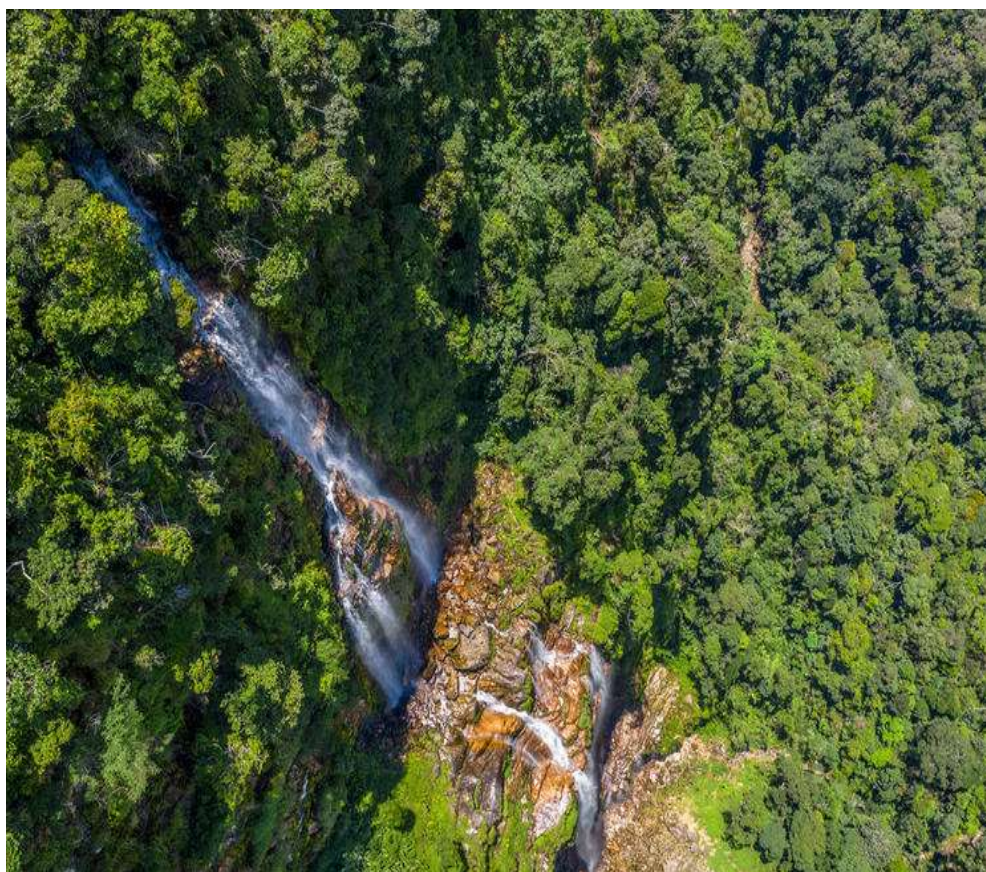




**Annual Review on the Working of Forest Divisions  
for the Year 2024-25  
Prepared by the Office of the  
Accountant General (A&E) Punjab, Chandigarh**



<b>Table of Contents</b>		
<b>Annual Review on the working of Forest Divisions for the Year 2024-25</b>		
<b>Point No.</b>	<b>Particulars</b>	<b>Page Number</b>
	<b>Preface</b>	<b>3</b>
<b>Part-A</b>	<b>Annual Review-Part-A Accounts</b>	<b>4-7</b>
<b>1.</b>	Aim of the Annual Review on working of Forests & Wildlife	<b>4</b>
<b>2.</b>	Number of Account Rendering Units/ Forest Offices	<b>4</b>
<b>3.</b>	Extent of Delay in Receipt of Monthly Accounts/ Vouchers	<b>4</b>
<b>4.</b>	Non-Submission of Schedule of Remittances with the Treasuries	<b>5</b>
<b>6.</b>	Revenue Receipt of the financial year i.e. FY 2024-25	<b>6</b>
<b>7.</b>	Revenue Receipt of Forest Department under various Schemes	<b>6</b>
<b>8.</b>	Revenue & Capital Expenditure of the Forest Department	<b>7</b>
<b>Part-B</b>	<b>Annual Review-Part-B Audit</b>	<b>8-17</b>
<b>Part-C</b>	<b>Annexures</b>	<b>13-17</b>
<b>A-1</b>	List of Forest Offices/ Divisions/ Circles in Punjab	<b>13-14</b>
<b>A-2</b>	Statement showing extent of Delay in submission of Compiled Monthly Accounts by the Divisions/ Forest Offices	<b>15-17</b>

## PREFACE

Forests & Wildlife Department is an important constituent of the State Administration. Its Drawing and Disbursing Officers play an important role in exercising the necessary control over expenditure and realization of the revenue. Rules and regulations have been framed and manualised to enable the Drawing and Disbursing Officers and Controlling Officers to discharge their obligations properly. The Annual Review on the working of the Divisions of the Forests and Wildlife Department is prepared every year after reviewing the Monthly Accounts of the Divisions and Offices of the Department which maintain the initial accounts.

The Annual Review for the year 2024-25 highlights the omissions/irregularities noticed in maintenance and submission of the Monthly Accounts of Forests Divisions and Wildlife Department, Delay in adjustment of Forest Advances, Outstanding balances under Forest Remittances/Forest Cheques/ EPS and the Audit observations raised by office of the Principal Accountant General (Audit), Punjab, Chandigarh.

Necessary remedial actions are required to be taken by the State Government authorities in order to remove the deficiencies/irregularities pointed out in this Review. Recommendations regarding the required remedial measures have also been included at the end of each of irregularity that has been pointed out.

I hope that the Review will be useful to Forest and Wildlife Department in improving the quality of working, ensuring the financial discipline and certainly improve the system of preparation maintenance and submission of monthly Accounts of this Department.

Date: 20/11/2025



(Tripti Gupta)

Accountant General (A&E)

Punjab, Chandigarh

## **Part-A ACCOUNTS**

### **1. Aim of the Annual Review on the working of Forests and Wildlife Department**

Aim of the Annual Review on the working of Forest Offices is to highlight the financial irregularities in the preliminary accounts and to make the Government and Departmental Officers aware of the same in order to avoid recurrence of such omissions and irregularities in future so as to improve financial administration and ensure preparation and submission of well-designed accounts to this office well in time by the Forests and Wildlife Department.

### **2. Number of Account rendering Units/ Forest Offices**

There are 02 Direction Offices, 08 Forest Circles and 25 Forest Divisions under the Forests and Wildlife Department in the State of Punjab. These Offices, Circles and Divisions undertake all the activities related with the upkeep and maintenance of Forest Area and Wildlife in Punjab. All these Offices, Circles and Divisions prepare their accounts from the initial and subsidiary records and render compiled accounts to the Office of the Principal Accountant General (A&E), Punjab every month for inclusion in the State's Monthly Civil Accounts. During the financial year 2024-25, no new Divisional Forest Office was created, however three divisions have been abolished.

List of Forest Office/ Divisions/ Account rendering units are attached in **Annexure-A-1**

### **3. Extent of Delay in the Receipt of Monthly Accounts/ Vouchers**

The Principal Conservator of Forests and DFOs are required to submit the Compiled Monthly Accounts of the Circles and Divisions each month by the 5<sup>th</sup> of the following month excluding the month of March (which is fixed by the Finance Department, Govt of Punjab in consultation with this office) to the Office of the Accountant General (A&E), Punjab.

In accordance with Article 288 of Account Code Volume-III, it is mandatory for all the Divisions of the Department to submit Monthly Accounts by the 5<sup>th</sup> of every month to the Office of the Accountant General (A&E) Punjab. In cases, where Monthly

Accounts are not submitted by the due date, the Divisions can submit their accounts by 10th of the month as provided in Article 292 of Account Code Volume-III with the reasons for such delay.

The accounts of the divisions are being prepared and submitted to the AG office through NT IFMS Module that has been developed by NIC.

During the year 2024-25, only **62.07%** of all the Monthly Accounts were received in time. Moreover, **1.37%** of all the Monthly Accounts were received with delay of more than 5 days. The Division/ Forest Office-wise detail is attached in the Annexure-A-2 and the overall assessment is detailed in the table below:

<b>Statement showing extent of Delay in submission of Compiled Monthly Accounts by Division/ Forest Offices</b>				
<b>Total Number of Division/ Forest Offices</b>	<b>Total Number of Monthly Accounts submitted to PAG Office during the Year</b>	<b>Number of Monthly Accounts received on time</b>	<b>Number of Monthly Accounts received with delay of upto 5 Days</b>	<b>Number of Monthly Accounts received with delay of more than 5 Days</b>
<b>38 (3 Division closed &amp; at present there are 35)</b>	<b>435</b>	<b>270</b>	<b>159</b>	<b>6</b>
<b>Percentage of Total</b>		<b>62.07%</b>	<b>36.56%</b>	<b>1.37%</b>

The Division/ Forest Office-wise detail is attached in **Annexure-A-2**.

#### **4. Non-Submission of Schedule of Remittances with the Treasuries**

In terms of provisions contained in Article 284 of Account Code Vol. III all the Drawing and Disbursing Officers (DDO) of Forest Circles and Divisions are liable to submit a statement showing cash remitted, remittance 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 for each month to this office. However, Schedule of Remittances to Treasuries (CTI/ CTR) was not prepared and was not submitted to this office by any of the Circles or Divisions in accordance with the provisions stated above.

As a result, the unadjusted balances of **₹0.04** Crores (Debit) under the Remittance Head at the end of 2024-25 is depicted under the Major Head 8782-00-103-01-00.

*Necessary instructions need to be issued to Divisional Forest Officers to depict details of amount remitted into Treasuries in Form-15 on time and ensure that amounts are*

deposited in correct head to avoid unnecessary accumulation of differences in books of the Principal Accountant General. They must also submit reconciled Consolidated Treasury Receipt, so that outstanding differences under Remittances are cleared.

<b>Unadjusted Balance (Debit) under Major Head Remittance(₹ in Crores)</b>	
<b>as on 31-03-2024</b>	<b>as on 31-03-2025</b>
<b>2.59</b>	<b>0.04</b>

#### **5. Revenue Receipts of the financial year i.e. FY 2024-25**

Revenue Receipts of financial year i.e. FY 2024-25 was ₹62.37crores as detailed below:

<b>Revenue Receipts of Forest Department (₹in crores)</b>			
<b>Year</b>	<b>2023-24</b>	<b>2024-25</b>	<b>Increase/decrease from last year (in percentage)</b>
<b>Amount (in ₹)</b>	<b>64.96</b>	<b>62.37</b>	<b>4%</b>

#### **6. Revenue Receipts of Forest Department under various schemes for FY 2024-25**

Revenue Receipts of Forest Department under various schemes for FY 2024-25 was ₹62.37Crores which is around 4% less than the last financial year. Moreover, the Revenue Receipts under Head 0406-01-102Receipts from Social and Farm Forestry constituted around18.92% of the total Receipts as detailed below:

<b>Revenue Receipts of the Forest Department under various schemes (in ₹Crores)</b>			
<b>Head-wise</b>	<b>Nomenclature</b>	<b>2023-24</b>	<b>2024-25</b>
0406-01-101	Sale of timber & other Forest Produce	<b>18.78</b>	<b>25.36</b>
0406-01-102	Receipts from Social and Farm Forestry	<b>28.46</b>	<b>11.80</b>
0406-01-103	Receipt from Environment Forestry	<b>0.00</b>	<b>0.04</b>
0406-01-800	Other Receipts	<b>17.72</b>	<b>25.17</b>
0406-02-800	Other Receipts	<b>0.00</b>	<b>00</b>
<b>Total</b>		<b>64.96</b>	<b>62.37</b>

## 7. Revenue & Capital Expenditures of the Forest Department

The Revenue Expenditure of the Forest Department for the year 2024-25 amounted to ₹251.29 Crores with Nil Capital Expenditure as detailed below:

Statement of Revenue & Capital Expenditure (₹in Crore)		
Head 2406 Revenue Expenditure (from Treasury)		
Financial Year	Revenue Expenditure of Forest Department	Capital Expenditure of Forest Department
2022-23	209.31	Nil
2023-24	231.80	Nil
2024-25	251.29	Nil

## 8 Non-Clearance of Balances under Major Head 8550- Forest Advances

According to Article 250 of Account Code Volume-III, a subordinate officer, who is not authorized to draw cheques against the Drawing Account of the Divisional Officer, is given a cash advance of suitable amount to enable him to make disbursements entrusted to his charges. The amount of the advance should be debited in the accounts of this officer as an advance to the disburser concerned. When an account of advance is rendered by the disburser, the amount of the expenditure should be credited to “Forest Advances” by a *per contra* debit to appropriate sub head.

It was, however noticed that these advances were not adjusted regularly although these were to be cleared within reasonable period. Resultantly, amount of ₹41.69 lakh is lying unadjusted on Debit side under Major Head-8550-Forest Advances as on 31-03-2025 against 2 DFOs (Divisional Forest Officers) as per details in the table below.

*There is a need to issue strict instructions to the Divisional Officers to get their advances adjusted at the earliest or if it is not adjustable the amount may be recovered immediately from the concerned officers/officials.*

Non-Clearance of Balances under Major Head 8550-Forest Advance as on 31-03-2025 (in ₹)						
Sr. No.	Name of Division/ Forest Office	as on 31-03-2024		as on 31-03-2025		Concerned Financial Year
		Debit	Credit	Debit	Credit	
1	DFO Amritsar	18,69,687	0	18,69,687	0	2009-10
2	DFO Ferozepur	22,99,688	0	22,99,688	0	2011-12
Total		41,69,375	0	41,69,375	0	

## Part-B

### From Office of the Accountant General (Audit) Punjab.

Apart from the observation by the office of the Accountant General (A&E) Punjab, common irregularities noticed in functioning of Division/Forest offices by the Office of the Principal Accountant General (Audit) observed during central Audit & local Audit of Divisional authorities are included in Annual Review as the Part-B.

Progress in the clearance of Audit Objection Statement-F 2024-25 (MH-2406)												
Sr. No.	Name of division /Office	Audited during 2024-25 (Yes/No)	Outstanding as on 01/04/24		Addition		Total		Clearance		Balance as on 31/03/2025	
			IR	Para	IR	Para	IR	Para	IR	Para	IR	Para
1	Additional chief Secretary Government of Punjab, Forestry and Wildlife	No	3	11	0	0	0	0	0	0	3	11
2	M. C. Zoological Park, Chattbir, SAS Nagar	No	2	6	0	0	0	0	0	0	2	6
3	Principal Chief Conservator of forest Mohali	NO	4	5	0	0	0	0	1	1	3	4
4	Chief Conservator of forest Mohali	NO	1	1	0	0	0	0	0	0	1	1
5	Chief Conservator of Forest Siwalik hill, Punjab Chandigarh	NO	1	2	0	0	0	0	0	0	1	2
6	Conservator of Forest, (Wildlife) Park and Protected Area Circle, Punjab, Mohali	NO	2	5	0	0	0	0	0	0	2	5
7	Conservator of Forest, Bhist Circle Jalandhar	NO	1	3	0	0	0	0	0	0	1	3
8	Conservator of Forest, Shiwalik Circle, Hoshiarpur	NO	1	2	0	0	0	0	0	0	1	2
9	Conservator of Forest, Shiwalik hill (WL)	NO	3	4	0	0	0	0	0	0	3	4
10	Conservator of Forest, North Circle, Hoshiarpur	NO	1	1	0	0	0	0	0	0	1	1
11	Conservator of Forest, Ferozepur Circle	NO	2	3	0	0	0	0	0	0	2	3
12	Conservator of Forest, (R & T) Circle Ludhiana	NO	1	5	0	0	0	0	0	0	1	5
13	Conservator of Forest, Extention Mohali	NO	0	0	0	0	0	0	0	0	0	0



14	C. W. L. W Punjab Mohali	NO	0	0	0	0	0	0	0	0	0	0
15	Conservator of Forest, South Circle Patiala	NO	0	0	0	0	0	0	0	0	0	0
16	DFO Ludhiana (WL)	NO	2	2	0	0	0	0	0	0	2	2
17	DFO Ferozepur WL	NO	1	3	0	0	0	0	0	1	1	2
18	DFO Ropar WL	NO	2	3	0	0	0	0	0	0	2	3
19	DFO Hoshiarpur WL	NO	2	4	0	0	0	0	0	0	2	4
20	DFO Pathankot WL	NO	2	3	0	0	0	0	0	0	2	3
21	DFO Patiala WL	NO	0	0	0	0	0	0	0	0	0	0
22	DFO Sangrur	NO	0	0	0	0	0	0	0	0	0	0
23	DFO Roopnagar	NO	1	1	0	0	0	0	0	0	1	1
24	DFO Ludhiana	NO	3	5	0	0	0	0	1	1	2	4
25	DFO Pathankot	NO	1	1	0	0	0	0	0	0	1	1
26	DFO Bathinda	NO	1	4	0	0	0	0	0	0	1	4
27	DFO Dasuya	NO	2	2	0	0	0	0	0	0	2	2
28	DFO Jalandhar at Phillaur	NO	2	2	0	0	0	0	0	0	2	2
29	DFO Amritsar	NO	1	1	0	0	0	0	0	0	1	1
30	DFO Hoshiarpur	NO	0	0	0	0	0	0	0	0	0	0
31	DFO Mohali at Kharar (Now DFO SAS nagar)	NO	3	6	0	0	0	0	0	0	3	6
32	DFO Patiala	NO	1	1	0	0	0	0	0	0	1	1
33	DFO Mansa	NO	0	0	0	0	0	0	0	0	0	0
34	DFO Garhsankar	NO	1	1	0	0	0	0	0	0	1	1
35	DFO Gurdaspur	NO	1	3	0	0	0	0	0	0	1	3
36	DFO Ferozepur	NO	1	2	0	0	0	0	0	0	1	2
37	DFO faridkot at Muktsar (Now DFO Muktsar sahib)	NO	2	6	0	0	0	0	0	0	2	6
38	DFO Extention Patiala	NO	1	2	0	0	0	0	0	0	1	2
39	DFO Extention Phillaur	NO	1	1	0	0	0	0	0	0	1	1
40	DFO Extention, Bathinda	NO	1	1	0	0	0	0	0	0	1	1
41	DFO Extention Mohali	NO	0	0	0	0	0	0	0	0	0	0
42	DFO Training Hoshiarpur	NO	0	0	0	0	0	0	0	0	0	0
43	OIC plantation on road Malwa Area	NO	0	0	0	0	0	0	0	0	0	0
44	Conservator of forest (M&E) Mohali	NO	0	0	0	0	0	0	0	0	0	0
45	Conservator of forest (I&E) Mohali	NO	0	0	0	0	0	0	0	0	0	0
	<b>Total</b>		<b>54</b>	<b>102</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>52</b>	<b>99</b>

Sd/-  
Sr. Audit Officer  
AMGIII/A

<b>Progress in the clearance of Audit Objection Statement-F 2023-24 (MH-2406)</b>												
Sr. No.	Name of division /Office	Audited during 2024-25 (Yes/No)	Outstanding as on 01/04/24		Addition		Total		Clearance		Balance as on 31/03/2025	
			IR	Para	IR	Para	IR	Para	IR	Para	IR	Para
1	Additional chief Secretary Government of Punjab, Forestry and wildlife	No	0	0	0	0	0	0	0	0	0	0
2	M. C. Zoological Park, Chattbir, SAS Nagar	No	3	5			3	5	0	2	3	3
3	Principal Chief Conservator of forest Mohali	NO	2	2	0	0	2	2	0	0	2	2
4	Chief Conservator of forest Mohali	NO	1	1	0	0	1	1	0	0	1	1
5	Chief Conservator of Forest Shiwalik hill, Punjab Chandigarh	NO	0	0	0	0	0	0	0	0	0	0
6	Conservator of Forest, (Wild Life) Park and Protected Area Circle, Punjab, Mohali	NO	0	0	0	0	0	0	0		0	0
7	Conservator of Forest, Bist Circle Jalandhar	NO	0	0	0	0	0	0	0	0	0	0
8	Conservator of Forest, Shiwalik Circle, Hoshiarpur	NO	0	0		0	0	0	0	0	0	0
9	Conservator of Forest, Shiwalik hill (WL)	NO	0	0	0	0	0	0	0	0	0	0
10	Conservator of Forest, North Circle, Hoshiarpur	NO	0	0	0	0	0	0	0	0	0	0
11	Conservator of Forest, Ferozepur Circle	NO	0	0	0	0	0	0	0	0	0	0

12	Conservator of Forest, (R & T) Circle Ludhiana	NO	0	0	0	0	0	0	0	0	0	0
13	Conservator of Forest, Extention Mohali	NO	0	0	0	0	0	0	0	0	0	0
14	C. W. L. W Punjab Mohali	NO	0	0	0	0	0	0	0	0		
15	Conservator of Forest, South Circle Patiala	NO	1	1	0	0	1	1	1	1	0	0
16	DFO Ludhiana (WL)	NO	1	2	0	0	1	2			1	2
17	DFO ferozepur WL	NO	2	4	0	0	2	4	0	1	2	3
18	DFO Ropar WL	NO	1	3	0	0	1	3	0	0	1	3
19	DFO Hoshiarpur WL	NO	2	3	0	0	2	3	0	0	2	3
20	DFO Pathankot WL	NO	0	0	0	0	0	0	0	0	0	0
21	DFO Patiala WL	NO	1	1	0	0	1	1	1	1	0	0
22	DFO Sangrur	NO	2	9	0	0	2	9	0	0	2	9
23	DFO Roopnagar	NO	3	8	0	0	3	8	0	0	3	8
24	DFO Ludhiana	NO	1	2	0	0	1	2	0		1	2
25	DFO Pathankot	NO	2	8	0	0	2	8	0	0	2	8
26	DFO Bathinda	NO	1	2	0	0	1	2	0	0	1	2
27	DFO Dasuya	NO	2	8	0	0	2	8	0	0	2	8
28	DFO Jalandhar at Phillaur	NO	5	19	0	0	5	19	0	0	5	19
29	DFO Amritsar	NO	4	10	0	0	4	10	0	0	4	10
30	DFO Hoshiarpur	NO	1	8	0	0	1	8	0	0	1	8
31	DFO Mohali at Kharar (Now DFO SAS nagar)	NO	3	9	0	0	3	9	0	0	3	9
32	DFO Patiala	NO	2	7	0	0	2	7	0	0	2	7
33	DFO Mansa	NO	2	6	0	0	2	6	0	0	2	6
34	DFO Garhsankar	NO	2	7	0	0	2	7	0	0	2	7
35	DFO Gurdaspur	NO	2	4	0	0	2	4	0	0	2	4
36	DFO Ferozepur	NO	1	6	0	0	1	6	0	0	1	6

37	DFO Faridkot at Muktsar (now DFO Muktsar Sahib)	NO	2	7	0	0	2	7	0	0	2	7
38	DFO Extention Patiala	NO	1	1	0	0	1	1	0	0	1	1
39	DFO Extention Phillaur	NO	0	0	0	0	0	0	0	0	0	0
40	DFO Extention, Bathinda	NO	1	1	0	0	1	1	0	0	1	1
41	DFO Extention Mohali	NO	0	0	0	0	0	0	0	0	0	0
42	DFO Training Hoshiarpur	NO	1	1	0	0	1	1	0	0	1	1
43	OIC plantation on road Malwa Area	NO	1	1	0	0	1	1	0		1	1
44	Conservator of forest (M&E) Mohali	NO	0	0	0	0	0	0	0		0	0
45	Conservator of forest (I&E) Mohali	NO	6	27		0	6	27	0	0	6	27
			59	173	0	0	59	173	2	5	57	168

### Annexure A-1

<b>List of Forest Divisions/ Circles in Punjab</b>				
<b>Sr. No.</b>	<b>Name of Circle/ Direction Office</b>	<b>Serial Number</b>		<b>Name of Division/ Forest Office</b>
1	Principal Chief Conservator of Forests (Head-Quarter) SAS Nagar (Mohali)	1	i	Principal Chief Conservator of Forests (Head-Quarter) SAS Nagar (Mohali)
2	Conservator of Forests, Research Circle, Hoshiarpur	2	i	Conservator of Forests, Research Circle, Hoshiarpur
1	<b>Conservator of Forests, Shivalik Circle, Hoshiarpur</b>	3	i	Divisional Forest Office, Ropar
		4	ii	Divisional Forest Office, Nawansehar at Garhshankar
		5	iii	Divisional Forest Office, SAS Nagar (Mohali)
		6	iv	Conservator of Forests, Shivalik Circle, SAS Nagar (Mohali)
		7	v	Chief Conservator of Forests (CAC), SAS Nagar (Mohali)
		8	vi	Divisional Forest Office, Training Division, Hoshiarpur
2	<b>Conservator of Forests, North Circle, Hoshiarpur</b>	9	i	Conservator of Forests, North Circle, Hoshiarpur
		10	ii	Divisional Forest Office, Hoshiarpur
		11	iii	Divisional Forest Office, Dasuya
		12	iv	Divisional Forest Office, Pathankot
3	<b>Conservator of Forests, Bist Circle, Jalandhar</b>	13	i	Divisional Forest Office, Gurdaspur
		14	ii	Divisional Forest Office, Jalandhar at Phillaur
		15	iii	Divisional Forest Office, Amritsar
		16	iv	Conservator of Forests, Bist Circle, Jalandhar

<b>Sr. No.</b>	<b>Name of Circle/ Direction Office</b>	<b>Serial Number</b>		<b>Name of Division/ Forest Office</b>
<b>4</b>	<b>Conservator of Forests, Ferozepur Circle, Ferozepur</b>	17	i	Divisional Forest Office, Muktsar
		18	ii	Divisional Forest Office, Bathinda
		19	iii	Divisional Forest Office, Ferozepur
		20	iv	Conservator of Forests, Ferozepur Circle, Ferozepur
<b>5</b>	<b>Conservator of Forests, South Circle, Patiala</b>	21	i	Conservator of Forests, South Circle, Patiala
		22	ii	Divisional Forest Office, Patiala
		23	iii	Divisional Forest Office, Sangrur
		24	iv	Divisional Forest Office, Mansa
		25	v	Divisional Forest Office, Ludhiana
<b>6</b>	<b>Conservator of Forests, Parks &amp; Protected Areas Circle</b>	26	i	Conservator of Forests (Wildlife), Parks and Protected Areas Circle, SAS Nagar (Mohali)
		27	ii	Divisional Forest Office (Wildlife), Ferozepur
		28	iii	Divisional Forest Office (Wildlife), Patiala
		29	iv	Field Director, Mahender Choudhary Zoological Park (MCZP), Chhatbir, SAS Nagar (Mohali)
<b>7</b>	<b>Conservator of Forests, Shivalik Circle (Wildlife), SAS Nagar (Mohali)</b>	30	i	Conservator of Forests (Wildlife), Shivalik hills Circle, Mohali
		31	ii	Divisional Forest Office (Wildlife), Ropar at SAS Nagar (Mohali)
		32	iii	Divisional Forest Office (Wildlife), Hoshiarpur
		33	iv	Divisional Forest Office (Wildlife), Pathankot
		34	v	Divisional Forest Office (Wildlife), Phillaur
<b>8</b>	<b>Conservator of Forests, Extension Circle, Punjab. SAS Nagar (Mohali)</b>	35	i	Conservator of Forests, Extension Circle, Punjab, SAS Nagar (Mohali)

## Annexure A-2

Statement showing extent of Delay in submission of Compiled Monthly Accounts by Division/ Forest Offices  
Due Date of submission of Monthly Accounts for Month of April to February was 5<sup>th</sup> of following month and 15<sup>th</sup> April for March 2025

Sr. No.	Name of Division/ Forest Office	April	May	June	July	August	September	October	November	December	January	February	March	Timely	Delay	
		2024	2024	2024	2024	2024	2024	2024	2024	2024	2025	2025	2025		Upto 5Day	More than 5 Days
1	DFO, W. L. Ropar	1	1	0	2	0	4	2	0	2	0	2	0	5	7	-
2	DFO, W.L. Pathankot	1	0	0	0	0	0	0	0	0	0	0	0	11	1	-
3	DFO, W.L. Ferozepur	1	2	0	0	0	0	0	3	0	0	0	2	8	4	-
4	DFO, W.L. Phillaur	1	1	0	0	1	0	0	0	0	2	0	0	8	4	-
5	DFO, Nawanshhar at Garhshaker	1	2	0	2	0	3	3	0	3	0	0	6	5	6	1
6	PCCF(HQ), Mohali	0	1	0	2	1	0	0	0	0	1	0	10	7	4	1
7	Field Dir. M.C.Z.P. Chhatbir	0	0	0	0	0	0	1	0	0	0	0	0	11	1	-
8	DFO, Jalandhar at Phillaur	1	1	0	0	0	0	0	0	2	0	1	2	7	5	-
9	DFO, Mohali	1	2	0	2	1	2	2	0	0	1	1	6	3	8	1
10	DFO Dasuya	4	2	0	0	1	2	1	0	0	0	1	2	5	7	-
11	DFO, Muktsar	1	1	0	0	1	2	2	0	0	0	0	2	6	6	-
12	DFO, Patiala	4	2	0	0	1	2	1	0	2	1	0	3	4	8	-

Sr. No .	Name of Division/ Forest Office	April	May	June	July	August	September	October	November	December	January	February	March	Timely	Delay	
		2024	2024	2024	2024	2024	2024	2024	2024	2024	2025	2025	2025		Upto 5Day	More than 5 Days
13	DFO, Sangrur	1	2	0	0	0	0	3	0	2	2	0	2	6	6	-
14	DFO Amritsar	1	8	0	1	0	0	3	0	3	1	2	3	4	7	1
15	DFO, Ferozepur	0	0	0	3	1	0	1	0	0	1	0	0	8	4	-
16	DFO, Bathinda	1	1	0	0	0	4	2	0	2	0	1	4	5	7	-
17	DFO, Hoshiarpur	2	2	0	1	1	2	3	0	0	0	2	2	4	8	-
18	DFO, Ludhiana	1	2	0	0	0	2	0	0	0	1	0	0	8	4	-
19	DFO, Gurdaspur	1	1	0	0	0	2	0	0	0	0	0	2	8	4	-
20	DFO Ropar	1	1	0	2	0	4	2	0	2	0	2	4	4	8	-
21	C.F. (W.L) Shiwalik Circle Mohali	2	0	0	0	1	0	3	0	0	1	0	16	7	4	1
22	C.F.(W.L) PPA Mohali	2	2	0	0	1	0	0	0	0	0	0	2	8	4	-
23	C.F. Bist Jalandhar	1	2	0	0	0	0	0	0	0	0	0	2	9	3	-
24	Divisional Forest Officer(Wildlife), Hoshiarpur	2	0	0	0	1	0	3	0	1	0	0	0	8	4	-
25	C.F. Shiwalik Circle SAS Nagar	1	0	0	0	0	2	1	0	0	0	0	0	9	3	-
26	C.F. Research Circle Ludhiana	0	0	0	0	0	0	0	0	0	0	0	0	12		-
27	C.C.F. Ferozepur Circle Ferozepur	1	0	0	0	1	0	1	0	0	0	0	0	9	3	-



Sr. No.	Name of Division/ Forest Office	April	May	June	July	August	September	October	November	December	January	February	March	Timely	Delay	
		2024	2024	2024	2024	2024	2024	2024	2024	2024	2025	2025	2025		Upto 5Day	More than 5 Days
28	DFO Ext. Division Phillaur	0	1	0	0	1	Division closed	-	-	-	-	-	-	3	2	-
29	DFO Ext. Patiala	1	2	0	0	0	Division closed	-	-	-	-	-	-	3	2	-
30	C.F Extension Mohali	0	0	0	0	0	0	1	0	2	0	0	2	9	3	-
31	DFO (W.L) Patiala	1	2	0	0	0	0	3	0	2	2	0	0	7	5	-
32	Chief Conservator of Forests (CAC) Mohali	5	2	0	0	0	0	0	0	0	0	0	0	10	2	-
33	DFO Training Division, Hoshiarpur	0	0	0	0	0	0	1	0	0	0	0	2	10	2	-
34	Conservator of Forests, North Circle, Hoshiarpur	0	0	0	0	0	0	0	0	0	0	0	0	12	-	-
35	Divisional Forest Officer, Pathankot	1	2	0	0	0	2	1	0	0	0	0	2	7	5	-
36	Conservator of Forests, South Circle, Patiala	1	1	0	0	0	0	0	0	0	0	0	0	10	2	-
37	Divisional Forest Officer, Mansa	1	1	0	0	0	0	0	1	1	1	0	6	6	5	1
38	Divisional Forest Officer (Extension), Bathinda	1	0	0	0	0	Division closed	-	-	-	-	-	-	4	1	-
Grand Total														270	159	6
Percentage of the Total														62.07%	36.55%	1.38%