



**Performance Audit Report of the
Comptroller and Auditor General of India
on
Afforestation and Social Forestry Programme**



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of Uttar Pradesh
Report No. 2 of the year 2024

**Performance Audit Report of the
Comptroller and Auditor General of India
on
Afforestation and Social Forestry Programme**

**Government of Uttar Pradesh
Report No. 2 of the year 2024
(Performance Audit)**

TABLE OF CONTENTS

Particulars	Reference to	
	Paragraph(s)	Page(s)
Preface	--	v
Executive Summary	--	vii-ix
Chapter-I: Introduction	--	1-7
Introduction	1.1	1
Afforestation and Social Forestry Programme	1.2	1-2
Organisational Set up	1.3	2-4
Audit Objectives	1.4	4
Audit Criteria	1.5	4-5
Scope and Methodology of Audit	1.6	5-6
Scope limitations	1.7	6
Schemes for Afforestation and Social Forestry	1.8	6-7
Chapter-II: Planning and Execution of Plantation Activities	--	9-24
Introduction	2.1	9
Status of the plantation in the State during 2016-17 to 2021-22	2.2	9-10
Audit Findings	2.3	10
Planning and management of afforestation	2.4	10-11
Delay in submission of Working Plans	2.5	11
Working Plans for plantation not prepared by Rural Development Department	2.6	12
Prescriptions of Working Plan not adhered	2.7	12
Plantation beyond the area identified in Working Plan	2.7.1	12-13
Plantation of Teak (Sagaun)	2.7.2	13-14
Plantation of Bamboo	2.7.3	14
Decrease in recorded forest cover in the State	2.8	14-15
Non-allocation of adequate budget to Forestry Sector	2.9	16
Forest Conservation Fund not created	2.10	16-17
Rush of expenditure in the closing month of the financial year	2.11	17
Incorrect reporting of achievement of annual plantation targets	2.12	18-19
Mandatory plantation not done by Minor Mineral Lease Holders	2.13	19
Growing of saplings beyond the capacity of nurseries	2.14	20
Payments at higher rates for plantation works	2.15	21
Plantation under MGNREGS by Rural Development Department	2.16	21

Particulars	Reference to	
	Paragraph(s)	Page(s)
Process for fixation of target and execution	2.17	21-22
Unfruitful expenditure due to higher mortality of plants	2.18	22-23
Provision for maintenance of plantation not provided	2.19	23-24
Undocumented distribution of saplings to groups/individuals	2.20	24
Conclusion	--	24
Chapter-III: Plantation under Compensatory Afforestation Fund Management and Planning Authority (CAMPA)	--	25-34
Introduction	3.1	25
Expenditure under Compensatory Afforestation	3.2	25-26
Erroneous identification of degraded forest land for CA plantation	3.3	26-27
Short recovery of CA charges	3.4	27-28
Short/non provision for cost escalation	3.5	28
Failure to realise Catchment Area Treatment (CAT) charges and implement the CAT Plan	3.6	28-29
Private entrepreneurs operating without forest clearance	3.7	29-30
Construction of dam without meeting the conditions of Stage I approval	3.8	30-31
Centage charges not levied on plantation work of Compensatory Afforestation	3.9	31-32
Failure to deposit Centage Charges in Government Account	3.10	32
Additional amount of NPV not levied on user agencies	3.11	33
Lease agreements not registered and land premium and lease rent not charged/short charged from user agencies	3.12	33-34
Conclusion	--	34
Chapter-IV: Monitoring, Evaluation and Internal Control Mechanism	--	35-47
Introduction	4.1	35
Survey, evaluation and maintenance of plantation	4.2	35-36
Deficiencies in survey and evaluation	4.3	36
Inadequate Data base uploaded on e-Green Watch portal	4.4 – 4.4.2	36-39
Inadequacy of Plantation Monitoring System	4.5	39
Plantation beyond the total area available in reserve forest blocks	4.6	39-40
Unsuccessful plantation under Compensatory Afforestation	4.7	40-42

Particulars	Reference to	
	Paragraph(s)	Page(s)
Deficient monitoring of plantation activities by District Plantation Committee (DPC)	4.8	42-43
Internal Control Mechanism	4.9	43
Internal Audit Manual not prepared	4.9.1	43
Encroachment of forest land	4.10	43-44
Inadequate field inspection by Divisional officers	4.11	44-45
Payment against plantation work	4.12	45-46
Annual Report not being prepared and placed in the Legislature by State CAMPA	4.13	46
Conclusion	-	47

Appendices	Number	Page(s)
Statement showing delay in submission of Working Plans	2.1	49-50
Statement showing plantation beyond the area identified in Working Plan	2.2	51
Statement showing plantation of Teak (Sagaun)	2.3	52
Statement showing plantation of Bamboo	2.4	53
Statement showing CA plantation included in achievement of annual plantation targets	2.5	54
Statement showing mandatory plantation not done by Minor Mineral lease holders	2.6	55
Statement showing growing of saplings beyond the capacity of nurseries	2.7	56
Statement showing details of payments at higher rates for plantation works	2.8	57
Statement showing unfruitful expenditure due to higher mortality of saplings	2.9	58
Statement showing estimates for plantation without provision of maintenance	2.10	59-61
Statement showing short recovery of Compensatory Afforestation charges	3.1	62
Statement showing short charging for Compensatory Afforestation plantation	3.2	63
Statement showing short recovery of cost escalation for plantation under Compensatory Afforestation	3.3	64
Statement showing private entrepreneurs operating without forest clearance for approach way	3.4	65
Statement showing Centage charges not levied	3.5	66
Statement showing additional amount of Net Present Value (NPV) not levied on User agencies	3.6	67
Statement showing Lease agreement for diversion of forest land for non-forest purposes not registered and land premium and lease rent not/short charged	3.7	68

Appendices	Number	Page(s)
Statement showing inadequacy of Plantation Monitoring System	4.1	69-70
Statement showing plantation beyond the total area available in reserved forest blocks	4.2	71
Statement showing Encroachment of forest land	4.3	72

Preface

The Report has been prepared for submission to the Governor of Uttar Pradesh under Article 151 of the Constitution of India.

This Report of the Comptroller and Auditor General of India (CAG) contains results of 'Performance Audit on Afforestation and Social Forestry Programme', covering the period 2016-17 to 2021-22.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

EXECUTIVE SUMMARY

Executive Summary

Why did we take up this audit?

The National Forest Policy, 1988 aims to substantially increase forest/tree cover in the country through massive Afforestation and Social Forestry Programme, especially on denuded, degraded and unproductive lands. The State Government adopted and implemented the Uttar Pradesh Forest Policy in 1998. In October 2017, the State Government formulated and adopted its new State Forest Policy. Department of Environment, Forest & Climate Change, Government of Uttar Pradesh (Forest Department) is mandated to manage, conserve and protect forest and wildlife resources in the State through Afforestation and Social Forestry Programmes for regeneration of degraded forest land as well as socio-economic upliftment of people and sustainable management of forest and wildlife.

To achieve the above objective of increase in forest cover, the State Government has been taking large scale plantation drive and it fixed a target of planting 101.35 crore saplings during 2016-17 to 2021-22 in Uttar Pradesh against which the achievement was 103.78 crore saplings.

The plantation activities in the State of Uttar Pradesh are funded through various Central and State Government schemes such as Social Forestry, Green Belt Development Scheme, Total Forest Cover Scheme, Plantation under Compensatory Afforestation Fund Management and Planning Authority (CAMPA) and Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), etc. During 2016-17 to 2021-22, the State Forest Department incurred expenditure of ₹ 3,459.69 crore¹ on plantation and conservation of forest.

The Performance Audit of 'Afforestation and Social Forestry Programme' was undertaken to assess whether action plans, schemes and programme relating to afforestation and social forestry were implemented economically, effectively and efficiently; funds were available, fund flow was synchronised with plantation schedule and funds were utilised as per approved plans by the Forest Department as well as by the other Departments; the diversion of forest land and execution/renewal of lease was as per extant laws/rules; and the Department had adequate system for monitoring, evaluation and control.

What audit found and what do we recommend?

Audit observed that there were deficiencies in planning, execution, evaluation and monitoring of the plantation activities which has been discussed in the Performance Audit Report.

Planning: Audit found deficiencies in preparation of working plans of the Divisions of the Forest Department and Rural Development Department. Prescriptions² of working plans were also not adhered. There was rush of expenditure in the closing months of the financial year by the Forest Department in contravention of financial rules.

1 Including expenditure of ₹ 1,216.79 crore from CAMPA Fund.

2 Prescriptions of the working plans refers to prescribed activities for the respective Forest Divisions in the working plans.

Execution of Plantation activities: The Forest Department incorrectly included the plantation against diversion of forest land and beating up³ in achievement of annual plantation targets which was not permissible.

The plantation under MGNREGS done by Rural Development Department (RDD) had high mortality rate during 2016-17 to 2021-22.

Plantation under CAMPA: The Forest Department short recovered the Compensatory Afforestation (CA) charges and centage charges from the user agencies. The Department did not register lease agreements as per the Registration Act, 1908 and also short realised premium/ lease rent.

Monitoring, Evaluation and Internal Control Mechanism: The Forest Department and Rural Development Department failed to monitor the plantation activities properly due to deficient monitoring and evaluation system as the Forest Department failed to upload the required data on the e-Green Watch portal meant for concurrent monitoring and evaluation of the plantation activities carried out from CAMPA fund. The Department also failed to maintain accuracy of data on the PMS portal, designed for the purpose of effective and transparent management and monitoring of plantation. The Forest Department also failed to evict encroachments in the forest area and prevent new encroachments. Instances of payment for doubtful plantation works using false vehicle numbers were also noticed.

The decrease in forest cover by 100 square km during 2017 to 2021 in recorded forest area indicates that plantation activities of the Forest Department failed to achieve the objectives of the National/State Forest Policy

Recommendations

Audit recommends that:

- **Forest Department/Rural Development Department may prepare valid working plans timely and strictly adhere with its prescriptions for sustainable management of forest in the State.**
- **The State Government may issue clear guidelines to control the rush of expenditure in the closing month of the financial year.**
- **The Forest Department should strictly follow the guidelines for compensatory afforestation and should levy and realise the compensatory afforestation charges, additional NPV and centage charges from the user agencies as per extant instructions.**
- **The Forest Department may ensure uploading of complete and correct data and filling of all fields of the modules of e-Green Watch portal. Further, monitoring and periodical reporting of plantations raised by the Rural Development Department may be ensured by the Department in co-ordination with the Forest Department.**
- **The Forest Department may ensure time bound eviction of encroachment of forest land in co-ordination with other concerned Government Departments as per Forest Conservation Act, 1980 and its guidelines.**

³ Beating up is replacement of plants found dead in next rainy season of plantation.

- **The Forest officials should conduct prescribed inspections and verify plantation activities for efficient monitoring of the plantation activities.**
- **The Forest Department may investigate the cases and fix responsibility for payment for plantation works claimed to be executed using false vehicle numbers.**

CHAPTER–I

Introduction

CHAPTER-I

Introduction

Introduction

1.1 Article 48A of the Constitution of India stipulates that the State shall endeavour to protect and improve the environment and to safeguard the forest and wildlife of the country. Forest subserves the entire community and represent a community resource that meets the need of the millions of rural people especially the tribal communities.

Afforestation and Social Forestry Programme

1.2 The National Forest Policy (NFP), 1988 aims to substantially increase forest/tree cover in the country through afforestation and social forestry programme, especially on denuded, degraded and unproductive lands. The Government of Uttar Pradesh (GoUP) adopted and implemented the Uttar Pradesh Forest Policy in 1998. In 2017, the GoUP formulated and adopted its new State Forest Policy. Department of Environment, Forest and Climate Change, GoUP (Forest Department) is mandated to manage, conserve and protect forest and wildlife resources in the State through afforestation and social forestry programmes for regeneration of degraded forest land as well as socio-economic upliftment of people and sustainable management of forest and wildlife.

According to the India State of Forest Report (ISFR)¹, 2021, Uttar Pradesh has forest cover of 14,817.89 sq. km. which is 6.15 *per cent* of the State's geographical area². In terms of forest canopy density classes, the State has 2,626.61 sq. km. under very dense forest (VDF)³, 4,029.37 sq. km. under moderately dense forest (MDF)⁴ and 8,161.91 sq. km. under open forest (OF)⁵ (**Chart 1.1**). The total forest cover in the State has increased by 139 sq. km.⁶ during 2017 to 2021. The forest cover outside the recorded forest area⁷ in the State increased⁸ by 239 sq. km. during 2017-2021, however, the forest cover inside recorded forest area decreased by 100 sq. km.⁹ (1.08 *per cent*) in the same period. Besides, the State has a tree cover of 7,421 sq. km. outside the recorded forest area.

¹ Forest Survey of India, an organisation of the Ministry of Environment, Forest & Climate Change, GoI has been monitoring India's forest and tree resources through periodic assessments and presenting the findings in its biennial publication 'India State of Forest Report' (ISFR).

² 2,40,928 sq. km.

³ All lands with tree canopy density of 70 *per cent* and above.

⁴ All lands with tree canopy density of 40 *per cent* and more but less than 70 *per cent*.

⁵ All lands with tree canopy density of 10 *per cent* and more but less than 40 *per cent*.

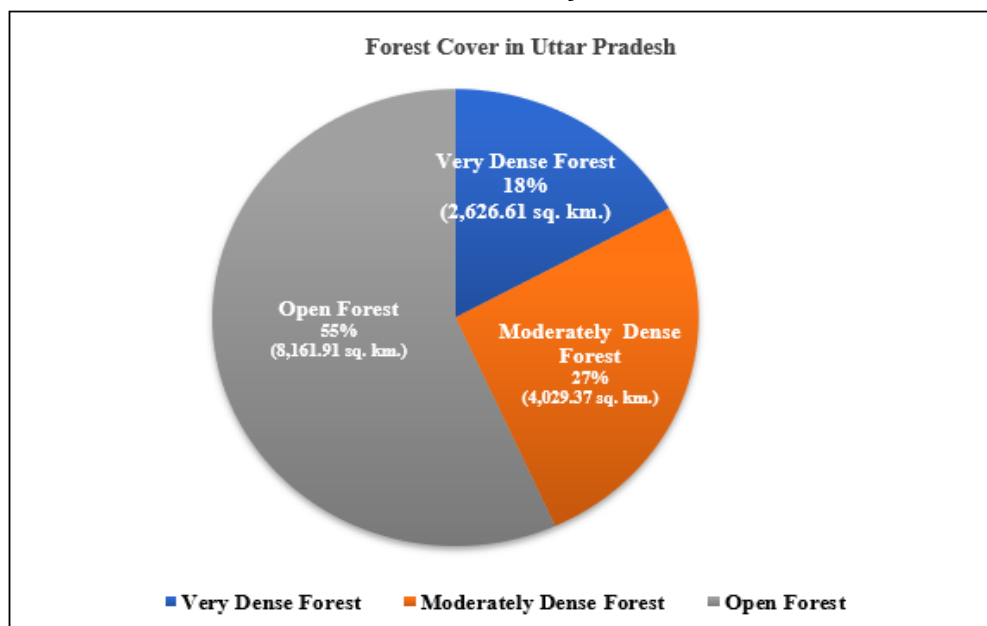
⁶ As per ISFR 2017, the total forest cover was 14,679.00 sq. km.

⁷ Recorded Forest Area refers to all the geographic areas recorded as 'Forest' in government records which largely consist of Reserved Forests and Protected Forests as constituted under the provisions of Indian Forest Act, 1927. Areas which have been recorded as forests in the revenue records or have been constituted under any other State Act or local law are also included in the recorded forest area.

⁸ Forest cover outside recorded forest area was 5,436 sq. km. in 2017 and 5,675 sq. km. in 2021.

⁹ As per ISFR, the forest cover inside recorded forest cover area was 9,243 sq. km. in 2017 and 9,143 sq. km. in 2021.

Chart 1.1: Forest cover density in Uttar Pradesh



Source: India State of Forest Report, 2021

The plantation activities in the State of Uttar Pradesh are funded through various Central and State Government schemes, such as Social Forestry, Green Belt Development Scheme, Total Forest Cover Scheme, Plantation under CAMPA and MGNREGS, etc.

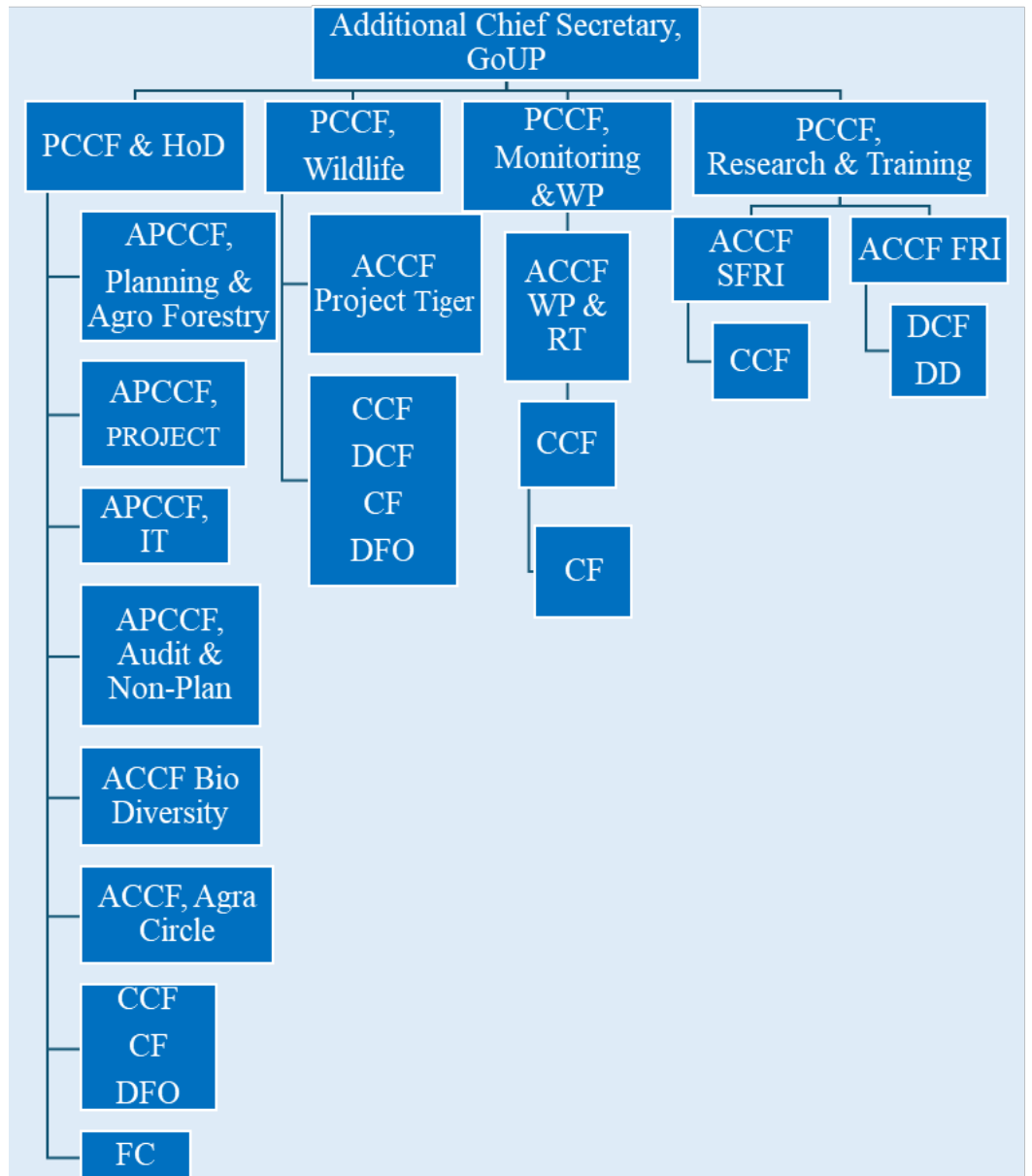
As per NFP, 1988, the national goal is to have a minimum of one-third of the total land area of the country under forest or tree cover. In the hills and in mountainous regions, the aim is to maintain two-third of the area under such cover in order to prevent soil erosion and land degradation and to ensure the stability of the fragile eco-system.

Organisational Set up

1.3 Additional Chief Secretary, Environment, Forest and Climate Change, GoUP is the administrative head of the Forest Department. The four Principal Chief Conservators of Forest (PCCF) heads different wings of the Department as detailed in the **Chart 1.2** below. The PCCF are assisted by Additional PCCF/Chief Conservator of Forest (CCF). The field formations of the Department comprise of circles, forest divisions and wildlife divisions. At divisional level, Divisional Forest Officer (DFOs)/Divisional Director is In-charge of the Division who is responsible for all forestry activities along with the duty of Drawing and Disbursing Officer (DDO). Afforestation and plantation activities under various schemes are carried out by the Forest Department through its divisions.

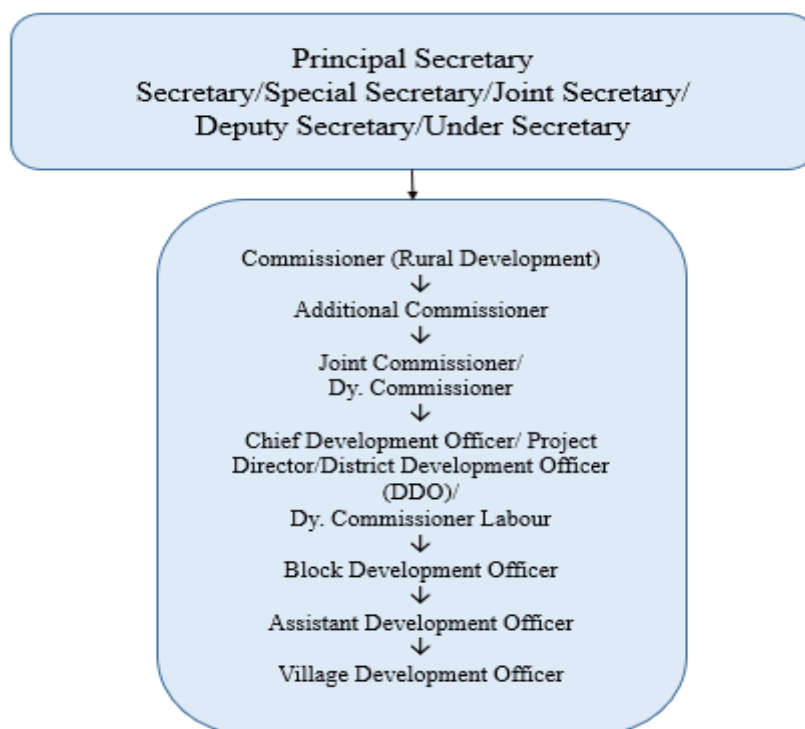
The organogram of the Forest Department, GoUP is given in **Chart 1.2** as follows:

Chart 1.2: Organogram of the Forest Department



Besides Forest Department, Rural Development Department (RDD) of GoUP carried out plantation works under MGNREGS to improve the eco-system as well as for employment generation at village level. The plantation activities in RDD were executed under Deputy Commissioner, Labour of the respective Districts. The organogram of the RDD is given in **Chart 1.3** below:

Chart 1.3: Organogram of the Rural Development Department



Audit Objectives

1.4 The audit has been conducted to assess whether:

- Working plans, action plans, schemes and programme relating to afforestation and social forestry were prepared timely and implemented economically, effectively and efficiently;
- Funds were available, fund flow was synchronised with plantation schedule and funds were utilised as per approved working plans and action plans by the Forest Department as well as by the other departments;
- The diversion of forest land and execution/renewal of lease was permitted as per extant laws/rules and conditions of such diversion were fulfilled; and
- The Department had adequate system for monitoring, evaluation and control in place.

Audit Criteria

1.5 The audit criteria have been derived from the following sources:

- Indian Forest Act (IFA), 1927;
- Forest (Conservation) Act, 1980 as amended in the year 1988;
- Forest (Conservation) Rules, 2003;
- National Forest Policy, 1988 and Uttar Pradesh State Forest Policy, 1998 and 2017;
- National Working Plan Code, 2014¹⁰;

¹⁰ For sustainable management of forest and biodiversity in India, Ministry of Environment and Forests, Government of India adopted a uniform code *i.e.* the National Working Plan Code in 2014.

- *Paudhashala Digdarshika*, 2016¹¹;
- *Vriksharopan Samhita*, 2016¹²;
- Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), 2005;
- MGNREGA Operational Guidelines, 2013;
- Guidelines on State CAMPA, 2009;
- Handbook of Guidelines 2004 and 2019 issued under Forest (Conservation) Act, 1980;
- Guidelines of specific Schemes/ Projects/ Programmes; and
- Rules and Regulations and directives issued from time to time by the GoI and GoUP.

Scope and Methodology of Audit

1.6 In the Performance Audit, test check of records of the Forest Department relating to the plantation activities, land diversion cases, monitoring and evaluation, *etc.* for the year 2016-17 to 2021-22 was conducted (August 2021 to September 2022) by the Audit at the Headquarter of the Forest Department and 27 Forest Divisions in 22 districts¹³ selected (**Chart 1.4**) through stratified random sampling based on plantation and expenditure.

In RDD, the test check of plantation records for the period 2016-17 to 2021-22 were conducted by the Audit in these 22 sampled districts.

Chart 1.4: Selected Districts (yellow colour) for Audit



¹¹ Guidelines issued by the Forest Department for nursery management and preparation of high quality saplings based on modern technologies.

¹² Forest Department prepared Vriksharopan Samhita for plantation activity, latest nursery techniques and compilation of Government Orders.

¹³ Ambedkar Nagar, Amethi, Baghpat, Balrampur, Barabanki, Bareilly, Hamirpur, Jalaun, Kanpur Dehat, Kanpur Nagar, Lakhimpur Kheri, Lalitpur, Lucknow, Mahoba, Mathura, Mirzapur, Rampur, Shrawasti, Siddharthnagar, Sitapur, Sonebhadra and Sultanpur. The selected districts have been depicted in yellow color in the Chart 1.4.

Before commencement of PA an Entry Conference was held on 13 July 2021 with the Forest Department and on 27 April 2022 with the Rural Development Department in which audit objectives, criteria and methodology were discussed. The audit findings were discussed in the Exit Conference held on 15 April 2023 and replies of the Government/Departments have been suitably incorporated in Report.

Scope limitations

1.7 Audit was constrained by the delays in furnishing records/responses by the auditee units. Besides, there were instances where the requisitioned records/information were not provided to Audit and, therefore, Audit could not scrutinise those records and audit opinion drawn in this report has been limited to that extent. The following records/information were not submitted to Audit by the Forest Department:

- Actual expenditure incurred on the plantation sites during 2016-17 to 2021-22;
- Details of expenditure on contractual manpower met from State CAMPA fund;
- Felling details executed in forest blocks of Forest Divisions.
- 25 Forest Divisions did not furnish records relating to forest clearance given to private entrepreneurs to Audit.

The following records were not submitted for audit by the Rural Development Department:

- Indents forwarded to Forest Department for saplings and Block/ Gram Panchayat wise receipts thereof.
- Records related to purchase of saplings from private nurseries.
- Records related to procurement of material for plantation.
- Correspondence files of plantation of Mathura district.
- Plantation files of Mahoba district.
- Plantation and survival report for the year 2017-18 to 2020-21 of Lucknow district.

Schemes for Afforestation and Social Forestry

1.8 Afforestation is the process of planting of new forests on lands which, historically, have not contained forests. Afforestation is usually more difficult than reforestation¹⁴ as it strives to reverse in a few years the ecological degradation which has taken place over ages. Artificial Regeneration (AR) is one such method of afforestation where artificial means to develop the plantation are involved. Under Social Forestry plantation activities are undertaken to meet the needs of people traditionally dependent on forest area. It also helps to reconstruct the eco-system and conserve the environment. It envisages use of community land, individual holding and other public land, denuded/degraded lands.

Plantation under various schemes in Uttar Pradesh is funded by Central/State Government through State Budget. Besides, Compensatory Afforestation (CA)

¹⁴ Reforestation refers to establishment of forest on land that had recent tree cover.

and Non-CA plantation¹⁵ is done in lieu of diversion of forest land for non-forestry use under Forest (Conservation) Act, 1980. State CAMPA functions as nodal agency for funding, overseeing and promoting Compensatory Afforestation and Non-CA plantation from the funds deposited in State CAMPA Fund by the user agencies.

Plantation is carried out on various type of community land, degraded forest land and land available on sides of canal, rail and road *etc.* to ensure the availability of timber, fuel, fodder, small forest produce, *etc.* in rural areas of all the districts in the State. In urban areas, ornamental and shady trees are planted on unused land alongside the roads and in parks for environment protection and beautification under the Social Forestry (Urban Areas) Scheme. Besides, the plantation under Social Forestry, Green Belt Scheme, Total Forest Cover Scheme *etc.* aims to maintain ecological balances and to increase forest cover in the State.

¹⁵ Compensatory afforestation is carried out from the funds deposited for site specific plantation whereas Non-CA plantation is carried out from the funds deposited towards Net Present Value (NPV) in CAMPA Fund by user agencies.

CHAPTER–II
Planning and Execution of Plantation
Activities

CHAPTER-II

Planning and Execution of Plantation Activities

The Forest Department failed to submit the Working Plans (WPs) in time for approval and worked without valid WPs and also failed to follow prescription of WPs in plantation. Further, the Rural Development Department did not prepare Working Plans for plantation as per the Government Order.

The Forest Department incorrectly reported achievement of annual targets of plantation due to inclusion of plantation raised against the diversion of forest land and the plants utilised for replacement of dead plants from earlier plantation. The plantation under MGNREGS done by Rural Development Department (RDD) had high mortality rate during 2016-17 to 2021-22.

Introduction

2.1 In addition to Forest Department's own budget, the funds are realised from User Agencies (UAs) for Compensatory Afforestation (CA), Additional Compensatory Afforestation and Penal Compensatory Afforestation in lieu of diversion of forest land for non-forest use. Such funds shall be deposited with State CAMPA under the provisions of the Forest (Conservation) Act, 1980. These funds are utilised for plantation as per Annual Plan of Operation (APO) approved by the Government of India. Expenditure from the CAMPA fund shall be site specific and intended to conserve forests of the State. Further, MGNREGA funds are also available with Rural Development Department (RDD) for plantation.

Status of the plantation in the State during 2016-17 to 2021-22

2.2 The physical and financial status of plantation activities in the State for the period of Audit from 2016-17 to 2021-22 are detailed in **Table 2.1**.

Table 2.1: Year wise target and achievement of plantation

Year	Forest Department (in lakh)		Other Departments (e.g., Rural Development, Panchayati Raj Department etc.) (in lakh)		Total plantation (in lakh)		Target fixed for Forest Department against the total plantation (in per cent)	Target fixed for other Departments against the total plantation (in per cent)	Expenditure on plantation by Forest Department (₹ in crore)
	Target	Achievement	Target	Achievement	Target	Achievement			
2016-17	500.00	508.46	100.00	110.68	600.00	619.14	83.33	16.67	357.19
2017-18	430.00	452.99	224.58	224.58	654.58	677.57	65.69	34.31	174.19
2018-19	429.51	472.20	695.61	705.01	1,125.12	1,177.21	38.17	61.83	265.94
2019-20	700.00	662.26	1,555.00	1,597.60	2,255.00	2,259.86	31.04	68.96	500.23
2020-21	900.00	1,016.72	1,600.00	1,570.75	2,500.00	2,587.47	36.00	64.00	490.23
2021-22	1,080.00	1,106.00	1,920.00	1,951.00	3,000.00	3,057.00	36.00	64.00	455.12
Total	4,039.51	4,218.63	6,095.19	6,159.62	10,134.70	10,378.25			2,242.90

Source: Information provided by the Forest Department.

It may be seen from the above table that before implementation of the Uttar Pradesh State Forest Policy, 2017, the target of plantation for the Forest Department was fixed at 83 per cent of total target of the State in the year 2016-17 which gradually reduced to 36 per cent in 2021-22, whereas the targets of other Departments increased from 17 per cent to 64 per cent in the same period.

The target and achievement of plantation in 22 test checked districts *vis-à-vis* expenditure thereon of Forest Department and RDD during 2016-17 to 2021-22 are given in the **Table 2.2**.

Table 2.2: Target/achievement of plantation in 22 sampled districts during 2016-17 to 2021-22

Sl. No	Year	Target (in lakh)		Achievement (in lakh)		Achievement (in per cent)		Expenditure (₹ in crore)	
		Forest	RDD	Forest	RDD	Forest	RDD	Forest	RDD
1	2016-17	200.25	28.46	204.43	28.29	102.09	99.40	145.77	08.60
2	2017-18	185.99	29.95	195.23	29.49	104.97	98.46	68.35	08.92
3	2018-19	168.65	105.83	181.84	104.02	107.82	98.29	94.48	30.00
4	2019-20	224.36	283.18	230.60	280.62	102.78	99.10	185.01	43.24
5	2020-21	372.00	293.00	375.92	290.73	101.05	99.23	181.31	46.68
6	2021-22	403.28	375.68	410.96	369.34	101.90	98.31	166.11	44.83
Total		1554.53	1,116.10	1,598.98	1102.49	103.43	98.79	841.03	182.27

Source: Information provided by Forest Department and Dy. Commissioner, MGNREGA of selected districts

It is seen from the above table that in 22 test checked districts the Forest Department achieved the plantation target whereas RDD could not achieve the same during 2016-17 to 2021-22.

Audit Findings

2.3 Audit noticed several deficiencies in planning and execution of plantation activities carried out by the Forest Department and Rural Development Department during 2016-17 to 2021-22. The audit findings are discussed in following paragraphs.

Planning and management of afforestation

2.4 The National Forest Policy (NFP), 1988 states that no forest should be permitted to be worked without an approved working plan by the competent authority. The National Working Plan (NWP) Code, 2014 issued by Ministry of Environment, Forest and Climate Change (MoEF & CC), GoI also stipulates that all forests are to be sustainably managed under the prescriptions of a working plan/scheme.

Para 31 of the NWP Code, 2014 provides that generally the Working Plan (WP) is to be revised every ten years and preparation of WP of a Forest Division should normally take two years. As per Para 2 of the Code, the WP includes the area specific scientific prescriptions for proper management of forests of a particular forest division. Para 3 of the Code provides that it is the duty of the manager or owner of the forest area to ensure the preparation of the working plan/scheme. Further, Para 56 of the Code stipulates that the approval of Preliminary Working Plan Reports (PWPR) by PCCF (HoD) should be granted at least two years prior to the expiry of the current WP, so that the preparation of WP by the Working Plan Officer, approval by the designated authority (RAPCCF¹, MoEF & CC, GoI) and delivery of approved WP to the DFO territorial concerned for implementation can be completed prior to expiry of the current plan. Further, the extension of WP called Working Scheme (WS) should also be sanctioned by the MoEF & CC, GoI as it has all major elements of WP.

¹ Regional Additional Principal Chief Conservator of Forests.

Initially, the Working Plan Divisions under PCCF-Monitoring and Working Plan (PCCF-WP), prepare division-wise PWPR with inputs from the concerned Divisions. The PCCF-WP vets the PWPR and forwards the draft WP to the MoEF & CC, GoI for its final approval. As per terms and conditions of approval of WP by the MoEF & CC, GoI, State Government shall ensure adequate budgetary provision so that WP prescriptions are implemented timely and effectively and no deviations take place on account of shortage of funds.

Delay in submission of Working Plans

2.5 As per extant provisions of NWP Code, 2014 discussed in **Paragraph 2.4**, the WP/WS were required to be approved well in time before expiry of currency period of current WP as it gives the required details of the forest area, the best system of management along with an inventory of the stock and silviculture system to be adopted for different types of forest.

From scrutiny of records in 27 test checked Forest Divisions having territorial jurisdiction over 22 selected districts, Audit noticed that WP/WS of 12 Divisions had expired during the period between 2013-14 and 2018-19 without prior approval of subsequent WP/WS. The delay in approval of subsequent WP/WS ranged from 21 days to 2,302 days². Audit further observed that delay in approval of WP/WS was mainly due to delay in submission of WP/WS of these Divisions by the Forest Department to MoEF & CC, GoI which ranged from 35 days to 2,657 days from expiry of the previous WP/WS as detailed in **Appendix-2.1**.

Thus, 12 Forest Divisions managed the forest under the jurisdiction without valid WP/WS for the period ranging from 21 days to 2,302 days violating the basic principle for sustainable management of forest.

In reply (April 2023), the Department stated that the proposal of WP/extension of WP took time to be approved because Chief Conservator of Forest/Conservator of Forest of the concerned Circle discharges duty of Working Plan Officer along with duty assigned to him as administrative head of the Circle. Proposals are submitted and approved after following a rigorous procedure at different stages. There was no deliberate delay. Department further stated that the period involved in proceedings are also permitted while approving the extension of WPs.

Reply is not acceptable because as per NFP, 1988 no forest is permitted to be worked without an approved WP/WS. Working Plans are important for the scientific management of forests and therefore requires special attention of PCCF. The responsibility of Working Plan Officer cannot be transferred to the territorial DFO/CF of the forest division and the approval of PWPR by PCCF (HoD) should be granted at least two years prior to the expiry of the current working plan under of provisions of NWP Code, 2014.

² Calculated from 1 October as WP/WS is effective upto 30 September of its concluding year.

Working Plans for plantation not prepared by Rural Development Department

2.6 Government of Uttar Pradesh (GoUP) Orders³ fixing year wise target during 2016-17 to 2021-22 provided that for the achievement of plantation targets, WP may be prepared by the executing Departments detailing selection of plantation sites, estimation of plants to be planted at the selected sites, identification of nurseries for supply of saplings and the details of personnel responsible for execution of plantation.

Audit noticed that out of 22 test checked districts in audit, no WP for plantation was prepared by the Rural Development Department (RDD) in 20 Districts. Two districts- Lucknow and Kheri, prepared block-wise WP for one year⁴ only. Thus, RDD carried out plantation work without preparing WP in violation of the GOs. No reason was furnished to Audit for not preparing WP in the remaining 20 districts.

Further, identification of nurseries for receipt of saplings was not done in all the four blocks of Kheri district in WP 2018-19 and in four out of eight blocks of Lucknow in WP 2021-22.

Thus, in the absence of WP, the plantation activities in these districts were carried out in unscientific and unsystematic manner.

During Exit Conference (15 April 2023) the RDD stated that WP including all the plantation works were being prepared and preserved at gram-panchayat level.

The reply is not acceptable as Department failed to provide WP claimed to be prepared at gram-panchayat level despite being requested by Audit except for one year in case of Lucknow and Kheri districts.

Prescriptions of Working Plan not adhered

2.7 While granting approval to the WP of the Forest Divisions, MoEF & CC, GoI stipulated that no deviation shall be allowed from the prescriptions of the WP without prior approval of the Central Government. Further, it added that the prescriptions of WP have to be followed strictly and the system of annual updating of compartment histories and control form⁵ should be in place. The State Government shall ensure adequate budgetary provisions so that shortage of fund should not be the reason for deviations. Audit noticed following deviations from the prescriptions of approved Working Plan:

Plantation beyond the area identified in Working Plan

2.7.1 In the WP of the Forest Divisions, block-wise plantation coupes for raising plantation on the area are identified for entire currency period of WP. Further, as per the condition stipulated in the approval of WP, no deviations

³ GO No-01/2016/490(1)/14-5-16 dated 30 March 2016, GO No-1343/14-5-2017-31/2014 dated 23 June 2017, No-1024-14-5-2018-187/2018 dated 12 July 2018, No-11/2018/1359/14-5-2018-187/2017 dated 6 October 2018 and No-881/81-5-2019-03/2019 dated 21 November 2019.

⁴ Kheri (WP for the year 2018-19 of 4 blocks out of 15 blocks) and Lucknow (WP for the year 2021-22 for all eight blocks).

⁵ The Control forms provide for performance parameters/ targets/ annotations/ norms for all prescriptions/ suggestions for every working circle to be monitored, assessed and reported on annual basis during the period of the working plan.

shall be allowed from the prescriptions contained in the WP without prior approval of the Central Government.

Audit noticed that in 537 forest blocks in 18 Forest Divisions, the vacant land of an area of 6,792.070 hectare was identified for plantation as per their respective WPs. However, the Department raised plantation over an area of 21,984.360 hectare during the 2016-17 to 2021-22, which was in excess by 15,192.290 hectare (**Appendix-2.2**) than the identified plantation area in the WPs, without prior approval of deviations by the MoEF & CC, GoI. Thus, plantation was raised without adhering to the prescriptions of the WP.

In reply (April 2023), Forest Department stated that plantation targets are allocated to the Divisions for enhancement in the green cover with a view to maintain ecological and environmental balance. Accordingly as per prescriptions of the WP, plantation is raised on barren land, areas having less forest density, open and degraded forest areas. Further, the Department, citing prescriptions in respective WP of 12 Divisions, stated that no plantation coupe has been made in the WPs of these Divisions and identification of plantation sites and target for annual plantation has been left at the discretion of concerned DFO. Hence, plantation was as per prescriptions of the WP in these cases and no approval for deviations from MoEF & CC, GoI was required. Department further stated that the cases where plantations were raised in excess of the plantation coupe area identified in respective WPs would be sent to competent authority for approval of deviation.

During the Exit Conference (15 April 2023), the Department stated that respective Divisions will be instructed to obtain the approval of deviations.

The reply of the Department is not acceptable as all the cases taken in the audit observation were of the period where annual plantation coupe were identified in the respective WPs and no discretion regarding plantations was left to concerned DFOs. Therefore, these deviations required prior approval of the Competent Authority.

Plantation of Teak (Sagaun)

2.7.2 In Teak Working Circle (*Sagaun Karyavritta*) of the approved WPs for the period 2007-08 to 2016-17 & 2019-20 to 2028-29 and WSs for the 2017-18 to 2018-19 of Lalitpur Forest Division, certain forest blocks were earmarked for plantation of teak in the Division in which teak plantation was to be done at least 65 *per cent* and remaining plantation was to be done of other indigenous plants. Similarly, in approved WP for the period 2013-14 to 2022-23 of Obra Forest Division, certain forest blocks were identified for plantation of teak with a minimum 200 saplings of teak per hectare.

Audit observed that during 2016-17 to 2021-22, 92,000 plants of various species were planted in 127 hectare area of land falling in Chandpur, Chadhra and Kurrat forest blocks of the Lalitpur Division, while 65,060 plants of various species were planted in 140 hectare in Hathwani, Bakia and Sagardan forest blocks of Obra Division. As per prescription of respective WPs, minimum 59,800 saplings of teak (65 *per cent* of 92,000 saplings) in above forest blocks of Lalitpur Division and 28,000 saplings (200 x 140 hectare) of teak in above Forest Blocks of Obra Division were required to be planted by the Forest Department. Instead, only 30,328 and 4,645 saplings of teak (**Appendix-2.3**) were planted in above forest blocks of Lalitpur and Obra Forest Divisions respectively deviating from the prescription of the WPs

without prior approval of the Central Government. Thus, 52,827 teak plants⁶ were less planted in these Divisions in violation of the prescription of the WPs. No reasons for deviation were furnished to Audit by two Divisions. Approval of the Central Government for deviations was also not obtained.

In reply (April 2023), Department while accepting the audit observation stated that deviation statement regarding the cases of non-planting of stipulated number of specific species will be sent to Competent Authority for granting approval.

However, the fact remains that in these cases, the deviations from the prescriptions of the respective WPs required prior approval of the competent authority which was not obtained.

Plantation of Bamboo

2.7.3 In the WP of Obra Forest Division (for the period 2013-14 to 2022-23) and WPs (for the period 2007-08 to 2016-17 and 2019-20 to 2028-29) of Lalitpur Forest Division, the Bamboo Working Circle (*Bansh Karyavritta*) stipulated that Bamboo forest will be scientifically managed for sustainable procurement and utilisation of Bamboo. Further, WP of Obra Division prescribed that species namely *Chiraunji, Amla, Amaltas, Neem, Bale, Kanji, Khair, Babool, Jungle Jalebi, etc.*, were to be planted maximum up to 15 per cent in Bamboo forest area. As per WP of Lalitpur Division, only Bamboo was to be planted in Bamboo forest areas.

Audit noticed that during 2016-17 to 2021-22, there was 98 per cent plantation of mixed species in Bamboo area of Taria range of Obra Division instead of permissible 15 per cent. Further, in Lalitpur Division, 91 per cent plants of mixed species were planted in the areas exclusively identified for plantation of Bamboo only in contravention to the provisions of the WP (**Appendix-2.4**).

Thus, two Forest Divisions deviated from the prescription of their WPs without approval of the Central Government and also failed in scientific management of Bamboo forest for sustainable procurement and utilisation of Bamboo.

In reply (April 2023), the Forest Department accepted the audit observation and stated that the cases of deviation from the prescription of WP will be referred to competent level for approval and the areas earmarked for bamboo plantation will be managed by preparing site specific plan for it.

However, the fact remains that in these cases, the deviations from the prescriptions of the respective WPs required prior approval of the competent authority which was not obtained.

Recommendation

1. Forest Department/Rural Development Department may prepare valid working plans timely and strictly adhere with its prescriptions for sustainable management of forest in the State.

Decrease in recorded forest cover in the State

2.8 As per Uttar Pradesh Forest Policy, 2017, the State was to endeavor to bring 33 per cent of the geographical area under forest cover in accordance with the goal of the National Forest Policy, 1988. Consequently, a State Level

⁶ 87,800 – 34,973 = 52,827 teak saplings.

Coordination Committee headed by Chief Secretary was constituted for execution and monitoring of afforestation and plantation activities with inter-departmental cooperation with the objective of increasing forest cover.

Audit noticed that as per plantation records of the Divisions and India State of Forest Report (ISFR), 2021, despite implementation of State Forest Policy, 1998 and revised State Forest Policy, 2017, constitution of State Level Coordination Committee for monitoring of plantation activities and spending fund to the tune of ₹ 3,459.69 crore⁷ during last six years from 2016-17 to 2021-22 on plantation and conservation of forest, the forest cover inside the Recorded Forest Area in the State decreased by 100 sq. km. from 9,243 sq. km. in the year 2017 to 9,143 sq. km. in the year 2021. Forest cover inside and outside Recorded Forest Area was as detailed in **Table 2.3** below:

Table 2.3: Forest cover in/ outside Recorded Forest Area

Year	State Geographical area (in sq. km.)	Forest cover inside the Recorded Forest Area (in sq. km.)	Percentage to State geographical area	Forest cover outside Recorded Forest Area (in sq. km.)	Percentage to State geographical area
2017	2,40,928	9,243	3.84	5,436	2.26
2019	2,40,928	9,195	3.82	5,611	2.33
2021	2,40,928	9,143	3.79	5,675	2.36
		Decrease 100 sq. km.		Increase 239 sq. km.	

It is evident from the above table that the forest cover inside Recorded Forest Area had been decreasing since 2017, however, forest cover outside the Recorded Forest Area had increased over these five years. This indicates that the Forest Department could not succeed in enhancing the forest cover of the State in Recorded Forest Area under in its administrative control despite spending vast resources and funds at its disposal. Contrary to it, the forest cover outside the recorded forest area, where the Forest Department has no administrative control, had recorded increasing trend in green cover in comparison to previous years.

In reply (April 2023), the Department attributed the cause of decrease in forest cover within recorded forest area to the activities such as period of collection of satellite data, technology used by Forest Survey of India (FSI) and clear-felling of permissible lots of trees as per provisions of WP.

The reply is not acceptable as satellite data collected for forest mapping for the years 2017, 2019 and 2021 pertained to the period of October to December of two years prior to publication of the ISFR. Technology used by the FSI for mapping of forest cover for the Report, 2017, 2019 and 2021 was also identical. Further, clear-felling of trees could not be a reason for decrease in forest cover as the Department has raised plantation over 2,02,874 hectare area during the period from 2013 to 2016⁸ in recorded forest area which should have impacted the forest cover positively.

⁷ Including expenditure of ₹ 1,216.79 crore from State CAMPA Fund.

⁸ Considering a period of two years (maintenance period as per SOR) for plantation to develop into forest canopy, the plantation done during 2013 to 2016 would have resulted in increase in forest cover in the satellite data collected in October-December 2017 and 2019 for the ISFR 2019 and 2021 respectively.

Non-allocation of adequate budget to Forestry Sector

2.9 National Forest Policy, 1988 envisages that the objectives of the policy cannot be achieved without the investment of financial and other resources on a substantial scale. Such investment is indeed fully justified considering the contribution of forests in maintaining essential ecological processes and life support systems and in preserving genetic diversity. Further, Uttar Pradesh State Forest Policy, 2017 also stipulates that the State Government shall endeavor to allocate up to 2.5 per cent of the State Budget outlay to the Forest Department’s budget.

Audit observed that the budget outlay of the Forest Department *vis-à-vis* total budget outlay of the State was miniscule in last five years as per **Table 2.4** below:

Table 2.4: Budget allotted to Forest Department

(₹ in crore)					
Year	Plantation Target for Forest Department (in lakh)	Total State Budget Outlay	Allocation to the Forest Department	Percentage of State Budget Outlay	Budget required to be allotted as per Policy (2.5 per cent)
2016-17	500.00	3,87,828.63	1,393.26	0.36	9,695.72
2017-18	430.00	4,28,645.12	980.28	0.23	10,716.13
2018-19	429.51	4,99,136.11	1,105.71	0.22	12,478.40
2019-20	700.00	5,26,809.22	1,731.74	0.33	13,170.23
2020-21	900.00	5,44,571.20	1,369.88	0.25	13,614.28

From the table above, it is noticeable that the budget outlay of the Forest Department in the State ranged between 0.22 to 0.36 per cent only of the total budget outlay of the State as against desired 2.5 per cent. It is further notable that over the last five years the plantation activities of the Forest Department has increased approximately twice as per yearly plantation targets but the budgetary allocation remained below 0.4 per cent over these years.

In reply (April 2023), the Department stated that State Government sanctions budget to various sectors on the basis of available resources. First demand on resources remains for developmental projects and for public welfare schemes and in such circumstance, State Government decides budget for the Department on its discretion. Yet, the Department raises its demand timely through budget proposal.

During the Exit Conference (15 April 2023), the Department accepted the audit observation and stated that it pertains to Policy.

The reply corroborates the audit observation. Hence, adequate budget provision was required to be made for forestry sector by the State Government as per Uttar Pradesh State Forest Policy, 2017.

Forest Conservation Fund not created

2.10 To augment the financial resources, Uttar Pradesh State Forest Policy, 2017 stated that Forest Conservation Fund will be created for the money received from external sources in which all money received from industrialist/private institutions/individuals will be deposited and that will be utilised for conservation and promotion of forest and wildlife. In this fund, amount will be collected by imposing cess on the principle of “Polluter Pays” on polluting agencies, miners, sale of vehicles etc.

Audit observed that no such fund had been created so far (March 2023) even after lapse of more than five years since the enunciation of revised forest policy. The Conservation Fund, if created, would have facilitated the protection and development of forest.

In reply (April 2023), the Forest Department stated that creation of Forest Conservation Fund is a policy matter. A proposal for creation of the Fund is being sent to the Government. The same was reiterated by the Government/Department in the Exit Conference (15 April 2023).

Rush of expenditure in the closing month of the financial year

2.11 According to Rule 62 (3) of General Financial Rule, 2017 (GFR), rush of expenditure particularly in the closing month of financial year shall be regarded as a breach of canons of financial propriety. Ministry of Finance (GoI) issues guidelines from time to time regulating the limits of expenditure in last quarter of the financial year as well as in the last month of the year. Ministry of Finance, GoI (27 December 2019) revised the limits of expenditure in last quarter of previous year from 33 per cent to 25 per cent and in the last month, i.e., March from 15 per cent to 10 per cent.

Audit noticed that 23 test checked Forest Divisions did not adhere to the canons of financial propriety and made a rush of expenditure in the closing months of the financial years. Year-wise budget allotment and expenditure incurred in the month of March are given in the **Table 2.5** below:

Table 2.5: Comparison of expenditure in March to annual expenditure

Year	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Total Expenditure	155.93	84.39	106.08	197.98	250.39	284.71
Expenditure in month of March	54.03	16.24	35.71	75.07	70.04	113.68
Percentage of expenditure in March	34.65	19.24	33.67	37.92	27.97	39.93

(₹ in crore)

It is evident from the above table that during 2016-17 to 2021-22, 19 to 39 per cent of the annual budget was rushed for expenditure in the month of March by the Forest Divisions. It is also notable that the major activities in plantation are usually held in the month of July-August every year as per provisions of *Vriksharopan Samhita* including yearly plantation drive and *Vriksharopan Saptah* (week) around 15th of August every year, therefore, rush of expenditure in the month of March was not justified.

In reply (April 2023) and during the Exit Conference (15 April 2023), the Department expressed agreement with the audit observation and stated that instructions for timely incurrence of budget are issued to all DDOs from time to time. After introduction of *koshvani* website, the situation is improving.

The fact remains that rush of expenditure in the closing month of the financial year has been persisting during the years 2016-17 to 2021-22 as evident from **Table 2.5** above.

Recommendation

2. The State Government may issue clear guidelines to control the rush of expenditure in the closing month of the financial year.

Incorrect reporting of achievement of annual plantation targets

2.12 As per Para 3.4 of Handbook of Guidelines and Clarifications under Forest Conservation Act, 1980 issued by GoI (2004), the Compensatory Afforestation (CA) should clearly be an additional plantation activity and not a diversion of part of the annual plantation programme. Plantation under CA scheme is raised at the cost of User Agencies (UAs) to compensate the loss of forest due to diversion of forest land to these UAs. Further, after plantation, beatings up⁹ of saplings are done for three to five consecutive years to make the plantation fully successful.

Beating up is part of maintenance activity of plantation already done to replace the saplings found dead and required to be carried out for coming three to five years. Hence, it should not be considered a part of target achievement for plantation. Audit observed that the Department had included both plantations under CA and also under beating up in its achievement as detailed below:

- Plantation target for the entire State and for each district were fixed by the State Government on yearly basis. Principal Chief Conservator of Forest, Divisional Forest Officers and district level officers of other Departments were made responsible for achieving the targets so fixed. Audit scrutiny revealed that 12 Forest Divisions included 14.79 lakh plants raised under CA during 2016-17 to 2018-19 in achievement of the annual targets by the Forest Department which was not in line with above provision as plantation raised under the CA scheme to compensate the loss of forest due to diversion of forest land for non-forestry purposes cannot be treated as part of annual plantation programme. Therefore, achievement of the annual targets for the Forest Divisions in the State was inflated to the extent of 14.79 lakh plants (**Appendix-2.5**).
- Two Forest Divisions had included the number of saplings utilised for the purpose of beating up during the plantation in the achievement of annual plantation targets set for them, which was not in order as it is carried out to replace saplings found dead during plantation maintenance period. Thus, these two Divisions projected inflated achievement of the target to the tune of 1,96,662 plants as per details given in **Table 2.6** below:

Table 2.6: Short achievement of target of plantation

Sl. No.	Name of Division	Plantation Year	Target	Achievement	(No. of plants)	
					Plantation as beating up	Short achievement of target
1	DFO Hamirpur	2018-19	16,09,042	16,09,220	1,49,250	1,49,072
2	DFO Mahoba	2018-19	6,36,090	6,36,138	47,638	47,590
Total			22,45,132	22,45,358	1,96,888	1,96,662

Source: Information provided by the Forest Department

Thus, the Forest Department inflated the achievement of the plantation targets fixed by the State Government due to incorrect inclusion of CA and beating up plantation in 14 Forest Divisions¹⁰.

⁹ Beating up is replacement of plants found dead in next rainy season of plantation.

¹⁰ In 12 Forest Divisions, CA plantation and in two forest Divisions beating up of plants was included in achievement of plantation targets.

In reply (April 2023), the Department stated that while setting the annual targets, pre-determined targets of various schemes are also included. In this way, departmental targets are set including the target of compensatory plantation, social forestry and MGNREGA scheme *etc.* Further, regarding inclusion of beating up of plants in target achievement, the Department stated that due to allocation of extra target at the year end, target was achieved by including beating up of plants.

During the Exit Conference (15 April 2023), the Department stated that the plantation target of the Department is fixed by the Government considering the available resources to achieve the plantation target fully by convergence of fund from available resources. It was further stated that Hamirpur and Mahoba Division included beating up in their target achievement but did not demand extra budget.

The Reply is not acceptable because the aforesaid guideline clearly stated that CA should be an additional plantation activity and not a part of the annual plantation programme. Further, plants utilised for beating up under maintenance activity should not have been included in achievement of plantation targets.

Mandatory plantation not done by Minor Mineral Lease Holders

2.13 GoUP, *vide* its order dated 4 June 2008, directed all the DFOs in the State to make an additional condition in the NOCs to be issued to mining lease holders requiring them to plant fruit/shade trees over the area equal to the lease area for mining or over minimum one acre of land (in case of mining area being less than one acre) with the facility of irrigation and fencing at the rate of 200 trees per acre from their own fund. The GO further directed to ensure strict compliance of the Order.

Audit noticed that 380 mining leases for minor mineral covering 3,923.589 acre of land were issued during 2016-17 to 2021-22 for carrying out mining activities in the territorial jurisdiction of 12 Forest Divisions. Out of 380 mining leases, in 362 mining leases NOCs were issued to the lease holders by the concerned DFOs with above condition of planting fruit/shade trees.

Audit observed that these lease holders did not raise any plantation as required in the order of the State Government. Audit further observed that the mandatory clause for plantation, as required in aforementioned order, was not inserted in the NOCs issued to 18 lease holders for mining area of 145.6866 hectare by three Divisions, *viz.*, Ambedkar Nagar, Balrampur and Orai. Thus, the Forest Department failed to ensure plantation of 7,84,718 saplings by mining lease holders over 3,923.589 acre area of land (**Appendix-2.6**) as per above directives of GoUP.

In reply (April 2023) and during Exit Conference (15 April 2023), the Department stated that mining leases are granted by the respective District Magistrate, Forest Department only issues NOC. It was also assured that instruction will be again issued for inclusion of plantation condition in the NOCs. The matter has also been taken up with respective District Magistrates.

Reply corroborates the audit observation that plantation of fruit/shade trees by the lease holders was not ensured by the Department/District Magistrate. Further, officials of Forest Divisions did not exercise due diligence in granting NOC without inserting mandatory plantation condition in violation of the GO.

Growing of saplings beyond the capacity of nurseries

2.14 Para 2.3 of Chapter 2 of *Paudhshala Digdarshika*¹¹ stipulated that approximately 30 to 40 per cent area of the nursery area was to be utilised for raising saplings. Rest of the area of nursery was to be used for germination beds, storage of seeds and manure, staying area for employees, rainwater drainage and for storing nursery equipment etc. It further provided that 13,200 to 3,20,000 plants are to be grown in one hectare of land depending upon the shape and size of polythene bag and saplings.

Audit noticed during scrutiny of nursery register maintained in the Forest Ranges that 1.22 crore saplings in 149 nurseries of 16 Divisions were raised in excess of the capacity of the nursery area as per the above density norms during 2016-17 to 2021-22 (**Appendix-2.7**). The **Image 2.1** below shows the nursery area used for raising sapling:

Image 2.1: Nursery area used for raising sapling



Source: Provided by the Forest Division

In reply (April 2023), Department stated that *Paudhshala Digdarshika* is a guiding record and suggestions/directions stipulated therein are adhered according to the time and circumstances flexibly. Department, further stated that large scale plantation programme is being run by the Government. Areas in the nurseries are extended with a view to meet the need of saplings in order to make them available to other Departments as well as villagers from the nearest nursery as per their convenience.

During Exit Conference (15 April 2023), the Department stated that excess sapling were grown in the nurseries due to higher plantation targets. It was further stated that office order prescribing model estimate for establishment of new nurseries has been issued on 14 August 2017 which provides for 400 beds of 10 mtrs. x 1 mtrs. in nursery of one hectare area.

The reply is not acceptable as growing of saplings was not as per norms stipulated in *Paudhshala Digdarshika* (Guidelines for Nurseries) of the Department.

¹¹ Guidelines for Nurseries of the Department published in 2016 by the Forest Research Circle, Kanpur.

Payments at higher rates for plantation works

2.15 Rule 21 of General Financial Rule, 2017 stipulates that every officer incurring or authorising expenditure from public moneys should be guided by high standard of financial propriety. Further, Para 138 of the Financial Handbook Volume-VII of GoUP provides that payment to contractors for work or supply can be made only by the Divisional Officer, or by authorised subordinate officer and no payment should be made until the correctness of the claim, in respect of quantities and rate as well as the quality of work or supply and other necessary factors has been accepted by a responsible officer. The Schedule of Rates (SoR) issued by Forest Circle stipulated that the rates stated in SoR will be maximum.

Audit noticed that seven Forest Divisions paid higher rates than the SoR rates for the works and items supplied in 37 cases (**Appendix-2.8**) resulting in excess payment of ₹ 27.58 lakh and undue benefit to that extent to the parties.

In reply (April 2023) and during Exit Conference (15 April 2023), the Department stated that no excess expenditure was incurred over approved estimates.

Reply is not acceptable as audit observation relates to payment of higher rates *vis-a-vis* prescribed Schedule of Rates resulting in excess payment to contractors.

Plantation under MGNREGS by Rural Development Department

2.16 The objectives of plantation through MGNREGS were to improve the eco-system as well as enhancing the livelihood security of people in rural areas by generating wage-employment to rural households.

Process for fixation of target and execution

2.17 Government of Uttar Pradesh (GoUP) carried out large scale plantation in the State during 2016-17 to 2021-22. Rural Development Department (RDD) of GoUP carried out plantation under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) *vis-à-vis* the annual targets fixed by GoUP for the Forest and other Departments including the RDD. The GOs fixing annual plantation target provided to carry out various plantation activities such as establishment of nurseries, advance soil work, *etc.* The plantation activities were carried out in the district under the overall supervision of District Plantation Committee (DPC) headed by the District Magistrate of the respective districts. The plantation in RDD was executed on the government/community land or on the land of farmers. Out of the target of plantation fixed by GoUP during 2016-17 to 2021-22, the target for RDD was 3,397.94 lakh saplings which was 33.53 *per cent* of total plantation target of the State.

The estimates of plantation were prepared gram panchayat wise and the Administrative and Financial Sanction was accorded by the Block Development Officer (BDO). *Gram Vikas Adhikari/Gram Panchayat Adhikari* of the respective gram panchayat executes plantation works at gram panchayat level under the supervisory control of BDO.

For the plantation, saplings were purchased during the year 2017-18 to 2018-19 by RDD. The saplings were made available free of cost by Forest Department during 2019-20 to 2021-22. The expenditure incurred on

plantation was being paid from the MGNREGA funds at Block level. The audit findings relating to plantation under MGNREGS are discussed in following paragraphs.

Unfruitful expenditure due to higher mortality of plants

2.18 Government of Uttar Pradesh had issued an order (10 July 2003) to fix plantation norms which provided that beating up of dead plants will be limited to a maximum of 10 *per cent* in different agro-climatic regions. It also stipulated that Divisional Forest Officer/ Divisional Director will fix the responsibility for misuse of expenditure. Further, RDD issued (April 2018) guidelines for plantation and maintenance for three years.

GoUP Orders¹² (November 2019) further provided that the following actions would be taken for successful plantation:

- Monthly meeting of all gram panchayats was to be organised at block level. The *Gram Pradhan* was to submit information on survival of planted saplings to Block Development Officer.
- Village wise summary of number of saplings planted and their survival in prescribed proforma was to be submitted by the Block Development Officer to the Chief Development Officer (CDO). CDO will submit report to the DFO on survival of plants every month. DFO will analyse the information and submit the report to the District Plantation Committee.
- District Plantation Committee (DPC) was to ensure success of plantation by monitoring the department wise targets and plantation in its monthly meetings and ensure availability of funds by issuing necessary directions to the respective departmental officers. Further, the protection and maintenance of the planted saplings for subsequent two years of plantation or till becoming of the sapling as tree was also to be ensured. Technical support was to be given by the DFO in the meetings of DPC.

The GoUP order (July 2003) provided following norms of survival of plants (before beating up) for first three years for different regions of the State as given in **Table 2.7**.

Table 2.7: Norms of Survival of plants for different region
(in *per cent*)

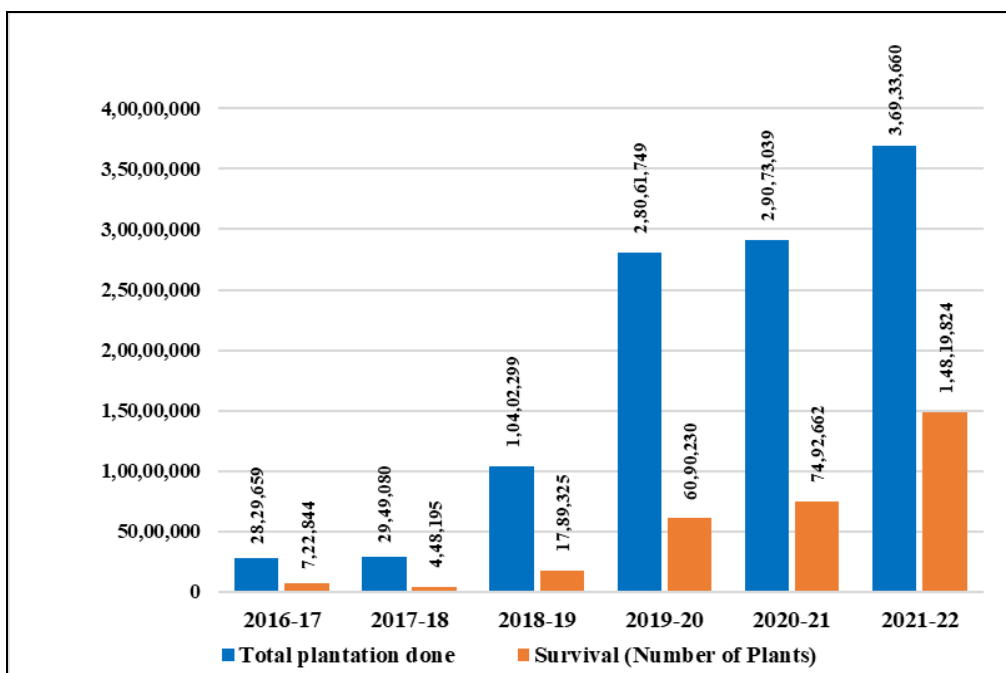
Sl. No.	Year	West Gangetic Region	East Gangetic Region	Tarai Region	Vindhya and Bundelkhand Region
1	0	95	95	95	95
2	1	79	90	91	75
3	2	68	83	83	69
4	3	59	76	75	64

Source: GoUP order regarding plantation.

The plantation and survival of plants in 22 districts during 2016-17 to 2021-22 are depicted in **Chart 2.1** below:

¹² GoUP order no. 881/81-5-2019-03/2019 dated 21 November 2019 and 923/81-5-2019-03/2019 dated 29 November 2019.

Chart 2.1: Plantation and survival in 22 districts during 2016-17 to 2021-22



Audit noticed that the RDD planted 11,02,49,486 saplings during 2016-17 to 2021-22 in test checked 22 districts. However, only 3,13,63,080 plants (28.45 per cent) survived in selected 22 districts which were low as compared to the prescribed norms. It was observed that the primary reason for the poor survival of planted saplings was lack of maintenance of the plants, viz., compost manure and pesticides were not used, planted saplings were not protected till the time they survive on their own¹³, poor watering of plants, etc.

Thus, the expenditure of ₹ 88.77 crore¹⁴ on plantation by the RDD during 2016-17 to 2021-22 became unfruitful due to low survival percentage and non-maintenance/lack of protection resulting in unsuccessful plantation (Appendix-2.9).

In Exit Conference (April 2023), the Department (RDD) accepted the audit observation and stated that the mortality of plantation was affected due to supply of low quality saplings by the Forest Department and lack of maintenance.

The reply corroborates the audit observation that RDD failed to ensure the survival of plants due to poor maintenance of plantation which resulted in very high mortality of sapling. Further, if low quality of saplings were supplied by the Forest Department, the same should have been taken up with the Forest Department and resolved as it was responsibility of RDD to ensure survival of the plantation.

Provision for maintenance of plantation not provided

2.19 The Government Orders (March 2016 to November 2019) provided that special emphasis should be given on maintenance of plantation.

Rural Development Department (RDD) prepares estimates of plantation based on model estimate approved by the Forest Department. The model estimates

¹³ Two years or till becoming the planted sapling as tree.

¹⁴ Unfruitful expenditure was calculated by multiplying the number of plants not survived below the norms and per plant plantation cost as detailed in Appendix-2.9.

approved by Forest Department provided plantation and maintenance of plants for forthcoming two years from the year of plantation. Estimates for plantation in RDD are prepared at Gram Panchayat level.

Audit scrutiny of records of plantation of the test checked districts revealed that in 125 estimates of 13 districts, provision of maintenance of plants for forthcoming two years of plantation year was not included in estimates of plantation for the year 2019-20 to 2021-22 as shown in **Appendix-2.10**.

In Exit Conference (April 2023), the Department (RDD) accepted that provision for maintenance of plantation was not provided in some of the estimates.

Undocumented distribution of saplings to groups/individuals

2.20 In the orders for plantation targets during 2016-17 to 2021-22, GoUP provided that the plantation will be done on the vacant government land. To make plantation people oriented and impactful, it was also provided to encourage farmers and common citizen for plantation on their private land. Accordingly, plantation was done on Government land as well as on private land of farmers. Further, as per MGNREGS guidelines and the GoUP order (April 2018) work ID on MIS portal were to be created for execution of work.

Audit noticed that in district Baghpat, RDD distributed a total of 9,80,321 number¹⁵ of saplings valuing ₹ 68.62 lakh¹⁶ to the groups/individuals during 2017-18 to 2021-22 without creating work IDs on MIS portal which made monitoring of plantation and its survival difficult.

In Exit Conference (April 2023), the Department (RDD) stated that saplings were distributed to Groups/Individuals to achieve the target.

The reply is not acceptable as the saplings were distributed without creating MIS related work IDs as per GoUP order.

Conclusion

The Forest Department and Rural Development Department worked without valid Working Plans due to delay in submission of the Working Plans. The prescriptions of the Working Plans were not followed. Besides, the forest cover in recorded forest area decreased by 100 sq. km. in the State which indicates that the efforts for plantation and conservation of forest were not upto the mark. Budget allocation during 2016-17 to 2020-21 was not commensurate with the increase in plantation activities of the Forest Department and there was rush of expenditure in the last month of the financial year.

The Forest Department incorrectly included plantation against diversion of forest land and beating up in achievement of annual targets of plantation set by the State Government. The plantation by minor mineral lease holders as per extant instructions was not ensured.

The Rural Development Department failed to ensure survival of the plantation as per norms during 2016-17 to 2021-22.

¹⁵ Baghpat Block-2,25,939 saplings, Chaprauli Block-1,52,705 saplings, Baraut Block-2,35,774 saplings, Pilana Block-2,31,987 saplings and Khekra Block-1,33,916 saplings.

¹⁶ Calculated at the rate of ₹ 7.00 per sapling fixed by GoUP for sale of saplings by the nurseries of Forest Department vide letter No-78/14-5-2016-67/87 टी०सी dated 26 April 2016.

CHAPTER–III
Plantation under Compensatory
Afforestation Fund Management and
Planning Authority (CAMPA)

CHAPTER-III

Plantation under Compensatory Afforestation Fund Management and Planning Authority (CAMPA)

The Forest Department erroneously identified already planted forest land for Compensatory Afforestation (CA) plantation. The Department short recovered the Compensatory Afforestation (CA) charges, Catchment Area Treatment (CAT) charges and centage charges from the user agencies in lieu of diversion of forest land for non-forestry purposes.

The Forest Department did not register lease agreements as per the Registration Act, 1908 and also short realised premium/ lease rent.

Introduction

3.1 As per MoEF guidelines on State CAMPA, 2009, the functions of State Compensatory Afforestation Fund Management and Planning Authority (CAMPA) shall include funding, overseeing and promoting CA done in lieu of diversion of forest land for non-forestry use under the Forest (Conservation) Act, 1980 (FC Act). It would administer the amount received and utilise the monies collected for undertaking compensatory afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities. MoEF & CC, GoI accords prior approval on proposals of the State/UT Government for diversion of forest land to user agencies for non-forest purpose in two stages- first In-principle or Stage I¹ approval; and second on compliance to the conditions of the In-principle (Stage I) approval, final or Stage II² approval for diversion of forest land. Further, one of the conditions in Stage II (Final) approval of MoEF & CC, GoI stipulates that CA over identified non-forest land³ or degraded forest land⁴ shall be raised by the State Forest Department within a period of one year with effect from the date of issue of Stage II clearance and maintained thereafter in accordance with the approved plan from the funds deposited in State CAMPA account by the User Agency (UA).

Expenditure under Compensatory Afforestation

3.2 The Compensatory Afforestation Fund Act, 2016 provides for the establishment of funds under the public accounts of India and the public accounts of each State and crediting thereto the monies received from the user agencies towards CA, additional CA, penal CA, net present value and all other amounts recovered from such agencies under the FC Act, 1980 to compensate for the loss of forest on account of diversion of forest land. Funds collected with State CAMPA are utilised as per prescriptions of Annual Plan of Operation (APO) proposed by concerned Forest Division with approval of the State Authority.

¹ In Stage I, the proposal shall be agreed to in principle in which usually the conditions relating to transfer of the equivalent non-forest land for CA and provision of funds for raising CA thereon are given for compliance by the user agency.

² After receipt of report from the State Government regarding compliance to the stipulated conditions, formal approval under the Forest (Conservation) Act, 1980 is issued, which is also called the Stage II clearance.

³ CA is to be raised on non-forest land equivalent to the area proposed for diversion.

⁴ CA shall be raised and maintained at the cost of user agency on degraded forest land twice in extent of the forest area diverted.

The amount received for CA is used for site-specific schemes submitted by the State along with the approved proposals for diversion of forest land. The amount for Non-CA comprises of the monies received towards net present value of the diverted forest land and spent in management of forest and wildlife. Year-wise details of funds received in State CAMPA and expenditure therefrom are detailed in **Table 3.1** below:

Table 3.1: Year-wise details of funds received and expenditure by State CAMPA

(₹ in crore)

Year	Opening Balance	Amount received in CAMPA fund	Total	Total Expenditure out of the fund	Balance lying at the end of the year
2016-17	146.58	107.88	254.46	127.50	126.96
2017-18	126.96	150.92	277.89	97.66	180.23
2018-19	180.22	161.73	341.95	194.92	147.03
2019-20	147.03	7.71	154.74	120.22	34.52 ⁵
2019-20 ⁶	--	1,819.63	1,819.63	62.31	1,757.31
2020-21	--	--	1757.31	252.06	1,505.25
2021-22	--	--	1541.71 ⁷	362.12	1,179.59
Total		2,247.87		1,216.79	

Source: Information provided by the Forest Department

It is evident from above table that CAMPA funds amounting to ₹ 1,179.59 crore remained unutilised at the end of year 2021-22.

Erroneous identification of degraded forest land for CA plantation

3.3 Para 2.8(ii) of Guidelines, 2019 stipulates that the scheme for CA, submitted at the time of applying for diversion of forest land for non-forest purpose, should be site specific, and include detailed work schedule including year wise operations to be carried out.

Audit noticed that two patches of protected forest land measuring 17.9668 hectare in Meerut and 28.3240 hectare in Bagpat were diverted (October 2020) to National Highways Authority of India (NHAI) for widening of NH-334B (Meerut-Baghat Road). In respect of above diversion, degraded forest land measuring 73 hectare and 20 hectare situated in Kaitha and Angeetha forest blocks respectively of Rath Range of Hamirpur Forest Division were earmarked for raising CA against which ₹ 3.00 crore was deposited by user agency in State CAMPA.

Audit further noticed that the entire area of land of Kaitha reserved forest block was only 122.0410 hectare, out of which 70 hectare (30 hectare in 2017-18, 20 hectare in 2018-19 and 20 hectare in 2020-21) was already planted under Social Forestry scheme. Thus, only 52.0410 hectare area of land was left for future plantation against earmarked 73 hectare area of land for CA plantation in that forest block.

Thus, the Forest Department identified 20.959 hectare area of land which was already planted.

⁵ The amount remained unutilised during the year 2019-20 under ad-hoc CAMPA.

⁶ In 2019-20, the funds available under ad hoc CAMPA was transferred to State CAMPA fund.

⁷ It (1,505.25+ 36.46= 1,541.71) includes closing balance of 2020-21 and the amount lying unutilised under banking system in the year 2019-20 including interest thereon.

In reply (April 2023) and in Exit Conference (15 April 2023), the Forest Department stated that other land will be identified for CA and due approval will be sought from GoI.

The reply corroborates the audit observation.

Short recovery of CA charges

3.4 Prior approval was required from the Government of India under Section 2 of FC Act, 1980 for diversion of forest land for non-forestry purpose subject to fulfillment of prescribed terms and conditions including levy of CA charges on user agencies for carrying out afforestation on non-forest land. Further, as per Para 2.5 of Guidelines, 2019, CA shall be raised and maintained at the cost of the user agency on degraded forest land twice in extent of diverted forest area. As per terms and conditions of Stage I approval of diversion of forest land, the CA will be maintained for 10 years. The charges shall be deposited in advance by the user agencies with the Forest Department. The charges may also include appropriate provision for anticipated cost increase for works scheduled for subsequent years.

- Audit noticed that in 20 cases for the period between 2014 and 2022, 10 Forest Divisions calculated CA charges to maintain the plantation for five to eight years only instead of for 10 years as per condition stipulated in Stage I approvals. Thus, the CA charges amounting to ₹ 7.50 crore (including centage charges⁸ of ₹ 0.48 crore) (**Appendix-3.1**) were not levied and realised from the user agencies in contravention of the terms and conditions of the Stage I approval.

In reply (April 2023) and in Exit Conference (15 April 2023), the Forest Department stated that there was no provision regarding binding of years for maintenance of plantation in Guidelines, 2019 issued by GoI under FC Act, 1980. Therefore, amount for maintenance was realised for seven to 10 years as per rules.

The reply is not acceptable as Stage I approval granted to user agencies by MoEF & CC, GoI clearly mentioned that CA plantations were to be maintained for ten years. Further, in other cases, the maintenance charges were levied for 10 years. Hence the maintenance amount was short realised from the user agencies.

- Audit noticed that 14 Forest Divisions, in 49 cases of diversion of forest land for the period between 2016 and 2022, calculated the amount of CA for 1,34,001 trees, instead of 2,20,959 trees at the rate of 1,100 trees per hectare and maintenance thereof for ten years after plantation on the identified degraded forest land. As a result, CA charges amounting to ₹ 9.80 crore were not levied and realised from the user agencies for 86,958 trees to be planted (**Appendix-3.2**).

In reply (April 2023), the Department stated that provision of site specific plan regarding CA was given in Para 2.8 (ii) of Guideline, 2019, which provided that minimum 1,000 plants per hectare were to be planted in the degraded forest lands.

The reply is not acceptable as above provision was applicable on non-forest lands while the audit observation relates to degraded forest land. As per

⁸ As per GoUP order dated 11 November 2014, rate of centage charges is 6.875 per cent.

prescription of Working Plan, the plantation on degraded forest land was to be done at the rate of 1,100 plants per hectare. Resultantly, shorter amount was realised towards CA charges.

Short/non provision for cost escalation

3.5 As per terms and conditions enshrined in in-principle/ Stage I approval granted by MoEF & CC, GoI for diversion of forest land for non-forest use, the cost of CA at the prevailing wage rates as per CA scheme and the cost of survey, demarcation and erection of permanent pillars, if required on the CA land, shall be deposited in advance with the Forest Department by the project authorities. The CA shall be maintained for 10 years. The scheme may include appropriate provision for anticipated cost increase for works scheduled for subsequent years.

From examination of 157 estimates of CA plantation on behalf of the user agencies in test checked 26 Forest Divisions during the period 2016-17 to 2021-22, Audit noticed that in 19 Divisions, 55 financial estimates did not include escalation provision for anticipated cost increase for works planned in subsequent years as per terms of approval for diversion of forest land. Besides, 21 Divisions short provisioned the cost increase in 102 estimates for raising and maintenance of plantation in subsequent years with escalation rate ranging from five *per cent* to 10 *per cent* instead of uniform 10 *per cent* per year⁹.

Thus, the Forest Department failed to recover the cost escalation amounting to ₹ 102.77 crore (**Appendix-3.3**) in respect of plantation works scheduled for subsequent years in contravention of the condition for recovery of anticipated cost increase stipulated in the approvals for diversion of forest land which may affect the achievement of objectives of CA plantation adversely.

In reply (April 2023) and in Exit Conference (15 April 2023) Department stated that there was no provision regarding rate of cost increase for each year in Para 2.8 of the Handbook of Guidelines, 2019 issued under FC Act, 1980. All CA estimates are approved by GoI when found appropriate.

The reply is not acceptable as MoEF & CC, GoI, while according Stage I approval, stipulated that the scheme may include appropriate provision for anticipated cost increase for plantation works scheduled for subsequent years, however required provision for anticipated cost increase was not included in the CA estimates by the Department.

Failure to realise Catchment Area Treatment (CAT) charges and implement the CAT Plan

3.6 Para 9.2 guidelines (2019) issued under FC Act, 1980 stipulates that a proposal for diversion of forest land for Irrigation/Hydro-electric projects shall invariably be accompanied by detailed Catchment Area Treatment (CAT) Plan except in respect of small hydel projects (up to maximum 10 MW capacity). The CAT Plan is an important and essential plan for enhancing and maintaining the ecological health of the catchment area of the proposed irrigation/hydroelectric project through site-specific biological and engineering measures for conservation of soil and moisture and management of water regime.

⁹ Cost escalation has been taken at the rate of 10 *per cent* compounding annually based on the minimum rates of wages for unskilled agriculture labour issued by Ministry of Labour and Employment, GoI.

Audit noticed that MoEF & CC, GoI approved for diversion of reserved forest land in two patches measuring 3.571 hectare and 6.8826 hectare for Rapti Nahar Nirman Khand- I/II, Tulsipur, Balrampur for irrigation projects in Sohelwa Wildlife Division, Balrampur in June/ December 2020. The Division prepared detailed proposal for diversion of reserved forest land and submitted financial estimates for Catchment Area Treatment (CAT) Plans for ₹ 32.44 lakh and ₹ 87.48 lakh respectively for treatment (afforestation/ plantation) of both patches of catchment area. Audit observed that these estimates of CAT Plans did not include the provision of cost increase for works scheduled for subsequent years and centage charges on the estimated cost of works. Consequently, CAMPA fund was short provided by an amount of ₹ 79.73 lakh¹⁰ for CAT Plans. Further, no recovery was effected from the user agencies even against the estimate of ₹ 1.20 crore¹¹ for the CAT plans till date (April 2023). In the absence of recovery of CAT charges, the CAT plans could not be implemented resulting in ecological loss to catchment area of these projects.

In reply (April 2023) and in Exit Conference (15 April 2023), the Department stated that action has been taken as per guidelines issued by GoI. It was further stated that no such condition was given in Stage I approval by GoI in case of diversion of 3.571 hectare land and in case of diversion of 6.8826 hectare land no direction was received from higher level for recovery of CAT plan charges from the user agency in compliance to Stage I approval of GoI. Hence no CAT plan charges were realised. Further, there is no provision of centage charges on CAT plan amount.

The reply is not acceptable because as per provision of guidelines (2019) amount of CAT Plan was to be deposited by the user agency as the proposals for diversion of forest land in the instant cases were to be accompanied with detailed CAT plan.

Private entrepreneurs operating without forest clearance

3.7 Para 4.7 of guidelines (2019) issued under FC Act, 1980 mentioned that Central Government has agreed to accord general approval under FC Act, 1980 for diversion of not more than 0.1 hectare of forest land in each case to Government Departments/Private Establishment. This general approval is applicable for approach/ access through the strip plantation along the linear projects which has been declared as protected forest under Indian Forest Act, 1927 and not owned by the Forest Department. The user agencies are required to submit the project proposal to the State Government in prescribed format online on ministry's web portal <http://parivesh.nic.in>. Further, as per Para 1.21 (ii) of the above-said guidelines, in cases where forest land is diverted before grant of forest clearance, the penalty for violation shall be equal to NPV of forest land per hectare for each year of violation from the date of actual diversion as reported by the inspecting officer with maximum five times of NPV *plus* simple interest of 12 *per cent* till the date of deposit.

Audit noticed that in Bareilly and Rampur Forest Divisions, 15 entrepreneurs (**Appendix-3.4**) were running their businesses from the establishments situated on the road sites in area which were notified as protected forest under the provision of Indian Forest Act, 1927. As per provisions of FC Act, 1980

¹⁰ ₹ 66.89 lakh towards cost escalation and ₹ 12.84 lakh towards centage charges.

¹¹ ₹ 32.44 lakh + ₹ 87.48 lakh.

the entrepreneurs were required to have forest clearance for approach/access road to their establishments before start of their businesses from the State Government. But the entrepreneurs had neither approached the Forest Department for getting forest clearance nor did the Forest Department initiate any action as per the guidelines except issuing notices to such private entrepreneurs in Bareilly Division whereas Rampur Division even failed to issue notices to such unauthorised users of forest land. Here it would be pertinent to mention that PSUs like BPCL and HPCL were taking permission for forest clearance for approach way while installing retail outlets on the road sides.

In reply (April 2023), the Department stated that no work was executed on protected forest lands by the entrepreneurs, they utilised only the community/public path. Department further stated that proceeding with regard to diversion of forest land for non-forest purposes was initiated only after receiving a proposal from the entrepreneurs for the same.

During the Exit Conference (15 April 2023), the Department reiterated that permission for non forest use for forest land under FC Act, 1980 is approved when the proposal is received through *PARIVESH* portal.

The reply is not acceptable as private entrepreneurs were utilising the path as right of way falling in the protected forest area under provision of IFA, 1927, which should have been permitted only after due approval from the State Government under FC Act, 1980.

Construction of dam without meeting the conditions of Stage I approval

3.8 Para 1.14 of Guidelines, 2019 states that if a project involves forest as well as non-forest land, work should not be started on non-forest land till approval of the Central Government for release of forest land under the Act has been obtained unless and to the extent permitted by the Forest Conservation (FC) Rules or guidelines issued thereunder.

Audit noticed that in Lalitpur Forest Division, five patches of reserved forest land measuring 209.8070 hectare was to be diverted to Irrigation Department for non-forest purposes required for construction of Bhaunrat dam in District Lalitpur. The dam project required total 1266.6800 hectare¹² area of land. The Irrigation Construction Division II, Lalitpur of Irrigation Department of Government of Uttar Pradesh made an application¹³ for diversion of the said area of reserved forest land. The MoEF & CC, GoI granted In-principle approval (Stage I) to the proposal of the user agency on 9 May 2018 with certain conditions to be fulfilled before final approval. Audit observed that the Forest Department neither realised ₹ 39.95 crore on account of CA, NPV, and CAT Plan from the user agency nor earmarked CA land for this purpose. Audit further noticed from the records that the Range Officer-Mahrauni intimated (23 October 2021) DFO, Lalitpur Forest Division that construction of the dam was in progress¹⁴ and was likely to complete within one or two years. Further, Satellite Imagery (Google Earth) dated 6 April 2021 shown below (**Image 3.1**) also exhibits that the dam construction was in full swing.

¹² 209.8070 hectare of forest land plus 1,056.8730 hectare of non-forest land.

¹³ Proposal no. FP/UP/IRRG/17563/2016.

¹⁴ The dam project was in progress since July 2016.

Image 3.1: Construction of Bhaunrat dam in District Lalitpur (dated 06 April 2021)



Thus, the Forest Department failed to ensure the compliance of the guidelines by the user agency in construction of the dam without having final approval for diversion of reserved forest land falling in dam area.

In reply (April 2023) and in Exit Conference (15 April 2023), the Department stated that work in the dam project was started on non-forest land and no work was done on forest land yet. It was further informed that work on forest land would be started after completion all formalities with respect to deposit of CA, NPV and CAT amount.

The reply is not acceptable as aforesaid guidelines stipulated that if the project involves forest as well as non-forest land, work should not be started on non-forest land till approval of the GoI for release of forest land under the Act has been obtained unless and to the extent permitted by the FC Rules or guidelines issued thereunder. Further, the forest land falling in the submergence area of dam would be deemed as diverted as that was being affected from the dam.

Centage charges not levied on plantation work of Compensatory Afforestation

3.9 According to the provisions of Financial Hand Book Volume–VI read with GoUP order (11 November 2014), centage shall be charged at the rate of 6.875 per cent of the cost of work and credited to the Government account in respect of deposit works undertaken by the Forest Department on behalf of other Government Departments/Autonomous Bodies/ PSUs in the State.

Audit noticed in test checked 26 Forest Divisions that the Divisions approved the estimates of 166 cases of CA during 2016-17 to 2021-22 and raised demand on the user agencies. The user agencies deposited the amount of CA in CAMPA as per demand raised by the respective Divisions. Audit further noticed that Divisions had not included the centage charges amounting to ₹ 15.02 crore on plantation works valuing ₹ 218.48 crore in the demand raised to user agencies. Though, it was required to be levied and collected as per GO (Appendix-3.5). Thus, non inclusion of centage charges in the estimates of CA resulted in non-realisation of fund and loss of revenue to the tune of ₹ 15.02 crore to the State Exchequer. It is notable that seven Forest Divisions¹⁵

¹⁵ Kaimoor, Kanpur (D), Kanpur (N), Lucknow, Mathura, Mirzapur and Shrawasti.

while approving estimates of Compensatory Afforestation levied and realised centage charges amounting to ₹ 2.24 crore on user agencies in 25 cases.

In reply (April 2023) and in Exit Conference (15 April 2023), the Department stated that there was no provision with regard to realisation of centage charge in cases of diversion of forest lands under Forest (Conservation) Act, 1980. In some cases, centage charges were imposed on being pointed out by the audit.

The reply is not acceptable as the Department prepared the site specific plan of area identified for CA and also prepared estimate for the CA. The cost of CA was to be borne by the user agencies concerned as the Forest Department carry out plantation on behalf of user agencies. As such, centage charges was required to be levied and realised as per Government Order.

Failure to deposit Centage Charges in Government Account

3.10 GO (25 January 2011) of GoUP stipulated that the amount of centage charges shall be credited in the designated head of account¹⁶ of the Forest Department through transfer entry.

Audit noticed that seven Forest Divisions levied centage charges amounting to ₹ 2.24 crore in 25 cases of Compensatory Afforestation during 2016-17 to 2021-22 in lieu of diversion of forest land for non-forest use. The above amount of centage charges of ₹ 2.24 crore was deposited by the user agencies in CAMPA fund instead of designated Government Account Head. The details of centage charges not deposited in the Account Head are given in **Table 3.2** below:

Table 3.2: Centage Charges deposited in CAMPA

Sl. No.	Name of Forest Division	No of cases	Estimated expenditure for Compensatory Afforestation/other works (₹ in crore)	Centage Charges levied (₹ in crore)
1	DDSF Kaimoor	3	2.37	0.16
2	DDSF Kanpur Dehat	5	3.48	0.23
3	DDSF Kanpur Nagar	5	4.25	0.29
4	DDSF Lucknow	1	7.84	0.46
5	DDSF Mathura	1	0.41	0.03
6	DDSF Mirzapur	9	12.30	0.85
7	DDSF Shrawasti	1	1.77	0.22
Total		25	32.422	2.24

Source: Records provided by the Forest Department

Thus, due to not depositing centage charges in Government Account, Government exchequer was deprived of revenue amounting to ₹ 2.24 crore.

In reply (April 2023) and in the Exit Conference (15 April 2023), the Department stated that there was no provision with regard to realisation of centage charges in cases of diversion of forest lands under FC Act, 1980.

The reply is not acceptable as the Department itself levied and realised centage charges in 25 cases of diversion and same was deposited in CAMPA fund instead of depositing in concerned revenue head of the Government.

¹⁶ Account Head 0406-01-800-01/ 0406-02-800-01.

Additional amount of NPV not levied on user agencies

3.11 In compliance to the order (March 2008) of Supreme Court of India, MoEF & CC, GoI *vide* its Order (5 February 2009), fixed the rates of NPV to be realised from user agencies depending upon the eco-class and crown density of forest land to be diverted for non-forest use. The Order also stated that the NPV rate is subject to variation after three years. Further, MoEF & CC, New Delhi, while according Stage I approval on proposals requiring diversion of forest land, had stipulated a condition that in case of enhancement in the rates of NPV, user agencies have to deposit additional amount of NPV. An undertaking to this effect was also required to be furnished by the user agencies while submitting the proposal for diversion of forest land.

MoEF & CC, GoI revised (6 January, 2022) NPV rates as detailed below in **Table 3.3**.

Table 3.3: Revised NPV (per hectare) rates

Eco-Class	Very Dense Forest	Dense Forest	Open Forest
Class-I	15,95,790	14,36,670	11,16,900
Class-II	15,95,790	14,36,670	11,16,900
Class-III	13,57,110	12,28,590	9,57,780
Class-IV	9,57,780	8,61,390	6,70,140
Class-V	14,36,670	12,92,850	10,05,210
Class-VI	15,16,230	13,72,410	10,69,470

Further, MoEF & CC, GoI clarified (March 2022) that the revised rates will be applicable on all proposals that have been granted Stage I (In principle) approval after 6 January 2022 and also in the cases which were granted Stage I approval prior to 6 January 2022, where even after lapse of five years, the Stage II/Final approval was not granted due to non-submission of complete compliance of the conditions stipulated in Stage I approval.

Audit noticed that in eight cases of diversion of forest land measuring 809.1907 hectare for non-forest uses, in which Stage II approval was pending for more than five years (February 2023), NPV amounting to ₹ 81.67 crore was levied at pre-revised rates. However, the Forest Department failed to levy additional NPV amounting to ₹ 43.29 crore (**Appendix-3.6**) on these user agencies at revised rates as per MoEF & CC, GoI order of March 2022 which would adversely affect the management of Forest and Wildlife of the State.

In reply (April 2023) and in Exit Conference (15 April 2023), the Department stated that action was being taken for recovery of additional amount of NPV due to revision of rates.

The reply corroborates the audit observation.

Lease agreements not registered and land premium and lease rent not charged/short charged from user agencies

3.12 As per GO (July 1999) of GoUP, premium at the market rate and 10 *per cent* lease rent on it will be charged from the user agencies for diversion of forest land for non-forest use. Sections 17 and 49 of the Registration Act, 1908 states that documents relating to leases of immovable property from year to year or for any term exceeding one year shall be registered compulsorily. Further, Article 35 of Schedule 1-B of Indian Stamp (IS) Act, 1899 stipulates rates of stamp duty to be charged on different types

of leases. Registration fee fixed by the State Government under Section 78 of Registration Act is also required to be paid by the lessees.

Audit noticed that 12 Forest Divisions diverted reserved forest land measuring 1,065.4614 hectare to 31 user agencies between 2016-17 and 2021-22 on the basis of in-principle/final approval without having registered lease agreement under the Registration Act, 1908. Further, the stamp duty and registration fee on the lease documents was not paid under IS Act, 1899 and Registration Act, 1908. It was also noticed that land premium and lease rent on the diverted area was not charged/short charged by the Forest Divisions amounting to ₹ 104.36 crore in above 31 cases (**Appendix-3.7**). Thus, the diversion of the reserved forest land without its registration and stamping resulted in violation of Registration Act, 1908 and IS Act, 1899 and deprived the State exchequer of revenue amounting to ₹ 108.00 crore (**Appendix-3.7**) towards premium/lease rent (₹ 104.36 crore), registration fees (₹ 1.21 crore) and stamp duty (₹ 2.43 crore). Further, in case of any dispute, this may result in contentious situation between Forest Department and user agencies in future for want of a registered document describing the terms and condition of diversion.

In reply (April 2023) and during Exit Conference (15 April 2023), the Department stated that there was no provision with regard to the execution of lease deed in FC Act, 1980. It, further, stated that there was no change in the legal status of ownership of the forest land and it lies with the Forest Department. In such cases, there is no condition to realise premium/registration fee/land value and rent *etc.* Premium and lease rent were being realised by the concerned Divisional Forest Officer, wherever applicable, as per the Government notification.

The reply is not acceptable because as per GoUP order (July 1999) read with Sections 17 and 49 of Registration Act, 1908, the lease agreements for diversion of forest land should be registered and due stamp duty/registration fee should be paid as per IS Act, 1899/Registration Act, 1908.

Recommendation

3. The Forest Department should strictly follow the guidelines for compensatory afforestation and should levy and realise the compensatory afforestation charges, additional NPV and centage charges from the user agencies as per extant instructions.

Conclusion

The Forest Department did not recover the required CA charges, additional NPV and centage charges from the user agencies and did not maintain uniformity in applying rates of escalation with regard to cost of works to be executed in subsequent years for maintenance of CA plantation. It did not register lease agreements as per the Registration Act, 1908 and also short realised premium/lease rent.

CHAPTER–IV
Monitoring, Evaluation and Internal
Control Mechanism

CHAPTER-IV

Monitoring, Evaluation and Internal Control Mechanism

The Forest and Rural Development Departments failed to monitor the plantation activities properly as the system in vogue in the Departments could not point out the issues like overlapping of plantation sites, uploading of incomplete and inaccurate data on e-Green Watch and Plantation Monitoring System (PMS) portals, plantation reported on area more than available area of forest blocks and inadequate field inspection by Divisional Officers.

The Forest Department also failed to evict encroachments in the forest area.

Introduction

4.1 Monitoring and evaluation is the backbone for the success of any programme/scheme. This ensures effective implementation of any policy, scheme, programme and achievement of expected result therefrom. National Forest Policy¹ stipulates that priority needs to be accorded to completing the survey of forest resources in the country on scientific lines and to updating information. For this purpose, periodical collection, collation and publication of reliable data on relevant aspects of forest management needs to be improved with recourse to modern technology and equipment. According to Uttar Pradesh Forest Policy 1998, formulated considering the objectives of National Forest Policy, 1988, computer based MIS and GIS system will be emphasised in the Forest Department so that information may be exchanged rapidly and through this qualitative improvement in planning, implementation, monitoring and evaluation of programmes could be done adequately.

Considering the importance of plantation and forestry activities, a full-fledged Monitoring and Evaluation Wing was established in the office of the PCCF, in pursuance of the GoUP order (July 1982). The main aim of the Wing is to monitor and evaluate the works carried out by the different wings of the Forest Department to improve the forest cover and quality of plantations, nurseries, advance soil works and other associated works with an overall objective of increasing the forest and tree cover of the State. For the purpose of effective and transparent management of plantation, a computer based Plantation Monitoring System (PMS) has been introduced in the Forest Department of the State in 2016. All information with respect to all plantation raised in the State are to be uploaded on the PMS Portal so that information related to plantation may be obtained online.

Survey, evaluation and maintenance of plantation

4.2 As per *Vriksharopan Samhita*, the Forest Department maintains plantations for subsequent two years after the plantation year during which measures like weeding, irrigating, sprinkling of pesticides on plants, deployment of labour for security are carried out by the Department for protection and survival of plants. Further, the GoUP order (July 2003) prescribed the survival rate of plants for first three years from 59 to 95 *per cent* for different agro-climatic regions. It also provided that beating up

¹ Para 4.14 of National Forest Policy, 1988.

(replacement) of dead plants will be taken up in next rainy season after plantation up to 10 *per cent* of plantation.

Audit observed from the survey reports conducted by the Department that during 2016-17 to 2019-20, the average annual survival rate of plantation in 26 Forest Divisions ranged between 74.49 *per cent* to 90.16 *per cent*. However, survey reports were deficient and not reliable as discussed in the subsequent **Para 4.3**.

Deficiencies in survey and evaluation

4.3 The Monitoring and Evaluation Wing of the Forest Department conducted survey² of 534 plantation sites during 2019-20 to verify the survival of plantation done in 2016-17 in 26 test checked Forest Divisions. From the examination of above Survey Reports, Audit observed that in 21 Divisions evaluating team verified survival of 14,27,660 plants (76 *per cent*) out of 18,74,313 plants planted over 192 sites covering 1,697 hectare area. Audit further observed that out of 14,27,660 surviving plants shown in the survey reports, 3,02,542 plants of different species were in excess of the plants shown as planted in plantation journals³ of respective plantation sites.

Thus, the Forest Department exaggerated the survival of plants by 16 *per cent*. It also indicates that survey reports were not reliable and monitoring and evaluation mechanism in the Forest Department was deficient.

In reply (April 2023) and during Exit Conference (15 April 2023), the Department stated that plantation done during beating up of dead plants and according to the climate for its success was not entered in the plantation journal. Instructions have been issued to DFOs for its entry in the plantation journal. Besides, third party monitoring was done by the Forest Survey of India (FSI). Hence monitoring has been done scientifically.

The reply is not acceptable as no such reasons for excess plants mentioned in the survey reports than those planted as per plantation journals were found on record or given in survey reports.

Inadequate Data base uploaded on e-Green Watch portal

4.4 Section 16 of Compensatory Afforestation Fund (CAF) Act, 2016 requires an independent system for concurrent monitoring and evaluation of the works implemented in the States and Union Territories utilising the funds released by the National and State Authorities to ensure effective and proper utilisation of funds by engaging the services of the regional offices of MoEF & CC, GoI. Integrated CAMPA Concurrent Evaluation and Monitoring System (i-CCEMS)/e-Green Watch is an e-governance portal designed and developed by National Informatics Centre for automation, streamlining and effective management of processes related to utilisation of CAMPA fund and all other funds earmarked by States under various Central or State sponsored schemes for plantation and other forestry related works. The system is designed and targeted to be mainly used by all Range Officers, Division Officers, State

² Survey is conducted for three years old plantation during the months of October to March in a year. It includes surveys of 20 to 25 *per cent* of the plantation selected on random sampling.

³ Plantation Journal is required to be maintained separately by each Forest Range Office recording all activities relating to plantation and maintenance viz. topographical map, plantation sites map, details of climate, soil, progress report of plantation, etc.

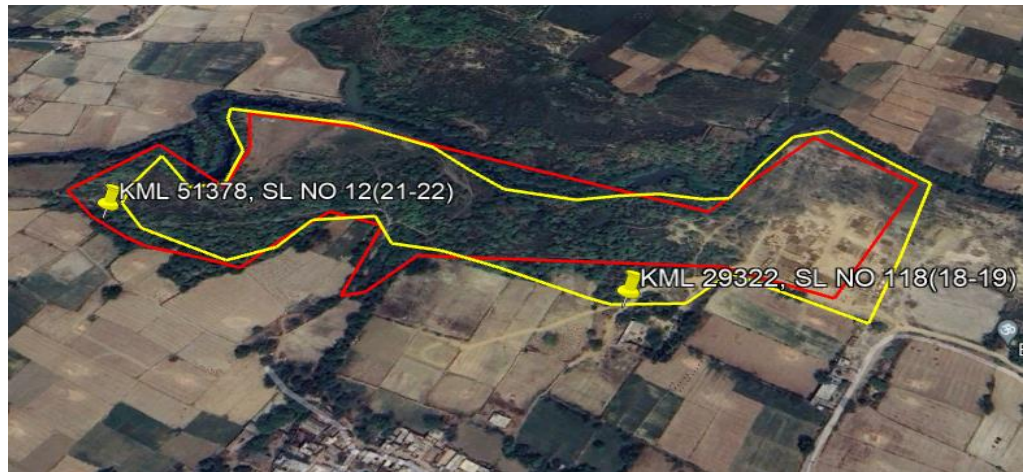
Forest Department, MoEF & CC, FSI, Agencies responsible for the evaluation of Forestry works.

4.4.1 Audit noticed, during examination of records relating to diversion of forest land and the modules of the e-Green Watch designed for uploading the data at Range offices and Divisional offices, that only few fields of modules were being filled in and uploaded on the portal by the forest Divisions. Data relating to significant fields, *i.e.*, administrative units, forest boundaries, species, schedule of rates, funds transferred by National Authority to State Authority, funds bifurcated (State CAMPA) into different heads like, CA, NPV, ACA, PA, *etc.* list of the projects, details of entire diverted land, details of all CA land, demand from user agencies, amount received from user agencies, asset registration, plantation details on non-CA/others and CA sites, *etc.* were not being uploaded on the various modules of the portal. In absence of these data, concurrent monitoring and evaluation of the plantation works being implemented from the CAMPA fund was not verifiable nor in conformity to the provision of the CAMPA Act and objective of e-Green Watch portal. Hence, Audit was unable to obtain assurance regarding the effectiveness of the plantation scheme and monitoring system adopted by the Forest Department.

4.4.2 Similarly, Audit noticed that in the e-Green Watch portal, fields like Master Data Management, Fund Management, FC Act Management, Asset and Worksites Management, Works, Estimates and Progress of Reporting and Monitoring were designed and developed with a view to promote transparency in all works related to utilisation of CAMPA funds. These were also instrumental in making several important decisions related to sites and species selection for the purpose of compensatory afforestation. Audit observed that only the fields of Non-CA plantation sites, lands identified for CA plantations, *etc.* were operational in the portal. Further, insufficient data with respect to sites selected for Non-CA plantations was being uploaded on the portal by Divisional Forest Offices.

Audit scrutinised 1,344 KML files of polygons out of 2,890 polygons detailing plantations raised under Non-CA scheme of 25 test checked Forest Divisions uploaded on e-Green Watch portal and found partial/almost full overlapping of polygons over 182 plantation sites covering an area of 2,187 hectare in 20 Divisions. A few overlapped polygons of plantation sites found on Google Earth are shown below:

**1. Overlapping polygons of plantation sites in DDSF Barabanki Division
(dated: 16 November 2022)**



**2. Overlapping polygons of plantation sites in DDSF Bareilly Division
(dated:16 November 2022)**



**3. Overlapping polygons of plantation sites in DDSF Hamirpur Division
(dated:16 November 2022)**



These overlapping polygons exhibited that plantations were raised from the fund made available by State CAMPA on same patches of land repeatedly resulting in plantation work in lesser area than reported which indicates doubtful plantation in those patches. In absence of requisite data/information on the portal and deficient system of monitoring by State CAMPA, proper utilisation of funds released from State CAMPA for various activities could not be properly monitored despite the fact that the portal had been operational in the State since 2012. The Forest Department also failed to maintain reliability of the e-Green Watch data which led to overlapping of plantation sites and plantation works shown executed at these sites repeatedly. Thus, in contravention of provision of CAF Act proper monitoring and evaluation of plantation from CAMPA funds was not done.

During Exit Conference (15 April 2023), the Department accepted the audit observation.

Inadequacy of Plantation Monitoring System

4.5 Audit scrutinised plantation records of selected Forest Divisions for the period from 2016-17 to 2021-22 and obtained 370 KML files of polygons with respect to plantation sites of five Divisions uploaded on the Plantation Monitoring System (PMS) portal being operated in the Forest Department. Audit noticed following discrepancies in 42 cases:

- In one Division, one polygon of the area of 0.73 hectare having same GPS reading was used repeatedly for 15 different sites of plantation covering 70 hectare area. The area of these plantation sites were ranging from two hectare to eight hectare as per the plantation records.
- In 25 cases covering the area 237 hectare, polygons mentioning the area and sites of plantation were found overlapping with each other.
- Two polygons referring to two different plantation sites for the area 12 hectare and 10 hectare of South Kheri Forest Division were exhibiting their location in Kushinagar district.

GPS reading of different sites cannot be the same. The Forest Department failed in detecting and preventing repetition and the overlapping of polygons over each other. Thus, the PMS portal, designed and developed in the Department for the purpose of effective and transparent management and monitoring of plantation, itself failed in maintaining the accuracy of data/information (**Appendix-4.1**).

During Exit Conference (15 April 2023), the Department accepted the audit observation and stated that overlapping polygons have been corrected.

Plantation beyond the total area available in reserve forest blocks

4.6 As per National Working Plan Code-2014, the WP includes area specific, scientific prescriptions for proper management of forests of a Forest Division. The preparation of WP is based on stock and vegetation maps prepared through ground surveys, remote sensing, GIS and GPS. In the WP, range and block wise area of the Division consisting of reserved and protected forest area⁴ is detailed. The WP also includes the year wise details of afforestation to

⁴ Notified under Section 4/20 and Section 29 of the Indian Forest Act (IFA), 1927 respectively.

be carried out during period of WP. Forest Department raises plantation in forest land as well as community land as per the Working Plan. Forest land consists of Reserve forest, protected forest and unclassified forests. Reserved forest is further divided into beats and blocks for better management and protection of forest. The plantation is detailed in plantation records of the Forest Division.

During the scrutiny of records of 27 Forest Divisions, Audit noticed that 16 Divisions had raised plantation during 2016-17 to 2021-22 over 7,078.7600 hectare area of land (as per plantation records of the Division) in 101 forest blocks⁵. However, these 101 forest blocks of reserved forest had total area of 5,077.4660 hectare (**Appendix-4.2**) as per respective WPs⁶. Thus, area reportedly shown as planted area in plantation records was excess by 2,001.2940 hectare *vis-à-vis* total area of the concerned forest blocks. This indicates that the Department did not properly monitor the execution of plantation activity as plantation was reported to have been raised on such area which was more than the area of the forest blocks.

In reply (April 2023), Department stated that plantations raised during 2016-17 to 2021-22 were carried out only within the forest blocks through special plantation drive under the prescriptions of working plan in order to achieve the target of 33 *per cent* green cover of the State envisaged in State Forest Policy. The Department further stated that in order to achieve the said target, it was necessary to raise plantation at higher density rate of 1,600 plants/ hectare on common land and 2,500 plants/hectare on *ooser* land found open in forests with a view to convert open forests into moderate forest and moderately dense into dense forest. Area of plantation cannot be assessed on the basis of number of plants.

During the Exit conference (15 April 2023) the Forest Department stated that massive plantation is being taken under plantation drive and in compliance to International agreements. With this objective, plantation targets in previous years have been fixed on the basis of number of plants in place of hectare.

The reply of the Department is not acceptable because basic objective governing the National Forest Policy, 1988 clearly stipulated that plantations were to be raised specially on denuded, degraded and unproductive lands. As per WPs, plantations records and PMS portal, plantations were shown in the said forest blocks at the rate of 1,100 plants per hectare on *samanya/pathari/beechar type of bhumi* and 2,000 plants per hectare on *ooser land*. Therefore, plantations shown to have been raised in excess of total area of land available in concerned forest blocks which shows the deficiency in monitoring mechanism of the Department.

Unsuccessful plantation under Compensatory Afforestation

4.7 With a view to ascertain success of CA, Audit obtained five KML files of plantation sites related to one land diversion case from Kaimoor Wildlife Forest Division, Mirzapur.

⁵ Every forest range is divided into sections which are further divided into beats. Beats are further divided into forest blocks.

⁶ As per National Working Plan Code-2014, range wise entire forest area is covered under WP.

In order to assess plantations through satellite images, Audit used Google Earth (GE) historical imagery tools and plotted GPS coordinates of all 43 polygons of plantation sites on GE. It was observed that there had been no significant change in crown density/vegetation cover during the period from 2015-16 (time of plantation) to 2021-22, though their maintenance was being done regularly from the fund made available by CAMPA. Further, Audit analysed four polygons of plantation sites with the help of MNNIT Allahabad. MNNIT, in its Report, stated that the crown density of these sites was ranging from 0.36 per cent to 26.40 per cent as of November 2021 which was much below than the required minimum canopy/crown density of 40 per cent or more, in the fifth year of compensatory afforestation operation⁷. The details of crown density of plantation is given in **Table 4.1**.

Table 4.1: Crown density of four plantation sites at Mirzapur

Place of plantation	Area (in hectare)	Crown density in November 2018 (in per cent)	Crown density in November 2021 (in per cent)
Kawaljhar-1A	15	17.37	18.6
Parsia-1A	15	0.7	1.07
Parsia-1C	20	0.33	0.36
Matwar-2,3A	15	16.32	26.4

Source: GIS cell, MNNIT Allahabad, Prayagraj

A representative satellite image of plantation site at Parsia-1C at Mirzapur (**Image 4.1**) having crown density of 0.36 per cent in November 2021 is given below:

Image 4.1: Plantation site of Parsia-1C at Mirzapur (November 2021)



Source: GIS cell, MNNIT Allahabad, Prayagraj

It is evident from above that plantation raised on these patches was not successful and the expenditure incurred towards the plantation was not fruitful.

During Exit Conference (15 April 2023), the Department stated that the facts indicated by the Audit are correct. It was also stated that it is possible that satellite imagery could not capture the crown density of the plants grown

⁷ As stipulated in revised Forest (Conservation) Rules, 2022.

through seeds sowing. Further, at other two places, the plants were uprooted by the villagers and were encroached upon by them.

The reply corroborates the audit observation. Further, the reply regarding satellite imagery not capturing the crown density is not acceptable as Forest Department itself analyses the satellite imagery data for selection of plantation sites for Compensatory Afforestation.

Deficient monitoring of plantation activities by District Plantation Committee (DPC)

4.8. As per GO (April 2018), the Rural Development Department maintains plantation for subsequent two years after the plantation year. Further, *Vriksharopan Samhita* (June 2016), the plantation manual of the Forest Department, states that regular review of district wise plantation is to be conducted to assess achievement *vis-à-vis* previous year. GoUP orders (March 2016 and November 2019) provided that the plantation was to be planned and executed under the overall supervision and monitoring of District Plantation Committee (DPC). The GOs emphasised the importance of maintenance and protection of plants and provided that physical verification of plantation by the Departments other than Forest Department was to be done by District Magistrate through DPC by constituting inter-departmental inspection committees.

Audit noticed from scrutiny of records in 22 test checked districts that proper monitoring and evaluation was not carried out by the DPC for plantation executed by the RDD in respective districts/blocks. In this regard following deficiencies were noticed:

- The physical verification reports of the DPC regarding plantation were not furnished to audit except in case of Balrampur where verification of plantation was conducted for two block in 2019-20 only.
- No protection measures were taken by the block level for ensuring survival of plants.
- Only 28.45 *per cent* plants survived in 22 districts due to lack of maintenance of plantation which was low as per prescribed norms of 59 to 95 *per cent* in respective regions.

It can be observed from the above that monitoring of the plantation works was deficient. The poor monitoring was one of the reasons for the dismal survival of saplings against the plantation done during the year 2016-17 to 2021-22 by RDD.

In Exit Conference (April 2023), the Department (RDD) stated that verification of plantation work is got done by District Plantation Committee through officials of district, RDD and Forest Department.

The reply is not acceptable as RDD failed to ensure the survival of plantation due to poor monitoring. Further, no physical verification reports of plantation were produced to audit except for two Block in Balrampur District for the year 2019-20.

Recommendation

4. The Forest Department may ensure uploading of complete and correct data and filling of all fields of the modules of e-Green Watch portal. Further, monitoring and periodical reporting of plantations raised by the Rural Development Department may be ensured by the Department in co-ordination with the Forest Department.

Internal Control Mechanism

4.9 Internal controls, in simple terms, are activities and safeguards that are put in place by the management of an organisation/Department to ensure that its activities are proceeding as planned. An effective internal control system is a prerequisite for any successful organisation.

Internal Audit Manual not prepared

4.9.1 An audit manual outlines the authority and scope of the internal audit functions, documents, standards and provides cohesive guidelines and procedures. These guidelines promote consistency, stability, continuity, acceptable performance standards and are means of coordinating the efforts of audit staff effectively. GoUP order dated 20 October 2003, with a view to strengthen the internal audit of Departments, stipulated the duties and responsibilities of Internal Audit Wing. The order further provided that an internal audit officer is required to prepare internal audit manual and update it periodically.

Audit noticed that the Internal Audit Wing of the Forest Department was carrying out its activities without having an internal audit manual. In absence of manual, systematic functioning of the Wing, *i.e.*, planning, execution, reporting, follow up of audit; quality of audit work, responsibilities of audit personnel could not be standardised in terms of above Government Order. Further, scrutiny of internal audit reports and related records of the Divisions for the period from 2016-17 to 2021-22, revealed that comments of Internal Audit Wing were mostly related to non-core issues such as forest crime cases, disposal of confiscated timber, arrear of revenue, GPF passbooks and service books of employee, *etc.* instead of core activities, *viz.*, nursery growing, plantation, plant protection and conservation of forests, diversion of forest land for non-forest uses, *etc.* Thus, absence of the manual affected the working of internal audit teams and also quality of internal audit reports.

During Exit Conference (15 April 2023), the Department stated that the Internal audit manual has been prepared by the office of the Director, Internal Audit and forwarded to the Government for approval.

Encroachment of forest land

4.10 The guidelines issued (June 2004) by the MoEF & CC, GoI on Forest Conservation Act, 1980⁸, stipulated that in no case encroachments which have taken place after 24 October 1980 should be regularised. The State Government may not extend any benefit to fresh encroachers. Further, MoEF & CC, GoI directed (3 May 2002) Forest Department, GoUP to frame time bound programme for eviction of encroachments in the forest lands and to prepare a comprehensive list of all encroachments and detailed quarterly progress report of the action taken, area evicted and area reclaimed/planted

⁸ Annexure-IV (3.1)

etc. commencing from July 2002. Also, a high level monitoring Committee under the chairmanship of Chief Secretary at State level was required to be constituted to look in the issue and fix responsibility of the field formulation including revenue officials for their failures to prevent/evict encroachments on forest lands.

Audit noticed that in 17 Forest Divisions, 5,407 cases involving 8,508.9007 hectare area of forest land was encroached upto March 2022. Out of this, 5,229.2961 hectare of forest land was encroached in 310 cases during 2016-17 to 2021-22 (**Appendix-4.3**) which indicates fresh encroachments. The Forest Department could clear the encroachment over 2,515.9761 hectare in 760 cases only during 2016-17 to 2021-22. No time bound programme for eviction of encroachment was framed nor any monitoring committee was constituted by the Forest Department for eviction in accordance with the MoEF & CC, GoI instructions. Thus, the Forest Department failed to monitor and evict encroachers from the forest land or prevent further encroachment resulting in less availability of forest land for afforestation activities.

In reply (April 2023) and during Exit Conference (15 April 2023), the Department stated that it is very challenging to remove the encroachment from the land. Besides, 50 *per cent* of the issues are pending in courts, even then regular efforts have been made to evict the encroached land.

The reply is not acceptable since the Department failed to evict existing encroachers and prevent new encroachments as during the period 2016-17 to 2021-22, forest land measuring 5,229.2961 hectare was further encroached.

Recommendation

5. The Forest Department may ensure time bound eviction of encroachment of forest land in co-ordination with other concerned Government Departments as per Forest Conservation Act, 1980 and its guidelines.

Inadequate field inspection by Divisional officers

4.11 Keeping in view increasing population pressure on forests and in order to improve the quality of forest through plantation, GoUP issued (January 2007) directions to officers of the Forest Department for inspecting and verifying the various activities related to plantation namely advance soil work, plantation and its maintenance, *etc.* as given in **Table 4.2** below:

Table 4.2: Requisite quantum of inspection

Designation of officer	Advanced soil work and Plantation	Maintenance in first year	Maintenance in second year
Deputy Conservator of Forest (DCF)	50 <i>per cent</i> of the target of the Division	25 <i>per cent</i> of the target of the Division	10 <i>per cent</i> of the target of the Division
Assistant Conservator of Forest (ACF)	100 <i>per cent</i> of the target of the Division	50 <i>per cent</i> of the target of the Division	25 <i>per cent</i> of the target of the Division

From the scrutiny of the Plantation Survey Reports of the Monitoring and Evaluation Wing of the Forest Department of 1607 plantation sites for the period 2016-17 to 2019-20 in 26 Forest Divisions, Audit noticed that DCF and ACF had inspected only 56 and 131 plantation sites which was 3.48 *per cent* and 8.15 *per cent* of surveyed sites respectively against the

prescribed norms of 50 per cent and 100 per cent plantation sites respectively as detailed in **Table 4.3** below:

Table 4.3: Quantum of inspection by field officers

Plantation year	Total plantation sites	No of sites surveyed	No. of sites supervised by ACF	Percentage of Sites supervised by ACF	No. of sites supervised by DCF	Percentage of Sites supervised by DCF
2016	2,315	534	48	9	27	5
2017	1,462	279	4	1	7	3
2018	1,712	394	14	4	4	1
2019	2,420	400	65	16	18	5
Total	7,909	1,607	131		56	

It is evident from the above that the DCF/ACF of 26 divisions did not carry out adequate inspections to ensure proper monitoring and management of plantation. Audit further noticed that only 28 DCF and 183 ACF were posted against the sanctioned strength of 85 DCF and 250 ACF in the Forest Department as of April 2022.

In reply (April 2023) and during Exit Conference (15 April 2023), the Department stated that monitoring of the inspections done by the officers was being carried out through IT. It was further stated that directions for carrying out inspection as per prescribed norms and submission of reports have issued to all officers.

The reply is not acceptable as the above departmental officers failed to inspect and verify the plantation activity as per prescribed norms. Further, there was substantive vacancy of 57 DCF and 67 ACF in the Department.

Recommendation

6. The Forest officials should conduct prescribed inspections and verify plantation activities for efficient monitoring of the plantation activities.

Payment against plantation work

4.12 Paragraph 138 of Chapter IX (Conservancy and works-Measurement) of the Financial Handbook Volume-VII of Government of Uttar Pradesh provides that payments to contractors for works or supply can be made only by the Divisional Officer, or by an authorised subordinate officer and no payment should be made until the correctness of the claim, in respect of quantities and rates as well as the quality of works or supply and other necessary factors, has been accepted by a responsible officer.

Scrutiny of 3,142 vouchers of payment for various works in 26 Divisions for the years 2016-17 to 2021-22 revealed that 11 Forest Divisions had executed works of digging of pit and trenches, transportation of manure, sand, soil etc. for plantation and conservation purpose by using tractors and JCB excavators through contractors. The payment vouchers contained details of name of the contractors to whom payment was made, registration number of tractor/ JCB, etc., through which the work were executed, details of works executed, rates and amount paid against works, etc.

Audit cross verified the tractors/ JCBs registration number mentioned in the payment vouchers with that available on M-Parivahan app/ (vahan.nic.in) of Transport Department of GoUP. It was observed from the cross verification that the vehicle registration numbers indicated in 37 payment vouchers were

registered as vehicles other than tractors and JCBs viz. motorcycles, scooters, e-Rickshaw, goods carrier, etc., against which payments were made by the Divisional Forest Officer.

Thus, execution of works using false vehicle numbers in above cases was doubtful and payment of ₹ 6.77 lakh there against was made by the concerned divisional officers without verifying the correctness of the vehicles numbers used for these plantation works.

During Exit Conference (15 April 2023), the Department stated that appropriate action will be taken on the details made available.

Recommendation

7. The Forest Department may investigate the cases and fix responsibility for payment for plantation works claimed to be executed using false vehicle numbers.

Annual Report not being prepared and placed in the Legislature by State CAMPA

4.13 Section 28 of Compensatory Afforestation Act, 2016 stipulates that each State Authority shall prepare its Annual Report, giving a full account of its activities during previous financial year and forward a copy thereof to the concerned State Government, in such form and at such time, for each financial year, as may be prescribed and the annual report of a State Authority shall, *inter-alia*, provide for:

- (i) the number and location of each reforestation, afforestation and conservation activity;
- (ii) the amount and location of lands, cleared, conserved and planted in connection with the activity; and
- (iii) the amount of afforestation money collected and expended.

Further, Section 29 of the Act provided that the State government shall cause the Annual Report together with a memorandum of action taken on the recommendation contained therein to be laid as soon as may be after the Reports are received before each House of the State Legislature. The same intent has also been enshrined in the erstwhile guideline issued in July 2009 by the MoEF & CC, GoI.

Audit noticed that during the audit period of 2016-17 to 2021-22, Annual Report had been prepared for 2020-21 and 2021-22 only though it was required to be prepared annually for each financial year since 2010. No evidence of its laying in the State Legislature was furnished to Audit. Thus, the State CAMPA Authority failed to comply with the roles assigned in the Compensatory Afforestation Act, 2016 and consequently inhibited legislative oversight over the activities of the State Authority.


During Exit Conference (15 April 2023), the Government stated that the annual reports have been sent to GoI and will be presented to State Legislature.

Conclusion

The Forest Department and Rural Development Department failed to monitor the plantation activities properly due to deficient monitoring and evaluation system. The Forest Department failed to upload the required data on the e-Green Watch portal meant for concurrent monitoring and evaluation of the plantation activities carried out from CAMPA fund. The Department also failed to maintain accuracy of data on the PMS portal designed for the purpose of effective and transparent management and monitoring of plantation works. Plantation was reported to have been raised on area more than the total area of the forest blocks. Further, instances of unsuccessful plantation under compensatory afforestation were also observed.


The internal audit wing of the Forest Department was carrying out its activities without having an Internal Audit Manual. The Forest Department also failed to evict encroachments in the forest area and prevent new encroachments.

Lucknow
The **9 June 2024**


(TANYA SINGH)
Accountant General (Audit-II),
Uttar Pradesh

Countersigned

New Delhi
The **12 JUN 2024**


(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

APPENDICES

Appendix-2.1

(Referred to in Paragraph 2.5)

Statement showing delay in submission of Working Plans

Sl. No.	Name of the Division	Previous WP/WS period	Current WP/WS period	Whether WP/WS	Date of submission of current WP/WS	Delay in submission of WP/WS to MoEF & CC, GoI (in days)	Date of approval of current WP/WS	Period for which Forests/Division worked without valid WP/WS	Period for which Forests/ Division worked without valid WP/WS (in days)
1	2	3	4	5	6	7	8	9	10
1	DFO Ambedkar Nagar	2015-16 to 2016-17	2017-18 to 2018-19	WS	24.05.2018	236	12.03.2019	01.10.2017 to 11.03.2019	527
			2019-20 to 2028-29	WP	08.11.2019	39	24.12.2019	01.10.2019 to 23.12.2019	84
2	DFO Amethi	2006-07 to 2015-16	2016-17 to 2018-19	WS	26.01.2019	848	19.02.2019	01.10.2016 to 18.02.2019	871
			2019-20 to 2028-29	WP	04.11.2019	35	26.12.2019	01.10.2019 to 25.12.2019	86
3	DDSF Barabanki	2015-16 to 2016-17	2017-18 to 2018-19	WS	16.05.2019	593	24.05.2019	01.10.2017 to 23.05.2019	600
			2019-20 to 2028-29	WP	08.11.2019	39	23.12.2019	01.10.2019 to 22.12.2019	83
4	DFO Kanpur Dehat	2005-06 to 2014-15	2015-16 to 2016-17	WS	21.05.2019	1,329	04.06.2019	01.10.2015 to 03.06.2019	1,342
			2017-18 to 2018-19	WS	21.05.2019	598	04.06.2019	01.10.2017 to 03.06.2019	611
			2019-20 to 2028-29	WP	01.10.2019	-	06.02.2020	01.10.2019 to 05.02.2020	128
5	DDSF Lalitpur	2007-08 to 2016-17	2017-18 to 2018-19	WS	22.02.2018	145	22.05.2019	01.10.2017 to 21.05.2019	598
			2019-20 to 2028-29	WP	27.01.2020	119	01.06.2020	01.10.2019 to 31.05.2020	243
6	DFO Mahoba	2015-16 to 2016-17	2017-18 to 2018-19	WS	16.01.2019	473	05.04.2019	01.10.2017 to 04.04.2019	551
			2019-20 to 2028-29	WP	26.02.2020	149	03.06.2020	01.10.2019 to 02.06.2020	245
7	DFO Mirzapur	2011-12 to 2013-14	2014-15 to 2023-24	WP	06.01.2016	463	11.02.2016	01.10.2014 to 10.02.2016	498
8	DDSF Rampur	2005-06 to 2014-15	2015-16 to 2016-17	WS	14.01.2019	1,202	25.07.2019	01.10.2015 to 30.09.2017	731
			2017-18 to 2018-19	WS	14.01.2019	471	25.07.2019	01.10.2017 to 24.07.2019	662
			2019-20 to 2028-29	WP	25.02.2020	148	15.06.2020	01.10.2019 to 14.06.2020	257
9	DDSF Siddharthnagar	2009-10 to 2018-19	2019-20 to 2020-21	WS	13.01.2020	105	10.06.2020	01.10.2019 to 09.06.2020	252
			2021-22 to 2023-24	WS	10.09.2021	-	22.10.2021	01.10.2021 to 21.10.2021	21
10	DDSF Sitapur	2009-10 to 2018-19	2019-20 to 2020-21	WS	20.11.2019	51	10.06.2020	01.10.2019 to 09.06.2020	252
			2021-22 to 2023-24	WS	10.09.2021	-	30.03.2022	01.10.2021 to 29.03.2022	180

Sl. No.	Name of the Division	Previous WP/WS period	Current WP/WS period	Whether WP/WS	Date of submission of current WP/WS	Delay in submission of WP/WS to MoEF & CC, GoI (in days)	Date of approval of current WP/WS	Period for which Forests/Division worked without valid WP/WS	Period for which Forests/ Division worked without valid WP/WS (in days)
1	2	3	4	5	6	7	8	9	10
11	DFO Sonbhadra	2011-12 to 2013-14	2014-15 to 2023-24	WP	07.02.2019	1,591	03.10.2019	01.10.2014 to 02.10.2019	1,828
12	DFO Obra	2002-03 to 2011-12 2012-13	2012-13	WS	09.01.2020	2,657	20.01.2020	01.10.2012 to 30.09.2013	365
			2013-14 to 2022-23	WP	20.08.2013*	324	20.01.2020	01.10.2013 to 19.01.2020	2,302

*MoEF vide letter dated 17.01.2014 raised the forest settlement issues pertaining to Forest Division under Section 20 of Indian Forest Act, 1927 as per direction of Hon'ble Supreme Court.

Appendix-2.2

(Referred to in Paragraph 2.7.1)

Statement showing plantation beyond the area identified in Working Plan

Sl. No.	Name of division	No of FB with excess plantation than identified in WP	Total identified area for plantation (in hectare)	Plantation area (in hectare) as per plantation records	Excess Plantation area than identified in WP (in hectare)	Period of WP/WS	Years of plantation
1	2	3	4	5	6	7	8
1	Amethi	4	0.000	55.940	55.940	2009-10 to 2018-19	2016-17 to 2018-19
2	Bagpat	9	45.000	174.750	129.750	2014-15 to 2023-24	2016-17 to 2021-22
3	Bareilly	1	0.000	42.000	42.000	2015-16 to 2016-17 2017-18 to 2018-19	2016-17 to 2018-19
4	Hamirpur	21	1100.000	1791.000	691.000	2017-18 to 2018-19 2019-20 to 2028-29	2017-18 to 2021-22
5	Jalaun	58	480.000	1817.720	1337.720	2017-18 to 2018-19	2017-18 to 2018-19
6	Kanpur Dehat	30	450.000	1173.560	723.560	2015-16 to 2018-19	2016-17 to 2018-19
7	Lucknow	48	420.000	1116.130	696.130	2009-10 to 2018-19	2016-17 to 2018-19
8	Mathura	6	10.000	85.000	75.000	2014-15 to 2023-24	2016-17 to 2021-22
9	Mirzapur	39	1460.000	4707.540	3247.540	2014-15 to 2023-24	2016-17 to 2021-22
10	Obra	29	505.000	1073.460	568.460	2013-14 to 2022-23	2016-17 to 2021-22
11	North Kheri	21	20.000	493.000	473.000	2013-14 to 2022-23	2016-17 to 2020-21
12	Renukoot	90	716.000	2749.080	2033.080	2013-14 to 2022-23	2016-17 to 2021-22
13	Shrawasti	29	385.000	1628.218	1243.218	2015-16 to 2016-17 2017-18 to 2018-19	2016-17 to 2018-19
14	Siddarth Nagar	13	89.070	242.090	153.020	2009-10 to 2018-19 2019-20 to 2020-21 2021-22 to 2023-24	2016-17 to 2021-22
15	Sitapur	36	28.000	711.700	683.700	2009-10 to 2018-19	2016-17 to 2018-19
16	Sonbhadra	51	770.000	2595.000	1825.000	2014-15 to 2023-24	2016-17 to 2021-22
17	South Kheri	45	241.500	1413.172	1171.672	2010-11 to 2019-20 2020-21 to 2024-25	2016-17 to 2021-22
18	Sultanpur	7	72.500	115.000	42.500	2016-17 to 2018-19	2016-17 to 2018-19
Total		537	6792.070	21984.360	15192.290		

Appendix-2.3
(Referred to in Paragraph 2.7.2)
Statement showing plantation of Teak (Sagaun)

Sl. No.	Name of the Division	Year	Working Plan/ working Scheme applicable	Total no. of plantation sites			Total area in hectare			No. of plantation sites with less teak plantation			Area in hectare of plantation sites with less teak plantation			No. of total plants planted	Teak plants to be planted as per norms	Teak plants actually planted	Teak plants less planted
				2016-17	2017-18 to 2020-21	2021-22	2016-17	2017-18 to 2020-21	2021-22	2016-17	2017-18 to 2020-21	2021-22	2016-17	2017-18 to 2020-21	2021-22				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	Lalitpur	2016-17 to 2021-22	2007-08 to 2016-17, 2017-18 to 2018-19, 2019-20 to 2028-29	141	252	117	2055	3506	1692	3	4	2	60	40	27	92000	59800	30328	29472
2	Obra	2016-17 to 2021-22	2013-14 to 2022-23	105	194	110	1573	2411	1108	1	4	7	15	50	75	65060	28000	4645	23355
Total				246	446	227	3628	5917	2800	4	8	9	75	90	102	157060	87800	34973	52827

Appendix-2.4
(Referred to in Paragraph 2.7.3)
Statement showing plantation of Bamboo

Sl. No.	Name of the Division	Year	WP/WS applicable	No. of plantation site (with area in hectare)			No. of saplings planted			Total no. of plants	Bamboo plants to be planted as per norms			Bamboo plants actually planted			Other species planted			Total other species planted	Percentage of other species to the total plantation	Other species more than norm		
				2016-17	2017-18 to 2020-21	2021-22	2016-17	2017-18 to 2020-21	2021-22		2016-17 to 2021-22	2016-17	2017-18 to 2020-21	2021-22	2016-17	2017-18 to 2020-21	2021-22	2016-17 to 2021-22	2016-17			2017-18 to 2020-21	2021-22	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
1	Lalitpur	2016-17 to 2021-22	2007-08 to 2016-17, 2017-18 to 2018-19, 2019-20 to 2028-29	10 (135)	19 (271)	14 (180)	115438	128750	96000	340188	115438	128750	96000	5500	18400	5540	109938	110350	90460	310748	91	109938	110350	90460
2	Obra	2016-17 to 2021-22	2013-14 to 2022-23	19 (300)	33 (419)	18 (179.50)	326665	460971	197450	985086	277665	391825	167833	6610	15750	500	320055	445221	196950	962226	98	271055	376075	167333
Total				29 (435)	52 (690)	32 (359.50)	442103	589721	293450	1325274	393103	520575	263833	12110	34150	6040	429993	555571	287410	1272974		380993	486425	257793

Appendix-2.5
(Referred to in Paragraph 2.12)

Statement showing CA plantation included in achievement of annual plantation targets

Sl. No	Name of Division	Plantation Year	Target	Achievement	CA Plantation	CA plantation included in achievement of target
1	2	3	4	5	6	7
1	DFO Amethi	2016-17	800000	800172	219720	219548
2	DFO Barabanki	2016-17	910000	912091	204841	202750
3	DFO Bareilly	2016-17	243000	255301	19666	7365
4	DFO Jalaun	2017-18	1622000	1649542	251592	224050
5	DFO Kanpur Dehat	2016-17	610000	624383	25156	10773
6	DFO South Kheri	2017-18	905350	909357	51157	47150
7	DFO Lucknow	2018-19	850226	854783	297100	292543
8	DFO Rampur	2016-17	290000	291472	127197	125725
		2018-19	143105	143205	88240	88140
9	DFO Shrawasti	2016-17	1260000	1260375	26225	25850
10	DFO Siddharthnagar	2016-17	607847	607874	175614	175587
11	DFO Sitapur	2018-19	941836	971607	79400	49629
12	DFO Sultanpur	2016-17	735528	735528	9453	9453
Total			9918892	10015690	1575361	1478563

Appendix-2.6
(Referred to in Paragraph 2.13)

Statement showing mandatory plantation not done by Minor Mineral lease holders

Sl. No	Name of units	No of leases	Total area of land (in hectare)	Total area of land (in acre)	No of plants to be planted at the rate of 200 per acre	Period of issue of Leases
1	2	3	4	5	6	7
1	DDSF Ambedkar Nagar	13	72.46530	179.06570	35813	02.06.2017 to 09.06.2020
2	DDSF Baghpat	5	77.77540	192.18300	38437	19.02.2018 to 15.06.2018
3	DDSF Sohelwa Wildlife Balrampur	4	15.22600	37.62430	7525	15.11.2018 to 11.11.2020
4	DDSF Bareilly	1	2.21400	5.47091	1094	15.11.2018
5	DDSF Hamirpur	22	551.20900	1362.06710	272413	04.12.2018 to 07.01.2021
6	DDSF Jalaun	23	210.51900	520.20377	104041	16.03.2018 to 08.03.2021
7	DDSF Lalitpur	8	7.74610	19.14100	3828	17.06.2016 to 04.01.2022
8	DDSF Mahoba	109	153.16600	378.48100	75696	17.06.2016 to 20.03.2021
9	DDSF Mathura	3	20.80700	51.41521	10283	05.02.2018 to 11.12.2018
10	DDSF Mirzapur	156	381.29400	942.19000	188438	23.08.2018 to 05.01.2022
11	DDSF Siddharthnagar	8	38.24000	94.49310	18899	06.04.2018 to 03.01.2022
12	DDSF Obra Sonebhadra	28	57.16350	141.25400	28251	23.05.2016 to 06.11.2020
Total		380	1587.82530	3923.58909	784718	

Appendix-2.7

(Referred to in Paragraph 2.14)

Statement showing growing of saplings beyond the capacity of nurseries

Sl. No.	Name of the Division	Period	No. of nurseries	Area of nurseries (in hectare)	Total available plants	Total capacity of growing of plants ¹	Plants grown beyond capacity
1	2	3	4	5	6	7	8=6-7
1	Ambedkar Nagar	2019-20 to 2021-22	5	5.00	2014023	1600000	414023
2	Amethi	2020-21 to 2021-22	10	8.00	3430441	2560000	870441
3	Barabanki	2019-20 to 2021-22	4	4.00	1480542	1280000	200542
4	Bareilly	2020-21 to 2021-22	14	11.00	4554193	3520000	1034193
5	Hamirpur	2018-19 to 2021-22	20	11.45	6241534	3664000	2577534
6	Lalitpur	2020-21	2	4.00	1394897	1280000	114897
7	Lucknow	2019-20 to 2020-21	4	1.87	533000	480000	53000
8	Mirzapur	2020-21 to 2021-22	7	7.25	2964994	2320000	644994
9	Mahoba	2019-20 to 2021-22	16	12.15	5297270	3888000	1409270
10	Kaimoor, Mirzapur	2020-21 to 2021-22	10	6.00	2833597	1920000	913597
11	Shrawasti	2020-21 to 2021-22	22	15.50	6648811	4960000	1688811
12	Sitapur	2019-20 to 2021-22	14	14.00	5237292	4480000	757292
13	Sonebhadra	2021-22	2	2.00	786146	640000	146146
14	Obra	2020-21 to 2021-22	4	2.00	1069105	640000	429105
15	Renukoot	2020-21 to 2021-22	12	9.85	3869188	3152000	717188
16	Sultanpur	2021-22	3	3.50	1392360	1120000	272360
Total			149	117.57	49747393	37504000	12243393

¹ As per Paudhshala Digidarshika 13,200 to 3,20,000 plants are to be grown in one hectare of land. Audit has calculated the total capacity of growing of plants of nurseries considering the maximum number of plants *i.e.* 3,20,000 are to be grown in one hectare.

Appendix-2.8
(Referred to in Paragraph 2.15)
Statement showing details of payments at higher rates for plantation works

Sl. No.	Name of the division	Name of the range	Detail of work/supply						
			Name of the work/supply	Quantity	Voucher No.	Month and year	Rate as per SOR (in ₹)	Rate applied (in ₹)	Excess payment for work executed (in ₹)
1	2	3	4	5	6	7	8	9	10
1	Jalaun	Orai	Siras seed	2 kg.	109,110	Mar-20	59.44	180.00	241.12
2	Jalaun	Orai	Awla seed	8 kg.	109,110	Mar-20	1131.00	1500.00	2952.00
3	Jalaun	Orai	K. Semia seed	6 kg.	109,110	Mar-20	130.50	400.00	1617.00
4	Jalaun	Orai	Baans seed	8 kg.	109,110	Mar-20	298.73	500.00	1610.16
5	Kanpur Dehat	Division	Zypsum	4639 MT	130 vouchers	Mar-18, Feb-19, Mar-19 Dec-19, Jan-20, Feb-20	3150.00	3727.50	2679022.50
6	Kanpur Nagar	Kanpur	Prospis seed	224 kg.	47,53,56,57	Mar-21	250.00	270.00	4480.00
7	Kanpur Nagar	Kanpur	White siras seed	42 kg.	54,55,58	Mar-21	68.70	350.00	11814.60
8	Kanpur Nagar	Kanpur	Goberkhad	143 cm.	279, 16, 35, 37, 38, 53	Mar-20	675.00	681.56	938.08
9	Mahoba	Mahoba	Mitti	18 thousand	21	Mar-19	835.65	929.67	1692.36
10	Mahoba	Mahoba	Mitti	18 thousand	22	Mar-19	835.65	929.67	1692.36
11	Mahoba	Mahoba	Mitti	14 thousand	23	Mar-19	835.65	929.67	1316.28
12	Mahoba	Mahoba	Sand	25 thousand	24	Mar-19	522.00	727.48	5137.00
13	Mahoba	Mahoba	Sand	25 thousand	26	Mar-19	522.00	727.48	5137.00
14	Mahoba	Mahoba	Trench	1040 m	76 to 79	Mar-19	75.00	88.50	14040.00
15	Mathura	Baldev	K.Semia seed	6 kg.	61	Mar-21	160.80	450.00	1735.20
16	Mathura	Baldev	Golmohar seed	6 kg.	61	Mar-21	80.40	350.00	1617.60
17	Mathura	Baldev	Prospis seed	6 kg.	61	Mar-21	5.63	250.00	1466.22
18	Mathura	Baldev	Bakain seed	10kg	61	Mar-21	16.08	50.00	339.20
19	Mathura	Baldev	Imli seed	10 kg.	61	Mar-21	40.20	80.00	398.00
20	Mathura	Kosi & Goverdhan	Sheesam seed	22 kg.	142,117	Mar-21	32.16	144.00	2460.48
21	Mathura	Kosi & Goverdhan	Sagaun seed	12 kg.	142,117	Mar-21	28.14	124.00	1150.32
22	Mathura	Kosi & Goverdhan	Khair seed	6 kg.	142,117	Mar-21	72.36	226.00	921.84
23	Mathura	Kosi & Goverdhan	Black siras seed	6 kg.	142,117	Mar-21	60.30	144.00	334.80
24	Mathura	Kosi & Goverdhan	Kanji seed	6 kg.	142,117	Mar-21	24.12	72.00	574.56
25	Mathura	Kosi & Goverdhan	Awla seed	6 kg.	142,117	Mar-21	40.20	1856.00	3631.60
26	Mathura	Kosi & Goverdhan	Neem seed	6 kg.	142,117	Mar-21	8.04	144.00	1087.68
27	Mathura	Mathura	Cottage con.	1 no.	336	Mar-20	3300.00	6400.00	3100.00
28	Mathura	Mathura	Cottage con.	1 no.	337	Mar-20	3300.00	3600.00	300.00
29	Rampur	Bilaspur	Digging pit	2750 no.	42	Mar-20	7.00	7.24	660.00
30	Rampur	Bilaspur	Digging pit	2750 no.	45	Mar-20	7.00	7.24	660.00
31	Rampur	Bilaspur	Digging pit	2750 no.	46	Mar-20	7.00	7.24	660.00
32	Rampur	Bilaspur	Digging pit	2750 no.	71	Mar-20	7.00	7.24	660.00
33	Rampur	Bilaspur	Trench	250 m.	76	Mar-20	50.40	50.78	95.00
34	Renukoot	Babhani	Mitti	69.59 cm.	14	Mar-21	253.30	254.20	62.63
35	Renukoot	Babhani	Mitti	96.8 cm.	18	Mar-21	253.30	254.20	87.12
36	Renukoot	Babhani	Mitti	15.49 cm.	83	Mar-21	253.30	254.20	13.94
37	Renukoot	Anpara	Cleaning/ cutting shrubs	1 no.	47	Mar-21	1732.00	2763.00	4584.86
Total									2758291.51

Appendix-2.9

(Referred to in Paragraph 2.18)

Statement showing unfruitful expenditure due to higher mortality of saplings

Sl. No	Name of District	Total no. of Plantation	Survival as per Norm	Actual Survival	Survival Percentage	Less survival from Norm	Actual Expenditure (in ₹)	Expenditure per Plant (in ₹)	Unfruitful Expenditure (in ₹)
1	2	3	4	5	6	7	8	9	10
1	Hamirpur	4114770	2857561	1077691	26.19	1779870	67005370	16.28	30929032.20
2	Mahoba	3058193	2149399	1237684	40.47	911715	29515881	9.65	12824071.65
3	Lalitpur	5033850	3719205	1946137	38.66	1583738	137286600	27.27	51019652.15
4	Jalaun	5722845	3980731	1142347	19.96	2838641	183181992	32.01	91961455.26
5	Bareilly	5431808	4124861	2428753	44.71	1696108	76182741	14.03	23398573.89
6	Rampur	3656417	2977194	1272679	34.81	1704515	67382400	18.43	33435305.85
7	Kanpur Nagar	3624263	2987192	583713	16.00	2403479	53511660	14.76	35362948.84
8	Kanpur Dehat	4044940	3325494	1567881	38.76	1757613	61193600	15.13	26861362.40
9	Lakhimpur Kheri	10842955	8977394	2302996	21.24	6674398	116871994	10.78	70709952.16
10	Barabanki	7341094	6506571	1449326	19.74	5057245	116680466	15.89	78724546.66
11	Ambedkar Nagar	4443155	3927835	1139264	25.64	2788571	64971570	14.62	40138590.66
12	Amethi	3765666	3075800	648428	17.22	2427372	55925020	14.85	36293393.38
13	Sitapur	8784502	7200917	2003819	22.81	5197098	197523741	22.49	109857017.89
14	Mathura	4658812	3200585	1288703	27.66	1911883	71681918	15.39	28955531.26
15	Balrampur	4198450	3516633	1043853	24.86	2424888	105901442	25.22	60882085.48
16	Shrawasti	1520739	1254558	856752	56.34	397806	31314550	20.59	8584474.30
17	Mirzapur	5343476	3727425	1050907	19.67	2676518	74395470	13.92	35251178.51
18	Sonbhadra	8854661	6305854	1934553	21.85	4371301	95221390	10.75	49029511.86
19	Bagpat	1732020	1169936	89945	1.81	1079991	19124597	11.04	9614623.54
20	Siddarth Nagar	6201447	4967841	3810969	61.45	1156872	133608500	21.54	28104335.12
21	Sultanpur	6764340	5673974	1828441	27.03	3887142	35402817	5.23	18496651.46
22	Lucknow	1111083	979778	658239	59.24	321539	28809371	25.93	7277291.36
Total		110249486	86606739	31363080	28.45	55048303	1822693090		887711585.89

Appendix-2.10
(Referred to in Paragraph 2.19)
Statement showing estimates for plantation without provision of maintenance

Sl. No.	Name of District	Year	Name of Block	Name of Gram Panchayat
1	2	3	4	5
1	AmbedkarNagar	2020-21	Bhiyawan	Newada Kala
2	AmbedkarNagar	2021-22	Bhiyawan	Chakaurapur
3	Amethi	2019-20	Gauriganj	Attanagar
4	Amethi	2020-21	Sahgarh	Chandauki
5	Amethi	2021-22	Singhpur	Inhauna
6	Amethi	2021-22	Singhpur	Mirzagarh
7	Amethi	2021-22	Singhpur	Shekhangaon
8	Amethi	2021-22	Singhpur	Goyan
9	Amethi	2021-22	Singhpur	Jagatpur
10	Amethi	2021-22	Singhpur	Kharagpur
11	Baghpat	2021-22	Khekra	Laliyana
12	Balrampur	2019-20	Pachpedwa	Harnahwa Parsia
13	Balrampur	2019-20	Haraiya Satgarhwa	Belbhariya
14	Balrampur	2019-20	Pachpedwa	Ramnagar
15	Balrampur	2020-21	Pachpedwa	Tilkahna
16	Balrampur	2020-21	Pachpedwa	Harnahwa Parsia
17	Balrampur	2020-21	Pachpedwa	Manpur Sonbarsa
18	Balrampur	2021-22	Haraiya Satgarhwa	Binohanikala
19	Balrampur	2021-22	Haraiya Satgarhwa	Chadrareedeeh
20	Balrampur	2021-22	Pachpedwa	Haranhwa Parsiya
21	Balrampur	2021-22	Haraiya Satgarhwa	Tedhiprash
22	Balrampur	2021-22	Pachpedwa	Manpur Sonbarsa
23	Balrampur	2021-22	Pachpedwa	RamNagar
24	Balrampur	2021-22	Pachpedwa	ShankarPur Kala
25	Barabanki	2021-22	Fatehpur	Patna
26	Barabanki	2021-22	Fatehpur	Rewa Chapri
27	Jalaun	2019-20	Kuthaund	Basteypur
28	Jalaun	2020-21	Dakor	Rura Addu
29	Jalaun	2020-21	Rampura	Rampura Dehat
30	Jalaun	2021-22	Nadigaon	Khajuri
31	Jalaun	2021-22	Nadigaon	Fakrauli
32	Jalaun	2021-22	Dakor	Aunta
33	Jalaun	2021-22	Koonch	Imlouri
34	Jalaun	2021-22	Koonch	Sankarpuri Pachipuri
35	Jalaun	2021-22	Koonch	Asupura
36	Jalaun	2021-22	Kuthaund	Gigaura
37	Kheri	2019-20	Nighashan	Rakhathi
38	Kheri	2019-20	Nighashan	Dhakerwa Khalsa
39	Kheri	2019-20	Kheri	Mudia Khera
40	Kheri	2019-20	BankeyGanj	Jalalpur
41	Kheri	2019-20	BankeyGanj	Jalalpur
42	Kheri	2020-21	Nakaha	Majhara
43	Kheri	2020-21	Phoolbehar	Tectarpur
44	Kheri	2020-21	Mohammadi	Gokan
45	Kheri	2020-21	Mitauli	Senpur

Performance Audit Report on “Afforestation and Social Forestry Programme”

Sl. No.	Name of District	Year	Name of Block	Name of Gram Panchayat
1	2	3	4	5
46	Kheri	2021-22	Kumbhi Gola	Allipur
47	Kheri	2021-22	Nakha	Amratpur
48	Kheri	2021-22	Nighashan	Bangla Kuti
49	Kheri	2021-22	Kheri	AmanLala
50	Mirzapur	2020-21	Chanbe	Mahdoura
51	Mirzapur	2020-21	Pahari	Hinoti
52	Mirzapur	2020-21	Pahari	Chenduli
53	Mirzapur	2020-21	Pahari	Tosawa
54	Mirzapur	2020-21	Pahari	Gahira
55	Mirzapur	2021-22	Haliya	AhugiKala
56	Mirzapur	2021-22	Haliya	AhugiKala
57	Mirzapur	2021-22	Rajgarh	Kudi
58	Mirzapur	2021-22	Rajgarh	BishunPura
59	Mirzapur	2021-22	Jamalpur	Gorakhi
60	Mirzapur	2021-22	Rajgarh	Rampur Baraha
61	Mirzapur	2021-22	Jalalpur	Jalalpur
62	Mirzapur	2021-22	Haliya	Ahugi Kala
63	Mirzapur	2021-22	Rajgarh	Khoradeeh
64	Mirzapur	2021-22	Patehra Kala	Bedauli
65	Mirzapur	2021-22	Patehra Kala	Raikara
66	Mirzapur	2021-22	Patehra Kala	Amoyi
67	Mirzapur	2021-22	Kon	Jagapatti
68	Mirzapur	2021-22	Rajgarh	Dhorvha
69	Mirzapur	2021-22	Patehra Kala	Gopalpur
70	Rampur	2019-20	Bilaspur	Kamua Nagla
71	Rampur	2021-22	Bilaspur	Paipura
72	Shrawasti	2019-20	Hariharpur Rani	Patijhiya
73	Shrawasti	2019-20	Hariharpur Rani	Kevalpur
74	Shrawasti	2019-20	Hariharpur Rani	Aelhawa
75	Shrawasti	2020-21	Sirsiya	Lalpur Ayodhya
76	Shrawasti	2020-21	Ekona	Jaichandpur Katghara
77	Shrawasti	2021-22	Ekona	Akbarpur
78	Shrawasti	2021-22	Gilaula	Bardehra Bhari
79	Shrawasti	2021-22	Jamunha	Tenduratanpur
80	Siddharth Nagar	2019-20	Birdpur	Bargadwa
81	Siddharth Nagar	2019-20	Birdpur	Semari
82	Siddharth Nagar	2019-20	Dumariaganj	Bhadariya
83	Siddharth Nagar	2019-20	Lotan	Mahdeiya
84	Siddharth Nagar	2019-20	Lotan	Panera
85	Siddharth Nagar	2019-20	Naugarh	Rampur
86	Siddharth Nagar	2019-20	Bansi	Odnataal
87	Siddharth Nagar	2019-20	Bansi	Tara Gujraulla
88	Siddharth Nagar	2019-20	Barhni	Khari Sithal Prasad
89	Siddharth Nagar	2020-21	Itwa	PipraMurgihawa
90	Siddharth Nagar	2020-21	Birdpur	Semari
91	Siddharth Nagar	2020-21	Dumariaganj	Gaurahai Bujurg
92	Siddharth Nagar	2020-21	Lotan	Baniyadeeh
93	Siddharth Nagar	2020-21	Lotan	Pokharbhitwa
94	Siddharth Nagar	2020-21	Naugarh	Pipera Panday

Sl. No.	Name of District	Year	Name of Block	Name of Gram Panchayat
1	2	3	4	5
95	Siddharth Nagar	2020-21	Naugarh	Sonwal
96	Siddharth Nagar	2020-21	Bansi	BhagutaPur
97	Siddharth Nagar	2020-21	Bansi	Hata Khas
98	Siddharth Nagar	2020-21	Dumariaganj	Bhadriya
99	Siddharth Nagar	2020-21	Dumariaganj	Mehnaili
100	Siddharth Nagar	2020-21	Barhni	Semrahwa
101	Siddharth Nagar	2020-21	Barhni	Aurahwa
102	Siddharth Nagar	2020-21	Dumariaganj	Mahuwa Khurda
103	Siddharth Nagar	2021-22	Jogiya	Pakari
104	Siddharth Nagar	2021-22	Birdpur	Bargadwa
105	Siddharth Nagar	2021-22	Birdpur	Birdpur-1
106	Siddharth Nagar	2021-22	Jogiyan	Siswa Bujurg
107	Siddharth Nagar	2021-22	Dumariaganj	Dhankharpur
108	Siddharth Nagar	2021-22	Dumariaganj	Gaurahai Bujurg
109	Siddharth Nagar	2021-22	Dumariaganj	Mishrauliya Mafi
110	Siddharth Nagar	2021-22	Lotan	Akedengwa
111	Siddharth Nagar	2021-22	Naugarh	Patkhaulee
112	Siddharth Nagar	2021-22	Naugarh	Semariyaon
113	Siddharth Nagar	2021-22	Naugarh	Semariyaon
114	Siddharth Nagar	2021-22	Bansi	Chetiya
115	Siddharth Nagar	2021-22	Bansi	Uska
116	Siddharth Nagar	2021-22	Itwa	Kesar
117	Siddharth Nagar	2021-22	Itwa	PipraMurgihawa
118	Siddharth Nagar	2021-22	Dumariaganj	Jamauti
119	Siddharth Nagar	2021-22	Sohrathgarh	Chilhinya
120	Siddharth Nagar	2021-22	Barhni	Pathardei
121	Sitapur	2020-21	Sakran	Sanda
122	Sitapur	2020-21	Biswan	SukhawanKala
123	Sitapur	2021-22	Biswan	Ahemdabad
124	Sonbhadra	2021-22	Chatra	Kichar
125	Sonbhadra	2021-22	Chatra	Barail

Appendix-3.1

(Referred to in Paragraph 3.4)

Statement showing short recovery of Compensatory Afforestation charges

(Amount in ₹)

Sl. No.	Name of Division	No. of cases	Period of maintenance provided in years	Due amount to be charged for CA	CA amount deposited	Amount short charged	Short deposit of Centage amount at the rate of 6.875 per cent	Total short charged amount
1	2	3	4	5	6	7=5-6	8	9=7+8
1	DFO Baghpat	1	8	2130380	1769192	361188	24832	386020
2	DFO Jalaun	2	8	14908000	14067000	841000	57819	898819
3	DFO Lucknow	4	7-8	42219429	38374303	3845126	264352	4109478
4	DFO Mathura	3	8	14940716	13010716	1930000	132688	2062688
5	DFO Mirzapur	3	8-9	62886939	58831419	4055520	278817	4334337
6	DFO Kaimoor	1	8	469628000	420778000	48850000	3358438	52208438
7	DFO Rampur	2	8	31137294	27676056	3461238	237960	3699198
8	DFO Shrawasti	2	5	22627020	17419970	5207050	357985	5565035
9	DFO Sitapur	1	9	17927800	17175800	752000	51700	803700
10	DFO Renukoot	1	8	5183900	4286000	897900	61731	959631
Total		20		683589478	613388456	70201022	4826322	75027344

Appendix-3.2
(Referred to in Paragraph 3.4)
Statement showing short charging for Compensatory Afforestation plantation

(Amount in ₹)

Sl No	Name of User Agency	No. of case	Area of land identified for CA (in hectare)	No. of trees on which CA amount calculated	Amount deposited in CA by user agency	No. of trees on which CA amount was required to be calculated	CA amount was required to be deposited	No. of trees for which CA amount was not realised	Amount short realised
1	2	3	4	5	6	7	8	9=7-5	10=8-6
1	DDSF Ambadkar Nagar	8	65.4992	66060	21895673	72049	24191845	5989	2296172
2	DDSF Amethi	3	0.8826	441	681848	971	1485667	530	803819
3	DDSF Sohelwa Balrampur	2	27.5586	17418	7225450	30315	12572268	12897	5346818
4	DDSF Barabanki	2	0.7201	360	160347	792	352802	432	192455
5	DDSF Bareilly	9	7.9314	6850	7747790	8725	9804443	1875	2056653
6	DDSF Jalaun	2	2.4800	1240	1316604	2728	2896529	1488	1579925
7	DDSF Kanpur Dehat	1	0.4578	229	39512	504	86885	275	47373
8	DDSF North Kheri	1	0.1615	100	334200	178	593839	78	259639
9	DDSF Lucknow	1	25.0000	15625	5953825	27500	10478732	11875	4524907
10	DDSF Mahoba	3	1.2390	416	603454	1363	1944481	947	1341027
11	DDSF Mirzapur	4	0.5864	400	1727921	645	2786247	245	1058326
12	DDSF Rampur	7	4.9568	4088	9616200	5452	10923315	1364	1307115
13	DDSF Siddharthnagar	5	1.3975	774	1517076	1537	2597806	763	1080730
14	DDSF Sitapur	1	62.0000	20000	31567700	68200	107645857	48200	76078157
Total		49	200.8709	134001	90387600	220959	188360716	86958	97973116

Appendix-3.3
(Referred to in Paragraph 3.5)
Statement showing short recovery of cost escalation for plantation under
Compensatory Afforestation

(Amount in ₹)

Sl. No.	Name of office	No. of cases without cost escalation	No. of cases with cost escalation	Amount of CA calculated by division	Amount of CA to be realise as per Audit at the rate of 10 per cent escalation	Short Deposit
1	2	3	4	5	6	7=6-5
1	DDSF Ambedkar Nagar	3	6	93394197	154678289	61284092
2	DDSF Amethi	6	0	55624626	91155680	35531054
3	DDSF Baghpat	1	3	36153882	43560925	7407043
4	DDSF Sohelwa Balrampur	0	6	13184655	16535683	3351028
5	DDSF Barabanki	2	6	72715673	118113223	45397550
6	DDSF Bareilly	1	10	14694650	20386506	5691856
7	DDSF Hamirpur	0	9	73415072	81489922	8074850
8	DDSF Jalaun	0	8	34878968	37344264	2465296
9	DDSF Kanpur Dehat	0	3	9169200	11238910	2069710
10	DDSF Kanpur Nagar	2	2	71257040	88836324	17579284
11	DDSF North Kheri	4	0	17950600	31453329	13502729
12	DDSF South Kheri	4	1	43224541	70731546	27507005
13	DDSF Lalitpur	1	3	49134914	65111453	15976539
14	DDSF Lucknow	2	2	132461539	193907140	61445601
15	DDSF Mahoba	3	3	31861066	50833305	18972239
16	DDSF Mathura	4	12	88758934	112341610	23582676
17	DDSF Mirzapur	5	7	146435010	199139375	52704365
18	DDSF Kaimoor	2	1	585004618	891444449	306439831
19	DDSF Rampur	8	0	39514687	57071662	17556975
20	DDSF Shrawasti	1	0	70659970	107026916	36366946
21	DDSF Siddharthnagar	0	5	1517004	1834126	317122
22	DDSF Sitapur	3	0	83971800	131585042	47613242
23	DDSF Sonebhadra	0	2	8695600	11069542	2373942
24	DDSF Renukoot	1	5	324334536	500859187	176524651
25	DDSF Obra	0	2	54649416	67316890	12667474
26	DDSF Sultanpur	2	6	39397493	64706934	25309441
Total		55	102	2192059691	3219772232	1027712541

Appendix-3.4
(Referred to in Paragraph 3.7)
Statement showing private entrepreneurs operating without
forest clearance for approach way

Sl. No	Name of private entrepreneur	Affected area of protected forest land (in hectare)	Date of violation
1	2	3	4
1	Prem Prakash Gupta Foundation Bareilly-Shahjahanpur Road, Village- Kesarpur, Tehsil-Faridpur, Bareilly	0.0400	17.02.2020
2	Sri Sachin Bhaseen, S/o Late Rajkumar Bhaseen, Sachin Hundai (Natasha Auto Mobiles Pvt Ltd), Bareilly- Rampur Road, KM-4, CB Ganj, Bareilly	0.0900	14.02.2020
3	Sri Umesh Naimani, S/o Sri Gauri Shankar Naimani, Res-43 Kesar Enclave, 143, Civil Lines, Bareilly	0.0552	06.09.2019
4	Sri Ramandeep Singh, Rera President, Aliance Builders, Infront of Model Town, Stadium Road, Bareilly and Sri Anil Sharma, Manager Aliance Builders	0.0980	25.11.2019
5	Sri Rameshwar Dayal Katheria, S/o Sri Kehari Lal, Res-Vill-Dhimari, Tehsil-Nawabganj, Bareilly	0.0238	24.12.2020
6	Sri Mehtab Siddiqui, S/o Hazi Jameer Ahmad, Res-400, Malukpur, Near Chhoti Masjid, Bareilly	0.0238	03.10.2020
7	Sri Bhagwan Singh Bisht, S/o Sri Devi Singh Bisht, Res-105/02, Ashish Royal Park, Pilibhit bypass Road, Bareilly	0.0080	18.09.2017
8	Rashid Khan S/o Jameel Khan, Res-Paindinagar, Ajimnagar, Rampur	NA	10.09.2020
9	Shafiq S/o Ahmad Navi, Res,- Khaud, Ajim Nagar, Rampur	NA	10.09.2020
10	Armaan S/o Mohd Ali, Res-Benajeer, Thana-Ganj, Rampur	NA	10.09.2020
11	Pappoo, S/o Dhan Singh, Res-Khaud, Ajim Nagar, Rampur	NA	10.09.2020
12	Jitendra Singh S/o Daleep Singh. Res-Khaudka Majhara, Ajim Nagar, Rampur	NA	10.09.2020
13	Ajay Saini, S/o Preetam Saini, Res-Khaudka Majhara, Ajim Nagar, Rampur	NA	10.09.2020
14	Shajeer S/o Sabir, Res-Milak, Abboo, Ajim Nagar, Rampur	NA	10.09.2020
15	Anil Kumar Jain S/o Ram Niwas Jain	NA	30.07.2020

Appendix-3.5
(Referred to in Paragraph 3.9)
Statement showing Centage charges not levied

(₹ in lakh)

Sl. No.	Name of units	No of CA cases	Total Amount of CA estimated	Centage amount not levied i.e., 6.875 per cent
1	2	3	4	5
1	DDSF Ambedkar Nagar	9	1529.92	105.18
2	DDSF Amethi	6	556.25	38.24
3	DDSF Baghpat	4	341.06	23.45
4	DDSF Sohelwa Balrampur	6	131.85	9.06
5	DDSF Barabanki	8	1140.66	78.42
6	DDSF Bareilly	11	146.95	10.10
7	DDSF Hamirpur	10	1014.21	69.73
8	DDSF Jalaun	12	711.20	48.90
9	DDSF Kanpur Dehat	2	48.95	3.37
10	DDSF Kanpur Nagar	7	1021.31	70.21
11	DDSF North Kheri	4	179.51	12.34
12	DDSF South Kheri	5	772.42	53.10
13	DDSF Lalitpur	4	491.35	33.78
14	DDSF Lucknow	3	470.23	32.33
15	DDSF Mahoba	8	390.01	26.81
16	DDSF Mathura	18	883.80	60.76
17	DDSF Mirzapur	3	234.05	16.09
18	DDSF Kaimoor	6	5610.20	385.70
19	DDSF Rampur	9	506.63	34.83
20	DDSF Shrawasti	1	532.40	36.60
21	DDSF Siddharthnagar	6	19.98	1.37
22	DDSF Sitapur	3	839.74	57.73
23	DDSF Sultanpur	8	393.89	27.08
24	DDSF Sonebhadra	2	86.95	5.98
25	DDSF Renukoot	6	3243.59	223.00
26	DDSF Obra	5	550.41	37.84
Total		166	21847.52	1502.00

Appendix-3.6
(Referred to in Paragraph 3.11)

Statement showing additional amount of Net Present Value (NPV) not levied on user agencies

(Amount in ₹)

Sl. No	Name of Division	Project details	Stage-I	Total area of land (in hectare)	Rate of NPV levied	NPV recovered	Applicable rate of NPV	NPV leviable	Short levied NPV
1	2	3	4	5	6	7	8	9	10
1	DFO Kanpur Nagar	Broadening of NH-91 from IIT Kanpur to Polytechnic Kanpur, diversion of PF land area 4.6 hectare	24.07.2015	4.6000	626000	2879600	957780	4405788	1526188
2	DFO South Kheri	Widening of Gola Shahjahanpur road (SH-93) from 0.0 km to 49.0 km, diversion of 1.998 hectare RF and 47.1 hectare PF land	14.11.2017	49.0980	803000	39425694	1228590	60321312	20895618
3	DFO Lalitpur	Utari Dam Project, diversion of 67.194 hectare RF land	26.02.2015	67.1940	920000	61818480	1407600	94582274	32763794
4	DFO Lucknow	Widening and strengthening of 2 lane to 4 lane from km 104 to 159 (Paliya-Shahajanpur-Lucknow), diversion 184.0787 hectare	02.08.2016	184.0787	626000	115233266	957780	176306897	61073631
5	DFO Mahoba	Diversion of 48.212 hectare forest land for construction/ modernisation of Lahchura Dam Project in Districts Mahoba and Jhansi	22.03.2005	48.2120	626000	30180712	957780	46176489	15995777
6	DFO Kaimoor	Construction of 765 KVS/C Anpara D Jhoosi transmission line, Diversion of RF area 39.104 hectare and PF area 0.173 hectare in Mirzapur division (Total 360.848 hectare)	07.04.2016	34.2400	626000	21434240	957780	32794387	11360147
				86.4070	887000	76643009	1357110	117263804	40620795
				142.3260	887000	126243162	1357110	193152038	66908876
				13.4660	626000	8429716	957780	12897465	4467749
				45.1320	626000	141263160	957780	216132635	74869475
				39.2770	626000	122937010	957780	188093625	65156615
7	DFO Shrawasti	Construction of Rapti main Canal between 0-450 km to 6-600, diversion of land area 60.150 hectare reserved forest	06.04.2016	60.1500	803000	48300450	1228590	73899689	25599239
8	DFO Sultanpur	Broadening and Strengthening of NH-56 from Sultanpur-Varanasi at km 134.700 to 178.300, diversion of 35.01 hectare PF land	04.02.2015	35.0100	626000	21916260	957780	33531878	11615618
Total				809.1907		816704759		1249558282	432853522

Appendix-3.7
(Referred to in Paragraph 3.12)

Statement showing Lease agreement for diversion of forest land for non-forest purposes not registered and land premium and lease rent not/short charged

(Amount in ₹)

Sl No	Name of the division	No of cases	Area of reserved forest land diverted (in hectare)	Premium due as per DM's Circle Rate	Lease rent due	Total premium and lease rent	Premium deposited by user agencies	Short deposit of premium & lease rent	Stamp duty due if lease agreement was registered	Registration fees due on registration of Lease agreement	Total Short deposit
1	2	3	4	5	6	7= 6+5	8	9= 7-8	10	11	12=10+11
1	DDSF Sohelwa Wildlife Division Balrampur	4	16.3802	25271920	2527192	27799112	5713,600	22085512	555982	277991	833973
2	DDSF Hamirpur	1	50.7963	58502181	5850218	64352399	0	64352399	1287048	643524	1930572
3	DDSF Kanpur Dehat	1	8.1494	14294048	1429405	15723453	0	15723453	314469	157235	471704
4	DDSF Lalitpur	3	167.2390	122804112	12280411	135084523	51528712	83555811	2701690	1350845	4052536
5	DDSF Mahoba	1	1.7900	1342500	134250	1476750	0	1476750	29535	14768	44303
6	DDSF Kaimoor Wildlife Mirzapur	4	86.4680	162223300	16222330	178445630	111794870	66650760	3568913	1784456	5353369
7	DDSF Mirzapur	7	552.1491	494140338	49414034	543554372	0	543554372	10871087	5435544	16306631
8	DDSF Rampur	1	25.0746	16298490	1629849	17928339	0	17928339	358567	179283	537850
9	DDSF Sonebhadra	2	23.2650	59670000	5967000	65637000	0	65637000	1312740	656370	1969110
10	DDSF Obra	2	2.4760	14856000	1485600	16341600	0	16341600	326832	163416	490248
11	DDSF Renukoot	4	71.5238	105926401	10592640	116519041	0	116519041	2330381	1165190	3495571
12	DDSF Shravasti	1	60.1500	27067500	2706750	29774250	0	29774250	595485	297743	893228
Total		31	1065.4614	1102396790	110239679	1212636469	169037182	1043599287	24252729	12126365	36379094

Appendix-4.1
(Referred to in Paragraph 4.5)

Statement showing inadequacy of Plantation Monitoring System

Sl. No.	Name of the division	Plantation year	Name of the range	Sl. No. of plantation book	Name of scheme	Name of plantation area	Area in hectare	No. of plants planted	KML file no.	Remarks
1	2	3	4	5	6	7	8	9	10	11
1	Mathura	2018-19	Govardhan	1	District scheme	LAC mile-84 Sadarpatri	5	5500	13398	The same polygons of area of 0.73 hectare used for 15 different sites.
2	Mathura	2018-19	Baldeo	1	District scheme	Baldeo pachavarrajwah	5	5500	14700	
3	Mathura	2018-19	Baldeo	2	District scheme	Alipur drain	5	5500	16497	
4	Mathura	2018-19	Mathura	1	District scheme	Jhandipur gram samaj	8	5000	16498	
5	Mathura	2018-19	Mathura	2	District scheme	Jhandipur gram samaj	7	7700	13371	
6	Mathura	2018-19	Mant	1	District scheme	Barauth khadar	5	5500	13375	
7	Mathura	2018-19	Mant	2	District scheme	Ohavabangar gram samaj	6	6600	16500	
8	Mathura	2018-19	Mant	3	Total forest cover	Barauth khadar	2	2200	16499	
9	Mathura	2018-19	Koshi	1	Total forest cover	Chhata-Shergarh Marg km-2 to 6	5	5500	16504	
10	Mathura	2018-19	Koshi	2	Total forest cover	Upper Agra canal mile-50, Left side	6	6600	16503	
11	Mathura	2018-19	Koshi	3	District scheme	Upper Agra canal mile-51, Left side	2	2200	14648	
12	Mathura	2018-19	Koshi	4	Total forest cover	Upper Agra canal mile-52, Right side	3	3300	15488	
13	Mathura	2018-19	Koshi	5	Total forest cover	Upper Agra canal mile-55, Left side	2	2200	16502	
14	Mathura	2018-19	Koshi	6	Total forest cover	Upper Agra canal mile-56, Right side	6	6600	14649	
15	Mathura	2018-19	Koshi	7	Total forest cover	Upper Agra canal mile-50, Right side	3	3300	16501	
16	Baghpat	2020-21	Baraut	28	Social forestry	Khaprana Forest Block Bhag-1	5	5500	29653	Overlap
17	Baghpat	2020-21	Baraut	29	Social forestry	Khaprana Forest Block Bhag-2	5	5500	29805	
18	Baghpat	2020-21	Baraut	21	Social forestry	Barnava Forest Block Bhag-1	5	5500	29909	Overlap
19	Baghpat	2020-21	Baraut	22	Social forestry	Barnava Forest Block Bhag-2	5	5500	36607	
20	Baghpat	2021-22	Baraut	39	Forest deposit	Khaprana Forest Block Bhag-3	5	10000	44237	Overlap
21	Baghpat	2021-22	Baraut	28	Social forestry	Khaprana Forest Block Bhag-1	5	5500	36688	
22	North Kheri	2020-21	Majhgai	43	Non CA	Dharampur Forest Block	8	8800	32612	
23	North Kheri	2020-21	Majhgai	39	Social forestry	Dharampur Forest Block plot-1	10	11000	32595	Overlap
24	North Kheri	2020-21	Majhgai	40	Social forestry	Dharampur Forest Block plot-2	10	11000	32600	
25	North Kheri	2019-20	South Nighasan	42	Non CA	Bailaha Forest Block Plot-2	10	11000	19556	
26	North Kheri	2019-20	South Nighasan	59	Ganga kinare	Bailaha Forest Block Plot-1	20	12500	25681	Overlap

Sl. No.	Name of the division	Plantation year	Name of the range	Sl. No. of plantation book	Name of scheme	Name of plantation area	Area in hectare	No. of plants planted	KML file no.	Remarks
1	2	3	4	5	6	7	8	9	10	11
27	North Kheri	2019-20	Sampurnanagar	29	Social forestry	Kabirganj Forest Block plot-1	10	11000	25623	Overlap
28	North Kheri	2019-20	Sampurnanagar	54	Non CA	Kabirganj Forest Block plot	10	11000	20096	
29	Sitapur	2021-22	Sidhauli	151	Social forestry	Neelgaon Krishi Prakshetra-3	5	10000	41120	Overlap
30	Sitapur	2021-22	Sidhauli	152	Social forestry	Neelgaon Krishi Prakshetra-4	5	5500	45766	
31	South Kheri	2021-22	Gola	59	Social forestry	Gola Paschim 7-III	10	11000	46578	Overlap
32	South Kheri	2021-22	Gola	62	Social forestry	Gola Paschim 9 Bhag 2	10	11000	46600	
33	South Kheri	2021-22	Gola	73	Social forestry	Gola Poorvi Compartment 10	14	15400	46716	
34	South Kheri	2021-22	Gola	71	Social forestry	Gola Poorvi Compartment 3	10	11000	38523	Overlap
35	South Kheri	2021-22	Gola	76	Non CA	Gola Poorvi Compartment 3	10	11000	40825	
36	South Kheri	2021-22	Gola	77	Social forestry	Gola Poorvi Compartment 3, part 2	10	11000	43796	
37	South Kheri	2016-17	Shardanagar	23	--	Jamunia Forest Block 1	20	22000	4132	Overlap
38	South Kheri	2016-17	Shardanagar	20	--	Jamunia Forest Block 2	15	16500	2945	
39	South Kheri	2016-17	Shardanagar	22	--	Sakethu Forest Block Bhag 2	10	11000	722	Overlap
40	South Kheri	2016-17	Shardanagar	19	--	Sakethu Forest Block Bhag 3	10	11000	724	
41	South Kheri	2016-17	Gola	25	--	Barwa Beeran-1	12.00	7500	708	Polygons exhibiting their locations in Kushinagar district.
42	South Kheri	2016-17	Mohammadi	11	--	Bela Pahar Compartment 3B Part 2	10.00	11000	711	
Total							329	351900		

Appendix-4.2
(Referred to in Paragraph 4.6)

Statement showing plantation beyond the total area available in reserved forest blocks

Sl. No.	Name of division	No of FB with excess plantation area	Total area of FB (hectare)	Plantation area as per plantation records (in hectare)	Excess Plantation area (in hectare)	Years of plantation
1	2	3	4	5	6	7
1	Ambedkar Nagar	1	46.100	72.500	26.400	2016-17 to 2020-21
2	Amethi	8	309.639	375.200	65.561	2016-17 to 2021-22
3	Bagpat	1	48.200	51.000	2.800	2016-17 to 2021-22
4	Barabanki	19	542.141	781.420	239.279	2016-17 to 2021-22
5	Hamirpur	11	871.027	1040.000	168.973	2016-17 to 2021-22
6	Jalaun	5	246.360	302.000	55.640	2016-17 to 2021-22
7	Kanpur Dehat	3	196.964	292.580	95.616	2016-17 to 2021-22
8	Kanpur Nagar	5	346.745	464.830	118.085	2016-17 to 2021-22
9	Lalitpur	5	167.222	240.000	72.778	2016-17 to 2020-21
10	Lucknow	2	162.330	175.000	12.670	2016-17 to 2021-22
11	Mahoba	15	628.216	1153.000	524.784	2016-17 to 2021-22
12	Renukoot	7	000.000	231.100	231.100	2016-17 to 2021-22
13	Shrawasti	8	1323.390	1570.000	246.610	2016-17 to 2021-22
14	Siddarthnagar	3	91.120	217.500	126.380	2016-17 to 2021-22
15	Sitapur	1	47.770	48.000	0.230	2016-17 to 2021-22
16	Sultanpur	7	50.242	64.630	14.388	2016-17 to 2021-22
Total		101	5077.466	7078.760	2001.294	

Appendix-4.3
(Referred to in Paragraph 4.10)
Statement showing Encroachment of forest land

Sl. No.	Name of the Division	Encroachment at the beginning of year 2016-17		Addition during the year 2016-17 to 2021-22		Clearance/settlement during the year 2016-17 to 2021-22		Closing balance at the end of the year 2021-22	
		No	Area (hectare)	No	Area (hectare)	No	Area (hectare)	No	Area (hectare)
1	2	3	4	5	6	7	8	9	10
1	Amethi	34	2.6140	0	0.0000	0	0.0000	34	2.6140
2	Barabanki	114	142.6763	0	0.0000	2	1.2500	112	141.4263
3	Hamirpur	8	32.6830	0	0.0000	5	15.8540	3	16.8290
4	Jalaun	52	16.8670	11	368.4200	56	365.2774	7	20.0096
5	Kaimoor wildlife Mirzapur	406	372.6290	70	2305.6053	286	729.9920	190	1948.2423
6	Lalitpur	3	5.7100	109	505.4010	57	351.5150	55	159.5960
7	Lucknow	453	72.5192	0	0.0000	0	0.0000	453	72.5192
8	Mathura	20	3.7438	0	0.0000	0	0.0000	20	3.7438
9	Mirzapur	29	182.7120	11	676.9687	29	620.0581	11	239.6226
10	Obra	181	183.1640	47	175.3330	131	74.3530	97	284.1440
11	Rampur	1865	2028.8600	0	0.0000	0	0.0000	1865	2028.8600
12	Renukoot	2002	1923.6220	20	28.6220	185	68.1144	1837	1884.1296
13	Sitapur	4	0.1740	3	0.5160	0	0.1222	7	0.5678
14	Sohelwa Wildlife Balrampur	0	0.0000	2	6.0086	0	0.0000	2	6.0086
15	Sonbhadra	22	66.0480	37	1160.2890	9	289.4400	50	936.8970
16	South Khiri	664	746.3814	0	0.0000	0	0.0000	664	746.3814
17	Sultanpur		15.1770		2.1325	0	0.0000	0	17.3095
Total		5857	5795.5807	310	5229.2961	760	2515.9761	5407	8508.9007

© COMPTROLLER AND AUDITOR GENERAL OF INDIA
<https://cag.gov.in>

<https://cag.gov.in/ag2/uttar-pradesh>