

## PREFACE

1. This Report has been prepared for submission to the Governor of the State of Bihar under Article 151 of the Constitution of India.
2. Chapter-I of this Report covers auditee profile, authority for audit, planning and conducting of audit and responses of the departments to draft paragraphs. Highlights of audit observations included in this Report have also been brought out in this chapter.
3. Chapter-II deals with the findings of two performance audit of Implementation of Flood Control Measures in Bihar and Major District Roads in Bihar. Chapter-III covers three long paragraphs on Working of Patna University, Compensatory Afforestation Fund Management and Planning Authority and Acquisition and Allotment of Land for Industrial Purposes in Bihar. Chapter-IV includes comments on the Integrated Audit of Minority Welfare Department. Chapter-V covers Audit of Compliance in various departments, autonomous bodies, local bodies etc. of the State Government for the year ended 31 March 2012.
4. Audit observations on matters arising from the examination of Finance Accounts and Appropriation Accounts of the State Government for the year ended 31 March 2012 are presented separately.
5. The Report containing the observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.
6. The cases mentioned in the Report are among those which came to notice in the course of test audit of accounts for the year 2011-12 as well as those which had come to notice in earlier years but could not be dealt with in previous Reports. Matters relating to the period subsequent to 2011-12 have also been included, wherever necessary.

***CHAPTER -III***

***LONG PARAGRAPHS***

## ENVIRONMENT AND FOREST DEPARTMENT

### 3.2 *Compensatory Afforestation Fund Management and Planning Authority (CAMPA)*

#### 3.2.1 Introduction

An *Ad-hoc* body of Compensatory Afforestation Fund Management and Planning Authority (Ad-hoc CAMPA) Central level body, was constituted in May 2006 on the directive of Honorable Supreme Court of India to receive the funds from the user agencies towards compensatory afforestation (CA), penal compensatory afforestation (PCA), additional compensatory afforestation (ACA), Net Present Value (NPV) of the forest land and catchment area treatment plan (CAT) on account of use of forest land for non - forestry purposes. Further, to administer the amount received from the *Ad-hoc* CAMPA and utilize the money collected for undertaking CA, conservation and protection of forests and compliance of any other conditions stipulated by the Central Government while according approval under the Forest (Conservation) Act, 1980, State Compensatory Afforestation Fund Management and Planning Authority (CAMPA) was constituted in Bihar in January 2010 on the direction of Hon'ble Supreme Court in July 2009. The objectives of CAMPA were (a) conservation, protection, regeneration and management of natural forests (b) conservation, protection and management of wildlife and its habitat within and outside protected areas (c) compensatory afforestation (d) promotion of agricultural forestry and environmental services like grazing, tourism, wildlife protection and life support and (e) research, training and capacity building.

#### 3.2.2 Organisational set up

CAMPA consists of one Governing body and two Committees viz. Steering Committee and Executive Committee. The Governing body, headed by the Chief Minister, formulates and reviews policies of the CAMPA. The Steering Committee and Executive Committee headed by the Chief Secretary and Principal Chief Conservator of Forest (PCCF) respectively are responsible for preparation, implementation and monitoring of annual work plan. The members of Governing body, Steering Committee and Executive Committee are given in *Appendix-3.2.1*.

#### 3.2.3 Audit scope and methodology

The audit covered the period 2009-12 and was conducted between February to June and September to November 2012. The functioning of CAMPA in the State was assessed through transaction audit by covering 11<sup>1</sup> out of 22 Divisional Forest Offices (DFO) of the State, along with records of the CAMPA at headquarters. The selection of units for test check was done on the basis of quantum of funds released to various divisions through CAMPA and incurred expenditure.

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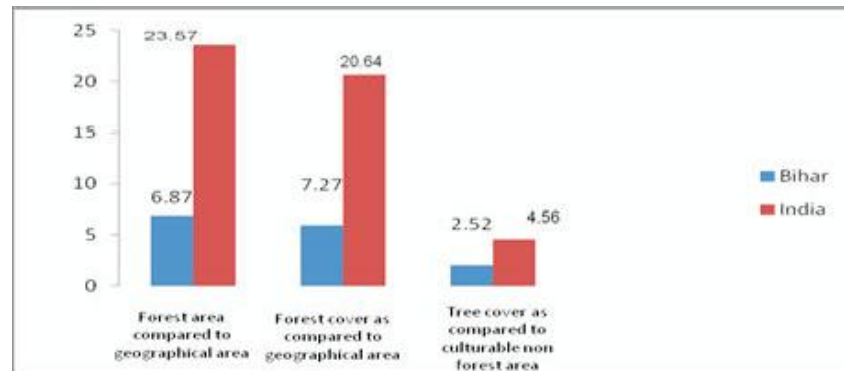
<sup>1</sup> Araria, Aurangabad, Banka, Bhojpur (Ara), Gaya, Jamui, Kaimur (Bhabua), Nawada, Rohtas (Sasaram), Saharsa and Tirhut (Muzaffarpur).

### Audit Findings

The audit findings are discussed in the successive paragraphs:

#### 3.2.4 Planning

As per records of Government of Bihar, the State had a recorded forest area of 6473 sq km which represented 6.87 per cent of the total geographical area of the State (94163 sq km)<sup>2</sup>. The comparative forest coverage (in per cent) with country is given below in chart:



(Source: FSI Report 2011)

As evident from the chart above the State was lagging behind the national average. In this scenario the role of administration of the CAMPA was crucial in relation to planning for development of existing forest cover of the State.

As per clause 15(2) (ii) of the guidelines of the State CAMPA, the Executive Committee State CAMPA was required to prepare Annual Plan of Operation (APO) involving various activities to be undertaken in the State and to submit before the Steering Committee before end of December for each financial year. After approval from the Steering Committee, APO was required to be sent by the Nodal Officer, CAMPA to the Ad-hoc CAMPA for release of funds.

During 2009-10 and 2010-11, the CAMPA lacked adequate planning for the activities to be undertaken in the State

Scrutiny of records disclosed that no APO was prepared for the year 2009-10 and there was delay (ranging from 12 to 15 months) in preparation of APOs of 2010-11 and 2011-12. It was further observed that the Ad-hoc CAMPA had released fund of ₹ 7.73 crore to the CAMPA without receipt of APO 2009-10 and ₹ 8.67 crore prior to receipt of APO 2010-11. It was only in 2011-12 that the fund of ₹ 8.04 crore was released on the receipt of APO.

<sup>2</sup> Forest Area - Total Notified Forest Land (6473 sq. Km) is termed as Forest area.  
Forest Cover- Total forest comprising of very dense forest(231 sq. Km), moderate dense forest (3280 sq. Km) and open forest (3334 sq. Km). Total forest cover of the state is 6845 sq. Km.  
Tree Cover- The tree cover is derived using Tree outside forest (TOF) inventory data over a period of six years. The estimated tree cover in the State recorded during 2004-10 is 2369 sq. Km which is 2.52 per cent of the geographical area of the State.

**Ad-hoc CAMPA also released fund without receipt of Annual Plan of operations (APO) during 2009-11**

Thus, during 2009-10 and 2010-11 the CAMPA lacked adequate planning in identification of key activities to be undertaken. Similarly the *Ad-hoc* CAMPA also released funds without receipt of APOs (2009-11) by CAMPA.

On this being pointed out the department replied (November 2012) that due to non-creation of infrastructure the APO for the year 2009-10 could not be prepared. The reply was not in accordance with facts as the post of Nodal Officer was created in May 2008. However, non preparation/belated preparation of APOs attributed to deficient planning resulted in non-utilisation of funds released from *Ad-hoc* CAMPA. In addition, CAMPA did not develop any system or record to watch violations of Forest (Conservation) Act, 1980, and the agencies/departments had been using forest land for non-forest purposes as discussed in succeeding paragraph.

#### **3.2.4.1 Violation of Forest (Conservation) Act, 1980**

Forest (Conservation) Act, 1980 envisages that notwithstanding anything contained in any other law for the time being enforced in a State, no State Government or other Authority shall make, except with the prior approval of Ministry of Environment and Forest (MoEF), GOI, New Delhi, any order directing the use of any forest land or any portion thereof for non-forest purpose.

**The user agencies were allowed use of forest land for non-forest purposes in contravention of Forest (Conservation) Act, 1980.**

Scrutiny of records of four forest Divisions<sup>3</sup> and CAMPA, Bihar, Patna disclosed that MoEF agreed in principle (stage-I) for use of 397.94 hectare forest land for non-forest purposes under five forest divisions. Further, as per conditions of MoEF, five user agencies<sup>4</sup> were to deposit total demand of ₹ 30.42 crore on account of NPV, CA/PCA for getting the final approval for diversion of 397.94 hectares of forest land (**Appendix- 3.2.2**). However, it was observed that though the user agencies had deposited (March 2012) only ₹ 6.77 crore (22 *per cent*) in the account of CAMPA, they had started the use of land for non-forest purposes, prior to approval of MoEF in violation of Forest (Conservation) Act, 1980.

It was further observed from the records of CAMPA that Road Construction Department, Government of Bihar had utilised forest land for construction of road in as many as 95 cases without getting prior approval of MoEF.

On this being pointed out in audit, the CAMPA stated (March 2012) that the matter was discussed in the meeting of State Advisory Group. Recommendation of the State Government has already been sent to Government of India (GOI).

The department had also accepted (November 2012) that most of the diversion cases in the State related to strengthening and widening of roads in which the user agencies completed road construction works without obtaining formal approvals as envisaged under Forest (Conservation) Act, 1980. The department further stated that the CAMPA could gradually realize a total sum of ₹ 138.41 crore up to June 2012 on getting approval in some of the cases.

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<sup>3</sup> (i) DFO, Banka, (ii) Jamui, (iii) Kaimur and (iv) Nawada.

<sup>4</sup> (i) Executive Engineer, CPWD, (ii) National Highway (iii) RCD, (iv) State Highway and (v) WRD.

The reply was not acceptable as the user agencies were allowed use of forest land for non-forest purpose without prior mandatory approval as envisaged under the Forest (Conservation) Act, 1980.

### 3.2.5 Financial management

The details of available funds<sup>5</sup> in State CAMPA are given in the **Table-1**.

**Table-1**  
Available funds of State CAMPA

Year	Amount Deposited in <i>ad-hoc</i> CAMPA	Amount Released to State CAMPA	(₹ in crore)	
			Amount received in State CAMPA from other sources	Total available funds
2006-07	42.22	-	-	-
2007-08	00.56	-	-	-
2008-09	45.82	-	-	-
2009-10	22.20	7.73	-	7.73
2010-11	22.80	8.67	12.47	21.14
2011-12	38.73	8.04	3.08	11.12
<b>Total</b>	<b>172.33</b>	<b>24.44</b>	<b>15.55</b>	<b>39.99</b>

(Source:-Figures furnished by CAMPA)

Due to non-utilisation of funds received from *Ad-hoc* CAMPA, the objectives of the State towards conservation and protection of forest were not achieved

As evident from the table, *Ad-hoc* CAMPA had released ₹ 24.44 crore to State CAMPA during 2009-12. Besides, ₹ 15.55 crore was directly credited into the account of State CAMPA through various offices/forest divisions<sup>6</sup> under Green Belt, Median Plantation Schemes (**Appendix-3.2.3**). It was observed that CAMPA released ₹ 20.24 crore<sup>7</sup> (**Appendix-3.2.4**) against the APOs of concerned forest divisions. It was further observed that the funds amounting to ₹ 19.75 crore (49 *per cent* of the available funds) remained unutilised with CAMPA (March 2012) of which ₹ 10.60 crore was being kept in term deposits. Due to non-utilisation of funds received from *Ad-hoc* CAMPA, the objectives of the State towards conservation and protection of forest were not achieved.

In reply to the audit observation, the department stated (November 2012) that though the Hon'ble Supreme Court of India issued directions to release 10 *per cent* of the fund deposited by the respective State, there was restriction of fixed maximum limit of ₹ 1000 crore too for national level. In view of this, state was deprived of availing 10 *per cent* of their total fund deposited with *Ad-hoc* CAMPA.

The reply was not satisfactory since the department could not justify the reason of non-utilisation of funds and admitted that all such funds were lying unutilised with the CAMPA.

<sup>5</sup> As per orders of Hon'ble Supreme Court of India, *Ad-hoc* CAMPA would release funds equivalent to the amount of 10 *per cent* of the deposited fund of the concerned state

<sup>6</sup> Purnea, Araria, Saharsa, Tirhut, Mithila (Darbhanga), RCCF, Patna, Kaimur, Rohtas, Aurangabad, Nalanda, Begusarai and Gaya.

<sup>7</sup> ₹ 7.21 crore against the APO of ₹ 10.70 crore and ₹ 13.03 crore against APO of ₹ 14.37 crore in 2010-11 and 2011-12 respectively to the concerned forest divisions

Other irregularities noticed in course of audit are discussed in succeeding paragraphs.

### **3.2.5.1 Accounting Procedure**

As per para 16 (3) of the guideline, CAMPA was required to maintain proper accounts and other relevant records and prepare an annual statements of accounts in such form as may be prescribed in consultation with the Accountant General and also to prepare Annual Report by end June for each financial year as per provisions as contained in para no. 15(2) (vii) of the guidelines. CAMPA did not take any action for the form of accounts and did not prepare accounts even in the form made available by the audit in June 2012. In absence of proper accounts, correctness of its income and expenditure for the year 2010-11 and 2011-12 could not be verified in audit.

### **3.2.5.2 Non maintenance of cash books**

Rule 22 of Bihar Financial Rules stipulated that the every officer who was authorised to receive or disburse Government money would keep an account in cash books. The cash book would be closed and balanced monthly and the closing balance would be checked with actual cash balance. The Steering Committee of CAMPA had also reiterated requirement of maintenance of separate cash book and ledger etc. by all forest divisions and for submission of the monthly accounts to the Conservator of Forest (CF).

Five out of eleven test-checked divisions had not maintained cash books for the period ranging from four to 12 months

Scrutiny of records disclosed that the cash books/ledger in respect of the CAMPA funds of five out of eleven test check forest divisions were not maintained for the period ranging from four to 12 months<sup>8</sup>. Further, cash books in divisions were not being checked regularly by the DDOs. Thus, improper maintenance of cash book was fraught with risk of misappropriation. Department assured (November 2012) that efforts were being made to maintain/update the Cash Book and all other records properly.

### **3.2.5.3 Utilisation of funds**

Test check of records of eleven selected divisions revealed that out of total fund of ₹ 8.84 crore released during 2011-12 a sum of ₹ 7.84 crore were utilised by them. However, CAMPA did not provide details of utilisation of fund of ₹ 13.03 crore made available to all 22 divisions during 2011-12. Thus owing to the reason of non-availability of compiled expenditure report, utilisation of funds could not be ascertained.

On this being pointed out, the department stated (November 2012) that the expenditure for the year 2011-12 was being compiled.

Reply was not convincing as the State CAMPA was required to obtain monthly expenditure report from the concerned DFOs and to compile all such expenses regularly.

### **3.2.5.4 Composition of expenditure**

As per approved APOs State CAMPA released ₹ 20.24 crore during 2010-12 (₹ 7.21 in 2010-11 and ₹ 13.03 crore in 2011-12) for execution of work to the

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<sup>8</sup> (i) Aurangabad (April/2011 to March/2012), (ii) Banka (February/2011 to July/2011), (iii) Bhojpur (April/2011 to March/2012), (iv) Jamui (November/2011 to February/2012) and (v) Sasaram (August/2011 to March/2012).

all DFOs of concerned forest divisions. It was observed that while releasing the fund to the DFOs, State CAMPA had not fixed any norms regarding composition of expenditure. Following table shows the composition of expenditure of funds released to all DFOs and APO 2010-11 and 2011-12.

**Table-2**  
**Compositions of expenditure during 2010-12**  
(₹ in crore)

Sl. No.	Name of Works	Fund released to DFOs as per APO (2010-11)	Percentage	Fund released to DFOs as per APO 2011-12	Percentage
1.	Compensatory Afforestation	1.09	15.12	3.25	24.95
2.	Added Natural Regen.(ANR)	2.57	35.64	3.15	24.17
3.	Modern Nursery	-	-	-	-
4.	Up gradation of wildlife forest road	1.00	13.87	-	-
5.	Transportation for security	0.65	9.02	1.15	8.82
6.	SGBP Patna(wildlife)	0.18	2.50	-	-
7.	Transportation for others	0.62	8.60	0.98	7.52
8.	Dolfin Conservation	-	-	-	-
9.	Black Buck Conservation	0.02	0.28	-	-
10.	Estt. Nodal Officer	0.02	0.28	0.04	0.31
11.	Over Head Expenditure	0.03	0.42	0.03	0.23
12.	Green Belt Plantation	1.03	14.29	0.81	6.22
13.	Linear Plantation	-	-	2.03	15.58
14.	Building for Officials	-	-	1.13	8.67
15.	Audit Fees	-	-	0.02	0.15
16.	Vehicle for Nodal Officer	-	-	0.10	-
17.	Working Plan/Management Plan for Nawada, VTP, Munger And SGBP	-	-	-	-
18.	N.G.O.	-	-	-	-
19.	For evaluation by the specialised from impaneled by GOI	-	-	-	-
20.	Home guard	-	-	0.19	1.46
21.	Training	-	-	0.15	1.15
	<b>Total</b>	<b>7.21</b>		<b>13.03</b>	

It was evident from the above table that out of total fund released (₹7.21 crore) during 2010-11, 65 per cent of total fund earmarked for plantations (CA, ANR, and green belt plantations), 18 per cent on purchase of vehicles and 14 per cent on development of infrastructure (Road). Similarly out of total fund released (₹13.03 crore) during 2011-12, 70 per cent was allocated for plantations (CA, ANR, linear and green belt), 16 per cent on purchase of vehicles and 8.67 per cent on construction of buildings for officials.

In reply, the Nodal Officer accepted (November 2012) that norms were not fixed for various items of works to be carried out under CAMPA.

### 3.2.6 Receipt into CAMPA

There was short realisation of ₹ 7.26 crore as NPV/CA/PCA

Scrutiny of records revealed that during 2006-12 the user agencies had deposited ₹ 172.33 crore as against total demand of ₹ 168.11 crore towards NPV/CA/PCA and other activities. Details are given in the table below:



**Table-3**  
**Details of demand raised and recovered**

(₹ in crore)

Year	Demand raised	Amounts recovered	Amounts transferred in the account of Ad-hoc CAMPA
2006-07	40.94	42.23	42.23
2007-08	1.48	00.56	00.56
2008-09	51.59	45.82	45.82
2009-10	22.76	22.20	22.20
2010-11	16.05	22.80	22.80
2011-12	35.29	38.73	38.73
<b>Total</b>	<b>168.11</b>	<b>172.33</b>	<b>172.33</b>

(Source: State CAMPA)

On the basis of above audit observed that there was variation in the amount recoverable and amount actually recovered from the user agencies. During the 2006-07, 2010-11 and 2011-12 the amount of receipt was higher than that of demand. Further, it was also revealed that as against original demand of ₹ 75.83 crore raised during 2007-08 to 2009-10 the user agencies paid ₹68.58 crore as of March 2012. Thus, there was short realisation of ₹ 7.26 crore as NPV/CA/PCA (**Appendix-3.2.5**).

In reply the Nodal Officer stated that amounts of CA were changed in every six months as a consequence of increase in cost of material and rate of wages. It was further stated that in some cases user agencies paid value of CA on the basis of original demands while in some cases it was paid on basis of revised demands. Reply of CAMPA was not acceptable as there was no system in place to assure that receipt towards CA and other activities were being correctly assessed. At the same time CAMPA did not peruse recovery effectively.

Thus, CAMPA could not recover ₹ 7.26 crore from user agencies even after lapse of two to four years since amount became due.

### **3.2.6.1 Funds received from user agencies kept outside State CAMPA**

Para 10 (I) (iii) of CAMPA guidelines stipulated that the unspent funds already realized from user agencies prior to creation of State CAMPA and not transferred to the Ad-hoc CAMPA was to be deposited into the accounts of CAMPA.

**The unutilised funds of CA amounting to ₹ 1.51 crore were kept outside CAMPA**

In course of scrutiny, it was observed that funds amounting to ₹ 1.93 crore was received in four test checked divisions (**Appendix-3.2.6**), which remained unutilized in three divisions and partially utilized (₹42.37 lakh out of ₹ 48.85 lakh) by DFO, Nawada. The unutilized funds received towards CA amounting to ₹ 1.51 crore were kept in the treasuries by these divisions instead of transferring it to CAMPA as of March 2012 in violations of CAMPA guidelines.

On this being pointed out, the concerned DFOs assured (March to June 2012) to take necessary action after proper investigation of the matter.

Further, the department in its reply (November 2012) stated that ₹ 90.91 lakh was received (June 2012) from DFO, Gaya and steps were being taken to

ensure transfer of remaining funds lying with Forest Divisions into the accounts of CAMPA.

Thus, due to inaction on the part of the divisions, the State was deprived of the amount to be utilized towards various environmental protection programs.

### 3.2.6.2 Non-assessment/realisation of compensatory afforestation money

The Ministry of Environment and Forests, (MoEF), Government of India agreed (June 2011) in principle for diversion of 330.70 hectare of forest land for non-forestry use to construct Koderma -Tilaiya new Broad Gauge Railway line (49.515 km) in favour of East Central Railways, Koderma under Forest Division Nawada and accorded approval in principle. According to the conditions of MoEF, the user agency had to deposit the cost of CA over double the area of degraded forest land and the State Government would charge the NPV of the forest area diverted under this proposal from the user agency.

Due to non-preparation of estimate by the division for plantation in double the area of degraded forest land, CA could not be realised from the user agency

Scrutiny revealed that the NPV amounting to ₹ 26.56 crore was realized from the user agency (April 2012) but due to non preparation of estimate by the division for plantation in double the area of degraded forest land (661.54 hectare) CA money could not be realised from the user agency (June 2012).

On this being pointed out, the DFO, Nawada replied (June 2012) that estimate was being prepared and CA money would be realized in due course.

Further, the department had stated (November, 2012) that DFO Nawada had sent the estimate of ₹ 4.10 crore to Railway Authorities (October 2012) and final clearance would be given only after deposit of required money from the user agency.

### 3.2.7 Irregularities in Land Management

As per Rule 3.2(vi) of Forest (Conservation) Act, 1980 (with amendment made in 1988) and Forest (Conservation) Rule, 2003 (with amendment in 2004), CA may be raised over degraded forest land twice to the extent of forest land being diverted in case of link road, small water works, minor irrigation works, school building, transmission line, telephone and optical fibre lines etc. Para 12(ii) of guidelines also envisages that after receipt of the money CAMPA shall accomplish the afforestation for which money is deposited in the CA fund within a period of one year or two growing seasons after project completion, as may be appropriate.

As per records of CAMPA, 2286.25 hectares of forest land were diverted for non forest purposes during the period 2006-12. As envisaged under Forest (Conservation) Act, 1980 and rules made there under, CAMPA was required to complete the CA in 4572.50 hectare i.e. double of the area of forest land diverted.

Plantation works were not carried out in the diverted forest land (twice the degraded forest area) during 2006-10

Scrutiny of records revealed that against 1673.43 hectares of forest land diverted during 2006-10 no plantation works were carried out by the concerned DFOs. However, against the total diversion of 612.81 hectare of forest land (2010-12), 3204938 plants were reported to have been planted but corresponding areas of plantations were not indicated by CAMPA (*Appendix-3.2.7*).

In reply, the Nodal Officer, State CAMPA stated (November 2012) that diversion of land was calculated in hectare but sanction of MoEF, GOI has come in different units mentioning no. of plants. The reply of CAMPA was not convincing as area of plantation during 2010-12 was not indicated due to absence of methodology to calculate area to be afforested.

### **3.2.7.1 Notification of land as Protected Forest/Reserved Forest**

As per paragraph 3.4 (i) of Forest (Conservation) Rule, 2003 (with amendments made in 2004), non forest land identified for CA was required to be transferred to the ownership of the State Forest Department and declared as reserved/protected forest so that the plantation raised could be maintained permanently. The transfer was to be done prior to the commencement of the project.

**CAMPA could not furnish records relating to non-forest land received from the user agencies**

In course of audit CAMPA could not furnish any records relating to non-forest land received from the user agencies in case of diversion of forest land. However, DFO, Gaya intimated that 2.51 hectare non-forest land had been received from the user agency in January 2008 but notification declaring it as Protected Forest was pending.

### **3.2.7.2 Release of funds without ensuring availability of land**

It was decided in the meeting of PCCF (January, 2011) that selection of sites for plantation under Added Natural Regeneration (ANR) scheme was to be done after ascertaining availability of 500 hectare forest land so that plantation on 100 hectare land each could be made possible in five consecutive years.

The DFO, Aurangabad selected three sites for ANR Advance Work for plantation of 150000 trees in 300 hectare<sup>9</sup> available land for first year at Karmdih, Narayanpur and Umga under APO 2011-12. CAMPA released ₹ 20 lakh to the DFO, Aurangabad (December 2011) for execution of the scheme.

**The plantation work could not be started due to non-availability of forest land and fund remained unutilised**

Scrutiny of records disclosed that the plantation work could not be started at Narayanpur and Karmdih due to non-availability of forest land and the fund of ₹ 9.07 lakh remained unutilised (June 2012).

On this being pointed out in audit, DFO, Aurangabad replied (June 2012) that funds were released without seeking estimates from them and the fact regarding non-availability of land had already been communicated to CF, Gaya and Nodal Officer, Bihar, Patna.

Further, the department in its reply stated (November 2012) that the matter had been brought to the notice of Steering Committee for regularization in APO-III for the year 2012-13 which was accepted by the Steering Committee.

Thus, the sanction of APO without availability of land resulted in non utilisation of funds coupled with non achievement of intended objective of ANR advance work for plantation of 100000 trees.

### **3.2.8 Implementation of the schemes**

Test checks of records of selected forest divisions revealed that the research, promotion of agricultural forestry and environmental services like grazing,

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<sup>9</sup> 50000 plants in 100 hectare at each place

tourism etc. were not implemented from the CAMPA funds. The department cited paucity of funds as the reason for non-implementation of various schemes/activities.

However, the irregularities noticed in the schemes implemented by CAMPA are being discussed in the succeeding paragraphs.

### **3.2.8.1 Change of plantation sites**

Bamboo and Iron gabion plantation were to be carried out in Singhi-Gundi Road under DFO, Ara and Aurangabad-Amba-Hariharganj road under DFO, Aurangabad according to the APOs of 2010-11 and 2011-12 respectively.

**The plantation site was changed without the approval of competent authority**

Scrutiny of records of those two divisions revealed that the plantation sites were changed without getting approval from the competent authority (Chair person of Steering Committee) and expenditure of ₹ 44.84 lakh was incurred.

In reply to the audit observation, the DFO, Ara, Bhojpur stated (May 2012) that the work was completed as per orders of the Nodal Officer whereas the DFO, Aurangabad stated (June, 2012) that ex-post-facto sanction would be obtained for the site deviation.

Further, the department had also stated (November 2012) that the needful would be done to get the approval from the competent authority. Thus, the intended plantations of APO were not done in the two forest divisions. Further change of plantation sites without the consent of Steering Committee was violative of the guidelines of State CAMPA.

### **3.2.8.2 Failed plantation**

Scrutiny of records of the DFO, Jamui revealed that the CAMPA released ₹18.31 lakh (2010-11) and ₹ 6.77 lakh (2011-12) for execution of advance work<sup>10</sup> under ANR plantation in 2010-11 and completion work<sup>11</sup> in 2011-12 respectively at Harni Protected Forest as per approved APOs 2010-11 and 2011-12, approved on 03 March 2011 and 12 October 2011 respectively.

**The survival rate was only 50 per cent against the survival norms of 80 per cent, in Harni Protected forest under Jamui**

Scrutiny revealed that even after incurring expenditure of ₹ 22.93 lakh (during January to March 2011 and July 2011) by DFO, Jamui, the survival rate of plantation was only 50 per cent against the desirable norms of 80 per cent. The reasons observed in audit for poor survival of plantation were wrong selection of plantation site, delay in execution of plantation work and improper digging of trenches around the plantation site, etc.

In reply, the department stated (November 2012) that the matter would be looked into and necessary information would be furnished after detailed scrutiny of records and physical inspection to be conducted by CF, Bhagalpur.

Thus, the expenditure incurred of ₹ 22.93 lakh on substandard plantation was nugatory to the extent of cost of plantation not survived.

### **3.2.8.3 Doubtful execution of work**

CAMPA released ₹ 31.49 lakh (₹23.67 lakh in 2010-11 and ₹ 7.82 lakh in 2011-12) to DFO Banka towards plantation of 62500 plants in 125 hectare of forest land (Kadhar PF) as per APO (2010-11). DFO, Banka had incurred

<sup>10</sup> Advance work - Preparation of land for plantation to be carried out.

<sup>11</sup> Completion work - Plantation on advance work

₹ 23.67 lakh during February 2011 to March 2011 on advance work and ₹ 5.91 lakh during April 2011 to August 2011 on completion work on 60345 plants. It was, however, observed that according to pit count register, plantation work was done for 60345 plants, whereas payment was made for 62500 plantations. Thus, expenditure of ₹ 1.02 lakh<sup>12</sup> made for non-existent plantation (2155 nos.) was doubtful.

The department stated (November 2012) that the necessary reply would be furnished after proper investigation to be conducted by the CF, Bhagalpur.

### 3.2.9 Monitoring system

No monitoring and evaluation mechanism to assess the implementation of the scheme was involved and implemented

According to the guidelines of CAMPA, an independent system of concurrent monitoring and evaluation of the works implemented in the States utilizing the funds of CAMPA was to be evolved and implemented to ensure effective and proper utilization of funds. Besides, the CAMPA was also authorized to incur expenditure on monitoring and evaluation to overall ceiling of two *per cent* of amount to be spent every year.

Scrutiny disclosed that no monitoring and evaluation mechanism to assess the implementation of the schemes was evolved and implemented by the CAMPA. It was further noticed that funds of ₹ 22.00 lakh earmarked for monitoring purpose in 2011-12 was also lying unutilized (March 2012).

The department, in its reply, stated (November 2012) that adequate measures were being taken to address the deficiencies in the monitoring system. In absence of monitoring system, forest lands were being used for non-forest purposes without getting approval from the MoEF and the objective of CAMPA funds towards ensuring forest and tree cover, conservation and management of wildlife were not achieved.

### 3.2.10 Conclusion

The planning aspect was deficient as APOs were either not prepared or prepared with delay and *Ad-hoc* CAMPA did not ensure that release of funds was based on the APOs. There was no mechanism where-by the status of proposals for diversion of forest land for non forest activities by various agencies could be watched. Further, the unspent funds of CA were not deposited into the CAMPA thereby depriving the State of the funds to be utilized for various environmental programmes. No activities of research and agro forestry were undertaken from the CAMPA funds. The CAMPA had also not evolved an independent system for concurrent monitoring and evaluation of the works implemented in the State. Thus, the objectives of conservation, protection, regeneration and management of natural forests were yet to be achieved by the CAMPA.

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<sup>12</sup>  $Per\ plant\ expenditure = ₹\ 29.58\ lakh / 62500\ plants = ₹\ 47.32 \times\ no\ of\ fictitious\ plants\ 2155 = ₹\ 1.02\ lakh$

### **3.2.11 Recommendations**

- APOs should be prepared and approved in time.
- The unspent funds of CA should be deposited into the CAMPA fund immediately.
- CAMPA should develop a system or record to watch status of proposal for diversion of forest land for non forest activities by various user agencies.
- CAMPA should evolve an independent system of concurrent monitoring and evaluation of the works implemented in the State.