

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



सत्यमेव जयते

**Annual Review on the working of Forest Divisions
For the year 2019-20**



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of Himachal Pradesh

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Executive Summary

The 54th 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 2019-20 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 2019-20.

Important observations incorporated in the Review are as follows:-

Part-I: Observations relating to Accounts

- ii) Net unadjusted amount of Rs 1713.00 lakh (credit) under Head of Account “8782-00-103-01 Remittances” was outstanding as on 31 March, 2020.
- iii) Net unadjusted Cheques amounting to Rs 168.00 lakh (credit) under Head of Account “8782-00-103-02 Forest Remittance II Cheques” were outstanding as on 31 March, 2020.
- 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, 2020.

Part-II: Observations relating to Audit

- i) During test check of three divisions, it was noticed that Rs.1290.99 lakh were allotted for operation of conservation and protection of protected area by Adhoc Campa, which were still lying as unutilised.

(Para-XVI)
- ii) During test check of three divisions, it was noticed that compounding cases of illicit felling of trees of different species having value of Rs. 932.65 were lying undisposed

(Para-XV)
- iii) *Expenditure of Rs. 364.01 lakh were incurred on the salary of surplus staff.*

(Para-II)
- iv) *Irregular expenditure of Rs.169.00 lakh were allocated for construction of work but the same could not be utilised and surrendered to the funding agency.*

(Para-XIII)
- v) *During test check of two divisions, it was noticed that an amount of Rs. 156.93 lakh was pending for recovery from HPSFDC.*

(Para-XVII)
- vi) *During test check of five divisions, it was noticed that 591 forest fire cases were occurred and involving the tentative loss of Rs. 128.25 lakh.*

(Para-XX)

vii) *Irregular expenditure of Rs. 118.74 lakh were drawn from treasury and kept in bank lying as unutilised.*

(Para-III)

viii) *Irregular expenditure of Rs. 44.15 lakh were made at the fag end of the year.*

(Para-I)

ix) During test check of nine divisions, it was noticed that Rs. 20.42 lakh were incurred on construction work, which were still lying uncompleted.

(Para-X)

Introduction

The 54th 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, 2020 was as under:

Number of divisions at the beginning of the year	Number of Defunct divisions	Number of Newly Opened divisions	Number of divisions at the end of March, 19
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 2019-20.

PART-I- Deficiencies noticed in Monthly Compiled Accounts

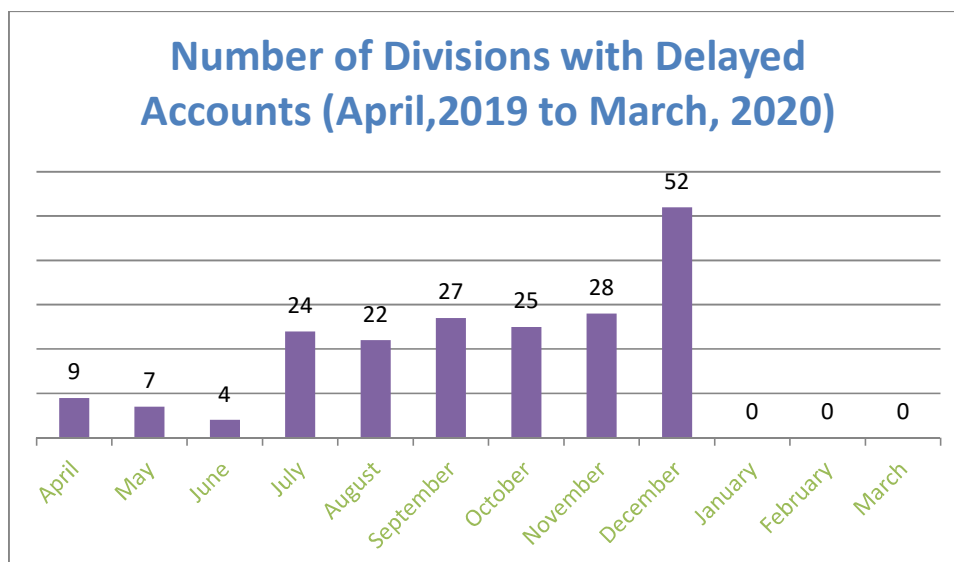
This part contains observations about persistent and other common irregularities noticed during checking of compiled monthly accounts received in the office of AG (A&E) from various divisions.

1 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 5th 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 8th of the following month, and for the month of March by 12th 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 2019-20 are shown in **Annexure-“A”** and delay in submission of Monthly Compiled Accounts for the year 2019-20 are also shown in **Fig-I & Annexure-“B” (Page 25)**

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.

2 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	836065563	836065563
2	2406	4695397031	4695397031
3	4406	134478761	134478761

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

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

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

As a result, the unadjusted balances of Rs. 2099.00 lakh (credit) under of different categories could not be analysed/cleared.

Outstanding Balances under Forest Remittances

(Rs.inlakh)

Sl No.	Head of Account "8782-00-103" Forest Remittances	Remarks	Amount Outstanding up to 18-19	Amount Outstanding during 2019-20	Amount clearance during 2019-20	Total Outstanding	Whether Clearance or Addition in 19-20
1	01-Cash Remittances	<i>Credit Balances</i>	1946.00	-	233.00	1713.00	Clearance
2	02-Forest Cheques		181.00	-	013.00	168.00	Clearance
3	04- ICT/IDT		218.00	-	-	218.00	-
Total			2345.00	-	246.00	2099.00	

Recommendation:

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

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

Table-1

Head of Account	Year	Credit (Acknowledge)	Debit(Form-15)	Net Balance
8782-00-103-01	Upto 2015	547858492	465829154.50	
	15-16	318749	7460	
	16-17	25060580	151773	
	17-18	12777096	5055	
	18-19	41728115	740	
	19-20	9579444	15773	
	G.Total	637322476	466009955.50	171312521

Table-2

Head of Account	Year	Credit (Issued Cheques)	Debit (Encashed Cheques)	Net Balance
8782-00-103-02	Upto 2015	21283297.87	6013277.63	
	15-16	272073		
	16-17	276545		
	17-18	134880		
	18-19	148390		
	19-20	782819		
	Total	22898004.87	6013277.63	16884727.24

PART-II

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

As per objection books of Central Audit, 4299 items involving an amount of Rs. 344.53 lakh (**Annexure-C**) are outstanding for settlement due to lack of response/ timely and adequate corrective action.

- i)** 173 items pertaining to Contingency aggregating to Rs. 158.88 lakh pertaining to year 2001 onwards including one item of Rs. 7.49 lakh in respect of DWDO Solan remaining to be replied/settled as per (**Annexure-D**)
- ii)** There were 57 items of T.A.Bills amounting to Rs 8.63 lakh pertaining to period 2001 onwards were yet to be settled as detailed in (**Annexure-E**)
- iii)** Similarly 56 items pertaining to Medical Bill aggregating to 17.18 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 2019-20

Sr.No.	Unit/DDO	Reply received or not
1	DFO Kullu	No
2	DFO Theog	No
3	DFO Mandi	No
4	DFO Bilaspur	No
5	DFO Kunihar	No
6	DFO Una	Yes
7	DFO Paonta Sahib	NO
8	DFO Kotgarh	No
9	DFO Rohru	No
10	DFO Hamirpur	No
11	DFO Shimla	No
12	DFO Dehra	No
13	DFO Dharamshala	No
14	DFO Seraj at Banjar	No
15	DFO Chamba	No
16	DFO Churah at Salooni	No
17	DFO (U) Sahimla	No

(b) Inspections Reports of Expenditure for the year 2019-20

Sr.No.	Unit/DDO	Reply received or not
1	Pr.CCF(Registrar Budget) Talland, Shimla	No
2	CF (Working Plan)North, Palampur	No
3	DFO (WL) Hamirpur	No
4	DFO (WL) Kullu	No
5	Conservator of Forest, Kullu	No
6	Conservator of Forest, Dharamshala	Yes
7	Chief Conservator of Forest Chamba	No
8	Conservator of Forest Mandi	No
9	Additional Pr.CF (Soil) Khalini, Shimla	No
10	Additional Pr.CCF(Working plan Settlement Mandi	No
11	DFO (Publicity) Khalini Shimla	No
12	DFO(WL) Shimla	No
13	Chief Conservator of Forest Shimla	No
14	Chief Conservator of Forest(WL) south Shimla	No

Recommendation:

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

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

This Part includes various defects and irregularities detected during inspection of the Forest Divisions/Circles by the Office of the Principal Accountant General (Audit), Himachal Pradesh and incorporated in their inspection reports for the year 2019-20.

During test check of records of 47 units (31 Expenditure and 16 Receipt) of Forest Department as per **Annexure-G & H** conducted during the year 2019-20 following irregularities were pointed out:-

I Irregular Expenditure at fag end of the year

Audit test checked the records (between July 2019 and June 2020) for the period April 2018 and March 2019 maintained in the office of five forest divisions¹ and noticed that an expenditure amounting to ₹44.15 lakh were made at the fag end of the year which was irregular as per the details given in **Annexure-I**. Matter may be investigated properly and compliance thereof intimated to Audit accordingly.

II. Irregular payment of Salary of Surplus Staff

Audit test checked the records (between July 2019 and June 2020) for the period April 2018 and March 2019 maintained in the office of the seven divisions² and noticed that the funds amounting to ₹364.01 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. Irregular re-imburement of Medical Claims

Audit test checked the records (between July 2019 and June 2020) maintained in the office of the eight divisions³ for the period April 2018 and March 2019 and noticed that the funds amounting to ₹118.74 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. Non conducting of physical verification of Stores & Stock

Audit test checked the records (between July 2019 and June 2020) maintained in the office nine divisions⁴ for the period April 2018 and March 2019 and noticed that physical verification of stores and stock was not conducting and the department deprived from the government revenue of ₹4.91 lakh which needs justification as per the details given in **Annexure-L**. Action may be taken as per rules and compliance intimated to Audit accordingly.

V. Irregular payment of HRA

Audit test checked the records maintained in the office Conservator of Forest, Mandi in March 2020 and noticed that House Rent Allowance (HRA) amounting to ₹ 0.22 lakh was granted to the officials of the department during the year 2018-19. Which was irregular and cannot be admitted in audit as per the details given in **Annexure-M**. Action may be taken as per rules and compliance intimated to Audit accordingly.

VI. Encroachment of Forest Land

Audit test checked the records maintained in the office Conservator of Forest, Chamba and Shimla between February and June 2020 and cases of unauthorized encroachment of forest land was found registered during the year 2018-19. There was nothing on the records which shows that the department had taken any action to settle these cases, this was irregular and cannot be admitted in audit as per the details given in **Annexure-N**. Action may be taken as per rules and compliance intimated to Audit accordingly.

VII Non-disposal of Unserviceable Articles.

Audit test checked the records maintained in the office of CF, Kullu in February 2020 and noticed that some *articles/items* having value of ₹3.52 lakh were found unserviceable and required to be dispose off, had not been disposed off as per rules till 31 March 2020 which was in contravention of HPF Rules as per the details given in **Annexure-O**. Action may be taken as per rules and compliance intimated to Audit accordingly.

VIII. Non-deduction of attached vehicle charges

Audit test checked the records maintained in the office three divisions⁵ (between January and March 2020) and noticed that an amount of ₹ 0.46 lakh were required to be deducted on account of attached vehicle charges from the salary of the officer. These charges were not deducted from the salary amount of the officer to whom the government vehicle was attached and resulted in irregular payment as per the details given in **Annexure-P**. Action may be taken as per rules and compliance intimated to Audit accordingly.

IX Non-maintenance/accountal of receipts & Expenditure in Cash Book.

Audit test checked the records maintained in the office nine divisions⁶ (between October 2019 and June 2020) 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 ₹644.15 lakh was received on account of rent of buildings and other receipt during the year 2017-18 and 2018-19 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. As per scrutiny of the information, it was noticed that expenditure to the tune of ₹9.16 lakh was incurred under different Office Expenses but 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 Government money but also in contravention of Financial Rules as per the details given in **Annexure-Q**. Action may be taken as per rules and compliance intimated to Audit accordingly.

X Irregular utilization of Government Funds

Audit test checked the records maintained in the office nine divisions⁷ (between October 2019 and June 2020) and scrutiny of the information supplied by these units it was noticed that an expenditure of ₹20.42 lakh was incurred on construction work which were still lying uncompleted, hence expenditure incurred was unfruitful. The details of expenditure incurred as per the details given in **Annexure-R**. Action may be taken as per rules and compliance intimated to Audit.

XI Non-adhering of Government Instructions/Guidelines

Audit test checked the records maintained in the office of the five divisions⁸ (between October 2019 and June 2020) and noticed that budget amounting to ₹23.03 lakh for carrying out plantation work, monkey sterilization and achievement of targets. It was further noticed that the department had not adhered to the Government Instructions/Guidelines resultantly desired targets could not achieved and expenditure of ₹23.03 lakh incurred on these work was remained unfruitful as per the details given in **Annexure-S**. Action may be taken as per rules and compliance intimated to Audit.

XII. Non-attach of Tour Dairies with TA Bills Claim.

Audit test checked the records maintained in the office four divisions⁹ (between October 2019 and February 2020) and noticed that payment amounting to ₹ 0.71 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-T**. Action may be taken as per rules and compliance intimated to Audit accordingly.

XIII. Irregular surrender of budget.

Audit test checked the records (between July 2019 and June 2020) for the period July 2019 and March 2020 maintained in the office of the three divisions¹⁰ and noticed that the funds amounting to ₹169.00 lakh were allocated for the construction work for the year 2018-19. It was further noticed that the said amount could not utilized and surrendered to the funding agency which was irregular as per the details given in **Annexure-U** which was irregular. Action may be taken as per rules and compliance intimated to Audit accordingly.

XIV Non/short realisation of Royalty on salvage lots

Audit test checked the records (between August 2019 and June 2020) maintained in the office of the two Divisions¹¹ and noticed that during the year 2016-17 and 2018-19 salvage lots were given to HPSFDC Ltd, for which royalty amounting to ₹ 4579.95 lakh was required to received from the HPSFDC Ltd. But the same has not been received so far which was to be received before March 2019 to avoid the interest liability @ 7.5 per cent per annum. This resulted in non-recovery of royalty of ₹4579.95 lakh including interest on salvage lots as per details given in **Annexure-V** Action may be taken as per rules and compliance intimated to Audit accordingly.

XV Non-disposal of illicit felling of trees

Audit test checked the records (in March and June 2020) maintained in the office of three divisions¹² noticed that compounding cases of illicit felling of trees of different species having value of ₹932.65 lakh were lying undisposed till 31 March 2020 as per the details given in **Annexure-W**. 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.

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

Audit test checked the records maintained in the office of the three divisions¹³ between January and June 2020 and noticed that the funds to the tune of ₹1290.99 lakh were allotted for operation of "Conservation and Protection of protected Area" by the Ad-hoc CAMPA out of which nothing was utilized by the department which resulted in the desired targets could not be achieved and the said funds were still lying as unutilized which was irregular as per the details given in **Annexure-X**. 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.

XVII Non-recovery of outstanding revenue

Audit test checked the records (between January and June 2020) maintained in the office of the two divisions¹⁴ and noticed that an amount of ₹156.93 lakh was pending for recovery from the HPSFDC as on March 2020. Audit further noticed that no initiative had been taken by the department to recover the said amount from the HPSFDC. This resulted in non-recovery of ₹-156.93 lakh as detailed in **Annexure-Y** to this para. Action may be taken as per rules and compliance intimated to Audit accordingly.

XVIII Non/short deposit of receipts in to Government account

Audit test checked the records (in June 2020) maintained in the office DFO, Shimla and information supplied by the department it was noticed that an amount of ₹0.66 lakh was received on account of sale of tender documents and other miscellaneous receipts during the year 2018-19 but the said amount was not deposited into Government account till March 2020 as per the details given in **Annexure-Z**. Thus, Government money was put to risk there might be possibility of misappropriation of fund. Action may be taken as per rules and compliance intimated to Audit accordingly.

XIX Irregular deposit of revenue generated from Eco-Tourism sites

Audit test checked the records (in February 2020) and scrutiny of the information supplied by the Chief Conservator of Forest, Dharamshala Circle for the year 2018-19 revealed that as per guidelines issued by Pr. CCF Himachal Pradesh Shimla (HOFF) (dated 23-02-2017) under Para viii, income generated with Eco tourism site must be shared as under:

1. 20% be deposited with Govt. treasury
2. 20% be deposited with HP ECOSOC in CEO a/c no. 30192250526
3. 60% be utilized to develop Forest Infrastructure of Eco Tourism and Forest activities with community participation.

Scrutiny of records further revealed that CF Dharamshala had deposited ₹ 18,88,800/- in Eco tourism Society account which were received on account of Guest House receipts, Pitching of tents as per the details given in **Annexure-A-1**. Whereas this amount should have been deposited as per the guidelines issued by the Pr. CCF dated 23-02-2017. No detail of the account/challan vide which the funds deposited in the Eco Tourism Society was produced to audit. This also needs justification in audit. Action may be taken as per rules and compliance intimated to Audit accordingly.

XX Loss of revenue due to Forest fire Cases

Audit test checked the records of forest fire register and returns for the year 2017-18 to 2018-19 (between August 2019 and June 2020) maintained in the office five divisions ¹⁵ and noticed that 591 forest fire cases were occurred/noticed during the period of 2016-17 to 2018-19 and affected the forest area of 7141.34 hectare which involving the tentative loss of ₹128.25 lakh as per the details given in **Annexure-A-2**. 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

S.N.	Div. Code	Div. Name	Apr. 19	May 19	Jun.19	July.19	Aug.19	Sep.19	Oct.19	Nov.19	Dec.19	Jan.20	Feb.20	Mar.20
1	828	DFO Shimla	NIL	NIL	NIL	NIL	3-9-19	4-10-19	6-11-19	6-12-19	3-1-20	-	-	-
2	829	DFO Theog	NIL	NIL	4-7-19	6-8-19	5-9-19	NIL	5-11-19	5-12-19	13-1-20	-	-	-
3	831	DFO Chopal	NIL	NIL	NIL	8-8-19	9-9-19	10-10-19	11-11-19	4-12-19	7-1-20	-	-	-
4	832	DFO Rohru	NIL	NIL	NIL	6-8-19	3-9-19	4-10-19	4-11-19	NIL	6-1-20	-	-	-
5	833	DFO Kotgarh	NIL	NIL	4-7-19	2-8-19	9-9-19	4-10-19	6-11-19	6-12-19	7-1-20	-	-	-
6	834	DFO Rampur	NIL	NIL	NIL	6-8-19	5-9-19	NIL	6-11-19	6-12-19	8-1-20	-	-	-
7	837	CF W/L Shimla	NIL	NIL	NIL	6-8-19	NIL	NIL	5-11-19	5-12-19	7-1-20	-	-	-
8	851	CF Shimla	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	-	-	-

9	852	Pr.CCF Shimla	NIL	NIL	5-7-19	5-8-19	3-9-19	4-10-19	5-11-19	5-12-19	6-1-20	-	-	-
10	896	Pr.CCF W/L Shimla	NIL	NIL	NIL	NIL	NIL	9-10-19	6-11-19	9-12-19	6-1-20	-	-	-
11	923	W/L South Shimla	NIL	NIL	5-7-19	7-8-19	6-9-19	NIL	6-11-19	NIL	NIL	-	-	-
12	925	Executive Engineer	2-5-19	3-6-19	NIL	5-8-19	3-9-19	3-10-19	4-11-19	3-12-19	2-1-20	-	-	-
13	930	DCF Soil Shimla	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	-	-	-
14	968	DFO(U) Shimla	NIL	3-6-19	NIL	NIL	NIL	NIL	5-11-19	NIL	NIL	-	-	-
15	809	DFO Kullu`	NIL	NIL	NIL	7-8-19	4-9-19	9-10-19	6-11-19	5-12-19	6-1-20	-	-	-
16	810	DFO Parvati	6-5-19	4-6-19	4-7-19	5-8-19	6-9-19	9-10-19	13-11-19	4-12-19	6-1-20	-	-	-
17	811	DFO Seraj	NIL	NIL	NIL	NIL	5-9-19	NIL	4-11-19	6-12-19	6-1-20	-	-	-
18	820	DFO Kunihar	NIL	NIL	NIL	NIL	NIL	11-10-19	NIL	NIL	10-1-20	-	-	-
19	821	DFO Nalagarh	3-5-19	4-6-19	4-7-19	5-8-19	3-9-19	4-10-19	5-11-19	5-12-19	6-1-20	-	-	-

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

32	826	DFO Paonta	6-5-19	NIL	5-7-19	7-8-19	5-9-19	9-10-19	7-11-19	5-12-19	6-1-20	-	-	-
33	859	CF B/Pur	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	-	-	-
34	870	CF Nahan	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	-	-	-
35	948	DFO (FP&FS) B/Pur	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	8-1-20	-	-	-
36	812	DFO Lahaul	NIL	NIL	NIL	NIL	5-9-19	3-10-19	5-11-19	6-12-19	6-1-20	-	-	-
37	814	DFO Mandi	NIL	NIL	NIL	5-8-19	6-9-19	10-10-19	7-11-19	6-12-19	6-1-20	-	-	-
38	815	DFO Nachan	NIL	NIL	NIL	5-8-19	2-9-19	9-10-19	5-11-19	6-12-19	7-1-20	-	-	-
39	816	DFO S/Nager	NIL	NIL	NIL	5-8-19	5-9-19	4-10-19	5-11-19	5-12-19	15-1-20	-	-	-
40	817	DFO Karsog	NIL	NIL	NIL	NIL	5-9-19	4-10-19	4-11-19	6-12-19	3-1-20	-	-	-
41	818	DFO J/Nagar	6-5-19	7-6-19	NIL	6-8-19	04-9-19	4-10-19	5-11-19	6-12-19	10-1-20	-	-	-
42	835	DFO Kinnaur	6-5-19	3-6-19	5-7-19	6-8-19	6-9-19	10-10-19	8-11-19	6-12-19	6-1-20	-	-	-
43	842	DFO Publicity	NIL	NIL	NIL	NIL	NIL	4-10-19	4-11-19	3-12-19	3-1-20	-	-	-
44	853	CCF(WP &S) Mandi	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	-	-	-

45	855	CF Rampur	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	-	-	-
46	856	DFO W/L Sarhan	NIL	4-6-19	NIL	8-8-19	6-9-19	9-10-19	8-11-19	9-12-19	6-1-20	-	-	-
47	860	CF Mandi	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	-	-	-
48	889	W/L Spiti Kaza	NIL	NIL	NIL	NIL	NIL	10-10-19	11-11-19	9-12-19	6-1-20	-	-	-
49	899	DFO Research S/Nagar	NIL	NIL	NIL	NIL	NIL	9-10-19	NIL	5-12-19	6-1-20	-	-	-
50	902	Trg. S/Nagar	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	-	-	-
51	926	CCF(FDN TFP) S/Nagar	NIL	NIL	NIL	8-8-19	NIL	NIL	7-11-19	5-12-19	4-1-20	-	-	-
52	927	Cat Plan Nichar	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	-	-	-
53	800	DFO Pangi	NIL	NIL	NIL	16-8-19	NIL	18-10-19	15-11-19	17-12-19	13-1-20	-	-	-
54	801	DFO Bharmour	NIL	9-6-19	NIL	5-8-19	9-9-19	NIL	6-11-19	6-12-19	6-1-20	-	-	-
55	802	DFO Dalhousie	NIL	NIL	NIL	6-8-19	5-9-19	NIL	NIL	6-12-19	6-1-20	-	-	-
56	803	DFO Chamba	NIL	NIL	5-7-19	7-8-19	5-9-19	4-10-19	5-11-19	9-12-19	8-1-20	-	-	-

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

69	965	WP Palampur	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	-	-	-
70	966	M&E Hamirpur	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	-	-	-
71	969	A.P. DIR. HPFECP D/shala	5-5-19	6-6-19	5-7-19	5-8-19	5-9-19	4-10-19	7-11-19	5-12-19	3-1-20	-	-	-
72	971	Duty-proj DirHPFor est P P Una	NIL	NIL	8-7-19	9-8-19	NIL	NIL	NIL	NIL	NIL	-	-	-
73	972	DyProjDirH. P.Forest ECO System Rampur	NIL	4-6-19	5-7-19	6-8-19	5-9-19	NIL	NIL	NIL	NIL	-	-	-
74	973	Add.Proj. Dirkullu	NIL	4-6-19	5-7-19	6-8-19	6-9-19	NIL	NIL	NIL	NIL	-	-	-
75	974	Ex.Dir.ID P HP Solan	NIL	NIL	5-7-19	5-8-19	5-9-19	9-10-19	5-11-19	6-12-19	7-1-20	-	-	-
76	976	IDP Bilaspur	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	-	-	-
77	977	IDP Nahan	NIL	NIL	NIL	NIL	NIL	NIL	4-11-19	5-12-19	6-1-20	-	-	-
78	978	Distt.Proj. O.IDP Solan	NIL	NIL	NIL	NIL	NIL	NIL	4-11-19	5-12-19	3-1-20	-	-	-
79	979	Distt.Proj. O.IDP BLP	NIL	NIL	NIL	NIL	NIL	NIL	NIL	6-12-19	NIL	-	-	-

80	981	DPO, IDP Kullu	NIL	NIL	NIL	NIL	NIL	NIL	NIL	5-12-19	6-1-20	-	-	-
81	982	IDP Mandi	NIL	NIL	NIL	NIL	NIL	NIL	5-11-19	NIL	6-1-20	-	-	-
82	987	DFO o/o CF Circle Solan	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	-	-	-
83	975	DFO HQ Dharamshala	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	-	-	-
84	980	DPO Shimla	NIL	NIL	NIL	NIL	NIL	NIL	NIL	5-12-19	6-1-20	-	-	-
85	983	DPO Hamirpur	NIL	NIL	NIL	NIL	NIL	NIL	4-11-19	NIL	6-1-20	-	-	-
86	984	DPO Una	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	-	-	-
87	985	DPO Kangra	NIL	NIL	NIL	NIL	NIL	NIL	5-11-19	NIL	7-1-20	-	-	-
88	986	DPO Chamba	NIL	NIL	NIL	NIL	NIL	NIL	4-11-19	5-12-19	7-1-20	-	-	-
89	988	Proj.ECO Mang. Livelihood shimla.	NIL	10-6-19	4-7-19	6-8-19	6-9-19	NIL	NIL	6-12-19	7-1-20	-	-	-

ANNEXURE-B

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

S.N.	Div. Code.	Div. Name	Apr. 19	May. 19	Jun.19	July.19	Aug.19	Sep.19	Oct.19	Nov.19	Dec.19	Jan.20	Feb.20	Mar.20
1	828	DFO Shimla	0	0	0	0	0	0	1	1	0	-	-	-
2	829	DFO Theog	0	0	0	1	0	0	0	0	8	-	-	-
3	831	DFO Chopal	0	0	0	3	4	5	6	0	2	-	-	-
4	832	DFO Rohru	0	0	0	1	0	0	0	0	1	-	-	-
5	833	DFO Kotgarh	0	0	0	0	4	0	1	1	2	-	-	-
6	834	DFO Rampur	0	0	0	1	0	0	1	1	2	-	-	-
7	837	CF W/L Shimla	0	0	0	1	0	0	0	0	2	-	-	-
8	851	CF Shimla	0	0	0	0	0	0	0	0	0	-	-	-
9	852	Pr.CCF Shimla	0	0	0	0	0	0	0	0	1	-	-	-
10	896	Pr.CCF W/L Shimla	0	0	0	0	0	4	1	4	1	-	-	-
11	923	W/L South Shimla	0	0	0	2	1	0	1	0	0	-	-	-
12	925	Executive Engineer	0	0	0	0	0	0	0	0	0	-	-	-
13	930	DCF Soil Shimla	0	0	0	0	0	0	0	0	0	-	-	-

14	968	DFO(U) Shimla	0	0	0	0	0	0	0	0	0	-	-	-
15	809	DFO Kullu'	0	0	0	2	0	4	1	0	1	-	-	-
16	810	DFO Parvati	1	0	0	0	1	4	8	0	1	-	-	-
17	811	DFO Seraj	0	0	0	0	0	0	0	1	1	-	-	-
18	820	DFO Kunihar	0	0	0	0	0	6	0	0	5	-	-	-
19	821	DFO Nalagarh	0	0	0	0	0	0	0	0	1	-	-	-
20	827	DFO Solan	1	0	4	0	4	6	0	0	0	-	-	-
21	841	Trg.School Chail	0	0	0	0	0	0	0	0	0	-	-	-
22	863	CF Kullu	3	0	0	0	0	0	0	0	0	-	-	-
23	864	DFO W/L Kullu	0	0	0	0	0	0	6	1	1	-	-	-
24	893	Dir. GHNP Shamshi	0	0	0	0	0	4	0	0	1	-	-	-
25	919	DFO Ani	0	0	0	0	0	4	1	0	4	-	-	-
26	967	W/P South Solan	0	0	0	0	0	0	0	0	0	-	-	-
27	808	DFO UNA	0	6	3	4	4	4	0	4	2	-	-	-
28	819	DFO B/PUR	0	0	0	0	1	4	1	0	5	-	-	-
29	823	DFO Rajgarh	1	0	0	0	0	4	0	0	1	-	-	-
30	824	DFO Renuka	0	0	0	0	1	0	3	0	2	-	-	-
31	825	DFO Nahan	0	0	0	2	1	4	1	4	1	-	-	-

32	826	DFO Paonta	1	0	0	2	0	4	2	0	1	-	-	-
33	859	CF B/Pur	0	0	0	0	0	0	0	0	0	-	-	-
34	870	CF Nahani	0	0	0	0	0	0	0	0	0	-	-	-
35	948	DFO (FP&FS) B/Pur	0	0	0	0	0	0	0	0	3	-	-	-
36	812	DFO Lahaul	0	0	0	0	0	0	0	1	1	-	-	-
37	814	DFO Mandi	0	0	0	0	1	5	2	1	1	-	-	-
38	815	DFO Nachan	0	0	0	0	0	4	0	1	2	-	-	-
39	816	DFO S/Nager	0	0	0	0	0	0	0	0	10	-	-	-
40	817	DFO Karsog	0	0	0	0	0	0	0	1	0	-	-	-
41	818	DFO J/Nagar	1	2	0	1	0	0	0	1	5	-	-	-
42	835	DFO Kinnaur	1	0	0	1	1	5	3	1	1	-	-	-
43	842	DFO Publicity	0	0	0	0	0	0	0	0	0	-	-	-
44	853	CCF(WP&S) Mandi	0	0	0	0	0	0	0	0	0	-	-	-
45	855	CF Rampur	0	0	0	0	0	0	0	0	0	-	-	-
46	856	DFO W/L Sarhan	0	0	0	3	1	4	3	4	1	-	-	-
47	860	CF Mandi	0	0	0	0	0	0	0	0	0	-	-	-
48	889	W/L Spiti Kaza	0	0	0	0	0	5	6	4	1	-	-	-
49	899	DFO Research S/Nagar	0	0	0	0	0	4	0	0	4	-	-	-

50	902	Trg. S/Nagar	0	0	0	0	0	0	0	0	0	-	-	-
51	926	CCF(FDNTFP S/Nagar	0	0	0	3	0	0	2	0	0	-	-	-
52	927	Cat Plan Nihar	0	0	0	0	0	0	0	0	0	-	-	-
53	800	DFO Pangri	0	0	0	11	0	13	10	12	8	-	-	-
54	801	DFO Bharmour	0	4	0	0	4	0	1	1	1	-	-	-
55	802	DFO Dalhousie	0	0	0	1	0	0	0	1	1	-	-	-
56	803	DFO Chamba	0	0	0	2	0	0	0	4	3	-	-	-
57	804	DFO D/Shala	0	0	0	0	1	0	0	1	1	-	-	-
58	805	DFO Dehra	1	0	0	1	1	4	0	4	1	-	-	-
59	806	DFO NurPur	3	0	3	0	1	4	2	0	1	-	-	-
60	807	DFO P/Pur	0	2	0	1	1	4	0	0	1	-	-	-
61	822	DFO H/Pur	0	2	0	0	0	0	0	1	1	-	-	-
62	838	DFO Churah	0	0	0	2	1	4	2	1	4	-	-	-
63	867	W/L (N)D/Sala	0	0	0	0	13	0	0	0	0	-	-	-
64	871	CF Chamba	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	-	-	-
66	897	W/L Chamba	0	0	0	0	13	0	0	0	0	-	-	-
67	898	W/L Hamirpur	0	0	0	0	0	5	2	1	1	-	-	-

68	924	CF Hamirpr	0	0	0	0	0	5	0	0	0	-	-	-
69	965	WP Palampur	0	0	0	0	0	0	0	0	0	-	-	-
70	966	M&E Hamirpur	0	0	0	0	0	0	0	0	0	-	-	-
71	969	A.P. DIR. HPFECF Dharamshala	0	1	0	0	0	0	2	0	0	-	-	-
72	971	Duty- Proj.Dir.H.P. Forest P P Una	0	0	3	4	0	0	0	0	0	-	-	-
73	972	Dy.Proj.Dir. H.P.Forest ECO System Rampur	0	0	0	1	0	0	0	0	0	-	-	-
74	973	Add.Proj.Dir kullu	0	0	0	1	1	0	0	0	0	-	-	-
75	974	Ex.Dir.IDP HP Solan	0	0	0	0	0	4	0	1	2	-	-	-
76	976	IDP Bilaspur	0	0	0	0	0	0	0	0	0	-	-	-
77	977	IDP Nahan	0	0	0	0	0	0	0	0	1	-	-	-
78	978	Distt.Proj.O.I DP Solan	0	0	0	0	0	0	0	0	0	-	-	-
79	979	Distt.Proj.O.I DP Bilaspur	0	0	0	0	0	0	0	1	0	-	-	-
80	981	DPO,IDP Kullu	0	0	0	0	0	0	0	0	1	-	-	-

81	982	IDP Mandi	0	0	0	0	0	0	0	0	1	-	-	-
82	987	DFO o/o CF Circle Solan	0	0	0	0	0	0	0	0	0	-	-	-
83	975	DFO HQ Dharamshala	0	0	0	0	0	0	0	0	0	-	-	-
84	980	DPO Shimla	0	0	0	0	0	0	0	0	1	-	-	-
85	983	DPO Hamirpur	0	0	0	0	0	0	0	0	1	-	-	-
86	984	DPO Una	0	0	0	0	0	0	0	0	0	-	-	-
87	985	DPO Kangra	0	0	0	0	0	0	0	0	2	-	-	-
88	986	DPO Chamba	0	0	0	0	0	0	0	0	2	-	-	-
89	988	Proj.For Improvement of HP for ECO Mg. Shimla	0	5	0	1	1	0	0	1	2	-	-	-

Annexure – C

Statement showing outstanding Central Audit Objections for the period ended March, 2020

No. Of items	Amount (Rs.)
4299	34453296

HEAD-2406 [Year wise Detail]

Year	Amount	Items
2000-01	729270	152
2001-02	1998878	98
2002-03	540502	90
2003-04	200770	59
2004-05	40556	15
2005-06	865933	127
2006-07	1028956	101
2007-08	930708	82
2008-09	2705700	207
2009-10	12487143	400
2010-11	2743594	223
2011-12	4311564	345
2012-13	796171	130
2013-14	154222	29
2014-15	452069	138
2015-16	640023	359
2016-17	633767	447
2017-18	2618333	527
2018-19	313640	469
2019-20	261497	301
TOTAL	34453296	4299

ANNEXURE -D

Name of objection:-Contingency

Sr. No.	Vr.No.& Dt.	DDO	Amounts	Name of Officials	Particulars
1	4/Div of 9/2016	DWDO Solan	749070	Contingency	Cont.Exp
2	64 of 2/2017	DWDO Baner, Dharamshala	533900	Contingency	Cont.Exp
3	6/Div of 9/2016	DWDO Solan	518700	Contingency	Cont.Exp
4	74,75,78,78,84 SPV of 3/2010	Dir.Swan Project Una	440425	Contingency	Cont.Exp
5	A-1 of 4/2009	Dir.Swan Project Una	397304	H.S.Dogra	Bal.Payment
6	4 of 3/2011	CF National park Shamshi, Kullu	382781	Contingency	Cont.Exp
7	20 DFO of 4/2009	Pr.CCF(W/L) Shimla	356849	Vineet Kumar	Arrear
8	01/Salary (P),3 of 4/2009	Director IWDP Solan	349096	Arvinder Kumar IFS	Arrear
9	198PK of 6/2011	Dir.Swan Project Una	332324	Payment through Proforma invoice	Cont.Exp
10	65 of 2/2017	DWDO Baner,D/shala	267200	Contingency	Cont.Exp
11	20 DFO of 4/2009	Pr.CCF(W/L) Shimla	267119	Harnar Mittar	Arrear
12	12 of 5/2018	Executive Director IDP Solan	215230	Cont.Exp	Cont.Exp
13	30 of 3/2018	Director IWDP Solan	201940	Cont.Exp	Cont.Exp
14	213 of 5/2019	Registrar (HOFF) Shimla	183744	Cont.Exp	Cont.Exp
15	2 D of 01/20009	DFO Nalagarh Solan	156659	Anil Joshi	Arrear
16	NIL	Dir.Swan Project Una	138786	Cont.Exp	Proforma Invoice

17	3/R of 2/2018	DFO Nalagarh	134550	Cont.Exp	Cont.Exp
18	25/D of 3/2010	Dy.CF(W/L) Miss Chamber Khalini	123133	Cont.Exp	Cont.Exp
19	5785 of 02/2010	Director IWDP Solan	119132	Cont.Exp	Cont.Exp
20	82 to 93 of 03/2009	Executive Engineer Talland Shimla	116564	Cont.Exp	Irregular Payment
21	2 BOL/Cashier of 3/2009	Dy.CF (Soil) Shimla	112424	Cont.Exp	Cont.Exp
22	20ADB,103SPN 104,105/SPN of 12/2010	Dir.Swan Project Una	101096	Contingency	Contingency
23	30 A of 3/2017	Dy.Dir.Proj.Area Office (IWM) Amb Una	94939	Cont.Exp	Arrear
24	13/DO of 11/2017	Executive Engineer Talland Shimla	99540	Cont.Exp	Arrear
25	155/SRV of 2/2012	Dir.Swan Project Una	99415	Contingency	Cont.Exp
26	157/SRV of 2/2012	Dir.Swan Project Una	99356	Contingency	Cont.Exp
27	14 of 8/2010	DFO Nalagarh	99225	Cont.Exp	Cont.Exp
28	161/SRV of 2/2012	Dir.Swan Project Una	99251	Cont.Exp	Polythene Bag
29	15/SPK of 6/2011	Dir.Swan Project Una	99098	Paymnt Performa Invoice	Cont.Exp
30	156 of SRV of 2/2012	Dir.Swan Project Una	98729	Cont.Exp	Cont.Exp
31	159 of SRV of 2/2012	Dir.Swan Project Una	97946	Cont.Exp	Cont.Exp
32	126 of SRV of 2/2012	Dir.Swan Project Una	97945	Cont.Exp	Cont.Exp
33	158 of SRV of 2/2012	Dir.Swan Project Una	97005	Contingency	Cont.Exp
34	370 to 379 of 3/2010	DFO Suket,Sundernagar	96940	Cont.Exp	Cont.Exp
35	41 A of 3/2017	DFO Una	96183	Contingency	Cont.Exp

36	61 G of 03/2017	DFO Una	94961	Contingency	Cont.Exp
37	30 A of 3/2017	Jt.Dir.(HQ) Swan Proj. (IWM) Una	94939	Kamal Singh	Cont.Exp
38	165 SRV of 2/2012	Dir.Swan Project Una	94289	Contingency	Cont.Exp
39	71 of 07/2018	Registrar Budget o/o Pr.CCF(HOFF) Shimla	92649	Cont.Exp	Cont.Exp
40	94 SRV of 2/2012	Dir.Swan Project Una	92157	Contingency	Cont.Exp
41	38A of 3/2017	DFO Una	91359	Contingency	Cont.Exp
42	31/A of 3/2017	DFO Una	88145	Contingency	Cont.Exp
43	14 of 12/2008	DFO(WL) Rescue Div.Shimla	88428	Contingency	Cont.Exp
44	27 G of 3/2017	DFO Una	84669	Contingency	Cont.Exp
45	95 of 2/2010	DFO Bilaspur	87400	Cont.Exp	Misc.work
46	5 d of 07/2012	Executive Engineer Talland, Shimla	88611	Contingency	Cont.Exp
47	97 of 02/2010	DFO Bilaspur	83000	Contingency	Misc.work
48	161 of 07/2018	DFO Dharamshala	82350	Contingency	Cont.Exp
49	94 of 5/2019	DFO Kangra	82500	Contingency	Cont.Exp
50	10/Div.12/2017	DFO Dharamshala	80104	R.S.Kanwar	Cont.Exp
51	154 of 3/2017	APDHP Forest Eco System(KFW) D/Shala	78778	Contingency	Cont.Exp
52	179 of 3/2019	DFO Parvati Kullu	77224	Contingency	Cont.Exp
53	50/G of 3/2017	DFO Una	76410	Contingency	Cont.Exp
54	23/G of 3/2017	DFO Una	76287	Contingency	Cont.Exp
55	6/D of 11/2000	DFO Chopal	75000	Cont.Exp	Cont.Exp

56	48/D of 4/2009	Pr.CCF Shimla	79608	S.C.Shrivastva	60% Arrear Irregular Payment
57	349 of 07/2018	DFO Rohru	75000	Cont.Exp	Cont.Exp
58	43,63,64SBO/66/2 /2003	Director.IWDP Solan	74266	Purchase Medicine	Course thereof Sanction
59	110 Div. Of 3/2017	DFO Karsog	74300	Contingency	Royalty
60	53 of 04/2019	DFO Parvati Kullu	73372	Cont.Exp	Cont.Exp
61	182 of 9/2018	DFO Suket	72900	Cont.Exp	Cont.Exp
62	65 of 03/2016	Dy.CF(WL) Shimla	71999	Cont.Exp	Cont.Exp
63	51/G of 3/2017	DFO Una	71902	Cont.Exp	Cont.Exp
64	42A of 3/2017	DFO Una	72568	Cont.Exp	Cont.Exp
65	34A of 03/2017	DFO Una	72307	Cont.Exp	Cont.Exp
66	12 of 4/2017	XEN,Talland Shimla	71125	Cont.Exp	Cont.Exp
67	115 of 4/2019	Registrar Budget o/o Pr.CCF(HOFF) Shimla	74377	Cont.Exp	Cont.Exp
68	191 of 9/2018	Registrar Budget o/o Pr.CCF(HOFF) Shimla	72150	Cont.Exp	Misc.Work
69	163A of 2/2012	Dir.Swan Project Una	69105	Cont.Exp	Cont.Exp
70	48D of 4/2009	Pr.CCF Shimla	69063	D.P.Sinha IFS	60% Arrear Irregular Payment
71	69 of 3/2009	DFO(WL) Rescue Div.Shimla	68538	Cont.Exp	Cont.Exp
72	30/DD,78DD of 1/2011	Dir.Swan Project Una	68352	Advt.Exp	Permission not Attached

73	25/SRV of 2/2012	Dir.Swan Project Una	67837	Cont.Exp	Cont.Exp
74	43A of 3/2017	DFO Una	66726	Cont.Exp	Cont.Exp
75	18 S of 10/2012	DFO Rohru	66720	Rajev Kumar Driver	Petrol Advance
76	67 of 11/2005	DFO Bilaspur	65462	Cont.Exp	Purchase
77	36A of 3/2017	DFO Una	62784	Cont.Exp	Misc.Work
78	57/SPV of 03/2010	Dir.Swan Project Una	64180	SemaSharma, Supdt	Cont.Exp
79	19G of 03/2017	DFO Una	61967	Cont.Exp	Cont.Exp
80	368 of 8/2019	DPD Eco System Proj. Rampur Bushar	61443	Cont.Exp	Cont.Exp
81	3supdt of 2/2003	Dir.Pin Valley National park Kaza,L & S	60020	Ledin Jappa	Contingency
82	247ADG of 9/2010	Dir.Swan Project Una	60000	Cont.Exp	Purchase of material
83	76 of 3/2018	Executive Dir.CPD,IDP Solan	58889	Cont.Exp	Cont.Exp
84	76 of 03/2018	DPO IDP Solan	58889	Cont.Exp	Cont.Exp
85	22/G of 3/2017	DFO Una	70706	Contingency	Cont.Exp
86	94 of 02/2010	DFO Bilaspur	58350	Cont.Exp	Misc.Work
87	21/G of 03/2017	DFO Una	57728	Contingency	Cont.Exp
88	217 of 8/2018	Registrar Budget o/o Pr.CCF(HOFF) Shimla	572017	Cont.Exp	Cont.Exp
89	118 of 4/2018	Registrar Budget o/o Pr.CCF(HOFF) Shimla	56174	Cont.Exp	Cont.Exp
90	8,9 of 12/2008	DWDO Dehar at Nurpur	56000	Contingency	Cont.Exp
91	52/SRV of 2/2012	Dir.Swan Proj.Una	54561	Contingency	Cont.Exp
92	23,26,27,55D of 4/2010	Dir.Swan Proj.Una	54080	Contingency	Advt.Exp

93	14 of 10/2018	Dy.Proj.Dir.Forest Pros. Project Una	54472	Cont.Exp	Cont.Exp
94	169 of 8/2018	Registrar Budget o/o Pr.CCF(HOFF) Shimla	54285	Cont.Exp	Cont.Exp
95	10A of 9/2010	Dir.Swan Proj.Una	53600	Cont.Exp	Purchase of Material
96	28/A of 3/2017	Jt.Dir.(HQ)Swan Project (IWM) Una	52947	Kamal Singh	Cont.Exp
97	28 A of 3/2017	Dy.DPA Office(IWM) Amb Una	52947	Cont.Exp	Cont.Exp
98	160 of 5/2018	DFO Shimla	52443	Cont.Exp	Cont.Exp
99	170 of 8/2018	Registrar Budget o/o Pr.CCF(HOFF) Shimla	50915	Cont.Exp	Cont.Exp
100	112 of 03/2019	DFO(HQ) CF Chamba	50707	Cont.Exp	Cont.Exp
101	32 of 7/2018	DFO(WL) Hamirpur	49983	contingency	Cont.Exp
102	14 DO of 11/2017	XEN Talland Shimla	49770	Cont.Exp	Cont.Exp
103	107 of 02/2010	DFO Bilaspur	49000	Cont.Exp	Misc.Work
104	286 SPY of 3/2011	Dir.Swan Proj.Una	48703	Paymnt Performa Invoice	Cont.Exp
105	166/SRV of 2/12	Dir.Swan Proj.Una	48529	contingency	Cont.Exp
106	264 Div of 3/2017	DFO Karsog	48000	contingency	Royalty
107	14/Div of 9/2017	DFO Kinnaur at R/peo	48000	Cont.Exp	Cont.Exp
108	45 of 2019	DFO Kullu	47667	Cont.Exp	Cont.Exp
109	104 of 02/2010	DFO Bilaspur	46958	Cont.Exp	Misc.Work
110	44 of 3/2019	DFO Kullu	46752	Cont.Exp	Cont.Exp
111	14/APO/07/2000	APO Una	46300	Cont.Exp	Seed

112	348 of 03/2018	Dy.CF(SOIL) Khalini Shimla	46026	Cont.Exp	Cont.Exp
113	118 of 02/2010	DFO Bilaspur	45935	Cont.Exp	Misc.Work
114	21 of 03/2019	Dy.Proj.Dir.Forest Pros. Project Una	45773	Cont.Exp	Cont.Exp
115	33,52 DD of 12/2010	Dir.Swan Proj.Una	45000	Cont.Exp	Permission not attached
116	22 of 03/2009	CCF Shimla	44696	Sanction awaited	Irregular Expenditure
117	98 of 10/2019	DFO(WL) Chamba	44635	Cont.Exp	Cont.Exp
118	291SPY 03/2011	Dir.Swan Proj.Una	44419	Payment Through Proforma	Cont.Exp
119	710 of 03/2019	DFO Chopal	44100	Cont.Exp	Cont.Exp
120	10K of 03/2009	DFO(WL) Rescue Div.Shimla	43890	Cont.Exp	Cont.Exp
121	52 of 11/2018	Dy.Proj.Dir.Forest Pros. Project Una	43321	Cont.Exp	Cont.Exp
122	14 of 2/2019	DFO(HQ)CF Circle Solan	42693	Cont.Exp	Cont.Exp
123	187 of 03/2019	DFO Renukaji	41850	Cont.Exp	Cont.Exp
124	36 of 03/2008	DWDO Renukaji	41938	Cont.Exp	Cont.Exp
125	208 of 10/2019	Registrar Budget o/o Pr.CCF(HOFF) Shimla	41877	Cont.Exp	Cont.Exp
126	63 of 03/2009	DFO Nalagarh	41720	Cont.Exp	Sanction awaited
127	217 of 05/2018	Registrar Budget o/o Pr.CCF(HOFF) Shimla	41303	Cont.Exp	Cont.Exp
128	11,12D of 05/2009	DFO(WL) Shimla	41300	Cont.Exp	Cont.Exp
129	121 of 03/2018	Executive Director CDP IDP Solan	41190	Cont.Exp	Cont.Exp
130	121 of 03/2018	Executive Director CDP IDP Solan	41190	Cont.Exp	Cont.Exp

131	121 of 03/2018	Executive Director CDP IDP Solan	41190	Cont.Exp	Cont.Exp
132	48 of 4/2009	Pr.CCF Shimla	41133	S.P.Ramdeva IFS	Irregular Payment
133	48 of 4/2009	Pr.CCF Shimla	41010	Parveen Thaprial IFS	Irregular Payment
134	P of 11/2005	DFO Suket	40948	Tej Ram Fgd	Excess Pay
135	14/Sup of 3/2010	DFO(WL)Kaza L&S	40500	Cont.Exp	Cont.Exp
136	46 of 8/2018	DFO Nurpur	40100	Cont.Exp	Cont.Exp
137	250D of 03/2011	Dir.Swan Proj.Una	40000	Payment Through Proforma	Particular Contingency
138	217 of 05/2018	Registrar Budget o/o Pr.CCF(HOFF) Shimla	41303	Cont.Exp	Cont.Exp
139	90/DD of 06/2011	Dir.Swan Project Una	39910	Payment Through Proforma	Cont.Exp
140	26/WDCK of 03/2009	DWDO Renukaji	39623	Cont.Exp	Cont.Exp
141	98 of 02/2010	DFO Bilaspur	39500	Cont.Exp	Misc.Work
142	31/MHWDP of 3/2011	Director IWDP Solan	39375	Cont.Exp	Cont.Exp
143	2/D of 8/2000	APO Kandi Nalagarh	390000	Cont.Exp	Seed Purchase
144	20,21A of 3/2011	Dir.Swan Project Una	38537	Payment Through Proforma	Cont.Exp
145	7/d of 11/2011	PR.CCF(Soil) Khalini Shimla	38900	Vehicle Repair	Cont.Exp
146	16/B1 of 8/2001	DFO Shimla	37944	B/wire	B/wire
147	225 of 10/2017	Pr.CCF Shimla	37900	Cont.Exp	Cont.Exp

148	344 of 03/2018	PR.CCF(Soil) Khalini Shimla	30464	Cont.Exp	Cont.Exp
149	81 of 02/2010	DFO Bilaspur	37600	Cont.Exp	Misc.Work
150	25/G of 03/2017	DFO Una	37501	Cont.Exp	Cont.Exp
151	20,21 of 02/2006	DFO Nurpur	37356	Rattan Chand	For Want of Sanction
152	225 of 10/2017	Pr.CCF Shimla	37300	Hukam Cahand	Cont.Exp
153	128 of 11/2016	Pr.CCF Shimla	37000	Cont.Exp	Cont.Exp
154	119 of 1/2017	Pr.CCF Shimla	37000	Cont.Exp	Cont.Exp
155	16 of 01/2017	Jt.Dir(Admn)Swan River Project Una	36895	Cont.Exp	Cont.Exp
156	27/A of 03/2017	Jt.Dir(HQ)Swan Project (IWM) Una	36891	Kamal Singh	Cont.Exp
157	27/A of 03/2017	Jt.Dir(HQ)Swan Project (IWM) Amb Una	36891	Cont.Exp	Cont.Exp
158	15 of 11/2018	DFO(HQ) CF Chamba	36573	Cont.Exp	Cont.Exp
159	11/D of 8/2010	XEN Talland Shimla	36508	Cont.Exp	Irregular Expenditure
160	26/G of 03/2017	DFO Una	36481	Cont.Exp	Cont.Exp
161	226 of 07/2019	Dy.CF(Soil) Khalini Shimla	36104	Cont.Exp	Cont.Exp
162	106 of 03/2019	DFO Bilaspur	36000	Cont.Exp	Cont.Exp
163	29/A of 03/2017	Jt.Dir(HQ)Swan Project (IWM) Una	35937	Kamal Singh	Cont.Exp
164	29A of 03/2017	Dy.Dir.Proj Area(IWM) Amb,Una	35937	Cont.Exp	Cont.Exp
165	1/div of 11/2015	DFO Shimla	35910	Cont.Exp	Cont.Exp
166	10/Circle of 03/2014	DFO Shimla	35700	. Cont.Exp	Cont.Exp

167	20/CC of 06/2005	DFO Kangra	35500	G.S Houser	Officers Deputation
168	2 of 8/2005	DFO Nahan,Sirmour	35446	Excess Pay	Irregular Drawl
169	A of 04/2005	DFO(WL) Hamirpur	35175	Pay-3 instead of 1Sanctioned post of HPFS	Irregular Payment
170	286/D of 03/2012	Executive Engineer, Talland Shimla	35343	Cont.Exp	Cont.Exp
171	20,21A of 03/2011	Dir.Swan Project Una	35455	Payment Through Proforma	Cont.Exp
172	159 of 5/2018	DFO Shimla	35050	Cont.Exp	Cont.Exp
173	13/DD of 04/2012	Dir.Swan Project Una	35000	Sanction not Attached	Advt.Exp. Contg.
		TOTAL	15888047		

ANNEXURE-E

Name of objection:-T.A.BILLS

Sr. No	Vr.No.&Dt.	DDO	Amt	Name of Officials	Particulars
1	50/S of 7/2002	DFO Rohru	55581	Hardyal Singh Mokta,Fgd	T.A Bill
2	190 of 02/2017	Pr.CCF Shimla	53554	V.K.Tiwari,IFS	T.A Bill
3	208 of 02/2017	Pr.CCF Shimla	49169	Dr.Nagin Nanda,IFS	T.A Bill
4	21 of 04/20009	DFO Theog	36670	Narender Parkash Bharat HPFS	T.A Bill
5	117 of 07/2018	Dy.CF(Soil) Khalini,Shimla	31458	T.A.Bill	T.A Bill
6	117 of 07/2017	Dy.CF(Soil) Khalini,Shimla	31458	T.A.Bill	T.A Bill
7	24 of 03/2017	Dy.CF(Soil) Khalini,Shimla	25708	Veenet Kumar,IFS	T.A Bill
8	20 of 04/2009	DFO Theog	27465	Nand Lal,Driver	T.A Bill
9	37/P of 12/2005	DFO Lahaul Spiti	25000	Suresh Kumar .Dy.Ranger	T.A Bill
10	303 of 11/2015	DFO Chopal	25000	Keshav Ram,DRO	T.A Bill
11	305 of 11/2015	DFO Chopal	25200	Narayan Singh Fgd & Bal kishan,RO	T.A Bill
12	98/SPV/99,72-74,79 83S,87S,90,97S	Director Swan Project Una	26650	contingency	T.A Bill
13	10/R of 10/2002	DFO Rohru	24230	Chaman Lal,Fgd	T.A Bill
14	34/SPV,35to 44	Director Swan Project Una	22760	Contingency	T.A Bill

15	134 of 09/2016	Dy.CF Khalini	19712	Sanjeev Padey	T.A Bill
16	81 of 05/2017	Pr.CCF Shimla	19358	V.K.Tiwari,IFS	T.A Bill
17	342 of 03/2017	DFO(HQ) Shimla	19284	A.P.Nagar,IFS	T.A Bill
18	131/of 01/2017	Pr.CCF Shimla	15523	Kalyan Singh	T.A Bill
19	16,17n of 08/2008	DFO Chopal	14005	R.O.Verma	T.A Bill
20	340 of 03/2017	DFO Publicity Khalini,Shimla	14152	Anish Kumar Sharma	T.A Bill
21	12 of 05/2005	DFO Dharamshala	13755	R.S Rana,Vipin Kumar,Hardyal Singh etc.	T.A Bill
22	15/C of 07/2007	DFO Shimla	13000	V.R.Sharma	T.A Bill
23	12/U of 7/2017	DFO Una	12403	Pankaj Bhalla	T.A Bill
24	159 of 08/2017	Pr.CCF Shimla	12325	Dinesh Gupta Supdt.	T.A Bill
25	66 of 08/2017	Dir.FTC Chail	11327	B.S.Rana	T.A Bill
26	36 of 03/2008	Dy.CF(Soil) Shimla	12000	Hari Chand	T.A Bill
27	132 of 06/2019	DFO kullu	11200	T.A.Bill	T.A Bill
28	63CC /09/2001	Director IWDP Solan	10500	Surinder Kumar Jr.Asstt.	T.A Bill
29	1/N of 10/2016	DFO Chopal	10500	Jagat Ram	T.A Bill
30	29CC/of 02/2009	DFO Shimla	10258	Devinder B.O	T.A Bill
31	120 of 11/2016	Dy.CF(Soil) Khalini,Shimla	10018	Dr.G.r.Sahibi,IFS	T.A Bill
32	87 of 11/2016	Pr.CCF Shimla	9200	Jai Singh	T.A Bill
33	40 of 08/2019	Jt.Dir.F.T Institute &RC SunderNagar	9440	T.A.Bill	T.A Bill
34	100 of 07/207	Pr.CCF Shimla	9000	K.S.Thakur	T.A Bill

35	334 of 01/2016	DFO Chopal	9000	Nikka Ram,DRO	T.A Bill
36	87 of 11/2016	Pr.CCF Shimla	8600	Jaswant Singh	T.A Bill
37	209 of 05/2017	Pr.CCF Shimla	8538	A.R.M. Reddy IFS	T.A Bill
38	65 S of 06/2001	DFO Parvati,Kullu	8068	AC.Sharma,IFS	T.A Bill
39	313 TD of 03/2001	DFO Shimla	8040	P.C.Sharma,B.O	T.A Bill
40	72 of 08/2019	DFO Mandi	8033	T.A.Bill	T.A Bill
41	14 of 12/2008	DFO Rohru	7400	Naresh Bahadur	T.A Bill
42	58/Supdt of 02/2010	Director Swan Project Una	6218	Sanjeev Behal	T.A Bill
43	389 of 08/2019	Jt.Dir.F.T Institute &RC SunderNagar	6861	T.A.Bill	T.A Bill
44	52GR of 09/2000	DFO Rohru	6050	R.K.Sharma, Jr.Asstt.	T.A Bill
45	87 of 11/2016	Pr.CCF Shimla	5800	Shyam Lal	T.A Bill
46	126SR of 03/2004	DFO Pangi	5700	Local Trip Taxi Charges	T.A Bill
47	87 of 11/2016	Pr.CCF Shimla	5680	Chhwang Rigzin	T.A Bill
48	16 of 05/2005	DFO Kangra	5746	G.S.Houser	T.A Bill
49	112 of 02/2017	Pr.CCF Shimla	5624	AnitaVashisht, Registrar	T.A Bill
50	87 of 11/2016	Pr.CCF Shimla	5600	Kuldeep Chand	T.A Bill
51	12 of 07/2006	DFO Paonta Sahib	5214	M.A.Kureshi	T.A Bill
52	12 of 07/2007	DFO Paonta Sahib	5214	M.A.Kureshi	T.A Bill
53	174 of 08/2018	Registrar Budget, Pr.CCF (HOFF) Shimla	5122	Anil.Vaidya,IFS	T.A Bill

54	26 of 06/2005	DFO Paonta Sahib	5100	Om Parkash,Fgd	T.A Bill
55	9P&D of 07/2006	Conservator P&D Shimla	5060	S.D Sharma	T.A Bill
56	9P&D of 07/2006	CCF Shimla	5060	L.D Sharma	T.A Bill
57	87 of 11/2016	Pr.CCF Shimla	5000	Sarman Dass	T.A Bill
		TOTAL	863591		

ANNEXURE – F

Name of objection:-Medical Bill

Sr. No	Vr.No.&Dt.	DDO	Amt	Name of Officials	Particulars
1	15KL of6/2007	DFO Bilaspur	142451	Man Singh, Forest Guard	Medical Bill
2	29d of 01/2009	DFO Mandi	102386	Cont.Exp.	Medical Bill
3	3A of 3/2011	DFO Una	101400	Sanjeev Kumar Fgd.	Medical Bill
4	67 of 03/2016	DFO Nahan	79220	Rajinder Lal	Medical Bill
5	13/B of 03/2011	DFO Una	66500	Om Parkash, Fgd	Medical Bill
6	47 of 01/2016	DFO(HQ) O/o CF Shimla	48761	Bill not Attached	Medical Bill
7	6/cashier of	CF Shimla	46304	A.K.Gulati,IFS	Medical Bill
8	33c of 07/2012	DFO Rohru	42500	Bindu Sharma,Fgd	Medical Bill
9	51 s of 06/2012	DFO Rohru	42405	Balkishan Chauhan	Medical Bill
10	28K of 03/2010	DFO Chopal	40470	Chate Rame,Mate	Medical Bill
11	162 of 03/2008	DFO Bilaspur	40161	Subhash Chand	Medical Bill
12	57 supdt of	DFO Rohru	39764	Meera Bai Chauhan	Medical Bill
13	64/8 IN of	DFO Rohru	38090	Dhani Ram,R.O	Medical Bill
14	98 of 03/2008	DFO Rohru	30000	Satya Dev, Kanungo	Medical Bill
15	2/D of 2/2014	DFO Lahaul Spiti	28915	Sher Lal, Sr.Asstt.	Medical Bill
16	100 of 07/2016	DFO Kullu	28500	Yograj	Medical Bill
17	107 of 03/2017	DFO Rajgarh	28277	Shawan Kaumar	Medical Bill

18	75 Supdt of	DFO Nurpur	27056	Mangal Dass	Medical Bill
19	Nil of 09/2012	DFO Una	27850	Pawan Kumar	Medical Bill
20	122/MR of	DFO Kinnaur	26883	Kuldeep Chand	Medical Bill
21	06 of 7/2008	DFO Bilaspur	26400	H.R.Sankhyan	Medical Bill
22	407 of 05/2015	DFO Rohru	25425	Prikshit Chauhan,Fgd	Medical Bill
23	38 of 05/2009	DFO Chopal	25095	Sita Ram Attendant	Medical Bill
24	14 of 12/2011	DFO Bharmour	24800	Om Parkash, Driver	Medical Bill
25	15R of 07/2012	DFO Rohru	24530	Bhupinder Singh,Fgd	Medical Bill
26	55/PWM of	DFO Nahan	24250	Bansi Lal, Fgd	Medical Bill
27	8 Skit of	Van Samharta	24103	M.C.Thakur, CF	Medical Bill
28	64 of 01/16	DFO Solan	23850	Vir Singh,F/W	Medical Bill
29	15 of 06/2008	CF Rampur	22500	Parkash Chand Fgd	Medical Bill
30	5 of 11/2011	DFO Chamba	22629	Dharam Singh Driver	Medical Bill
31	31/Div of	DY.CF(Soil) Shimla	22200	Dev Raj Sharma	Medical Bill
32	206/Sh of 03/2014	DFO Bilaspur	21715	Dharampal,Fgd	Medical Bill
33	8 DIM f 2004	DFO Dehra, Kangra	20690	Kamal Singh	Medical Bill
34	70 of 03/2008	DFO Chopal	19225	Man Singh,Fgd	Medical Bill
35	20-03-2007	DFO(HQ) CF	18197	G.S.Houser	Medical Bill
36	09 of 04/ 2009	DFO Shimla	17727	Kundan Lal	Medical Bill
37	10/Div of	DFO Rajgarh	17390	Rattan Singh, Driver	Medical Bill

38	137/ of 08/2014	DFO Paonta Sahib	17340	Dhoom Singh, Kanungo	Medical Bill
39	74 of 01/2016	DFO(HQ) CF Shimla	17575	Bill Not Attached	Medical Bill
40	A of 10/2011	DFO Pangi	17120	Dhayan	Medical Bill
41	45S,46S of	APO Kandi Nalagarh	17101	Sateesh Kumar	Medical Bill
42	13 of 06/2011	DFO Dalhousie	16900	Surinder Singh	Medical Bill
43	8 f 07/2016	DFO Pangi	16422	Prem Raj Sharma	Medical Bill
44	19 of 7/2015	DFO Nalagarh	16000	Raj Kumar, DRO	Medical Bill
45	64 of 09/2015	DFO Nalagarh	16000	Ram Lok,Peon	Medical Bill
46	4S of 06/2012	DFO Lahaul Spiti	16010	Sumdei, Forest worker	Medical Bill
47	29/Cashier of	DFO Chopal	16651	A.S.Negi, Dy. Ranger	Medical Bill
48	31 of 09/2019	DFO Bilaspur	16891	Cont.Exp.	Medical Bill
49	78/ cashier of	DFO Nurpur	16231	Keshar Singh	Medical Bill
50	2 R of 04/2009	Dy.CF(Soil) Shimla	16058	Inder Kumma HPFS	Medical Bill
51	5/div of 10/2012	DFO Dalhousie	15785	Tarveej Singh	Medical Bill
52	7d of 02/2012	DFO Chamba	15775	Ravinder Singh Fgd	Medical Bill
53	28 of 8/2001	DFO Pangi	15500	Chander Shekhar	Medical Bill
54	17/D of 12/2009	Dir.IWDP Solan	15475	Cont.Exp.	Medical Bill
55	48/ of 03/2015	DFO(HQ) CF Nahan	15850	Suveena Thakur,HPFS	Medical Bill
56	33 of 06/2017	DFO Dharamshala	15196	Sunny Verma, ACF	Medical Bill
		Total	1718499		

ANNEXURE-G

Details of Expenditure Units audited during 2019-2020			
Sr. No.	Name of Units	Audit period	Date of Audit
1	Principal Chief Conservator of Forest(Registrar Budget) Talland Shimla	04/2018 to 03/2019	15/01/2020 to 24/01/2020
2	Conservator Forest (Working Plan) North Palmapur	01/2016 to 03/2019	16/01/2020 to 21/01/2020
3	Divisional Forest Officer (Wildlife) Hamirpur	04/2018 to 03/2019	20/01/2020 and 24/01/2020 to 30/01/2020
4	Divisional Forest Officer (Wildlife) Kullu	04/2017 to 04/2019	31/01/2020 to 10/02/2020
5	Conservator of Forest Kullu	04/2017 to 03/2019	11/02/2020 to 15/02/2020
6	Conservator of Forest Dharamshala	04/2018 to 03/2019	22/02/2020 to 27/02/2020
7	Chief Conservator of Forest Chamba	04/2018 to 03/2019	28/02/2020 to 04/03/2020
8	Conservator of Forest Mandi	12/2014 to 03/2019	02/03/2020 to 06/03/2020
9	Additional Principal Conservator of Forest (Soil) Khalini Shimla	08/2015 to 03/2019	09/03/2020 to 16/03/2020
10	Additional Principal Chief Conservator of Forest(Working Plan & Settlement) Mandi	12/2015 to 03/2019	07/03/2020 to 18/03/2020
11	Divisional Forest Officer (Publicity) Khalini Shimla	08/2015 to 03/2019	17/03/2020 to 19/03/2020
12	Divisional Forest Officer (Wildlife) Shimla	02/2016 to 03/2019	10/06/2020 to 18/06/2020
13	Chief Conservator of Forest Shimla	02/2017 to 03/2019	10/06/2020 to 18/06/2020
14	Chief Conservator of Forest(Wildlife) South Shimla	07/2014 to 03/2019	10/06/2020 to 18/06/2020
15	Divisional Forest officer Kullu	04/2016 to 03/2019	03/08/2019 to 16/08/2019
16	Divisional Forest officer Theog	04/2016 to 03/2019	18/07/2019 to 31/07/2019
17	Divisional Forest officer Mandi	04/2016 to 03/2019	17/08/2019 to 03/09/2019

18	Divisional Forest officer Bilaspur	04/2018 to 03/2019	04/09/2019 to 21/09/2019
19	Divisional Forest officer Kunihar	04/2018 to 03/2019	01/07/2019 to 12/07/2019 and 23/09/2019 to 25/09/2019
20	Divisional Forest officer Una	04/2016 to 03/2019	27/09/2019 to 17/10/2019
21	Divisional Forest officer Poanta Sahib	04/2015 to 03/2019	19/10/2019 to 26/10/2019 and 31/10/2019 to 05/11/2019
22	Divisional Forest officer Kotgarh	04/2018 to 03/2019	07/11/2019 to 21/11/2019
23	Divisional Forest officer Rohru	04/2016 to 03/2019	23/11/2019 to 07/12/2019
24	Divisional Forest officer Hamirpur	04/2017 to 03/2019	13/01/2020 to 23/01/2020
25	Divisional Forest officer Shimla	04/2016 to 03/2019	01/02/2020 to 11/02/2020
26	Divisional Forest officer Dehra	04/2017 to 03/2019	03/02/2020 to 10/02/2020
27	Divisional Forest officer Dharamshala	04/2018 to 03/2019	13/02/2020 to 20/02/2020
28	Divisional Forest officer Seraj at Banjar	04/2017 to 03/2019	17/02/2020 to 26/02/2020
29	Divisional Forest officer Chamba	04/2017 to 03/2019	19/02/2020 to 27/02/2020
30	Divisional Forest officer Churah at Salooni	04/2018 to 03/2019	06/03/2020 to 13/03/2020
31	Divisional Forest officer (Urban) Shimla	04/2015 to 03/2019	10/06/2020 to 18/06/2020

ANNEXURE-H

Details of Receipts Units audited during 2019-20

Sr. No.	Name of DFO	No. of Paras	Amount (in lakh)
1	DFO Kullu	4	178.58
2	DFO Theog	11	1245.03
3	DFO Mandi	8	382.67
4	DFO Bilaspur	9	1075.65
5	DFO Kunihar	9	282.52
6	DFO Una	7	353.46
7	DFO Paonta Sahib	9	699.82
8	DFO Kotgarh	12	300.94
9	DFO Rohru	5	1463.35
10	DFO Hamirpur	4	300.08
11	DFO Shimla	3	287.58
12	DFO Dehra	2	109.42
13	DFO Dharamshala	2	413.03
14	DFO Seraj at Banjar	1	35.57
15	DFO Chamba	1	155.42
16	DFO(Urban) Shimla	2	99.25
	Total	89	7373.37

Contents of Annexures

Sr. No.	Annexure	Title of Para	Amount (₹ in lakh)
1.	I	Irregular expenditure at fag end of the year	44.15
2.	J	Irregular payment of Salary to Surplus Staff	364.01
3.	K	Irregularities of Medical Claims	118.74
4.	L	Non-conducting of Physical verification of stores & Stock	4.91
5.	M	Irregular Payment of HRA	0.22
6.	N	Encroachment of Forest Land	0
7.	O	Non-disposal of unserviceable Articles	3.52
8.	P	Non-deduction of attached vehicle charges	0.46
9.	Q	Non-maintenance/accountal of receipts & Expenditure in Cash Book	653.31
10.	R	Irregular Utilization of Government Funds	20.42
11.	S	Non-adhering of Government Instructions/Guidelines	23.03
12.	T	Non-attach of Tour Dairies with T.A Bills Claims	0.71
13.	U	Irregular Surrender of Budget	169.00
14.	V	Non/short realization of Royalty on salvage lots	4579.95
15.	W	Non-disposal of Illicit felling ofn trees	932.65
16.	X	Non-achievement targets due to non-utilization of CAMPA Funds	1290.99
17.	Y	Non-recovery of outstanding revenue	156.93
18.	Z	Non/short deposit of receipts interest into Government Account	0.66
19.	A-1	Irregular deposit of revenue Generated from Eco-Tourism Sites	18.89

20.	A-2	Loss of revenue due to Forest fire cases	128.25
Total			8510.80

Annexure-"I"					
Irregular expenditure at Fag end of the year					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	DFO (Wild Life) Hamirpur	01/04/2018 to 31/03/2019	6	Irregular purchase of Cement	1.69
2	Conservator of Forest Circle Chamba	09/2018 to 03/2019	9	Irregular expenditure at the fag end of the year	2.5
3	DFO (Wild Life) Shimla	01/04/2016 to 31/03/2019	2	Non-providing of fund for the maintenance of old Planting areas resulting in unfruitful expenditure	31.16
4	DFO (Wild Life) Shimla	01/04/2016 to 31/03/2019	7	Injudicious expenditure on lantana eradication programme	5.45
5	CF Shimla	01/04/2017 to 31/03/2019	13	Irregular expenditure at the fag end of the year	2
6	CCF (Wild life) South, Shimla	01/04/2014 to 31/03/2019	3	Diversion of office assets	1.35
				Total	44.15

Annexure -"J"					
Irregular payment of salary of surplus staff					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	CF Working Plan North Palampur	01/04/2016 to 31/03/2019	4	Irregular drawl of Salaries/deployment to staff in excess of sanctioned Strength	4.06
2	DFO (Wild Life) Hamirpur	01/04/2018 to 31/03/2019	2	Irregular expenditure incurred on deployment of surplus staff	23.93
3	DFO (Wild Life) Kullu	01/04/17 to 31/03/2019	1	Irregular payment of salaries to surplus staff	36.9
4	Conservator of Forest Circle Chamba	01/04/2018 to 31/03/2019	3	Irregular expenditure incurred on pay and allowances of surplus staff	40.1
5	Addl Pr. CCF (Working Plan and Settlement) Mandi	01/12/2015 to 31/03/2019	2	Irregular payment of salaries to surplus staff	51
6	DFO (Wild Life) Shimla	01/04/2016 to 31/03/2019	3	Irregular expenditure incurred on deployment of surplus staff	185.29
7	CF Shimla	01/04/2017 to 31/03/2019	4	Irregular payment of pay and allowances to surplus staff	22.73
				Total	364.01

Annexure -"K"

Irregular re-imburement of Medical claims

Sr. No.	Unit	Period of Audit	Para	Title	Amount (Rs. In Lakh)
1	Pr.C.C.F (Registrar Budget)Talland Shimla	01/04/2018 to 31/03/2019	2	Irregular Re-reimbursement of Medical claims.	5.22
2	Pr.C.C.F (Registrar Budget)Talland Shimla	01/04/2018 to 31/03/2019	5	Irregular disbursement of Family Planning Allowance	0
3	Pr.C.C.F (Registrar Budget)Talland Shimla	01/04/2018 to 31/03/2019	6	Excess grant of Advance and irregular adjustment thereof resulting in loss of interest to Government	0
5	DFO (Wild life)Kullu	01/04/2017 to 31/03/2019	5	Irregular reimbursement of medical claim	0.53
6	Conservation of Forest Kullu	04/2017 to 03/2019	1 (A)	Irregular reimbursement of an-admissible Medicine	0.11

7	Conservation of Forest Kullu	04/2017 to 03/2019	1 (B)	Irregular reimbursement of Medical Claim	1.8
8	Conservator of Forest Circle Dharamsala	01/04/2018 to 31/03/2019	4	Non-retaining of the office copy of reimbursement of medical claims	9.79
9	Conservator of Forest Circle Mandi	12/2014 to 03/2019	1	Irregular reimbursement of medical claims	19.29
10	DFO (publicity) Khalini, Shimla	01/08/2015 to 31/03/2019	3	Non-retaining of the office copy of reimbursement of medical claims	18.55
11	DFO (Wild Life) Shimla	01/04/2016 to 31/03/2019	12	Non-retaining of the office copy of reimbursement of medical claims	47.98
12	CCF (Wild life) South, Shimla	01/04/2014 to 31/03/2019	6	Non-retaining of the office copy of reimbursement of medical claims	15.47
				Total	118.74

Annexure -"L"					
Non conducting of physical verification					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	CF Working Plan, North Palampur	01/01/2016 to 31/03/2019	5	Idle/short accountal of Store	0.14
2	DFO (Wild life) Hamirpur	01/04/2018 to 31/03/2019	8	Non conducting of physical verification of Form No.-7 and Form - 16	0
3	Conservator of Forest Circle Kullu	01/04/2017 to 31/03/2019	3	Non-conducting of physical verification of stores.	0

4	Conservator of Forest Circle Kullu	01/04/2017 to 31/03/2019	4	Non-conducting of internal audit	0
5	Conservator of Forest Circle Mandi	01/04/2017 to 31/03/2019	3	Non-conducting of physical verification of stores.	0
6	Conservator of Forest Circle Mandi	01/04/2017 to 31/03/2019	4	Non-conducting of internal audit	0
7	Addl. Pr. CCF (Soil) Khalini, Shimla	01/08/2015 to 31/03/2019	4	Non-conducting of internal audit	0
8	Addl. Pr. CCF (Soil) Khalini, Shimla	01/08/2015 to 31/03/2019	6	Non-conducting physical verification of store	0
9	Addl Pr. CCF (Working Plan and Settlement) Mandi	01/12/2015 to 31/03/2019	4	Non-internal control mechanism	0
10	DFO (publicity) Khalini, Shimla	01/08/2015 to 31/03/2019	4	Improper maintenance of Store and Stock Register (Form-16)	0
11	DFO (publicity) Khalini, Shimla	01/08/2015 to 31/03/2019	5	Non-conducting of internal audit	0
12	DFO (publicity) Khalini, Shimla	01/08/2015 to 31/03/2019	6	Non-maintenance of Service Book	0
13	DFO (Wild Life) Shimla	01/04/2016 to 31/03/2019	10	Non-return of the Store items from the officers/officials	4.77
14	CCF (Wild life) South, Shimla	01/04/2014 to 31/03/2019	2	Non/short achievement of targets in respect of annual office inspection	0
15	CCF (Wild life) South, Shimla	01/04/2014 to 31/03/2019	9	Non-conducting of internal audit	0
				Total	4.91

Annexure -"M"					
Irregular payment of HRA					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	CF Mandi	12/2014 to 31/03/2019	2	Irregular payment of HRA	0.22

				Total	0.22
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Annexure -"N"					
Encroachment of Forest Land					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	CF Chamba	01/04/2018 to 31/03/2019	8	Encroachment of Forest land due to weak internal control of the department	0
2	CF Shimla	01/04/2017 to 31/03/2019	3	Encroachment of Forest land due to weak internal control of the department	0
				Total	0

Annexure -"O"	
Non auction of unserviceable articles	

Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	CF, Kullu	01/04/2017 to 31/03/2019	2	Pending condemnation and disposal of unserviceable articles.	3.52
				Total	3.52

Annexure -"P"					
Non-deduction of attached vehicle charges					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	Addl. Pr. CCF (Soil) Khalini, Shimla	01/08/2015 to 31/03/2019	2	Non-deduction of attached vehicle charges	0.37
2	Addl. Pr. CCF (Soil) Khalini, Shimla	01/08/2015 to 31/03/2019	3	Short accountal of petrol	0.02
3	Addl. Pr. CCF (Working Plan & Settlement), Mandi	01/12/2015 to 31/03/2019	3	Non-deduction of attached vehicle charges	0.07
4	Pr CCF (Registrar Budget), Shimla	01/04-2018 to 31/03/2019	7	Non- auctioning of obsolete tubeless tires	0
				Total	0.46

Annexure -"Q"					
Non-accountal of receipts in Cash Book					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	CF working Plan, North Palampur	01/04/2016 to 31/03/2019	2	Improper maintenance of cash books	0
2	DFO (Wild life)Hamirpur	01/04/2018 to 31/03/2019	3	Non-accountal of receipt/expenditure in Cash Book	638.74
3	DFO (Wild Life) Kullu	01/04/2018 to 31/03/2019	3	Non-receipt of performance security on work	8.26
4	Conservator of Forest Circle Dharmashala	01/04/2018 to 31/03/2019	5	Non- maintenance of ash books in proper form	0
5	Addl. Pr. CCF (Soil) Khalini, Shimla	01/08/2015 to 31/03/2019	5	improper maintenance of service books	0
6	Addl. Pr. CCF (Soil) Khalini, Shimla	01/08/2015 to 31/03/2019	7	improper maintenance of log books	0
7	DFO (publicity) Khalini, Shimla	01/08/2015 to 31/03/2019	2	Improper maintenance of material Form register No. 07	0.9
8	DFO (Wild Life) Shimla	01/04/2016 to 31/03/2019	11	Non-accountal of receipt/expenditure in Cash Book	5.41

9	CF Shimla	01/04/2017 to 31/03/2019	5	Lack of internal control of department in non-maintenance of General Cash Book	0
10	CF Shimla	01/04/2017 to 31/03/2019	6	Non-preparation of Annual Administrative Report worth in prescribed timelines	0
11	CCF (Wild life) South, Shimla	01/04/2014 to 31/03/2019	8	Improper maintenance of Service Book	0
				Total	653.31

Annexure -"R"					
Irregular utilization of Government funds					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	Pr.C.C.F (Registrar Budget)Talland Shimla	01/04/2018 to 31/03/2019	3	Loss due to hiring of Taxi at higher Rates	0.5
2	Pr.C.C.F (Registrar Budget)Talland Shimla	01/04/2018 to 31/03/2019	8	Uneconomical running of vehicle incurred repairing cost	0
3	CF Working Plan/ North Palampur	01/2016 to 03/2019	1	Non-completion of work	0
4	CF working Plan, North Palampur	01/04/2016 to 31/03/2019	3	Non-preparation of working Plan	0
5	DFO (Wild Life) Hamirpur	01/04/2018 to 31/03/2019	4	Non-depositing the receipts into the Government Treasury	9.88

6	DFO (Wild Life) Hamirpur	01/04/2018 to 31/03/2019	5	Loss of applicable interest due to parking of Funds into Current account	1.96
7	DFO (Wild Life) Hamirpur	01/04/2018 to 31/03/2019	9	Non-reaccountal of Materials	0.66
8	DFO (Wild Life) Kullu	01/04/2017 to 31/03/2019	7	Irregular fixation of Grade Pay	
9	CF Daramsala	01/04/2018 to 31/03/2019	3	Non-deposit of accrued interest into Government Treasury	0.14
10	CF Chamba	01/04/2018 to 31/03/2019	6	Delay in condemnation of Government vehicle Gypsy No. HP-47-2790	0
11	DFO (publicity) Khalini, Shimla	01/08/2015 to 31/03/2019	1	Non-utilization of printing press machine	6.8
12	CF Shimla	01/04/2017 to 31/03/2019	7	Less deposit of revenue generated from eco-tourism site in the treasury	0.33
13	CCF (Wild life) South, Shimla	01/04/2014 to 31/03/2019	5	Improper issue of stationary items	0.15
				Total	20.42

Annexure -"S"

Non adhering of Govt. instructions/Guidelines

Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	CF Chamba	01/04/2018 to 31/03/2017	4	Lack of internal control resulting in less achievement of desired target	0
2	CF Chamba	01/04/2018 to 31/03/2017	5	Non-preparation of annual administrative report within prescribed timeliness	0

3	Addl Pr. CCF (Working Plan and Settlement Mandi	01/12/2015 to 31/03/2017	1	Review of status of working plan and to much delay in finalization thereof.	0
4	DFO (Wild Life) Shimla	01/04/2016 to 31/03/2019	4	Undue favour to the Zoo and Conservation Breeding Society	23.03
5	CF Shimla	01/04/2017 to 31/03/2019	2	Non- achievement of physical/Financial targets in monkey sterilization	0
6	CCF (Wild life) South, Shimla	01/04/2014 to 31/03/2019	1	Non- achievement of physical/Financial targets in monkey sterilization	0
7	CCF (Wild life) South, Shimla	01/04/2014 to 31/03/2019	3	Non-production of vouchers for the month of March 2016	0
				Total	23.03

Annexure -"T"					
Irregularities on TA Bills					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)

1	Pr.C.C.F (Registrar Budget)Talland Shimla	01/04/2018 to 31/03/2019	4	Non-attaching of tour diaries with TA bills	0.28
2	DFO (Wild Life) Kullu	01/04/2017 to 31/03/2019	6	Non-attaching of tour diaries with TA bills.	0.08
3	Addl. Pr. CCF (Soil) Khalini, Shimla	08/2015 to 03/2019	1	Irregular reimbursement of Air travel from other air lines instead of Air India	0.31
4	CCF (Wild life) South, Shimla	01/04/2014 to 31/03/2019	7	Irregular payment of petrol	0.04
				Total	0.71

Annexure -"U"

Irregular surrender of budget					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	CF Dharamsala	01/04/2018 to 31/03/2019	2	Irregular surrender of budget due to Non-utilization of fund allocated for the construction of office complex in Forest Circle Dharamshala	150
2	Conservator of Forest Circle Chamba	01/04/2018 to 31/03/2019	7	Irregular surrender of grant due to Non-during the year	10
3	CF Shimla	01/04/2017 to 31/03/2019	12	Irregular surrender of non-unutilized grant during the year	9
				Total	169

Annexure -"V"

Short realization of royalty on salvage lots for the year 2016-17

Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	DFO (Wild Life) Kullu	01/04/2017 to 31/03/2019	4	Short realization of royalty on salvage lots for the year 2017-18	0.39
2	CF Shimla	01/04/2017 to 31/03/2019	10	Non-recovery of royalty of salvage	4579.56
				Total	4579.95

Annexure - "W"					
Inadequate internal control department in disposing off the illicit felling					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	CF Chamba	01/04/2018 to 31/03/2019	1	Inadequate internal control department in disposing off the illicit felling cases	345.22
2	DFO(WL) Shimla	01/04/2016 to 31/03/2019	6	Loss of revenue due to illicit felling of trees	14.79
3	CF Shimla	01/04/2017 to 31/03/2019	11	Inadequate internal control department in disposing off the illicit felling cases	572.64
				Total	932.65

Annexure-“X”					
Non- achievement of targets due to non-utilization of CAMPA Funds (Receipts)					
Sr. No.	Name of Unit		Para No.	Title of paragraph	Amount involved (in lakh)
1	DFO (Wild Life) Shimla	01/04/2016 to 31/03/2019	1	Non- achievement of physical/Financial targets due to non-utilization of CAMPA Funds	1240.21
2	CF Shimla	01/04/2017 to 31/03/2019	9	Non-refund of interest earn of CAMPA Fund	0.02
3	DFO (Wild Life) Hamirpur	01/04/2018 to 31/03/2019	1	Non- achievement of physical/Financial targets due to non-utilization of CAMPA Funds	50.76
	Total				1290.99

Annexure- "Y"					
Non-recovery of outstanding revenue (Receipts)					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	CF Shimla	01/04/2017 to 31/03/2019	8	Non-recovery of outstanding revenue from HPSFDC	40.49
2	Pr.C.C.F (Registrar Budget)Talland Shimla	01/04/2018 to 31/03/2019	1	Non-recovery of outstanding revenue	116.44
				Total	156.93

Annexure -"Z"					
Non/Short deposit of government Receipts					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	DFO (Wild Life) Shimla	01/04/2016 to 31/03/2019	8	Non-deposit of the receipts received on account of sale of tender documents into Government Account	0.24
2	DFO (Wild Life) Shimla	01/04/2016 to 31/03/2019	9	Loss of Government revenue due to less deduction of TDS	0.42
				Total	0.66

Annexure -"A-1"					
Irregular Deposit of revenue (Receipts)					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	CF Dharamshala	01/04/2018 to 31/03/2019	1	Irregular deposit of revenue generated from Eco-Tourism sites	18.89
				Total	18.89

Annexure-“A-2”							
Loss due to forest Fire							
Sr. No.	Unit	Period of Audit	Para	Details	No of cases	Area affected	Amount (Rs. In Lakh)

1	DFO (Wild Life) Hamirpur	01/04/2018 to 31/03/2019	7	Loss due to forest fire	3	23	0.5
2	DFO (Wild Life) Kullu	01/04/2017 to 31/03/2019	2	Loss due to forest fire	26	284	2.38
3	CF Chamba	01/04/2018 to 31/03/2019	2	Estimated loss due to forest fire in Chamba District	246	3007.11	41.07
4	DFO (Wild Life) Shimla	01/04/2016 to 31/03/2019	5	Loss due to forest fire	11	534.5	22.49
5	CF Shimla	01/04/2017 to 31/03/2019	1	Estimated loss of forest fire due to lack on interest by the department	305	3292.73	61.81
				Total	591	7141.3	128.25

