

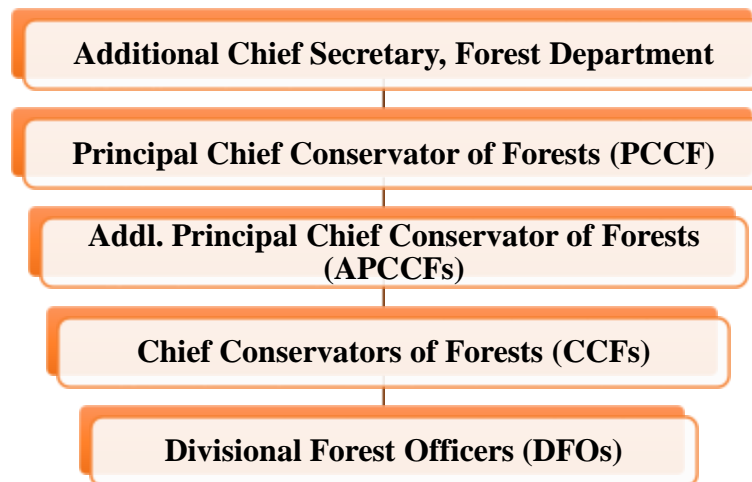
## CHAPTER-V: FORESTRY AND WILD LIFE

### 5.1 Tax administration

Forest Department is responsible for conserving forests along with its wildlife and their habitats, providing environmental conservation services to the citizens, safeguarding and upgrading tourism values and producing and harvesting forest produce.

Forest Department functions under the overall control of Additional Chief Secretary (ACS), who is the Chief Controlling Officer of the Department at Government level. The Principal Chief Conservator of Forests (PCCF) and Chief of Forest Forces is the Head of the Department. The Addl. PCCFs work under the supervision of PCCF. The PCCF is assisted by Chief Conservators of Forests (CCF) at Circle level, who in turn are assisted by Divisional Forest Officers (DFO) at Divisional level. The organisational set up of the Department is given in **Chart 5.1** below:

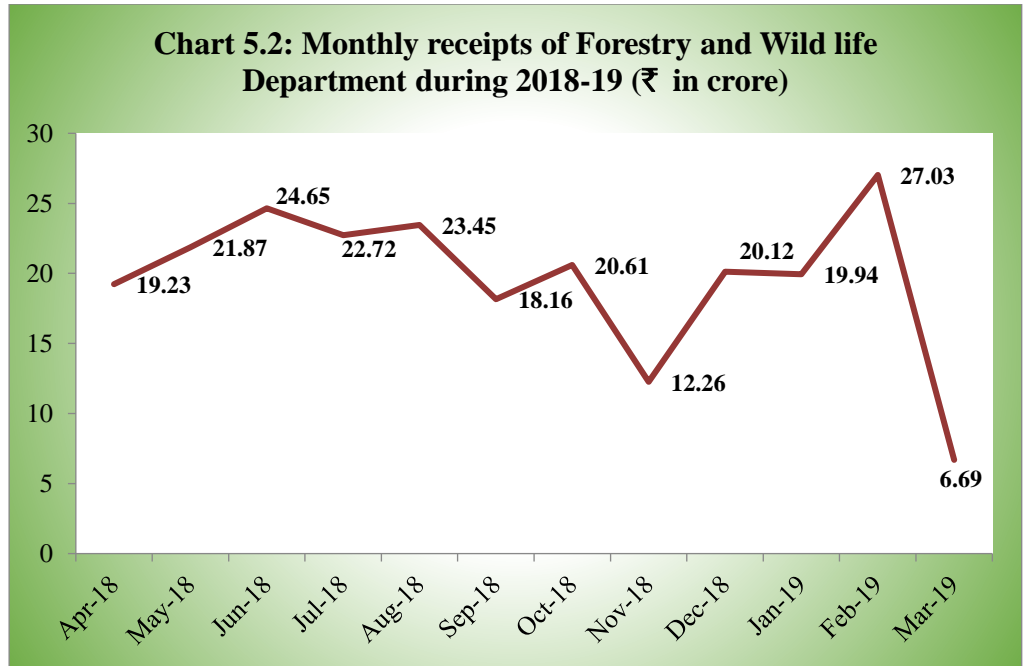
**Chart 5.1: Organisational set up**



Forest Department contributed 0.81 *per cent* of the State's own revenue (tax and non-tax), and 0.36 *per cent* of the total revenue<sup>1</sup> of the State Government during 2018-19.

There was a wide variation in forest receipts across the months during 2018-19, with February 2019 and March 2019 accounting for 11.42 *per cent* and 2.83 *per cent* respectively of the total receipts of ₹ 236.73 crore for the year, as can be seen from the **Chart 5.2** given below:

<sup>1</sup> Includes State's own revenue, Grants-in-aid and Share of net proceeds of divisible Union taxes and duties.



## 5.2 Results of audit

Audit test checked the records of 15<sup>2</sup> out of 68 offices of Forest Department during the year 2018-19 to gain assurance that the Department is working in accordance with the relevant Acts, Codes and Manuals, and the interests of the Government are safeguarded. Expenditure incurred and revenue generated by the Department during the year 2017-18 aggregated ₹ 1,162.09 crore and ₹ 291.17 crore respectively. The audited units incurred an expenditure of ₹ 336.20 crore and collected a revenue of ₹ 99.00 crore, which was 28.93 and 34 *per cent* respectively, of total expenditure incurred and total revenue generated by the Department during 2017-18. Audit noticed issues of non-compliance/irregularities in the test checked offices to the extent of ₹ 121.92 crore in 526 cases (₹ 54.28 crore in 308 cases with regard to expenditure and ₹ 67.64 crore in 218 cases relating to receipts), falling under the categories detailed in **Table 5.1**:

**Table 5.1: Results of audit**

(₹ in crore)

Sl. No.	Category	No. of cases	Amount
<b>A. Expenditure</b>			
1.	Excess expenditure	37	2.18
2.	Irregular expenditure	20	6.42
3.	Avoidable expenditure	44	7.54
4.	Unfruitful expenditure	1	0.15
5.	Other irregularities	206	37.99

<sup>2</sup> CCFs, Raipur and Bilaspur; DFOs, Raipur, Marwahi, Dharmajaigarh, Khairagarh, Kawardha, Bhanupratappur, Gariyaband, Balodabazar, Mahasamund, Korba, Balrampur, Manendragarh and Rajnandgaon.

<b>Total</b>		<b>308</b>	<b>54.28</b>
<b>B. Receipts</b>			
6.	Non-realisation due to deterioration/shortage of forest produce	7	1.18
7.	Loss of revenue due to low yield of timber/bamboo	15	10.37
8.	Sale of timber below upset price	6	6.19
9.	Other irregularities	190	49.90
<b>Total</b>		<b>218</b>	<b>67.64</b>
<b>Grand total</b>		<b>526</b>	<b>121.92</b>

During the period 2018-19, the Department accepted 23 audit observations involving ₹ 5.59 crore. There may be similar irregularities, errors or omissions in other units under the Department but not covered in the test audit. The Department may, therefore, examine these issues in all the units to ensure that the provisions of the Acts and Rules are complied with.

### 5.3 Avoidable expenditure due to overlapping of treatment works

**Avoidable expenditure of ₹ 1.30 crore on Assisted Natural Regeneration works under Green India Mission due to non-compliance with Departmental instructions by two Divisional Forest Officers.**

As per the instructions (July 2013) of the Principal Chief Conservator of Forests (PCCF), Chhattisgarh, before forwarding proposals for plantations to the PCCF, the Conservator of Forests (CF) should obtain a certificate from the Divisional Forest Officer (DFO) to the effect that no plantation or rehabilitation activity of degraded forest had been carried out in the proposed area in the last five years, and no maintenance/protection activity is in progress from any other Head. Treatment on same area under two Heads simultaneously is not only irregular but also questions the credibility of the department.

Earlier, PCCF in its instructions (November 2011) stated that Assisted Natural Regeneration (ANR<sup>3</sup>) work will be carried out in coupes of the Selection-cum-Improvement and Improvement Working Circle in which felling work had been carried out in previous year.

During test check (March and April 2018) of records in two<sup>4</sup> out of 34 DFOs, Audit noticed that ANR work was carried out in 1,939 hectare in 12 compartments, and 3,150 hectare in 18 compartments of Balodabazar and Bilaspur divisions, respectively. Further, scrutiny of Compartment Histories, Working Plans and progress reports of the divisions revealed that in two out of 12 compartments of Balodabazar division and six out of 18 compartments of Bilaspur division, treatment works were already in progress in whole/some part of the compartment as detailed in *Appendix 5.1*.

<sup>3</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.

<sup>4</sup> DFO, Balodabazar and DFO, Bilaspur

As similar works were already carried out/in progress in these coupes, the DFOs should have certified these facts in the project report, before forwarding the proposals to CCFs. However, neither the DFOs certified the facts regarding previous work done in these coupes nor did the CCFs call for DFOs' certificates to ascertain whether any work was carried out in the earmarked coupes.

Failure on the part of DFOs not only led to non adherence to the orders of PCCF and overlapping of treatment in 697.579 hectare area, but also resulted in avoidable expenditure of ₹ 1.30 crore on ANR work under Green India Mission (GIM).

On this being pointed out in Audit, DFO, Balodabazar replied (April 2018) that action would be taken after verification, while DFO, Bilaspur stated (March 2018) that ANR works were carried out as per the necessity of the site.

The reply of the DFOs is not acceptable as treatment works in these compartments were initiated in the years 2013, 2014, and 2015, and expenditure on these works continued to be incurred. The DFOs failed to take into account this fact before forwarding proposals for the same compartments under different heads. Moreover, ANR work was not to be carried out in compartments of Rehabilitation Working Circle (RWC<sup>5</sup>).

The matter was brought to the notice of Government for their comments (February 2020). Their reply has not been received (November 2020).

#### **5.4 Irregular expenditure on Rehabilitation of Degraded Forest without plantation work**

**Three Divisional Forest Officers carried out Rehabilitation of Degraded Forest (RDF) without plantation work in 1,418.557 hectare blank area of Plantation Working Circle in violation of the provisions of Working Plan Code, resulting in irregular expenditure of ₹ two crore.**

As per standing instructions of Working Plan (WP) Code, 2014, Plantation Working Circle (PIWC) primarily comprises those forest areas that have open and blank forest and is highly susceptible to biotic pressure. Such areas have very low probability of regeneration on existing root stock. The objective of forming this Working Circle is to regenerate the blank areas through plantation and to protect the area affected with soil erosion through soil conservation work. Treatment under this Working Circle is prescribed in two groups, first for the previous unsuccessful plantation, and second for the blank/unproductive understocked area. As per the WP Code, blank and unproductive stocked area above 20 hectare is to be treated with irrigated/ un-irrigated plantation work. An area where previous plantation work was unsuccessful, can be regenerated through plantation/sowing of seeds with the approval of the competent authority.

During test check (between March and December 2017) of allotment files, WPs and project reports for the period 2015-16 and 2016-17 in three<sup>6</sup> out of 34 DFOs, Audit noticed that DFOs carried out 'Rehabilitation of Degraded Forest (RDF) without plantation work' in 2,121.676 hectare in 21 compartments of PIWC.

<sup>5</sup> Rehabilitation Working Circle (RWC) includes the compartment having rare, blank and degraded forests. The area is to be treated with plantation in blank areas and dressing, adoption, protection and preservation of the available root stock in rare forests.

<sup>6</sup> DFO, Dantewada, DFO, Katghora and DFO, Marwahi

Further, Audit test checked the status of forest compartments from their respective Compartment Histories (CHs) and found that 1,418.557 hectare blank area in 21 treated coupes were also treated with 'RDF without plantation work' as detailed in *Appendix 5.2*. As per the condition of the site and provisions of WP code, the blank area was to be treated with irrigated/ un-irrigated plantation work. But, DFO proposed and CCF accorded Technical Sanction for 'RDF without plantation work' in blank areas of these coupes. Thus, treatment of 1,418.557 hectare blank area without plantation in contravention to the provisions of WP code resulted in irregular expenditure of ₹ two crore.

On this being pointed out, DFO, Marwahi replied (May 2017) that before taking up of the works, continuous blank areas were not available. Thus, the areas were treated without plantation work. DFO, Dantewada replied (December 2017) that there were encroached areas in all the coupes and if the plantation work had been undertaken, the villagers would have faced problem in their movement due to hindrances in their pathway, and there was a possibility of objection from them for erection of fence on the site. He further stated that in such a situation, it was appropriate to treat the area without plantation work. DFO, Katghora did not furnish a specific reply to the audit observation.

Replies are not acceptable, as in the case of DFO, Marwahi as per the compartment's history sufficient blank area in these PIWC coupes was available, and this blank area was to be treated through plantation only as per the treatment prescribed in WP. Similarly, the reply of DFO, Dantewada is factually incorrect, as fencing work had been carried out in these coupes for protection of the site.

The matter was brought to the notice of Government for their comments in May 2020; reply has not been received (November 2020).