



सत्यमेव जयते

**Annual Review on the Working
of
Forests and Wild Life Department
2019-20**



Government of Haryana

Government of Haryana

Annual Review on the Working of Forest and Wild Life Department 2019-20

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

Preface

Forests & Wild Life Department is an important constituent of State Administration. Its Drawing and Disbursing Officers play an important role in exercising necessary control 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 manualised. Annual Review on the working of Forests and Wild Life Department is prepared every year after reviewing accounts of the divisions and offices of this department which maintain initial accounts.

The Annual Review for the year 2019-20 highlights omissions/irregularities noticed in maintenance and submission of the monthly accounts of Forests Divisions and Wild Life Department; delay in adjustment of Forest Advances; outstanding balances under Forest Remittances/Forest Cheques/EPS and audit observations raised by office of the Principal Accountant General (Audit), Haryana, Chandigarh.

I hope that the Review will be beneficial to the State Government and Forest and Wild Life Department. Rectification of the omissions and irregularities, highlighted in the Review will certainly improve the system of maintenance of accounts of this department.

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



CHANDIGARH

(VISHAL BANSAL)
PR. ACCOUNTANT GENERAL

Annual Review on the Working of Forest and Wild Life Department, Haryana for the year 2019-20

Introduction

The aim of Annual Review on the working of Forests and Wild Life Department are:

- To highlight preliminary accounts and financial irregularities noticed during audit;
- To make the Government and Departmental Officers aware of the same in order to avoid recurrence of such omissions and irregularities in future so as to improve financial administration and ensure preparation and submission of well designed accounts to this office well in time by the Forests and Wild Life Department.

The Forests and Wild Life Department consists of 41 divisions as on 31-03-2020. All Forest Divisional Officers submit the monthly accounts to this office. Chief Wild Life Conservator, Panchkula and his subordinate offices also draw funds directly from treasury and send their monthly account to this office. All Forest divisions with their circle code and division code are shown at Annexure-I.

The Annual Review consists of two parts viz. Part-1 and Part-2. Part-1 deals with omissions and irregularities noticed by the Pr. Accountant General (A&E) while compiling the cash accounts. Part-2 contains summary of audit observations raised during audit by the Principal Accountant General (Audit) and Annexures.

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Part 1

1. Non-response to previous Annual Review

Annual Review on the working of Forests and Wild Life Department is prepared every year. Last Review for the year 2018-19 was sent to the Principal Chief Conservator of Forests, Haryana and Chief Conservator of Forests (Wildlife), Haryana with requisite corrective measures suggested by Pr. Accountant General. Although omissions/irregularities in the account of Forests and Wild Life Department were specifically pointed out, the suggested corrective measures are yet to be implemented by the concerned Divisions of the Department. None of the 44 divisions of the Department responded to the previous annual review. The basic aim and objectives of the Annual Review remains unfulfilled, if nothing concrete is done to avoid recurrence of such omissions/irregularities as pointed out in the Review.

The Department needs to impress upon its subordinate offices in sending replies to Review and ensure corrective measures to improve quality of Accounts.

2. Computerization of Accounts

Data of Monthly Forests Accounts is required to be supplied by the concerned Divisions to this office in the electronic mode compatible with VLC Application for computerized compilation of Accounts. Required information i.e. coding structure of Divisions and format of required text files etc. have already been provided to department for doing the needful. An interface to load forest data has been developed in-house by VLC section of this office and found correct after checking of system but online account has not been received so far. Only few divisions have supplied the account in CD or other device. This office has already issued the instructions that these accounts are required to be submitted online.

Computerization of Forests Accounts needs to get done expeditiously. It is to be ensured that all divisions submit the computerized account to this office online.

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

3.1 Delayed submission of cash accounts

In accordance with Article 288 of Account Code Vol.-III, it is mandatory for all the divisions of the Department to submit accounts by 5th of every month to Pr. AG (A&E) office. In cases, where accounts are not submitted by due date, the Divisions can submit their accounts by 10th of the month as provided in Article 292 of Account Code Vol.III with the reasons for such delay. But it was noticed that during the year 2019-20, various divisions (**Annexure-II**) did not submit their respective accounts on due dates. Delay in submission of Accounts ranged between 1 to 16 days. Delay in submission of accounts affects timely compilation and submission of Monthly Civil Accounts by the Pr. Accountant General (A&E) to the State Government. Even after the issuance of strict instructions to Principal Chief Conservator of Forests, Haryana, there was delay in submission of accounts.

Timely submission of monthly accounts by all divisions may invariably be ensured.

3.2 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 -15) of amount of Remittances into Treasury and sends it to Pr. 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 Pr. Accountant General despite repeated requests resulting in accumulation of differences between the figures of Forests receipts booked by the Forests Divisional Officers and Treasury Officers. Non-Submission of reconciled Consolidated Treasury Receipt is fraught with possibility of embezzlement and misappropriation of funds.

Details of progressive debits amounting to Rs.16,76,47,306 and progressive credits amounting to Rs.14,25,60,062 on account of Remittances into Treasury by the Divisional Officers which remained unadjusted up to March 2020 are shown in the **Annexure-III**.

Necessary instructions need to be issued to the Forests Divisional Officers to depict the details of amount remitted into Treasuries in form 15 well in time and also ensure that amounts are deposited in correct head under online system to avoid unnecessary

accumulation of differences in the books of Pr. Accountant General. They must also submit the reconciled Consolidated Treasury Receipt, so that outstanding differences under Remittances are cleared.

3.3 Adjustment of Amount outstanding under M.H. “8550-Forest Advances”

According to Article 250 of Account Code Vol.-III, Divisional Officers are granted advances for incurring expenditure towards payments to be made by their subordinate officers for the work executed by them, which are debited as Advances in the Cash Accounts of the concerned Forests Divisional Officer. After making such payment, these advances are adjusted against the appropriate head of account. However, advances amounting to Rs.24,90,380.14(debit) are pending for adjustments upto 31-03-2020. No action has been taken by the Divisional officers to adjust the outstanding amount against their division. This outstanding amount up to the end of the year 2019-20, is shown in **Annexure-IV**.

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.

3.4 Huge amounts of Cheques expired or lying un-encashed

Although Electronic Payment System (E.P.S.) has replaced the cheque system with effect from 1 April 2013, yet old cheques are still lying outstanding /un-encashed in the books of Pr. Accountant General. It was observed that adequate steps were not taken by the concerned Forests Officers to get these cheques cancelled. Details of amount of Rs.1,52,92,487 (Credit) and Rs.61,87,171 (Debit) are shown in **Annexure –V**. It is pertinent to mention here that some items of Debits / Credits of 8782- RIT are intermingled in Major Head 2406- Forests by some divisions leading to problems in identifying such items for further rectification through the mode of Transfer Entry. This would enhance the possibility for the budget of the head 2406 Forestry Wild life exceeding the approved amount.

Strict instructions need to be issued to all the Divisional Officers to make the entry of cancellation of cheques in Cash Accounts immediately of all expired cheques and to reconcile with Pr. Accountant General (A&E) Office to adjust the outstanding amounts.

3.5 Reconciliation of Accounts.

Government of Haryana, vide instructions issued from time to time, directed all the Departments to reconcile their monthly accounts with Pr. Accountant General's Office. But it has been observed that some C.C.Os of the Department do not comply with these instructions. This results in mismatch in expenditure reported by the Department and that of booked by the Pr. Accountant General's Office.

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

3.6 Compensatory Afforestation Fund Management and Planning Authority (CAMPA).

In compliance to the instructions issued by the Ministry of Environment and Forests, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund Management and Planning Authority which will administer the amount received and utilize the money collected for undertaking compensatory afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected therewith or incidental thereto. The authority will set up the State Compensatory Afforestation Fund for this purpose.

During the year 2019-20, the State Government received Rs.1282.65 crore, being State share of the CAMPA Fund, from National Compensatory Afforestation Deposits to the Fund. The State Government did not credit any interest under 8121 during the year and since it is an interest bearing reserve fund, fund balances are required to be invested. Also no expenditure was incurred out of the Compensatory Afforestation Fund as on 31 March 2020.

Part 2

4. Outstanding Audit Inspection Reports/ Paras

There are 165 Audit Inspection Reports containing 453 Audit Paras with cumulative money value of Rs.541.81 crore pending against the Department (**Annexure–VI**). The details of these have already been sent by office of the Pr. Accountant General (Audit) Haryana, Chandigarh. Apart from the non-compliance of Rules, these paras also contain objections regarding non-utilization of funds. 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 2019-20.

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

Annexure-I

**List showing Forest Divisions that submit account to this office as on
31/03/2020**

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

25.	07	042	Divisional Forest Officer Monitoring & Evaluation, Karnal
26.	07	044	Divisional Forest Officer, Jhajjar
27.	07	046	Divisional Forest Officer, Fatehabad
28.	07	047	Divisional Forest Officer, 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	Divisional Forest Officer, Training Division, Pinjore
37.	06	075	Divisional Forest Officer, Training Forest Division, Sohna
38.	06	076	Divisional Forest Officer, Research Division, Pinjore
39.	06	078	Divisional Forest Officer, Seed Collection Division Pinjore
40.	017	082	Divisional Forest Officer, M&E Division, Hisar
41.	014	084	Divisional Forest Officer, Eco-Tourism Panchkula

Annexure-II

(Referred to in Para 3.1)

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.	CF(S.F), AMBALA	04/2019	06/05/2019	22/05/2019	16 DAYS
2.	P.C.C.F., HARYANA PANCHKULA	10/2019	05/11/2019	20/11/2019	15 DAYS
3.	D.F.O., MOHINDERGARH (NAR)	03/2020	10/04/2020	25/04/2020	15 DAYS
4.	D.F.O., FARIDABAD	03/2020	10/04/2020	25/04/2020	15 DAYS
5.	D.F.O. SONIPAT	03/2020	10/04/2020	25/04/2020	15 DAYS
6.	D.F.O. GURUGRAM	08/2019	05/09/2019	18/09/2019	13 DAYS
7.	D.F.O (T) PINJORE	06/2019	05/07/2019	16/07/2019	11 DAYS
8.	P.C.C.F., HARYANA PANCHKULA	12/2019	06/01/2020	15/01/2020	9 DAYS
9.	D.F.O. SONIPAT	01/2020	05/02/2020	14/02/2020	9 DAYS
10.	D.F.O., MORNI PINJORE	01/2020	05/02/2020	14/02/2020	9 DAYS
11.	D.F.O. SONIPAT	08/2019	05/09/2019	13/09/2019	8 DAYS
12.	P.C.C.F., HARYANA PANCHKULA	04/2019	06/05/2019	13/05/2019	7 DAYS
13.	D.F.O. SONIPAT	05/2019	06/06/2019	13/06/2019	7 DAYS
14.	D.F.O. SONIPAT	07/2019	07/08/2019	14/08/2019	7 DAYS
15.	D.F.O. SONIPAT	09/2019	07/10/2019	14/10/2019	7 DAYS
16.	D.F.O. SOHNA	09/2019	07/10/2019	14/10/2019	7 DAYS
17.	P.C.C.F., HARYANA PANCHKULA	11/2019	05/12/2019	12/12/2019	7 DAYS
18.	D.F.O. MEWAT (NUH)	12/2019	06/01/2020	13/01/2020	7 DAYS
19.	D.F.O. GURUGRAM	02/2020	05/03/2020	12/03/2020	7 DAYS

20.	D.F.O. KURUKSHETRA	03/2020	10/04/2020	17/04/2020	7 DAYS
21.	D.F.O. MORNI PINJORE	02/2020	05/03/2020	11/03/2020	6 DAYS
22.	D.F.O. JIND	02/2020	05/03/2020	11/03/2020	6 DAYS
23.	D.F.O. BHIWANI	08/2019	05/09/2019	11/09/2019	6 DAYS
24.	D.F.O. MEWAT (NOH)	05/2019	06/06/2019	11/06/2019	5 DAYS
25.	P.C.C.F., HARYANA PANCHKULA	01/2020	05/02/2020	10/02/2020	5 DAYS
26.	D.F.O. JIND	05/2019	06/06/2019	10/06/2019	4 DAYS
27.	D.F.O. SONIPAT	06/2019	05/07/2019	09/07/2019	4 DAYS
28.	D.F.O. (T) SOHNA	06/2019	05/07/2019	09/07/2019	4 DAYS
29.	C.F (T) CIRCLE PINJORE	06/2019	05/07/2019	09/07/2019	4 DAYS
30.	D.F.O. AMBALA	09/2019	07/10/2019	11/10/2019	4 DAYS
31.	D.F.O. PALWAL	09/2019	07/10/2019	11/10/2019	4 DAYS
32.	D.F.O., MORNI PINJORE	11/2019	05/12/2019	09/12/2019	4 DAYS
33.	D.F.O. SONIPAT	11/2019	05/12/2019	09/12/2019	4 DAYS
34.	P.C.C.F., HARYANA PANCHKULA	02/2020	05/03/2020	09/03/2020	4 DAYS
35.	D.F.O. FATEHABAD	11/2019	05/12/2019	09/12/2019	4 DAYS
36.	D.F.O. KARNAL	06/2019	05/07/2019	08/07/2019	3 DAYS
37.	D.F.O. GURUGRAM	09/2019	07/10/2019	10/10/2019	3 DAYS
38.	D.F.O., MORNI PINJORE	09/2019	07/10/2019	10/10/2019	3 DAYS
39.	D.F.O., MORNI PINJORE	10/2019	05/11/2019	08/11/2019	3 DAYS
40.	C.F. SOUTH CIRCLE GURUGRAM	12/2019	06/01/2020	09/01/2020	3 DAYS
41.	D.F.O. ROHTAK	04/2019	06/05/2019	08/05/2019	2 DAYS
42.	D.F.O. JIND	09/2019	07/10/2019	09/10/2019	2 DAYS
43.	D.F.O. SONIPAT	12/2019	06/01/2020	08/01/2020	2 DAYS

44.	D.F.O. GURUGRAM	07/2019	07/08/2019	08/08/2019	1 DAYS
45.	C.F. RESEARCH CIRCLE PINJORE	07/2019	07/08/2019	08/08/2019	1 DAYS

Annexure –III

(Referred to in Para 3.2)

Outstanding balances under Major Head 8782-103- 99 Remittances as on 31/03/2020

Sr. No.	Name of Division	Debit (Rs.)	Credit (Rs.)
1.	Principal Chief Conservator of Forest, Haryana, Panchkula	41633678	-
2.	Conservator of Forest, North Circle Panchkula	-	59501
3.	Divisional Forest Officer, (T) Morni (Pinjore)	-	4853982
4.	Divisional Forest Officer, (T) Yumunanagar	-	7042495
5.	Divisional Forest Officer, (T) Ambala	14073420	-
6.	Divisional Forest Officer, (T) Kurukshetra	-	5209062
7.	Divisional Forest Officer, (T) Karnal	-	2095071
8.	Divisional Forest Officer, (T) Sonapat	-	8347214
9.	Divisional Forest Officer, (T) Kaithal	-	478892
10.	Conservator of Forest, South Circle Gurugram	-	12412
11.	Divisional Forest Officer, (T) Mohindergharh	1696863	-
12.	Divisional Forest Officer, (T) Faridabad	-	38407730
13.	Divisional Forest Officer, Rohtak	5185375	-
14.	Divisional Forest Officer, Gurugram	24892751	-
15.	Conservator of Forest, West Circle Hissar		321026
16.	Divisional Forest Officer, (T) Sirsa	2585933	-
17.	Divisional Forest Officer,(T) Jind	7743865	-
18.	Divisional Forest Officer, (T) Hissar	-	610557
19.	Divisional Forest Officer, (T) Bhiwani	-	3875120
20.	Divisional Forest Officer, (T) Charkhi Dadri	-	807242
20.	Divisional Forest Officer,(P) Karnal	11909815	
21.	Divisional Forest Officer, (P) Kurukeshtra	4016112	-
22.	Divisional Forest Officer, (P) Yumuna Nagar	11580749	-
23.	Conservator of Forest, Training Circle Pinjore, Panchkula	-	22664

24.	Conservator of Forest, Research Circle Pinjore Panchkula	-	552161
25.	Conservator of Forest, Central Circle Rohtak	-	28199
26.	Divisional Forest Officer , Community Forestry Project, Panipat	-	6150285
27.	Divisional Forest Officer , Community Forestry Project, Faridabad	-	643240
28.	Divisional Forest Officer, (T) Panipat	-	1430090
29.	Divisional Forest Officer, Jhajjar	-	9436456
30.	Divisional Forest Officer, (M&E) Karnal	2084862	-
31.	Divisional Forest Officer, (T) Mewat Nuh	-	2660060
32.	Divisional Forest Officer, (T) Rewari	4524904	-
33.	Divisional Forest Officer, (T) Fatehabad	-	22182216
34.	Chief Wild Life Warden Panchkula	-	78570
35.	Divisional Wild Life Officer, Panchkula	135991	-
36.	Divisional Wild Life Officer, Rohtak	-	8251889
37.	Conservator of Forest, Community Forestry Project, Ambala	-	85487
38.	Divisional Forest Officer, Community Forestry Project, Kurukshetra	3379503	-
39.	Conservator of Forest, Community Forestry Project, Circle Hissar	-	23378
40.	Divisional Forest Officer, Community Forestry Project, Bhiwani	87277	-
41.	Divisional Forest Officer, Community Forestry Project, Jatusana, Rewari	-	196708
42.	Divisional Forest Officer, Community Forestry Project, Hissar	-	272352
43.	Conservator of Forest, (M&E) Circle Karnal	-	28914
44.	Divisional Forest Officer, (T) Palwal	31381651	-
45.	Divisional Wild Life Officer Gurugram	-	88693
46.	Divisional Wild Life Officer, Hissar	264352	-
47.	Divisional Forest Officer, Training Division Sohana	62164	
48.	Conservator of Forest, Working Plan Circle Gurugram.	-	4375569
49.	Divisional Forest Officer, Training Division	-	9129

	Pinjore		
50.	Divisional Forest Officer, Research Division Pinjore	375134	-
51.	Divisional Forest Officer, Seed Collection Division Pinjore	-	359139
52.	Divisional Forest Officer (Production) Hissar	-	3015061
53.	Divisional Forest Officer, (M&E) Hissar	-	96992
54.	Divisional Forest Officer, ECO Tourism Panchkula	2495	-
55.	Cyber Treasury	-	9964474
56.	Conservator of Forest Social Forestry Ambala	-	484274
57.	Divisional Forest Officer, Community Project, Ambala	30412	-
58.	Conservator of Forest (Production) Circle Karnal	-	3558
59.	Divisional Forest Officer, Eco. Tourism Gurugram	-	200
Total		167647306	142560062

Annexure-IV

(Referred to in Para 3.3)

Outstanding balances under Head “8550-Civil Advances” as on 31/03/2020

Sr.No.	Name Of Division	Debit (Rs.)	Credit (Rs.)
1.	Principal Chief Conservator of Forest, Haryana, Panchkula	93839.85	-
2.	Divisional Forest Officer, (T) Morni (Pinjore)	7565.98	-
3.	Divisional Forest Officer, (T) Sonapat	18473.06	-
4.	Divisional Forest Officer, (T) Kaithal	1019324	-
5.	Divisional Forest Officer, (T) Mohindergarh	144853.45	-
6.	Divisional Forest Officer, Gurugram	535217.30	-
7.	Divisional Forest Officer, Community Forestry Project, Kurukshetra	21780.00	-
8.	Divisional Forest Officer, (P) Yumuna Nagar	27571.89	-
9.	Conservator of Forest, Training Circle Pinjore, Panchkula	23140.00	-
10.	Conservator of Forest Social Forestry Ambala	6190.00	-
11.	Divisional Forest Officer, (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-V

(Referred to in Para 3.4)

Outstanding Balances under Head “8782-103-98/93 Cheques/EPS” as on 31/03/2020

Sr.No.	Name of Division	Credit (Rs.)	Debit (Rs.)
1.	Principal Chief Conservator of Forest, Haryana, Panchkula	-	631749
2.	Divisional Forest Officer, (T) Morni (Pinjore)	-	535456
3.	Divisional Forest Officer, (T) Yumunanagar	8329988	-
4.	Divisional Forest Officer, (T) Ambala	930971	-
5.	Divisional Forest Officer, (T) Kurukshetra	2869531	-
6.	Divisional Forest Officer, (T) Karnal	339277	-
7.	Divisional Forest Officer, (T) Sonapat	291476	-
8.	Divisional Forest Officer, (T) Kaithal	-	46810
9.	Conservator of Forest, South Circle Gurugram	123573	-
10.	Divisional Forest Officer, (T) Mohindergarh	775106	-
11.	Divisional Forest Officer, (T) Faridabad	722186	-
12.	Divisional Forest Officer, Rohtak	-	3869405
13.	Divisional Forest Officer,(P) Karnal	-	24504
14.	Conservator of Forest Social Forestry Ambala	-	136992
15.	Divisional Forest Officer, (T) Panipat	288595	-
16.	Divisional Forest Officer, (T) Fatehabad	239635	-

17.	Divisional Forest Officer, (T) Rewari	-	296468
18.	Dy. Wild Life Warden., Panchkula	-	4456
19.	Divisional Wild Life Officer, Rohtak	-	171068
20.	Divisional Forest Officer, Community Forestry Project, Hissar	-	5273
21.	Conservator of Forest, (M&E) Circle Karnal	-	71568
22.	Divisional Forest Officer, (T) Palwal	382149	-
23.	Divisional Forest Officer, Training Division Pinjore		128543
24.	Divisional Forest Officer, Research Division Pinjore		81134
25.	Conservator of Forest, Working Plan Circle Gurugram		183745
	Total	15292487	6187171

Annexure-VI

(Referred to in Para 4)

Statement showing outstanding Inspection Reports/Paras with money value in r/of

“2406 Forestry for the Year 2019-20”

Annexure “A”

Common types of Irregularities noticed in Central Audit:-

1. In payment vouchers/bills, TDS was not deducted from the contractors.
2. Non attachment of original payment bills/vouchers with the monthly accounts.
3. Trees/trees clone have been purchased from various nurseries but detailed information such as under which scheme these have been purchased, their plantation, their survival rate after plantation and their stock entry have not been mentioned on the vouchers attached.
4. Cases of split orders noticed of purchasing materials for construction works and no procedure for e-tendering/tendering was adopted.
5. Cases were noticed where vouchers/bills for the preceding months were found attached with the Detailed accounts.
6. In some cases monthly accounts were being sent without vouchers/bills. Even in some cases accounts were submitted merely of one page without any file cover. Missing of that single page cannot be avoided.
7. Copy of proof regarding deposit of ESI/EPF were not found attached.
8. 116 monthly accounts of different divisions were not received upto 08/2020 in audit office.

Annexure "B"

Very important irregularities noticed during local audit- 2019-20.

1. Non-utilization of funds released under the state CAMPA fund.
2. Loss to the government due to less plantation.
3. Non auction of Condemned items/vehicle.
4. No action taken against concerned by division due to low success rate of plantation.
5. Pending recovery of damage report.
6. Non disposal of logs lying in temporary places.

Annexure "C"

Detail	IRs	Paras	Amount(In Lakhs)
Opening Balance	176	519+7 TAN	54119.89
Addition	11	59	13800.23
Clearance	22	125	13738.42
Closing Balance	165	453+7 TAN	54181.70

Circle Wise Outstanding Paras List in r/o Forest Department

1. North Central Circle

Sr. No	Name of the Division	Year	Para No	Title of the Para Part-IIA/Part-IIb	Amount (In lakh)
1.	C.F.(North) PKL	2014-15	1	Not using grant IGMR of 1.64 Cr.	164.00
2.	DFO (T) Yamunanagar	2014-15	5	Non recovery of back wages from concerned officers/ officials	12.00
		2018-19	1	Unfruitful/Wasteful expenditure due to shortfall plantation Rs. 19.23 lakh	19.23
		04.12.18 to 14.12.18	3b	Incompletion/non-completion of seven projects- Rs. 414.50	414.50
			7a	Encroachment of forest land	
			7b	Loss of forest property due to illegal activities/mining- Rs. 24.08 lakh	24.08
		Part-IV	1	Non-recovery of revenue related to sale of Govt. property- 5 lakh.	5
		2019-20	1	Non-recovery of debt arrears: Rs 12.80 lakh	12.80
		06.01.20 to 14.01.20	2(a)	Non-receipt of compensation for use of forest land for non-forest land: Rs 3.98 lakh	3.98
			2(b)	Pending recovery from contractors and employees 4.28 lakh	4.28
			3	Liability for expenditure incurred on maintenance after plantation of Trifla scheme Rs 8.48 lakh.	8.48
			4	Pending cases of converted forest land	
			5	Non disposal of logs and trees (total 140.98 cume) lying under ranges.	
			6	Cash and miscellaneous irregularities. 1. Non verification of totals. 2. Non attestation of cutting / overwriting in cash book. 3. Non reconciliation of EPS and withdrawal from	

				treasury with Cash Book. 4. Non maintenance of cash book as per rules. 5. Non-recovery of LCA from Societies Rs 0.18 Lakh. 6. Non disposal of condemned vehicle.	0.18
3.	D.F.O (T) Kaithal	2015-17	6	Cash book irregularities 1) Non reconciliation of the cash book of CAMPA. 2) Non checking total of cash book. 3) Non reconciliation of E.P.S. and withdrawal from treasury with cash book. 4) Incorrectly filling the columns of cash book. 5) Not stamping vouchers as paid and cancelled.	
			Tan-1	Non-recovery of outstanding balances against departmental employees/contractors	51.26
4	DFO (T) Morni Pinjore	2006-07	2	Irregular payment to labourers Rs. 14396/- and liabilities of Rs. 2641816	26.42
		2012-13	1	Non Receipt of compensation amount and non forest land against encroached Forest land.	190.96
			3	Diversion of FCA land without permission 0.0233 ha. B.C(2,3)	
			4	Not insuring the possession of proposed forest land against diverted conserved forest land by Urban Development Authority (5.35 land)	
		2014-15	3	Non recovery of sales tax Rs. 21.65 lakh	21.65
			5	Non receiving of compensation form consumer agency	18.04
		2015-16	2	Execution of Sub-standard work Rs 96.38 lakh.	96.38
			3	Non-achievement of targets under CAMPA/contractors scheme.	
			7	Non-auction of useless vehicles 8.16 lack.	8.16
		2016-17	1	Unfruitful expenditure on making Water harvesting system/dam	75.00
			2	Loss of interest due to amount kept in saving a/c.	1.45
			3	Payments made by village Forest Committee for	0.62

				Haryana Niwas meeting	
		2018-19	1	Illegal possession of Forest Department by the Company (Himalayan Express Way Limited- Rs. 506.96 lakh.	506.96
			2b	Pending Cases of converted forest land.1,2,4,5,6,7	
			5b	Non-disposal of Outstanding pending cases of negligence of law and forest Act.	
			6a	Irregularities of Cashbook and miscellaneous irregularities. 3) Outstanding recovery from official- Rs. 20.39 lakh 4) Non preparation of bank reconciliation statement in r/o CAMPA Scheme, State Scheme and ShivalikVikas Agency. 6) Irregular payment to service provider without taking proper document. 7) Irregular maintenance of Record by the Ranges. 8) Irregular maintenance of Cash Book. 9) Cash payment by VFCs and cash received through/from Division. 10) Payment of back wages- Rs. 9.00 lakh. 12) Non attestation of over writing/cutting cash book.	20.39 9.00
			6b	Non-production of record in r/o purchased plants- Rs. 15.26 lakh.	15.26
		2019-20	1	Unfruitful expenditure on incomplete work Rs 79.56 lacs	79.56
			2.	Non compensatory afforestation Rs 1476.88 lacs and pending amount from user agencies Rs. 41.56 lacs	1476.88+ 41.56

			3 (a)	No action taken against concern by Division due to low success rate of plantation.	
			3 (b)	Loss due to over lapping of plantation.	
			4.	Blockade of govt. fund Rs. 90.00 lacs.	90.00
			6(a)	Pending recovery of Damage report Rs. 7.66 lakh.	7.66
			6(b)	Non disposal of logs lying in temporary places Volume 71.147 cube mtr.	
			7	Cash and other irregularities. 1. Non preparation of bank reconciliation statement of CAMPA Scheme, State Scheme and Shivalik Development Agency Scheme. 3. Non attestation of cutting / overwriting in cash book. 4. Non reconciliation of EPS and withdrawal from treasury with Cash Book.	
			Part -IV 1	Non recovery of revenue related to sale of govt. property Rs. 5.76 lacs.	5.76
5	DFO (T) KKR	2012-13	1	Diversion of forest land by messers Indian oil corporation limited without prior permission from Ministry of Environment and Forest.	7.39
		2013-14	7	Loss due to shortage of material	
		2014-15	3	Non recovery of loan	8.17
			8	Outstanding recovery from officials	0.49
		2015-16	1	Unfruitful expenditure of Rs. 18 lakh due to lakh of inspection of evaluation on distributed plants.	18.00
			5	Non-action of payment of bank wages as per the condition of sanction Rs. 14.24 lakh.	14.24
			6	Non-recovery of 17.52 lakh from employees.	17.52
			7	Cash Book irregularities 2 non-realization of public money against damage reports 3 Non-updation of nursery register. 4 Plants bought amount Rs. 0.58 lakh and not taken in stocks.	12.35 1.67 0.58

				5 Non-recovery of 0.21 lakh from officers and employees for less inclusion of items in nursery register.	0.21
		12/2016 to 06/2018	2	Irregular payment to service provider without taking the proper documents- Rs. 17.00 lakh.	17.00
		23.07.2018 to 27.07.2018	3	Analysis of 2016-17 scheme "Beautification in Urban Area". 1) Purchase of material without permission. 6) payment made without plantation of trees Rs. 0.32.	0.15 0.21 0.32
			4a	Non-Deposit of amount related to damage Report into Govt. Treasury. 0.23 lakh	0.23
			4b	Non-Disposal of outstanding pending cases of negligence of law and forest Act.	
			4c	Non-Disposal of 11 logs or 227 trees (Total 104.25 cum lying in the Range.	
			5c	Non- Utilized of funds under the Wood based Scheme. 15.50 lakh	15.50
			6b	Non maintenance of road by advance payment	2.68
			7a	Irregularities in the Cash Book: 2) Opening of A/c under the FDA scheme. 3) Non maintenance of record related to compensatory afforestation. 4) Non-maintenance/updation of Records related nursery's lying in the range. 5) Non-maintenance of Form-7 Material. 6) Not submission of service book to employees. 7) Non-attestation of cutting/overwriting of cashbook. 8) Non-reconciliation of EPS and withdrawal from Treasury with Cashbook. 9) Non-maintenance & reconciliation of CTR.	
			7b	Loss of revenue to Govt. due to Non-Auction	2.94

				condemnation of vehicles- Rs. 2.94 lakh.	
6	DFO (T) Ambala	2012-13	1	Non accountal of plants Rs. 18.43 lakh	18.43
		2013-14	3	Loss to govt. revenue due to less success rate of afforestation,	40.47
		Part-IV	1	Recoverable amount from petrol pumps.	0.27
		2014-15	3	Loss to the Govt. due to less plantation	11.11
		Part-IV	2	Non recovery of sales tax and TDS	13.20
		2015-17	1	Less deduction of income tax 14.09 lakh.	14.09
		02/17 to 01/18	1 b	Loss due to shortfall of plantation.	12.51
				3	Non recovery of loan
			4	Non recovery of loan from employees/contractors.	12.81
			5	Under A forestation of Forest area for using as non Forest area under Afforestation conservation Act 1980.	653.87
			6 a	Non recovery of amount from damage report	2.44
			6 b	Shortfall of deforestation (6441.15 Vol.)	
			6 c	Non utilisation of funds	455.74
		2018-19	1a	Unfruitful expenditure on water harvesting system in Ujjal Majri Village due to incorrect/worng selection of work site 9.55.	9.55
			1b	Wasteful expenditure on construction of cause-way in Kheragani- Rs. 36.98.	36.98
			2	Irregular expenditure on S.M.C works under CAMPA scheme	619.00
			4.	Encroachment of forest land	
			6a	Unfruitful expenditure due to shortfall of plantation- Rs. 0.68 and suspicious expenses by planting two to three times on the same site.	0.68
			6b	Non-achievements of target of plantation under Triphla Scheme and unfruitful expenditure on excess purchases of plants Rs. 2.19 lakh.	2.19

			6c	Unfruitful/Wasteful expenditure due to non-maintenance of plantation- Rs. 13.87 lakh.	13.87
			9	Excess expenditure on purchase of clone safeda- Rs. 3.99	3.99
			10a	Deductions of EPF/ESI of officials- Rs. 79.59.	79.59
			10b	Non Physical verification of stock & store.	
			10c	Cashbook irregularities 1) Not mentioning of date in cash book 2) Non attestation of over writing/cutting 3) Non reconciliation of EPS and withdrawal from treasury with cash book 4) Non auction of condemn vehicle. 5) Outstanding recovery from officers/official- 1.54 lakh. 6) Non preparation bank reconciliation statement of CAMPA Scheme, STATE Scheme & Shivalik Development Agency. 7) Non-maintenance of Cashbook as per norms/rule.	1.54
		02/19 12/20	1	Providing less time 3 days for e-tendering system.	
		27/01/20 07/02/20	2	Misuse of Government funds amount Rs. 13.50 lakhs.	13.50
			3	Undue Payment of work agreement to unregister contractor for goods and services tax Amount 0.20 lakh .	0.20
			4	Unfruitful expenditure due to low success rate of plantation Rs 3.31 lakhs.	3.31
			5	Non-deduction of income tax (TDS) Under Section 194C of the Income Tax Act, 1961, Rs. 0.54 lakhs	0.54
			6	Loss of revenue Rs. 4.14 lakhs as interest due to late payment of increased amt. of land acquisition.	4.14

2. West Circle

1	DFO (T) Sirsa	2014-15	9	Non auction of Govt. unused vehicle	3.92
		2015-17	1	Non-recovery of loan amount Rs 25.22 lakh	25.22
			2	Recoverable amount of 55.86 lakh	55.86
			5	Changes in complementary plantation sites without permission of MOEF of GOI.(62.9704)	
			6	Non-clearance of logs laying on temporary sites volume 3719.6 cube metre.	
			7	Irregular payment 6.09 lakh amounting to due to excess appointments against sanctioned posts.	6.09
			Part-IV	1	Non-clearance of pending matters by not following forest acts.
2	DFO (T) Hisar	2007-08	8	Loss due to lakh of wood	1.75
		2014-15	4	Non-recovery from concerned as according to tree destruction report.	1.72
			6a	Non-action against officers/employees due to incompleteness of departmental inquiry.	
		2015-16	2	Changes in complementary plantation sites without permission of MOEF OF GOI land 26.6147 hectare amount Rs 303.67 lakh.	303.67
		04/2016 to 07/2018	1	Pending cases in r/o change of forest land due under the forest conservation Act 1980 Rs. 594.37 lakh.	594.37
		27/08/18 to 31/08/18	2b	Non-Disposal of Act 105 Outstanding pending cases of negligence of law & forest .Non production of records in r/o pending cases to audit party.	
			5	Loss of Govt. due to non-disposal of 9553 trees and (2997.15 vol./cume)	
	6a	Irregularities in the cash book. 1) Irregular opening/closing of bank account under the FDA scheme amount- 4411/-. 2) Excess posting of 10 official/officer against sanction strength. 3) Non-Auction of store materials & Unuseful	0.04 2.15		

				vehicles- Rs. 2.15 lakh. 4) Non-Maintenance of Records on per Rules by the Range. 5) Non-production of record in r/o damage Report by the Ranges. 6) Non-attestation of Cutting/overwriting total in the cash book.	
			6b	Outstanding recovery from the Employees- Rs. 149.90 lakh.	149.90
			Part-IV-1	Non-recovery of revenue received by selling of Govt. property Rs.5.41 lakh.	5.41
3	DFO (T) Jind	2010-12	2a	Loss to Govt. due to less plantation	24.43
		2013-14	1	Non recovery of back wages from Govt. officer/officials	5.51
			7	Non auction of unused store items	20.42
			9	Illegal occupation of forest land	
		2015-16	2	Loss to Govt. due to execution of earth work on private land Rs 5.23 lakh.	5.23
			4b	Non-utilization of EPA funds Rs 3.28 lakh.	3.28
			6	Changes in complementary plantation sites without permission of MOEF OF GOI land 147 R.K.M.	
			8	Cash Book (v) Non-reconciliation of treasury schedule /Eps. With cash book.	
		04/2016 to 06/2018	1	Non pursuance of compensatory afforestation- Rs. 3830.47	3830.47
		16/07/18 to 20/07/18	2	Non-Disposal of outstanding pending cases of negligence of law & forest Act.	
			3a	Under cutting of trees- Rs. 341.46 vol. (1660 trees).	341.46
			3b	Non disposal of trees lying under the range- 50 logs, 8564 trees (2002.008 cume).	
			4b	Non -Utilization of funds under the CAMPA Scheme- Rs. 10.52 lakh.	10.52
			5a	Non recovery of pending amounts from the contractors/employees- Rs. 16.82 lakh.	16.82
			5b	Loss to Govt. revenue due to Non-Auction of unuseful vehicles- Rs. 5.79 lakh.	5.79

			5c	Irregularities in the cash book: 2) Non Remittance of interest to the concerned Department received from the savings Account under the Green India Mission- Rs. 0.62. 4) Non- Preparation of records in r/o Compensatory afforestation. 5) Non-deposit of receipts in r/o Herbal Park Jind (Jind Range) 9) Non-reconciliation of EPS and withdrawal from treasury with Cash book	0.62
4	DFO (T) Fatehabad	2010-11	1	Compensatory amount not received due to using of land by changing the forest land into non forest land	62.71
		2013-14	2	Loss to Govt. due to payment without work	14.02
			5	Non recovery of loan Rs. 1.10 lakh	1.10
		2014-15	2	Loss due to non-maintenance of plants	3.84
		2015-17	2	Pending recovery from employees Rs 8.89 lakh.	8.89
			5(a)	Non-auction of useless vehicles.	
5	DFO (T) Bhiwani (merged with) DFO(CFP) Bhiwani	2015-17	2	Unfruitful expenditure due to min. achievement level on plantation Rs 25.85 lakh.	25.85
		2001-02 AP	1	Payment of Rs.8.54 lakhs by appointing daily wagers in a incorrect manner on the basis of muster role	8.54
		2002-03 AP	1	Payment of Rs.18.67 lakhs by appointing daily wagers in a incorrect manner on the basis of muster role	18.67
		2015-16	2	Non-accountal of purchased fruitful plants	24.20
		2017-18 23-04-18 27-04-18	3	Miscellaneous objections in verdu Nursery. 2) Difference of plantation in Loharu range 10464 plants. 3) plants declared useless/damaged without taking approval of competent authority 14748	
			7a	Irregularities of Cash book. 3 Non-payment of bills amounting to Rs. 2.48 from valuable funds of Rs. 5.64 lakh under Green India Mission Scheme.	5.64 2.48

		04/18	1	Difference in the rate of tender of contractors for plantation and construction works Rs. 3.75 lakhs.	3.75
		03/19			
		18/4/19	2 c	a. Non-disposal of logs lying in range - Volume 933.682. b. Deforestation of trees 9346.08 Vol.	
		26/4/19			
			3	Deduction of payment EPF / ESI employees - Amount Rs. 70.47 lakhs.	70.47
			6	Non-recovery of the amount of damage report - Rs. 9.68 lakhs.	9.68
			7 a	Pending recovery from employees - Rs. 58.91 Lakh.	58.91
			7 b	Non-disposal of condemnation / auction of unserviceable vehicles - Rs. 3.92 Lakh	3.92
6	CF , West Circle Hisar	2011-12 to 2016-17	1	Expenditure on developing greenery on wrong sites Rs 8.08 lakh.	8.08
			2	Plantation without considering parameters and non-action for not following guidelines issued by inspection of evaluation department Rs. 5.67 lakh.	5.67

3. Central Circle Rohtak

Sr. No	Name of the Division	Year	Para No	Title of the Para Part-IIA/Part-IIBs	Amount (In lakh)
1	Conservator Central Circle Rohtak	4/15-1/20	1 (a)	Loss due to irregular purchase.	
		14.02.20 20.02.20	1(b)	Purchase of pump by splitting work without approval of competent authority Rs. 0.60 Lakh.	0.60
			2 (a)	Blockade of Fund due to Non achieving of target.	
			2 (b)	Non-achievement of targets under the CAMPA / FDA Scheme.	

			2 (c)	Non achievement of targets set by the department.	
			3 (a)	Non auction of jeep.	
			3 (b)	Non receiving of utilization certificate from employees of wheat advance.	
			3 (c)	Irregularities of cash book. 1) Cutting / Overwriting in cash book. 2) Non-reconciliation of cash book with treasury schedules.	
2	DFO (T) Rohtak	2014-15	1	Non realization of damage reports	1.16
			5	Non recovery of amount against departmental employees of form No. 16	4.70
		12/2016	1a	Shortage of 2300 trees under plantation.	
		05/2018	1b	Loss due to overlapping of plantation.	
		11/6/18 to	2a	Plantation against scheme.	
		15/6/18	2b	Shortfall of success in plantation.	
			2c	Non Disposal of Logs- 3073.0041 volume.	
			3	Outstanding Recovery from the employees.	24.14
			4a	Diversion of forest land without approval of environment & Forest Ministry of India- Area 23.15104 hect., Rs. 326.07 lakh.	326.07

			5	Irregularities in the cash book: 6) Non-recovery of renew license fees from Ara mil 1.50 lakh 7) Articles not received even after payment. 4.30 lakh.	1.50 4.30
3	DFO (T) Karnal	2011-13	1	Use of conserved forest land by 'improvement trust Karnal' without the approval of Ministry of Environment and Forest under Forest conservation act, 1980	
			7	Recoverable Amount from Contractor/employee	52.84
		2014-15	1	Non recovery of the less success of plantation	27.37
		2015-17	3	Irregularities in maintenance of important records.	
			4	Excess payment on execution of work Rs 36,1841/-	0.36
			5	Loss due to purchase of things without urgent requirement	0.38
4	D.F.O (T) Panipat	2002-03	5	For the acceptance of the amount of Rs. 81330 of back wages by Sh. Rameshwer das S/o Devatiya	0.81
		2012-13	8	Condemn store item	1.32
		2013-14	1	Changes in compensatory plantation sites without the approval of MoEF, Govt. of India (74.11 RKM and 18.8156 Hect.)	
			5a	Non adjustment of wood in time (form-7)	1.67
		2014-15	1	Excess payment on purchase of tree guards	2.42
			2	Payment of back wages Rs. 3.00 lakh	3.00
			4	Store materials found to be less	
		4/2015 to 07/2018 13.08.2018 to 17.08.2018	1	Non disposal of 271 logs and 4122 trees (Total 1339.367 vol./cume) & under plantation of 1178 trees (Vol-333.22 cume) under the beats of panipat range.	

			4a	Non-Disposal of outstanding pending cases of negligence of Law & Forest Act.	
			4b	Works done by the village forest committee- Rs. 2.53 lakh	2.53
			5b	Non-utilization of funds during Financial Year under CAMPA Scheme- Rs. 41.80 lakh.	41.80
			6a	Cash book and other misc irregularities : 1) Outstanding recovery from employee 7.04 lakh 2) Excess posting of official / officer against sanction strength. 3) Loss of revenue to Govt. due to non auction of useless articles/vehicles. 4) Delay submission of revenue to treasury.8.28 lakh 5) Opening of A/c under the FDA Scheme.2.73 lakh 16) Non maintenance of record related to compensatory afforestation.	7.04 4.90 8.28 2.73
			6b	Loss to Govt. Treasury due on non-condemnation of unuseful vehicles- Rs. 2.02 lakh.	2.02
			1	Late Deposit of funds received in r/o Damage Report into the Govt. Treasury 0.57 lakh	0.57
5	DFO, Sonipat	2010-11	5a	Non recovery against contractors	3.43
		2014-15	1	Recoverable amount	9.40
		2015-16	1	Non-clearance of logs laying on temporary sites volume 23.48 Cube metre	
			3	Recovery from employees Rs 85.91 lakh.	85.91
			8a	Cash Book. (i) Non-entry of date in Cash Book. (ii) Non-reconciliation of EPS and withdrawal from treasury with cash. (iii) Non-production of Challan deposited in treasury along with account. (iv) Non-reconciliation of CTR with amount deposited in treasury at divisional level. Book (viii) Cash Book was not maintained.	

			8b	Non-production of cash book of establishment exp.	
		Part-IV	1	Non-recovery of penalty Rs 0.10 lakh.	0.10
6	DFO (T) Jhajjar	2012-13	4	Non recovery of amount from self help groups Rs. 6.80 lakh	6.80
		2014-15	1	Loss due to loss of plantation & unauthorized cutting	1.40
			3	Non recovery of damage report	5.46
		2015-16	1	Financial loss due to minimum achievement of plantation Rs 14.02 lakh.	14.02
		04/2016 07/2018	2a	Non-Disposal of 1625 logs & 426 trees (Total 536.312 cume) & Non-production of old record of timber under the Bahadurgarh range.	
		20/8/18 24/8/18	4a	Non-Disposal of pending cases of negligence of Law & Forest Act.	
			4b	Non-recovery of pending amount relating to damage report- Rs. 1.50 lakh and Non-reconciliation of records of Division & Ranges.	1.50
			5b	Blockade of Govt. Funds due to without intimation opening & Not-closure of Bank Account under state FDA Scheme- Rs. 13.92 lakh.	13.92
			6a	Irregularities in the cash book: 2) Non-Auction of condemned vehicles. 2.45 lakh 3) Outstanding recovery from employee. 2.71 lakh	2.45 2.71
			6b	Payment to pending wages, 34.56 lakh	34.56

4. South Circle

Sr. No	Name of the Division	Year	Para No	Title of the Para Part-IIA/Part-IIBs	Amount (In lakh)
1	CF(W) Gurgaon	1995-97	2	Non adjustment of advance Rs. 1.20300	1.20
		1999-2000	1	Erratic advance of motor vehicles	
		2001-03	1	Non recover of balance amount from employee	1.08
2	DFO (T) Gurgaon	2004-05	1	Non recovery of less found tree	0.36

		2014-15	5b	Auction of outdated machine, tools, and store items	1.56
		2015-16	1	Irregular exp. Of Rs 176.30 lakh on petty works allotted to contractors without tender.	176.30
			2b	Non-recovery of damage recovery or compensation concerned staff due to lesser achievement of plantation and other reasons amount Rs 43.23 lakh.	43.23
			4	Irregular purchase of amount 14.08 lakh.	14.08
			5a	Irregular payment Rs 5.89 lakh under agro-forestry clonal and non clonal schemes and irregular expenditure of Rs 12.28 lakh on maintenance even on non –existence of plants.	12.28
			5b	Non-clearance of cases of non-abidance under forest act 1927.	
			6b	Misuse of computer adv. Rs1.05 lakh.	1.05
			7	Cash Book. (iv) Cash book is not being signed by forest officer/range forest subdivision (v) Lack of store material. (vi) Irregular exp. Rs 7.90 lakh.	7.90
		Part-IV	1	Non-recovery of interest due to delay in depositing royalty Rs 16.50 lakh.	16.50
		2016-17	1 a	Irregular expenditure on purchase of tree guards	37.80
		17-1-18			
		to	1 b	Irregular expenditure on purchase of tree guard Rs. 22.50 lakh and excess payment Rs 1.50 lakh	22.50 1.50
		02-02-18	2 a	Unfruitful expenditure on plantation	12.82
			2 b	Non achievement of objects/targets due to non-utilization of funds	140.61
			2 c	Non utilization of funds in CAMPA scheme.	114.04
			2 d	Use of funds against the fixed standards.	200.00
			3	Irregular payment of salary and allowances Rs 40.78 lakh	40.78
		01/2018	1	Non- Achievement of Targets due to spending of funds on other works- Rs. 213.90. lakh	213.90
		12/2018	2a	Excess payment made on carriage of the trees to site- Rs. 2.08 lakh	2.08
		17.12.18 to 28.12.18	2b	Unfruitful Exp. Due to shortfall of success of plantation- Rs. 80.18 lakh	80.18
			2c	Unfruitful Exp. On construction of wall with the pieces of stones- Rs. 6.75 lakh.	6.75
			3a	Illegal Construction in forest area & Non-recovery of compensation from the user agency- Rs. 2642.00	2642.00

				lakh	
			3b	Shortfall of compensatory afforestation due to non-possession of non forest land instead of forest land	
			3c	Loss compensatory afforestation due to convention of forest land.	
			4a	Misuse of car for tour funded by CAMPA fund and misuse of CAMPA fund.	
			4b	Non-Disposal of logs related to Sandalwood.	
			4c	Non-Disposal of 435 logs lying in the Range (Total 51.09 cume)	
			5a	Work Analysis of "Rehabilitation of Aravali Hills" Scheme. 1) Non-construction of Trenches. 2) Non-Availability of funds for other purpose under the Scheme.	
			5b	Loss of forest property due to illegal activities.	
			5c	Encroachment of forest land.	
			5d	Illegal deforestation.	
			6a	Irregular payment of protection watcher- Rs. 71.09 lakh.	71.09
			6b	Irregular / Excess Expenditure on salary and allowances by excess appointed against sanction strength.	58.55
			6c	Outstanding Recovery from contractors & Employees- Rs. 40.13 lakh.	40.13
			7	Non-maintenance of cashbook under the CAMPA, State & FDA Schemes.	
			8a	Weak financial management.	
			8b	Non-utilization of funds allotted under the CAMPA Schemes- Rs. 49.91 lakh.	49.91
			8c	Non-utilization of funds under SFDA- Rs. 22.98 lakh.	22.98
			8d	Non-Achievement of targets of plantation.	
			Revenue 1	Outstanding recovery of revenue from selling the Govt. property- 0.32 lakh.	0.32

			2	Loss of revenue due to time barred of submission of encroachment and damage report. Rs. 8.40 lakh.	8.40
3	D.F.O (T) Rewari	2013-14	6	Non-delivery of government material, lack of internal regulation	
		2014-15	4a	Loss the Govt. due to less plantation	7.36
			4b	No recovery of amount against contractors	1.46
		2015-17	1	Unfruitful exp. On google project Rs.40.59 lakh.	40.59
			2	Non-recovery of financial loss on inspection report in Manethi Nursery Rs 4.87 lakh.	4.87
			4	Plantation due as per prescribed standards.	
			5	Non-achieving of targets on allotted plantation	
			6	Payment of back wages Rs.0.71 lakh	0.71
			7	Cash book. (i)Non-reconciliation of EPS and with drawl from treasury with cash book. (ii)Non-Reconciliation of CTR with amount deposited in treasury at divisional level. (iii) Non-checking of total. (iv) Non-attestation of cutting and over writing in cash book	
		Part-IV	1	Non-settlement of pending cases of non-abidance under forest act Rs 2.48 lakh.	2.48
		2019-20	1	Diversion of funds and over expenditure in one component - Rs. 59.36 lakhs	59.36
			2 (a)	Wrong selection of non-forest land in lieu of forest land.	
			2 (b)	Non-receipt of non-forest land in lieu of forest land.	
			2 (c)	Encroachment of forest land.	
			3	Unfruitful expenditure due to low success rate of plantation success - Rs 25.08 lakh	25.08
			4	Irregular payment on salary of protection vouchers - Rs. 30.36 lakhs	30.36
			5 (a)	Wasteful expenditure on purchase of vehicles and machinery.	
			5 (b)	Loss of revenue to Govt. due to non auctioning of condemn vehicles and machinery Rs. 5.60 lakh.	5.60

			6 (a)	Excess expenditure on maintenance of plants- Rs. 41.44 lakhs.	41.44
			6 (b)	Suspected expenditure - Rs 28.22 lakh	28.22
			6 (c)	Non Disposal of logs lying under Ranges and Non-receipt of royalty from HFDC.	
			6 (d)	Loss of forest property due to illegal activities.	
			7(a)	Non utilization of funds released to CAMPA Scheme - Amount 60.15 lakhs	60.15
			7(b)	Non utilization of funds - amount 18.25 lakhs	18.25
			7(c)	Less compensatory Plantation of converted forest land.	
4	DFO(T) Mahendragarh	2003-05	1	Non recovery of sale tax	12.50
		2009-10	6a	Non recovery from contractors/ officials	7.86
			6b	Non recovery of travel advance from contractors/officials	0.19
		2011-12	1	Loss due to illegal mining in restricted Aravali hilly area	119.00
			5	Loss to the Govt. due to less efficiency of planting	2.63
			6	Encroachment on national and state highways (3.8037)	
		2012-14	1	Changes in compensatory plantation sites without the approval of MoEF, Govt. of India.(20.00037 hect)	
		2014-15	1	जमीन की अविवकपूर्ण खरीद के कारण राशि का अवरोधन रु 54.24 लाख	54.24
			3	Diversion of funds	63.81
			4	यूजर एजेंसी से भूमि की नेट प्रोजेक्ट वैल्यू न लेना रु 11.02 लाख	11.02
			7	Non recovery of amount from contractor/employees	15.58
		2015-17	5b	Utilization content worth Rs 422.18 lakh	422.18
			7	Diversion of funds Rs 1.87 lakh.	1.87
		2017-18	2	Non execution of compensatory Afforestation	292.38

			4	Non-Recovery of arrears from contractors/employees	12.51
			6 c	Loss to Govt due to non auctioning of condemn vehicles and other goods	18.41
		2018-19	1.	Unfruitful exp. Due to low success rate of plantation Rs. 69.45 lakh.	69.45
			2.	Payment of EPF/ESI to the employees. Rs. 15.27 lakh.	15.27
			3.	Plantation and construction work done on the basis of quotation- 67.30.	67.30
			6.	Encroachment of forest land.	
			7.	Irregular payment of salary of protection watcher 6.16	6.16
			8.	Loss of forest property due illegal activities.	
			9.	Outstanding compensatory plantation allowance from User Agency- Rs. 28.39	28.39
			10.	Tapping of natural resources due to lakh of proper maintenance of record.	
			11.	Short comings in implementation of Google project.	
			12	Cash book irregularities. a) First page certification and page numbering not done in Cash Book. d) Non-attestation of CTR with Treasury. f) Undue financial benefit to VFC – Rs. 0.40.	0.40
		2/19-01/20	1.	Non-receipt of non-forest land in lieu of forest land.	
		05/2/20	2.	Low success rate of plantation.	
		14/2/20	3.	Non utilization of funds released to CAMPA Scheme Rs. 135.99 lakhs	135.99
			4.	Not recovery of the damage report.	
			5.	Cash irregularities 1. Non verification of totals. 2. Non attestation of cutting / overwriting in cash	

				<p>book.</p> <p>3. Not stamping on voucher as paid and cancelled.</p> <p>4. Not spending fund as per government instructions.</p> <p>5. Non submission of revenue receipt book.</p> <p>6. Misuse of Government fund Rs. 1.90 lakhs.</p> <p>7. Non Disposal of logs (28.14 cum) lying under Ranges.</p>	1.90
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5	DFO (T) Faridabad	2012-13	7	Condemned store items	3.12
		2015-16	4	Diversion of land (205 hectares) without sanction under Forest Protection act 1980 and not obtaining the net present value 1818.35	1818.35
		4/2016 to 6/2018	1	Loss of Revenue to Govt. due to non-preparations of PC cases related to environment court.-Rs. 91.60 lakh.	91.60
		2.7.2018 to	2	Non-maintenance of Ratio related to Expenditure on works & wages.	
		6.7.2018	3a	Irregular Exp. On land & waters conservation works conducted at forest area of Sec. 4 & 5; – Rs. 70.00 lakh.	70.00
			3b	Irregular Exp. On soil conservation works- Rs. 114.31 lakh.	114.31
			4a	Wasteful Exp. On purchase of vehicles & machinery to avoid the lapse of funds under the CAMPA Scheme.	
			4b	<p>Works analysis “Rehabilitation of Aravali Hills” Schemes.</p> <p>1) Non-const. of Trenches & Plantation.</p> <p>2) Surrender of funds- Rs. 30.82. lakh.</p> <p>3) Non-availability of funds.</p>	30.82
			5a	Non-utilization of funds under the CAMPA Scheme- Rs. 91.27 lakh.	91.27
			5b	Non-utilization of funds related to SFDA- Rs. 9.36	9.36

				lakh.	
			5c	Non-utilization of funds received under the Green India Mission Scheme- Rs. 3.65 lakh.	3.65
			6a	Irregularities in the cash book: 1 late deposit of revenue receipt into treasury - 0.16 lakh. 2 Non checking of totals. 3 Non attestation of over writing/cutting in the cash book. 4 non stamping of voucher as paid/cancel 5 Non-reconciliation of EPS and withdrawal from treasury with Cash book. 6 Not maintaining receipt book	0.16
			6b	Payment of pending wages- Rs. 31.79 lakh.	31.79
			6c	Outstanding Recovery from contractors & employees. Rs. 3.65 lakh.	3.65
			6d	Non-production of Record/Information	

6	DFO (T) Mewat Nuh	2012-13	1	Loss of Environment & Govt. fund due to mining of Aravali Area against Supreme Court order.	23.72
		2014-15	4a	Loss to the Govt. due to less plantation	8.59
			5b	Changes in compensatory plantation sites without the approval of MoEF, Govt. of India.(59.063 hect)	
		2015-16	1	Blockade of fund due to purchase of Tree Guard	14.43
			5a	Non-recovery of loss of revenue due to less achievement of plantation as found in inspection and evaluation report	1.09
			5b	Non-action on inspection and evaluation Report	
			6	Miscellaneous irregularities	

		Part-IV	1	Non-Settlement of cases of non-abidance under forest act Rs. 25.05 lakh	25.05
		2/17 to 10/18	1	Non-achievement of targets of scheme due to irregular Expenditure of funds on other works. Rs. 1.25 crore.	125.00
		19/11/2018	2a	Non-adherence to the provisions of PWD code leads to wasteful Exp.-Rs. 6.27 crore.	627.00
		30/11/2018	2b	Non-renovation of departmental building.	
			3	Irregular Exp. On salary of protection watchers. Rs. 1.36 crore	136.00
			4a	Illegal mining at the Aravali Hills.	
			4b	Encroachment of forest land.	
			5	Deficiencies in construction of Dams:- 1) Allotment of works in pieces. 2) Allotment of Technical Works to under experienced staff. 6) Excess payment for the works. 7) Inappropriate monitoring of divisions officers. 8) Differences in MB Book & original expenses.	
			6a	Success of plantation against Norms/standards.	
			6b	Non disposal of 1124 logs (Total 159.15 cume) lying in the range.	
			7a	Non utilization of funds allotted under CAMPA Scheme- Rs. 159.32	159.32
			7b	Irregular Exp. On wages & allowances- Rs. 149.39 and excess and Irregular expenditure on salary and allowance by excess appointment against sanction strength.	149.39 8.39
			7c	Unplanned use of budget funds.	
			8	Loss of revenue due Non-auction of condemned vehicles & machinery. Rs. 15.17 lakh.	15.17
			9	Irregularities in the cash book: 1 Not mentioning date in cash book	

				<p>2 Non attestation of over writing/cutting in the Cash book.</p> <p>3 Non-reconciliation of EPS and withdrawal from treasury with the Cash book.</p> <p>4 Non maintenance of nursery record by the range.</p> <p>5 not presenting the receipt of plants sold by nursery.</p> <p>6 Non preparation of Bank reconciliation statement under CAMPA Scheme.</p> <p>7 Not maintaining cash book properly.</p>	
7	DFO (T) Palwal	2012-13	4	Non-delivery of store material, lack of internal regulation	
		2013-15	1	Unfruitful expenditure on earth work of afforestation	0.45
			5	Theft after drawl of bills from bank	12.14
			6	Non disposal of discrepancy report	1.49
		2015-16	1	Irregular expenditure on plantation schemes in Scheduled Villages	11.61
			2	Non-clearance of logs placed at temporary sites volume 304.86 cubic metre.	
			3	Loss of revenue due to non cutting trees in time.	6.59
			4a	Irregular expenditure on revitalization of institutes in Aravali hills plan	14.04
			4b	Irregular purchase of cloned plants	3.85
			5	Lapse of budget due to not-planning the Financial directions for Plan Schemes	40.89
			6	Less-achievement of physical targets under CAMPA scheme	
			7	<p>Cash book:-</p> <p>(i)Non-utilization of fund Rs 10.39 lakh</p> <p>(ii)Irregular payment due to excess appointments against sanction strength Rs 3.94 lakh.</p> <p>(iii) Less realization of revenue receipts.</p> <p>(iv) Not showing the service books to the concerned employee/Officer</p> <p>(v) Not checking the totals</p> <p>(vi) Non-attestation of cutting and over writing in</p>	<p>10.39</p> <p>3.94</p>

				cash book.	
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5. Additional Principal Chief Conservator (Production)

Sr. No	Name of the Division	Year	Para No	Title of the Para Part-IIA/Part-IIBs	Amount (In lakh)
1	D.F.O (Production) karnal	1998-99	1g	Shortage of timber	29.47
		2014-15 Part-IV	1	सरकारी खाते के बाहर निधियों की पार्किंग बैंक खातों का बंद न करना रु 9.26 लाख	9.26
		04/15 to 03/18	1	Non-assessment of sales tax- Rs. 2511.81 lakh.	2511.81
		30/04/18 to 04/05/18	2	Non-completion of work related deforestation- Rs. 650.99 lakh.	650.99
			3a	Outstanding recovery from contractors/agencies/officers.	360.61
			3b	Discrepancies in the form-11 and recoverable amount- Rs. 202.48	202.48
			3c	Recoverable amount from staff- Rs. 26.25	26.25
			4a	Irregular excess expenditure on salary and allowances on official due to excess appointment against sanction strength.	6.41
			4b	Unconsolidated contingent bill 12/2016 & 09/217 amount Rs. 1.75 lakh.	1.75
			5a	Irregularities in the cash book: 1) Non production of record related to revenue. 39.49 lakh 2) Non deposit of revenue to treasury 2570. 3) Non checking of totals. 4) Non attestation cutting/overwriting of Cash Book. 5) Non stamping voucher as paid and cancelled. 6) Non-reconciliation of EPS and withdrawal from	39.49 0.03

				treasury with Cash book. 7) Non maintenance of record of receipt book of Form 14.	
			5b	Non-attestation of form-16 of stock & stores A/c's register.	
2	CF Production Circle, Karnal	2010-17	1	Less cutting during year 2016-17 as proposed by working plan	
			2	Cash book irregularities 1 cutting/overwriting and wrong totalling in cash book 2 not checking of totals 3 not attesting entries in cash book	
			Tan 1	Not preparing computer register regularly	
			Tan 2	Irregularities in log book 1 Not doing ABSTRACT at the end of month	
3	DFO (P) Yamunanagar	2005-06	2	Non recovery of the funds due to auctioning again	1.46
		2011-13	5	Irregularities in cash account A) Non entry of serial number & date in cash account Non entry of the amount deposited in the treasury in same month	
		2015-16	1	Loss of Revenue due to non-clearance of Forest Production from Sale deposit in time	200.00
			2	Less realization of revenue as the trees were not cut on time	170.00
			3	Non-recovery from contractors/firms	102.50
			4	Regular reduction of gain/profit from Axe Mill	
			5	Non-auction of useless vehicles/ degraded machinery	4.53
4	DFO (P) Hisar	1996-97	2	Infusing loss due to flood in sharing account	
		2003-04	1	Recovering loss to the Govt. due to regularization of Services by giving unauthorized undertaking of Rs. 7.41 lakh	7.41
		2005-07	1	Lack of wood against the various forest conservators	46.91
			2	Non recovery from contractors	7.98
		2015-16	1	Recoverable amount from Contractors	207.77
			2	Non-Recovery of fine from Contractors	0.29

			4	Pending recovery from Contractors	1.51
5	DFO (Production) KKT	2011-12	3	Non recovery of shortage of wood from employees	3.68

6. Chief Conservator of Forest (CFP) Panchkula

1	Chief Conservator of forest (CFP) Panchkula	2008-10	1	Extra payable amount of Rs. 31.70 Lakhs due to improper management of dams constructed under the community forest project	31.70
			2	Irregularities of cash book	
			(i)	Not checking of total	
			(ii)	Not maintain cutting and overwriting in cash book	
			(iii)	Not totalling/ totalling with pencil in cash book	
			(iv)	Not maintaining CTR register	

7. Community Forestry (CF-CFP) Ambala Outstanding Para

Sr. No	Name of the Division	Year	Para No	Title of the Para Part-IIA/Part-IIBs	Amount (In lakh)
1	DFO (CFP) Ambala	2015-16	1	Excess expenditure on plantations even on less achievement of allotted plantation targets	8.07
			2	Excess expenditure as the Plants were not purchased at fixed rates	4.91
			4	Non-utilization of allotted fund under CADA Project	1.00
			5	<u>Cash book:-</u> (i) Non-checking of total. (ii) Non-attestation of cutting and overwriting in cash book. (iii) Non-reconciliation of EPS and withdrawal from treasury with cash book. (iv) Certificate was not marked at the end of the months.	

2	DFO (CFP) Kurukshetra	2013-14	1	Non-realization of sales Rs.57.60 lakh unsuccessful subsequent afforestation	57.60
		2014-17	1	Non achievement of targets in plantation in nursery	35.00
			4.	Cash Book irregularities. 1. Non-checking of totals 2. Non attestation cutting/overwriting in cash book 3. Non-reconciliation of treasury schedules with Cash Book. 4. Non- upto date attestation of service book.	
3	DFO (CFP) Hisar	2001-02	1	Payment of Rs. 17.30 lakhs by appointing daily wagers in an incorrect manner on the basis of muster role	17.30
		2014-15	1	Non auction of condemned machinery Rs. 3.27 lakh	3.27
		2015-16	3	Pending recovery from employees Rs.20.99 lakh.	20.99
			4	Cash Book. 5 Irregular payment 0.84 lakh	0.84
4.	DFO (CFP) Bhiwani	This division merged with DFO (T) Bhiwani			
5	DFO (CFP) Rewari, Jatusana	2002-03	1a	Excess payment of HRA Rs. 1.68 lakh	1.68
		2003-05	1	Non recovery of less plantation	15.69
		2009-14	1	Non auction of condemned stores/vehicles Rs. 8.46 lakh	8.46
		2014-15	1	Minor works done in small parts Rs. 293.63 lakh	293.63
			2	Wasteful expenditure due to less success Rs. 54.22 lakh	54.22
			3	Excess payment to agency Rs. 100100/- and non maintenance of record of plants purchasing Rs. 23.35 lakh	23.35
			4a	Irregular payment of pay & allowances due to recruitment more than sanctioned	21.48
		2015-17	1	Blockade of fund inspite of non-allocation of targets	13.02

			2	Not returning the balance funds under CAMPA	14.52
			3(a)	Excess expenditure than the Budget/Grant received	10.22
			3(B)	Not-spending the received Budget/Grant	8.17
			4	Cash Book Irregularities (1,2,3,4,5,6,7)	
6	DFO (CFP) Faridabad	2010-15	3b	Recoverable amount form employees Rs. 2.25 lakh	2.25
			4	Non verification of stock and stores	
			5	Irregularities of cash book 5	
		2015-16	1	Absurd expenditure on useless plants for plantation	5.73
			2	Irregular expenditure due to execution of works in parts Rs 67.95 lakh	67.95
			3	Irregular Payment of Salaries and allowances Rs. 5.66 lakh	5.66
			4	Physical verification of store was not done.	
			5	Cash Book:- 1- Machine page was not attached in Cash Book 2- Non-checking of totals 3- Non-attestation of cutting and overwriting in cash book 4- E.P.S and withdrawal from Treasury were not reconciled with Cash Book.	

8. APCCF, Wild Life Panchkula

1	Chief wild life warden Panchkula	2007-10	1	Loss of interest of Rs. 18.52 Lakhs due to keeping the money out of Govt. account	18.52
			2	Not utilizing the central grant	82.95
			3	Case under the wild life conservation act 1972	
		2010-11	1	Slow Progress development work of wild life Haritates	
			2	Irregularities of cash book	
2	Deputy chief wild life warden Panchkula	2004-06	1	Non recovery from defaulter employees of payment of back wages	0.35
			3	Purchase to avoid lapse of budget grant	12.90
		2012-13	2	Non settlement of objection under forest wild life act 1972	
			3 B	Non physical verification of store	

		04/13-03/19	1 AP	Release of grant against to MoU Rules - Amount Rs. 1148.64 lakhs.	1148.64
		27.05.19 31.05.19	2	Non auctioning of condemned stores amounting to Rs. 0.46 Lakh.	0.46
3	Divisional wild life officer Rohtak	2004-06	4	Non-compliance in construction of zoo/building as directed(2 point pending)	
		2006-11	1	Surrendering the amount received from the Govt. of India, due to non-utilization	
		Part-IV	1	Recoverable amount from criminals Rs. 61500/-	0.61
		2011-14 Part-IV	1	Delay in deposit of revenue receipt in treasury	2.65
		2014-15	1	Detailed Bill of Boundary wall of Rohtak zoo Rs. 23.26 lakh	23.26
			2	Excess expenditure on establishment Rs. 27.33 lakh	27.33
			4	Non use of CAMPA funds of Rs. 4.29 lakh	4.29
			5	Irregular cities of cash book	
		04/2015 02/2020	1	Non-commencement of work due to delay of providing marking land to contractor.	
			2	Unfruitful expenditure on incomplete work Rs 72.15 lakh.	72.15
			3	Undue benefit of Rs. 8.24 lakh to agency /contractors.	8.24
			4	Non utilization of funds: Rs 192.75 lakh.	192.75
			5	Cash book and other irregularities. 1. Non cancelation of vouchers after payment. 2. Non verification of totals. 3. Non attestation of cutting / over writing in the cash book. 4. Missing of Revenue Receipt Book (Receipt No. 5401 to 5500) and Wildlife Act 1972 Book. 5. Non maintenance of records related to revenue receipts. 6. Payment of bills without ensuring payment of EPF / ESI contribution.	

4	Divisional Wild Life Officer Gurgugram	2009-12	3	Extra expenditure against estimate loss to the Govt. Rs7.20	7.20
		2012-13	3	Extra exp. against estimate for purchase of Jeep.	0.54
		04/2013 to 08/2017	1	Non execution of National scheme of water environment conservation system.	
			2(a)	Obtaining permission by splitting of work	59.58
			2(b)	To Obtain re-sanction against sanctioned estimated cost	22.11
			3	Non utilization funds allotted under CAMPA scheme	27.39
			Tan-1	Non maintenance of goods and progress report on the expenditure incurred on project	23.11
			Tan-2	To Make provisions of labour charges in estimated cost against the instructions	12.43
5	Divisional Wild Life Officer Hisar	08/2009 to 3/2016	1	Excess exp. due to excess appointments of employees against sanctioned strength Rs 72.71 lakh	72.71
			2	Non-utilization of fund	15.34
			3	Non-achievement of Physical targets under CAMPA Schemes	
			4	Expenditure was not in accordance the fixed Financial guidelines for Plan Schemes	
			5	Undue benefit to agency/contractor	3.29
			6	Non-abidance to guidelines for constructions works	
			7	Non-auction of useless Vehicles	0.88
			8	Other irregularities	

9. Other (Training, Seed, Publicity & Education, ECO-Tourism)

1	CF(Research) circle Pinjore	04/2010 to 10/2017	1	Excess expenditure on pay and allowances of employees due to excess appointment of employees against the sanctioned strength.	12.67
			2	Non making of post investigation report/ compliance report about the action done on short falls found during investigation	
			3	Cash book Irregularities – 1) Not mentioning any certificate on first page of cash book and page numbering. 2) Not investigating totals. 3) Not attesting cutting and over writing in cash book. 4) No defacing of vouchers after payment.	
2	DFO (Trg.) Sohana	4/2014 06/2018 09/07/18 13/07/18	1	Irregular excess Exp. On salary and allowances due to excess recruitment of staff against sanction strength Rs. 18.35 lakh.	18.35
			2	Blockade of fund due to kept amount outside of Govt. Treasury related to CAMPA Scheme. Rs. 1.13	1.13
			3	Theft of Govt. LED TV- 0.25 lakh.	0.25
			4	Under utilization of training institute.	
			5a	Irregularities in the cash book: 1 Non deposit of Govt. revenue to treasury earned by interest on refresher course amount 0.21 lakh 2 shortage of amount booked then actual amount. 3 Non-reconciliation of EPS and withdrawal from treasury with Cash book. 4 Non checking of totals. 5 Non attestation cutting/overwriting of Cash Book. 6 Non stamping voucher as cancelled. after payment Non maintenance and reconciliation of CTR.	0.21
			5b	Non physical verification of stock & store.	

3	DFO (SEED) Pinjore	2005-06	1	4. Shortage of material	
		2009-10	4	Non taking in stock of storage Rs. 2.19 lakh	2.19
		4/2010 to 10/2017	1	Non maintenance of record	
			2	Non maintenance of the proportion/ratio of work and Employees/officer's pay and allowances.	
			3	Non initiating action on the irregularities found in the investigation report and non-maintenance of compliance report.	
			Tan-1	Not auctioning condemned/damaged tractor	1.71
			Tan-2	Cash book Irregularities 1) Not mentioning any certificate on the first page of cash book and noting numbering. 2) Not checking the totals. 3) Non attestation of cutting and over writing in cash book. 4) Non defacing of vouchers after payment.	
4	CF Publicity and education) Panchkula Circle.	2001-02	1	Lacking in attaining physical goals	
		2004-06	1	Recovery of employees	9.65
			2	Recovery of overpayment form sh. Surender Kumar tractor driver	4.82
		2010-12	2	Extra wastage of money on establishment due to the extra appointments then required	11.09
			3	Recoverable balances	2.23
		2015-16	1	Excess exp. due to excess appointments of employees against sanctioned strength Rs 15.58 lakh	15.58
			2	Non-auction of useless vehicles Rs.1.46 lakh.	1.46
		01/17-04/19	1	Irregular diversion of funds - Rs. 30.00 Lakh.	30.00
		13.05.19 to 17.05.19	2	Non-auction of condemned vehicles and goods – Rs. 6.30 lakh.	6.30

			3	Non utilization of CAMPA Fund Rs. 22.26 lakh.	22.26
			4	Cash book and other irregularities. 1) Non verification of totals. 2) Non reconciliation of EPS and withdrawal from treasury with Cash Book. 3) Non-issuance of certificate by DDO in the cash book at the end of the month. 4). Non attestation of cutting / over writing in the cash book and using pencil for totals. 5) Not stamping on voucher as paid and cancelled. 6) Improper Maintenance of vehicles log book.	
5	DFO (Eco-Tourism) Panchkula	2011-12 to 2014-15	1	Non completion of Eco Mega Project	400.00
			2	Diversion of funds from proposed project to different project and irregular expenditure thereon.	124.00
			3	Non obtaining of NOC form ministry of forest & wildlife	66.88
			4	Irregular expenditure on pay & allowances due to recruitment more than sanctioned posts	23.79
			5	Unfruitful expenditure on water hall	25.00
			6	Loss to the Govt. due to loss of govt, camera	0.25
			7	Non verification of store	
6	CF CFP (M&E) Panchkula. Now CF (M&E) Karnal	2001-03	1	Unsuccessful departmental recovery	11.54
		12/2010 to 07/2017	1	Inappropriate monitoring of plantation.	
			2	Cash book Irregularities (1,2,3,4,5)	
			Tan 1	Non physical verification certification of store & stock	
7	DFO (M & E) Karnal	2009-10	1	Un-fruitful expense amount 5861342/-	58.61

			2	Miscellaneous irregularities	
			3	Not using motor vehicles	
		12/2010 to 07/2017	1	Irregular purchase to avoid lapse of budget	0.19
			2	Cash book irregularities 1) Non attestation of cutting 2) Non checking of totals 3) Non attestation of entries in cash book 4) Not attestation of cash balance 5) Non assurance of cash book totals.	
8	DFO (M&E) Hisar	2010-15	2	Non-auction/non-utilization of useless motorcycles	
9	DFO (Working Plan) Gurugram	2011-14	2	Unexpected delay in implementing planned work of divisions of forest department	
			3	Deposit of work amount in officials personal a/c instead of contractor	4.44
10	DFO (Research & Training) Pinjore	2003-04	3	Not recovering security	0.25
		2004-05	5	Loss to government due to not determining the salary of adhoc employees and hence not recovering it.	
		2005-06	3	Non recovery of books & stationary of training officials	3.71 2.74
		2014-15	2	Not recovering penal rent	38.48
		Part-4	1	Non deduction of sales tax on bills of contractors	16.54
		2015-17	1	Irregular expenditure on pay and allowances due to non sanctioning of new research projects	393.00
			2(a)	Irregular expenditure charged under extension forestry scheme	17.34
			2(b)	Irregular expenditure under publicity public relation and extension scheme	11.97
			3	loss of interest due to amount kept in saving account	3.22
			4	Cash book irregularities 1) Non reconciliation of CAMPA cash book 2) Non checking of totals 3) Non reconciliation of E.P.S and withdrawal from treasury with cash book. 4) Non stamping of vouchers as paid or	

				cancelled. 5) Non utilization of purchased goods Rs. 3.25 lakh 6) Non attestation of revenues	3.25 1.50
11	Additional Chief Secretary Haryana Chandigarh	2016-17	1	Dubious Fraud and Misuse of funds	536
			2	Incomplete implementation of File tracking and inspection system	
			3	Excessive delay in settlement of Files.	

9. PCCF Haryana Panchkula

PCCF, Haryana, Panchkula	2011-12	2 (b)	Irregular expenditure on entry point activities of National Afforestation Programme	21.25
		2 (c)	Failure of plantation pointed out by National Afforestation Programme	3.86
		4	Less success of plantation	
	2013-14	1	Non utilization of fund due to slow progress of Green India Mission Rs. 94.28 lakh	94.28
		2	Non getting of Central assistance Rs. 209.52 lakh	209.52
		3	Decreasing forest area due to illegal felling	
		4	Irregularity of FDA in State in National Forestry Project	209.04
		5	Irregularity of wood based industries	
	2014-15	1	Loss of Grant Rs. 11.00 crore	1100.00
		2	Non getting of second installment of grant Rs. 23.00 crore and expenditure on unsanctioned works Rs. 152.80 lakh	2300.00 152.80
		7	Non monitoring and evaluation of plantation of CAMPA fund	
		8	Misc. irregularities	
	2015-16	4	Non use of funds Rs. 14.11 crore	1411

		6	Non-payment of audit fees Rs. 0.80 lakh	0.80
	2016-17	1	Loss of interest due to amount kept in saving a/c	109.10
		2	Irregular expenditure on purchase of vehicles	13.50
		4	Less achievement of physical targets in CAMPA scheme	
	2017-18	1	Unfruitful expenditure on incomplete Green India Mission Scheme- 262.69 lakh	262.72
	09.04.18 to 20.04.18	2	Surrender funds under state Scheme- 25.84 crore.	2584
		3	Non-achievement of targets in stipulated time under Wood-Based Industries scheme and parking of funds- Rs. 584.87 lakh.	584.87
		4a	Loss of revenue of CAMPA Scheme due to parking of funds in saving Account- Rs. 114.28 lakh.	114.28
		4c	Issuance of Outstanding Utilization Certificate from regional offices/ Forest Officer/ institution under CAMPA Scheme- Rs. 485.40 lakh.	485.40
		5	Non-submission of UC's under state forest development Agency (S.F.D.A.) – Rs. 438.44 & Non-issuance of funds- Rs. 618.89. lakh.	438.44 618.89
		7	Non condemnation of vehicles and Non-production record related to condemnation of vehicles. 11.06 lakh	11.06
		8a	1. Non production record of construction/maintenance – Rs. 201.60 2. Not enter of transfer amount/receipt and payment in cashbook- Rs. 2766.62 3. Non entrance of revenue receipt in cash book- Rs. 2.22 9. Non proper entrance of column in cashbook. 13. Non maintaining of CTR and reconciliation with treasury. 14. Non-Submission of reply of old para.	201.60 2766.62 2.22
		8c	Non-production of record : a) Decreasing forest area and cutting of trees in Aravali range are responsible for Lowest percentage of covered area of forest in Haryana. b) Supply of information regarding complaints. c) Entrustment of Audit of CAMPA u/s 20(1) of the	

			CAG's DPC Act. d) Supply of information regarding complaints. e) Supply of information regarding complaints. f) Non production of record for audit. g) Non production of record for audit.	
Supplimentary IR 16/07/18		9.	Irregular drawl of HAG+Pay Scale/Level-16 of pay matrix to the IFS Officers	
		10	Excess credit of Earned Leave to IFS Officers	
		11	Irregular Operation of Ex-Cadre Post	
		12	Irregular Appointment of IFS Officer in Selection Grade & above	
	2019-20 18.04.19 10.05.19	1	Loss of interest due to depositing receipts in the shape of FDR at low interest rate - Rs. 93.35 lakh.	93.35
		2 (a)	Irregular expenditure on World Herbal Park under CAMPA Scheme is Rs. 10.50 crores.	1050
		2 (b)	Non utilization of CAMPA Fund - Amount 5643.06 lakhs.	5643.06
		2 (c)	Non receiving of the Utilization Certificate released to the Regional Offices / Forest Divisional Officers Institutes under the CAMPA Scheme - Amount Rs. 3101.79 lakh.	3101.79
		3	Excess expenditure amounted to Rs. 46.94 lakh	46.94
		4 (a)	Irregularities in purchasing of vehicles.	
		4 (b)	Irregular expenditure due to wrong posting of vehicles and drivers Rs. 77.78 lakh and other expenditures on vehicle fuel.	77.78
		5	Undue benefit to agencies by not closing Lease agreement after violation of term and conditions.	
		6	Cash book irregularities. 1) Non verification of totals. 2) Non reconciliation of EPS and withdrawal from treasury with Cash Book. 3) Non-issuance of certificate by DDO in the cash book at the end of the month.	

			4). Non attestation of cutting / over writing in the cash book and using pencil totals. 5) Not stamping on voucher as paid and cancelled. 6) Improper maintenance of vehicles log books.	
		7	Non Production of Records.	

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