

## Chapter - IV

# Utilisation of Compensatory Afforestation Funds

## 4.1 Background

As of November 2006, the amount lying with the Ad-hoc CAMPA was ₹1,200.31 crore. This had increased to ₹9,932.13 crore as of 30 June 2009, and further to ₹23,608 crore on 31 March 2012.

In the fifth and sixth meetings of Ad-hoc CAMPA held in February 2007 and April 2007, it was decided to seek permission of the Supreme Court of India for release of compensatory afforestation money for the ongoing CA projects to the States/ UTs. In the eighth meeting of Ad-hoc CAMPA held in April 2008 it emerged that in spite of many requests received from the States for the release of funds Ad-hoc CAMPA was unable to do so in the absence of authority to act in this regard from the Supreme Court. In the tenth meeting of Ad-hoc CAMPA held in May 2009 it was observed that the States/ UTs forwarded the APOs which lacked comparability and hence it was decided that the States should prepare the APOs once again and the release of money would be based on analysis of coherent and comparable proposals from the States and upon the directions of the Supreme Court in the matter. Hence, till mid 2009, though funds were accumulating in the CAF, no releases were made.

The orders of the Supreme Court and State CAMPA guidelines regarding release and monitoring of funds are summarised below:

### Release of funds

- Supreme Court in its order dated 10 July 2009 directed Ad-hoc CAMPA to release for the time being the sum of about ₹ 1,000 crore *per annum* for the next five years to State CAMPAs, in proportion of 10 *per cent* of the principal amount pertaining to respective State/UT.
- The amount towards the NPV and the protected area was to be released after the schemes had been reviewed by the State level executive committees and the annual plan of operations was approved by the Steering committee.
- The amount towards the CA, ACA, PCA and the catchment area treatment plan was to be released in the respective bank accounts of the States/ UTs immediately for taking up site specific works already approved by the MoEF while granting prior approval under the Forest (Conservation) Act, 1980.

### Monitoring of funds

- As per Supreme Court's order dated 29 October 2002, an independent system of concurrent monitoring was to be evolved and implemented through the Compensatory Afforestation Fund to ensure effective and proper utilisation of fund.

- In July 2009, Supreme Court directed that an amount of five *per cent* of the amount released to the State CAMPA was also to be released and utilised by the National CAMPA Advisory Council (NCAC), for monitoring and evaluation and for the implementation of the various schemes as given in para 19 of the Guidelines of the State CAMPA.
- Further, the State CAMPA guideline notified in August 2009 also authorised State CAMPA to earmark upto two *per cent* of the funds for monitoring and evaluation.

Confirming the position, the Ad-hoc CAMPA in its reply (April 2013) stated that the funds that were transferred to Ad-hoc CAMPA commencing May 2006 remained with this body, and were accumulating with fresh receipts of compensatory levies received through the State Governments from time to time. It was only in July 2009 that the Supreme Court permitted the release of the funds to State CAMPAs, which were constituted in terms of the guidelines issued with their approval. It is notable here that between May 2006 and July 2009 no funds were released for the purpose of compensatory afforestation and Ad-hoc CAMPA started releasing funds w.e.f. from 17 August 2009.

In compliance with the Supreme Courts directions, Ad-hoc CAMPA started releasing funds from 2009 onwards. Table 28 brings out the aggregate position of accumulated funds as on 31 March 2012 and funds released between 2009 and 2012.

**Table 28: State/UT wise aggregated position of accumulated funds as on 31 March 2012 and funds released between 2009 and 2012.**

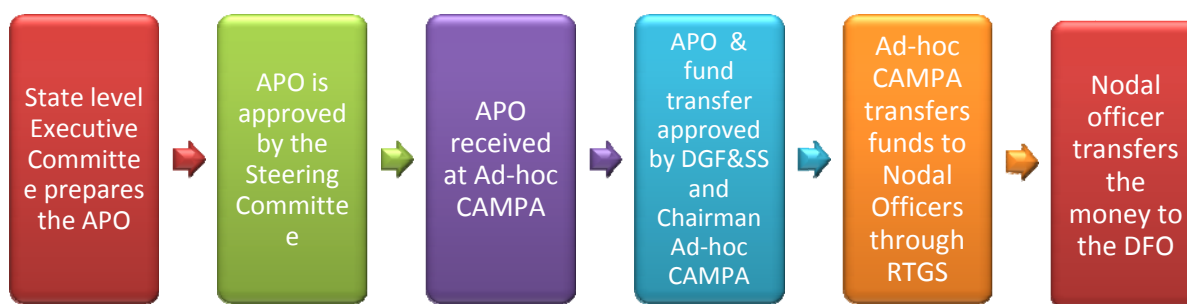
(₹ in crore)

Sl. No.	State/UT	Total Balance (including interest) with Ad-hoc CAMPA As on 31 March 2012	Total Releases by Ad-hoc CAMPA (2009-10 to 2011-12)
1	Andaman & Nicobar Islands	22.98	1.89
2	Andhra Pradesh	2,359.09	329.09
3	Arunachal Pradesh	799.01	75.35
4	Assam	353.81	17.17
5	Bihar	167.20	24.44
6	Chandigarh	6.89	0.31
7	Chhattisgarh	2,239.09	356.86
8	Dadra & Nagar Haveli	10.73	0.32
9	Daman & Diu	0.77	Nil
10	Delhi	37.20	3.25
11	Goa	171.71	22.37
12	Gujarat	691.44	80.42
13	Haryana	390.34	38.00

Sl. No.	State/UT	Total Balance (including interest) with Ad-hoc CAMPA As on 31 March 2012	Total Releases by Ad-hoc CAMPA (2009-10 to 2011-12)
14	Himachal Pradesh	1,131.44	135.97
15	Jammu & Kashmir	139.89	-
16	Jharkhand	2,057.88	260.66
17	Karnataka	1,028.60	151.04
18	Kerala	37.37	1.75
19	Lakshadweep	Nil	Nil
20	Madhya Pradesh	1,341.19	157.53
21	Maharashtra	1,859.09	257.47
22	Manipur	37.33	2.08
23	Meghalaya	96.92	0.10
24	Mizoram	12.42	Nil
25	Nagaland	Nil	Nil
26	Odisha	4,570.17	437.26
27	Punjab	464.08	68.98
28	Pudducherry	Nil	Nil
29	Rajasthan	857.07	106.55
30	Sikkim	202.45	27.28
31	Tamil Nadu	8,832.95	3.67
32	Tripura	92.73	6.13
33	Uttar Pradesh	752.94	82.45
34	Uttarakhand	1,527.93	164.40
35	West Bengal	114.96	16.42
	<b>Total</b>	<b>23,607.67</b>	<b>2,829.21</b>

As per rule 11(i) of the State CAMPA guidelines, the money available with State CAMPA was to be utilised for meeting the expenditure towards the development, maintenance and protection of forests and wildlife management as per the approved Annual Plan of Operation.

Ad-hoc CAMPA was to release funds based on Annual Plan of operation received from respective State/UTs. These plans were to be formulated by the State Level Executive Committee and approved by the Steering Committee before being sent to Ad-hoc CAMPA. The released funds were then to be disbursed by the Nodal Officers amongst the DFOs for implementation of programme and utilisation of funds. The procedure of release of funds is depicted pictorially in Chart 8.

**Chart 8: Procedure for release of funds**

## 4.2 Under utilisation of funds received

Funds for NPV and Protected Area were to be released after the schemes had been reviewed by the State level executive committees. The amount towards the CA, ACA, PCA and the catchment area treatment plan were to be released for taking up site specific works already approved by the MoEF while granting prior approval under the Forest (Conservation) Act, 1980. Table 29 contains the State/UT wise details of receipts of funds, expenditure thereof and unutilised amounts.

**Table 29: Details of receipts, expenditure and unutilised amounts**

(₹ in crore)

Sl. No.	State/UT	Total Receipts as per State CAMPA (2009-12)	Total Expenditure incurred as per State Report (2009-2012)	Unutilised amount	Percentage Unutilised
1	Andaman & Nicobar Islands	1.89	0.69	1.20	63
2	Andhra Pradesh	329.09	247.26	81.83	25
3	Arunachal Pradesh	75.35	6.53	68.82	91
4	Assam	22.83	11.54	11.29	49
5	Bihar	24.44	5.60	18.84	77
6	Chandigarh	0.31	0.30	0.01	3
7	Chhattisgarh	357.95	118.04	239.91	67
8	Delhi	3.25	1.20	2.05	63
9	Goa	22.37	10.89	11.48	51
10	Gujarat	80.42	70.11	10.31	13
11	Haryana	38.00	27.40	10.60	28
12	Himachal Pradesh	135.98	79.97	56.01	41
13	Jammu & Kashmir*	67.09	55.68	11.41	17
14	Jharkhand	260.66	185.31	75.35	29
15	Karnataka	151.04	139.38	11.66	8

Sl. No.	State/UT	Total Receipts as per State CAMPA (2009-12)	Total Expenditure incurred as per State Report (2009-2012)	Unutilised amount	Percentage Unutilised
16	Kerala	1.37	0.97	0.40	29
17	Madhya Pradesh	157.54	82.53	75.01	48
18	Maharashtra	256.64	219.00	37.64	15
19	Manipur	2.09	2.00	0.09	4
20	Meghalaya	0.10	0	0.10	100
21	Mizoram	0	0	0	0
22	Odisha	447.33	219.85	227.48	51
23	Punjab	81.65	45.41	36.24	44
24	Rajasthan	106.54	63.00	43.54	41
25	Sikkim	27.28	27.85	-0.57	-2
26	Tamil Nadu	5.05	2.98	2.07	41
27	Tripura	6.12	1.93	4.19	68
28	Uttar Pradesh	82.45	38.56	43.89	53
29	Uttarakhand	164.40	103.88	60.52	37
30	West Bengal	16.42	7.98	8.44	51
	<b>Total</b>	<b>2,925.65</b>	<b>1,775.84</b>	<b>1,149.81</b>	<b>39</b>

\*In case of Jammu & Kashmir the receipts are the amounts released by the J&K State CAMPA.

As can be seen from Table 29, during the period 2009-12 the amount of funds received by State/ UT CAMPA from Ad-hoc CAMPA was ₹2,925.65 crore (including Jammu & Kashmir) of which only ₹1,775.84 crore could be expended by the State/UT sleaving ₹1,149.81 crore unutilised.

While the percentage of underutilisation of funds vis a vis the amounts released was 39 per cent, it was significant in states like Meghalaya (100 per cent), Arunachal Pradesh (91 per cent), Bihar (77 per cent), Tripura (68 per cent), Chhattisgarh (67 per cent), Andaman & Nicobar Islands (63 per cent) and Delhi (63 per cent). States with low underutilisation were Sikkim (zero per cent), Chandigarh (three per cent), Karnataka (eight per cent) and Manipur (four per cent).

The amounts released by Ad-hoc CAMPA were against APOs which also included schemes that were identified at the stage of granting clearance and for which land was also claimed to have been identified at the time of giving clearances. The fact remained that large sums of monies released based on approved plans could not be utilised. This indicated poor planning and execution by the MoEF/ State Forest Departments.

Under utilisation of funds raises concerns about the absorptive capacity of the State/ UT Forest Departments. This concern was further reinforced when viewed in the context of

₹23,607.67 crore lying accumulated with Ad-hoc CAMPA as on 31 March 2012 which has to be specifically utilised for activities relating afforestation, development, conservation and protection of forest lands by State implementing agencies.

MoEF stated (April 2013) that no funds were released to States between 2006 and 2009, and only when the Supreme Court permitted, funds were released to the States. It further stated that funds were released for taking up compensatory afforestation activities, as late as, April 2010 and such activities require a lot of preparatory work to be undertaken. It was further stated that it was not possible to undertake afforestation work immediately after the funds became available and, thus, the time lag between the belated dispersal of funds to the states, and their taking up activities from these funds was inescapable and it resulted in the under utilisation of funds.

While it is a fact that the CA funds were released by Ad-hoc CAMPA only from August 2009 onwards, the justification for under utilisation of the released funds is not acceptable because these funds were released based on the APOs received from the State/ UTs and should have been used completely on activities envisaged in APOs which included preparatory works in certain States. This reflects on the poor planning, inefficient execution of works and lack of absorptive capacity of the released funds.

#### 4.3 Accumulation of funds with State CAMPAs

The main concern underlying Supreme Court's order of October 2002, directing the creation of Compensatory Afforestation Fund and a body (CAMPA) to manage it, was the accumulation of amounts received from user agencies and lying unspent or being misutilised by the States. Since 2009 the Ad-hoc CAMPA had started release of Compensatory Afforestation Fund to States/UT for implementing approved schemes but only 61 percent of the amount released during 2009-12 could actually be expended. Since the unspent balances were neither reverted to Ad-hoc CAMPA on the expiry of the financial period (1 July- 30 June in the instant case) nor were these adjusted in the following year releases, it resulted in setting in of a process of accumulation of Compensatory Afforestation Funds with States/UTs, which if allowed to continue unchecked may result in reversion to the pre-2002 condition sought to be addressed by the Supreme Court by creating Central CAMPA.

Based on the information collected in audit in States/UTs the position of accumulated balance at the end of June 2010, 2011 and 2012 is given in Table 30.

**Table 30: State wise position of closing balance of funds with State/UT CAMPA.**

(₹in crore)				
Sl. No.	State/UT	2009-10	2010-11	2011-12
1	Andaman & Nicobar	0	0	1.20
2	Andhra Pradesh	78.91	116.82	81.83
3	Arunachal Pradesh	0.00	27.63	68.82
4	Assam	12.38	22.71	11.29
5	Bihar	7.73	10.80	18.84
6	Chandigarh	0.18	0.04	0.01

Sl. No.	State/UT	2009-10	2010-11	2011-12
7	Chhattisgarh	119.27	234.29	239.91
8	Delhi	1.85	3.24	2.05
9	Goa	12.12	17.46	11.48
10	Gujarat	16.39	12.78	10.31
11	Haryana	19.11	26.77	10.60
12	Himachal Pradesh	35.33	40.43	56.01
13	Jammu & Kashmir	8.40	8.10	11.41
14	Jharkhand	95.00	122.64	75.35
15	Karnataka	58.56	28.82	11.66
16	Kerala	0.40	0.40	0.40
17	Madhya Pradesh	53.05	71.36	75.01
18	Maharashtra	0.00	0.00	37.64
19	Manipur	0.75	0.20	0.09
20	Meghalaya	0.10	0.10	0.10
21	Mizoram	0.00	0.00	0.00
22	Odisha	6.97	74.99	227.48
23	Punjab	33.05	44.74	36.24
24	Rajasthan	32.59	48.83	43.54
25	Sikkim	3.58	0.46	-0.57
26	Tamil Nadu	1.97	2.00	2.07
27	Tripura	3.54	5.58	4.19
28	Uttar Pradesh	0	14.59	43.89
29	Uttarakhand	81.65	120.80	60.52
30	West Bengal	5.30	6.46	8.44
	<b>Total</b>	<b>688.18</b>	<b>1,063.04</b>	<b>1,149.81</b>

In most of the State/UTs the amount released in 2009-10 could not be spent. This could be attributed to delayed releases and non submission of APO. In some states there was persistent under spending as compared with releases as indicated in gradual growth of accumulated reserve over three year period. It is noted with concern that in 11<sup>1</sup> of the 30 States/UTs from which the data could be collected, the amount of unspent accumulated balance had been steadily increasing. Most of the State/UTs improved their spending patterns in the second and third year.

In its reply MoEF (April 2013) admitted that the funds were released after a gap of many years in succession and the inability of the States to spend these funds immediately as they were released was clearly evident. It further stated that there was no question of return of unspent funds as these were non-lapsable and were to be carried over. It further stated that the fact of closing balances as mentioned in Table 30 required to be confirmed by the State Governments concerned. It, however, admitted the fact of persistent under spending of funds and stated that funds were sanctioned to the State/ UTs after a gap on many years. It was natural that it took a reasonable time for the expenditure to pick up especially in the area of compensatory afforestation.

<sup>1</sup> Andaman & Nicobar, Arunachal Pradesh, Bihar, Chhattisgarh, Himachal Pradesh, Madhya Pradesh, Maharashtra, Odisha, Tamil Nadu, Uttar Pradesh and West Bengal.

The reply is not tenable because the funds were released based on the APOs from the States and should have been used as per the APOs. Carrying out compensatory activities including conservation, protection, regeneration and management of existing natural forests etc was not a new activity for the Forest Department which presumably has the skill and experience to plan and execute these activities.

Ad-hoc CAMPA in its 17<sup>th</sup> meeting held in September-October 2011 noted with concern that in some States, the funds sanctioned in the year 2009-10 had not been adequately used. It was decided that the observations of the Supreme Court in its order dated 10 July 2009, that recommendations for the release of additional funds, if any, will be made in due course from time to time after seeing the progress made by the State level CAMPA and the effectiveness of the accounting monitoring and evaluation systems be given effect to. However, we did not find evidence of follow up on these decisions and observations.

MoEF stated (April 2013) that, in recent years, the unspent balances in the States were being closely monitored by quarterly progress reports received from the States, e-Green Watch where applicable and Global Positioning System coordinates of work under taken from CAMPA funds, and that the allocation to future years would be made only after closely examining the inputs from the State CAMPA on the above parameters. It was further stated that in some of the laggard States where expenditure in the past has not been in pace with the allocations, including in case of some “major” States, the same is picking up slowly but surely.

Despite the explanation and assurance given by MoEF, it is a matter of concern with regard to CA that an anomalous situation has built up. While there are funds to the tune of ₹ 23,607.67 crore lying in CAF with Ad-hoc CAMPA, during the period of review the CA was done only on 44 *per cent* of the non forest land planned to be covered and 49 *per cent* of the degraded forest area and 39 *per cent* of the funds sanctioned for the purpose between 2009-12 remained unutilised.

#### 4.4 Release of funds without approval/ delayed APO

As per the prescribed process, Ad-hoc CAMPA was to release funds after an APO approved by the Steering Committee was received from the State CAMPA. The State/UT wise and year wise details of instances in which funds were released by Ad-hoc CAMPA without approval of the APOs are in Table 31.

**Table 31: Instances when CAMPA funds were released to State CAMPA prior to receiving approved APO**

Year	Release of fund by Ad-hoc CAMPA without preparation of APOs by State/ UTs	Release of funds by Ad-hoc CAMPA prior to receipt of approved APOs
2009-10*	Assam, Delhi, Goa, Madhya Pradesh, Rajasthan, Punjab, Tamil Nadu, Tripura, Uttarakhand and West Bengal.	Andhra Pradesh, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Manipur, Odisha and Sikkim.
2010-11	Assam, Chandigarh, Delhi, Madhya Pradesh, Odisha and West Bengal.	Arunachal Pradesh, Karnataka, Uttar Pradesh, Sikkim and Uttarakhand.

\*No information was provided by Bihar, Gujarat and Meghalaya for the year 2009-10 regarding the preparation of APOs.



The funds transferred to States by Ad-hoc CAMPA without receipt and preparation of APOs were ₹ 653.43 crore and ₹ 406.43 crore for the years 2009-10 and 2010-11, respectively.

In Jammu & Kashmir an overall APO of the State was not prepared. APOs were prepared separately by individual Implementing agencies (IAs). There were 45 IAs in J&K. The implementing agencies prepared project proposals (PPs) for five years (2010-15) as a first phase in respect of their respective territorial divisions. APOs were being carved out from these PPs and submitted to Executive Committee of the CAMPA for recommendations and submission to Steering Committee for final approval. Steering Committee approved 40 APOs amounting to ₹32.33 crore in 2010-11 and 65 APOs amounting to ₹ 58.37 crore in 2011-12.

From the above it was observed that the State CAMPA guidelines regarding preparation of APOs were not followed uniformly and the funds were released by Ad-hoc CAMPA without receiving the APOs approved by the Steering Committee. Therefore it could not be ensured that the funds were used for defined purposes as per the State CAMPA guidelines and the underutilisation of funds released could also partly be attributed to poor planning.

MoEF stated (April 2013) that the observations made by Audit were not wholly correct. The APOs sent by the States before May 2009 lacked comparability and it was decided that the States should prepare APOs once again. The proforma for APOs had not been prescribed centrally until the 3<sup>rd</sup> NCAC meeting in June 2010. By that time funds had been released to most of the States for the year 2009-10, considering that no funds had been released to the States since the year 2006 and it was deemed appropriate to release funds as the State had forwarded some APOs even though no proforma was prescribed till then. This was necessary to ensure that the States could take up afforestation activities without losing any more time.

The reply of MoEF is not tenable because money was released to 18 State/ UTs (2009-10) and to 11 State/ UTs (2010-11) without preparation/ approval of APOs. As per the Supreme Court's order of July 2009 the amount towards CA, ACA, PCA and CAT Plan was to be released in the respective bank accounts of the State/ UTs immediately for taking up site specific works already approved by the MoEF while granting approval under FC Act 1980 and the amount towards NPV and protected area was to be released after the schemes have been reviewed by the State level Executive Committee and the APO approved by the Steering Committee. MoEF/ Ad-hoc CAMPA released funds without ensuring that the funds for CA, ACA, PCA and CAT Plan are used to taking up site specific works already approved by the MoEF while granting approval under FC Act 1980 nor that the funds for NPV and protected area are used as per the approved APOs. MoEF should have a database of all the CA works approved by them while granting approval for diversion of forest land for non forest use and the funds from the CA funds from Ad-hoc CAMPA should be released for sites and works as mentioned in approved diversions.

#### 4.5 Un-reconciled discrepancies in releases as per Ad-hoc CAMPA and State/UT records

We cross checked the amount shown as released by Ad-hoc CAMPA to States/UTs and the amounts recorded in the States/UTs CAMPA as received. The details of the discrepancies found in the records of the two bodies are given in Table 32.

**Table 32: Details of discrepancies in releases from Ad-hoc CAMPA and receipts in State/UT CAMPA during 2009-12.**

(₹ in crore)

Sl. No.	State/UT	Total releases as per Ad-hoc CAMPA (2009-10 to 2011-12)	Total amount stated to have been received by State CAMPA (2009-2012)	Percentage of discrepancy in funds released and received*
1	Assam	17.17	22.83	(-) 32.96
2	Chhattisgarh	356.86	357.95	(-) 0.31
3	Kerala	1.75	1.37	21.71
4	Madhya Pradesh	157.53	157.54	(-) 0.01
5	Maharashtra	257.47	256.64	0.32
6	Odisha	437.26	447.33	(-) 2.30
7	Punjab	68.98	81.65	(-) 18.37
8	Tamil Nadu	3.67	5.05	(-) 37.60
	<b>Total</b>	1,300.69	1,330.36	(-) 2.28

\*(-) indicates short receipt by State CAMPA.

As is evident from Table 32, in eight of the 30 States/UTs test checked, the amounts released by Ad-hoc CAMPA did not match with the amount shown to have been received by the State Nodal officer.

Such discrepancies and lack of reconciliation over the three year period (2009-12) reflects poor management, internal control and monitoring by Ad-hoc CAMPA.

MoEF stated (April 2013) that the amounts disbursed to the State CAMPA are sent through Real Time Gross Settlement (RTGS) remittances through nationalised banks and therefore there is no chance of discrepancies in remittance from Ad-hoc CAMPA and their receipt by the Nodal Officer.

MoEF confirmed the figures only for Ad-hoc CAMPA and said that the position regarding funds received by the State CAMPAs needed be replied by them. This confirms the audit findings that there is no standard process of reconciliation and monitoring between the Ad-hoc CAMPA and State CAMPA.

#### 4.6 Component wise release of funds

As per State CAMPA guidelines, based on orders of the Supreme Court dated 10 July 2009, the disbursement of funds collected under different components were to be used for defined purposes as given below:

Component	Purpose
Compensatory afforestation/ Additional Compensatory afforestation	To be used as per site specific schemes received from States and Union Territories along with the proposals for diversion of forest lands under the Forest (Conservation), Act 1980. As seen from State APOs, these generally include nursery raising, advance soil work and plantation.
Net Present Value	To be used for naturally assisted regeneration, forest management and protection, infrastructure development, wildlife protection and management, supply of wood and other forest produce saving devices and other allied activities. As seen from State APOs, these generally include forest protection, infrastructure & HRD, strengthening of wildlife management, soil & water conservation, strengthening of Van Panchayats, allied activities including research, bio-diversity management, contractual engagement, monitoring, operational expenses and contingencies.
Monies realised in cases of diversion of forest lands in protected areas	To be used exclusively for undertaking protection and conservation activities in protected areas. As seen from APOs, these included area specific plans.

We observed that no component-wise details of receipt of funds and its releases were available with Ad-hoc CAMPA. In the absence of the same, we are unable to draw an assurance that the releases made to States for various schemes proposed in Annual Plan of Operation were being accounted for against the fund accumulation of the State in a particular component. The information available with Ad-hoc CAMPA pertained only to State-wise accumulation which was further broken up into principle and interest.

In order to assess the component-wise releases and utilisation, in the course of our audit, the State Accountants General attempted to collect this information from the Nodal officers in each State/UT. Based on this test check, the component wise releases from 2009-12 as per APOs are given in Table 33. Information was not made available by four<sup>2</sup> of the 30 states/UTs covered in this audit.

<sup>2</sup> Andaman & Nicobar Islands, Delhi, Sikkim and West Bengal

**Table 33: Component wise release of funds as per Annual Plan operations as obtained from States/UTs.**

(₹ in crore)

Sl. No.	State/UT	NPV	CA	Wildlife Management	CATP	Others	Total
1	Andaman & Nicobar	NA	NA	NA	NA	NA	1.89
2	Andhra Pradesh	324.05	57.42	0	0	0.94	382.41
3	Arunachal Pradesh	16.99	4.40	0.00	0.56	1.01	22.96
4	Assam	29.99	68.63	11.47	0.00	17.72	127.81
5	Bihar	9.38	4.34	1.00	0.00	1.84	16.56
6	Chandigarh	0.00	0.00	0.00	0.00	0.31	0.31
7	Chhattisgarh	192.77	46.04	0.00	0.00	25.50	264.31
8	Delhi	NA	NA	NA	NA	NA	3.25
9	Goa	3.15	2.92	0.00	0.00	3.86	9.93
10	Gujarat	41.61	38.87	0.00	0.00	0.00	80.48
11	Haryana	23.76	13.71	0.00	1.28	0.03	38.78
12	Himachal Pradesh	31.35	3.24	0.00	41.06	13.18	88.83
13	Jammu & Kashmir	0	0	0	0	67.09	67.09
14	Jharkhand	260.66	0.00	0.00	0.00	0.00	260.66
15	Karnataka	120.82	27.26	0.00	8.49	0.00	156.57
16	Kerala	3.40	0.35	0.00	0.00	0.32	4.07
17	Madhya Pradesh	80.78	92.45	12.00	0.49	11.68	197.40
18	Maharashtra	133.87	85.13	0.00	0.00	0.00	219.00
19	Manipur	0.00	0.05	1.60	0.00	0.31	1.96
20	Meghalaya	0.00	0.00	0.00	0.00	0.00	0
21	Mizoram	0.00	0.00	0.00	0.00	0.00	0
22	Odisha	147.68	161.55	50.00	0.00	74.90	434.13
23	Punjab	63.50	0.00	0.00	0.00	11.38	74.88
24	Rajasthan	53.10	16.84	12.06	0.00	3.55	85.55
25	Sikkim	NA	NA	NA	NA	NA	27.28
26	Tamil Nadu	1.08	1.56	0.00	0.00	0.54	3.18
27	Tripura	4.54	0.35	0.00	0.00	0.00	4.89
28	Uttar Pradesh	11.94	34.07	0.00	0.00	2.53	48.54
29	Uttarakhand	109.30	13.29	1.54	2.68	1.80	128.61
30	West Bengal	NA	NA	NA	NA	NA	16.42
	<b>Total</b>	<b>1,663.72</b>	<b>672.47</b>	<b>89.67</b>	<b>54.56</b>	<b>238.49</b>	<b>2,767.75</b>

\* Component wise break up of funds released was not provided by Andaman & Nicobar, Delhi, Sikkim and West Bengal hence the total amount of CA Funds received by the State/ UT was taken.

\*\*The figures of Table 33 are for the amounts released by the State CAMPA to the State Forest Department and hence will not match with Table 28 and 29 the figures for actual expenditure done by the State Forest Department.

NA-Not Available.

From the limited data collected it appears that the component wise releases (26 State/UTs), did not exceed the component wise collection. However, Ad-hoc CAMPA and State/UT CAMPA must maintain component wise/state wise data base of collections and releases to ensure compliance with Supreme Court's orders.

As can be seen from Table 33, 60 *per cent* of the funds released were from the NPV component, 24 *per cent* from the Compensatory afforestation component and 10 *per cent* for other activities like roadside plantations, gap filling etc. From this distribution, it can be inferred that larger emphasis was on protection and maintenance of existing forest land (largely covered under NPV) and fresh plantations on newly acquired revenue lands or on degraded forests to compensate for forest cut due to diversion received lesser attention.

MoEF stated (April 2013) that the orders of Supreme Court did not require funds to be released by the Ad-hoc-CAMPA component wise. The only requirement was for release of funds on the basis of the approved APOs.

The reply of MoEF is not tenable as a record of component wise releases was necessary to Watch and monitor component wise expenditure, in order to ensure compliance to the Supreme Court's order of July 2009 but no component wise details of receipt of funds and its releases were available with Ad-hoc-CAMPA.

As per the Supreme Court's order of July 2009 the amount towards CA, ACA, PCA and CAT Plan was to be released in the respective bank accounts of the State/UTs immediately for taking up site specific works already approved by the MoEF while granting approval under FC Act 1980 and the amount towards NPV and protected area was to be released after the schemes have been reviewed by the State level Executive Committee and the APO approved by the Steering Committee. By not maintaining component wise records of the fund received and disbursed, MoEF has not put in place a mechanism to monitor compliance with the above orders of the Supreme Court.

#### **4.7 Expenditure not authorised by State CAMPA guidelines and National CAMPA Advisory Council**

As per Rule 11(i) of the State CAMPA guidelines the money available with State CAMPA was to be utilised for meeting the expenditure towards the development, maintenance and protection of forests and wildlife management as per the approved APOs.

NCAC in its third and fourth meetings held on 24 June 2010 and 24 January 2012, respectively directed that certain expenditures were not permissible out of the CA funds such as administrative expenditure, expenditure on strengthening infrastructure at headquarters, petrol, oil and lubricants expenditure on vehicles, construction, repairs and renovation of office, residential building, forest rest house, ministerial staff quarters etc above Range Forest Office level and purchase of vehicles – particularly for use by officers etc.

Test check of records of State CAMPA/ sampled division/ Nodal Officers revealed that during 2009-12 an expenditure of ₹51.93 crore was incurred in contravention of the State CAMPA guidelines and NCAC directions as detailed at Table 34.

**Table 34: Expenditure incurred in contravention of the State CAMPA guidelines and directions of National CAMPA Advisory Council**

Sl. No.	State/UT	Amount (₹ in crore)	Description
1	Arunachal Pradesh	3.16	Purchase of vehicles (₹ 0.79 crore), construction of residential buildings (₹ 2.19 crore), office equipment, mobiles and furniture (₹ 0.12 crore) etc.
2	Bihar	4.51	Purchase of vehicles (₹ 3.38 crore) during 2010-11 and 2011-12, construction of residential buildings (₹ 1.13 crore) during 2011-12.
3	Chhattisgarh	11.98	Purchase of vehicles (₹ 1.30 crore), construction of buildings (₹ 5.82 crore of that ₹ 2.03 crore already spent) and eco-tourism (₹ 4.86 crore of that ₹ 0.71 crore already spent).
4	Delhi	0.06	Purchase of Maruti gypsy (₹ 0.05 crore), six mobile phones (₹ 0.29 lakh) and a laptop (₹ 0.01 crore).
5	Goa	0.75	Purchases of executive table, vehicles, computers/laptops etc.
6	Haryana	0.15	Renovation of Van Bhawan building.
7	Jammu & Kashmir	0.31	Purchase of carpets, light emitting diodes, air conditioners, i-pods, sofa sets, projectors, installation of office cabins, installation of electric transformer, vehicles etc.
8	Karnataka	6.71	Purchase of vehicles (₹ 3.36 crore), maintenance of guest house/office building (₹ 2.55 crore), financial assistance to defunct VFC's (₹ 0.61 crore) and improvement to tree parks (₹ 0.19 crore).
9	Kerala	0.96	Purchase of vehicles (₹ 0.96 crore i.e.70 per cent of total provision).
10	Maharashtra	6.19	Purchase of vehicles for officers, furniture, computers and eco-tourism, repair of forest rest houses and trainings (₹ 0.40 crore) and construction & renovation of Van Bhawan building (₹ 4.88 crore), purchase of solar energy equipment for Van Bhawan building (₹ 0.91 crore).
11	Manipur	0.26	Construction of community hall, assistance to local club, distribution of sewing machines and development of eco-tourism etc.

Sl. No.	State/UT	Amount (₹ in crore)	Description
12	Odisha	0.07	Purchase of vehicle.
13	Punjab	0.10	Purchase of vehicles etc.
14	Rajasthan	2.04	Maintenance of building, POL charges and cellular phones charges.
15	Sikkim	2.24	Purchase of vehicles (₹ 0.25 crore), extension and fencing of Forest Secretariat building, repair of DFO residences and offices, Assistant Conservator of Forests quarters etc (₹ 1.99 crore).
16	Uttarakhand	12.26	Renovation of official residence of Principal Secretary (₹ 0.16 crore), maintenance of residential quarters (₹ 0.24 crore), purchase of vehicles for PCCF-VP ( ₹ 0.05 crore), office expenses (₹ 0.72 crore), briquetting machines (₹ 0.13 crore), Atal Adarsh Gram Yojna (₹ 4.99 crore), strengthening Van Panchayats and operational expenses (₹ 5.35 crore), honorarium (₹ 0.62 crore) etc.
17	West Bengal	0.18	Foundation stone laying ceremony and hiring of vehicles etc.
	<b>Total</b>	<b>51.93</b>	

MoEF stated (April 2013) that following the 4<sup>th</sup> meeting of NCAC, the issue of utilisation of CAMPA funds for the perceived list of non-permissible items have been referred to a High Level Committee, in which some States were associated. The recommendations of the High Level Committee on the issue were to be placed before next meeting of NCAC – thereafter, approval of Supreme Court of India would be required in this behalf as existing orders of Supreme Court do not provide for any modification in the approved Annual Plans of Operation by Ad-hoc CAMPA.

The reply of MoEF is not tenable as the CAMPA Funds were to be utilised towards development, maintenance and protection of forests and wildlife management as per the approved APOs and any deviation of expenditure was to be supervised and monitored by Ad-hoc CAMPA and NCAC. The above expenditure has been incurred in contravention of the NCAC guidelines.

#### 4.8 Monitoring of CAMPA plantation through National Remote Sensing Centre

An effort was made to analyse the growth of the CAMPA plantations using satellite data. National Remote Sensing Centre (NRSC) of Department of Space was approached for identification of plantation activity at specified sites using pre and post planting date remote sensing data.

During audit the State Accountants General collected the Global Positioning System coordinates and area of the planted sites from the State Forest Departments for the CAMPA plantations done during the period 2009-12. Young plantations in early growth have very thin foliage (species specific) and till they are fully established, the remote sensing signal may not capture them fully. Hence data in which plantation was done in the year 2009-10 was selected. Only two States Chhattisgarh and Odisha had done CAMPA plantation in the year 2009-10.

Based on the area of plantation and the number of trees planted, 10 *per cent* of the plantation sites were selected for monitoring through satellite imagery. In Chhattisgarh 10 plantation sites and in Odisha three plantation sites were selected.

NRSC was the expert agency engaged for this purpose. The methodology<sup>3</sup> adopted was detection of plantation including use of satellite imagery and field observations for which the NRSC teams visited 10 sites in three districts in northern part of Chhattisgarh (Korba, Bilaspur and Jangir Champa) and three sites of Kendujhar district in Odisha.

The general observations of NRSC for the 13 sites selected were that the plantation activities were initiated during 2009-10 and also raised in 2011. The average height of many saplings were around 1.5 meter and the growth was not sufficient to be detected on LISS-IV imagery. Protection and forestry operations on growth from root stock/ extant vegetation before plantation were evident in the imagery.

The exceptions to the general observations reported based on field observations are detailed below:

#### **4.8.1 Rocky exposures and poor growth**

At Hardi, Chhattisgarh it was observed that the teak plantation had been taken up in June-July 2011. The average height of trees was less than one meter. In the central part growth was seen to be five to six feet and very tall grasses were also seen. The northern area had rocky exposures and poor growth. On the other hand the data provided by Chhattisgarh Forest Department indicated that 1,16,500 plants had been raised in 50 hectare area. The field observations do not match with the data of afforestation provided by the Chhattisgarh Forest Department.

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<sup>3</sup>The plantation detection by NRSC was mainly carried out using the Resources at-LISS-IV data having five meter spatial resolution. Based on the geolocations provided for the plantations, Bhuvan image database (the ISRO Geovisualisation portal) of digitally merged natural colour high resolution composite (Carotsat + LISS IV) pertaining to the green season of 2008-09 was interpreted for pre-planting/ planting season, wherever needed, open source high resolution imagery suiting to requirements was also referred. Similarly, for the same locations, as mentioned above, corresponding LISS-IV green season ortho-corrected images for 2012-13 were acquired for one to one comparison for the plantation growth with reference to pre-planting period of 2008-09. Thus, the visual interpretation of the plantation growth was done from the two time period images and observations were recorded.





Teak plantation at Hardi, Chhattisgarh

#### 4.8.2 Heavy biotic pressure and missing saplings

At Marwahi-1405, Chhattisgarh it was observed that there was very heavy biotic pressure, pits were seen and there were no saplings in the area.



It was observed that suitable site for teak plantation was not properly identified which led to poor growth of plants.

The audit observations were issued to MoEF on 10 July 2013. The reply of the Ministry is awaited.

#### 4.9 Expenditure not as per MNREGA

As per Supreme Court's order dated 14 July 2009, while carrying out the work of utilising the CAMPA funds, the broad guidelines adopted by the Mahatma Gandhi National Rural Employment Guarantee Act were to be followed and as far as possible work was to be allocated to the rural unemployed people, maintaining the minimum wages level.

During the test check of records of State CAMPA it was observed that in nine States (Andhra Pradesh, Himachal Pradesh, Jammu & Kashmir, Karnataka, Maharashtra, Manipur, Mizoram, Tripura and West Bengal) data relating to number of people deployed on field activities to be undertaken under CAMPA was not maintained. Therefore, it could not be ascertained as to whether employment was given to rural unemployed persons and the guidelines of

MNREGA were adhered to. Further, there was nothing on record to show engagement of rural unemployed youths in carrying out plantation works by implementation agency. It was observed in Jammu & Kashmir that payments were made to labourers in cash instead of account payee cheques. Further, seven States<sup>4</sup> had not followed MNREGA guidelines while making payment of wages to labourers. In remaining 14 State/ UTs<sup>5</sup> such records were not found maintained hence no comments in this regard could be made in audit.

MoEF stated(April 2013) that this needed be replied by the State Government.

#### 4.10 Monitoring and Evaluation

As per Supreme Court's order dated 29 October 2002, an independent system of concurrent monitoring was to be evolved and implemented through the Compensatory Afforestation Fund to ensure effective and proper utilisation of fund. In July 2009, Supreme Court directed that five *per cent* of the amount released to the State CAMPA shall also be released and utilised by the National CAMPA Advisory Council, for monitoring and evaluation of schemes implemented in the State/ UT utilising CAMPA money, setting up of institutes, societies, centre of excellence in the field of forest and wildlife, pilot schemes, standardization of codes/ guidelines, etc., for the sector. Further, the State CAMPA guidelines notified in August 2009 also authorised State CAMPA to earmark upto two *per cent* of the funds for monitoring and evaluation<sup>6</sup>.

##### 4.10.1 National CAMPA Advisory Council

As envisaged in the State CAMPA Guidelines of 2 July 2009, National CAMPA Advisory Council (NCAC) was constituted by an order of the Ministry of Environment and Forests on 13 August 2009. It was to be headed by the Minister of Environment and Forests with ten other members.

Till 31 March 2012 an amount of ₹ 131.28 crore had been transferred to the account of NCAC.

As per State CAMPA Guidelines, NCAC was to:

- Lay down broad guidelines for State CAMPA;
- Regularly monitor and evaluate, in consultation with States, projects being undertaken by State CAMPAs.
- Facilitate scientific, technological and other assistance that may be required by State CAMPAs
- Make recommendations to State CAMPAs based on a review of their plans and programmes.

<sup>4</sup> Delhi, Gujarat, Jharkhand, Rajasthan, Tamil Nadu, Uttar Pradesh and Uttarakhand.

<sup>5</sup> Andaman & Nicobar, Arunachal Pradesh, Assam, Bihar, Chandigarh, Chhattisgarh, Goa, Haryana, Kerala, Madhya Pradesh, Meghalaya, Odisha, Punjab and Sikkim.

<sup>6</sup> The expenditure on monitoring and evaluation was subject to overall ceiling of two *per cent* of the amount to be spent every year.

- Provide a mechanism to State CAMPAs to resolve issues of an inter State or Centre-State character.

#### **4.10.1.1 Development of Integrated CAMPA Concurrent Monitoring and Evaluation System (e-Green Watch)**

NCAC in third meeting dated 24 June 2010 conveyed in-principle approval for developing the Integrated CAMPA Concurrent Monitoring and Evaluation System (i-CCMES). National Informatics Centre on the request of MoEF was to evolve the system working closely with the Government of Madhya Pradesh.

NCAC in its fourth meeting held on 24 January 2012 decided to form a Committee for finalisation of roll out of i-CCMES (now called 'e-Green Watch') on a nationwide level and web based proposal monitoring system for the Forest Conservation Division. The Committee noted that there were slippages of time in implementation of the schemes. The Committee was to complete its deliberations and furnish its report within a period of three months.

Test check of records of Ad-hoc CAMPA revealed that Ad-hoc CAMPA had released an amount of ₹1.05 crore to NIC since September 2010 to May 2011 for development of i) Integrated CAMPA Concurrent Monitoring and Evaluation System (i-CCMES), now known as 'e-Green Watch' and ii) web-based proposal monitoring system for FC Division. Both these monitoring systems which were required to be developed by November 2011 had not been developed yet (June 2013). Thus, no online monitoring of afforestation was being done by MoEF/ Ad-hoc CAMPA, though funds of ₹2,829.21 crore were released to various States upto 31 March 2012. MoEF/ Ad-hoc CAMPA neither succeeded in developing any online monitoring mechanism through web based monitoring system or e-Green Watch etc nor directed its Regional Offices to physically monitor the physical and financial progress of the projects being run out of the CAMPA funds.

MoEF stated (April 2013) that progress in evolution of e-Green Watch and its application to other States is being continuously monitored. For launch of the programme in any State, extensive planning and coordination is necessary, and some time overruns are inescapable. The CAMPA activities are in take off stage, and that monitoring and evaluation is at the development stage and it would take reasonable time to settle. A proforma for continuous input of information has been initiated through quarterly progress reports and Geographic Information System confirmations of all CAMPA based works undertaken in the States.

The reply is not convincing as non-implementation of the monitoring system even after a period of more than 48 months after the issue of guidelines in July 2009 cannot be termed as reasonable. Supreme Court's order of October 2002 required that an independent system of concurrent monitoring and evaluation was to be evolved and implemented through the Compensatory Afforestation Fund to ensure effective and proper utilisation of the funds. Also as reported by most of the States because of non implementation of e-Green Watch by MoEF concurrent monitoring and evaluation could not be done.

#### 4.10.2 Monitoring by State CAMPA

##### 4.10.2.1 Irregular meetings of State CAMPA committees

As per State CAMPA guidelines the Governing body headed by the Chief Minister of the State was to lay down the broad policy framework for the functioning of the State level CAMPA and review its working from time to time. The Steering Committee headed by the Chief Secretary was to approve the APOs and monitor the progress of utilisation of the funds released by the State CAMPA and it was to meet atleast once in six months. The Executive Committee headed by the Principal Chief Conservator of Forests (PCCF) was to prepare the APOs, to take all steps for giving effect to State CAMPA and overarching objectives and core principle, and to supervise the works being implemented in the State out of the funds released from State CAMPA.

During the test check of records of State CAMPA/ Nodal Officers it was observed that the meetings of the bodies of the State CAMPA were not being held at regular intervals in all the States due to which preparation of APOs, supervision of utilisation of funds and progress of projects being undertaken out of the CAMPA fund etc. could not be monitored as per the State CAMPA guidelines. The State wise details of the meetings of the State CAMPA committees are at Table 35.

**Table 35 : State wise details of the meetings of the State CAMPA committees.**

Sl. No.	State/UT	Number of meetings during the period 2009-12		
		Governing Body	Steering Committee	Executive Committee
1	Andaman & Nicobar Islands	0	3	3
2	Andhra Pradesh	–	3	3
3	Arunachal Pradesh	2	2	2
4	Assam	0	1	2
5	Bihar	1	3	3
6	Chandigarh	–	3	2
7	Chhattisgarh	–	4	7
8	Delhi	–	2	3
9	Goa	0	2	3
10	Gujarat	–	2	4
11	Haryana	–	4	4
12	Himachal Pradesh	0	7	4
13	Jammu & Kashmir	–	–	–
14	Jharkhand	–	4	4
15	Karnataka	–	3	–
16	Kerala	–	2	2
17	Madhya Pradesh	–	2	7

Sl. No.	State/UT	Number of meetings during the period 2009-12		
		Governing Body	Steering Committee	Executive Committee
18	Maharashtra	–	3	13
19	Manipur	0	2	4
20	Meghalaya	0	1	1
21	Mizoram	0	1	1
22	Odisha	–	4	4
23	Punjab	–	–	–
24	Rajasthan	1	2	2
25	Sikkim	–	3	3
26	Tamil Nadu	–	2	2
27	Tripura	–	2	1
28	Uttar Pradesh	1	3	6
29	Uttarakhand	1	3	–
30	West Bengal	0	3	7

‘–’ indicates information not available.

From the Table 35 it was observed that there were meetings of Governing Body in five States while in eight State/ UTs it did not meet even once. In 17 State/ UTs no record of meetings of Governing body was available. In no State/ UT except Himachal Pradesh the Steering Committee met more than four times against the norm of six times during 2009-12. The Executive Committee meetings were not held at regular intervals due to which the monitoring of progress of utilisation of funds of ₹ 1,775.84 crore, supervision of works being implemented out of these funds and laying down of broad policy framework for functioning of the State CAMPA could not be adequately done.

MoEF stated (April 2013) that this issue needed be answered by respective State Governments.

#### 4.10.2.2 Non existence of monitoring and evaluation system

As per para 17(1) of the State CAMPA guidelines an independent system for concurrent monitoring and evaluation of the works implemented in the States utilizing the funds available was to be evolved and implemented to ensure effective and proper utilization of funds.

As per para 11(iii) of the State CAMPA guidelines the expenditure incurred on monitoring and evaluation was subject to an overall ceiling of two *per cent* of the amount to be spent every year.

During the test check of records of State CAMPA/ State Forest Departments it was observed that no specific monitoring and evaluation system for monitoring of projects was in place in any of the 30 State/ UTs. An amount of ₹ 4.39 crore only was incurred on monitoring and

evaluation in four States<sup>7</sup> during the period 2009-12, other State/ UTs did not incur any expenditure. MoEF failed to ensure that a proper system for monitoring and evaluation of the projects in the State/ UTs was done.

#### **4.10.2.3 Non implementation of e-Green Watch system**

During test check of records of State CAMPA/ Nodal officers in all the States it was noticed that except the State of Karnataka, data base relating to CAMPA fund was not updated on the e-Green Watch website managed by National Informatics Centre (NIC), Government of India. Due to non implementation of e-Green Watch system online information for fund allocation, plantation work estimates, other work estimates, FCA projects, land diverted, CA, land management, plantation works progress report etc. could not be made available to the stakeholders.

MoEF stated (April 2013) that e-Green Watch monitoring and evaluation system has had time overruns. It stated that the system was formally launched in Andhra Pradesh and Karnataka in November 2012 and it was proposed to launch the project in all State/ UTs in the country after assessment of the state of preparedness of the respective State/ UTs.

The fact remains that there was no system for concurrent monitoring and evaluation of projects during the period 2006-12 and even now it has been launched in only two States. No time frame for its launch in other State/ UTs was available. Supreme Court's order of October 2002 called for an independent system of concurrent monitoring and evaluation to be evolved and implemented through the Compensatory Afforestation Fund to ensure effective and proper utilisation of the funds. Further, as reported by most of the States because of non implementation of e-Green Watch by MoEF concurrent monitoring and evaluation could not be done.

#### **4.10.2.4 Voluntary movement of youth and students**

As per overarching objectives and core principles of the State CAMPA guidelines, the State CAMPA was to also promote a voluntary movement of youth and students for supporting ongoing conservation activities and new activities initiated in the State Forest Department.

During test check of records of 30 State/UT CAMPA/ Nodal officers in all the States it was noted that six States (Goa, Jharkhand, Karnataka, Madhya Pradesh, Manipur and Rajasthan) accepted that no youth awareness program had been pursued while the other States/UTs did not furnish any reply on the subject.

MoEF stated (April 2013) that all the above points needed be answered by the respective State Governments.

The reply is not tenable as MoEF was tasked with the overall responsibility of monitoring and evaluation.

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<sup>7</sup> Haryana (₹ 2.72 crore), Himachal Pradesh (₹ 0.04 crore), Tamil Nadu (₹ 1.34 crore), Uttarakhand (₹ 0.29 crore).

#### 4.11 Conclusions

Out of an amount of ₹ 2,925.65 crore of the Compensatory Afforestation Funds released during the period 2009-12 for compensatory afforestation activities, only ₹ 1,775.84 crore were utilised by the State/ UTs leaving an unutilised balance of ₹ 1,149.81 crore. The percentage of overall utilisation of released funds was only 61 *per cent*. In 11 of the selected 30 State/ UTs utilisation ranged between zero to 50 *per cent* which depicted the poor absorptive capacity of the State/ UTs. Most State/UTs were unable to spend the monies released to them by Ad-hoc CAMPA due to delay in preparation of APOs, delayed release of funds resulting in setting in a process of accumulation of CAF in the States which was the problem sought to be addressed by the Supreme Court.

It is a matter of concern with regard to CA that an anomalous situation has built up. While there are funds to the tune of ₹ 23,607.67 crore lying in CAF with Ad-hoc CAMPA, during the period of review the CA was done only on 44 *per cent* of the non forest land planned to be covered and 49 *per cent* of the degraded forest area.

Ad-hoc CAMPA released funds to 18 State/ UTs in 2009-10 and 13 State/ UTs during 2010-11 without receipt of approved APOs which reflected the casualness in release of funds to the State/ UTs. Funds were released without ensuring that their utilisation was for defined and approved purpose. Out of the funds spent an amount of ₹ 51.93 crore was utilised towards unauthorised activities in 17 State/ UTs. Funds to be utilised for meeting the expenditure towards the development, maintenance and protection of forests and wildlife management were used for administrative expenses. Mandatory guidelines of MNREGA were not followed during the execution of the works in most of the State/ UTs.

MoEF was not able to launch the nationwide e-Green Watch system which was required to be developed by November 2011 for monitoring and evaluation of schemes implemented in the State/ UT utilising CAMPA money. Due to non implementation of e-Green Watch system online information of fund allocation, plantation work estimates, other work estimates, Forest Conservation projects, land diverted, CA, land management, plantation works progress report etc. could not be made available to the stakeholders.

