Appendix F (Vide para 79)

Norms for evaluating the success of plantation and Differentation works, ********************************

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The star

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plants ion. The primary object of raising plantation under any scheme vize contails plantation of valuable species, fast growing species, fuel wood, bamboo etc. is to increase the predictivity of it is therefore, essential that the shooking in the areas planted assures of full predictivity at maturity Ordinarily diametions are raised with an especement of Am M Zm, Sm X SM or with internediate specement of Am M Zm, Sm X SM or with internediate specement of any are from 125 to 375 per hectare depending upon the quality and species. The object of planting at close spacing initially is to provide insurance against mortality through natural causes, disdense stee, The excess number of planting are removed though tending in early stage and intermediate thinnings to X obtain intermediate yields and well distributed even atoeking to permit maximum increment. Banh es may support about 100 to 200 well grown clumps per hectire in the responsibly well steeked bambdo foreste

Partial The success and failure/persist and total of pairs plantation should be judged on the percentage of survivals and the total failure may be adjudged on the number of plants per hectares. The survivals will vary accoming to the natural site condition areas with good soils and reinfall will naturally have better 'stocking than very retracting areas.

In a plantation the success will need to be adjudged on even distribution. In a successful plantation a portion of the area may have failed and vice verse in plantation adjudged failures. The result of success or failure will thus need be analysed for local failures also. To facilitate practical examination areas less than 5 acres will b) emitted in reporting. Forrect results of success will be svailable in the 3rd year since casualties have to be replaced in the 1st and 2nd years.

The following norms are laid down to adjudged failure or success of put plantation. Areas reported as total failure will need to be planted afresh.

Category of the area	Successful	Partially successful	Fatluro
IsSuitable area with favourable anto condition rainfall full atos	60% & over	23% to 605	Loss than 23%
2 audius, quality	Sa% & over	25% to 50%	Less than
Astron Torios Constant	40% & over	20% to 40%	Loss thin

00200

१७०. पूरक विनियोजन सावर करने. पूरक विनियोजनाच्या प्रुस्तावासंबंधीची प्राथमिक जबाबदारी ही नियंत्रक अधिकाऱ्याची असते. हे पूरक विनियोजन का आवश्यक आहे एवढेच केवळ स्पष्ट न करता मूळ अंदाज तयार करताना या निधीच्या आवश्यकतेची पूर्वकल्पना का करता आली नाही हेही त्याने स्पष्ट केले पाहिजे. पूरक विनियोजन मंजूर केले नाही तर त्यामुळे सार्वजनिक सेवेत गंभीर गैरसोय होईल, यावइल शासनाची खात्री पटल्याखेरीज शासन पूरक विनियोजनाचे कोणसेही प्रस्ताव स्वीकारणार नाही. म्हणून हा प्रस्ताव स्वीकारण्यात न आल्यास अशी गैरसीय होईल असे का वाटते याची कारणे नियंत्रक अधिकाऱ्याने दिली पाहिजेत.

पूरक मागणीच्या रकमा मिळविष्याची कार्यपढती ही बरीच श्रमाची असल्याने पूरक विनियोजनाचे प्रस्ताव सादर करताना खूप काळजी घेण्यात आली पाहिजे. जर अशी काळजी घेऊनसुढा वित्तीय वर्षांच्या असेरीस प्रत्यक्ष मिळवलेले पूरक विनियोजन हे बनावस्यक किंवा जादा असल्याचे आढळूत बाले तर विनियोजन लेख्यांमध्ये एक नियमबाह्य गोष्ट म्हणून त्याची दलल घेण्यात येईल.

पूरक विनियोजनचे प्रस्ताव आवश्यकतेनुसार शासनाच्या प्रशासनिक ,विभागांना सादर केल्ले पाहिजेत. प्रशासनिक विभाग त्यांच्याकडे आलेल्या प्रस्तावांची तपासणी करून स्वतःच्या शिफारशीसह ते प्रस्ताव वित्त विभागाकडे पाठवतील. संबंधित नियंत्रक अधिकाऱ्याच्या नियंत्रणाखाली दिलेली मूळ वित्तियोजने अपुरी आहेत एवढपाच एका कारणासाठी जर पूरक विनि-योजनाची आवश्यकर्ता असेल आणि नियंत्रक अधिकाऱ्याला जिच्यावादत माहिती नसेल अशी त्याच अनुदानात शिल्लक राहिलेली रक्कम ताब्यात वेण्यात आली असेल तर, पूरक विनियोजनाची आवश्यकर्ता आहे यावहल वित्त विभागाची खादी पटल्यास वित्त विभाग या बचतीतून पुर्गावनियोजनास मंजुरी देण्याचा सल्ला प्रशासनिक विभागाला देईल. अशा प्रकारची बचतीची कॉर्णतीच रक्कम शिल्लक नसल्यास पूरक अनुदान किंवा विनियोजन मिळविण्याकरिता विहित करण्यात आलेली कार्यपदती अनुसरण्यात येईल.

्१७९. सर्व प्रकरणांत सक्षम प्राधिकाऱ्यांनी पुर्नावनियोजनास दिलेल्या व विधानमंडळाने प्राधिकृत केलेल्या खर्चासंबंधिच्या सर्व मंजुरीच्या प्रती महालेखापालांना व संबंधित प्रशासनिक विभागांना पाठवण्यात येतील "इग्लंडमधील खर्च", यासंबंधीचे आदेश मंत्रारुयाच्या संबधित विभागांकडून भारताच्या उच्च आयोगालादेखील कळवण्यात येतील.

१७ई. बचतीच्या रकमा परत करणे.---इतर शोर्थाखालील अनपेक्षित जादा खर्च भागवण्या-साठी किंवा पुढील वर्षाच्या अंदाजामध्ये जो नवीन खर्च सुमाविष्ट करण्यासाठी सर्वसाधारणपणे तरतूद करज्यात येणार असेल तो भागवण्यासाठी संवितरण किंवा नियंत्रक अधिकाऱ्याने, बचतीची

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रेक्कम राखून ठेवू नये 'बचतीच्या रकमा निदर्शनांस येताच त्या तात्काळ परत करण्यात याव्यात. ज्या तरतुदीचा योग्य प्रकारे वापर करता येणे शक्य नसेल अशी तरतुद परत करण्यात आली पाहिजे.

संवितरण अधिकाऱ्योनी आपापल्या नियंक्षक अधिकाऱ्यांना परत करावयाच्या सर्व रकमा, कोणतीही मर्यादा लक्षात न घेता कळविल्या पाहिजेत. नियंत्रक अधिकाऱ्यांनी रु. १,००० पेक्षा कमी असलेल्या रकमा प्रशासनिक विभागांना, फेब्रुवारीच्या शेवटच्या दिवसापूर्वी परत करण्याची जरूर नाही. परत करावयाच्या सर्व रकमा कोणतेही मर्यादा लक्षात न घेता, फेब्रुवारीच्या शेवटच्या दिवशी प्रशासनिक विभागाकडे परत केल्या पाहिजेत. त्या तारखेनंतर प्रशासनिक विभागांनी केवळ मोठ्या रकमाच परत कराव्या.

नियंत्रक अधिकाऱ्यांच्या नियंत्रणाखाली दिलेल्या एकाच अनुदानाखालील/विनियोजनाखालील एकूण नियत वाटपाच्या मर्यादेत इतर कोणत्यातरी कीर्थाखालील जादा निधीची अपेक्षित गरज भागविण्यासाठी अग्रा रकमांची आवश्यकता नसेल तर नियंत्रक अधिकाऱ्यांनी त्यांना अपेक्षा असणाऱ्या बचतीच्या सर्व रकमा, संपूर्ण तपशील व कारणे यांसह मंत्रालयाच्या संबंधित प्रशासनिक विभागास कळविल्या पाहिजेत.

प्रशासनिक विभागांनी १५ मार्चनंतर परत केलेल्या रकमा स्वीकारल्या जाणार नाहीत, मान्न पूरक अनुदाने १५ सार्चनंतर देण्यात आली असतील तर अगदी ३०/३१ मार्चपर्यंत रकमा परत कराव्या

रकमा परत करण्यासंबंधीच्या आदेशाच्या प्रती वित्त विभागास व महालेखापालास पाठविल्या पाहिजेत. इ. ५०० किंवा त्यापेक्षा अधिक स्कमा प्ररत करण्याच्या प्रकरणी, आदेशामध्ये बचतीची कारणे थोडक्यात दिली पाहिजेत.

१७४. बचत रक्रमांचे 'रासीव' या शीर्षाकडे हस्तांतरच. खर्चासाठी आवश्यक नसतील अशा रकमा परत केल्यानंतर त्या विनियोजनाच्या अनुसूचीत विनिदिष्ट करण्यात आलेल्या प्रत्येक बाबीखालील भारित व दत्तमत भागांसाठी स्वतंत्रपणे उघडावयाच्या "रासीव" या विशेष शीर्षाखाली दर्शविण्यात याव्या. "रासीव रकमा" या शीर्षातून करावयाच्या पुनर्विनियोजनांस-विशेष समर्थनाची आवश्यकता असते. व असे पुनर्विनियोजन वित्त विभागाशी विचारविनिमय करूनच मंजूर केले पाहिजे. विनियोजनाच्या ज्या युनिटासाली परत केलेली रक्कम स्वीकारण्यात बाली असेल, विनियोजनाच्या त्याच युनिटाकडे "रासीव" या शीर्षामधून पुनर्षिनियोजनांस केवळ अपवादात्सक परिस्थितित व वित्त विभागाशी विचारविनिमय करूनच परवानगी बाबी.

9७५. अनुदानातून प्रदान. केवळ अर्थसंकल्पात तरतूद केल्यामुळे खर्च करण्याचा प्राधिकार मिळत नसतो. खर्च करण्यास मंजुरी देण्यास सक्षम असलेल्या प्राधिकाऱ्याच्या मंजुरीनेच व दिलेल्या नियत वाटपाच्या मर्यादेपर्यंतच खर्च करता. येतो. खर्च करताबा किंवा खर्च मंजुर करताना दित्तीय औचित्याच्या मान्य सिद्धांतांचे उल्लंघन होत नाही याची काळजी घेण्यात यावी.

१७६. लेख्यांचे वर्षीकरण अर्थसंकल्पीय अंबाजास अनुसंकन असणे.— खर्चाच्या कोणत्याही बाबीसाठी केलेली अर्थसंकल्पीय तरतूद ही जर मुळातच एखाद्या चुकीच्या घटकाखाली करण्यात आली असेल तर तेवढा खर्च, तसे करण्याविरुद्ध, अन्यया सबळ कारणे नसतील, उदा. जेव्हा असे लेखांकन कायदाविरुद्ध होणार असेल, त्याबाबतीत लेख्यांत त्या घटकाबाली दाववण्यात आवा.

Risk Assessment Template for the year 2022-23

To lend contemporaneity and dynamism to the risk assessment of environment audits, iCED has evolved a systems-thinking framework that assumes cause-effect relationships between interacting components of social, economic, and environmental systems. The main aim of conducting such an analysis is to identify the most effective responses (projects, initiatives) to improve an ecological situation as well as to provide a structure within which to present the indicators needed to enable feedback to policymakers on environmental quality and the resulting impact of the actions made or to be made in the future.

In this analytical exercise, there is a chain of causal links starting with 'driving forces' (economic sectors, human activities) through 'pressures' (emissions, waste) to 'states' (physical, chemical and biological) and 'impacts' on ecosystems, human health and functions, eventually leading to political 'responses' (prioritisation, target setting, indicators). An illustrative figure showing the conceptual framework in respect of 'Oceans' is shown below to have a broad idea of the framework.

Casual Analysis utilizing inputs for Driving forces-Pressures-State (of the oceans)-Impacts-Responses



Figure 1: Risk Assessment Framework

2. Detailed Components Analysis*

- a) **Driving Forces:** Driving Forces are the factors that motivate human activities and fulfil basic human needs. Some of the components of Driving Forces are-
 - Population (number, age structure, education levels, sex ratio)
 - Transport (persons, goods; road, water, air, off-road)
 - Energy use (fuel types, technology)
 - Power plants (types of plants, age structure, fuel types)
 - Industry (types of plants, age structure, resource types)
 - Refineries/ Mining (types of plant/ mining, age structure)
 - Agriculture (number of animals, types of crops, stables, monsoon impact, use of pesticides)
 - Landfills (type, age)
 - Sewage systems (types)
 - Non-industrial sectors
 - Land use
- b) **Pressures:** Pressures are defined as human activities, derived from the functioning of Social and Economic Driving Forces that induce changes in the environment. Driving forces lead to human activities such as transportation or food production etc. These human activities exert 'pressures' on the environment, as a result of production or consumption processes, which can be divided into three main types: (i) excessive use of environmental resources, (ii) changes in land use, and (iii) emissions (of chemicals, waste, radiation, noise) to air, water and soil.
- c) **States:** As a result of pressures, the 'state' i.e. quality of the environment is affected. The pressures exerted by society may lead to unintentional or intentional changes in the State of the ecosystem. The 'state of environment' is thus the combination of the physical, chemical and biological conditions. Examples are-
 - Air quality (national, regional, local, urban, etc.)
 - Water quality (rivers, lakes, seas, coastal zones, groundwater)
 - Soil quality (national, local, natural areas, agricultural areas)
 - Ecosystems (biodiversity, vegetation, soil organisms, water organisms)
 - Humans (health)
 - Soil use
- d) **Impacts:** The changes in the physical, chemical or biological state of the environment determine the quality of ecosystems and the welfare of human beings. In other words, changes in the state may have environmental or economic 'impacts' on the functioning of ecosystems, their life supporting abilities, and ultimately on human health and on the economic and social performance of society.
- e) **Responses:** Responses are actions taken by groups or individuals in society and government to prevent, compensate, ameliorate or adapt to changes in the state of the environment; and to modify human behaviours that contribute to health risks. A 'response' by society or policymakers is the result of an undesired impact and can affect any part of the chain between driving forces and impacts. An example of a response related to driving forces is a policy to change the mode of transportation, e.g from private (cars) to public (trains), while an example of a response related to pressures is a regulation concerning permissible SO2 levels in fuel gases.

(* RAT Templates are broadly based on the UNEP framework of DPSIR)

3. Linking elements

This analytical exercise provides a flexible, well-defined conceptual model for organizing and communicating complex environmental issues. The environmental pressures resulting from human activities (emissions, resource use and land use) are a function of two types of variables: (i) the level of these activities, and (ii) the technology applied in these activities. For example, discharge of waste-water from domestic sources, for instance, depends on the size of the population and their consumption (activity) and on the proportion of the population connected to sewers and different kinds of waste-water treatment (technology).

The technology variables will be reflected by emissions factors, resource use factors or land use factors. The variables accounting for the level of activities are of an economic nature because they reflect the level of production and consumption.

4. Methodology used for Risk Assessment of States

India is a land of unity in diversity and not only in terms of people, languages, religions, customs and occupations but also in terms of geographical features, climate and natural resources. For instance, North Eastern Region is one of the most demographically diverse regions in the country and side by side with its natural beauty, rich bio-diversity, rare wildlife, and unique cultural heritage, it has always been a focus area to watch and nourish the progress on environmental aspects. Therefore, for better comparison, the States/UTs have been categorised as big States/UTs, small States and small Union Territories. The core idea behind this categorisation is to create a homogeneous cluster of states/UTs based on their geographical condition, population and resources in order to get a more comparative data on environmental indicators.

Based on this broad conceptual framework of territorial inherent risk, iCED arranged a total of 50 points. The remaining 10 points were assigned based on progress made by each State/UT in relevant indicators taking the total assigned points to 60.

In 2022-23, taking into account the detailed components analysis at previous paragraphs ibid, three areas of areas of risk were identified viz:

- 1) Air Pollution
- 2) Bio-diversity
- 3) Waste Management

The indicators used for each category are qualitative, quantitative and outcome-based. The data for these templates are collected from various sources i.e. Central/State Pollution Control Boards, MoEF&CC, MoSPI, NITI Ayog including inputs received from field audit offices. The sum of the weighted score of each parameter (State/UT wise) is an indication of the overall position of the States/UTs in the respective areas mentioned above.

Category	No. of	Name of the States/UTs			
	States/UTs				
Big States/UTs(Category-I)	21	Andhra Pradesh, Assam, Bihar, Chhattisgarh,			
		Delhi, Gujarat, Haryana, Himachal Pradesh,			
		Jharkhand, Karnataka, Kerala, Rajasthan,			

The classification is provided in the table below:

		Madhya Pradesh, Maharashtra, Odisha,		
		Punjab, Tamil Nadu, Telangana, Uttar		
		Pradesh, Uttarakhand, West Bengal		
Small States (Category-II)	8	Arunachal Pradesh, Goa, Manipur, Mizoram,		
		Nagaland, Meghalaya, Sikkim, Tripura		
Small Union Territories	7	Dadar & Nagar Haveli and Daman & Diu,		
(Category-III)		Chandigarh, $J\&K^1$, Puducherry, A&N,		
		Lakshadweep		

The top vulnerable four States/UTs in Category-I and top state/UT from both category-II and category-III have been identified for each category of risk on the basis of trends resulting from the Risk Assessment Template duly generated by iCED for the year 2022-23.

DETAILED COMPONENTS ANAYSIS:

4.1 Air pollution

Air pollution refers to the release of pollutants into the air that is detrimental to human health and the planet as a whole. Generally, India's air quality worsens in the winter months and improves with the onset of the monsoon season.

Pressures on the air quality are as follows:

- Natural
- Industrial
- Energy
- Transportation
- Population
- Agricultural
- Urbanisation
- Mining

These are further analysed below:

Table 01: Analytical Framework for assessing the level of air pollution

Driving Forces	Pressures	State	Impacts	Responses
 Natural Sources (Forest fires, volcanoes and emissions of volatile organic compounds (VOCs) from vegetation) 	 Emissions of acidifying substances viz. NO₂, SO₂, NH₃ Ozone pre- cursors 	 Air Quality Exceedance of WHO guidelines for urban air pollutants 	 Biodiversity loss Ecosystem damage Aggravated respiratory disease² (asthma, bronchitis, 	 Air quality monitoring Clean production/ Fuel shifts Public transport Regulation of mobile

¹ Due to non-availability of separate data for two UTs (J&K and Ladakh), Ladakh is not shown as a separate UT.

 $^{^{2}}$ Air pollution is a major and pressing public health threat. WHO estimates that around 7 million people die every year from exposure to fine particles in polluted air that lead to diseases such as stroke, heart disease, lung cancer, chronic obstructive pulmonary diseases and respiratory infections, including pneumonia.

•	Demand for motor vehicle transport Economic growth and industrial development (Oil and Gas production) Energy (Oil and Coal power plants) Agriculture (Use of insecticide, pesticide) Urbanisation and population growth Mining	 viz. CO, NO₂, VOCs Particulate matters (PM) viz. dust, pollen, soot, smoke, and liquid droplets Waste generation 	chronic obstructive pulmonary disease (COPD), lung cancer and heart attack) • Economic damage	 and point sources pollution Taxes Public information on air quality Ban on certain products Waste management Energy saving programme
•	Crop residue burning and use of fuelwood and biomass cakes for cooking			

Out of the above drivers, Industrialisation, Energy, Transportation, Population, Agriculture, Urbanisation and Mining have been considered in the Risk Assessment Template.

4.1.1 What is causing the problems?

Pressures on the air quality

- Natural: Based on the forest inventory records, 54.40 per cent of forests in India are exposed to occasional fires, 7.49 per cent to moderately frequent fires and 2.40 per cent too high incidence levels according to the Real Time Forest Alert System of the Forest Survey of India (FSI). The reasons why people set fire to forests include clearing areas for shifting cultivation, clearing forest floors for Non-Timber Forest Produce collection and for hunting/ poaching purposes.
- **Transportation:** Traffic congestion is caused by several reasons, some of which are: an increase in the number of vehicles per kilometre of available roads, a lack of intracity divided-lane highways and intra-city expressways networks, lack of inter-city expressways, traffic accidents and chaos due to poor enforcement of traffic laws. Some Indian taxis and auto-rickshaws run on adulterated fuel blends. Some adulterants increase emissions of harmful pollutants from vehicles, worsening urban air pollution. Adulterated fuel increases emissions of hydrocarbons (HC), carbon monoxide (CO),

oxides of nitrogen (NOx) and particulate matter (PM). Traffic congestion is severe in India's cities and towns.

- Industrial/ Domestic: India is the world's third-largest emitter of greenhouse gases (GHGs), after China and the US. Coal power plants, rice paddies and cattle are major sources of emissions, which continue to rise steeply (https://www.carbonbrief.org/the-carbon-brief-profile-india#:~:text=India). India's total GHG emissions in 2014 were 3,202 million metric tons of carbon dioxide equivalent (MtCO2e), totalling 6.55 per cent of global GHG emissions. In India, 68.7 per cent of GHG emissions come from the energy sector, followed by agriculture, industrial processes, land-use change and forestry, and waste which contribute 19.6 per cent, 6.0 per cent, 3.8 and 1.9 per cent respectively (https://www.climatelinks.org/resources/greenhouse-gas-emissions-india).
- Agricultural: Agricultural air pollution comes mainly in the form of ammonia (NH3), which enters the air as a gas from heavily fertilized fields and livestock waste. It blows in over cities, reacts with emissions of oxides of nitrogen (NOx) and sulphur (SO2) from traffic and industry, and leads to the formation of so-called secondary particles. Delhi Air Pollution: Crop residue, such as roots and stems, is often burned to help prepare the field for seeding the next season. Burning this agricultural waste, however, also releases black carbon, a type of fine particulate matter formed from incomplete combustion. These particles are then funneled by air currents from rural farms to New Delhi, travelling from as far as 125 miles.
- Energy: India's coal-fired, oil-fired and natural gas-fired thermal power plants are inefficient compared to the average emissions from thermal power plants in European Union (EU-27) countries. India's thermal power plants emit 50 to 120 per cent more CO2 per kWh produced. India is the world's largest consumer of fuelwood, agricultural waste and biomass for energy purposes. Traditional fuel (fuelwood, crop residue and dung cake) dominates domestic energy use in rural India. The Indian stoves in use are less efficient, thereby producing more smoke and air pollutants per kilogram equivalent to coal. According to WHO estimates, in 2012 there were close to 1.7 million premature deaths attributed to household air pollution from cooking in the South East Asia region with India shouldering the biggest burden.

4.1.2 Outcome of the Risk Assessment

During 2022-23, Risk Assessment Templates (RAT) of Air Pollution was further enhanced by incorporating better indicators such as percentage of States population living in non-attainment cities, Percentage of households using clean cooking fuel, Proportion of men and women reporting Asthma etc. The brief details of drivers and indicators used for this exercise are given in the below mentioned table:

	Direct Drivers and Indirect Drivers							SDG	Indicat	tors
\triangleright	Industry (Percentage	\triangleright	Mining	(Nu	mber	of	\triangleright	Indicato	r	7.1.2:
	share of factories in the		reportin	ng min	es of (Coal		Percenta	nge of h	ouseholds
	total factories of India)		and	other	Μ	lajor		using cl	ean coo	king fuel
\triangleright	Energy (Installed		Mineral	ls)			\succ	Indicato	r	7.2.1:
	Thermal Power Capacity	\triangleright	Populat	ion	gene	erate		Renewa	ble ene	ergy share
	in MW/ Sq Km)		waste	(Perce	entage	of		in the	total	installed

\triangleright	Transport (Number of	was	te process	sed out of		electricity	generation
	registered motor vehicles	the	quantity	generated		(Excluding	Hydro
	/ Sq Km)	per	day)			energy)	
\triangleright	Population (Per 1000 no.				\succ	Indicator	3.9.2:
	of households with					Proportion of	of men and
	firewood/ dung cake/					women repor	rting Asthma
	coal/ charcoal/ kerosene					15-49 years	
	as the primary source of						
	energy for cooking)						
\triangleright	Agriculture (Percentage						
	of area under rice						
	cultivation of total						
	geographical area)						
\triangleright	Urbanisation						
	(Percentage of						
	population residing in						
	non-attainment cities)						

The top four polluted States facing Air Pollution issues in **Category-I** (**Big States/UTs**) are detailed below:

Sl. No.	State	Score (out of 50)	SDG score (out of 10)	Total score (out of 60)	Major factor for pollution as per media reports/ study reports/ risk assessment	Suggested Audit Topic
1.	Telangana	31	3.09	34.09	 Vehicular exhaust (outdated vehicles) and road dust Construction and Demolition activities (Cement dust) Population living in non-attainment cities Industrial exhaust Burning of agricultural waste Burning of fossil fuels Deforestation and tobacco smoke 	 Forest conservation Vehicular Pollution Inadequate air pollution monitoring Industrial Air Pollution Stubble burning
2.	West Bengal	27	6.19	33.19	 Emission from thermal power plants households with firewood/ dung cake/ coal/ charcoal/ kerosene as primary source of energy for cooking Vehicles growth rate 	 Vehicular Pollution in the cities of West Bengal Regulation of Construction Activities from environment perspectives Industrial Pollution Inadequate air pollution monitoring

					• Higher percentage of area under rice cultivation ³	
3.	Maharashtra	28	3.58	31.58	 Industrial growth Emission from thermal power plants Population living in non-attainment cities Less Forest cover Higher dependence on fossil fuel energy stubble burning 	 Vehicular Pollution in the cities of Mumbai and Pune. Regulation of Construction Activities from environment perspective Industrial Pollution
4.	Punjab	28	2.22	30.22	 Industrial growth Vehicular pollution Agricultural burning Higher percentage of area under rice cultivation Emission from thermal power plants Large population living in non-attainment cities 	 Industrial Pollution Agricultural burning

The top polluted State facing Air Pollution issues in **Category-II (Small States)** are detailed below:

Sl. No.	State	Score (out of 50)	SDG score (out of 10)	Total score (out of 60)	Major factor for pollution as per media reports/ study reports/ risk assessment	ajor factor for Suggested Audit Topic ollution as per nedia reports/ dy reports/ risk assessment	
1	Tripura	11	5.44	16.44	 households with firewood/ dung cake/ coal/ charcoal/ kerosene as a primary source of energy for cooking Higher percentage of area under rice cultivation Higher dependence on fossil fuel energy 	 Industrial Pollution Inadequate air pollution monitoring Ambient air quality in and around the brick cluster of Tripura 	

The top polluted Union Territory facing Air Pollution issues in **Category-III (Small UTs)** are detailed below:

³ Production of rice requires usually large flooded areas and under these conditions, many greenhouse gases are generated, such as carbon dioxide, methane, nitrogen oxides and its derivatives.

Sl. No.	State	Score (out of 50)	SDG score (out of 10)	Total score (out of 60)	Major factor for pollution as per media reports/ study reports/ risk assessment	Suggested Audit Topic
1.	Puducherry	14	4.20	18.20	 Industrial growth Vehicular pollution Higher percentage of area under rice cultivation Higher dependence on fossil fuel energy 	 Industrial Pollution Vehicular Pollution Regulation of Construction Activities from environment perspective

4.2 Waste Management

Wastes are materials that are not prime products (that is products produced for the market) for which the generator has no further use in terms of his/her own purposes of production, transformation or consumption, and of which he/she wants to dispose of. Waste management (or waste disposal) is the activities and actions required to manage waste from its inception to its final disposal. This includes the collection, transport, treatment and disposal of waste, together with monitoring and regulation of the waste management process.

Waste can be solid, liquid, or gas and each type have different methods of disposal and management. Waste management deals with all types of waste, including industrial, biological and household. Waste management is intended to reduce the adverse effects of waste on human health, the environment or aesthetics.

This analytical framework model can be used for assessing the level of waste management. These are further analysed below:

Driving	Pressures	State	Impacts	Responses
 Population Economic Development Transport Buildings Life Style 	 Demand for food Sanitary products Tourism Consumerism Solid waste Operating cost of solid waste management 	 Plastics and micro-plastics in the ocean (shoreline, seabed, water column and biota) Air pollution from Dioxins, furans etc. Water pollution Soil Contamination 	 Entanglement and ingestion by wildlife litter aesthetic damage and economic consequences Human health Flora and fauna Animal & Marine Death 	 3Rs: Reduce, Reuse, Recycle Minimisation of waste generation from source Use of clean technology Redesign Clean-up Waste management strategies

 Table 04: Risk Framework for waste management

 Use of land area for disposal Bio- Medicalal Waste Excess use of plastic 	• Water Contamination	• Radiation and Hazardous Material	 Improved waste treatment technology Education Governance
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Out of the above drivers, Economic Development (Industrialisation), Population/ Urbanisation (along with Health) have been considered in the Risk Assessment Template.

4.2.1 What is causing the problems?

The main reason for the generation of waste are as follows:

- Rapid economic growth
- Soaring urban population
- Rising living standards
- Increasing consumption levels
- Changing consumer behaviour
- Lack of environment awareness

Solid Waste Management (SWM) is one of the basic essential services provided by municipal authorities in the country to keep urban centres clean. However, almost all municipal authorities deposit solid waste at a dump yard within or outside the city haphazardly. Experts believe that India is following a flawed system of waste disposal and management. It is estimated that urban India generates between 1.3 to 1.5 lakh metric tonnes (MT) of municipal solid waste every day / some 330-550 grams per urban inhabitant a day. This adds up to roughly 50 million MT per year; at the current rate, this will jump to 125 million MT a year by 2031. It is also a concern that not only the waste quantity increasing, but the composition of waste is also changing – from a high percentage of biodegradable waste to non-biodegradable waste. There is also the problem of legacy waste lying in dump yards scattered throughout most of the cities. It is estimated that 800 million MT has been disposed of in the 3,159 dumpsites across the country, according to data from the Central Pollution Control Board (CPCB).

Over the past few years, India's waste management sector has received tremendous attention due to the widespread awareness generated under the flagship Swachh Bharat Mission. The key to efficient waste management is to ensure proper segregation of waste at the source and to ensure that the waste goes through different streams of recycling and resource recovery. Source segregation is a fundamental and non-negotiable condition for a sustainable waste management ecosystem. Mixing waste at source creates a myriad of problems. Mixed waste also increases the risk of contamination of recyclables and significantly reduces their economic potential. Even if waste is to be incinerated to generate energy, segregation is key. It has been proven time and again that cities that segregate their solid waste have been able to realise the actual value of waste.

4.2.2 Outcome of the Risk Assessment

During 2022-23, Risk Assessment Template (RAT) of Waste Management was further enhanced by incorporating better indicators such as Percentage of wards with 100 per cent source segregation, Door to Door waste collection, Bio-Medical Waste (BMQ) Generated from

Direct and Indirect Drivers	SDG Indicators
➢ Industrialisation (Number of	➢ 6.3.1 : Percentage of sewage treated before
Factories per Sq. Km.)	discharge into surface water bodies
➢ Industrialisation (Hazardous)	➢ 8.4.1 : Proportion of waste recycled vs. waste
Waste Generation in MT per Sq.	generated
Km.)	> 11.6.2: Percentage of wards with 100 per cent
Urbanisation (Percentage of	door to door waste collection
waste processed out of the	11.6.1: Percentage of waste processed
quantity generated per day)	
Urbanisation (Percentage of	
urban population to the total	
population)	
Population (Percentage of wards)	
with 100 per cent door to door	
collection of MSW)	
➢ Population (Plastic waste	
generated in tones per Sq. km per	
year)	
➢ Health (Biomedical Waste	
Generated in Kg per Sq. Km.)	

Coronavirus, Operational Common Bio-medical Waste Treatment facilities etc. The brief details of drivers and indicators used for this exercise are given as under:

The top four polluted States facing Waste Management issues in **Category-I** (**Big States/UTs**) are detailed below:

SI. No.	State/ UT	Score (out of 50)	SDG score (out of 10)	Total score (out of 60)	Major contributing factors as per media reports/ study reports/ risk assessment	Suggested Audit Topic
1.	West Bengal	34	4.70	38.70	 Urbanisation- Households Low percentage of wards with 100% source segregation and Door to Door waste collection 	 Audit of infrastructure development (focus on Waste Processing Facilities) Audit on Solid Waste Management in Urban Local bodies in West Bengal
2.	Tamilnadu	29	3.05	32.05	 Huge quantity of Hazardous waste generation Low waste processed against the total quantity generated of waste generated 	 Audit of infrastructure development (focus on Waste Processing Facilities) Waste Management in Urban Areas
3.	Delhi	28	3.50	31.50	 Increasing population Changing lifestyles and Consumption patterns 	• Audit of waste segregation, collection, treatment,

					 Unauthorized developments, slums, <i>Jhugi Jhopdi</i> (JJ) settlements Bio Medical Waste(BMQ) Generated due to Covid-19 Huge quantity of Municipal Solid Waste generation due to heavy urban population 	 reduction, recycle and use (with focus on Bio-medical waste and dumping yard facilities) Management of Bio-Medical Waste with Operational working of Common Bio- medical Waste Treatment facilities Action taken for landfills closure and effects on human health and environment Audit of waste management and other environment issues in slums areas of the city. Audit of Common/Captive Treatment, Storage and Disposal
4.	Gujarat	28	2.41	29.91	 Higher quantity of Hazardous waste generation Urbanisation- Households Bio-Medicalal Waste(BMQ) Generated due to Covid-19 Rapid Industrialization (Large number of factories) 	 Facilities (TSDFs) Audit of waste segregation, collection, treatment, reduction, recycle and use (with a focus on Bio-medical waste and dumping yard facilities) Management of Bio-Medical Waste with Operational working of Common Bio-medical Waste Treatment facilities

The top polluted State facing Waste Management issues in **Category-II (Small States)** are detailed below:

Sl. No.	State	Score (out of 50)	SDG score (out of 10)	Total score (out of 60)	Major factor for pollution as per media reports/ study reports/ risk assessment
1.	Meghalaya	24	8.42	32.42	 Lower percentage of waste processed out of total quantity generated Low percentage of wards with 100% source segregation and Audit of waste segregation, collection, treatment, reduction, recycle and use (with a focus on Bio-medical waste and dumping yard facilities)

			Door to Door waste	٠	Audit on Solid Waste
			collection		Management in Urban
		•	Rapid		Local bodies
			Industrialization(Large		
			number of factories)		



Sl. No.	State	Score (out of 50)	SDG score (out of 10)	Total score (out of 60)	Major factor for pollution as per media reports/ study reports/ risk assessment	Suggested Audit Topic
1.	Puducherry	37	4.13	41.13	 Higher quantity of Hazardous waste generation Low percentage of wards with 100% source segregation and Door to Door waste collection Huge quantity of Municipal Solid Waste generation due to heavy urban population 	 Audit of waste segregation, collection, treatment, reduction, recycle and use (with a focus on Bio-medical waste and dumping yard facilities) Audit on Solid Waste Management in Urban Local bodies

4.3 Risk Framework in relation to Bio-diversity

Biodiversity is a term given to the variety of life on Earth. It is the variety within and between all species of plants, animals and micro-organisms and the ecosystems within which they live and interact. In simple terms; the land, air and sea are home to the minutest insects and the largest animals, which comprise a huge variety of interconnecting and interdependent forces, which is called bio-diversity.

Bio-diversity produces a number of products harvested from nature and indirectly provides economic benefits to people. Biodiversity has great economic value because economic development depends upon efficient and economic management of biotic resources. The loss of biodiversity directly influences the social life of the country possibly through influencing ecosystem functions (energy flow and biogeochemical cycle). Any disturbance in the delicately fabricated ecological balance maintained by different organisms will lead to severe problems and may threaten the survival of human beings.

The bio-diversity richness increases in a graded form polar to equatorial regions. India has all the major types of ecosystems viz. forests, grasslands, deserts, tundra, freshwater and marine. India has been a megadiverse nation housing around 10 per cent of the world's species. The country harbours four bio-diversity hotspots out of the 35 global bio-diversity hotspots: the Eastern Ghats, the Himalayas, Andaman& Nicobar Islands (part of the Sundaland's) and the Indo-Burma region.

A wetland is a distinct ecosystem that is flooded by water, either permanently or seasonally, where oxygen-free processes prevail. Wetlands play a number of functions, including water purification, water storage, processing of carbon and other nutrients, stabilization of shorelines, and support of plants and animals. Wetlands are also considered the most biologically diverse of all ecosystems, serving as home to a wide range of plant and animal life. As of August 2022, there are 75 Ramsar Sites in India. The UN Millennium Ecosystem Assessment determined

that environmental degradation is more prominent within wetland systems than in any other ecosystem on Earth. The number of threatened wetland flora and fauna is an important indicator of health of the wetland ecosystem. The State wise list of such threatened wetland flora and fauna is detailed in Annexure 'A'.

However, as per India's Third National Report on the implementation of the United Nations Convention to Combat Desertification (UNCCD most of arid, semi-arid and dry sub-humid areas of India are either subject to desertification, identified as drought-prone, or considered wastelands. Similarly, the major threats to wetland ecosystems include uncontrolled siltation, weed infestation, discharge of waste effluents, surface run-off, habitat destruction, encroachment and hydrological perturbations. Further, coastal ecosystem regions are prone to overexploitation of bio resources, poorly planned human settlements, improper location of industries, and pollution from industries and settlements. The National Forest Policy (NFP) aims at maintaining a minimum of 33 per cent of the country's geographical area under forest and tree cover. The present forest and tree cover at 24.62 per cent (809,537 Sq km) is below the aimed target of 33 per cent. The International Union for Conservation of Nature (IUCN) Red List has listed 132 species of plants and animals from India as "Critically Endangered".

It is, therefore, important to ascertain the current state of Biodiversity in India and ascertain cause(s) for its degradation. In order to conserve the rich biodiversity of India, various Schemes/ Programmes are being implemented by the Government of India in collaboration with State/ UT Governments. Details of major schemes/ programmes are given in Annexure **'B'**.

Table 06: Risk framework for Biodiversity									
Driving Forces	Pressures	State	Impacts	Responses					
 Adverse Public Policies Demand for natural resources Land use planning Transport Industry Energy Agriculture 	 Use of natural resources Climate change Building Waste release/ emissions Land take Landscape modificati on 	 Species' populations Quality and structure of habitats Pollution Habitat loss Hydrological adjustments Climate change 	 Decline of biodiversity Threatened species and habitats Landscape quality Human health 	 Protected areas Conservation programmes Restoration and management Biodiversity strategy Policies: Transport, Energy, Agriculture Emission limits Monitoring 					

The Risk model can be used as an analytical framework for assessing the level of degradation

of Biodiversity. A generic framework for Biodiversity is as follows:

Out of the above drivers, Demand for natural resources, Industrialisation, Energy, Transport, Agriculture, Invasive alien species, Forest fires and Population have been considered in the Risk Assessment Template.

4.5.1 What is causing the problems?

India covers 2.4 per cent of the world's geographical area and accommodates 11.4 per cent of the planet's plants (about 48,000 species) and 7.5 per cent of its animal population (about 96,000 species), as per government data from 2011. The threat of extinction, however, looms over the better part of the country's rich biodiversity. The reasons for the loss of biological diversity are mostly attributable to land and sea use change and overexploitation of resources. In addition to this, the key drivers of biodiversity losses across the globe including in India are invasive species, pollution, over exploitation, habitat conversion (Deforestation) and climate change etc.

The main reasons for the degradation of biodiversity are:

- **Natural:** earthquakes, tsunamis, droughts, avalanches, landslides, volcanic eruptions, floods, tornadoes, and wildfires.
- **Human-induced:** Land clearing and deforestation, careless management of forests, urban sprawl, mass tourism, unsustainable land use practices and excessive subsistence dependence on forests.
- **Social:** Land shortage, decline in per capita land availability, economic pressure on land, land tenancy, poverty and population increase.
- Agricultural: Inappropriate agricultural practices, excessive tillage and use of heavy machinery, excessive and unbalanced use of fertilizers, poor irrigation and water management techniques, pesticide overuse, inadequate crop residue and/or organic carbon inputs, selective logging, conversion to agriculture and cash crop plantations and poor crop cycle planning.
- **Energy:** River valley projects
- **Industry and Mining:** Improper management of industrial effluents and wastes, surface mining,
- Livestock: Over-grazing

4.5.2 Outcome of the Risk Assessment

The top four States/UTs requiring focus on Bio-diversity in **Category-I** (**Big States/UTs**) are detailed below:

Sl. No.	State/ UT	Score (Out of 50)	SDG score (Out of 10)	Total Score (Out of 60)	Major factors for threat to Biodiversity as per media reports/ study reports/ risk assessment	Suggested Audit Topic
1.	Punjab	37.11	2.46	39.57	 Forest land diversion for non- forest purposes Implementation of different afforestation schemes Forest Land Encroachment Invasive Alien Species Tree cover percentage out of the total geographical area 	 Audit of issues related to forest land diversion, its impact, conditions, etc. Audit of Implementation of different afforestation schemes
2.	Madhya Pradesh	36.72	1.10	37.82	 Forest land diversion for non- forest purposes Forest Land Encroachment Forest Fires Population Invasive Alien Species 	• Audit of government efforts in ensuring fulfilment of conditions attached with

						•	Forest Clearances granted so as to minimize impact on Forest ecology Audit of issues related with forest land diversion, its impact, conditions etc.
3.	Haryana	33.15	2.61	35.76	 Forest land diversion for non- forest purposes Rapid industrialization, urbanization and development of infrastructure projects especially in the NCR region Invasive Alien Species Forest Fires 	•	Audit of government efforts in ensuring fulfilment of conditions attached with Forest Clearances granted so as to minimize the impact on Forest ecology in NCR region Audit of issues related to forest land diversion, its impact, conditions etc.
4.	Maharashtra	32.49	1.50	34.00	 Rapid industrialization, urbanization and development of infrastructure projects especially in the Western Ghats region Forest land diversion for nonforest purposes Degradation of Forests Population 	•	Audit of government efforts in ensuring fulfilment of conditions attached with Environmental Clearances granted so as to minimize impact of major industrial and infrastructure projects on Ecology of Western Ghats Audit of issues related to forest land diversion, its impact, conditions

The top State requiring focus on Bio-diversity in **Category-II** (Small States) is detailed below:

SI. No.	State	Score (out of 50)	SDG score (out of 10)	Total score (out of 60)	Major factor for pollution as per media reports/ study reports/ risk assessment	Suggested Audit Topic
1.	Mizoram	30.00	1.70	31.71	 Change in forest cover in hilly areas Forest Land Encroachment Forest Fires 	Audit of issues related to forest land diversion, its impact, conditions etc.

Sl. No.	State	Score (out of 50)	SDG score (out of 10)	Total score (out of 60)	Major factor for pollution as per media reports/ study reports/ risk assessment	Suggested Audit Topic
1.	Chandigarh	22.00	0.63	22.63	 Forest land diversion for non-forest purposes Invasive Alien Species 	Audit of issues related to forest land diversion, its impact, conditions etc.

The top State requiring focus on Bio-diversity in **Category-III (Small UTs)** is detailed below:

4.6 Constraints/ limitations

- As, the selection of the appropriate indicators, methodology and assigning appropriate weight/scores to different indicators has always been a matter of continuous research and debate. However, sincere efforts have been made to include reliable indicators based on their importance, weight and availability of reliable annual data from existing data sources.
- The results of the above Risk Assessment exercise depend on the 'Drivers' and corresponding factors relied upon. Thus, the above assessment is subjective in nature, the results of which may vary according to the approach adopted.
- The ranking of the States/ UTs regarding risk being faced by them in the environmental topics covered in the exercise is based on the factors specifically related to the particular State/UT. However, the environment of a particular State/ UT gets affected by the conditions prevailing in the neighbouring State/ UTs and in certain cases pressures emerging from drivers prevailing in far-flung areas also have their impact. For instance, in the risk assessment template on 'Air Pollution'; Delhi stands at 11th position but the air quality of the city is directly affected by the conditions prevailing in neighbouring States of Punjab, Haryana, Uttar Pradesh and Rajasthan. Thus, the results of the risk assessment have been based largely on the inputs received from the State field audit offices.
- The actual impact of various drivers and pressures gets mitigated/ aggravated by Government response (Policy, Programmes/ Interventions etc.) or inaction. Besides, local geographical/ geo-genic/ climatic conditions also affect the various pressures and their impact. Therefore, the local Field Audit Offices have to consider these factors before arriving at any conclusion on the basis of the results of the present exercise.

4.7 Information on potential audit issues

Out of a total of 40 FAOs offices, 29 FAOs have suggested the potential audit topics on above said three areas and attached as Annexure-C.

Annexure A

State	Major Groups	Threatened birds	Threatened fishes	Threatened turtles				
Tamil Nadu	46	3	35	4				
Kerala	65	0	37	3				
Karnataka	64	5	15	2				
Goa	17	0	15	0				
Andhra Pradesh	13	6	19	2				
Odisha	6	0	22	6				
Madhya Pradesh & Chhattisgarh	20	5	16	7				
Maharashtra	69	2	19	3				
Gujarat	11	6	12	1				
Rajasthan	9	6	17	3				
Haryana	0	6	15	1				
Punjab	0	4	15	5				
Jammu & Kashmir	2	2	20	2				
Himachal Pradesh	0	2	19	0				
Uttar Pradesh	3	13	34	10				
Bihar & Jharkhand	5	6	19	9				
West Bengal	5	6	32	11				
Assam	2	10	35	10				
North East States*	5	12	34	9				
Total	342	94	430	88				

State-wise distribution of threatened wetland flora and fauna

* Arunachal Pradesh, Meghalaya, Nagaland, Manipur, Mizoram, Sikkim & Tripura

^ This is the unified data for UT of Jammu and Kashmir & UT of Ladakh

Annexure **B**

Biodiversity conservation programmes of the Government of India -Linkage with table-06, page 14 ibid

- 1. Integrated Development of Wildlife Habitats: Centrally Sponsored Umbrella Scheme of Integrated Development of Wildlife Habitats (CSS-IDWH) to protect the wildlife of the country consists of Centrally Sponsored Scheme of Project Tiger (CSS-PT), Development of Wildlife Habitats (CSS-DWH) and Project Elephant (CSS-PE) Project Tiger. A total of 18 tiger range States, distributed in five landscapes of the country would be benefitted under the Project Tiger scheme. Similarly, for the other two schemes, the coverage is entire country in case of Development of Wildlife Habitats (DWH) and 23 elephant range States for Project Elephant. It would foster wildlife conservation in general with specific inputs for tiger in Project Tiger area and elephant in Project Elephant area. Besides immense environmental benefits and effective implementation of tiger conservation inputs in and around tiger reserves under Project Tiger, wildlife conservation inputs in Protected Areas & nearby areas under Development of Wildlife Habitats and Elephant conservation inputs in Project Elephant areas, the schemes would result in overall strengthening/ consolidation of tiger, elephant and wildlife conservation in the country. The schemes would address the human wildlife conflict effectively.
- 2. National Plan for Conservation of Aquatic Eco-systems (NPCA): The Ministry is currently implementing a centrally sponsored scheme namely, National Plan for Conservation of Aquatic Eco-systems (NPCA) for conservation and management of lakes and wetlands in the country on cost sharing basis between Central Government and respective State/ UT Governments (60:40 percentage sharing between Central Govt. and State Govt., 90:10 percentage sharing between Central Govt. and North Eastern States and 100 per cent Central Govt. funded for Union Territories). The scheme covers various activities such as interception, diversion and treatment of wastewater, shoreline protection, lakefront development, in-situ cleaning i.e. desilting & de-weeding, storm water management, bioremediation, catchment area treatment, Lake Beautification, survey & demarcation, bio fencing, fisheries development, weed control, biodiversity conservation, education and awareness creation, community participation, etc.
- 3. Conservation and Management of Mangroves & Coral Reefs: MoEF&CC is implementing a Central Sector Scheme (CSS) on "conservation and management of Mangroves and Coral Reefs" in coastal States/UTs of India. Under the scheme, 38 mangrove and 4 coral reef sites have been identified for on-ground intervention as detailed below:

S.No.	State/Union Territories	Mangrove and Coral Reefs Sites
1.	Andaman & Nicobar	North Andamans
2.		Nicobar
3.	Andhra Pradesh	Coringa
4.		East Godavari
5.		Krishna
6.	Goa	Goa
7.	Gujarat	Gulf of Kutchh
8.		Gulf of Khambhat

9.		Dumas-Ubhrat
10.	Karnataka	Coondapur
11.		Dakshin Kannada/ Honnavar
12.		Karwar
13.		Manglore Forest Division
14.	Kerala	Vembanad
15.		Kannur (Northern Kerala)
16.	Maharashtra	Achra-Ratnagiri
17.		Devgarh-Vijay Durg
18.		Veldur
19.		Kundalika-Revdanda
20.		Mumbra-Diva
21.		Vikroli
22.		Shreevardhan
23.		Vaitarna
24.		Vasai-Manori
25.		Malvan
26.		Bhaitarkanika
27.		Mahanadi
28.		Subernarekha
29.		Devi
30.		Dhamra
31.		Mangrove Genetic Resources Centre
32.		Chilka
33.	Tamil Nadu	Pichavaram
34.		Muthupet
35.		Ramnad
36.		Pulicat
37.		Kazhuveli
38.	West Bengal	Sunderbans
	Cor	al Reef Sites
1.	Andaman & Nicobar	Andaman and Nicobar Coral Reef
2.	Gujarat	Gulf of Kutch
3.	Lakshadweep	Lakshadweep
4.	Tamil Nadu	Gulf of Mannar

Ministry is providing financial support in the ratio of 60:40 to the Forest Departments of the Coastal States/UTs on demand and the respective approval of their Management Action Plans (MAPs). According to the Forest Survey of India (FSI) Report titled 'India State of Forest Report (2017)', the mangrove cover in the country is 4,921 sq. km.

- 4. **National Mission for a Green India:** In order to increase the forest cover and protect the existing forest land, the Ministry has two plan schemes namely, Green India Mission -National Afforestation Programme and Forest Fire Prevention Management. Nomenclature of Intensification of Forest Management scheme is changed to Forest Fire Prevention Management in 2018-19.
- 5. **Conservation of Natural Resources and Ecosystems:** To conserve the natural resources and eco-system of the country, the Ministry has been making efforts in areas like Bio-spheres, wetlands and lakes.

Annexure- C

SI	Name of Office	Potential environmental audit topics as suggested by Field Audit Offices (Theme Wise)										
		Air Pollution	Waste Management	Bio-diversity								
1.	PRINCIPAL ACCOUNTANT GENERAL(AUDIT), ANDHRA PRADESH,HYDERABAD – 500004	-	-	-								
2.	PRINCIPAL ACCOUNTANT GENERAL, ARUNACHAL PRADESH,ITANAGAR - 791 111	-	-	-								
3.	ACCOUNTANT GENERAL (AUDIT) ASSAM,GUWAHATI - 781 029	Sustainable urban transportation with focus on vehicular pollution	Management of plastic waste and e-waste	Conservation of Wetlands								
4.	ACCOUNTANT GENERAL (AUDIT) BIHAR,PATNA - 800 001	-	PA on solid waste management	-								
5.	PR. ACCOUNTANT GENERAL (AUDIT) CHHATTISGARH,RAIPUR – 493111	-	-	-								
6.	ACCOUNTANT GENERAL GOA, GOA - 403 521	Performance Audit on Air Pollution in Goa	Performance Audit on Management of Garbage, sanitation and Bio- medical waste under consideration for AAP 2023-24	Performance Audit on Forest and Wildlife Management included in the current Annual Audit Plan 2022-23								
7.	PRINCIPAL ACCOUNTANT GENERAL (Audit-I) GUJARAT, RAJKOT - 360 001	-	-	-								
8.	PR.ACCOUNTANT GENERAL(Audit - II), GUJARAT,AHMEDABAD - 380 009	Reduction in urban tree cover and high air pollution	Inadequate facilities for solid waste collection and scientific methods for its disposal.	 Protection, Conservation and Management of Bird Sanctuaries in Gujarat. Ucontrolled expansion of salt pans in Kutch area causing serious damage to flora and fauna. 								
9.	ACCOUNTANT GENERAL (AUDIT)	-	-	1. Forest Management and								

Potential Environment Audit topics as suggested by Field Audit Offices (FAOs)

	HARYANA,CHANDIGARH - 160020			 afforestation efforts. 2. Diversion of forest land 3. Financial planning and support for forestry 4. Monitoring, assessment and reporting of environmental programmes.
10.	PRINCIPAL ACCOUNTANT GENERAL (AUDIT) HIMACHAL PRADESH,SHIMLA - 171 003	-	-	-
11.	ACCOUNTANT GENERAL (AUDIT) JAMMU & KASHMIR & LADAKH, SRINAGAR - 190 001	PA on working of State Pollution Control Board for controlling air pollution in the State	PA on Solid Waste Management in ULBs is being attempted this year	PA on Forests, Ecology, Environment and Wildlife Department PA on Conservation of Lakes & Wetlands
12.	PR. ACCOUNTANT GENERAL (AUDIT), JHARKHAND,RANCHI - 834 002	Enforcement of Air Pollution measures in the State. (The Air (prevention and Control of pollution) Act 1981)	 Handling hazardous waste in Jharkhand. Management of Municipal Solid waste in the State. Management of Bio Medical waste in the State. 	Management of CAMPA fund.
13.	PR.ACCOUNTANT GENERAL (Audit-I) KARNATAKA, BENGALURU - 560 001		 Solid and Liquid waste management in Rural areas Safe Disposal of Bio medical waste in Rural area 	
14.	ACCOUNTANT GENERAL(Audit-II) KARNATAKA, BENGALURU -560001		Management of special waste such as Bio- medical. Plastic, E-waste and construction waste	Implementation of Afforestation programmes by the State Forest Department
15.	PRINCIPAL ACCOUNTANT GENERAL (AUDIT) - I MAHARASHTRA, MUMBAI - 400020	-	-	-
16.	ACCOUNTANT GENERAL (AUDIT) MEGHALAYA,SHILLONG - 793 001	-	-	-

17.	PRINCIPAL ACCOUNTANT GENERAL MIZORAM,AIZAWL - 796 001	-	-	-
18.	PR.ACCOUNTANT GENERAL (AUDIT), DELHI,NEW DELHI - 110 002		Management of Bio- Medical Waste.	
19.	PR.ACCOUNTANT GENERAL (Audit-II) ODISHA,BHUBANESWAR - 751 001	Impact of government programs/schemes in abating Air Pollution	-	-
20.	ACCOUNTANT GENERAL (Audit - I) RAJASTHAN, JAIPUR - 302015	-	-	-
21.	ACCOUNTANT GENERAL (Audit - II) RAJASTHAN,JAIPUR - 302 005		Horizontal Cross Cutting Audit on Solid Waste Management	TA on Rajasthan Forestry and Biodiversity Project Phase-II
22.	PRINCIPAL ACCOUNTANT GENERAL(Audit-I) TAMIL NADU & PUDUCHERRY,CHENNAI - 600 018		Solid and Plastic Waste and Management in rural areas.	
23.	ACCOUNTANT GENERAL(Audit-II) TAMIL NADU,CHENNAI - 600 018	Control and management of air pollution	Bio-mining of old dumpsites and recover programme in Tamilnadu	Management of wild life/bird sanctuaries in Tamilnadu
24.	PRINCIPAL ACCOUNTANT GENERAL(AUDIT) TELANGANA,HYDERABAD - 500 004		A Performance Audit/DCA on 'Selected Environmental Laws in selected districts' can be taken up.	 Detailed Compliance Audit on 'Telangana Ku Haritha Haram' PA/DCA on 'Protection of wildlife Sanctuaries/National Parks' is proposed for forthcoming ARs. A DCA on 'Implementation of Biodiversity Act'
25.	PR. ACCOUNTANT GENERAL (AUDIT) TRIPURA,AGARTALA - 799 006	A thematic Audit may be taken up on the issue of Industrial Air Pollution.	A Performance Audit on the issue of Waste Management may be taken up incorporating the sub issues viz. Solid Waste Management, Hazardous Waste Management, Bio- medical Waste	-

			management and plastic Waste.	
26.	ACCOUNTANT GENERAL (AUDIT-I) UTTAR PRADESH, PRAYAGRAJ - 211 001	-	-	-
27.	PR.ACCOUNTANT GENERAL (AUDIT) UTTARAKHAND, DEHRADUN - 248195	-	-	-
28.	PR. ACCOUNTANT GENERAL(Audit-I) ,WEST BENGAL, KOLKATA - 700 001	-	-	-
29.	PR.ACCOUNTANT GENERAL (Audit-II) WEST BENGAL,KOLKATA - 700 064		Performance Audit on Solid Waste Management in Urban Local bodies in West Bengal	

APPENDIX - 2

Government of India, Ministry of Environment & Forests Tel/Fax: 24360379 Dated: 3.5.2002

No.: 7.16/2002-FC

- To 1. The Chief Secretary, (All States/UTs)
- 2. The Secretary (Forests) (All States/UTs)
- The Principal Chief Conservator of Forests (All States/UTs)
- Sir,

Subject: Eviction of illegal encroachment on forest lands in various States/UTs time bound action plan

I am directed to draw your attention to the problem of encroachments of forest lands which is assuming a serious proportion in the country. These encroachments have been attracting the attention of Central Government and State Governments have been requested from time to time to take prompt action against the encroachers under various Acts and Rules. Such encroachments are generally done by the powerful lobbies and cause great harm to forest conservation particularly when these are carried out in the remote areas in a honey comb pattern. These encroachments are also seriously threatening the continuity of the Wild Life corridors between the various National Parks and Sanctuaries. Somehow, timely action is not being taken by the frontline staff for the eviction of the encroachers which further emboldens others also for similar actions. As per the information received from various States approximately 12.50 lakh hectares of forest land is under encroachment. There may be many more unrecorded instances which will add to the over all tally.

Hon'ble Supreme Court has also been greatly concerned with this pernicious practice and in their order or 23.11.200 I in IA No. 703 in WP No. 202/95 have restrained the Central Government from regularization of encroachments in the country. There is now a need to frame a time bound programme for eviction of the encroachers from the forest lands for which following steps are suggested:

- All encroachments which are not eligible. for regularization as per guidelines issued by this' Ministry vide No. 13.1/90-F.P. (I) dated 18.9.90 should be summarily evicted in a time bound manner and in any case not later than 30th September, 2002.
- (ii) A cell should be constituted in the PCCF office headed by a CCF level officer to plan and monitor eviction of encroachments on forest lands on a continuous basis.
- (iii) Forest officers should be delegated powers under relevant Acts for trials of encroachers and adequate steps should be taken for the completion of the eviction process through summary trials in a time bound manner.

- 76 -

- (iv) At the State level, a monitoring committee may be constituted under the Chairmanship of the Chief Secretary, which may meet biannually to take stock of the situation. The Committee while monitoring forest encroachments should also fix responsibility of the field formulation including the revenue officials for their failures to prevent/evict encroachments on the forest lands.
- (v) At the forest Circle Level, a Committee should be constituted under the Chairmanship of Conservator of Forests with District Collector and Superintendent of Police as members which may meet every quarter and take effective steps to assist the Divisional Forest Officers or the Territorial Division/Wildlife Warden/National Park and Sanctuary Director for the eviction of the encroachers.
- (vi) A comprehensive list of encroachments in your State with current status of eviction process etc. may please be prepared as the base line information and a copy of the same be also sent to this Ministry preferably by June 30th, 2002. Principal Chief Conservator of Forests may be bound to give detail progress report of the action taken, area evicted and area reclaimed/planted etc. every quarter commencing form July 2002.
- (vii) It may please be noted that the Ministry may be constrained to link processing of requests for clearance under Forest (Conservation) Act 1980, approval of relevant Working Plan and: funding under Centrally Sponsored Schemes as well, to the progress shown in eviction of the encroachers as per the instant guidelines.

Yours faithfully.

Sd/ (Dr. V.K. BAHUGUNA) Inspector General of Forests

Copy for information and necessary action to :

I. All Chief Conservator of Forests/Conservator of Forests (Central), Ministry of Environment and Forests, Government of India. They are requested to fix a meeting with the concerned senior functionary of the State Government to sensitise them about the urgency of the implementing these guidelines and monitor action taken by the States regularly. While giving approval of the working plans they may also insist for a detailed status report on encroachment and vacation thereof in that particular division.

Sd/ (Dr. V.K. BAHUGUNA) Inspector Genera] of Forests

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*टिप:- भारतीय वन अधिनियम १९२७ कलम २६ मध्ये महाराष्ट्र शासन राजपत्र असाधारण भाग आठ, २ जुन २०१५ नुसार सुधारणा करण्यात आलेली असुन सदर राजपत्रात (५) No civil court shall have any अन jurisdicition in any matter provided for sub -section (१-А) स्पष्ट नमुद केलेले आहे त्या अनुषंगाने वनपरिक्षेत्र अधिकारी यांना कारवाई करणेबाबत सुचना देण्यात आलेले आहेत. ~ पूर्व भाग, नाशिक वनविभाग वनविभाग वनक्षेत्र एकूण संख्या प्रकरणाची मागिल त्रैमासिक अखेर न्यायालयात दाखल NW करण्यात आलेली प्रकरण अतिक्रमकांची त्यातील सख्या 863 बाधीत क्षेत्र 262.660 प्रकरणांची चालू त्रेमासिक न्यायालयात दाखल करण्यात | न्यायालयाने एकूण संख्या अतिक्रमकांची 0 आलेली प्रकरण त्यातील सख्या 0 बाधांत क्षत्र 0.000 प्रकरणाच तपशिल दिलेल्या निर्णय 0 त्रैमासिक अखेर प्रलोबत प्रकरण न्यायालयात 20

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प्रपत्र - ब



GENERAL FINANCIAL RULES 2017



Government of India Ministry of Finance Department of Expenditure



GENERAL FINANCIAL RULES 2017 Ministry of Finance

Department of Expenditure

month and to take necessary measures for rectifying any defaults noticed.

- Rule 58 Maintenance of Liability Register for effecting proper control over expenditure. In order to maintain proper control over expenditure, a Controlling Officer shall obtain from the spending authorities liability statements in Form GFR 3-A every month, starting from the month of October in each financial year. The Controlling Officer shall also maintain a Liability Register in Form GFR 3.
- Rule 59 Personal attention of the Head of Department /Controlling Officer required to estimate savings or excesses. A Head of Department or Controlling Officer shall be in a position to estimate the likelihood of savings or excesses every month and to regularize them in accordance with the instructions laid down in Rule 62.
- Rule 60 Control of expenditure against grant/appropriation and ultimate responsibility of the authority administering it. The Accounts Officer shall report to the Head of the Department concerned immediately on the first appearance of any disproportionate expenditure, particularly in respect of recurring items of expenditure under any grant or appropriation or a primary unit of appropriation thereof. However, the authority administering a grant/ appropriation is ultimately responsible for the control of expenditure against the grant/appropriation and not the Accounts Officer.

Rule 61 Excess Expenditure.

- 1. The Accounts Officer shall not allow any payment against sanctions in excess of the Budget provisions unless there is specific approval of the Chief Accounting Authority.
- The Einancial Advisers and Chief Accounting Authority, before according concurrence for excess under any Head, shall ensure availability of funds through Reappropriation/ Supplementary D e m a n d s for Grants. (Refer Appendix 10)
- Rule 62 (1) Surrender of savings. Departments of the Central Government shall surrender to the Finance Ministry, by the dates prescribed by that Ministry before the close of the

financial year, all the anticipated savings noticed in the Grants or Appropriations controlled by them. The Finance Ministry shall communicate the acceptance of such surrenders as are accepted by it to the Accounts Officer, before the close of the year. The funds provided during the financial year and not utilized before the close of that financial year shall stand lapsed at the close of the financial year.

- Rule 62 (2) The savings as well as provisions that cannot be profitably utilised shall be surrendered to Government immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses.
- Rule 62 (3) Rush of expenditure, particularly in the closing months of the Financial year, shall be regarded as a breach of financial propriety and shall be avoided. The Financial Advisers of the Ministries/Departments shall ensure adherence to the stipulated Monthly Expenditure Plan and the guidelines issued in this regard by the Budget Division, Department of Economic Affairs, from time to time.
- Rule 62 (4) The Financial Advisers of the Ministries/ Departments shall ensure adherence to the stipulated Quarterly Expenditure Plan and the guidelines issued in this regard by Ministry of Finance from time to time.
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The Bombay Financial Rules, 1959

[Third Edition]

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BY U P Deopujari, Advocate L/18, Yeshwant Nagar, Nagpur-440033.

-: Publisher and Distributor :-

Nagpur Law House

39, Shrikrishna Nagar, Near Bhartiya Vidya Bhavan, Wathoda Lay-out, Nagpur - 440009.

2713424, 9423413342, 9420246494

Section XVIII-Drawal of Money from Treasury and Canons of Financial Propriety.

57. Money not to be withdrawn from the Treasury unless required for immediate payment.

No money should be withdrawn from the treasury unless it is required for immediate payment. It is not permissible to draw advances from the treasury either for the prosecution of works, the completion of which is likely to take a considerable time or to prevent the lapse of appropriations.

58. Requirements for incurring expenditure on a work or other object.

Expenditure can only be incurred on a work or other object:-

- (i) If sanction of competent authority has been obtained as required by any statutory rules or by any orders, general or special, issued thereunder by competent authority, e.g., the rules in any authorised code,
- (ii) If funds to cover the charge during the year have been provided by competent authority, and
- (iii) If no breach of any of the canons of financial propriety is involved.
- Note. The canons of financial propriety are reproduced below for ready reference:-
 - Every Public Officer should exercise the same vigilance in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of expenditure of his own money.
 - Money borrowed on the security of allotted revenues should be expended on those objects only for which, as provided by rules made under the Act, money may be so borrowed. If the money is utilised on works which are not productive, arrangements should be made for the amortization of the debt.
 - (3) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.
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 - (3) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.
 - (4) Government revenues should not be utilised for the benefit of a particular person or section of the community unless-

पुनविनियोजनास मंजुरी देण्याचा सल्ला प्रशासानक विभागाला दइल. अशा प्रकारचा वचताचा कोणतीच रक्कम शिल्लक वसल्यास पूरक अनुदान किंवा विनियोजन मिळविण्याकरिता विहित करष्यात आलेली कार्यपद्यती अनुसरण्यात येईल.

१७१. सर्व प्रकरणांत सक्षम प्राधिकाऱ्यांनी पुनविनियोजनास विलेल्या व विद्यानमंडळाने प्राधिकृत केलेल्या सर्वांसंबंधिच्या सर्व मंजुरीच्या प्रती महालेखापालांना व संबंधित प्रशासनिक विभागांना पाठपण्याप्त येतोल "इंग्लंडमधील खर्च", यासंबंधीचे आदेश मंत्रालयाच्या संबधित विभागांककृत भारताच्या उच्च आयोगालादेखील कळवण्यात येतील.

१७२. विनियोजनातालील बचती. - खचांची मासिक प्रगती व वर्षाच्या उरलेल्या भागातील बाधिलब्या व दायित्वे यांचे काळजीपूर्वक निर्धारण यावरून तपग्नीलवार अर्थसंकल्पीय अंदाज व बनुदाने वातील अनेक गौण भीषे किंवा उपभौधें यांच्यासमोर दाखवलेल्या विनियोजनांसाली बचत होणार असल्याचे दिमून येऊ मकेल. आवश्यकतेपेक्षा जास्त तरत्वद अर्थसंकल्पात असणे, खचं लांबणीवर टाकला जाणे किंवा खर्चाच्या बाबतीत काटकसरीचे धोरण अवर्लबिळे जाणे यासारस्या, अनेक कारणामुळे अशी बचत होऊ शकेल. अर्थसंकल्पीय अंदाज हे ज्या कालावधीसाठी असतात त्या कालावधीच्या बन्याच आधी ते तयार करण्यात येतात. त्यामुळे असे अंदाज ज्या वर्षाचे असतात त्या वर्षाच्या प्रत्यक्ष त्वांशी त्यांचा तंतोतंत मेळ न बसणे ही गोष्ट अपरिहार्यंच असते.

१७ई. बचतीच्या रकमा परत करणे.---इतर शीर्षालालील अन्येक्षित जादा खर्च भागवण्या-साठी किंवा पुढील वर्षाच्या अंदाजामध्ये जो नयीन खर्च समाविष्ट करण्यासाठी सर्वसाधारणपणे तरतूद करज्यात देणार असेल तो भागवण्यासाठी संवितरण किंवा नियंत्रक अधिकाऱ्याने, बचतीची

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रेवकम राखन ठेवू नये. बचतीच्या रक्तमा निदर्जनास येताच त्या तारकाळ परत करच्यात याच्यात. ज्या तरत्वीचा योग्य प्रकारे वापर करता येणे बच्य नसेल अनी तरतुद परत करच्यात आठी पाहिते.

संवितरण अधिकाऱ्यांती आपापत्वा नियंझक अधिकाऱ्यांना परत कराववाच्या सर्व रकमा, कोणतोही मर्यादा लक्षात न पेता कळविंत्या पाहित्रेत. नियंद्रक अधिकाऱ्यांनी रू. ९,००० पेक्षा कभी असलेत्या रकमा प्रशासनिक विभागांना, फेब्रुवारोच्या सेवटच्या दिवसापूर्वी परत करण्याची जरूर नाही. परत कराववाच्या सर्व रकमा कोवतेही मर्यादा छक्षांत न घेता, फेब्रुवारीच्या बेवटच्या दिवशी प्रशासनिक विभागांकटे परत केल्या पाहिनेत. त्या तारखेनंतर प्रशासनिक विभागांनी केवळ मोठ्या रकमाच परत कराव्या.

नियतक अधिका-याच्या तियंत्रणाखाली दिलेल्या एकाच अनुदानालालील/विनियोबनातालील एकूण नियत वाटपाच्या मयदित इतर कोषत्यातरी तीर्याखालील जादा निधीची अपेक्षित परज भागविष्यासाठी जजा रकमांची आवव्यकता नमेल तर नियंत्रक अधिका-यांनी त्यांना अपेक्षा अरुणा-या वचतीच्या सर्व रकमा, संपूर्ण तपन्नील व कारणे यांसह मंत्राल्याच्या संबंधित प्रजासनिक विभागाम कळविल्या पाहिजेत.

प्रधासनिक विभागांती १५ मार्चनंतर परत केलेल्या रकमा स्वीकारल्या जाणार नाहीत, मात्र पूरक अनुदाने १५ मार्चनंतर देव्यात आली असतील तर अगदी ३०/३१ मार्चपर्यंत रहमा परत कराव्या.

रकमा परत करण्यासंबंधीच्या बादेशाच्या प्रती जिस्त विभागास व महालेखागालास पाठविल्या पाहिनेत. इ. ५०० किंवा त्यापेक्षा अधिक रकमा प्ररत करण्याच्या प्रकरणी, बादेशामध्ये वचतीची कारणे थोडक्यात दिली पाहिडेत.

१७४. बच्चत एकमांचे 'रासीव' या शोषांकडे हस्तांतरण.—सर्वासाठी आवश्यक नसतील अद्या रकमा परत केल्यानंतर त्या चिनियोजनाच्या अनुसूचीत विनिदिष्ट करण्यात आलेल्या प्रत्येक बाबीखालील भारित व दत्तमत भागांसाठी स्वतंत्रपत्रे उघडावयाच्या 'रासीव'' या विशेष शीर्धावाली दर्शविष्यात वाच्या. ''रासीव रकमा'' या झीर्यातून कराववाच्या पुनविनियोजनांस विशेष समर्थनाची आवश्यकता असते. व असे पुनर्विनियोजन वित्त विभागांशी विचारविनिमय कल्तच मंजूर केले पाहिले. विनियोजनाच्या ज्या युनिटासालो परंत केलेलो रक्तम स्वीकारण्यात आणी असेल, विनियोजनाच्या त्याच युनिटाकडे ''रासीव'' या शीर्यामयून पुनर्विनियोजनास केवळ अपवादात्यक परित्यतीत व वित्त विभागांशी विचारचितिनमय करूनच परंतानगी बाबी.

१७५. अनुदानातून प्रदात.---केवळ अर्थसंकल्पात तरतूद केल्पामुळे सर्च करण्याचा प्राधिकार मिळत नसतो. खर्च करण्यास मंजुरी देष्यास सक्षम असलेल्या प्राधिकाऱ्याच्या मंजुरीतेच व विलेल्या नियत वाटपाच्या मर्यादेपयंतच सर्च करता येतो. सर्च करताचा किंवा सर्च मंजुर करताना विलीय बोचित्वाच्या मान्य सिद्धांतांचे उल्लंघन होत नाही याची काळजी घेण्यात याची.

१७६. लेक्शचे वर्गांगरण अवसंकल्पीय अंदाजास अनुसरून असणे.---समाच्या काणत्याहो बात्रीसाठी केलेली वर्षसंकल्पीव तरतृद ही जर मुळातम एखाद्या चूकीच्या पटकाखाली करण्यात आली असेल तर तेवदा सर्च, तसे करण्याविष्टद अन्यया सबळ कारणे नसतील, उदा. जेल्हा असे लेखांकन कायचाविरुह होणार असेल, त्याबावसीत तेख्यांत त्या घटकाजाली वाजन्यात याता.

Bombay Financial Rules, 1959.

Section XVIII-Drawal of Money from Treasury and Canons of Financial Propriety.

57. Money not to be withdrawn from the Treasury unless required for immediate payment.

No money should be withdrawn from the treasury unless it is required for immediate payment. It is not permissible to draw advances from the treasury either for the prosecution of works, the completion of which is likely to take a considerable time or to prevent the lapse of appropriations.

58. Requirements for incurring expenditure on a work or other object.

Expenditure can only be incurred on a work or other object:-

(i) If sanction of competent authority has been obtained as required by any statutory rules or by any orders, general or special, issued 21/11/2022, 17:48

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4585 AG Audit II Maharashtra Nagpur

Standard Operating Procedure (SoP) for conduct of audits relating to environment.

Email

Mon, Nov 21, 2022 05:42 PM From : IC for Environment Audit Sustainable Development, Jaipur <iced@caq.gov.in> 1 attachment Subject : Standard Operating Procedure (SoP) for conduct of audits relating to environment. Aul mar Adum To: PAG Audit AP VIJAYAWADA <agauandhrapradesh@cag.gov.in>, PAG Arunachal Pradesh <agarunachalpradesh@cag.gov.in>, PRINCIPAL ACCOUNTANT GENERAL ASSAM <agauAssam@cag.gov.in>, AG Audit Bihar Patna <agauBihar@cag.gov.in>, AG AU Chhattisgarh <agauchhattisgarh@cag.gov.in>, AG AU Goa <agauGoa@cag.gov.in>, PAG Audit I Gujarat Rajkot <pagau1Gujarat@cag.gov.in>, PAG AUDIT II GUJARAT AHMEDABAD <pagau2Gujarat@cag.gov.in>, PAG AU Haryana Chandigarh <agauHaryana@cag.gov.in>, PAG AU, HP, Shimla <agauHimachalpradesh@cag.gov.in>, PAG Audit Jammu and Kashmir and Ladakh <agauJammukashmir@cag.gov.in>, PAG AUDIT JHARKHAND <agauJharkhand@cag.gov.in>, PAG Audit I Karnataka Bengaluru <agauKarnataka1@cag.gov.in>, AG Audit II Karnataka Bengaluru <agauKarnataka2@cag.gov.in>, AG Audit | Kerala गताती खाकार लिखापरोक्षा) <agauKerala1@cag.gov.in>, AG Audit II Kerala विक्रीय पश्चितलय <agauKerala2@cag.gov.in>, PAG Audit I Madhya pradesh <agauMadhyapradesh1@cag.gov.in>, AG Audit II Madhya Pradesh <agauMadhyapradesh2@cag.gov.in>, PAG Audit I Maharashtra Mumbai <agauMaharashtra1@cag.gov.in>, AG Audit II Maharashtra Nagpur <agauMaharashtra2@cag.gov.in>, agaumanipur <aqauManipur@cag.gov.in>, AG AU Meghalaya <agauMeghalaya@cag.gov.in>, AG Mizoram <agmizoram@cag.gov.in>, AG (AU) NAGALAND <agaunagaland@cag.gov.in>, PAG AUDIT DELHI <agauDelhi@cag.gov.in>, AG Audit I Odisha Bhubaneswar <agauorissa1@cag.gov.in>, AG Audit II Odisha Bhubaneswar <agauorissa2@cag.gov.in>, AG AUDIT PUNJAB <agauPunjab@cag.gov.in>, PAG Audit I Rajasthan Jaipur <agauRajasthan1@cag.gov.in>, A.G.Audit.II.Rajasthan Jaipur Coordn <agauRajasthan2@cag.gov.in>, AG AU Sikkim <agauSikkim@cag.gov.in>, PAG AUDIT I TAMIL NADU CHENNAI <agauTamilnadu1@cag.gov.in>, AG Audit II TN and PY, Chennai <agauTamilnadu2@cag.gov.in>, AG AUDIT TELANGANA व.उप-महालेखाकार (प्र.) <agautelangana@cag.gov.in>, AG AU Tripura में प्राप्त <agauTripura@cag.gov.in>, PAG Audit I UP Allahabad <agauUttarpradesh1@cag.gov.in>, PAG Audit II UP Lucknow <agauUttarpradesh2@cag.gov.in>, AG Audit Uttarakhand 2 2 NOV 2022 <agauuttarakhand@cag.gov.in>, PAG Audit | WB Kolkata <agauWestbengal1@cag.gov.in>, PAG Audit II West Bengal Received <agauWestbengal2@cag.gov.in> Sr. Dy. Accountant General (Admn.) Secretariat Sir/ Madam, \$ / NO. DAG(A) /00/ 170

Please find enclosed a copy of the potential audit topics on environment audit and sustainable developments issues for year 2023-24. These topics are selected based on the inputs received from the various field audit offices as well as emerging out from Risk Assessment paper prepared by iCED. The same has been forwarded to SMU wing for further necessary action.

You are requested to take up with your functional wing with the further progress of these topics. Please also keep us apprised of any environment audit topics conducted during 2021-22 and 2022-23.

This issues with the approval of ADAI and Director General, iCED.

Yours sincerely,

Email

Sd/-(Deen Dayal Verma) Director (Admin.)

International Centre for Environment Audit and Sustainable Development (iCED), Plot no 6&7, RIICO Industrial Area, Kant Kalwar, Jaipur Delhi Highway, Tala Mod, Jaipur, Rajasthan, India-303002 web page- <u>http://iced.cag.gov.in/</u> Phone: 0141-2772009/ 2772012/ 2772000 FAX: 0141-2772011/ 2772030



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