

## CHAPTER VI: FORESTRY AND WILD LIFE (EXPENDITURE)

### 6.1 Results of audit

Audit test checked records of 24<sup>1</sup> out of 67 offices relating to Forest Department during 2017-18. Expenditure incurred by the Department during the year 2016-17 aggregated to ₹ 1,030.74 crore. The audited units incurred expenditure of ₹ 623.21 crore. Audit noticed irregularities of ₹ 119.68 crore in 195 cases which fall under the categories as detailed in **Table 6.1**:

**Table 6.1: Results of audit**

<i>(₹ in crore)</i>			
Sl. No.	Category	No. of cases	Amount
1.	Irregular expenditure	93	76.51
2.	Avoidable expenditure	10	4.88
3.	Unfruitful expenditure	19	19.21
4.	Excess expenditure	23	7.51
5.	Other irregularities	50	11.57
<b>Total</b>		<b>195</b>	<b>119.68</b>

During the period 2017-18, the Department accepted two cases involving ₹ 0.04 crore. In the remaining cases, Audit is pursuing the matter with the Department.

### 6.2 Selection of ineligible sites for plantation under Compensatory Afforestation Fund Management and Planning Authority (CAMPA)

**Two Divisional Forest Officers (DFOs) selected ineligible sites for proposed Compensatory Afforestation (CA) work, incurred irregular expenditure of ₹ 3.73 crore on treatment of selected area without any plantation work and excess expenditure of ₹ 0.79 crore was made as plants planted were less than the norms set by APCCF (State CAMPA).**

As per para 3.2 and 3.3 of Handbook on Forest (Conservation) Act, 1980, Forest (Conservation) Rules, 2003 issued (2004) by Ministry of Environment and Forest (MoEF), Compensatory Afforestation (CA) shall be done over equivalent area of non-forest land. If non-forest land is not available CA shall be carried over double the area of degraded forest land. The CA should clearly be an additional plantation activity and not a part of the annual plantation programme. Further, as per the Working Plan (WP) of Korba Division, plantation work is not to be taken up in Selection-cum-Improvement (SCI) Working Coupes, only protection and conservation activities are to be carried

<sup>1</sup> DFO, Marwahi, Manendragarh, Kondagaon(S), Baikunthpur, Raipur, Korba, Dharamjaygarh, Mahasamund, Durg, Gariyaband, Rajnandgaon, Kanker, Dantewada, Raigarh, Bilaspur, Jagdalpur, Dhamtari, Sarguja, Balodabazar, CF Wildlife Raipur, PCCF Wildlife Raipur, Padap Board, Raipur, PCCF, New Raipur and Social Forestry, Bilaspur

out. Moreover, norms set for site preparation and plantation work of 1,100 plants per hectare under CA is ₹ 52,000 and ₹ 38,000 respectively.

During test check (September 2017) in the office of Divisional Forest Officer (DFO), Dharamjaygarh and Korba, Audit noticed that administrative approval of ₹ 7.20 crore was granted for site preparation and plantation of 9,26,122<sup>2</sup> plants in 841.929<sup>3</sup> hectare of degraded forest area under CA. The DFOs selected sites of Selection-cum-Improvement (SCI)<sup>4</sup>/ Improvement Working Coupes (IWC)<sup>5</sup> for plantation and CCF accorded (January 2016) technical sanction for the same despite availability of degraded forest in both divisions viz., Korba (22,950.901 ha) and Dharamjaygarh (6,452.336 ha). Due to selection of SCI/IWC coupes by the DFOs instead of degraded forest area of Rehabilitation/ Plantation Working Coupes (RWC<sup>6</sup>/PIWC<sup>7</sup>), the plantation work was limited to planting 4,59,565<sup>8</sup> plants in 522.253<sup>9</sup> hectare area out of 841.929 hectare. In remaining 319.676 hectare of selected area, treatment was carried out without plantation. In both works the Department incurred an expenditure of ₹ 6.16<sup>10</sup> crore. Since, the amount was sanctioned by state CAMPA for plantation in 841.929 hectare area, expense of ₹ 2.31<sup>11</sup> crore on treatment without plantation in 319.676 hectare area was irregular. Further, only 4,59,565 plants were planted by the DFOs in 522.253 hectare area instead of 5,74,478<sup>12</sup> plants in as much area which resulted in excess expenditure of ₹ 0.79<sup>13</sup> crore due to plantation of 1,14,913<sup>14</sup> lesser plants in said area.

Thus, selection of ineligible sites for plantation by the DFOs and grant of technical sanction by CCF not only led to violation of FC Act with irregular expenditure of ₹ 2.31 crore and excess expenditure of ₹ 0.79 crore but also defeated the objective of CA plantation. It is surprising that 100 *per cent* plantation work has been carried out in dense forest area and not a single plant was planted in degraded forest area.

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<sup>2</sup> 841.929 x 1,100

<sup>3</sup> Korba: 615.929 hectare, Dharamjaygarh: 226 hectare.

<sup>4</sup> SCI working circle comprises forest area having density above 0.5 where re-generation is in abundance. The main objective to constitute this circle is commercial exploitation of timber.

<sup>5</sup> IWC working circle comprises forest area having density above 0.5. The main objective to constitute this working circle is not for commercial exploitation of forest but to remove deficiency in trees by carrying out improvement work so that these forests may turn into productive forest in future.

<sup>6</sup> These Working Circles includes low density forest areas below 0.4, the main objective to constitute this circle is rehabilitation of forest from available root stock.

<sup>7</sup> PIWC comprises mainly blank forest areas where re-generation is not available. The main objective to constitute the circle is enrichment of forest areas by irrigated/unirrigated plantation of trees.

<sup>8</sup> Korba: 3,35,653 + Dharamjaygarh:- 1,23,912

<sup>9</sup> Korba: 368.253 hectare and Dharamjaygarh: 154 hectare

<sup>10</sup> Korba: ₹ 4.19 crore, Dharamjaygarh: ₹ 1.97 crore

<sup>11</sup> ₹ 1.68 crore + ₹ 0.63 crore (Korba: ₹ 4.19 crore/615.929 hectare x 247.676 hectare and Dharamjaygarh: ₹ 1.97 crore/226 hectare x 72 hectare)

<sup>12</sup> 522.253\*1,100= 5,74,478

<sup>13</sup> Korba: ₹ 42,94,095 (₹ 250.55 lakh/4,05,078 plants x 69,425 plants) + Dharamjaygarh: ₹ 36,02,520 (₹ 134.16 lakh/1,69,400 plants x 45,488 plants)

<sup>14</sup> 5,74,478 (522.253\*1100) - 4,59,565

Audit further scrutinised the Working Plan (WP), Compartment History and Project Report of the work and noticed that out of 16 coupes in which plantation in 368.253 hectare was carried out by the Korba Division, three compartments of SCI working coupe namely P 1120, P 1364 and P 1367, plantation was carried out in 115 hectare by planting 1,12,750 plants by incurring expenditure of ₹ 1.42 crore. During joint physical verification by Audit and concerned Range Officer, it was found that all three compartments were covered by dense forest and regeneration was already in abundance; plantation was done as a gap plantation in between the blank areas of dense forest.

Above plantation done by division was clearly in contravention to the Handbook on Forest (Conservation) Act, 1980, Forest (Conservation) Rules, 2003 where it is clearly mentioned that plantation is not to be taken up in dense forest area and SCI coupes have dense forest area. Thus, expenditure of ₹ 1.42 crore incurred on plantation work in SCI coupes under CA was irregular.

On this being pointed (September 2017) out the DFOs replied that the identified coupes were SCI and IWC coupes in which it is not possible to have entire blank area. The area can be treated by two processes, first by plantation in blank area and second by natural regeneration (adoption) in stocked area. Further, the above coupes were vulnerable to encroachment as it was in the vicinity of human population. Keeping a view on this situation, the plantation was proposed on the basis of actual site condition. The plantation was carried out in blank/sparse areas for conserving the forest.

Replies of the DFOs are not acceptable as even after availability of degraded forest land, the CA work was carried out in SCI/IWC coupes with abundant natural regeneration property where plantation work even in blank areas is prohibited as per WP. Further, no encroachment was mentioned in the Compartment History of the coupes. Thus, Audit is of the view that the Department may investigate from vigilance angle and ensure to avoid recurrence of such irregular expenditure.

The matter was brought to the notice (June and September 2018) of the Government/Department for their comments. Reply has not been received (August 2019).

### **6.3 Irregular and avoidable expenditure on Assisted Natural Regeneration (ANR) work in already treated coupes**

**Avoidable expenditure of ₹ 3.97 crore was incurred on Assisted Natural Regeneration in an area where the work had already been executed.**

Principal Chief Conservator (PCCF), Chhattisgarh directed (November 2012) all the Chief Conservator of Forests (CCFs)/Divisional Forest Officers (DFOs) that Assisted Natural Regeneration (ANR<sup>15</sup>) work was to be taken in the

<sup>15</sup> ANR is the forestry activity taken to improve the regeneration of healthy coppice generated after felling of trees through Singling, Soil and water conservation and protection work.

coupes of the Selection-cum-Improvement (SCI) and Improvement Felling Series (IFS) in which felling work had been carried out in previous year.

Scrutiny of records (June 2017) in the office of DFO, Kondagaon (South) for the year 2016-17, revealed that Additional PCCF (State CAMPA) sanctioned (January 2017) ₹ 3.95 crore for the first year of ANR work in 4,940.130 hectares under State CAMPA. The sanction was conditional as the work was to be executed in coupes where felling work had been carried out in 2014-15 and before commencement of work, it was to be ensured that the same work had not been sanctioned under other head. However, the DFO incurring an expenditure of ₹ 3.97 crore during 2017-18 from CAMPA funds executed ANR work in 27 coupes where felling work was carried out in 2008-09 and 2009-10. Further scrutiny revealed that these coupes had already been treated with natural regeneration work in the years 2009-10 and 2010-11 with an expenditure of ₹ 38.36 lakh under Departmental Head as well as sixth year of cleaning work had already been carried out in above coupes in 2013-14 and 2014-15. Thus, the DFO not only violated the conditions stipulated in the sanction order but also, incurred an irregular and avoidable expenditure of ₹ 3.97 crore. This needs to be investigated further by the State Government.

On this being pointed (June 2017) out, the DFO replied that the ANR work was to be done in the felling coupes in the subsequent year, but due to non-allotment of budget for the work under Departmental Head the proposals for the work was prepared in the year 2016-17. ANR work had not been carried out in the coupes from other head.

Reply of the DFO is factually incorrect as the Division had already carried out the ANR work from the Departmental Head during 2009-10 and 2010-11. Further, sixth year's cleaning work was already done in these coupes in 2013-14 and 2014-15, hence the work of ANR relating to first and second year was not required. The allotment from the State CAMPA was for the coupes, where the felling work had been carried out in the year 2014-15 only. The fact that the area had been previously treated under Departmental Head was not taken into consideration while preparing the Project for ANR work which resulted in duplication of work in the same coupes.

The matter was reported (October 2018) to the Government/Department for their comments. Reply is awaited (August 2019).

#### **6.4 Avoidable Expenditure on plantation**

**Avoidable Expenditure of ₹ 1.36 crore was made on plantation in Protection Working Coupe under Green India Mission despite the plantation being prohibited according to the Working Plan of the Division.**

According to the Working Plan (WP) of Sarguja Division, Protection Working Circle (PWC) is constituted by including hilly areas which have slope more than 25 degree and 78.93 *per cent* of total area is covered with dense forest. Further, the WP prescribes that no plantation work is to be carried out in scarce and devoid of forest areas.

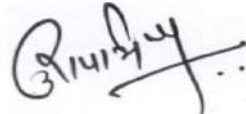
During test check (March 2017) of plantation reports, project report, working plan etc., of DFO, Sarguja Division, Audit noticed that plantation work was

carried out in 755 hectare area of 14 compartments under Green India Mission (GIM) by incurring an expenditure of ₹ 3.90 crore. On observing WP of the Division, it was found that out of 14 compartments six<sup>16</sup> compartments were in PWC and plantation work was carried out in 290 hectare of these six compartments at an expenditure of ₹ 1.36 crore. As WP prohibits plantation even in scarce and devoid of forest areas of PWC coupes which already have dense forest, no plantation work was to be carried out in these coupes. Thus plantation work carried out by DFO resulted in avoidable expenditure of ₹ 1.36 crore.

On this being pointed out by audit (September 2017) the Government replied (May 2018) that the plantation under GIM was carried out as per the provisions and directions of GIM which is an ambitious plan of Government of India. The main objective of GIM is to keep the nearby areas green. An initial survey and demarcation was conducted and plantation was carried out in plain areas having slope less than 25 degree after found fit for plantation.


Reply of the Government is not acceptable as the PWC is constituted to protect the bio-diversity, natural vegetation along with soil and water conservation. The plantation was prohibited even in the blank areas of the coupe. Further, the four<sup>17</sup> compartments were having a slope of more than 30 degree.

**Raipur**  
**The 14 January 2020**

  
**(DINESH RAYBHANJI PATIL)**  
**Accountant General (Audit)**  
**Chhattisgarh**

**Countersigned**

**New Delhi**  
**The 20 January 2020**

  
**(RAJIV MEHRISHI)**  
**Comptroller and Auditor General of India**

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<sup>16</sup> Compartment number- P-2363 (70 ha), P-2351 (50 ha), P-2350 (50 ha), P-2361 (35 ha), P-2357 (70 ha) and P-2376 (15 ha)

<sup>17</sup> P-2351, P-2350, P-2361, P-2376