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

Report of the
Comptroller and Auditor General of India
on
Green India Mission

Union Government
Ministry of Environment, Forest and Climate Change
Report No. 4 of 2026
(Performance Audit)

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Preface

This Report for the year ended March 2025 has been prepared for submission to the President of India under Article 151 of the Constitution of India.

This Report of the Comptroller and Auditor General of India contains the observations of Performance Audit on Green India Mission for the year 2015-2023. These observations have been updated up to 31 March 2025.

The instances mentioned in this Report are those which came to notice during test audit for the period 2015-23, as well as those which came to notice in earlier years but could not be reported in previous Audit Reports; matters relating to the period subsequent to 2022-23 have also been included, wherever necessary.

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

Executive Summary

The Government of India launched the National Mission for a Green India as one of the eight core missions under the National Action Plan on Climate Change in 2008. The Green India Mission (GIM) which was a sub-scheme under National Mission for a Green India was subsequently endorsed by the Prime Minister's Council on Climate Change in 2011. As a key component of India's climate strategy, GIM aims to protect, restore and enhance forest and tree cover, improve ecosystem services and contribute meaningfully to the country's climate mitigation and adaptation efforts. As per Mission Document of 2011, the GIM aimed to increase and improve forest cover along with improved ecosystem services in 10 million hectare (mha) of land in a period of 10 years (2011-2020) at a total cost of ₹46,000 crore. In alignment with its global climate responsibilities, India has also committed, under the Paris Agreement, to creating an additional carbon sink of 2.5 to 3 billion tonnes of CO_2 equivalent by 2030, an objective in which GIM was envisaged to play a pivotal role.

This Performance Audit examines the implementation of the GIM, administered by the Ministry of Environment, Forest and Climate Change (MoEF&CC), across 16 sampled States and Union Territories during the period 2015-16 to 2024-25.

GIM was approved by the Cabinet Committee on Economic Affairs in February 2014 as a Centrally Sponsored Scheme with an ambitious target of undertaking afforestation activities over 2.8 million hectare within four years (2014-15 to 2017-18) at an estimated cost of ₹13,000 crore, which was a subset of the targets envisaged under the 2011 Mission Document of GIM. Out of ₹13,000 crore, a total of ₹10,600 crore was to be sourced through convergence with schemes like Compensatory Afforestation Fund Management and Planning Authority (₹6,000 crore), Mahatma Gandhi National Rural Employment Guarantee Scheme (₹4,000 crore) and National Afforestation Programme (₹600 crore). However, it was observed that the convergence of activities of GIM with other afforestation schemes amounting to ₹10,600 crore could not be achieved and the proposed funding support could not be attained. Consequently, all the activities for GIM were financed by MoEF&CC through the limited annual budgetary support received from the Government of India. Only ₹1,149.14 crore (47.88 *per cent*) had been provided during 10 years of implementation (2015-16 to 2024-25), leaving the Mission significantly short of the funding projected to meet its objectives.

Audit scrutiny reveals that while the country's overall forest and tree cover marginally increased from 24.62 *per cent* (ISFR 2021) to 25.17 *per cent* (ISFR 2023), GIM, despite being the flagship afforestation programme of MoEF&CC, could not deliver commensurate output. As of March 2025, afforestation interventions were made only on 0.14793 million hectare of land during the period 2015-16 to 2024-25, against the approved target of 2.8 million hectare to be achieved by 2018 under GIM.

In order to realign Green India Mission with India's Nationally Determined Contribution of creation of an additional carbon sink of 2.5-3 billion tonnes of carbon equivalent through forest and tree cover, the Ministry adopted new afforestation target of 25 million hectare in 2021, to be achieved by 2030. Further, the implementation guidelines for achieving the new target of 25 million hectares set in 2021 had not been framed by the Ministry as of September 2025.

A decade into its implementation, the Mission's progress remains negligible. The Performance Audit findings show that the shortfalls stem from fundamental weaknesses in planning and design as well as deficiencies in execution and monitoring.

GIM was premised largely on convergence of funds and activities from multiple Central and State schemes. However, at the planning stage itself, the anticipated support from stakeholders to the convergence effort did not materialise. Not only did the significant sources of funds identified, *i.e.*, the CAMPA funds, MGNREGA and NAP remain inaccessible, the convergence at activity level also did not fructify. The National Executive Council, constituted to ensure interdepartmental coordination and could not resolve the issues hindering convergence. Compounding these issues was the non-constitutional or non-operational status of several institutional bodies envisaged at the State and District levels, which were critical for steering the Mission towards its objectives.

As convergence could not materialise, the Perspective Plans of States and UTs were progressively scaled down, leaving GIM dependent almost entirely on limited budgetary support from the Ministry. This severe resource constraint triggered a cascading effect, resulting in sluggish implementation, curtailed interventions and dilution of outcomes under the Scheme.

Conceptually, GIM is a forward-looking initiative that adopted a landscape-level approach and emphasised greening of ecologically fragile and critical areas such as scrublands, ravines, wetlands and abandoned mines. However, Audit observed that on the ground plantation activities were largely confined to low-vulnerability sites, while ecologically critical landscapes despite being identified in multiple studies and present across several States, were largely ignored. This departure from the Mission's core philosophy significantly undermined its ecological relevance and potential impact.

The bulk of GIM interventions were concentrated under Sub Mission 1, which focused on improving the quality of existing forest cover. In contrast, Sub Missions 2, 3 and 4 (Ecosystem restoration and increase in Forest Cover, Enhancing tree cover in Urban and Peri-Urban areas and Agro Forestry and Social Forestry) where substantial scope existed for new plantations and expansion of forest and tree cover, elicited limited attention and weak response from both Central and State authorities, thereby constraining the Mission's overall effectiveness.

Notably, despite the existence of a dedicated GIS Cell for monitoring the Scheme, the Ministry did not adequately leverage its data and technological capability to assess outcomes or initiate mid-course corrections. As a demonstration of effective analysis of data available with MoEF&CC using available technology, Audit attempted to independently validate and evaluate the performance reports under GIM by evaluating the area where GIM interventions were undertaken using a GPS device, by viewing the KMLs of plantation sites on Google Earth Pro and leveraging the services of IISc, Bangalore, to conduct temporal analysis. This analysis revealed little to no improvement in nearly 70 *per cent* of the locations assessed. Weak field-level monitoring, coupled with the absence of validation of data reported by States, further restricted the Ministry's ability to evaluate performance and address emerging deficiencies in a timely manner.

In sum, the decade-long implementation of the Green India Mission reflects a compelling vision constrained by inadequate planning, fragmented institutional coordination, persistent under-funding, underutilisation of technology and weak monitoring mechanisms. The experience of GIM underscores the critical need for realistic planning, assured financing, robust institutional frameworks and outcome-oriented monitoring if future environmental missions are to translate ambition into measurable impact.

The key audit findings and recommendations emanating therefrom are presented in the sections that follow.

Key Audit Findings and Recommendations

Chapter II: Planning under Green India Mission

The absence of convergence, which was central to the implementation strategy of GIM, was evident across all levels of the institutional hierarchy established under the Mission. GIM activities lacked to align effectively with CAMPA, MGNREGS and other Central/State afforestation initiatives. Non-receipt of collative Annual Plans of Operation (APOs) and operation of afforestation schemes like Nagar Van Yojana and School Nursery Yojana in silos, undermined the potential for synergistic outcomes through convergence.

Recommendation:

The Ministry may reassess the convergence aspect of GIM with CAMPA, MGNREGS and other Central and State afforestation schemes, especially the reasons for its persistent non-achievement, so as to ascertain its feasibility for implementation of the Mission.

(Para 2.1)

The meetings of National Governing Council and National Executive Council at the apex level were conducted less often than the prescribed frequency, resulting in delays in the approval of Perspective Plans, APOs and non-resolution of key issues relating to the implementation of GIM. Non-constitution of revamped bodies and inadequate functioning of the revamped bodies at the State and the District level hindered not only the programmatic convergence envisioned under GIM but also led to faulty selection of sites.

Recommendation:

The Ministry should ensure strict adherence to the prescribed frequency of meetings of the National Governing Council and the National Executive Council to enable timely planning, effective guidance and prompt resolution of implementation issues under the Scheme. It should also review the need for multiple bodies at the State and District levels for GIM implementation to establish an effective and accountable decentralised governance framework.

(Paras 2.2.1, 2.2.2 and 2.2.3)

Instances were noticed where the bottom-up approach in planning of GIM activities was not adhered to, both in terms of identification of areas and assignment of physical targets, ultimately resulting in non-achievement of targets under the Mission.

Recommendation:

The Ministry may ensure that the 'bottom-up planning' envisaged under the Mission is followed by all States so that the physical targets as well as suitability of the areas for interventions are communicated from the (bottom) village level to the (top) State level.

(Para 2.3)

Despite vulnerability being a key criterion for identifying GIM landscapes, Audit observed cases where landscapes with low to moderate priority or vulnerability were selected for interventions over more vulnerable landscapes, indicating non-prioritisation of landscapes more vulnerable to climate change.

Recommendation:

The Ministry should prioritise selection of more vulnerable landscapes for afforestation activities within available budgetary resources so as to optimise the impact of plantations in line with the objectives of the mission in dealing with climate change.

(Para 2.5.1)

Chapter III: Financial Management

Absence of convergence of activities of GIM with other afforestation schemes led to the non-attainment of proposed funding support of ₹10,600 crore. Further, against outlay of ₹2,000 crore approved by the Cabinet Committee on Economic Affairs from the 12th Plan outlay for the initial four years of the Scheme along with ₹400 crore from 13th Finance Commission grants towards states share, only ₹1,149.14 crore (47.88 *per cent*), was received through budgetary support during 10 years of implementation (2015-16 to 2024-25).

Recommendation:

The Ministry may review its financial planning for the Scheme, especially with respect to the repeated non-achievement of convergence aspect. Further, the Government of India may also provide adequate funding to GIM to achieve its intended target.

(Para 3.1)

Out of a total of 68 APOs of 16 sampled States/UT approved by MoEF&CC during 2015-16 to 2024-25, only six APOs were received by the Ministry before the commencement of the APO period/financial year. None of these six APOs could be approved before the commencement of APO period/financial year.

Recommendations:

- ***MoEF&CC should fix a timeline for submission of APOs so that APOs may be approved well before the start of the financial year and funds released timely.***
- ***Taking into consideration varied geographical/climatic conditions of regions/States, MoEF&CC should prepare a plantation calendar defining clear schedules for advance work and plantation/creation activities to enhance the survival of plants and fund***

disbursement should be aligned as per the timelines provided in the schedule to ensure timely execution of planned activities.

(Para 3.3)

Delay in release of funds at each institutional level was noticed in Audit, which resulted in non-utilisation of funds during the APO period, cost escalation, downsizing of targets, thereby adversely impacting the achievement of targets.

Recommendation:

State Governments, SFDAs and FDAs should consciously work towards ensuring adherence to the timelines for fund release, so that the funds can reach JFMCs on time for implementation of proposed activities.

(Para 3.4)

In eight out of 16 States/UT, SFDAs/FDAs did not maintain their Annual Accounts. Further, in three States where Annual Accounts were prepared, the same were not audited. In six States, the amount of funds utilised by SFDAs/FDAs and shown in their UCs did not match with the subsidiary records maintained by them.

Recommendation:

MoEF&CC should ensure that SFDAs/FDAs prepare their Annual Accounts every year and get them audited regularly. Further, UCs should be prepared and submitted by SFDAs/FDAs to the Ministry only after reconciliation with underlying accounts.

(Paras 3.10 and 3.11)

Chapter IV: Implementation of Green India Mission

The implementation of the Mission was hindered by a lack of convergence and shortfall in plantation targets due to limited budgetary support. As against the target of 1.4 mha (as per the Cabinet Approval of GIM in 2014) for improving the quality of forest cover under GIM, the achievement could be made in only 0.11384 mha, leading to a shortfall of 91.87 *per cent.* Further, as against the target of 1.4 mha (as per the Cabinet Approval of GIM in 2014), for increasing the forest cover under GIM, achievement could be made in only 0.03409 mha leading to a shortfall of 97.57 *per cent.*

Recommendation:

The Ministry may reassess its targets and identify and address the bottlenecks such as absence of convergence, shortfall in plantation targets due to limited budget and non-identification of specific landscapes that have contributed to the significant shortfall in achievement under GIM.

(Paras 4.1.1 and 4.1.2)

Shortfall in allocation of targets under Sub Mission 2 was largely attributable to the non-identification of unique landscapes like scrublands, seabuckthorn, ravines, abandoned mining areas for GIM interventions, despite their existence in the States.

Recommendation:

Within the financial constraints, the Ministry should ensure coverage of diverse unique ecosystems so as to encompass both protection and restoration, besides increase in the forest cover.

(Para 4.4.1)

Non-native species were given priority for plantation over native species by the States, defeating the objective of GIM to restore native species mix at the landscape level.

Recommendation:

The Ministry may consider randomly inspecting plantation sites to verify and curb the preference for exotic species over indigenous varieties.

(Para 4.5)

Despite afforestation being achieved in 1,47,925.63 ha in 16 States/UT, no State, except Madhya Pradesh and Chhattisgarh, conducted any assessment of carbon sequestration during 2015-2025.

Recommendation:

The Ministry should make efforts to monitor the carbon sequestered by the forests treated under GIM so that its contribution towards achieving the Nationally Determined Contribution is known, besides aiding climate change mitigation strategies.

(Para 4.8.2)

Cases of non-uniform approach being adopted by the Ministry in stipulation of targets for all three components, namely, advance, creation and maintenance works of the plantation exercise under all Sub Missions.

Recommendation:

The Ministry should ensure that the entire plantation exercise comprising of advance, creation and maintenance works approved for a site, is completed by cross-verifying Annual Plans of Operation of subsequent years. It may also review the requirements of all three components for the different Sub Missions.

(Para 4.9)

Improper planning on the part of ICFRE regarding maintenance and the upkeep of the flux towers installed in Madhya Pradesh and Chhattisgarh led to idling of the infrastructure built for quantification of carbon sequestration despite incurring an expenditure of ₹3.50 crore.

Recommendation:

Efforts may be made to operationalise the flux towers at the earliest to enable quantification of carbon sequestered by forests and prevent further idling of these infrastructural assets.

(Para 4.10.2)

Chapter V: Monitoring and Evaluation

Monitoring of Mission activities at three of the four levels of monitoring prescribed in the Mission Document was deficient with the State Forest Departments as well as the Mission Directorate failing to conduct the same.

Recommendation:

MoEF&CC should ensure that monitoring, as prescribed under the Implementation Guidelines, is carried out on a regular basis for continuous assessment of the performance of the Mission, so that corrective actions, if needed, may be made in time.

(Paras 5.1.1, 5.1.3 and 5.1.4)

Despite instructions of MoEF&CC to create/open a web-link on their website for public to access the details of activities taken up under the GIM, 14 out of the 16 implementing States/UT did not comply with the same.

Recommendation:

The Ministry should ensure compliance with the instructions issued for creation of web-link, as the same can be used for monitoring the progress of GIM in the States as well as check faulty reporting besides maintaining transparency in dissemination of information to the stakeholders.

(Para 5.3)

In 14 States/UT, social audits were not conducted by the Gram Sabhas, while in Mizoram and Uttarakhand, social audit was conducted intermittently.

Recommendation:

MoEF&CC should ensure that social audit is conducted by Gram Sabha so that participation of the local community in the implementation of GIM is ensured.

(Para 5.4)

Independent attempt to conduct evaluation by Audit indicated reporting of inflated data, overlap of reported coordinates of plantation sites, inaccuracy in reporting of achievement of plantation. Non-validation of KML files received by MoEF&CC from the States resulted in achievement being overstated. GIS analysis of plantation sites in nine States revealed that 70 *per cent* of the areas showed no noticeable changes attributable to GIM interventions during the period 2016-17 to 2019-20, as assessed up to 2024. Ground truthing confirmed limited plantation activity, further constrained by inappropriate site selection, inconsistent spacing of planting pits and the use of undersized saplings by the Forest Department.

Recommendation:

To ensure reliable assessment and effective planning, the Ministry should consider adopting or leveraging GIS technology for validation of KML Files of the plantation sites, along with ground truthing of sites and maintain a central geospatial database of all sites to avoid duplication of sites.

(Para 5.7)

Chapter I
Introduction

1.1 Background

Forests have a significant role to play in mitigating climate change, conserving natural biodiversity and maintaining the hydrological balance of the region, besides meeting the consumptive needs of human beings. The Government, in 1980, passed the Forest (Conservation) Act, aiming to protect the forests of our country. The Ministry of Environment, Forest and Climate Change (MoEF&CC)[1], in 1988, issued a National Forest Policy for management of forests of the country with an objective to ensure environmental stability and the preservation of ecological balance. The Policy enunciates the national goal of bringing 33 *per cent* of the country's geographical area under forest cover. MoEF&CC in 2004 (revised in 2014) adopted a uniform code, the National Working Plan Code, to sustainably manage, conserve and utilise the forest resources and to bring uniformity in forest management planning across the country.

Over the years, climate change has emerged as a global challenge requiring an integrated global response. As a party[2] to the United Nations Framework Convention on Climate Change (UNFCCC) which aims to achieve stabilisation of Green House Gas (GHG) concentrations in the atmosphere, the Government, in a bid to address climate change concerns and to promote sustainable development, announced National Mission for a Green India as one of the eight Missions[3] under the National Action Plan on Climate Change (NAPCC) in 2008, which was endorsed by the Prime Minister's Council on Climate Change (PMCCC) in 2011. Till 2016-17, National Mission for a Green India included only one Scheme, i.e., Green India Mission (GIM). In 2017-18, the National Afforestation Programme was merged with GIM, while the Forest Fire Prevention and Management Scheme (FFPM) was subsumed under it in 2021, thereby making National Mission for a Green India an umbrella scheme having two sub-schemes, viz., FFPM and GIM. This Performance Audit focuses on the implementation of the sub-scheme GIM, which is being implemented by MoEF&CC.

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[1] ***The erstwhile Ministry of Environment and Forests was renamed as the Ministry of Environment, Forest and Climate Change vide order dated 31.7.2014.***

[2] ***India is a party to UNFCC w.e.f. 1993.***

[3] ***National Solar Mission, National Mission for a Green India, National Mission for Sustainable Habitat, National Water Mission, National Mission for Sustaining the Himalayan Ecosystem, National Mission on Sustainable Agriculture, National Mission on Strategic Knowledge for Climate Change and National Mission for Enhanced Energy Efficiency.***

1.2 Green India Mission

The Green India Mission aimed to increase and improve forest cover along with improved ecosystem services in 10 million hectares (mha) of land in a period of 10 years at a total cost of ₹46,000 crore as per its Mission Document of 2011.

The Cabinet Committee on Economic Affairs in February 2014 approved GIM as a Centrally Sponsored Scheme[4] in the 12th Plan at a total cost of ₹13,000 crore[5], for carrying out afforestation activities on 2.8 mha land within four years (2014-15 to 2017-18). This was a subset of the targets envisaged under the 2011 Mission Document of GIM.

Further, in order to realign Green India Mission with India's Nationally Determined Contribution[6] of creation of an additional carbon sink of 2.5-3 billion tonnes of carbon equivalent through forest and tree cover between 2021-2030, MoEF&CC in 2021 revised the Mission Document of GIM of 2011. In order to achieve this goal, the revised Mission Document for the duration 2021-2030 envisages achieving a new target of afforestation of over one mha at an estimated cost of ₹12,190 crore[7] through GIM alone and a target of 24 mha[8] through convergence[9] with ongoing Central/State Government schemes.

As of March 2025, ₹1,224.31 crore have been provided for implementation of GIM activities (2015-16 to 2024-25), corresponding to which 0.14793 million hectare (mha) of land has been treated under GIM.

1.3 Objectives of Green India Mission

With a view to respond to climate change by a combination of adaptation and mitigation measures, the Mission aimed at protecting and restoring India's diminishing forest cover, thereby enhancing carbon sinks and adaptation of vulnerable species/ecosystems and forest dependent communities to climate change.

The broad objectives to be covered under GIM (as per the original Mission Document 2011) were as follows:

- Increase forest/tree cover to the extent of five million ha (mha) and improve quality of forest/tree cover of another five mha of forest/non-forest lands.

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4 *The Centrally Sponsored Scheme provides Central and State share of funds at a ratio of 90:10 for North-Eastern/special category states and 75:25 for remaining states. The ratio for remaining states was revised to 60:40 in October 2015.*

5 *This includes ₹2,000 crore from the 12th Plan Outlay, ₹400 crore from the 13th Finance Commission Grant, ₹6,000 crore from convergence with Compensatory Afforestation Fund Management and Planning Authority (CAMPA), ₹4,000 crore from convergence with Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) and ₹600 crore from convergence with National Afforestation Programme (NAP).*

6 *Nationally Determined Contribution is a climate action plan of a nation under the Paris Agreement.*

7 *The Mission costs would be met partly from the budget under ongoing Green India Mission (₹5,000 crore) and balance from funds available under National Fund of CAMPA (₹7,190 crore).*

8 *12 mha during 2021-25 and 12 mha during 2025-30.*

9 *National/State CAMPA, National Adaptation Fund for Climate Change, National Mission for Sustainable Agriculture, National Bamboo Mission, Mission for Integrated Development of Horticulture, National Skill Development Programme, MNREGA, Namami Gange, etc.*

- Improve ecosystem services including biodiversity, hydrological services and carbon sequestration, as a result of treatment of 10 mha of forest land/non-forest land.
- Increase forest-based livelihood income of about three million households living in and around forests.
- Enhance carbon dioxide sequestration by 50 to 60 million tonnes by the year 2020.

While the overarching objectives of GIM remained consistent, the Sub Missions, targets and timelines were revised. The evolution of the Sub Missions along with the targets and estimated costs, as revised over time, is shown in ***Table 1*** below:

Table 1: Details of GIM as revised over the years

Year Overall Target	**2011 10 mha**	**2014 2.8 mha (subset of 2011 targets)**	**2021 25 mha**
Total estimated cost	**₹46,000 crore**	**₹13,000 crore**	**₹12,190 crore**[10]
Period of Implementation	10 years (2011-2021)	4 years (2014-2018)	10 years (2021-2030)
Sub Mission 1	Enhancing the quality of forest cover and improving ecosystem services (4.9 mha)	Enhancing the quality of forest cover and improving ecosystem services (1.37 mha)	Enhancing the quality of forest cover and improving ecosystem services (0.30 mha)
Sub Mission 2	Ecosystem restoration and increase in forest cover (1.8 mha)	Ecosystem restoration and increase in forest cover (0.50 mha)	Ecosystem restoration and increase in forest cover (0.70 mha) (This includes Sub Missions 3, 4 and 5 of the previous versions)
Sub Mission 3	Enhancing tree cover in urban and peri-urban areas (including institutional lands) (0.20 mha)	Enhancing tree cover in urban and peri-urban areas (including institutional lands) (0.06 mha)	Enhancement of household incomes and diversification of livelihoods for forest dependent communities (Livelihood Improvement Training Centres/Nursery Research Centres/Non-Timber Forest Produce Processing Centres) (200 in total)
Sub Mission 4	Agro-Forestry and Social Forestry (increasing biomass and creating carbon sink) (3 mha)	Agro-Forestry and Social Forestry (increasing biomass and creating carbon sink) (0.84 mha)	-
Sub Mission 5	Restoration of Wetlands (0.10 mha)	Restoration of Wetlands (0.03 mha)	-
Carbon sequestration target	50 to 60 million tonnes of carbon equivalent by 2020.	14 to 17 million tonnes of carbon equivalent by 2018.	2.5 to 3.0 billion tonnes of carbon equivalent by 2030.

Note: Since 2021, Sub Missions 3, 4 and 5 were merged into Sub Mission 2 'Ecosystem restoration and increase in forest cover' while 'Community livelihood enhancement' was made a separate Sub Mission 3.

[10] ***This fund was earmarked for afforestation on one mha under GIM. Afforestation on 24 mha was to be undertaken through convergence.***

GIM also entailed cross cutting interventions such as promotion of alternative energy resources, community livelihood enhancement, corridors for effective dispersal and establishment of plant and animal species, protection of Community Conserved Areas and Sacred Groves.

1.4 Planning process under GIM

The planning process under GIM fosters a 'landscape approach' where landscapes are identified at different levels (L1, L2 and L3) for implementation of various Sub Missions. All landscapes are identified using a combination of criteria like projected vulnerability of forests to climate change, status of forest cover, biodiversity and other ecosystem values, critical habitats, corridors and potential of the area for carbon sink. Once the criteria have been listed, various maps, spatial and attribute data sets are collected from different sources like Forest Survey of India (FSI), Space Application Centres, State Departments, *etc*.

At L1 level, broad landscapes of interest/importance are identified using landforms or catchments as base layer. Next, the forest cover and scrub layer are overlaid on this base layer to identify areas of interest. Once the landscapes at L1 have been identified, L2 and L3 level landscapes are selected using the same criteria used for selecting L1 landscapes.

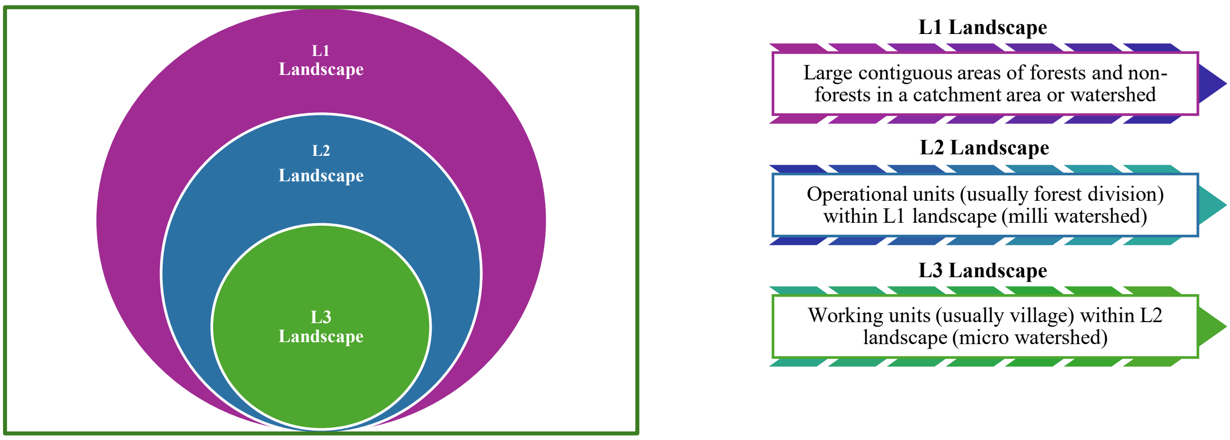

Figure 1: Graphic representation of various landscapes involved under GIM

Activities under various Sub Missions of GIM are planned for implementation in the landscape areas.

1.5 Audit Objectives

The Performance Audit was conducted with the following objectives:

(i) whether adequate institutional and coordination mechanisms exist at the Centre as well as the State level for planning and implementation of GIM?

(ii) whether the objectives and targets stipulated under the Mission were achieved?

(iii) whether funds for execution of the Mission were released on time and were utilised properly for the intended purpose?

(iv) whether the existing review and monitoring mechanism is adequate and effective for the realisation of quantifiable targets under each Sub Mission?

1.6 Audit Scope

In view of the multiple governance levels, *i.e.,* Union, State, District and Village, the Audit cut across MoEF&CC, State Forest Departments and other implementing agencies. The Audit involved participation of all 15 States and one Union Territory (Arunachal Pradesh, Andhra Pradesh, Chhattisgarh, Haryana, Himachal Pradesh, Jammu & Kashmir, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Mizoram, Odisha, Punjab, Sikkim, Uttarakhand and West Bengal) that were a part of GIM during the audit period, except for Manipur[11].

1.6.1 Period of Audit

Audit was conducted for the period 2015-16 to 2022-23 and findings updated till March 2025, thereby including operation of GIM under the original as well as the revised Mission Documents, so that Audit can highlight the latest position of implementation of GIM to enable the Ministry to take remedial action, if required, prior to the 2030 deadline for achievement of India's Nationally Determined Contribution and the coterminous Mission Objectives.

1.6.2 Audit scope

GIM interventions had been undertaken in a total of 2,505 L3 landscapes in the 16 sampled States/UT during the Audit period. In view of the large number of L3 landscapes and the necessity for ensuring a representative sample for ascertaining the implementation of Sub Missions, the L3 landscapes were divided into two categories.

- ✓ Category A: L3 landscapes where only one Sub Mission had been carried out. 10 *per cent* of L3 landscapes subject to maximum of 10 numbers were selected in each State/UT.
- ✓ Category B: L3 landscapes where more than one Sub Mission had been carried out. 100 *per cent* of L3 landscapes subject to maximum of 20 L3 landscapes were selected in each State/UT.

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[11] ***Excluded on account of law and order exigencies prevailing in the State.***

- A total of 385 L3 landscapes (under Category A and B) were chosen for Audit in 16 States/UT.
- For assessment of adequacy and effectiveness of institutional framework, identification of landscapes, financial management and cross-cutting interventions, 186 L2 landscapes corresponding to the selected L3 landscapes were taken up in 68 L1 landscapes for Audit. ***(Annexure I)***.
- Additionally, two plantation sites from each selected L3 landscape were chosen for Joint Physical Verification to assess the plantations with respect to their survival, height of the plants, types of species planted, *etc*. Preference was given to plantation sites where creation[12] work was carried out in/before 2020-21 to assess the success of the plantation. A total of 675 plantation sites covering an area of 14,785.4 ha were chosen for Joint Physical Verification.

Audit also covered the implementation of the World Bank aided Ecosystems Services Improvement Project (ESIP[13]) in the selected landscapes of GIM in two states, namely, Madhya Pradesh and Chhattisgarh.

1.7 Audit Criteria

The Audit criteria included:

- Mission Documents for National Mission for a Green India-2011 and 2021
- Implementation Guidelines of National Mission for a Green India 2014
- Convergence Guidelines for Integrated Greening Interventions under the Mission
- Convergence Guidelines of the Mission with CAMPA and MGNREGS
- National Working Plan Code 2014

1.8 Audit Methodology

Audit held an Entry Conference with MoEF&CC on 5 March 2024, wherein the audit objectives, criteria, scope and methodology were shared. Entry Conferences were also held by the State Audit Offices with the concerned State Governments. Field Audit included examination of records, files, plantation journals, landscape plans at MoEF&CC, State FDAs, FDAs, JFMCs and Joint Physical Verification of sites. Audit also engaged the services of the

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[12] ***One of the components of plantation exercise that includes plantation of seedlings including casualty replacement.***

[13] ***The objective of the project was to improve forest quality; land management and Non-Timber Forest Produce's benefits for forest dependent communities.***

Indian Institute of Science, Bangalore, to use satellite imagery for assessing the performance of plantation activity under GIM of 170 plantation sites with an area of 1,397 ha ***(Annexure II)***. Further, out of these 170 plantation sites, audit conducted ground truthing exercise of 46 sites.

The draft Performance Audit Report containing Audit Findings was issued to the MoEF&CC on 13 May 2025, seeking response from the Ministry. The response of the Ministry received in July 2025 has been considered and discussed with the Ministry during the Exit Conference held on 10 September 2025. The Ministry submitted revised response on the PA Report on 16 September 2025. The responses of the Ministry have been suitably incorporated in the Audit Report.

1.9 Acknowledgement

Audit acknowledges the cooperation extended by MoEF&CC, GIM Directorate and selected State FDAs, FDAs and JFMCs during the course of the Performance Audit.

Chapter II

Planning under Green India Mission

The Scheme Guidelines acknowledge the pivotal role planning has on the results that the Mission aims to achieve. Focus was given to a bottom-up planning process that would enable stakeholders at the village level to define and organise the priorities and actions under the Mission. The planning process was also to leverage opportunities that arise from convergence with programmes/schemes with similar objectives.

The institutional structure under GIM at various levels was guided by three core principles:

- Strengthening of institutions for decentralised forest governance
- Use of existing institutional spaces rather than creating new institutions
- Convergence of Mission activities with other existing schemes, programmes and missions

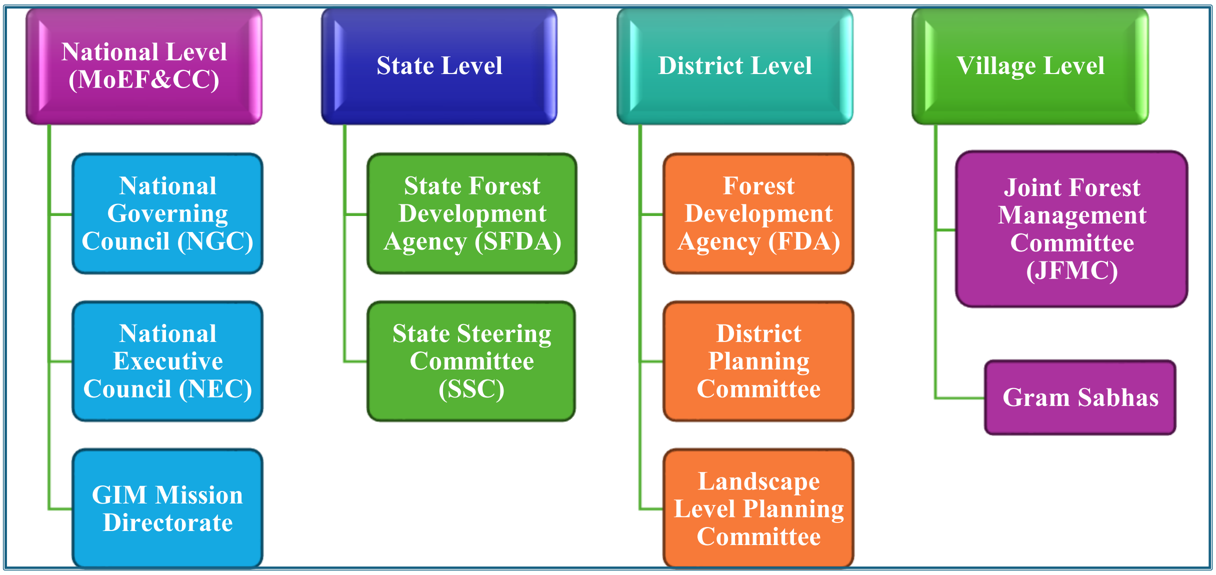

Figure 2: Graphic representation of institutional framework of GIM

As mentioned in ***Figure 2*** above, several bodies were tasked with providing maximum convergence opportunities and strategic direction to the Mission. However, the deficiencies in the functioning of these bodies, such as their non-constitution, non-functioning or inadequate functioning, as detailed in the succeeding paragraphs, limited the achievement of convergence of GIM with other schemes. Thus, not only were the institutions at the National level unable to provide overall guidance and monitor the convergence aspect, but the institutions at the State and the District level were also found unable to initiate measures that would have led to convergence and aid bottom-up planning process.

2.1 Non-convergence of GIM with other Afforestation Schemes

Convergence of GIM with schemes and programmes of Ministries/Departments (particularly CAMPA and MGNREGS) was central to the implementation of GIM wherein linkages with other ongoing land-based greening/restoration programmes and schemes of different agencies[14] were to be formed to mobilise funds available with similar schemes in order to achieve the objective of enhancing and improving forest cover, ecosystem services and creating a carbon sink. Convergence would also find synergies amongst these schemes and help avoid duplicity of work. As per the discussions of the Technical Committee meeting[15] (March 2013) convergence need not mean apportioning a fixed percentage of fiscal resources for GIM by the concerned agency. Rather, it meant implementation of an identified activity for a given landscape by the concerned agency as per the village's micro plan. Hence, activities which could easily converge and dovetail with other schemes were to be identified for GIM.

2.1.1 Non-convergence with CAMPA

In a meeting of the Prime Minister's Council of Climate Change held in February 2011, the need to locate resources for GIM by unlocking the CAMPA funds was stressed upon. The Cabinet Committee on Economic Affairs in February 2014 approved GIM for the 12th Plan period and one year spill over to the 13th Plan to be implemented at a total cost of ₹13,000 crore, which included ₹10,600 crore through convergence with schemes like CAMPA (₹6,000 crore), MGNREGS (₹4,000 crore) and NAP (₹600 crore). The Scheme was revised in 2021 with a new target of 25 million hectare (24 mha through convergence and one mha through GIM) to be achieved by 2030. CAMPA was once again made a primary contributor for securing funds for both the portions of the new target. Of the total estimated cost of ₹12,190 crore[16] of the one mha target, 59 *per cent* of the funds (₹7,190 crore) were to come from National CAMPA.

Thus, since the inception of the Scheme till present, CAMPA funds have been envisaged as a major source of funding for the successful implementation of GIM. However, Audit observed that accessing CAMPA funds was fraught with difficulties and convergence, as envisaged, could not be achieved, as detailed in the succeeding paragraphs.

- A steering committee constituted in January 2012 for overall planning, coordination and monitoring the implementation of GIM, in its first meeting (June 2012), decided

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[14] ***Integrated Wasteland Management Programme, National Afforestation Programme, programmes under Compensatory Afforestation Management Fund and Planning Authority, schemes of Animal Husbandry Department, programmes of renewable energy of the Ministry of New and Renewable Energy, etc.***

[15] ***Under the chairmanship of the Additional Director General of Forests (Forest Conservation) to provide technical guidance and inputs in connection with the implementation of GIM.***

[16] ***₹5,000 crore from the budget of GIM.***

that a Working Group be constituted with members from the Ministry and States to draw the convergence mechanism/guidelines. Audit observed that though the Working Group had officials of the Ministry, Principal Chief Conservators of Forest (PCCF) of some States, officials from the Department of Land Resources and the Ministry of Rural Development, the representation from Ad-hoc CAMPA[17], a major stakeholder, was missing.

- The issue was also discussed by the Forest Conservation Division with Ad-hoc CAMPA in March 2013, where it was noted that assisted natural regeneration, which is one of the main activities in CAMPA, done through funds relating to Net Present Value could be carried out under convergence with CAMPA. It was also decided to hold frequent meetings to break the existing deadlock for financing of GIM. Audit observed no action on the abovementioned points were taken thereon for financing GIM through this convergence.
- 46 *per cent* of the total funds (₹13,000 crore) that were approved by the Cabinet Committee in February 2014 were to be mobilised from CAMPA. The Ministry, on its part, could not take any concrete efforts to achieve convergence with CAMPA.
- Notwithstanding the above, the Ministry again included CAMPA funds amounting to ₹7,190 crore for meeting its revised targets of 2021.

It was also observed that even though the Ministry repeatedly emphasised exploring the possibility of utilisation of CAMPA funds in GIM's National Executive Council (NEC)[18] meetings, National CAMPA participated in only two[19] of the 10 NEC meetings held during the audit period.

Thus, even after a lapse of 10 years from the approval of the Mission, the Ministry has not been able to end the impasse in financing the Mission from CAMPA funds. Hence, the financial planning which relies on CAMPA funds, both for the Scheme and convergence aspect, seems difficult to achieve given the lack of progress in breaking the CAMPA funding logjam which affects achievement.

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[17] ***Pursuant to the order of the Supreme Court in October 2002, Compensatory Afforestation Fund was created and all amounts collected from user agencies towards Compensatory Afforestation and Net Present Value of the diverted forest land were to be deposited in the Fund. In 2004, CAMPA Authority was notified by MoEF for management of the Compensatory Afforestation Fund. However, as CAMPA could not become operational, the Supreme Court in 2006 constituted Ad-hoc CAMPA under the chairmanship of Director General Forest and Special Secretary, MoEF. All monies received on behalf of CAMPA and lying with the concerned officials of the State Government were directed to be transferred to Ad-hoc CAMPA.***

[18] ***A Committee at the National Level that approves the Perspective Plan and Annual Plan of Operation of the States while ensuring inter-departmental coordination and convergence.***

[19] ***Meeting held in August 2021 and January 2025.***

The only initiative taken by the Ministry was the issuance of Convergence Guidelines of GIM with CAMPA to the States in 2015, wherein activities to be taken under CAMPA in convergence with GIM were identified along with the funding mechanism.

MoEF&CC stated (September 2025) that GIM would develop landscape specific proposals[20] for which ₹7,190 crore is projected but the final outcome shall be subject to the approval of the stipulated authority as laid down under the Compensatory Afforestation Fund Act 2016 and Compensatory Afforestation Fund Rules 2018.

The reply may be viewed in the light of the fact that the the provisions of the Compensatory Afforestation Fund Act and Rules do not allow inclusion of any other scheme and thus CAMPA funds cannot be used for full or partial funding of the existing schemes of the Ministry. Moreover, with only five years left out of the 2021-2030 period, meeting the above projections and achievements in this aspect may require focused and intensive interventions.

2.1.2 Non-convergence with MGNREGS

In response to the Expenditure Finance Committee memo of GIM circulated among the concerned departments for obtaining their comments on 24 April 2012, the Ministry of Rural Development in July 2012 emphatically stated that earmarking a percentage of funds at the national level for convergence was not tenable under the MGNREGS, but effective convergence could be achieved at the Gram Panchayat level. It suggested that the implementation mechanism and approach of GIM needed to be in tune with the stated objectives (*i.e.*, decentralised forest governance and people centricity) and in view of this, arrangements should be made to release funds to Gram Panchayats (as is under MGNREGS) for better accountability, implementation and convergence.

Despite MoRD's negative response with respect to earmarking funds for GIM, MoEF&CC accounted for a significant portion, amounting to ₹4,000 crore (30.77 *per cent*) to be provided from MGNREGS. This is indicative of inadequate convergence planning as is evident in the non-achievement of the objectives of GIM, primarily due to the shortfall in funds ***(Para 3.1)***.

Audit observed that, except for issuing the Convergence Guidelines in 2015 and requesting the States to prepare L3 micro-plans accounting for convergence, the Ministry made no endeavour to monitor that the same is achieved.

[20] ***Based on Afforestation and Assisted Natural Regeneration including planting of native species and protection of natural regeneration across degraded [ravine/mangrove/Aravalli] tracts, Soil and Moisture Conservation Measures and Enhancement of the Ecosystem Services Restoration which entails enhancing biodiversity, groundwater recharge, carbon sequestration and livelihood support for local communities.***

MoEF&CC stated (July 2025) that given the seasonal nature of the works under the Green India Mission, the convergence with MGNREGS is not practically possible. However, the fact remains that GIM-MGNREGS Convergence Guidelines issued by MoEF&CC in 2015 categorically state the time and manner in which planning and implementation under GIM can be carried out in convergence with MGNREGS. Further, a time schedule for operationalising convergence of GIM with MGNREGS is also given under these Guidelines. Hence, the guidelines and planning need to be reworked, if the targeted goals are to be achieved.

2.1.3 Non-convergence with National Afforestation Programme (NAP)

In a meeting on financing of GIM (March 2013), it was pointed out that the approach of the two afforestation programmes, namely, GIM and NAP, was different and that pooling in more funds from NAP would be difficult. While NAP focused only on afforestation of degraded forest lands, GIM was a broader scheme that aimed to improve the quality of the forest as well as increase the forest cover through cross sectoral activities on a landscape basis. Despite this difference, funds amounting to ₹600 crore from NAP were approved for GIM in February 2014.

Contrary to the above, the Ministry in July 2015 felt the need to converge both NAP and GIM as both schemes worked towards increasing India's diminishing tree cover. But owing to the different institutional structures and GIM's broader landscape perspective (wherein contiguous areas of both forest and non-forest lands are treated), the unified institutional structure for NAP and GIM was not found feasible (August 2015) and the Ministry continued to run two similar schemes until their actual[21] merger in 2021. Hence, the intricacies involved in seeking convergence, which should have been foreseen at the time of planning, were ignored.

Thus, the synergies between GIM, CAMPA, MGNREGS and NAP could not be unlocked at the top level for addressing the sustainable management of forest resources required for the effective implementation of the Scheme through convergence.

Convergence was also factored in the bottom-up planning process, wherein the States were to prepare and furnish L3 micro plans, duly taking into account all the activities to be implemented through convergence. These financial micro plans were to include a detailed break-up of the funds from various sources such as GIM, CAMPA, MGNREGS, NAP, *etc.* Audit observed that MoEF&CC approved the Annual Plans of Operation without the receipt of these mandatory documents from all 16 States/UT involved under GIM.

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[21] ***The Ministry in January 2018 ordered the merger of GIM and NAP.***

MoEF&CC stated (July 2025) that interdepartmental and inter-schematic convergence with other relevant schemes in the State is in practice in 11 out of 16 States. However, the field audit conducted in these States has revealed absence of convergence. It was found that the States did not furnish any information related to financial micro-plans entailing the break-up of funds from various sources/schemes for convergence even to the Ministry during the Audit Period. Further, scrutiny of information furnished by the Ministry in respect of achievement of convergence by 11 States revealed the following:

- The convergence details given by four States, namely, Uttarakhand, Andhra Pradesh, Kerala and Odisha, only mentioned strategies for the achievement of convergence rather than actual achievement.
- Jammu & Kashmir and West Bengal stated that afforestation activities through convergence were in practice in their States. However, no supporting records were furnished to Audit.
- As far as the States of Sikkim, Maharashtra, Chhattisgarh and Madhya Pradesh are concerned, some details of work carried out through the funds of other schemes like MGNREGS, CAMPA, State Medicinal Plants Board were shared with Audit. But the fact remains that the achievement made was not disclosed under GIM, as the progress reports were devoid of such information.
- The State of Mizoram reported non-achievement of convergence.

2.1.4 Implementation of afforestation schemes of similar nature running in isolation

The Department of Expenditure in June 2011 stated that all schemes with objectives similar to GIM may be identified and dovetailed into the Mission. An Evaluation Committee constituted for reviewing the schemes under the 12th Five Year Plan in October 2016 suggested that the Mission Directorate of GIM should be made a National Directorate for all afforestation activities across schemes/Ministries with a database at the national level. It would be mandatory for all agencies dealing with afforestation to report to the Mission Directorate of GIM.

The Ministry, in January 2017, decided to merge GIM with all the afforestation schemes of the Ministry in meeting the challenge of sustainable forest management.

Audit, however, observed that despite the decision taken to merge all afforestation programmes, schemes like Nagar Van Yojana (with the objective to enhance the trees outside forests and green cover in cities leading to enhancement of biodiversity and ecological benefits to the urban and peri-urban areas) and School Nursery Yojana (aiming to provide an environment for the students to understand and appreciate the significance of plants in maintaining and sustaining the natural eco-systems) by National Afforestation and Eco-Development Board were still running parallel to GIM in MoEF&CC. Further, it was also noticed that Nagar Van Yojana and School Nursery Yojana had components similar to Sub Mission 3 'Enhancing tree cover in Urban and Peri-Urban Areas' and were being funded by CAMPA funds.

MoEF&CC stated (July 2025) that Nagar Van Yojana and School Nursery Yojana are special schemes funded in totality by National CAMPA with National Afforestation Eco-development Board of the Ministry functioning as Programme Division. These initiatives are independent of GIM in their implementation and fund flow modalities but complement and contribute to the landscape approach adopted under GIM for its landscapes. Both these schemes are complementing the Mission's interventions under the Sub Mission 3 of the GIM Mission Document of 2011 and the Sub Mission 2 of the Revised Mission Document 2021. However, the fact remains that the achievement made under these Schemes had not been reflected in the progress reports of GIM as maintained by the Ministry and the States.

2.1.5 Non-receipt of collative Annual Plan of Operations (APOs)

Since plantation/afforestation activities are taken up throughout the country by different Central Ministries, State Governments and other organisations with separate implementation and monitoring mechanisms, the Ministry in 2022 issued the Integrated Convergence Guidelines to converge all afforestation schemes for addressing sustainable management of forest resources.

As per these guidelines, States are required to submit a collative APO incorporating the targets and achievements of all afforestation schemes being implemented in the State. The single collative APO was to be prepared having scheme-wise targets along with KML files[22] from the other line departments, to avoid duplication and uniformly cover the priority areas. Audit, however, observed that none of the 16 States/UT submitted collative APOs to MoEF&CC till March 2025. In the absence of collative APOs from States, the mobilisation of resources from other schemes could not be determined. Further, duplication of afforestation activities of GIM with other schemes cannot be ruled out.

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[22] ***A Keyhole Markup Language file is an XML based file format used to display geographic data in an Earth browser like Google Earth.***

MoEF&CC stated (July 2025) that the submission of collative APOs is a major component of the National Afforestation Management System (NAMS), launched in June 2025 and the same shall be implemented in spirit post the release of the revised Implementation Guidelines of Green India Mission. The reply may be viewed in the light of the fact that the National Afforestation Management System is yet to be implemented by MoEF&CC.

Thus, it is evident from the above that similar afforestation schemes/activities in States were either not converged or reported under GIM, leading to non-realisation of the synergies that were to be achieved through convergence.

Recommendation No. 1:

The Ministry may reassess the convergence aspect of GIM with CAMPA, MGNREGS and other Central and State afforestation schemes, especially the reasons for its persistent non-achievement, so as to ascertain its feasibility for implementation of the Mission.

2.2 Institutional Machinery under GIM

GIM envisages a four-tier institutional structure, with MoEF&CC facilitating the implementation of the Mission at the National level, the State Forest Development Agency (SFDA) at the State level, the Forest Development Agency (FDA) at the District level and the Joint Forest Management Committees (JFMCs)/Van Sanrakshan Samitis/Village Forest Committees[23] mandated under the Gram Sabha at the Village level.

2.2.1 Deficiencies observed at the National Level

At the national level, the Mission has a Governing Council, chaired by the Minister of Environment, Forest and Climate Change, to provide for overall guidance and synergy of action and a National Executive Council chaired by the Secretary, MoEF&CC, with the overall responsibility for the Mission. The Mission Directorate, chaired by the Mission Director and supported by a team of experts and secretarial staff, has the overall accountability for the Mission deliverables at the National level.

[23] *Henceforth in the Report, Van Sanrakshan Samitis/Village Forest Committees are referred to as Joint Forest Management Committees (JFMCs).*

National Governing Council (NGC)	• Provides overall guidance and synergy of action for GIM with other programmes. • Approves Annual Report of GIM.
National Executive Council (NEC)	• Approves the Perspective Plan and APO for each State. • Monitors the progress of the utilisation of funds released by the State GIM. • Ensures inter-departmental coordination and convergence.
Mission Directorate	• Overall accountability for the Mission Deliverables at the National Level. • Scrutiny and sanction of projects along with monitoring and evaluation.

Figure 3: Institutional Structure at the National Level

As per the Implementation Guidelines, the NGC would meet at least once a year and the NEC, twice a year. Audit, however, observed that as against the mandatory 10 meetings of NGC which were to be conducted during the period 2015 to 2025, only two meetings were conducted as of March 2025, depriving the Mission of overall guidance and synergy with other programmes. The NEC, which was responsible for scrutinising and approving the Plans submitted by the States, held only 10 out of the 20 mandatory meetings during this period, leading to delays in approval of Perspective Plans and APOs sent by the States and non-resolution of underlying issues (as discussed in ***Paras 2.1, 2.4, 3.3*** and ***4.4.1.4***), thereby delaying the implementation of GIM activities. The Ministry while noting the observation stated that the issue would be addressed in future.

2.2.2 Deficiencies observed at the State Level

GIM was to support revamping of the existing institutions (of the National Afforestation Programme), which meant inclusion of additional higher rank officials for greater empowerment, having responsibility for providing maximum convergence opportunities at the implementation level. The composition of the Committees is detailed in ***Annexure III***.

A revamped State Forest Development Agency[24] (SFDA) was to act as the State Mission Directorate to solicit cross-sectoral representation and guide the Mission activities. Additionally, a State Steering Committee was vested with the overall management of the Mission in the State. The detailed functions of the two bodies have been provided in the figure below:

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[24] ***The revamped SFDA was to be chaired by the Chief Minister of the State and had more members than the existing SFDA, which not only had fewer members but was also chaired by the Principal Chief Conservator of Forest (further details in Annexure III).***

State Forest Development Agency (SFDA)

- **General Body (GB)**: Provides overall guidance and oversees implementation of the Mission's objectives.
- **State Level Executive Committee (SLEC)**: Gives technical approval to districts' Annual Plan of Operations (APOs) and prepares the State APO for submission to State Steering Committee for finalisation.

State Steering Committee (SSC)

- Finalises the State APO and forwards it to MoEF&CC.
- Finalises Perspective Plan for each L1 level landscape and forwards it to MoEF&CC.
- Monitors progress of the utilisation of funds released by State GIM.
- Works as an Empowered Committee for according financial sanctions and approvals at the State level.
- Provides guidance and synergy with other programmes ensuring convergence.

Figure 4: Institutional Structure at the State level

Out of the 16 sampled States/UT, Audit observed non-constitution of revamped SFDA in nine States, and a non-functional SFDA in one State. Further, the State Steering Committee was not found constituted in one State. The details are given in ***Table 2*** below*:*

Table 2: Deficiencies observed in the institutional structure at the State Level

Nature of deficiency observed in Audit	Remarks
Non-constitution of revamped SFDA	• Observed in the States of Andhra Pradesh, Chhattisgarh, Karnataka, Maharashtra, Madhya Pradesh, West Bengal, Odisha, Kerala and Sikkim. • GIM was being implemented through existing SFDAs in these States.
Non-functional bodies of SFDA/SSC	• Though the orders of revamping were notified in October 2015, the General Body of the SFDA Uttarakhand was not found functional, whereas the SLEC was functional with effect from September 2019, which resulted in delay in implementation of GIM by four years. • The State Steering Committees of Andhra Pradesh, Jammu & Kashmir, Karnataka and Uttarakhand were not functional.
Non-constitution of SSC	• The committee was not found constituted in the State of West Bengal. The functions of SSC were being undertaken by SLEC despite not having the mandate.

Absence of the revamped SFDA in most States and lack of meetings of revamped General Body of SFDA and/or SLEC during the period of Audit (2015-2025) ***(Annexure IV)*** in seven States/UT *viz.*, Arunachal Pradesh, Haryana, Punjab, Himachal Pradesh, Jammu & Kashmir, Mizoram and Uttarakhand led to non-achievement of programmatic convergence at the L1 level landscape as envisioned ***(Para 2.1)***.

Further, though the State Steering Committees were found constituted in 15 out of 16 States/UT, the meetings of 11 functional SSCs were not held as per the prescribed frequency of at least once in six months and in six States[25], the SSC had conducted only one meeting during 2015-2025, as given in ***Annexure IV***. Non-functional SSCs resulted in Perspective Plans/APOs being sent to the Ministry without the mandatory scrutiny, rectifications and approvals, as was noticed in the States/UT of Karnataka, Jammu & Kashmir, West Bengal, Uttarakhand and Andhra Pradesh.

SFDA Maharashtra stated (July 2025) that there was no need to constitute a separate State Level Executive Committee, as majority of the members including the Principal Secretary (Forests) of SLEC were already a part of the Steering Committee. As such, the Office of the Principal Chief Conservator of Forests prepared the APO for submission to the Steering Committee for approval.

The reply may be viewed in the light of the fact that the State APO was prepared by the PCCF office itself without the consultation of SLEC which led to deviation in the targets set under the Perspective Plan of the Maharashtra and one of its Forest Division (Dahanu) **(*Para 2.3*)**.

Madhya Pradesh stated that absence of the revamped SFDA did not have any adverse impact on the successful implementation of the scheme. The fact remains that issues relating to convergence were not addressed in Madhya Pradesh.

2.2.3 Deficiencies observed at the District Level

At the district level, the implementation of the Mission was to be facilitated by revamped Forest Development Agencies (FDAs) that would link with the District Planning Committee and the Landscape Level Planning (LSP)/Cluster Level Committee.

[25] ***Chhattisgarh, Himachal Pradesh, Kerala, Maharashtra, Sikkim and Odisha.***

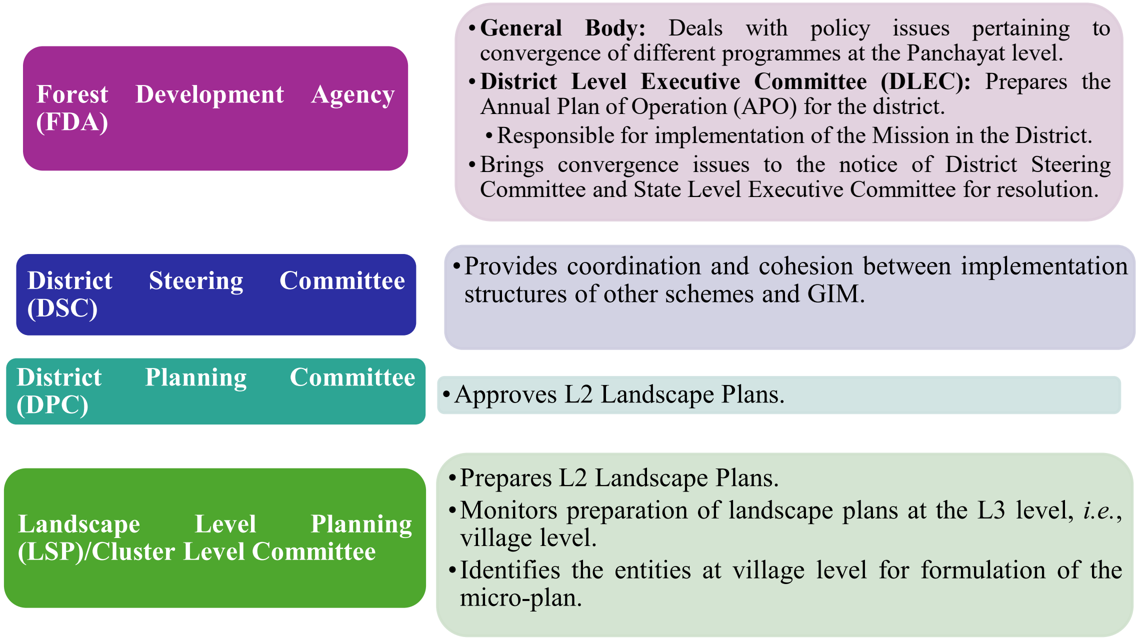

Figure 5: Institutional Structure at the District level

Out of 16 States/UT, Audit observed that FDAs of 13 States had not been revamped. Out of the three revamped FDAs, Audit observed non-functional FDA in the case of Haryana. Only one meeting was held in case of revamped FDA of Mizoram during the period 2015-25. ***(Annexure IV)***

The District Steering Committee was not constituted in 10 out of 16 States/UT, while the District Planning Committee was not constituted in nine out of 16 States/UT and Landscape Level Planning Committee was not constituted in 13 out of 16 States/UT. Details are given in ***Table 3***:

Table 3: Deficiencies observed in the institutional structure at the District Level

Nature of deficiency observed in Audit	Remarks
Non-revamping of FDA	• Observed in the FDAs of Odisha, three forest divisions in Punjab, West Bengal, Kerala, Andhra Pradesh, Jammu & Kashmir, Maharashtra, Sikkim, Karnataka, Chhattisgarh, Himachal Pradesh; 12 out of 14 divisions of Madhya Pradesh, and two out of five FDAs in Arunachal Pradesh.
Non-functional FDA	• Noticed in the case of Haryana, as no meetings were held from January 2016 to March 2025.
Non-constitution of District Steering Committee	• Not constituted in the States of Kerala, Andhra Pradesh, Odisha, Karnataka, Himachal Pradesh, Maharashtra; in 12 out of 14 divisions in Madhya Pradesh, Chhattisgarh; in 15 out of 16 divisions of Jammu & Kashmir and West Bengal.

Nature of deficiency observed in Audit	Remarks
Non-constitution of District Planning Committee	• Not constituted in nine[26] out of the 16 States/UT involved in GIM.
Non-constitution of Landscape Level Planning/Cluster Level Committee (a sub-committee of the revamped FDA)	• Not constituted in 13 States[27] out of the 16 States selected in GIM. • Due to non-constitution of LSP in Jammu & Kashmir and Sikkim, the landscape plans at the L2 level (district level) could not be formulated. • Due to non-constitution of LSP in Uttarakhand, the L2 landscapes were selected by the SFDA. • Selection of L2 landscapes was done by a consultant (Jadavpur University) taking support of forest divisions and GIS Cell in West Bengal. The LSP, which included representatives of Joint Forest Management Committees and key-line agencies who are at the grass root level and hence in a better position to identify suitable degraded sites could have helped avert the selection of sites with existing forest cover under Sub Mission 1 (discussed in ***Para 4.3.2.1***).

Due to non-revamping of FDAs in most States, issues relating to convergence of different schemes with GIM could not be brought to the notice of DSC and SLEC and the overall implementation of GIM at the district level was hampered. This resulted in identification of sites comprising of dense forests that did not require any plantation or were already saturated under different afforestation schemes (discussed in ***Paras 2.4, 2.5.2*** and ***Chapter IV*** subsequently).

MoEF&CC stated (September 2025) that based on the learnings of implementation and the feedback from the States, the Governing body at both the SFDA and FDA level is not proposed under the Guidelines of the Revised Mission Document 2021.

Recommendation No. 2:

The Ministry should ensure strict adherence to the prescribed frequency of meetings of the National Governing Council and the National Executive Council to enable timely planning, effective guidance and prompt resolution of implementation issues under the Scheme. It should also review the need for multiple bodies at the State and District levels for GIM implementation to establish an effective and accountable decentralised governance framework.

[26] ***Andhra Pradesh, Chhattisgarh, Haryana, Himachal Pradesh, Jammu & Kashmir, Kerala, Mizoram, Punjab and West Bengal.***
[27] ***Andhra Pradesh, Chhattisgarh, Haryana, Himachal Pradesh, Jammu & Kashmir, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Sikkim, Uttarakhand and West Bengal.***

2.2.4 Deficiencies observed at the Village Level

At the village level, planning and implementation are vested with local-level institutions of the Gram Sabha, *i.e.*, revamped Joint Forest Management Committees (JFMCs). As an institution, the JFMC conforms and contributes to decentralised forest governance, empowering the community on one hand and securing sustainable forest management on the other.

Gram Sabha	• Approves the micro plans prepared by the JFMCs.
Joint Forest Management Committee (JFMC)	• Prepares the micro plan (L3 level plan) and implements the activities envisaged under the Mission.

Figure 6: Institutional Structure at the Village Level

A village level micro plan is a need based and site-specific forest development plan of the village aiming to meet the rural community's demand for fodder, fuel wood, Non-Timber Forest Produce, *etc*. It includes action plan for implementing plantation activities under various schemes. As per the Implementation Guidelines of GIM, micro plans were to be developed by the JFMCs in a participatory manner for each constituent unit or village of the L2 level landscape, duly incorporating priorities and requirements of the local communities. The same were to be approved by the respective Gram Sabha. A total of 421 sampled JFMCs in 16 States/UT were to prepare the micro plans. Audit observed that out of 421 JFMCs, 164 had not prepared the micro plans, leading to a shortfall of 38.95 *per cent.*

Table 4: Discrepancies observed in the preparation of Micro Plans

Name of the State/UT	Deficiency observed
Andhra Pradesh	Out of the 12 sampled JFMCs, only four JFMCs (D.Solumula, Borathada, E.Solumula, Karakapattu) had prepared micro plans, of which only two micro plans of D.Solumula and E.Solumula JFMCs were approved by Gram Sabhas.
Arunachal Pradesh	None of the 29 JFMCs had prepared the micro plans.
Chhattisgarh	Although micro plans were prepared by all 25 sampled JFMCs, none of them were approved by the Gram Sabha.
Haryana	Out of 30 JFMCS, micro plans were prepared by 29 JFMCs. However, none were approved by the Gram Sabha.
Jammu & Kashmir	None of the 16 JFMCs had prepared micro plans.
Maharashtra	Out of 38 sampled JFMCs in six divisions, only 13 JFMCs had prepared micro plans.

Name of the State/UT	Deficiency observed
Madhya Pradesh	Out of 30 sampled JFMCs, micro plans were prepared by 16 JFMCs of seven divisions[28]. In Umaria division, certain works like promotion of rearing cattle of advanced breed, implementation of cyclic grazing, provision of modern cooking implements, *etc.,* that were planned by JFMCs were not implemented, leading to non-addressal of priorities of JFMCs.
Kerala	Although micro plans were prepared by all 30 sampled JFMCs, none of them were approved by the Gram Sabha.
Uttarakhand	None of the 44 sampled JFMCs in Uttarakhand prepared the micro plans.
West Bengal	Though the micro plans were prepared by all 24 sampled JFMCs, none were approved by the Gram Sabha.
Odisha	It was observed that out of 30 sampled JFMCs, micro-plans were prepared by only three JFMCs.
Sikkim	Though the micro plans had been prepared by all 24 sampled JFMCs, none of them were approved by the Gram Sabhas. It was observed that the micro-plans lacked basic information[29] which was required to be filled as per the format of micro plan shared by MoEF&CC (September 2016).

Thus, out of 257 micro plans prepared by the JFMCs in the States of Andhra Pradesh, Chhattisgarh, Haryana, Himachal Pradesh, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Mizoram, Odisha, Punjab, West Bengal and Sikkim, 134 micro plans (52.14 *per cent)* were not found approved by their respective Gram Sabhas.

The micro plans or the L3 level landscape plans duly approved by the Gram Sabha are scrutinised to prepare an L2 level landscape plan which is then further scrutinised to prepare a L1 level landscape plan. Audit observed that even though 164 micro plans had not been prepared by the JFMCs in eight States/UT[30], the same had been incorporated as L3 landscapes in the Perspective Plans approved by the Ministry. Development of the micro plans at the village level was central to the Mission's activities, in the absence of which, planning and implementation of activities for improvement of a village could not be stakeholder-driven.

MoEF&CC noted (September 2025) the observation.

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[28] ***Barwani, Narmadapuram, Burhanpur, South Seoni, Sehore, Raisen and Sendhwa.***

[29] ***Name of L1, L2 and L3 landscapes with geo-coordinates, Action Plan including phasing of programme and budgeting, physical and financial targets of the plan both under GIM and through convergence, time for saturation of landscape (tentative), projected improvement in the average annual income of forest dependent communities, capacity building plan.***

[30] ***Andhra Pradesh, Arunachal Pradesh, Haryana, Jammu & Kashmir, Maharashtra, Madhya Pradesh, Uttarakhand and Odisha.***

Recommendation No. 3:

The Ministry should ensure that micro plans of the selected L3 landscapes are prepared by all the States and approved by the Gram Sabha so that the participation of the local communities is secured and their interests addressed.

2.3 Non- adherence to bottom-up planning under GIM

With a view to allow effective participation of local stakeholders in decision-making and selection of priorities, the Mission adopted a bottom-up approach in planning.

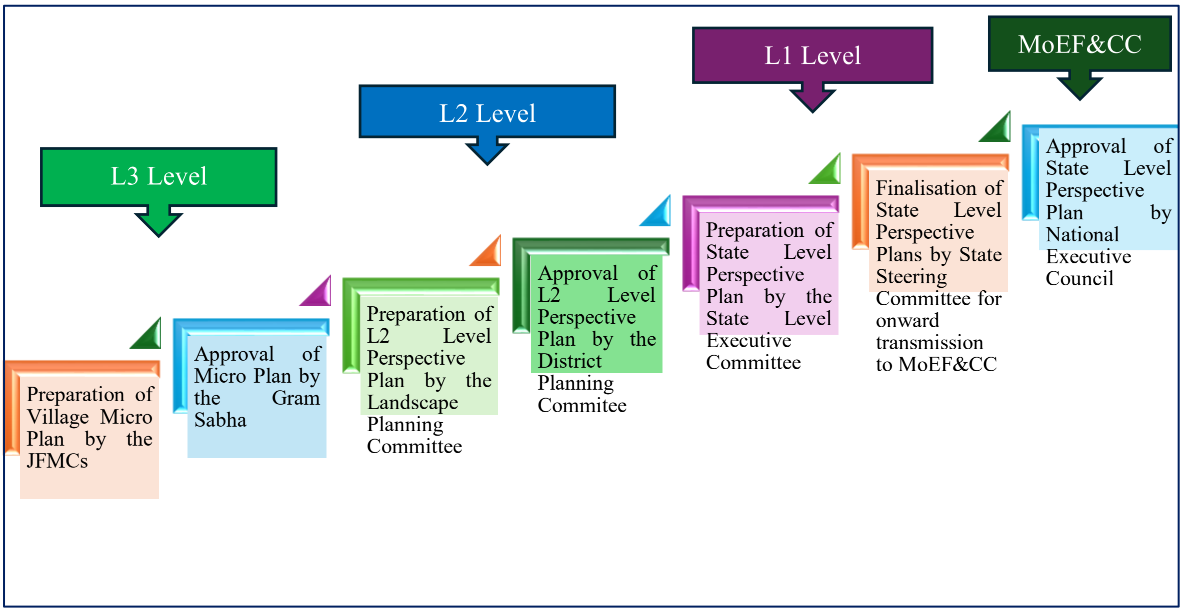

Figure 7: Mechanism of approval of landscape plans at various levels

Audit, however, observed that top-down planning was followed as against bottom-up planning as envisaged in the Implementation Guidelines for selection of landscapes.

i. A case of top-down planning as against the bottom-up planning was noticed in two Divisions of Maharashtra, where there was variation in the targets proposed by the Divisions and those incorporated in the Perspective Plan of the State:

Table 5: Deviations observed in the Perspective Plan (PP) of the Forest Division and the State

Sl. No.	Name of Division	Name of Village	Sub Mission	Deviations observed	
				As per PP of the Division	As per PP of the State
1	DCF Dahanu	All 10 villages	4	40 ha	388 ha
2	DCF Nandurbar	All villages	4	Nil	202.40 ha

Thus, the targets that were incorporated in the Perspective Plan of the State were not proposed by the Divisions. The State stated (July 2025) that the deviations observed in the Perspective Plans of DCF Dahanu and Nandurbar were exceptions. However, the fact remains that in the absence of SLEC, the State APO is being prepared by the PCCF office without consultation with the chairman of the Executive Committee of the FDA, which explains the variation in the targets being taken at the State Level.

ii. MoEF&CC, in September 2020, approved the APO (2020-21) for Nayagarh Division, Odisha, for inclusion in GIM. Audit, however, observed that forest guards of five JFMCs, Nayagarh FDA communicated (December 2020) the non-availability of sites suitable for plantation to the FDA. Despite this adverse report, the Division reported full achievement in its Progress Report of 2021-22, clearly indicating that the APO (2020-21) was unilaterally prepared by SFDA, Odisha. Further, the plantations in these locations were observed to have been carried out in dense forests, resulting in poor growth of plants (1 to 4 feet) even after the third year.

iii. In West Bengal, it was observed that due to non-availability of land in Kharagpur Forest Division, interventions under Sub Mission 4 (c) Agro-forestry and Social Forestry on highways/rural roads/canals, *etc.,* could be carried out in only 30 out of 50 ha in one L3 landscape[31] under Kalaikunda Range. In a similar instance, funds to the tune of ₹5 lakh were surrendered by Bankura (North) Division on account of non-execution of 18 ha plantation in five L3 landscapes[32] under Chhatna Range due to non-suitability of the land in March 2022.

The above instances indicate that the bottom-up approach was not adhered to both in terms of identification of areas and assignment of physical targets, ultimately resulting in non-achievement of targets under the Mission.

MoEF&CC noted (September 2025) the observation.

Recommendation No. 4:

The Ministry may ensure that the 'bottom-up planning' envisaged under the Mission is followed by all States so that the physical targets as well as suitability of the areas for interventions are communicated from the (bottom) village level to the (top) State level.

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[31] ***Dumuria-Sirishboni.***
[32] ***Bali Dumdumy, Jamdahari, Korrah, Kumargara and Patabar.***

2.4 Delay in approval of Perspective Plan of the States

Audit observed delays ranging between 14 to 44 months in approval of Perspective Plans due to lackadaisical approach of the Ministry. Some cases have been discussed below:

i. SFDA Haryana submitted its Perspective Plan in November 2017. Despite multiple reminders from the State during the period from May 2018 to July 2021, the Ministry approved the plan in August 2021, after a delay of 44 months.

ii. SFDA West Bengal, in March 2017, submitted its Perspective Plan to the Ministry for approval. However, the Ministry returned the same to the State in May 2017, for want of some clarifications. Audit noticed that the matter was not pursued by either of the parties until December 2018. The revised Plan was finally received in February 2019 after a reminder from the Ministry in January 2019 and approved by the NEC in July 2019, causing a cumulative delay of 24 months.

iii. The Perspective Plan of Maharashtra was received in the Ministry in December 2014 and placed before the NEC in May 2015, wherein it was deferred by the NEC for want of certain details. Audit observed that the Ministry took 15 months (September 2016) to convey the reasons for deferment of the Perspective Plan to the State. The revised Perspective Plan was received in November 2016 but approved by the NEC in January 2018. Thus, there was a delay of 32 months in the approval of the Perspective Plan.

iv. SFDA Arunachal Pradesh submitted its Perspective Plan in December 2019. MoEF&CC took almost nine months to scrutinise the Perspective Plan and convey the deficiencies observed to SFDA in October 2020. Revised Perspective Plan was received in the Ministry in December 2020 and approved by the National Executive Council (NEC) in August 2021. Thus, there was a cumulative delay of 16 months on the part of the Ministry.

v. The Perspective Plan for Himachal Pradesh was submitted by the State thrice, *i.e.*, in March 2013, February 2015 and March 2016. Audit observed that after several correspondences made between the Ministry and the State for revision of the Perspective Plan, it was finally approved by the NEC in January 2018 leading to a delay of 14 months. Although the last revised Perspective Plan was submitted by the State in March 2017, revision was not carried out in terms of identification of new landscapes. This resulted in selection of sites that had already been taken up under different state schemes. Further, it was observed that even in April 2023, DFOs of Pangi and Kinnaur forest divisions kept expressing their inability to execute works as proposed in the Perspective Plans due to non-availability of land in the selected landscapes[33].

Thus, improper planning and scrutiny on the part of MoEF&CC led to the delay in approval of the Perspective Plan further leading to delay in implementation of GIM interventions in the States and selection of saturated landscapes as observed in case of Himachal Pradesh.

2.5 Deficiencies in Perspective Plans

Examination of the Perspective Plans of the States revealed the following shortcomings:

2.5.1 Moderate to less vulnerable landscapes prioritised for GIM interventions

One of the criteria enunciated in the Mission Documents of GIM (2011 and 2021) for selection of project areas under the Mission included projected vulnerability to climatic change. A vulnerability analysis helps to identify forest types and regions which require adaptation strategies to enable forests to cope with climate change. During the course of Audit, it was observed that moderate to less vulnerable landscapes were given more priority over highly vulnerable landscapes in the following States:

i. Based on the climate vulnerability exercise carried out by Himachal Pradesh Forest Department, L2 and L3 landscapes selected for GIM interventions were classified under four major biogeographic zones, namely, North-Western Himalayas, Western Himalayas, Shiwaliks and the Trans Himalayas. The Study showed that the North-Western Himalayas was the most vulnerable landscape followed by Western Himalayas, Trans Himalayas and Shiwaliks. Audit observed that out of the 29 L3 landscapes ***(Annexure V)*** for which funds were released in June 2020, 15 L3 landscapes (52 *per cent*) belonged to the Shiwalik zone, which was the least vulnerable zone.

ii. In case of Andhra Pradesh, out of the nine circles[34] proposed by the State in February 2012 for undertaking bridge plan activities[35], only Visakhapatnam Circle was selected by the Ministry. It was observed that neither vulnerability assessment exercise was carried out by the State nor any studies regarding climate vulnerability were considered for selection of landscapes in the Perspective Plan. Audit observed that as per the Atlas on Vulnerability of Indian Agriculture to Climate Change 2013[36],

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[33] *Killar-57 and Moorang-I-177.*

[34] ***Anantapur, Kurnool, Guntur, Visakhapatnam, Warangal, Nizamabad, Khammam, Eluru and Tirupathi.***

[35] ***The Bridge Plan comprised of initial activities that the State was to undertake after selection of landscapes for GIM interventions and before the preparation of the Perspective Plan.***

[36] ***Issued by Central Research Institute for Dryland Agriculture, Hyderabad, a constituent organisation of the Indian Council of Agricultural Research.***

Anantapur, Guntur and Kurnool ***(Annexure VI)*** were more vulnerable than Visakhapatnam. Hence, despite being less vulnerable, Visakhapatnam was selected for interventions. SFDA Andhra Pradesh, stated (July 2025), that the decision to select Vishakhapatnam Circle was taken at the level of PCCF considering multiple operational factors, however the State acknowledged Audit's emphasis on vulnerability based planning.

iii. Based on Climate Change Vulnerability Assessment by the Environmental Planning and Coordination Organisation, Bhopal, SFDA Madhya Pradesh selected 18 districts for GIM interventions. Audit observed that out of 18 districts, five districts lay in 'moderate to low' category while three districts selected for forest interventions did not figure in the Vulnerability Profile created by the State ***(Annexure VII)***. Only 10 out of 31 highly vulnerable districts mentioned in the vulnerability assessment report were selected for GIM interventions. SFDA Madhya Pradesh, stated (July 2025), that the landscapes were selected on the basis of biotic pressure, area of open forests and degraded forests. However, the fact remains that the selection was to be done taking into account the vulnerability of the sites for which the vulnerability profile was created.

iv. Audit observed that six out of 11 districts (54.55 *per cent*) ***(Annexure VIII)*** selected for GIM interventions under the Perspective Plan of Chhattisgarh, lay in the category of 'low to moderately vulnerable' according to the district-wise Vulnerability Assessment of Chhattisgarh funded by United Nations Development Programme (June 2014). Only five out of 12 highly vulnerable districts mentioned in the vulnerability assessment report were selected for GIM interventions.

Given that vulnerability was a significant criterion for identification of GIM landscapes, the lack of above mentioned criteria in the various Perspective Plans proposed by the States was not examined by the Ministry and funding was approved for landscapes of low priority/vulnerability, thus, hampering overall project implementation.

Recommendation No. 5:

The Ministry should prioritise selection of more vulnerable landscapes for afforestation activities within available budgetary resources so as to optimise the impact of plantations in line with the objectives of the mission in dealing with climate change.

2.5.2 Usage of old baseline data in Perspective Plans

Baseline data provides a benchmark to analyse and monitor physical progress, thereby facilitating comparison and assessment of the performance of the Scheme in improving ecosystems and quality of forests. The baseline data formed an integral component of the Perspective Plan. Audit observed usage of outdated baseline data for important parameters like forest cover, total population, wasteland estimation for identification of landscapes in five States/UT, namely, Andhra Pradesh, Punjab, Jammu & Kashmir, Haryana and Maharashtra at the time of submission of the Perspective Plan to MoEF&CC ranging from four to 17 years (as detailed in the ***Annexure IX***).

Moreover, in the case of Haryana, though the Perspective Plan was approved in August 2021, the data related to the forest cover and the wasteland was outdated by four years due to which landscapes selected in Jhajjar District were found to be saturated resulting in zero interventions in the District. The SFDA, in its reply, stated that the Perspective Plan of Haryana prepared during 2014-15 was sent for approval to MoEF&CC in November 2017 but approved in August 2021. During this gap period no revision could be made based on new baseline data. The reply is not acceptable as the approved Perspective Plan was based on data that was four years old even at the time of submission to the Ministry in 2016-17.

Consideration of old baseline data for the compilation of the Perspective Plans did not provide a true picture of the prevailing conditions and led to improper planning, which in turn affected the implementation of the Plan.

MoEF&CC noted (September 2025) the observation.

2.6 Conclusion

The implementation of Green India Mission was significantly impacted by systemic lapses in decentralised forest governance, a key component under planning that was to be achieved through strengthening of various institutions at the State and District Levels and bottom-up planning. Most institutions were not constituted/revamped. Further, absence of crucial stakeholders in the Committees and irregular conduct of mandatory meetings deprived the Mission from the overall guidance in implementation, especially with respect to the much-needed convergence. Lack of concrete and coordinated efforts at the level of the Ministry to achieve convergence such as non-receipt of collative APOs and independent execution of other afforestation schemes highlight important gaps. This led to the paucity of funds, thereby impacting the overall progress of GIM.

The non-constitution of Committees also resulted in selection of dense forests for plantation instead of degraded forest areas, identification of saturated sites and non-adherence to bottom-up approach of planning.

The cases observed revealed gaps in the prioritisation of landscapes for Mission interventions. These gaps were primarily due to deficient Perspective Plans, which lacked comprehensive vulnerability assessments and relied on outdated baseline data. This resulted in the selection of less vulnerable landscapes and failure in identifying unique landscapes that warranted targeted interventions.

All these deficiencies prevented GIM from evolving into a focussed and climate-resilient afforestation initiative.

Chapter III

Financial Management

Financial Management is the strategic process of planning, organising, controlling and monitoring financial resources to achieve intended objectives. Ensuring financial accountability, transparency, optimal use of available funds and informed decision making in a constantly changing environment is crucial for any scheme. Audit observed deficiencies in financial management of the scheme as discussed below:

3.1 Financial outlays

As already discussed, ***(Chapter II, Para 2.1)*** that the CCEA in February 2014 approved GIM for the 12th Plan period and one year spill over to the 13th Plan, *i.e.*, upto 2017-18 at a total cost of ₹13,000 crore, which included ₹10,600 crore through convergence. However, it was observed that the convergence of activities of GIM with other afforestation schemes amounting to ₹10,600 crore could not be achieved and the proposed funding support could not be attained. Consequently, as of March 2025 all the funding for GIM was financed by MoEF&CC through the limited annual budgetary support received from the Government of India, as detailed below:

Table 6: Budget and Expenditure of Green India Mission

(₹ in crore)

Financial Year	Budget Estimate	Revised Estimate	Actual Expenditure	Savings/Excess
(1)	**(2)**	**(3)**	**(4)**	**(5) = (3) – (4)**
2015-16	64.00	72.00	70.20	1.80
2016-17	45.01	42.01	41.62	0.39
2017-18	47.08	47.80	46.99	0.81
2018-19	159.00	175.94	175.94	0.00
2019-20	4.00	107.62	111.29	(-)3.67
2020-21	185.00	103.37	112.92	(-)9.55
2021-22	200.00	195.00	156.96	38.04
2022-23	290.00	161.40	137.65	23.75
2023-24	169.00	120.00	119.13	0.87
2024-25	170.00	124.00	104.29	19.71
Total	**1333.09**	**1149.14**	**1076.99**	**72.15**

It can be seen from the above table that although the financial sanction of the CCEA was only up to 2018, the MoEF&CC continued to receive funds in the subsequent period as well. Further, against outlay of ₹2,000 crore approved by the CCEA for the initial four years of the Scheme from 12th Plan outlay alongwith ₹400 crore from 13th Finance Commission grants towards states share, only ₹1,149.14 crore (47.88 *per cent*) had been provided during 10 years of implementation (2015-16 to 2024-25), leaving the Mission significantly short of the funding projected to meet its objectives. The fact that the Mission was under-funded was also pointed out by the 16th Parliamentary Committee of Estimates (2018-19) and NITI Aayog (November 2020). It was stated that the funds allocated to the Scheme were grossly insufficient and recommended that adequate financial allocation be made so that the activities of the Mission could be carried out more efficiently.

Hence, the shortage of budgetary funds combined with unsuccessful attempts at convergence crippled the implementation of the Scheme and adversely impacted the achievement of targets set under the perspective plans, as discussed in detail in ***Chapter IV***.

MoEF&CC stated (July 2025) that the effectiveness of the Mission's interventions was conditioned by the inadequate allocation of funds. MoEF&CC further added that the convergence under the Green India Mission is stipulated in terms of the activities with their achievements collating at the national level and not in the terms of any financial resources from any schemes. The Ministry stated that there was never any provision of roping in of funds from other schemes for implementing the GIM interventions.

The reply of the Ministry contradicts the approval of the Cabinet Committee on Economic Affairs (2014), which envisaged mobilising funds of ₹10,600 crore through convergence with schemes such as CAMPA (₹6,000 crore), MGNREGS (₹4,000 crore) and NAP (₹600 crore), as well as the approval of revised targets in 2021, which prescribed mobilisation of ₹7,190 crore from CAMPA funds to ensure the overall objectives of increasing and improving forest cover, as discussed in ***Chapter II (Para 2.1)*** and ***Chapter IV (Para 4.1)***.

Recommendation No. 6:

The Ministry may review its financial planning for the Scheme, especially with respect to the repeated non-achievement of convergence aspect. Further, Government of India may also provide adequate funding to GIM to achieve its intended target.

3.2 Release of funds to State Governments

As per prescribed process, after getting the approval of Perspective Plans by National Executive Council (NEC)[37], the States send their Annual Plan of Operations (APOs) to the Centre for seeking approval of NEC. Once approved, MoEF&CC releases the Central Share to the State Government/UT, which then releases the funds along with the State's matching share into the

[37] ***The Perspective Plan and Annual Plan of Operation (APO) for each state are approved by the National Executive Council chaired by the Secretary (MoEF&CC).***

bank account of State Forest Development Agency (SFDA). The SFDA releases the funds to Forest Development Agencies (FDAs), who then transfer funds to the respective Joint Forest Management Committees (JFMCs) for carrying out proposed activities in identified areas.

With regard to Perspective Plans of 16 sampled States/UT approved by MoEF&CC during 2015-16 to 2024-25, Audit observed that against the approved cost of ₹8,237.19 crore (Centre's share of ₹5,928.22 crore and State's share of ₹2,308.97 crore), MoEF&CC could provide a sum of ₹898.15 crore (including unspent balance of ₹3.38 crore) only to these 16 States/UT, *i.e.*, 15.15 *per cent* against the Centre's share projected under Perspective Plans till March 2025, whereas the States had contributed ₹326.16 crore (14.12 *per cent*) as their matching share.

The details of funds provided to SFDAs of 16 sampled States/UT and expenditure incurred there against on the proposed afforestation and support activities during 2015-16 to 2024-25 are detailed below:

Table 7: Details of releases and utilisation of funds under GIM by 16 sampled States/UT

(₹ in crore)

Financial Year	Unspent Balance (Opening Balance)	Releases (Centre[38] and State share)	Total Available Fund	Expenditure Incurred (*per cent*)	Unspent Balance (Closing Balance)
(1)	(2)	(3)	(4) = (2) + (3)	(5)	(6) = (4) – (5)
2015-16	0.00	81.91	81.91	43.80 *(53.5%)*	38.11
2016-17	38.11	61.61	99.72	69.26 *(69.4%)*	30.46
2017-18	30.46	53.40	83.86	56.56 *(67.4%)*	27.30
2018-19	27.30	98.53	125.83	87.61 *(69.6%)*	38.22
2019-20	38.22	131.79	170.01	97.62 *(57.4%)*	72.39
2020-21	72.39	149.00	221.39	116.52 *(52.6%)*	104.87
2021-22	104.87	184.05	288.92	177.39 *(61.4%)*	111.53
2022-23	111.53	186.30	297.83	228.41 *(76.7%)*	69.42
2023-24	69.42	133.09	202.51	152.21 *(75.2%)*	50.30
2024-25	50.30	144.63	194.93	134.04 *(68.8%)*	60.89

[38] ***Including unspent balance of bridge plan activities. Bridge plans comprised of initial activities that the States were to undertake after selection of landscapes for GIM interventions and before the preparation of the Perspective Plan, such as constitution of State GIM cell, conducting workshops, nursery development, soil moisture conservation, micro planning, landscape survey, etc.***

As would be seen from the table above, an expenditure of only ₹1163.42 crore could be made against allocation of ₹1224.31 crore during the years 2015-16 to 2024-25. The funds provided to States could not be fully utilised for the proposed activities, as the same were transferred with delay by either the Centre/State Governments or SFDAs/FDAs to JFMCs as discussed in succeeding paragraphs.

3.3 Delay in approval of Annual Plan of Operations

Timing is crucial for planting saplings as young plants need time to adjust to the site and develop a stable root system to enhance their chance of survival in the long run. Hence, weather patterns and soil conditions need to be factored in to identify the ideal time and season for plantation activity to thrive. Taking into account the different geographical and climatic conditions in different States where monsoon season reaches in different times and plantation seasons starts accordingly, it is utmost necessary that all the APOs of the States should be approved well before the APO period, so that that provision of funds and its timely releases to States could be made before plantation seasons. For this, it is necessary to fix the cut-off date for submission of APOs by the States and prepare a region-specific calendar for the entire country, which includes timelines for undertaking each pre-requisite activities such as soil moisture conservation works, plant preparation, sowing of seeds/saplings, *etc*., before starting the plantation activity.

However, Audit found that neither in Mission Documents nor in Implementation Guidelines of GIM such cut-off date was prescribed. A parallel may be drawn from the Compensatory Afforestation Fund Rules 2018, which mandate that APOs duly approved by the State Authority shall be submitted before 31 December of every year to the National Authority for the next financial year. The need for preparation of a plantation calendar for activities and timely release of funds under GIM was also emphasised by the NEC in its meeting of July 2019. However, the Directorate has not complied with the instructions of its own Executive Council.

Audit observed that during 2015-16 to 2024-25, a total 68 APOs of 16 sampled States/UT were approved by MoEF&CC, wherein only six[39] APOs were received by MoEF&CC before the APO period/financial year. However, none of them were approved before the commencement of APO period/financial year.

[39] *Andhra Pradesh (APO for 2018-19), Punjab (APO for 2020-21), Sikkim (APO for 2018-19, 2020-21, 2021-22) and West Bengal (APO for 2020-21).*

The lack of a timeline for submission and approval of APOs under GIM is a concern, as it is a pre-requisite for the timely release of funds and their optimal utilisation for achievement of targets set under APOs. Thus, in the absence of a plantation calendar and a cut-off date of submission of APOs by States, the Mission could not receive APOs, accord approvals in a timely manner, which ultimately had a cascading effect on the release of fund to States/UT and on the afforestation activities proposed under APOs.

MoEF&CC, while noting the Audit observation stated (September 2025) that timelines for the submission of Perspective Plans and the Annual Plans of Operations have been provided under the revised Implementation Guidelines of the Mission. However, the revised implementation guidelines are yet to be issued.

Recommendation No. 7:

MoEF&CC should fix a timeline for submission of APOs so that APOs may be approved well before the start of the financial year and funds released timely.

Recommendation No. 8:

Taking into consideration varied geographical/climatic conditions of regions/States, MoEF&CC should prepare a plantation calendar defining clear schedules for advance work and plantation/creation activities to enhance the survival of plants and fund disbursement should be aligned as per the timelines provided in the schedule to ensure timely execution of planned activities.

3.4 Delay in release of funds

Given that GIM activities are season-specific, timely release of funds to the implementing agencies is of utmost importance for utilisation of funds during the year on the proposed activities. However, it was observed that there were delays in timely release and transfer of funds at various levels, resulting in non-utilisation of funds during the APO years and taking up of the proposed activities in subsequent year resulted into either downsizing of targets or cost escalation of APOs, as discussed below:

3.4.1 Delay in release of funds at MoEF&CC level

The funds to the States were released in two instalments[40] and the release of the second/subsequent instalment was subject to the progress of work and fund availability.

[40] *After new procedure for funding to States was introduced (March 2021) under Single Nodal Agency, the releases to States are being made in four instalments of 25 per cent each.*

Audit observed that for 22 out of the 24 APOs[41] approved in the first quarter, funds could be released from July only. It was further observed that in case of 33 APOs[42], the first instalment was released to States between October and March and in seven[43] such cases fund could not be released to SFDAs during the APO period.

On examination of 19 APOs[44] (13 States), where first release was made between December and March, it was found that in 11 APOs[45] (11 States/UT), ₹24.25 crore (22.24 *per cent*) out of the first instalment amount of ₹109.03 crore only could be utilised during the APOs' period. This not only delayed the release of second instalment of APOs to the subsequent year but also led to downsizing of targets of one[46] APO by MoEF&CC to the extent of first release and cost escalation in case of four[47] APOs.

MoEF&CC stated (July 2025) that the funds were released to the States on the basis of submission of the required documents as specified under the Scheme Guidelines, availability of the funds, Single Nodal Agency (SNA)[48] balances and Guidelines for the release of funds of the Ministry of Finance. As per the Ministry of Finance's fund release Guidelines, the next instalment will be released only after the utilisation of 75 *per cent* of the previously released funds. It also stated that unspent funds parked in the SNA accounts of the States, significantly impacted overall budgetary allocations and lead to a reduction in the budget at the Revised Estimates stage due to the non-utilisation of funds by the States under the GIM Scheme.

The reply of the MoEF&CC is not tenable as the issues related to non-utilisation of funds, parking of unspent balances in SNA accounts and delay in submission of requisite documents by States were largely associated with the delay in approval of APOs and subsequent release of funds by MoEF&CC. Further, non-receipt of required documents from the States in time

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[41] ***Except in two cases of SFDAs – Himachal Pradesh (APO for 2020-21) and Jammu & Kashmir (APO for 2020-21).***

[42] ***APOs of Andhra Pradesh (2018-19 and 2021-22), Arunachal Pradesh (2022-23), Chhattisgarh (2019-20 and 2021-22), Haryana (2021-22 and 2023-24), Jammu & Kashmir (2022-23), Karnataka (2017-18, 2018-19, 2019-20, 2020-21 and 2022-23), Kerala (2015-16 and 2019-20), Madhya Pradesh (2019-20 and 2022-23), Mizoram (2018-19, 2019-20, 2020-21, 2021-22 and 2022-23), Odisha (2015-16, 2017-18, 2021-22 and 2022-23), Punjab (2017-18 and 2019-20), Sikkim (2021-22), Uttarakhand (2021-22 and 2022-23) and West Bengal (2019-20 and 2022-23).***

[43] ***Andhra Pradesh (APO 2018-19 and 2021-22), Arunachal Pradesh (APO 2022-23), Haryana (APO 2021-22), Kerala (APO 2015-16) and Punjab (APO 2017-18 and 2019-20).***

[44] ***Andhra Pradesh (APO 2021-22), Arunachal Pradesh (APO 2022-23), Chhattisgarh (APO 2021-22), Haryana (APO 2021-22), Jammu & Kashmir (APO 2022-23), Karnataka (APO 2017-18, 2018-19, 2020-21 and 2022-23), Kerala (APO 2015-16), Madhya Pradesh (APO 2019-20), Mizoram (APO 2018-19, 2020-21 and 2021-22), Odisha (APO 2015-16 and 2022-23), Punjab (APO 2017-18), Uttarakhand (APO 2022-23) and West Bengal (APO 2019-20).***

[45] ***Andhra Pradesh (2021-22), Arunachal Pradesh (2022-23), Chhattisgarh (2021-22), Jammu & Kashmir (2022-23), Kerala (2015-16), Madhya Pradesh (2019-20), Punjab (2017-18), Uttarakhand (2022-23), Odisha (2015-16), Haryana (2021-22) and West Bengal (2019-20).***

[46] ***Andhra Pradesh (2016-17).***

[47] ***Karnataka (2016-17), Odisha (2017-18 and 2018-19), Punjab (2017-18).***

[48] ***Since Financial Year 2021-22, the Union Government has been implementing the Single Nodal Agency (SNA) model for enhancing visibility and transparency in fund flows to States under Centrally Sponsored Schemes. For each Scheme, the State Government designates one SNA and opens its account in a scheduled commercial bank. Other implementing agencies of the Scheme open Zero Balance Subsidiary Accounts to draw funds from the SNA account.***

indicates the need to strengthen the internal control mechanism at the level of the Ministry and better monitoring and coordination between MoEF&CC and States.

3.4.2 Delay in release of funds at State Government level

GIM Guidelines stipulate that the States would make provisions in their budget and transfer the funds well in time to the bank accounts of the SFDAs for implementation of the Mission through FDAs. Further, MoEF&CC in its funds' release order stipulated that state governments would make provisions in their budget and on receipt of funds from the Reserve Bank of India, release the grants of above funds within 15 days of the issue of the sanction letter to SFDA, under intimation to MoEF&CC.

However, 13 out of 16 State/UT Governments released the funds to their SFDAs with delays ranging from six to 1252 days, as discussed in ***Annexure X***.

SFDA Maharashtra, Haryana, Kerala and Sikkim stated (June/July 2025) that due to non-availability of State matching share and unavoidable circumstances at the State Governments' level, the disbursements were delayed. SFDA Uttarakhand cited that lack of clarity regarding revamped SFDA delayed the fund releases.

3.4.3 Delay in release of funds at State Forest Development Agencies (SFDAs) level

Release orders issued by MoEF&CC state that SFDAs shall transfer the amount earmarked to the concerned FDAs for carrying out proposed activities in different L2 landscapes within seven days of receipt of funds from the State Government. Audit found that six SFDAs did not observe this condition strictly and released funds to the concerned FDAs with delays ranging from three to 667 days, as discussed in ***Annexure XI***.

SFDA Andhra Pradesh acknowledged (June 2025) the observation.

3.4.4 Delay in release of funds at Forest Development Agencies (FDAs) level

As per the Mission Guidelines, the FDAs shall transfer funds to JFMCs, which are to implement the Mission activities at the village level. In this regard, MoEF&CC has reiterated in each sanction order of fund release that the FDAs shall release the amount to JFMCs within 15 days of receipt of funds from the SFDA, preferably by Electronic Clearance System.

However, it was observed that FDAs of eight SFDAs had released the funds to their respective JFMCs with delays ranging from one to 418 days ***(Annexure XII)***.

In its reply, MoEF&CC forwarded the response of SFDA Madhya Pradesh, which stated (June 2025) that in future, timeline of 15 days for release of funds will be ensured. SFDA Uttarakhand attributed (July 2025) the delay in transfer of funds to Mother-Child account mode, which is now replaced with hassle free SNA mode of fund transfer in GIM scheme.

3.4.5 Short release of States' matching share

Being a Centrally Sponsored Scheme, the State Governments were required to provide a matching share of funds in the prescribed ratio. Audit noticed that two State Governments did not contribute their committed matching share and shortfall of ₹13.50 crore[49] was observed in the same during 2015-16 to 2024-25.

Thus, delay in release of funds by MoEF&CC/State Governments/SFDAs/FDAs and short release of matching share by State Governments resulted in non-utilisation of funds during the APO period, cost escalation, downsizing of targets, thereby adversely impacting the achievement of targets set under the Perspective Plans of the States.

SFDA Madhya Pradesh stated (June 2025) that the State Government had not reduced the amount of state share released under Green India Mission and there had been no reduction of funds as per the budgetary provision at any level by the State Government. The reply of SFDA Madhya Pradesh is not acceptable as the Utilisation Certificates submitted to MoEF&CC disclose that the State matching share was not released as per the prescribed ratio. Further, MoEF&CC assured (July 2025) that State Governments had been instructed and advised to ensure timely release of funds to the FDAs and JFMCs to ensure implementation of the proposed activities as scheduled.

Recommendation No. 9:

State Governments, SFDAs and FDAs should consciously work towards ensuring adherence to the timelines for fund release, so that the funds can reach JFMCs on time for implementation of proposed activities.

3.5 Parking of funds

As per the conditions of the sanction order of fund releases issued by MoEF&CC, the entire fund should be utilised by the end of the financial year following the provisions of the General

[49] ***Chhattisgarh (₹4.05 crore) and Madhya Pradesh (₹9.45 crore).***

Financial Rules. The SFDAs shall furnish Utilisation Certificates (UCs) along with details of the unspent balance, interest accrued and the reasons for non-utilisation of funds.

Audit observed cases related to parking of funds which have been discussed below:

i. SFDA Uttarakhand made a fixed deposit account of the released amount of ₹22.23 crore (Centre and State share) in February 2016 and transferred the amount, including interest to the revamped SFDA in October 2017. The revamped SFDA also made FDs amounting to ₹23.48 crore in favour of itself and FDAs in February 2018. Thus, the funds for plantation activity were parked in the bank as fixed deposits for more than three years. SFDA Uttarakhand stated (July 2025) that due to delay in implementation of GIM activities, the funds were kept in a fixed deposit account.

ii. In Odisha, during 2015-16 to 2022-23, FDA Berhampur received a total fund of ₹12.64 crore from its SFDA. UCs submitted by FDA Berhampur to SFDA for these years disclosed that a total expenditure of ₹11.11 crore was reported thereunder with an unspent balance of ₹0.50 crore, as of March 2023. However, bank accounts of their JFMCs showed that a total amount of ₹6.62 crore was available with them, as on 31 March 2023.

iii. Similarly, FDA Nayagarh had received ₹2.43 crore during 2022-23 from Odisha's SFDA. In the UCs for the year 2022-23, it reported that an amount of ₹2 crore was utilised till March 2022-23. However, bank accounts of its 23 JFMCs to which funds were released disclosed that as on 31 March 2023, a total sum of ₹1.26 crore was lying in their bank accounts.

Hence, it can be concluded that both the FDAs had provided inflated figure of expenditure in their UCs.

iv. In Karnataka, an unspent balance of ₹1.38 crore[50] (including interest) prior to 2021, when Single Nodal Agency was introduced, was lying in the bank accounts of 18 JFMCs of three FDAs, namely, Hassan, Kalaburgi and Sirsi, which were not reported/remitted to the SFDA. As a result, this amount has not been transferred to the Single Nodal Agency account and remains parked with the JFMCs.

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[50] ***₹0.81 crore in four JFMCs (Chikkalingdalli, Kusarampalli, Jawahar Nagar, Sheri Bikanalli) of FDA Kalaburgi, ₹0.52 crore in 10 JFMCs (Babdisar, Bellate, Heggodamane, Igod, Kanagod, Halagadikoppa, Mandlikoppa, Muttige, Nigode Tumragod, Sampgod) of FDA Sirsi and ₹0.05 crore in four JFMCs (Hampapura, Madapura, Gobbli, Yaladhahalli) of FDA Hassan.***

v. With a view to achieve integration of various afforestation programmes, MoEF&CC in January 2018 decided to merge its two Centrally Sponsored Schemes, National Afforestation Programme (NAP) and GIM together into a single scheme. As a result of this merger, all the budget and assets of NAP were to be transferred to GIM. However, it was noticed that in five[51] States, funds amounting to ₹14.73 crore relating to NAP were still lying with SFDAs. On being pointed out by Audit, SFDA Madhya Pradesh transferred the central share amounting to ₹6.78 crore pertaining to NAP funds to MoEF&CC in May 2025. The replies of SFDAs of the four[52] States is still awaited (September 2025).

Thus, the parking of funds by States contributed to the limited achievement of the targets set under GIM, which was already reeling under pressure due to the paucity of funds.

3.6 Suspected misappropriation of ₹9.19 crore

The FDAs should release funds to the JFMCs within 15 days of receipt of funds from SFDA preferably by Electronic Clearance System (ECS) and the JFMCs shall deposit the fund thus received from FDA in their exclusive and separate bank accounts.

SFDA Mizoram released a sum of ₹9.19 crore to FDA Kolasib for carrying out afforestation activities under GIM in March 2023 leading to its non-utilisation during the year. However, in its UCs and progress reports for the year 2022-23, FDA Kolasib had reported full utilisation of funds till March 2023. Audit found that FDA Kolasib had withdrawn (April 2023) the entire amount of ₹9.19 crore in cash and could not provide any documentary evidence for utilisation of the cash withdrawn. Further, bank statements of 12 JFMCs under the FDA Kolasib were also verified by Audit, with a view to assess as to whether the withdrawn fund was transferred to their bank accounts. However, no credit of funds to their bank accounts was observed.

Hence, in the absence of documentary evidence for utilisation of ₹9.19 crore and its non-deposition in the JFMCs bank accounts, Audit could not vouch upon utilisation of the fund for the envisaged purpose. Cash withdrawal of such a large amount and the lack of supporting documents for the funds' utilisation is a risk area for misappropriation of funds.

SFDA Mizoram stated (January 2025) that the fund was released to the JFMCs. The reply of the SFDA is not tenable as the documents provided in support of the claim do not disclose that

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[51] *Himachal Pradesh (₹0.34 crore), Madhya Pradesh (₹11.31 crore), Andhra Pradesh (₹1.18 crore), Uttarakhand (₹1.90 crore) and Sikkim (₹0.10 lakh).*

[52] *Arunachal Pradesh, Chhattisgarh, Odisha and West Bengal.*

FDA Kolasib had disbursed ₹9.19 crore to JFMCs. Further, no voucher in support of the expenditure for the amount of ₹9.19 crore was provided to Audit.

3.7 Non-achievement of financial decentralisation

GIM was to provide an opportunity to reform the concept of Joint Forest Management in the country by decentralising forest governance. Greater decentralisation in decision making, devolution of power and adequate support was to be given to JFMCs. Financial devolution of powers was also envisaged in the Implementation Guidelines of GIM, which require FDAs to transfer funds received from SFDAs to the revamped JFMCs.

Audit observed deficiencies in decentralisation in five States, with respect to non-transfer of full amount by FDAs to JFMCs. The FDAs made their own purchases as well as carried out work departmentally. Thus, overall financial control was centralised at the FDA level, which is detailed in ***Annexure XIII***.

Recommendation No. 10:

Considering the decentralised structure of implementation and fragmentation of funds, there is need for better monitoring and coordination at State as well as Centre level.

3.8 Other irregularities

Although the Scheme was already underfunded, it was essential that APOs of the States should have been approved with proper due diligence and the funds provided to States be best utilised on approved items/activities. However, it was observed that MoEF&CC did not conduct due diligence while approving the APOs of States. Further, SFDA/FDA/JFMC incurred expenditure on non-permitted activities/items, as discussed in succeeding paragraphs.

3.8.1 Shortcomings in approving Annual Plan of Operations (APOs)

While approving the APOs, MoEF&CC was required to follow the cost norms proposed under the GIM Implementation Guidelines of 2014. However, it was observed that MoEF&CC did not carry out proper due diligence in approving the APOs and making releases of Centre's share to two SFDAs[53]. In case of SFDA Arunachal Pradesh, it did not follow the cost norms while approving the APO (2021-22). As against the low-altitude area proposed for afforestation activities for Advance works, the cost norm of high-altitude area was approved, which escalated the cost of the APO by ₹0.15 crore. MoEF&CC made an excess release of its share to SFDA Andhra Pradesh against the APO (2016-17) of ₹2.66 crore, which was downsized to ₹2.23 crore

[53] ***Arunachal Pradesh and Andhra Pradesh.***

in March 2018. The excess amount of ₹0.35 crore which was made by MoEF&CC should have been adjusted against future releases.

MoEF&CC forwarded the response of SFDA Andhra Pradesh, which acknowledged (June 2025) the fact that the Centre's share was received in excess. Further, in case of APO of Arunachal Pradesh MOEF&CC stated (September 2025) that the average of both cost norms (low-altitude and high-altitude) submitted by the State/UT, *vis-à-vis* the area approved was considered while approving the APO.

The reply of MoEF&CC is not tenable as it did not average out cost norms and approved the activities under APO at cost norm of high-altitude area.

Recommendation No. 11:

MoEF&CC should conduct proper scrutiny and due diligence of the APOs before sanctioning and releasing funds.

3.8.2 Excess/unauthorised/irregular expenditure

As per the directives of the Government of India, public funds should be used in an economical manner without giving scope for excess/irregular/unauthorised expenditure. Funds for the Mission are provided under two heads to SFDAs, *viz*., afforestation activities and support activities[54].

For strengthening the forest departments and local institutions, areas and activities such as capacity building of frontline staff, leveraging teams of subject matter specialists for information and communication technology (including Remote Sensing/GIS capabilities), strengthening of range offices inter alia developing them as forest and wildlife resource centres (with library, documentation, map room, GIS and MIS cell facilities), enhancing mobility and communication infrastructure support at forest range and section level, *etc.,* were defined in the Mission Document of GIM (2011) and funding support was being provided under APOs of the SFDAs.

Scrutiny of records of SFDAs/FDAs/JFMCs disclosed the following irregularities in expenditure incurred:

[54] ***Support activities include research, publicity/media/outreach activities, monitoring and evaluation, livelihood improvement activities, strengthening of Forest Departments/local-level institutions and Mission organisation, operation and maintenance, contingencies and overheads.***

i. SFDA Odisha and FDAs of two SFDAs, namely, Haryana and Andhra Pradesh, did not adhere to approved rates/cost norms or approved activities in time, thereby incurring excess/unauthorised expenditure of ₹5.82 crore[55] during 2020-21 and 2022-23, as shown in the table below:

Table 8: Excess/unauthorised expenditure

Nature of Expenditure	Audit observation
Excess expenditure	Under APO for 2020-21, an amount of ₹8.09 crore at a wage rate of ₹298 was approved for SFDA Odisha. As the SFDA could not carry out the proposed activities during the year 2020-21, the same were completed in 2022-23 at a total cost of ₹13.82 crore (at prevailing wage rate of ₹315). Thus, delay in execution of proposed activities led to excess expenditure of ₹5.73 crore.
	Although APO[56] (2020-21) of Andhra Pradesh was not approved by MoEF&CC, yet the activities proposed thereunder were executed with a total expenditure of ₹2.47 crore. Audit further observed that under this APO, avenue plantation (creation work) of 12 km was proposed for execution with a total cost of ₹0.20 crore taking into account a rate[57] of ₹1,69,454 per km. However, the said work had actually been executed at the rate of ₹2,15,000 per km and a total expenditure of ₹0.26 crore incurred thereagainst, which was ₹0.06 crore over and above the proposed cost.
Unauthorised expenditure	There was no provision for cost of wages of a protection watcher, under Sub Mission 4. However, during 2022-23, five[58] JFMCs of FDA Jind made payment of ₹0.03 crore irregularly, towards wages to watchers for protection of plantation of clonal eucalyptus plants under Sub Mission 4.

ii. In eight[59] States, SFDAs/FDAs/JFMCs incurred an expenditure of ₹3.24 crore on activities such as, procurement of utensils, furniture, generator, firewood, construction community hall, conference hall at Forest Secretariat, dry yard, school buildings, cemetery hut, footpath, information building, pavilion at volleyball, sheds and boundary walls, renovation of Division and Forest Range Office, *etc.*, which were not in line with the activities proposed under GIM, as reported in detail in ***Annexure XIV***.

MoEF&CC forwarded the response of SFDAs Sikkim, Andhra Pradesh and Kerala. The SFDAs justified (June 2025) the expenditure as being incurred on proper infrastructure, capacity building and strengthening of implementing institutions.

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55 SFDA Odisha in 2020-21 (₹5.73 crore), SFDA Haryana in 2022-23 (FDA Jind: ₹0.03 crore) and SFDA Andhra Pradesh in 2020-21 (FDA Paderu: ₹0.06 crore).

56 Total cost of APO (2020-21) was ₹7.41 crore.

57 By considering the wage rate of ₹439 per day, applicable for year 2020-21.

58 JFMCs namely Bahadurgarh, Pillu Khera, Julana, Ghimana and Naguran.

59 Arunachal Pradesh, Odisha, Mizoram, Jammu & Kashmir, Kerala, Himachal Pradesh, Andhra Pradesh and Sikkim.

The replies of the SFDAs are not tenable as expenditure incurred by them was not covered under the permissible areas and activities defined in the Mission Document of GIM. The Mission was already under-funded and utilisation of GIM funds for non-permissible activities could have been purposefully channelised for envisaged plantation activities, which would have led to improving the limited performance of GIM.

Recommendation No. 12:

SFDAs/FDAs should adhere to the timeline while executing activities proposed under APOs so as to avoid cost escalation on account of rise in wages.

Recommendation No. 13:

SFDAs/FDAs/JFMCs should incur expenditure on admissible items mentioned in GIM Implementation Guidelines only and do so as per the rules/procedures/instructions issued from time to time.

3.9 Non-payment of wages through bank account

The sanction orders of MoEF&CC state that payments towards wages should be made through bank accounts of recipients in case of contractual engagements, in compliance with the provisions of the Direct Benefit Transfer Scheme. It was further mentioned that contractors/middlemen/intermediate agencies will not be engaged for execution of any of the works under the Scheme so as to ensure that full wages are paid to the workers.

However, Audit observed that in nine States, FDAs/JFMCs made wage payments to labourers in cash/cheque ***(Annexure XV)***. Further, 10 FDAs of three States carried out the afforestation work through contractors, instead of engaging the workers directly on the basis of prevailing wage rates ***(Annexure XVI)***.

By paying the labourers in cash and not engaging the workers directly, the FDA/JFMCs not only violated the provisions of the sanction orders but also contributed to the weakening of internal controls that were set in the Scheme to plug leakages and promote financial inclusion. Further, in the absence of Direct Benefit Transfer to the recipients' account, Audit could not vouch for the authenticity of the labourer rolls and disbursement made to them.

SFDA Andhra Pradesh and Uttarakhand assured (June/July 2025) that steps are being taken to transition the payment process to the DBT system.

Recommendation No. 14:

SFDAs/FDAs should ensure financial powers are devolved to the JFMCs and that the provisions of Direct Benefit Transfer Scheme for payment of wages to the workers are complied with.

3.10 Preparation and audit of Annual Accounts

As per the sanction order issued by MoEF&CC for release of funds, the SFDA/FDAs were to maintain and present their annual accounts. Further, the sanction letter also mandates auditing of the accounts of the SFDA/FDAs through a reputed Chartered Accountant, empanelled with the Comptroller and Auditor General of India. The Audit Report was to be submitted to MoEF&CC along with the utilisation certificates (UCs).

However, Audit observed that in eight States mentioned in ***Annexure XVII***, the SFDAs/FDAs did not maintain their Annual Accounts. In the absence of Annual Accounts, the accountability for the funds provided for activities under GIM could not be established. In three States, though SFDAs/FDAs prepared their Annual Accounts, they were not got audited ***(Annexure XVIII)***. Hence, the authenticity and correctness of figures of utilisation of funds reported by the bodies could not be verified.

SFDA Andhra Pradesh stated (June 2025) that the steps are being taken to get the annual accounts of FDA, Paderu audited. SFDA Madhya Pradesh stated that necessary action for audit of Annual Accounts by empanelled Chartered Accountants has been initiated. Though SFDA Uttarakhand replied (July 2025) that third-party audit by Chartered Accountant empanelled by CAG had been done in FY 2024-25 for period 2021-22 to 2023-24, it did not provide any documentary evidence in support of its claim. SFDA Haryana, in its reply (July 2025), stated that all expenditure was incurred by Implementing Agency and the account was also maintained by the Implementing Agency (FDA). The reply of SFDA Haryana is not tenable as it did not provide the Annual Accounts, if any, prepared by its FDAs. Moreover, it was a mandatory requirement for SFDA to prepare its Annual Accounts by consolidating the figures of releases/expenditure incurred by FDAs/JFMCs during the years and submit to MoEF&CC.

3.11 Utilisation Certificates

In respect of recurring grants, Rule 238 (2) of the General Financial Rules (GFR) states that the concerned Ministry or Department should not release any amount for the subsequent financial year unless the Utilisation Certificate (UC) in respect of grants of preceding financial year is submitted. Further, sanction order of funds released envisaged that the entire fund should be utilised by the end of the current financial year following the provisions of GFR. The SFDA shall furnish UC along with details of unspent balance and interest accrued.

Audit found that as a result of non-maintenance of separate bank accounts, non-preparation/audit of Annual Accounts by SFDAs/FDAs, there was mismatch/misreporting of figures of utilisation of funds as reported in the UCs and the Progress Reports submitted by them to their reporting authority. In six[60] States it was found that the funds reported by SFDAs/FDAs as shown in their UCs, did not match with the subsidiary records maintained by them. All such cases are discussed in ***Annexure XIX***. The above mismatch indicates the mechanism of financial accountability *viz.,* preparation of subsidiary records/annual accounts and submission of UCs was not reliable, as SFDAs/FDAs submitted the UCs without proper reconciliation with underlying records and accounts, which led to reporting of unreliable figures of utilisation of funds by SFDAs/FDAs.

In their replies SFDA Kerala and Uttarakhand stated (June/July 2025) that the mismatch had been corrected and submitted to MoEF&CC. However, details of the reconciliation and the impact of corrective action on the funds utilised, if any, was not furnished to Audit.

Recommendation No. 15:

MoEF&CC should ensure that SFDAs/FDAs prepare their annual accounts every year and get them audited regularly. Further, UC should be prepared and submitted by SFDAs/FDAs to the Ministry only after reconciliation with underlying accounts.

3.12 Maintenance of separate bank account and refund of interest

Implementation Guidelines of Green India Mission envisage that the SFDA will open a separate bank account in a nationalised bank to operate and transact the funds received under GIM. Further, as per the sanction letters pertaining to funds released by MoEF&CC, the funds received by the SFDAs/FDAs/JFMCs[61] shall be deposited in its exclusive and separate bank account. Further, interest amount if any, accrued on the deposit of these funds shall be treated as part of the SFDAs/FDAs/JFMCs additional resources and would be adjusted towards further instalments of the grant/assistance in the same financial year.

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[60] *Andhra Pradesh, Haryana, Kerala, Maharashtra, Odisha and Uttarakhand.*

[61] *The respective JFMCs shall deposit the funds received from FDAs in their exclusive and separate bank account in a Nationalised Bank/a Cooperative Bank or a Post office.*

However, Audit observed that in six States (***Annexure XX***), SFDAs/FDAs/JFMCs did not follow the above provisions and funds received by them were either deposited in bank accounts where the funds of other schemes were also deposited or opened a current bank account, instead of an interest-bearing account. Audit also found that in four States, SFDA/FDA/JFMCs had earned interest on fund released to them for afforestation activities under GIM, yet they neither refunded nor reported the same in the Utilisation Certificates submitted to MoEF&CC ***(Annexure XXI)***.

In the absence of maintenance of a separate interest-bearing bank account by the SFDAs/FDAs/JFMCs, the actual utilisation of funds, unspent balance and interest earned, if any, during these years by SFDA and reported to MoEF&CC could not be verified in Audit. Further, due to non-reporting of interest by SFDA/FDAs/JFMCs, the interest accrued could not be adjusted in subsequent instalments and was parked with them.

MoEF&CC forwarded the response of some SFDAs, namely, Maharashtra, Punjab and Uttarakhand, wherein SFDA Uttarakhand assured (July 2025) that instructions were issued for opening of separate bank accounts for GIM and SFDA Punjab stated (March 2025) that now a separate bank account is being maintained for GIM. SFDA Maharashtra stated that since September 2021, a new interest-bearing saving account for Single Nodal Agency was opened. However, it was silent on the issue of opening of separate bank accounts for JFMCs.

Further, on the issue of non-remittance of interest, SFDA Punjab intimated (May 2025) that out of the available interest of ₹0.16 crore, it had utilised a sum of ₹0.11 crore towards payment to labourers and the balance amount of ₹0.05 crore had been deposited in the government account. However, SFDA did not provide any documentary evidence in support in this regard. SFDA Uttarakhand stated (July 2025) that instructions had been issued to the concerned FDAs/JFMCs for calculation and reporting of interest earned by them while SFDA Haryana stated (July 2025) that information had been asked from the concerned DFOs and after its receipt, the interest amount would be transferred to MoEF&CC.

3.13 Conclusion

The implementation of GIM was marred by financial and systemic deficiencies in planning, convergence and allocation/release of funds. Underfunding, delays in approval of Annual Operational Plans at the level of MoEF&CC, delays in release and utilisation of funds at each level and weak internal controls collectively hampered the Mission's ability to achieve its intended results.

Further, governance deficiencies including incorrect reporting of utilisation certificates, non-maintenance of separate bank accounts and cases of suspected misappropriation indicate weak accountability mechanisms. Lack of time bound reconciliation of accounts at each level in the States, non-maintenance of annual accounts by SFDAs/FDAs and their independent audit by empanelled Chartered Accountants, further increased the risks of financial irregularities in the implementation of the Scheme.

Chapter IV

Implementation of Green India Mission

The objectives of increasing and improving the quality of forest cover along with the improved ecosystem services (including biodiversity, hydrological services, carbon sequestration) from the treated forest land under GIM were to be achieved through activities under the five Sub Missions[62] and cross-cutting interventions.

The progress achieved in meeting the targets of the Mission and deficiencies observed with respect to the implementation of the Mission have been detailed in the subsequent paragraphs:

4.1 Shortfall in achievement of targets under GIM

The Mission Document 2011 envisaged a total target of 10 mha comprising of increase in the forest cover on 5 mha (through Sub Missions 2, 3 and 4) and improving the quality of forests in another 5 mha (through Sub Missions 1 and 5) by 2021. Out of the 10 mha, interventions in only 2.8 mha were approved by the Cabinet in 2014 which were to be achieved by 2018.

The Revised Mission Document of 2021 stated that about 11.22 mha area had been included under plantations during the period 2015-16 till 2020-21 under the Twenty Point Program, which included schemes of the Central and the State Governments, besides Green India Mission. However, the achievement under GIM separately was not disclosed in the Revised Mission Document 2021. Further, the Revised Mission Document enunciated a new set of targets of GIM, *i.e.,* 25 mha (1 mha to be treated through the budget of MoEF&CC and 24 mha through convergence) to be completed during the period 2021 to 2030.

MoEFCC stated (September 2025) that the implementation of the new targets of 25 mha as per Mission Document 2021 had not yet started as its implementation guidelines was under approval from the Competent Authority.

In view of above, Audit analysed achievement of targets of 2.8 mha included in the Cabinet approval of 2014, which were to be achieved by 2018.

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[62] ***Sub Mission 1(a): Moderately dense forest cover but showing degradation, Sub Mission 1(b): Eco-restoration of degraded open forests Type A: with plenty of root stock, with little or no scope of planting, Type B: with open blanks having limited root stock, Type C: largely open areas with sparse undergrowth and Sub Mission 1(c): Restoration of Grasslands.***
Sub Mission 2(a): Rehabilitation of shifting cultivation areas, Sub Mission 2(b): Restoring scrublands, Sub Mission 2(c): Restoring/planting seabuckthorn, Sub Mission 2(d): Restoration of mangroves, Sub Mission 2(e): Ravine reclamation and Sub Mission 2(f): Restoration of abandoned mining areas.
SM 3: Enhancing tree cover in Urban and Peri-Urban areas.
Sub Mission 4(a): Farmers' land including current fallows, Sub Mission 4(b): Shelterbelt plantations, Sub Mission 4(c): Highways/ Rural Roads/Tank Bunds.
SM 5: Restoration of Wetlands.

Audit observed that the targets of 8,22,253.40 ha (28.6 *per cent*) only were approved in the Perspective Plans of 16 states during the period 2015-16 to 2026-27 due to inadequate planning and paucity of funds as discussed in ***Chapters II*** and ***III***.

The Sub Mission wise targets and achievements made under GIM as of March 2025 are as follows:

Table 9: Targets and achievement under GIM

(in ha)

Name of the Sub Mission	Targets as per Cabinet Approval of 2014	Targets as per approved Perspective Plans	Total Achievement under GIM as of March 2025
SM 1: Enhancing the quality of forest cover and improving ecosystem services	1.37 million	0.54 million	0.11376 million
SM 2: Ecosystem restoration and increase in forest cover	0.50 million	0.09 million	0.01825 million
SM 3: Enhancing tree cover in Urban and Peri-Urban areas	0.06 million	0.01 million	0.00170 million
SM 4: Agro-Forestry and Social Forestry	0.84 million	0.17 million	0.01414 million
SM 5: Restoration of Wetlands	0.03 million	0.01 million	0.00008 million
Total	**2.8 million**	**0.82 million**	**0.14793 million**

It was observed that GIM interventions could be carried out in only 1,47,925.63 ha by the selected 16 States/UT till March 2025 (***Annexure XXII***). The shortfalls against the targets as mentioned above are given in ***Table 10***:

Table 10: Shortfall in cumulative achievement (March 2025) as compared to the targets approved by the Cabinet in 2014 and as per approved Perspective Plans

Name of the Sub Mission	Shortfall (in mha) as compared to the Cabinet Approval in 2014	Percentage shortfall	Shortfall (in mha) as compared to targets as per approved Perspective Plans	Percentage shortfall
SM 1: Enhancing quality of forest cover and improving ecosystem services	1.25624	91.70	0.4302	79.08
SM 2: Ecosystem restoration and increase in forest cover	0.48175	96.35	0.0737	80.16
SM 3: Enhancing tree cover in Urban and Peri-Urban areas	0.0583	97.17	0.0123	87.85
SM 4: Agro-Forestry and Social Forestry	0.82586	98.32	0.1528	91.53
SM 5: Restoration of Wetlands	0.02992	99.72	0.0059	98.66

Sub Mission Wise analysis of targets and achievements is discussed below:

4.1.1 Target of improving the quality of forest cover (*through Sub Missions 1 and 5*)

Audit observed that as against the target of 1.4 mha (as per the Cabinet Approval of GIM in 2014) for improving the quality of forest cover under GIM, the achievement could be made in only 0.11384 mha[63] leading to a shortfall of 91.87 *per cent.* Further, there was a shortfall of 79.30 *per cent* as against the targets under the approved Perspective Plans. The shortfall may be viewed in the light of the fact that the Perspective Plan targets by themselves fell short of the Mission targets by 60.71 *per cent*.

4.1.2 Target of increasing the quality of forest cover *(through Sub Missions 2, 3 and 4)*

As against the target of 1.4 mha (as per the Cabinet Approval of GIM in 2014), for increasing the forest cover under GIM, achievement could be made in only 0.03409 mha[64] leading to a shortfall of 97.57 *per cent.* Further, there was a shortfall of 87.51 *per cent* as against the targets under the approved Perspective Plans. For these Sub Missions also, the Perspective Plan targets fell short of the Mission targets by 80.71 *per cent*.

MoEF&CC (September 2025) stated that the shortfall in achievement was a direct result of the severe under funding of the Scheme and the fund disbursement modalities that existed from time to time.

It is pertinent to note that the targets approved under the Mission in 2014 were to be achieved by 2018, however, the Ministry continued implementation up to March 2025, and even then, achievement remained short by 94.7 *per cent*. Further, the revised target of 25 mha as envisaged in the Mission Document 2021 had not yet been implemented. Given the pace of progress observed in last 11 years since start of the implementation of this Scheme (2014), though the States have five more years till 2030 to meet the targets outlined in the Perspective Plans, the goals envisaged in the Perspective Plan under GIM would be fully achieved only if exceptional effort is put in by all agencies involved in the Mission.

Recommendation No. 16:

The Ministry may reassess its targets and identify and address the bottlenecks such as absence of convergence, shortfall in plantation targets due to limited budget and non-identification of specific landscapes that have contributed to the significant shortfall in achievement under GIM.

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[63] ***(0.11376+0.00008) mha.***

[64] ***(0.01825+0.00170+0.01414) mha***

4.2 Variation in reporting of physical achievements under GIM

As per the Implementation Guidelines and fund release orders under GIM, an annual progress report of the activities taken up by SFDA was to be submitted to the Ministry. For this purpose, a quarterly statement of accounts and progress of works carried out in L3 level landscapes was to be submitted by each JFMC to the FDA, which was to compile its own progress report for onward submission to SFDA and finally to the Ministry.

Audit observed a variation ranging between 0.06 ha and 6,121.50 ha in the achievements reported by the States and those reported by the Ministry in 14 States/UT (as can be seen from ***Table 11***).

Table 11: Variation in reporting of physical achievements by MoEF&CC and the States/UT involved under GIM

Name of the State/UT	Target as per Perspective Plan (*in ha*)	Achievement (Creation Work) till March 2025 reported by MoEF&CC	Achievement (Creation Work) till March 2025 reported by States to Audit	Variation in achievement (*in ha*)
(1)	(2)	(3)	(4)	(5) = (3) - (4)
Andhra Pradesh	6,938	1,433	1,272	161
Arunachal Pradesh	46,742	0	5,314.39	-5,314.39
Chhattisgarh	31,138	19,128	22,641.00	-3,513
Haryana	67,562	1,301	7,422.50	-6,121.50
Himachal Pradesh	21,459	0	1,299.00	-1,299
Jammu & Kashmir	32,420	1,066	1,349.08	-283.08
Karnataka	5,100	2,722	2,947.00	-225
Kerala	22,960	12,297	7,926.85	4,370.15
Madhya Pradesh	3,40,700	26,597	26,939.00	-342
Maharashtra	6,975.40	5,223	3,586.76	1636.24
Mizoram	29,893	19,643	19,642.94	0.06
Odisha	2,198.56	20,711	17,761.56	2,949.44
Punjab	18,994	6,568	7,168.00	-600
Sikkim	16,698	6,567	6,611.85	-44.85
Uttarakhand	1,23,973	14,836	13,438.00	1,398
West Bengal	37,450	2,606	2,605.7	0.3

Further, it was observed that in Arunachal Pradesh and Himachal Pradesh, no achievement was reported by the Ministry despite afforestation reported by the States.

MoEF&CC (July 2025) acknowledged the observation and stated that the variation in the achievement of targets was due to non-receipt of progress reports from the States.

Recommendation No. 17:

Efforts may be made to reconcile the differences in the figures of achievement reported by the States to the Ministry and to Audit so that a correct picture of progress made under GIM can be ascertained.

4.3 Implementation of GIM activities under Sub Mission 1

As can be seen from ***Table 9*** above, the GIM activities were carried out mainly under Sub Mission 1: Enhancing quality of forest cover and improving ecosystem services. The deficiencies observed under Sub Mission 1 are given in the subsequent paragraphs:

4.3.1 Deficiencies observed under Sub Mission 1 (a): Moderately dense forest cover, but showing degradation

This Sub Mission activity was to be implemented in Moderately Dense Forests (having density between 40 to 70 *per cent*) showing degradation on account of recurrent fire, unregulated grazing, invasive species and shifting cultivation. Under SM 1 (a), the Assisted Natural Regeneration model was to be adopted in existing forests with activities like protection, fire management, regulated grazing, invasive species eradication, soil/moisture conservation, *etc.,* to help the forest regenerate under natural conditions. Audit observations on the sampled plantations are reported below:

Figure 8: Moderately dense forest (density ranging between 40 to 70 per cent) (Source: ISFR 2019)

i. Madhya Pradesh

Para 16 of Chapter 4 of Plantation Guidelines 2011 by State Forest Research Institute, Jabalpur, Madhya Pradesh prescribed that a site having forest density of less than 20 *per cent* should only be taken up for plantation.

During Joint Physical Verification (April to August 2024), it was observed that plantation of 4,06,555 saplings at a cost of ₹6.47 crore was carried out (2018-19 to 2023-24) in 13 sites in six Divisions[65] of Madhya Pradesh under SM 1 (a) in areas that had forest density of more than 20 *per cent*.

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[65] *Narmadapuram, Obedullaganj, Sehore, South Balaghat, South Sagar and Umaria.*

It was also observed that the saplings were planted under the existing trees (The video recordings of audit findings during physical verification can be accessed by scanning the QR codes given below).

Figure 9: Compartment No. 123 of Narmadapuram Forest Division, Madhya Pradesh

Figure 10: Compartment No. 308 of Umaria Forest Division, Madhya Pradesh

Figure 11: Plantations under SM 1 (a) carried out in dense forests under existing trees in Narmadapuram and Umaria Forest Divisions in Madhya Pradesh

SFDA Madhya Pradesh stated (July 2025) that supplementary planting, an accepted technique under the Assisted Natural Regeneration process, was adopted in these regions, as during the field survey, it was learnt that forest revival would not be possible only through protection measures. However, no supporting field records were furnished to Audit. Further, the reply is silent on the provisions of the Plantation Guidelines, according to which plantation could only be carried out in areas having less than 20 *per cent* density.

ii. Chhattisgarh

Technical sanction of 135.519 ha of Assisted Natural Regeneration work in Bilaspur Division, Chhattisgarh was accorded by DFO Bilaspur at a cost of ₹0.45 crore in June 2017.

Table 12: Statement of expenditure of work in Bilaspur Division, Chhattisgarh

Name of the place	Compartment number	Workable area as per project report *(in ha)*	Proposed amount as per DFO Project Report *(₹ in crore)*	Worked area *(in ha)*	Expenditure *(₹ in crore)*
Banka	47 RF	26.443	0.09	82.598	0.28
Korbi	40 RF	28.114	0.09	143.026	0.48
Khondra	26 RF	47	0.16	141.79	0.47
Banka	45 RF	33.962	0.11	70	0.23
Total		**135.519**	**0.45**	**437.414**	**1.46**

Audit observed that despite having available area of 135.519 ha in the four compartments in Bilaspur Forest Division, Assisted Natural Regeneration work was reported as executed on a much larger extent of 437.414 ha at a cost of ₹1.46 crore during 2017-22. It is unclear how work was done in an area more than what was available.

iii. Arunachal Pradesh:

During Joint Physical Verification (May and July 2024), it was noticed that plantations were carried out under SM 1 (a) in a dense forest (as shown in the picture) at Russa-Chopsa under Longding Forest Division in Arunachal Pradesh. Another case was noticed at Taba Sora under Along Forest Division where plantations under SM 1 (a) were carried out within dense standing crop of paddy.

Figure 12: Plantations under SM 1 (a) within dense vegetation area at Russa Chopsa, Longding Forest Division, Arunachal Pradesh (May 2024)

Figure 13: Plantations under SM 1 (a) within dense standing crop at Taba Sora, Along Forest Division, Arunachal Pradesh (July 2024)

Recommendation No. 18:

The Ministry may develop a monitoring mechanism using technological tools to verify that no plantation activities are carried out in sites having moderately dense forest cover where only improvement activities are to be undertaken.

Recommendation No. 19:

The Ministry may arrange to conduct checks on sample basis on ground level to ensure that interventions are carried out on suitable sites.

4.3.2 Deficiencies observed under Sub Mission 1 (b): Eco-restoration of open degraded forest

Figure 14: Open forest (density ranging between 10 to 40 per cent) (Source: ISFR 2019)

Open degraded forests (with density between 10 to 40 *per cent*) taken up for afforestation under this SM are classified into three types: i) Type A, with plenty of root stock, with little or no scope for planting, ii) Type B, with open blanks having limited root stock and iii) Type C, largely open areas with sparse undergrowth. Audit findings with regards to implementation of SM 1(b) Type A and B are given below:

4.3.2.1 Irregularities observed in implementation of GIM under SM 1 (b) Type A and B

Under Category A, closure to grazing on rotational basis[66], soil and moisture conservation works on ridge to valley basis[67], cut back operations[68] and very limited planting in gaps during second/third year are possible. Under Category B, regeneration of root stock and planting of indigenous grasses and shrubs, species of fuelwood, fodder, non-timber forest products were to be promoted.

Figure 15: A picture of a Checkdam (soil conservation measure) in Madhya Pradesh

i. Uttarakhand

With a view to achieving targets of Advance Soil Work under SM 1 (b) Type A, 60 ha (six works of 10 ha each) was given to Chakrata Forest Division, Uttarakhand during 2022-23. The Division prepared an estimate of ₹0.07 crore for 10 ha which included digging pits at the rate of 500 pits *per* ha (₹11.42 *per* pit). Accordingly, 30,000 pits were dug

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66 Rotational grazing is a type of pasturing, whereby livestock are moved to one portion of the pasture, while the other portions rest.
67 A soil conservation measure wherein structures are built to slow down and conserve water.
68 Pruning and thinning of trees.

in all. However, in the following year, estimates were prepared for planting 200 trees *per* ha and 12,000 trees were planted as against 30,000 pits dug in the previous year leaving 18,000 pits empty. Thus, the expenditure of ₹0.25 crore[69] incurred on digging 18,000 pits along with the activities like site survey, clearing of vegetation, construction of inspection paths, contour trenches, *etc.,* done was rendered wasteful as these pits were not utilised for plantation.

Further, to corroborate the fact at ground level, a Joint Physical Verification (May 2024) at one of the plantation sites, *i.e.,* Dabala Sagwa Tok in Chakrata, revealed that though the plantation journal showed plantation of 2,000 trees, only 30 to 40 saplings were found planted but the same had not survived. Further, some saplings were found dumped around the site. No responsibility was fixed on the designated person accountable for the faulty execution. The Range Officer, Rikhnad, Chakrata Division assured that the plantation would be carried out in the subsequent monsoon season.

Figure 16: Saplings dumped at Dabala Sagwa Tok plantation site in Chakrata division, Uttarakhand

SFDA Uttarakhand asserted (July 2025) that the said plantation existed at the site as per the Inspection Report of SDO, Kalsi. This contradiction in response may be viewed in light of the assurance given by the Range Officer to Audit's finding during the Joint Physical Verification.

Further, the SFDA Uttarakhand stated that the excess pits dug were utilised for carrying out plantation activities under Harela Scheme of the State. However, the fact remains that supporting records, *i.e.,* progress report of Harela Scheme entailing the number of trees planted in this landscape, the year in which the plantation was carried out and pictures of plantation with GPS coordinates were not furnished to Audit.

ii. Odisha

Plantation activity on 300 ha (2016-17 to 2022-23) was reported in five JFMCs[70] of three FDAs of Bonai, Ghumsur South, Nabarangpur in Odisha under SM 1 (b) Type A and B. Based on plantation maps, Audit found that the areas where afforestation was carried out were dense forests with canopy density ranging from 40 to 70 *per cent*, rendering them ineligible for undertaking plantation activity. DFOs of Bonai, Ghumsur South and Nabarangpura, in their

69 ***693020x6x18000/30000.***

70 ***Balia RF-100 ha, Gambhariguda-30 ha, Madangandapalli-30 ha, Mangaldori-65 ha and Lodi-75 ha.***

replies (August to September 2024), stated that the plantations were carried out in open areas found inside the forest, which were suitable for gap plantation. The reply may be viewed in the light of the fact that the boundaries of the areas where plantations were carried out lay in dense forests (as can be seen from the blue polygons in the pictures shown below), which according to the Forest Survey of India classification had densities ranging between 40 to 70 *per cent*. Further, the Joint Physical Verification of Balia, Bonai corroborated the fact that survival and growth of the plantation is not up to mark as the site was selected in a dense forest where canopy density was more than 90 *per cent*. DFO, Nabarangpura stated that the Audit observation on density would be further verified.

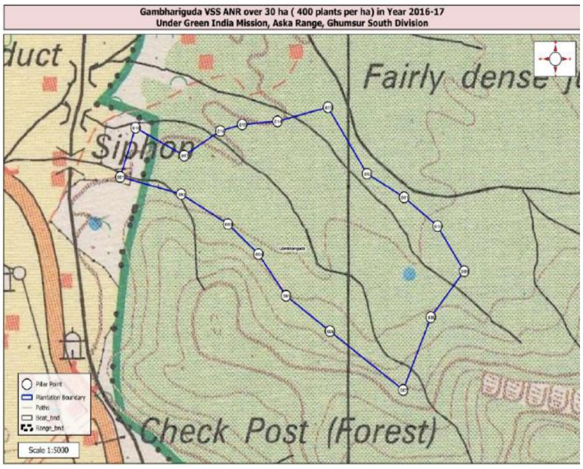

Figure 17: Dense Forest of Gambhariguda in Ghumsur South Forest Division in Odisha as recorded in the Plantation Journal

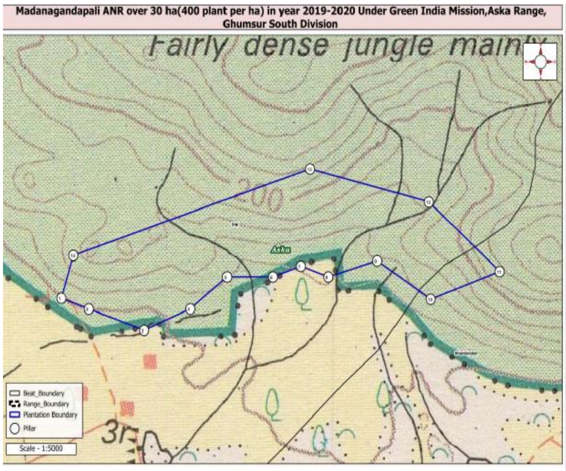

Figure 18: Dense Forest of Madanagandapali in Ghumsur South Forest Division in Odisha as recorded in the Plantation Journal

iii. West Bengal

Joint Physical Verification (April 2024) of Raibera plantation site under Nayagram Forest Range of West Bengal, revealed that interventions were executed (2022-23) in 30 ha of forest land covered by existing plantation of Sal trees at a cost of ₹0.12 crore. Out of 959 plants surveyed during Joint Physical Verification, only 212 plants survived (22.11 *per cent*) despite casualty plantation undertaken by the Forest Department. Also, even after the lapse of two years, the surviving plants had attained an average height of only 22.42 cm as against minimum height of 75 cm[71] required at the time of planting. Wrong selection of site as well as procurement of saplings shorter than the specified height attributed to the failure of the plantation.

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[71] *As per tender for procurement of two-year old seedling for Type A and B plantations.*

Figure 19: Plantations less than the tendered height at Raibera, West Bengal

Figure 20: Existing Sal Forest at Raibera, West Bengal

iv. Chhattisgarh

Another instance was observed in Chhattisgarh where against the total plantation target of 600 ha approved for FDA Kawardha under SM 1 (b) Type A and B (APO 2015-16), the Chief Conservator of Forest, Durg accorded technical sanction for plantation of 355 ha at a cost of ₹1.91 crore. As per the working plan of Kawardha Forest Division (2014-15 to 2023-24), the total area of compartment number 451 where interventions were to be carried out was 246.71 ha. However, plantation activities under different schemes had already been carried out in 213 ha out of the above during the years 1982 to 2007 leaving only 33.71 ha[72] available for plantation. Despite the fact that only 33.71 ha of open area was available for plantation in compartment number 451, plantation was reported in 195 hectares (as shown in the ***Table 13*** below) at a cost of ₹1.50 crore during the period 2015-20. Thus, plantation executed in 161.29 ha[73] and the corresponding expenditure of ₹1.24 crore[74] on 33.71 ha is doubtful.

Table 13: Details of plantation in compartment number 451 under different schemes

Year of plantation	**Name of the Head**	**Total Area of Compartment (ha)**	**Area under which interventions already carried out (ha)**	**Plantation Area (ha)**	**Expenditure incurred (*₹ in crore*)**
2016-17	Mixed plantation (GIM) 1100 plants/ha	246.71	213	55	0.30
2016-17	Teak plantation (GIM) 2500 plants/ha			50	0.29
2016-17	Teak plantation (GIM) 2500 plants/ha			20	0.21
2018-19	Mixed plantation (ESIP)			50	0.48

[72] *Total area of compartment-Total plantation area in previous years=246.71-213=33.71 ha.*
[73] *195 ha-33.71 ha.*
[74] *(15024734/195)*161.2.*

Year of plantation	Name of the Head	Total Area of Compartment (ha)	Area under which interventions already carried out (ha)	Plantation Area (ha)	Expenditure incurred (*₹ in crore*)
2020-21	Laghu Banopaj (Ecosystem Services Improvement Project)			20	0.22
	Total	**246.71**	**213**	**195**	**1.50**

DFO Kawardha stated (May 2024) that plantation was executed after due survey and preparation of project report for the proposed site. However, no document in support of the survey was furnished to Audit. Further, this may be viewed in the light of the fact that plantation cannot be undertaken on area more than the area available for it.

Recommendation No. 20:

The Ministry may conduct test-checks to ascertain that the sites selected for plantation activities have sufficient space and need for plantation activity so as to prevent wastage of resources in terms of time, money and labour on unsuitable sites.

4.3.3 Irregularities observed under Sub Mission 1 (c): Restoration of Grasslands

The Mission Document of GIM considers grasslands as highly degraded ecosystems that are a resource for promoting animal husbandry. Plantation of native palatable species of grasses alone or in combination with shrubs/trees having fodder value could help restore such ecosystems. Deficiencies noticed in implementation of SM 1 (c) are elaborated below.:

i. Madhya Pradesh

Audit observed that as against the target of 4,020 ha under SM 1 (c) mentioned in the Perspective Plan of Madhya Pradesh, only 444 ha (2018-19 to 2022-23) was taken up for treatment under Barwani Forest Division. Further, during Joint Physical Verification (July 2024) of compartment RF 269 of Barwani Forest Division, it was found that although the Creation Work in 68 ha were carried out in 2019-20, the progress was almost nil as only sparse growth of grasses and vacant spaces were found on the site. Provision for construction of grass beds[75] was made for only 0.5 ha out of a total of 68 ha, however, full achievement was reported.

[75] *Forest areas reserved for fodder production.*

Figure 21: Sparse growth of grasses in RF 269 of Barwani Division, Madhya Pradesh

SFDA Madhya Pradesh stated (July 2025) that the shortfall was due to limited budget and the restoration of grasslands was achieved in other places under the Division. However, records in support of the response were not furnished to Audit.

4.4 Implementation of GIM activities under Sub Missions 2, 3 and 4

The maximum shortfall in achievement of targets was under Sub Missions 2, 3 and 4. This was largely attributable to the non-identification of unique landscapes for GIM interventions under Sub Mission 2, despite their existence in the States. Further, Audit also observed deficient implementation of the Sub Missions as detailed below:

4.4.1 Irregularities observed under Sub Mission 2

The key highlight of the Green India Mission was to give a holistic view to 'greening' by emphasising on both protection and restoration of degraded ecosystems and habitat diversity. The ecosystems to be taken up for restoration included scrublands under Sub Mission 2 (b), critical ecosystems like seabuckthorn under Sub Mission 2 (c), ravines under Sub Mission 2 (e) and abandoned mining areas under Sub Mission 2 (f). Certain instances noticed in Audit are highlighted below:

4.4.1.1 Irregularities observed under Sub Mission 2 (b): Restoration of Scrublands

i. Non-consideration of scrublands for restoration under Sub Mission 2 (b)

Audit observed that under this Sub Mission, only seven States had set targets of 0.065 mha in their Perspective Plans. Further, despite the presence of significant area of scrublands amounting to 2.11 mha in eight other States ***(Annexure XXIII)***, no targets were set by these States under this Sub Mission. No efforts were made by the Ministry as well to get the States to include the aforesaid ecosystem for GIM interventions. SFDA Madhya Pradesh, (July 2025), stated that in view of available financial resources and immediate need of forest management, those areas were selected where decline in the quality of forests was high. Further, though works under Sub Mission 2 (b) have not been separately marked under GIM, the same are being done in open forests. However, no supporting records for the same were furnished to Audit.

ii. Plantation in Dense Forest rather than scrubland

Plantation in highly degraded forest/non-forest areas with scrub vegetation recording less than 10 *per cent* forest density were to be identified under this Sub Mission.

Figure 22: Scrublands (density less than 10 per cent) (Source: ISFR 2019)

Uttarakhand

Audit during Joint Physical Verification noticed that 114 ha of land in 16 sites of six divisions that was taken up under SM 2 (b) for GIM interventions in 2018-19 to 2023-24 at a cost of ₹1.43 crore already had a dense forest cover with pine, oak, kachnar trees and did not require any greening interventions, as can be seen in the pictures. These plantations were to be done in scrublands. Thus, the forest department selected the sites without ascertaining the actual condition of the site and the need for greening interventions.

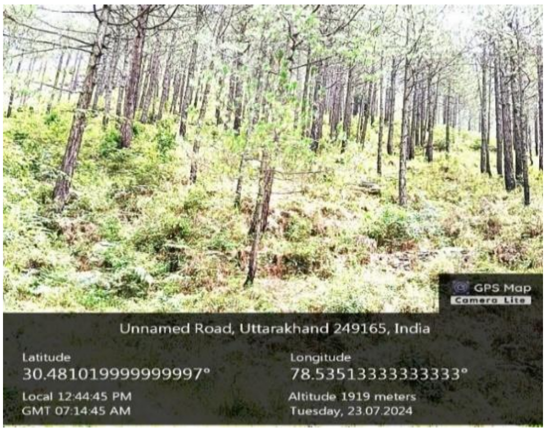

Figure 23: Interventions under SM 2 (b) carried out in dense forests in Kyard plantation site at Civil and Soyam, Pauri Division, Uttarakhand

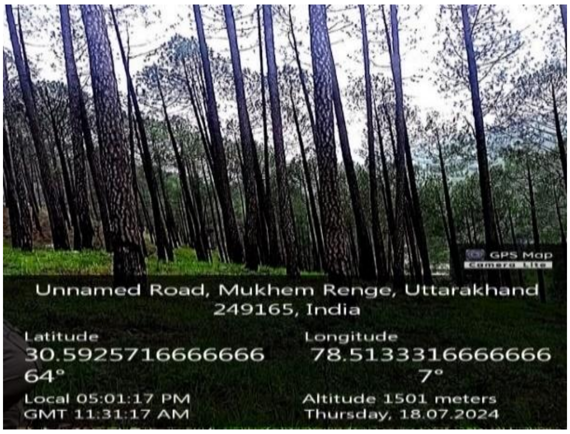

Figure 24: Interventions under SM 2 (b) carried out in dense forests in Siri Soyam Kalya Gaderi plantation at Uttarkashi Division, Uttarakhand

SFDA Uttarakhand stated (July 2025) that the sites chosen had canopy density less than 40 *per cent* indicating towards site suitability for plantation activity. However, the fact remains that the sites under this Sub Mission should have a canopy density of less than 10 *per cent* and not less than 40 *per cent*.

4.4.1.2 Irregularities observed under SM 2 (c): Plantation of seabuckthorn

The Mission Document of GIM envisaged planting of seabuckthorn (Leh berry) under Sub Mission 2 (c) in the States/UT of Himachal Pradesh, Jammu & Kashmir, Uttarakhand and Sikkim. It was, however, observed that the though the areas were identified by the States, interventions under the Sub Mission could not be taken up as highlighted below:

a) The Perspective Plan of Jammu & Kashmir, approved by the NEC in July 2019, identified 1,750 ha for planting seabuckthorn in Ladakh region. However, consequent to the bifurcation of the State of Jammu & Kashmir (October 2019), the NEC in June 2020 approved a revised Perspective Plan of the UT of Jammu & Kashmir. However, Audit observed that neither the Perspective Plan for the UT of Ladakh was submitted by SFDA nor did the Ministry make any efforts to obtain the same. As a result, plantation of seabuckthorn could not be carried out till date.

b) In case of Himachal Pradesh, Audit observed that 1,622 ha was identified by the State in its Perspective Plan, but no interventions were taken up under Sub Mission 2 (c).

c) In case of Uttarakhand, 1,000 ha was to be taken up for plantation of seabuckthorn as envisaged in the NEC approved Perspective Plan (May 2015). However, it was observed that no interventions under Sub Mission 2 (c) had been identified for funding in any of the APOs from the years 2018 to 2025. The State stated (July 2025) that no proposals were received from the concerned FDAs and the Perspective Plan would be revised after conducting ground truthing to identify areas for plantation of seabuckthorn.

d) In case of Sikkim, as against the target of 270 ha set in the Perspective Plan, achievement of 104 ha was reported by the State as of March 2025. Although, the State in its reply (July 2025), stated that it has achieved the physical targets as per sanctioned provisions, the GIS Analysis of one plantation site (Denga 10 ha) by Indian Institute of Science, Bangalore (2024) revealed no change in vegetation.

Therefore, plantation of seabuckthorn under this Sub Mission was neglected.

4.4.1.3 Irregularities observed under SM 2 (e): Ravine Reclamation

It was observed that only three States, namely, Odisha, Uttarakhand and West Bengal had set targets of only 0.0043 mha in their Perspective Plans. Despite the presence of significant area of ravines amounting to 0.38 mha in seven more States ***(Annexure XXIV)***, no area was identified for GIM interventions. Further, no efforts were made by the Ministry to get the States to cover the aforesaid ecosystems under GIM. Audit also observed that the target of 2,061 ha shown by Uttarakhand in their Perspective Plan under Sub Mission 2 (e) was incorrect, as according to the Wasteland Atlas of India 2010, which was referred to by the State for their baseline data, there were no ravines in the State. SFDA Madhya Pradesh stated (July 2025) that for the conservation of ravine land, the works are being carried out from the financial resources available in other schemes. However, no supporting records were furnished to Audit.

4.4.1.4 Irregularities observed under SM 2 (f): Restoration of abandoned mines

i. Non-identification of abandoned mines under GIM

With a view to reclaim and rehabilitate wastelands under mining areas, the Mission Document of GIM stressed on afforestation of abandoned mining sites. Although interventions on abandoned mining sites were carried out by Madhya Pradesh, Karnataka and West Bengal, no interventions were carried in four States of Andhra Pradesh, Maharashtra, Odisha and Uttarakhand despite availability of 21 abandoned mining sites ***(Annexure XXV)*** in the States.

SFDA Uttarakhand stated (July 2025) that no proposals were received from the concerned FDAs, however, the Perspective Plan would be revised after conducting ground truthing to identify areas for this Sub Mission.

MoEF&CC stated (July 2025) that the Forest Department is primarily responsible for undertaking plantations within the areas under its jurisdiction. However, the mining areas do not fall under the jurisdiction of the concerned Forest Range Officer. Moreover, the abandoned mining areas do not fall under the jurisdiction of the Forest Department.

The reply may be viewed in the light of the fact that both the Mission Documents of GIM entailed that MoEF&CC was to work in tandem with the Ministry of Mines and Indian Bureau of Mines for afforestation of abandoned mines. Further, the States could have selected forest divisions having these mining areas for GIM interventions under this Sub Mission.

MoEF&CC further stated that the specific landscapes/ecosystems mentioned in the observation are being catered under various specific schemes/programmes of the Central Government, State plans, *etc.,* and that selection of intervention areas is the States' prerogative with no role of the Ministry. The reply may be viewed in the light of the fact that if specific ecosystems are being catered under various specific schemes of the Central and State Government, the Ministry may consider taking them out of GIM and focus only on plantations in the remaining landscapes. Further, the selection of intervention areas might be the States' prerogative, but the scrutiny of Perspective Plan and its subsequent approval rests with the Ministry. Therefore, it is the role of the Ministry to see whether the prescriptions under the Mission Document and Implementation Guidelines are followed by the States in their true spirit.

Considering that there were several landscapes under GIM that were to be identified through the multi-tiered institutional mechanism at the State and the District Level, planning needed a more hands-on approach for the successful achievement of targets under the numerous Sub Missions.

ii. Deficient restoration of abandoned mining site

The Perspective Plan of Shivpuri Forest Division of Madhya Pradesh (2016-17 to 2020-21) enunciated reclamation of old mining areas damaged by legal and illegal mining. Audit observed that as against the target of 270 ha to be taken up under SM 2 (f), only 17 ha[76] was taken up for treatment during 2019-20 to 2022-23. Scrutiny of Detailed Project Reports of these compartments revealed that provision was made only for levelling the mined pits with debris. There was no provision for plantation and soil moisture conservation works in the DPRs. During Joint Physical Verification (July 2024), it was observed that debris was only dumped over the mined pits, without any levelling and very few plants were visible as can be seen below:

Figure 25: Compartment 298, Shivpuri Forest Division, Madhya Pradesh

Figure 26: Compartment 299, Shivpuri Forest Division, Madhya Pradesh

[76] ***In five compartments-297, 298, 299, 301 and 309 of 2C3D2g2 and 2C3Dg5 L3 landscapes.***

Figure 27: Compartment No. 298, Shivpuri Forest Division, Madhya Pradesh

Figure 28: Compartment No. 299, Shivpuri Forest Division, Madhya Pradesh

SFDA Madhya Pradesh (July 2025), stated that only a small area could be taken up for interventions due to limited budget. It further stated that as this area was devoid of soil, it had to be collected from other regions for pit refilling for sowing seeds from which the growth of grasses can be seen at some places of this area. The reply may be viewed in the light of the fact that debris brought for pit refilling was not levelled and was just dumped at the site**.** The plantation could only be taken up after levelling of soil at the site.

Recommendation No. 21:

Within the financial constraints, the Ministry should ensure coverage of diverse unique ecosystems so as to encompass both protection and restoration, besides increase in the forest cover.

4.4.2 Irregularities observed under SM 4: Social and Agro-Forestry

Non-forest lands, like marginal farming lands/fallow lands, non-agricultural rural lands like homesteads, school yards, office compounds, roadsides provide ample opportunity to increase forest cover and meet the needs for forest produce.

The Sub Mission included three categories, *i.e.,* 4 (a) Afforestation in farmer's land, 4 (b) Shelterbelt plantations and 4 (c) Afforestation along the highways/rural roads/canals/tank bunds. Deficiencies observed in the activities undertaken in this Sub Mission have been detailed below.

i. Haryana

As per budgetary allocations by the PCCF, Haryana Forest Department for the year 2022-23 and the activities stipulated under Advance Work of Sub Mission 4 (c), 1,100 plants *per* ha were to be planted by pit planting technique at a spacing of 3m x 3m. Audit observed that FDA, Sonipat achieved the physical targets of 91 ha under this Sub Mission by digging 45,500 pits (at the rate of 500/ha with a spacing of 4m x 2.5m) instead of 1,00,100 pits (at the rate of 1,100/ha) resulting in a shortfall of 54,600 pits and subsequent plantation of trees. FDA, Haryana stated (June 2024) that the work was executed as per instructions issued in August 2023 wherein besides the aforementioned instructions, another instruction for planting 500 tall plants/ha was also stipulated. The reply is not acceptable as the work was executed by the FDA in 2022-23 before the issue of the instructions of August 2023.

ii. Mizoram

In four L3 landscapes[77] in Mizoram, Audit observed that though funds amounting to ₹1.12 crore were disbursed (2016-17 to 2022-23) to 141 farmers for Advance, Creation and Maintenance Work under SM 4 (a), the beneficiary wise land details, actual payee receipts, fund transfer details to beneficiaries' bank accounts, date of fund disbursement and the period when activities were taken up were not furnished to Audit, in the absence of which the interventions carried out under the Sub Mission could not be vouchsafed.

iii. Madhya Pradesh

Instances were noticed in four FDAs[78] of Madhya Pradesh, where the list of beneficiaries and essential records such as detailed project reports/plantation journals of interventions done under SM 4 (a) were not available with the forest department.

SFDA Madhya Pradesh stated (July 2025) that the necessary records were prepared at the regional level but could not be compiled due to time constraints. Timely availability of the records would be ensured henceforth.

4.4.2.1 Non- maintenance of records relating to Nurseries

Sub Mission 4 also envisaged supporting a program of nurseries for raising 'quality seedlings' to meet the demands of farmers and promotion of High Yielding Variety seeds. With a view to improve the survival rates of the plantations, a decision was taken in the 1st NEC meeting (May 2015) that a circular would be issued by the Ministry directing the States to use only certified seeds and saplings for the plantation works. However, Audit observed no circulars had been issued by the Ministry in this regard. Audit noticed deficiencies with regard to non-maintenance of records of nurseries as detailed below:

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[77] ***Bhuban, Hmunnghak, Khawruhlian and Thentlang.***
[78] ***South Sagar, Barwani, Sendhwa and South Seoni.***

i. Maharashtra

The Forest Division of Wadsa in Maharashtra carried out plantation on 45 ha of land in compartment numbers 158 and 159 of Yerandi JFMC in July 2019. As per the Plantation Journal, out of 49,500 plants of different species planted, 37,250 were procured from Gothangaon Nursery and the remaining 12,250 plants were procured from Purada Nursery, incurring an expenditure of ₹0.33 crore. Though the records relating to the supply of saplings from these nurseries were not furnished by the Division, it furnished transport challans for 9,336 saplings only, scrutiny of which revealed the following:

- Challans containing only 900 saplings were issued during the period of plantation (July 2019) and those related to 1,600 saplings were issued after the date of plantation.
- The transit challans in respect of Amaltas saplings showed that 600 saplings were transported to the site instead of 116 saplings actually planted as per the plantation register.
- Challans for 6,836 saplings pertained to different plantation sites.

Although SFDA Maharashtra stated (July 2025) that the nursery records maintained at Purada and Gothangaon nurseries were attached, Audit found no such records annexed with the reply.

ii. Madhya Pradesh

PCCF Madhya Pradesh (December 2018) had instructed the forest divisions to identify nurseries of the Research and Extension Division for procurement of saplings. However, in violation of the instructions of the PCCF, Audit observed that two divisions, namely, South Sagar and South Panna incurred expenditure (2019-20 and 2023-24) amounting to ₹0.08 crore and ₹0.01 crore respectively for procurement of saplings from private nurseries of Amethi (Uttar Pradesh) and Harda (Madhya Pradesh) which were 458 km and 500 km away. It was further observed that the tendering process for purchases was not resorted to and non-availability certificates were not obtained from nurseries of the Research and Extension Division. The SFDA, Madhya Pradesh stated (July 2025) that the plants were purchased from private nurseries as saplings of appropriate age were not available in the Research and Extension Divisions and that the tendering process was followed for the same. However, no supporting records were furnished and the reply is silent about the non-availability certificates being obtained from the Research Divisions.

iii. Odisha

Kharlikarni JFMC of Bolangir Division, Odisha incurred an expenditure of ₹0.13 crore towards raising 80,000 seedlings during 2019-20 and 2020-21, however, due to non-maintenance of nursery and seedling distribution registers, the expenditure was rendered doubtful.

4.5 Preference to exotic plants over indigenous plants

Native or indigenous trees support a wide variety of flora and fauna unique to their natural habitat. These tree species have evolved to thrive in their local soil and climatic conditions and thus require less water; maintenance as compared to non-native ones. They help foster ecosystem resilience by maintaining the equilibrium among various species and protecting against invasive species. The Mission too emphasised on identification and propagation of indigenous species suitable to the local environment.

i. In Andhra Pradesh, the forest department preferred plantation of Silver Oak, an Australian native, instead of indigenous plants in a total area of 447 ha in Paderu Division between 2015-16 and 2022-23 under Sub Mission 1. Audit observed that MoEF&CC overlooked the fact that the specified Silver Oak was non-indigenous and approved the Annual Plan of Operations. As per the Indian Institute of Science, Bangalore, raising of silver oak trees proved disastrous to the coffee growing areas. As compared to the natural and mixed shade trees, the silver oak trees cause more radiation, emit higher temperature and reduce humidity in plantation. The trees extract large quantities of water, thereby reducing the water table. The observation has been noted (July 2025) by the State.

ii. During Joint Physical Verification (March to July 2024), a total of 1,150 Akashmoni plants (*Acacia auriculaeformis*), an Australian native, were seen planted in five forest divisions in West Bengal in 2021-22 to 2022-23 under Sub Missions 1, 3 and 5. *Acacia auriculaeformis* is an invasive species that outcompetes native plants for resources such as light, water and nutrients and prevents their germination.

iii. Similar instance was observed in Punjab, where a total of 16,929 Eucalyptus trees were grown under mixed plantation in three Forest Divisions of Dasuya, Garhshankar and SAS, Mohali during 2016-17 to 2018-19 under Sub Missions 1 and 2. Eucalyptus, an Australian native which besides depleting the water table and soil nutrients, also inhibits the growth of neighbouring plants. SFDA Punjab stated (July 2025), that the choice of species was in accordance with the preference of the farmers. However, the fact remains that exotic species were chosen for plantation under Sub Missions other that Sub Mission 4.

Thus, non-native species were given priority for plantation over native species by the States defeating the objective of GIM to restore native biodiverse species mix at the landscape level. Compensating forest cover by raising non-native and artificial plantations does not translate in compensating the forest benefits lost and might be detrimental to the existing ecosystem.

MoEF&CC stated (September 2025) that native and mixed species plantations are the norm. However, the probabilities of trees like Eucalyptus, some species of Acacias, *etc.,* having found way into certain plantations cannot be ruled out as these are maintained in forest nurseries especially for Social Forestry/Agro-Forestry purposes. The reply may be viewed in the light of the fact that the plantation of exotic species cited above was carried under Sub Missions 1, 2, 3 and 5 and not under Sub Mission 4: Social and Agro-Forestry. Further, the GIM Mission Document 2011 enunciates plantation of exotic and invasive species having adverse effects on both local biodiversity as well as the hydrological regime.

Recommendation No. 22:

The Ministry may consider randomly inspecting plantation sites to verify and curb the preference for exotic species over indigenous varieties.

4.6 Improper maintenance of Plantation Journals

A Plantation Journal is maintained for every plantation site and contains the entire history of the plantation in chronological order, from Advance to Maintenance Stage. It comprises of the location map, details like method of planting, size, geology, fencing, species raised, technique and spacing adopted, annual survival percentage, Maintenance Works and subsequent operations such as casualty replacements, weeding, *etc*.

During the examination of records and Joint Physical Verification (March to September 2024), it was observed that Plantation Journals were maintained in 15 States/UT in 83 *per cent* sites, *i.e*., 556 out of 673 plantation sites[79], with the exception of Haryana, where no journals were found maintained. Out of the 556 Plantation Journals maintained, aspects like type of species planted, coordinates of the location, survival percentage, remarks of the Officer inspecting the site, *etc.,* were not found recorded in 431 plantation journals (77.52 *per cent*) in these 15 States (***Annexure XXVI***).

[79] ***Out of 675 plantation sites visited during Joint Physical Verification, distribution of honey boxes and furniture was observed in two sites in Kerala, hence reporting is done for 673 plantation sites.***

The lack of comprehensive periodic details in these Journals has an adverse impact on the assessment of survival status and quality of plantations.

MoEF&CC stated that an advisory shall be issued to the States in this regard.

4.7 Assessment of survival percentage of plantations under GIM

As per the discussions held during the 6th NEC meeting in June 2020, the survival rate of plantation was to be considered as a criterion for measuring the outcome of afforestation activities in the States. In connection with this, the Forest Survey of India was to design methodology and technology for assessing survival percentage. However, Audit did not observe any such information having been disseminated to the States. Further, in the 9th NEC meeting held in July 2023, the States were requested to prioritise the maintenance work and ensure at least 70 *per cent* survival.

Joint Physical Verification of 559 plantation sites[80] in the 16 States/UT revealed that there were 95 sites (16.99 *per cent*) where survival was between 0 to 40 *per cent*, 180 sites (32.20 *per cent*) where survival was between 41 to less than 70 *per cent* and 284 sites (50.81 *per cent*) where survival was 70 *per cent* and above ***(Annexure XXVII)***.

As no criteria for survival percentage of plantation was specified in the Implementation Guidelines of GIM 2014 for categorising it to be 'successful' or a 'failure', the States have used the plantation or Evaluation Code applicable to the State for specifying the status of the plantation.

[80] ***Out of 675 plantation sites in 16 States/UT where Joint Physical Verification was carried out, 116 sites were not considered for assessment of survival percentage, reasons being that only Advance Work had been carried out/interventions were taken under SM 1 (a) where plantation of saplings was not carried out/which were impenetrable due to weeds, etc.***

Case Study: Poor survival percentage of GIM plantations in Maharashtra

Maharashtra followed the Evaluation Code, 1969, under which the survival percentage of plantations is categorised as 'successful plantation' (>60 *per cent*), 'partially successful' (33 to 60 *per cent*) and 'failed plantations' (<33 *per cent*). Out of 35 plantation sites visited by Audit, nine plantations were categorised as 'successful', eight plantations as 'partially successful' and 18 plantations as 'failed'.

Inadequate financial planning and management noticed at the PCCF level in Maharashtra resulted in poor survival percentage of the plants, ranging between zero to less than 10 (as illustrated below):

Table 14: Low survival percentage of GIM plantations in Maharashtra

Sl. No.	Name of Plantation Site (L3)	Name of Division (L1)	Area of plantation *(Ha)*	Survival Percentage		Reasons furnished by division for less survival percentage
				As per division records (as in October 2020 to 2023)	As per physical verification	
1	Goramba	Nandurbar	110	50.00	0	Due to non-payment of wages to the villagers who left their livestock for grazing on the plantation site.
2	Valval	Nandurbar	25	66.33	8.42	Due to grazing of cattle belonging to the tribals of the nearby village.
3	Rayari	Bhor	25	96	Less than 5	The protection work could not be carried out due to delay in release of funds.
4	Yerandi	Wadsa	45	61.20	Less than 10	The protection work could not be carried out due to delay in release of funds, which resulted in cattle grazing by the livestock of the nearby villages.

Figure 29: Zero survival at Goramba Plantation site

Figure 30: Poor survival (8.42 per cent) at Valval plantation site

SFDA Maharashtra stated (July 2025) non-allocation of funds was the reason for poor survival.

4.8 Improvement of ecosystem services including biodiversity, hydrological services and carbon sequestration

The treatment of 2.8 mha of land was to result in improved ecosystem services including biodiversity, hydrological services and carbon sequestration[81]. Findings pertaining to adoption of non-indigenous species that have connotation of impacting the preserved biodiversity have been discussed in ***Para 4.5***. Limitations with respect to other aspects of ecosystem services have been detailed below:

4.8.1 Lack of Soil Moisture Conservation works

Forests are vital for maintaining the hydrological cycle, regulating water flows, recharging aquifers and hence, have better availability as well as quality of water. The Mission Document of GIM 2011 envisaged taking up of Soil Moisture Conservation works like building check dams and contour trenching, *etc.,* primarily under SM 1 and SM 2 (b). Realising the importance of this activity, assurance was given by MoEF&CC to requests made by States in the first National Executive Council meeting (May 2015) to set apart certain percentage of funds for Soil Moisture Conservation activities. Though no separate funding was given for these activities, the States carried out Soil Moisture Conservation through funds released for Advance work. Audit, however, observed:

- Absence of Soil Moisture Conservation activities in 345 out of 472 plantation sites (73.09 *per cent)* in 12 States/UT[82] implementing GIM ***(Annexure XXVIII)***.

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[81] It is a process wherein the carbon dioxide from the atmosphere is captured and stored by the vegetation (forests and grasslands) and soil.

[82] Andhra Pradesh, Arunachal Pradesh, Chhattisgarh, Himachal Pradesh, Jammu & Kashmir, Karnataka, Kerala, Maharashtra, Odisha, , Punjab, Uttarakhand and West Bengal.

- Though Soil Moisture Conservation activities were considered in the Revised Mission Document 2021 as a separate component for funding under GIM (10 *per cent* of the total cost of plantation activities), no funds could be allocated for the Soil Moisture Conservation activities as the Revised Mission Document has not been adopted by the States.

Absence of Soil Moisture Conservation works under GIM could lead to soil erosion, failed plantation, depletion of soil nutrients and complete desertification.

While SFDA Andhra Pradesh noted (July 2025) the observation, SFDA Punjab stated that due to non-provision of funds, these works were not a part of the APOs. SFDA Kerala stated that FDAs carry out Soil Moisture Conservation works. However, the fact remains that it had not been carried out in the sites identified by Audit on the basis of Joint Physical Verification carried out alongwith the forest officials.

MoEF&CC noted (September 2025) the observation.

4.8.2 Non-assessment of carbon sequestration

Carbon sequestration is a critical component in offsetting greenhouse gas emissions. As per the Cabinet Approval 2014 and Mission Document 2021, annual carbon sequestration was to be enhanced by 14 to 17 million tonnes of CO_2 equivalent and 2.5 to 3.0 billion tonnes of CO_2 equivalent by 2030.

The National Executive Council (NEC) in its meeting (October 2015) had also recommended that the States should calculate reduction in carbon emission and capture the expected outcome in terms of extent of area covered under plantation, carbon sequestered and biomass saved. However, Audit found that no follow up action for compliance with NEC's recommendations was taken by the States, as of March 2025.

Niti Aayog in its report on 'Climate Change in Governance' (September 2022) had observed that monitoring of carbon sequestration was not being done by most States. Audit also observed that though the Mission, during the Audit period, managed to achieve afforestation in an area of 1,47,925.63 ha, no state except Madhya Pradesh and Chhattisgarh[83] made an assessment of sequestered carbon during 2015-2025. Hence, due to non-assessment of carbon

[83] ***Assessment amounting to 0.21 million tonnes was done by Madhya Pradesh and Chhattisgarh through the World Bank aided Ecosystem Services Improvement Project.***

sequestration, effectiveness of GIM activities with regard to climate change could not be quantified to verify the effectiveness of the Mission.

SFDA Maharashtra stated (July 2025) that carbon sequestration would be measured once the plantations mature and accumulate adequate biomass. The reply may be seen in light of the fact that according to a Forest Survey of India Report, although older trees have a higher overall carbon storage capacity due to their increased biomass, younger trees grow faster and absorb more carbon dioxide initially. Hence, carbon sequestration can be carried out at any stage of the plant and in the extant case should have been carried out as warranted under the Mission.

MoEF&CC stated (July 2025) that the assessment of forest carbon stock is mandated to the Forest Survey of India, which publishes its findings in the India State of Forest Report biennially. However, the fact remains that the assessment made by FSI is for the entire State and not for plantations carried out in selected areas under GIM. As such, the assessment of carbon sequestered by GIM plantations and interventions could not be known.

Recommendation No. 23:

The Ministry should make stringent efforts to monitor the carbon sequestered by the forests treated under GIM so that its contribution towards achieving the Nationally Determined Contribution is known, besides aiding climate change mitigation strategies.

4.8.3 Livelihood improvement activity under GIM

One of the objectives of GIM was to increase forest-based livelihood income of about 0.85 million households living in and around the forests as per the Cabinet Approval in 2014. The Mission expected to substantially enhance forest-based biomass in the form of food, fuelwood, grass/fodder, timber, bamboo, cane and non-timber forest produce to help the community augment their livelihoods.

Audit observed that though expenditure to the tune of ₹34.47 crore was reported under livelihood improvement activities by 14 States/UT[84] ***(Annexure XXIX)***, quantification on the number of households that benefitted was not carried out by seven states[85]. Out of the remaining seven, four States/UT[86], reported livelihood enhancement of 6,949 households. Three States, namely, Haryana, Himachal Pradesh and Odisha reported 'nil' figures. Further, no efforts were

84 No expenditure was reported by West Bengal and this activity could not be carried out by Mizoram due to short funding.
85 Andhra Pradesh, Arunachal Pradesh, Chhattisgarh, Kerala, Madhya Pradesh, Maharashtra and Sikkim.
86 Jammu & Kashmir, Karnataka, Punjab and Uttarakhand.

made by MoEF&CC to ascertain the number of households whose income was augmented under the Mission. MoEF&CC noted (September 2025) the observation.

Thus, the achievement of the Objective of augmenting forest-based livelihood income of about 0.85 million households living in and around the forests remained unfulfilled.

4.9 Deficiencies in stipulation and approval of targets

National Executive Council at MoEF&CC is vested with the function to approve the Perspective Plan and Annual Plan of Operation of each State before the release of funds for implementation of GIM activities. Audit observed shortcomings in approval of targets as discussed below:

4.9.1 Non-uniform approach in stipulation of targets and non-execution of certain components of the plantation exercise under GIM

MoEF&CC approves physical targets for all three components, *i.e.,* Advance, Creation and Maintenance Works under various Sub-Missions. However, Audit observed inconsistencies regarding stipulation of targets under all three components under SM 1 (a) and SM 4 (a, b and c) in 4 out of 16 States/UT (as illustrated in the ***Table 15***).

Table 15: Details of components approved and unapproved under various Sub Missions

Name of the State/UT	Component for which targets were approved in the Perspective Plan	Component for which targets were not approved in the Perspective Plan
SM 1 (a): Enhancing quality of forest cover and improving ecosystem services; Moderately dense forest cover but showing degradation		
Maharashtra	Only Creation and Maintenance Work	Advance Work
Jammu & Kashmir	Only Advance Work	Creation and Maintenance Work
Haryana	Only Creation Work	Advance and Maintenance Work
SM 1 (b): Eco Restoration of Degraded Open Forest (Type A)		
Haryana	Only Creation Work	Advance and Maintenance Work
SM 4: Agroforestry and Social Forestry		
Haryana	Only Creation Work under SM 4 (a) Farmers land including current fallows	Advance and Maintenance Work
Sikkim	Only Creation and Maintenance Work under SM 4 (c) Highways/Rural Roads/Canals	Advance Work
Jammu & Kashmir	Only Creation Work under SM 4 (a), (b) and (c)	Advance and Maintenance Work

As all three components were prerequisites for any plantation exercise to be complete and successful, the absence of any of them reduces the success rate of the plantation exercise.

MoEF&CC stated (July 2025) that the annual targets are presented in the APOs and not the Perspective Plans. However, the fact remains that the consolidated abstract in the Perspective Plan of the State in its proposal contains tentative year wise targets for Advance, Creation and

Maintenance under various Sub Missions. Also, the Ministry did not take notice of the States adopting non-uniform approach in allocating targets for all three components of the plantation cycle, *i.e.*, Advance, Creation and Maintenance.

4.9.2 Discrepancies in targets for different components

The NEC approved the target of 17,197 ha Advance Work under SM 1 (b) Type B, SM 1 (b) Type C, SM 3 and SM 4 (c) under the Perspective Plan of Haryana, the target for Advance Work should become the target for Creation Work and Maintenance Work in the subsequent years. However, it was observed that the targets for Creation (14,176 ha) as well as Maintenance Work for three years (14,072.5 ha, 14,072.5 ha and 13,534 ha) were different from the Advance Work target, *i.e.,*17,197 ha as detailed in the table below:

Table 16: Details of Sub Missions containing inconsistent targets

Sl. No.	Details of Sub Missions in which Advance Work approved in NEC (*in ha*)						Details of Sub Missions in which creation work approved in NEC (*in ha*)				
	Sub Mission	**SM 1 (b) Type B**	**SM 1 (b) Type C**	**SM 3**	**SM 4 (c)**	**Total**	**SM 1 (a)**	**SM 1 (b) Type A**	**SM 4 (a)**	**SM 4 (b)**	**Total**
1	Advance	4803	5794	1665	4935	17197	0	0	0	0	0
2	Creation	3469	4169	1603	4935	14176	14269	7348	17802	10946	50365
3	Maintenance Year 1	3403	4168.5	1566	4935	14072.5	0	0	0	9946	9946
4	Maintenance Year 2	3403	4168.5	1566	4935	14072.5	0	0	0	0	0
5	Maintenance Year 3	3387	3957	1526	4664	13534	0	0	0	0	0

Additionally, for works done under SM 1 (a), SM 1 (b) Type A, SM 4 (a) and SM 4 (b), it was observed that the targets for Advance Work were missing and the targets for Creation were different from those of Maintenance Work for first year. Further, no targets were stipulated for Maintenance Work for the second and the third year.

SFDA Haryana stated (July 2025) that the figure of 14,176 ha taken as Creation was a typographical error. As for Sub Mission 4 (b), the Maintenance Work would be carried out in second and the third year. However, the fact remains that no targets for the same were stipulated in the Perspective Plan.

4.9.3 Works under Advance, Creation and Maintenance carried out without targets in Perspective Plan

i. Despite no targets set under SM 1 (b) Eco Restoration of Degraded Open Forest (Type A) in the approved Perspective Plan (2016-17 to 2021-22), Punjab State Forest Department carried out Advance (2,825 ha), Creation (2,225 ha) and Maintenance Work

(1,825 ha) under the Sub-Mission at a total cost of ₹8.87 crore during the period 2020-21 to 2024-25. SFDA Punjab stated (July 2025) that the plantation activities were carried out as per the approved APOs. However, the fact remains that the activities approved in the APOs did not flow from the Perspective Plan.

ii. Though the approved Perspective Plan of Jammu & Kashmir stipulated targets for Creation Work only under SM 4 Agro forestry and Social Forestry, Audit observed that the Department carried out Advance Work of 375 ha at the cost of ₹2 crore (2021-22 to 2022-23) instead of approved Creation Work.

Recommendation No. 24:

The Ministry should ensure that the entire plantation exercise comprising of Advance, Creation and Maintenance Works approved for a site is completed by cross-verifying Annual Plan of Operations of subsequent years. It may also review the requirement of all three components for the different Sub Missions.

4.9.4 Inconsistencies observed in approval of targets by NEC

The Perspective Plans contain a consolidated abstract comprising of Sub Mission wise and year wise financial and physical targets of the proposed activities that are to be taken up in the identified landscapes in the States. The Perspective Plan and the Annual Plan of Operations based on the consolidated abstract are forwarded by States/UTs for approval by the National Executive Council. Audit, observed discrepancies in the proposals and approvals submitted by the States/UTs in their Perspective Plans:

i. The Perspective Plan submitted by SFDA, Sikkim (2017-27) entailed treatment of 16,698 ha (comprising of increasing and improving the forest/tree cover of 15,460 ha of degraded forests lands and enhancing forest/tree cover by 1,238 ha in urban and peri-urban areas) at a cost of ₹157 crore. Audit, however, observed that NEC in January 2018 approved the Perspective Plan of Sikkim for achievement of the physical targets of 2,01,768.45 ha in eight years at the cost of ₹157 crore.The scrutiny of the Perspective Plan also revealed that the target of 2,01,768.45 ha approved by the NEC in January 2018 pertained to the total area of 25 L2 Landscapes of Sikkim selected for GIM interventions and not the actual area planned for GIM activities (*i.e.*, 16,698 ha) as proposed in the Perspective Plan submitted by the State. This led to approval of inflated targets for Sikkim and provision of misleading information to the stakeholders.

MoEF&CC stated (September 2025) that the Perspective Plan of Sikkim identified 2,01,768.45 ha for 25 L2 landscapes, within which 16,698 ha were marked as L3 landscapes for actual Mission interventions. There was no inconsistency in the approved plan that covered a period upto 2024–25. The reply may be viewed in the light of the fact that the year-wise abstract of the Perspective Plan submitted by Sikkim contained the total targeted area of 16,698 ha instead of 2,01,768.45 ha as approved by the NEC and the same was overlooked by the Ministry.

ii. A target of 96,212 ha (*i.e.,* increasing the forest and tree cover by 77,500 ha and enhancing the forest/tree cover by 18,712 ha) pertaining to five forest divisions was approved by NEC for the State of Odisha in May 2015. Audit observed that these targets were taken from the study report of Landscape Survey of Odisha instead of the Perspective Plan. This Landscape Survey Report did not contain the year wise and Sub Mission wise abstract as annexed in the Perspective Plan of other States. During the field audit, the Abstract of 2,198.56 ha for five years, *i.e.,* from 2015-16 to 2019-20 pertaining to five forest divisions was furnished by the Ministry and the same was also shared by the Odisha Forest Department with the State Audit Team. Though the target of 2,198.56 ha was stated to have been approved as per the first release letter, it was not found approved by the NEC.

Audit also observed that the targets of Advance Work of 13,251 ha pertaining to 16 forest divisions (as against the original five forest divisions identified) sent by Odisha in their APOs till 2024-25 were approved by the Ministry which were in excess by 11,052.44 ha[87] of the abstract of the Perspective Plan. Thus, the targets of 16 forest divisions were irregularly approved by the Ministry.

MoEF&CC stated (September 2025) that the Perspective Plan submitted by the State covered a total area of 96,212 hectares for a period of 10 years (2015-16 to 2025- 26), under which the actual intervention area (L3 landscape) was 2,177.72 ha (against the mentioned 2198.56 ha) under the APO 2015-16. The Ministry has been following this approved plan for releasing funds. The reply may be viewed in the light of the fact that the targets as per the year-wise and Sub Mission wise abstract furnished by the Ministry contained only 2,198.56 ha and not 96,212 ha.

iii. The plantation exercise under these Sub Missions entailed three essential components such as Advance Work in the first year (comprising of survey and mapping of the plantation area,

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[87] ***13,251 ha–2,198.56 ha.***

site preparation and raising of seedlings, soil moisture conservation work), Creation Work in the second year (comprising of plantation of seedlings including casualty replacement) and Maintenance Work for three years (comprising of weeding including casualty replacement, pest control and watering).

Audit observed that the total physical targets approved by NEC in case of 15 States pertained to the targets for Advance or Creation work only, *i.e.,* Advance Work for the first year becomes Creation for the second year and Maintenance in the subsequent three years. The total targets were equivalent to the area to be treated under GIM in the state. Contrary to this, Audit observed that the Perspective Plan of Karnataka approved by MoEF&CC in May 2015 entailed a total target of 22,165 ha during 2015-16 to 2024-25, which was cumulative of targets pertaining to Advance (5,100 ha), Creation (4,815 ha) and Maintenance Work (12,250 ha) causing the physical targets to be inflated by 17,065 ha. The actual target for the State was 5,100 ha for 10 years, which was only 23 *per cent* of the wrongly approved target, *i.e.,* 22,165 ha.

Thus, absence of scrutiny, both at the level of the State as well as the Ministry, in stipulation of year wise and component wise targets led to different targets being approved by the NEC and those approved as per the APOs.

Recommendation No. 25:

The Ministry should ensure due diligence in reviewing the targets before submitting them for NEC's approval.

4.10 Other irregularities

Audit also observed cases of misclassification in categorisation of work and non-operational carbon flux towers as given below:

4.10.1 Misclassification of work done by Kerala FDAs

Audit observed 73 cases of misclassification (as detailed in ***Annexure XXX***) in categorisation of work in the selected JFMCs under 12 Divisions of Kerala, where work relating to fire protection, maintenance work of plantation, supply of gas connection, plantation work under various Sub Missions were taken as 'Advance Work'; works related to fire protection, soil moisture conservation works, uprooting weeds, construction of school board, strengthening of local level institutions were taken as 'Creation Work'. Also, landscapes where no work was taken up were also reported as 'Creation Work'. Further, works relating to plantation, distribution of honey boxes, pressure cookers, gas connections were reported as 'Maintenance Work', even though they relate to creation and livelihood improvement sub-components.

Table 17: Misclassification of work done by Kerala FDAs

Sl. No.	Type of work categorised by FDA/SFDA	Total no. of cases	No. of cases misclassified	Type of Work to be categorised under
1	Creation	51	4	Advance work
			27	Maintenance work
			3	Intervention of promoting alternative fuel
			11	No work was conducted during the period
			5	Strengthening of FDAs
			1	Not related to GIM
2	Advance work	11	1	Creation Work
			9	Maintenance work
			1	Intervention of promoting alternative fuel
3	Maintenance work	11	2	No work was conducted during the period
			1	Creation Work
			7	Intervention of promoting alternative fuel
			1	Livelihood Improvement
Total		**73**	**73**	

Thus, misclassification resulted in an incorrect representation of the figures with respect to Creation, which is related to plantation.

MoEF&CC, in its reply (July 2025), stated that the errors in misclassification of work undertaken by FDAs would be rectified.

Recommendation No. 26:

The Ministry may issue instructions to SFDA Kerala to look into the activities carried out under different components of the plantation work and classify them correctly for proper reporting of achievements made by the State under Advance, Creation and Maintenance Works.

4.10.2 Irregularities observed in Ecosystem Services Improvement Project

With a view to measure and monitor forest carbon stocks (one of the components under the Project) and build the capacity of State Forest Departments of Chhattisgarh and Madhya Pradesh in this regard, the Indian Council of Forestry Research and Education (ICFRE) proposed (January 2020) to install carbon flux towers at Sonhat, Chhattisgarh and Khatpur, Madhya Pradesh.

M/s Meatech Solutions LLP, Gurgaon, Haryana (lowest bidder), which had quoted ₹4.21 crore for supply, transportation and installation of two carbon flux towers with four years of extended warranty after expiry of one-year standard warranty and calibration charges of both systems for a duration of five years, was selected in June 2020.

However, a Committee constituted (August 2020) for cost assessment of the maintenance/extended warranty and calibration of the flux tower suggested that as there was no precedence available for five years of maintenance contract of the flux towers installed in Dehradun, the towers in the instant case may be purchased with one year standard warranty at a cost of ₹2.44 crore (inclusive of GST) along with one year extended warranty of ₹0.22 crore and GST at the rate of 5 *per cent, i.e.,* ₹0.01 crore. Calibration of the sensors could be carried out on as and when required basis.

It was noticed that concurrence was given only for procurement and installation of the towers with one year extended warranty at a cost of ₹2.67 crore. Thereafter, an expenditure, amounting to ₹0.70 crore was incurred on fencing the site of the flux towers, construction of a security hut, procurement of hardware and software associated with the functioning of the flux towers.

Although two flux towers were successfully installed by M/s Meatech Solutions LLP at the approved sites in the two States in March 2021, ICFRE in November 2021 observed that the non-functioning of sensors installed on the flux towers resulted in erroneous readings necessitating their rectification. Inspection of the flux towers at both sites (January 2022) by the officials of ICFRE and M/s Meatech Solutions revealed the following:

- CNR4 (Net radiometer) sensors at both locations were not functioning properly due to the presence of moisture inside the sensors.
- The Photosynthetically Active Radiation sensors at both locations should be replaced if found defective.
- Atmospheric Temperature and Relative Humidity Sensors were found defective at the flux tower installed in Chhattisgarh.

Audit observed that though the CNR4 (Net radiometer) sensor and Atmospheric Temperature and Relative Humidity sensors were successfully installed in June 2022 at both the sites, the

Photosynthetically Active Radiation sensor installed at the tower in Chhattisgarh was giving erroneous readings.

Further, despite the fact that the flux towers were giving erroneous readings due to the non-functioning of the sensors as noticed during the period November 2021 to June 2022, ICFRE came up with its Report on the measurement of carbon flux (December 2022) that contained the readings of net ecosystem carbon dioxide exchange[88] calculated during the period April 2021 to December 2022, raising doubts on the authenticity of the Report.

On completion of the extended warranty period (April 2023), the requirement of calibration was felt for uninterrupted recording of data. The same was carried out by M/s Campbell Scientific India Pvt. Limited at the cost of ₹0.13 crore in July 2023. Audit, however, observed that due to the unavailability of sensors in their stock, the company could replace only eight out of 12 Atmospheric Temperature and Relative Humidity sensors that were to be installed at both the sites. Further, six more sensors (CNR4 - net radiometer and Photosynthetically Active Radiation) could not be calibrated at that time of the season as they were radiation sensors and required clear sky for the calibration task.

With a view to obtaining funds for operationalisation of the flux towers, ICFRE submitted a proposal to MoEF&CC (April 2023) but received no reply from the Ministry till July 2025.

Audit observed that the calibration of the pending sensors could not be undertaken (July 2025) due to non-availability of funds with ICFRE. Hence, the flux towers were not operational as of July 2025.

Further, it was informed that the flux towers at both the sites had not been handed over to the Forest Department as they did not possess the requisite scientific expertise and technical capacity necessary for their effective operation and are being maintained by ICFRE only.

Thus, improper planning on the part of ICFRE regarding maintenance and up-keep of the flux towers led to idling of the infrastructure built for quantification of carbon sequestration despite incurring an expenditure of ₹3.50 crore.

MoEF&CC, in its reply (July 2025) stated that the flux towers have been operationalised. However, the fact remains that the work related to replacement of the faulty sensors has still not been carried out due to paucity of funds with ICFRE.

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[88] ***4.84 to 5.40 tonnes carbon per hectare per year in Madhya Pradesh and 4.09 to 4.45 tonnes carbon per hectare per year in Chhattisgarh.***

Recommendation No. 27:

Efforts may be made to operationalise the flux towers at the earliest to enable quantification of carbon sequestered by forests and prevent further idling of these infrastructural assets.

4.11 Conclusion

Though the Mission Document of GIM 2011 envisaged an ambitious target of treating 10 mha of land in the country (increase of forest cover and improvement in the quality of forest cover in 5 mha each) by 2021, the target of only 2.8 mha was approved by the Cabinet Committee of Economic Affairs in 2014 with an aim to achieve them by 2018. The Mission Document 2021 which envisaged a new target of 25 mha to be achieved by 2030 remained unimplemented as its implementation guidelines were yet to be approved by the Ministry. Though the Mission Document of 2021 claimed achievement of 11.22 mha under the Twenty Point Programme which included GIM, the achievement made under GIM alone was only 0.14793 mha, with 94.72 *per cent* shortfall as against targets specified for it in 2014.

Audit observed several deficiencies, both qualitative and quantitative, in the implementation of GIM, which impacted the effective translation of its objectives into tangible results.

These included approval of wrong targets, adopting non-uniform approach in allocation of targets for the components of the plantation cycle, *i.e.,* Advance, Creation and Maintenance and interventions being carried out in unapproved landscapes, thereby undermining the core principle of site-specific restoration. The lack of clarity in the selection of sites resulted in interventions being carried out in areas that either did not require intervention or where interventions were ecologically inappropriate. Cases of afforestation in dense natural forests, instead of focusing on degraded landscapes as intended for the restoration of abandoned mining areas and grasslands, reveal a stark disconnect between the stated objectives and on-ground implementation.

Maintenance of records by the forest departments in support of funds disbursed to farmers (under Sub Mission- 4 Social and Agro Forestry) and supply/transportation of seeds and saplings were largely missing. Plantation journals, where maintained, were incomplete or lacked critical details such as geo-coordinates of the sites, species diversity and survival rates.

Reliance on non-native species not only threatened the local biodiversity but contradicted the principles of ecological restoration. Efforts to ensure the long-term survival of plantations through Soil and Moisture Conservation and Maintenance Work were largely neglected, with such measures absent in over 73.09 *per cent* of sites visited. The Mission also could not deliver on its socio-economic objective of augmenting livelihood of 0.85 million households, with negligible progress made in quantifying household benefits, thus limiting its intended impact on forest-dependent communities.

Inconsistencies such as the absence of carbon sequestration assessments for plantations undertaken under the Mission, along with variations in the reporting of target achievements, indicate a critical oversight in addressing the broader objectives of the Mission.

GIM's performance till date underscores the need for greater alignment between its stated objectives and on-ground execution. The Mission set out with commendable ambitions for ecological restoration but gaps in implementation need to be addressed and monitored to realise its full potential in the coming years.

Chapter V

Monitoring and Evaluation

Monitoring plays an important role in the proper implementation of a scheme as it ensures prompt decision making, resolution of challenges, provision of feedback and aids course correction. The Mission Documents of GIM acknowledge Monitoring and Evaluation (M&E) as a key programme management function with significant bearing on programme efficiency and effectiveness.

5.1 Monitoring at different levels

In the Implementation Guidelines (2014) of GIM, a four-level monitoring framework envisaged continuous tracking of the Mission's performance and continuous measurement of expected results, *i.e.,* outputs and outcomes.

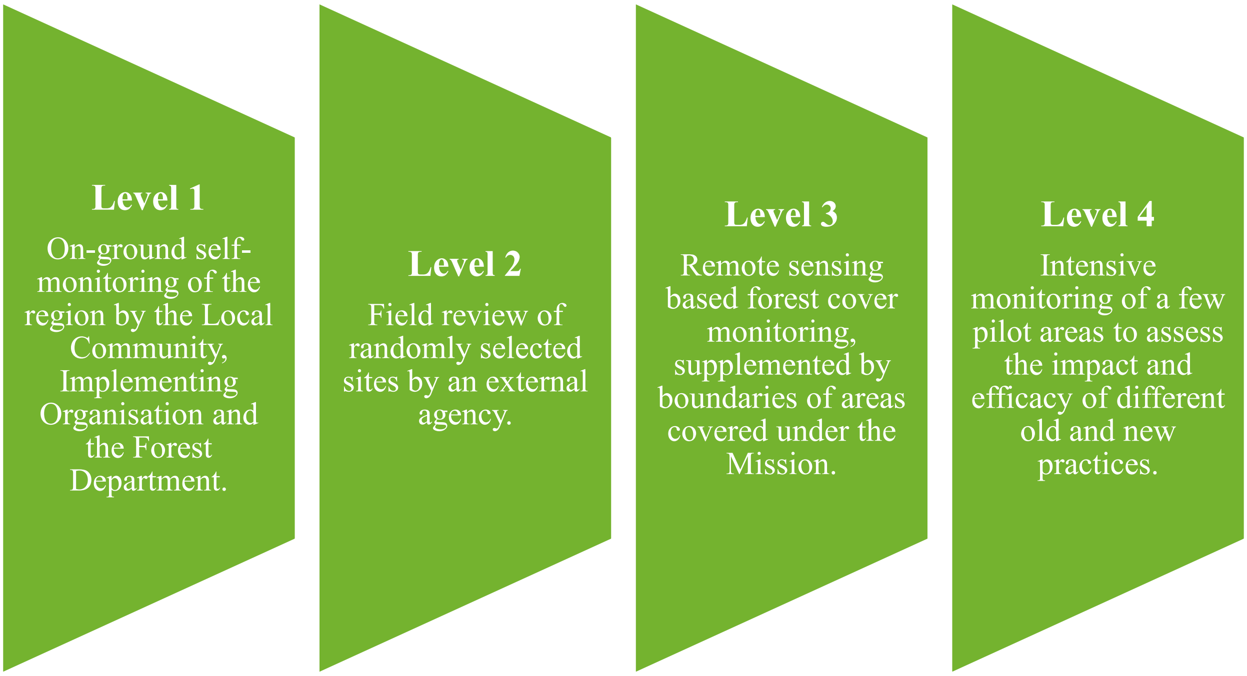

Figure 31: Four level monitoring under GIM

The information/data collected periodically through these four levels of monitoring was to be transmitted to MoEF&CC for assessment of achievements made against expected results and for further improvement of the Mission's performance.

Further, in reply to the concerns raised by the Parliamentary Standing Committee on Demands for Grants (2021-22) regarding non-existence of a mechanism for monitoring of afforestation activities undertaken in GIM, MoEF&CC stated (April 2021) that the progress of work under

GIM is being monitored through a comprehensive monitoring framework[89]. However, Audit observed lack of monitoring at different levels and the deficiencies noticed in the 16 sampled States/UT are discussed in the succeeding paragraphs.

5.1.1 Level 1 Monitoring

Under Level 1 Monitoring, on-ground self-monitoring of the region was required to be undertaken by the local community, implementing organisation and the Forest Department. Building community capacity to monitor carbon and other services was also envisaged using lessons from pilot projects.

Audit found that in 10 States/UT[90] out of 16 sampled States/UTs, local community, implementing organisation and the Forest Department did not carry out the prescribed on-ground self-monitoring of the region. In Chhattisgarh, 7 out of 10 FDAs stated that they had conducted the said monitoring but did not provide supporting documents, while records relating to Level 1 monitoring in West Bengal were not provided to Audit.

While SFDA Andhra Pradesh noted (June 2025) the observation, SFDA Kerala, Uttarakhand and Madhya Pradesh stated (June/July 2025) that Level 1 monitoring was regularly conducted by the JFMCs/FDAs/SFDAs, local communities. However, copy of the monitoring reports was neither provided during the course of Audit nor later. Further, SFDA Punjab apprised (March 2025) that insufficient monitoring of plantation activities was due to the lack of adequate funds.

5.1.2 Level 2 Monitoring

Level 2 Monitoring entails conducting a field review by an external agency[91] of randomly selected sites of GIM. Monitoring by third party and long-term monitoring of certain ecosystem services at selected sites had also been provided under Level 2. The Appraisal Committee chaired by Secretary MoEF&CC, while considering the Expenditure Finance Committee proposal for continuation of National Mission for a Green India, had also emphasised (June 2021) that third party evaluation and monitoring of activities under the Scheme should be done on a regular basis.

[89] ***Such as, on-ground self-monitoring by implementing agencies, field review by external agencies, KML files, photographs, Audit Reports and Annual Progress Reports, etc.***

[90] ***Andhra Pradesh, Arunachal Pradesh (four out of five FDAs), Haryana, Himachal Pradesh, Jammu & Kashmir, Karnataka, Maharashtra, Mizoram, Odisha and Punjab.***

[91] ***Identified and recommended by the respective SFDAs and appointed by the respective States.***

Though the frequency for conducting this level of monitoring was not prescribed under the Implementation Guidelines of GIM, MoEF&CC, in its reply (April 2024), stated that the States which had completed their first plantation cycle had to carry out such monitoring. MoEF&CC further added that the aspects and areas defined under the Performance Monitoring Framework (***Para 5.2***) should have been looked into by external agencies while conducting field reviews.

Audit found that seven States (Chhattisgarh, Karnataka[92], Madhya Pradesh, Mizoram, Odisha, Sikkim and Uttarakhand) had completed their first plantation cycle[93], of which Sikkim had not conducted third party monitoring of randomly selected sites by external agencies, as of March 2025. In case of West Bengal, it was observed that though the Creation Work was completed in 2021-22, the third-party monitoring was conducted in July-August 2022*, i.e.,* before completion of its first plantation cycle. Thus, it was too early to assess the impact of the plantation and livelihood improvement activities carried out under GIM.

SFDA Sikkim, in its reply (June 2025) stated that the process for hiring an external agency for third-party monitoring was currently under process.

5.1.3 Level 3 Monitoring

Under this level of monitoring, remote-sensing-based forest cover monitoring by Forest Survey of India, supplemented by boundaries of areas covered under the Mission was proposed. For this, the Mission Directorate was required to work in close collaboration with the Forest Survey of India, National Remote Sensing Agency and Indian Institute of Remote Sensing for developing a countrywide mosaic of high-resolution satellite images and overlaying polygons of areas taken up for interventions under the Mission to help develop a centralised spatial database in the GIS domain.

Audit found that as of May 2024, the Mission Directorate did not conduct this mandatory monitoring. The Mission Directorate, in its reply to Audit, stated that the Forest Survey of India was mandated to undertake this level of monitoring. The reply may be viewed in light of the fact that in the EFC meeting (August 2017), the Mission Directorate had assured that it would carry out Level 3 Monitoring through satellite imageries. It was only in May 2023 that the National Governing Council of GIM instructed that FSI should check and monitor the overall creation work done so far under GIM.

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[92] ***Two out of three FDAs had conducted third party monitoring.***
[93] ***Advance, Creation and Maintenance Works for three years.***

5.1.4 Level 4 Monitoring

The Implementation Guidelines of GIM stipulate that a few pilot areas will be intensively monitored to assess the impact and efficacy of different old and new practices in tandem, by the implementing agency, the Forest Department and a support organisation. In addition to growing stock and forest cover, other parameters will include monitoring environmental services and associated factors such as ground cover, soil condition, erosion and infiltration, run-off, groundwater levels to develop water budgets, as well as the provision of locally relevant fuel wood, fodder, non-timber forest products and basic biodiversity analysis. Audit observed that during 2015-16 to 2024-25, 12 States/UT[94], out of 16 sampled States/UT did not carry out Level 4 Monitoring.

Further, in Chhattisgarh, out of the 10 test checked FDAs, six[95] FDAs had not conducted Level 4 Monitoring and three[96] FDAs stated that Level 4 Monitoring was conducted with the help of the Forest Department and help groups, but no records were provided to Audit. Additionally, FDA Kawardha (Chhattisgarh) replied that this monitoring was not applicable at the Divisional level as it pertained to the Government of India.

In their replies, SFDA Andhra Pradesh noted (June 2025) the facts, whereas SFDA Madhya Pradesh stated (June 2025) that Level 4 Monitoring was regularly conducted by the JFMCs/FDAs/SFDAs, local communities and field review by external agencies. However, no documentary evidence in support of their claim was provided. SFDA Maharashtra stated (June 2025) that survival percentage, growth parameters were observed twice in a year; observation with respect to other parameters were ocular in nature and mostly not quantified. SFDA Uttarakhand apprised (July 2025) that the intensive monitoring (Level 4) by including all environment and ecosystem services related parameters in few selected pilot areas will be done after completion of the project and SFDA Punjab cited (March 2025) inadequate funding as a reason for insufficient monitoring of plantation activities.

On the basis of the above facts, it can be concluded that monitoring of Mission activities at each of the four levels was inadequate and the State Forest Departments as well as the Mission Directorate did not conduct the mandatory periodical monitoring. Audit further observed that during the entire period of 2015-16 to 2024-25, MoEF&CC also did not take stock of efforts made by the States with regard to monitoring activities prescribed under the Implementation

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[94] ***Arunachal Pradesh, Haryana, Himachal Pradesh, Jammu & Kashmir, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Mizoram, Odisha, Andhra Pradesh and Punjab.***

[95] ***Gariyaband, Katghora, Balrampur, Kondagon, Bilaspur and Bastar.***

[96] ***Marwahi, Surguja and Surajpur.***

Guidelines. The lack of monitoring led to not being able to pinpoint the issues adversely impacting the success of the Mission and to loss of opportunity for appropriate course-correction. Further, due to the absence of monitoring at all levels by responsible stakeholders, the expected output and outcome of the Mission could not be assessed by the Ministry during all these years.

MoEF&CC in its reply on the M&E shortfalls pointed out by Audit, stated (July 2025) that the different levels proposed under the old Mission and also in the revised Mission do not mandate the monitoring to happen at all levels.

The reply of the Ministry may be viewed in the light of the fact that GIM Implementation Guidelines 2014 acknowledge M&E as a key programme management function with significant bearing on programme efficiency and effectiveness. Acknowledging the role of M&E in programme delivery, monitoring at four different levels was spelt out in the Mission Document.

Recommendation No. 28:

MoEF&CC should ensure that monitoring, as prescribed under the Implementation Guidelines, is carried out on a regular basis for continuous assessment of the performance of the Mission, so that corrective actions, if needed, may be made in time.

5.2 Performance Monitoring Framework

Para 6.7 of Implementation Guidelines of GIM stipulates that in consonance with the Government of India directives of adopting Results-Based Management for design and implementation of GIM, a Performance Monitoring Framework or Result Framework was to be the core of Monitoring and Evaluation system under GIM.

This is the only mechanism that exists at the level of MoEF&CC to evaluate the achievement of outcomes of GIM activities. Under this Framework, MoEF&CC had prepared an indicative Performance Monitoring matrix with indicators, some of which have been illustrated in the ***Table 18***.

Table 18: Performance Monitoring Framework

Expected Result	Responsible agency for monitoring (Periodicity)
Forest/tree cover on Forest/Non-Forest lands is enhanced in the Mission Target Area (MTA), the total area with its inclusions (scrubs, grasslands, *etc.*).	Forest Survey of India (Biennial).
Quality of forest cover and ecosystem services of forest/non-forests is improved in moderately dense, open forests, degraded grassland and wetlands.	Local Forest Department/local communities (Annual).
Ecosystems are restored and forest cover is increased in scrub, shifting cultivation areas, cold deserts, mangroves, ravines and abandoned mining areas.	Local Forest Department/local communities (Annual).
Public forest/non-forest areas (taken up under the Mission) are managed by community institutions.	Local Forest Department/local communities/facilitating NGO (Annual).
Improvement in fuel-wood use efficiency and adoption of alternative energy devices by households.	Local Forest Department/local communities/facilitating NGO (Annual).
Forest/non-forest/based livelihood income for three million forest dependent households is enhanced in the Mission Target Area.	External agency contracted for household survey (Biennial).
Forest/non-forest based livelihoods of about three million houses living in and around forests are diversified.	Local Forest Department/local communities/facilitating NGO (Annual).

The data required for the Performance Monitoring Framework was to be obtained from the four-level monitoring system through responsible stakeholders as envisaged under the Implementation Guidelines. However, Audit observed that due to lack of monitoring at all the four levels, the Performance Monitoring Framework was not prepared by 15 SFDAs whereas, West Bengal did not provide any reply/records relating to preparation of said framework. Further, MoEF&CC also did not take any initiative for seeking this mandatory data from States.

The absence of data related to the Performance Monitoring Framework significantly limited the ability of MoEF&CC to monitor and evaluate the success of the Mission.

In their response forwarded through MoEF&CC, SFDA Andhra Pradesh and Punjab provided (March/June 2025) assurance for compliance. MoEF&CC stated that to streamline and strengthen the monitoring and evaluation process, it launched (June 2025) the National Afforestation Monitoring System Portal, which when operationalised, will enable generating performance monitoring reports on a real time basis. The Ministry also provided details of an internal assessment report on the impact of GIM during 2015-20. However, the Report is limited to the assessment of change in forest cover, thereby lacking other important aspects of the Performance Monitoring Framework. Moreover, the National Afforestation Monitoring System portal, which was to be developed by December 2020, could be completed only in June 2025 and is yet to be operationalised (September 2025).

5.3 Creation of web-link on website for public access

The Integrated Finance Division, MoEF&CC in September 2016 recommended that all SFDAs create/open a web-link on their website for public to access the details of activities taken up under the GIM including progress report on bridge plan activities, perspective plans, micro-plans, quarterly statements of accounts and progress reports, annual progress reports along with photographs, geo-coordinates and maps of the plantation sites.

However, the web-links were not created by 14 out of the 16 sampled States/UT despite instructions from the Ministry to comply with the same. Though, the State of Madhya Pradesh (July 2025) shared the web-links created for the said information, it was observed that the web-link was devoid of micro-plans, quarterly statements of accounts, progress reports, geo-coordinates, maps of the plantation sites, *etc*. Further, there was no records of any efforts made by MoEF&CC to ensure compliance by the States even after a lapse of more than eight years, thereby impeding the dissemination of information to the public and relevant stakeholders at large besides checking faulty reporting.

Punjab and Andhra Pradesh acknowledged the observation. Kerala stated that as the works under GIM had been completed in the State, the web-link had been removed. However, GIM activities are ongoing in the State. Uttarakhand stated that the web-link had been created but the same could not be accessed by Audit.

Recommendation No. 29:

The Ministry should ensure compliance with the instructions issued for creation of web-link, as the same can be used for monitoring the progress of GIM in the States as well as check faulty reporting besides maintaining transparency in dissemination of information to the stakeholders.

5.4 Social Audit

In addition to the four levels of monitoring prescribed under GIM Implementation Guidelines, social audit of the Mission activities was to be taken up at the village level by the Gram Sabha. The Mission was to learn from best practices of social audit, particularly the one designed for MGNREGS. Section 17 of MGNREGA empowers the Gram Sabha to undertake social audit of all the works carried out by the Gram Panchayat. It requires that the Gram Panchayat make available all relevant documents, including muster rolls, bills, vouchers, measurement book, copies of sanction orders and other connected books of account and papers to the Gram Sabha for the purpose. Taking a cue from MGNREGS, the Mission required that the Gram Sabha carry out social audit of all expenses incurred by the Committees constituted by the Gram Sabha/revamped JFMCs, the reports of which were to be shared in the public domain.

However, it was observed that social audits were not conducted by the Gram Sabhas in 14 States/UT while in Mizoram and Uttarakhand social audit was conducted by JFMCs intermittently. In the absence of social audit, the prime objective of ensuring public accountability and participation of the local community in the implementation of GIM was not achieved.

MoEF&CC, while noting the Audit observation stated (September 2025) that social audits specifically had not been conducted under Green India Mission.

MoEF&CC further forwarded the SFDAs' replies in which SFDA Madhya Pradesh stated (June 2025) that in one[97] FDA, social audit was not conducted while in 16 FDAs[98] works had been carried out with the participation of the Committee and approval of Gram Sabha, which was in line with the concept of social audit. SFDA Madhya Pradesh further added that the Green India Mission Guidelines lack a clear framework, implementation methodology and training for social audit, which was one of the reasons for non-compliance of social audit. The reply of SFDA Madhya Pradesh may be viewed in the light of the fact though works had been carried out with the participation of the Committee with the approval of Gram Sabha, yet Audit of all expenses incurred by the Committees were not conducted by the Gram Sabha of these FDAs. SFDA Kerala replied (June 2025) that the JFMCs, being a group of local communities, can be considered as Gram Sabha considering the prevailing scenario of the State. The reply of SFDA Kerala is not tenable as the JFMC does not include all members of the village and thus, is not equivalent to Gram Sabha.

Recommendation No. 30:

MoEF&CC should ensure that social audit is conducted by Gram Sabha so that participation of the local community in the implementation of GIM is ensured.

[97] ***FDA, namely, Seoni South.***

[98] ***FDAs, namely, Satna, Shivpuri, Dhar, Raisen, Balaghat South, Jhabua, Sheopur, Umaria, Khandwa, Sagar South, Sendhwa, Narsinghpur, Barwani, Obedullaganj, Burhanpur and Jabalpur South.***

5.5 Annual Report

An Annual Report of a government scheme is an important document that provides a detailed account of the Scheme's performance, achievements, output/outcome, challenges and future plans. These reports help ensure transparency, accountability, public awareness and engagement.

The Implementation Guidelines of GIM provide that the National Governing Council under the chairmanship of the Minister, MoEF&CC is to approve the Annual Report of the Mission. Further, State Level Executive Committee (SLEC) of each State to prepare its Annual Report of the State GIM.

Audit, however, observed that since implementation of GIM in 2015-16 till 2024-25, the Annual Report of GIM had not been prepared for any of the years. Further, the Annual Report of State GIM was not prepared by 12 States/UT[99] out of the sampled 16 States/UT.

The non-preparation of Annual Reports by the States and the Ministry impeded access of all stakeholders, including the public, policymakers and oversight bodies, to detailed information about the Scheme's progress. It further deprived the Government of India in making data-driven decisions for the continuation, expansion or modification of the Scheme.

MoEF&CC stated (July/September 2025) that no separate Annual Reports for GIM have been brought out either by Directorate or the States. It further added that the stipulated details for the progress are annually incorporated in its Annual Report. Ministry further stated that this shortfall will be addressed by the National Afforestation Management System portal launched in June 2025 through which the reports, annual reports, quarterly reports, *etc.,* shall be generated at will through real time report generation. The uploading of the reports generated at various levels can be seen and cross-checked.

The reply of the MoEF&CC that it provided updates on Mission activities in its Annual Report of the Ministry may be viewed in the light of the fact that the Annual Report of MoEF&CC is a wide-ranging Report on the Ministry's activities. The prescribed Annual Reports of GIM would contain detailed information such as the outcome of activities, reasons for non-attainment of targets and future plans to mitigate the challenges and issues impeding the achievement of objectives specific to GIM. Further, the NAMS portal is yet to be operationalised as of September 2025.

[99] ***Andhra Pradesh, Arunachal Pradesh, Chhattisgarh, Haryana, Himachal Pradesh, Jammu & Kashmir, Karnataka, Kerala, Maharashtra, Punjab, Sikkim and West Bengal.***

5.6 Quarterly Progress Reports

The sanction order for release of central share by MoEF&CC stipulates that a quarterly statement of accounts and progress of work carried out in the L3 level landscapes shall be submitted by each JFMC to the FDA, which in turn shall compile its own progress report for onward submission to SFDA. The SFDA shall prepare a comprehensive Annual Report on the progress of works and utilisation of funds in respect of all L2 level landscapes and submit it to MoEF&CC after the end of the financial year.

In 14 States/UT[100], it was observed that though the JFMCs/FDAs had not submitted these mandatory quarterly statements of accounts and progress reports to their reporting authority, SFDAs had prepared the comprehensive report on the progress of works and utilisation of funds for their State without the engagement of the JFMCs. All such cases are discussed in detail in ***Annexure XXXI***.

The non-submission of quarterly statements of accounts and progress reports by JFMCs/FDAs indicates a weak internal control mechanism, which can result in transmission of incorrect data being reported by the SFDA to the Ministry. This adversely affects the reliability of the achievement reported by MoEF&CC with respect to GIM.

MoEF&CC reiterated (July 2025) that this shortfall will be addressed by National Afforestation Management System portal launched in June 2025. The Ministry's reply can be viewed in light of the fact that the National Afforestation Management System portal is yet to be operationalised.

The Ministry further forwarded the response of SFDA Andhra Pradesh and Uttarakhand on this issue, which stated (June/July 2025) that necessary action is being initiated to avoid such lapses. Further, SFDA Madhya Pradesh stated (June 2025) that some forest divisions such as Dakshin Sagar, West Betul, Satna, Narmadapuram, Sehore and Shivpuri had sent quarterly and annual progress reports to the senior office from time to time. However, no documentary evidence was furnished to Audit.

5.7 Validation of Programme/achievements reported under GIM by Audit

Data validation is of utmost importance as it ensures the accuracy, consistency and reliability of data by identifying and preventing errors, which ultimately leads to better decision-making based on credible information and reduces the risk of inaccuracy, duplicity, thereby maintaining

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[100] ***Andhra Pradesh, Arunachal Pradesh, Chhattisgarh, Haryana, Himachal Pradesh, Jammu & Kashmir, Karnataka, Kerala, Madhya Pradesh, Mizoram, Punjab, Uttarakhand, Sikkim and Maharashtra.***

data integrity. The Mission Directorate had been obtaining the geo-coordinates along with geo-referenced maps (KML file) for each landscape from the State Government where interventions have been carried out. A KML file of the plantation site helps users to view the locations of afforestation as well as monitoring the progress of the work undertaken. However, Audit found that the GIM Directorate was not validating them for their completeness, correctness and accuracy.

Audit attempted to independently validate and evaluate the performance reports under GIM by evaluating the area where GIM intervention were undertaken using a GPS device, by viewing the KMLs of plantation sites on Google Earth Pro and leveraging the services of IISc, Bangalore to conduct temporal analysis. The Audit findings in this respect are discussed below:

5.7.1 Inflated achievements reported in KML files

As per the data (KML files) provided by MoEF&CC to Audit, GIM interventions were carried out in a total area of 105 ha on 14 sites[101] of eight Divisions[102] of Uttarakhand during 2018-2023. Joint Physical Verification of these plantation sites was conducted by Audit Team with the State Forest Department officials wherein the entire boundary of the plantation site was treaded along to calculate the area of the plantation site. This exercise disclosed that the interventions had been carried out in only 67.14 ha indicating that an excess intervention area of 37.86 ha was included in their Annual Progress Reports. This points towards laxity on the part of MoEF&CC in validating the achievements reported by SFDA.

A few examples of such plantation sites are illustrated below:

[101] *(i) Dabala Sagwa Tok, (ii) Kandoi, (iii) Ratkot, (iv) Arkandie, (v) Kolinda (vi) Syoli-I, (vii) Naulana CN NO.-02, (viii) Sukri soyam, (ix) Tuniyar soyam, (x) JK, CN No.-16, Band Gota, (xi) Heritok soyam-02, (xii) Khaitradi soyam-01, (xiii) Ramnagar, (xiv) Gwad VP, Silmodi Tok.*

[102] *DFO, Chakrata, Civil &Soyam Pauri, Tehri, Soil Conservation Uttarkashi, Tehri Dam-1, Tehri Dam-2, Ramnagar and Kedarnath Wildlife.*

Name of the Division: Chakrata
Plantation year: 2022-23
As per Divisional record (Yellow): 10.0 ha
As per JPV (Red): 1.75 ha
Excess area reported: 8.25 ha

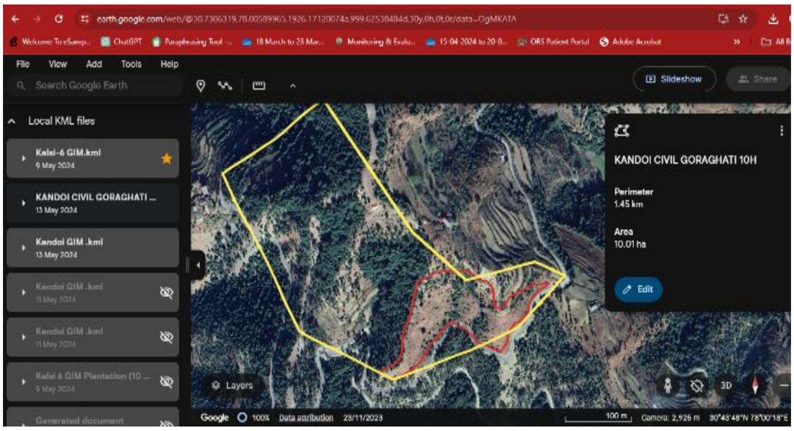


Figure 32: Plantation site of Kandoi

Name of the Division: Ramnagar
Plantation year: 2022-23
As per Divisional record (Yellow): 10.0 ha
As per JPV (Red): 5.66 ha
Excess area reported: 4.34 ha

Figure 33: Plantation site of Saskholi

Name of the Division: Tehri
Plantation year: 2020-21
As per Divisional record (Yellow): 10.0 ha
As per JPV (Red): 7.53 ha
Excess area reported: 2.47 ha

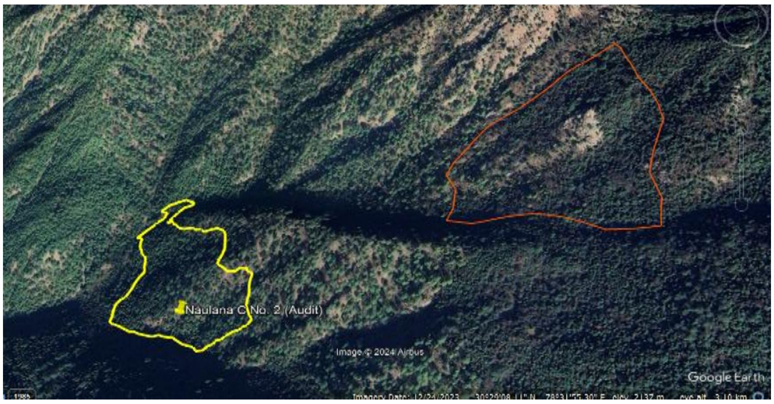


Figure 34: Plantation site of Naulana Compartment No.2

Name of the Division: Tehri DAM-2, Uttarkashi
Plantation year: 2023-24
As per Divisional record (Yellow): 5.0 ha
As per JPV (Red): 2.05 ha
Excess area reported: 2.95 ha

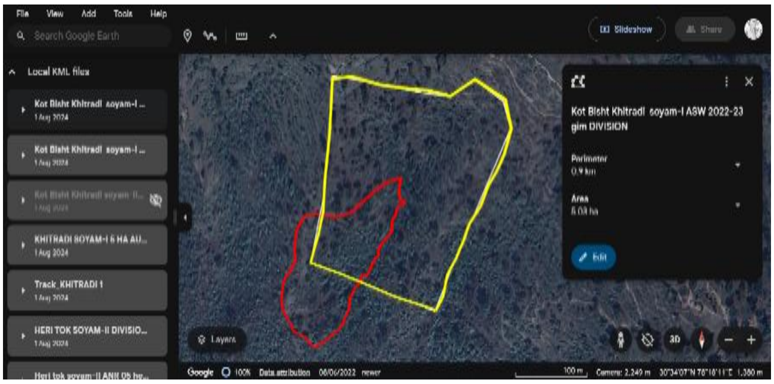


Figure 35: Plantation site: of Khitradi Soyam-I

Name of the Division: C&S, Pauri
Plantation year: 2020-21
As per Divisional record (Yellow): 5.00 ha
As per JPV (Red): 1.90 ha
Excess area reported: 3.1 ha

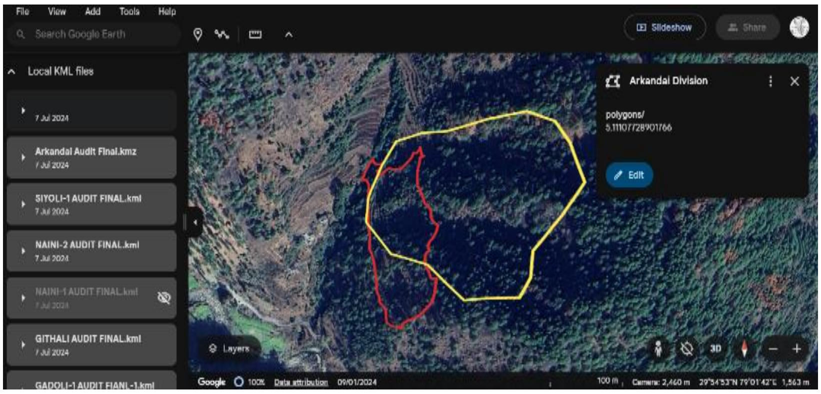


Figure 36: Plantation site of Arkandie

MoEF&CC stated (September 2025) that in the ***Figure 32***, the larger KML belonged to the L2 landscape while the smaller one belonged to the L3 landscape and added that L3 landscape is situated within L2. The reply is not acceptable as both the KML files belong to the same plantation site where the KML shown in red colour was created by Audit by actually treading the boundary of the plantation site.

5.7.2 Overlapping plantation sites

Instances of overlapping of the plantation sites under GIM alone and with other schemes as noticed in Audit are shown below:

5.7.2.1 Overlapping of plantation sites of GIM alone

a) In Andhra Pradesh, scrutiny of KML files of plantation sites in Paderu District for the years 2015-16 to 2022-23 on Google Earth Pro revealed nine instances where the plantations undertaken by FDA Paderu in a given year overlapped with plantations in an area of 54.99 ha in subsequent years. A few such instances are illustrated below:

i. Plantations of Silver Oak were undertaken in the plantation sites of D. Gonduru JFMC (shown in red colour) of 10 ha and Karakaputtu JFMC (shown in blue colour) of 40 ha in 2015 and 2017 respectively. However, when both the KMLs of these plantation sites were viewed on Google Earth Pro, it was noticed that the plantation site of Karakaputtu JFMC of 40 ha completely overlapped the plantation site of D. Gonduru JFMC of 10 ha as shown in the figures below.

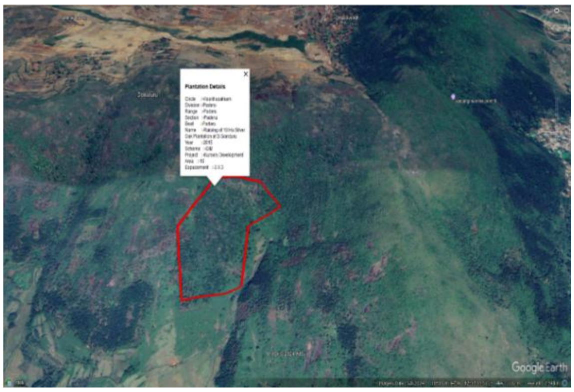


Figure 37: Plantation Site: D.Gonduru 10 ha (2015)

Figure 38: Plantation site: Karakaputtu 40 ha (2017)

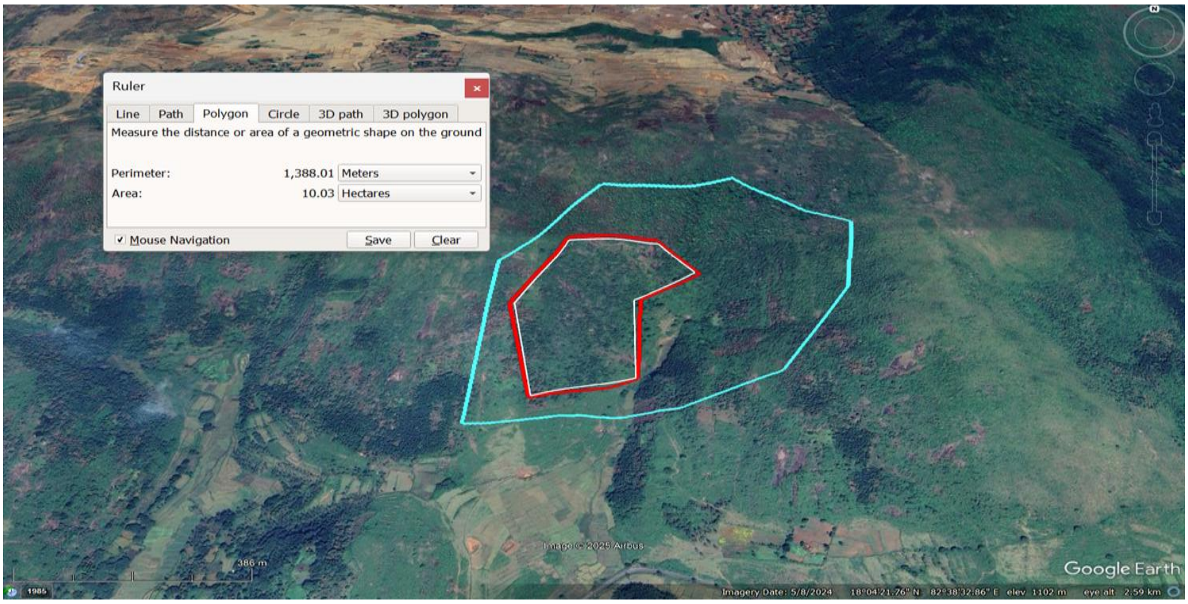


Figure 39: The D. Gonduru site was completely overlapped by the Karakaputtu JFMC site in Andhra Pradesh

ii. In another instance, plantations were carried out in three sites, namely, Ganneruputtu JFMC (shown in pink colour) of 25 ha in the year 2021 and two sites of Kodapalli JFMC of 20 ha (shown in blue colour) and 25 ha (shown in green colour) in 2020. Audit observed that the plantation site of Ganneruputtu JFMC overlapped an area of 12.2 ha of two plantation sites of Kodapalli JFMC, where plantations had already been carried out in the previous year, *i.e.,* 2020 (shown in the figures below).

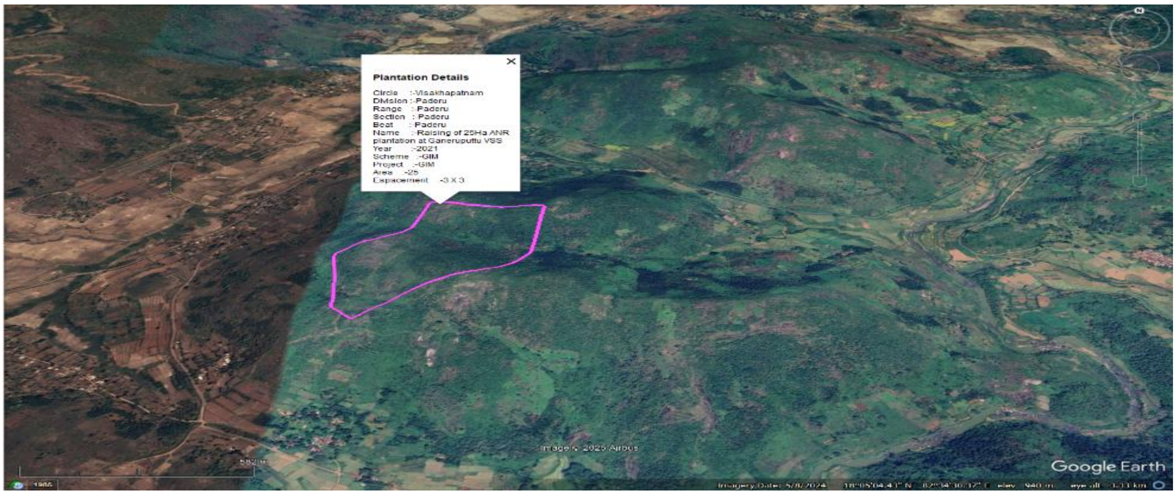


Figure 40: Plantation Site: Ganneruputtu 25 ha (2021)

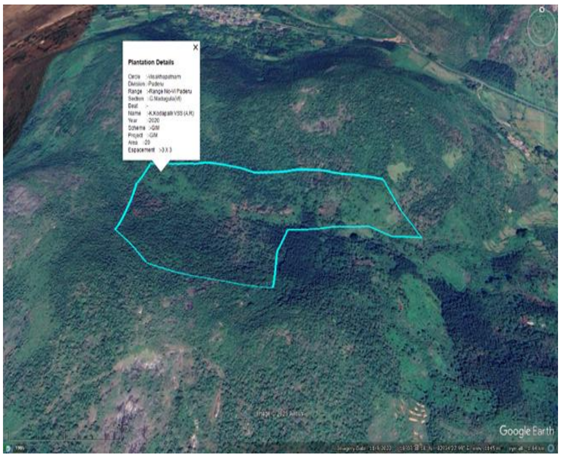


Figure 41: Plantation Site: Kodapalli 20 ha (2020)

Figure 42: Plantation Site: Kodapalli 25 ha (2020)

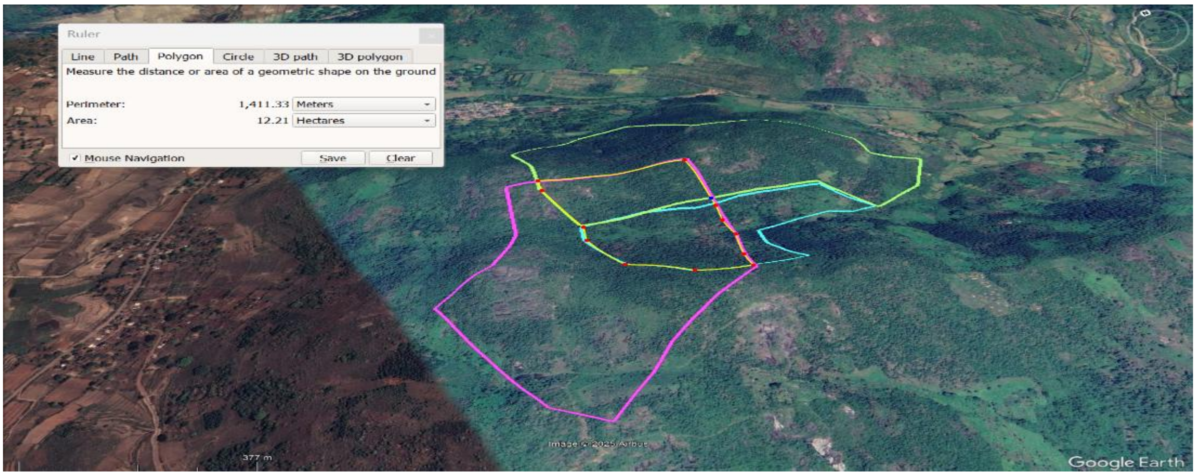
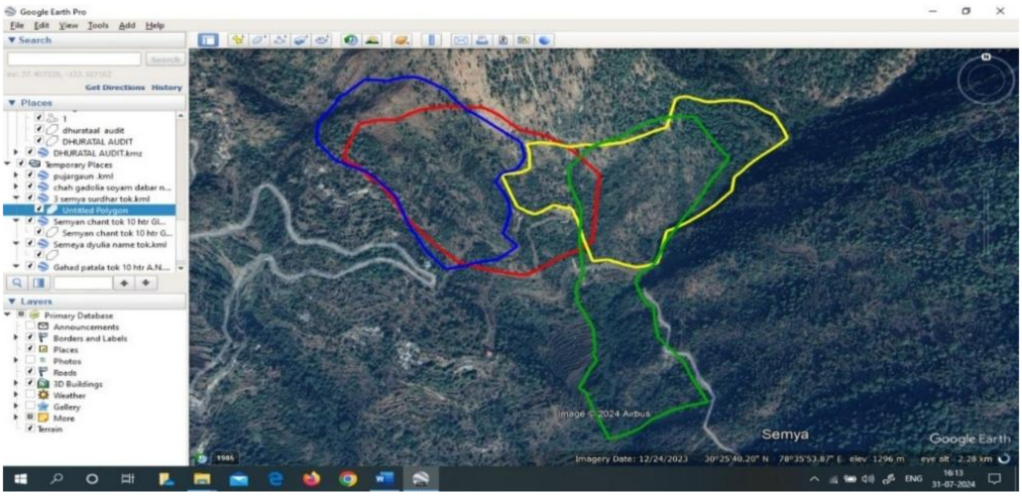


Figure 43: The site at Ganneruputtu JFMC overlapping an area of 12.20 ha in two sites at Kodapalli JFMC, Andhra Pradesh

These examples indicate that MoEF&CC lacked a system to check the KMLs of plantation sites that claimed excess achievement.

MoEF&CC, in case of Andhra Pradesh, stated (September 2025) that the overlap observed is of KMLs of adjacent units due to improper calibration of GPS before field use. However, the fact remains that calibration of GPS before field use is essential to maintain accuracy, reliability and data integrity.

b) A total of eight instances[103] were noticed where different plantation sites of GIM overlapped with one another in Uttarakhand. In one such instance, the KML files of four plantation sites, namely, Surdhar Tok (2019-20), Semya Chand Tok (2022-23), Diwalya Tok (2020-21) and Gahad Patata Tok (2022-23) under GIM in Dungmandargad L3 landscape in Uttarakhand overlapped with each other. Uttarakhand stated (July 2025) that plantation carried out in GIM sites were adjacent but not exactly overlapping. However, the fact remains that overlapping is clearly evident from the KML files provided by the Forest Department itself.



- **Red Colour:** Surdhar Tok plantation site 10 ha, Creation Work: 2019-20,
- **Yellow Colour:** Semya Chank Tok plantation site 10 ha, Creation Work: 2022-23,
- **Green Colour:** Diwalya Tok plantation site 10 ha, Creation Work: 2020-21,
- **Blue Colour:** Gahad Patata Tok plantation site 10 ha, Creation Work: 2022-23.

Figure 44: Overlapping of GIM plantation sites in Uttarakhand

5.7.2.2 Overlapping of plantation sites of GIM with other afforestation schemes

Audit further observed seven instances in Uttarakhand and one instance in Madhya Pradesh where GIM plantations overlapped with plantations executed under other schemes.

a) Out of seven cases, Audit observed three cases[104] where the KML files of GIM plantation sites overlapped with KMLs of CAMPA plantation (one such case of FDA

[103] ***a. DFO, SC, Uttarkashi [(i. Bharkot JKCN 26A-II and JKCN 26B-II) and (ii. Gorsara Soyam-II and Dhaneti Soyam-II)], b. Tehri DAM-1 [(i. Surdhar Tok, Semya Chank Tok, Diwalya Tok and Gahad Patata Tok), (ii. Jhadi Tok, Banj Dugadi Tok and Dhedichada Tok), (iii. Bhindiyar Name Tok and Chandi Name Tok), (iv. Nawebitta Tok and Pirulyani Tok), (v. Nagchundi Name Tok and Palda Name Tok) and (vi. Gherdhar Tok and Sema Chadagd Tok)].***

[104] ***Civil and Soyam, Pauri (Gadoli), Soil Conservation, Uttarkashi (Jalkurgad Compartment No. 27A) and Soil Conservation, Lansdowne (Koli Gaon).***

of Uttarakhand, namely, Soil Conservation Division, Uttarkashi, has been highlighted, where Advance Soil work (ASW) done in Jalkurgad Compartment No. 27 A under GIM in 2019-20 overlapped with the work done under CAMPA in 2022-23). The remaining four cases[105] pertained to the overlap of GIM sites with that of Namami Gange *'Bahuddeshiya Yojana'* (one such case of Tehri Dam-1 Division has been highlighted where creation work in Bhatkanda Soyam Kandapani Name Tok under GIM in 2019-20 overlapped with the work done on a site under Namami Gange in 2023-24).

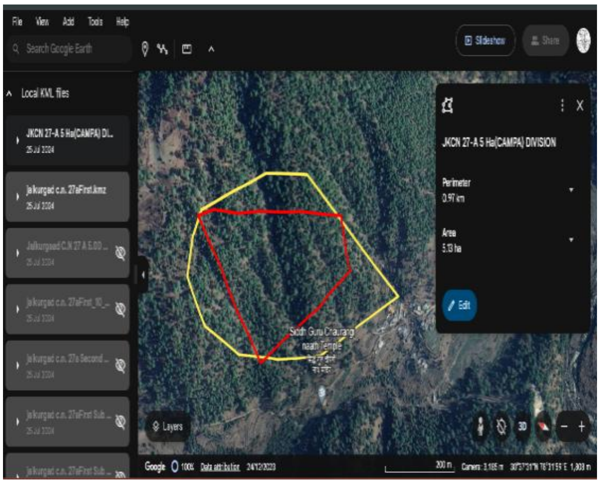


Figure 45: Advance Soil Work carried out on plantation site of Jalkurgad Compartment No. 27A under GIM in 2019-20 (Yellow colour) overlapped with creation work done under CAMPA in 2022-23 (Red colour) at Soil Conservation Division, Uttarkashi.

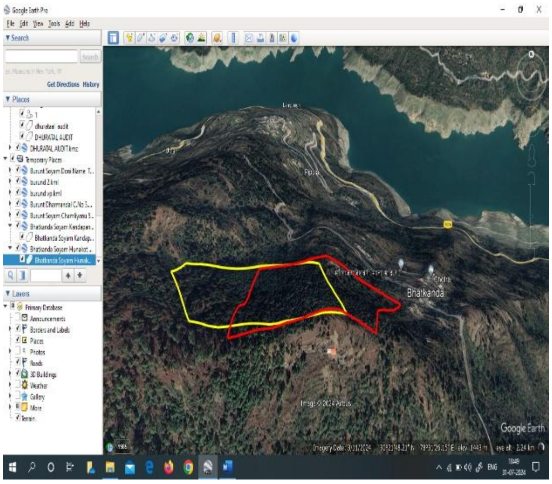


Figure 46: Creation work carried out on plantation site of Bhatkanda Soyam Kandapani Name Tok under GIM in 2019-20 (Yellow colour) overlapping with creation work done under Namami Gange in 2023-24 (Red colour) at Tehri Dam-1

Uttarakhand stated (July 2025) that plantation under GIM and under other schemes were adjacent but not exactly overlapping. However, the fact remains that overlapping is clearly evident from the KML files provided by the Forest Department itself.

b) A similar instance was noticed in Madhya Pradesh where Burhanpur Forest Division undertook plantation in 135 ha of compartment no. RF 312 (shown in red boundary) under GIM in the year 2022, incurring an expenditure of ₹0.58 crore. Audit observed that the plantation activities under various schemes (shown in the table) had already been carried out in 25 ha, 10 ha and 40 ha inside the 135 ha of compartment no. RF 312 in previous years, *i.e.,* 2011, 2012 and 2021 respectively. Thus, the achievement made by the Burhanpur Forest Division in compartment no. RF 312 was overstated by 75 ha.

[105] *DFO, Tehri DAM-I (Bhatkanda Soyam), Kedarnath WL (Kundon Compartment No.1 and Kandarikhod Compartment No. 23) and Tehri DAM-2 (Kandla Ramola Bonga Soyam),*

Table 19: Details of plantations in Compartment No. RF 312 of Burhanpur Division, Madhya Pradesh

Sl. No.	Plantation year	Area of plantation (*in ha*)	Plantation Scheme	Plantation ID
1	2021	40	CAMPA (shown by yellow boundary)	119840
2	2012	10	Working Plan Implementation (shown by blue elliptical polygon)	10290
3	2011	25	Working Plan Implementation (shown by blue square polygon)	4114

Figure 47: Plantations in Compartment No. RF 312 of Burhanpur Division, Madhya Pradesh

Hence, the non-validation of the KML files by MoEF&CC resulted in the overstatement of claims made by the State with regard to the achievements made under GIM leading to inaccurate and unreliable information being disseminated to stakeholders.

MoEF&CC stated (July 2025) that National Afforestation Management System Portal will minimise the discrepancies pointed out by Audit.

5.7.3 Evaluation of performance of GIM through Geographic Information System (GIS) analysis of plantation sites by Indian Institute of Science (IISc) Bangalore

In order to assess the performance of Green India Mission with respect to achievement of the envisaged outcomes, *i.e.*, increase and improvement of forest cover, Audit leveraged Remote

Sensing and GIS technology. A sample of 170 plantation sites in nine States[106] covering an area of 1,397 ha ***(Annexure II)*** under Sub Missions 2 and 5 were analysed by Indian Institute of Science, Bangalore[107] (technical expert engaged by Audit). The KML files of these selected sites were called for from the States through MoEF&CC and provided to the Expert for analysis.

The temporal analysis of the spatial extent of vegetation and the condition of vegetation (fragmentation of tree cover where change was observed) was undertaken for these 170 KMLs through the following protocol:

- Temporal remote sensing data was used to assess the site condition before implementation of GIM interventions, during the implementation of GIM and post implementation period. The geo-referenced KML files of the plantation sites given by the Ministry were overlaid on temporal high-resolution data in the cloud platform Google Earth Engine for the period 2016 to 2024 procured from a public archive and pre-processed to rectify geometric and radiometric distortions. This data was then classified to generate land use maps, which were further confirmed through ground validation by the State Audit Teams officials along with local forest officials to ensure accuracy.
- Temporal Landsat data from 2016 to 2024 was used to identify land cover dynamics through the spatial extent of vegetation cover which was calculated using the Normalised Difference Vegetation Index. Random forest, an ensemble of tree-type machine learning classifier, was used for the land use classification.
- The sites where significant changes (in the condition and extent) were noticed were considered for further spatial analyses – land cover assessment and condition assessment through fragmentation metrics to understand the improvement in condition of degraded forest patches through GIM.

The GIS Analysis was restricted to Sub Mission 2: Ecosystem Restoration and Increase in Forest Cover and Sub Mission 5: Restoration of Wetlands, as they primarily involved afforestation activities for increasing forest cover rather than activities that improve forest cover, the latter being difficult to assess and establish causality. Additionally, a lot of emphasis

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[106] ***Andhra Pradesh, Chhattisgarh, Karnataka, Kerala, Madhya Pradesh, Odisha, Punjab, Sikkim and Uttarakhand.***

[107] ***The report of IISc, Bangalore can be accessed through https://cag.gov.in/uploads/media/IISc-GIM-PA-DElhi-18UNE2025-06944d8f973e472-52558110.pdf.***

has been laid by this Scheme on restoration of degraded and critical forest ecosystems. An attempt was made to provide adequate representation of the various ecosystems covered under Sub Mission 2.

The sample study for GIS Analysis restricted selection of sites to those where activities were undertaken till 2019-20, as plantations carried out subsequently were too small and their reflectance resembled that of open areas or soil, even in the high spatial and spectral resolution remote sensing data.

The Audit findings on the GIS Analysis of the 170 KML files have been detailed below:

5.7.3.1 Non-validation of KML files

- Eight KML files[108] of Odisha and Kerala could not be analysed as they did not have proper boundaries drawn.
- Nine KML files[109] of Odisha pertained to plantation sites where activities had already been executed in the previous years leading to duplication of sites and over-reporting of achievement by 45 ha.
- GIS Analysis of the remaining 153 KMLs[110] covering an area of 1,305 ha as reported by States to the Ministry showed that the actual area of these KMLs amounted to 1,807.01 ha (as calculated by Indian Institute of Science, Bangalore) leading to a variation of 502.01 ha. This indicates that the KML files drawn by the forest departments were inaccurate. Further, the area of the KML files reported by the States was not validated by the Ministry.

5.7.3.2 Change in forest cover due to GIM interventions in the selected plantation sites

Temporal analysis of 153 sites covering an area of 1,807.01 ha in nine States revealed changes in tree cover attributable to GIM interventions in KMLs of only 46 plantation sites in three States, namely, Odisha, Chhattisgarh and Madhya Pradesh. The total KML area of these 46 plantation sites was 561.32 ha but GIM interventions were noticed in only 179.43 ha.

[108] ***Plantation sites of Barsupal 5 ha (2016-17), Barsupal 5 ha (2017-18), Kakudibhag 5 ha (2016-17), Kakudibhag 5 ha (2017-18), Sarion 5 ha (2016-17), Sarion 5 ha (2017-18) in Odisha and Kottakad 15 ha (2017-18) and Mannarkad 2 ha (2016-17) in Kerala.***

[109] ***Plantation sites of P. Karakadana 2 ha, Bhanranali 5 ha, Kotabarena 5 ha (2016-17), Kotabarena 5 ha (2017-18), Sansailo 5 ha (2017-18), Sardeipur 5 ha (2017-18), Simlipatna 5 ha (2017-18), Sansailo 3 ha (2019-20) and Bhingira 10 ha in Odisha.***

[110] ***(170-8-9)=153 sites.***

Thus, plantation activities executed under GIM, between 2016-17 to 2019-20, were observed in only 9.93 *per cent* of the total area of 1,807.01 ha ***(Annexure XXXII)***. Ground truthing of 40 such sites was conducted by Audit in which findings of IISc were confirmed.

5.7.3.3 Absence of change in the forest cover due to GIM interventions

Out of the 153 sites that were analysed for temporal change, changes attributed to GIM interventions were not noticed in a total of 107 plantation sites during the intervention period (*i.e.,* 2016-17 to 2019-20) till 2024. This clearly shows that plantation activities, if undertaken, did not result in tree cover in approximately 70 *per cent* plantation sites. Thus, physical achievement in these plantation sites as claimed by the six States[111], amounting to 1245.69 ha was overstated as it was not supported by any scientific analysis. Since no sign of plantation activity was observed through remote sensing data and GIS analysis, the utilisation of funds to the tune of ₹2.57 crore on these works cannot be vouched for.

Out of the 107 such plantation sites, ground-truthing exercise/Joint Physical Verification by Audit of six plantation sites[112] in Uttarakhand (distinct from Joint Physical Verification of sites mentioned in ***Paras 4.3.2.1*** and ***4.4.1.1***) was carried out in June 2024 and July 2025. The exercise revealed deficiencies like drawing of inaccurate KMLs by the Uttarakhand Forest Department, plantation carried out under existing tree cover, non-adoption of uniform spacing and plantation of under-sized saplings due to which the plantation carried out was not visible in the temporal analysis done by IISc, Bangalore as detailed below:

- Validation of KML Files of three sites[113] of Uttarakhand (June 2024 and July 2025) revealed that the plantation sites as furnished to Audit by MoEF&CC were different from the sites shown by the Forest Department which poses doubt on the sanctity of data maintained by the Ministry.

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[111] ***Andhra Pradesh, Karnataka, Kerala, Punjab, Sikkim and Uttarakhand.***

[112] ***Duduliya Manral Thanigaw and Rotapani of Ranikhet Forest Division, Shiling, Chama, Lafada and Kharahi Van Panchayat of Champawat Forest Division.***

[113] ***Duduliya Manral Thanigaw and Rotapani of Ranikhet Forest Division, Shiling of Champawat Forest Division.***

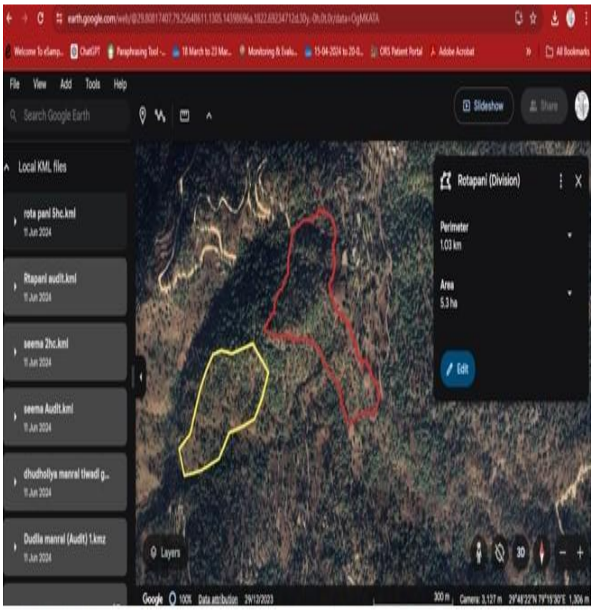

Figure 48: KML of Rotapani plantation site furnished by MoEF&CC has a yellow boundary, while the actual site of plantation has a red boundary.

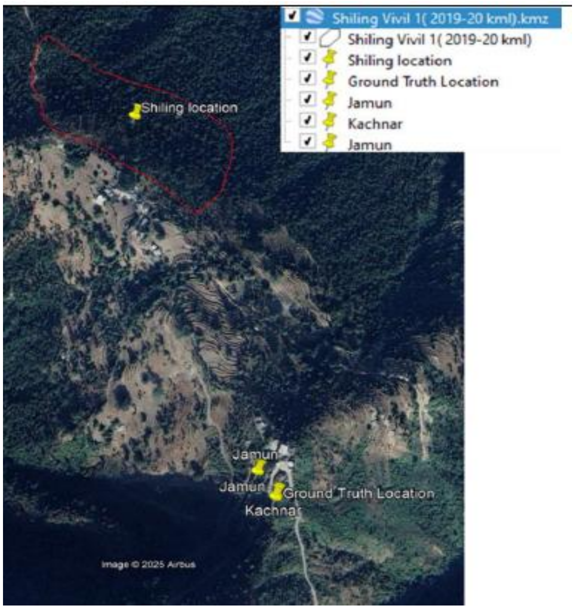

Figure 49: KML of Shiling plantation site has a red boundary, while the actual site of plantation is shown with yellow pegs.

- The plantations in Duduliya Manral Thanigaw and Rotapani of Ranikhet Forest Division, Shiling, Kharahi and Lafada of Champawat Forest Division (Uttarakhand) were found to be scattered and done in areas having existing forest cover.

Figure 50: Lafada plantation site covered with existing Pine trees.

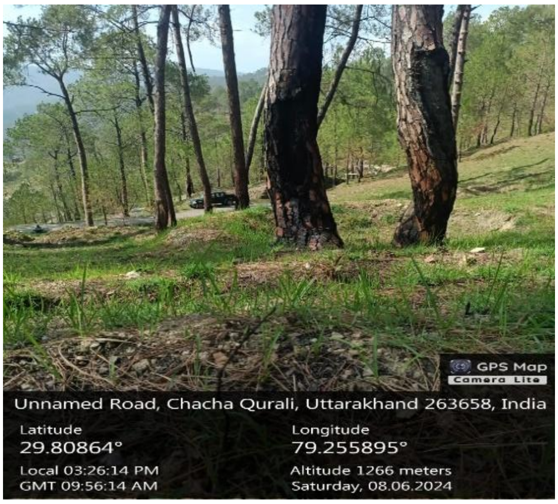

Figure 51: Rotapani plantation site having existing tree cover.

- The plantation model adopted by Uttarakhand for all these sites was 1,100 plants per ha which entailed a spacing of 3m x 3m. However, Joint Physical Verification (June 2024 and July 2025) of the sites revealed non-adoption of uniform spacing between the pits due to which it was unlikely that a total of 49,500 saplings (as recorded in the plantation journals) were planted at these sites. Also, the achievement of 50 ha against the same target, as shown in records of these sites, also seems doubtful.

Figure 52: Non-uniform spacing noticed in Kharhi Plantation Site, Champawat, Uttarakhand.

Figure 53: Non-uniform spacing noticed in Lafada Plantation Site, Champawat, Uttarakhand.

- Although the Creation Work at these sites was carried out in the year 2019-20, the average height of the plants in all these sites ranged between one foot to two feet six inches, clearly indicating that the same had not resulted in a proper tree cover within the span of six years since the year of Creation. Plantations carried out on the sites of Kharahi, Duduliya Manral Thanigaw and Lafada were affected by forest fire and landslide.

Figure 54: Burnt plants noticed in Duduliya Manral Thanigaw Plantation Site, Ranikhet, Uttarakhand.

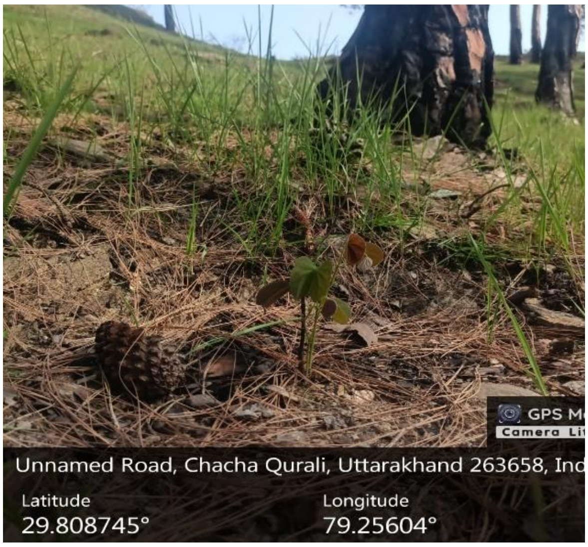

Figure 55: Plant less than 1 foot noticed in Rotapani Plantation Site, Ranikhet, Uttarakhand.

- Plantation noticed in two sites, namely, Chama and Shiling of Champawat, Uttarakhand were found to be infested with weeds like Lantana and Kala Bassa. The plants seen in Chama were recently planted, as they had loose soil around them. Further, in Lafada plantation site, casualty replacements were noticed due to which the plants were shorter in height. This clearly indicated that the shorter height plantations seen at the sites did not pertain to the year of Creation, *i.e.,* 2019-20.

Figure 56: Shiling Plantation site, Uttarakhand, infested with Lantana.

Figure 57: Recently executed plantation noticed in Chama Plantation site, Uttarakhand.

DFO, Champawat, in his reply (July 2025), stated that blank areas were taken up for plantations and as per available records, the plantations were successful till Maintenance Work was carried out by the Forest Department. However, after the plantation sites were handed over to the respective communities (Van Panchayats), the success rates dropped. He also added that the plants could not attain the desired height due to biotic pressures and because the saplings planted were not of good height due to unavailability of timely payments.

The reply may be seen in the light of the fact that the Forest Department had shown utilisation of funds for Creation Works as well as Maintenance Works on these sites. The plantations in all these sites could not succeed in increasing the forest cover to the desired levels due to wrong site selection, non-adoption of uniform spacing between the pits, plantation of under-sized saplings and lack of Maintenance Works by the Forest Department.

5.7.3.4 Forest Fragmentation/Quality of Forest in the selected plantation sites

The condition of the landscape (at chosen site) was assessed through fragmentation metrics calculated for each pixel, based on their fragmentation characteristics into five types[114], namely, intact, perforated, edge, transition and patch that can be compared to the categorisation of forests (by Forest Survey of India) as very dense forests (intact forests), moderate dense forests (patch and transitional), *etc.* Decline of 'intact' forest cover shows degradation in a region. With afforestation initiatives, 'patch', 'perforated' or 'transitional' condition would change to 'intact' conditions with the improvements in the canopy cover.

Out of 1,807.01 ha, GIM interventions in 179.43 ha helped in reducing the open area (non-tree cover) from 124.7 ha in the intervention year to 82.31 ha in 2024 (33.99 *per cent*) and increasing the intact tree cover from 26.18 ha in the intervention year to 64.06 ha in 2024 (59.13 *per cent*) (***Annexure XXXIII***).

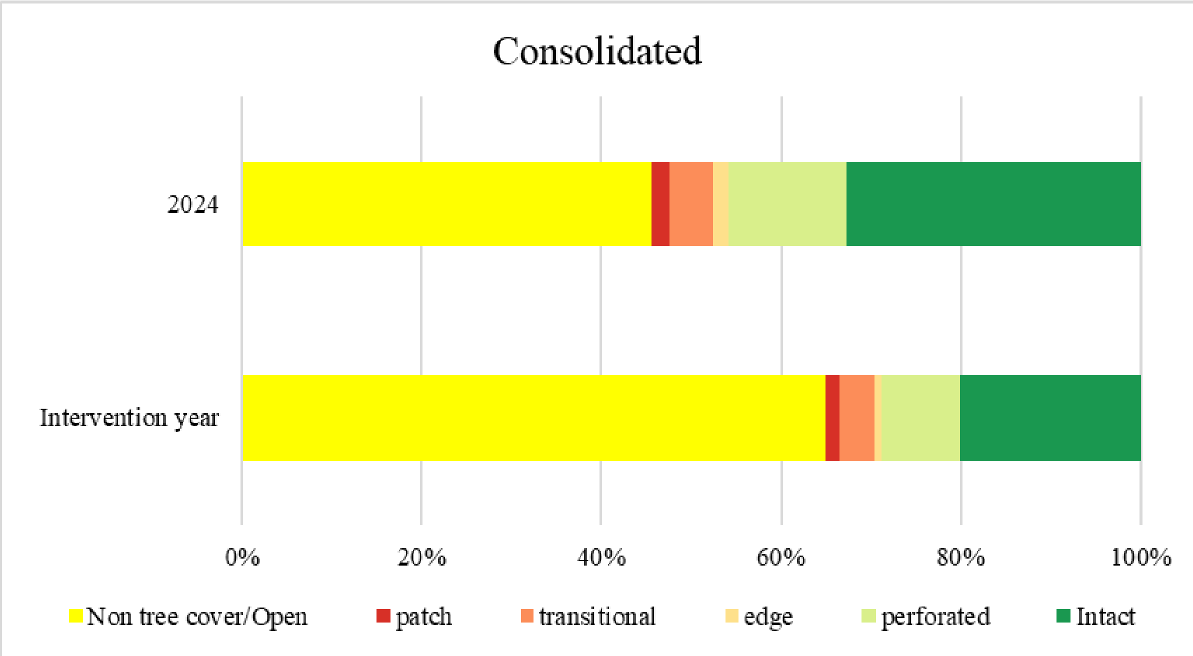

Figure 58: Consolidated statistics for condition of tree cover in locations where GIM interventions were carried out (Chhattisgarh, Madhya Pradesh and Odisha)

Thus, the GIS Analysis of 170 sites by IISc, Bangalore revealed deficiencies in the data with regard to accuracy with which the KMLs are drawn for sites where GIM was implemented, leading to a variation in the area of the plantation sites reported. The temporal analysis of GIM

[114] *Intact: A large undisturbed forest area; Perforated: Small non-forest area inside the intact; Patch: A small forest surrounded by non-forest areas; Edge: Transition zone between forested and non-forested areas; Transition: Transitional category between patch and edge.*

interventions showed no change in the tree cover in 70 *per cent* of the sites, indicating false claims made by the States under the respective Sub Missions.

Recommendation No. 31:

To ensure reliable assessment and effective planning, the Ministry should consider adopting or leveraging GIS technology for validation of KML Files of the plantation sites, along with ground truthing of sites and maintain a central geospatial database of all sites to avoid duplication of sites.

Recommendation No. 32:

The Ministry may consider conducting periodical checks using GIS technology to track the progress of GIM and ensure accuracy and consistency of data.

5.8 Conclusion

A comprehensive four-level monitoring framework was envisaged as an integral component of GIM. However, Audit observed shortcomings in the monitoring system at all four levels, which led to the non-preparation and reporting of data against the indicators prescribed under the Performance Monitoring Framework for assessment of outcomes of GIM.

The absence of social audits, non-submission of quarterly progress reports and non-preparation of annual report of GIM limited the ability of SFDAs/GIM Directorate to monitor the progress and initiate corrective action.

The absence of validation of KML files by MoEF&CC resulted in achievement under GIM, as reported by the States, being overstated, thereby leading to the dissemination of inaccurate and unreliable data to stakeholders.

A GIS-based analysis of 153 plantation sites, spanning an area of 1807.01 ha, in nine States revealed that 70 *per cent* of the areas showed no noticeable changes attributable to GIM interventions during the period 2016-17 to 2019-20, as assessed up to 2024. Ground truthing confirmed limited plantation activity, further constrained by inappropriate site selection, inconsistent spacing of planting pits and the use of undersized saplings by the Forest Department.

Even in the 30 *per cent* sites, covering an area of 561.32 ha, interventions were noticed in only 179.43 ha. Thus, plantation activities executed under GIM, between 2016-17 to 2019-20, have been dismal with only 9.93 *per cent* of the interventions noticed in the GIS analysis leading to changes in the tree cover up to 2024.

Hence, without urgent corrective measures, it is unlikely that GIM would achieve its intended outcomes of increasing and improving the tree cover by 1 mha within the projected timeline of 2030.

(Dr Kavita Prasad)
Director General of Audit, Central Expenditure
(Environment and Scientific Departments)

New Delhi
Dated: 10 April 2026

Countersigned

(K. Sanjay Murthy)
Comptroller and Auditor General of India

New Delhi
Dated: 20 April 2026

Annexures

Annexure I

(Refer Para 1.6.2)

Details of the sampled L1, L2, L3 landscapes selected for Audit

Sl. No.	Name of the State/UT	Total sampled L3 landscapes approved by C&AG HQ	Total L2 landscapes corresponding to the sampled L3	Total number of L1 landscapes
1	Andhra Pradesh	12	1	1
2	Arunachal Pradesh	29	5	1
3	Chhattisgarh	25	10	1
4	Haryana	30	9	2
5	Himachal Pradesh	23	9	3
6	Jammu & Kashmir	16	16	2
7	Karnataka	15	3	3
8	Kerala	30	12	7
9	Madhya Pradesh	30	14	7
10	Maharashtra	19	14	5
11	Mizoram	21	8	1
12	Odisha	30	24	16
13	Punjab	30	20	1
14	Sikkim	24	13	6
15	Uttarakhand	27	13	5
16	West Bengal	24	15	7
	Total	**385**	**186**	**68**

Annexure II

(Refer Paras 1.8 and 5.7.3)

Summary of the plantation sites for GIS analysis

	SM 2(a)		SM 2(b)		SM 2(c)		SM 2(f)		SM 5		Total		
Name of the State	**Area of KMLs *(in ha)***	**Number of plantation sites**	**Area of KMLs *(in ha)***	**Number of plantation sites**	**Area of KMLs *(in ha)***	**Number of plantation sites**	**Area of KMLs *(in ha)***	**Number of plantation sites**	**Area of KMLs *(in ha)***	**Number of plantation sites**	**Area of KMLs *(in ha)***	**Number of plantation sites**	**Number of plantation sites selected for Ground Truthing**
Andhra Pradesh	40	8	--	--	--	--	--	--	--	--	40	8	--
Chhattisgarh	--	--	60	4	--	--	--	--	--	--	60	4	3
Karnataka	--	--	--	--	--	--	20	1	--	--	20	1	--
Kerala	--	--	--	--	--	--	--	--	20	4	20	4	--
Madhya Pradesh	--	--	--	--	--	--	22	6	13	3	35	9	5
Odisha	390	49	320	37	90	5	--	--	--	--	800	91	32
Punjab	--	--	62	9	--	--	--	--	--	--	62	9	--
Sikkim	--	--	--	--	10	1	--	--	--	--	10	1	--
Uttarakhand	--	--	350	43	--	--	--	--	--	--	350	43	6
Total	**430**	**57**	**792**	**93**	**100**	**6**	**42**	**7**	**33**	**7**	**1397**	**170**	**46**

Annexure III

(Refer Para 2.2.2)

Composition of Committees under National Afforestation Programme (NAP) and Green India Mission (GIM)

<table>
<tr><th>NAP (existing mechanism present in the States)</th><th>GIM</th></tr>
<tr><td>• National Level Steering Committee
• State Level Steering Committee
• SFDA (General Body and Executive Body)
• FDA (General Body and Executive Body)
• JFMC/EDC</td><td>• National Governing Council
• National Executive Council
• Mission Directorate
• State Steering Committee
• Revamped SFDA
• District Steering Committee
• Revamped FDA
• Cluster Level Committee</td></tr>
<tr><td colspan="2">Composition</td></tr>
<tr><td>SFDA</td><td>Revamped SFDA</td></tr>
<tr><td>General Body (NAP)</td><td>General Body</td></tr>
<tr><td>Chairperson: Principal Chief Conservator of Forests

Members: Chairpersons and CEOs of Centrally sponsored afforestation schemes</td><td>(i) Chief Minister or a Minister nominated by him, Chairperson
(ii) Principal Secretary (Forests), Member
(iii) PCCF, Member
(iv) Chief Wildlife Warden, Member
(v) Nodal Officer (Forest Conservation), Member
(vi) Chairman, Executive Committee, all FDAs, Member
(vii) Member Secretary, Executive Committee, all FDAs, Member
(viii) Nodal Officer (State CAMPA), Member
(ix) Representative of three eminent NGOs of the State, Member
(x) Nodal Officer, GIM, Member Secretary</td></tr>
<tr><td>Executive Body (NAP)</td><td>State Level Executive Committee</td></tr>
<tr><td>Chairperson: Principal Chief Conservator of Forests
Member Secretary: CCF and Nodal Officer for NAP

Members:
• Officers not below the rank of CCF dealing with Development, Social Forestry and Protection to be nominated by the Chairperson
• Director of Panchayati Raj and Tribal Welfare Departments,
• Representatives of Revenue and Rural development Departments
• Chairpersons of two FDAs and CEOs of two FDAs or any other scheme being implemented through SFDA, to be nominated by Chairperson on rotational basis for a period of two years.
The Executive Body can co-opt other members as and when necessary.</td><td>(i) Principal Secretary (Forests), Chairperson
(ii) PCCF, Member
(iii) Chief Wildlife Warden, Member
(iv) Nodal Officer (Forest Conservation), Member
(v) Chairman, Executive Committee of three FDAs, Member
(vi) Member Secretary, Executive Committee of three FDAs, Member
(vii) Nodal Officer (State CAMPA), Member
(viii) Director, State Forest Research Institute, Member
(ix) Two representatives of Scientific Institutions and Universities, Member
(x) Representative of two eminent NGOs of the State, Member
(xi) A representative from each of the Ministries of Finance, (Department of Expenditure); Science & Technology; Rural Development including NRLM, Agriculture, Tribal Affairs and Panchayati Raj of State Government, Members
(xii) Nodal Officer, GIM, Member Secretary</td></tr>
</table>

NAP (existing mechanism present in the States)	GIM
State Steering Committee (NAP)	**State Steering Committee**
(i) Chairperson: Chief Secretary **(ii) Members (Official)** (a) Secretary (Forests) (b) Secretaries in-charge of Environment, Rural Development, Revenue, Tribal Development, Irrigation, Panchayat, Public Health, Engineering and Education Departments (c) PCCF (d) Six Chairpersons/CEOs of Project Implementing agencies of Centrally sponsored afforestation schemes to be nominated by the PCCF **(iii) Members (non-official)** Six non-official representatives of village level Project Implementing Agencies of Centrally Sponsored afforestation schemes, by rotation for a period of two years and to be nominated by Member Secretary, State Level Steering Committee. **(iv) Member Secretary** – Chief Conservator of forests & member Secretary of SFDA	(i) Chief Secretary, Chairperson (ii) Principal Secretary (Forests), Member (iii) Principal Secretary (Finance), Member (iv) Principal Secretary (Planning), Member (v) Principal Secretary (Rural Development), Member (vi) Principal Secretary (Agriculture), Member (vii) Principal Secretary (Water Resources), Member (viii) Principal Secretary (Tribal affairs), Member (ix) Principal Secretary (Panchayati Raj Institutions), Member (x) PCCF, Member (xi) Chief Wildlife Warden, Member (xii) Nodal Officer (SAPCC), Member (xiii) Nodal Officer (Forest Conservation), Member (xiv) A representative of the Ministry of Environment and Forests, Member (xv) Two eminent NGO's working in the field of Forest Conservation and livelihood to be nominated by the State Government for a period of 2 years at a time who shall be eligible for re-nomination, Members (xvi) Nodal Officer, Green India Mission, Member Secretary

Annexure IV

(Refer Paras 2.2.2 and 2.2.3)

Frequency of meetings conducted by institutions at various levels

Name of the Body/ Committee	Prescribed Frequency	Name of the State/UT	Date of constitution of body	Total no. of meetings as per prescribed frequency	Meetings conducted up to March 2025
State Forest Development Agency (General Body)	At least once a year	Andhra Pradesh	Not revamped	--	--
		Arunachal Pradesh	February 2017	8	No meetings held
		Chhattisgarh	Not revamped	--	--
		Haryana	January 2016	9	No meetings held
		Himachal Pradesh	February 2017	8	No meetings held
		Jammu & Kashmir	January 2023	2	No meetings held
		Karnataka	Not revamped	--	--
		Kerala	Not revamped	--	--
		Madhya Pradesh	Not revamped	--	--
		Maharashtra	Not revamped	--	--
		Mizoram	November 2014	10	No meetings held
		Odisha	Not revamped	--	--
		Punjab	June 2016	9	No meetings held
		Sikkim	Not revamped	--	--
		Uttarakhand	October 2015	9	No meetings held
		West Bengal	Not revamped	--	--
State Forest Development Agency (Executive Committee)	At least twice in a year	Andhra Pradesh	Not revamped	--	--
		Arunachal Pradesh	February 2017	16	1
		Chhattisgarh	Not revamped	--	--
		Haryana	January 2016	18	2
		Himachal Pradesh	February 2017	16	No meetings held
		Jammu & Kashmir	January 2023	4	No meetings held
		Karnataka	Not revamped	--	--
		Kerala	Not revamped	--	--
		Madhya Pradesh	Not revamped	--	--
		Maharashtra	Not revamped	--	--
		Mizoram	Not revamped	--	--
		Odisha	Not revamped	--	--
		Punjab	Not revamped	--	--
		Sikkim	Not revamped	--	--
		Uttarakhand	October 2015	19	6
		West Bengal	Not revamped	--	--
State Steering Committee	At least once in six months	Andhra Pradesh	November 2017	14	No meetings held
		Arunachal Pradesh	February 2017	16	2
		Chhattisgarh	August 2015	19	1
		Haryana	January 2016	18	2
		Himachal Pradesh	February 2017	16	1
		Jammu & Kashmir	January 2023	4	No meetings held
		Karnataka	September 2017	15	No meetings held
		Kerala	September 2015	19	1

Name of the Body/ Committee	Prescribed Frequency	Name of the State/UT	Date of constitution of body	Total no. of meetings as per prescribed frequency	Meetings conducted up to March 2025
		Madhya Pradesh	August 2015	19	6
		Maharashtra	April 2016	18	1
		Mizoram	November 2014	20	7
		Odisha	March 2017	16	1
		Punjab	June 2016	17	5
		Sikkim	December 2015	18	1
		Uttarakhand	October 2015	19	No meetings held
		West Bengal	Not constituted	--	--
Forest Development Agency (General Body)	At least twice in a year	Andhra Pradesh	Not revamped	--	--
		Arunachal Pradesh	Not revamped in 2 out of 5 FDAs	--	--
		Chhattisgarh	Not revamped	--	--
		Haryana	January 2016	18 for each division	No meetings held
		Himachal Pradesh	Not revamped	--	--
		Jammu & Kashmir	Not revamped	--	--
		Karnataka	Not revamped	--	--
		Kerala	Not revamped	--	--
		Madhya Pradesh	Not revamped in 12 out of 14 FDAs	--	--
		Maharashtra	Not revamped	--	--
		Mizoram	Not revamped	--	--
		Odisha	Not revamped	--	--
		Punjab	Not revamped in 3 out of 4 FDAs	--	--
		Sikkim	Not revamped	--	--
		Uttarakhand	October 2015	19 for each Division	No meetings held
		West Bengal	Not revamped	--	--
Forest Development Agency (Executive Committee)	At least every quarter	Andhra Pradesh	Not revamped	--	--
		Arunachal Pradesh	Not revamped in 3 out of 5 FDAs	--	--
		Chhattisgarh	Not revamped	--	--
		Haryana	January 2016	36 for each Division	No meetings held
		Himachal Pradesh	Not revamped	--	--
		Jammu & Kashmir	Not revamped	--	--
		Karnataka	Not revamped	--	--
		Kerala	Not revamped	--	--
		Madhya Pradesh	Not revamped in 12 out of 14 FDAs	--	--
		Maharashtra	Not revamped	--	--
		Mizoram	November 2014	41 for each Division.	1
		Odisha	Not revamped	--	--

Name of the Body/ Committee	Prescribed Frequency	Name of the State/UT	Date of constitution of body	Total no. of meetings as per prescribed frequency	Meetings conducted up to March 2025
		Punjab	Not revamped in 3 out of 4 FDAs	--	--
		Sikkim	Not revamped	--	--
		Uttarakhand	October 2015	38 for each Division	12 meetings in 09 out of 12 Divisions.
		West Bengal	Not revamped	--	--

Annexure V

(Refer Para 2.5.1(i))

Vulnerability Status of Landscapes of Himachal Pradesh selected under GIM

Himachal Pradesh				
Forest Division	**Sl. No.**	**Name of the L3 landscape**	**Biogeographic zone**	**Vulnerability Status**
Nurpur	1.	Jwali-122	Shiwalik	Least Vulnerable
Dharamshala	2.	Malan-I-118	Shiwalik	Least Vulnerable
	3.	Malan-II- 119	Shiwalik	Least Vulnerable
	4.	Kangra-128	Shiwalik	Least Vulnerable
	5.	Shahpur- 129	Shiwalik	Least Vulnerable
Chopal	6.	Kanda-I-358	Western Himalaya	Moderately Vulnerable
	7.	Kanda-I-367	Western Himalaya	Moderately Vulnerable
Kullu	8.	Naggar-217	North-Western Himalaya	Most Vulnerable
Mandi	9.	Panasra-347	North-Western Himalaya	Most Vulnerable
	10.	Kataula-I-328	North-Western Himalaya	Most Vulnerable
	11.	Kataula-II-346	North-Western Himalaya	Most Vulnerable
	12.	Kataula-III-348	North-Western Himalaya	Most Vulnerable
Nalagarh	13.	Kohu-3	Shiwalik	Least Vulnerable
	14.	Ramshehar-436	Shiwalik	Least Vulnerable
	15.	Ramshehar-440	Shiwalik	Least Vulnerable
	16.	Nalagarh-438	Shiwalik	Least Vulnerable
Nachan	17.	Seraj-349	North-Western Himalaya	Most Vulnerable
Renukaji	18.	Renukaji-413	Western Himalaya	Moderately Vulnerable
	19.	Nohra-416	Western Himalaya	Moderately Vulnerable
Dehra	20.	Jwalamukhi-93	Shiwalik	Least Vulnerable
	21.	Dehra-90	Shiwalik	Least Vulnerable
Bharmour	22.	Swai-43	North-Western Himalaya	Most Vulnerable
Pangi	23.	Killar-57	North- Western Himalaya	Most Vulnerable
Kinnaur	24.	Moorang-I-177	Western Himalaya	Moderately Vulnerable
	25.	Moorang-II-180	Western Himalaya	Moderately Vulnerable
Una	26.	Bangana-443	Shiwalik	Least Vulnerable
	27.	Bangana-447	Shiwalik	Least Vulnerable
	28.	Ramgarh-441	Shiwalik	Least Vulnerable
	29.	Ramgarh-446	Shiwalik	Least Vulnerable

Annexure VI
(Refer Para 2.5.1(ii))
Vulnerability Status of Landscapes of Andhra Pradesh selected under GIM

Andhra Pradesh		
Sl. No.	**Name of the Circle**	**Rank as per vulnerability**
1.	Anantapur	56
2.	Kurnool	187
3.	Guntur	477
4.	Visakhapatnam	503
5.	Warangal	512
6.	Nizamabad	549
7.	Khammam	559
8.	WLM Eluru	-
9.	WLM Tirupathi	-

Annexure VII

(Refer Para 2.5.1(iii))

Vulnerability Status of Landscapes of Madhya Pradesh selected under GIM

Madhya Pradesh		
Sl.No.	**Name of the District**	**Status of Vulnerability**
1.	Umaria	Very High
2.	South Panna	Very High
3.	Satna	High
4.	South Sagar	High
5.	Shivpuri	High
6.	Sheopur	High
7.	Dhar	High
8.	Sehore	High
9.	Badhwani	High
10.	Jhabua	High
11.	South Seoni	Moderate
12.	Raisen	Moderate
13.	North Betul	Moderate
14.	West Betul	Moderate
15.	Hoshangabad	Low
16.	Obedullaganj	Missing from the Vulnerability profile
17.	South Balaghat	Missing from the Vulnerability profile
18.	Sendhwa	Missing from the Vulnerability profile

Annexure VIII

(Refer Para 2.5.1(iv))

Vulnerability Status of Landscapes of Chhattisgarh selected under GIM

Chhattisgarh		
Sl.No.	**Name of the District**	**Status of Vulnerability**
1.	Kabeerdham (Kawardha)	High
2.	Korba (Katghora)	High
3.	Uttar Bastar (Kanker)	High
4.	Bastar	High
5.	Kondagaon	High
6.	Marwahi	Moderate
7.	Balrampur	Moderate
8.	Surguja	Moderate
9.	Bilaspur	Moderate
10.	Baloda Bazar	Low
11.	Ghariyaband	Low

Annexure IX

(Refer Para 2.5.2)

Usage of Old Baseline Data

Sl. No.	Name of the State/UT	Date of submission of the Perspective Plan	Date of approval of the Perspective Plan	Old Baseline Data taken in the Perspective Plan	Period by which the data was outdated
1.	Andhra Pradesh	December 2014	May 2015	• District wise forest cover data was considered as per report of 1997 as baseline year instead of latest data.	17 years
				• Population of SC/ST was based on 2001 census.	13 years
2.	Punjab	December 2014	May 2015	• Population census of 2001 was used to show the total population in the state.	13 years
				• Satellite data of Oct 2006 - Jan 2007 was used to assess the forest cover.	8 years
				• Various classes of forests depending upon canopy density pertained to the India State of Forest Report 2009.	5 years
3.	Jammu & Kashmir	April 2020	June 2020	• Data on wasteland estimation was based on the report of Land Use Statistics by the Ministry of Agriculture, 2005.	15 years
4.	Haryana	November 2017	August 2021	• Forest cover data from India State of Forest Report 2013.	4 years
				• Vulnerability to climate change from India State of Forest Report 2013.	4 years
5.	Maharashtra	November 2016	January 2018	• National Wetlands Atlas of Maharashtra 2010.	6 years
				• Potential Impacts of Future Climate Change on Water Resources in Maharashtra 2008 World Bank.	8 years
				• Rainfall Data -1901 to 2003	13 years

Annexure X

(Refer Para 3.4.2)

Delay in release of funds by State Governments

Sl. No.	Name of the State/UT	Delay Observed
1.	Kerala	Against the APO for 2015-16, the State Government of Kerala took 113 days in releasing its matching share of ₹6.10 crore to SFDA. Similarly, it took 1,252 days in releasing the matching share of ₹10.88 crore to SFDA against the APO of 2019-20.
2.	Himachal Pradesh	Against the APO of 2020-21, the Government of Himachal Pradesh released ₹18.98 crore[115] to SFDA with a delay ranging from 257 to 832 days.
3.	Jammu & Kashmir	The Government of Jammu & Kashmir released the Centre's share of ₹25.73 crore received from MoEF&CC in June 2020 to SFDA in March 2021. Consequently, the same could not be utilised during the year and got revalidated (June 2021) for next year. Audit observed that the State Government again delayed issuing the sanction order for drawal of funds, which was issued in October 2021. Thus, the funds were released to SFDA with a delay of 462 days[116].
4.	Uttarakhand	During 2015-16 to 2022-23, MoEF&CC released a total sum of ₹80.35 crore[117] to the State Government of Uttarakhand as the Centre's share. However, the State Government took six to 453 days in releasing the same to SFDA along with its matching share.
5.	West Bengal	State Government of West Bengal against the APO for the year 2019-20 took more than 365 days in releasing its matching share of ₹6.29 crore to SFDA.
6.	Karnataka	During 2015-16 to 2022-23, the Government of Karnataka released funds to SFDA with delays ranging from seven (₹0.45 crore) to 370 days (₹0.72 crore).
7.	Punjab	During 2015-16 to 2022-23, the State Government of Punjab released funds to SFDA with substantial delays ranging from 59 to 373 days. Audit further, noticed that in two years (2015-16 and 2017-18) the Central share amounting to ₹8.31 crore was not transferred to SFDA.
8.	Sikkim	During 2018-19 to 2022-23, the State Government of Sikkim had released the funds to SFDA with delays of 35 to 235 days.
9.	Maharashtra	Against the APO of 2018-19, the State Government of Maharashtra released funds amounting to ₹17.17 crore[118] to the SFDA with a delay of 206 days.
10.	Arunachal Pradesh	Centre share of ₹13.43 crore received against the APO of 2021 was released by the Government of Arunachal Pradesh with a delay of 164 days.
11.	Andhra Pradesh	During 2016-17 to 2022-23, the Government of Andhra Pradesh released funds received from MoEF&CC to SFDA with a delay of 34 to 154 days.
12.	Mizoram	Against the APO of 2022-23, the State Government of Mizoram released funds amounting to ₹36.27 crore to SFDA with a delay of 84 days.
13.	Haryana	During the year 2021-22, the State Government released funds of ₹9.55 crore to SFDA with a delay of 25 days.

[115] ***Including State's matching share.***
[116] ***462 days=477 days (29.6.2020 to 18.10.2021) less 15 days.***
[117] ***₹20.21 crore, ₹27.89 crore, ₹15.40 crore and ₹16.85 crore in July 2015, July 2020, December 2021 and February 2023, respectively.***
[118] ***₹10.30 crore as Centre share and ₹6.87 crore as State share.***

Annexure XI

(Refer Para 3.4.3)

Delay in release of funds by SFDAs

Sl. No.	Name of the State/UT	Delay Observed
1.	Uttarakhand	During 2020-21 to 2022-23, the SFDA Uttarakhand released funds with delays ranging from three days (₹8.20 crore) to 219 days (₹1.21 crore) to FDAs.
2.	Kerala	During 2016-17, SFDA Kerala took 330 days to release funds of ₹2.11 crore to FDAs.
3.	Andhra Pradesh	During 2018-19 to 2021-22, SFDA Andhra Pradesh released funds to the FDAs with delays ranging from 458 days (₹4.50 crore) to 667 (₹0.33 crore) days.
4.	Punjab	Funds ranging between ₹1.83 crore and ₹6.22 crore were released by SFDA Punjab to five[119] FDAs with delays of five to 223 days.
5.	Mizoram	During 2016-17 to 2022-23, SFDA Mizoram released funds to FDAs with delays of 27 days (₹13 crore) to 97 days (₹9 crore).
6.	Karnataka	During 2015-16 to 2022-23, there were delays ranging from three days (₹1.44 crore) to 52 days (₹2.11 crore) in release of funds by SFDA to FDAs.

[119] *FDAs of Sahibzada Ajit Singh Nagar, Ropar, Garshankar, Dasuya and Hoshiarpur.*

Annexure XII

(Refer Para 3.4.4)

Delay in release of funds by FDAs

Sl. No.	Name of the State/UT	Delay Observed
1.	Maharashtra	Three[120] FDAs released the funds to their JFMCs with delays ranging from 35 to 418 days.
2.	Arunachal Pradesh	Five[121] FDAs of Arunachal Pradesh released funds to their JFMCs with delays of 13 to 315 days.
3.	Uttarakhand	12 FDAs of Uttarakhand released the funds to their JFMCs with delays ranging from one to 236 days.
4.	Haryana	Divisional Forest Officer (DFO) (T) Kaithal released the funds to JFMCs with delays ranging from 121 to 229 days.
5.	Chhattisgarh	Two[122] divisions released funds to their JFMCs with delays of 159 to 221 days.
6.	Madhya Pradesh	Two[123] divisions of Madhya Pradesh transferred the funds amounting to ₹8.36 crore to their JFMCs with delays ranging from nine to 173 days.
7.	Jammu & Kashmir	There was a delay ranging from 29 to 112 days in release of funds by nine FDAs[124] to 13 JFMCs.
8.	Mizoram	Five FDAs of Mizoram contributed to delays ranging from one to more than 30 days in releasing funds to their respective JFMCs.

[120] *Wadsa, Pune and Sironcha.*
[121] *Longding, Yinkiong, Along, Bomdila and Tawang.*
[122] *Katghora and Bilaspur.*
[123] *Sehore and Narmadapuram.*
[124] *Rajouri (Lah and Sarotha), Doda (Koti), Bhaderwah (Badanoo and Phigsoo Jangalwar), Poonch (Taranwali), Mahore (Manjikote), Ramnagar (Bland), Billawar (Badnota and Thallohai), Basohli (Janu and Patrera) and Urban Forestry Srinagar (Dignibal).*

Annexure XIII

(Refer Para 3.7)

Issues related to financial decentralisation

Sl. No.	Name of the State/UT	Audit Observations
1.	Madhya Pradesh	In eight Divisions[125], funds were not transferred to JFMCs for execution of work. During 2018-19 to 2022-23, payments amounting to ₹70.67 crore were made by the FDAs towards the works executed by them departmentally. This deprived the JFMCs of participation in managing the forest and the basic idea of inclusion of JFMCs could not be achieved.
2.	Jammu & Kashmir	12 sampled FDAs[126] procured material like fencing post, barbed wire and polybags worth ₹2.56 crore themselves, without involving JFMCs.
3.	Arunachal Pradesh	Two FDAs, namely Longding[127] and Bomdila[128], did not involve or release the earmarked funds to the concerned JFMCs, executing afforestation activities through their range offices and incurred an expenditure of ₹0.16 crore on behalf of the JFMCs.
4.	Himachal Pradesh	In two FDAs, Chopal and Una, though the bank accounts were opened in the name of JFMCs, they were being operated by the Range Officer and Divisional Forest Officer, indicating that financial powers were not effectively devolved to JFMCs.
5.	West Bengal	Audit observed that the fund was decentralised up to the FDA level only. The role of JFMCs was limited to supply of labour for execution of afforestation activities proposed under GIM and there was no fund transfer to JFMCs from FDAs.

[125] *Barwani (₹4.90 crore), Burhanpur (₹3.24 crore), Satna (₹10.50 crore), Shivpuri (₹15.48 crore), South Balaghat (₹6.68 crore), South Panna (₹18.41 crore), South Sagar (₹6.77 crore) and Umaria (₹4.69 crore).*

[126] *FDAs - Doda: ₹0.61 crore, Bhaderwah: ₹0.36 crore, Poonch: ₹0.13 crore, Mahore: ₹0.09 crore, Ramnagar: ₹0.04 crore, Billawar: ₹0.05 crore, Basohli: ₹0.14 crore, Sindh: ₹0.12 crore, Urban: ₹0.08 crore, Kehmil: ₹0.08 crore, Kamraj: ₹0.27 crore and JV Baramulla: ₹0.59 crore.*

[127] *Executed creation work under Sub Mission 4(c)-Highways/rural roads/canals/tank bunds with a total expenditure of ₹0.06 crore through Forest Range under Kanubari.*

[128] *Expenditure of ₹0.09 crore on advance work (APO of 2021-22) was incurred through Nafra and Bomdila Forest Range. Similarly, ₹0.01 crore (first instalment of APO of 2022-23) was incurred through Nafra Forest Range.*

Annexure XIV

(Refer Para 3.8.2(ii))

Irregular expenditure incurred by SFDAs/FDAs/JFMCs

Sl. No.	Name of the State/UT	Irregularities Observed
1.	Arunachal Pradesh	Between December 2023 and January 2024, four FDAs[129] incurred an amount of ₹1.43 crore on the procurement of utensils, furniture, firewood, construction and maintenance of local community hall, school buildings, sheds and boundary walls, *etc*.
2.	Odisha	During 2015-16 to 2022-23, SFDA Odisha and its JFMCs incurred expenditure of ₹1.03 crore towards purchase of fuel, consultancy, hiring of security and celebration of Van Mahotsav/Utkal Diwas, construction of community hall, purchase of goods and services like utensils, entertainment articles, furniture, restoration of water body in the village, provision for spring-based water supply to the village, construction of dry yard, drilling of borewells, purchase of generator, *etc.*
3.	Mizoram	During 2016-17 and 2017-18, 12 JFMCs incurred a total expenditure of ₹0.45 crore irregularly on activities, *viz.,* constructions of cemetery hut, footpath, information building, pavilion at volleyball court, *etc*.
4.	Jammu & Kashmir	In 2021-23, two FDAs[130] incurred an expenditure of ₹0.02 crore towards construction of bridle-path and upgradation of road, which were not covered under the Guidelines for livelihood enhancement activities issued by the Office of the Principal Chief Conservator of Forest.
5.	Kerala	During 2017-18 to 2022-23, five FDAs[131] incurred an expenditure of ₹0.14 crore toward purchase of furniture, air conditioners, construction of buildings and repair and maintenance of departmental vehicles, *etc*.
6.	Himachal Pradesh	In 2022-23, FDA Una incurred a sum of ₹0.07 crore on installation of CCTV, organisation of Himachal Day, Independence Day, repair and maintenance works of division/range offices, purchase of furniture, *etc*.
7.	Andhra Pradesh	During 2016-17, an amount of ₹0.06 crore was incurred towards renovation of Division and Forest Range Office, Paderu through funds released to eight[132] JFMCs.
8.	Sikkim	In 2021-22, an expenditure of ₹0.04 crore was incurred towards renovation of Conference Hall at the Forest Secretariat of the Government of Sikkim from the funds received under GIM.

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[129] ***FDAs, namely Longding, Yinkiong, Along and Bomdila.***
[130] ***Bhaderwah and Poonch: ₹0.02 crore.***
[131] ***FDAs, namely Malayattoor (₹0.07 crore), Marayooy (₹0.01 crore), Nilambur North (₹0.01 crore), Nilambur South (₹0.01 crore), Ranni (₹0.04 crore).***
[132] ***JFMCs, namely Karakaputtu, D.Gonduru, Bokkelu, Kunchapalli, Iradapalli, Madulabandha, Chintagondi and Nereuduvalasa.***

Annexure XV

(Refer Para 3.9)

Non-payment of wages through bank account

Sl. No.	Name of the State	Audit observation
1.	Andhra Pradesh	An amount of ₹0.24 crore was paid to labourers in cash in 12 sampled JFMCs of FDA Paderu.
2.	Karnataka	14 JFMCs of two FDAs, namely, Kalaburgi and Sirsi withdrew cash amounting to ₹3.65 crore[133] for disbursal to labourers towards their wages.
3.	Odisha	In three[134] FDAs, 25 JFMCs had withdrawn cash of ₹1.94 crore from bank and made payment in cash to daily labourers and suppliers.
4.	Chhattisgarh	Divisional Forest Officers of South Kondagaon and Marwahi made payment of ₹0.80 crore to workers in cash towards their wages.
5.	Arunachal Pradesh	Longding FDA made payments to labourers in cash. In Yingkiong and Along FDAs, funds were transferred to JFMCs' joint account against the final bills submitted by the JFMCs through concerned Range Office and neither the amount paid to the daily labourers, nor the acknowledgement of money received by them was produced to Audit.
6.	Madhya Pradesh	JFMCs of Sendhwa Division withdrew (2019) funds amounting to ₹0.52 crore in cash and booked the same as paid to the labourers/suppliers in their accounts. Test check of 42 vouchers of ₹0.08 crore disclosed that the signature or thumb impression of the recipients as token of receipt of money was not available on these vouchers. Further, in Umaria, Raisen and South Seoni Divisions, an amount of ₹0.63 crore[135] was paid (2019-20 to 2022-23) in cash instead of through banks. In Burhanpur Division, payment (2021-22 and 2022-23) of ₹0.25 crore made to 1,445 labours deposited in the bank accounts of 301 labourers, who were engaged as intermediaries. Thus, the veracity of payment made to labourers could not be verified by Audit.
7.	Mizoram	In all five[136] FDAs, labourers were paid wages in cash.
8.	Uttarakhand	Audit noticed that JFMCs were withdrawing cash and paying wages to the workers in cash.
9.	West Bengal	Three Divisions, *viz.,* Kangsabati (South), Bankura (North) and Burdwan carried out plantation work at their level and made payment to labourers towards wages in cash.

***
[133] *₹2.58 crore in FDA Kalaburgi and ₹1.07 crore in FDA Sirsi.*
[134] *Kalahandi North, Kalahandi South and Ghumsur South.*
[135] *Umaria (₹0.24 crore), Raisen (₹0.15 crore) and South Seoni (₹0.24 crore).*
[136] *FDAs–Aizawl, Champhai, Darlawn, Kolasib and Thenzawl.*

Annexure XVI
(Refer Para 3.9)
Engagement of contractors

Sl. No.	Name of the State	Audit observations
1.	Himachal Pradesh	In four[137] selected FDAs, afforestation works amounting to ₹2.41 crore were carried out through middlemen, instead of engaging workers directly.
2.	Odisha	During 2019-20 to 2022-23, JFMCs of two[138] FDAs engaged one or two labourers as intermediaries for the payment of wages of all labourers engaged in the works. It was observed that a total sum of ₹1.78 crore was paid in cash through intermediaries by these FDAs/JFMCs. Further, FDA Dhenkanal engaged labour service contractors to execute the plantation activities worth ₹0.21 crore during 2015-16.
3.	West Bengal	In four[139] Divisions, tenders were invited for execution of advance and creation works, instead of executing it through hiring labourers on prevailing State wage rates through JFMCs.

[137] *Chopal, Mandi, Renuka ji and Una.*
[138] *Kalahandi South and Kalahandi North.*
[139] *Kangsabati (S), Jhargram, Kharagpur and Burdwan.*

Annexure XVII

(Refer Para 3.10)

Non-maintenance of Annual Accounts

Sl. No.	Name of the State/UT	Audit observations
1.	Arunachal Pradesh	Audit noticed that neither SFDA nor FDAs had prepared the Annual Accounts of any of the years.
2.	Himachal Pradesh	Neither SFDA nor sampled FDAs prepared their Annual Accounts for the years 2021-22 and 2022-23. As a result, the audit of annual accounts could not be conducted by a Chartered Accountant and UCs were submitted to MoEF&CC without Audit Reports.
3.	Jammu & Kashmir	SFDA Jammu & Kashmir did not prepare their Annual Accounts for the years 2021-22 and 2022-23.
4.	Punjab	The SFDA had not prepared the Annual Accounts in any of the years. Further, FDA Ropar, SAS Nagar, Garhshankar and Dasuya did not prepare annual accounts for the years 2018-19 to 2022-23, 2019-20 to 2022-23 and 2015-16 to 2022-23, respectively.
5.	Uttarakhand	SFDA did not maintain Annual Accounts for GIM.
6.	West Bengal	No separate Annual Accounts for GIM were prepared by the SFDA or any of the FDAs or JFMCs. SFDA are preparing the Annual Accounts, involving all the schemes being implemented by them and the same was audited by empanelled Chartered Accountant. .
7.	Chhattisgarh	Annual Accounts for the periods 2021-22 and 2022-23 were not provided by SFDA to Audit. FDAs did not provide the Annual Accounts for 2015-16 to 2022-23.
8.	Haryana	SFDA as well as FDAs did not maintain Annual Accounts for the year 2022-23 for GIM.

Annexure XVIII

(Refer Para 3.10)

Instances of Audit not conducted of Annual Accounts

Sl. No.	Name of the State	Audit observations
1.	Andhra Pradesh	Audit of Annual Accounts of SFDA was not conducted for the years 2018-19 to 2022-23. Further, FDA, Paderu did not get its Annual Accounts audited for the year 2022-23.
2.	Karnataka	The audit of SFDA accounts was carried out upto the financial year 2016-17. Thereafter, annual accounts for the subsequent years were not audited by Chartered Accountant.
3.	Madhya Pradesh	The audit of accounts of the SFDA for the years 2022-23 and 2023-24 was not carried out by CA. Further, audit of accounts (2018-19 to 2023-24) of five[140] FDAs had also not been carried out by Chartered Accountant.

[140] *Barwani, Burhanpur, Narmadapuram, South Sagar and Sendhwa.*

Annexure XIX
(Refer Para 3.11)
Mismatch of expenditure amounts reported in UCs and subsidiary records

Sl. No.	Name of the State	Audit observations
1.	Andhra Pradesh	Scrutiny of UC and Progress Report for the year 2016-17 of SFDA revealed that an amount of ₹1.40 crore was reported as expenditure under UC, whereas in Progress Report the same was reported as ₹1.22 crore, leading to a difference in expenditure of ₹0.18 crore in these two sets of documents.
2.	Haryana	Statement of Expenditure provided by two FDAs, namely Ambala and Kaithal disclosed that a total expenditure of ₹0.34 crore[141] was incurred by them during 2022-23, yet in their UCs for the year 2022-23 they reported it as ₹1.37 crore[142]. In reply, Divisional Forest Officer (DFO), Ambala stated that at the time of submission of UC, works were in progress, therefore, UC of full amount was submitted to Headquarters. Further, DFO, Kaithal stated that unspent balance would be deposited in government accounts for which communication was being made with the competent authority.
3.	Kerala	UC for the year 2020-21 submitted by SFDA to MoEF&CC disclosed that a total sum of ₹13.55 crore pertaining to unspent balance of the Centre's share was lying with SFDA, as on 31 March 2021. However, in the UC for the year 2021-22 against the available unspent balance of ₹13.55 crore, SFDA reported ₹8.13 crore only as the Centre's share as on 1 April 2021 and the balance amount of unspent balance of ₹5.42 crore was reported as the State share. Hence, the action of SFDA to appropriate fund from the unspent balance of the Central share and report it as the State share was irregular.
4.	Maharashtra	SFDA Maharashtra in its UC for 2018-19 reported that against the available funds ₹17.17 crore, an expenditure of ₹12.75 crore was incurred during the year, leaving unspent balance of ₹4.42 crore as of March 2019. Audit found that out of ₹12.75 crore reported as utilised by SFDA during the year, a sum of ₹9.26 crore was released to five[143] FDAs during the year. Details of expenditure and UCs submitted by these FDAs disclosed that out of ₹9.26 crore, a sum of ₹0.29 crore only could be utilised by only one FDA during the year. However, all the five FDAs reported full utilisation of fund of ₹9.26 crore received by them in their UCs for the year 2018-19.
5.	Odisha	In nine[144] FDAs, mismatch in figures of fund utilised by them as reported in their Annual Progress Reports (2015-16 to 2022-23) and UCs was found. The UCs indicated that a total sum of ₹77.94 crore was utilised during these years, whereas financial achievement reported under Annual Progress Reports indicated it as ₹63.56 crore.
6.	Uttarakhand	SFDA in its UCs for the year 2015-16 to 2019-20 reported an expenditure of ₹22.23 crore. However, the records of the SFDA disclosed that expenditure of ₹22.75 crore was incurred during the period. Similarly in 2020-21, the UCs showed an expenditure of ₹27.48 crore, whereas the records of SFDA showed the same as ₹26.82 crore.

[141] *Kaithal (₹0.11 crore) and Ambala (₹0.23 crore).*
[142] *Kaithal (₹1.08 crore) and Ambala (₹0.29 crore).*
[143] *FDAs, namely, Wadsa (₹1.37 crore), Sironcha (₹1.36 crore), Dahanu (₹2.05 crore), Bhor (₹1.12 crore), Pune (₹3.36 crore).*
[144] *Berhampur, Dhenkanal, Kalahandi North, Kalahandi South, Bonai, Ghumsur South, Sundargarh, Balangir and Rairangpur.*

Annexure XX

(Refer Para 3.12)

Non-maintenance of separate bank accounts

Sl. No.	Name of the State	Audit Observations
1.	Chhattisgarh	Two FDAs, namely, Katghora and Marwahi, opened their bank accounts for GIM in private banks. Further, 20 JFMCs of three[145] FDAs had also opened their bank account in a private bank.
2.	Karnataka	It was observed that till 2020-21, the funds received under GIM were deposited by SFDA in a common bank account opened for all Central Government Schemes.
3.	Maharashtra	Till August 2021 SFDA did not open a separate interest-bearing bank account for the funds received under GIM. Further, fund amounting to ₹1.91 crore released to eight[146] JFMCs was deposited in the bank accounts of four[147] other JFMCs. Due to deposition of GIM funds in the accounts of other JFMCs, these eight JFMCs could not exercise financial control over the activities taken up under GIM.
4.	Odisha	In two[148] test checked FDAs, the funds received by FDAs and JFMCs were deposited in current accounts.
5.	Punjab	SFDA maintained funds in a common bank account, which was used for other schemes, leading to inter-mixing of funds.
6.	Uttarakhand	Out of 471 JFMCs, 98 JFMCs (21 *per cent*) did not open a separate bank account for GIM. These JFMCs received funds in the bank account opened for other schemes.

[145] ***Katghora (seven JFMCs), Bastar (eight JFMCs) and Kodagaon (five JFMCs).***
[146] ***Yerandi, Maldugi, Chandagad, Chinegaon, Jambhulkheda, Pochade, Khunawada and Paraswadi.***
[147] ***Gothangaon, Netali, Kosbad and Jamshet.***
[148] ***Kalahandi North and Kalahandi South.***

Annexure XXI

(Refer Para 3.12)

Non-remittance of interest

Sl. No.	Name of the State	Audit Observations
1.	Haryana	Details of interest provided by three[149] FDAs disclosed that interest amounting ₹0.05 crore earned by 20 JFMCs[150] of these FDAs till March 2024 had not been adjusted or refunded to SFDA Haryana. In reply, DFOs stated that amount of interest would be adjusted/deposited.
2.	Odisha	Interest amounting to ₹1.33 crore accrued to 316 JFMCs of 14 FDAs[151] till March 2023 was neither refunded nor reported by them to their FDAs.
3.	Punjab	Against the interest of ₹0.39 crore earned by SFDA during 2016-17 to 2022-23, a sum of ₹0.23 crore only was reported to MoEF&CC. Audit observed that FDA Sahibzada Ajit Singh Nagar had also earned interest of ₹0.02 crore during 2016-17 to 2022-23 on GIM funds, but it did not report/refund the same to SFDA.
4.	Uttarakhand	In Uttarakhand, the JFMCs had not reported the interest earned by them on GIM funds. Consequently, the interest earned, if any, could not be accounted for.

[149] *Kaithal, Jind and Morni.*
[150] *Jind (JFMCs-Julana, Ghimana, Naguran, Surbra, Nepewala, Bhana-Brahmnan), Kaithal (JFMCs-Nauch, Kharkara, Dhandota, Dubbal, Barot, Chandana, Siwan, Habri and Sanch) and Morni (JFMCs-Kalka, Pinjore, Panchkula, Morni and Raipur-Rani).*
[151] *FDAs, namely-Behrampur, Angul, Balangir, Balliguda, Koraput, Nayagarh, Rairangpur, Dhenkanal, Kalahandi North, Kalahandi South, Sundargarh, Bonai, Ghumsur South and Nabaranpur.*

Annexure XXII

(Refer Para 4.1)

States wise shortfall in achievement of targets under GIM

Name of the State/UT	Target as per Perspective Plan (*in ha*)	Duration of Perspective Plan	Achievement of Creation Work till March 2025 as reported by States (*in ha)*	Shortfall (*in ha*)	Percentage shortfall
(1)	**(2)**	**(3)**	**(4)**	**(5) = (2) - (4)**	**(6) = (5)/(2)*100**
Andhra Pradesh	6,938	(2015-16 to 2020-21), (2018-19 to 2025-26)	1,272	5,666	81.67
Arunachal Pradesh	46,742	2021-22 to 2025-26	5314.39	41,427.61	88.63
Chhattisgarh	31,138	2015-16 to 2025-26	22,641	8,497.00	27.28
Haryana	67,562	2021-22 to 2025-26	7,422.50	60,139.50	89.01
Himachal Pradesh	21,459	2017-18 to 2025-26	1,299	20,160.00	93.95
Jammu & Kashmir	32,420	2020-21 to 2025-26	1,349.08	31,070.92	95.84
Karnataka	5,100 (22,165)*	2015-16 to 2025-26	2,947	2,153.00	42.22
Kerala	22,960	2015-16 to 2025-26	7,926.85	15,033.15	65.48
Madhya Pradesh	3,40,700	2017-18 to 2025-26	26,939	3,13,761.00	92.09
Maharashtra	6,975.40	2017-18 to 2025-26	3,586.76	3,388.64	48.58
Mizoram	29,893	2015-16 to 2025-26	19,642.94	10,250.06	34.29
Odisha	13,251 (96,212)* (2,198.56)**	2015-16 to 2025-26	17,761.56	-4,510.56	0
Punjab	18,994	2015-16 to 2025-26	7,168	11,826.00	62.26
Sikkim	16,698 (2,01,768.45)*	2017-18 to 2026-27	6,611.85	10,086.15	60.40
Uttarakhand	1,23,973	2015-16 to 2025-26	13,438	1,10,535.00	89.16
West Bengal	37,450	2019-20 to 2025-26	2,605.70	34,844.30	93.04
Total	**8,22,253.40**		**1,47,925.63**	**6,74,327.77**	**82.01**

***Targets as approved by NEC**
***** Targets as per Perspective Plan submitted by the State***

Annexure XXIII

(Refer Para 4.4.1.1(i))

Area available under scrublands as per India State of Forest Report (ISFR)

Sl.No.	Name of the State	Area of Scrublands *(in km^2)*
1.	Andhra Pradesh	10,768 km^2 as per ISFR 2011
2.	Arunachal Pradesh	122 km^2 as per ISFR 2011
3.	Haryana	151 km^2 as per ISFR 2015
4.	Karnataka	3,175 km^2 as per ISFR 2011
5.	Kerala	58 km^2 as per ISFR 2011
6.	Madhya Pradesh	6,383 km^2 as per ISFR 2015
7.	Sikkim	311 km^2 as per ISFR 2015
8.	West Bengal	133 km^2 as per ISFR 2015
	Total	**21,100 km^2 (2.11 mha)**

Annexure XXIV

(Refer Para 4.4.1.3)

Area available under ravines as per Wasteland Atlas of India 2010

Sl. No.	Name of the State/UT	Area of Ravines *(in km^2)*
1.	Andhra Pradesh	408.37
2.	Chhattisgarh	142.90
3.	Himachal Pradesh	174.75
4.	Jammu & Kashmir	976.38
5.	Madhya Pradesh	1502.06
6.	Maharashtra	547.03
7.	Punjab	82.12
	Total	**3,833.61 km^2 (0.38 mha)**

Annexure XXV

(Refer Para 4.4.1.4(i))

Details of the Abandoned Mining Sites in the States

Sl. No.	Name of the State	Name of the Mines	Total number of abandoned mining sites
1.	Andhra Pradesh	Borra Calcite mine, Budarayavalasa Lime Kanker mine, Dasari Ramanaidu Valasa-I Lime Kanker mine, Dasari Ramanaidu Valasa-II Lime Kanker mine, Korlam I quartz mine, Kunchagumadam Lime Kanker mine, Moutoor Feldspar mine, Palakandyaur Lime Kanker mine, Pedabantupalli Lime Kanker mine, Pullajipeta quartz mine, Regati V.U Lime Kanker mine and Sri Ramchandra Manganese Mine	12
2.	Maharashtra	Nawargaon II Kyanite mine, Pitichua Chromite Mine	2
3.	Odisha	Bankiamunda Quartz mine, Domuhani Manganese mine, Naupara II Quartzite mine and Sargipalli Pb-Zn-Cu mine	4
4.	Uttarakhand	Durmala Rock Phosphate Mine, Maldeota Rock Phosphate Mine and Malla Limestone Mine	3
		Total	**21**

Annexure XXVI

(Refer Para 4.6)

Status of Plantation Journals maintained by the FDAs in the States

Sl. No.	Name of the State/UT	No. of Plantation sites for which Journal should be maintained	No. of Plantation Journal maintained	Type of Species planted not recorded	Coordinates of location not recorded	Survival percentage of plants not recorded	Type of the Soil in the Plantation area not recorded	Remarks of the Inspecting Officer not recorded	Spacing between plants were not recorded	Maximum no. of journals where deficiency was observed
1.	Andhra Pradesh	24	24	-	-	12	24	18	-	24
2.	Arunachal Pradesh	59	51	-	-	51	-	-	-	51
3.	Chhattisgarh	46	32	-	-	6	-	-	2	6
4.	Haryana	49	0	No Journal was maintained						
5.	Himachal Pradesh	46	46	-	-	-	-	38	-	38
6.	Jammu & Kashmir	30	26	-	-	20	-	-	-	20
7.	Karnataka	30	27	3	2	26	-	17	-	26
8.	Kerala	23	6	Journals are not updated						6
9.	Madhya Pradesh	58	58	Journals are not updated						58
10.	Maharashtra	35	21	-	-	10	-	-	-	10
11.	Mizoram	40	40	-	11	-	40	23	40	40
12.	Odisha	48	42	6	-	-	-	42	-	42
13.	Punjab	56	56	2	22	56	56	50	-	56
14.	Sikkim	36	35	-	4	8	2	-	-	8
15.	Uttarakhand	51	50	-	-	-	-	27	-	27
16.	West Bengal	42	42	-	-	19	-	-	-	19
	Total	673	556	11	39	208	122	215	42	431

Annexure XXVII

(Refer Para 4.7)

Range of survival percentage of GIM plantations

Sl. No	Name of the State/UT	Total Plantation site where survival percentage could be ascertained	Range of Survival percentage		
			0 to 40 *per cent*	41 to less than 70 *per cent*	70 and above
1.	Andhra Pradesh	24	13	4	7
2.	Arunachal Pradesh	55	1	16	38
3.	Chhattisgarh	37	1	1	35
4.	Haryana	5	3	1	1
5.	Himachal Pradesh	43	4	16	23
6.	Jammu & Kashmir	27	4	12	11
7.	Karnataka	26	1	4	21
8.	Kerala	11	5	0	6
9.	Madhya Pradesh	51	5	10	36
10.	Maharashtra	35	18	15	2
11.	Mizoram	36	5	7	24
12.	Odisha	39	6	16	17
13.	Punjab	45	7	23	15
14.	Sikkim	34	1	17	16
15.	Uttarakhand	49	17	28	4
16.	West Bengal	42	4	10	28
	Total	**559**	**95**	**180**	**284**

Annexure XXVIII

(Refer Para 4.8.1)

Soil moisture conservation activities

Sl. No.	Name of the State/UT	Total sites for JPV where SMC was applicable	SMC work not undertaken in sites
1	Andhra Pradesh	24	12
2	Arunachal Pradesh	59	59
3	Chhattisgarh	46	42
4	Himachal Pradesh	46	36
5	Jammu & Kashmir	30	23
6	Karnataka	22	18
7	Kerala	23	14
8	Maharashtra	35	35
9	Odisha	38	18
10	Punjab	56	54
11	Uttarakhand	51	23
12	West Bengal	42	11
	Total	**472**	**345**

Annexure XXIX

(Refer Para 4.8.3)

Expenditure reported on livelihood activities

Sl. No.	Name of the State/UT	Expenditure reported *(₹ in crore)*	Number of Beneficiaries
1.	Andhra Pradesh	0.02	Numbers of beneficiaries not provided
2.	Arunachal Pradesh	2.14	
3.	Chhattisgarh	1.06	
4.	Kerala	2.75	
5.	Madhya Pradesh	5.31	
6.	Maharashtra	1.03	
7.	Sikkim	0.82	
8.	West Bengal	0	No expenditure reported under this component.
9.	Mizoram	0	Activity not undertaken due to short funding.
10.	Haryana	0.08	Nil
11.	Himachal Pradesh	0.52	Nil
12.	Jammu & Kashmir	2.76	1218
13.	Karnataka	2.98	75
14.	Odisha	3.95	Nil
15.	Punjab	1.78	2084
16.	Uttarakhand	9.27	3572
	Total	**34.47**	**6949**

Annexure XXX

(Refer Para 4.10.1)

Misclassification of Works in Kerala

Sl. No.	L2 Landscape	L3 Landscape	Plantation site	Year	SM No.	Area in Ha	Works for which the funds were utilised	Type of Work to be classified under
A. Total cases wrongly categorised as 'Advance Work' by FDA/SFDA (11 cases)								
1	Marayoor	Melady	Melady	2018-19	SM-1	12	2000 miscellaneous plants were planted at the site as gap filling	Creation
2	Malayattoor	Kappayam	Kappayam	2016-17	SM-1	15	Fire protection	Maintenance
3	Malayattoor	Vellaramkuthu	Vellaramkuthu	2020-21	SM-1	15.83	SMC work & Fire protection	Maintenance
4	Mankulam	Pandiankudy	Thankappanshed, Vattakulam thodu	2016-17	SM-1	20	Fire protection	Maintenance
5	Marayoor	Kammalan kudy	Kammalan kudy	2016-17	SM-2	150	Fire protection	Maintenance
6	Marayoor	Kavakkudy	Kavakkudy	2016-17	SM-2	50	Uprooting obnoxious weeds in 12.5 hectares and creation of 250 staggered trenches were done	Maintenance
7	Marayoor	Kuthukallu kudy	Kuthukallu kudy	2016-17	SM-2	44.5	Fire protection	Maintenance
8	Marayoor	Periya kudy	Periya kudy	2016-17	SM-2	48.5	Fire protection	Maintenance
9	Marayoor	Puravayal kudy	Puravayal kudy	2016-17	SM-4	50	Fire protection	Maintenance
10	Ranni	Velanplavu	Velanplavu	2016-17	SM-1	5	Maintenance work of Chural plantation	Maintenance
11	Nilambur South	Puncha	Puncha	2018-19	SM-5	100	Supply of Gas connection to 10 persons	Promoting alternative fuel energy

Sl. No.	L2 Landscape	L3 Landscape	Plantation site	Year	SM No.	Area in Ha	Works for which the funds were utilised	Type of Work to be classified under
B. Total cases wrongly categorised as 'Creation Work' by FDA/SFDA (51 cases)								
1	Malayattoor	Vellaramkuthu	Boring kavala plot 1&2	2017-18	SM-1	15.83	Clearing of boundary lines, surveying with GPS, fixing boundary stones, uprooting lantana, *etc*., at Boaring Kavala-2.	Advance Work
2	Thiruvananthapuram	Njaraneeli	Njaraneeli	2017-18	SM-1	15	Preparing treatment plan	Advance Work
3	Konni	Thalamanam	Nalumukku	2016-17	SM-1	10	Fire protection	Maintenance
4	Konni	Thalamanam	Nalumukku	2017-18	SM-1	10	SMC work & Fire protection	Maintenance
5	Konni	Thalamanam	Nalumukku	2019-20	SM-1	10	Fire protection	Maintenance
6	Konni	Thalamanam	Nalumukku	2022-23	SM-1	10	SMC work & Fire protection	Maintenance
7	Marayoor	Babu Nagar	Babu Nagar	2017-18	SM-1	12	Fire protection	Maintenance
8	Marayoor	Babu Nagar	Babu Nagar	2020-21	SM-2	40	Fire protection	Maintenance
9	Marayoor	Cherukulam	Cherukulam	2020-21	SM-2	40	Fire protection	Maintenance
10	Marayoor	Indira Nagar	Indira Nagar	2020-21	SM-2	40	Fire protection	Maintenance
11	Marayoor	Karsanadu	Karsanadu	2020-21	SM-2	75	Fire protection	Maintenance
12	Marayoor	Kavakkudy	Kavakkudy	2020-21	SM-2	40	Fire protection	Maintenance
13	Marayoor	Kuthukallu kudy	Kuthukallu kudy	2020-21	SM-4	40	Fire protection	Maintenance
14	Marayoor	Melady	Melady	2020-21	SM-2	40	Fire protection	Maintenance

Sl. No.	L2 Landscape	L3 Landscape	Plantation site	Year	SM No.	Area in Ha	Works for which the funds were utilised	Type of Work to be classified under
B. Total cases wrongly categorised as 'Creation Work' by FDA/SFDA (51 cases)								
15	Marayoor	Pallanadu	Pallanadu	2020-21	SM-2	40	Uprooting obnoxious weeds in 7.5 ha and creation of 150 staggered trenches were done.	Maintenance
16	Marayoor	Periya kudy	Periya kudy	2020-21	SM-2	40	Fire protection	Maintenance
17	Marayoor	Puravayal kudy	Puravayal kudy	2020-21	SM-2	40	Fire protection	Maintenance
18	Marayoor	Theerthamala	Theerthamala	2020-21	SM-2	10	Fire protection	Maintenance
19	Nilambur North	Pothukal Haritha VSS	Pothukal Haritha	2016-17	SM-1	300	Fire protection & desilting check dam	Maintenance
20	Periyar (East)	Mannakudy Il EDC	Mannakudy Il EDC	2022-23	SM-3	1	Construction of School board, Shutter, *etc.*	Not related to GIM
21	Periyar (East)	Paliyakudy	Paliyakudy	2022-23	SM-4	2.73	Construction of 39.37 cubic meter of retaining wall for trench using Dry rubble masonry	Maintenance
22	Periyar (East)	Vallakkadavu V EDC	Pachakkanam to 10th mile	2019-20	SM-1	2.7	Construction of 350 waterholes at various households	Advance
23	Periyar (East)	Vanchivayal colony	Vanchivayal colony	2022-23	SM-1	4.7	Eradication of exotic weeds	Maintenance
24	Ranni	Velanplavu	Velanplavu	2019-20	SM-1	5	Fire protection	Maintenance

Sl. No.	L2 Landscape	L3 Landscape	Plantation site	Year	SM No.	Area in Ha	Works for which the funds were utilised	Type of Work to be classified under
B. Total cases wrongly categorised as 'Creation Work' by FDA/SFDA (51 cases)								
25	Ranni	Velanplavu	Velanplavu	2022-23	SM-1	10	Clearing boundary line, fixing boundary stone and engaging fire gang at 10 Ha.	Advance
26	Thenmala	Urukunnu Malavedar Colony VSS	Urukunnu	2016-17	SM-1	10	Fire protection	Maintenance
27	Thenmala	Urukunnu Malavedar Colony VSS	Urukunnu	2017-18	SM-1	10	SMC work & Fire protection	Maintenance
28	Thenmala	Urukunnu Malavedar Colony VSS	Urukunnu	2021-22	SM-1	10	SMC work & Fire protection	Maintenance
29	Thenmala	Urukunnu Malavedar Colony VSS	Urukunnu	2022-23	SM-1	10	SMC work & Fire protection	Maintenance
30	Thiruvananthapuram	Njaraneeli	Njaraneeli	2016-17	SM-1	5	Fire protection	Maintenance
31	Thiruvananthapuram	Njaraneeli	Njaraneeli	2019-20	SM-1	10	Fire protection	Maintenance
32	Thiruvananthapuram	Njaraneeli	Kallana	2022-23	SM-1	10	Fire protection	Maintenance
33	Konni	Thalamanam	Nalumukku	2021-22	SM-1	10	Providing provisions to VSS local area families & school children's.	Strengthening of local level Institutions

Sl. No.	L2 Landscape	L3 Landscape	Plantation site	Year	SM No.	Area in Ha	Works for which the funds were utilised	Type of Work to be classified under
B. Total cases wrongly categorised as 'Creation Work' by FDA/SFDA (51 cases)								
34	Mankulam	Viripara	Viripara	2022-23	SM-4	1	Distribution of Furniture to Anganwadi under the scheme of Supporting local level institutions.	Strengthening of local level Institutions
35	Mankulam	Sevalkudy	Sevalkudy	2022-23	SM-4	1	Distribution of Furniture to Anganwadi under the scheme of Supporting local level institutions.	Strengthening of local level Institutions
36	Palakkad	Velanchery	Velanchery	2017-18	SM-6	15	Supply of Gas connection.	Promoting alternative fuel energy
37	Periyar (East)	Mannakudy Il EDC	Mannakudy Il EDC	2022-23	SM-4	4.73	Distribution of solar lights	Promoting alternative fuel energy
38	Periyar (East)	Paliyakudy	Paliyakudy	2022-23	SM-5	3	VDVK Strengthening	Strengthening of local level Institutions
39	Periyar (East)	Vallakkadavu V EDC	Vallakkadavu V EDC	2022-23	SM-5	2	Strengthening of the Eco-Development Committee	Strengthening of local level Institutions
40	Thenmala	Urukunnu Malavedar Colony VSS	Urukunnu	2019-20	SM-1	10	Alternative fuel energy	Promoting alternative fuel energy
41	Marayoor	Cherukulam	Cherukulam	2017-18	SM-1	52	No work during 2017-18	No Work done

Sl. No.	L2 Landscape	L3 Landscape	Plantation site	Year	SM No.	Area in Ha	Works for which the funds were utilised	Type of Work to be classified under
B. Total cases wrongly categorised as 'Creation Work' by FDA/SFDA (51 cases)								
42	Marayoor	Kammalan kudy	Kammalan kudy	2017-18	SM-1	12	No work during 2017-18	No Work done
43	Marayoor	Kammalan kudy	Kammalan kudy	2020-21	SM-2	40	No work during 2020-21	No Work done
44	Marayoor	Karsanadu	Karsanadu	2017-18	SM-1	108	No work during 2017-18	No Work done
45	Marayoor	Kavakkudy	Kavakkudy	2017-18	SM-1	12	No work during 2017-18	No Work done
46	Marayoor	Kuthukallu kudy	Kuthukallu kudy	2017-18	SM-1	12	No work during 2017-18	No Work done
47	Marayoor	Melady	Melady	2017-18	SM-1	12	No work during 2017-18	No Work done
48	Marayoor	Melady	Melady	2017-18	SM-1	50	No work during 2017-18	No Work done
49	Marayoor	Periya kudy	Periya kudy	2017-18	SM-1	12	No work during 2017-18	No Work done
50	Marayoor	Puravayal kudy	Puravayal kudy	2017-18	SM-1	10	No work during 2017-18	No Work done
51	Marayoor	Theertha-mala	Theerthamala	2017-18	SM-1	100	No work during 2017-18	No Work done
C. Total cases wrongly categorised as 'Maintenance Work' by FDA/SFDA (11 cases)								
1	Mankulam	Kozhiyala-kudy	Kozhiyila block	2020-21	SM-1		No work during 2020-21	No Work done

Sl. No.	L2 Landscape	L3 Landscape	Plantation site	Year	SM No.	Area in Ha	Works for which the funds were utilised	Type of Work to be classified under
C. Total cases wrongly categorised as 'Maintenance Work' by FDA/SFDA (11 cases)								
2	Thenmala	Urukunnu Malavedar Colony VSS	Urukunnu	2020-21	SM-1		No work during 2020-21	No Work done
3	Palakkad	Velanchery	Ayyappanamala	2017-18	SM-3		1500 miscellaneous seedlings were planted as gap filling	Creation
4	Mankulam	Kozhiyala-kudy	Kozhiyila block	2021-22	SM-1		100 Honey boxes were distributed among 18 beneficiaries	livelihood support to households
5	Periyar (East)	Mannakudy Il EDC	Mannakudy	2018-19	SM-6		Supply of thermal cooker	Promoting alternative fuel energy
6	Periyar (East)	Paliyakudy	Paliyakudy	2018-19	SM-6		Supply of thermal cooker	Promoting alternative fuel energy
7	Periyar (East)	Paliyakudy	Paliyakudy	2022-23	SM-6		Supply of pressure cooker	Promoting alternative fuel energy
8	Periyar (East)	Vallakkadavu V EDC	Vallakkadavu	2018-19	SM-6		Supply of thermal cooker	Promoting alternative fuel energy
9	Periyar (East)	Vallakkadavu V EDC	Vallakkadavu V EDC	2022-23	SM-6		Supply of thermal cooker	Promoting alternative fuel energy

Sl. No.	L2 Landscape	L3 Landscape	Plantation site	Year	SM No.	Area in Ha	Works for which the funds were utilised	Type of Work to be classified under
C. Total cases wrongly categorised as 'Maintenance Work' by FDA/SFDA (11 cases)								
10	Periyar (East)	Vanchivayal colony	Vanchivayal colony	2018-19	SM-6		Supply of Gas connection	Promoting alternative fuel energy
11	Periyar (East)	Vanchivayal colony	Vanchivayal colony	2022-23	SM-6		Supply of rice cooker	Promoting alternative fuel energy

Annexure XXXI

(Refer Para 5.6)

Non-submission of Quarterly Progress Report by JFMCs

Sl. No.	Name of the State/UT	Audit observations
1.	Andhra Pradesh	12 selected JFMCs of FDA Paderu had not submitted quarterly statement of accounts and progress of works during 2015-16 to 2024-25.
2.	Arunachal Pradesh	In all the five sampled FDAs, JFMCs did not report L3 level quarterly progress of the works to their FDAs.
3.	Chhattisgarh	Six[152] Divisions of Chhattisgarh stated that the JFMCs had submitted quarterly statement of accounts and progress of works carried out by them. However, records relating to the same were not provided to Audit. Further, four[153] Divisions stated that their JFMCs did not submit quarterly statement of accounts and progress of works carried out by them.
4.	Haryana	SFDA of Haryana stated that no such reporting of quarterly progress of work was done at the level of JFMCs and FDAs.
5.	Himachal Pradesh	There were no records which could disclose that all the selected FDAs/JFMCs had prepared and submitted quarterly statement of accounts and progress of works during 2015-16 to 2024-25.
6.	Jammu & Kashmir	Six[154] FDAs reported that they had submitted the quarterly statement of accounts and progress report to SFDA but did not provide the reports to Audit and two[155] FDAs stated that they did not submit such quarterly reports.
7.	Karnataka	Quarterly progress reports were prepared at FDA level without involvement of JFMCs.
8.	Kerala	In eight selected[156] FDAs, none of the JFMC submitted quarterly statements of accounts and progress reports for work done in the L3 level landscapes to their FDAs. However, FDAs were preparing quarterly progress reports on the work carried out in their JFMCs and submitting them to the SFDA.
9.	Madhya Pradesh	JFMCs of 12 Forest Divisions[157] did not prepare quarterly statement of accounts and progress reports at the L-3 landscape.
10.	Mizoram	Out of the 21 sampled[158] JFMCs, none had reported the financial progress of L3 level landscape to FDAs during 2016-17 to 2024-25.
11.	Punjab	Sampled FDAs of Punjab could not provide any documentary evidence in support of quarterly progress reports received by them from their JFMCs during 2015-16 to 2024-25.
12.	Uttarakhand	Quarterly progress reports were not submitted by the L3 level to the L2 level. Instead, the L2 level obtained the necessary information from the Range office and sent it to the Nodal Office (SFDA) as and when required.
13.	Sikkim	Quarterly progress reports were not submitted by the L3 level to the L2 level. However, FDAs were submitting the quarterly reports to SFDA.
14.	Maharashtra	In nine[159] selected FDAs, none of the JFMC submitted quarterly statements of accounts and progress reports for work done in the L3 level landscapes to their FDAs.

[152] *Kawardha, Gariyaband,,Balrampur, Marwahi, Bilaspur and Kondagaon.*
[153] *Katghora, Surguja, Surajpur and Bastar.*
[154] *Ramnagar, Poonch, Doda, HQ Dharmari, Billawar and Basohi.*
[155] *Rajouri and Bhadarwah.*
[156] *Thiruvananthapuram, Thenmala, Ranni, Kottayam, Malayattur, Mankulam, Marayoor and Nilambur North.*
[157] *Barwani, Balaghat South, Burhanpur, Narmadapuram, Raisen, Sagar South, Satna, Sehore, Sendhwa, Seoni South, Shivpuri and Umaria.*
[158] *Tlungvel, Sihphir Venglun, N. Lungleng, Lamchhip, Baktawng Chhuanthat, Durtlang North, Durtlang, Pawlrang, Vanchengpui, Kawlkulh, Chawngtlai, Dilzau, New Diakkawn, Thingdawl, Meidum, Bualpui, Bukpui, Thentlang, Buhban, Khawruhlian and Hmunnghak.*
[159] *Dahanu, Alibagh, Sironcha, Wadsa, Dhule, Nandurbar, West Nashik, Pune and Bhor.*

Annexure XXXII

(Refer Para 5.7.3.2)

State wise analysis in the improvement of tree cover in the Intervention area

States	Total area (*ha*)	Intervention area (*ha*) (T1)	Tree cover during Intervention (*ha*) (T2)	Tree cover in 2024 (*ha*) (T3)	Likely Tree cover in 2030 (*ha*) (T4)	% Intervention	% Tree cover at the time of intervention	% Tree cover in 2024	% Likely tree cover in 2030	% Improvement in Tree cover till 2024	% Improvement in likely tree cover in 2030
						(T1/T) × 100	(T2/T) × 100	(T3/T) × 100	(T4/T) × 100	((T3-T2)/T) × 100	((T4-T2)/T) × 100
Andhra Pradesh	51.2	Calculations with respect to tree cover have not been done for these states as GIS analysis of KMLs showed no change in vegetation.									
Karnataka	22.78										
Kerala	11.29										
Punjab	114.41										
Uttarakhand	361.02										
Sikkim	9.99										
Chhattisgarh	71.73	13.59	4.63	6.85	6.88	18.95	6.45	9.55	9.59	3.09	3.14
Madhya Pradesh	35.03	7.85	0.13	0.52	1.20	22.41	0.37	1.48	3.43	1.11	3.05
Odisha	1129.56	157.99	48.18	90.10	102.09	13.99	4.27	7.98	9.04	3.71	4.77
Total	**1807.01**	**179.43**	**52.94**	**97.47**	**110.17**	**9.93**	**2.93**	**5.39**	**6.10**	**2.46**	**3.17**

Annexure XXXIII

(Refer Para 5.7.3.4)

Summary of condition/quality of Tree cover (due to interventions) using Fragmentation Metrics

<table>
<tr><th rowspan="2">States</th><th rowspan="2">Total area (ha) (T)</th><th rowspan="2">Intervention area (ha) (T1)</th><th colspan="6">Intervention year</th><th colspan="6">2024</th></tr>
<tr><th>Non tree cover /Open</th><th>Patch</th><th>Transitional</th><th>Edge</th><th>Perforated</th><th>Intact</th><th>Non tree cover/Open</th><th>Patch</th><th>Transitional</th><th>Edge</th><th>Perforated</th><th>Intact</th></tr>
<tr><td>Andhra Pradesh</td><td>51.2</td><td>0</td><td colspan="12" rowspan="6">Fragmentation analysis has not been done for these states as GIS analysis of KMLs showed no change in vegetation.</td></tr>
<tr><td>Karnataka</td><td>22.78</td><td>0</td></tr>
<tr><td>Kerala</td><td>11.29</td><td>0</td></tr>
<tr><td>Punjab</td><td>114.41</td><td>0</td></tr>
<tr><td>Uttarakhand</td><td>361.02</td><td>0</td></tr>
<tr><td>Sikkim</td><td>9.99</td><td>0</td></tr>
<tr><td>Chhattisgarh</td><td>71.73</td><td>13.59</td><td>8.93</td><td>0.47</td><td>1.28</td><td>0.13</td><td>2.01</td><td>0.74</td><td>6.7</td><td>0.51</td><td>1.12</td><td>0.19</td><td>2.5</td><td>2.54</td></tr>
<tr><td>Madhya Pradesh</td><td>35.03</td><td>7.85</td><td>7.64</td><td>0.08</td><td>0.05</td><td>0</td><td>0</td><td>0</td><td>7.35</td><td>0.15</td><td>0.11</td><td>0.02</td><td>0.17</td><td>0.07</td></tr>
<tr><td>Odisha</td><td>1129.56</td><td>157.99</td><td>108.13</td><td>1.83</td><td>5.81</td><td>2.27</td><td>12.84</td><td>25.44</td><td>68.26</td><td>1.62</td><td>5.52</td><td>2.7</td><td>16.79</td><td>61.45</td></tr>
<tr><td>Total</td><td>1807.01</td><td>179.43</td><td>124.7</td><td>2.38</td><td>7.14</td><td>2.40</td><td>14.85</td><td>26.18</td><td>82.31</td><td>2.28</td><td>6.75</td><td>2.91</td><td>19.46</td><td>64.06</td></tr>
</table>