

# **Chapter-3**

## **Planning**



## CHAPTER-3

### Planning

#### 3.1 Annual Plan of Operation

As per Rule 2(b) of Compensatory Afforestation Fund (CAF) Rules, “Annual Plan of Operation (APO)” means the annual plan for physical activities and financial provisions approved by the National Authority (NA) or State Authority as the case may be, which describes milestones, conditions for success and explains how a strategic annual plan will be put into operation during the financial year in given budgetary term, and containing *inter-alia*, brief description, estimated cost, the basis for cost estimation, the agency identified for execution and time schedule of each activity to be executed from State Fund during a year. The said APO has two components (a) mandatory work of Compensatory Afforestation (CA), Catchment Area Treatment Plan (CAT) and other specified activities (CA Activities); (b) need based forestry work such as forest protection/infrastructure and human resource development, strengthening of wildlife management, soil & water conservation, plantation under Net Present Value, strengthening of Van Panchayats (VPs) and forest research (NPV Activities). The discrepancies in the preparation of APOs as observed during the audit have been described in the succeeding paragraphs:

##### 3.1.1 Delay in preparation of APOs

CAF Rule 39 stipulates timelines for submission of APO to NA. The delayed submission of the APO is likely to lead to delayed approval by NA which would then result in a delay in the release of funds to the implementing units/divisions and rush of expenditure in the closing months to achieve the targets. Audit noticed that there was a substantial delay in the submission of APOs during 2019-22 as detailed in **Table-3.1** below:

**Table-3.1: Details of delay in preparation of APO**

Year	Due date of submission of APO to the NA	Date of submission of APO to the NA	Delay in submission of APO to the NA	Date of approval by the NA
2019-20	31 December of the preceding year	02.03.2019	60 days	21.06.2019
2020-21		27.01.2020	26 days	10.07.2020
2021-22		08.04.2021	97 days	08.06.2021

*Source: Information obtained from the State Authority.*

On this being pointed out by Audit, the State Authority replied that the bottom-up approach was adopted for the preparation of the APOs. This process took too much time which resulted in late submission of APOs to NA. The reply is not acceptable as the State Authority was supposed to plan in such a way so as to ensure stipulated timelines but it had failed consistently in all three years.

The State Government accepted the facts (July 2023) and assured that in the future the APOs would be sent to the Government of India (GoI) in time.

### **3.1.2 Defects in preparation of APOs**

As already discussed, the APO consists of mandatory works (CA activities) and need based forestry works. Since there was no discretion in CA Activities, Audit examined the preparation of APOs in relation to NPV Activities.

#### **Risks related to process of preparation of APOs (What can go wrong?)**

Audit found the following risks in the process of preparation of APOs:

- a. Most of the NPV Activities are also funded through other sources<sup>1</sup> of funding so there was a possibility of overlapping of activities/duplication/fraud. Accordingly, the NA envisages measurable output and geo-location of all physical activities proposed in the APO and seeks a certificate to the effect that there is no overlapping of activities with other schemes.
- b. Many of the activities under NPV are prone to fraud, embezzlement, and diversion, as they are normally outside monitoring and evaluation by the Chief Conservator of Forest (Monitoring & Evaluation) and third-party evaluators. They are also difficult to verify post facto due to a lack of documentation. Moreover, since they are executed within reserved forests, they are outside the public gaze. Examples of such NPV activities are lantana removal<sup>2</sup>, maintenance of bridle path, soil and water conservation work as discussed in *paragraph 3.1.3*. The Head of Forest Force (HoFF) also directed for documentation of activities such as lantana removal.
- c. Certain activities are to be conducted in a sequence. For instance, as per Plantation Code, the Advance Soil Work (ASW) is done in November to February of the preceding year and plantation is carried out in rainy season in next year in the same area. Non-adherence to the above provision is highlighted in the *paragraph 5.4*.
- d. Demand without need leads to diversion (*refer chapter 4; paragraph 4.1.1*).  
On further review, Audit observed there were the following systemic deficiencies that enhanced risk:
  - i. Absence of checklist at all levels (Division, Circle, Zone, Chief Executive Officer, CAMPA) to ensure compliance with CAF Rules, conditionality imposed by NA and to avoid duplication of funding in same activity under different funding arrangements<sup>3</sup>.

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<sup>1</sup> State Sector schemes, Centrally Sponsored Schemes (CSS) such as Project Tiger, Project Elephant and other sources

<sup>2</sup> As per order of HoFF dated July 2021 and working plans of the Divisional Forest Officers (DFOs) stipulates that eliminating lantana from the areas of the reserved forests and wildlife habitations is very crucial to increase their habitat. To address the above problem, the lantana is cut from the ground from the area affected and dried upside down so that its juice is extracted, and new roots do not come out of the branches. Local grass is planted in the said area by eradicating lantana so that the regeneration of lantana can be suppressed.

<sup>3</sup> State Sector, CSS, CAMPA, Tiger Foundation, Japan International Cooperation Agency, Externally Aided Projects.

- ii. Absence of norms to enable all Implementing Agencies (IAs) to raise demand on some principles. These norms would also have assisted higher authorities in Circle, Zone and CAMPA/Executive Committee (EC) to objectively assess the demand of each IA. Audit found wide variation in demand for various activities at the State level as well as the Division level. Various case studies in this chapter depict variations at the Division level.
- iii. There was no adequate internal control system which would have forced IAs to consider their Working Plan/Wildlife Management Plan (WMP) while raising demand in their APOs.
- iv. Some implementing units like Rajaji Tiger Reserve did not have WMP during 2020-22. In the absence of WMP, it was not clear as to how needs were assessed by that unit.

The State Government while accepting the facts (July 2023) stated that a necessary certificate would be submitted with the proposed APO which will ensure any overlapping of activities/funding with other schemes.

### 3.1.3 Impact of Poor Planning /Defective APOs

On review of State level APOs, unit level APOs of selected Divisions, CAMPA funded expenditure in recent years, Audit observed instances of reduction of state funding for various forestry activities, ad-hoc and arbitrary planning which did not cater to the needs of the IAs. Some of the serious issues, observed during an audit, in planning are illustrated below:

- a. Condition (xiv) in the APO approved by the National CAMPA envisaged that CAMPA funding should not be used to substitute state funding of the forestry sector. However, on review of forestry related expenditure in recent years, Audit observed that the State was shifting its burden of specified forest activities (protection of bugyal, soil & water conservation, strengthening of Van Panchayat (VP), construction & renovation of buildings and repair of bridle path/forest road) to the CAMPA. **Table-3.2** below gives the details for the period 2019-20 to 2021-22.

**Table-3.2: Trend of expenditure of State scheme vis-à-vis CAMPA activities**

Activities	Source of	2019-20	2020-21	2021-22	Trend
Protection of Bugyals	State Scheme	157.34	50.00	174.72	
	CAMPA	0.00	676.39	769.09	
Strengthening of Van Panchayat	State Scheme	164.26	187.17	150.09	
	CAMPA	574.76	234.08	1493.28	
Construction & Renovation of Buildings	State Scheme	27.79	417.34	28.61	
	CAMPA	618.29	1105.70	2311.55	
Repair of Bridle Path/Forest Road	State Scheme	810.34	1343.22	627.92	
	CAMPA	497.95	1121.79	2950.49	
Soil and water conservation	State Scheme	407.71	82.24	322.61	
	CAMPA	1459.38	3729.85	7585.85	
<b>Total</b>	<b>State Scheme</b>	<b>1567.44</b>	<b>2079.97</b>	<b>1303.95</b>	
	<b>CAMPA</b>	<b>3150.38</b>	<b>6867.81</b>	<b>15110.26</b>	

The above table indicates that the expenditure of the State scheme declined by 16.81 per cent from 2019-20 to 2021-22, while in CAMPA it increased by 379.63 per cent during the same period. Thus, the State was shifting its burden of specified forest activities to CA funds.

In response to audit observation, the State Government (July 2023) asserted that the State budget had risen and was not reliant on the CAMPA budget. However, this assertion is unacceptable as the Government has failed to justify the declining trend of State expenditure in four specified forest activities (Strengthening of Van Panchayat, construction and renovation of buildings, repair of bridle path, soil and water conservation).

- b. The overall demand of funds for NPV activities<sup>4</sup> varied between 2019-23<sup>5</sup>. There was a huge reduction in activities such as forest protection, infrastructure, strengthening of wildlife and soil & water conservation. The drastic increase in the activities in 2021-22 and the equally drastic reduction in the subsequent year (2022-23) points towards unrealistic APOs as given in **Table-3.3** below:

**Table-3.3: Components of NPV in APOs during 2019-23**

(₹ in lakh)					
Sl. No.	Item	2019-20	2020-21	2021-22	2022-23
1.	Forest Protection, Infrastructure and Human Resource Development	2,798.44	4,031.05	12,321.33	5,198.00
2.	Strengthening of Wildlife Management	1,947.80	5,474.36	8,369.61	4,210.00
3.	Soil And Water Conservation	2,000.00	5,093.43	9,935.40	2,872.00
4.	Plantation under NPV	4,039.04	3,107.98	3,152.56	4,764.70
5.	Forestry Research	180.45	307.10	812.06	206.00
6.	Trainings and Capacity Building	100.00	230.00	331.55	184.65
7.	Allied Activities <sup>6</sup>	594.48	4,415.55	8,340.86	504.48
8.	Conservation and development of wetlands [NGT OA No. 325/2015]	-	-	54.00	182.00
9.	Restoration of water bodies, ponds, plantations and artificial wetlands in Ganga flood plain [NGT OA No. 200/2014]	-	-	384.63	388.00
10.	Strengthening of Van Panchayats (VP)	853.27	251.41	2,274.50	1,033.49
11.	Workshop & Training and Awareness Programs in VP's	85.03	60.20	191.60	114.00
12.	Pasture Development in VP's	218.83	203.48	580.92	114.80
13.	Miscellaneous Works in VP's	23.69	27.20	379.45	117.00
14.	Plantation in VP's	319.49	289.13	823.52	213.70
<b>Total NPV</b>		<b>13,160.52</b>	<b>23,490.89</b>	<b>47,951.99</b>	<b>20,102.82</b>

The State Government (July 2023) highlighted the inclusion of crucial activities essential for the long-term security and conservation of forest areas in the annual plan, even though not initially proposed by the forest divisions. Consequently, significant changes were being made in APOs. The above reply self-explanatory that instead of a need-based bottom-up approach a top-down approach to funding activities out of NPV was adopted.

<sup>4</sup> The monies received under NPV are used minimum of 80 per cent for core forest activities and up to 20 per cent for infrastructural purposes as per sub-rules 5(2) and 5(3) of CAF Rules 2018.

<sup>5</sup>

Item	2019-20	2020-21	2021-22	2022-23
NPV (₹ in crore)	131.61	234.91	479.52	201.03

<sup>6</sup> High tech equipment for enhancement of enforcement {Number (No.)}, Information and Communication Technology {Lump Sum (LS)}, Printing/publicity/extension and awareness (LS), Provisioning of biodiversity conservation (LS), Strengthening of training institute (No.).

- c. There was *ad-hocism* in introducing new activities<sup>7</sup> in the APOs as certain activities which were proposed in one year were closed abruptly in the following year without any detailed appraisal and lessons learnt report on record.

The State Government replied (July 2023) that the activities were included in the APOs on the direction of Government of Uttarakhand (GoU)/Government of India (GoI). The reply is not acceptable, as the discontinuity of certain activities within a short period of time reflected a lack of due diligence in the introduction of new schemes/activities.

- d. Cases of irrational/ illogical allotment /expenditure were found. Certain activities require fund allocation in a sequence and in the right amount for fruitful results. Audit noticed that there were instances where this requirement was not followed.

**Case I:** A vast area of Uttarakhand forests is covered by the outbreak of lantana. Due to lantana, the effective area of the natural habitat of wildlife decreases. To address the above problem, the State Forest Department has adopted the C R Babu method in which the lantana is cut from the ground of the affected area and dried upside down so that its juice is extracted, and new roots do not come out of the branches. As per para 7.10 of chapter-7 of the working plan, discontinuity of the work relating to the removal of lantana was one of the main causes of unfruitful results in earlier years. Further, in the Schedule of Rates, continuous provision for removal of lantana for five years was also made for successful completion. Audit found that the removal of lantana work in 2,328.00 ha was carried out by incurring an expenditure of ₹ 2.00 crore during 2019-20. However, the CEO, the State Authority did not make provision of funds in APO for the first-year maintenance during 2020-21.

The State Government replied (July 2023) that the proposals are received from the IAs and after approval of the Steering Committee (SC), the APO is sent to the GoI. It was further, stated that the CEO is not responsible for making provision for removal of lantana and its maintenance in the APO. The reply is not acceptable, as the CEO is the sole authority at the State level for scrutinizing and compilation of the APOs submitted by the IAs. Being a member of the EC and SC, the responsibility of the CEO in the finalization of APO cannot be ruled out.

**Case II:** The State Authority included the provisions for first year plantation maintenance in CA works during the year 2020-21 despite the fact that no plantations were done by the divisions<sup>8</sup> in the preceding year i.e. 2019-20.

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<sup>7</sup> Provision for afforestation in urban areas (green lungs development) nature based responsible landscape development, Provision for Afforestation/Watershed Management in one measure ridge inside a forest block *i.e.* Ghagas through light detection and ranging technology as per directions from GoI, Community based Mahila plant nursery development and maintenance, Chir - Pirul Collection by local communities providing livelihood supports, Regeneration of degraded forest by seeding, fire protection, maintenance of young plantation and other forest protection activities, Operational Expenses, Contingency at PCCF (HoFF) level and revision of working plans and wildlife management plans.

<sup>8</sup> DFO Tehri, Lansdowne, Tarai West (Haldwani), Alaknanda Soil Conservation, Gopeshwar and Soil Conservation, Lansdowne.

The State Government (July 2023) did not provide a response to the issue. Nevertheless, during the exit conference in April 2023, the Secretary acknowledged the facts and affirmed that the matter has been duly noted for future compliance.

**Case III:** A total of ₹ 14.94 crore<sup>9</sup> was received from User Agencies for roadside plantation, plantation of dwarf species under transmission lines, gap filling and survey & demarcation at different places. However, the work was neither included in the APOs by the State Authority nor demanded by any of the divisions.

The State Government (July 2023) did not provide a detailed response, instead enclosed divisional replies on the matter. The divisions acknowledged the facts and committed to including the necessary works in the APOs for the subsequent years.

- e. Cases of demands without need and/or planning without a bottom-up approach were also found, as discussed below.

**Case IV:** Analysis of the proposed as well as approved APO (2021-22) of Uttarkashi Division revealed that the proposed APO included four activities<sup>10</sup> for which no demand was raised at the division as well as at the circle level. However, the Chief Conservator of Forest (Garhwal) included these four activities amounting to ₹ 2.78 crore in the proposed APO<sup>11</sup>.

The State Government accepted (July 2023) that these activities were included on the basis of demand raised by the Chief Conservator of Forest. The reply confirms that without Divisional requirements the funds were proposed for such activities.

**Case V:** State Authority provided (during 2019-22) ₹ 37.80 crore for 36 items/activities without any demand by the selected divisions. Further, the said divisions demanded ₹ 47.91 crore for 52 activities, but the State Authority did not approve the same as detailed in **Appendix-3.1. Table-3.4** depicts instances of involving substantial amounts:

**Table-3.4: Instances of fund allotment without demand in selected divisions (Year 2019-22)**

(₹ in crore)

Fund released without demand		
Name of the activity	Release	Expenditure
Regeneration of degraded forest by seeding, fire protection, maintenance of young plantation and other forest protection activities	12.60	9.94
Assisted Natural Regeneration in VPs	1.33	1.33
Advance Soil Work	4.12	3.20
Human Wildlife Conflict	1.54	1.52
Rejuvenation of Rivers	1.99	0.98

<sup>9</sup> DFO Almora : ₹ 3.42 crore, Chakrata : ₹ 1.19 crore, Haridwar : ₹ 0.29 crore, Mussoorie: ₹ 0.59 crore, Narendra Nagar : ₹ 0.83 crore, Nainital: ₹ 1.87 crore, Civil & Soyam, Pauri : ₹ 0.19 crore, Pithoragarh : ₹ 5.37 crore, Rudraprayag: ₹ 0.91 crore and Tons (Purola) : ₹ 0.28 crore.

<sup>10</sup> Habitat improvement (removal of lantana and other invasive species: ₹ 65.02 lakh), repair of bridge path/forest road: ₹ 92.00 lakh, renovation of existing building: ₹ 30.00 lakh and protection of bugyal through local community: ₹ 91.20 lakh.

<sup>11</sup> Against which, the State Authority released an amount of ₹ 4.74 crore to the division.



**Table-3.4A: Instances of lack of release of Funds despite demand***(₹ in crore)*

Fund demanded but not released	
Name of the activity	Demand
Elephant/wild proof wall at critical boundaries	974.64
Human wildlife conflict resolution/Mitigation	767.35
ASW	701.08
Rejuvenation of rivers	550.00
Miscellaneous activity in VP	359.91

The State Government accepted (July 2023) that provisions for funds in specific activities were made without divisional requests. Further, for funds demanded but not released, it was clarified that the inability to meet the demands of Implementing Agencies (IAs) was due to the insufficient release of funds to the Authority. The reply confirms the audit observations about inconsistency shown in the releases by the authority.

**Case VI:** Regeneration of degraded forest by seeding, fire protection, maintenance of young plantation and other forest protection activities through local community or Van Prahari.




The State Authority introduced a new item of work (scheme) called “Regeneration of degraded forest by seeding, fire protection, maintenance of young plantation and other forest protection activities through local community” at an estimated cost of ₹ 40.00 crore through supplementary APO for the year 2020-21. Out of ₹ 40.00 crore, the State Authority released (July 2021) an amount of ₹ 36.61 crore to all the divisions for implementation, of which only ₹ 27.05 crore could be spent by them. Further, out of ₹ 36.61 crore, ₹ 12.60 crore was released in selected divisions, against which an expenditure of ₹ 9.94 crore was incurred. The details are given in **Table-3.5** below:

**Table-3.5: Details of Fund release and expenditure incurred in component “Van Prahari”***(₹ in crore)*

Sl. No.	Name of Division	Released Amount	Expenditure	Mode of expenditure
1.	Almora	2.00	2.00	Through Van Panchayat
2.	Mussoorie	1.20	0.71	Direct to beneficiary
3.	Nainital	1.20	1.20	Direct to beneficiary
4.	Rudraprayag	0.60	0.38	Through Van Panchayat
5.	C & S, Pauri	1.80	1.24	Through Van Panchayat
6.	Pithoragarh	1.60	1.59	Through Van Panchayat
7.	Tarai East, Haldwani	0.60	0.60	Biodiversity Management Committee
8.	Alaknanda Soil Conservation, Gopeshwar (Chamoli)	0.60	0.42	Direct to beneficiary
9.	Chakrata	0.80	0.15	Direct to beneficiary
10.	Tons (Purola)	0.60	0.60	Direct to beneficiary
11.	Narendranagar	0.80	0.25	Through Van Panchayat
12.	Haridwar	0.80	0.79	Direct to beneficiary
<b>Total</b>		<b>12.60</b>	<b>9.94</b>	

Audit further noticed that:

- i. The scheme was proposed without any demand from the user/implementing agencies.

- ii. Since the scheme lacked clarity in objectives/implementation, the implementing agencies raised multiple doubts about its implementation. Accordingly, State Authority issued (August 2021) guidelines to clarify the implementation of the scheme and the scope of work<sup>12</sup>.
- iii. Many divisions transferred funds to the beneficiaries/ VPs citing the purpose of fund transfer to the local people on the recommendations of public representatives.
- iv. In the SC meeting (05 April 2021), it was decided that the funds would be transferred to the beneficiaries through VPs, Eco Development Committee, Self Help Groups/Mahila Mangal Dal. However, it was noticed that out of 12 test checked divisions, six divisions directly transferred the funds to the beneficiaries in violation of the SC decision as detailed in **Table-3.5** above. Moreover, the State Authority did not mention the mode of payment to the beneficiaries in the guidelines.
- v. The scheme guidelines envisaged monitoring through prescribed returns which was, however, not done.
- vi. The scheme guidelines and general financial rules envisage documentation of expenditure through attendance, measurement book, inspection note and photographs. However, the same was absent in the implementation of said scheme. The divisions/range offices paid remuneration without maintaining any records/documents for the activity executed/ performed by the concerned *van praharis*. No records were maintained/ available at divisions as well as at range level. Therefore, in the absence of records, it could not be ascertained that the prescribed works were actually done by the *Van Praharis*.
- vii. Divisional Forest Officer, Kalagarh Tiger Reserve, Lansdowne diverted the funds amounting to ₹ 1.71 crore under the scheme for construction of motor road of tiger safari, elephant protection wall, repair of old Forest Rest House, solar fencing, removal of lantana *etc.* This confirms that the scheme was included in the APO without need analysis at ground level.
- viii. The examination of records and joint beneficiary survey revealed about the implementation of the said scheme in two divisions<sup>13</sup> as under:
  -  Divisions could utilize only ₹ 1.66 crore out of allotted ₹ 2.40 crore during December 2021 to March 2022.
  -  Funds were utilized through transfer to 310 VPs (₹ 1.24 crore) and to 140 beneficiaries directly (₹ 0.42 crore).
  -  Out of ₹ 1.66 crore transferred, ₹ 1.17 crore were lying idle in the bank accounts of 291 VPs at the time of Audit.

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<sup>12</sup> Fire watcher, provide information in respect of forest crime and encroachment, illegal felling, information regarding human wildlife conflict and encourage local young people and villagers for eco-tourism and aware for conservation/protection of environment.

<sup>13</sup> DFO Civil & Soyam, Pauri and Alaknanda Soil Conservation, Gopeshwar (Chamoli).

- 🌳 In two cases, sarpanchs had treated themselves as beneficiaries and withdrawn an amount of ₹ 0.80 lakh.
- 🌳 Wages were paid to 08 beneficiaries in four VPs as against the norms of one beneficiary in each VP.
- 🌳 An amount of ₹ 9.16 lakh was diverted to discharge existing liability towards firewatchers engaged under State Scheme.
- 🌳 The full amount (₹ 40,000 each) had been disbursed to eight beneficiaries prior to start of work.
- 🌳 During the interaction, 21 beneficiaries accepted receiving remuneration without performing any work as no directions were received either from forest division or range office to perform any forestry work.
- 🌳 An amount of ₹ 40,000 was to be disbursed to the beneficiaries for the actual work done in five months<sup>14</sup>. However, six beneficiaries constructed the Chal-khal with the help of other villagers in the period of 10 days to two months. Similarly, six beneficiaries accepted that they had worked for two to four months as against the prescribed five months. However, payment for five months' work was made.
- 🌳 Except construction of Chal-khal, no records were maintained for the actual execution<sup>15</sup>. Secretary/Sarpanch informed that no guidelines were issued in respect of actual work to be done at VPs level.

The State Government while replying stated (July 2023) that the scheme was sanctioned vide GoI letter dated 10 July 2020 and the funds were sanctioned as per APO of 2021-22 for "Regeneration of degraded forest by seeding, fire protection, maintenance of young plantation and other forest protection activities through local community" but remained silent on ineffective implementation and monitoring of the activity.

### **3.1.4 Construction of Integrated Van Chowki**

Construction of Van Chowki for forest officials below Range Officers is an admissible and regular activity funded out of CAMPA as well as other schemes. The per unit cost of the said Chowki was around ₹ 10.00 lakh and the construction work was undertaken by departmental officials themselves. On review, Audit noticed that HoFF approved/released (13 January 2022) ₹ 27.09 crore to the IAs for the construction of Integrated Van Chowki through engineering agencies of the Government. The said decision of the HoFF was irregular for the following reasons:

- a. Funds were released 80 days before approval of Executive Committee and 130 days before approval of the scheme by Steering Committee even though there was no urgent requirement cited for such a decision. It was noticed that the released funds were to be utilised up to March 2022 However, no construction works was started during 2021-22 as a result released funds were blocked.

<sup>14</sup> Payment was to be made monthly @ ₹ 8,000.

<sup>15</sup> In case of maintenance and fire watcher, no attendance was maintained at VP level.



- b. Funds were released without the administrative and financial sanction of the competent authority. The administrative and financial sanction was obtained in March 2023 after it was pointed out by Audit in August-September 2022.
- c. Funds were released 32 days before issuing guidelines for the said scheme.
- d. There was no demand for said Integrated Van Chowki from user/forest divisions.

In response to audit observation, the State Government (July 2023) solely outlined its strategy for constructing the integrated Van Chowki, without providing explanations for the violation of established financial rules and administrative instructions.

### **3.2 Conclusion**

The implementation of the Compensatory Afforestation activities suffered due to delayed submission of the Annual Plan of Operations to the Government of India for approval and defective planning. There were instances of dysfunctional bottom-up planning and adoption of ad hoc/arbitrary approaches for the inclusion of irregular items in the Annual Plan of Operation.

### **3.3 Recommendations**

-  *Preparation of APOs should be need and norms based. Further, an effective mechanism to appraise proposed APOs at all levels (Circle, Zone, Authority, EC) should be established;*
-  *Corrective measures should be taken to avoid shifting of State burden of specified forest activities to the State Compensatory Afforestation Fund.*