

Government of Haryana

Annual Review on the Working of Forest and Wild Life Department 2024-25

**Office of the Principal Accountant General (A&E)
Haryana, Chandigarh**

Preface

Forest & Wild Life Department is an important constituent of the State Administration. Drawing and Disbursing Officers play an important role in exercising necessary controls over expenditure & realization of revenue. To enable the Drawing and Disbursing Officers and Controlling Officers to discharge their obligations properly, rules and regulations have been framed and manual has been prepared. Annual Review on the working of Forest and Wild Life Department is prepared every year after reviewing Accounts of the divisions and offices of the department that maintain initial Accounts.

The Annual Review for the year 2024-25 highlights omissions/irregularities noticed in maintenance and compilation of the Monthly Accounts of Forests Divisions and Wild Life Department namely delay in submission of Monthly Accounts, outstanding balances under Forest Remittances i.e. Remittance into treasuries, non-adjustment of Forest Advances, un-encashed/time barred cheques, reconciliation of Accounts and audit observations raised by the office of the Principal Accountant General (Audit), Haryana, Chandigarh.

I hope that the State Government and the Forest and Wild Life Department will promptly address the omissions and irregularities highlighted in the Review so as to improve the system of maintenance of Accounts in the department.

Suggestions to enhance the usefulness of this Annual Review are welcome.



(NAVNEET GUPTA)

PRINCIPAL ACCOUNTANT GENERAL

Dated:15/07/2025

CHANDIGARH

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Introduction

The Forest Divisions submit compiled Monthly Accounts to the office of the Principal Accountant General (A&E) for preparation of Monthly and Annual Civil Accounts of the State Government. These Monthly Accounts mainly include Cash Account, Classified Abstract of Revenue and Expenditure, Abstract of Contractors' and Disbursers' ledgers and Schedule of Remittances into Treasuries. The office of the Principal Accountant General (Audit) Haryana conducts the audit of these Divisions and Circles.

The accounting transactions of Forest Departments include receipts and payments under various relevant heads. The financial, accounting and administrative rules and procedures to be followed by the Forest Departments have been elaborated in Departmental Financial Rules, Account Code Vol.-III and Manuals of the Department. Any deviation from these rules and procedures by the Forest Department authorities adversely affects the process of financial accountability.

The review is related to deficiencies noticed in maintenance of initial and subsidiary accounts that are rendered to the O/o Principal Accountant General (A&E), Haryana for preparation of Monthly Civil Accounts. The aim of the annual review on the working of the forest department is to highlight the irregularities in the preliminary accounts. It would help the Departmental Officers to avoid the recurrence of such omissions and irregularities in future. It also improves financial administration and ensures preparation and submission of error-free accounts to this office well in time by the Forest and Wildlife Department.

It is, therefore, imperative that the Forest Department exercises essential controls with necessary checks and balances in place to ensure that the accounts reflect true and fair picture of

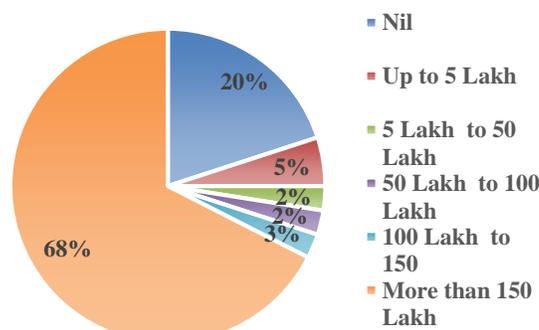
the state of affairs of the Department. The documentation maintained by the Department should validate the truthfulness of execution and expenditure incurred. It should present the details with utmost transparency and clarity.

The Forest and Wildlife Department has 40 forest divisions as on 31.03.2025. The list of forest divisions with their circle code is placed at Annexure-I.

Range of expenditure in Forest Divisions

The breakup of Forest Divisions in terms of annual expenditure of Forest and Wild Life Department for the year 2024-25 is given below: -

Sl. No.	Range of Expenditure	No. of Divisions
1	Nil	08
2	Up to 5 Lakh	02
3	More than 5 Lakh up to 50 Lakh	01
4	More than 50 Lakh up to 100 Lakh	01
5	More than 100 Lakh up to 150 Lakh	01
6	More than 150 Lakh	27
	Total	40



Revenue and Capital Expenditure of the Forest Department

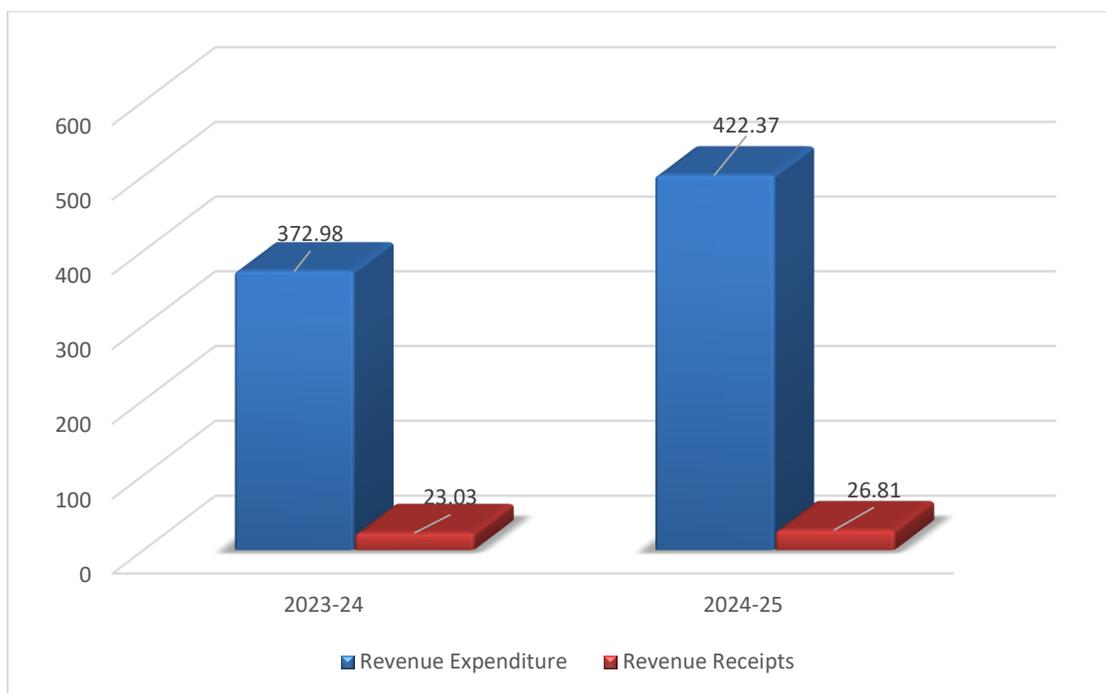
The Revenue & Capital Expenditure of the Forest Department for the year 2024-25 amounted to Rs. 422.37 crore and Rs. 0.33 crore respectively as detailed in the table below: -

Statement of Revenue & Capital Expenditure (Rs. in crores) under Major Head 2406 and Major Head 4406		
Financial year	Revenue Expenditure	Capital Expenditure
2023-24	372.98	Nil
2024-25	422.37	0.33

Revenue Receipts of Forest Department under various Schemes

Revenue Receipts for the financial year i.e. FY 2024-25 were Rs. 26.81 crore which is **16%** more than last financial year. The details of Revenue Receipts are as under: -

Revenue Receipts of the Forest Department under various Schemes (Rs. in crores)		
Financial year	Major Head	Revenue Receipts of Forest Department
2023-24	0406	23.03
2024-25	0406	26.81



The Annual Review consists of two parts. **Part-1** deals with omissions and irregularities noticed by the Principal Accountant General (A&E) while compiling the Monthly Accounts. **Part-2** contains a summary of audit observations raised during audit by the Principal Accountant General(Audit) Haryana.

Part 1

1.Omissions/Irregularities noticed during receipt and compilation of Accounts

1.1 Outstanding differences under Forest Remittances into Treasury

As per Articles 284 and 288 of Account Code Vol. III, every Divisional Officer prepares the Schedule (Form FAC-15) of amount of Remittances into Treasury and sends it to the O/o Principal Accountant General along with Monthly Cash Account. The said Schedule should be supported by reconciled Consolidated Treasury Receipt duly certified by Treasury Officer concerned. However, it was observed that the Divisional Officers did not send reconciled Consolidated Treasury Receipt to O/o Principal Accountant General resulting in accumulation of differences between the figures of Forest receipts booked by the Forest Divisional Officers and Treasury Officers.

Details of progressive Debits amounting to **Rs.13.89 Crore** and progressive Credits amounting to **Rs.14.72 Crore** on account of Remittances into Treasury by the Divisional Officers which remained unadjusted up to March 2025 are shown in the Annexure-II. Age-wise analysis of outstanding Debit and Credit under Major Head **8782-103-99 Remittances** as on **31/03/2025** is shown in Annexure-II (A).

The matter was pointed out during the annual review last year also, nevertheless, no response has been received till 30th June 2025.

Recommendation: *Necessary instructions need to be issued to the Forest Divisional Officers to ensure that they submit the reconciled Consolidated Treasury Receipt, so that outstanding differences under Remittances can be cleared and it is also recommended that the division should have read-only access of e-GRAS, enabling them to reconcile their figures with the treasury's records. This will improve the process of reconciliation and prevent any further increase in outstanding balances.*

1.2 Adjustment of advances outstanding under M.H. “8550-101-Forest Advances”

According to Article 250 of Account Code Vol.-III, Divisional Officers grant advances for incurring expenditure towards payments to be made by their subordinate offices for the work

executed by them, which are debited as Advances in the Cash Accounts of the concerned Forest Divisional Officer. After making such payments, these advances are adjusted against the appropriate Head of Account. However, advances amounting to **Rs 0.25 Crore (Debit)** are pending for adjustments and there has been no change in the outstanding balance **w.e.f. 31.03.2019**. No action has been taken by the Divisional Officers to adjust the outstanding amount against their division. The Division wise break up of outstanding amount up to the end of the year 2024-25, is shown in Annexure-III.

The matter was observed during the annual review of last year as well. However, to date, no response has been forthcoming till 30th June, 2025.

Recommendation: *There is a need to issue strict instructions to the Divisional Officers to get these advances adjusted at the earliest, or if, this is not adjustable, then this amount may be recovered immediately from the concerned officer/official.*

1.3 Huge amounts of Cheques expired or lying un-encashed

Although Electronic Payment System (E.P.S.) has replaced the cheque system with effect from 1st April, 2013, yet old cheques are still lying outstanding in the books of O/o Pr. Accountant General. It was observed that adequate steps were not taken by the concerned Forests Officers to get these cheques cancelled or encashed. Details of outstanding amount of **Rs 1.52 Crore (Credit)** and **Rs 0.62 Crore (Debit)** are shown in Annexure-IV. Age-wise analysis of outstanding debit and credit under Major Head 8782-103-98/93 Cheques/EPS as on **31/03/2025** is shown in Annexure- IV (A).

The matter was raised during last year's Annual Review also. However, no response has been received till 30th June, 2025.

Recommendation: *Strict instructions need to be issued to all the Divisional Officers to make the entry of cancelled cheques in Cash Accounts immediately of all expired cheques and ensure reconciliation with O/o Pr. Accountant General (A&E) for adjustment of the outstanding amounts.*

1.4 Reconciliation of Accounts

Government of Haryana, vide instructions issued from time to time, directed all the Departments to reconcile their Monthly Accounts with the O/o Pr. Accountant General. The reconciliation work is currently being handled at Headquarters level i.e. O/o PCCF, Haryana on Monthly basis but the issues of divisions remain unresolved even after reconciliation process. This results in mismatch in expenditure & challan data reported by the Department and booked by the O/o Pr. Accountant General. The issue was observed during the annual review last year also. However, no response has been received till 30th June, 2025.

Recommendation: *The State Government may issue suitable directions to the C.C.Os of the Department, emphasizing the need for reconciliation of their accounts every month with O/o Pr. Accountant General to guard against misclassification, wrong payments, frauds and embezzlements.*

1.5 Accounting procedure for Compensatory Afforestation Fund Management and Planning Authority (CAMPA) not being followed

According to the Compensatory Afforestation Fund Act 2016, the State Governments are required to establish the State Compensatory Afforestation Fund under the Public Account of the State which would be managed by State Authority to be called 'State Compensatory Afforestation Fund Management and Planning Authority'. The Authority would administer the amount received from the User agencies towards Compensatory Afforestation, net present value and all other amounts recovered from such agencies under the Forest (Conservation) Act, 1980. The money collected shall be utilized for undertaking artificial regeneration (Plantation), assisted natural regeneration, protection of forests, forest related infrastructure development, Green India Programme, wildlife protection and other related activities and for matters connected therewith or incidental thereto.

The detail of State Compensatory Afforestation Fund Account (8121-129) as on 31st March, 2025 is as follows: -

Sr. No.		(Rs. In Crore)
1.	Balance in the SCAF as on 01.04.2024	1559.84
2.	Contribution of Fund	
	<ul style="list-style-type: none"> • Interest Accrued on Compensatory Afforestation Fund during 2024-25 • Fund Received from National Authority in State Compensatory Afforestation Fund 	52.48 157.50
	Total Deposits in Public Account during 2024-25	209.98
3.	Expenditure incurred during 2024-25	79.001
4.	Balance in the Fund as on 31.03.2025	1690.81

*Amount of Rs.50.13 Crore for the year 01/04/2022 to 31/03/2023 and Rs.107.37 Crore for the year 01/04/2023 to 31/03/2024 and 01/04/2024 to 31/08/2024 deposited by the user agencies in the CAF was transferred from National Compensatory Afforestation Deposits under 'Major Head 8336 Civil Deposit' to State Compensatory Afforestation Fund, Haryana under 'Major Head 8121-General and other Reserve Funds'.

As per Compensatory Afforestation Fund (Accounting Procedure) Rules 2018, the receipts relating to Compensatory Afforestation which are received by States and Union Territories from the User agencies will be credited in the first instance in Minor Head '103-State Compensatory Afforestation Deposit' under Major Head '8336-Civil Deposits'. Various activities viz. Compensatory Afforestation, Net Present Value, Protected Areas etc. will appear at Sub Head level in Minor Head '103-State Compensatory Afforestation Deposits.'

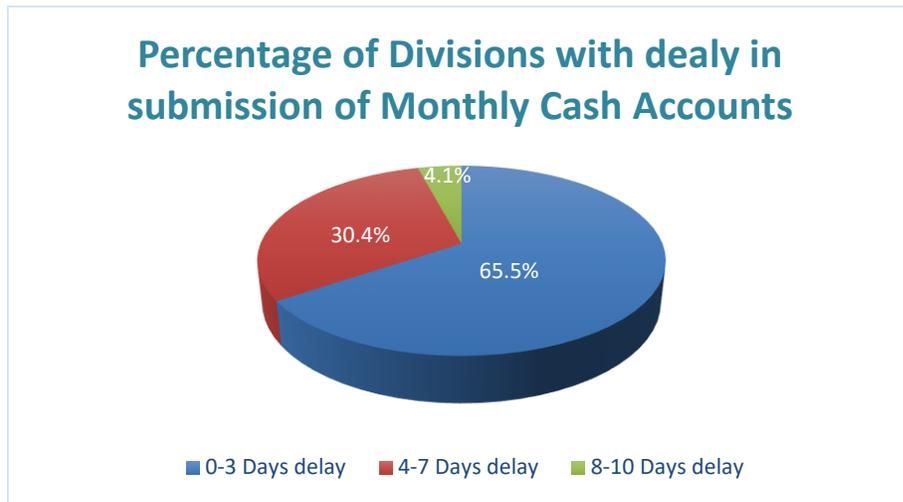
Thereafter, 10% of the balance remaining under '8336-Civil Deposits' shall be transferred to the National Fund by the States and 90% to '129-State Compensatory Afforestation Fund (SCAF)' below Major Head '8121-General and other Reserve Funds.' However, the State Government is not following prescribed accounting procedure. No amount has been credited in Minor Head 103 State Compensatory Afforestation Deposits under Major Head '8336-Civil Deposits' by the State Government for the year 2024-25.

Recommendation: Necessary directions may be issued to the department to follow the prescribed accounting procedure by operating Major Head '8336-Deposit' for transfer of all amount received from the User Agencies to the Fund.

1.6 Delay in submission of Cash Account

In accordance with Article 288 of Account Code Vol.-III, it is mandatory for all the divisions of the Department to submit their accounts by 5th of the following month to Principal Accountant General (A&E) office. Article 292 of Account Code Vol.-III, provides that for special reasons, the

Divisional Officer may authorize a few days' delay in the submission of accounts, but if they are not dispatched on or before the 10th of the following month, the reason for the delay must be intimated invariably on that date. However, it was noticed that during the year 2024-25, various divisions did not submit their respective accounts on due dates. Annexure-V shows total number of times respective division has submitted accounts with a delay and Annexure-V(A) shows duration of delay in receipt of Cash Account from Divisions. The abstract of delay is also given below :-



There are also instances where the detailed accounts have not been submitted by the divisions (Annexure-VI). Delay in submission of accounts affects timely compilation and submission of Monthly Civil Accounts by O/o Principal Accountant General (A&E) to the State Government. Even after the issuance of various requests by this office to Principal Chief Conservator of Forests, Haryana, there was delay in submission of accounts.

Recommendation: *Timely submission of Monthly Accounts by all divisions may invariably be ensured.*

2. Computerization of Forest Accounts

All the Forest Divisions have been fully computerized and Monthly Accounts of Forest Divisions are received via e-mail or pen drive in the form of text files every month. The text data received from Divisions is uploaded in the Forest Module of Voucher Level Computerization (VLC) software and the same is fetched during the posting of Monthly Accounts.

However, while receiving the Monthly account text files from the divisions, many discrepancies have been noticed such as incorrect circle code and division code, incorrect nomenclature of file due to which data could not be utilized for uploading in the VLC module and accounts have to be posted manually.

Additionally, since the account month of December 2024, the concerned divisions have completely stopped submitting the text data files. Despite the matter being taken up with the Principal Chief Conservator of Forests, Haryana, the files are still not being submitted.

Non submission of text data files or submission of files with incorrect codes or nomenclature leads to delay in posting and late submission of Monthly Civil Accounts by O/o the Principal Accountant General (A&E) to the State Government.

Recommendation:- Necessary directions may be issued to all Divisions to send text data file every month in VLC compatible format and with correct codes & file nomenclature.

Part 2

3. Outstanding Audit Inspection Reports/ Paras

There are 195 Audit Inspection Reports containing 654 **Audit Paras** with cumulative amount of **Rs.934.42 Crore** pending against the Department (Annexure-VII).

Irregularities of Common nature which have been noticed during Central Audit of Forest Divisions are: -

- (i) Non-marking of numbers on Running Bills.
- (ii) Payment on Proforma Invoice instead of Original Bill.
- (iii) Paying Bills in pieces and in small amount even of tenders, works.
- (iv) Non-deduction of TDS under Section 194 J of IT Act, 1961.
- (v) Non- deduction of labour cess from construction related works.
- (vi) Non-furnishing of Stock entry of purchased items.
- (vii) PAN number, Work Order number, tender numbers and vouchers numbers not shown on bills.
- (viii) Non-furnishing of utilization certificate of items purchased.
- (ix) Payment of bills by all officials and officers including contractors without signing dates.
- (x) Not writing of voucher number on paid bills/ payment vouchers attached with the detailed accounts.
- (xi) Showing miscellaneous expenses instead of expenses on works/items in vouchers.
- (xii) Sending the work payment bills of the previous month along with the detailed accounts of current month.

Irregularities of significant nature which have been noticed during local audits of Forest Divisions are: -

- (i) Unauthorized withdrawal of government funds from the treasury and obstruction and misappropriation of funds.
- (ii) Non-utilization of funds received under State Compensatory Afforestation Fund and School Eco Club Scheme.
- (iii) Unauthorized compensatory afforestation/non-transfer on non-forest land for

compensatory afforestation.

- (iv) Delay in preparation of Annual Operations Plan/ Lack of meeting of Governing Body, Steering Committee and Executive Committee.
- (v) Inordinate delay in setting up of 'Swarna Jayanti Environment Training Institute'.
- (vi) Non-receipt of utilization certificate.
- (vii) Departmental Recovery not effected against Employees/Officers
- (viii) Non-receipt of full failing charges from the user agency in case of diversion of forest land.
- (ix) Non- planting of trees on CA sites already approved under the Forest (Conservation) Act, 1980.
- (x) No action by Forest department against those who destroy plantations.
- (xi) Non-recovery of interest on outstanding amount released by Haryana Forest Development Corporation Limited.
- (xii) Non-deduction of TDS on payment of fees and non-collection of water cess.
- (xiii) Non-collection of royalty fees for fallen trees.
- (xiv) Non-disposal of pending cases of violation of Forest Act.
- (xv) Inordinate delay in construction work in Herbal parks.
- (xvi) Loss due to non-claim of interest on advance payment made to Haryana State.
- (xvii) Agricultural Marketing Board - Non-disposal of logs laying within ranges.

DFO, Morni Pinjore Division has the highest number of outstanding paras (47) while State Compensatory Afforestation Fund Management and Planning Authority Haryana State, Panchkula (CAMPA) has the paras with maximum value in monetary terms (Rs. 347.31 crore). It is relevant to mention here that like the previous years, the pace of settlement of outstanding Inspection Reports/Paras was found very slow during the year 2024-25.

Recommendation: *Necessary directions for early compliance to audit observations and settlement of the outstanding paras need to be issued to all Divisions.*

Annexure-I

Name of the Forest Divisions which submitted Accounts to this office
during the year 2024-25

Sr. No.	Circle Code	Division Code	Name of Division
1.	01	001	DFO, O/o Principal Chief Conservator of Forest, Haryana, Panchkula
2.	02	002	Chief Conservator of Forest, North Circle, Ambala
3.	02	003	DFO, (T) Morni (Pinjore), Panchkula
4.	02	004	Dy. Conservator of Forest, (T) Yamuna Nagar
5.	02	005	Dy. Conservator of Forest, (T) Ambala
6.	02	006	DFO, (T) Kurukshetra
7.	02	007	Dy. Conservator of Forest, (T) Karnal
8.	02	008	DFO, (T) Sonapat
9.	02	010	Dy. Conservator of Forest, (T) Kaithal
10.	03	011	Conservator of Forest, South Circle Gurugram
11.	03	012	Dy. Conservator of Forest, (T) Mahendergarh
12.	03	013	Dy. Conservator of Forest, (T) Faridabad
13.	03	014	Dy. Conservator of Forest, Rohtak
14.	03	015	DFO, Gurugram
15.	04	016	Chief Conservator of Forest, West Circle Hisar
16.	04	017	DFO, (T) Sirsa
17.	04	018	DFO,(T) Jind
18.	04	019	DFO, (T) Hisar
19.	04	020	DFO, (T) Bhiwani
20.	04	021	DFO, (T) Charkhi Dadri
21.	07	032	Conservator of Forest, Publicity & Education, Panchkula
22.	07	033	Conservator of Forest, Central Circle, Rohtak
23.	07	035	DFO, Panipat
24.	07	041	DFO, (T) Rewari

Sr. No.	Circle Code	Division Code	Name of Division
25.	07	042	DFO Monitoring & Evaluation, Karnal
26.	07	044	DFO, Jhajjar
27.	07	046	DFO, Fatehabad
28.	07	047	DFO, (Mewat), Nuh
29.	011	053	Chief Wild Life Warden, Panchkula
30.	012	054	Deputy Chief Wild Life Warden, Panchkula
31.	013	055	Divisional Wild Life Officer, Rohtak
32.	017	064	Conservator of Forest, Monitoring & Evaluation Circle, Karnal
33.	03	071	Dy. Conservator of Forest, Palwal
34.	03	072	Divisional Wild Life Officer, Gurugram
35.	012	073	Divisional Wild Life Officer, Hisar
36.	06	074	DFO, Training Division Pinjore, Panchkula
37.	06	075	DFO, Training Forest Division Sohna, Gurugram
38.	06	076	DFO, Research Division Pinjore, Panchkula
39.	06	078	DFO, Seed Collection Division Pinjore, Panchkula
40.	017	082	DFO, M&E Division, Hisar

Annexure –II

(Referred in Para 1.1)

Outstanding balances under Major Head 8782-103-99 Remittances as on 31/03/2025

Sr. No.	Name of Division	Year 2023 -24 Debit (Rs.)	Year 2023-24 Credit (Rs.)	Addition during the Year 2024-25	Clearance during the Year 2024-25	Year 2024-25 Debit (Rs.)	Year 2024-25 Credit (Rs.)
1.	Principal Chief Conservator of Forest, Haryana, Panchkula	18483397	-	-	2101155 Dr.	16382242	-
2.	Conservator of Forest, North Circle Ambala	-	59501	27690 Cr.	-	-	87191
3.	DFO, (T) Morni (Pinjore), Panchkula	-	6258570	1188783 Cr.	-	-	7147402
4.	DFO, (T) Yamunanagar	-	7030421	416932 Cr.	-	-	7447353
5.	DFO, (T) Ambala	12684272	-	-	1629268 Dr.	11055004	-
6.	DFO, (T) Kurukshetra	-	5240055	-	404673 Cr.	-	4835382
7.	DFO, (T) Karnal	-	2287363	-	-	-	2287363
8.	DFO, (T) Sonapat	-	8044267	367642 Cr.	-	-	8411909
9.	DFO, (T) Kaithal	-	479492	-	-	-	479492
10.	Conservator of Forest, South Circle Gurugram	-	12412	-	-	-	12412
11.	DFO, (T) Mahendergarh	1500016	-	-	-	1500016	-
12.	DFO, (T) Faridabad	-	38429280	12060 Cr.	-	-	38441340
13.	DFO, Rohtak	5398343	-	-	569938 Dr.	4828405	-
14.	DFO, Gurugram	24999575	-	491136 Dr.	-	25490711	-
15.	Conservator of Forest, West Circle Hisar	-	321026	254894 Cr.	-	-	575920
16.	DFO, (T) Sirsa	3354454	-	31700 Dr.	-	3386154	-
17.	DFO, (T) Jind	7402681	-	-	750 Dr.	7401931	-
18.	DFO, (T) Hisar	-	29767	1544329 Cr.	-	-	1574096

Sr. No.	Name of Division	Year 2023 -24 Debit (Rs.)	Year 2023-24 Credit (Rs.)	Addition during the Year 2024-25	Clearance during the Year 2024-25	Year 2024-25 Debit (Rs.)	Year 2024-25 Credit (Rs.)
19.	DFO, (T) Bhiwani	-	3697739	-	-	-	3697739
20.	DFO, (T) Charkhi Dadri	-	807242	-	-	-	807242
21.	DFO, (P) Karnal	11909815	-	-	-	11909815	-
22.	DFO, (P) Kurukshetra	4016112	-	-	-	4016112	-
23.	DFO, (P) Yamuna Nagar	11580749	-	-	-	11580749	-
24.	Conservator of Forest, Training Circle Pinjore, Panchkula	-	23064	-	-	-	23064
25.	Conservator of Forest, Research Circle Pinjore Panchkula	-	552361	-	-	-	552361
26.	Conservator of Forest, Central Circle Rohtak	-	104192	-	-	-	104192
27.	DFO, Community Forestry Project, Panipat	-	6150285	-	-	-	6150285
28.	DFO, Community Forestry Project, Faridabad	-	643240	-	-	-	643240
29.	DFO, (T) Panipat	-	962892	-	4833 Cr.	-	958059
30.	DFO, Jhajjar	-	10063121	516952 Cr.	-	-	10580073
31.	DFO, (M&E) Karnal	2084862	-	-	-	2084862	-
32.	DFO, (T) (Mewat), Nuh	-	2715753	-	12156 Cr.	-	2703597
33.	DFO, (T) Rewari	3130989	-	-	10952 Dr.	3120037	-
34.	DFO, (T) Fatehabad	-	22621278	-	515752 Cr.	-	22105526
35.	Chief Wild Life Warden, Panchkula	-	82370	3400 Cr.	-	-	85770
36.	Divisional Wild Life Officer, Panchkula	-	76864	127962 Cr.	-	-	204826

Sr. No.	Name of Division	Year 2023 -24 Debit (Rs.)	Year 2023-24 Credit (Rs.)	Addition during the Year 2024-25	Clearance during the Year 2024-25	Year 2024-25 Debit (Rs.)	Year 2024-25 Credit (Rs.)
37.	Divisional Wild Life Officer, Rohtak	-	8252289	-	60931 Cr.	-	8191358
38.	Conservator of Forest, Community Forestry Project, Ambala	-	85487	-	-	-	85487
39.	DFO, Community Forestry Project, Kurukshetra	3379503	-	-	-	3379503	-
40.	Conservator of Forest, Community Forestry Project, Circle Hisar	-	23378	-	-	-	23378
41.	DFO, Community Forestry Project, Bhiwani	87277	-	-	-	87277	-
42.	DFO, Community Forestry Project, Jatusana, Rewari	-	196708	-	-	-	196708
43.	DFO, Community Forestry Project, Hisar	-	272352	-	-	-	272352
44.	Conservator of Forest, (M&E) Circle Karnal	-	28914	-	-	-	28914
45.	DFO, (T) Palwal	31325447	-	-	35847 Dr.	31289600	-
46.	Divisional Wild Life Officer, Gurugram	-	88693	-	-	-	88693
47.	Divisional Wild Life Officer, Hisar	202187	-	-	-	202187	-
48.	DFO, Training Division Sohna, Gurugram	-	121396	63604 Dr.	121396 Cr.	63604	-
49.	Conservator of Forest, Working Plan Circle Gurugram	-	4375569	-	-	-	4375569
50.	DFO, Training Division Pinjore, Panchkula	-	9129	-	-	-	9129

Sr. No.	Name of Division	Year 2023 -24 Debit (Rs.)	Year 2023-24 Credit (Rs.)	Addition during the Year 2024-25	Clearance during the Year 2024-25	Year 2024-25 Debit (Rs.)	Year 2024-25 Credit (Rs.)
51.	DFO, Research Division Pinjore, Panchkula	1118004	-	-	-	1118004	-
52.	Divisional Forest Officer, Seed Collection Division Pinjore, Panchkula	-	359189	-	-	-	359189
53.	Divisional Forest Officer (Production) Hisar	-	3015061	-	-	-	3015061
54.	DFO, (M&E) Hisar	-	96992	-	-	-	96992
55.	DFO, Eco- Tourism Panchkula	2495	-	-	-	2495	-
56.	Cyber Treasury, Chandigarh	-	9964474	-	-	-	9964474
57.	Conservator of Forest, Publicity & Education, Panchkula	-	571349	14037 Cr.	-	-	272352
58.	DFO, Community Project, Ambala	30412	-	-	-	30412	-
59.	Conservator of Forest (Production) Circle Karnal	-	3558	-	-	-	3558
60.	DFO, Eco. Tourism Gurugram	-	200	-	-	-	200
	Total	142690590	144157293	586440 Dr. 4474681 Cr.	4347910 Dr. 1119741 Cr.	138929120	147212282

(*List of divisions includes merged divisions as well)

Annexure –II (A)

Age-wise Analysis under Major Head 8782-103-99 Remittances as on 31/03/2025

<u>8782-103-99</u>											
SNo	Name of Division	Year 2020-21		Year 2021-22		Year 2022-23		Year 2023-24		Year 2024-25	
		Debit (Rs.)	Credit (Rs.)								
1.	Principal Chief Conservator of Forest, Haryana, Panchkula	41465565	-	41382417	-	24750426	-	18483397	-	16382242	-
2.	Conservator of Forest, North Circle, Ambala	-	59501	-	59501	-	59501	-	59501	-	87191
3.	Divisional Forest Officer, (T) Morni (Pinjore), Panchkula	-	5466632	-	5550050	-	5939602	-	6258570	-	7147402
4.	Divisional Forest Officer, (T) Yamuna Nagar	-	7044947	-	7516691	-	7751974	-	7030421	-	7447353
5.	Divisional Forest Officer, (T) Ambala	13924872	-	13012331	-	12875011	-	12684272	-	11055004	-
6.	Divisional Forest Officer, (T) Kurukshetra	-	5009274	-	5373189	-	5196421	-	5240055	-	4835382

Sr No	Name of Division	Year 2020-21		Year 2021-22		Year 2022-23		Year 2023-24		Year 2024-25	
		Debit (Rs.)	Credit (Rs.)								
7.	Divisional Forest Officer, (T) Karnal	-	2297688	-	2297688	-	2297688	-	2287363	-	2287363
8.	Divisional Forest Officer, (T) Sonapat	-	8945688	-	9097569	-	8124606	-	8044267	-	8411909
9.	Divisional Forest Officer, (T) Kaithal	-	478892	-	830254	-	478892	-	479492	-	479492
10.	Conservator of Forest, South Circle Gurugram	-	12412	-	12412	-	12412	-	12412	-	12412
11.	Divisional Forest Officer, (T) Mahendergarh	1500016	-	1500016	-	1500016	-	1500016	-	1500016	-
12.	Divisional Forest Officer, (T) Faridabad	-	38397360	-	38429280	-	38429280	-	38429280	-	38441340
13.	Divisional Forest Officer, Rohtak	5208330	-	5398343	-	5398343	-	5398343	-	4828405	-
14.	Divisional Forest Officer, Gurugram	25022526	-	24999575	-	24999575	-	24999575	-	25490711	-
15.	Conservator of Forest, West Circle, Hisar	-	321026	-	321026	-	321026	-	321026	-	575920
16.	Divisional Forest Officer, (T) Sirsa	3373665	-	3316178	-	3218560	-	3354454	-	3386154	-

Sr. No	Name of Division	Year 2020-21		Year 2021-22		Year 2022-23		Year 2023-24		Year 2024-25	
		Debit (Rs.)	Credit (Rs.)								
17.	Divisional Forest Officer, (T) Jind	7133784	-	7330458	-	7385031	-	7402681	-	7401931	-
18.	Divisional Forest Officer, (T) Hisar	-	2309128	6911	-	-	207083	-	29767	-	1574096
19.	Divisional Forest Officer, (T) Bhiwani	-	3875120	-	3624120	-	3697739	-	3697739	-	3697739
20.	Divisional Forest Officer, (T) Charkhi Dadri	-	807242	-	807242	-	807242	-	807242	-	807242
21.	Divisional Forest Officer, (P) Karnal	11909815	-	11909815	-	11909815	-	11909815	-	11909815	-
22.	Divisional Forest Officer, (P) Kurukshetra	4016112	-	4016112	-	4016112	-	4016112	-	4015112	-
23.	Divisional Forest Officer, (P) Yamuna Nagar	11580749	-	11580749	-	11580749	-	11580749	-	11580749	-
24.	Conservator of Forest, Training Circle, Pinjore, Panchkula	-	23064	-	23064	-	23064	-	23064	-	23064

Sr. No	Name of Division	Year 2020-21		Year 2021-22		Year 2022-23		Year 2023-24		Year 2024-25	
		Debit (Rs.)	Credit (Rs.)								
25.	Conservator of Forest, Research Circle Pinjore, Panchkula	-	552361	-	552361	-	552361	-	552361	-	552361
26.	Conservator of Forest, Central Circle, Rohtak	-	102111	-	104192	-	104192	-	104192	-	104192
27.	Divisional Forest Officer, Community Forestry Project, Panipat	-	6150285	-	6150285	-	6150285	-	6150285	-	6150285
28.	Divisional Forest Officer, Community Forestry Project, Faridabad	-	643240	-	643240	-	643240	-	643240	-	643240
29.	Divisional Forest Officer, (T) Panipat	-	1755770	-	1723380	-	1310347	-	962892	-	958059
30.	Divisional Forest Officer, Jhajjar	-	9430284	-	9424410	-	9424410	-	10063121	-	10580073
31.	Divisional Forest Officer, (M&E) Karnal	2084862	-	2084862	-	2084862	-	2084862	-	2084862	-
32.	Divisional Forest Officer, (T) (Mewat), Nuh	-	2671877	-	3280945	-	2804754	-	2715753	-	2703597

Sr. No	Name of Division	Year 2020-21		Year 2021-22		Year 2022-23		Year 2023-24		Year 2024-25	
		Debit (Rs.)	Credit (Rs.)								
33.	Divisional Forest Officer, (T) Rewari	4365774	-	4214460	-			3130989	-	3120037	-
34.	Divisional Forest Officer, (T) Fatehabad	-	26136969	-	22554613	-	25013775	-	22621278	-	22105526
35.	Chief Wild Life Warden, Panchkula	-	78570	-	80970	-	80770	-	82370	-	83970
36.	Divisional Wild Life Officer, Panchkula	122491	-	122491	-	122491	-	-	76864	-	204826
37.	Divisional Wild Life Officer, Rohtak	-	8251889	-	8251889	-	9151889	-	8252289	-	8191358
38.	Conservator of Forest, Community Forestry Project, Ambala	-	85487	-	85487	-	85487	-	85487	-	85487
39.	Divisional Forest Officer, Community Forestry Project, Kurukshetra	3379503	-	3379503	-	3379503	-	3379503	-	3379503	-
40.	Conservator of Forest, Community Forestry Project Circle, Hisar	-	23378	-	23378	-	23378	-	23378	-	23378
41.	Divisional Forest Officer, Community Forestry Project, Bhiwani	87277	-	87277	-	87277	-	87277	-	87277	-

Sr. No	Name of Division	Year 2020-21		Year 2021-22		Year 2022-23		Year 2023-24		Year 2024-25	
		Debit (Rs.)	Credit (Rs.)								
42.	Divisional Forest Officer, Community Forestry Project, Jatusana, Rewari	-	196708	-	196708	-	196708	-	196708	-	196708
43.	Divisional Forest Officer, Community Forestry Project, Hisar	-	272352	-	272352	-	272352	-	272352	-	272352
44.	Conservator of Forest, (M&E) Circle, Karnal	-	28914	-	28914	-	28914	-	28914	-	28914
45.	Divisional Forest Officer, (T) Palwal	31319297	-	31323166	-	31262335	-	31325447	-	31289600	-
46.	Divisional Wild Life Officer, Gurugram	-	88693	-	88693	-	88693	-	88693	-	88693
47.	Divisional Wild Life Officer, Hisar	226262	-	183763	-	202187	-	202187	-	202187	-
48.	Divisional Forest Officer, Training Division Sohna, Gurugram	63604	-	63604	-	63604	-	-	121396	63604	-

Sr. No	Name of Division	Year 2020-21		Year 2021-22		Year 2022-23		Year 2023-24		Year 2024-25	
		Debit (Rs.)	Credit (Rs.)								
49.	Conservator of Forest, Working Plan Circle, Gurugram	-	4375569	-	4375569	-	4375569	-	4375569	-	4375569
50.	Divisional Forest Officer, Training Division Pinjore, Panchkula	-	10694	-	9129	-	9129	-	9129	-	9129
51.	Divisional Forest Officer, Research Division Pinjore, Panchkula	375134	-	375154	-	1118004	-	1118004	-	1118004	-
52.	Divisional Forest Officer, Seed Collection Division Pinjore, Panchkula	-	359139	-	359139	-	359189	-	359189	-	359189
53.	Divisional Forest Officer (Production) Hisar	-	3015061	-	3015061	-	3015061	-	3015061	-	3015061
54.	Divisional Forest Officer, (M&E) Hisar	-	96992	-	96992	-	96992	-	96992	-	96992

Sr. No	Name of Division	Year 2020-21		Year 2021-22		Year 2022-23		Year 2023-24		Year 2024-25	
		Debit (Rs.)	Credit (Rs.)								
55.	Divisional Forest Officer, ECO Tourism, Panchkula	2495	-	2495	-	2495	-	2495	-	2495	-
56.	Cyber Treasury, Chandigarh	-	9964474	-	9964474	-	9964474	-	9964474	-	9964474
57.	Conservator of Forest Social Forestry, Ambala	-	486674	-	497074	-	571349	-	571349	-	585386
58.	Divisional Forest Officer, Community Project, Ambala	30412	-	30412	-	30412	-	30412	-	30412	-
59.	Conservator of Forest (Production) Circle Karnal	-	3558	-	3558	-	3558	-	3558	-	3558
60.	Divisional Forest Officer, Eco. Tourism, Gurugram	-	200	-	200	-	200	-	200	-	200
Total		167192545	149829223	166320092	145725099	148988733	147673606	142690590	144157293	138929120	147212282

Annexure-III

(Referred in Para 1.2)

Outstanding balances under Head “8550-101-Forest Advances” as on 31/03/2025

Sr. No.	Name Of Division	Debit (Rs.)	Credit (Rs.)
1.	Principal Chief Conservator of Forest, Haryana, Panchkula	93839.85	-
2.	DFO, (T) Morni (Pinjore), Panchkula	7565.98	-
3.	DFO, (T) Sonapat	18473.06	-
4.	DFO, (T) Kaithal	1019324	-
5.	DFO, (T) Mahendergarh	144853.45	-
6.	DFO, Gurugram	535217.30	-
7.	DFO, Community Forestry Project, Kurukshetra	21780.00	-
8.	DFO, (P) Yamuna Nagar	27571.89	-
9.	Conservator of Forest, Training Circle, Pinjore, Panchkula	23140.00	-
10.	Conservator of Forest, Education & Publicity, Panchkula	6190.00	-
11.	DFO, (T) Rewari	59468.61	-
12.	Dy. Chief Wild Life Warden, Panchkula	520206.00	-
13.	Conservator of Forest, (M&E) Circle, Karnal	12750.00	-
		2490380.14	Nil

Annexure-IV

(Referred in Para 1.3)

Outstanding Balances under Head “8782-103-98/93 Cheques/EPS” as on 31/03/2025

Sr. No.	Name of Division	Credit (Rs.)	Debit (Rs.)
1.	Principal Chief Conservator of Forest, Haryana, Panchkula	-	631749
2.	DFO, (T) Morni (Pinjore), Panchkula	-	535456
3.	DFO, (T) Yamuna Nagar	8329988	-
4.	DFO, (T) Ambala	930971	-
5.	DFO, (T) Kurukshetra	2819530	-
6.	DFO, (T) Karnal	339277	-
7.	DFO, (T) Sonapat	291476	-
8.	DFO, (T) Kaithal	-	46810
9.	Conservator of Forest, South Circle, Gurugram	123573	-
10.	DFO, (T) Mahendergarh	775106	-
11.	DFO, (T) Faridabad	722186	-
12.	DFO, Rohtak	-	3869405
13.	DFO, (P) Karnal	-	24504
14.	Conservator of Forest, Education & Publicity, Panchkula	-	136992
15.	DFO, (T) Panipat	288595	-
16.	DFO, (T) Fatehabad	242230	-
17.	DFO, (T) Rewari	-	296468
18.	Dy. Wild Life Warden, Panchkula	-	4456
19.	Divisional Wild Life Officer, Rohtak	-	171068
20.	DFO, Community Forestry Project, Hisar	-	5273
21.	Conservator of Forest, (M&E) Circle, Karnal	-	71568
22.	DFO, (T) Palwal	382149	-

Sr. No.	Name of Division	Credit (Rs.)	Debit (Rs.)
23.	DFO, Training Division Pinjore, Panchkula	-	128543
24.	DFO, Research Division, Pinjore, Panchkula	-	81134
25.	Conservator of Forest, Working Plan Circle, Gurugram	-	183745
	Total	15245081	6187171

Annexure –IV (A)

Age-wise Analysis under Major Head 8782-103-98/93 Cheques/EPS as on 31/03/2025

8782-103-93											
Sr. No	Name of Division	Year 2020-21		Year 2021-22		Year 2022-23		Year 2023-24		Year 2024-25	
		Credit (Rs.)	Debit (Rs.)								
1.	DFO, O/o PCCF, Panchkula	-	631749	-	631749	-	631749	-	631749	-	631749
2.	C.F., North Circle, Ambala	-	-	-	-	-	-	-	-	-	-
3.	DFO, (T), Morni (Pinjore), Panchkula	-	535456	-	535456	-	535456	-	535456	-	535456
4.	DFO, (T), Yamuna Nagar	8329988	-	8329988	-	8329988	-	8329988	-	8329988	-
5.	DFO, (T), Ambala	930971	-	930971	-	930971	-	930971	-	930971	-
6.	DFO, (T), Kurukshetra	2869531	-	2819530	-	2819530	-	2819530	-	2819530	-
7.	DFO, (T), Karnal	339277	-	339277	-	339277	-	339277	-	339277	-
8.	DFO, (T), Sonapat	291476	-	291476	-	291476	-	291476	-	291476	-
9.	DFO, (T), Kaithal	-	46810	-	46810	-	46810	-	46810	-	46810
10.	CF., South Circle Gurugram	123573	-	123573	-	123573	-	123573	-	123573	-
11.	DFO, (T) Mahendergarh	775106	-	775106	-	775106	-	775106	-	775106	-
12.	DFO, (T), Faridabad	722186	-	722186	-	722186	-	722186	-	722186	-

Sr. No	Name of Division	Year 2020-21		Year 2021-22		Year 2022-23		Year 2023-24		Year 2024-25	
		Credit (Rs.)	Debit (Rs.)								
13.	DFO, (T), Rohtak	-	3869405	-	3869405	-	3869405	-	3869405	-	3869405
14.	DFO, Gurugram	-	-	-	-	-	-	-	-	-	-
16.	DFO, (T), Sirsa	-	-	-	-	-	-	-	-	-	-
17.	DFO, (T), Jind	-	-	-	-	-	-	-	-	-	-
18.	DFO, (T), Hisar	-	-	-	-	-	-	-	-	-	-
19.	DFO, (T) Bhiwani	-	-	-	-	-	-	-	-	-	-
20.	DFO, (P), Karnal	-	24504	-	24504	-	24504	-	24504	-	24504
21.	DFO, (P), Kurukshetra	-	-	-	-	-	-	-	-	-	-
22.	DFO, (P), Yamuna Nagar	-	-	-	-	-	-	-	-	-	-
23.	DFO, (P), Hisar	-	-	-	-	-	-	-	-	-	-
24.	C.F., Training (Pinjore), Panchkula	-	-	-	-	-	-	-	-	-	-
26.	CF., Education & Publicity, Panchkula	-	136992	-	136992	-	136992	-	136992	-	136992
27.	DFO, (CFP), Panipat	-	-	-	-	-	-	-	-	-	-
28.	CF., Central Circle, Rohtak	-	-	-	-	-	-	-	-	-	-
29.	DFO, (T), Panipat	288595	-	288595	-	288595	-	288595	-	288595	-
30.	DFO, (T), Jhajjar	-	-	-	-	-	-	-	-	-	-
31.	DFO, (T), Fatehabad	239635	-	239635	-	242230	-	242230	-	242230	-

Sr. No	Name of Division	Year 2020-21		Year 2021-22		Year 2022-23		Year 2023-24		Year 2023-24	
		Credit (Rs.)	Debit (Rs.)								
32.	DFO, (T), Mewat (NUH)	-	-	-	-	-	-	-	-	-	-
33.	DFO, (T), Rewari	-	296468	-	296468	-	296468	-	296468	-	296468
34.	DFO, (M&E) Circle Karnal	-	-	-	-	-	-	-	-	-	-
35.	Chief Wild Life Warden, Panchkula	-	-	-	-	-	-	-	-	-	-
36.	Dy. Wild Life Warden, Panchkula	-	4456	-	4456	-	4456	-	4456	-	4456
37.	DFO Wild Life, Rohtak	-	171068	-	171068	-	171068	-	171068	-	171068
38.	DFO, CFP, Ambala	-	-	-	-	-	-	-	-	-	-
39.	DFO, CFP, Kurukshetra	-	-	-	-	-	-	-	-	-	-
40.	CF., CFP, Hisar	-	-	-	-	-	-	-	-	-	-
41.	DFO, CFP, Bhiwani	-	-	-	-	-	-	-	-	-	-
42.	DFO, CFP, Rewari	-	-	-	-	-	-	-	-	-	-
43.	DFO, CFP, Hisar	-	5273	-	5273	-	5273	-	5273	-	5273
44.	CF., (M&E), Karnal	-	71568	-	71568	-	71568	-	71568	-	71568

Sr. No	Name of Division	Year 2020-21		Year 2021-22		Year 2022-23		Year 2023-24		Year 204-25	
		Credit (Rs.)	Debit (Rs.)								
45.	DFO, (M&E), Hisar	-	-	-	-	-	-	-	-	-	-
46.	CF., Production Circle, Karnal	-	-	-	-	-	-	-	-	-	-
47.	DFO, Palwal	382149	-	382149	-	382149	-	382149	-	382149	-
48.	DWLO, Gurugram	-	-	-	-	-	-	-	-	-	-
49.	DWLO, Hisar	-	-	-	-	-	-	-	-	-	-
50.	DFO, Training Pinjore, Panchkula	-	128543	-	128543	-	128543	-	128543	-	128543
51.	DFO, Training Sohna, Gurugram	-	-	-	-	-	-	-	-	-	-
52.	DFO, Research Pinjore, Panchkula	-	81134	-	81134	-	81134	-	81134	-	81134
53.	DFO, Seed Collection Pinjore, Panchkula	-	-	-	-	-	-	-	-	-	-
54.	C.F, Working Plan Gurugram	-	183745	-	183745	-	183745	-	183745	-	183745
55.	DFO, CFP Faridabad	-	-	-	-	-	-	-	-	-	-
56.	DFO, Eco. Tourism Gurugram	-	-	-	-	-	-	-	-	-	-
	Total	15292487	6187171	15292487	6187171	15242486	6187171	15245081	6187171	15245081	6187171

Annexure-V

(Referred in Para 1.6)

List showing 'Number of times Accounts delayed' in respect of Cash Account from Divisions

Sr. No.	Circle Code	Division Code	Name of Division	Number of times Accounts delayed
1.	01	001	DFO, O/o Principal Chief Conservator of Forest, Haryana, Panchkula	08
2.	02	002	Conservator of Forest, North Circle, Ambala	05
3.	02	003	DFO, (T) Morni (Pinjore), Panchkula	08
4.	02	004	Dy. Conservator of Forest, (T) Yamuna Nagar	03
5.	02	005	Dy. Conservator of Forest, (T) Ambala	10
6.	02	006	DFO, (T) Kurukshetra	08
7.	02	007	Dy. Conservator of Forest, (T), Karnal	03
8.	02	008	DFO, Sonipat	04
9.	02	010	Dy. Conservator of Forest, (T), Kaithal	08
10.	03	011	Conservator of Forest, South Circle, Gurugram	07
11.	03	012	DFO, Mahendergarh (NAR)	02
12.	03	013	Dy. Conservator of Forest, (T) Faridabad	07
13.	03	015	DFO, Gurugram	05
14.	04	016	Conservator of Forest, West Circle Hisar	02
15.	07	032	Conservator of Forest, Publicity & Education, Panchkula	05
16.	07	033	Conservator of Forest, Central Circle, Rohtak	01
17.	07	035	DFO, Panipat	01
18.	07	041	DFO, (T) Rewari	03
19.	07	042	DFO, (C.W.P, M&E) Karnal	03
20.	07	044	DFO, Jhajjar	06
21.	07	047	DFO, Mewat (Nuh)	04
22.	012	054	Deputy Chief Wild Life Warden, Panchkula	09
23.	013	055	Divisional Wild Life Officer, Rohtak	03
24.	03	071	Dy. Conservator of Forest, Palwal	08

Sr. No	Circle Code	Division Code	Name of Division	Number of times Accounts delayed
25	03	072	Divisional Wild Life Officer, Gurugram	01
26.	012	073	Divisional Wild Life Officer, Hisar	03
27.	06	074	DFO, (T) Pinjore, Panchkula	03
28.	06	075	DFO, Training Forest Division Sohna, Gurugram	04
29.	06	076	DFO, Research Division Pinjore, Panchkula	06
30.	06	078	DFO, Seed Collection Division Pinjore, Panchkula	05

Annexure-V(A)

(Referred in Para 1.6)

Statement showing delay in receipt of Cash Account from Divisions

SR. NO.	NAME OF DIVISION	MONTH	DUE DATE	DATE OF RECEIPT	DELAY (NO. OF DAYS)
1.	D.F.O, YAMUNANAGAR	04/2024	06/05/2024	07/05/2024	01 DAY
2.	D.F.O, AMBALA	04/2024	06/05/2024	07/05/2024	01 DAY
3.	D.F.O, SONIPAT	04/2024	06/05/2024	07/05/2024	01 DAY
4.	D.F.O, KAITHAL	04/2024	06/05/2024	07/05/2024	01 DAY
5.	CF SOUTH CIRCLE, GURUGRAM	04/2024	06/05/2024	07/05/2024	01 DAY
6.	D.F.O MAHENDERGARH	04/2024	06/05/2024	07/05/2024	01 DAY
7.	D.F.O, GURUGRAM	04/2024	06/05/2024	07/05/2024	01 DAY
8.	D.W.L.O, PANCHKULA	04/2024	06/05/2024	07/05/2024	01 DAY
9.	D.W.L.O ROHTAK	04/2024	06/05/2024	07/05/2024	01 DAY
10.	C.F NORTH CIRCLE AMBALA	04/2024	06/05/2024	08/05/2024	02 DAYS
11.	D.F.O MEWAT (NUH)	04/2024	06/05/2024	08/05/2024	02 DAYS
12.	D.F.O FARIDABAD	04/2024	06/05/2024	09/05/2024	03 DAYS
13.	D.F.O PALWAL	04/2024	06/05/2024	09/05/2024	03 DAYS
14.	D.F.O SEED COLLECTION PINJORE, PANCHKULA	04/2024	06/05/2024	09/05/2024	03 DAYS
15.	D.F.O, RESEARCH DIV. PINJORE PANCHKULA	04/2024	06/05/2024	13/05/2024	07 DAYS
16.	D.F.O (T) SOHNA, GURUGRAM	04/2024	06/05/2024	14/05/2024	08 DAYS
17.	D.F.O KURUKSHETRA	04/2024	06/05/2024	15/05/2024	09 DAYS

18.	C.F NORTH CIRCLE AMBALA	05/2024	05/06/2024	10/06/2024	05 DAYS
19.	D.F.O YAMUNANAGAR	05/2024	05/06/2024	06/06/2024	01 DAY
20.	D.F.O AMBALA	05/2024	05/06/2024	10/06/2024	05 DAYS
21.	D.F.O KURUKSHETRA	05/2024	05/06/2024	10/06/2024	05 DAYS
22.	D.F.O KAITHAL	05/2024	05/06/2024	06/06/2024	01 DAY
23.	D.F.O FARIDABAD	05/2024	05/06/2024	06/06/2024	01 DAY
24.	D.W.L.O HISAR	05/2024	05/06/2024	07/06/2024	02 DAYS
25.	D.F.O (T) PINJORE, PANCHKULA	05/2024	05/06/2024	06/06/2024	01 DAY
26.	D.F.O RESEARCH DIV. PINJORE PANCHKULA	05/2024	05/06/2024	06/06/2024	01 DAY
27.	P.C.C.F HARYANA PANCHKULA	06/2024	05/07/2024	08/07/2024	03 DAYS
28.	D.F.O, AMBALA	06/2024	05/07/2024	08/07/2024	03 DAYS
29.	D.F.O, SONIPAT	06/2024	05/07/2024	08/07/2024	03 DAYS
30.	D.F.O, KAITHAL	06/2024	05/07/2024	11/07/2024	06 DAYS
31.	C.F (C.C) ROHTAK	06/2024	05/07/2024	08/07/2024	03 DAYS
32.	D.F.O, PANIPAT	06/2024	05/07/2024	08/07/2024	03 DAYS
33.	D.F.O, REWARI	06/2024	05/07/2024	09/07/2024	04 DAYS
34.	D.W.L.O PANCHKULA	06/2024	05/07/2024	08/07/2024	03 DAYS
35.	D.W.L.O PANCHKULA	06/2024	05/07/2024	08/07/2024	03 DAYS
36.	D.F.O (T) SOHNA, GURUGRAM	06/2024	05/07/2024	10/07/2024	05 DAYS
37.	P.C.C.F HARYANA PANCHKULA	07/2024	05/08/2024	09/08/2024	04 DAYS
38.	CF NORTH CIRCLE AMBALA	07/2024	05/08/2024	07/08/2024	02 DAYS

39.	D.F.O (T) MORNI (PINJORE), PANCHKULA	07/2024	05/08/2024	07/08/2024	02 DAYS
40.	D.F.O AMBALA	07/2024	05/08/2024	09/08/2024	04 DAYS
41.	D.F.O KURUKSHETRA	07/2024	05/08/2024	09/08/2024	04 DAYS
42.	C.F SOUTH CIRCLE GURUGRAM	07/2024	05/08/2024	07/08/2024	02 DAYS
43.	D.F.O FARIDABAD	07/2024	05/08/2024	07/08/2024	02 DAYS
44.	D.F.O GURUGRAM	07/2024	05/08/2024	07/08/2024	02 DAYS
45.	D.F.O PALWAL	07/2024	05/08/2024	09/08/2024	4 DAYS
46.	D.F.O (T) MORNI (PINJORE), PANCHKULA	08/2024	05/09/2024	06/09/2024	01 DAY
47.	D.F.O SONIPAT	08/2024	05/09/2024	06/09/2024	01 DAY
48.	D.F.O KAITHAL	08/2024	05/09/2024	06/09/2024	01 DAY
49.	C.F SOUTH CIRCLE GURUGRAM	08/2024	05/09/2024	06/09/2024	01 DAY
50.	D.F.O MAHENDERGARH	08/2024	05/09/2024	06/09/2024	01 DAY
51.	D.F.O GURUGRAM	08/2024	05/09/2024	06/09/2024	01 DAYS
52.	C.F EDUCATION & PUBLICITY PANCHKULA	08/2024	05/09/2024	06/09/2024	01 DAY
53.	D.F.O JHAJJAR	08/2024	05/09/2024	06/09/2024	01 DAY
54.	D.W.L.O PANCHKULA	08/2024	05/09/2024	06/09/2024	01 DAY
55.	D.F.O PALWAL	08/2024	05/09/2024	09/09/2024	04 DAYS
56.	D.F.O RESARCH DIV. PINJORE, PANCHKULA	08/2024	05/09/2024	10/09/2024	05 DAYS
57.	D.F.O SEED COLLECTION PINJORE, PANCHKULA	08/2024	05/09/2024	10/09/2024	05 DAYS
58.	P.C.C.F HARYANA PANCHKULA	09/2024	07/10/2024	09/10/2024	02 DAYS
59.	C.F NORHT CIRCLE AMBALA	09/2024	07/10/2024	08/10/2024	01 DAY

60.	D.F.O (T) MORNI (PINJORE), PANCHKULA	09/2024	07/10/2024	11/10/2024	04 DAYS
61.	D.F.O AMBALA	09/2024	07/10/2024	11/10/2024	04 DAYS
62.	D.F.O KURUKSHETRA	09/2024	07/10/2024	11/10/2024	04 DAYS
63.	D.F.O KARNAL	09/2024	07/10/2024	08/10/2024	01 DAY
64.	D.F.O SONIPAT	09/2024	07/10/2024	08/10/2024	01 DAY
65.	D.F.O KAITHAL	09/2024	07/10/2024	08/10/2024	01 DAY
66.	C.F SOUTH CIRCLE GURUGRAM	09/2024	07/10/2024	08/10/2024	01 DAY
67.	D.F.O GURUGRAM	09/2024	07/10/2024	08/10/2024	01 DAY
68.	C.F EDUCATION & PUBLICITY PANCHKULA	09/2024	07/10/2024	11/10/2024	04 DAYS
69.	D.F.O JHAJJAR	09/2024	07/10/2024	09/10/2024	02 DAYS
70.	D.F.O PALWAL	09/2024	07/10/2024	14/10/2024	07 DAYS
71.	D.F.O (T) PINJORE, PANCHKULA	09/2024	07/10/2024	08/10/2024	01 DAY
72.	D.F.O SEED COLLECTION PINJORE, PANCHKULA	09/2024	07/10/2024	09/10/2024	02 DAYS
73.	P.C.C.F HARYANA PANCHKULA	10/2024	05/11/2024	11/11/2024	06 DAYS
74.	D.F.O (T) MORNI (PINJORE), PANCHKULA	10/2024	05/11/2024	11/11/2024	06 DAYS
75.	D.F.O AMBALA	10/2024	05/11/2024	12/11/2024	07 DAYS
76.	D.F.O KURUKSHETRA	10/2024	05/11/2024	11/11/2024	06 DAYS
77.	C.F SOUTH CIRCLE GURUGRAM	10/2024	05/11/2024	11/11/2024	06 DAYS
78.	D.F.O FARIDABAD	10/2024	05/11/2024	08/11/2024	03 DAYS
79.	D.F.O GURUGRAM	10/2024	05/11/2024	11/11/2024	06 DAYS
80.	C.F EDUCATION & PUBLICITY PANCHKULA	10/2024	05/11/2024	08/11/2024	03 DAYS
81.	D.F.O REWARI	10/2024	05/11/2024	08/11/2024	03 DAYS
82.	D.F.O JHAJJAR	10/2024	05/11/2024	07/11/2024	02 DAYS

83.	D.F.O MEWAT (NUH)	10/2024	05/11/2024	07/11/2024	02 DAYS
84.	D.W.L.O PANCHKULA	10/2024	05/11/2024	08/11/2024	03 DAYS
85.	D.F.O PALWAL	10/2024	05/11/2024	11/11/2024	06 DAYS
86.	D.W.L.O GURUGRAM	10/2024	05/11/2024	08/11/2024	03 DAYS
87.	P.C.C.F HARYANA PANCHKULA	11/2024	05/12/2024	06/12/2024	01 DAY
88.	D.F.O (T) MORNI (PINJORE), PANCHKULA	11/2024	05/12/2024	06/12/2024	01 DAY
89.	D.F.O AMBALA	11/2024	05/12/2024	06/12/2024	01 DAY
90.	D.F.O KURUKSHETRA	11/2024	05/12/2024	12/12/2024	07 DAYS
91.	D.F.O JHAJJAR	11/2024	05/12/2024	09/12/2024	04 DAYS
92.	D.F.O (MEWAT) NUH	11/2024	05/12/2024	06/12/2024	01 DAY
93.	D.W.L.O PANCHKULA	11/2024	05/12/2024	09/12/2024	04 DAYS
94.	C.F M&E CIRCLE KARNAL	11/2024	05/12/2024	09/12/2024	04 DAYS
95.	D.F.O PALWAL	11/2024	05/12/2024	10/12/2024	05 DAYS
96.	D.F.O (T) PINJORE, PANCHKULA	11/2024	05/12/2024	09/12/2024	04 DAYS
97.	D.F.O RESEARCH DIV. PINJORE, PANCHKULA	11/2024	05/12/2024	10/12/2024	05 DAYS
98.	D.F.O SEED COLLECTION PINJORE, PANCHKULA	11/2024	05/12/2024	06/12/2024	01 DAY
99.	P.C.C.F HARYANA PANCHKULA	12/2024	06/01/2025	09/01/2025	03 DAYS
100.	C.F NORTH CIRCLE AMBALA	12/2024	06/01/2025	08/01/2025	02 DAYS
101.	D.F.O (T) MORNI (PINJORE), PANCHKULA	12/2024	06/01/2025	10/01/2025	04 DAYS
102.	D.F.O KURUKSHETRA	12/2024	06/01/2025	10/01/2025	04 DAYS
103.	D.F.O KARNAL	12/2024	06/01/2025	08/01/2025	02 DAYS
104.	D.F.O KAITHAL	12/2024	06/01/2025	08/01/2025	02 DAYS
105.	D.F.O FARIDABAD	12/2024	06/01/2025	09/01/2025	03 DAYS

106.	C.F. WEST CIRLCE HISAR	12/2024	06/01/2025	10/01/2025	04 DAYS
107.	C.F EDUCATION & PUBLICITY PANCHKULA	12/2024	06/01/2025	09/01/2025	03 DAYS
108	D.F.O JHAJJAR	12/2024	06/01/2025	08/01/2025	02 DAYS
109.	D.F.O MEWAT (NUH)	12/2024	06/01/2025	09/01/2025	02 DAYS
110.	D.W.L.O PANCHKULA	12/2024	06/01/2025	08/01/2025	02 DAYS
111.	C.F M&E CIRCLE KARNAL	12/2024	06/01/2025	08/01/2025	02 DAYS
112.	D.W.L.O HISAR	12/2024	06/01/2025	09/01/2025	03 DAYS
113.	D.F.O (T) SOHNA, GURUGRAM	12/2024	06/01/2025	08/01/2025	02 DAYS
114.	D.F.O RESEARCH DIV. PINJORE, PANCHKULA	12/2024	06/01/2025	09/01/2025	03 DAYS
115.	P.C.C.F HARYANA PANCHKULA	01/2025	05/02/2025	10/02/2025	05DAYS
116.	D.F.O (T) MORNI (PINJORE), PANCHKULA	01/2025	05/02/2025	10/02/2025	05 DAYS
117.	D.F.O AMBALA	01/2025	05/02/2025	07/02/2025	02 DAYS
118.	D.F.O KAITHAL	01/2025	05/02/2025	07/02/2025	02 DAYS
119.	C.F SOUTH CIRCLE GURUGRAM	01/2025	05/02/2025	07/02/2025	02 DAYS
120.	D.F.O FARIDABAD	01/2025	05/02/2025	07/02/2025	02 DAYS
121.	C.F EDUCATION & PUBLICITY PANCHKULA	01/2025	05/02/2025	10/02/2025	05 DAYS
122.	D.W.L.O PANCHKULA	01/2025	05/02/2025	07/02/2025	02 DAYS
123.	D.W.L.O ROHTAK	01/2025	05/02/2025	07/02/2025	02 DAYS
124.	C.F (M&E) CIRCLE KARNAL	01/2025	05/02/2025	07/02/2025	02 DAYS
125.	P.C.C.F PANCHKULA	02/2025	05/03/2025	10/03/2025	05 DAYS
126.	D.F.O (T) MORNI (PINJORE), PANCHKULA	02/2025	05/03/2025	06/03/2025	01 DAY
127.	D.F.O YAMUNANAGAR	02/2025	05/03/2025	12/03/2025	07 DAYS
128.	D.F.O AMBALA	02/2025	05/03/2025	07/03/2025	02 DAYS

129.	D.F.O KURUKSHETRA	02/2025	05/03/2025	13/03/2025	08 DAYS
130.	D.F.O KARNAL	02/2025	05/03/2025	06/03/2025	01 DAY
131.	D.F.O KAITHAL	02/2025	05/03/2025	10/03/2025	10 DAYS
132.	C.F SOUTH CIRCLE GURUGRAM	02/2025	05/03/2025	10/03/2025	05 DAYS
133.	D.F.O FARIDABAD	02/2025	05/03/2025	07/03/2025	02 DAYS
134.	C.F WEST CIRCLE HISAR	02/2025	05/03/2025	07/03/2025	02 DAYS
135.	D.F.O REWARI	02/2025	05/03/2025	07/03/2025	02 DAYS
136.	D.F.O JHAJJAR	02/2025	05/03/2025	06/03/2025	01 DAY
137.	D.W.L.O PANCHKULA	02/2025	05/03/2025	06/03/2025	01 DAY
138.	D.W.L.O ROHTAK	02/2025	05/03/2025	06/03/2025	01 DAY
139.	D.F.O PALWAL	02/2025	05/03/2025	13/03/2025	08 DAYS
140.	D.W.L.O HISAR	02/2025	05/03/2025	06/03/2025	01 DAY
141.	D.F.O (T) SOHNA, GURUGRAM	02/2025	05/03/2025	07/03/2025	02 DAYS
142.	D.F.O RESEARCH DIV. PINJORE, PANCHKULA	02/2025	05/03/2025	11/03/2025	06 DAYS
143.	D.F.O SEED COLLECTION PINJORE, PANCHKULA	02/2025	05/03/2025	07/03/2025	02 DAYS
144.	D.F.O AMBALA	03/2025	11/04/2025	21/04/2025	10 DAYS
145.	D.F.O PALWAL	03/2025	11/04/2025	17/04/2025	06 DAYS

Annexure VI

(Referred in Para 1.6)

Statement showing non receipt of detailed Cash Accounts from the Divisions

Sr. No	Name of Division	Month(s) in which Accounts were not received	No. of Accounts
1.	D.F.O MORNI (PINJORE), PANCHKULA	10/24, 12/24, 01/25, 02/25, 03/25	05
2.	D.F.O YAMUNANAGAR	04/24, 02/25, 03/25	03
3.	D.F.O AMBALA	01/25, 02/25, 03/25,	03
4.	D.F.O KURUKSHETRA	09/24, 01/25, 02/25, 03/25	04
5.	D.F.O KARNAL	05/24, 06/24, 03/25	03
6.	D.F.O SONIPAT	06/24, 07/24, 08/24, 09/24, 10/24, 11/24, 01/25, 02/25, 03/25	09
7.	D.F.O MAHENDERGARH	07/24, 08/24, 09/24, 10/24, 11/24/, 01/25, 02/25, 03/25	08
8.	D.F.O FARIDABAD	07/24, 10/24, 01/25, 02/25, 03/25	05
9.	D.F.O ROHTAK	10/24, 11/24, 12/24, 01/25, 02/25, 03/25	06
10.	D.F.O GURUGRAM	09/24, 10/24, 11/24, 12/24, 02/25, 03/25	06
11.	D.F.O SIRSA	10/24, 03/25	02
12.	D.F.O HISAR	12/24, 01/25, 03/25	03
13.	D.F.O BHIWANI	05/24, 07/24, 08/24, 09/24, 01/25, 02/25, 03/25	07
14.	D.F.O CHARKHI DADRI	12/24, 01/25, 02/25, 03/25	04
15.	D.F.O PANIPAT	01/25, 02/25, 03/25	03
16.	D.F.O REWARI	10/24, 01/25, 02/25, 03/25	04
17.	D.F.O JHAJJAR	11/24, 12/24, 01/25, 02/25, 03/25	05
18.	D.F.O FATEHABAD	07/24, 08/24, 09/24, 10/24, 11/24, 12/24, 01/25, 02/25, 03/25	09
19.	D.F.O (MEWAT) NUH	09/24, 02/25, 03/25	03
20.	D.W.L.O PANCHKULA	07/24	01
21.	D.W.L.O ROHTAK	12/24	01
22.	D.F.O PALWAL	09/24, 11/24, 01/25, 02/25, 03/25	05
23.	D.W.L.O GURUGRAM	03/25	01
24.	D.W.L.O HISAR	03/25	01
25.	D.F.O (T) PINJORE, PANCHKULA	09/24	01
26.	D.F.O RESEARCH DIV. PINJORE, PANCHKULA	02/25, 03/25	02

Annexure-VII
(Referred to in Para 3)

Division wise List of Outstanding Paras of Forest Department Haryana as on 31/03/2025

DIVISION WISE LIST OF OUTSTANDING PARAS OF FOREST DEPARTMENT HARYANA AS ON 31.03.2025									
Sr. No	Audit Unit	Opening Balance		Addition		Clearance		Closing Balance	
		No.	Value (in- Lakh)	No.	Value (in- Lakh)	No.	Value (in- Lakh))	No.	Value (in- Lakh)
1	Additional Chief Secretary, Haryana, Chandigarh	10	972.85	0	0	0	0	10	972.85
2	Principal Chief Conservator of Forest (HOFF), Haryana	31	4828.07	09	3133.32	0	0	40	7961.39
3	Principal Chief Conservator of Forest (WILD-LIFE), Haryana	05	0	07	176.23	04	0	8	176.23
4	Principal Chief Conservator of Forest Haryana	27	11984.32	0	0	0	0	27	11984.32
5	State Compensatory Afforestation Fund Management and Planning Authority Haryana State, (CAMPA) Panchkula	06	8232.49	09	26498.76	0	0	15	34731.25
6	Conservator of Forest (North Circle) Panchkula Now Ambala	03	223.00	03	272.33	1	223.00	05	272.33
7	DFO, Yamuna Nagar	14	372.23	0	0	0	0	14	372.23
8	DFO, Kaithal	01	0	10	179.21	0	0	11	179.21
9	DFO, Morni (Pinjore), Panchkula	47	3832.71	0	0	0	0	47	3832.71
10	DFO, Kurukshetra	19	106.94	08	230.01	1	2.79	26	334.16
11	DFO, Ambala	28	2166.09	0	0	0	0	28	2166.09
12	DFO, Sirsa	06	101.14	13	611.05	4	75.92	15	636.27
13	DFO, Hisar	09	1056.82	10	746.80	0	0	19	1803.62
14	DFO, Jind	14	4264.55	12	399.50	8	4211.66	18	452.39
15	DFO Fatehabad	06	90.56	10	636.48	4	67.65	12	659.39
16	DFO Bhiwani	13	223.99	0	0	0	0	13	223.99
17	Conservator of Forest (West Circle) Hisar	06	2.02	04	0	0	0	10	2.02
18	Conservator of Forest (Central Circle) Rohtak	02	0.6	0	0	0	0	02	0.6
19	DFO Rohtak	06	356.07	0	0	0	0	06	356.07
20	DFO Karnal	06	80.95	0	0	0	0	06	80.95
21	DFO Panipat	12	56.14	0	0	0	0	12	56.14

22	DFO Sonapat	06	98.84	13	699.76	0	0	19	798.60
23	DFO Jhajjar	08	77.66	0	0	0	0	08	77.66
24	DFO Gurugram	26	638.96	0	0	05	207.06	21	431.90
25	Chief Forest Conservator (Safety-2) Gurugram	03	2.28	0	0	0	0	03	2.28
26	DFO Rewari	22	261.98	0	0	04	33.80	18	228.18
27	DFO Mahendergarh	19	1089.53	12	396.66	0	0	31	1486.19
28	DFO Faridabad	07	2176.65	10	1277.17	1	3.12	16	3450.70
29	DFO (Mewat) Nuh	15	976.05	11	1840.67	1	14.43	25	2802.29
30	DFO Palwal	04	26.63	10	393.82	1	14.04	13	406.41
31	DFO(Production) Karnal	07	3799.03	0	0	0	0	07	3799.03
32	Forest Conservator Production (Circle) Karnal	02	00	0	0	0	0	02	00
33	DFO (Production) Yamuna Nagar	07	478.49	0	0	0	0	07	478.49
34	DFO (Production) Hisar	07	271.87	0	0	0	0	07	271.87
35	DFO (Production) Kurukshetra	01	3.68	0	0	0	0	01	3.68
36	Chief Forest Conservator Panchkula	02	31.70	02	0	0	0	04	31.70
37	Divisional Forest Officer (Social Forestry Project) Ambala	07	55.10	0	0	0	0	07	55.10
38	Divisional Forest Officer (Social Forestry Project) Kurukshetra	03	92.60	0	0	0	0	03	92.60
39	Divisional Forest Officer (Social Forestry Project) Hisar	05	42.40	0	0	0	0	05	42.40
40	Divisional Forest Officer (Social Forestry Project) Rewari (Jatusana)	07	363.12	0	0	0	0	07	363.12
41	Divisional Forest Officer (Social Forestry Project) Faridabad	05	73.68	0	0	0	0	05	73.68
42	Chief Wildlife Warden, Panchkula	01	18.52	0	0	0	0	01	18.52
43	Deputy Chief Wildlife Warden, Panchkula now new name Divisional Wildlife Officer, Panchkula	03	1149.45	05	839.07	0	0	08	1988.52
44	Divisional Wildlife Officer, Rohtak	13	331.28	05	260.97	4	7.55	14	584.70
45	Divisional Wildlife Officer, Gurugram	04	67.32	07	2236.02	0	0	11	2303.34
46	Divisional Wildlife Officer, Hisar	03	0.88	07	2776.83	0	0	10	2777.71
47	Conservator of Forest, (Research Circle) Pinjore, Panchkula	03	12.67	0	0	0	0	03	12.67
48	DFO (Training) Sohna, Gurugram	03	18.35	0	0	0	0	03	18.35

49	DFO (Seed Collection) Pinjore, Panchkula	04	2.19	0	0	0	0	04	2.19
50	Conservator of Forest, (Publicity and Education) Panchkula	01	9.65	0	0	0	0	01	9.65
51	Divisional Wildlife Officer (Eco-Tourism) Panchkula	05	591.13	0	0	0	0	05	591.13
52	Forest Conservator Social Forestry Project (M&E) Panchkula	03	11.54	0	0	0	0	03	11.54
53	DFO, (M&E) Social Forestry Project Ambala	01	0	0	0	0	0	01	0
54	Conservator of Forest (Work and Planning) Circle, Gurugram	02	4.44	0	0	0	0	02	4.44
55	Divisional Wildlife Officer Research Division Pinjore, Panchkula	03	437.93	0	0	0	0	03	437.93
56	CF, (South Circle) Gurugram	0	0	02	0	0	0	02	0
57	DFO Charkhi Dadri	0	0	12	655.31	0	0	12	655.31
58	Chief Forest Conservator Gurugram	0	0	03	0	0	0	03	0
59	State Wetland Authority Chandigarh	0	0	03	0	0	0	03	0
60	Haryana State Biodiversity Board Panchkula	0	0	12	1875.64	0	0	12	1875.64
	Total	483	52167.14	209	46135.61	38	4861.02	654	93441.73

List of Abbreviations

Abbreviation	Meaning
PAG (A&E)	Principal Accountant General (Accounts & Entitlements)
CAMPA	Compensatory Afforestation Fund Management and Planning Authority
CCO	Chief Controlling Officer
CF	Conservator of Forest
CTR	Consolidated Treasury Receipt
DFO	Divisional Forest Officer
DWLO	Divisional Wild Life Officer
EPF	Employees Provident Fund
ESIC	Employees State Insurance Corporation
EPS	Electronic Payment System
FAC	Forest Account
HoFF	Head of Forest Force
M&E	Monitoring & Evaluation
MH	Major Head
PCCF	Principal Chief Conservator of Forest
VLC	Voucher Level Compilation