

**Office of the Accountant General (A&E)
Himachal Pradesh**



सत्यमेव जयते

**Annual Review on the working of Forest Divisions
For the year 2021-22**



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of Himachal Pradesh

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Executive Summary

The 56th Annual Review on the working of Forest Divisions and Circles in Himachal Pradesh is prepared with the objective of presenting an annual report to the State Government on the functioning of Forest Divisions and Circles.

The Forest Divisions and Circles submit compiled monthly accounts to the office of the Accountant General (A&E) for preparation of Annual Accounts of the State Government. The office of the Principal Accountant General (Audit) Himachal Pradesh conducts the audit of these Divisions and Circles.

The Review highlights the deficiencies which were noticed in the Monthly Accounts for the year 2021-22 submitted to the office of Accountant General (A&E) as well as audit of the units conducted by the office of the Principal Accountant General (Audit) during the year 2021-22.

Important observations incorporated in the Review are as follows:-

Part-I: Observations relating to Accounts

- i) Net unadjusted amount of Rs 1712.00 lakh (credit) under Head of Account “8782-00-103-01 Remittances” was outstanding as on 31 March, 2022.
- ii) Net unadjusted Cheques amounting to Rs 157.00 lakh (credit) under Head of Account “8782-00-103-02 Forest Remittance II Cheques” were outstanding as on 31 March, 2022.
- iii) The balance under Inter Circles/Inter Divisional Transactions amounting to Rs. 218.00 lakh (debit) under Head of Account “8782-00-103-04” was outstanding as on 31 March, 2022.

Part-II: Observations relating to Audit

- i) During test check of eight divisions, it was noticed that 13610 forest fire cases were occurred and involving the tentative loss of revenue Rs. 2193.48 lakh.
(Para-XVI)
- ii) During test check of eight divisions, it was noticed that a sum of Rs. 460.30 lakh were deposited in Government Treasury, but the same was not accounted for in cash book, which was irregular
(Para-XX)
- iii) During test check of two divisions, it was noticed that the Govt.of India MoEF, New Delhi conveyed approval of Rs. 179.08 lakh for constructions of projects, but the construction work was not started nor the fund was refunded to the department, which is in contrary to the notification.
(Para-XXVII)
- iv) Irregular expenditure of Rs.171.45 lakh were incurred on medical claims during test check of seven divisions.
(Para-XIII)
- v) During test check of eight divisions, it was noticed that the forest offence cases involving an amount of Rs. 131.38 lakh were still pending for final disposal.
(Para-XII)

vi) During test check of records of DFO Kinnaur, it was noticed that the records of tender files, bill and vouchers, copy of sanction & administrative approval etc. involving an amount of Rs. 97.20 lakh was not provided to audit party.

(Para-XVIII)

vii) During test check of two divisions, it was noticed that Rs. 71.97 lakh were could not utilised during the year, which resulted in blockade of fund.

(Para-I)

viii) During test check of records of DFO (W/L) Chamba, it was noticed that fund of Rs.93.64 lakh were allotted for operation of “Conservation & Protection of Protected Area” by Adhoc CAMPA, out of which nothing was utilised by the department.

(Para-XXIII)

ix) During test check of DFO Dehra, it was noticed that compounding cases of illicit felling of trees of different species having value of Rs. 65.87 lakh were lying undisposed.

(Para-XXI)

x) During test check of two divisions, it was noticed that excess funds amounting to Rs. 46.51 lakh were made on account of salary to the deployed staff, which was irregular.

(Para-II)

xi) During test check of DFO Palampur, it was noticed that the 11.71 MT quantity of barbed wire, P, bags and U-nails valuing to Rs. 66.81 were lying unused in the stock, which was irregular.

(Para-XIV)

Introduction

The 56th Annual Review on the working of Forest Divisions/Circle Offices of the Forest Department in Himachal Pradesh contains the observations on accounts maintained by these offices as well as deficiencies noticed in monthly accounts rendered by them to the office of the Accountant General (A&E), Himachal Pradesh and deficiencies found during the audit of these offices by the office of the Principal Accountant General (Audit), Himachal Pradesh. The purpose of the Review is to highlight irregularities, omissions and defects in the maintenance of initial accounts by these Forest Divisions/ Circle office, and to communicate them to the State Government. The review is intended to assist the State Government to take suitable corrective measures to improve the working of Divisions/Circle offices.

The irregularities pointed out in the earlier reviews are still persisting and adequate action has not been taken by the Departments to rectify them. Timely action is therefore called for to set right the defects already pointed out and to enforce rules and regulations to minimize the irregularities. The Government/Head of Department may take suitable and effective steps to avoid their recurrences.

The number of divisions under Forest Department in the State at the end of March, 2022 was as under:

Number of divisions at the beginning of the year	Number of Defunct divisions	Number of Newly Opened divisions	Number of divisions at the end of March, 22
91	NIL	NIL	91

The Review consist of two parts viz. Part-I contain observations relating to accounts that were noticed in the office of the Accountant General (A&E) Himachal Pradesh, Part-II contains common type of irregularities noticed in Central Audit and local audit of Forest Divisions by the office of the Pr. Accountant General (Audit), Himachal Pradesh during 2021-22.

PART-I- Deficiencies noticed in Monthly Compiled Accounts

This part contains observations about persistent and other common irregularities noticed during checking of compiled monthly accounts received in the office of AG (A&E) from various divisions.

1 Reconciliation of Monthly Accounts Figures

In order to exercise effective control over expenditure and to ensure correct classification in accordance with budget allocation. Divisional Forest Officers are required to reconcile departmental expenditure with those booked in the office of the Accountant General (A&E) H.P.Shimla.

The amount booked under Major Heads "*0406-Receipts on Forestry & Wildlife*" and *2406-"Revenue Expenditure on Forestry & Wildlife"*, *4406-Capital Outlay on Forestry & Wildlife*", Complete reconciliation was achieved with below mentioned amounts which is commendable.

(Figures in Rupees)

<i>SL.No.</i>	<i>Major Head</i>	<i>Amount booked</i>	<i>Amount Reconciled</i>
1	0406	1061678462	1061678462
2	2406	7039989880	7039989880
3	4406	175759812	175759812

2 Balances outstanding under Forest Remittances/Inter Circle/Inter Division Transactions.

The payments made for or on behalf of other Forest Officers and booked under the head ICT/IDT in the Cash Accounts remain unadjusted till the credits in respect of these debits are booked by responding Forest Officers in their accounts. In order to liquidate the outstanding balances and to ensure incorporation of expenditure under the final head of account, it is necessary that the credit should invariably be booked in the following month and debit should not be raised without getting the bills accepted from the concerned

divisions/circles. It was noticed that the full particulars were generally not being recorded in the Vouchers/Schedules.

As a result, the unadjusted balances of Rs. 1666.71 lakh (credit) under of different categories could not be analysed/cleared.

Outstanding Balances under Forest Remittances

(Rs.inlakh)

Sr. No.	Head of Account "8782-00-103"Forest Remittances	Remarks	Amount Outstanding up to 20-21	Amount Outstanding during 2021-22	Amount clearance during 2021-22	Total Outstanding	Whether Clearance or Addition in 21-22
1	01-Cash Remittances	<i>Credit Balance</i>	1713.00	-	001.00	1712.00	Clearance
2	02-Forest Cheques	Credit Balance	168.00	-	011.00	157.00	Clearance
3	04-ICT/IDT	Debit Balance	218.00	-	-	218.00	-
4	05-BT Exchange	Credit Balance	15.71			15.71	-
Total			1678.71	-	012.00	1666.71	

Recommendation:

(i)The divisions should be directed to reconcile Remittance figures with Treasuries every month.

(ii)Age profiling of the afore mentioned outstanding amounts are mentioned in (Table 1&2).The respective divisions may also be instructed to clear/reconcile these amounts.

Table-1

Head Account	of Year	Credit (Acknowledge)	Debit(Form-15)	Net Balance
8782-00-103-01	Upto 2015	532421636	450392301.49	
	15-16	318749	7460	
	16-17	25060580	151773	
	17-18	12775366	5055	
	18-19	41728097	722	
	19-20	9509057	15773	
	20-21	-----	-----	
	Total	621813485	450573084.49	171226750.51

Table-2

Head Account	of Year	Credit (Issued Cheques)	Debit (Encashed Cheques)	Net Balance
8782-00-103-02	Upto 2015	20176949.87	6013277.63	
	15-16	272073		
	16-17	276545		
	17-18	134880		
	18-19	151957		
	19-20	708639		
	20-21	----	-----	-----
	Total	21721043.87	6013277.63	15707766.24

Table-3

Head Account	of Year	Debit	Credit	Net Balance
8782-00-103-04	Upto 2012	101800031	80573381.80	
	12-13	216337	-----	
	13-14	392172	----	
	14-15	---	----	
	15-16	---	----	
	16-17	---	600	
	17-18	---		

PART-II

Statement-A: Common types of irregularities noticed in Central Audit. Outstanding Central Audit Objections.

As per objection books of Central Audit, 3440 items involving an amount of Rs. 320.35 lakh (**Annexure-A**) are outstanding for settlement due to lack of response/ timely and adequate corrective action.

- i)** 161 items pertaining to Contingency aggregating to Rs. 194.92 lakh pertaining to year 2001 onwards were yet to be replied/settled as per (**Annexure-B**)
- ii)** There were 71 items of T.A.Bills amounting to Rs 15.57 lakh pertaining to period 2001 onwards were yet to be settled as detailed in (**Annexure-C**)
- iii)** Similarly 119 items pertaining to Medical Bill aggregating to 25.16 lakh pertaining to period 2001 onwards were yet to be replied as per (**Annexure-D**)

Recommendation:

Effective steps may be taken for settlement of old Central Audit objections to ensure proper follow up action on irregularities.

Statement-B: Details of Audit Objections and Inspection Reports not replied**(a) Inspections Reports of Revenue for the year 2021-22**

Sr.No	Unit/DDO	Reply received or not
1	Divisional Forest Officer, Kunihar	No
2	Divisional Forest Officer, Bharmour	No
3	Divisional Forest Officer, Kinnaur	No
4	Divisional Forest Officer, Chopal	No
5	Divisional Forest Officer, Nalagarh	No
6	Divisional Forest Officer, RenukaJI	No
7	Divisional Forest Officer, Rajgarh	No
8	Divisional Forest Officer, Dehra	No
9	Divisional Forest Officer, Nahan	No
10	Divisional Forest Officer, Solan	No
11	Divisional Forest Officer, Kullu	No
12	Divisional Forest Officer, Siraj	No
13	Divisional Forest Officer, Anni	No
14	Divisional Forest Officer, Bilaspur	No
15	Divisional Forest Officer, Dharamshala	No
16	Divisional Forest Officer, Salooni	No
17	Divisional Forest Officer, Palappur	No

(b) Inspections Reports of Expenditure for the year 2021-22

Sr.No.	Unit/DDO	Reply received or not
1	Chief Conservator of Forest, (FP &FC) Bilaspur	No
2	Chief Conservator of Forest, Bilaspur	No
3	Chief Conservator of Forest, Chamba	No
4	Chief Conservator of Forest, Nahan	No
5	Chief Conservator of Forest, Kullu	No
6	Divisional Forest Officer Wildlife, Chamba.	No
7	Chief Conservator of Forest, Dharamshala.	No

Recommendation:

The respective DDO's who have not replied may be requested to issue replies to Audit Objections and Inspection Reports.

Statement-C: Important irregularities noticed during local audit of Forest Divisions.

This Part includes various defects and irregularities detected during inspection of the Forest Divisions/Circles by the Office of the Principal Accountant General (Audit), Himachal Pradesh and incorporated in their inspection reports for the year 2021-22.

During test check of records of 24 units (07 Expenditure and 17 Receipt) of Forest Department as per **Annexure-E & F** conducted during the year 2021-22 following irregularities were pointed out:-

I Blockade of government funds due to non-completion of works

Audit test checked the records (between August 2021 and April 2022) maintained in the office of two forest divisions¹ and noticed that an expenditure amounting to ₹71.97 lakh could not be utilized during the year which resulted in blockade of fund to that extent as per the details given in **Annexure-G**. Matter may be investigated properly, and compliance thereof intimated to Audit accordingly.

II Irregular drawl of salary

Audit test checked the records (between August 2021 and April 2022) maintained in the office of the two divisions² and noticed that the funds amounting to ₹46.51 lakh were made on account of salary to the staff deployed in excess in the said divisions as per the details given in **Annexure-H** which was irregular. Action may be taken as per rules and compliance intimated to audit accordingly.

III Irregularities of medical claim

Audit test checked the records (between August 2021 and April 2022) maintained in the office of the seven divisions³ noticed that the funds amounting to ₹173.26 lakh were paid to officials of the department during 2021-22 on the account of their medical claims out of which ₹3.55 lakh was irregular due to excess payment made to the officials. Whereas the remaining amount ₹169.71 lakh was occurred due to non-retaining the office copies of medical reimbursement claims with the concerned divisions as per the details given in **Annexure-I**. In the absence of the copies of medical reimbursement bills, doctor's prescription slips and medicine invoice, the audit could not ascertain whether the payment made to the employee was accordance with the rule and regulation issued by the

¹ DFO (WL) Chamba and DFO Dehra.

² CCF Dharamshala and DFO Kinnaur.

³ DFO Anni, CF Kullu, CF Nahan, DFO Rajgarh, DFO Renukaji, DFO Salooni and DFO Solan.

Government of Himachal Pradesh or not. Action may be taken as per rules and compliance thereof intimated to audit.

IV Non conducting of physical verification of Stores & Stock

Audit test checked the records (between August 2021 and April 2022) maintained in 11 divisions⁴ for the period falls between April 2021 and March 2022 and noticed that physical verification of stores and stock was not conducting which needs justification as per the details given in **Annexure-J**. Action may be taken as per rules and compliance intimated to Audit accordingly.

V Irregular LTC claims

Audit test checked the records maintained in the office Chief Conservator of Forest (Forest protection and fire control) Bilaspur and it was noticed that LTC amounting to ₹1.25 lakh was granted to the officials of the department during the year 2021-22 which was irregular and cannot be admitted in audit as per the details given in **Annexure-K**. Action may be taken as per rules and compliance intimated to Audit accordingly.

VI Encroachment of Forest Land

Audit test checked the records (between August 2021 and April 2022) maintained in four divisions⁵ and noticed that in four cases forest land were unauthorized encroachment which were registered during the period falls between April 2015 and March 2021. Total Area of forest land 146.4003 hectares was encroached. There was nothing on the records which shows that the department had taken any action to settle these cases. Similarly, it was noticed that 119 cases of encroachment of forest land had been evicted in four divisions⁶ and possession of the said land was also taken by the department, but fencing of said land was not done at the cost of encroacher, this resulted in non-recovery of amount Rs. 44.35 lakh from the encroachers and fencing thereof. This was irregular and cannot be admitted in audit as per the details given in **Annexure-L**. Action may be taken as per rules and compliance intimated to Audit accordingly.

⁴ DFO Anni, CCF (Forest Protection and Fire Control) Bilaspur, CCF Bilaspur, CF Nahan, CF Kullu, DFO Kullu, DFO Kunihar, DFO Nahan, DFO Rajgarh, DFO Salooni and DFO Siraj.

⁵ DFO Aani, DFO (WL) Chamba, DFO Dehra and CF Nahan.

⁶ DFO Nahan, DFO Rajgarh, DFO Solan and DFO Salooni.

VII Non-disposal of Unserviceable Articles

Audit test checked the records (between August 2021 and April 2022) maintained in four divisions⁷ it was noticed that some *articles/items* having value of ₹1.17 lakh were found unserviceable and required to be disposed off, which were not disposed off as per rules till 31 March 2022 which was in contravention of rules of HPFR as per the details given in **Annexure-M**. Action may be taken as per rules and compliance intimated to Audit accordingly.

VIII Irregular purchase of IT items outside GeM Portal

Audit test checked the records (between August 2021 and April 2022) maintained in the office four divisions⁸ and noticed that purchase of IT items having money value of ₹4.38 lakh was made from outside GeM portal as per the details given in **Annexure-N**, which was irregular, Action may be taken as per rules and compliance intimated to Audit accordingly.

IX Non-production of records

Audit test checked the records maintained in the office of Divisional Forest Officer, Kinnaur, it was noticed that the records regarding Tender files, award letters, sanctioned bill and vouchers, copy of expenditure sanction and administrative approval involving an amount of ₹97.20 lakh was not provided to audit for scrutiny by the office. Therefore, the amount involving in those records could not be verified in audit which needs justification as per the details given in **Annexure-O**. Action may be taken as per rules and compliance intimated to audit accordingly.

X Irregular expenditure on SOE “other charges/office expenses”

Audit test checked the records (between August 2021 and April 2022) maintained in the office of Divisional Forest Officer, Renukaji and it was noticed that an amount to ₹17.48 lakh was spent in SOE “other charges/ office expenses. As per notification No. Fin-F-(A)-11-2/2011 dated 15.03.2013 of Finance Department Government of H.P. Additional Chief Secretary (Finance) had informed that many Drawing & Disbursing Officers make purchases at the close of financial Years especially in second fortnight of March from SOE/Office Expenses & other charges. It was further directed that in order to ensure proper financial discipline and to avoid last minute purchases as per details given in

⁷ CF Nahan, DFO Nahan, DFO Rajgarh and DFO Renukaji.

⁸ DFO Anni, CF Nahan, DFO Nahan and DFO Solan.

Annexure-P. Action may be taken as per rules and compliance intimated to Audit accordingly.

XI Excess purchase of material than the actual requirement

Audit test checked the records in August 2021 maintained in the office of Divisional Forest Officer, Bilaspur and noticed that material amounting to ₹6.70 lakh was purchased than the actual requirement which was excess and lying unutilized in the stock since 2013 and most of the items have lost its viability as per the details given in **Annexure-Q**, which was irregular. Action may be taken as per rules and compliance intimated to Audit.

XII Unjustified expenditure on Rehabilitation of Lantana eradication Programme

During test check of records (between March 2022 and April 2022) maintained in the office of the DFO Palampur, it was noticed that a lantana eradication programme for the treatment of lantana infested areas of Himachal Pradesh was undertaken by the Himachal Pradesh Forest Department and an amount of ₹491.98 lakh⁹ was spent on Lantana eradication/maintenance under NPV/CAMPA by the office during the period from April 2018 to March 2021 as per the details given in **Annexure-R**. It was further noticed that there was nothing on papers that could assure whether GPS polygons of the area treated under the programme were uploaded on e-green watch portal or not. Monitoring of the said treatment on-line on Google earth in time series photographs of the areas could not be assured upto the date of audit (03/2021). This shows the lackadaisical approach in planning and execution of departmental programs, therefore intended purpose could not be fulfilled. Action may be taken as per rules and compliance intimated to Audit accordingly.

XIII Outstanding utilization certificates

During test check of records maintained in the office of the DFO Palampur, it was noticed that 32 Micro Plans were prepared by Palampur Forest Division as on 31.03.2021 which was short of stipulated target by 13 Micro plans. Further, an amount of ₹904.19 lakh was released in favour of these VFMS for implementation of the said project. The amount of funds utilized and the balance amount as on 31.03.2021 was ₹603.45 lakh and ₹300.74 lakh, respectively. It was, further, noticed that no utilization certificates against the utilized amount were furnished by the VFMS as per **Annexure-S**. Action may be taken as per rules and compliance intimated to Audit accordingly.

⁹ **2018-19:** ₹200.07 lakh; **2019-20:** ₹124.90 lakh and **2020-21:** ₹167.01 lakh.

XIV Irregular purchase of barbed wire, P bags and U nails

During test check of records maintained in the office of the DFO Palampur, it was noticed that the 11.71 MT quantity of barbed wire/P bags and U Nails valuing ₹66.81 lakh were lying unused in the stock of four ranges of DFO Palampur, the above said B/wire, P/bags and U-nails were purchased more than the requirement in contravention to the rule ibid 10 of HPFR 2009, which was irregular and cannot be admitted in audit as per the details given in **Annexure-T**. Action may be taken as per rules and compliance intimated to Audit accordingly.

XV Non-recovery of outstanding revenue

Audit test checked the records (between August 2021 and April 2022) maintained in the office of the nine divisions¹⁰ and noticed that an amount of ₹5188.29 lakh was required to recovered from various agencies i.e. Forests Contractor, Govt. Departments and HPSFDC Ltd. but the same was not recovered from said agencies as on 31st March 2022. Audit further noticed that no initiative had been taken by the department to recover the said amount from the above agencies. This resulted in non-recovery of ₹5188.29 lakh as detailed in **Annexure-U** to this para. Action may be taken as per rules and compliance intimated to Audit accordingly.

XVI Non/short realisation of Royalty and interest on timber lots

Audit test checked the records (between August 2021 and April 2022) maintained in the office of the 16 Divisions¹¹ and noticed that during the period between 2015 and 2021 salvage lots were given to HPSFDC Ltd for dispose off for which royalty amounting to ₹3158.22 lakh was required to be received from the HPSFDC Ltd, but the same has not been received so far. This resulted in non-recovery of royalty of ₹3158.22 lakh including interest on salvage lots as per details given in **Annexure-V**. Action may be taken as per rules and compliance intimated to Audit accordingly.

¹⁰ CCF Bilaspur, DFO Bilaspur, DFO Dharamshala, DFO Chopal, DFO Dehra, DFO Kinnaur DFO Kullu, CF Nahan, and DFO Siraj.

¹¹ DFO Aani, DFO Bharmour, DFO Bilaspur, DFO Chopal, DFO Dharamshala, DFO Kinnaur, DFO Kullu, DFO Kunihar, DFO Nahan, DFO Nalagarh, DFO Palampur, DFO Rajgarh, DFO Renukaji, DFO Salooni, DFO Siraj and DFO Solan.

XVII Non/short realisation of Royalty and interest on resin blazes

Audit test checked the records (between August 2021 and April 2022) maintained in the office of the eight Divisions¹² and noticed that during the period between 2015 and 2021 resin blazes were given to HPSFDC Ltd. for exploitation for which royalty amounting to ₹258.62 lakh was required to be received from the HPSFDC Ltd., but the same has not been received so far. This resulted in non-recovery of royalty of ₹258.62 lakh including interest on resin blazes as per details given in **Annexure-W**. Action may be taken as per rules and compliance intimated to Audit accordingly.

XVIII Loss of revenue due to incorrect application of rates of royalty

Audit test checked the records (between August 2021 and April 2022) maintained in the office of the two Divisions¹³ and it was noticed that the corporation while computing the amount of royalty had apply the rates which were applicable for special Hill tracks and remote localities like Dodra Kawar during the period between 2017 and 2021 whereas the above Forest Divisions does not fall in the category of special hill tracks and remote localities. This resulted in short recovery of revenue amounting to ₹3462.60 lakh due to incorrect application of rates of royalty. as per details given in **Annexure-X**. Action may be taken as per rules and compliance intimated to Audit accordingly.

XIX Non-compounding of forest offence cases

Audit test checked the records (between August 2021 and April 2022) maintained in the office of eight forest divisions¹⁴ and noticed that offence cases involving amount to ₹131.38 lakh were pending for final disposal were not disposed off as on March 2022 as per details given in **Annexure-Y**. Action may be taken as per rules and compliance intimated to Audit accordingly.

¹² DFO Anni, DFO Bilaspur, DFO Dharamshala, DFO Nahan, DFO Nalagarh, DFO Palampur, DFO Renukaji and DFO Siraj.

¹³ DFO Chopal and DFO Siraj.

¹⁴ DFO Anni, DFO Bilaspur, DFO (WL) Chamba, DFO Dehra, DFO Nahan, DFO Rajgarh, DFO Renukaji and DFO Salooni

XX Non-accountal of receipts in the cashbook

Audit test checked the records (between August and April 2022) maintained in the office of eight forest divisions¹⁵ and noticed that a sum of ₹460.3 lakh was however, deposited in the Government treasury but the same was not accounted for in cash book which was not only in contravention of financial rules 3 (7) (b) of HPFR 2009, but also could not be ascertained whether the receipts have been genuinely received or not as per details given in **Annexure-Z**. Action may be taken as per rules and compliance intimated to Audit accordingly.

XXI Non-disposal of illicit felling of trees

Audit test checked the records in April 2022 maintained in the office of Divisional Forest Officer, Dehra and noticed that 25 cases of illicit felling of trees of different species having value of ₹2.29 lakh were lying undisposed off till 31 March 2022 as per the details given in **Annexure-A-1**. Non-disposal of these illicit felled trees not only resulted in blocking of revenue but also incurring of expenditure on watch and ward. Action may be taken as per rules and compliance intimated to Audit accordingly.

XXII Loss of revenue due to forest fire cases

Audit test checked the records (between August and April 2022) maintained in the office of eight forest divisions¹⁶ and noticed that 13610 cases of fire incidents were reported in the above divisions due to which 135164.38 hectare area of forest land was burnt/affected. The estimated loss due to incident of forest fire was worked out to ₹2193.48 lakh as per the details given in **Annexure A-2** Action may be taken as per rules and compliance intimated to Audit accordingly.

XXIII Non-achievement of targets due to non-utilisation of CAMPA Funds

Audit test checked the records in April 2022 maintained in the office of DFO (wildlife) Chamba and noticed that the funds to the tune of ₹93.64 lakh were allotted for operation of "Conservation and Protection of protected Area" by the Ad-hoc CAMPA out of which nothing was utilized by the department till March 2022 due to which the desired targets could not be achieved and the said funds were still lying as unutilized which was irregular as per the details given in **Annexure-A-3**. Action may be taken as per rules and utilize the said fund for the purpose for which it was allotted and compliance thereof intimated to Audit.

¹⁵ DFO Anni, DFO Dehra, CF Nahan, DFO Nahan, DFO Palampur, DFO Rajgarh, DFO Solan and DFO Salooni.

¹⁶ DFO Anni, CCF (Forest Protection and Fire Control) Bilaspur, DFO Dehra, CF Nahan, DFO Nahan, DFO Palampur, DFO Salooni and DFO Solan.

XXIV *Loss of revenue due to non-levy of extension fee*

Audit test checked the records (between August and April 2022) maintained in the office of three forest divisions¹⁷ and noticed that 18 lots had not been taken back from the corporation on expiry of their period by the divisions. Scrutiny of records further revealed that the DFOs neither demanded the extension fee nor the same was paid by the corporation as on March 2022. Thus, due to non-levy/recovery of extension fee, Government had incurred a loss of revenue ₹98.89 lakh as per the details given in **Annexure-A-4**. Action may be taken as per rules and compliance intimated to Audit accordingly.

XXV *Blockade of revenue due to non-disposal of seized timber*

Audit test checked the records (between August 2021 and April 2022) maintained in the office of four forest divisions¹⁸ and noticed that seized timber having money value of ₹148.9 lakh were lying undisposed in these divisions till March 2022. It was also noticed that no action was taken by the department to dispose off these seized timber. This resulted in blockade of funds of ₹148.9 lakh and further expenditure on its watch and ward as per the details given in **Annexure-A-5**. Action may be taken as per rules and compliance intimated to Audit accordingly.

XXVI *Loss of revenue due to non-claiming of damage bill*

Audit test checked the records (between August 2021 and April 2022) maintained in the office of seven forest divisions¹⁹ and noticed that it was noticed cases of illicit felling involving an amount to ₹65.87 lakh were lying outstanding for final disposal as on 01-04-2021. It was further noticed that no action was taken by the department to dispose off these bills which were still pending for settlement as of April 2022 as per detail given in **Annexure-A-6**. Action may be taken as per rules and compliance intimated to Audit accordingly.

¹⁷ DFO Bharmour, DFO Chopal and DFO Kinnaur.

¹⁸ DFO Bilaspur, DFO Nalagarh, DFO Rajgarh and DFO Renukaji.

¹⁹ DFO Anni, DFO Bilaspur, DFO Nahan, DFO Rajgarh, DFO Renuka ji, DFO Salooni and DFO Solan.

XXVII *Non-realization of Catchment Area Treatment plan funds*

Audit test checked the records (between August and April 2022) maintained in the office of two forest divisions (DFO Bilaspur & Palampur) and noticed that the Govt. of India, MoEF, New Delhi conveyed approval under Section 2 of the Forest Conservation Act, 1980 for diversion of forest land for construction of projects. The department had realized an amount to Rs. 179.08 lakh for construction of these projects to the user agencies but it was noticed that neither the construction work was started, nor the fund was refunded to the department which is in contrary to above notification/guideline. As per detail given in **Annexure-A-7**. Action may be taken as per rules and compliance intimated to Audit accordingly.

Annexure – A

Statement showing outstanding Central Audit Objections for the period ended March, 2022

No. Of items	Amount (Rs.)
3440	32035536.51

HEAD-2406 [Year wise Detail]

Year	Items	Amount Rs.
2000-01	139	698286.00
2001-02	80	1882256.00
2002-03	80	480081.00
2003-04	45	159951.00
2004-05	11	19209.00
2005-06	120	705447.00
2006-07	89	989051.00
2007-08	69	848621.00
2008-09	199	2611183.00
2009-10	357	7737521.00
2010-11	206	2628872.00
2011-12	314	4185944.00
2012-13	128	660845.00
2013-14	91	472759.00
2014-15	243	342085.00
2015-16	249	1865257.00
2016-17	367	4498052.89
2017-18	177	605033.80
2018-19	167	145538.00
2019-20	169	212123.60
2020-21	90	2233902.00
2021-22	50	53518.22
TOTAL	3440	32035536.51

ANNEXURE -B

Name of objection:-Contingency

Sr. No.	Vr.No.& Dt.	DDO	Amounts	Name of Officials	Particulars
1	85 ADP/10/2001	APO Nahan	1480983	Contingency	Cont.Exp.
2	5 DIV OF 9/2016	DWDP Solan	962850	Contingency	Cont.Exp.
3	55MR OF 3/2016	EX. Engineer Talland	753600	Contingency	Cont.Exp.
4	4/DIV OF 9/2016	DWDP Solan	749070	Shivam Kohli	Cont.Exp.
5	28 div of 11/2006	CCF Shimla	557212	Contingency	Cont.Exp.
6	6 DIV OF 9/2016	DWDP Solan	518700	Contingency	Cont.Exp.
7	18 OF 3/2009	PCCF Shimla	456200	Contingency	Cont.Exp.
8	8D OF 4/2009	CF Bilaspur	442928	Avtar Singh	Cont.Exp.
9	74 to 84 spv of 3/2010	Director Swan Project Una	440425	Contingency	Cont.Exp.
10	a1 of 4/2009	Dir.Swan Pro. Una.	397304	H.S Dogra	Cont.Exp.
11	4 OF 3/2011	CPN, Park, Shamshi	382781	Contingency	Cont.Exp.
12	5 OF 4/2009	CF Rampur	375078	S.S. Negi	Cont.Exp.
13	4D OF 4/2009	CCF Mandi (M&E)	361245	B D Sayal IFS	Cont.Exp.
14	11 Do OF 11/2017	EX. Engineer Talland	356280	Contingency	Cont.Exp.
15	10D OF 4/2009	CF Bilaspur	351002	Dr Chandresh	Cont.Exp.

16	01 /P 3 OF 4/2009	Director IWDP Solan	349096	Arvind Kumar	Cont.Exp.
17	198PK OF 6/2011	Director Swan Project Una	332324	Contingency	Cont.Exp.
18	5D OF 11/2017	EX. Engineer Talland	233300	Contingency	Cont.Exp.
19	110DIV OF 3/2017	DFO, Karsog	202700	Contingency	Cont.Exp.
20	13 DIV OF 11/2011	DWDO Namhol	202331	Contingency	Cont.Exp.
21	30 of 3/2008	Director IWDP Solan	201940	Contingency	Cont.Exp.
22	18 of 1/2008	DFO Una	198750	Contingency	Cont.Exp.
23	11DIV OF 3/2011	DY. FTC Chail	180716	Contingency	Cont.Exp.
24	15/wld of 3/2010	DFO, (WL) Chamba	180000	Contintgency	Cont.Exp.
25	7 of 12/2008	DWDO Nurpur At Dehra	165600	Contingency	Cont.Exp.
26	13 OF 2/2017	DFO Chopal	163705	Contingency	Cont.Exp.
27	2D OF 1/2009	DFO Nalagarh	156659	Anil Joshi	Cont.Exp.
28	6/cr to 34/cr of 10/2006	CCF himla	154500	Contingency	Cont.Exp.
29	23 TO 26/G OF 3/2017	Joint Director (admn) swan river (IWM) project una	147487	Contingency	Cont.Exp.
30	5,6 OF 12/2016	DFO Chopal	140385	Contingency	Cont.Exp.
31	19 of 12/2008	DFO Rohru	140000	Contingency	Cont.Exp.
32	nil	Director Swan Project Una	138786	Contingency	Cont.Exp.
33	25/d of 3/2010	Dy. CF (WL), Khalini	123133	Contintgency	Cont.Exp.
34	608.609 OF 3/2017	DFO Rampur	121500	Jai man Sharma	Cont.Exp.

35	5785 OF 2/2010	Director IWDP Solan	119132	Contingency	Cont.Exp.
36	9/Apd of 9/2000	APO Una	117160	Contingency	Cont.Exp.
37	82 TO 93 OF 3/2009	EX. Engineer Talland	116564	Contingency	Cont.Exp.
38	2 Bol/cash of 3/2009	DCF(SOIL) Shimla	112424	Contingency	Cont.Exp.
39	3D OF 5/2009	CCF Mandi (M&E)	111265	C S Dange, IFS	Cont.Exp.
40	37 OF 3/2017	DFO, (WL), Shimla	105494	Contintgency	Cont.Exp.
41	29 D OF 1/2009	DFO Mandi	102386	Contingency	Cont.Exp.
42	20ADB103,104,105/SPN OF 12/2010	Director Swan Project Una	101096	Contingency	Cont.Exp.
43	155 SRV OF 2/2012	Director Swan Project Una	99415	Contingency	Cont.Exp.
44	157 SRV OF 2/2012	Director Swan Project Una	99356	Contingency	Cont.Exp.
45	161 SRV OF 2/2012	Director Swan Project Una	99251	Contingency	Cont.Exp.
46	14 OF 8/2010	DFO Nalagarh	99225	Contingency	Cont.Exp.
47	15/SPK OF 6/2011	Director Swan Project Una	99098	Contingency	Cont.Exp.
48	107 SRV OF 2/2012	Director Swan Project Una	99098	Contingency	Cont.Exp.
49	156 SRV OF 2/2012	Director Swan Project Una	98729	Contingency	Cont.Exp.
50	159 SRV OF 2/2012	Director Swan Project Una	97946	Contingency	Cont.Exp.
51	126 SRV OF 2/2012	Director Swan Project Una	97945	Contingency	Cont.Exp.
52	158 SRV OF 2/2012	Director Swan Project Una	97005	Contingency	Cont.Exp.

53	370 TO 379 OF 3/2010	DFO Suket	96946	Contingency	Cont.Exp.
54	120 DIV OF 3/2017	DFO, Karsog	95220	Contingency	Cont.Exp.
55	165 SRV OF 2/2012	Director Swan Project Una	94289	Contingency	Cont.Exp.
56	93 OF 2/2010	DFO Bilaspur	94000	Contingency	Cont.Exp.
57	94 SRV OF 2/2012	Director Swan Project Una	92157	Contingency	Cont.Exp.
58	5D OF 7/2012	EX. Engineer Talland	88611	Contingency	Cont.Exp.
59	14 of 12/2008	DFO, (WL) R Div. Shimla	88428	Contintgency	Cont.Exp.
60	13/03/2021	DFO Pangi	88419	Nayar,Mohan Ranbir Kumar	Cont.Exp.
61	95 OF 2/2010	DFO Bilaspur	87400	Contingency	Cont.Exp.
62	35 D of 3/2009	DCF(SOIL)Shimla	86774	Contingency	Cont.Exp.
63	587 OF 3/2017	DWDO Rampur	83124	Chhewang Dorje	Cont.Exp.
64	97 OF2/ 2010	DFO Bilaspur	83000	Contingency	Cont.Exp.
65	110 OF 2/2010	DFO Bilaspur	77050	Contingency	Cont.Exp.
66	109 OF 2/2010	DFO Bilaspur	75700	Contingency	Cont.Exp.
67	5/D OF 11/2000	DFO Chopal	75000	Contingency	Cont.Exp.
68	6/D OF 11/2000	DFO Chopal	75000	Contingency	Cont.Exp.
69	43,63,64 SBO /66/2/2003	DIRECTOR IWDP Solan	74266	Contingency	Cont.Exp.
70	108OF 2/2010	DFO Bilaspur	72500	Contingency	Cont.Exp.
71	163A OF 2/2012	Director Swan Project Una	69105	Contingency	Cont.Exp.

72	46DWDO 9/2013	OF	Div. Watershed DO, Mandi	69000	Contingency	Cont.Exp.
73	54 SRV 2/2012	OF	Director Swan Project Una	68553	Contingency	Cont.Exp.
74	69 of 3/2009		DFO, (WL) R Div. Shimla	68538	Contingency	Cont.Exp.
75	33/DD 78DD 1/2011	OF	Director Swan Project Una	68352	Contingency	Cont.Exp.
76	25/SRV 2/2012	OF	Director Swan Project Una	67837	Contingency	Cont.Exp.
77	NIL OF 3/2010		DFO Kinnaur	67544	Contingency	Cont.Exp.
78	NIL OF 3/2010		DFO Kinnaur	67116	Contingency	Cont.Exp.
79	18S OF 10/2012		DFO Rohru	66720	Rajeev Kumar	Cont.Exp.
80	57/spv of 3/2010		Director Swan Project Una	64180	Seema Sharma	Cont.Exp.
81	3SUPT OF3/2003		Dir. Pin Valley, Kaza	60020	Ledin Jappa	Cont.Exp.
82	47adg of 9/2010		Director Swan Project Una	60000	Contingency	Cont.Exp.
83	7 TO 9JD OF 3/2014	OF	Joint Director Swan River(IWM) Project Una	59501	Contingency	Cont.Exp.
84	94 OF 2/2010		DFO Bilaspur	58350	Contingency	Cont.Exp.
85	3JD OF 9/2013		Joint director (admn) swan river (iwm) project una	58280	Contingency	Cont.Exp.
86	34 OF 2/2010		DFO Bilaspur	57800	Contingency	Cont.Exp.
87	8,9 of 12/2008		DWDO Nurpur at Dehra	56000	Contingency	Cont.Exp.
88	39 D OF 12/2011		DWDO Rampur	55770	Contingency	Cont.Exp.
89	465 OF 1/2010		DFO Bilaspur	55572	Contingency	Cont.Exp.
90	52SRV OF 2/2012		DIRECTOR SWAN Project Una	54561	Contingency	Cont.Exp.
91	4ADP /10/2001		APO Nahan	54082	Contingency	Cont.Exp.

92	23,26,27D 4/2010	OF	Director Swan Project Una	54080	Contingency	Cont.Exp.
93	10a of 9/2010		Director Swan Project Una	53600	Contingency	Cont.Exp.
94	107 OF 2/2010		DFO Bilaspur	49000	Contingency	Cont.Exp.
95	286 SPY 3/2011	OF	Director Swan Project Una	48703	Contingency	Cont.Exp.
96	166 SRV 2/2012	OF	Director Swan Project Una	48529	Contingency	Cont.Exp.
97	NIL OF 3/2010		DFO Kinnur	48300	Contingency	Cont.Exp.
98	104 OF 2/2010		DFO Bilaspur	46958	Contingency	Cont.Exp.
99	15 DIV 10/2011	OF	DWDO Swarghat	46530	Contingency	Cont.Exp.
100	14/APO /7/2000		APO Una	46300	D.P Chauhan	Cont.Exp.
101	25 DIV 11/2011	OF	DFO Bilaspur	45966	Contingency	Cont.Exp.
102	118 OF 2/2010		DFO Bilaspur	45935	Contingency	Cont.Exp.
103	81 OF 2/2010		DFO Bilaspur	45400	Contingency	Cont.Exp.
104	33,52 DD 12/2010	OF	Director Swan Project Una	45000	Contingency	Cont.Exp.
105	22 OF 3/2009		PCCF Shimla	44696	Contingency	Cont.Exp.
106	291 SPY 3/2011	OF	Director Swan Project Una	44419	Contingency	Cont.Exp.
107	10k of 3/2009		DFO, (WL) R Div. Shimla	43890	Contintgency	Cont.Exp.
108	92 OF 2/2010		DFO Bilaspur	43000	Contingency	Cont.Exp.
109	36 of 3/2008		DWDO Renuka Ji	41938	Contingency	Cont.Exp.
110	63 OF 3/2009		DFO Nalagarh	41720	Contingency	Cont.Exp.

111	128 OF 2/2010	DFO Bilaspur	41601	Contingency	Cont.Exp.
112	11,12 d of 5/2009	DFO, (WL) Shimla	41300	Contintgency	Cont.Exp.
113	25 OF 2/2010	DFO Bilaspur	41000	Contingency	Cont.Exp.
114	14/sup of 3/2010	DFO, (WL) Kaza	40500	Contintgency	Cont.Exp.
115	250/D OF 3/2011	Director Swan Project Una	40000	Contingency	Cont.Exp.
116	273 OF 3/2006	DFO Bilaspur	39910	Contingency	Cont.Exp.
117	90/DD OF 6/2011	Director Swan Project Una	39910	Contingency	Cont.Exp.
118	18D OF 8/2010	EX. Engineer Talland	39764	Contingency	Cont.Exp.
119	26/WDCK OF 3/2009	DWDO RENUKA JI	39623	Contingency	Cont.Exp.
120	98 OF 2/2010	DFO Bilaspur	39500	Contingency	Cont.Exp.
121	31/MH WDP OF 1/2011	DIRECTOR IWDP Solan	39375	Contingency	Cont.Exp.
122	20,21A OF 3/2011	Director Swan Project Una	38537	Contingency	Cont.Exp.
123	12,13 DIV OF 1/2017	DFO Kotgarh	38470	Contingency	Cont.Exp.
124	7 DIV OF 11/2011	CCF(S) Shimla	38040	Contingency	Cont.Exp.
125	7 DIV OF 11/2011	CCF Shimla	38010	Contingency	Cont.Exp.
126	16/B1 OF 8/2001	DFO Shimla	37944	Contingency	Cont.Exp.
127	81 OF 2/2010	DFO Bilaspur	37600	Contingency	Cont.Exp.
128	20,21 OF 2/2006	DFO Nurpur	37356	Rattan Chand	Cont.Exp.
129	119 OF 1/2017	PCCF Shimla	37000	Hukam Chand	Cont.Exp.

130	11D OF 8/2010	Ex. Engineer Talland	36508	Contingency	Cont.Exp.
131	66 to 69 of 3/2009	DFO, (WL) R Div. Shimla	36479	Contingency	Cont.Exp.
132	10 CIRCLE OF 3/2014	DFO Circle Shimla	35700	Contingency	Cont.Exp.
133	NIL	Director Swan Project Una	35455	Contingency	Cont.Exp.
134	2 OF 8/2005	DFO NAHAN	35446	Contingency	Cont.Exp.
135	A of 4/2005	DFO, (WL) Hamirpur	35175	Contingency	Cont.Exp.
136	13/DD OF 4/2012	Director Swan Project Una	35000	Contingency	Cont.Exp.
137	237 SPY OF 3/2011	Director Swan Project Una	34986	Contingency	Cont.Exp.
138	239SPY OF 3/2011	Director Swan Project Una	34820	Contingency	Cont.Exp.
139	12 APO OF 200, 23/APO OF 3/2001	APO Una	34130	Contingency	Cont.Exp.
140	5/C OF 10/2011	CF Nahan	34013	Contingency	Cont.Exp.
141	45/ROI OF 7/2001,46/ROI OF 7/2001	APO Una	34000	Contingency	Cont.Exp.
142	82 OF 2/2010	DFO Bilaspur	33907	Contingency	Cont.Exp.
143	11DOF 2/2003	DFO Hamirpur	33640	Contingency	Cont.Exp.
144	18,19/PO OF 2014	DFO, Nachan	33636	Contingency	Cont.Exp.
145	8 OF 2/2010	DFO Bilaspur	33490	Contingency	Cont.Exp.
146	113D OF 7/2016	Ex. Engineer Talland	33100	Contingency	Cont.Exp.
147	3 OF 3/2011	CPN, Park, Shamshi	33000	Contingency	Cont.Exp.
148	9 OF 5/2009	DCF(SOIL) Shimla	32826	Contingency	Cont.Exp.

149	392/cr of 1/2010	Director Swan Project Una	32298	Contingency	Cont.Exp.
150	285 OF 1/2012	DFO, Mandi	32140	Contingency	Cont.Exp.
151	45&45d 10/2009	of Dir.Swan Pro. Una	31649	Contingency	Cont.Exp.
152	52 TO 57 OF 5/2010	DFO Suket,Mandi	31480	Contingency	Cont.Exp.
153	390/cr 1/2010	Director Swan Project Una	31340	Contingency	Cont.Exp.
154	99 to 100 of 3/2009	DFO, (WL) R Div. Shimla	31182	Contingency	Cont.Exp.
155	361/cr of 1/2010	Director Swan Project Una	31130	Contingency	Cont.Exp.
156	116DIV 2/2010	OF DFO Bilaspur	31083	Contingency	Cont.Exp.
157	290SPY 3/2011	OF Director Swan Project Una	30903	Contingency	Cont.Exp.
158	110 of /2008	DFO Shimla	30000	Amar Chand	Cont.Exp.
159	60 OF 2/2010	DFO Bilaspur	30000	Contingency	Cont.Exp.
160	62 OF 2/2010	DFO Bilaspur	30000	Contingency	Cont.Exp.
161	287/D OF 3/2012	Ex Engineer Talland	8568	Contingency	Cont.Exp.
		TOTAL	19492412		

ANNEXURE-C

Name of objection:-T.A.BILLS

Sr. No	Vr.No.&Date.	DDO	Amount	Name of Officials	Particulars
1	01 of 4/2009	CCF Shimla	325946	S. K. Sharma	T.A Bill
2	323 of 1/2016	DFO Chopal	90358	Gian Singh, Mehar Singh, Hira Singh Etc.	T.A Bill
3	325 of 1/2016	DFO Chopal	72558	Atma Ram,Het Ram Chauhan.etc.	T.A Bill
4	50/s of 7/2002	DFO Rohru	55581	Hardyal Singh	T.A Bill
5	190 of 22017	PCCF Shimla	53554	V.K.Tiwari	T.A Bill
6	208 of 2/2017	PCCF Shimla	49169	Nagin Nanda	T.A Bill
7	47 of 1/2016	DFO Hamirpur	48761	Travelling Expenses	T.A Bill
8	892 of 3/2021	DFO, Bharmour	42380	Travelling Expenses	T.A Bill
9	276 of 2/2017	DWDO Rampur	39470	Mool Raj	T.A Bill
10	20/cc of 6/2005	DFO Kangra	35500	GS Houser	T.A Bill
11	5/agr 33/sa	APO Una	32785	Jarnail Singh	T.A Bill
12	333 of 1/2016	DFO Chopal	26958	Veena Devi, Mast Ram	T.A Bill
13	284 of 3/2017	DY.CCF(L) Shimla	25708	Vineet Kumar	T.A Bill
14	305 of 11/2015	DFO Chopal	25200	Narayan Singh	T.A Bill
15	37 P of 12/2005	DFO, Lahaul Spiti	25000	Suresh Kumar	T.A Bill
16	174 of 3/2020	DFO, (H), TS, Nachan	25000	Hari Singh	T.A Bill
17	10r of 10/2002	DFO Rohru	24230	Chaman Lal	T.A Bill
18	129 of 6/2005	DFO Rohru	24015	Rajeev Kumar	T.A Bill
19	81 of 5/2017	PCCF Shimla	19358	B K Tiwari	T.A Bill
20	342 of 3/2017	DFO(HQ) Shimla	19284	A P Nagar	T.A Bill
21	48 of 1/2016	DFO Hamirpur	18378	Travelling Expenses	T.A Bill
22	74 of 1/2016	DFO Hamirpur	17575	Travelling Expenses	T.A Bill

23	193 of /2021	DFO, Bharmour	16800	Tej Singh	T.A Bill
24	131 of 1/2017	PCCF Shimla	15523	Kalyan Singh	T.A Bill
25	133 of 6/2017	DFO Dharamshala	15196	Sunny Verma	T.A Bill
26	44 of 5/2008	DFO Shimla	15000	Karam Chand	T.A Bill
27	340 of 3/2017	DFO Parichar Khalini	14152	Anish Kumar Sharma	T.A Bill
28	16,17N OF 8/2008	DFO Chopal	14005	R.O.Verma	T.A Bill
29	76/s of 4/2002	APO Una	13800	V.V. Lamba	T.A Bill
30	91 of /2017	DFO, WL, Chamba	13783	J.S. Grover	T.A Bill
31	12 of 5/2005	DFO Dharamshala	13755	Suresh Chand etc.	T.A Bill
32	3/Rot of 4/2003	APO Kandi Nalagarh	13685	Leela Shankar	T.A Bill
33	15c of 7/2007	DFO Shimla	13000	V.R Sharma	T.A Bill
34	128 of 11/2016	CCF Shimla	12894	Naresh Darod	T.A Bill
35	62,63 supt of 12/2001	APO Una	12600	Travelling Expenses	T.A Bill
36	159 of 8/2017	PCCF Shimla	12325	Dinesh Gupta	T.A Bill
37	54 of 7/2006	DFO Kinnaur	12097	Hanumant Singh	T.A Bill
38	36 of 3/2008	DCF(SOIL) Shimla	12000	Hari Chand	T.A Bill
39	1/n of 10/2016	DFO Chopal	10500	Travelling Expenses	T.A Bill
40	29c of 2/2009	DFO Shimla	10258	Devinder	T.A Bill
41	7 of 8/2007	DFO (WP) Shimla	10140	M Narynappa	T.A Bill
42	120 of 11/2016	DY.CCF Shimla	10018	GRShibi	T.A Bill
43	12 of 11/2006	DFO Paonta Sahib	9450	Travelling Expenses	T.A Bill
44	12 of 11/2006	DFO Paonta Sahib	9400	Travelling Expenses	T.A Bill

45	87 of 11/2016	PCCF Shimla	9200	Jai Singh	T.A Bill
46	87 of 11/2016	PCCF Shimla	8600	Jaswant Singh	T.A Bill
47	27,23 of 2007	DFO Paonta Sahib	8550	Travelling Expenses	T.A Bill
48	209 of 5/2017	PCCF Shimla	8538	Arm Reddy	T.A Bill
49	26 of 1/2017	DFO(HQs) director regional project M.H.W.D.P Bilaspur	8478	Sumeer Rastogi	T.A Bill
50	13/supt/9/2016	DWDO Swarghat	8144	Travelling Expenses	T.A Bill
51	65/s of 06/2001	DFFO, Parvati	8068	A.C. Sharma	T.A Bill
52	313 td of 3/2001	DFO Shimla	8040	P C Sharma	T.A Bill
53	1214/sup of 2/2007	DFO Paonta Sahib	8000	Travelling Expenses	T.A Bill
54	14 OF 12/2008	DFO Rohru	7400	Naresh Bahadur	T.A Bill
55	68 of 5/2020	DFO Bilaspur	6974	Khem Singh	T.A Bill
56	106 of 6/2020	DFO, Mandi	6670	Dinesh Kumar	T.A Bill
57	3/div of 4/2010	DFO Rampur	6220	Amitabh Gautam	T.A Bill
58	58 supt of 2/2010	Director Swan Project Una	6218	Sanjeev Behal	T.A Bill
59	52/s of 9/2000	DFO Rohru	6050	R.K Sharma	T.A Bill
60	75 of 11/2002	DFO Shimla	5930	Udham Singh	T.A Bill
61	87 of 11/2016	PCCF Shimla	5800	Shayam Lal	T.A Bill
62	16 of 5/2005	DFO Kangra	5746	GS Houser	T.A Bill
63	87 of 11/2016	PCCF Shimla	5680	CHHWRING RINZIG	T.A Bill
64	87 of 11/2016	PCCF Shimla	5600	Balbir Singh	T.A Bill
65	112 of 2/2017	PCCF Shimla	5224	Amita Vashisth	T.A Bill
66	12 of 7/2006	DFO Paonta Sahib	5214	M.A Kureshi	T.A Bill
67	12 of 7/2007	DFO Paonta Sahib	5214	M K Kureshi	T.A Bill

68	51/R of 3/2019	DFO Nalagarh	5195	Travelling Expenses	T.A Bill
69	26 of 6/2005	DFO Paonta Sahib	5100	Om Parkash	T.A Bill
70	87 of 11/2016	PCCF Shimla	5000	Sharwan Dass	T.A Bill
71	26 of /2021	DFO, Pangi	5000	Rakesh Kumar	T.A Bill
		TOTAL	1557002		

ANNEXURE – D

Name of objection:-Medical Bill

Sr. No	Vr.No.& Date.	DDO	Amount	Name of Officials	Particulars
1	15KL of 6/2007	DFO Bilaspur	142451	Man Singh,Fgd	Medical Bill
2	22 of 02/2009	DCF (Soil) Shimla	137280	Lal Singh	Medical Bill
3	3A of 03/2011	DFO Una	101400	Sanjeev Kumar	Medical Bill
4	77 of 12/2011	Pr.CCF Shimla	101000	S.S.Negi	Medical Bill
5	10 of 01/2008	DFO Shimla	79190	Rajinder Kumar	Medical Bill
6	67 of 03/2016	DFO Nahan	79220	Rajinder Pal	Medical Bill
7	3B of 03/2011	DFO Una	66500	Om Parkash	Medical Bill
8	51s of 06/2012	DFO Rohru	42405	Bal Krishan	Medical Bill
9	28k of 03/2010	DFO Chopal	40470	Chet Ram	Medical Bill
10	57/sup of 03/2011	DFO Rohru	39764	Meera Bai Chauhan	Medical Bill
11	64/8 IN of 06/2011	DFO Rohru	38090	Dhani Ram	Medical Bill
12	67/CH of 07/2011	DFO Bilaspur	37000	Narindra Kumar	Medical Bill
13	48 CC of 03/2012	DFO Chopal	32940	Chhaju Ram Chauhan	Medical Bill
14	16 supt of 11/2011	DFO Una	32900	Hoshiar Singh	Medical Bill
15	71 of 08/2015	DFO (HQ) Kullu	28500	Yog Raj	Medical Bill
16	107 of 03/2017	DFO Rajgarh	28277	Sharwan Kumar	Medical Bill

17	2/D of 02/2014	DFO Lahaulspiti	28915	Sher Lal	Medical Bill
18	15D of 12/2012	CCF(W/L) Shimla	26850	Anita	Medical Bill
19	NIL of 09/2012	DFO Una	27850	Pawan Kumar	Medical Bill
20	122 /MR of 03/2002	DFO Kinnaur	26883	Kuldeep Chand	Medical Bill
21	34K of 03/2010	DFO Chopla	25095	Sita Ram	Medical Bill
22	88supdt of 03/2009	DWDO Nurpur	27056	Mangal Dass	Medical Bill
23	06 of 07/2008	DFO Bilaspur	26400	H.R Sakhyan	Medical Bill
24	8SKIT of 12/2001	DFO Kullu	24103	M.C.Thakur	Medical Bill
25	64 of 01/2016	DFO Solan	23850	Bir Singh	Medical Bill
26	35 of 01/2012	DFO Nurpur	24237	Keshar Singh	Medical Bill
27	14 of 12/2011	DFO Bharmour	24800	Om Parkash	Medical Bill
28	55/PWM of 8/2002	DFO Nahan	24250	Banshi Lal	Medical Bill
29	407/of 05/2015	DFO Rohru	25425	Prikshit Chauhan	Medical Bill
30	15 of 06/2008	CF Rampur	22500	Parkash Chand	Medical Bill
31	31/DI of 05/2009	DCF (Soil) Shimla	22200	Dev Raj Sharma	Medical Bill
32	206/sh of 03/2014	DFO Bilaspur	21715	Dharam Pal	Medical Bill
33	3cc of 08/2012	DFO Shimla	20160	Rajinder Kumar	Medical Bill
34	05 of 11/2011	DFO Chamba	22629	Dharam Singh	Medical Bill
35	162 of 03/2008	DFO Bilaspur	40161	Subhash Chand	Medical Bill

36	30 /supt of 02/2012	DWDO Nurpur	19235	Parvinder Kumar	Medical Bill
37	09 of 04/2009	DFO Shimla	17727	Kundan Lal	Medical Bill
38	10/DIV of 06/2009	DFO Rajgarh	17390	Rattan Singh	Medical Bill
39	126 of 03/2016	DFO Una	18512	Balbir Singh	Medical Bill
40	137 of 08/2014	DFO Paonta Sahib	17340	Bhim Singh	Medical Bill
41	A of 10/2011	DFO Pangi	17120	Dhyan Singh	Medical Bill
42	13 of 06/2011	DFO Dalhousie	16900	Surinder	Medical Bill
43	08 of 07/2016	DFO Pangi	16422	Prem Raj Sharma	Medical Bill
44	02R of 04/2009	DCF (Soil) Shimla	16058	Inder Kumar	Medical Bill
45	20 of 03/2007	CF D/shala	18197	G.D Houser	Medical Bill
46	29/cash of 02/2006	DFO Chopal	16651	A.S Negi	Medical Bill
47	48 of 03/2015	CF Nahan	15850	Suveena Thakur	Medical Bill
48	28 of 08/2001	DFO Pangi	15500	Chander Shekhar	Medical Bill
49	48/S of 01/2006	DFO Rohru	15500	Chet Ram	Medical Bill
50	Nil of 03/2011	Pr.CCF (W/L) Shimla	15431	K.S.Thakur	Medical Bill
51	8K of 11/2005	DFO Chopal	14801	Chet Ram	Medical Bill
52	4s of 06/2012	DFO Lahaulspiti	16010	Sunni Devi	Medical Bill
53	287bhatt of 03/2014	DFO Dalhousie	14450	Chaman Singh	Medical Bill
54	38 of 05/2009	DFO Chopal	14000	Man Singh	Medical Bill
55	156/MR of 03/2014	DFO Shimla	14000	Karam Chand	Medical Bill

56	54bhatt of 07/2012	DFO Dalhousie	14500	Yash Pal	Medical Bill
57	51s of 06/2012	DFO Bharmour	14150	Chain Singh	Medical Bill
58	299 of 03/2016	DFO Palampur	20205	Amar Singh	Medical Bill
59	14k of 12/2005	DFO D/shala	12258	Surinder Nath	Medical Bill
60	143d of 03/2009	DWDO Swarghat	12820	Vinay Dogra	Medical Bill
61	03 of 02/2009	DFO Dalhousie	13750	Daulat Raj	Medical Bill
62	09c of 08/2009	Pr.CCF Shimla	13021	Ishwar Dass	Medical Bill
63	11 of 03/2017	DFO Renukaji	13280	Parminder Singh	Medical Bill
64	86 of 12/2014	DFO Dalhousie	13020	Chain Singh	Medical Bill
65	678 /of 03/2015	DFO Chopal	13580	Devender Singh	Medical Bill
66	8c of 12/2012	Pr.CCF(W/L) Shimla	13099	Lokender Singh	Medical Bill
67	97p of 11/2011	DFO Lahaulspiti	12905	Sukhdev Singh	Medical Bill
68	11d of 06/2011	DFO D/shala	12600	Suresh Kumar	Medical Bill
69	8DIM of 02/2004	DFO Dehra	20690	Kamal Singh	Medical Bill
70	19 of 03/2011	DFO Chamba	11690	Anil Vaid	Medical Bill
71	62/cc of 06/2011	DFO Shimla	11800	Ram Gopal Thakur	Medical Bill
72	24KP of 08/2013	DFO Kinnaur	12450	Mahender Negi	Medical Bill
73	62 of 03/2015	DFO Una	11500	Sanjeev Kumar	Medical Bill
74	102 of 05/2017	DFO(HQ) Nahan	11169	Y.P Gupta	Medical Bill

75	38/cash of 03/2003	CF Shimla	11475	Yash Pal	Medical Bill
76	231 of 03/2005	DFO Rohru	11358	Satya Pal,Patwari	Medical Bill
77	30c of 13/2005	DFO Lahaulspiti	11630	Suresh Kumar	Medical Bill
78	10 of 03/2008	DFO Dalhousie	11225	Yogesh Kumar	Medical Bill
79	18 of 02/2011	DFO Chamba	10840	Pushp Raj	Medical Bill
80	310 of 09/2017	DFO(W/L) Sarahan	10500	Bahadur Singh	Medical Bill
81	36 of 03/2008	Dy.CF Soil	10500	Chaman Lal	Medical Bill
82	149 cc of 03/2012	DFO Chopal	10260	Balwant Primta	Medical Bill
83	05/D of 2012	DFO Rohru	10025	Bhagwan Singh	Medical Bill
84	14KP of 07/2011	DFO Kinnaur	10400	Mohan Singh	Medical Bill
85	66U of 07/2012	DFO Lahaulspiti	10065	Baldev Singh	Medical Bill
86	60 of 12/2009	DFO Rohru	10000	Damodar Dass	Medical Bill
87	3cc of 08/2012	DFO Shimla	10000	RanVir Singh Kanwar	Medical Bill
88	25KP of 08/2013	DFO Kinnaur	10100	Mahender Negi	Medical Bill
89	58/c of 12/2010	DFO Shimla	9994	Vinod Chand	Medical Bill
90	58/c of 12/2010	DFO Shimla	9892	Kakal Kumar	Medical Bill
91	62cc of 06/2011	DFO Shimla	9960	Ram Gopal	Medical Bill
92	02 cash of 10/2011	DFO Shimla	9920	Hitender Kumar	Medical Bill
93	28/c of 11/2011	DFO Theog	9960	L.R.Chauhan	Medical Bill

94	11/Rosn of 02/2012	CF Nahan	9560	Devender Singh	Medical Bill
95	12CH of 06/2010	DFO Dalhousie	9500	Surinder Singh	Medical Bill
96	15 of 03/2011	DFO Kullu	9215	Gaitri Dutt Sharma	Medical Bill
97	22SP of 06/2012	DFO Chamba	9200	Shiv Kumar	Medical Bill
98	32s of 07/2012	DFO Kinnaur	9300	Tondon	Medical Bill
99	8 of 06/2007	CCF Shimla	9000	R.R Black	Medical Bill
100	Nil of 05/2005	CF Rampur	9000	Uttam Singh	Medical Bill
101	87k of 03/2011	DFO J/Nagar	8990	Partap Chand	Medical Bill
102	27 of 05/2009	DFO Silviculture	9000	Sher Singh	Medical Bill
103	NIL of 03/2010	CF Nahan	8750	Anil Kumar	Medical Bill
104	110s of 03/2001	DFO Rampur	8700	Madan Lal	Medical Bill
105	19D of 03/2011	DFO Una	8690	Sonam Chilla	Medical Bill
106	112 of 05/2019	DFO Palampur	8408	Kushal Kumar	Medical Bill
107	31/s of 05/2011	DFO Gohar	8935	Hitender Kumar	Medical Bill
108	11Div of 09/2012	DFO Churah	8925	Ashwani Kumar	Medical Bill
109	22SP of 06/2012	DFO Chamba	8440	Sunil	Medical Bill
110	22SP of 06/2012	DFO Chamba	8300	Mahinder Pal	Medical Bill
111	203 of 2018	DFO Shimla	8100	Shabat Ram	Medical Bill
112	61 of 06/2007	DFO Shimla	8000	Subhash Verma	Medical Bill

113	32s of 08/2009	DWDO Swarghat	8000	Krishna Parshad,Supdt	Medical Bill
114	21SUP of 08/2008	DFO Pangi	8000	D.S.Thakur	Medical Bill
115	12D of 07/2012	DFO(W/L) Hamirpur	8000	Ramesh chand	Medical Bill
116	162/MR of 03/2001	DFO Shimla	7406	Bjhuvesh Gupta	Medical Bill
117	P&D 3/DIV of 06/2011	DY.CF(Soil) Shimla	7400	Amitabh Gautam	Medical Bill
118	59 of 02/2009	DFO Shimla	7000	Rajesh	Medical Bill
119	32SUP of 12/2010	CF Rampur	7000	Ashok Kumar	Medical Bill
		TOTAL	2516970		

ANNEXURE-E

Details of Expenditure Units audited during 2021-22			
Sr. No.	Name of Units	Audit period	Date of Audit
1	Chief Conservator of Forest, (FP &FC) Bilaspur	04/2018 to 03/2021	16/08/2021 to 18/08/2021
2	Chief Conservator of Forest, Bilaspur	04/2018 to 03/2021	19/08/2021 to 23/08/2021
3	Chief Conservator of Forest, Chamba	04/2019 to 03/2021	27/09/2021 to 10/10/2021
4	Chief Conservator of Forest, Nahan	04/2015 to 03/2021	31/01/2022 to 05/02/2022
5	Chief Conservator of Forest, Kullu	04/2019 to 03/2021	07/02/2022 to 10/02/2022
6	Divisional Forest Officer Wildlife, Chamba.	04/2018 to 03/2021	24/03/2022 to 02/04/2022
7	Chief Conservator of Forest, Dharamshala.	04/2019 to 03/2021	21/03/2022 to 23/03/2022

ANNEXURE-F

Details of Expenditure Units audited during 2021-22			
Sr. No.	Name of Units	Audit period	Date of Audit
1	Divisional Forest Officer, Kunihar	04/2019 to 03/2021	25/08/2021 to 14/09/2021
2	Divisional Forest Officer, Bharmor	04/2018 to 03/2021	29/09/2021 to 12/10/2021
3	Divisional Forest Officer, Kinnaur	04/2020 to 03/2021	15/11/2021 to 30/11/2021
4	Divisional Forest Officer, Chopal	04/2017 to 03/2021	02/12/2021 to 18/12/2021
5	Divisional Forest Officer, Nalagarh	04/2018 to 03/2021	08/12/2021 to 18/12/2021
6	Divisional Forest Officer, RenukaJI	04/2015 to 03/2021	20/12/2021 to 01/01/2022
7	Divisional Forest Officer, Rajgarh	04/2016 to 03/2021	03/01/2022 to 14/01/2022
8	Divisional Forest Officer, Dehra	04/2019 to 03/2021	17/01/2022 to 28/01/2022
9	Divisional Forest Officer, Nahan	04/2016 to 03/2021	19/01/2022 to 28/01/2022
10	Divisional Forest Officer, Solan	04/2018 to 03/2021	17/02/2022 to 26/02/2022
11	Divisional Forest Officer, Kullu	04/2019 to 03/2021	11/02/2022 to 26/02/2022
12	Divisional Forest Officer, Siraj	04/2019 to 03/2021	28/02/2022 to 11/03/2022
13	Divisional Forest Officer, Anni	04/2020 to 03/2021	28/02/2022 to 09/03/2022
14	Divisional Forest Officer, Bilaspur	04/2019 to 03/2021	05/03/2022 to 26/03/2022
15	Divisional Forest Officer, D/shala	04/2019 to 03/2021	24/03/2022 to 04/04/2022
16	Divisional Forest Officer, Salooni	04/2019 to 03/2021	15/03/2022 to 26/03/2022
17	Divisional Forest Officer, Palampur	04/2018 to 03/2021	28/03/2022 to 08/04/2022

Contents of Annexures

Sr. No.	Annexure	Title of Para	Amount (₹ in lakh)
1.	G	Blockade of Government funds due to non-completion of Works	71.97
2.	H	Irregular drawl of salary	46.51
3.	I	Irregularities of medical claims	173.26
4.	J	Non conducting of physical verification of store and stock	0
5.	K	Irregular LTC claims	1.25
6.	L	Encroachment of Forest land	44.35
7.	M	Non disposal of unserviceable articles	1.17
8.	N	Irregular purchase of IT items outside GeM Portal	4.38
9.	O	Non production of records	97.2
10.	P	Irregular expenditure on SOE "other expenditure"	17.48
11.	Q	Excess purchase of material than the actual requirement	6.7
12.	R	Unjustified expenditure on Rehabilitation of Lantana eradication programme	491.98
13.	S	Outstanding utilisation certificates	616.37
14.	T	Irregular Purchase of barbed wire, P/bags and U nails in advance of requirement	66.81
15.	U	Non-recovery of outstanding revenue	5188.29
16.	V	Non/short realisation of royalty and interest on timber lots	3158.22
17.	W	Non/short realisation of royalty and interest of Resin blazes	258.62
18.	X	Loss of revenue due to incorrect application of rates of royalty	3462.6
19.	Y	Non compounding of forest offence cases	131.38
20.	Z	Non accountal of receipts in the cashbook	460.3
21.	A-1	Non disposal of illicit felling of trees	2.29
22.	A-2	Loss of revenue due to forest fire cases	2193.48
23.	A-3	Non utilisation of CAMPA funds	93.64
24.	A-4	Loss of revenue due to non levy of extension fee	98.89

25.	A-5	Blockade of revenue due to non disposal of seized timber	148.9
26.	A-6	Loss of revenue due to non claiming of damage bill	65.87
27	A-7	Non realisation/ receipt of CAT plan funds	179.08
Total			17081.01

Blockade of Government funds due to non completion of Works					
Sr. No.	Unit	Period of Audit	Para No.	Details	Amount (In Lakh)
1	Divisional Forest Officer, Wildlife Chamba.	04/2018 to 03/ 2021	4	Blockade of Government funds due to non completion of inspection hut at Saichu Twan Rs. 54.00 lakh	54
2	Divisional Forest officer, Dehra	04/2019 to 03/2021	3	Blockade of funds due to non completion of works- Rs 17.97 lakh	17.97
				Total	71.97

Annexure-H

Irregular drawl of salary					
Sr. No.	Unit	Period of Audit	Para No.	Details	Amount (In Lakh)
1	Chief Conservator of Forest, Dharamshala	04/2019 to 03/20221	1	Irregular drawl of salary of 1 HDM amounting to Rs. 25.18 lakh	25.18
2	Divisional Forest Officer, Kinnaur	04/2020 to 03/2021	4	Irregular drawl of salary of 6 employees Rs. 21.33 lakh	21.33
				Total	46.51

Annexure-I
Irregularities of medical claims

Sr. No.	Unit	Period of Audit	Para No.	Details	Amount (In Lakh)
1	Conservator of Forest, Nahan	04/2015 to 03/2021	2	Non retaining of the office copies off the medical reimbursement claims Rs. 78.83 lakh	78.83
			13	Irregular Payment of medical claims Rs. 1.81	1.81
2	Conservator of Forest, Kullu	04/2019 to 03/2021	1	Irregular reimbursement of medical claims Rs. 0.17 lakh	0.17
3	Divisional Forest Officer, Renukaji	04/2015 to 03/2021	12	Non retaining of the office copies off the medical reimbursement claims Rs. 47.86 lakh	47.86
4	Divisional Forest Officer, Rajgarh	04/2016 to 03/2021	7	Non retaining of the office copies off the medical reimbursement claims Rs. 36.75 lakh	36.75
5	Divisional Forest Officer, Solan	04/2018 to 03/2021	12	Excess payment of medical claims Rs. 0.30 lakh	0.3
6	Divisional Forest Officer, Anni	04/2020 to 03/2021	9	Non retaining of the office copies off the medical reimbursement claims Rs. 3.09 lakh	3.09
7	Divisional Forest Officer, Salooni	04/2019 to 03/2021	4	Non retaining of the office copies off the medical reimbursement claims Rs. 3.18 lakh	3.18
			8	Excess payment of medical claims Rs. 1.27 lakh	1.27
				Total	173.26

Non conducting of physical verification of store and stock					
Sr. No.	Unit	Period of Audit	Para No.	Details	Amount (In Lakh)
1	Chief Conservator of Forest,(forest protection and fire control), Bilaspur	04/2018 to 03/2021	2	Non conducting of physical verification of store/stock and material Form 7	0
2	Chief Conservator of Forest,Bilaspur	04/2018 to 03/2021	4	Non conducting of physical verification of store/stock and material Form 7	0
3	Chief Conservator of Forest, Nahan	04/2015 to 03/2021	14	Non Conducting of physical verification of stores	0
4	Conservator of Forest, Kullu	04/2019 to 03/2021	2	Non conducting of physical verification of store/stock and material Form 7	0
5	Divisional Forest Officer, Kunihar	04/2019 to 03/2021	5	Non conducting of physical verification of store/stock and material and timber Form 7 and timber Form 17	0
6	Divisional Forest Officer, Rajgarh	04/2016 to 03/2021	10	Non Conducting of physical verification of stores	0
7	Divisional Forest Officer, Nahan	04/2016 to 03/2021	8	Non Conducting of physical verification of stores	0
8	Divisional Forest Officer, Kullu	04/2019 to 03/2021	5	Non conducting of physical verification of store/stock and material Form 7	0
9	Divisional Forest Officer, Siraj	04/2019 to 03/2021	8	Non conducting of physical verification of store/stock and material Form 7	0
10	Divisional Forest Officer, Anni	04/2020 to 03/2021	10	Non Conducting of physical verification of stores	0
11	Divisional Forest Officer, Salooni	04/2019 to 03/2021	14	Non Conducting of physical verification of stores	0
				Total	0

Annexure-K
Irregular LTC claims

Sr. No.	Unit	Period of Audit	Para No.	Details	Amount (In Lakh)
1	Chief Conservator of Forest,(forest protection and fire control), Bilaspur	04/2018 to 03/2021	3	Irregular LTC claims Rs.1.25 lakhs	1.25
				Total	1.25

Annexure-L					
Encroachment of Forest land					
Sr. No.	Unit	Period of Audit	Para No.	Details	Amount (In Lakh)

1	Conservator of Forest, Nahan	04/2015 to 03/2021	10	Encroachment on forest land due to the weak internal control of the department measuring 46.10.18 bigha	0
2	Divisional Forest Officer, Wildlife Chamba	04/2018 to 03/2021	5	Encroachment on forest land due to the weak internal control of the department.	0
3	Divisional Forest Officer, Rajgarh	04/2016 to 03/2021	5	Non fencing of evicted land on the cost of encroachers Rs. 33.84 lakh	33.84
4	Divisional Forest officer, Dehra	04/2019 to 03/2021	5	Encroachment on forest land under the division	0
5	Divisional Forest officer, Nahan	04/2016 to 03/2021	3	Non fencing of evicted land on the cost of encroachers Rs. 3.00 lakh	3
6	Divisional Forest officer, Solan	04/2018 to 03/2021	6	Non fencing of evicted land on the cost of encroachers Rs. 1.69 lakhs	1.69
7	Divisional Forest officer, Aani	04/2020 to 03/2021	7	Non eviction of encroached land	0
8	Divisional Forest officer, Salooni	04/2019 to 03/2021	3	Non fencing of evicted land on the cost of encroachers Rs. 5.82 lakh	5.82
				Total	44.35

Annexure-M					
Non disposal of unserviceable articles					
Sr. No.	Unit	Period of Audit	Para No.	Details	Amount (In Lakh)

1	Conservator of Forest, Nahan	04/2015 to 03/2021	8	Non auction of obsolete/unserviceable store article amounting to Rs. 1.15 lakh	1.15
2	Divisional Forest Officer, Renukaji	04/2015 to 03/2021	7	Non auction of Condemned vehicle.	0
3	Divisional Forest Officer, Rajgarh	04/2016 to 03/2021	9	Non auction of Condemned vehicle.	0
4	Divisional Forest officer, Nahan	04/2016 to 03/2021	7	Non auction of obsolete/unserviceable store article valuing (depreciated) Rs. 0.02 lakh	0.02
				Total	1.17

Annexure-N
Irregular purchase of IT items outside GeM Portal

Sr. No.	Unit	Period of Audit	Para No.	Details	Amount (In Lakh)
1	Conservator of Forest, Nahan	04/2015 to 03/2021	6	Irregular purchase of IT items outside GeM portal Rs. 0.31 lakh	0.31
2	Divisional Forest officer, Nahan	04/2016 to 03/2021	10	Irregular purchase of IT items outside GeM portal Rs. 0.85 lakh	0.85
3	Divisional Forest officer, Solan	04/2018 to 03/2021	8	Irregular purchase of IT items outside GeM portal Rs. 0.85 lakh	0.85
4	Divisional Forest officer, Anni	04/2020 to 03/2021	11	Irregular purchase of IT items outside GeM portal Rs. 2.37 lakh	2.37
				Total	4.38

Annexure-O
Non production of records

Sr. No.	Unit	Period of Audit	Para No.	Details	Amount (In Lakh)
1	Divisional Forest Officer, Kinnaur	04/2020 to 03/2021	7	Non production of records(Gang Hut Cum Forest Guard Quarter at Namgia and Alpine park Pooh) for expenditure Rs. 97.20 lakh	97.2
				Total	97.2

Annexure-P					
Irregular expenditure on SOE "other expenditure"					
Sr. No.	Unit	Period of Audit	Para No.	Details	Amount (In Lakh)

1	Divisional Forest Officer, Renukaji	04/2015 to 03/2021	4	Irregular expenditure on SOE "other expenditure" amounting to Rs. 17.48 lakh.	17.48
				Total	17.48

Annexure-Q					
Excess purchase of material than the actual requirement					
Sr. No.	Unit	Period of Audit	Para No.	Details	Amount (In Lakh)

1	Divisional Forest officer, Bilaspur	04/2019 to 03/2021	11	Excess purchase of material than the actual requirement Rs. 6.70lakh	6.7
				Total	6.7

Annexure-R
Unjustified expenditure on Rehabilitation of Lantana eradication programme

Sr. No.	Unit	Period of Audit	Para No.	Details	Amount (In Lakh)
1	Divisional Forest officer, Palampur	04/2018 to 03/2021	4	Unjustified expenditure on Rehabilitation of Lantana infested areas under Lantana eradication programmed due to non uploading of GPS polygons of lantana treatment areas on E-green watch portal Rs. 491.98 lakh	491.98
				Total	491.98

Annexure-S

Outstanding utilisation certificates					
Sr. No.	Unit	Period of Audit	Para No.	Details	Amount (In Lakh)
1	Divisional Forest officer, Palampur	04/2018 to 03/2021	5	Outstanding utilization certificates(Rs. 603.45 lakh) non achievement of target for preparation of MP and short collection of beneficiary share Rs 12.92 lakh	603.45
				Total	616.37

Annexure-T
Irregular purchase of barbed wire, P/bags and U nails in advance of requirement

Sr. No.	Unit	Period of Audit	Para No.	Details	Amount (In Lakh)
1	Divisional Forest Officer, Palampur	04/2018 to 03/2021	10	Purchase of barbed wire, P/bags and U nails in advance of requirement Rs. 66.81 lakh	66.81
				Total	66.81

Annexure-U
Non-recovery of outstanding revenue (Receipts)

Sr. No.	Unit	Period of Audit	Para No	Details	Amount (In Lakh)
1	Divisional Forest Officer, Kinnaur	04/2020 to 03/2021	5	Non recovery of outstanding revenue amounting to Rs. 73.09 lakh	73.09
2	Divisional Forest Officer, Chopal	04/2017 to 03/2021	6	Non recovery of outstanding revenue amounting to Rs. 3201.70 lakh	3201.7
3	Divisional Forest Officer, Dehra	04/2019 to 03/2021	6	Non recovery of outstanding revenue amounting to Rs. 1.17 lakh	1.17
4	Divisional Forest Officer, Kullu	04/2019 to 03/2021	4	Non recovery of outstanding revenue amounting to Rs. 104.54 lakh	104.54
5	Divisional Forest Officer, Seraj	04/2019 to 03/2021	6	Non recovery of outstanding revenue amounting to Rs. 54.59 lakh	54.59
6	Divisional Forest Officer, Bilaspur	04/2019 to 03/2021	12	Non recovery of outstanding revenue amounting to Rs. 260.64lakh	260.64
7	Divisional Forest Officer, Dharamshala	04/2019 to 03/2021	7	Non recovery of outstanding revenue amounting to Rs. 212.88 lakh	212.88
8	Chief Conservator of Forest, Bilaspur	04/2018 to 03/2021	3	Non recovery of outstanding revenue of Rs. 282.87 lakh	282.87
9	Conservator of Forest, Nahan	04/2015 to 03/2021	3	Non recovery of outstanding revenue of Rs. 996.83 lakh	996.83
				Total	5188.31

Annexure-V					
Non/short realisation of royalty and interest of timber lots					
Sr. No.	Unit	Period of Audit	Para No	Details	Amount (In Lakh)

1	Divisional Forest Officer, Kunihar	04/2019 to 03/2021	3	Non/short realization of royalty of 0.16 lakh and interest thereon Rs. 1.69 lakh	1.85
2	Divisional Forest Officer, Bharmour	04/2018 to 03/2021	1	Loss of revenue due to non/short realisation of royalty of Rs 62.48 lakh and interest thereon Rs. 4.44 lakh	66.92
3	Divisional Forest Officer, Kinnaur	04/2020 to 03/2021	1	Loss of revenue due to non/short realisation of royalty of Rs 68.48 lakh and interest thereon Rs. 3.99 lakh	72.47
4	Divisional Forest Officer, Chopal	04/2017 to 03/2021	1	Loss of revenue due to non/short realisation of royalty of Rs 1465.37 lakh and interest thereon Rs. 434.79 lakh	1900.16
5	Divisional Forest Officer, Nalagarh	04/2018 to 03/2021	1	Loss of revenue due to non/short realisation of royalty of Rs 42.40 lakh on account of timber lots.	42.4
			6	Loss of interest due to delayed payment of royalty Rs.18.12 lakh	18.12
6	Divisional Forest Officer, Renukaji	04/2015 to 03/2021	1	Loss of revenue due to non/short realisation of royalty of Rs 22.22 lakh on account of timber lots.	22.22
7	Divisional Forest Officer, Rajgarh	04/2016 to 03/2021	1	Loss of revenue due to non/short realisation of royalty of Rs 24.89 lakh on account of timber lots.	24.89
8	Divisional Forest Officer, Nahan	04/2016 to 03/2021	1	Loss of revenue due to non/short realisation of royalty of Rs 137.86 lakh on account of timber lots.	137.86
9	Divisional Forest Officer, Solan	04/2018 to 03/2021	1	Non realization of royalty on account of timber lots Rs 13.22 lakh	13.22
			10	Loss of revenue due to short/non realization of interest on outstanding royalty Rs. 11.49 lakh	11.49
10	Divisional Forest Officer, Kullu	04/2019 to 03/2021	1	Loss of revenue due to non/short realisation of royalty of Rs 4.51 lakh and interest thereon Rs. 2.38 lakh	6.89
11	Divisional Forest Officer, Siraj	04/2019 to 03/2021	1	Loss of revenue due to non/short realisation of royalty of Rs 19.44 lakh and interest thereon Rs. 6.59 lakh	26.03

12	Divisional Forest Officer, Anni	04/2020 to 03/2021	1	Loss of revenue due to non/short realisation of royalty on account of timber lots Rs 467.72 lakh	467.72
13	Divisional Forest Officer, Bilaspur	04/2019 to 03/2021	6	Loss of revenue due to non/short realisation of royalty of Rs 4.89 lakh and interest of Rs. 1.04 lakh	5.93
			4	Loss of revenue due to non realisation of second installment of royalty of Rs. 28.07 lakh and interest for delayed/non realisation of royalty in respect of timber lots Rs. 4.17 lakh	32.24
14	Divisional Forest Officer, Dharamshala	04/2019 to 03/2021	2	Loss of revenue due to non/short realisation of royalty of Rs 37.68 lakh and interest thereon Rs. 9.28 lakh	46.96
15	Divisional Forest Officer, Salooni	04/2019 to 03/2021	1	Loss of revenue due to non /short realisation of royalty on account of timber lots RS. 65 lakh	65
			9	Loss of revenue due to non/short realisation of interest on outstanding royalty on timber lots Rs. 25.15 lakh	25.15
16	Divisional Forest Officer, Palampur	04/2018 to 03/2021	11	Loss of revenue due to non /short realisation of royalty on account of timber lots RS. 170.70 lakh	170.7
Total					3158.22

Annexure-W
Non/short realisation of royalty and interest of Resin blazes

Sr. No.	Unit	Period of Audit	Para No	Details	Amount (In Lakh)
1	Divisional Forest officer, Nalagarh	04/2018 to 03/2021	2	Non recovery of royalty on resin blazes from HPSFDC amounting to Rs 26.81 lakh and Rs. 1.73 lakh interest	28.54
2	Divisional Forest officer, Renuka ji	04/2015 to 03/2021	2	Non recovery of royalty on resin blazes from HPSFDC amounting to Rs 3.99 lakh	3.99
3	Divisional Forest officer, Nahan	04/2016 to 03/2021	2	Non recovery of royalty on resin blazes from HPSFDC amounting to Rs 24.30 lakh	24.3
4	Divisional Forest officer, Siraj	04/2019 to 03/2021	5	Loss of revenue due to non realization of interest on delayed payment of royalty on resin RS. 0.55 lakh	0.55
5	Divisional Forest officer, Anni	04/2020 to 03/2021	2	Non recovery of royalty on resin blazes from HPSFDC amounting to Rs 28.88 lakh	28.88
			8	Loss of revenue due to non /short realisation of interest on outstanding royalty on timber lots and resin blazes Rs. 48.97 lakh	48.97
6	Divisional Forest officer, Bilaspur	04/2019 to 03/2021	6	Loss of revenue due to short realisation of resin royalty Rs. 4.89 lakh and interest of Rs. 1.04 lakh	5.93
			5	Non realisation of differential amount of resin royalty Rs. 7.07 lakh and interest of Rs. 3.21 lakh	10.28
7	Divisional Forest officer, Dharamshala	04/2019 to 03/2021	3	Loss of revenue due to non realisation of resin royalty amounting to Rs. 4.40 lakh and interest on belated payment on resin royalty of Rs 25.66 lakh	30.06
8	Divisional Forest officer, Palampur	04/2018 to 03/2021	12	Loss of revenue due to non/short realisation of royalty on account of resin blazes Rs. 77.12 lakh	77.12
				Total	258.62

Annexure-X
Loss of revenue due to incorrect application of rates of royalty

Sr. No.	Unit	Period of Audit	Para No	Details	Amount (In Lakh)
1	Divisional Forest Officer, Chopal	04/2017 to 03/2021	2	Loss of revenue due to incorrect application of rates while computing royalty Rs. 3028.85	3028.85
			4	Loss of revenue due to incorrect application of rates in road alignment lots. Rs. 226.81 lakh	226.81
2	Divisional Forest Officer, Siraj, Kullu	04/2019 to 03/2021	2	Loss of revenue due to incorrect application of rates while computing royalty Rs. 187.45	187.45
			3	Loss of revenue due to short assessment of royalty due to incorrect application of rates Rs. 19.49 lakh	19.49
				Total	3462.6

Annexure-Y
Non compounding of forest offence cases

Sr. No.	Unit	Period of Audit	Para No	Details	Amount (In Lakh)
1	Divisional Forest Officer, Renukaji	04/2015 to 03/2021	4	Non compounding of forest offence cases Rs. 6.00 lakh	6
2	Divisional Forest Officer, Rajgarh	04/2016 to 03/2021	3	Non compounding of forest offence cases Rs. 23.77 lakh	23.77
3	Divisional Forest Officer, Dehra	04/2019 to 03/2021	7	Non compounding of forest offence cases Rs. 2.83 lakh	2.83
4	Divisional Forest Officer, Nahan	04/2016 to 03/2021	5	Non compounding of forest offence cases Rs. 1.78 lakh	1.78
5	Divisional Forest Officer, Aani	04/2020 to 03/2021	3	Non compounding of forest offence cases Rs. 7.96 lakh	7.96
6	Divisional Forest Officer, Bilaspur	04/2019 to 03/2021	15	Non compounding of forest offence cases Rs. 30.18 lakh	30.18
7	Divisional Forest Officer, Salooni	04/2019 to 03/2021	2	Non compounding of forest offence cases Rs. 57.12 lakh	57.12
8	Divisional Forest Officer, wildlife Chamba	04/2018 to 03/2021	6	Non compounding of forest offence cases Rs. 1.74 lakh	1.74
				Total	131.38

Annexure-Z
Non accountal of receipts in the cashbook

Sr. No.	Unit	Period of Audit	Para No	Details	Amount (In Lakh)
1	Divisional Forest Officer, Rajgarh	04/2016 to 03/2021	11	Non accountal of receipts in the cash book Rs. 78.31 lakh	78.31
2	Divisional Forest Officer, Dehra	04/2019 to 03/2021	8	Non accountal of receipts in the cash book Rs. 8.50 lakh	8.5
3	Divisional Forest Officer, Nahan	04/2016 to 03/2021	4	Non accountal of receipts in the cash book Rs. 65.72 lakh	65.72
4	Divisional Forest Officer, Solan	04/2018 to 03/2021	3	Non accountal of receipts in the cash book Rs. 37.58 lakh	37.58
5	Divisional Forest Officer, Anni	04/2020 to 03/2021	6	Non accountal of receipts in the cash book Rs. 17.92 lakh	17.92
6	Divisional Forest Officer, Salooni	04/2019 to 03/2021	5	Non accountal of receipts in the cash book Rs. 161.20 lakh	161.2
7	Divisional Forest Officer, Palampur	04/2018 to 03/2021	1	Non accountal of receipts in the cash book Rs. 89.78 lakh	89.78
8	Conservator of Forest, Nahan	04/2015 to 03/2021	5	Non accountal of receipts in the cash book Rs. 1.29 lakh	1.29
				Total	460.3

Annexure-A-1

Non disposal of illicit felling of trees					
Sr. No.	Unit	Period of Audit	Para No	Details	Amount (In Lakh)
1	Divisional Forest Officer, Dehra	04/2019 to 03/2021	2	Inadequate internal control of the department in disposing illicit felling cases Rs. 2.29 lakh	2.29
				Total	2.29

Annexure-A-2
Loss of revenue due to forest fire cases

Sr. No.	Unit	Period of Audit	Para No	Details	Amount (In Lakh)
1	Divisional Forest Officer, Dehra	04/2019 to 03/2021	4	Loss to the department due to forest fires Rs. 7.05 lakh	7.05
2	Divisional Forest Officer, Nahan	04/2016 to 03/2021	9	Loss of forest due to forest fire 3283.14 hectare.	0
3	Divisional Forest Officer, Solan	04/2018 to 03/2021	4	Estimated loss due to forest fire Rs. 23.69 lakh	23.69
4	Divisional Forest Officer, Anni	04/2020 to 03/2021	5	Estimated loss due to forest fire Rs. 37.54 lakh	37.54
5	Divisional Forest Officer, Salooni	04/2019 to 03/2021	10	Estimated loss due to forest fire Rs. 8.98 lakh	8.98
6	Divisional Forest Officer, Palampur	04/2018 to 03/2021	2	Estimated loss due to forest fire Rs. 27.67 lakh	27.67
7	Chief Conservator of Forest, (Forest Protection and Fire Control), Bilaspur	04/2018 to 03/2021	1	Estimated loss due to forest fire Rs. 1997.98 lakh	1997.98
8	Conservator of Forest, Nahan	04/2015 to 03/2021	9	Estimated loss due to forest fire Rs. 90.57 lakh	90.57
				Total	2193.48

Annexure-A-3					
Non utilisation of CAMPA funds					
Sr. No.	Unit	Period of Audit	Para No	Details	Amount (In Lakh)

1	Divisional Forest officer, wildlife, Chamba	04/2018 to 03/2021	1	Non achievement of physical/financial targets due to non utilisation of CAMPA funds Rs. 93.64 lakh	93.64 lakh
				Total	93.64

Annexure-A-4					
Loss of revenue due to non levy of extension fee					
Sr. No.	Unit	Period of Audit	Para No	Details	Amount (In Lakh)

1	Divisional Forest Officer, Bharmour	04/2018 to 03/2021	2	Loss of revenue due to non levy of extension fee Rs. 0.91 lakh	0.91
2	Divisional Forest Officer, Kinnaur	04/2020 to 03/2021	3	Loss of revenue due to non levy of extension fee Rs. 2.78 lakh	2.78
3	Divisional Forest Officer, Chopal	04/2017 to 03/2021	3	Loss of revenue due to non levy of extension fee Rs. 95.20 lakh	95.2
				Total	98.89

Annexure-A-5					
Blockade of revenue due to non disposal of seized timber					
Sr. No.	Unit	Period of Audit	Para No	Details	Amount (In Lakh)

1	Divisional Forest officer, Nalagarh	04/2018 to 03/2021	5	Blockade of revenue due to non disposal off seized timber worth Rs. 38.50 lakh	38.5
2	Divisional Forest officer, Renuka ji	04/2015 to 03/2021	11	Blockade of revenue due to non disposal off seized timber worth Rs. 1.36 lakh	1.36
3	Divisional Forest officer, Rajgarh	04/2016 to 03/2021	2	Blockade of revenue due to non disposal off seized timber worth Rs. 26.33 lakh	26.33
4	Divisional Forest officer, Bilaspur	04/2019 to 03/2021	1	Loss of revenue due to non disposal off seized timber worth Rs. 82.71 lakh	82.71
				Total	148.9

Annexure-A-6					
Loss of revenue due to non claiming of damage bill					
Sr. No.	Unit	Period of Audit	Para No	Details	Amount (In Lakh)

1	Divisional Forest Officer, Renuka ji	04/2015 to 03/2021	10	Loss of revenue due to non claiming of damage bill RS. 4.59 lakh	4.59
2	Divisional Forest Officer, Rajgarh	04/2016 to 03/2021	4	Loss of revenue due to non claiming of damage bill RS. 10.09 lakh	10.09
3	Divisional Forest Officer, Nahan	04/2016 to 03/2021	6	Loss of revenue due to non claiming of damage bill RS. 1.78 lakh	1.78
4	Divisional Forest Officer, Solan	04/2018 to 03/2021	2	Non recovery of damage bill from HPSFDC Rs. 0.08	0.08
5	Divisional Forest Officer, Anni	04/2020 to 03/2021	4	Loss of revenue due to non claiming of damage bill RS. 6.27 lakh	6.27
6	Divisional Forest Officer, Bilaspur	04/2019 to 03/2021	13	Non recovery of damage bill from the corporation Rs. 1.12 lakh	1.12
7	Divisional Forest Officer, Salooni	04/2019 to 03/2021	6	Loss of revenue due to non claiming of damage bill RS. 41.94 lakh	41.94
				Total	65.87

Annexure-A-7					
Non realisation/ receipt of Catchment Area Treatment Plan funds					
Sr. No.	Unit	Period of Audit	Para No	Details	Amount (In Lakh)

1	Divisional Forest Officer, Bilaspur	04/2019 to 03/2021	3	Non realisation of CAT Plan funds from user agencies Rs. 29.55 lakh	29.55
2	Divisional Forest Officer, Palampur	04/2018 to 03/2021	13	Non receipt of amount of CAT plan from Hydro Rs. 149.53 lakh	149.53
				Total	179.08