

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



सत्यमेव जयते

**Annual Review on the working of Forest Divisions  
For the year 2018-19**



लोकहितार्थ सत्यनिष्ठा  
Dedicated to Truth in Public Interest



**Government of Himachal Pradesh**

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## **Executive Summary**

The 53rd 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 2018-19 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 2018-19.

**Important observations incorporated in the Review are as follows:-**

**Part-I: Observations relating to Accounts**

- i) The Forest Department continues to render the Monthly Compiled Accounts in paper form to the office of the Accountant General (A&E) manually even after computerization of treasury operations in the State.
- ii) Net unadjusted amount of Rs 1946.00 lakh (credit) under Head of Account “8782-00-103-01 Remittances” was outstanding as on 31 March, 2019.
- iii) Net unadjusted Cheques amounting to Rs 181.00 lakh (credit) under Head of Account “8782-00-103-02 Forest Remittance II Cheques” were outstanding as on 31 March, 2019.
- iv) The balance under Inter Circles/Inter Divisional Transactions amounting to Rs. 218.00 lakh (credit) under Head of Account “8782-00-103-04” was outstanding as on 31 March, 2019.

**Part-II: Observations relating to Audit**

- i) Irregular Expenditure of Rs.204.49 lakh was incurred on the Project of Snow Leopard.  
**(Para-I)**
- ii) Expenditure of Rs. 143.64 lakh was incurred on the Salary of Surplus Staff.  
**(Para-II)**
- iii) Irregular Payment of Rs. 2512.40 lakh was drawn from treasury and kept in bank lying as unutilised.  
**(Para-III)**
- iv) Rs.4260.05 lakh were allotted for operation of conservation & protection of protected area out of which department could utilised Rs. 105.85 lakh upto March 2019 & an amount of Rs. 4154.20 lakh were still lying as unutilised.  
**(Para-IV)**
- v) Irregular Payment of Pay & allowances of Rs. 298.74 lakh was incurred on deployed employees in various depots.  
**(Para-V)**

vi) Ineligible expenditure of Rs. 37.66 lakh was incurred after closure of the Project Himachal Pradesh Mid Himalayan Watershed Development Project.

**(Para-IX)**

vii) Irregular expenditure of Rs. 52.59 lakh was incurred on deployed forest workers without sanction of post

**(Para-X)**

viii) Irregular expenditure of Rs. 476.64 lakh was incurred on purchase of miscellaneous items.

**(Para-XI)**

ix) Rs. 10374.26 lakh were recoverable from Himachal Pradesh State Forest Corporation, Forest Contractors & other government Departments, which was irregular

**(Para-XX)**

x) Irregular expenditure of Rs. 157.73 lakh was made on wild life interpretation.

**(Para-XXVII)**

## **Introduction**

The 53<sup>rd</sup> 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, 2019 was as under:

<b>Number of divisions at the beginning of the year</b>	<b>Number of Defunct divisions</b>	<b>Number of Newly Opened divisions</b>	<b>Number of divisions at the end of March, 19</b>
89	NIL	NIL	89

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 2018-19.

## **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. Computerization of accounts**

The Forest Divisions submit compiled accounts in paper form to the office of the Accountant General (A&E), Himachal Pradesh. These accounts are then entered manually into VLC system for processing the accounts in the office of the Accountant General (A&E), which involves unnecessary loss of time and eventual delays. It is worthwhile to mention here that the treasury operations of the State Government have already been computerized and major portion of accounting data is being made available through NIC server in digital form to the office of the Accountant General (A&E), Himachal Pradesh.

#### **Recommendation:**

*The Forest Department should computerize the accounting functions and this will help in speedy generation of accounts.*

### **2 Non submission/ delayed submission of Accounts**

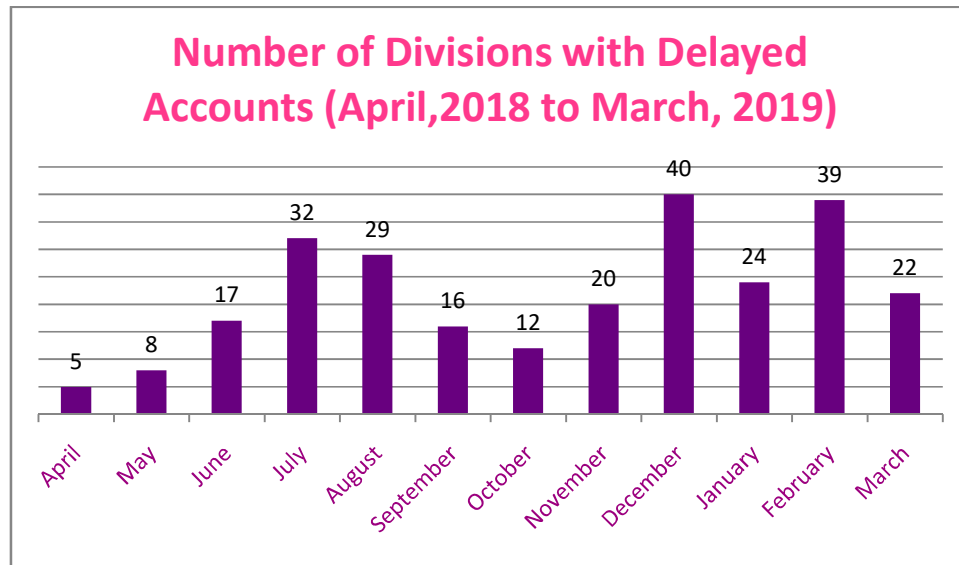
As per H.P. Forest Manual Vol.II, Para 3.106, the Divisional Forest Officers should submit the Monthly Compiled Accounts of the divisions by the 5<sup>th</sup> of the following month to which these relate, to the office of the Accountant General (A&E), Himachal Pradesh and it has been further provided in Para 3.107, for special reasons, the Divisional Officers may authorize a few days delay in the submission of Accounts, but if they are not dispatched on or before the 8<sup>th</sup> of the following month, and for the month of March by 12<sup>th</sup> of the following month an explanation of the cause of delay must be forwarded to the Accountant General on that date.

It was however, observed that monthly accounts were received with the delay ranging between one to five days and no reasons were given for the delay by the divisions. The delay in receipt of accounts adversely affect the time schedules prescribed for compilation/ submission of Annual/Monthly Accounts to the State Government and preparation of other ancillary records in the office of AG (A&E). The division wise dates of submission of Monthly Compiled Accounts for the year 2018-19 are shown in **Annexure-“A”** and delay in



submission of Monthly Compiled Accounts for the year 2018-19 are also shown in **Fig-I & Annexure-“B” (Page 30)**

**Fig.1**



The matter regarding delay in receipt of accounts has been taken up with the Department from time to time. The delay in submission of monthly accounts to the office of the Accountant General (A&E) is a matter of concern.

### **Recommendation**

*The concerned divisions should be instructed to observe the due dates of submission of monthly accounts. Computerisation of accounting function may enable timely accounting of the Department.*

### **3 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	763159474	763159474
2	2406	4400581449	4400581449
3	4406	111649156	111649156

**4 Non submission of Schedule of Remittances with the Treasuries**

In terms of provisions contained in Article 284 of Account Code Vol.III, all Drawing and Disbursing Officers (DDO) of Forest Circle and Divisions are required to submit a statement showing the amount of cheques issued, encashed and details of uncashed cheques called Certificate of Treasury Issue (CTI) and another statement showing cash remitted, remittances acknowledged and details of unacknowledged remittances called Consolidated Treasury Receipts(CTR) based on the Certificates issued by the Treasury Officers along with the monthly accounts in each month to this office. However, it has been observed that Schedule of Remittances with Treasuries (CTI/CTR) were not prepared and sent to this office by all the Circles and Divisions in accordance with the provisions stated above.

As a result, the unadjusted balances of Rs.2345.00 lakh (credit) under of different catagories. The Remittance Head as on 31 March 2019 could not be analysed/cleared.

**5 Balances outstanding under 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. Only 34% of the outstanding balance was cleared during the year 2018-19. (as given in the statement below)

## Outstanding Balances under Forest Remittances

(Rs.inlakh)

Sl No.	Head of Account "8782-00-103" Forest Remittances	Remarks	Amount Outstanding up to 17-18	Amount Outstanding during 2018-19	Amount clearance during 2018-19	Total Outstanding	Whether Clearance or Addition in 18-19
1	01-Cash Remittances	<i>Credit Balances</i>	2112.00	-	166.00	1946.00	Clearance
2	02-Forest Cheques		1236.00	-	1055.00	181.00	Clearance
3	04- ICT/IDT		218.00	-	-	218.00	-
<b>Total</b>			3566.00	-	1221.00	2345.00	

**Recommendation:**

*(i) The divisions should be directed to reconcile Remittance figures with Treasuries every month and ensure submission of CTI/CTR along with Monthly Accounts.*

*(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 of Account	Year	Credit (Acknowledge)	Debit(Form-15)	Net Balance
8782-00-103-01	Upto 2014	540706956	465686281	
	14-15	7154177	151248	
	15-16	375652	7460	
	16-17	25129844	152513	
	17-18	17183667	40840	
	18-19	70101840	19072	
	<b>G.Total</b>	<b>660652136</b>	<b>466057514</b>	<b>194594622</b>

+

**Table-2**

<b>Head of Account</b>	<b>Year</b>	<b>Credit (Issued Cheques)</b>	<b>Debit (Encashed Cheques)</b>	<b>Net Balance</b>
8782-00-103-02	Upto 2014	21008342.87	6013277.63	
	14-15	274955		
	15-16	272073		
	16-17	276545		
	17-18	134880		
	18-19	2202090		
	<b>Total</b>	<b>24168885.87</b>	<b>6013277.63</b>	<b>18155608.24</b>

## PART-II

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

As per objection books of Central Audit, 3852 items involving an amount of Rs. 349.10 lakh (**Annexure-C**) are outstanding for settlement due to lack of response/ timely and adequate corrective action.

**i)** 180 items pertaining to Contingency aggregating to Rs. 251.46 lakh pertaining to year 2001 onwards including one item of Rs. 30.00 lakh in respect of Executive Director,CPD,IDP, Solan remaining to be replied/settled as per (**Annexure-D**)

**ii)** There were 59 items of T.A.Bills amounting to Rs. 5.60 lakh pertaining to period 2001 onwards were yet to be settled as detailed in (**Annexure-E**)

**iii)** Similarly 55 items pertaining to Medical Bill aggregating to 18.19 lakh pertaining to period 2001 onwards were yet to be replied as per (**Annexure-F**)

#### **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 2018-19**

<b>Sr.No.</b>	<b>Unit/DDO</b>	<b>Reply received or not</b>
1	DFO Pangi at Killar	No
2	DFO Bharmour	Yes
3	DFO Kinnaur at Recokongpeo	No
4	DFO Kunihar	No
5	DFO Kotgarh	No
6	DFO Nalagarh	Yes
7	DFO Anni at Luhri	Yes
8	DFO Churah at Salooni	No
9	DFO Rampur	No
10	DFO Palampur	Yes
11	DFO Dharamshala	No
12	DFO Bilaspur	No
13	DFO Solan	No
14	DFO Dalhousie	No

**(b) Inspections Reports of Expenditure for the year 2018-19**

<b>Sr.No.</b>	<b>Unit/DDO</b>	<b>Reply received or not</b>
1	DFO(W/L) Kaza	Yes
2	Pr.CCF(HOFF) Talland Shimla	No
3	Dir.Great Himalayan Park Shamshi	No
4	Pr. CCF(W/L) Shimla	Yes
5	CPD Solan	Yes
6	Dir.Forest Trg.Institute & Ranger College Shimla	No
7	RPD Dharamshala	Yes
8	DWDO Solan	Yes
9	RPD Bilaspur	Yes
10	DWDO Baner at Dharamshala	Yes
11	DWDO Nahan	Yes
12	DWDO Swarghat & Namhol	No
13	DFO(W/L) Chamba	No
14	DWDO Nurpur	Yes
15	DWDO Rampur	No
16	DWDO Chowari	Yes
17	DWDO Sujampur	Yes
18	Conservator of Forest Chamba	No
19	DWDO Mandi	Yes
20	DWDO Kullu	Yes
21	Conservator of Forest Rampur	Yes
22	Executive Engineer Talland Shimla	No

23	DFO(W/L) Hamirpur	No
24	Addl.Pr.CCF Protection & Fire Control Bilaspur	No
25	Conservator of Forest Bilaspur	No
26	Nodal officer HP State CAMPA	No
27	Conservator of Forest Dharamshala	No
28	CCF(W/L) North Circle Dharamshala	Yes

**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 2018-19.

During test check of records of 55 units (42 Expenditure and 13 Receipt) of Forest Department as per **Annexure-G & H** conducted during the year 2018-19 following irregularities were pointed out:-

**I. Injudicious/Unfruitful Expenditure**

Audit test checked the records maintained in the office of the DFO (Wild life), Kaza in June 2018 and noticed that an expenditure amounting to ₹204.49 lakh was incurred on the project of Snow Leopard which was irregular as per the details given in (**Annexure-I**) Matter may be investigated properly and compliance thereof intimated to Audit.

**II. Irregular payment of Salary of Surplus Staff**

Audit test checked the records maintained in the offices of the eight divisions between June 2018 and March 2019 and noticed that the funds amounting to ₹143.64 lakh were made on the salary to the staff deployed in excess as per the details given in (**Annexure-J**) which was irregular. Action may be taken as per rules and compliance intimated to Audit accordingly.

**III. Non-Utilizations of Funds.**

Audit test checked the records maintained in the offices of the four divisions between November 2018 and March 2019 and noticed that the funds amounting to ₹2512.40 lakh were drawn from the treasury for implementation of various schemes and kept in bank lying as unutilized which was irregular as per the details given in (**Annexure-K**) 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.

**IV. Short utilisation of CAMPA Funds**

Audit test checked the records maintained in the offices of the two divisions between February and March 2019 and noticed that the funds to the tune of ₹4260.05 lakh were allotted for operation of "Conservation and Protection of protected Area" by the Ad-hoc CAMPA out of which the department could utilized ₹105.85 lakh upto March 2019 and an amount of ₹4154.20 lakh were still lying as unutilized which was irregular as per the details given in (**Annexure-L**) 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.



#### **V. Irregular/Injudicious payment of pay and Allowances**

Audit test checked the records maintained in the offices of the two divisions (between February and March 2019) and noticed that the department had deployed the employees in various depots for performing the duty as ward and watch in both territory and wildlife. The department had made the payment of ₹298.74 lakh on account of pay and allowances to that staff which was irregular in contravention of rules. This resulted in injudicious payment as per the details given in **(Annexure-M)** Action may be taken as per rules and compliance intimated to Audit.

#### **VI. Irregularities of Medical claims**

Audit test checked the records maintained in the offices of the nine divisions (between October 2018 and March 2019) and noticed that re-imburement of Medical claims of ₹15.58 lakh was made by the department to the various staff of their department without obtaining the requisite declarations of dependency and residence of parents from the Government servants concerned which was irregular as per the details given in **(Annexure-N)** Action may be taken as per rules and compliance intimated to Audit.

#### **VII. Non-achievement of target of Plantation Work**

Audit test checked the records maintained in the offices of the eight divisions (between June 2018 and March 2019) and noticed that allotted budget amounting to ₹153.34 lakh for carrying out plantation work covering an area under the scheme 'Improvement of tree cover' for the year 2017-18. Scrutiny of records further revealed that the plantation work was not carried out on the pretext that norms for carrying out the plantation works and the department surrendered the whole amount of ₹153.34 lakh allotted for said activity which resulted into degradation of environmental value due to non-achievement of targets as per the details given in **(Annexure-O)** Action may be taken as per rules and compliance intimated to Audit.

#### **VIII. Irregular realization of money on account of Deposit Work.**

Audit test checked the records maintained in the office of Divisional Forest Officer (Wild life) Kaza at Spiti in June 2018 and noticed that Pr. CCF (WL) accorded budget allotment amounting to ₹ 50.00 lakh for the year 2017-18 for the repair of road. Scrutiny of records further revealed that at DFO, (WL) Kaza at Spiti issued a cheque amounting to ₹ 50.00 lakh **(Annexure-P)** (29-03-2018) in favour of XEN HPPWD Kaza for the execution of repair of road. But, the amount was deposited with HPPWD Kaza without the approval of technical sanction which was required to be obtained from the competent authority which was irregular. Action may be taken as per rules and compliance intimated to Audit.

#### **IX. Irregular Expenditure under HPMHWDP after closing of the Project**

Audit test checked the records maintained in the offices five divisions (between October 2018 and March 2019) and information supplied by these units and noticed that an expenditure of ₹37.66 lakh was incurred after closure of the project Himachal Pradesh Mid Himalayan Watershed Development Project (HPMHWDP) which was irregular. The details of expenditure incurred as per the details given in (Annexure-Q) This resulted in ineligible expenditure of ₹37.66 lakh as the project were closed and the expenditure incurred on pay and allowances after the closure of the project was irregular. Action may be taken as per rules and compliance intimated to Audit.

#### **X. Irregular drawl of salary on deployment of Forest Workers**

Audit test checked the records maintained in the office the Pr. CCF (HOFF), Shimla in October 2018, and noticed that there was no sanctioned post of forest workers in the Office whereas salaries amounting to ₹ 52.59 lakh were drawn and disbursed between April 2017 and March 2018 amongst 17 forest workers which was irregular and violation of Financial Rules as per the details given in (Annexure-R). Action may be taken as per rules and compliance intimated to Audit accordingly.

#### **XI Irregular Expenditure on purchasing of miscellaneous Items**

Audit test checked the records maintained in the offices four divisions (between October 2018 and March 2019) and noticed that the miscellaneous items (Like computer parts, UPS etc.) were purchased by these units without comply with the codal formalities and incurred and expenditure of ₹476.64 lakh on it which was irregular and contraventions of Financial Rules as per the details given in (Annexure-S) which was irregular. Action may be taken as per rules and compliance intimated to Audit accordingly.

#### **XII. Irregular Grant of FPA to Driver**

Audit test checked the records maintained in the offices four divisions (between October 2018 and February 2019) and noticed that Family Planning Allowance (FPA) amounting to ₹ 1.22 lakh was granted to the drivers of these units for the year 2017-18. Audit scrutiny of the records further revealed that neither medical certificates in support of family planning operation were obtained nor the entry of the same was recorded in the service book of the employee. In the absence of documentary evidence the grant of FPA 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.

### **XIII. Non-maintenance/accountal of Receipts & Expenditure in Cash Book.**

Audit test checked the records maintained in the offices five divisions (between October 2018 and March 2019) and following discrepancies in maintenance of cash book were noticed:-

1. As per monthly summary of revenue and expenditure maintained by these units a sum of ₹147.13 lakh was received on account of rent of buildings and other receipt during the year 2016-17 and 2017-18 but the challans for the receipts deposited into Govt. treasury was not maintained/ shown to audit and the same was not accounted for in cash book.

2. According to e-kosh data, expenditure to the tune of ₹106.84 lakh was incurred under SOE (Salaries, Pensions, Medical reimbursement, Motor Vehicle, Travel Expenses, Office Expenses, Advances etc.) the same was not accounted for in cash book.

The entries regarding receipt and expenditure were also not accounted for in cash book which leads not only to misappropriation of Govt. money but also in contravention of financial rules as per the details given in (**Annexure-U**) Action may be taken as per rules and compliance intimated to Audit accordingly.

### **XIV. Non-attach of Tour Dairies with TA Bills Claim.**

Audit test checked the records maintained in the offices six divisions (between October 2018 and February 2019) and noticed that payment amounting to ₹ 1.82 lakh were made to the officials/ officers on account of TA bills. Audit scrutiny of the records further revealed that tour dairies have not been found attached with the TA Bills produced for payment. In the absence of documentary evidence it could not be verified whether the officers/officials under taken the journeys with the approval of competent authority or not as per the details given in (**Annexure-V**) Action may be taken as per rules and compliance intimated to Audit accordingly.

### **XV. Non-recovery of TA and LTC Claims**

Audit test checked the records maintained in the offices five divisions (between October 2018 and March 2019) and noticed that payments amounting to ₹ 0.29 lakh were made to the officials/ officers on account of TA bills and LTC claims. It was further noticed that the journey for LTC was performed through private operator which is unauthorized mode of travel under LTC rules and claimed ₹0.29 lakh was not admissible as per the details given in (**Annexure-W**) Action may be taken as per rules and compliance intimated to Audit accordingly.

#### **XVI. Non-Keeping of photocopies of Medical Claims**

Audit test checked the records maintained in the offices four divisions (between November 2018 and March 2019) and noticed that payments amounting to ₹ 25.16 lakh were made to the officials/ officers on account of medical claims. It was further noticed that the photocopies of medical claims for ₹25.16 lakh were not found kept in the records and authenticity of payment could not be verified in audit as per the details given in (**Annexure-X**) Action may be taken as per rules and compliance intimated to Audit accordingly.

#### **XVII. Non-disposal of Unserviceable Articles.**

Audit test checked the records maintained in the offices eight divisions (between October 2018 and March 2019) and information supplied by these units, it was noticed some items having value of ₹4.77 lakh were found unserviceable and required to be dispose off had not been disposed off as per rules till 31 March 2019 which was contravention of HPF Rules as per the details given in (**Annexure-Y**) Action may be taken as per rules and compliance intimated to Audit accordingly.

#### **XVIII. Non conducting of physical verification of Stores &Stock**

Audit test checked the records maintained in the offices eleven divisions (between June 2018 and March 2019) and noticed that physical verification of stores and stock was not conducting which needs justification as per the details given in (**Annexure-Z**) Action may be taken as per rules and compliance intimated to Audit accordingly.

#### **XIX. Non-reconciliation with Treasury Accounts**

Audit test checked the records maintained in the offices eight divisions (between June 2018 and March 2019) and noticed that no such reconciliation/comparison was carried out by these offices with the treasury account for the period 2011-12 to 2018-19. In the absence of regular reconciliation with the treasury, possibility of mis-utilization/misappropriation of Government money of ₹994.65 lakh cannot be ruled out as per the details given in (**Annexure A-1**) Action may be taken as per rules and compliance intimated to Audit accordingly.

#### **XX. Non-recovery of outstanding revenue**

Audit test checked the records maintained in the offices eight divisions (between June 2018 and March 2019) and noticed that Government revenue amounting to ₹10374.26 lakh were recoverable from Himachal Pradesh State Forest Corporation, Forest Contractors and other Government departments for the last more than 50 years which were neither demanded by the department nor deposited by these departments. There was nothing on record to indicate that any initiative had been taken by the Forest department to recover the revenue from the concerned departments as per the details given in (**Annexure A-2**) Action may be taken as per rules and compliance intimated to Audit accordingly.

#### **XXI. Non/short realisation of Royalty and interest**

Audit test checked the records (in October 2018) maintained in the office of the Director Great Himalayan National Park, Shamshi and noticed that principal approval of diversion of forest land was granted in favour of user agency (HPFDCL) for construction from Ropa Shanghar to Suchain. The green trees of different species having standing volume 614.85 cu. m were coming in the alignment of the road for which the royalty of ₹ 3.21 lakh was required to be recovered from the HPFDCL. Out of ₹3.21 lakh ₹2.48 lakh had been recovered and remaining amount ₹0.73 Lakh including interest was yet to be recovered as per the details given in (**Annexure A-3**). Action may be taken as per rules and compliance intimated to Audit accordingly.

#### **XXII. Non-disposal of illicit felling of trees**

Audit test checked the records (in October 2018) maintained in the office of the Director Great Himalayan National Park, Shamshi and information supplied by the department it was noticed that compounding cases of illicit felling of trees of different species having value of ₹12.99 lakh were lying undisposed till 31 March 2018 as per the details given in (**Annexure A-4**). 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.

#### **XXIII. Blocking of revenue due to non-disposal of seized timber**

Audit test checked the records (in October 2018) maintained in the office of the Director Great Himalayan National Park, Shamshi and information supplied by the department it was noticed that in Shamshi range, the department had seized timber measuring 17.765 cu.m having value of ₹9.04 lakh as per the details given in (**Annexure A-5**) were lying un-disposed off in depot of the department without any record to indicate whether the concerned DFO/investigating officer had taken any concrete steps or obtained the orders of the Court to dispose off the seized timber. Thus, non-disposal off seized timber not only resulted in blocking of revenue to that extent but also incurrance of expenditure on watch and ward and further deterioration of timber. Action may be taken as per rules and compliance intimated to Audit accordingly.

#### **XXIV. Loss of revenue due to non-retrieval of Barbed Wire**

Audit test checked the records (between October and December 2018) maintained in the office two divisions and information supplied by the department it was noticed that the 22.73 MT quantity of barbed wire was purchased and utilized during 2008-09 to 2012-13 for protection of fresh planted area and was required to be retrieved for reuse in new plantation areas after five years.

Year	Quantity purchased ( in MT)			Rate per MT	Amount	4 & 5 per cent VAT	Amount ( in ₹)
	Shamshi	Chamba	Total				
2008-09	3.00	0	3.00	54988	164964	6599	171563.00
2009-11	8.00	2.4	10.40	48000	499200	24960	524160.00
2011-12	1.00	2.78	3.78	55000	207900	10395	218295.00
2012-13	2.50	3.05	5.55	64400	357420	17871	375291.00
	<b>14.5</b>	<b>8.23</b>	<b>22.73</b>		<b>1229484</b>	<b>59825</b>	<b>1289309.00</b>

Perusal of above table shows that 22.73 MT of barbed wire for ₹12.89 lakh was purchased by the department and was used for protection of newly planted plants, but there was nothing on the records to show that the same was retrieved after completion of five years as per the details given in **(Annexure A-6)**. Action may be taken as per rules and compliance intimated to Audit accordingly.

#### **XXV. Non-compounding of Forest Offence Cases**

Audit test checked the records maintained in the two offices and information supplied by the department it was noticed that 232 forest offence cases amounting to ₹30.27 lakh were pending outstanding as on March 2018 out of which 109 cases were settled and an amount of ₹8.246 lakh upto 31 March 2018 and 123 cases involving ₹22.03 lakh **(Annexure A-7)** were still pending for disposal as per detail given below:-

Name of Unit-	Dir. Great Himalayan National Park, Shamshi		DFO (WL) Chamba		Total	
	No's of cases	Amount (₹ in lakh)	No's of cases	Amount (₹ in lakh)	No's of cases	Amount (₹ in lakh)
<b>Opening balance of offence cases as on 01-04-2016</b>	<b>115</b>	<b>14.26</b>	<b>16</b>	<b>7.55</b>	<b>131</b>	<b>21.81</b>
Added during 2016-17 and 2017-18	45	8.06	56	0.40	101	8.46
<b>Total as on March 2018</b>	<b>160</b>	<b>22.32</b>	<b>72</b>	<b>7.95</b>	<b>232</b>	<b>30.27</b>
Offence cases Settled during 2016-17& 2017-18	54	7.86	55	0.38	109	8.24
<b>Balance as on 31-03-2018</b>	<b>106</b>	<b>14.46</b>	<b>17</b>	<b>7.57</b>	<b>123</b>	<b>22.03</b>

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

#### **XXVI. Loss of revenue due to Forest fire Cases**

Audit test checked the records of forest fire register and returns for the year 2011-12 to 2017-18 (between November 2018 and March 2019) maintained in the office three divisions and noticed that 9272 forest fire cases were occurred/noticed during the period of 2011-12 to 2017-18 and affected the forest area of 92750.24 hectare which involving the tentative loss of ₹1469.00 lakh as per the details given in (Annexure A-8). Action may be taken as per rules and compliance intimated to Audit accordingly.

#### **XXVII. Irregular Expenditure for construction of Wild Life Interpretation**

Audit test checked the records maintained in the office of the DFO (WL), Chamba (November and December 2018) and noticed that estimates of Rs 157.73 lakh were submitted to Government and Tender was invited for construction (21-11-2015) and the said work was allotted to the lowest bidder which were planned, designed and executed under the supervisions/ control on engineering staff posted at Circle level situated in Dharamshala. The Head Draughtsman visited the above sight (20-06-2017) and submitted his completion report on 30-06-2017. There was nothing on records to indicate that the periodical inspections while the construction work was going on were done by the engineering staff. In absence of which the structural stability cannot not be ensured in audit and expenditure for construction of wild life interpretation Centre was irregular as per the details given in (Annexure A-9).

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

**XXVIII. Non-deposit of receipts and accrued interest in treasury**

Audit test checked the records maintained in the office four divisions (between June 2018 and March 2019) and noticed that Government revenue an amount of ₹14.93 lakh has been accumulated on account of interest on saving deposits which required to be deposited into govt. treasury under appropriate receipt head which was neither deposited into govt. receipt head nor refunded to funding agencies. as per the details given in (**Annexure A-10**). Action may be taken as per rules and compliance intimated to Audit accordingly.

**XXIX. Non-accountal of purchase of Petrol in Log Book**

Audit test checked the records maintained in the office the Additional Pr. CCF (FP and FC), Bilaspur in March 2019 and noticed that Petrol/material amounting to ₹5.14 lakh had not been entered in the relevant Log books/stock register which could not be verified in audit as the log books of the vehicle were not produced to audit. This led to the possibilities of misappropriation of the amount/Govt. money cannot be ruled out as per the details given in (**Annexure A-11**). Action may be taken as per rules and compliance intimated to Audit accordingly.

**Deputy Accountant General  
(Accounts /VLC)**



**ANNEXURE – A**

**(Ref.Para-I)**

***Statement Showing Division wise and Month wise dates in submission of Monthly Compiled Accounts***

<b>S.N.</b>	<b>Div. Code</b>	<b>Div. Name</b>	<b>Apr. 18</b>	<b>May 18</b>	<b>Jun.18</b>	<b>July.18</b>	<b>Aug.18</b>	<b>Sep.18</b>	<b>Oct.18</b>	<b>Nov.18</b>	<b>Dec.18</b>	<b>Jan.19</b>	<b>Feb.19</b>	<b>Mar.19</b>
1	828	DFO Shimla	NIL	NIL	9-7-18	6-8-18	6-9-18	8-10-18	6-11-18	6-12-18	7-1-19	5-2-19	6-3-19	8-4-19
2	829	DFO Theog	NIL	NIL	3-7-18	NIL	5-9-18	5-10-18	6-11-18	6-12-18	8-1-19	6-2-19	7-3-19	8-4-19
3	831	DFO Chopal	NIL	NIL	NIL	NIL	6-9-18	8-10-18	5-11-18	5-12-18	4-1-19	6-2-19	7-3-19	12-4-19
4	832	DFO Rohru	NIL	NIL	4-7-18	NIL	4-9-18	NIL	5-11-18	6-12-18	9-1-19	4-2-19	5-3-19	8-4-19
5	833	DFO Kotgarh	8-5-18	6-6-18	6-7-18	6-8-18	5-9-18	9-10-18	5-11-18	NIL	10-1-19	5-2-19	7-3-19	8-4-19
6	834	DFO Rampur	NIL	NIL	NIL	NIL	6-9-18	5-10-18	5-11-18	5-12-18	7-1-19	5-2-19	7-3-19	8-4-19
7	837	CF W/L Shimla	NIL	NIL	5-7-18	8-8-18	7-9-18	9-10-18	1-11-18	4-12-18	4-1-19	5-2-19	7-3-19	22-4-19
8	851	CF Shimla	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	7-1-19	NIL	NIL	NIL

9	852	Pr.CCF Shimla	7-5-18	5-6-18	5-7-18	7-8-18	6-9-18	NIL	NIL	5-12-18	NIL	5-2-19	7-3-19	10-4-19
10	896	Pr.CCF W/L Shimla	NIL	NIL	4-7-18	NIL	NIL	8-10-18	NIL	NIL	8-1-19	NIL	7-3-19	12-4-19
11	923	W/L South Shimla	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	8-1-19	7-2-19	NIL	12-4-19
12	925	Executive Engineer	NIL	4-6-18	3-7-18	2-8-18	4-9-18	4-10-18	2-11-18	3-12-18	2-1-19	5-2-19	5-3-19	12-4-19
13	930	DCF Soil Shimla	NIL	NIL	NIL	NIL	4-9-18	NIL	NIL	NIL	NIL	NIL	NIL	11-4-19
14	968	DFO(U) Shimla	NIL	NIL	NIL	NIL	5-9-18	NIL	5-11-18	5-12-18	4-1-19	6-2-19	NIL	16-4-19
15	809	DFO Kullu`	NIL	NIL	NIL	NIL	NIL	8-10-18	5-11-18	5-12-18	7-1-19	5-2-19	6-3-19	22-4-19
16	810	DFO Parvati	4-5-18	4-6-18	9-7-18	6-8-18	7-9-18	5-10-18	5-11-18	5-12-18	7-1-19	5-2-19	6-3-19	16-4-19
17	811	DFO Seraj	NIL	NIL	NIL	6-8-18	NIL	8-10-18	5-11-18	NIL	8-1-19	6-2-19	6-3-19	11-4-19
18	820	DFO Kunihar	NIL	NIL	NIL	6-8-18	NIL	NIL	6-11-18	5-12-18	7-1-19	NIL	5-3-19	8-4-19
19	821	DFO Nalagarh	4-5-18	4-6-18	7-9-18	3-8-18	4-9-18	5-10-18	5-11-18	5-12-18	3-1-19	4-2-19	5-3-19	15-4-19

20	827	DFO Solan	NIL	6-6-18	5-7-18	NIL	7-9-18	9-10-18	2-11-18	5-12-18	7-1-19	8-2-19	8-3-19	15-4-19
21	841	TrgSchool Chail	NIL	NIL	NIL	NIL	6-9-18	4-10-18	5-11-18	5-12-18	4-1-19	NIL	6-3-19	9-4-19
22	863	CF Kullu	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	4-1-19	NIL	6-3-19	NIL
23	864	DFO W/L Kullu	NIL	NIL	NIL	NIL	6-9-18	NIL	6-11-18	NIL	3-1-19	4-2-19	6-3-19	15-4-19
24	893	Dir. GHNP Shamshi	NIL	NIL	6-7-18	6-8-18	7-9-18	5-10-18	5-11-18	10-12-18	7-1-19	7-2-19	6-3-19	11-4-19
25	919	DFO Ani	NIL	NIL	NIL	6-8-18	6-9-18	5-10-18	5-11-18	NIL	4-1-19	5-2-19	5-3-19	23-4-19
26	967	W/P South Solan	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
27	808	DFO UNA	NIL	6-6-18	5-7-18	NIL	6-9-18	5-10-18	5-11-18	6-12-18	7-1-19	5-2-19	6-3-19	18-4-19
28	819	DFO B/PUR	NIL	NIL	10-7-18	NIL	6-9-18	9-10-18	1-11-18	7-12-18	4-1-19	11-2-19	7-3-19	16-4-19
29	823	DFO Rajgarh	7-5-18	5-6-18	5-7-18	6-8-18	5-9-18	5-10-18	2-11-18	4-12-18	7-1-19	5-2-19	5-3-19	9-4-19
30	824	DFO Renuka	NIL	NIL	6-7-18	3-8-18	5-9-18	5-10-18	5-11-18	5-12-18	7-1-19	6-2-19	6-3-19	10-4-19
31	825	DFO Nahan	NIL	NIL	5-7-18	9-8-18	6-9-18	3-10-18	5-11-18	3-12-18	7-1-19	NIL	6-3-19	9-4-19

32	826	DFO Paonta	NIL	7-6-18	5-7-18	6-8-18	6-9-18	5-10-18	5-11-18	NIL	4-1-19	5-2-19	6-3-19	9-4-19
33	859	CF B/Pur	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	4-4-19
34	870	CF Nahan	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
35	948	DFO (FP&FS) B/Pur	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
36	812	DFO Lahaul	NIL	NIL	NIL	NIL	NIL	5-10-18	5-11-18	NIL	4-1-19	NIL	NIL	12-4-19
37	814	DFO Mandi	NIL	NIL	NIL	6-8-18	5-9-18	8-10-18	5-11-18	4-12-18	7-1-19	6-2-19	7-3-19	23-4-19
38	815	DFO Nachan	NIL	NIL	NIL	NIL	5-9-18	5-10-18	5-11-18	5-12-18	7-1-19	5-2-19	5-3-19	23-4-19
39	816	DFO S/Nager	NIL	NIL	NIL	NIL	5-9-18	5-10-18	NIL	5-12-18	7-1-19	NIL	5-3-19	10-4-19
40	817	DFO Karsog	NIL	NIL	10-7-18	6-8-18	7-9-18	5-10-18	5-11-18	9-12-18	2-1-19	4-2-19	NIL	12-4-19
41	818	DFO J/Nagar	NIL	NIL	4-7-18	3-8-18	5-9-18	5-10-18	5-11-18	5-12-18	7-1-19	8-2-19	6-3-19	12-4-19
42	835	DFO Kinnaur	7-5-18	5-6-18	5-7-18	6-8-18	6-9-18	5-10-18	6-11-18	5-12-18	7-1-19	6-2-19	5-3-19	16-4-19
43	842	DFO Publicity	NIL	NIL	NIL	7-8-18	NIL	4-10-18	2-11-18	5-12-18	7-1-19	4-2-19	5-3-19	12-4-19
44	853	CCF(WP &S) Mandi	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	10-4-19

45	855	CF Rampur	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	5-4-19
46	856	DFO W/L Sarhan	NIL	NIL	NIL	10-8-18	NIL	8-10-18	NIL	NIL	9-1-19	7-2-19	7-3-19	12-4-19
47	860	CF Mandi	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
48	889	W/L Spiti Kaza	NIL	NIL	NIL	NIL	7-9-19	9-10-18	6-11-18	6-12-18	7-1-19	NIL	NIL	12-4-19
49	899	DFO Research S/Nagar	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	7-1-19	5-2-19	NIL	9-4-19
50	902	Trg. S/Nagar	NIL	NIL	NIL	NIL	NIL	5-10-18	5-11-18	NIL	NIL	NIL	6-3-19	11-4-19
51	926	CCF(FDN TFP) S/Nagar	NIL	NIL	NIL	NIL	NIL	NIL	5-11-18	NIL	NIL	NIL	7-3-19	NIL
52	927	Cat Plan Nichar	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
53	800	DFO Pangi	NIL	6-6-18	6-7-18	13-8-18	NIL	5-10-18	13-11-18	9-12-18	15-1-19	NIL	15-3-19	16-4-19
54	801	DFO Bharmour	NIL	8-6-18	9-7-18	8-8-18	5-9-18	8-10-18	5-11-18	4-12-18	7-1-19	6-2-19	6-3-19	11-4-19
55	802	DFO Dalhousi	NIL	5-6-18	9-7-18	1-8-18	5-9-18	5-10-18	6-11-18	4-12-18	7-1-19	6-2-19	6-3-19	10-4-19
56	803	DFO Chamba	NIL	6-6-18	6-7-18	8-8-18	6-9-18	5-10-18	5-11-18	6-12-18	7-1-19	7-2-19	5-3-19	11-4-19

57	804	DFO D/Sala	NIL	5-6-18	5-7-18	3-8-18	4-9-18	4-10-18	5-11-18	5-12-18	4-1-19	4-2-19	5-3-19	30-4-19
58	805	DFO Dehra	7-5-18	5-6-18	6-7-18	8-8-18	7-9-18	5-10-18	5-11-18	5-12-18	7-1-19	8-2-19	8-3-19	11-4-19
59	806	DFO NurPur	4-5-18	5-6-18	5-7-18	6-8-18	6-9-18	5-10-18	5-11-18	5-12-18	7-1-19	6-2-19	8-3-19	16-4-19
60	807	DFO P/Pur	4-5-18	5-6-18	5-7-18	6-8-18	6-9-18	8-10-18	5-11-18	5-12-18	7-1-19	6-2-19	8-3-19	12-4-19
61	822	DFO H/Pur	3-5-18	4-6-18	NIL	2-8-18	5-9-18	5-10-18	5-11-18	6-12-18	7-1-19	6-2-19	6-3-19	18-4-19
62	838	DFO Churah	NIL	NIL	NIL	7-8-18	7-9-18	8-10-18	6-11-18	7-12-18	8-1-19	5-2-19	7-3-19	10-4-19
63	867	W/L (N)D/Sala	NIL	NIL	NIL	NIL	NIL	NIL	NIL	12-12-18	NIL	NIL	NIL	8-4-19
64	871	CF Chamba	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
65	866	CF D/Sala	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	4-1-19	NIL	NIL	NIL
66	897	W/L Chamba	NIL	NIL	NIL	NIL	NIL	5-10-18	2-11-18	6-12-18	4-1-19	5-2-19	5-3-19	8-4-19
67	898	W/L Hamirpur	NIL	NIL	NIL	NIL	NIL	20-10-18	19-11-18	6-12-18	7-1-19	4-2-19	8-3-19	16-4-19
68	924	CF Hamirpur	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

69	965	WP Palampur	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
70	966	M&E Hamirpur	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
71	969	A.P. DIR. HPFECF Dharamsh ala	3-5-18	4-6-18	5-7-18	6-8-18	5-9-18	5-10-18	5-11-18	5-12-18	7-1-19	5-2-19	5-3-19	25-4-19
72	971	Duty-proj DirHPFor est P P Una	4-5-18	7-6-18	6-7-18	6-8-18	6-9-18	5-10-18	5-11-18	6-12-18	7-1-19	6-2-19	7-3-19	8-4-19
73	972	DyProjDirH. P.Forest ECO System Rampur	NIL	NIL	6-7-18	6-8-18	7-9-18	4-10-18	2-11-18	5-12-18	4-1-19	5-2-19	14-3-19	5-4-19
74	973	Add.Proj. Dirkullu	NIL	NIL	4-7-18	NIL	4-9-18	3-10-18	2-11-18	3-12-18	4-1-19	4-2-19	NIL	5-4-19
75	974	Ex.Dir.ID P HP Solan	4-5-18	5-6-18	5-7-18	6-8-18	6-9-18	5-10-18	5-11-18	6-12-18	7-1-19	5-2-19	7-3-19	11-4-19
76	976	IDP Bilaspur	NIL	NIL	6-7-18	6-8-18	5-9-18	5-10-18	5-11-18	6-12-18	NIL	6-2-18	NIL	5-4-18
77	977	IDP Nahan	NIL	NIL	2-7-18	7-8-18	4-9-18	3-10-18	1-11-18	4-12-18	3-1-19	4-2-19	6-3-19	5-4-19
78	978	Distt.Proj. O.IDP Solan	NIL	NIL	NIL	3-8-18	NIL	5-10-18	2-11-18	NIL	NIL	4-2-19	5-3-19	10-4-19
79	979	Distt.Proj. O.IDP BLP	NIL	NIL	6-7-18	8-8-18	7-9-18	NIL	8-11-18	6-12-18	NIL	NIL	NIL	12-4-19

80	981	DPO, IDP Kullu	NIL	NIL	NIL	3-8-18	4-9-18	NIL	5-11-18	NIL	NIL	NIL	NIL	9-4-19
81	982	IDP Mandi	NIL	NIL	NIL	NIL	NIL	NIL	5-11-18	NIL	NIL	NIL	NIL	9-4-19
82	987	DFO o/o CF Circle Solan	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
83	975	DFO HQ Dharamshala	NIL	NIL	4-7-18	6-8-18	NIL	5-10-18	NIL	NIL	NIL	NIL	NIL	8-4-19
84	980	DPO Shimla	NIL	NIL	NIL	3-8-18	NIL	4-10-18	5-11-18	NIL	3-1-19	NIL	6-3-19	5-4-19
85	983	DPO Hamirpur	NIL	NIL	4-7-18	2-8-18	12-9-18	NIL	5-11-18	NIL	NIL	4-2-19	6-3-19	5-4-19
86	984	DPO Una	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
87	985	DPO Kangra	NIL	NIL	NIL	6-8-18	7-9-18	NIL	5-11-18	5-12-18	NIL	7-2-19	NIL	7-4-19
88	986	DPO Chamba	NIL	NIL	NIL	NIL	NIL	NIL	6-11-18	NIL	NIL	NIL	NIL	8-4-19
89	988	Proj.ECO Mang. Livelihood shimla.	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	8-2-19	14-3-19	16-4-19



**ANNEXURE-B**

*Extent of delay (In days) in rendition of Monthly Accounts*

S.N.	Div. Code.	Div. Name	Apr. 18	May. 18	Jun.18	July.18	Aug.18	Sep.18	Oct.18	Nov.18	Dec.18	Jan.19	Feb.19	Mar.19
1	828	DFO Shimla	0	0	4	1	1	3	1	1	2	0	1	0
2	829	DFO Theog	0	0	0	0	0	0	1	1	3	1	2	0
3	831	DFO Chopal	0	0	0	0	1	3	0	0	0	1	2	0
4	832	DFO Rohru	0	0	0	0	0	0	0	1	4	0	0	0
5	833	DFO Kotgarh	3	1	1	1	0	4	0	0	5	0	2	0
6	834	DFO Rampur	0	0	0	0	1	0	0	0	2	0	2	0
7	837	CF W/L Shimla	0	0	0	3	2	4	0	0	0	0	2	10
8	851	CF Shimla	0	0	0	0	0	0	0	0	2	0	0	0
9	852	Pr.CCF Shimla	2	0	0	2	1	0	0	0	0	0	2	0
10	896	Pr.CCF W/L Shimla	0	0	0	0	0	3	0	0	3	0	2	0
11	923	W/L South Shimla	0	0	0	0	0	0	0	0	3	2	0	0
12	925	Executive Engineer	0	0	0	0	0	0	0	0	0	0	0	0
13	930	DCF Soil Shimla	0	0	0	0	0	0	0	0	0	0	0	0

14	968	DFO(U) Shimla	0	0	0	0	0	0	0	0	0	1	0	4
15	809	DFO Kullu'	0	0	0	0	0	3	0	0	2	0	1	10
16	810	DFO Parvati	0	0	4	1	2	0	0	0	2	0	1	4
17	811	DFO Seraj	0	0	0	1	0	3	0	0	3	1	1	0
18	820	DFO Kunihar	0	0	0	1	0	0	1	0	2	0	0	0
19	821	DFO Nalagarh	0	0	4	0	0	0	0	0	0	0	0	3
20	827	DFO Solan	0	1	0	0	2	4	0	0	2	3	3	3
21	841	Trg.School Chail	0	0	0	0	1	0	0	0	0	0	1	4
22	863	CF Kullu	0	0	0	0	0	0	0	0	0	0	1	0
23	864	DFO W/L Kullu	0	0	0	0	1	0	1	0	0	0	1	3
24	893	Dir. GHNP Shamshi	0	0	1	1	2	0	0	5	2	2	1	0
25	919	DFO Ani	0	0	0	1	1	0	0	0	0	0	3	11
26	967	W/P South Solan	0	0	0	0	0	0	0	0	0	0	0	0
27	808	DFO UNA	0	1	0	0	1	0	0	1	2	0	1	6
28	819	DFO B/PUR	0	0	5	0	1	4	0	2	0	6	2	4
29	823	DFO Rajgarh	2	0	0	1	0	0	0	0	2	0	0	0
30	824	DFO Renuka	0	0	1	0	0	0	0	0	2	1	1	0
31	825	DFO Nahan	0	0	0	4	1	0	0	0	2	0	1	0

32	826	DFO Paonta	0	2	0	1	1	0	0	0	0	0	1	0
33	859	CF B/Pur	0	0	0	0	0	0	0	0	0	0	0	0
34	870	CF Nahan	0	0	0	0	0	0	0	0	0	0	0	0
35	948	DFO (FP&FS) B/Pur	0	0	0	0	0	0	0	0	0	0	0	0
36	812	DFO Lahaul	0	0	0	0	0	0	0	0	0	0	0	0
37	814	DFO Mandi	0	0	0	1	0	3	0	0	2	1	2	11
38	815	DFO Nachan	0	0	0	0	0	0	0	0	2	0	0	11
39	816	DFO S/Nager	0	0	0	0	0	0	0	0	2	0	0	0
40	817	DFO Karsog	0	0	5	1	2	0	0	4	0	0	0	0
41	818	DFO J/Nagar	0	0	0	0	0	0	0	0	2	3	1	0
42	835	DFO Kinnaur	2	0	0	1	1	0	1	0	2	1	0	4
43	842	DFO Publicity	0	0	0	2	0	0	0	0	2	0	0	0
44	853	CCF(WP&S) Mandi	0	0	0	0	0	0	0	0	0	0	0	0
45	855	CF Rampur	0	0	0	0	0	0	0	0	0	0	0	0
46	856	DFO W/L Sarhan	0	0	0	5	0	5	0	0	4	2	2	0
47	860	CF Mandi	0	0	0	0	0	0	0	0	0	0	0	0
48	889	W/L Spiti Kaza	0	0	0	0	2	4	1	1	2	0	0	0
49	899	DFO Research S/Nagar	0	0	0	0	0	0	0	0	2	0	0	0

50	902	Trg. S/Nagar	0	0	0	0	0	0	0	0	0	0	1	0
51	926	CCF(FDNTFP S/Nagar	0	0	0	0	0	0	0	0	0	0	2	0
52	927	Cat Plan Nihar	0	0	0	0	0	0	0	0	0	0	0	0
53	800	DFO Pangi	0	1	1	8	0	0	8	4	10	0	10	4
54	801	DFO Bharmour	0	3	4	3	0	3	0	0	2	1	1	0
55	802	DFO Dalhousie	0	0	4	0	0	0	1	0	2	1	1	0
56	803	DFO Chamba	0	1	1	3	1	0	0	1	2	2	0	0
57	804	DFO D/Sala	0	0	0	0	0	0	0	0	0	0	0	18
58	805	DFO Dehra	2	0	1	3	2	0	0	0	2	3	3	0
59	806	DFO NurPur	0	0	0	1	1	0	0	0	2	1	3	4
60	807	DFO P/Pur	0	0	0	1	1	3	0	0	2	1	3	0
61	822	DFO H/Pur	0	0	0	0	0	0	0	1	2	1	0	6
62	838	DFO Churah	0	0	0	2	2	3	1	2	3	0	2	0
63	867	W/L (N)D/Sala	0	0	0	0	0	0	0	7	0	0	0	0
64	871	CF Chamba	0	0	0	0	0	0	0	0	0	0	0	0
65	866	Tech.Astt.CF D/Sala	0	0	0	0	0	0	0	0	0	0	0	0
66	897	W/L Chamba	0	0	0	0	0	0	0	1	0	0	0	3
67	898	W/L Hamirpur	0	0	0	0	0	15	14	1	2	0	3	4

68	924	CF Hamirpr	0	0	0	0	0	0	0	0	0	0	0	0
69	965	WP Palampur	0	0	0	0	0	0	0	0	0	0	0	0
70	966	M&E Hamirpur	0	0	0	0	0	0	0	0	0	0	0	0
71	969	A.P. DIR. HPFECF Dharamshala	0	0	0	1	0	0	0	0	2	0	0	13
72	971	Duty- Proj.Dir.H.P. Forest P P Una	0	2	1	1	1	0	0	1	2	1	2	0
73	972	Dy.Proj.Dir. H.P.Forest ECO System Rampur	0	0	1	1	2	0	0	0	0	0	9	0
74	973	Add.Proj.Dir kullu	0	0	0	0	0	0	0	0	0	0	0	0
75	974	Ex.Dir.IDP HP Solan	0	0	0	1	1	0	0	1	2	0	2	0
76	976	IDP Bilaspur	0	0	1	1	0	0	3	1	0	1	0	0
77	977	IDP Nahan	0	0	0	2	0	0	0	0	0	0	0	0
78	978	Distt.Proj.O.I DP Solan	0	0	0	0	0	0	0	0	0	0	0	0
79	979	Distt.Proj.O.I DP Bilaspur	0	0	1	3	2	0	3	1	0	0	0	0
80	981	DPO,IDP Kullu	0	0	0	0	0	0	0	0	0	0	0	0

81	982	IDP Mandi	0	0	0	0	0	0	0	0	0	0	0	0
82	987	DFO o/o CF Circle Solan	0	0	0	0	0	0	0	0	0	0	0	0
83	975	DFO HQ Dharamshala	0	0	0	0	0	0	0	0	0	0	0	0
84	980	DPO Shimla	0	0	0	0	0	0	0	0	0	0	0	0
85	983	DPO Hamirpur	0	0	0	0	7	0	0	0	0	0	0	0
86	984	DPO Una	0	0	0	0	0	0	0	0	0	0	0	0
87	985	DPO Kangra	0	0	0	1	2	0	0	0	0	2	0	0
88	986	DPO Chamba	0	0	0	0	0	0	0	1	0	0	0	0
89	988	Proj.For Improvement of HPfor ECO Mg. Shimla	0	0	0	0	0	0	0	0	0	3	9	4

**Annexure – C**

**Statement showing outstanding Central Audit Objections for the period ended March, 2019**

<b>No. Of items</b>	<b>Amount (Rs.)</b>
<b>3852</b>	<b>34910335</b>

**HEAD-2406 [Year wise Detail]**

<b>Year</b>	<b>Amount</b>	<b>Items</b>
2000-01	729270	152
2001-02	199878	98
2002-03	548482	91
2003-04	202170	60
2004-05	41531	16
2005-06	1004326	125
2006-07	1028956	98
2007-08	933209	83
2008-09	2705700	198
2009-10	12946485	358
2010-11	2744712	195
2011-12	4319864	259
2012-13	796591	126
2013-14	154222	29
2014-15	458700	116
2015-16	659563	308
2016-17	639158	454
2017-18	2653665	543
2018-19	344853	543
<b>TOTAL</b>	<b>34910335</b>	<b>3852</b>

**ANNEXURE -D**

**Name of objection:-Contingency**

<b>Sr. No.</b>	<b>Vr.No.&amp; Dt.</b>	<b>DDO</b>	<b>Amounts</b>	<b>Name of Officials</b>	<b>Particulars</b>
1	2/ID of 2/2018	XEN,CPD IDP Solan	3000000	Cont.Exp	Royalty
2	5ADP of 10/2001	APO Nahan	1480983	Cont.Exp	Sanction
3	11/DO of 11/17	XEN, Talland Shimla	995440	Cont.Exp	Cont.Exp
4	5/div. Of 09/2016	DWDO Solan	962850	Cont.Exp	Cont.Exp
5	7/d of 12/2015	XEN, Talland Shimla	753600	Cont.Exp	Cont.Exp
6	4/div. Of 09/2016	DWDO Solan	749070	Cont.Exp	Cont.Exp
7	64 of 02/2017	DWDO Baner at D/Shala	533900	Cont.Exp	Cont.Exp
8	6/div. Of 09/2016	DWDO Solan	518700	Cont.Exp	Cont.Exp
9	20 DFO of 04/2009	Pr.CCF(W/L) Shimla	501547	A.K.Gupta	Arrear
10	74to79-84SPV of 03/2010	Dir.Swan Proj.Una	440425	Cont.Exp	Cont.Exp
11	17/div. Of 06/2016	DFO Kinnaur at R/Peo	400000	Cont.Exp	Cont.Exp
12	A-1 of 04/2009	Dir.Swan Project Una	397304	H.S Dogra	Balance
13	5 of 04/2009	CF Rampur	375078	S.S.Negi IFS	Arrear
14	63 of 02/2017	DWDO Baner at D/Shala	357200	Cont.Exp	Cont.Exp
15	20DFO of 04/2009	Pr.CCF(W/L) Shimla	356849	Vineet Kumar	Arrear
16	1/Salary(P)3 of 04/2009	Dir.IWDP Solan	349096	Arvinder Kumar,IFS	Arrear
17	10WLC of 04/2009	CF(W/L) Dharamshala	348206	Sameer Rastogi	Arrear



18	198 PK of 6/11	Dir.Swan Project Una	332324	Payment through Proforma	Cont.Exp
19	1 of 04/2017	DFO(U) Shimla	308555	Cont.Exp	Cont.Exp
20	A-1of 04/2009	Dy.CF(W/L) Khalini Shimla	302385	Nagesh Kumar	Arrear
21	26 of 04/2017	DFO Dharamshala	295200	Cont.Exp	Cont.Exp
22	65 of 02/2017	DWDO Baner at D/Shala	267200	Cont.Exp	Cont.Exp
23	20DFO of 04/2009	Pr.CCF(W/L) Shimla	267119	Harnar Mittar	Arrear
24	20DFO of 04/2009	Pr.CCF(W/L) Shimla	257700	Lalit Mohan	Arrear
25	6/d of 12/2015	XEN,Talland Shimla	250000	Cont.Exp	Cont.Exp
26	5/D of 11/2017	XEN,Talland Shimla	233300	Cont.Exp	Cont.Exp
27	30 of 03/2008	DIR.IWDP solan	201940	Cont.Exp	Cont.Exp
28	12 of 01/2008	DFO Una	198750	Cont.Exp	Polythene Bag
29	11/div. Of 03/2011	Dir.FTC Chail, Solan	180716	Cont.Exp	Cont.Exp
30	12/WLD of 03/2010	DFO(W/L) Chamba	180000	Cont.Exp	Cont.Exp
31	07 of 12/2008	DWDO Dehar at Nurpur	165600	Cont.Exp	Polythene Bag
32	56 of 02/2017	DWDO Baner at D/Shala	165578	Cont.Exp	Cont.Exp
33	15/DSWD of 11/2016	DY.CF(Admin) MSWDP Solan	150000	Cont.Exp	Cont.Exp
34	nil	Dir.Swan Project Una	138786	Cont.Exp	Purchase
35	3/R of 02/2018	DFO Nalagarh Solan	134550	Cont.Exp	Royalty
36	25/D of 03/2010	Dy.CF(W/L) Khalini	123133	Cont.Exp	Cont.Exp

37	5785 of 02/2010	DIR.IWDP Solan	119132	Cont.Exp	Cont.Exp
38	9/APD of 09/2000	APO Una	117160	Cont.Exp	Seed Purchase
39	82to 93 of 03/2009	XEN,Talland Shimla	116564	Cont.Exp	Irregular
40	2Bol/cashier of 03/2009	Dy.CF(Soil) Shimla	112424	Cont.Exp	Cont.Exp
41	75 of 05/2018	DFO Rohru	106293	Cont.Exp	Cont.Exp
42	37 of 04/2017	DFO(W/L) Shimla	105494	Cont.Exp	Cont.Exp
43	20ADB,103SPN of 104,105SPN of 12/2010	Dir.Swan Project Una	101096	Cont.Exp	Cont.Exp
44	12/do of 11/2017	XEN,Talland Shimla	99540	Cont.Exp	Cont.Exp
45	13/DO of 11/2017	XEN,Talland Shimla	99540	Cont.Exp	Cont.Exp
46	155SRV 02/2012	Dir.Swan Project Una	99415	Cont.Exp	Cont.Exp
47	157 SRV 02/2012	Dir.Swan Project Una	99356	Cont.Exp	Cont.Exp
48	161 SRV 02/2012	Dir.Swan Project Una	99251	Cont.Exp	Cont.Exp
49	15/SPK of 06/2011	Dir.Swan Project Una	99098	Payment through Proforma	Cont.Exp
50	107SRV 02/2012	Dir.Swan Project Una	99098	Cont.Exp	Cont.Exp
51	156 SRV 02/2012	Dir.Swan Project Una	98729	Cont.Exp	Cont.Exp
52	159 SRV 02/2012	Dir.Swan Project Una	97946	Cont.Exp	Cont.Exp
53	126 SRV 02/2012	Dir.Swan Project Una	97945	Cont.Exp	Cont.Exp
54	158 SRV 02/2012	Dir.Swan Project Una	97005	Cont.Exp	Cont.Exp
55	41/A of 03/2017	DFO Una	96183	Cont.Exp	Cont.Exp

56	62/G of 03/2017	DFO Una	94961	Cont.Exp	Cont.Exp
57	30/A of 03/2017	Jt.Dir.(HQ)Swan Proj.IWM	94939	Kamal	Cont.Exp
58	165 SRV 02/2012	Dir.Swan Project Una	94289	Cont.Exp	Cont.Exp
59	94 SRV 02/2012	Dir.Swan Project Una	92157	Cont.Exp	Cont.Exp
60	38/A of 03/2017	DFO Una	91359	Cont.Exp	Cont.Exp
61	5d of 07/2012	Executive Engineer Talland, Shimla	88611	Cont.Exp	Cont.Exp
62	113 Div of 03/2017	DFO Karsog	88500	Cont.Exp	Cont.Exp
63	14 of 12/2008	DFO(W/L) Shimla	88428	Cont.Exp	Cont.Exp
64	123/N of 03/2015	DFO Kullu	88381	Cont.Exp	Cont.Exp
65	31A of 03/2017	DFO Una	88145	Cont.Exp	Cont.Exp
66	27G of 03/2017	DFO Una	84669	Cont.Exp	Cont.Exp
67	10/div. 12/2017	DFO Dharamshala	80104	Cont.Exp	Cont.Exp
68	110 of 02/2010	DFO Bilaspur	77050	Cont.Exp	Misc.Work
69	50G of 03/2017	DFO Una	76410	Cont.Exp	Cont.Exp
70	23G of 03/2017	DFO Una	76287	Cont.Exp	Cont.Exp
71	109 of 02/2010	DFO Bilaspur	75700	Cont.Exp	Misc.Work
72	349 of 05/2018	DFO Rohru	75000	Cont.Exp	Cont.Exp
73	43,63,64SBO/66 of 02/2003	Dir.IWDP Solan	74266	Purchasing Medicine	Course thereof sanction
74	110 Div of 03/2017	DFO Karsog	74300	Cont.Exp	Cont.Exp

75	34A of 03/2017	DFO Una	72307	Cont.Exp	Cont.Exp
76	42G of 03/2017	DFO Una	72568	Cont.Exp	Cont.Exp
77	108 of 02/2010	DFO Bilaspur	72500	Cont.Exp	Misc.Work
78	65 of 03/2016	Dy. CF(W/L) Shimla	71999	Cont.Exp	Cont.Exp
79	51G of 03/2017	DFO Una	71902	Cont.Exp	Cont.Exp
80	12 of 04/2017	Executive Engineer Talland, Shimla	71125	Cont.Exp	Cont.Exp
81	22G of 03/2017	DFO Una	70706	Cont.Exp	Cont.Exp
82	163Aof 02/2012	Dir.Swan Proj.Una	69105	Cont.Exp	Cont.Exp
83	54SRV of 02/2012	Dir.Swan Proj.Una	68553	Cont.Exp	Cont.Exp
84	69 of 03/2009	DFO(W/L) Rescue Div. Shimla	68538	Cont.Exp	Cont.Exp
85	30/DD,78DD of 01/2011	Dir.Swan Proj.Una	68352	Adv.Exp.	Permission of Dir.Pub.Rel ation not attached
86	25SRV of 02/2012	Dir.Swan Proj.Una	67837	Cont.Exp	Cont.Exp
87	NIL of 03/2010	DFO Kinnaur	67544	Irregular Payments	Irregular Payments
88	NIL of 03/2010	DFO Kinnaur	67116	Irregular Payments	Irregular Payments
89	43/A of 03/2017	DFO Una	66726	Cont.Exp	Cont.Exp
90	18S of 10/2012	DFO Rohru Shimla	66720	Rajiv Kumar D/R	Pol.Adv.
91	67 of 11/2005	DFO Bilaspur	65462	Cont.Exp	Purchase of papers
92	57/SPV of 03/2010	Dir.Swan Project Una	64180	Seema Sharma supdt.	Cont.Exp

93	36/A of 03/2017	DFO Una	62784	Cont.Exp	Cont.Exp
94	19G of 03/2017	DFO Una	61967	Cont.Exp	Cont.Exp
95	3/Supdt of 02/2003	Dir.Pin Valley(W/L) National Park Kaza	60020	Ledin Jappa	Cont.Exp
96	247ADG of 09/2010	Dir.Swan Project Una	60000	Cont.Exp	Purchase of Material
97	76 of 03/2018	Executive Dir.CPD IDW Solan	58889	Cont.Exp	Cont.Exp
98	6 of 6/2008	CF(WP&S) Mandi	58722	R.C.Bargal	Arrear
99	21G of 03/2017	DFO Una	57228	Cont.Exp	Cont.Exp
100	8,9 of 12/2018	DWDO Dehar at Nurpur	56000	Cont.Exp	Cont.Exp
101	39d of 12/2011	DWDO Rampur	55770	contingency	Cont.Exp
102	46s of 01/2010	DFO Bilaspur	55572	Cont.Exp	Cont.Exp
103	40/A of 03/2017	DFO Una	55455	Cont.Exp	Cont.Exp
104	4ADP of 10/2001	APO Nahan Sirmour	54082	Cont.Exp	Sanction
105	23,26,27,55d of 04/2010	Dir.Swan Project Una	54080	Cont.Exp	Advance Expenditure
106	10A of 09/2010	Dir.Swan Project Una	53600	Cont.Exp	Purchase of Material
107	33/A of 03/2017	DFO Una	53100	Cont.Exp	Cont.Exp
108	160 of 05/2018	DFO Shimla	52443	Cont.Exp	Cont.Exp
109	28/A of 03/2017	Jt.Dir.(HQ) Swan Proj (IWM)	51947	Kamal	Cont.Exp
110	35 RO of 12/2012	DFO Nurpur	51000	Cont.Exp	Cont.Exp
111	14/DO of 11/2017	Executive Engineer Talland Shimla	49770	Cont.Exp	Cont.Exp

112	107 of 02/2010		DFO Bilaspur	49000	Cont.Exp	Misc.Work
113	286 SPY of 03/2011		Dir.Swan Proj.Una	48703	Payment Through Proforma	Cont.Exp
114	166/SRV of 02/2012		Dir.Swan Proj.Una	48529	Cont.Exp	Cont.Exp
115	NIL of 03/2010		DFO Kinnaur	48300	Irregular Payments	Irregular Payments
116	264Div.of 03/2017		DFO Karsog	48000	Cont.Exp	Royalty
117	348 of 03/2018		Dy.CF(Soil) Khalini	46026	Cont.Exp	Cont.Exp
118	14/APO/7/2000		APO Una	46300	Cont.Exp	Permission not Attached
119	33,52DD of 12/2010		Dir.Swan Proj.Una	45000	Cont.Exp	Cont.Exp
120	291SPY of 03/2011		Dir.Swan Proj.Una	44419	Payment Through Proforma	Cont.Exp
121	60 of 03/2016		Dy.CF(W/L) Shimla	44219	Cont.Exp	Cont.Exp
122	10K of 03/2009		DFO(W/L)Rescue Div.Shimla	43890	Cont.Exp	Cont.Exp
123	92 of 02/2010		DFO Bilaspur	43000	Cont.Exp	Misc.Work
124	36 of 03/2008		DWDO Renukaji Sirmour	41938	Cont.Exp	Cont.Exp
125	63 of 3/2009		DFO Nalagarh,Solan	41720	Cont.Exp	Sanction
126	11,12D of 05/2009		DFO(W/L) Shimla	41300	Cont.Exp	Cont.Exp
127	121 of 03/2018		Executive Dir.CPD,IDP Solan	41190	Cont.Exp	Cont.Exp
128	25 of 02/2010		DFO Bilaspur	41000	Cont.Exp	Misc.Work
129	14/SUP of 03/2010		DFO(W/L)Kaza Lahaul Spiti	40500	Cont.Exp	Cont.Exp

130	20DFO of 04/2009	Pr.CCF(W/L) Shimla	40070	K.D.Sharma	Arrear
131	250/D of 03/2011	Dir.Swan Proj.Una	40000	Payment Through Proforma	Cont.Exp
132	90/DD of 06/2011	Dir.Swan Proj.Una	39910	Payment Through Proforma	Cont.Exp
133	18/d of 08/2010	Executive Engineer Talland shimla	39764	Cont.Exp	Cont.Exp
134	26/WDCK of 03/2009	DWDO Renukaji Sirmour	39623	Cont.Exp	Cont.Exp
135	276 of 02/2017	DWDO Rampur	39470	Mool Raj Thakur	Cont.Exp
136	31/MHWDP of	Dir.IWDP solan	39375	Cont.Exp	Cont.Exp
137	2/D of 08/2000	APO Kandi,Nalagarh,Solan	39000	Cont.Exp	Seed Purchase
138	20,21A of 03/2011	Dir.Swan Proj.Una	38537	Payment Through Proforma	Cont.Exp
139	13 Div. Of 01/2017	DFO Kotgarh	38470	Contingency	Cont.Exp
140	16/BI of 08/2001	DFO Shimla	37944	B/Wire	Cont.Exp
141	81 of 02/2010	DFO Bilaspur	37600	Cont.Exp	Misc.Work
142	25/G of 03/2017	DFO Una	37501	Cont.Exp	Cont.Exp
143	20,21 of 02/2006	DFO Nurpur	37356	Rattan Chand	For Want of Sanction
144	16 of 01/2017	Jt.Dir.Admin Swan River Proj.Una	36895	Cont.Exp	Cont.Exp
145	27/A of 03/2017	Jt.Dir.(HQ) Swan Proj,(IWM)	36891	Kamal	Cont.Exp
146	11/d of 08/2010	Executive Engineer Talland shimla	36508	Cont.Exp	Cont.Exp

147	26/G of 03/2017	DFO Una	36481	Cont.Exp	Cont.Exp
148	66 to 69 of 03/2009	DFO(W/L) Rescue Div.shimla	36479	Cont.Exp	Cont.Exp
149	29/A of 03/2017	Jt.Dir.(HQ) Swan Proj,(IWM)	35937	Kamal	Cont.Exp
150	1/div of 11/2015	DFO Shimla	35910	Cont.Exp	Cont.Exp
151	10/Circle of 03/2014	DFO shimla	35700	Cont.Exp	Cont.Exp
152	12/CC of 06/2015	DFO Kangra	35500	G.S.Houser	Officers Deputation
153	20,21A of 03/2011	Dir.Swan Proj.Una	35455	Payment Through Proforma	Cont.Exp
154	02 of 08/2005	DFO Nahan	35446	Excess Pay	Irregular Drawal
155	A of 04/2005	DFO(W/L) Hamirpur	35175	Pay-3 instead of 1 sanctioned post of HPFS	Irregular Payment
156	159 of 05/2018	DFO Shimla	35050	Cont.Exp	Cont.Exp
157	13/DD of 04/2012	Dir. Swan Proj.Una	35000	Sanction not attached	Adv.Exp.
158	237 SPY of 03/2011	Dir.Swan Proj.Una	34986	Cont.Exp	Purchase of Steel
159	62 of 03/2016	Dy.CF(W/L) Shimla	34839	Cont.Exp	Cont.Exp
160	239 SPY of 03/2011	Dir.Swan Proj.Una	34820	Cont.Exp	Purchase of Steel
161	25 of 01/2017	DWDO HPMHWDP Div. Namhol Bilaspur	34452	Cont.Exp	Cont.Exp
162	12,23/APO of 03/2001	APO Una	34130	Cont.Exp	Seed Purchase
163	5/CH of 10/2011	CF Nahan Sirmour	34013	Cont.Exp	Cont.Exp



164	45,46/ROI 07/2001	of	APO Una	34000	Cont.Exp	Polythene Bag
165	08 of 02/2010		DFO Bilaspur	33490	Cont.Exp	Misc.Work
166	08/JD of 03/2015		Jt.Dir.(HQ)Swan Proj.(IWM)	33125	Adv.Exp.	Cont.Exp
167	113/d of 07/2016		DFO Rohru Shimla	33100	Cont.Exp	Cont.Exp
168	16/Supdt 11/2011	of	DFO Una	32900	Cont.Exp	Cont.Exp
169	09 of 05/2009		Dy.CF(Soil) Shimla	32826	Cont.Exp	Cont.Exp
170	05/AGR,33/SA,50 /SA of 11/2002		APO Una	32785	Jarnail Singh	Taxi Charges
171	153,154,156,167,1 70 of 01/2008		Dir.Swan Proj.Una	32519	Cont.Exp	Cont.Exp
172	392/CR 01/2010	of	Dir.Swan Proj.Una	32298	Cont.Exp	Cont.Exp
173	240 of 08/2018		DFO Shimla	31902	Cont.Exp	Cont.Exp
174	45,46 of 10/2009		Dir.Swan Proj.Una	31649	Cont.Exp	Cont.Exp
175	52,53,55to57 05/2010	of	DFO Suket Sunder Nagar	31480	Cont.Exp	Cont.Exp
176	390/CR 01/2010	of	Dir.Swan Proj.Una	31340	Cont.Exp	Cont.Exp
177	361/CR 01/2010	of	Dir.Swan Proj.Una	31130	Cont.Exp	Cont.Exp
178	24/g OF 03/2017		Dfo UNA	30969	Cont.Exp	Cont.Exp
179	342 of 03/2018		Dy.CF(Soil) Khalini	30464	Cont.Exp	Cont.Exp
180	12 Div of 01/2017		DFO Kotgarh	30080	Contingency	Cont.Exp
			<b>TOTAL</b>	<b>25146956</b>		

**ANNEXURE-E**

**Name of objection:-T.A.BILLS**

<b>Sr. No</b>	<b>Vr.No.&amp;Dt.</b>	<b>DDO</b>	<b>Amt</b>	<b>Name of Officials</b>	<b>Particulars</b>
1	50/S of 07/2002	DFO Rohru Shimla	55581	Hardyal Singh Mokta,Fgd	T.A Bill
2	21 of 04/2009	DFO Theog Shimla	36670	Narender Prakash,HPFS	T.A Bill
3	20 of 04/2009	DFO Theog	27465	Nand Lal D/R	T.A Bill
4	98/SPV/99,100,110,117,114,118,121,122,72,73,74,79,83/S,87/S,88,89,90,97/S	Director Swan Project Una	26650	Contingency	T.A Bill
5	305 of 11/15	DFO Chopal	25200	Narayan Singh, Bal Kishan RO	T.A Bill
6	303 of 11/15	DFO Chopal	25000	Keshav Ram DRO	T.A Bill
7	37/P of 12/2005	DFO Lahaul Spiti	25000	Suresh Kumar Dy.Ranger	T.A Bill
8	10/R of 10/2002	DFO Rohru	24230	Chaman Lal,Fgd	T.A Bill
9	34/SPV to 44	Dir.Swan Proj.Una	22760	Contingency	T.A Bill
10	342 of 3/2017	DFO(HQ) Shimla	19284	A.P.Nagar IFS	T.A Bill
11	340 of 3/2017	DFO Publicity Khalini Shimla	14152	Anish Kumar Sharma	T.A Bill
12	16,17n of 8/2008	DFO Chopal	14005	R.O.Verma	T.A Bill
13	15/c of 7/2007	DFO Shimla	13000	V.R.Sharma	T.A Bill
14	36 of 3/2008	Dy.CF(Soil) Shimla	12000	Hari Chand	T.A Bill
15	66 of 08/2016	Dir.FTC Chail Solan	11327	B.S.Rana IFS	T.A Bill

16	63CC/9/2001	Dir.IWDP Solan	10500	Surinder Kumar,Jr.Asstt.	T.A Bill
17	1/N of 10/2016	DFO Chopal	10500	Jagat Ram	T.A Bill
18	29c of 2/2009	DFO Shimla	10258	Devinder,B.O	T.A Bill
19	Nil	CCF(WP) Shimla	10140	M.Narayanappa	T.A Bill
20	334 of 01/16	DFO Chopal	9000	Nikka Ram DRO	T.A Bill
21	65s of 6/2001	DFO Parvati Kullu	8068	A.C.Sharma IFS	T.A Bill
22	313 Td of 3/2001	DFO Shimla	8040	P.C.Sharma BO	T.A Bill
23	14 of 12/2008	DFO Rohru	7400	Naresh Bahadur	T.A Bill
24	58/supdt of 02/2010	Dir.Swan Project Una	6218	Sanjeev Behal	T.A Bill
25	52JR of 9/2000	DFO Rohru	6050	R.K Sharma Jr.Asstt.	T.A Bill
26	16 of 05/2005	DFO Kangra	5746	G.S Houser	T.A Bill
27	126/SR of 03/2004	DFO Pangi Chamba	5700	Local Trip(Taxi Charges)	T.A Bill
28	12 of 7/2006	DFO Paonta Sahib	5214	M.A Kureshi	T.A Bill
29	12 of 7/2007	DFO Paonta Sahib	5214	M.A Kureshi	T.A Bill
30	26 of 6/2005	DFO Paonta Sahib	5100	Om Prakash Fgd.	T.A Bill
31	38,39,40 k of10/2001	Dir. Pin Valley (W/L) National Park Kaza	4992	Mohinder Kumar	T.A Bill
32	87,96 of 7/2000	DFO Rohru	4790	R.K.Sharma Jr.Asstt.	T.A Bill
33	13/s,20/BI of 11/2001	DFO Theog	4720	Hoshiar SinghFgd	T.A Bill
34	59/supdt of 02/2010	Dir.Swan Project Una	4425	Manoj Joshi	T.A Bill

35	4/sup of 11/06	DFO Paonta Sahib	4000	Anant Kumar,Supdt-I	T.A Bill
36	60/supdt. Of	APO Una	3903	Hosiyar Singh	T.A Bill
37	Of 05/2001	DFO Bharmour	3882	Surinder Paul Sharma	T.A Bill
38	223 of 02/2016	DFO Rohru	3875	Rajni Kant,Fgd	T.A Bill
39	144/s of 07/2001	DFO Rohru	3860	Murat Chand D/R	T.A Bill
40	99 of 01/2008	Dir.IWDP Solan	3750	Surinder Sharma	T.A Bill
41	9/s of 06/2011	DFO Lahaul Spiti	3600	Sudershan Kumar	T.A Bill
42	15/d of 04/2011	DFO Mandi	3600	Kirti singh Thakur	T.A Bill
43	123 of 5/2002	DFO Shimla	3192	Chandesh Sharma IFS	T.A Bill
44	80/s of 12/2001	APO Una	3000	Ramesh Chand	T.A Bill
45	40c of 07/2009	Pr.CCF(W/L) Shimla	3000	Sudesh Kumar Sood,Jr.Asstt	T.A Bill
46	97 of 11/2016	DFO Suket S/Nagar	2900	Rajesh Pathania, Dy.Ranger	T.A Bill
47	36 of 03/2008	DyCF(Soil) Shimla	2900	Devender Dutt	T.A Bill
48	13/s,20/BI of 11/2001	DFO Theog	2990	Hoshiar Singh,Fgd	T.A Bill
49	56to65 supdt of 03/2003	APO Kandi Parwanoo,Solan	2986	Afizul	T.A Bill
50	07of 11/2006	DFO Paonta Sahib	2630	Taxi Charges	T.A Bill
51	76of 07/2000	DFO Rohru	2600	O.C.Kaundal	T.A Bill

52	17/supdt of 9/2016	DWDOWD Div. Govind Sagar,Swarghat	2500	T.A	T.A Bill
53	216 of 03/2009	DFO(W/L) Rescue Div.Shimla	2548	Mohan Singh Chauhan D/R	T.A Bill
54	3 <sup>div</sup> 01/2001	DFO(FS) Shimla	2478	R.K.Raj,ACF	T.A Bill
55	105jr of 09/2000	DFO Rohru	2450	Khushi Ram,D/R	T.A Bill
56	35G of 03/2004	DFO Nurpur	2435	Suresh Kumar	T.A Bill
57	11/supdt,74/supdt of 12/2000	DFO Theog	2314	Devi Ram,Sr.Clerk Anil Sharma,Jr clerk,Madan Lal,Supdt	T.A Bill
58	43 supdt of	DFO Lahaul Spiti	2300	Kuldeep Chand,Jr.Asstt	T.A Bill
59	38443	DFO Kangra	2361	D.P.Chaudhary	T.A Bill
		<b>TOTAL</b>	<b>560453</b>		

**ANNEXURE – F**

**Name of objection:-Medical Bill**

<b>Sr. No</b>	<b>Vr.No.&amp;Dt.</b>	<b>DDO</b>	<b>Amt</b>	<b>Name of Officials</b>	<b>Particulars</b>
1	15 KL of 06/2007	DFO Bilaspur	142451	Man Singh, Fgd.	Medical Bill
2	22 of 02/2009	Dy.CF (Soil) Shimla	137280	Lal Singh, D/R	Medical Bill
3	29d of 01/2009	DFO Mandi	102386	Contingency Exp.	Medical Bill
4	3A of 3/2011	DFO UNA	101400	Sanjeev Kumar,Fgd	Medical Bill
5	67 of 03/2016	DFO Nahan	79220	Rajinder Lal Singh, Sr.Asstt.	Medical Bill
6	10 of 01/2009	DFO Shimla	79190	Rajinder Kumar, Clerk	Medical Bill
7	13/B of 03/2011	DFO Una	66500	Om Parkash,Fgd	Medical Bill
8	51s of 06/2012	DFO Rohru	42405	Balkishan Chauhan	Medical Bill
9	33c of 07/2012	DFO Rohru	42500	Bindu Sharma,Fgd	Medical Bill
10	28k of 03/2010	DFO Chopal	40470	Chet Ram,Mate	Medical Bill
11	162 of 03/2008	DFO Bilaspur	40161	Subhash Chand	Medical Bill
12	57 supdt of 03/2011	DFO Rohru	39764	Meera Bai Chauhan	Medical Bill
13	64/8 IN of	DFO Rohru	38090	Dhani Ram,RO	Medical Bill
14	98 of 03/2008	DFO Rohru	30000	Satya Dev,Kanungo	Medical Bill
15	2/D of 02/2014	DFO Lahaul Spiti	28915	Sher Lal,Sr.Asstt.	Medical Bill
16	100 of 07/2016	DFO Kullu	28500	Yograj	Medical Bill
17	55/PWM of 08/2002	DFO Nahan	24250	Bansi Lal, Fgd.	Medical Bill

18	10/div of 06/2009	DFO Rajgarh	17390	Rattan Singh,D/R	Medical Bill
19	137 of 8/2014	DFO Paonta Sahab	17340	Dhoom Singh,Kanungo	Medical Bill
20	64 of 01/2016	DFO Solan	23850	Vir Sing,F/W	Medical Bill
21	107 of 03/2017	DFO Rajgarh	28270	Shawan Kumar	Medical Bill
22	122/MR of 03/2002	DFO Kinnaur	26883	Kuldeep Chand	Medical Bill
23	299 of 03/2016	DFO Palampur	20205	Amar Singh,Fgd	Medical Bill
24	09 of 04/2016	DFO Una	18512	Balbir Singh,peon	Medical Bill
25	Nil of 09/2012	DFO Una	27850	Pawan Kumar,D/R	Medical Bill
26	88 supdt of 03/2009	DWDO Dehar	27056	Mangal Dass	Medical Bill
27	20/03/2007	DFO(HQ)CF Dharamshala	18197	G.S.Houser	Medical Bill
28	8DIM of 2004	DFO Dehra Kangra	20690	Kamal Singh	Medical Bill
29	3cc of 08/2012	DFO Shimla	20160	Rajinder Kumar,Jr.Asstt.	Medical Bill
30	15R of 07/2012	DFO Rohru	24530	Bhupinder Singh,Fgd.	Medical Bill
31	48cc of 03/2012	DFO Chopal	32940	Chajju Ram	Medical Bill
32	38 of 05/2009	DFO Chopal	25095	Sita Ram Animal Atdn.	Medical Bill
33	09 of 04/2009	DFO Shimla	17727	Kundal Lal	Medical Bill
34	A of 10/2011	DFO Pangi	17120	Dhayan	Medical Bill
35	14 of 12/2011	DFO Bharmour	24800	Om Parkash D/R	Medical Bill
36	05 of 11/2011	DFO Chamba	22629	Dharam Singh, D/R	Medical Bill
37	526 div of 05/2006	DWDO Bhattiyat at Chamba	22880	Contingency	Medical Bill

38	206/sh of 03/2014	DFO Bilaspur	21715	Dharampal, Fgd	Medical Bill
39	06 of 07/2008	DFO Bilaspur	26400	H.R Sankhyan	Medical Bill
40	45/s,46s of 04/2001	APO Kandi Nalagarh	17101	Sateesh Kumar	Medical Bill
41	19 of 07/2015	DFO Nalagarh	16000	Raj Kumar DRO	Medical Bill
42	64 of 09/2015	DFO Nalagarh	16000	Ram lok, Peon	Medical Bill
43	17/D of12/2009	Dir.IWDP Solan	15475	Contingency	Medical Bill
44	28 of 8/2001	DFO Pangi	15500	Chander Shekhar	Medical Bill
45	7d of 02/2012	DFO Chamba	15775	Ravinder Singh,Fgd	Medical Bill
46	5/div of 10/2012	DFO Dalhousie	15785	Tarbeej Singh,Fgd	Medical Bill
47	8 of 07/2014	DFO Pangi	14722	Prem Raj Sharma	Medical Bill
48	70 of 03/2008	DFO Chopal	19225	Man Singh,Fgd	Medical Bill
49	2R of 04/2009	Dy.CF(soil) Shimla	16058	Inder Kumar HPFS	Medical Bill
50	33 of 06/2017	DFO Dharamshala	15196	Sunny Verma,ACF	Medical Bill
51	4s of 06/2012	DFO Lahaul Spiti	16010	Sumdei,F/W	Medical Bill
52	175/p of 03/2011	DFO Mandi	14655	Kham Singh D/R	Medical Bill
53	17/d of 12/2009	Dir.IWDP Nahan	15475	Contingency	Medical Bill
54	48 of 03/2015	DFO(HQ) CF Nahan	15850	Suveena Thakur,HPFS	Medical Bill
55	Nil of 03/2011	PCCF(W/L) Shimla	15431	K.S Thakur IFS	Medical Bill
		<b>TOTAL</b>	<b>1819979</b>		



**ANNEXURE-G**

<b>Details of Expenditure Units audited during 2018-2019</b>			
<b>Sr. No.</b>	<b>Name of Units</b>	<b>Audit period</b>	<b>Date of Audit</b>
1	DFO(WL) Kaza	08/2015 to 03/2018	22/06/2018 to 29/06/2018
2	Pr,CCF(HOFF) Talland Shimla	04/2017 to 03/2018	15/10/2018 to 23/10/2018
3	Director ,Great Himalyan NATIONAL Park Shamshi	03/2016 to 03/2018	18/10/2018 to 27/10/2018
4	Pr.CCF (Wild Life)Shimla	09/2015 to 03/2018	29/10/2018 to 03/11/2018
5	CPD Solan	04/2017 to 03/2018	13/11/2018 to 15/11/2018
6	Director ,Forest Traning insititute and Ranger College Sundernagar	1/2015 to 03/2018	12/11/2018 to 17/11/2018
7	Regional Project Director Dharamshala	04/2017 to 03/2018	24/11/2018 to 27/11/2018
8	DWDO Solan	04/2017 to 03/2018	16/11/2018 to 19/11/2018
9	Regional Project Director Bilaspur	04/2017 to 03/2018	21/11/2018 to 24/11/2018
10	DWDO Baner at Dharamshala	04/2017 to 03/2018	28/11/2018 to 29/11/2018
11	DWDO Nahan	04/2017 to 03/2018	31/11/2018 to 3/12/2018
12	DWDO Swarghat and DWDO Namhol	04/2017 to 03/2018	26/11/2018 to 28/11/2018
13	DFO(WL)Chamba	01/2015 to 03/2018	27/11/2018 to 3/12/2018
14	DWDO Nurpur	04/2017 to 03/2018	30/11/2018 to 1/12/2018
15	DWDO Rampur	04/2017 to 03/2018	05/12/2018 to 07/12/2018
16	DWDO Chowari	04/2017 to 03/2018	03-12-2018 to 05/12/2018
17	DWDO Sujampur	04/2017 to 03/2018	07/12/2018 to 11/12/2018
18	Conservator of Forest Chamba	04/2017 to 03/2018	04/12/2018 to 10/12/2018
19	DWDO Mandi	04/2017 to 03/2018	13/12/2018 to 14/12/2018
20	DWDO Kullu	04/2017 to 03/2018	10/12/2018 to 12/12/2018
21	Conservator of Forest Rampur	04/2017 to 03/2018	27/12/2018 to 29/12/2018
22	Executive Engineer (Forest) Talland Shimla	05/2015 to 03/2018	28/01/2019 to 02/02/2019
23	DFO (WL) Hamirpur	01/2016 to 03/2018	25/02/2019 to 08/03/2019
24	Additional Pr. Chief Conservator (Forest Protection and Fire Control) Bilaspur	01/2014 to 03/2018	05/03/2019 to 14/03/2019
25	Conservator of forest Bilaspur	10/2015 to 03/2018	18/03/2019 to 22/03/2019
26	Nodal Officer H.P State CAMPA	04/2016 TO 03/2018	13/03/2019 to 19/03/2019
27	Conservator of Forest Dharamshala	04/2017 to 03/2018	15/03/2019 to 20/03/2019
28	Chief Conservator Forest(WL) North Dharamshala	02/2016 to 03/2018	27/03/2019 to 30/03/2019
29	DFO Pangri at Killar	04/201 to 03/2018	03/08/2018 to 10/08/2018
30	DFO Bharmour	04/2015 to 03/2018	13/08/2018 to 23/08/2018
31	DFO Kinnaur at Reckongpeo	04/2015 to 03/2018	25/10/2018 to 03/11/2018
32	DFO Kunihar	04/2016 TO 03/2018	25/10/2018 to 03/11/2018
33	DFO Kotgarh	04/2015 to 03/2018	12/11/2018 to 17/11/2018
34	DFO Nalagarh	04/2016 TO 03/2018	12/11/2018 to 22/11/2018
35	DFO Aani at Luhri	04/2015 to 03/2018	19/11/2018 to 27/11/2018
36	DFO Churah at Salooni	04/2017 to 03/2018	17/12/2018 to 22/12/2018
37	DFO Rampur	04/2016 TO 03/2018	17/12/2018 to 26/12/2018
38	DFO Palampur	04/2016 TO 03/2018	20/02/2019 to 27/02/2019
39	DFO Dharamshala	04/2016 TO 03/2018	05/03/2018 to 14/03/2019
40	DFO Bilaspur	04/2016 TO 03/2018	15/03/2019 to 28/03/2019
41	DFO Solan	04/2016 TO 03/2018	14/03/2019 to 27/03/2019
42	DFO Dalhousie	04/2016 TO 03/2018	18/03/2019 to 26/03/2019

**ANNEXURE-H**

**Details of Receipts Units audited during 2018-19**

<b>Sr. No.</b>	<b>Name of DFO</b>	<b>No. of Paras</b>	<b>Amount (in lakh)</b>
1	Rampur	2	145.8
2	Kotgarh	3	76.03
3	Kinnaur	1	69.83
4	Anni at Luhri	5	101.44
5	Bilaspur	1	56.51
6	Kunihar	5	45.43
7	Solan	11	432.38
8	Dharamshala	2	2.98
9	Palampur	1	7.33
10	Pangi	3	73.22
11	Bharmour	2	51.21
12	Churah at Salooni	3	159.9
13	Nalagarh	3	43.66
	<b>Total</b>	<b>42</b>	<b>1265.72</b>

<b>Contents of Annexures</b>			
<b>Sr. No.</b>	<b>Annexure</b>	<b>Title of Para</b>	<b>Amount (₹ in lakh)</b>
1.	I	Injudicious/unfruitful Expenditure	204.49
2.	J	Irregular payment of Salary to Surplus Staff	143.64
3.	K	Non-utilisation of Funds	2512.40
4.	L	Short utilization of CAMPA Funds	4154.20
5.	M	Irregular/injudicious payment of pay and allowances	298.74
6.	N	Irregularities of medical Claims	15.58
7.	O	Non-achievement of target of Plantation Work	153.34
8.	P	Irregular realization of money on account of Deposit Work	50.00
9.	Q	Irregular Expenditure under HPMHWDP after closing of Project	37.66
10.	R	Irregular drawl of Salary on deployment of Forest Workers	52.59
11.	S	Irregular Expenditure on Purchasing of miscellaneous items	476.64
12.	T	Irregular grant of FPA to Drivers	1.22
13.	U	Non-maintenance/accountal of receipts & Expenditure in Cash Book	253.97
14.	V	Non –attach of Tour Dairies with TA Bills Claims	1.82
15.	W	Non-recovery of TA and LTC Claims	0.29
16.	X	Non-keeping of photocopies of medical claims	25.16
17.	Y	Non-disposal of unserviceable Articles	4.77
18.	Z	Non-conducting of physical verification of Stores & Stock	0

<b>19.</b>	A-1	Non-reconciliation with Treasury Accounts	994.65
<b>20.</b>	A-2	Non-recovery of outstanding of revenue	10374.26
<b>21.</b>	A-3	Non/short realization of Royalty and interest	0.73
<b>22.</b>	A-4	Non –disposal of illicit felling of trees	12.99
<b>23.</b>	A-5	Blocking of revenue due to non-disposal of seized timber	9.04
<b>24.</b>	A-6	Loss of revenue due to non-retrieval of Barbed Wire	12.89
<b>25.</b>	A-7	Non- compounding of forest offence cases	22.03
<b>26.</b>	A-8	Loss of revenue due to Forest fire Cases	1469.00
<b>27.</b>	A-9	Irregular expenditure for construction of Wild Life Interpretation Centre	157.73
<b>28.</b>	A-10	Non-deposit of receipts and accrued interest into Treasury	14.93
<b>29.</b>	A-11	Non-accountal of purchase of petrol in Log Book	5.14
<b>Total</b>			<b>21459.9</b>

<b>Annexure- "I"</b>					
<b>Statement showing the details of Para title "Injudicious/Unfruitful Expenditure"</b>					
<b>Sr. No.</b>	<b>Name of Unit</b>	<b>Period of Audit</b>	<b>Audit conducted between</b>	<b>Para No.</b>	<b>Amount involved (₹ in lakh)</b>
1	DFO, wildlife Kaza	08/2015 to 03/2018	22-06-2018 to 29-06-2018	1	204.49
	<b>Total</b>				<b>204.49</b>

Annexure- "J"					
Statement showing the details of Para title "Irregular payment of salary to surplus staff"					
Sr. No.	Name of Unit	Period of Audit	Audit conducted between	Para No.	Amount involved (₹ in lakh)
1	DFO, wildlife Kaza	08/2015 to 03/2018	22-06-2018 to 29-06-2018	3	31.39
2	Dir, Great Himalayan, National Park , Shamshi	03/2016 to 03/2018	18-10-2018 to 27-10-2018	10	26.19
3	DWDO, Chowari	04/2017 to 03/2018	03-12-2018 to 05-12-2018	2	0.46
4	DFO, wildlife Hamirpur	01/2016 to 03/2018	25-02-2019 to 08-03-2019	3	12.14
5	CF, Chamba	04/2017 to 03/2018	04-12-2018 to 10-12-2018	2	20.96
6	DFO, wildlife Chamba	01/2015 to 03/2018	27-11-2018 to 03-12-2018	5	2.53
7	Dir,Forest Training Institute and Ranger Collage, S/Nagar	01/2015 to 03/2018	12-11-2018 to 17-11-2018	2	19.88
8	Executive Engineer (Forest) O/f PCCF, Shimla	05/2015 to 03/2018	28-01-2019 to 02-02-2019	3	30.09
	<b>Total</b>				<b>143.64</b>

<b>Annexure-“K”</b>					
<b>Statement showing the details of Para title"Non-Utilization of Funds"</b>					
<b>Sr. No.</b>	<b>Name of Unit</b>	<b>Period of Audit</b>	<b>Audit conducted between</b>	<b>Para No.</b>	<b>Amount involved (₹ in lakh)</b>
1	Pr. CCF (Wild life), Shimla	01/2015 to 03/2018	12-11-2018 to 17-11-2018	1	2217.51
2	DFO, wildlife Chamba	01/2015 to 03/2018	27-11-2018 to 03-12-2018	6	139.83
3	Dir,Forest Training Institute and Ranger Collage, S/Nagar	01/2015 to 03/2018	12-11-2018 to 17-11-2018	1	29.06
4	DFO, wildlife Hamirpur	01/2016 to 03/2018	25-02-2019 to 08-03-2019	1	126
	<b>Total</b>				<b>2512.4</b>

<b>Annexure-“L”</b>					
<b>Statement showing the details of Para title “Short Utilization of CAMPA Fund”</b>					
<b>Sr. No.</b>	<b>Name of Unit</b>	<b>Period of Audit</b>	<b>Audit conducted between</b>	<b>Para No.</b>	<b>Amount involved ( ₹ in lakh)</b>
1	DFO, wildlife Hamirpur	01/2016 to 03/2018	25-02-2019 to 08-03-2019	2	110.3
6	Nodal Officer, HP, Chamba	04/2016 to 03/2018	13-03-2019 to 19-03-2019	1	4043.9
	<b>Total</b>				<b>4154.2</b>



<b>Annexure-“M”</b>					
<b>Statement showing the details of Para title “Irregular /Injudicious payment of Pay and Allowances ”</b>					
<b>Sr. No.</b>	<b>Name of Unit</b>	<b>Period of Audit</b>	<b>Audit conducted between</b>	<b>Para No.</b>	<b>Amount involved (₹ in lakh)</b>
1	DFO, wildlife Kaza	08/2015 to 03/2018	22-06-2018 to 29-06-2018	4	228.73
2	Additional Pr. CCF(Forest Protection and Fire Control), Bilaspur	01/2014 to 03/2018	05-03-2019 to 14-03-2019	2	70.01
	<b>Total</b>				<b>298.74</b>

Annexure-“N”					
Statement showing the details of Para title “Irregular re-imburement of Medical Claims”					
Sr. No.	Name of Unit	Period of Audit	Audit conducted between	Para No.	Amount involved (₹ in lakh)
1	Pr. CCF (HOFF) Shimla	04/2017 to 03/2018	15-10-2018 to 23-10-2018	6	7.87
2	Dir, Great Himalayan, National Park , Shamshi	03/2016 to 03/2018	18-10-2018 to 27-10-2018	11	0.58
3	DWDO, Nurpur	04/2017 to 03/2018	30-11-2018 to 01-12-2018	7	0.04
4	CF (Wildlife) North D/Shala	02/2016 to 03/2018	30-11-2018 to 01-12-2018	1 (B) & 1 (C)	0.3
5	CF , Dharamshala	04/2017 to 03/2018	30-11-2018 to 01-12-2018	2	0.24
6	CF Chamba	04/2017 to 03/2019	04-12-2018 to 10-12-2018	1	0.08
7	Executive Engineer (Forest) O/o PCCF, Shimla	05/2015 to 03/2018	28-01-2019 to 02-02-2019	6	5.2
8	Dir,Forest Training Institute and Ranger Collage, S/Nagar	01/2015 to 03/2018	12-11-2018 to 17-11-2018	4 and 6	0.89
9	CF, Bilaspur	10/2015 to 03/2018	18-03-2019 to 22-03-2019	2	0.37
	Pr. CCF (Wild life), Shimla	01/2015 to 03/2018	12-11-2018 to 17-11-2018	4	0.01
	<b>Total</b>				<b>15.58</b>

**Annexure-"O"****Statement showing the details of Para title "Non-achievement of Target of Plantation Work"**

Sr. No.	Name of Unit	Period of Audit	Audit conducted between	Para No.	Amount involved (₹ in lakh)
1	DFO, wildlife Kaza	08/2015 to 03/2018	22-06-2018 to 29-06-2018	5	19
2	Dir, Great Himalayan, National Park , Shamshi	03/2016 to 03/2018	18-10-2018 to 27-10-2018	2	48.28
3	DWDO, Chowari	04/2017 to 03/2018	03-12-2018 to 05-12-2018	2	0.46
4	DFO, wildlife Hamirpur	01/2016 to 03/2018	25-02-2019 to 08-03-2019	3	12.14
5	CF, Chamba	04/2017 to 03/2018	04-12-2018 to 10-12-2018	2	20.96
6	DFO, wildlife Chamba	01/2015 to 03/2018	27-11-2018 to 03-12-2018	5	2.53
7	Dir, Forest Training Institute and Ranger Collage, S/Nagar	01/2015 to 03/2018	12-11-2018 to 17-11-2018	2	19.88
8	Executive Engineer (Forest) O/f PCCF, Shimla	05/2015 to 03/2018	28-01-2019 to 02-02-2019	3	30.09
	<b>Total</b>				<b>153.34</b>

<b>Annexure-“P”</b>					
<b>Statement showing the details of Para title “Irregular realization of money on account of Deposit Work”</b>					
<b>Sr. No.</b>	<b>Name of Unit</b>	<b>Period of Audit</b>	<b>Audit conducted between</b>	<b>Para No.</b>	<b>Amount involved (₹ in lakh)</b>
1	DFO, wildlife Kaza	08/2015 to 03/2018	22-06-2018 to 29-06-2018	6	50
	<b>Total</b>				<b>50</b>

<b>Annexure-“Q”</b>					
<b>Statement showing the details of Para title “Irregular Expenditure under HPMHWDP after closer of the Project”</b>					
<b>Sr. No.</b>	<b>Name of Unit</b>	<b>Period of Audit</b>	<b>Audit conducted between</b>	<b>Para No.</b>	<b>Amount involved (₹ in lakh)</b>
1	DWDO, Nurpur	04/2017 to 03/2018	30-11-2018 to 01-12-2018	1	6.72
2	DWDO, Sujapur	04/2017 to 03/2018	07-12-2018 to 11-12-2018	1	1.73
3	DWDO, Mandi	04/2017 to 03/2018	13-12-2018 to 14-12-2018	1	1.07
4	CPD, Solan	04/2017 to 03/2018	13-11-2018 to 15-11-2018	1	23.09
	CPD, Solan	04/2017 to 03/2018	13-11-2018 to 15-11-2018	2	3.35
5	DWDO, Chowari	04/2017 to 03/2018	03-12-2018 to 05-12-2018	1	1.7
	<b>Total</b>				<b>37.66</b>

<b>Annexure-“R”</b>					
<b>Statement showing the details of Para title “Irregular drawl of Salary on deployment of Forest Worker”</b>					
<b>Sr. No.</b>	<b>Name of Unit</b>	<b>Period of Audit</b>	<b>Audit conducted between</b>	<b>Para No.</b>	<b>Amount involved (₹ in lakh)</b>
1	Pr. CCF (HOFF) Shimla	04/2017 to 03/2018	15-10-2018 to 23-10-2018	1	52.59
	<b>Total</b>				<b>52.59</b>

<b>Annexure-“S”</b>					
<b>Statement showing the details of Para title “Irregular Expenditure on purchasing of miscellaneous Items”</b>					
<b>Sr. No.</b>	<b>Name of Unit</b>	<b>Period of Audit</b>	<b>Audit conducted between</b>	<b>Para No.</b>	<b>Amount involved ( ₹ in lakh)</b>
1	Pr. CCF (HOFF) Shimla	04/2017 to 03/2018	15-10-2018 to 23-10-2018	7	4.26
2	Additional Pr. CCF(Forest Protection and Fire Control), Bilaspur	01/2014 to 03/2018	05-03-2019 to 14-03-2019	4	0.74
3	Nodal Officer, HP, Chamba	04/2016 to 03/2018	13-03-2019 to 19-03-2019	2	470
4	CF, Rampur, Bushair	04/2016 to 03/2018	27-12-2018 to 29-12-2018	2 and 5	1.64
	<b>Total</b>				<b>476.64</b>

**Annexure-“T”****Statement showing the details of Para title “Irregular grant of FPA to Driver”**

Sr. No.	Name of Unit	Period of Audit	Audit conducted between	Para No.	Amount involved (₹ in lakh)
1	Pr. CCF (HOFF) Shimla	04/2017 to 03/2018	15-10-2018 to 23-10-2018	4 (A) (B) and 4 (C)	0.82
2	CF , Dharamsala	04/2017 to 03/2018	30-11-2018 to 01-12-2018	5	0.12
3	Executive Engineer (Forest) O/o PCCF, Shimla	05/2015 to 03/2018	28-01-2019 to 02-02-2019	4	0.02
4	DWDO Mandi	04/2017 to 03/2019	13/12/2018 to 14/12/2018	2	0.26
	<b>Total</b>				<b>1.22</b>



<b>Annexure-“U”</b>					
<b>Statement showing the details of Para title"Non-maintenance/non accountal of receipts &amp; Expenditure in Cash Book"</b>					
<b>Sr. No.</b>	<b>Name of Unit</b>	<b>Period of Audit</b>	<b>Audit conducted between</b>	<b>Para No.</b>	<b>Amount involved (₹ in lakh)</b>
1	DWDO, Swarghat	04/2017 to 03/2018	26-11-2018 to 28-11-2018	2	13.62
2	RPD, Dharamshala	04/2017 to 03/2018	24-11-2018 to 27-11-2018	1	48.39
3	DFO, wildlife Hamirpur	01/2016 to 03/2018	25-02-2019 to 08-03-2019	6	113
4	DWDO, Sujapur	04/2017 to 03/2018	07-12-2018 to 11-12-2018	2	31.03
5	DWDO, Baner at D/shala	04/2017 to 03/2018	22-11-2018 to 29-11-2018	2	47.93
	<b>Total</b>				<b>253.97</b>

<b>Annexure-“V”</b>					
<b>Statement showing the details of Para title "Non-attach of Tour Dairies with TA Bills Claims"</b>					
Sr. No.	Name of Unit	Period of Audit	Audit conducted between	Para No.	Amount involved (₹ in lakh)
1	Pr. CCF (HOFF) Shimla	04/2017 to 03/2018	15-10-2018 to 23-10-2018	8 (C)	1.11
2	RPD , Bilaspur	04/2017 to 03/2018	21-11-2018 to 24-11-2018	1	0.02
3	DWDO, Baner at D/shala	04/2017 to 03/2018	28-11-2018 to 29-11-2018	1	0.11
4	Executive Engineer (Forest) O/f PCCF, Shimla	05/2015 to 03/2018	28-01-2019 to 02-02-2019	5	0.14
5	DWDO Nurpur	04/2017 to 03/2018	30/11/2018 to 1/12/2018	3	0.28
6	DWDO Mandi	04/2017 to 03/2019	13/12/2018 to 14/12/2018	3	0.16
	<b>Total</b>				<b>1.82</b>

<b>Annexure-“W”</b>					
<b>Statement showing the details of Para title"Non- recovery of TA and LTC Claims"</b>					
<b>Sr. No.</b>	<b>Name of Unit</b>	<b>Period of Audit</b>	<b>Audit conducted between</b>	<b>Para No.</b>	<b>Amount involved ( in₹ )</b>
1	Pr. CCF (HOFF) Shimla	04/2017 to 03/2018	15-10-2018 to 23-10-2018	5	17380
2	CPD, Solan	04/2017 to 03/2018	21-11-2018 to 24-11-2018	4	10000
3	Additional Pr. CCF(Forest Protection and Fire Control), Bilaspur	01/2014 to 03/2018	05-03-2019 to 14-03-2019	2	700
4	Pr. CCF (Wild life), Shimla	01/2015 to 03/2018	12-11-2018 to 17-11-2018	3	610
5	CF, Dharamshala	04/2017 to 03/2018	15-03-2019 to 20-03-2019	3	160
	<b>Total</b>				<b>28850</b>

<b>Annexure-“X”</b>					
<b>Statement showing the details of Para title "Non-keeping of photo-copies of medical claims"</b>					
<b>Sr. No.</b>	<b>Name of Unit</b>	<b>Period of Audit</b>	<b>Audit conducted between</b>	<b>Para No.</b>	<b>Amount involved ( ₹ in lakh)</b>
1	DFO, wildlife Hamirpur	01/2016 to 03/2018	25-02-2019 to 08-03-2019	9	0.05
2	CF (Wildlife) North D/shala	02/2016 to 03/2018	30-11-2018 to 01-12-2018	1 (A)	11.4
3	Addl Pr. CCF(Forest Protection and Fire Control), Bilaspur	01/2014 to 03/2018	05-03-2019 to 14-03-2019	5 (A) & (B)	6.21
4	CF, Bilaspur	10/2015 to 03/2018	18-03-2019 to 22-03-2019	3	7.5
	<b>Total</b>				<b>25.16</b>

<b>Annexure-“Y”</b>					
<b>Statement showing the details of Para title "Non-disposal of Unserviceable Articles"</b>					
Sr. No.	Name of Unit	Period of Audit	Audit conducted between	Para No.	Amount involved ( ₹ in lakh)
1	DWDO, Rampur, Bushair	04/2017 to 03/2018	18-10-2018 to 27-10-2018	1	0.61
2	DWDO, Nurpur	04/2017 to 03/2018	30-11-2018 to 01-12-2018	6	0.15
3	DWDO Mandi	04/2017 to 03/2019	13/12/2018 to 14/12/2018	4	0.53
4	DWDO, Baner at D/Shala	04/2017 to 03/2018	28-11-2018 to 29-11-2018	4	1.33
5	DFO, wildlife Hamirpur	01/2016 to 03/2018	25-02-2019 to 08-03-2019	7	1.5
6	CF, Chamba	04/2017 to 03/2018	04-12-2018 to 10-12-2018	3 and 5	0.36
7	CF, Rampur, Bushair	04/2016 to 03/2018	27-12-2018 to 29-12-2018	3	0.27
8	CF, Bilaspur	10/2015 to 03/2018	18-03-2019 to 22-03-2019	4	0.02
	<b>Total</b>				<b>4.77</b>

<b>Annexure-"Z"</b>					
<b>Statement showing the details of Para title "Non-conducted physical Verification of Stores &amp; Stock"</b>					
Sr. No.	Name of Unit	Period of Audit	Audit conducted between	Para No.	Amount involved (₹ in lakh)
1	DFO, wildlife Kaza	08/2015 to 03/2018	22-06-2018 to 29-06-2018	8	0
2	Dir, Great Himalayan, National Park , Shamshi	03/2016 to 03/2018	18-10-2018 to 27-10-2018	8	0
3	DWDO, Namhol	04/2017 to 03/2018	18-10-2018 to 27-10-2018	1	0
4	DWDO, Rampur, Bushair	04/2017 to 03/2018	18-10-2018 to 27-10-2018	2	0
5	RPD, Dharamshala	04/2017 to 03/2018	24-11-2018 to 27-11-2018	2	0
6	DFO, wildlife Hamirpur	01/2016 to 03/2018	25-02-2019 to 08-03-2019	12 and 14	0
7	CF, Chamba	04/2017 to 03/2018	04-12-2018 to 10-12-2018	7	0
8	DFO, wildlife Chamba	01/2015 to 03/2018	27-11-2018 to 03-12-2018	10	0
9	Nodal Officer, HP, Chamba	04/2016 to 03/2018	13-03-2019 to 19-03-2019	9	0
10	Dir, Forest Training Institute and Ranger College, S/Nagar	01/2015 to 03/2018	12-11-2018 to 17-11-2018	7	0
11	Executive Engineer (Forest) O/o PCCF, Shimla	05/2015 to 03/2018	28-01-2019 to 02-02-2019	8	0
	<b>Total</b>				<b>0</b>

<b>Annexure-"A-1"</b>					
<b>Statement showing the details of Para title"Non- reconciliation with Treasury Accounts "</b>					
<b>Sr. No.</b>	<b>Name of Unit</b>	<b>Period of Audit</b>	<b>Audit conducted between</b>	<b>Para No.</b>	<b>Amount involved (₹ in lakh)</b>
1	DFO, wildlife Kaza	08/2015 to 03/2018	22-06-2018 to 29-06-2018	9	0
2	Dir, Great Himalayan, National Park , Shamshi	03/2016 to 03/2018	18-10-2018 to 27-10-2018	9	121.68
3	DWDO, Nurpur	04/2017 to 03/2018	30-11-2018 to 01-12-2018	2	2.24
4	CF (Wildlife) North D/Shala	02/2016 to 03/2018	30-11-2018 to 01-12-2018	4	0
5	CF, Chamba	04/2017 to 03/2018	04-12-2018 to 10-12-2018	4	0
6	DFO, wildlife Chamba	01/2015 to 03/2018	27-11-2018 to 03-12-2018	7	845
7	Nodal Officer, HP, Chamba	04/2016 to 03/2018	13-03-2019 to 19-03-2019	7	0
10	Pr. CCF (Wild life), Shimla	01/2015 to 03/2018	12-11-2018 to 17-11-2018	6	25.73
	<b>Total</b>				<b>994.65</b>

<b>Annexure-“A-2”</b>					
<b>Statement showing the details of Para title "Non-recovery of outstanding Revenue"</b>					
<b>Sr. No.</b>	<b>Name of Unit</b>	<b>Period of Audit</b>	<b>Audit conducted between</b>	<b>Para No.</b>	<b>Amount involved (₹ in lakh)</b>
1	Pr. CCF (HOFF) Shimla	04/2017 to 03/2018	15-10-2018 to 23-10-2018	2	10021
2	CF (Wildlife) North D/Shala	02/2016 to 03/2018	30-11-2018 to 01-12-2018	2	0.1
3	CF, Rampur, Bushair	04/2016 to 03/2018	27-12-2018 to 29-12-2018	1	50.62
4	CF, Bilaspur	10/2015 to 03/2018	18-03-2019 to 22-03-2019	1	302.54
	<b>Total</b>				<b>10374.26</b>



**Annexure-“A-3”**

**Statement showing the details of Para title"Non/short realization of Royalty and Interest"**

Sr. No.	Name of Unit	Period of Audit	Audit conducted between	Para No.	Amount involved (₹ in lakh)
1	Dir, Great Himalayan, National Park , Shamshi	03/2016 to 03/2018	18-10-2018 to 27-10-2018	1	0.73
	<b>Total</b>				<b>0.73</b>

**Annexure-“A-4”**

**Statement showing the details of Para title"Non-disposal of illicit felling of trees"**

Sr. No.	Name of Unit	Period of Audit	Audit conducted between	Para No.	Amount involved (₹ in lakh)
1	Dir, Great Himalayan, National Park , Shamshi	03/2016 to 03/2018	18-10-2018 to 27-10-2018	3	12.99
	<b>Total</b>				<b>12.99</b>

**Annexure-"A-5"**

**Statement showing the details of Para title "Non-disposal of seized timber"**

Sr. No.	Name of Unit	Period of Audit	Audit conducted between	Para No.	Amount involved (₹ in lakh)
1	Dir, Great Himalayan, National Park , Shamshi	03/2016 to 03/2018	18-10-2018 to 27-10-2018	5	9.04
	<b>Total</b>				<b>9.04</b>

<b>Annexure-“A-6”</b>					
<b>Statement showing the details of Para title"Non-retrival of barbed wire"</b>					
<b>Sr. No.</b>	<b>Name of Unit</b>	<b>Period of Audit</b>	<b>Audit conducted between</b>	<b>Para No.</b>	<b>Amount involved (₹ in lakh)</b>
1	Dir, Great Himalayan, National Park , Shamshi	03/2016 to 03/2018	18-10-2018 to 27-10-2018	4	8.02
2	DFO, wildlife Chamba	01/2015 to 03/2018	27-11-2018 to 03-12-2018	2	4.87
	<b>Total</b>				<b>12.89</b>

**Annexure-"A-7"**

<b>Statement showing the details of Para title"Non-compounding of Forest Offence Cases"</b>					
<b>Sr. No.</b>	<b>Name of Unit</b>	<b>Period of Audit</b>	<b>Audit conducted between</b>	<b>Para No.</b>	<b>Amount involved (₹ in lakh)</b>
1	Dir, Great Himalayan, National Park , Shamshi	03/2016 to 03/2018	18-10-2018 to 27-10-2018	6	14.46
2	DFO, wildlife Chamba	01/2015 to 03/2018	27-11-2018 to 03-12-2018	3	7.57
	<b>Total</b>				<b>22.03</b>

<b>Annexure-“A-8”</b>					
<b>Statement showing the details of Para title “Loss of revenue due to Forest Fire”</b>					
<b>Sr. No.</b>	<b>Name of Unit</b>	<b>Period of Audit</b>	<b>Audit conducted between</b>	<b>Para No.</b>	<b>Amount involved (₹ in lakh)</b>
1	DFO, wildlife Hamirpur	01/2016 to 03/2018	25-02-2019 to 08-03-2019	5	2.94
2	DFO, wildlife Chamba	01/2015 to 03/2018	27-11-2018 to 03-12-2018	4	1.28
3	Additional Pr. CCF(Forest Protection and Fire Control) Bilaspur	01/2014 to 03/2018	05-03-2019 to 14-03-2019	1	1464.78
	<b>Total</b>				<b>1469</b>

<b>Annexure-“A-9”</b>					
<b>Statement showing the details of Para title “Irregular expenditure for construction of wild life interpretation”</b>					
<b>Sr. No.</b>	<b>Name of Unit</b>	<b>Period of Audit</b>	<b>Audit conducted between</b>	<b>Para No.</b>	<b>Amount involved (₹ in lakh)</b>
1	DFO, wildlife Chamba	01/2015 to 03/2018	27-11-2018 to 03-12-2018	1	157.73
	<b>Total</b>				<b>157.73</b>

<b>Annexure-"A-10"</b>					
<b>Statement showing the details of Para title "Non-deposit of receipts and accrued interest in the treasury"</b>					
Sr. No.	Name of Unit	Period of Audit	Audit conducted between	Para No.	Amount involved (₹ in lakh)
1	Dir, Forest Training Institute and Ranger Collage, S/Nagar	01/2015 to 03/2018	12-11-2018 to 17-11-2018	5	3.96
2	Executive Engineer (Forest) O/o PCCF, Shimla	05/2015 to 03/2018	28-01-2019 to 02-02-2019	7	1.35
3	DFO, wildlife Hamirpur	01/2016 to 03/2018	25-02-2019 to 08-03-2019	13	2.08
4	DFO, wildlife Kaza	08/2015 to 03/2018	22-06-2018 to 29-06-2018	2	7.54
	<b>Total</b>				<b>14.93</b>



**Annexure-"A-11"**

<b>Statement showing the details of Para title "Non-accountal of purchase of Petrol in Log Book "</b>					
<b>Sr. No.</b>	<b>Name of Unit</b>	<b>Period of Audit</b>	<b>Audit conducted between</b>	<b>Para No.</b>	<b>Amount involved (₹ in lakh)</b>
1	Additional Pr. CCF(Forest Protection and Fire Control), Bilaspur	01/2014 to 03/2018	05-03-2019 to 14-03-2019	3 (A) & (B)	5.14
	<b>Total</b>				<b>5.14</b>