

## CHAPTER III

### INTEGRATED AUDITS

#### FOREST AND ENVIRONMENT DEPARTMENT

##### 3.1 Integrated Audit on working of Forest Department

*Gujarat has forest coverage of 18,928 sqkm which represents 9.66 per cent of the geographical area (1.96 lakh sqkm) of the State. There are three National Parks (NP), 23 Wild Life Sanctuaries (WLS) and one Marine National Park (MNP) in the State.*

##### Highlights

*State has not framed its own Forest Policy though recommended by National Forest Commission. The State has not achieved its own targets for augmentation of forest. Deputy Conservators of Forest had executed afforestation works without approval of Treatment Maps. Maintenance of control registers for various purposes was deficient and there were deficiencies in the maintenance of Cash Book. Targets for protection works such as demarcation and erection of cairns were not achieved. Possession of Banni grass land was not taken over despite its declaration as protected forest in 1955. Compensatory afforestation works were not completed within the stipulated time frame. Survival of plantations was low as it was not monitored. Government of India funds released for National Afforestation Programme were diverted for State scheme. Adequate action was not taken to declare Gir Protected Area as National Park. Mining units within five km radius of Gir Protected Area were in operation in violation of Government of India directives. Hovercraft and boats purchased for protection of Marine National Park remained idle.*

**State has not prepared its own forest policy despite passage of three years since recommendation of National Forest Commission in March 2006**

**(Paragraph 3.1.7.1)**

**As against the target fixed, there was shortfall of 28 per cent in plantation during 2004-09. Forest Survey of India Report brings out depletion of 99 sqkm forest coverage and 2965 km tree coverage outside of forest in 2005 as compared to its status in 2003**

**(Paragraphs 3.1.7.2 and 3.1.7.5)**

**In test checked Divisions, plantations were carried out without approval of Treatment Map and monitoring of survival of plantations was inadequate**

**(Paragraph 3.1.7.3 and 3.1.9.6)**

**Control Register was not maintained by Principal Chief Conservator of Forest and Forest and Environment Department to watch receipt and submission of Budget Estimates and Revised Estimates and serious deficiencies were noticed in maintenance of Cash Books, Dead Stock Registers and operational control registers**

**(Paragraphs 3.1.8.2, 3.1.8.4, 3.1.8.5 and 3.1.10.8)**

**Achievement of target in work towards demarcation of forest boundaries and protection works were 76 per cent and 57 per cent only**

**(Paragraph 3.1.9.1)**

**Banni grassland in Kachchh district was not in possession of Forest and Environment Department despite its declaration as protected forest in 1955**

**(Paragraph 3.1.9.3)**

**Despite notification of intention in 1982 and orders of Supreme Court, Gir Sanctuary was not declared as National Park**

**(Paragraph 3.1.11.1)**

**Hovercraft and boats purchased for protection of Marine National Park, Jamnagar had remained idle**

**(Paragraph 3.1.11.6)**

### **3.1.1 Introduction**

Gujarat has forest coverage of 18,928 sqkm under three categories (reserve forest<sup>1</sup> – 14,122 sqkm, protected forest<sup>2</sup> 379 sqkm and un-classed forest<sup>3</sup> – 4,427 sqkm), which represents 9.66 per cent of the geographical area (1.96 lakh sqkm) of the State. There are three National Parks (NP), 23 Wild Life Sanctuaries (WLS) and one Marine National Park (MNP) in the State.

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<sup>1</sup> An area notified under the provisions of Indian Forest Act or State Forest Act having full degree of protection and unless otherwise permitted, all activities therein are prohibited

<sup>2</sup> An area notified under the provisions of Indian Forest Act or State Forest Act having limited degree of protection and unless otherwise permitted, all activities therein are prohibited

<sup>3</sup> An area recorded as forest, but not included in reserved or protected category

### **3.1.2 Organizational set up**

Principal Secretary, Forest and Environment Department (FED) is overall in charge of Forest Department. Principal Chief Conservator of Forest (PCCF) is the Head of the Department (HoD). PCCF (Wildlife) is the head for wildlife conservation matters and exercises technical control over the related functions associated with conservation of wildlife in the State.

There are three Additional Principal Chief Conservators of Forest<sup>4</sup> (APCCF) responsible for specific areas of work related to afforestation and they are assisted by 11 Chief Conservators of Forests (CCFs). At the field level there are 17 Circles each headed by Conservator of Forests (CFs) and the Circles are divided into Divisions totaling 66, each headed by a Deputy Conservators of Forest (DCFs).

### **3.1.3 Scope and coverage of Integrated Audit**

Records for the period 2004-09 maintained by Principal Secretary (FED), PCCF, PCCF (Wildlife), and 22 Divisional offices detailed in **Appendix XXXIX** (out of 66) pertaining to formulation of plans and implementation of schemes of afforestation and wildlife protection including adequacy and effectiveness of internal controls in the Department were test-checked during September 2008 to May 2009. The selection of the Divisions was made to ensure representative coverage of the implementation area in the State with the due consideration to geographical strata, programmes/schemes that were executed and expenditure that was incurred.

### **3.1.4 Audit methodology**

Integrated Audit was carried out by preparing audit guidelines, collecting and analyzing statistical data/specifications and conducting discussion with the officers of the implementing and monitoring departments. Physical evidences were obtained in the shape of replies to audit queries, copies of documents, maps etc. Entry Conference and Exit Conference were held in March 2009 and September 2009 respectively with the Principal Secretary, FED.

### **3.1.5 Audit Objectives**

Audit objectives were to assess whether;

- ✍ Long term and specific plans were formulated based upon accurate and reliable inputs and whether these plans resulted in augmentation of forest cover and protection of afforestation, plantations and wildlife,
- ✍ System of finance management was efficient and effective and procedure, rules and regulations specified thereof were adhered,
- ✍ Effective efforts were made for protection of afforestation and plantations in an efficient, economical and time-bound manner,

<sup>4</sup> (i) Development and Management, (ii) Project Management Unit and (iii) Social Forestry

- ✍ Schemes to augment afforestation including social forestry were effectively implemented and
- ✍ Measures for protection of wildlife were taken in timely manner and were effective.

### **3.1.6 Audit criteria**

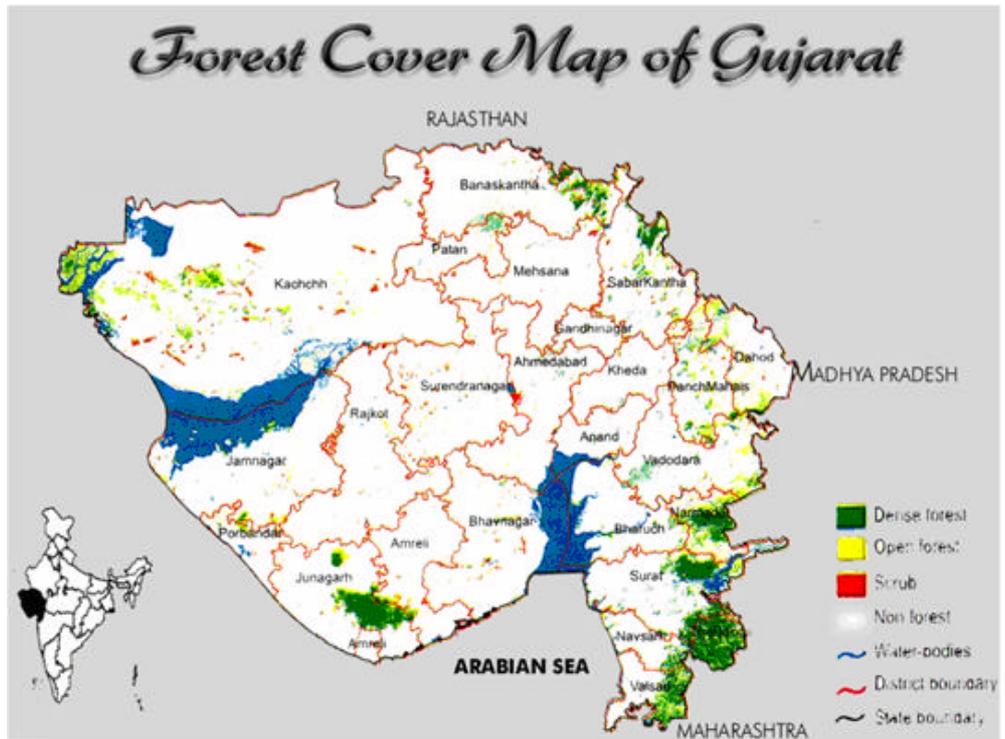
The performance of the Department was assessed on the following criteria keeping in view the audit objectives.

- ✍ Stipulations and mandates contained in Gujarat Forest Manual, Forest Conservation Act and Wildlife Protection Act,
- ✍ Instructions pertaining to formulation of Budget in Gujarat Budget Manual and provision of expenditure as stipulated in Gujarat Treasury Rules and
- ✍ Conditions and stipulations specified in Treatment Map, Working Plan and Management Plan for augmentation of afforestation and protection of Wildlife.

### **3.1.7 Planning**

#### **3.1.7.1 Non framing of State Forest Policy**

Forests in Gujarat are unevenly distributed, mainly in the eastern and southern districts of the State.



**State did not prepare its own forest policy to address State specific issues**

National Forest Commission recommended (March 2006) that each State should have their own forest policy within the broad parameters of National Forest Policy, 1988 for sustainable management of the forest of the States. The Policy *interalia* was to address issues pertaining to conserving remaining natural forests, increasing sustainability of forest/tree cover through massive afforestation and social forestry programmes, creation of people's movement for achieving the objectives, etc. It was however, observed that even after three years, State had not prepared a separate forest policy. PCCF stated (August 2009) that the instructions of the Central Government on the recommendation of National Forest Commission are still awaited. However, PS stated during exit conference that the Department will prepare its own Forest Policy in future.

### 3.1.7.2 Non achievement of targets for augmentation of forests

**State failed to achieve the target of plantation in one lakh hectare per year to increase the forest cover as per Tenth Five Year Plan**

Report of Forest Survey of India (2005) revealed that forest coverage in the State was 11.40 *per cent*<sup>5</sup> as against national average of 23 *per cent*. Tenth Five Year Plan documents visualized augmentation of tree coverage to 25 *per cent* by 2007 and 33 *per cent* by 2012. To achieve the target, State had to take up afforestation at 5.70 lakh hectare area every year, but due to shortage of availability of land, State Government limited this target in the Annual Development Programme of each year to one lakh hectare<sup>6</sup> increase in plantation with effect from 2004-05.

Schemes like Soil and Moisture Conservation (SMC), Social Forestry (SF) and Compensatory Afforestation (CA) were taken up to augment forest coverage. The achievements against targets during 2004-09 are given in Table 1.

**Table – 1**

Year	Plantations carried out (in hectares)			Shortfall	
	Within forests	Outside forests	Total	Area	Percentage
2004-05	52807	10441	63248	36752	37
2005-06	38106	11747	49853	50147	50
2006-07	67142	15986	83128	16872	17
2007-08	58680	16853	75533	24467	24
2008-09	70215	20446	90661	9339	9
<b>Total</b>	<b>286950</b>	<b>75473</b>	<b>362423</b>	<b>137577</b>	<b>28</b>

<sup>5</sup> 7.51 *per cent* in forest and 3.89 *per cent* outside forest

<sup>6</sup> 75,000 hectare in forest area and 25,000 hectare outside forests

PCCF stated (June 2009) that the targets were further reduced keeping in view the fund allotted. Fact remains that commensurate plans to achieve the target as mentioned in Tenth Five Year Plan were not drawn so that appropriate funding arrangements could have been organised for achievement of targets specified therein. However, 91 *per cent* of the plantation target was achieved in the year 2008-09.

### ***3.1.7.3 Execution of plantations work without treatment map***

**Divisions executed plantation without preparing treatment map which was mandatory as per working plans**

Instructions contained in working plan provide that the concerned ACF should prepare a Treatment Map detailing models of plantations, place, survey number, area, year of plantations, type and number of species, type of soil, details showing expenditure to be incurred under various activities and ancillary works every year by March. The Treatment Map containing the said details were required to be approved by the DCFs by the month of May for all the works to be carried out in the subsequent year. There were delays in approval of Treatment Map, illustrative cases of delays are given in **Appendix XL**.

Delays in approval of Treatment Map were attributed by DCF, Kachchh (East), Bhuj (July 2009) to delays in communication of targets by head office and to shortage of staff and burden of work by DCF, Gir (East), Dhari. Further, DCF Valsad North and South stated that delays were due to changing of targets/heads/models by the head office.

However, the fact remains that as per instructions contained in working plan, taking up plantation without approval of Treatment Map was prohibited.

The PS stated during exit conference that proper action in this regard would be taken in future.

### ***3.1.7.4 Non-preparation of Annual Plan for State schemes***

To achieve the working plan and for identifying and carrying out year-long activities, the implementing Divisions were required to prepare and submit Annual Plan of Operation (APOs) which were to be approved by the PCCF. However, this aspect of work was not monitored at any level.

On test-check, it was seen that none of the Forest Divisions had prepared APOs. When pointed out, Deputy Conservators of Forests (DCFs) stated that every year, items of works to be carried out, were proposed as new items as per practice and no APOs were prepared. The fact remains that the mandatory provisions of Working Plan were not adhered to by DCFs and this aspect was also not ensured by the PCCF.

The PS stated in exit conference that they prepared Annual Development Programme for every year instead of Annual Plan of Operation.

### 3.1.7.5 Depletion of tree coverage outside forest area

**Forest area and tree coverage declined by 99 sqkm and 2965 sqkm respectively**

Report of the Forest Survey of India (FSI) states that ‘forest coverage’ and ‘tree coverage outside forests’ in Gujarat (2003) was 14,814 sqkm and 10,586 sqkm respectively, this was reduced to 14,715 sqkm (forest coverage) and 7,621 sqkm (tree coverage outside forest) in 2005<sup>7</sup>, thus registering a depletion of 99 sqkm (forest coverage) and 2,965 sqkm (tree coverage outside forest). The PCCF did not furnish any reasons for such depletion of tree coverage. Thus, implementation of the various schemes for preservation and augmentation of forests and tree coverage did not have the desired impact in the State.

### 3.1.8 Finance Management

#### 3.1.8.1 Budget provisions and expenditure

Budget provisions, release of funds, expenditure there against and excess/savings during 2004-09 of Forest Department are given in **Appendix XLI**. Reasons for excess expenditure were not furnished by the PCCF.

#### 3.1.8.2 Non-maintenance of control registers

Gujarat Budget Manual provides that HoD should submit Revised Estimates (REs) for the current year and Budget Estimates (BEs) for the subsequent year by 30<sup>th</sup> September and 10<sup>th</sup> December to the Administrative Department and the Administrative Department in turn should submit the same to Finance Department by 20<sup>th</sup> December for REs and 15<sup>th</sup> October for BEs. Scrutiny of records revealed that no control register was maintained by PCCF or Secretary, FED to monitor adherence of the due dates. The PCCF agreed (June 2009) to open control register with effect from April 2009.

Review of BEs of various schemes for 2007-08 and 2008-09 were submitted by three controlling officers<sup>8</sup> with delays ranging between 13 and 164 days to FED. The PCCF stated (July 2009) that the BEs were delayed due to revision of plantation targets and ceiling limits for budget from time to time.

The reply is not acceptable as the targets could have been fixed as per Annual Development Programme to avoid delays.

<sup>7</sup> No survey report of FSI subsequent to 2005 was available

<sup>8</sup> (i) PCCF (Wildlife), (ii) APCCF (Development and Management) and (iii) APCCF (Social Forestry)

### 3.1.8.3 Lack of control mechanism for monitoring expenditure

Gujarat Budget Manual stipulates that HoD should maintain control registers for monitoring the expenditure incurred. Progress of expenditure statement giving grantwise, headwise and sub-headwise details were to be submitted by 10<sup>th</sup> of every month from the HoD, i.e. PCCF to FED. However, audit scrutiny revealed that no such control registers were maintained in the office of PCCF (HoD) to monitor receipt of the expenditure statements from the subordinate offices. The monthly expenditure statements were submitted with delays ranging from one to 44 days in 174 cases by eight circle offices during 2004-09. When pointed out in audit, PCCF stated (May 2009) that Control Registers had since been opened from April 2009 to watch receipt of expenditure statements from Circle offices.

### 3.1.8.4 Deficiencies in maintenance of Cash Book

**There were many lacunae in maintenance of cash books in divisions. Controlling officer failed to exercise proper checks on maintenance of cash books**

Rule 28 of Gujarat Treasury Rules, 2000 provides that all monetary transactions should be entered in the Cash Book as soon as they occur and attested by the Head of Office in token of having been verified. All the entries should be made in pen only. The Head of the Office should verify the totals of the Cash Book, or get them verified by some responsible subordinate officer other than the writer of the Cash Book and certify them accordingly. Rule 28 (VI) *ibid* further provides that there should be no overwriting in Cash Book and in case of any correction, the entries should be attested by the competent authority. Scrutiny of Cash Book maintained in various offices revealed the following omissions –

- ✍ Carry forward and brought forward figures on each page of Cash Book were recorded in pencil (PCCF, Gandhinagar (January 2006 to May 2006)),
- ✍ Totals of Cash Books were not verified either by the Head of Office or by any other subordinate officer (PCCF, Gandhinagar (April 2006 to March 2009), DCF, SF, Amreli (2004-09) and DCF, SF, Vadodara (2004-09)),
- ✍ No surprise checks were done by the competent authority (PCCF, Gandhinagar (2004-09)),
- ✍ Transactions made were not attested by the Head of the Office DCF, Ahwa South (July 2006 to March 2009), Rajpipla East (2004-09), Junagadh West - Talala Range (December 2007 to February 2008),
- ✍ Corrections made in the cash books were not attested by the competent authority (PCCF, Gandhinagar, DCF, Amreli, Vadodara),
- ✍ Drawing and Disbursing Officer did not certify the cash balance appearing at the end of the month (DCF, Rajpipla East) and
- ✍ Cash Book pages were not numbered (Gir East, Rajpipla East).

### 3.1.8.5 Deficiencies in maintenance of Dead Stock Register

Rule 95 Bombay Contingent Expenditure Rules, 1958<sup>9</sup> provides that a Register should be maintained in Form-8 (prescribed under the Rules) for recording purchase of Plant and Machinery, furniture, fixtures and other dead-stock articles. Rule 98 further provides that Head of Office shall be responsible for verification of ground stock of the articles annually with reference to the Register (Form-8) and record a certificate to the effect. In regard to the above stipulated conditions, following omissions in the maintenance of Dead Stock Register were noticed -

- ✍ Annual physical verification of the articles was not carried out (DCF, Ahwa North (2007 onwards), Ahwa South (2004-09), Gir East (2002 onwards), MNP-Jamnagar (2004-09)),
- ✍ Dead stock registers were not maintained with due care, the authority for purchases, dates of purchases and value of items purchased were not recorded (DCFs, Ahwa North and South),
- ✍ Entries of purchases<sup>10</sup> made were not recorded (DCF, MNP, Jamnagar) and
- ✍ Dead Stock Register prior to March 1992 (containing Sl. No. 1 to 73) was not produced to audit. The register was maintained only from Sl. No. 74 onwards. DCF stated (November 2008) that the Register was missing (DCF, Gir East, Dhari).

When pointed out in audit, DCFs Ahwa (North and South), stated (May 2009) that due to shortage of staff the register remained incomplete. The DCF, (MNP), Jamnagar stated (December 2008) due to administrative reasons the entries were pending in Dead Stock Register. The DCF Dhari stated (April 2009) that action had been initiated to locate the missing register.

### 3.1.8.6 Incomplete investigation in a misappropriation case

Government pays compensation for the injuries/loss of life caused to public by the wildlife. Similar compensation was being paid to *maldharies* for the loss of live-stock that became prey to the wildlife. The compensation payments are to be made through demand drafts at Gir (East) Dhari Division.

A case of misappropriation in payments of compensation was detected in June, 2007 by the Department but the FIR was lodged by Head Clerk in December, 2007, after a delay of six months. The misappropriation was facilitated by arranging dispatch of demand drafts towards compensation payments to incorrect addresses. On receipt of the DDs back, they were presented to the Bank along with a forged authorization. An amount of Rs.1,55,000 (September 2005 and June 2006) was thus, misappropriated by two officials.

<sup>9</sup> Inherited by Gujarat State on its formation (May 1960)

<sup>10</sup> (i) Glass Bottom Boat, (ii) Tata Sumo, (iii) Tents, (iv) Diesel Engine, (v) Fire Extinguisher etc.

**Misappropriation in payments of compensation towards death of domestic animals by wildlife was not investigated comprehensively**

Deputy Conservator of Forest entrusted the investigation (June 2007) of the case to ACF. DCF also directed ACF to inquire into all cases starting from the date from which compensation payments were paid through demand drafts. ACF submitted the report verifying cases for the period 2003 to 2007 and stated (November 2008) that entire period (1995 onwards) in which the officials were working in the Division could not be verified due to heavy work load.

Further, DCF did not report the case of misappropriation to the Accountant General (Civil Audit), Gujarat, Rajkot as required under the rules 20 and 25 of Gujarat Financial Rules.

When pointed out, DCF stated (November 2008) that (i) investigation report of ACF would be examined and if found necessary, it would be re-investigated, (ii) the matter was under investigation and action would be taken after final decision and (iii) necessary report would now be sent to Accountant General. Thus, misappropriation case was not investigated thoroughly. Fact remains a fool proof system for ensuring payment of compensation to the beneficiaries was not evolved.

#### ***3.1.8.7 Recovery of misappropriated moneys in installments***

Deputy Conservators of Forest are required to place funds at the disposal of Range Forest Officers (RFO) for undertaking different afforestation activities. Audit scrutiny of the works under Social Forestry models by RFO, Manavadar working under DCF, Junagadh revealed that a case of misappropriation was noticed by the Department. Scrutiny of the case further revealed that during February and March 1998, the RFO had preferred bogus vouchers for digging of pits, contour trenching and gully plugging professing execution of these items of works and debiting the amount covered through bogus vouchers to execution of works, an amount of Rs.3,28,471 was thus misappropriated. Even though the case came to notice of the PCCF, no report was furnished to Accountant General (Civil Audit), Gujarat, Rajkot as per rule 20 and 25 of Gujarat Financial Rules. Further, though this was a case of misappropriation of Government money, no Police complaint was lodged and only departmental proceedings were initiated. Even while concluding the departmental proceedings, PCCF ordered (October 2002) placing the defaulting officer at the minimum of the time scale with cumulative effect for five years. Though PCCF had ordered (July 2005) recovery of misappropriated amount immediately, the CF, Working Plan, Junagadh ordered (September 2005) to recover the misappropriated amount in 95 installments with last installment coinciding with month of retirement of the charged official. Government money which was misappropriated was thus, allowed to be recovered in installments contrary to the provisions of Gujarat Financial Rules.

The PS assured during exit conference to examine the said case and stated that the order of recovery in installments would be modified/restored and corrective steps would be taken. The PS further stated that in future all cases of misappropriation would be reported to the Accountant General.

### **3.1.8.8 Incorrect claims preferred for reimbursement under funding agreement with JBIC**

Gujarat Forestry Development Project, funded by the Japan Bank of International Co-operation (JBIC) was being implemented (2007-15) with an outlay of Rs.830 crore for integrated forestry development encompassing various activities<sup>11</sup>. The funding agreement was entered between JBIC and GOG on 16<sup>th</sup> November 2006. As per terms of agreement, expenditure was first required to be incurred by GOG on approved items of works and subsequently a claim on yearly basis was to be preferred and amount of expenditure incurred obtained from JBIC as loan.

**Department claimed reimbursement of Rs.12.71 lakh under JBIC loan without incurring expenditure**

DCFs, Sabarkantha North and South Divisions, Himatnagar together had drawn (March 2008) Rs.12.71 lakh and deposited the amount in the accounts of FDA, Himatnagar. APCCF, Gandhinagar claimed reimbursement of the amount from JBIC towards community meetings, exposure visits, office equipment, entry point activities, etc. without incurring any expenditure and without having any supporting documents and vouchers as proof thereof. Concerned DCFs stated (December 2008) that activities under JBIC could not be taken up in short period and amount was drawn at the instance of the higher authorities. Thus, claiming reimbursement without incurring expenditure was not in order and was against the provisions of funding agreement with JBIC.

### **3.1.8.9 Non adherence to the instruction regarding Twelfth Finance Commission grants**

**Plan outlay of State was reduced by Rupees four crore due to re-appropriation of grant to meet TFC expenditure**

As per Government of India instructions (October 2005), Twelfth Finance Commission (TFC) provided additional grant to State Government for management and development of forests activities. The instructions further provide that in no case, Plan outlay of the Forest Department should be brought down due to sanction of grants of TFC. Test check of records revealed that FED issued orders (31 March 2006) for re-appropriation of Rupees four crore from the Plan outlay of the State for providing funds towards TFC grants as no provision of funds was kept in the budget. This resulted in reduction of Plan outlay of GOG in Forest sector and therefore was against the instructions of GOI which had mandated non reduction of the state outlay.

### **3.1.9 Protection**

#### **3.1.9.1 Non-demarcation of boundaries and non-erection of cairns**

**Protection activities like demarcation of boundaries and erection of cairns remained incomplete**

Demarcation of forest boundaries was a primary function for ensuring protection of forests. By the end of 2008-09, of the total forest area of 8,74,413 hectare covered under various Working Plan (WP), 6,63,766 hectare (76 per cent) were demarcated, leaving a balance of 2,10,647 hectare which had remained un-demarcated. The Working Plan provided for erection of 4,10,058

<sup>11</sup> Like plantations under different models, Wildlife Conservation, Joint Forest Management and research and infrastructural facilities

cairns<sup>12</sup> during 2004-09, but only 2,34,435 (57 per cent) could be erected at a cost of Rs.17.98 lakh. The PCCF attributed (August 2009) the reasons for shortfall due to fund constraints.

### 3.1.9.2 Illegal felling of trees

Illegal felling of trees continued to be a major menace in forests. Cases of illegal felling of trees during the period of audit were as given in Table 2.

Table - 2

Year	Number of incidents reported	Number of trees illegally felled	No. of cases where accused were detected	Timber seized (cub metres)	Value of material seized (Rupees in crore)
2004-05	8333	64578	4373	4163	4.93
2005-06	8470	61832	4781	4314	5.27
2006-07	7515	68434	4305	3940	4.80
2007-08	5825	43911	3504	3261	5.83
2008-09	5482	39771	3825	3718	6.70
<b>Total</b>	<b>35625</b>	<b>278526</b>	<b>20788</b>	<b>19396</b>	<b>27.53</b>

**35625 cases of illegal cutting of trees was reported during 2004-09, out of which only 20788 cases were detected**

Thus, of the total number of 35625 cases of illegal felling of trees that were in knowledge of the Department, detection of the accused could be made only in 20,788 cases (58 per cent). Further out of this 13,509 number of cases only were finalised and in 7,279 number of cases proceedings were in progress (March 2009). When pointed out, the PCCF stated (August 2009) that in many cases the local populace cuts the trees for fuel wood and these cases are difficult to detect and even detected cases remain pending due to legal proceedings, non-payment of penalty etc. by the accused.

### 3.1.9.3 Non possession of forest land

**Grass land 'Banni' in Kachchh district, declared as protected forest land during 1955 was still under the control of revenue department**

Possession of forest land by the FED is the primary requirement for its conservation, particularly in case of areas declared as forest land. It was, however, noticed that Banni grassland area in Kachchh district, measuring 2,497 sqkm was declared as protected forest during the year 1955. Even after passage of 54 years (2008-09), possession of the land was not with the FED. It was also observed that in this area, 36,933 hectare prosopis juliflora existed (15 per cent of the area) in October 2003, which by January 2007 was reduced to 3,200 hectare (one per cent of the total area). Even though the Collector, Bhuj ordered (October 1998) for transfer of possession of the land to the FED, scrutiny of records revealed that DCF, Kachchh (West) did not have possession of land as of July 2009 and the matter was still under correspondence with the Revenue department.

<sup>12</sup> Manmade pile of stone, often in conical form, in absence of any other marks/features, cairns gives forest boundaries and their marks, approximately the direction and distance from point to point or cairn to cairn

The PS stated during exit conference that, taking up possession of land was beyond the control of Forest Department and matter was under correspondence with Revenue Department.

### 3.1.9.4 Shortfall in Compensatory Afforestation

**Compensatory Afforestation in lieu of diversion of forest land for non forest purposes was not carried out in 7978 hectares**

Compensatory Afforestation (CA) is aimed to reduce environmental damage and to check deforestation by afforestation on at least an equivalent area of non forest land<sup>13</sup> in lieu of forest land transferred, the cost of which was to be borne by user agency. GOI instructions provide for completion of CA within two years.

Scrutiny of records of PCCF revealed that since 1980, 14,835 hectare forest land was diverted for which Rs.94.37 crore were recovered from 958 user agencies between 1980 and 2007 as cost towards afforestation. Against the above, afforestation was to be taken up at 32,360 hectare, however, achievement was 24,382 hectare (75 per cent) only. Of Rs.94.37 crore recovered, Rs.40.82 crore was spent on CA. An amount of Rs.53.55 crore remained unspent and was deposited (January 2007) with an account maintained by Compensatory Afforestation Fund Management and Planning Authority (CAMPA), an authority formed by GOI.

Principal Chief Conservator of Forests stated (May 2009) that CA works remained pending due to non-submission of proposals from Divisions, budget constraints and non-release of grants from CAMPA. Reply is not acceptable as PCCF should have ensured timely receipt of proposals from Divisions and utilized Rs.53.55 crore lying unspent from proceeds of amounts recovered from the agencies. Further, depositing of amounts received in CAMPA was made mandatory only from May 2006 but prior to that the funds were available with the State Government.

**Recovery of Net Present Value (NPV) of Rs.101.66 crore in 67 cases was pending**

Instructions of GOI provide (September 2003) that over and above the cost to be recovered from user agencies for CA, Net Present Value (NPV)<sup>14</sup> in respect of diverted forest land shall be charged from the user agency. In compliance to orders of the Supreme Court (September 2006) pertaining to recovery of NPV, GOI instructed (October 2006) that NPV should be charged<sup>15</sup> in those cases, where formal approval was granted after 30 October 2002 irrespective of the date of approval by GOI. Scrutiny of records revealed that recovery of Rs.101.66 crore towards NPV pertaining to 67 cases was pending as of 31<sup>st</sup> March 2009 as detailed in **Appendix XLII**. Of the above, one case (Rs.2.16 lakh) was three years old, 30 cases (Rs.96.90 crore) four to five years old and 23 cases (Rs.4.20 crore) six to seven year old. There were 13 cases (Rs.54.03 lakh) wherein period of pendency was not available. Out of the amount of Rs.101.66 crore, Rs.89.68 crore was due from National Highway Authority of India (1495 hectare in seven cases

<sup>13</sup> Twice the area in case of non-availability of non-forest land

<sup>14</sup> NPV - being the cost to compensate loss of natural forest as the plantations require more time to mature and the plantations were poor substitute to natural forests

<sup>15</sup> At the rate of Rs.5.80 lakh to Rs.9.00 lakh per hectare depending upon the quality and density of the forest land diverted for non-forest purposes

pertaining to April 2003 to March 2005), Rs.7.11 crore from State Irrigation Department (90 hectare in six cases pertaining to December 2002 to February 2005), Rs.1.71 crore from State Roads and Buildings Department (28 hectare in seven cases pertaining to November 2002 to March 2006) and Rs.68.88 lakh was due from private parties (17 hectare in 10 cases pertaining to November 2002 to December 2005).

The CAMPA vide order (September 2007) instructed that all activities should be stopped on forest land in case of non-payment of NPV. When asked, the PCCF stated (August 2009) that no such legal action has been initiated. Further efforts were also not made to collect the amount as arrears of land revenue.

### 3.1.9.5 Non completion of CA

CA works pending since 2005

Government of India regularized (August 2000) 21,082 hectare of forest land encroached upon earlier (October 1980), subject to condition that compensatory afforestation in 29,770 hectare non-forest land<sup>16</sup> should be completed within five years. However, scrutiny of records revealed that CA had been carried out in 15,611 hectare (52 per cent) land only during the period 2001-2008. Thus, the CA works required to be completed by 2005 were not completed despite of passage of more than three years. The PCCF stated (August 2009) that CA works were delayed due to budget constraints.

### 3.1.9.6 Survival of plantations

Forest Department had not documented the rate of survival for plantations, however, when enquired, PCCF stated (April 2009) that 80 per cent, 70 per cent, 60 per cent, 50 per cent and 50 per cent survival rate was fixed for plantations for first, second, third, fourth and fifth year respectively.

Monitoring Wing of the office of PCCF carries out monitoring of current year plantations<sup>17</sup>. Position of survival rate noticed during 2004-08 is given in Table 3.

Table – 3

Survival of plantations was below the targets

Year	2004-05	2005-06	2006-07	2007-08
Percentage average of first year survival noticed	69.66	77.35	75.67	79.41

Thus, in none of the years, the department achieved the target of 80 per cent survival rate as fixed for first year plantation.

<sup>16</sup> In Jamnagar, Kachchh, Rajkot and Surendranagar districts

<sup>17</sup> 10 per cent plantations under Social Forestry Divisions and five per cent under Territorial Divisions

The PCCF carried out monitoring in the years 2005 and 2006 of plantation carried out in 1999-2000 and 2000-01 and survival rate was only 31 *per cent* and 33 *per cent* respectively, which was much below the norm of 50 *per cent* fixed by the Government.

PCCF is required to publish the report on survival rate of plantations noticed during monitoring. Last such report was published in respect of 2005-06. When inquired about the reasons for non publication of the reports for subsequent years, PCCF stated (March 2009) that reports for 2006-07 and 2007-08 were under process. Therefore, the Department could not have monitored the survival of plantation for 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> years, as the data in this regard was not compiled and published in time. As a result of which remedial measures that were required could not be taken up. Further, inadequate monitoring by PCCF regarding survival of plantations, resulted in non-availability of data to assess the success/failure of the said programme, which is an important input/indicator for formulation of future plans.

### ***3.1.9.7 Low survival of plantations***

**Survival of plants in Social Forestry Division, Ahmedabad was low**

Test check of records of DCF, SF, Ahmedabad (2004-06) revealed that the Division carried out plantations of 3.43 lakh saplings at an expenditure of Rs.78.20 lakh. Out of the above plantations, only 27,211 plantations survived (eight *per cent*). The DCF attributed (September 2008) low survival to unfavourable conditions like saline land and water logging. The reply of DCF is not acceptable for as per the prescribed procedure, feasibility was to be ensured before taking up the execution of work and the survival rate was below the norms fixed by PCCF.

### ***3.1.10 Implementation of the Schemes***

#### ***3.1.10.1 Excess expenditure incurred in raising of nursery***

In the WP (2008-09) of Valsad Circle, it was proposed to take up plantations of 'teak, kher and bamboo' (TKB) in 2,276 hectares. However, PCCF assigned a target of 3,476 hectares (2007-08) for 'advance work'. Accordingly, Rs.2.40 crore was allotted to the Circle at the rate of Rs.6,906 per hectare for 'advance work' in 3476 hectares land. In absence of adequate land to meet additional target CF, Valsad requested (October 2007) APCCF to decrease the targets and to restrict the same to 2,276 hectares. PCCF did not accept (November 2007) the request as time for preparation of nursery for 'advance works' was over and targets could not be redistributed.

Scrutiny of records further revealed that PCCF allotted additional grant of Rs.46.13 lakh (March 2008) to the CF, Valsad for TKB nursery works without any justification or demand from Valsad Circle, which was over and above amount of Rs.2.40 crore released earlier. The amount of Rs.46.13 lakh was also spent by the circle though there was no increase in the target area for taking up of the plantation work. Government reply is awaited (August 2009).

### **3.1.10.2 Diversion of funds from National Afforestation Programme**

National Afforestation Programme (NAP), a people participatory Central Scheme was introduced (2001-02) with the objectives of (i) regeneration and eco-development of degraded forests and adjoining areas on watershed basis, (ii) augmentation of fuel-wood, fodder and grass availability from the regenerated areas, etc. NAP was implemented by Joint Forest Management Committees (JFMC) at village level and Forest Development Agencies (FDA) at Divisional level, GOI funds were directly received by FDAs.

**Rs.19.40 lakh  
diverted from NAP  
funds to SSY for  
construction of  
check dams**

State Government under a different Scheme, i.e. Sujalam Suphalam Yojana (SSY) provided funds to FED for construction of check dams in forest area. As per scheme mandate, 20 *per cent* of check dams were to be constructed through people's participation in the form of supply of labour or material by them. Scrutiny of records of Kachchh East and West Divisions revealed that 42 check dams were constructed (2007-08) at a cost of Rs.99.94 lakh. Therefore, an amount of Rs.19.88 lakh was required as contribution under SSY through supply of labour or supply of material from the beneficiaries. As against this, an amount of Rs.19.40 lakh was diverted from NAP funds to meet cost towards contribution from beneficiaries.

In reply, DCFs (October 2008) stated that NAP funds were diverted as per instructions of PCCF (March 2008). The reply is not tenable as such diversion was not permissible from funds received under NAP.

The PS stated during exit conference that this was a part of contribution from village fund created by FDA and it was done only in few cases, but the exact reasons for the diversion of the funds in these cases were not explained.

### **3.1.10.3 Unfruitful expenditure on Gram Van Scheme**

**Gram Van Scheme  
failed to achieve its  
objective as there  
was low survival of  
plantation**

Plantations under Social Forestry and Strip Plantations are harvested on attaining maturity. Under Gram Van Scheme (GVS), plantations were to be carried out on the land provided by the Gram Panchayats and on maturity, the plantations were harvested<sup>18</sup>. When called for details of plantations carried out under GVS and subsequent harvesting, PCCF stated (July 2009) that information was not available and had been called for from Circle/Division office but the same was not received. In test check of three SF Divisions, the position of plantation of Gram Vans and sale proceeds on harvesting noticed is given in Table 4.

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<sup>18</sup> After deducting expenditure on plantations, 75 *per cent* income is allotted to the Gram Panchayats for community works and 25 *per cent* income kept in joint account of RFO and Sarpanch of Gram Panchayat for forest conservation and development works

Table - 4

(Area in hectare, Rupees in crore)

Division	Plantations of Gram Vans				Sale proceeds received on harvesting				
	Year	No.	Area	Expenditure	Year	No.	Area	Percentage	Amount
SF, Ahmedabad	1973-2001	1011	4562	4.51	1974-1998	235	1233	27	4.35
SF, Junagadh	1974-1997	867	5094	3.38	1985-2008	30	254	5	2.75
SF, Vadodara	1990-2001	724	2541	5.17	2001-2009	10	39	2	0.40
<b>Total</b>		<b>2602</b>	<b>12197</b>	<b>13.06</b>		<b>275</b>	<b>1526</b>	<b>13</b>	<b>7.50</b>

Deputy Conservator of Forest, Ahmedabad/Junagadh stated (July 2009/December 2008) that due to low survival, harvesting was not taken up in the remaining areas. DCF, Vadodara did not give any reason (May 2009) for low harvesting. Thus, out of the plantations at 12,197 hectare, only 1,526 hectare (13 per cent) plantations survived and therefore the expenditure of Rs.5.56 crore incurred thereon could not yield any fruitful result.

The objective of GVS for afforestation on idle Gram Panchayat land and to generate funds upon its harvesting was not successfully monitored and implemented. Thus, only 13 per cent of plantations in three test checked Divisions were actually harvested which was indicative of low survival of plantations and poor implementation of the scheme.

#### 3.1.10.4 Non observance of instructions while permitting cutting of owner's trees

Government granted (March 1984) 'cutting rights' of reserved trees<sup>19</sup> to tribal land holders in Dang District, with the condition that for every tree cut three trees should be planted and they should survive atleast for three years. As per the instructions FED had to pay cent per cent income from sale proceeds of timber to the beneficiaries after deducting expenditure incurred on harvesting, transportation and auction. Conditions fixed (July 2005) also included (i) allowing cutting of maximum 10 plants per family in every block of five years, (ii) a priority register for application received was to be maintained and priority numbers to be allotted to the beneficiaries and (iii) creation of revolving fund of Rs.50 lakh for timely payment to the beneficiaries.

Scrutiny of records of two divisions (Dangs North and South) revealed that 17,453 cases have been finalized under this scheme and Rs.107 crore disbursed to the beneficiaries (1994-2009). It was however, seen that –

- ✍ Government created a Revolving Fund of Rs. one crore in 2006 and handling charges of Rs.2.84 crore (March 2009) were retained in the revolving fund instead of crediting the same to Government accounts,
- ✍ Auction of 490 cubic metre of timber was attempted on three occasions in 2007, however, as the bids received were lower than the reserve value which was fixed at Rs.62 lakh, the sale had to be

**Shortcomings in giving permission for cutting of owner's trees**

<sup>19</sup> Teak wood, sesam, kher, mahudo and sandalwood

postponed. The timber was lying in the depots since 2007 due to traders offering less than reserved price. The permission for disposal of timber was awaited from Government (May 2009) and

✍ Concerned DCFs have not maintained priority registers.

The DCFs stated (May 2009) that applications received are registered on the computer, timber lying unsold would be auctioned on receipt of permission from Government and handling charges recovered would be credited to Government account. The reply of the DCFs is not tenable as the priority numbers were not intimated to beneficiaries, delay in auction of timber for two years would result in deterioration of its condition leading to non-realization of its marketable value and handling charges had remained outside Government account for a period of more than three years.

FED vide order (March 2007) regarding cutting of Kher trees from malki survey land in the districts other than Dang, instructed that the numbers of new plants should be three times as against number of Kher plants to be harvested. Audit scrutiny of Valsad North and South divisions revealed that permission for cutting 2,11,851 reserved trees was granted (2006-09) without verification and confirmation of planting new saplings. DCFs stated that undertakings were taken from the beneficiaries, but due to shortage of staff, verification could not be made. The reply of DCFs was not tenable as verification of plantations was compulsory before granting permission for cutting reserved trees.

#### ***3.1.10.5 Outstanding against auction of trees***

Forest department auctions trees after coupe<sup>20</sup> cutting and in case of non-lifting of the timber by the successful bidder, the timber is to be re-auctioned at the risk and cost of the first bidder.

Scrutiny of records of DCF, Territorial Division, Rajpipla (East) revealed that recovery of Rs.22.47 lakh (towards risk and cost) was outstanding as of March 2009 pertaining to the period 1995-2008 from various first bidders who failed to lift the timber. DCF stated (May 2009) that necessary action was under process to get the amount recovered as arrears of land revenue. However, the facts remains that DCF had not taken any action for last 14 years for recovery of the outstanding amount.

#### ***3.1.10.6 Non recovery of CA charges***

Government of India accorded approval (December 1997) for lease of 6,120 hectare of forest land belonging to Marine National Park, Jamnagar on lease to 15 salt units. The CA charges were to be recovered in five equal yearly installments and last installment being due in the year 2001. The GOG instructed (February 1998) to cancel the lease in case of delay for more than three months in payment of installments.

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<sup>20</sup> Coupe is the area of forest land for exploitation of timber

**Compensatory afforestation charges amounting to Rs.1.52 crore remained unrecovered from salt units in Jamnagar**

Of the 15 units, CA charges amounting to Rs.1.52 crore<sup>21</sup> were outstanding (from 1999 onwards) from four units, of which three<sup>22</sup> units have closed down their business (2000-2002). The DCF took possession of land of defaulting units in September 2002. DCF stated (December 2008) that the whereabouts of the parties were not available. However, he agreed to recover the CA charges as arrears of land revenue. The reply of the DCF was not tenable as timely action as directed (February 1998) by GOG was not ensured. However, no reply was furnished as to why FIRs were not lodged.

### ***3.1.10.7 Non renewal of lease in the forest land***

**Eleven Salt units were working without renewal of lease in Jamnagar**

Within the forest land, it was noticed that DCF, Marine National Park Division, Jamnagar leased 5,206 hectare of Forest land to 11 salt units for the purpose of preparation of Salt Pan. The lease of 11 working units (5,206 hectare) expired between June 2001 and February 2009, however proposals from the lessees for renewal of leases were received with delays ranging between four and 37 months by the DCF and they were forwarded to PCCF with delays ranging between one month and 34 months as detailed in **Appendix XLIII**. DCF stated (December 2008) that applications for renewal of lease received in complete form, were forwarded to PCCF. The Government stated that the renewals of lease were pending with GOI, as decision on recovery of NPV was awaited. However, the facts remains that these units were working without renewal of lease and there were delays at all levels in ensuring renewal of lease.

### ***3.1.10.8 Deficient maintenance of operational control registers***

Operational Plan provides for maintenance of the following important registers. The deficiencies noticed in maintenance of these registers are as discussed below:

‘Control Book’ capturing information about thinning of artificial regeneration of forests under different WP, Register of ‘Compartment Histories’ giving information like, stock map, treatment map, etc., ‘Control Journals’ to give details of the management of the area, objective analysis, etc., ‘Plantations Register’ recording details of survey number, type of soil, etc., ‘Deviation Register’ recording deviation from WP.

Scrutiny of Plantations Registers maintained in Territorial Divisions, Dangs (South) (2004-07), Junagadh (2004-09), Rajpipla East (2004-09), Rajpipla West (2004-09), Valsad North (2002-09), Valsad South (2002-09), revealed that besides few entries in the registers, the majority of the registers were blank. The registers also did not contain crucial information about survival of plantations and details of first good rain, further the registers were not authenticated. Second copy of the register which was to be submitted to the Divisional Officer was also not submitted.

<sup>21</sup> Including Rs.79.05 lakh towards interest

<sup>22</sup> Matter regarding CA from one unit is under litigation



There are nine wildlife divisions working under the Department, out of which three divisions<sup>24</sup> were test checked during the review, outcome of which is discussed in the succeeding paragraphs.

### **3.1.11.1 Delay in demarcation Gir Sanctuary area as National Park**

**Despite Supreme Courts directions in 1997, 1153 sqkm area of Gir Sanctuary was not notified as National Park**

Under Section 35(i) of the Wildlife Protection Act, GOG notified (March 1982) its intention to constitute National Park consisting of 1153 sqkm<sup>25</sup> of Gir Sanctuary. Section 35(3) read with Section 35(7) of the Act provides that where any area was intended to be declared as National Park, rights in relation to any land therein are to be extinguished.

Supreme Court directed (August 1997), GOG to issue proclamation under Section 21 of the Act within two months<sup>26</sup> and to determine the rights within one year.

Conservator of Forests (Wildlife), Junagadh stated (July 2009) that 216 sqkm of forest land was free from rights of any occupants and proposals for its declaration as NP was forwarded (October 2004) to PCCF. Details regarding action taken by PCCF were called for as also status for the balance land admeasuring 937 sqkm. Reply however, has not been received (August 2009).

Thus, intention notified by GOG in 1982 and the orders of the Supreme Court (August 1997) still remained unfulfilled despite passage of 27 years from GOG notification and 12 years from Supreme Court order.

The PS stated during exit conference that as per legal provisions, all rights stand extinguished after declaring the area as National Park. The PS further stated that the rights of the people there were to be dealt with in a separate package.

### **3.1.11.2 Forest land not declared as wild-life sanctuary**

Government of India accorded approval (November 1998) for diversion of 26.36 hectare forest land (Junagadh district) from Gir Sanctuary for Maghardi Minor Irrigation Scheme. Conditions thereof prescribed that compensatory afforestation was to be taken over 38.23 hectare non-forest land and the non-forest land transferred shall be declared as Protected/Reserve Forest as well as Wildlife Sanctuary under the Wildlife Protection Act, 1927.

**Forest land not declared as wild life sanctuary even after submission of proposals in 2001**

Accordingly, non-forest land measuring 38.23 hectare of Prempara village was transferred to Forest Department and CA works completed and also was declared as Protected Forest (February 2000). DCF, Gir (West) Division forwarded proposal (September 2001) to PCCF for declaration of the transferred land as Wildlife Sanctuary, which was not notified (June 2009) as a result measures for protection in the area, such as prohibition of entry of public without permission, causing any fire or leaving burning articles within

<sup>24</sup> (i) DCF, Gir (East) Dhari, (ii) DCF, Gir (West) Junagadh and (iii) DCF, MNP, Jamnagar

<sup>25</sup> 1006 sqkm of Junagadh district and 147 sqkm of Amreli district

<sup>26</sup> For settlement of claims in the proposed area of National Park

the area, prohibition on entry to the area with weapons, prohibition of usage of injurious substances, etc. under Wildlife (Protection) Act were not available.

The PS agreed (September 2009) with audit observation and ensured that action would be taken immediately.

### **3.1.11.3 Illegal mining around Gir Protected Area (PA)**

**Illegal mining activity was going on around Gir Protect Area**

Government of India instructions (August 1998) provide that mining activity within five km radius from the boundary of National Parks and Wildlife Sanctuaries was not permissible. As per information available with the Gir (West) Division (May 2007), there were 13<sup>27</sup> mining units operating within radius of five km. None of the above units had lease orders issued in their favour by Revenue authorities. Collector, Junagadh issued lease cancellation orders (May 2007) to another set of 22 mining units operating within five km radius from boundary of Gir PA with valid lease license. However, no action was taken by Collector, Junagadh to get the 13 illegal mining units closed.

When pointed out in audit, DCF, Wildlife, Junagadh wrote to Collector, Junagadh (July 2009) to take necessary action to get mining activities stopped by these 13 illegal units. Further, Forest Department and Collector, Junagadh could neither make efforts to prepare exhaustive list of mining units within five km radius of Gir PA nor take action for stopping their activities in PA.

Due to continued mining within radius of five kms of the protected area of the wild life of Gir PA, adverse consequences to the Gir eco-system with serious threat to its bio-diversity cannot be ruled out.

### **3.1.11.4 Open wells in and around Gir PA**

As per the provisions contained in Chapter III regarding conservation of wild and endangered species and their habitats of National Wildlife Action Plan 2002, it was required to provide special care and resources to protect highly endangered species especially those having single population and high degree of endemism which includes Asiatic Lion.

**Twenty Asiatic lions died during 2004-09 due to drowning in open wells around Gir PA**

Survey conducted (March 2004) revealed that there were 8,696 open wells in and around Gir PA. During 2004-09, 20 Asiatic lions died by drowning due to falling in these open wells. Department had started action to construct parapet walls to the open wells only from 2007-08 after delay of more than three years. In all, 6,024 wells were protected at a cost of Rs.2.82 crore (March 2009). Balance 2,672 (31 *per cent*) wells are still unprotected as of March 2009. This shows that appropriate actions were not taken by FED to protect the endangered species.

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<sup>27</sup> (1) Shri Lakhmanbhai Jivrajbhai Singala, (2) Shri Vasrambhai Mohanbhai Vekaria, (3) Shri Balubhai Khodabhai Sojitra, Shri Nagjibhai Becharbhai Savaliya, (4) Shri Ramshibhai Mahendrabhai, H. Ranabhai Bhimabhai, (5) Shri Jinabhai Vashrambhai Patel, H. Chhaganbhai Mohanbhai Sakhrelia, (6) Shri Jamdani Ashram, (7) Shri Milapbhai Hajabhai Motha, (8) Shri Jayantibhai Valjibhai, (9) Shri Balubhai Kalubhai Bambhaniya, (10) Shri Navnitbhai Bhimabhai Dobariya, (11) Shri Babubhai Kanabhai, (12) Shri Malabhai Ukabhai Abhalvad and (13) Shri Sajatbhai Kalabhai

### **3.1.11.5 Non relocation of maldharies from Gir PA and their re-entry after relocation**

Wildlife (Protection) Act provides that there should not be any human settlements in the PAs so as to provide undisturbed life to the wildlife. As per 1971 census, 845 maldharies (shepherd) families resided in 129 nesses<sup>28</sup> within Gir PA. Government relocated (1972 to 1978), 588 families outside PA after providing each of them, eight acres of cultivable and grazing land, 600 sqmt residential plot and Rs.6,050 in cash. However, 257 families have not been shifted. Of the 588 families relocated, 87 families returned and were residing unauthorisedly again in the PA. As per records of CF, Wildlife, Junagadh, at the end of 2008-09 there were 376 families settled within Gir PA. CF, Wildlife Circle, Junagadh, who was to monitor and relocate the families stated (July 2009) that proposals have been submitted (March 2009) to PCCF for relocation of these maldhari families. Thus, adequate steps preventing maldhari families (previously relocated) into the PA were not taken. Consequently expenditure that was incurred on their earlier relocation towards farm lands, housing plots and cash proved to be infructuous.

The PS stated during exit conference that the scheme of rehabilitation of maldharies is approved and would be implemented on availability of funds from GOI.

### **3.1.11.6 Idling hovercraft and boats at Marine National Park**

A unique marine ecosystem exists in the Gulf of Kachchh which provides habitat for several marine species. An area of 163 sqkm was declared as MNP and another 568 sqkm designated as Marine Sanctuary. For protection of marine wealth, MNP Division, Jamnagar purchased (1994) a hovercraft at a cost of Rs.6.22 lakh for patrolling in the area and for monitoring the mangroves. However, the hovercraft remained idle since its purchase. DCF stated (September 2009) that due to excess utilization of petrol, the hovercraft was kept unutilized. Reply was not acceptable as the hovercraft was purchased for specific purpose for protection of the area and monitoring of the mangroves. The cost of operation should have been assessed before embarking upon its purchase.

Marine National Park Division, Jamnagar had purchased (1982-2007), 21 boats at a cost of Rs.57.02 lakh<sup>29</sup> for plantations, protection and maintenance of mangroves and coral reefs. Of the total 21 boats, only four boats purchased in 1982 were registered with Gujarat Maritime Board (GMB)<sup>30</sup> and remaining 17 purchased between 1993 and 2007 were not registered with GMB.

As of August 2009 out of 21 boats, only six boats were in working condition and only one operator was available with the Division.

<sup>28</sup> Small group of settlements of shepherd in forest

<sup>29</sup> Cost of four vessels, which were registered with GMB, was not available

<sup>30</sup> Designated authority for registration of sea vessels

As the boats were specifically purchased for protection and management of mangroves and coral reefs; their idling had adverse consequence on protection of mangroves and coral reefs, the very purpose for which these were purchased.

### ***3.1.11.7 Non establishment of Oil Spill Monitoring Unit***

Forest Department diverted (1992), 9.60 hectare forest land from Marine National Park, Jamnagar to Indian Oil Corporation Limited (IOCL) for installation of Single Point Mooring System<sup>31</sup>, and an agreement was also entered (October 2001) between the FED and IOCL. Agreement provided for establishment of a Monitoring Unit for monitoring oil spills, quality of habitat, water and preserving biodiversity, under the control of CF. A qualified Marine Biologist was also required to be appointed.

The agreement further provided that IOCL would pay Rs.14 lakh for establishing the Monitoring Unit and also make annual payments of rupees four lakh. IOCL deposited Rs.74 lakh (upto March 2009), of which Rs.66 lakh were remitted to Consolidated Fund of the State as Forest Remittances (2006-07) and deposits of eight lakh rupees (2007-09) were credited to the PLA of DCF.

Deputy Conservator of Forests stated (December 2008) that proposals for establishing Monitoring Unit was submitted (September 1998) and it was pending with FED. The Department did not furnish (September 2009) any reply for non-approval of proposal furnished by the DCF. Thus, despite passage of more than 10 years since submission of proposal, Monitoring Unit has not been set up even though an amount of Rs.74 lakh was received from IOCL for this purpose. In absence of Monitoring Unit, the extent of spillage/leakage caused and adverse consequence of the same on the marine eco-system could not be ascertained.

The PS stated in exit conference that action is being taken for establishing the Oil Spill Monitoring Unit for the entire Gulf of Kachchh area and proposal for the same has already been sent (September 2009) to GOI.

### ***3.1.12 Other Points***

#### ***3.1.12.1 Absence of independent Internal Audit wing***

Internal Audit is intended to keep a watch on compliance to Government Rules and orders as well as expenditure. The internal auditors are primarily responsible to bring about fiscal discipline in their respective assignments by pointing out the system lapses and advising regularly for taking corrective steps. There was no independent IA wing in the department, thus management was deprived of this important mechanism which was meant for strengthening of internal controls of the Department and their timely assessment.

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<sup>31</sup> The system of transferring liquid cargo from a floating vessel to shore

**3.1.12.2 Non compliance to the Inspection Reports of Accountant General**

Accountant General (Civil Audit), Gujarat, Rajkot conducts test check of records maintained by the head of the Administrative Department, Head of the Department and subordinate officers under his control. First replies to the observations as a result of the test check communicated through Inspection Reports (IR) were to be furnished within four weeks. A half-yearly report on pending IRs is also sent to the Secretary to facilitate monitoring of the action taken on the observations. Position of outstanding paragraphs of IRs issued upto March 2008 and pending as at the end of June 2009 is given in Table 5. Further details are given in **Appendix XLIV**.

**Table - 5**

Year in which IR issued	Principal Chief Conservator of Forests, Gandhinagar		Forest Divisions	
	Inspection Reports	Outstanding Paragraphs	Inspection Reports	Outstanding Paragraphs
Upto March 2005	0	0	6	6
2005-06	0	0	1	1
2006-07	1	1	11	20
2007-08	0	0	26	41
2008-09	1	1	9	22
<b>Total</b>	<b>2</b>	<b>2</b>	<b>53</b>	<b>90</b>

**3.1.13 Conclusion**

Despite passage of more than three years, State did not frame a State specific Forest Policy. Even reduced targets for augmentation of forest were not achieved during 2004-09 and aggregate shortfall was 28 *per cent*. Mandatory requirement of taking up of plantations work only after approval of Treatment Maps was not adhered to. Annual Plans of Operations were also not prepared by test-checked Divisions. System of budgetary control was poor and control registers prescribed for watching expenditure were not being maintained. There were serious deficiencies in maintenance of Cash Book, Dead Stock Registers and in disposal of misappropriation cases. Possession of Banni grass land in Kachchh district was not available with Forest and Environment Department despite passage of 54 years since its declaration as forest land and 11 years after issue of orders by Collector, Kachchh for its handing over. Achievement of Compensatory Afforestation was 75 *per cent* only despite availability of funds before these were credited to CAMPA accounts. Funds released by Government of India for National Afforestation Programme were diverted for State scheme i.e., Sujalam Suphalam Yojana. In the test checked Divisions, survival of plantations under Gram Van Scheme was negligible. Serious deficiencies were noticed in maintenance of operational control Registers. Despite passage of 27 years since notification of State Government

and 12 years since orders of Supreme Court to declare Gir Sanctuary as National Park, eviction of occupants from the area was still pending. Illegal mining within five km radius of Gir Protected Area continued. No timely actions were taken to protect Asiatic Lion, an endangered species from drowning in open wells in and around Gir PA. Hovercraft and boats purchased for protection of Marine National Park, Jamnagar remained idle.

### **3.1.14 Recommendations**

- ✍ Efforts should be made to formulate State specific Forest Policy in line with recommendation of National Forest Commission within the broad parameters of National Forest Policy for the effective management of the forests of the State,
- ✍ Preparation of Annual Plans of Operation to be ensured by PCCF and instructions pertaining to execution of work only after approval of Treatment Map to be strictly enforced,
- ✍ Controls pertaining effective preparation of Budget and expenditure should be monitored by Forest and Environment Department and deficiencies in maintenance of Cash Book and Dead Stock Register should be rectified urgently. Strict instructions for its compliance should be issued to field formations immediately,
- ✍ A plan to be chalked out for early implementation of the shortfalls in area towards Compensatory Afforestation. Amounts outstanding towards 'Net Present Value' from various parties should be vigorously pursued and adequately monitored at appropriate level,
- ✍ System of renewal of lease in the forest land should be reviewed and process of renewal within a time frame specified should be ensured,
- ✍ Operation of all illegal mines within the radius of five kilo meters of the Gir Protected Area should be immediately stopped, for this necessary instructions to the field formations should be issued on priority and
- ✍ Work of protection of wells around Gir Protected Area should be expedited and monitored to prevent lions and other wildlife from drowning in the open wells.

The matter was reported to Government in July 2009, reply was not received (September 2009).

**Rajkot  
The**

**(DHIREN MATHUR)  
Accountant General (Civil Audit) Gujarat**

**Countersigned**

**New Delhi  
The**

**(VINOD RAI)  
Comptroller and Auditor General of India**

