trace gases, aerosol particles, and play a pivotal role in troposphere chemistry and climate aberrations.

Audit noticed from the records of selected divisions that there were 1,074 incidents of fire during 2014-19 which affected 10,464.05 hectare of land. Further, there was shortage of equipment and accessories required for firefighting in two³⁶ divisions while shortage of manpower ranged from 16 to 44 *per cent* in the cadres of foresters and forest guards. Maintenance of records of occurrence of forest fires and the response time achieved which are essential for both assessing the efficacy of the system in place as well as to plan future requirements were inadequate. There was a need on the part of the Department to evolve a system for prevention, early detection and taking correction measures for controlling forest fire.

The Department admitted to not having optimum amount of equipments and stated that they are augmenting the same.

³⁶ Dasuya and Pathankot

6.3.13 Infrastructure of soil testing laboratories

Testing of soil is essential for assessing availability of nutrients, micronutrients and pH etc. in a particular soil. It helps in identifying suitable plant varieties for a particular area.

Audit noticed from scrutiny of records that soil testing was not conducted in any of the forest divisions in the State. As a result, plantation in the State was carried out without assessing characteristics of the soil. Non-testing of soil prior to plantation contributed to the low survival rate of the plants as explained in the succeeding paragraphs:

6.3.13.1 Plantation without soil feasibility study

a) With a view to making Quality Plantation along the roads around Malout, an outlay of ₹ 9.39 crore was provided in the 12th Five Year Plan during the year 2012-13 against which an amount of ₹ 4.10 crore was sanctioned in Annual Plan 2012-13. The Department had to abandon the project after incurring expenditure of ₹ 3.29 crore due to high salinity and the high pH level of soil in the Muktsar area. The expenditure was incurred on mesquite removal, urban plantation, avenue plantation etc. The Department of Forest did not scientifically analyse the feasibility of this scheme before implementing the project, consequently, high mortality rate³⁷ of the plantation was noticed by the Department and ultimately the project had to be abandoned.

The Department stated that survival was good and project was abandoned after the maintenance period was over. The Department also stated that survival of saplings above 80 per cent (83.5 per cent in the instant case) in the following year of plantation is considered very good in forestry plantations and therefore no funds were released since April 2013.

The reply of the Department is not acceptable as in the absence of non-monitoring of saplings for a maintenance period of five years, the survival rate of saplings continued to decline to 59 per cent in the year 2014-15. Further survival reports of saplings were not made available to audit.

b) The Willow Park Project at Ropar wetland was established with the objective of promoting community awareness for the environment and habitat improvement. Plants were purchased from Nauni University (HP) for this purpose. However, the survival of the plants was 70 per cent in 2017 due to alkaline nature of soil. During physical verification in 2019 by audit, it was noticed that willow park no longer existed in the Ropar as the plants did not survive. Thus, non-ascertaining the feasibility of the project prior to establishment of Willow Park, not only rendered the expenditure of ₹ 16.25 lakh incurred during the period 2015-16 and 2016-17 unfruitful but also defeated the purpose of establishing the park.

On this being pointed out, the Department did not furnish any reply.

³⁷ Mortality Indicator : 60 per cent - poor, 65 per cent - fair, 70 per cent - good, 75 per cent - very good, 80 per cent – excellent.

6.3.14 Compensatory Afforestation Fund Management and Planning Authority (CAMPA)

Under the directions of the Supreme Court of India, CAMPA guidelines were prepared in the year 2009 with the objective to accelerate activities for preservation of natural forests, management of wildlife, infrastructure development in the sector and other allied works. For this purpose, money was to be recovered from user agencies towards compensatory afforestation, additional compensatory afforestation, penal compensatory afforestation, net present value (NPV) under the Forest (Conservation) Act, 1980. All the activities related to CAMPA were to be guided by the above guidelines till the CAMPA Act was enacted in the year 2016. Audit of the record of CAMPA funds maintained at the Headquarters as well as in the field auditee units showed the following irregularities in the maintenance of record and in utilisation of funds.

a) Non preparation of Annual Report

As per Clause 15 (2)(vii) of the State CAMPA Guidelines 2009, State level executive committee shall prepare an annual report by end-June for each financial year.

Audit noticed (June 2019) from the records of PUNCAMPA that during the period 2013-14 to 2018-19, annual report regarding expenditure, receipts form State CAMPA funds was not prepared by the Department as required under the State CAMPA Guidelines, 2009.

The Chief Executive Officer (State Authority) stated that instead of preparing annual report, the Department prepared Annual Plan of Operation (APO) and details of various works done and the amount spent, details of amount received by the State CAMPA from various schemes and observations made in the audit stand included in the agendas prepared for the meeting of executive committee and steering committee. The Department stated that budget, annual accounts and annual report have now been submitted with the APO for the year 2020-21 to National Authority (CAMPA), MoEF, Forest and Climate Change, GOI, New Delhi after the receipt of Compensatory Afforestation Fund (CAF) Rules, 2018.

The reply is not in line with the State CAMPA Guidelines which required preparation of Annual Report by the end of June of each financial years.

b) Inadmissible and injudicious expenditure from CAMPA Funds

As per Rule 11(i) of the State CAMPA guidelines, the money available with State CAMPA was to be utilised for meeting the expenditure towards the development, maintenance and protection of forests and wildlife management as per the approved APOs and direction of National Campa Advisory Council. However, following irregularities were noticed in utilization of funds:

- i. Expenditure to the tune of ₹ 2.05 lakh was incurred on the maintenance of Firelines at Jhajjar Bachauli WLS, rescue of wild animals and on the awareness camps and publicity. However, the Department provided statement of expenditure of funds but did not provide any voucher to authenticate the expenditure incurred.

- ii. The fund amounting to ₹ 9.10 lakh was provided from CAMPA fund for the purchase of one boat for surveillance for Ropar Wetland in the year 2018-19, but the DFO, Ropar, spent ₹ 4.84 lakh in procurement of rescue boat and the remaining amount of ₹ 4.26 lakh was irregularly diverted to other works without the approval of the CAMPA authorities.

The Department stated that the funds diverted to other works would be got regularized.

6.3.15 Wildlife Preservation

The wildlife conservation and management activities involve rehabilitation of various species of wildlife to their natural habitat, management of Zoos and Mini Zoos (Deer Parks), protection of rare and threatened species of birds and animals along with management and development of protected areas in the State. Black Buck (*Antelope Cervicapra*) locally called Kala Hiran, is the State Animal, Baz (Eastern Goshawk), the State Bird and Shisham (*Dalbergia Sissoo*), the State Tree. The cases of poaching and illegal trade of wildlife in the State are handled by the Divisional Forest Officers (territorial) and staff of Forests and Wildlife wing under them. A number of trainings for frontline staff of the forests and wildlife Department are arranged in the Forest Training School, Hoshiarpur.

6.3.15.1 Demarcation of Sanctuaries and Zoological Park

Whenever Government notifies an area as a Sanctuary or National Park under Sections 18 or Section 35 of Wild life (Protection) Act, 1972, then its boundaries are to be surveyed, demarcated and consolidated for the purposes of protection, propagation and development of wild life.

Audit noticed from the records of 13 PAs (33,095 hectare) that boundaries of three³⁸ sanctuaries and one Zoological Park, spread over an area of 9,300 hectare under the jurisdiction of Hoshiarpur, Ferozepur and SAS Nagar at Roop Nagar, were not demarcated despite follow up by the Department with revenue authorities. Non-demarcation of boundaries of sanctuaries and Zoological Park led to problems like depletion of the fodder base of herbivores by stray cattle, encroachments (477.46 hectare), road accidents, man animal conflict and vulnerability to cattle borne diseases. Furthermore,

- Under capacity sewerage system and disposal of solid waste noticed in nearby areas of Zoological Park, SAS Nagar.
- None of the protected areas in the State was having rescue cum rehabilitation Centre for upkeep facilities of animals, interpretation centers for written and pictorial information for visitors.
- No veterinary attendants were available in three out of four wildlife divisions for providing first-aid on the spot of any mishappening.

³⁸ Jhajjar Bachauli (116 hectare) SAS Nagar at Roop Nagar, Harike Wildlife sanctuaries (8,600 hectare) at Ferozepur, and Takhani Rehmapaur (382 hectare) at Hoshiarpur.

6.3.15.2 Management of Wetlands in the State

Audit noticed from records of three³⁹ wetlands of International importance and three⁴⁰ wetlands of National importance that thousands of migratory birds visit these wetlands every year. In 2017, fishes and other aquatic animals were killed due to the polluted water in all wetlands in the State. These wetlands were required to be properly managed and strengthened by improving infrastructure in the following areas:

- Non-availability of watch tower for bird watching, bird hideouts, bird walk and equipment like binoculars, field scope and bird's capture-release etc.
- Adverse impact on aquatic fauna and flora due to release of untreated industrial effluents, domestic sewage and pesticide from nearby areas.
- Garbage lying along the banks of the Kanjli Wetland.
- Wetland was covered with hyacinth in the large quantity which is detrimental to the health of the wetland.

The Department stated that adequate infrastructure was available in all the wetlands but did not corroborate the fact with any evidence. As regards hyacinth, the Department admitted it as a regular phenomenon and stated that it is removed regularly but also admitted that large quantity of water hyacinth is detrimental to the health of the wetland.



**Non-maintenance at Kanjli Wetland
(13 December 2019)**



**Hyacinth in Kanjli Wetland
(13 December 2019)**

6.3.15.3 Wildlife Offence

Crimes related to wildlife which, *inter-alia*, include poaching, illegal trade in prohibited plants and animals, smuggling of wildlife articles, are punishable under the relevant sections of Wildlife Protection Act, 1972. Number of wildlife offences recorded during 2013-14 to 2018-19 in selected divisions is shown in **Table 6.6**.

³⁹ Harike (4,100 hectare), Kanjli (44 hectare) and Ropar Head Works (1365 hectare).

⁴⁰ Nangal reservoir ((270 hectare) and Ranjit Sagar Dam (3200 hectare) and Keshopur Miani Jheel (405 hectare).

Table 6.6: Detail of wildlife offences

Year	POR ⁴¹	COR ⁴²	UDOR ⁴³	Poaching ⁴⁴	Animal Skin and body parts seized (in Nos.)	Animals Seized (in Nos.)	Animal Flesh seized (in Kg)
2013-14	16	16	0	8	0	0	0
2014-15	20	20	0	4	0	3	0
2015-16	12	12	0	6	2	1	0
2016-17	9	8	0	4	2	2	0
2017-18	10	7	0	3	1	1	0
2018-19	13	10	0	8	0	6	10
Total	80	73	0	33	5	13	10

Audit noticed in wildlife divisions that no arms/ammunitions were provided to wild life personnel to encounter poaching activities of wildlife habitat.

On this being pointed out, the Department stated that the proposal for providing arms and ammunition to the personnel of the Department is under the consideration of the State Home Department.

6.3.16 Internal Control and Monitoring Mechanism

Internal Control and Monitoring at various levels of governance enables the entity to identify key problems areas, constraints and managerial needs for improvement in the policy information, for effective allocation of resources.

6.3.16.1 Internal Audit

With a view to plug the various loopholes leading to leakage of revenue and to improve the quality of assessment and collection of major revenue earning Departments in Punjab, including Forest Department, an Internal Audit Organization (IAO) under the Finance Department, Government of Punjab was set up in October 1981.

Audit noticed that none of the Forest offices were audited by the Internal Audit Organization during 2013-19.

6.3.16.2 Inspections by the Conservator of Forests (CF)

The Punjab Forest Manual stipulates that the CFs would make frequent tours of inspection and visit once a year as many as of the forests under his control as possible.

Audit noticed in three⁴⁵ divisions under Shivalik Circle, that 39 annual inspections were conducted during the period 2016-17 to 2018-19. Scrutiny of records of selected divisions showed that corrective measures were taken in four out of 103 inspection notes only by the respective divisions.

⁴¹ Prosecution Offence Report.

⁴² Cognizable Offence Report.

⁴³ Undetected Offence Report.

⁴⁴ Deer, Tiger, Dolphin etc.

⁴⁵ Garshankar, Roop Nagar, SAS Nagar.

On being pointed out, the Department replied that the CFs has to conduct inspection once in year of forest division under his control.

The reply of the Department is not based on the factual position noticed by the audit and also the provision of the Manual, *ibid*. Moreover, the Department remained silent about the compliance of the inspection note issued by the Conservator of the forest.

6.3.16.3 Delay in compounding forest offences

Damage to forest caused during felling or dragging any tree or timber or during lopping and tapping or grazing of cattle or cutting of grass, whether caused deliberately or through negligence, is an offence. The offence can be compounded by the DFO by recovering the value of forest produce damaged/removed and compensation (penalty) for the damage. Alternatively, under the Indian Forest Act, 1927 within one year of occurrence of the offence, the offender can be prosecuted in a Court of law and the punishment may extend to imprisonment for six months or fine of ₹ 500 or both. As per the provisions of the Criminal Procedure Code, no Court shall take cognizance of an offence after the expiry of one year.

Audit noticed in three⁴⁶ forest divisions that as on March 2019, 1,061 cases of offence for damage to forests were pending finalisation for more than one year for which no court would take cognizance as per provision of Criminal Procedure Code. Year-wise breakup of pending cases was not provided to audit. Further, 99 and 774 *Khair* trees were illegally uprooted in Dasuya and Ropar divisions during 2017-19 and no charge sheet was finalised by the Divisions at the time of conducting audit.

On this being pointed out, the Department stated that figures related to offence for damage to forest, keep changing year to year and is a routine process. Further, the Department replied that 99 trees which were uprooted in Dasuya, the recovery of ₹ 3.17 lakh vide challan no. 004 dated 3 November 2018 was made from the defaulters and in case of Ropar, charge sheet was issued by the Government. However, the Department did not reply about recovery in respect of remaining 774 *khair* trees.

6.3.17 Human Resource Management

Performance of an organisation for efficient implementation of programmes depends on availability of qualified and trained manpower. Periodical assessment of requirement of manpower taking into account the present and future needs is essential to fulfil its objectives.

6.3.17.1 Persons in Position

Audit noticed that the Department had large number of vacancies in all the cadres. In the cadre of frontline staff (Forest Ranger/Deputy Ranger, Forester and Forest Guard) vacancies ranged between 7 and 58.39 *per cent* and in clerical cadre vacancies ranged between 4 and 100 *per cent* of the sanctioned strength.

⁴⁶ Nawanshahr at Garshankar, Pathankot, SAS Nagar.

The Department stated that posts of forest rangers could not be filled up due to Forest Rangers (Group-B) Rules which are under consideration of the State Government and regarding filling up of other vacancies; these are also under consideration of the Government.

6.3.17.2 Delay in setting up a State Forest Research Institute

The State Forest Research Institute (SFRI), Ludhiana District was to be setup with the aim to support Greening Punjab Mission and for the purpose of disseminating scientific knowledge in the field of agroforestry, utilization of forest/plantation products and to upgrade and bring the forest based biomass production system at par with the best similar systems in the world on sustainable basis with the support of well-trained scientist.

Audit noticed from the records of Principal Chief Conservator of Forest, Mohali that State Forest Research Institute building was to be completed by October 2016. Though completion certificate to SFRI building was issued in March 2019, possession of building was not handed over to the Department. In the absence of research and training work, the intended benefits of the research institute could not be derived.

The Department stated that the State Government has not given sanction to operationalise State Forest Research Institute.

6.3.18 Best Practices

The Government launched a project in September, 2018 to plant 550 trees in each village to mark 550th birth anniversary of Guru Nanak Dev ji. The Departments of Forest and Rural Developments were the nodal agencies for the drive. 76.25 lakh saplings of as many as 70 species were planted in all 12,986 villages across the state in 18,225 acres of land that accounts for 0.12 *per cent* of green cover. Steps were also taken by the Department to ensure protection of planted trees. For this, *Vanmittars* (Forest Friends) were appointed for 200 plus saplings.

Conclusions

The Department did not frame a State Forest Policy to ensure preservation of forest areas. Working Plans of some divisions were not in continuous existence while there were delays in approval of the Working Plan, the activities prescribed in the Working Plan were not carried out as per schedule leading to deferment and non-realisation of revenue. The Department removed interest clause from revised royalty policy effective from 1 July 2009. The Department had issued instructions involving financial matters without the concurrence of the Department of Finance which led to irregular adjustment of Government money. Delay on the part of the Department/Government to take timely action to recover outstanding dues resulted in accumulation of significant arrears. The order of the National Green Tribunal was not complied with regard to making compensatory afforestation by recovering the cost from Irrigation Department. Internal Control Monitoring mechanism was weak as no compliance was being made by divisions on the notes on inspection issued by Conservators of Forest. However, the Department's initiative to plant 550 trees in each village on the

occasion of 550th birth anniversary of Guru Nanak Dev ji and increase of tree cover by 0.12 *per cent* was appreciable.

Recommendations

In view of the status of forest cover remaining stagnant over the period covered under review, it is recommended that the Government may:

- prepare a comprehensive State Forest Policy aligning it with the vision of the Department for increasing forest cover and provide clear road map for the same;
- prepare and adhere to a time bound plan for recouping deficit of land under forest cover arisen due to short fall in compensatory afforestation;
- reinstate provision of interest on delayed payment of royalty and stop adjustment of royalty without concurrence of Finance Department;
- strengthen internal control by ensuring remedial action of issues raised in inspection reports;
- take immediate corrective action on the orders of National Green Tribunal and fix responsibility on defaulting officers; and
- undertake capacity building measures by filling up the vacancies of frontline forest manpower for enhanced surveillance and prevent encroachment in time.

