

<b>Table of Contents</b>			
<b>Sl. No.</b>	<b>Contents</b>	<b>Paragraph</b>	<b>Page No.</b>
1.	Preface		iii
2.	Executive Summary		v
<b>Chapter-1: Introduction</b>			
3.	Forest Profile of the Uttarakhand	1.1	1
4.	Aims and Objectives of Uttarakhand Compensatory Afforestation Fund Management and Planning Authority (CAMPA)	1.2	2
5.	Organizational Arrangements	1.3	2
6.	Audit Scope and Methodology	1.4	3
7.	Audit Objectives	1.5	4
8.	Audit Criteria	1.6	4
9.	Significant Audit Findings in Earlier Report	1.7	4
10.	Acknowledgement	1.8	5
11.	Audit Findings	1.9	5
<b>Chapter-2: Diversion of Forest Land</b>			
12.	Lapses at the level of Nodal Officer	2.1	7
13.	Unauthorized approval	2.1.1	8
14.	Funds for wildlife mitigation plan not collected	2.1.2	8
15.	Compensatory land not declared as RF/PF	2.1.3	8
16.	In-principle approval not revoked	2.1.4	9
17.	Land bank for CA not created	2.1.5	9
18.	Lapses at the level of Divisional Forest Officers	2.2	9
19.	Unauthorised use of forest land	2.2.1	10
20.	Short recovery of cost towards Net Present Value (NPV)	2.2.2	10
21.	Conclusion	2.3	11
22.	Recommendations	2.4	11
<b>Chapter-3: Planning</b>			
23.	Annual Plan of Operation	3.1	13
24.	Delay in preparation of APOs	3.1.1	13
25.	Defects in preparation of APOs	3.1.2	14
26.	Impact of Poor Planning / Defective APOs	3.1.3	15
27.	Construction of Integrated Van Chowki	3.1.4	21
28.	Conclusion	3.2	22
29.	Recommendations	3.3	22
<b>Chapter-4: State Compensatory Afforestation Fund Management</b>			
30.	Financial Management Issues	4.1	23
31.	Diversion / Inadmissible expenditure from State Compensatory Afforestation Fund (SCAF)	4.1.1	23
32.	Flaws in the adoption of accounting procedure	4.1.2	25
33.	Failure to discharge interest liability towards SCAF	4.1.3	25
34.	Arbitrary/ Inequitable distribution of funds	4.1.4	26
35.	Financial Indiscipline in release of funds	4.1.5	27
36.	Conclusion	4.2	28
37.	Recommendations	4.3	28

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

Sl. No.	Contents	Paragraph	Page No.
<b>Chapter-5: Implementation of Compensatory Afforestation Activities</b>			
38.	Absence of bird deflectors	5.1	29
39.	Cost escalation due to delayed CA	5.2	30
40.	Low survival of plantation	5.3	30
41.	Poor Advance Soil Works before plantation	5.4	31
42.	Selection of unsuitable land for CA plantation	5.5	31
43.	Poor maintenance of plantation	5.6	33
44.	Suspicious expenditure due to Duplicity in CA land	5.7	34
45.	Unauthorized expenditure on excess plantation against CA land received	5.8	35
46.	Suspicious expenditure due to plantation in less area than reported	5.9	36
47.	Additional burden of ₹ 1.87 crore	5.10	37
48.	Conclusion	5.11	37
49.	Recommendations	5.12	38
<b>Chapter-6: Internal Control System</b>			
50.	Documentation	6.1	39
51.	Segregation of duties	6.2	40
52.	Reconciliation	6.3	41
53.	Inspections and Evaluation System	6.4	41
54.	Poor monitoring mechanism	6.5	42
55.	Ineffective Oversight	6.6	43
56.	Conclusion	6.7	44
57.	Recommendation	6.8	45
<b>APPENDICES</b>			
Appendix-2.1	District wise detail of diverted land during the Audit period (2019-22)		47
Appendix-3.1	Details of demand vs approval (during 2019-22)		48
Appendix-4.1	Details of inadmissible expenditure from CA fund		51
Appendix-6.1	Difference in the figures of expenditure between MIS and Authority accounts		52
Appendix-6.2	Details of errors in polygon uploaded in E-Green Watch Portal		53
<b>Glossary</b>			55