



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

**Report of the  
Comptroller and Auditor General of India  
on Functioning of Compensatory Afforestation  
Fund Management and Planning Authority  
for the year ended 31 March 2022**



उत्तराखण्ड शासन

**Government of Uttarakhand  
Report No. 5 of 2024  
(Performance Audit - Civil)**



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## PREFACE

This Report of the Comptroller and Auditor General of India for the year ended 31 March 2022 has been prepared for submission to the Governor of the State of Uttarakhand under Article 151 (2) of the Constitution of India.

The Report contains the results of Performance Audit on “**Functioning of Compensatory Afforestation Fund Management and Planning Authority**” covering the period 2019-22.

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

Audit wishes to acknowledge the co-operation received from Government of Uttarakhand at each stage of the audit process.





# **Executive Summary**



## Executive Summary

### About this Report

Various developmental and industrial projects such as dams, mining, and construction of industries or roads may require the diversion of forest land mainly for non-forestry purposes. If clearance is given, then compensation for the lost forest cover and the forest land is to be decided by the Ministry of Environment, Forests & Climate Change (MoEF&CC) and the regulator. The money so collected is utilized for carrying out Compensatory Afforestation (CA) and other activities as stipulated in the land transfer proposals or otherwise directed by the MoEF&CC. The Performance Audit of 'Functioning of Compensatory Afforestation Fund Management and Planning Authority' has been carried out during 2022-23 covering the period 2019-20 to 2021-22. An attempt has been made in this report to assess whether the money so collected was utilized for carrying out different CA activities as stipulated in the land transfer proposals or otherwise as directed by the MoEF&CC under the arrangements made in Compensatory Afforestation Fund (CAF) Act and rules made thereunder.

### Why have we prepared this Report now?

The last performance audit of ad-hoc Compensatory Afforestation Fund Management and Planning Authority (predecessor of CAMPA) was conducted in 2013. Further, there are procedural issues that are causing delays in implementation of activities of CAMPA.

After enactment of CAF Act and Rules, a new arrangement, including establishment of CAF, formulation of CAMPA, creation of budget heads *etc.* was established to utilize the money collected in land transfer cases for execution of CA activities. In this context, we have tried to evaluate the effectiveness of the CAMPA and Implementing Agencies during 2019-22 in implementing the Act and Rules made thereunder.

### What has been covered in this Audit?

We have examined the records of the Nodal Officer (land transfer), Authority and Implementing Agencies (forest divisions) for diversion of forest land, overall planning, state CA fund management, implementation of CA activities and internal control system in the department.

### What have we found and what do we recommend?

Audit noticed the following areas which require improvement in the functioning of CAMPA, as highlighted below:

#### Diversion of Forest Land

In Uttarakhand, out of 2,144 cases (15,083.76 ha) of diversion of forest land submitted for developmental works during the period 2014-22, final clearance was granted in 679 cases (3,947.43 ha), in-principle approval was granted in 782 cases (2,025.97 ha) and rest of the 683 cases (9,110.36 ha) are pending/under process at various stages. The Government of Uttarakhand had issued final approval at its own level for the diversion of 1.03 ha of forest land to the user agency unauthorizedly as

the same was to be given by the Central Government. An amount of ₹ 24.59 crore was demanded for the Wildlife Mitigation Plan from the user agency by the divisions after final approval instead of after in-principle approval. In 22 cases (208.62 ha), the competent authority was yet to notify compensatory afforestation land as a reserve or protected forest. In 363 cases (895.71 ha), of diversion of forest land, wherein the user agencies failed to comply with the Stage-1 conditions even after a lapse of more than five years, was not rejected/revoked. The Forest Department did not create a land bank of non-forest land for speedy disposal of the forest conservation proposal. User agencies have started the road works on 188.62 ha of forest land, without permission, in 52 cases. The department failed to comply with the conditions of the in-principle approval in six cases and this resulted in a short recovery of ₹ 0.57 crore.

### **Planning**

Systemic deficiencies were found in the process of preparation of the Annual Plan of Operations (APOs). The planning was found deficient as there were cases of delay in preparation of APOs, poor planning and defective APOs. The State was shifting its burden of specified forest activities to the CA funds. Within the overall Net Present Value (NPV) funding envelope, there is a drastic reduction in activities such as forest protection, infrastructure, strengthening of wildlife, soil and water conservation. There was ad-hocism in introducing new activities and then closing them abruptly in the following year without any detailed appraisal and lessons learnt. Further, the cases of irrational/illogical allotment/expenditure were noticed, such as non-provision of funds in APO for the first-year maintenance after removal of lantana and included the provisions for first year plantation maintenance even though no plantations were done in the preceding year. The demand for NPV activities was not need based as there was no consonance with demand of funds from the user agencies and actual requirement/utilization of funds for afforestation.

### **State Compensatory Afforestation Fund Management**

There were cases of non-compliance of CAF Act and Rules and diversion of fund for inadmissible purposes. The release of funds was unrealistic and not commensurate with the APOs.

### **Implementation of Compensatory Afforestation Activities**

The implementation of the scheme was ineffective in many instances due to delayed execution of CA works. The survival percentage of plantation was lower than the mandated, due to plantation between pine trees, at steep slopes and rocky terrain. There were instances of poor Advance Soil Work before plantation and negligence in selection of sites. There were deficiencies in maintenance of plantation as funds were collected from user agencies for 10 years, but maintenance was done only for three to five years. There was suspected expenditure due to duplicity in CA land, excess plantation against CA land received and plantation in less area than reported.

### **Internal Control System**












The internal control system of the Department was found weak as there were cases of insufficient documentation, absence of having separate Drawing and Disbursement

Officer and ‘independent’ Treasury Officer for the use of CA funds, lack of reconciliation, weak inspection, poor monitoring mechanism and ineffective oversight.

### **What has been the response of the Department?**

Audit discussed the audit findings with the Secretary Forest and other officials in April 2023. Further, the State Government gave a detailed reply to the audit findings in July 2023. The Government has also reported remedial steps relating to the accounting of the State Compensatory Afforestation Fund and also discharged its interest liability amounting to ₹ 150.00 crore towards the State Compensatory Afforestation Fund. The Government’s views have been duly incorporated in this report.

### **Recommendations**

-  *Timely compliance with the conditions of in-principle approval for the diversion of forest land and fund matters should be ensured and requisite action should be taken in case of violation/non-compliance.*
-  *A land bank should be created for CA to avoid the selection of unsuitable land which has a cascading effect leading to backlog, cost escalation and poor survival of plantations. A database of land bank for the NFL should be created immediately and kept updated for transparency, accounting and ease of monitoring.*
-  *The mechanism to recover the balance amount of NPV from user agencies in time should be developed and strictly enforced.*
-  *Preparation of APOs should be need and norms based. Further, an effective mechanism to appraise proposed APOs at all levels (Circle, Zone, Authority, Executive Committee) should be established.*
-  *Corrective measures should be taken to avoid shifting of State burden of specified forest activities to the State Compensatory Afforestation Fund.*
-  *Since CAMPA activities are funded out of SCAF in the Public Account, the State Government should ensure to keep budgetary provisions equal to APO approved by the NA.*
-  *The State Authority must institute proper budgetary control checks for robust financial management so that misutilization/ diversion/ misappropriation/ embezzlement of the fund can be prevented.*
-  *Department should take effective disciplinary action against concerned field functionaries, who failed to discharge their responsibilities in respect of implementation of the activities under CAMPA.*
-  *The Department may evaluate performance of the CAMPA activities to identify specific areas for focused attention and also intensify efforts for expeditious completion of the CAMPA activities.*
-  *Monitoring and evaluation of NPV activities should be done through M&E Wing, third party, better documentation, geo-tagging, etc.*
-  *Effective steps should be taken to establish and maintain a strong internal control system.*



# **Chapter-1**

## **Introduction**



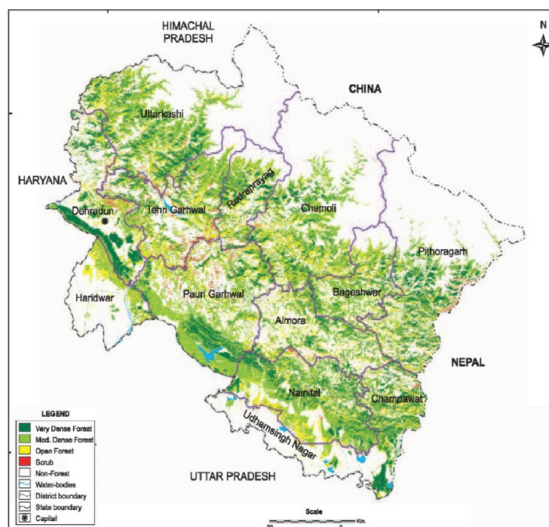


# CHAPTER-1

## Introduction

### 1.1 Forest Profile of the Uttarakhand

Forests are one of the major life supporting resources and sources of livelihood. The geographical area of the State of Uttarakhand is 53,483 Sq.Km. The terrain and topography of the State is largely hilly with large areas under snow cover and steep slopes. The State had a recorded forest area of 38,000 sq.km. which is 71 per cent of its total geographical area, as of December 2022. The reserved, protected and unclassed forests are 26,547 Sq. Km. (69.86 per cent), 9,885 Sq. Km. (26.01 per cent) and 1,568 Sq. Km. (4.13 per cent) of the recorded forest area in the State respectively. The Forest Conservation (FC) Act, 1980 was enacted by the Government of India (GoI) to regulate and control the diversion of forest land for non-forest purposes<sup>1</sup>. A project proponent, either Government or Private, must apply for clearance of the project from the Ministry of Environment, Forests & Climate Change (MoEF&CC), GoI before the start of the project, in case it requires a part of forest land. A proposal for the diversion of such forest land is to be submitted through the Nodal Officer (NO), Forest Conservation, Uttarakhand, for land transfers under Forest Department of the State Government. The approval to transfer forest land is granted by the GoI subject to payment of Net Present Value (NPV) and raising of Compensatory Afforestation (CA) in an equivalent non-forest land (NFL) or double the area in degraded forest lands. The cost towards CA/NPV is collected from the User Agency<sup>2</sup> (UA).



In compliance with the Hon'ble Supreme Court orders of 2004 and 2006, GoI notified the Compensatory Afforestation Fund (CAF) Act, 2016<sup>3</sup> and Rules 2018 to streamline the collection and utilization of State Compensatory Afforestation Fund (SCAF) at the Central, as well as State level. The State Authority was re-constituted<sup>4</sup> in Uttarakhand to carry out the functions with regards to funding, overseeing and promoting CA, overseeing forest and wildlife conservation and protection works, maintaining

<sup>1</sup> Like Construction of power projects, irrigation projects, roads, railways, schools, hospitals, rural electrification, drinking water facilities, telecommunication, mining *etc.*

<sup>2</sup> Any person, organisation or Company or Department of the Central Government or State Government making a request for diversion of forest land for non-forest purposes in accordance with the permission granted by the Central Government under the Act or the rules.

<sup>3</sup> Implemented all over the country *w.e.f.* 30 September 2018.

<sup>4</sup> Uttarakhand CAF under Section 4(1) of the CAF Act (30<sup>th</sup> September 2018).

separate accounts in respect of funds received for conservation and protection of protected areas *etc.* The GoI has also notified (November 2018) CAF (Accounting Procedure) Rules, 2018<sup>5</sup>.

## **1.2 Aims and Objectives of Uttarakhand Compensatory Afforestation Fund Management and Planning Authority (CAMPA)**

As per CAF Act and Rules, the Authority aims to promote (i) conservation, protection, regeneration and management of existing natural forests; (ii) conservation, protection and management of wildlife and its habitat within and outside protected areas including the consolidation of the protected areas; (iii) compensatory afforestation; (iv) environmental services and (v) research, training and capacity building.

## **1.3 Organizational Arrangements**

As per the provisions of the CAF Act, three committees were constituted (September 2018) for the overall management of the Authority. The structure and role and responsibility of these committees is as given below:

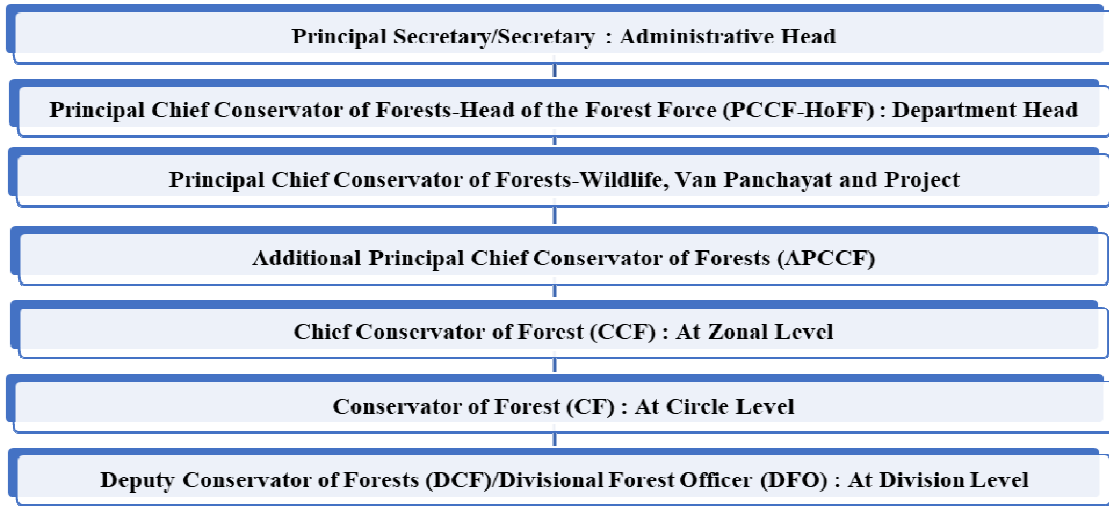
<b>Three Tier Structure</b>	<b>Headed by</b>	<b>Role and Responsibility</b>
Governing Body {Section 17(1) of the Act}	Chief Minister	<ul style="list-style-type: none"> <li>• Lay down the broad policy framework.</li> <li>• Review the working of the State Authority from time to time.</li> </ul>
Steering Committee (SC) {Section 18(1) of the Act}	Chief Secretary	<ul style="list-style-type: none"> <li>• Scrutinize and approve the Annual Plan of Operations (APOs) prepared by the Executive Committee (EC) and send the same to the EC of the National Authority for final approval.</li> <li>• Monitor the progress of utilization of funds released from the State Fund.</li> <li>• Review reports on decisions taken by EC including investment decisions.</li> <li>• Approve, subject to prior concurrence of the State Government, proposals formulated by the EC for creation of posts in the State Authority.</li> <li>• Approve annual report of the State Authority and send the same to the Government of Uttarakhand (GoU) to lay it, each year, in State Legislature.</li> <li>• Ensure inter-departmental coordination.</li> </ul>
Executive Committee {Section 19(1) of the Act}	Principal Chief Conservator of Forests-Head of Forest Force (HoFF)	<ul style="list-style-type: none"> <li>• Formulate and submit APOs to the SC of the State Authority for its concurrence.</li> <li>• Undertake qualitative and quantitative supervision, monitoring and evaluation of the works being implemented by using the funds available in the State Fund.</li> <li>• Invest surplus fund, maintain books of accounts and other records, prepare annual report, maintain and update public information system.</li> </ul>

The State Authority acts through the Chief Executive Officer (CEO)<sup>6</sup>. The authority is responsible for funding, overseeing and promoting CA, wildlife conservation and

<sup>5</sup> The specific 'budget heads', according to the accounting procedure have been opened in the State of Uttarakhand (29 March 2019).

<sup>6</sup> Additional Principal Chief Conservator of Forest (APCCF) cum CEO and is also the member secretary of SC and EC.

protection works within forest areas undertaken and financed under the programme, maintaining separate accounts in respect of funds received for conservation and protection of protected areas, creating transparency for the programme, mobilization of citizen support and promoting a voluntary movement of youth & students to protect and improve the natural environment including forests, lakes, rivers & wildlife. Further, execution of all activities under the ambit of CAMPA takes place through units/divisions of the State Forest Department (SFD) at ground level. The SFD has following organizational structure:



#### 1.4 Audit Scope and Methodology

The Audit was conducted during May 2022 to October 2022 covering the period from 2019-20 to 2021-22 by examining the records of State Authority, APCCF cum NO and CCF, Monitoring & Evaluation (M&E). Besides, out of a total 43 forest divisions, 12 divisions<sup>7</sup> (27.91 *per cent*) involved in the implementation of CAMPA schemes were selected<sup>8</sup> for detailed review. Out of the total expenditure of ₹ 753.89 crore, expenditure of ₹ 288.79 crores (38 *per cent*) was covered under audit in selected divisions.

The cases of diversion of forest land approved prior to the period covered under audit were also scrutinized where the CA works against these diversions were proposed and undertaken in the APOs during the audit period. Audit evidence was also gathered through photographs and interactions with beneficiaries during joint field inspections undertaken with the officials of the SFD.






Audit shared audit methodology, sampling plan, audit objectives and criteria with the Government and CEO CAMPA in April 2022 while draft audit report was issued in March 2023. An exit conference was held with the Secretary, Forest Department on 25 April 2023 in which the audit findings were discussed. The Government's replies were received in July 2023 and have been included in the report.

<sup>7</sup> DFO, Almora, Chakrata, Haridwar, Mussoorie, Narendra Nagar, Nainital, Pithoragarh, Rudraprayag, Tarai East (Haldwani), Tons (Purola), Alaknanda Soil Conservation, Gopeshwar and Civil & Soyam (C&S), Pauri.

<sup>8</sup> Divisions or Implementing Agencies were selected through statistical sampling technique called probability proportional to size where size referred to expenditure under CAMPA activities.








## **1.5 Audit Objectives**

The broad objectives of Performance Audit were to assess whether:

-  The diversion of forest land for non-forest use was permitted as per the extant laws and all conditions in this regard were complied with;
-  The planning for utilization of SCAF through the mechanism of APOs was done effectively;
-  All the financial provisions/instructions were adhered to;
-  The specific works/activities under CAMPA were implemented economically, efficiently, and effectively; and
-  The monitoring mechanism was developed to ensure the quality of execution and timely completion of works.

## **1.6 Audit Criteria**

Audit criteria were derived from the following sources:

-  Compensatory Afforestation Fund, Act 2016;
-  Compensatory Afforestation Fund Rules, 2018;
-  CAF (Accounting Procedure) Rules, 2018;
-  Forest (Conservation) Act, 1980;
-  Forest (Conservation), Rules, 2003;
-  Wildlife (Protection) Act, 1972;
-  Guidelines and Government Orders issued by GoI and State Government from time to time.

## **1.7 Significant Audit Findings in Earlier Report**

Earlier, the Union Compliance Audit Report (Report No. 21, 2013) of the Comptroller & Auditor General of India on “Functioning of the Compensatory Afforestation Fund Management and Planning Authority, was issued to the Union Government. The core period covered in the audit was from 2006 to 2012. The following significant shortcomings relating to the diversion of forest lands and noticeable failure to promote compensatory afforestation and compensatory afforestation funds were highlighted in the Report.

- i) The cases of non-recovery/short recovery of the Net Present Value/Compensatory Afforestation (NPV/CA) involving an amount of ₹ 212.28 crore was noticed.
- ii) The APOs for the years 2010-11 and 2011-12 were prepared after a delay of five to seven months. Further, State CAMPA revised APOs for the years 2010-11 and 2011-12 in May 2011 and October 2012 after the close of financial years. The delay in submission of APOs and their revision after the close of the financial year indicated poor planning for the activities taken up during the particular years. An expenditure of ₹ 2.13 crore was incurred on 19 activities that were not provided in the approved APOs for 2010-11 and 2011-12 whereas an expenditure of ₹ 3.74 crore was incurred on 25 activities in excess of provisions made in APO for 2010-11.

- iii) The State CAMPA had not released the entire amount received from Ad-hoc CAMPA against APOs to the implementing agencies. The implementing agencies could not utilize a substantial portion of funds released by the State CAMPA in the years 2010-11 and 2011-12.
- iv) An analysis of the State's budget and expenditure of the Forest Department for the period 2008-09 to 2011-12 revealed that there was a declining trend in departmental budget provisions and expenditure incurred. The gradual withdrawal of budgetary support for forest management in the State was a setback as the funds received under CAMPA were meant for compensating the damages which occurred due to the implementation of various developmental projects in the State.
- v) An unauthorised expenditure of ₹ 12.26 crore was incurred on the renovation of the official residence of the Principal Secretary, maintenance of residential quarters, purchase of vehicles for PCCF-Van Panchayat, office expenses, briquetting machines, Atal Adarsh Gram Yojana, Strengthening of Van Panchayats, operational expenses and Honorarium, *etc.*
- vi) Irregular expenditure of ₹ 6.14 crore was incurred on providing lunch in the event of budget approval and financial assistance to the Sparsh Ganga Board. An expenditure of ₹ 0.35 crore was incurred out of CAMPA funds on the celebration of the platinum jubilee of Corbett Tiger Reserve National Park which was not approved in the APO for 2011-12.
- vii) There were deficiencies in the implementation of various programs in the state CAMPA. No detailed APO showing units-wise/activity-wise proposals was put before the Steering Committee.

## **1.8 Acknowledgement**

Audit acknowledges the co-operation and assistance extended by the officers and staff of the SFD during the course of the Performance Audit.

## **1.9 Audit Findings**

Audit findings are discussed in Chapters 2 to 6.



**Chapter-2**  
**Diversion of Forest Land**





## CHAPTER-2

### Diversion of Forest Land

As per paragraphs 1.3 & 1.4 of guidelines of the Forest Conservation (FC) Act, 1980, all proposals for the diversion of forest land for any non-forest purpose, irrespective of its ownership, require prior approval of the Government of India (GoI) and shall be submitted to the Nodal Officer (NO) of the State. For the diversion of forest land, clearance is to be given by the Ministry of Environment, Forests & Climate Change (MoEF&CC), GoI in two stages; in the first stage, the proposal is to be agreed to in principle. The conditions relating to transfer, mutation of equivalent Non-Forest Land (NFL) and declaration of a Reserve Forest (RF) or Protected Forest (PF) under the Indian Forest Act, 1927 for Compensatory Afforestation (CA) and funds for raising CA, are stipulated at this stage. After compliance with the stipulated conditions, formal approval is issued. This is also called the second stage of clearance or final clearance. Thereafter, as and when the State Government decides to permit the use of the forest land for non-forest purposes, it has to pass an order to that effect along with the conditions and safeguards imposed by the GoI while according Stage-I and Stage-II clearance.

In Uttarakhand, out of 2,144 cases (15,083.76 ha) of diversion of forest land which were submitted for developmental works during the period 2014-22<sup>1</sup>, final clearance was granted in 679 cases (3,947.43 ha), in-principal approval was granted in 782 cases (2,025.97 ha) and rest of the 683 cases (9,110.36 ha) are pending/under process at various stages. From the above 679 final clearance cases, no case was noticed wherein compensatory land/designated forest land was not received and no private project proponent applied for requirement of forest land. During the audit period spanning from 2019 to 2022, it was found that 1,850.71 ha (*Appendix-2.1*) of forest land were diverted for non-forest purposes. In compensation, 3,377.63 ha<sup>2</sup> of land were earmarked for CA plantation. The Audit also noted following several deficiencies in the performance of the State Government Machinery concerning the diversion of forest land for non-forest purposes:

#### 2.1 Lapses at the level of Nodal Officer

As per the guidelines of FC Act, NO shall forward, along with his recommendations, all those proposals, where Government of Uttarakhand (GoU) agrees in-principle to de-reserve or divert the forest land for non-forest purposes indicated in the proposal, to the MoEF&CC, GoI. After compliance with the stipulated conditions mentioned in the in-principle approval, final approval is accorded at Stage-II by the MoEF&CC, GoI. In cases, where compliance of the conditions in the in-principle approval remains awaited for more than five years, the in-principle approval may be summarily revoked. Audit observed the following lapses at the NO level regarding the diversion of forest land for non-forest purposes:

<sup>1</sup> Parivesh Portal was started from the year 2014 wherein the cases of forest clearance are uploaded.

<sup>2</sup> Includes equivalent non-forest land or double the degraded land for diverted land, as per act.

### **2.1.1 Unauthorized approval**

Conditions of in-principle approval of road projects provided in FC guidelines stipulate that the forest land proposed to be diverted shall under no circumstances be transferred to any other agency, department or person without prior approval of GoI.

Scrutiny of records (September 2022) of Divisional Forest Officer (DFO), Tons (Purola) revealed that GoU had issued final approval (January 2019) at its own level for the diversion of 1.03 ha of forest land to User Agency (UA)<sup>3</sup> unauthorizedly as the same was to be given by the Central Government.

The State Government replied (July 2023), that in June 2021, the GoI granted authorization for State Governments to issue Stage-II approvals within five years of the issuance of Stage-I approval, specifically for proposals initially approved by the respective State Governments. The reply is not justified as the State Government granted final approval in January 2019, but the GoI's permission came afterward in June 2021. Consequently, the directive from June 2021 was not applicable to the aforementioned approval process.

### **2.1.2 Funds for wildlife mitigation plan not collected**

As per paragraph 11.2 of FC guidelines, the Wildlife Mitigation Plan (WMP) was to be included in the proposals of the projects by considering the anticipated impacts/threats posed by projects, and funds for that purpose were to be realized after in-principle approval of the project and prior to passing the order for commencement of the work.

Audit observed that an amount of ₹ 24.59 crore for WMP was demanded by the two test-checked divisions<sup>4</sup> from the UA after final approval instead of in-principle approval. However, the amount was not yet deposited by the UAs.

The State Government (July 2023), in the case of DFO Haridwar, stated that instructions were given to the UA regarding the deposit of the amount. In the case of DFO Narendra Nagar, it was stated that no fund provision was included in the Detailed Project Report (DPR) of any project by the GoI, resulting in the non-execution of the WMP. However, this explanation was not justified since the FC Act mandates the inclusion of provisions for WMP in the DPR. This inconsistency can also be verified by comparing it with the response from DFO Haridwar.

### **2.1.3 Compensatory land not declared as RF/PF**

As per paragraph 2.4 (i) of the FC guidelines, the NFL received in lieu of diverted forest land is to be notified as RF or PF under the relevant sections of the Indian Forest Act and the same should be communicated, along with a copy of the notification, within six months of approval of diversion.

Scrutiny of records of Nodal Officer (May 2022) revealed that in 22 (208.62 ha), out of 339 cases, the competent authority was yet to notify compensatory land as RF or PF. The State Government replied (July 2023) that these cases were related to those

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<sup>3</sup> Public Works Department for construction of Hudoli-Vingadera-Malla motor road in Uttarkashi.

<sup>4</sup> DFO Haridwar : ₹ 2.08 crore and Narendra Nagar : ₹ 22.51 crore.

districts<sup>5</sup> that were already considered RF as per prevailing rules of the year 1893 and did not require any declaration as RF/PF. The reply is not acceptable, as the Audit had taken into consideration only those cases that were not covered under the purview of the prevailing rules.

#### **2.1.4 In-principle approval not revoked**

Paragraph 8(2)(a) of Part A of FC guidelines stipulates that in such cases where the compliance of conditions stipulated in the in-principle approval was awaited for more than five years from the State Governments, the in-principle approvals would summarily be revoked.

Scrutiny of records revealed that in 363 cases (forest land measuring 895.71 ha) compliance with the conditions stipulated in Stage-I approval was awaited for more than five years and the cases were not rejected/revoked yet.

The State Government (July 2023) stated that essential follow-up actions were being initiated to revoke these cases. To date, 24 cases have already been revoked, and the remaining 339 cases are currently in the process of being addressed.

#### **2.1.5 Land bank for CA not created**

As per paragraph 2.7 of the FC guidelines, the State had to create land bank for CA for speedy disposal of the forest clearance proposals. In addition to NFL, the degraded forest land with crown density upto 40 *per cent* under the administrative control of the State Forest Department (SFD) had to be identified and made available for the CA. Further, to expedite creation of land bank in a systematic manner, a committee under the Chairmanship of the Head of Forest Force (HoFF) was to be constituted with the Chief Wildlife Warden and representatives of the Revenue Department.

Scrutiny of records of NO (October 2022) revealed that the SFD neither created a land bank of NFL nor identified the degraded forest land with crown density upto 40 *per cent* for CA land bank for speedy disposal of the forest conservation proposal under the FC Act. Further, the committee has not been constituted under the chairmanship of HoFF for the creation of a land bank in a systematic manner. Thus, it led to the selection of un-suitable land and duplicity in CA land as discussed in *paragraphs 5.5 & 5.7*.

The State Government accepted the facts (July 2023) and assured that necessary action would be taken to create the land bank for the execution of CA.

## **2.2 Lapses at the level of Divisional Forest Officers**

As per FC guidelines, DFO has to submit the site inspection report for suitability of non-forest area/degraded forest area identified for CA in the prescribed form. On receipt of a copy of the in-principle approval, the DFO shall prepare a demand note containing the item-wise amount of compensatory levies such as cost of creation and maintenance of CA, NPV, cost of implementation of catchment area treatment plan or wildlife conservation plan *etc.* to be paid by the UA and communicate the same, along with a list of documents, certificates and undertakings required to be submitted by the UA in compliance with the conditions stipulated in the in-principle approval to the

<sup>5</sup> Almora, Bageshwar, Champawat, Nainital, Pauri, Pithoragarh and Udham Singh Nagar.

UA. Audit observed the following lapses at DFOs level regarding certification of the legal status of the land and suitability of area diverted for non-forest purposes:

### **2.2.1 Unauthorised use of forest land**

According to paragraph 11.2 of the FC guidelines, no work on forest land should be started unless the order of diversion of forest land is given by the competent authority. In case of linear projects<sup>6</sup>, permission to start of work can be accorded by the competent authority for a period of one year after in-principle approval.

Audit noticed that in 52 cases<sup>7</sup>, forest land (188.62 ha) was diverted to UAs for non-forest purpose where in-principle approvals were granted but permission to start work was not granted by the competent authority. However, the UAs started the road works in forest area without permission. Further, the forest divisions did not take any cognizance of unauthorized use of forest land in these cases and did not book these as cases of forest offence.

The State Government did not furnish any reply (July 2023) itself and enclosed the replies of the four divisions. According to divisional replies, two divisions<sup>8</sup> accepted the facts while the other two divisions<sup>9</sup> stated that in-principle approval was granted by the GoI, hence no permission was required. The replies from these two divisions were unjustified since the FC guidelines explicitly state that permission to commence work can be granted by the competent authority only after obtaining in-principle approval.

### **2.2.2 Short recovery of cost towards Net Present Value (NPV)**

As per paragraph 2.3 (i) of the FC guidelines, money is to be collected for CA from UAs in lieu of the forest land diverted for non-forest use. The NPV for every patch of forest is computed depending on the quality of the forest<sup>10</sup>. As per the notification of MoEF&CC (January 2022), rates of NPV were revised and fixed based on the outcome of the scientific assessment of ecosystem goods and services.

In all test checked divisions, the responsible officers neither took any further action to obtain fresh proposals from UAs nor imposed the new NPV rates in terms of notification of MoEF&CC (January 2022). Audit observed that forest divisions failed to comply with the conditions of the in-principle approval, which resulted in a short recovery of ₹ 0.57 crore in six cases for which final clearance was granted. The details of the short recovery of NPV are given in **Table-2.1** below:

**Table-2.1: Detail of short recovery of NPV**

(₹ in crore)				
Name of forest division	Name of work	Actual NPV required (as per GoI sanction)	NPV deposited by UA	Less amount collected
Pithoragarh	Algad to Jumma motor road	0.31	-	0.31
	Charaman-Jaurasi to Bajni motor road	0.18	0.12	0.06

<sup>6</sup> New roads, widening of existing highways, transmission lines, water supply lines, optic fiber cabling, railway lines, etc.

<sup>7</sup> DFO Haridwar: One case, 1.60 ha, Tons (Purola) : 09 cases, 46.34 ha, Narendra Nagar : 27 cases, 55.22 ha, Pithoragarh: 14 cases, 77.37 ha and Tarai East (Haldwani) : One case, 8.09 ha.

<sup>8</sup> DFO Haridwar and Pithoragarh.

<sup>9</sup> DFO Narendra Nagar and Tarai East.

<sup>10</sup> Open forest: ₹ 6.99 lakh to ₹ 7.30 lakh per ha, Dense forest : ₹ 8.97 lakh to ₹ 9.39 lakh per ha and Very dense forest : ₹ 9.91 lakh to ₹ 10.43 lakh per ha.




Name of forest division	Name of work	Actual NPV required (as per GoI sanction)	NPV deposited by UA	Less amount collected
Civil & Soyam, Pauri	Barsudi link road	0.07	0.06	0.01
Narendra Nagar	Jwarna to Bangiyal motor road	0.26	0.20	0.06
Tons (Purola)	Kunora to Ludrana Electrification	0.20	0.14	0.06
Badrinath	Gona Bhanali link motor road	0.19	0.12	0.07
<b>Total</b>				<b>0.57</b>

The State Government replied (July 2023) that the concerned divisions deposited the NPV amount from the UA at the time of in-principle approval. The reply is not acceptable as the differential amount was still to be collected as per the MoEF&CC order (January 2022).

### 2.3 Conclusion

The Government of Uttarakhand had issued final approval at its own level for the diversion of 1.03 ha of forest land to the User Agency unauthorizedly as the same was to be given by the Central Government. An amount of ₹ 24.59 crore for the Wildlife Mitigation Plan was demanded by the divisions from the User Agency after final approval instead of in-principle approval. In 22 cases (208.62 ha), the competent authority was yet to notify compensatory land as a reserve forest or protected forest. The action for revocation in 363 cases (895.71 ha) of diversion of forest land wherein the user agencies failed to comply with the Stage-I conditions even after a lapse of more than five years, was not initiated. The Forest Department had not created a land bank of non-forest land for speedy disposal of the forest conservation proposal. The user agencies started the road works without permission for 188.62 ha of forest land in 52 cases. The department failed to comply with the conditions of the in-principle approval in six cases resulting in a short recovery of ₹ 0.57 crore.

### 2.4 Recommendations

-  *Timely compliance with the conditions of in-principle approval for the diversion of forest land and fund matters should be ensured and requisite action should be taken in case of violation/non-compliance;*
-  *A land bank should be created for CA to avoid the selection of unsuitable land which has a cascading effect leading to backlog, cost escalation and poor survival of plantations. A database of land bank for the NFL should be created immediately and kept updated for transparency, accounting and ease of monitoring;*
-  *The mechanism to recover the balance amount of NPV from user agencies in time should be developed and strictly enforced.*



# **Chapter-3**

## **Planning**





## CHAPTER-3

### Planning

#### 3.1 Annual Plan of Operation

As per Rule 2(b) of Compensatory Afforestation Fund (CAF) Rules, “Annual Plan of Operation (APO)” means the annual plan for physical activities and financial provisions approved by the National Authority (NA) or State Authority as the case may be, which describes milestones, conditions for success and explains how a strategic annual plan will be put into operation during the financial year in given budgetary term, and containing *inter-alia*, brief description, estimated cost, the basis for cost estimation, the agency identified for execution and time schedule of each activity to be executed from State Fund during a year. The said APO has two components (a) mandatory work of Compensatory Afforestation (CA), Catchment Area Treatment Plan (CAT) and other specified activities (CA Activities); (b) need based forestry work such as forest protection/infrastructure and human resource development, strengthening of wildlife management, soil & water conservation, plantation under Net Present Value, strengthening of Van Panchayats (VPs) and forest research (NPV Activities). The discrepancies in the preparation of APOs as observed during the audit have been described in the succeeding paragraphs:

##### 3.1.1 Delay in preparation of APOs

CAF Rule 39 stipulates timelines for submission of APO to NA. The delayed submission of the APO is likely to lead to delayed approval by NA which would then result in a delay in the release of funds to the implementing units/divisions and rush of expenditure in the closing months to achieve the targets. Audit noticed that there was a substantial delay in the submission of APOs during 2019-22 as detailed in **Table-3.1** below:

**Table-3.1: Details of delay in preparation of APO**

Year	Due date of submission of APO to the NA	Date of submission of APO to the NA	Delay in submission of APO to the NA	Date of approval by the NA
2019-20	31 December of the preceding year	02.03.2019	60 days	21.06.2019
2020-21		27.01.2020	26 days	10.07.2020
2021-22		08.04.2021	97 days	08.06.2021

*Source: Information obtained from the State Authority.*

On this being pointed out by Audit, the State Authority replied that the bottom-up approach was adopted for the preparation of the APOs. This process took too much time which resulted in late submission of APOs to NA. The reply is not acceptable as the State Authority was supposed to plan in such a way so as to ensure stipulated timelines but it had failed consistently in all three years.

The State Government accepted the facts (July 2023) and assured that in the future the APOs would be sent to the Government of India (GoI) in time.

### **3.1.2 Defects in preparation of APOs**

As already discussed, the APO consists of mandatory works (CA activities) and need based forestry works. Since there was no discretion in CA Activities, Audit examined the preparation of APOs in relation to NPV Activities.

#### **Risks related to process of preparation of APOs (What can go wrong?)**

Audit found the following risks in the process of preparation of APOs:

- a. Most of the NPV Activities are also funded through other sources<sup>1</sup> of funding so there was a possibility of overlapping of activities/duplication/fraud. Accordingly, the NA envisages measurable output and geo-location of all physical activities proposed in the APO and seeks a certificate to the effect that there is no overlapping of activities with other schemes.
- b. Many of the activities under NPV are prone to fraud, embezzlement, and diversion, as they are normally outside monitoring and evaluation by the Chief Conservator of Forest (Monitoring & Evaluation) and third-party evaluators. They are also difficult to verify post facto due to a lack of documentation. Moreover, since they are executed within reserved forests, they are outside the public gaze. Examples of such NPV activities are lantana removal<sup>2</sup>, maintenance of bridle path, soil and water conservation work as discussed in *paragraph 3.1.3*. The Head of Forest Force (HoFF) also directed for documentation of activities such as lantana removal.
- c. Certain activities are to be conducted in a sequence. For instance, as per Plantation Code, the Advance Soil Work (ASW) is done in November to February of the preceding year and plantation is carried out in rainy season in next year in the same area. Non-adherence to the above provision is highlighted in the *paragraph 5.4*.
- d. Demand without need leads to diversion (*refer chapter 4; paragraph 4.1.1*).

On further review, Audit observed there were the following systemic deficiencies that enhanced risk:

- i. Absence of checklist at all levels (Division, Circle, Zone, Chief Executive Officer, CAMPA) to ensure compliance with CAF Rules, conditionality imposed by NA and to avoid duplication of funding in same activity under different funding arrangements<sup>3</sup>.

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<sup>1</sup> State Sector schemes, Centrally Sponsored Schemes (CSS) such as Project Tiger, Project Elephant and other sources

<sup>2</sup> As per order of HoFF dated July 2021 and working plans of the Divisional Forest Officers (DFOs) stipulates that eliminating lantana from the areas of the reserved forests and wildlife habitations is very crucial to increase their habitat. To address the above problem, the lantana is cut from the ground from the area affected and dried upside down so that its juice is extracted, and new roots do not come out of the branches. Local grass is planted in the said area by eradicating lantana so that the regeneration of lantana can be suppressed.

<sup>3</sup> State Sector, CSS, CAMPA, Tiger Foundation, Japan International Cooperation Agency, Externally Aided Projects.

- ii. Absence of norms to enable all Implementing Agencies (IAs) to raise demand on some principles. These norms would also have assisted higher authorities in Circle, Zone and CAMPA/Executive Committee (EC) to objectively assess the demand of each IA. Audit found wide variation in demand for various activities at the State level as well as the Division level. Various case studies in this chapter depict variations at the Division level.
- iii. There was no adequate internal control system which would have forced IAs to consider their Working Plan/Wildlife Management Plan (WMP) while raising demand in their APOs.
- iv. Some implementing units like Rajaji Tiger Reserve did not have WMP during 2020-22. In the absence of WMP, it was not clear as to how needs were assessed by that unit.

The State Government while accepting the facts (July 2023) stated that a necessary certificate would be submitted with the proposed APO which will ensure any overlapping of activities/funding with other schemes.

### 3.1.3 Impact of Poor Planning /Defective APOs

On review of State level APOs, unit level APOs of selected Divisions, CAMPA funded expenditure in recent years, Audit observed instances of reduction of state funding for various forestry activities, ad-hoc and arbitrary planning which did not cater to the needs of the IAs. Some of the serious issues, observed during an audit, in planning are illustrated below:

- a. Condition (xiv) in the APO approved by the National CAMPA envisaged that CAMPA funding should not be used to substitute state funding of the forestry sector. However, on review of forestry related expenditure in recent years, Audit observed that the State was shifting its burden of specified forest activities (protection of bugyal, soil & water conservation, strengthening of Van Panchayat (VP), construction & renovation of buildings and repair of bridle path/forest road) to the CAMPA. **Table-3.2** below gives the details for the period 2019-20 to 2021-22.

**Table-3.2: Trend of expenditure of State scheme vis-à-vis CAMPA activities**

(₹ in lakh)					
Activities	Source of	2019-20	2020-21	2021-22	Trend
Protection of Bugyals	State Scheme	157.34	50.00	174.72	
	CAMPA	0.00	676.39	769.09	
Strengthening of Van Panchayat	State Scheme	164.26	187.17	150.09	
	CAMPA	574.76	234.08	1493.28	
Construction & Renovation of Buildings	State Scheme	27.79	417.34	28.61	
	CAMPA	618.29	1105.70	2311.55	
Repair of Bridle Path/Forest Road	State Scheme	810.34	1343.22	627.92	
	CAMPA	497.95	1121.79	2950.49	
Soil and water conservation	State Scheme	407.71	82.24	322.61	
	CAMPA	1459.38	3729.85	7585.85	
<b>Total</b>	<b>State Scheme</b>	<b>1567.44</b>	<b>2079.97</b>	<b>1303.95</b>	
	<b>CAMPA</b>	<b>3150.38</b>	<b>6867.81</b>	<b>15110.26</b>	

The above table indicates that the expenditure of the State scheme declined by 16.81 per cent from 2019-20 to 2021-22, while in CAMPA it increased by 379.63 per cent during the same period. Thus, the State was shifting its burden of specified forest activities to CA funds.

In response to audit observation, the State Government (July 2023) asserted that the State budget had risen and was not reliant on the CAMPA budget. However, this assertion is unacceptable as the Government has failed to justify the declining trend of State expenditure in four specified forest activities (Strengthening of Van Panchayat, construction and renovation of buildings, repair of bridle path, soil and water conservation).

- b. The overall demand of funds for NPV activities<sup>4</sup> varied between 2019-23<sup>5</sup>. There was a huge reduction in activities such as forest protection, infrastructure, strengthening of wildlife and soil & water conservation. The drastic increase in the activities in 2021-22 and the equally drastic reduction in the subsequent year (2022-23) points towards unrealistic APOs as given in **Table-3.3** below:

**Table-3.3: Components of NPV in APOs during 2019-23**

(₹ in lakh)					
Sl. No.	Item	2019-20	2020-21	2021-22	2022-23
1.	Forest Protection, Infrastructure and Human Resource Development	2,798.44	4,031.05	12,321.33	5,198.00
2.	Strengthening of Wildlife Management	1,947.80	5,474.36	8,369.61	4,210.00
3.	Soil And Water Conservation	2,000.00	5,093.43	9,935.40	2,872.00
4.	Plantation under NPV	4,039.04	3,107.98	3,152.56	4,764.70
5.	Forestry Research	180.45	307.10	812.06	206.00
6.	Trainings and Capacity Building	100.00	230.00	331.55	184.65
7.	Allied Activities <sup>6</sup>	594.48	4,415.55	8,340.86	504.48
8.	Conservation and development of wetlands [NGT OA No. 325/2015]	-	-	54.00	182.00
9.	Restoration of water bodies, ponds, plantations and artificial wetlands in Ganga flood plain [NGT OA No. 200/2014]	-	-	384.63	388.00
10.	Strengthening of Van Panchayats (VP)	853.27	251.41	2,274.50	1,033.49
11.	Workshop & Training and Awareness Programs in VP's	85.03	60.20	191.60	114.00
12.	Pasture Development in VP's	218.83	203.48	580.92	114.80
13.	Miscellaneous Works in VP's	23.69	27.20	379.45	117.00
14.	Plantation in VP's	319.49	289.13	823.52	213.70
<b>Total NPV</b>		<b>13,160.52</b>	<b>23,490.89</b>	<b>47,951.99</b>	<b>20,102.82</b>

The State Government (July 2023) highlighted the inclusion of crucial activities essential for the long-term security and conservation of forest areas in the annual plan, even though not initially proposed by the forest divisions. Consequently, significant changes were being made in APOs. The above reply self-explanatory that instead of a need-based bottom-up approach a top-down approach to funding activities out of NPV was adopted.

<sup>4</sup> The monies received under NPV are used minimum of 80 per cent for core forest activities and up to 20 per cent for infrastructural purposes as per sub-rules 5(2) and 5(3) of CAF Rules 2018.

<sup>5</sup>

Item	2019-20	2020-21	2021-22	2022-23
NPV (₹ in crore)	131.61	234.91	479.52	201.03

<sup>6</sup> High tech equipment for enhancement of enforcement {Number (No.)}, Information and Communication Technology {Lump Sum (LS)}, Printing/publicity/extension and awareness (LS), Provisioning of biodiversity conservation (LS), Strengthening of training institute (No.).

- c. There was *ad-hocism* in introducing new activities<sup>7</sup> in the APOs as certain activities which were proposed in one year were closed abruptly in the following year without any detailed appraisal and lessons learnt report on record.

The State Government replied (July 2023) that the activities were included in the APOs on the direction of Government of Uttarakhand (GoU)/Government of India (GoI). The reply is not acceptable, as the discontinuity of certain activities within a short period of time reflected a lack of due diligence in the introduction of new schemes/activities.

- d. Cases of irrational/ illogical allotment /expenditure were found. Certain activities require fund allocation in a sequence and in the right amount for fruitful results. Audit noticed that there were instances where this requirement was not followed.

**Case I:** A vast area of Uttarakhand forests is covered by the outbreak of lantana. Due to lantana, the effective area of the natural habitat of wildlife decreases. To address the above problem, the State Forest Department has adopted the C R Babu method in which the lantana is cut from the ground of the affected area and dried upside down so that its juice is extracted, and new roots do not come out of the branches. As per para 7.10 of chapter-7 of the working plan, discontinuity of the work relating to the removal of lantana was one of the main causes of unfruitful results in earlier years. Further, in the Schedule of Rates, continuous provision for removal of lantana for five years was also made for successful completion. Audit found that the removal of lantana work in 2,328.00 ha was carried out by incurring an expenditure of ₹ 2.00 crore during 2019-20. However, the CEO, the State Authority did not make provision of funds in APO for the first-year maintenance during 2020-21.

The State Government replied (July 2023) that the proposals are received from the IAs and after approval of the Steering Committee (SC), the APO is sent to the GoI. It was further, stated that the CEO is not responsible for making provision for removal of lantana and its maintenance in the APO. The reply is not acceptable, as the CEO is the sole authority at the State level for scrutinizing and compilation of the APOs submitted by the IAs. Being a member of the EC and SC, the responsibility of the CEO in the finalization of APO cannot be ruled out.

**Case II:** The State Authority included the provisions for first year plantation maintenance in CA works during the year 2020-21 despite the fact that no plantations were done by the divisions<sup>8</sup> in the preceding year i.e. 2019-20.

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<sup>7</sup> Provision for afforestation in urban areas (green lungs development) nature based responsible landscape development, Provision for Afforestation/Watershed Management in one measure ridge inside a forest block *i.e.* Ghagas through light detection and ranging technology as per directions from GoI, Community based Mahila plant nursery development and maintenance, Chir - Pirul Collection by local communities providing livelihood supports, Regeneration of degraded forest by seeding, fire protection, maintenance of young plantation and other forest protection activities, Operational Expenses, Contingency at PCCF (HoFF) level and revision of working plans and wildlife management plans.

<sup>8</sup> DFO Tehri, Lansdowne, Tarai West (Haldwani), Alaknanda Soil Conservation, Gopeshwar and Soil Conservation, Lansdowne.

The State Government (July 2023) did not provide a response to the issue. Nevertheless, during the exit conference in April 2023, the Secretary acknowledged the facts and affirmed that the matter has been duly noted for future compliance.

**Case III:** A total of ₹ 14.94 crore<sup>9</sup> was received from User Agencies for roadside plantation, plantation of dwarf species under transmission lines, gap filling and survey & demarcation at different places. However, the work was neither included in the APOs by the State Authority nor demanded by any of the divisions.

The State Government (July 2023) did not provide a detailed response, instead enclosed divisional replies on the matter. The divisions acknowledged the facts and committed to including the necessary works in the APOs for the subsequent years.

- e. Cases of demands without need and/or planning without a bottom-up approach were also found, as discussed below.

**Case IV:** Analysis of the proposed as well as approved APO (2021-22) of Uttarkashi Division revealed that the proposed APO included four activities<sup>10</sup> for which no demand was raised at the division as well as at the circle level. However, the Chief Conservator of Forest (Garhwal) included these four activities amounting to ₹ 2.78 crore in the proposed APO<sup>11</sup>.

The State Government accepted (July 2023) that these activities were included on the basis of demand raised by the Chief Conservator of Forest. The reply confirms that without Divisional requirements the funds were proposed for such activities.

**Case V:** State Authority provided (during 2019-22) ₹ 37.80 crore for 36 items/activities without any demand by the selected divisions. Further, the said divisions demanded ₹ 47.91 crore for 52 activities, but the State Authority did not approve the same as detailed in **Appendix-3.1. Table-3.4** depicts instances of involving substantial amounts:

**Table-3.4: Instances of fund allotment without demand in selected divisions (Year 2019-22)**

(₹ in crore)

Fund released without demand		
Name of the activity	Release	Expenditure
Regeneration of degraded forest by seeding, fire protection, maintenance of young plantation and other forest protection activities	12.60	9.94
Assisted Natural Regeneration in VPs	1.33	1.33
Advance Soil Work	4.12	3.20
Human Wildlife Conflict	1.54	1.52
Rejuvenation of Rivers	1.99	0.98

<sup>9</sup> DFO Almora : ₹ 3.42 crore, Chakrata : ₹ 1.19 crore, Haridwar : ₹ 0.29 crore, Mussoorie: ₹ 0.59 crore, Narendra Nagar : ₹ 0.83 crore, Nainital: ₹ 1.87 crore, Civil & Soyam, Pauri : ₹ 0.19 crore, Pithoragarh : ₹ 5.37 crore, Rudraprayag: ₹ 0.91 crore and Tons (Purola) : ₹ 0.28 crore.

<sup>10</sup> Habitat improvement (removal of lantana and other invasive species: ₹ 65.02 lakh), repair of bridge path/forest road: ₹ 92.00 lakh, renovation of existing building: ₹ 30.00 lakh and protection of bugyal through local community: ₹ 91.20 lakh.

<sup>11</sup> Against which, the State Authority released an amount of ₹ 4.74 crore to the division.

**Table-3.4A: Instances of lack of release of Funds despite demand***(₹ in crore)*

Fund demanded but not released	
Name of the activity	Demand
Elephant/wild proof wall at critical boundaries	974.64
Human wildlife conflict resolution/Mitigation	767.35
ASW	701.08
Rejuvenation of rivers	550.00
Miscellaneous activity in VP	359.91

The State Government accepted (July 2023) that provisions for funds in specific activities were made without divisional requests. Further, for funds demanded but not released, it was clarified that the inability to meet the demands of Implementing Agencies (IAs) was due to the insufficient release of funds to the Authority. The reply confirms the audit observations about inconsistency shown in the releases by the authority.

**Case VI:** Regeneration of degraded forest by seeding, fire protection, maintenance of young plantation and other forest protection activities through local community or Van Prahari.

The State Authority introduced a new item of work (scheme) called “Regeneration of degraded forest by seeding, fire protection, maintenance of young plantation and other forest protection activities through local community” at an estimated cost of ₹ 40.00 crore through supplementary APO for the year 2020-21. Out of ₹ 40.00 crore, the State Authority released (July 2021) an amount of ₹ 36.61 crore to all the divisions for implementation, of which only ₹ 27.05 crore could be spent by them. Further, out of ₹ 36.61 crore, ₹ 12.60 crore was released in selected divisions, against which an expenditure of ₹ 9.94 crore was incurred. The details are given in **Table-3.5** below:




**Table-3.5: Details of Fund release and expenditure incurred in component “Van Prahari”***(₹ in crore)*

Sl. No.	Name of Division	Released Amount	Expenditure	Mode of expenditure
1.	Almora	2.00	2.00	Through Van Panchayat
2.	Mussoorie	1.20	0.71	Direct to beneficiary
3.	Nainital	1.20	1.20	Direct to beneficiary
4.	Rudraprayag	0.60	0.38	Through Van Panchayat
5.	C & S, Pauri	1.80	1.24	Through Van Panchayat
6.	Pithoragarh	1.60	1.59	Through Van Panchayat
7.	Tarai East, Haldwani	0.60	0.60	Biodiversity Management Committee
8.	Alaknanda Soil Conservation, Gopeshwar (Chamoli)	0.60	0.42	Direct to beneficiary
9.	Chakrata	0.80	0.15	Direct to beneficiary
10.	Tons (Purola)	0.60	0.60	Direct to beneficiary
11.	Narendranagar	0.80	0.25	Through Van Panchayat
12.	Haridwar	0.80	0.79	Direct to beneficiary
<b>Total</b>		<b>12.60</b>	<b>9.94</b>	

Audit further noticed that:

- The scheme was proposed without any demand from the user/implementing agencies.










- ii. Since the scheme lacked clarity in objectives/implementation, the implementing agencies raised multiple doubts about its implementation. Accordingly, State Authority issued (August 2021) guidelines to clarify the implementation of the scheme and the scope of work<sup>12</sup>.
- iii. Many divisions transferred funds to the beneficiaries/ VPs citing the purpose of fund transfer to the local people on the recommendations of public representatives.
- iv. In the SC meeting (05 April 2021), it was decided that the funds would be transferred to the beneficiaries through VPs, Eco Development Committee, Self Help Groups/Mahila Mangal Dal. However, it was noticed that out of 12 test checked divisions, six divisions directly transferred the funds to the beneficiaries in violation of the SC decision as detailed in **Table-3.5** above. Moreover, the State Authority did not mention the mode of payment to the beneficiaries in the guidelines.
- v. The scheme guidelines envisaged monitoring through prescribed returns which was, however, not done.
- vi. The scheme guidelines and general financial rules envisage documentation of expenditure through attendance, measurement book, inspection note and photographs. However, the same was absent in the implementation of said scheme. The divisions/range offices paid remuneration without maintaining any records/documents for the activity executed/ performed by the concerned *van praharies*. No records were maintained/ available at divisions as well as at range level. Therefore, in the absence of records, it could not be ascertained that the prescribed works were actually done by the *Van Praharis*.
- vii. Divisional Forest Officer, Kalagarh Tiger Reserve, Lansdowne diverted the funds amounting to ₹ 1.71 crore under the scheme for construction of motor road of tiger safari, elephant protection wall, repair of old Forest Rest House, solar fencing, removal of lantana *etc.* This confirms that the scheme was included in the APO without need analysis at ground level.
- viii. The examination of records and joint beneficiary survey revealed about the implementation of the said scheme in two divisions<sup>13</sup> as under:
  -  Divisions could utilize only ₹ 1.66 crore out of allotted ₹ 2.40 crore during December 2021 to March 2022.
  -  Funds were utilized through transfer to 310 VPs (₹ 1.24 crore) and to 140 beneficiaries directly (₹ 0.42 crore).
  -  Out of ₹ 1.66 crore transferred, ₹ 1.17 crore were lying idle in the bank accounts of 291 VPs at the time of Audit.

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<sup>12</sup> Fire watcher, provide information in respect of forest crime and encroachment, illegal felling, information regarding human wildlife conflict and encourage local young people and villagers for eco-tourism and aware for conservation/protection of environment.

<sup>13</sup> DFO Civil & Soyam, Pauri and Alaknanda Soil Conservation, Gopeshwar (Chamoli).



-  In two cases, sarpanchs had treated themselves as beneficiaries and withdrawn an amount of ₹ 0.80 lakh.
-  Wages were paid to 08 beneficiaries in four VPs as against the norms of one beneficiary in each VP.
-  An amount of ₹ 9.16 lakh was diverted to discharge existing liability towards firewatchers engaged under State Scheme.
-  The full amount (₹ 40,000 each) had been disbursed to eight beneficiaries prior to start of work.
-  During the interaction, 21 beneficiaries accepted receiving remuneration without performing any work as no directions were received either from forest division or range office to perform any forestry work.
-  An amount of ₹ 40,000 was to be disbursed to the beneficiaries for the actual work done in five months<sup>14</sup>. However, six beneficiaries constructed the Chal-khal with the help of other villagers in the period of 10 days to two months. Similarly, six beneficiaries accepted that they had worked for two to four months as against the prescribed five months. However, payment for five months' work was made.
-  Except construction of Chal-khal, no records were maintained for the actual execution<sup>15</sup>. Secretary/Sarpanch informed that no guidelines were issued in respect of actual work to be done at VPs level.

The State Government while replying stated (July 2023) that the scheme was sanctioned vide GoI letter dated 10 July 2020 and the funds were sanctioned as per APO of 2021-22 for “Regeneration of degraded forest by seeding, fire protection, maintenance of young plantation and other forest protection activities through local community” but remained silent on ineffective implementation and monitoring of the activity.

### **3.1.4 Construction of Integrated Van Chowki**

Construction of Van Chowki for forest officials below Range Officers is an admissible and regular activity funded out of CAMPA as well as other schemes. The per unit cost of the said Chowki was around ₹ 10.00 lakh and the construction work was undertaken by departmental officials themselves. On review, Audit noticed that HoFF approved/released (13 January 2022) ₹ 27.09 crore to the IAs for the construction of Integrated Van Chowki through engineering agencies of the Government. The said decision of the HoFF was irregular for the following reasons:

- a. Funds were released 80 days before approval of Executive Committee and 130 days before approval of the scheme by Steering Committee even though there was no urgent requirement cited for such a decision. It was noticed that the released funds were to be utilised up to March 2022. However, no construction works were started during 2021-22 as a result released funds were blocked.

<sup>14</sup> Payment was to be made monthly @ ₹ 8,000.

<sup>15</sup> In case of maintenance and fire watcher, no attendance was maintained at VP level.



- b. Funds were released without the administrative and financial sanction of the competent authority. The administrative and financial sanction was obtained in March 2023 after it was pointed out by Audit in August-September 2022.
- c. Funds were released 32 days before issuing guidelines for the said scheme.
- d. There was no demand for said Integrated Van Chowki from user/forest divisions.

In response to audit observation, the State Government (July 2023) solely outlined its strategy for constructing the integrated Van Chowki, without providing explanations for the violation of established financial rules and administrative instructions.

### **3.2 Conclusion**

The implementation of the Compensatory Afforestation activities suffered due to delayed submission of the Annual Plan of Operations to the Government of India for approval and defective planning. There were instances of dysfunctional bottom-up planning and adoption of ad hoc/arbitrary approaches for the inclusion of irregular items in the Annual Plan of Operation.

### **3.3 Recommendations**

-  *Preparation of APOs should be need and norms based. Further, an effective mechanism to appraise proposed APOs at all levels (Circle, Zone, Authority, EC) should be established;*
-  *Corrective measures should be taken to avoid shifting of State burden of specified forest activities to the State Compensatory Afforestation Fund.*

## **Chapter-4**

# **State Compensatory Afforestation Fund Management**



## CHAPTER-4

### State Compensatory Afforestation Fund Management

#### 4.1 Financial Management Issues

Uttarakhand Compensatory Afforestation Fund Management and Planning Authority (U-CAMPA) is responsible and accountable for the Financial Management of the Compensatory Afforestation (CA) fund. For this purpose, U-CAMPA is to adopt the system and procedure as mentioned in the Compensatory Afforestation Fund (CAF) Act and Rules made thereunder. The U-CAMPA receives CA fund from the user agency in lieu of the diversion of forest land for non forest purpose and utilizes it for the execution of the different activities under CAMPA by releasing the fund to the Divisional Forest Officers (DFOs) under the control of State Forest Department (SFD). National Authority (NA) transferred an amount of ₹ 2,675.09 crore and ₹ 198.52 crore in State Compensatory Afforestation Fund (SCAF) during 2019-20 and 2021-22 respectively. As of March 2022, an amount of ₹ 2,873.61 crore was available under SCAF. The year-wise details of funds received from user agencies, funds proposed and approved in the Annual Plan of Operations (APOs) by the Government of India (GoI) and further released to the DFOs *vis-à-vis* expenditure incurred after enactment of CAF Act (2018-22) are given in **Table-4.1**

**Table-4.1: Details of funds approved, released and utilized**

Year	Funds received from user agencies	Funds Proposed	Funds approved	Funds released	Funds utilized
2018-19	79.83	318.30	318.30	303.00	120.54
2019-20	118.73	218.00	213.11	153.85	125.55
2020-21	143.99	487.58	362.90	275.48	252.76
2021-22	100.63	950.81	726.88	434.38	375.58
<b>Total</b>	<b>443.18</b>	<b>1,974.69</b>	<b>1,621.19</b>	<b>1,166.71</b>	<b>874.43</b>

*Source: Information obtained from State CAMPA and nodal office.*

*Note : Funds proposed, approved and utilized from unspent balances of previous years CAMPA fund.*


As can be seen from the above, ₹ 753.89 crore was utilised during Audit period (2019-22). Audit noticed instances of diversion/ inadmissible expenditure, deficiency in accounting procedure, non-discharging of interest liability, violation of guidelines on unspent balance, and diversion of funds *etc.* which are discussed in the succeeding paragraphs.

#### **4.1.1 Diversion/Inadmissible expenditure from State Compensatory Afforestation Fund (SCAF)**


Rule 154 (2) of the Budget Manual provides that the expenditure incurred should conform to the relevant provisions of the Appropriation Act, the Constitution and the laws made thereunder and should also be in accordance with the financial rules and regulations framed by competent authority. Further, as per the CAF Rules, the mixing of the monies received towards SCAF was not allowed with any other state schemes under implementation from any other budget either for capital or spillover works. Ministry of Environment, Forest & Climate Change (MoEF&CC) directed

(October 2020) that SCAF should not be used as a substitute for the normal State budget for the forestry and wildlife sector. Further, the State Authority also instructed in release orders that the SCAF should not be used for restricted items/activities.


Scrutiny of records of the State Authority revealed the following instances of material diversion of SCAF at the state level:

 An amount of ₹ 56.97 lakh was diverted to the Japan International Cooperation Agency (JICA) project for payment of value added tax, surcharge, sale tax *etc.*


The State Government replied (July 2023) that the amount of ₹ 56.97 lakh was released as ineligible component with the condition that the amount will be refunded to CAMPA on availability of funds, ₹ 20.00 lakh had been recovered and a request would be made to the forest department to recover the remaining amount.

 State Authority allotted ₹ 13.51 lakh to DFO Almora for execution of solar fencing in office premises.

The State Government replied (July 2023) that to safeguard Government employees/ officers and protect assets, approval for solar fencing to prevent human-wildlife conflict was granted. The Government's response is not justified as the funding of the work was done after DFO's initial efforts to get funding from Uttarakhand Van Vikas Nigam /other sources failed and without its inclusion in APO and approval from EC or SC.

 An amount of ₹ 6.54 lakh was allotted to the Chief Conservator of Forest (CCF), Vigilance and Legal Cell, Uttarakhand for printing/publicity/awareness. However, the released amount was used for the establishment of the office.

The State Government replied (July 2023) that the funds were used for the purpose for which it was released. The reply is not acceptable, as the funds were utilized for purchasing the items used for office purposes and not for printing/publicity/ awareness.

 The State Authority released an amount of ₹ 7.18 lakh to CCF Monitoring & Evaluation (M&E) for Information and Technology. However, the CCF, M&E utilized an amount of ₹ 4.96 lakh for routine expenses of Forest Headquarters<sup>1</sup>.

The State Government replied (July 2023) that the funds were utilized for allotted items. The reply is not acceptable, as the funds were utilized for the salary of contractual staff and payment of an internet lease line in forest headquarters.

Further, at the divisional level, ₹ 13.86 crore were diverted/ expended on inadmissible activities like state scheme-Harella, tiger safari work, renovation of existing buildings, expenses on personage visits, court cases, purchases of i-phone, laptops, fridges, coolers, stationary *etc.* (as detailed in **Appendix-4.1**). The details of some major instances of diversion/ inadmissible work at division level were as given in **Tabel-4.2**:

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<sup>1</sup> The payment for internet lease line operated by Bharat Sanchar Nigam Limited in the Forest Headquarters' premises and an amount of ₹ 2.22 lakh was utilized for the payment of salary of Junior System Analyst.

**Table-4.2: Details of major diversion of CAMPA funds**

Name of Divisions	Major works/items on which fund was diverted	Amount (₹ in lakh)
Kalagarh Tiger Reserve (KTR)	Construction of internal Path/Six meter wide tiger safari road, Modernization of Forest Rest House Morghatti and Extension of one additional room, four forest guard chowkis constructed at Gujjar Shrot, Elephant protection wall, two watch towers and other miscellaneous work such as lantana removal, bridle path	269.30
Haridwar	Renovation of existing building, harella, fencing <i>etc.</i>	277.90
Tarai East	Furniture and equipment like fridge, cooler, computer, streetlight, chairs and renovation of existing building <i>etc.</i>	100.72
Narendra Nagar	Renovation of existing building and harella <i>etc.</i>	38.00
Corbett Tiger Reserve (CTR)	Treatment of Dhela river and construction of Bio-diversity park	71.89
Lansdowne	Cleaning in forest guest house, bridle path, forest road, fire <i>etc.</i>	59.03
Nainital	Renovation of existing building, harella <i>etc.</i>	28.50
Tons (Purola)	Renovation of existing building and harella <i>etc.</i>	22.00

The State Government replied (July 2023) that all the activities were carried out according to approved APOs. The reply is not acceptable, as these activities were not permissible under rule 5(4) of CAF rules and conditions in the approved APO by National Authority. In the case of CTR, KTR, and Lansdowne, the State Government did not furnish any reply (July 2023) itself and enclosed the replies of the KTR and Lansdowne divisions. DFO KTR replied that all the works were carried out on the directions of the then DFOs and DFO Lansdowne replied that the works were carried out for precautionary measures against forest fire. The replies are not acceptable, as the CA funds were diverted to other schemes like tiger safari and the state sector works.

#### **4.1.2 Flaws in the adoption of accounting procedure**

Rule 2 (6) of the CAF (Accounting Procedure) Rules stipulate that all the monies received from User Agencies (UAs) were to be credited in State Compensatory Afforestation Deposit (SCAD)<sup>2</sup>.

Audit found (May 2022) that even after a lapse of three years of notification of the said Accounting Rules, the monies received from the UAs in lieu of the diversion of forest land, were not credited in the SCAD. Further, the said Accounting Rules envisaged that budgetary provision should be made to incur expenditure for SCAF activities which will then be funded out of SCAF through accounting adjustment. However, the State Government did not follow the said procedure during 2019-20 to 2021-22. Accordingly, the state funded expenditure was overstated and SCAF expenditure under-stated by ₹ 547.82 crore in those years. However, the Government has undertaken remedial steps from October 2022 onwards.

The State Government while accepting the facts (July 2023), assured that effort is being made to operationalize the SCAD.

#### **4.1.3 Failure to discharge interest liability towards SCAF**

As per Section 4(5) & 4(6) of CAF Act, the State had to deposit the interest on balances available under SCAF at applicable rate of interest. Scrutiny of records of State Authority (May 2022) showed that the State Government did not discharge the

<sup>2</sup> Major Head 8336-Civil Deposit in Public Account of the State.

interest liability of ₹ 275.34 crore<sup>3</sup> for the period (2019-20 to 2021-22), even though the State Authority had requested<sup>4</sup> the State Government for the same from time to time. The Government accepted the facts and stated (July 2023) that the interest liability of ₹ 150.00 crore has been deposited in SCAF.

#### **4.1.4 Arbitrary/ Inequitable distribution of funds**

After approval of APO from the National Authority (NA), the State Government allocates funds to the Chief Executive Officer (CEO) CAMPA for the purpose from the State Budget<sup>5</sup> and thereafter, the CEO, CAMPA releases funds to the Implementing Agencies (IAs). Since the State Government released less funds as compared to the approved APOs during 2019-20 to 2021-22, the State Authority needed to prioritize the activities and needs of the IAs to ensure equitable and need-based funding. However, on review, Audit observed as under:

- 🌳 The approved APOs contained certain activities, at an estimated cost of ₹ 76.35 crore<sup>6</sup> against which no fund was released to the IAs during 2019-22. The State Government replied (July 2023) that the funds were utilized according to the requirement. The response is unacceptable, as the APOs should have been formulated and submitted to the NA based on a needs analysis.
- 🌳 Scrutiny of activity-wise release of funds at the State and Division level during 2021-22 revealed inequitable distribution as some divisions were allotted funds very close to their demand while others were not. **Table-4.3** below gives activity-wise release of funds against the demand (approved APO) at the State and Division levels.

**Table-4.3: Release of funds at the State as well as Division level under Net Present Value (NPV) against approved APO**

(in per cent)

Activities	Release of funds at State Level	Release of funds at Division level			
		Most favoured divisions		Least favoured divisions	
<b>2019-20</b>					
Fire Protection Activities in Van Panchayats	87	Civil & Soyam, Almora	100	Soil Conservation (SC), Lansdowne	28
		Bageshwar	100	Champawat	61
		Tehri Dam-1	100	SC Uttarkashi	95
Soil & Water Conservation Measures	74	Rajaji Tiger Reserve	100	Pithoragarh	42
		KTR	100	SC Kalsi	41
		Dehradun	100	Lansdowne	37
<b>2021-22</b>					
Construction of building upto	55	Govind Wildlife Sanctuary (WLS)	100	Tons	50

<sup>3</sup> 2019-20: Available amount ₹ 2,675.09 crore x 5.5 per cent x 7/12 = ₹ 85.83 crore, 2020-21 : Available amount ₹2,760.92 crore x 3.4 per cent = ₹ 93.87 crore and 2021-22 : Available amount ₹ 2,854.78 crore x 3.35 per cent = ₹ 95.64 crore.

<sup>4</sup> February 2020, January 2021 and January 2022.

<sup>5</sup> The accounting adjustment as a deduct recovery is made from the SCAF to the State Budget time to time by the State Authority.

<sup>6</sup> 2019-20 : NPV- ₹ 5.65 crore & interest component- ₹ 10.00 crore, 2020-21: Interest component- ₹ 2.75 crore and 2021-22 : Catchment Area Treatment Plan - ₹ 0.66 crore, Other specified activities- ₹ 4.79 crore & NPV-₹ 52.50 crore.



Activities	Release of funds at State Level	Release of funds at Division level			
range level		Gangotri National Park (NP)	100	Upper Yamuna Barkot	50
		Uttarkashi	100	Champawat	50
Repair of bridle path/forest road	89	Dehradun	100	Govind WLS	55
		Gangotri NP	100	Tarai Central	62
		Tarai East	100	Badrinath	77
Renovation of existing building	51	Dehradun	100	Tehri Dam-1	28
		Rajaji Tiger Reserve	100	Pithoragarh	33
		Uttarkashi	100	C&S, Pauri	30

The State Government replied (July 2023) that the funds were released to the divisions on the basis of the directions of the Chairman of the Executive Committee (EC) and immediate requirement/priority of field offices. The reply is not acceptable, as the release of funds needed to adhere to the provisions outlined in the approved APOs, rather than being based on the immediate requirements directed by the EC.

#### **4.1.5 Financial Indiscipline in release of funds**

The Principal Secretary (Forest) directed (July 2020) that prior approval would be required from the Chairman of EC cum Head of Forest Force (HoFF) before releasing the funds to IAs from the SCAF. The Chairman of EC cum HoFF reiterated the above directions in his communication to CEO CAMPA in April and June 2021.

Notwithstanding the above directions, Audit observed that CEO CAMPA released funds to the Divisions/IAs without the necessary approval of the Chairman, EC cum HoFF during July 2020 to November 2021 in an arbitrary/inequitable manner. There were other lapses as well in the release of funds as detailed in **Table-4.4** below:

**Table-4.4: Results of Review of Fund Release Orders**

Sl. No.	Particulars	2019-20	2020-21	2021-22
1.	Approval of Chairman, EC cum HoFF	Yes	No, during July 2020-March 2021.	No, from April to November 2021; Mostly yes during remaining period.
2.	Consultation with stakeholders (PCCF WL, PPCF VP, CCF Zone)	Occasionally yes.	No	No
3.	Examination of demand in relation to approved APO, past release, proof of proper utilization i.e. whether demand was examined on merits	No	No	No
4.	Examination of proposals for release by Finance Officer/ Finance Controller	No	No	No
5.	Independent examination of proposals at 2-3 levels	Yes, at two levels before final approval	Since July 2020, CEO CAMPA unilaterally decided on release of funds to divisions. The subordinate submitted proposals on directions of CEO CAMPA without examination	No, independent examination of proposals

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Sl. No.	Particulars	2019-20	2020-21	2021-22
6.	Documentation relating to date	Yes	Since July, 2020 both dealing hand and CEO CAMPA stopped putting signatures dated	Out of 29 times 23 times date not mentioned by CEO CAMPA/ HoFF.
7.	Whether fund released allowed sufficient time to IAs to utilize funds	No such issue was found	During 22-30 March, 2021 CEO CAMPA released ₹ 9.99 crore for soil and moisture conservation, animal wild conflict, rescue center construction, printing publicity extension, lantana removal etc.	On 30 March 2022, CEO CAMPA released ₹ 7.21 crore for strengthening VP.

The State Government replied (July 2023) that the CAF Act and Rules did not specify the requirement for approval from the Chairman of EC cum HoFF before funds were released to the IAs. Nevertheless, approval was sought from the Chairman of EC before releasing funds to the IAs. The response is unacceptable because the Audit revealed a specific period (July 2020 to November 2021) during which approval was not obtained. Additionally, CAF Act Section 19 (ix & x) clearly states that the EC is responsible for delegating financial or administrative powers and overseeing day-to-day work concerning the State Authority.

#### 4.2 Conclusion

The release of funds was unrealistic and not commensurate with the approved Annual Plan of Operations. The State Authority failed to ensure equitable and need based funding of activities in all the Implementing Agencies. There was inefficiency/ineffectiveness in funds release, not adopting of accounting procedure as per Compensatory Afforestation Fund rules, and not discharging of interest liability. Besides, the State Authority did not control the diversion/inadmissible expenditure from State Compensatory Afforestation Fund.

#### 4.3 Recommendations

-  ***Since CAMPA activities are funded out of SCAF in the Public Account, the State Government should ensure to keep budgetary provisions equal to APO approved by the NA;***
-  ***The State Authority must institute proper budgetary control checks for robust financial management so that misutilization/ diversion/ misappropriation/ embezzlement of the fund can be prevented.***

## **Chapter-5**

# **Implementation of Compensatory Afforestation Activities**



## CHAPTER-5

### Implementation of Compensatory Afforestation Activities

For the implementation of Compensatory Afforestation (CA) activities, the Divisional Forest Officers (DFOs) are responsible for running the divisions smoothly and efficiently keeping in view the rules, orders, and directions of the competent authority. The important duties of the DFOs are preparation of the divisional plan of operations, budget provisions, inspect and supervise all the technical operations going on in the divisions i.e. markings, felling, culture operations, plantation works, construction of and special repairs of roads, building and wells and annual inspection of the outer and inner boundaries of the forests under their jurisdictions to ensure that no encroachment of any kind has taken place. According to the guidelines, upon receipt of the funds, the State Authority is required to undertake afforestation activities within a period of one year or two growing seasons after project completion, as deemed appropriate. During the audit period (2019 to 2022), CA was carried out in the area of 8,623.78 ha, which included both the 1,192 ha planted against the received CA land (3,377.63 ha) during the audit period and 7,431.78 ha related to periods prior to the audit. Given that the funds were deposited in the Compensatory Afforestation Fund, it was incumbent upon the State Authority to ensure completion of afforestation activities within the stipulated timeframe. As of March 2022, CA plantation is pending on 7,640 ha<sup>1</sup> of CA land. The State Authority plans to clear the backlog in the next three financial years i.e. 2022-23 (2,415 ha) 2023-24 (2,200 ha) and 2024-25 (3,025 ha). The lapses noticed at the level of DFOs during the Audit are discussed in the succeeding paragraphs.

#### 5.1 Absence of bird deflectors

In two projects in Haridwar and Narendra Nagar Divisions, the Ministry of Environment, Forest & Climate Change (MoEF&CC) stipulated (January 2021 & February 2022) that the User Agency (UA) should provide at its cost, suitable bird deflectors which were to be fixed on an upper conductor of transmission lines at a suitable interval to avoid bird hit, besides maintaining necessary ground clearance to prevent electrocution of wild animals. On review, Audit observed that UA<sup>2</sup> had not installed the bird deflectors in both projects. However, fire cases were reported in both divisions.

The State Government did not provide a response (July 2023) directly; instead, it enclosed the responses from the divisions. The Narendra Nagar Division stated that the installation of bird deflectors is now scheduled for completion in the fiscal year 2023-24. Meanwhile, in the Haridwar division, a letter was issued in March 2023 to the respective UA, instructing them to take necessary actions. The reply itself confirms that bird deflectors in both projects were yet to be installed.

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<sup>1</sup> Upto 2015-16: total backlog 4,666.90 ha, between 2016-17 to 2019-20: backlog 2,011.68 ha and between 2020-21 to 2021-22: backlog 962.31 ha.

<sup>2</sup> Uttarakhand Power Corporation Limited.

## **5.2 Cost escalation due to delayed CA**

As per CAMPA guidelines 2009, after receipt of the money, the State CAMPA shall accomplish the afforestation for which money is deposited in the Compensatory Afforestation Fund (CAF) within a period of one year or two growing seasons.

Scrutiny of records of test checked divisions revealed that in 37 cases<sup>3</sup>, CA work was executed after more than eight years of getting final clearance. This resulted in cost escalation of ₹ 11.54 crore<sup>4</sup> in raising CA.

The State Government replied (July 2023) that cost escalation was met out from the interest component of the State Compensatory Afforestation Fund (SCAF) as per rule 6(a) of CAF Rules. The reply is not acceptable, as the provisions for cost escalation under interest component were not included in the Annual Plan of Operations (APOs).

## **5.3 Low survival of plantation**

As per the Forest Research Institute (FRI) (third party) report submitted to the State Forest Department (SFD) on March 2021, the overall average survival percentage of plantations was 33.51 *per cent* which is lower than the mandated 60 to 65 *per cent*. In the test checked three divisions<sup>5</sup>, Audit noticed that CA was done on 21.28 ha land at a cost of ₹ 22.08 lakh during 2017-20. However, during the inspection, Audit found that the survival percentage was very low in these plantation sites. The staff reported that most of the plants did not survive due to the presence of large pine trees in the area, most of the allotted land was on a very steep slope, rocky, and frequent movement of domestic animals and local people to the plantation sites as can be seen in photographs.



**Site: Odavaskote plantation at Nainital division**



**Site: Gankot plantation at Pithoragarh division**

The above instances show that there was systemic negligence in the selection process of suitable land for CA which resulted in poor survival.



<sup>3</sup> DFO, Chakrata : 7 cases, ₹ 64.06 lakh, Haridwar : 4 cases, ₹ 901.38 lakh, Mussoorie : 4 cases, ₹ 14.41 lakh, Narendra Nagar : 2 cases, ₹ 46.00 lakh, Nainital : 9 cases, ₹ 22.66 lakh, Rudraprayag : 5 cases, ₹ 12.85 lakh and Tons (Purola) : 6 cases, ₹ 93.02 lakh.

<sup>4</sup> UA has deposited ₹ 15.15 crore as CA charges but due to revision in scheduled rate of plantation, expenditure of ₹ 26.69 crore incurred in raising CA.

<sup>5</sup> DFO, Nainital: Odavaskote, ₹ 3.83 lakh (2.68 ha), Pithoragarh : Gauch & Gadkot, ₹ 9.65 lakh (13 ha) and Rudraprayag : Rampur, ₹ 8.60 lakh (5.60 ha).

#### 5.4 Poor Advance Soil Works before plantation


Survival of plantation inter-alia depended on proper advance soil work. Accordingly, detailed provisions for Advance Soil Works (ASW) exists in Uttarakhand Plantation Code<sup>6</sup>. On review, Audit noticed that:

-  In the Nainital division, ASW for roadside plantation, gap filling and dwarf species was done on 78.80 ha of land during 2019-21, but no plantation was raised in the succeeding year.
-  In the Almora division, ASW and plantation on 185.50 ha were executed simultaneously under the Kosi rejuvenation scheme.


The State Government did not provide a response (July 2023) directly; instead, it enclosed the responses from the divisions. The Nainital division accepted the facts and replied that the demand for maintenance of the plantation was made instead of plantation activity, so the fund was not utilised. However, plantation was carried out in anticipation of budget and the same is to be proposed in 2023-24. As regards ASW and plantation executed simultaneously, the Almora division accepted the facts.

#### 5.5 Selection of unsuitable land for CA plantation

Land selection for plantations is the responsibility<sup>7</sup> of the DFO with the assistance of the Revenue Department. Scrutiny of records of test checked divisions showed that:

-  In five divisions, 1,204.04 ha<sup>8</sup> of land was not suitable for CA work. The unsuitability of land shows that the certificates of suitability furnished by the DFOs were incorrect and issued without ascertaining the actual condition of the land. The Department did not initiate any action against the concerned DFOs for their negligence.

The State Government did not provide a response (July 2023) directly; instead, it enclosed the responses from the divisions. The divisions replied that the land was not suitable for CA plantation due to steep slopes, dense forests *etc.*

-  As per rule 5(4)(h) of CAF Rules, the CAF monies should not be used in case where mandatory afforestation is done as per the working plan in the forest on vacant space created by commercial felling<sup>9</sup> of trees for revenue generation. In Tarai East division, six plantation works<sup>10</sup>, after incurring expenditure of ₹ 14.55 lakh, were implemented in the blank created by commercial felling of trees thus, violating the aforesaid CAF Rules.

<sup>6</sup> As per paragraph 16 of Uttarakhand plantation code, 2006, ASW includes pit digging, trench, walling or fencing work. ASW should be done in November to February of the preceding year. During this period, the soil remains moist due to winter rains and digging is easy. After completing the work by February, 3-4 month's time is also available for weathering the excavated soil and pit and plantation should be done in the rainy season *i.e.* July to September in next year.

<sup>7</sup> The DFO certify the legal status of the land and suitability of area such as location, survey or compartment or khasra number, area, and distance from adjoining forest of each plot of non-forest area or degraded forest identified for CA at the time of diversion of land.


<sup>8</sup> DFO, Almora : 30.90 ha, Chakrata : 10.26 ha, Haridwar : 1,099.00 ha, Pithoragarh : 63.52 ha and Tons (Purola) : 0.36 ha.

<sup>9</sup> Undertaken under working plan prescription.


<sup>10</sup> Kalega block compartment No.-5, Kakara compartment No. 4, 10, 12, Kotkharadakshin A-N-1 and Gola-2 plot No. 4.



The State Government did not provide a response (July 2023) directly; instead, it enclosed the responses from the divisions. The division responded that the plantations were undertaken with the objective of providing a natural form and contributing to eco-restoration in the area. The reply is not acceptable, as such plantation was not permissible in the vacant space created by commercial felling as per CAF Rules.

 In four divisions<sup>11</sup>, plantations on 202.90 ha land under CA were done in areas with crown density above 40 per cent as a degraded forest. The ASW and plantation works were carried out in 2019-22 with an expenditure of ₹ 1.96 crore.

The State Government did not provide a response (July 2023) directly; instead, it enclosed the responses from the divisions. The divisions asserted that, despite the compartment's overall density exceeding 40 per cent, the chosen sites (specifically, sub-compartments) had densities below the 40 per cent threshold, leading to their selection for plantation. However, this response is considered unacceptable, as the working plan specified that the density of the particular sub-compartment surpassed the threshold limit.

 In Haridwar & Narendra Nagar divisions, the divisions arbitrarily changed the 11 CA sites by incurring an expenditure of ₹ 1.61 crore for plantation on sites other than CA land. This is in violation of the Forest Conservation (FC) Act (Table-5.1).

**Table-5.1: Statement showing the details of changed sites**

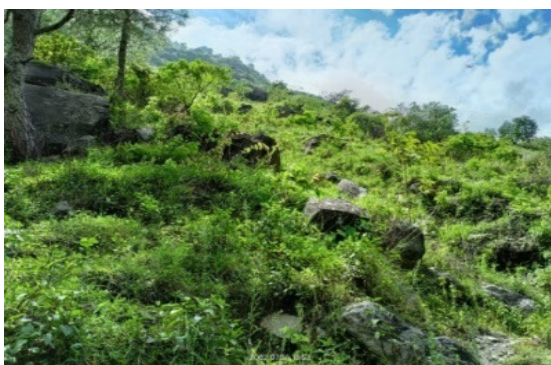
Name of division	Year of plantation	Range	Available CA site	Actual plantation site	Area of plantation (in ha)	Amount incurred (in ₹)
DFO, Haridwar	2016-17	Rasiyabaad	Nalowala-7 (70 ha) Nalowal (50 ha)	Aamshot	11.00	6,97,249
	2017-18	Rasiyabaad	Nalowala- (9 ha) Nalowala- (7 ha)	Aamshot 1a	10.00	14,42,399
	2017-18	Rasiyabaad	Nalowala- (9 ha) Nalowala-(7 ha)	Nalowala 3	20.00	18,75,862
	2020-21	Shyampur	Anjani- (20 ha)	Ganga-2	20.00	11,36,900
DFO, Narendra Nagar	2019-20	ManikNath	Naithana-7(30 ha)	Naithana-3	10.00	11,60,977
	2019-20	ManikNath	Naithana-7(30 ha)	Naithana-8	20.00	23,21,953
	2020-21	KirtiNagar	Naithana-7 (40 ha)	Naithana-8	12.00	13,85,139
	2020-21	KirtiNagar	Naithana-7 (40 ha)	Dundsir-4A	10.00	11,54,283
	2020-21	KirtiNagar	Naithana-7 (40 ha)	Dundsir-4A	10.00	11,54,283
	2020-21	KirtiNagar	Naithana-7 (40 ha)	Dundsir-4A	8.00	9,23,436
	2021-22	Maniknath	Wasuki chaka (35.34 ha)	Umran civil	24.15	28,01,864
<b>Total</b>					<b>155.15</b>	<b>1,60,54,345</b>

<sup>11</sup> DFO, Almora (30.632 ha) : ₹ 22.85 lakh, Mussoorie (4.78 ha) : ₹ 3.85 lakh, Nainital (56.44 ha) : ₹ 47.82 lakh and Rudraprayag (111.05 ha) : ₹ 121.68 lakh.



The State Government did not provide a detailed response (July 2023) directly; instead, it included the responses from the divisions. The Haridwar division acknowledged the facts and explained that considering land availability, they conducted plantation work by creating distinct plots. In the case of Narendra Nagar, the plantation was performed near degraded land instead of the proposed sites due to an increase in density. The reply confirms that the divisions arbitrarily changed the CA sites in violation of the FC Act.

Further, on joint physical inspection of 68 plantation sites, Audit observed plantations on unsuitable land in 11 sites (16 per cent). In one case, the civil land mutated for CA was found to be densely forest; rocky and very steep where plantation was not possible as can be seen in photographs.



Site: Raunthi plantation at Pithoragarh division



Site: Chandragaon plantation at Pithoragarh division

Paragraph 6 of the FC guidelines, it is the responsibility of the DFOs to check the suitability of land before the diversion of forest land. From above, it is clear that the certificates furnished by the DFOs were incorrect and issued without ascertaining the actual condition of the land.


The State Government did not provide a detailed response (July 2023) directly; instead, it included the responses from the divisions. The divisions while accepting the facts, stated that the allotted land had very steep slopes, dense forests, wetlands etc., therefore, the land was not suitable for CA plantation.

## 5.6 Poor maintenance of plantation


As per paragraph 2.8 (i) of FC guidelines, for CA over non forest land (NFL) /degraded forest, the UA would deposit the cost of plantation including maintenance for 10 years. Further, the Government of Uttarakhand also notified (November 2017), that maintenance of plantation was to be carried out for 10 years.

However, it was observed during audit that although the funds for the maintenance of plantation were collected from UAs for 10 years, but the provisions for funds made in APO and actual expenditure was only for three to five years. This resulted in possible blocking/diversion<sup>12</sup> of SCAF during the period 2019-22, which could have been utilised to enhance the survival of the plantation. In divisions, Audit further observed as under:

<sup>12</sup> Thus, till date of Audit, total ₹ 49.46 crore was collected from UAs, but only ₹ 24.93 crore have been spent for maintenance. This issue of actual period of maintenance required by plantation was neither raised by any divisions nor Authority. The excess amount of ₹ 24.53 crore collected from UAs is lying in SCAF.

 In 12 selected divisions, no maintenance was being done after three to five years of plantation.

In July 2023, the State Government asserted that funds were allocated to the division for the maintenance of the plantation over an eight-year period. However, it was noted that directives were issued to the divisions instructing them to make provision of ensure maintenance for a duration of ten years. This response is unacceptable because divisional records indicate that the provision for maintenance of the plantation was made only for three to five years. Furthermore, the Head of the Forest Forces directed forest functionaries in January 2022 to incorporate a provision for a 10-year maintenance period in the APO instead of three years. This was in accordance with the collection of funds from UAs for the maintenance of plantations for ten years, as outlined in paragraph 2.8(iii-e) of the FC Guidelines.

 In the Narendra Nagar division, during the year 2020-22, an expenditure of ₹ 41.71 lakh was incurred on account of maintenance of the plantation. These maintenance works pertained to plantation years 2011-12 and 2013-14. No expenditure for this maintenance work was incurred in the preceding years. Plantation maintenance is a continuous process and maintenance work after a gap of seven years was a misuse of SCAF.

The State Government did not provide a detailed response (July 2023) directly; instead, it included the responses from the divisions. Acknowledging the situation, the division responded that initially, the provision for maintaining the plantation was limited to three years. Subsequently, in line with the revised Schedule of Rates (SoR) from April 2020, the duration for maintenance of plantations was extended to eight years. As a result, maintenance activities for plantations from previous years were conducted accordingly. The reply itself indicates that the primary concern was not the maintenance process but rather the utilization of the released funds.

## **5.7 Suspicious expenditure due to Duplicity in CA land**

Audit noticed that the civil land was mutated against diverted forest land twice in two forest divisions as detailed in **Table-5.2** below:

**Table-5.2: Details of duplicity in CA land**

Name of division	Proposal No.	Name of road	UA	Forest Area (in ha)	Civil land received			Amount incurred in CA (in ₹)
					Village	Khasra No.	Area (in ha)	
DFO, Tons (Purola)	16964/2015 and 16974/2015	Arakot-kalich-Damti	PWD	10.17	Thunara	1779	6.36	19,22,646
						1781	0.20	
						1783	16.34	
	23116/2016	Arakot Bhutanu	PMGSY	8.30	Thunara	1783	16.34	16,03,172
1624	0.26							
DFO, Badrinath	17793/2016	Manmati-choting to Jhalia	PWD	15.08	Udaipur	536	7.47	
						556	0.92	
						558	7.15	
						628	14.60	

Name of division	Proposal No.	Name of road	UA	Forest Area (in ha)	Civil land received			Amount incurred in CA (in ₹)
					Village	Khasra No.	Area (in ha)	
	46488/2020	Choting to Udaipur Lagga	PMGSY	4.41	Udaipur	536	7.47	
						576	1.35	

Source: Information obtained from Nodal Office & DFO, Tons (Purola).

Moreover, the DFO, Tons (Purola) executed CA plantation work twice on the same land during 2020-21. This was a case of suspicious expenditure of ₹ 15.78 lakh<sup>13</sup> and required further investigation by departmental authorities. No reply was given by the State Government on the issue however, in the exit conference it was informed that the inquiry/examination would be carried out and action would be taken accordingly to the concerned officers/officials.

*After the issue was pointed out by Audit (May 2022), the DFO, Badrinath confirmed the facts and informed (July 2022) that the work of CA on NFL provided in lieu of proposal no. 46488/2020 was not executed by the division and directed to the UA to stop the work unless the issue is resolved.*

### 5.8 Unauthorised expenditure on excess plantation against CA land received

As per Section 6 (a) of CAF, Act, CA plantation work is site-specific work on the site received in lieu of the diversion of forest land. Audit found that out of four cases, the Haridwar division received degraded forest land in lieu of diverted forest land only in two cases (31.00 ha) and in the remaining two cases, no land for CA was received by the division. However, the division arbitrarily executed plantations in two unapproved land sites and also executed plantations in the excess area. The Division incurred an expenditure of ₹ 222.83 lakh instead of ₹ 34.66 lakh as mentioned in **Table-5.3**. The plantation in an unapproved site measuring 189.00 ha cannot be treated as a CA plantation.

**Table-5.3: Statement showing the details of excess expenditure**

(₹ in lakh)							
Name of division	Year of plantation	Range	Available CA site	Actual plantation site	Amount incurred	Admissible Expenditure	Inadmissible Expenditure
DFO, Haridwar	2021-22	Rasiyabaad	Nalowala-7 (16 ha)	Nalowala 7A -70 ha	73.38	16.77	56.61
	2017-18	Haridwar	Patri (0 ha)	Patri – 20 ha	22.11	0	22.11
	2021-22	Haridwar	Patri (0 ha)	Patri – 100 ha	91.56	0	91.56
	2018-19	Lakshar	Sherpur (15 ha)	Sherpur -30 ha	35.78	17.89	17.89
<b>Total</b>					<b>222.83</b>	<b>34.66</b>	<b>188.17</b>

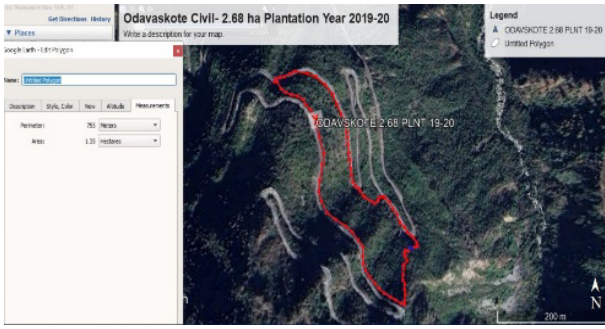
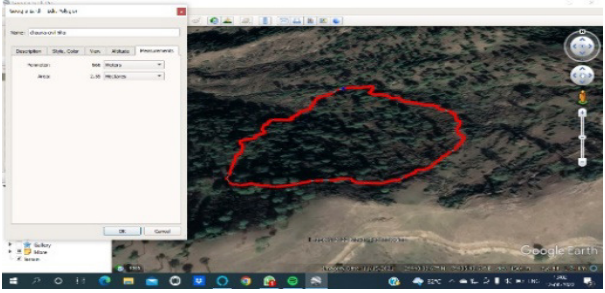
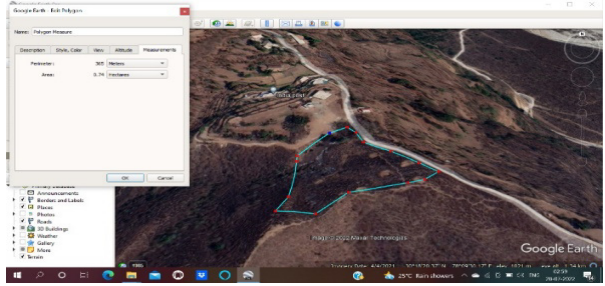
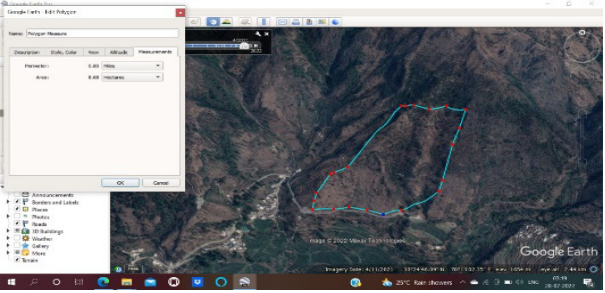
The State Government did not provide a detailed response (July 2023) directly; instead, it included the responses from the divisions. The division replied that the plantation was carried out on the selected sites. The reply is not acceptable, as the

<sup>13</sup> 16.344 ha x ₹ 96,577 per ha (₹ 16,03,172/16.6 ha).

division executed the plantation work on those sites that were not proposed for the CA plantation. Thus, the division incurred an unauthorized expenditure of ₹ 1.88 crore on plantation on those sites that were not covered under CA sites.

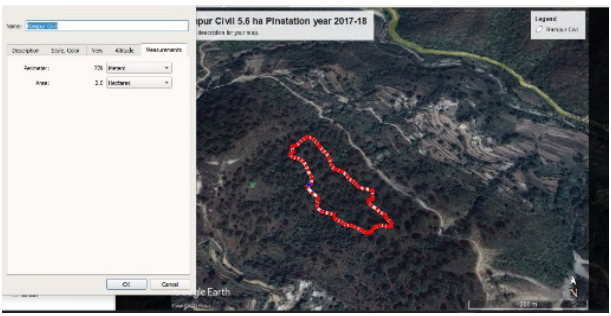
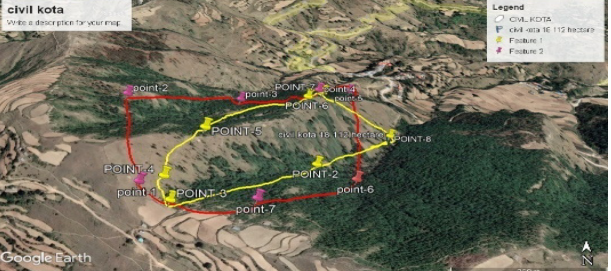
### 5.9 Suspicious expenditure due to plantation in less area than reported

During the joint physical inspections, Audit found that only 23.82 ha plantation area was available<sup>14</sup> against the total of 43.95 ha plantation which was carried out during 2017-21 on six sites in five divisions. Thus, a 20.13 ha plantation area with an expenditure of ₹ 18.77 lakh was shown in excess in the records of the divisions.

<p><b>Name of the Division : Nainital</b></p> <p><b>Plantation year: 2019-20</b></p> <p><b>As per divisional record : 2.68 ha</b></p> <p><b>As per physical inspection : 1.35 ha</b></p> <p><b>Excess expenditure : ₹ 1.90 lakh</b></p>	 <p style="text-align: center;"><b>Plantation site : Odavaskote Civil</b></p>
<p><b>Name of the Division : Almora</b></p> <p><b>Plantation year: 2017-18</b></p> <p><b>As per divisional record : 6.00 ha</b></p> <p><b>As per physical inspection : 2.55 ha</b></p> <p><b>Excess expenditure : ₹ 5.47 lakh</b></p>	 <p style="text-align: center;"><b>Plantation site : Chauna Civil</b></p>
<p><b>Name of the Division : Mussoorie</b></p> <p><b>Plantation year: 2020-21</b></p> <p><b>As per divisional record : 1.56 ha</b></p> <p><b>As per physical inspection : 0.74 ha</b></p> <p><b>Excess expenditure : ₹ 1.03 lakh</b></p>	 <p style="text-align: center;"><b>Plantation site : Akhandwani Bhilang</b></p>
<p><b>Name of the Division : Mussoorie</b></p> <p><b>Plantation year: 2018-19</b></p> <p><b>As per divisional record : 10.00 ha</b></p> <p><b>As per physical inspection : 8.68 ha</b></p> <p><b>Excess expenditure : ₹ 1.45 lakh</b></p>	 <p style="text-align: center;"><b>Plantation site : Kyara Civil</b></p>

<sup>14</sup> Audit measured the plantation area by using the GPS apparatus in the presence of forest department functionaries.



<p><b>Name of the Division : Rudraprayag</b></p> <p><b>Plantation year: 2017-18</b></p> <p><b>As per divisional record : 5.60 ha</b></p> <p><b>As per physical inspection : 2.00 ha</b></p> <p><b>Excess expenditure : ₹ 5.53 lakh</b></p>	 <p>your Civil 5.6 ha Pinatation year 2017-18</p> <p>Records by year: 2017-18</p> <p>Legend: CIVIL_KOTA</p> <p>Plantation site: <b>Rampur Civil</b></p>
<p><b>Name of the Division : Chakrata</b></p> <p><b>Plantation year: 2021-22</b></p> <p><b>As per divisional record : 18.11 ha</b></p> <p><b>As per physical inspection : 8.50 ha</b></p> <p><b>Excess expenditure : ₹ 3.39 lakh</b></p>	 <p>civil kota</p> <p>Write a description for your map.</p> <p>Legend: CIVIL_KOTA, CIVIL_KOTA 16 112 hectares, Feature 1, Feature 2</p> <p>Plantation site : <b>Kota Civil</b></p>

### 5.10 Additional burden of ₹ 1.87 crore

The Government of India notification<sup>15</sup> (June 2017) envisaged that forestry works were exempted from the Goods and Services Tax (GST).

Scrutiny of records of test checked divisions<sup>16</sup>, revealed that the division paid an amount of ₹ 1.87 crore to the contractor as GST claims during 2019-22. This resulted in an additional financial burden to the Division/Government as forestry works were exempted from GST.

The State Government did not provide a detailed response (July 2023) directly; instead, it included the responses from the divisions. The divisions replied that due to ambiguity in the rules and inclusion of the GST in the Schedule of Rates (SoR), the GST was deducted. The reply was not acceptable as the forestry works were exempted under the GST Act and no provision of GST was made for the forestry work of the new SoR by the circle concerned.




### 5.11 Conclusion

The scheme was ineffective as there were cases of delayed execution of compensatory afforestation works, low survival percentage, cost escalation due to delay, poor advance soil work before plantation, negligence in selection of sites and plantation was done on unsuitable land. There were deficiencies in the maintenance of the plantation as funds were collected from user agencies for 10 years, but maintenance was done only for three to five years. There was suspected expenditure due to duplicity in compensatory afforestation on the same piece of land, unauthorised excess plantation against the land available for compensatory afforestation and plantation in less area than reported. Due to the unavailability of suitable land for plantation, compensatory afforestation could not be raised in time-bound manner.

<sup>15</sup> December 2017-Central Tax (Rate) dated 28 June 2017.

<sup>16</sup> DFO, Nainital: ₹ 0.30 crore and Tarai East, Haldwani: ₹ 1.57 crore.

## **5.12 Recommendations**

-  *Department should take effective disciplinary action against concerned field functionaries, who failed to discharge their responsibilities in respect of implementation of the activities under CAMPA;*
-  *The Department may evaluate performance of the CAMPA activities to identify specific areas for focused attention and also intensify efforts for expeditious completion of the CAMPA activities;*
-  *Monitoring and evaluation of NPV activities should be done through M&E Wing, third party, better documentation, geo-tagging, etc.*

**Chapter-6**  
**Internal Control System**





## CHAPTER-6






### Internal Control System

Internal control is designed to provide reasonable assurance that the entity's general objectives are being achieved. Internal control consists of inter-related components such as control activities (state of documentation, reconciliation and physical verification, segregation of duties), information and communication and monitoring. The Audit observations on control activities and monitoring are given in the following paragraphs.

#### 6.1 Documentation

Financial Rules<sup>1</sup> stipulate that the Secretary of a Ministry/Department shall ensure that his Department maintains full and proper records of financial transactions. According to Experts<sup>2</sup>, without reliable, verifiable and authentic records, decisions and official actions and transactions cannot be traced; rules would not be known and cannot be enforced; and transparency would not exist.

On review, insufficient documentation was found in following cases:

-  Chief Executive Officer, CAMPA and his subordinate did not put dated signature while releasing funds during July 2020 - November 2021 (refer **Paragraph 4.1.5**).
-  As per Rule-37 of Compensatory Afforestation Fund Rules, monthly accounts, monthly statement on physical and financial achievements, annual statement on physical and financial achievements in prescribed forms (VII, VIII and IX) and register for annual share of national fund from the state fund were to be maintained. However, the State Authority failed to maintain them during Audit coverage period.
-  The monthly classified accounts for all expenditures incurred out of funds distributed under the State Compensatory Afforestation Fund (SCAF) were not submitted to the State Authority every month.
-  During joint physical inspection of 68 plantation sites, no sign board was found in 36 sites for which Audit could not authenticate whether the inspected plantation was executed on the land which was selected for plantation (refer **Paragraph 5.5**).
-  The funds were not transferred through the direct benefit transfer scheme to beneficiaries like fire watcher, *van prahari* (refer **Paragraph 3.1.3 Case-VI**).

The State Government, while accepting the facts (July 2023), stated that preparation of forms and monthly classified are under process.

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<sup>1</sup> Rule 64 of General Financial Rules, 2005.

<sup>2</sup> International Records Management Trust, London and the International Council on Archives, Paris.

## 6.2 Segregation of duties


The segregation of duties is an important internal control activity to reduce risk of error, waste, or wrongful acts. This implies that key duties and responsibilities in authorizing, processing, recording, and reviewing transactions and events should be separated among individuals as well as sections of the organization. Rotation of employees may help to ensure that no single person deals with key aspects of transactions or events for an undue long time.


The principle of segregation of duties is enforced in Central and State Governments by having separate authorities for sanctioning of expenditure, for drawing of funds (Drawing and Disbursement officer-DDO), for custody of stores/cash and finally for payment (Pay and Accounts Officer-PAO/ Treasury Officer-TO). Also, each DDO and TO is in turn assisted by a team of 2-3 officials. Further, the office of TO is independent<sup>3</sup> of sanctioning authority and DDO.

On review of the financial system in CAMPA and Implementing Units, it was observed that the Divisional Authorities were performing the duties of DDO as well as TO. They also exercised delegated powers to sanction expenditure and to sign contracts/issue supply orders, etc. Thus, the basic financial control in having separate DDO and 'independent' TO was not available in the divisions for the use of SCAF. This was quite in contrast to the system being followed for state sector schemes in State Forest Department (SFD) itself as detailed in **Table-6.1** below:

**Table-6.1: Segregation of duties at implementing unit/division level**

Stage	Responsibility in implementing CAMPA	Responsibility in Government of Uttarakhand (GoU) for State Sector Expenditure	Responsibility in Government of India (GoI)
Maintenance of accounts	Divisional Forest Officer (DFO)	Accountant General (Accounts & Entitlement)	PAO
Bill preparation	Dealing hand(s)/DFO	Dealing clerk	Dealing clerk
Passing of bills	DFO	DDO	DDO
Pay order	DFO	TO	PAO
Handling of cash/cheque	Accountant /Cashier	Cashier	Cashier

 Authorizing, processing, recording, and review were not segregated in the State Authority as CEO, CAMPA also acted as Chief Wildlife Warden during the period July 2020 to November 2021.

 The CEO, CAMPA did not submit the budget approval note to the Chairman of the EC before releasing the State Compensatory Afforestation Fund (SCAF). Out of 29 approvals, only eight times the approval note was submitted to the Chairman. This vitiated the segregation of duties (*refer Paragraph 4.1.5*).

<sup>3</sup> PAO in Civil Ministries is a subordinate office of the Ministry of Finance (Controller General of Accounts). The PAO reports to the Chief Controller of Accounts of the Ministry who in turn reports to the Controller General of Accounts and Integrated Financial Advisor (IFA) of the Ministry. The IFA in turn reports to the Secretary (Expenditure) in the Ministry of Finance and the Secretary of the concerned Ministry.

Due to the non-filling up of the post of Joint CEO, Deputy CEO and Finance Manager, the CEO CAMPA performed all roles single-handedly which vitiated the principle of segregation of duties.

In its July 2023 response, the State Government asserted that officers/officials are assigned to different positions in accordance with established rules and available manpower. However, this explanation is unacceptable, given that the same officers/officials occupied different pivotal roles in administrative and financial decision-making, resulting in their making arbitrary decisions.

### 6.3 Reconciliation

Reconciliation and verification of figures is an important tool of financial management. On review, we noticed the following instances of lack of reconciliation:

State Authority did not carry out the reconciliation of the difference in the figures of expenditure that appeared in Management Information System and Accounts (*Appendix-6.1*). Failure to adhere to the reconciliation of the figures defeats the very objective of the budgetary process.

The State Government (July 2023), stated that the divisions inputted the expenditure figures into the Management Information System (MIS); however, the system rejected the figures in the absence of photographs and Global Positioning System (GPS) locations in portal. It was emphasized that directions had been issued to the divisions to rectify the disparity in expenditure figures through reconciliation. The reply is self-explanatory and confirms the Audit observation.

State Authority/Divisions had not reconciled 3,767 out of 12,305 polygons<sup>4</sup> (30.61 per cent) which were in the unascertainable category with the e-Green watch portal<sup>5</sup>.

The State Government replied (July 2023) that unascertainable categories covered those polygons for which physical monitoring was not required as the Google imaginary was not possible for work like purchasing of equipment, maintenance of buildings, and bridal path. The reply is not acceptable, as the unascertainable category covered two types of polygons i.e. (i) polygons that cannot be monitored using Google imaginary and (ii) those polygons for which Google Earth images are not available which showed that due to non-reconciliation it was not ensured that how many polygons of later category are complete or deficient.

### 6.4 Inspections and Evaluation System

#### Inspection by superiors

Inspection is an important control tool to detect instances of non-compliance of rules and regulations and also to ascertain the state of documentation in any office. The Forest Department Manual mandatorily mandates touring /outstation night halts and

<sup>4</sup> CA land, Diverted land, Plantation Works, Other Plantation Work and Assets.

<sup>5</sup> E-Green Watch is an integrated e-governance portal for automation, streamlining & effective management of processes related to utilization of CAMPA funds and all other funds earmarked by States under various centrally or state sponsored schemes for plantation and other forestry related works.



submission of inspection notes to the controlling officers. Audit, however, found that the inspection system was weak on the following grounds:

- a. There is no structured checklist or guidelines for inspecting officials, senior officials in the Principal Chief Conservator of Forest office and in the Government to guide their inspections.
- b. There was no prescribed frequency of inspections of Implementing Units with particular reference to CAMPA works.
- c. There was no evidence of inspections conducted or directions/instructions issued, though senior officers of the Forest Department and the Government who visited the field multiple times.
- d. Net Present Value (NPV) activities were excluded from the Monitoring & Evaluation (M&E) wing's mandate. It was noticed that significant CA funds were incurred on work like the removal of lantana, bridle path and soil & water conservation. However, these works were not being inspected by M&E wing.
- e. After enactment of the CAF Act and Rules, the State Authority did not review the operations, processes and activities, which resulted in non-adoption of accounting procedures, frequent preparation of deficient proposals, partial discharge of roles and responsibility by Executive Committee (EC) and Steering Committee (SC) regarding reviewing the proposals, financial management and executions.

The State Government did not provide explicit responses (July 2023) in this regard. However, during the exit conference (April 2023), the Secretary accepted the facts and acknowledged these matters as noteworthy for CAMPA Authority as well as the Forest Department for future compliance.

## **6.5 Poor monitoring mechanism**


Monitoring is an important activity for the State Authority as it provides feedback on quantity and quality of the implemented activities and also suggests remedial measures. Audit observed that:

-  Chief Conservator of Forest, Monitoring & Evaluation (CCF-M&E) wing of SFD selects 30 *per cent* of activities of CAMPA for monitoring and submits the monitoring reports to HoFF and the State Authority for necessary action and compliance. M&E wing inspected 395 plantation sites during 2019-22 and reported the low survival rate of plantation ranging from 01 to 49 *per cent* in 247 sites. The State Authority neither took cognizance of the report nor took any effective disciplinary actions<sup>6</sup> as per the standing order of May 1998.
-  For real time monitoring, the SFD had to upload the polygon of executed works on e-Green Watch. Thereafter, the polygons of executed works were to be

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<sup>6</sup> (i) Suspended the officer/employee related to plantation areas with less than 20 *per cent* success, (ii) disciplinary action to fix responsibility and the character register of the guilty employee must be a factual entry upto 20-33 *per cent* plantation areas and (iii) necessary disciplinary action should be taken for plantation areas up to 33-50 *per cent*.



monitored by the Forest Survey of India (FSI). Audit scrutiny of e-Green Watch portal in test checked divisions, showed that out of total 639 number of CA plantations done, polygons of only 163 (26 per cent) were uploaded by the divisions on the portal. Four divisions<sup>7</sup> had not uploaded even a single polygon on e-Green Watch portal. Further, out of 163 polygons uploaded, three polygons were incorrectly uploaded falling in constructed areas and 32 polygons (as detailed in **Appendix-6.2**), were uploaded with errors such as overlapping of polygons, less area shown in polygons in same plantation sites *etc.* Despite FSI regularly pointing out deficiencies in the uploaded polygons, the State Authority failed to take corrective measures of the issue. On this being pointed out by Audit, the DFOs stated (June-September 2022) that in the absence of technical staff and lack of knowledge, the polygons were not uploaded or uploaded incorrectly. The same would be uploaded in future.

-  CAF Act/Rules/National Authority (NA) instructions require third party monitoring of various works undertaken from SCAF. Audit noticed that State Authority had undertook third party monitoring for the period 2012-17. However, no effective follow up/remedial measures were visible on the findings and recommendations of the third party's evaluation report. Further, the task of third-party monitoring and evaluation work had not been entrusted to any agency from the period 2017-18 onwards.


While accepting the facts (July 2023), the State Government outlined directives concerning the initiation of action against the responsible officer for the low survival rate of plantations. The specified course of action will be initiated after implementing remedial measures and obtaining justification to enhance the survival percentage in forest activities.

## 6.6 Ineffective Oversight


CAMPA guidelines require EC to prepare the APO of the State for various activities, submit it to the SC before end of December for each financial year and supervise the works being implemented out of funds released from the State CAMPA. It was also responsible for ensuring proper auditing of both receipt and expenditure of funds. Audit observed that regular meetings of the EC were held during the period 2019-22. However, EC failed to discharge their roles in an effective manner as elaborated below:

-  EC did not formulate and submit the APO to the SC timely as per target dates prescribed in CAF Act (**Paragraph 3.1.1**).
-  EC did not take cognizance of the unrealistic proposals included in the Annual Plan of Operations (APOs), although this issue was raised in the 3<sup>rd</sup> meeting of EC. Divisional proposals/demands were frequently disregarded and excess funds released (**Paragraph 3.1.3 Case-V**).


<sup>7</sup> DFO, Almora, Nainital, Narendra Nagar and Civil & Soyam, Pauri.


 In the meeting of EC (08 January 2019), it was decided that the State Authority will write an evaluation report of the works of APOs executed by the divisions and send them to their controlling officers so that controlling officers could take notice of this evaluation report while reviewing the working capacity of the divisions. However, neither evaluation report was prepared by the State Authority nor cognizance was taken by the EC for the next meetings.


The State Government while accepting the facts (July 2023), stated that the directions had been issued to the controlling officers in this regard.

 Conditions stipulated by the EC of NA in approved APOs were neither placed in EC meetings by the State Authority nor discussed or asked for by the EC for their compliance.

The State Government (July 2023) stated that the conditions stipulated by the EC of NA are placed and discussed during the EC meetings. The reply is not acceptable, as it was not documented in the meeting minutes, serving as tangible evidence.

 The State Authority submitted the third-party monitoring report for the period 2012-17 in the fifth EC meeting (23 February 2021), but the EC failed to appreciate and act on the findings of the report submitted by Forest Research Institute (FRI). The committee just noted that FRI has submitted a report. No keenness was observed to understand and take follow-up action on the report.

 In EC meeting (18 June 2021), it was directed to the State Authority that a summary of the FRI report and internal monitoring report of the M&E wing be placed before the committee in the future. However, neither the State Authority placed these reports to EC nor the committee asked for the same thereafter.

 Secretary, Forest Department directed (January 2020) all the Indian Forest Services (IFS) officers that the Annual Performance Appraisal Reports of IFS officers will be written on the basis of the prepared work plan including the annual work rhythm and budgetary cycle of every year and approved by the reporting officer. However, no work plan for DFOs was prepared and got approved by the concerned reporting officer (Conservator of Forest). This vital issue was not placed and discussed in the EC meetings.


In July 2023, the State Government did not provide explicit responses regarding the follow-up actions on the FRI report, the summary of the FRI report, the internal monitoring report, and the Annual Performance Appraisal Reports. However, during the exit conference in April 2023, the Secretary acknowledged the facts and affirmed that these issues served as valuable guidance for both CAMPA Authority and the Forest Department. The Secretary further acknowledged these matters as noteworthy for future compliance.

## **6.7 Conclusion**

Due to the existence of weak internal control, the State Authority failed to ensure reasonable assurance for the effective implementation of compensatory afforestation activities. There was a lackadaisical approach of the State Authority in the

maintenance of documents, segregation of duties, and reconciliation of management information system data with its accounts. Due to poor monitoring and evaluation mechanisms instances of low survival of planation, not uploading/correction of polygons on the e-green watch portal for executed works, and not adopting of corrective measures suggested by a third party were also noticed.

### 6.8 Recommendation


 *Effective steps should be taken to establish and maintain a strong internal control system.*

Dehradun  
The 9 October 2024

  
(PRAVINDRA YADAV)  
Principal Accountant General (Audit),  
Uttarakhand

Countersigned

New Delhi  
The 23 October 2024

  
(GIRISH CHANDRA MURMU)  
Comptroller and Auditor General of India





# APPENDICES



**Appendix-2.1**  
*(Reference: Chapter-2, at page-7)*

**District wise detail of diverted land during the Audit period (2019-22)**

<b>District</b>	<b>Diverted land (in number)</b>	<b>Area (in hectare)</b>
Almora	36	108.71
Bageshwar	18	91.65
Champawat	08	32.77
Chamoli	42	335.50
Dehradun	30	110.82
Haridwar	02	8.63
Nainital	25	74.19
Pauri	12	212.92
Pithoragarh	24	183.52
Rudraprayag	30	232.29
Tehri	29	315.03
Uttarkashi	20	134.39
Udham Singh Nagar	02	10.29
<b>Total</b>	<b>278</b>	<b>1,850.71</b>

**Performance Audit Report on Functioning of Compensatory Afforestation Fund Management and Planning Authority for the year ended 31 March 2022**

**Appendix-3.1**

*(Reference: Paragraph-3.1.3 Case-V at page-18)*

*Details of demand vs approval (during 2019-22)*

*(₹ in lakh)*

Sl. No.	Fund released without demand		Expenditure	Sl. No.	Fund demanded but not released	
	Name of the Activity	Release			Name of the Activity	Demand
1	Regeneration of degraded forest by seeding, fire protection, maintenance of young plantation and other forest protection activities	1,260.00	993.77	1	ANR	71.24
2	Advance Soil Work	411.92	319.64	2	Anti-poaching-related activities	19.00
3	Human-wildlife conflict	153.59	152.08	3	Arrangement of field support equipment to facilitate frontline staff	19.83
4	Assisted Natural Regeneration (ANR) in VPs	133.17	133.17	4	ASW	701.08
5	Incremental Cost of Compensatory Afforestation	118.83	118.83	5	Automation and strengthening of department by implementation of information and communication technology	45.50
6	Rejuvenation of rivers	198.97	98.49	6	Boundary Pillars (New)	82.38
7	Soil and water conservation work in VP	97.03	97.03	7	CA Plantation	8.22
8	Protection of Bugyaal through local community	96.15	96.15	8	Community Plantation and Mobilization	7.20
9	Habitat improvement (removal of lantana and other invasive species)	91.52	91.52	9	Construction of High Altitude patrolling Center	113.00
10	Monkey and others rescue center	160.00	79.81	10	Construction of watch towers	5.00
11	ANR under interest component	67.07	58.07	11	Contingency	1.00
12	Fire protection activities in VP	51.40	51.40	12	Creation and maintenance of water holes	7.50
13	Advance soil work (NGT)	70.26	46.16	13	Creation of water bodies	20.00
14	Fencing (solar thorny etc.)	42.00	41.25	14	Development of Special Forest Protection Group at sensitive and high altitude area	10.00
15	Treatment work (NGT)	25.00	25.00	15	Eco-Tourism related activities	30.00
16	Elephant wild proof wall at critical boundaries	27.50	27.50	16	Elephant/wild proof wall at critical boundaries	974.64
17	Construction of watch towers	18.00	17.99	17	Equipment support for wildlife conservation	5.00

Sl. No.	Fund released without demand		Expenditure	Sl. No.	Fund demanded but not released	
	Name of the Activity	Release			Name of the Activity	Demand
18	Plantation for soil and water conservation	12.00	12.00	18	Estimation of wildlife populations	6.00
19	Printing/Publicity	3.50	3.50	19	Forest based livelihood improvement in Harkot, Malla Ghorpatta, Matena, Chauna and Sankhdhura Van Panchayat	78.00
20	Contour trench	12.00	12.00	20	Forest Fire Management	125.76
21	Provision of food for wild animal	12.00	12.00	21	Gap filling	1.69
22	Treatment work for checkdam	11.90	11.90	22	Habitat improvement and lantana removal/management	11.11
23	Management of invasive species in VP/Maintenance Lantana removal	7.53	7.53	23	High Tech equip. for Enhancement of Enforcement	7.50
24	Nursury raising in VPs	8.00	7.98	24	Human wildlife conflict resolution/Mitigation	767.35
25	Creation and Maintenance of Drinking Water Holes for Wild animals	6.00	5.98	25	Maintenance of Existing Water holes/bodies	76.00
26	Community Plantation and Mobilization (Harela/Van Mahotsav)	4.50	4.50	26	Maintenance of Nursery for Dwarf Species Plantation/other plantation	12.00
27	Workshop and Training in VP	4.80	4.80	27	Maintenance of Road side plantation	2.19
28	Estimation of wildlife populations	2.50	2.50	28	Management of invasive species	19.57
29	Repair of Bridle Path/Forest Road	2.50	2.50	29	Manpower for preparation of Microplan	29.44
30	Renovation of Existing Building	1.50	1.50	30	Miscellaneous activity in VP	359.91
31	Preparation of Micro Plans in VP	1.12	1.12	31	Model Plantation	34.38
32	Preparation of DTR	0.40	0.40	32	Modernizing of strategic barriers	183.00
33	Construction/maintenance strengthening of rescue center	200.00	0	33	Monitoring and Evaluation	13.00
34	Maintenance of plantation in VP	0.92	0	34	Muck Disposal	50.00
35	River Training Works	450.00	0	35	Non conventional and renewal energy	3.00
36	Hiring of Vehicle	16.00	0	36	Nursery Development	38.81
				37	Operational Expenses	12.77

**Performance Audit Report on Functioning of Compensatory Afforestation Fund Management and Planning Authority for the year ended 31 March 2022**

Sl. No.	Fund released without demand		Expenditure	Sl. No.	Fund demanded but not released	
	Name of the Activity	Release			Name of the Activity	Demand
				38	Pasture Development Maintenance in VP's	1.00
				39	Patrolling	15.00
				40	Percolation pit	4.20
				41	Preparatory Phase Vishnugad-Pipalkoti	5.60
				42	Printing Publicity/Printing Publicity Extension and awareness	11.30
				43	Protection of Bugyal	20.00
				44	Rejuvenation of rivers	550.00
				45	Rejuvenation of Water sources	18.00
				46	Soil and water conservation measures	137.49
				47	Strategic Planning and Strengthening of Van Panchayats	14.75
				48	Strengthening of wildlife conservation	37.00
				49	Support to Project Management Unit	2.00
				50	Survey & Demarcation	1.63
				51	Training Workshop and Capacity Building	15.60
				52	Urgent WL activities and emergencies etc.	5.00
	<b>Total</b>	<b>3,779.58</b>	<b>2,538.07</b>			<b>4,790.64</b>

**Appendix-4.1**  
(Reference: Paragraph-4.1.1; Page-24)  
*Details of inadmissible expenditure from CA fund*

(in ₹)

Sl. No.	Name of the divisions	2019-20	2020-21	2021-22	Total
1	Champawat	3,99,868	3,50,000	0	7,49,868
2	Lansdown SC	11,93,485	2,58,141	0	14,51,626
3	Lansdown	8,24,000	5,34,676	45,44,000	59,02,676
4	Corbet tiger	10,20,000	61,69,357	0	71,89,357
5	Kalagarh Tiger Reserve	3,00,000	73,45,470	1,92,85,000	2,69,30,470
6	Upper yamuna	1,00,000	1,00,000	0	2,00,000
7	Dehradun	19,48,799	53,89,460	8,50,000	81,88,259
8	Rudraprayag	6,18,740	12,89,942	0	19,08,682
9	Alakhnanda SC	1,00,000	1,00,000	0	2,00,000
10	Almora CS	2,38,461	2,24,668	0	4,63,129
11	Almora	8,52,088	5,16,759	0	13,68,847
12	Badrinath	1,00,000	20,30,400	0	21,30,400
13	Bageshwar	1,00,000	1,00,000	3,10,000	5,10,000
14	Chakrata	1,00,000	11,50,000	0	12,50,000
15	Gangotri National Park	1,00,000	20,99,990	0	21,99,990
16	Govind wildlife	1,00,000	70,000	0	1,70,000
17	Haldwani	1,68,843	4,69,900	0	6,38,743
18	Kalsi SC	7,66,720	1,32,800	0	8,99,520
19	Kedarnath	4,71,270	4,00,000	0	8,71,270
20	Mussoorie	3,77,297	18,11,403	0	21,88,700
21	Nainital	2,00,000	1,50,000	24,99,861	28,49,861
22	Nainital SC	1,00,000	1,00,000	0	2,00,000
23	Nanda devi	5,90,000	11,02,082	0	16,92,082
24	Pauri CS	1,47,160	3,00,000	7,54,979	12,02,139
25	Pithoragarh	3,56,186	5,54,547	54,494	9,65,227
26	Rajaji	12,02,726	32,77,280	0	44,80,006
27	Ramnagar	6,20,778	20,03,231	0	26,24,009
28	Ramnagar SC	5,04,000	1,00,000	0	6,04,000
29	Ranikhet SC	1,00,000	1,00,000	0	2,00,000
30	Tarai central	7,69,885	4,42,688	0	12,12,573
31	Tarai East	13,04,768	86,97,444	70,145	1,00,72,357
32	Tarai west	23,46,005	5,05,400	0	28,51,405
33	Tehri DAM1	1,00,000	3,45,088	0	4,45,088
34	Tehri DAM2	1,49,900	2,87,648	0	4,37,548
35	Tehri	1,00,000	1,00,000	2,00,000	4,00,000
36	Uttarkashi	1,00,000	3,91,159	0	4,91,159
37	Uttarkashi SC	1,25,000	1,50,000	0	2,75,000
38	Haridwar	4,89,800	2,35,00,000	38,00,000	2,77,89,800
39	Pauri	14,26,832	14,49,422	0	28,76,254
40	Garhwal circle	24,573	24,600	0	49,173
41	PCCF wildlife	5,00,000	50,00,000	0	55,00,000
42	Tons Purola	6,00,000	2,00,000	14,00,000	22,00,000
43	Narendra Nagar	14,00,000	3,00,000	21,00,000	38,00,000
<b>Total</b>		<b>2,31,37,184</b>	<b>7,96,23,555</b>	<b>3,58,68,479</b>	<b>13,86,29,218</b>

**Appendix-6.1**

*(Reference: Paragraph-6.3; Page-41)*

*Difference in the figures of expenditure between MIS and Authority accounts*

*(₹ in crore)*

Year	Component of CAMPA	Expenditure as per the Accounts of the Authority	Expenditure appearing in the MIS
2019-20	CA	36.89	37.82
	NPV	61.45	60.97
	CAT	18.16	18.09
	Other works	7.37	6.39
	<b>Total</b>	<b>123.87</b>	<b>123.27</b>
2020-21	CA	48.62	47.03
	NPV	146.92	152.41
	CAT	36.45	36.35
	Other works	11.73	11.75
	<b>Total</b>	<b>243.72</b>	<b>247.54</b>
2021-22	CA	46.76	47.22
	NPV	269.36	267.81
	CAT	44.35	44.27
	Other works	14.96	16.22
	<b>Total</b>	<b>375.43</b>	<b>375.52</b>



**Appendix-6.2**  
(Reference: Paragraph-6.5; Page-43)

*Details of errors in polygon uploaded in E-Green Watch Portal*

(in ha)

Name of division	Name of Range	GPS id	Name of Site	Land as per action plan	Land as per polygon	Observations
Pithoragarh	Askot	53567	Machera VP	8.67	8.67	Construction work
		7453	Machora Civil	-	6.72	
		53670	Chandragaon VP	5.49	5.00	Less land
		53176	Gunakitan	-	4.10	Overlapping of polygons
		43442	Gatkuna Civil	-	4.10	
	Berinaag	53067	Khamlekh kaksh sankhya -1	-	5.00	
		53577	North Koteshwar class-12, part 1&2	-	23.10	
		43024	Hunera VP	-	8.32	
	Munsyari	53540	Tunera VP	-	8.32	
		53667	Saibhatt Civil 1 to 10	-	49.00	
	Gangolihaat		Saibhatt Civil	-	5.00	
		53414	Vadura Civil	-	2.88	
		43478	Badhura Civil	-	2.88	
		53658	Kothera Civil 1& 2	-	10.00	
	Didihaat	43467	Kothera Civil	-	2.72	
		53548	Lwanthi VP	-	5.00	
		53408	Bajani Civil	-	3.31	
		53644	Majhera Civil	-	8.00	
	Pithoragarh	53543	Majhera Civil	-	7.00	
		52950	Agar Civil-2		3.50	Construction works
52959		Paapdev Civil-II	3.57	3.20	Less land	
52953		Masu Civil	5.94	2.97		
52989		Totanaula Civil-III Pabhe Tok	2.38	1.19		
52967	Bhatigaon VP	2.04	1.02			
Chakrata	Rikhnad	15593	Indroli	8.55	8.56	Different than uploaded in Parivesh portal
		15614	Kanasar-23	12.36	6.12	
Haridwar	Shyampur	16173	Shyampur compart 7 plot 2	12.00	10.80	Less land
		16168	Anjani compart 1	20.00	0.31	
		16170	Ganga Compart 2 plot 1	20.00	5.89	
	Chidiyapur	16174	Sabalgarh-6 plot 6	10.00	3.25	
		16176	Sabalgarh-6 plot 5	10.00	3.30	
		16177	Sabalgarh-6 plot 4	15.00	0.87	
		16178	Sabalgarh-6 plot 3	10.00	7.19	
		16179	Sabalgarh-6 plot 2	10.00	2.00	
16180	Sabalgarh-6 plot 1	10.00	1.10			



# **GLOSSARY**



## Glossary

Sl. No.	Abbreviation	Expanded Form
1.	APO	Annual Plan of Operation
2.	APCCF	Additional Principal Chief Conservator of Forest
3.	ASW	Advance Soil Work
4.	CA	Compensatory Afforestation
5.	CAF	Compensatory Afforestation Fund
6.	CAT	Catchment Area Treatment Plan
7.	CAMPA	Compensatory Afforestation Fund Management and Planning Authority
8.	CCF (M&E)	Chief Conservator of Forest (Monitoring & Evaluation)
9.	CF	Conservator of Forest
10.	CEO	Chief Executive Officer
11.	CSS	Centrally Sponsored Scheme
12.	C&S	Civil & Soyam
13.	CTR	Corbett Tiger Reserve
14.	DDO	Drawing and Disbursement Officer
15.	DPR	Detailed Project Report
16.	DFO	Divisional Forest Officer
17.	DCF	Deputy Conservator of Forest
18.	EC	Executive Committee
19.	FC	Forest Conservation
20.	FRI	Forest Research Institute
21.	FSI	Forest Survey of India
22.	GoI	Government of India
23.	GoU	Government of Uttarakhand
24.	GST	Goods & Services Tax
25.	HoFF	Head of Forest Force
26.	IAs	Implementing Agencies
27.	IFA	Integrated Financial Advisor
28.	JICA	Japan International Cooperation Agency
29.	KTR	Kalagarh Tiger Reserve
30.	MIS	Management Information System
31.	MoEF&CC	Ministry of Environment, Forests & Climate Change
32.	NA	National Authority
33.	NFL	Non-Forest Land
34.	NO	Nodal Officer
35.	NP	National Park
36.	NPV	Net Present Value
37.	PAO	Pay and Accounts Office
38.	PCCF	Principal Chief Conservator of Forest
39.	PF	Protected Forest

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<b>Sl. No.</b>	<b>Abbreviation</b>	<b>Expanded Form</b>
40.	PMGSY	Pradhan Mantri Gram Sadak Yojna
41.	PWD	Public Works Department
42.	RF	Reserved Forest
43.	SC	Steering Committee
44.	SCAD	State Compensatory Afforestation Deposit
45.	SCAF	State Compensatory Afforestation Fund
46.	SFD	State Forest Department
47.	SoR	Schedule of Rates
48.	UA	User Agency
49.	VPs	Van Panchayats
50.	WLS	Wildlife Sanctuary
51.	WMP	Wildlife Mitigation Plan



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