

OFFICE OF THE ACCOUNTANT GENERAL (A&E),
RAJASTHAN, JAIPUR

ANNUAL REVIEW ON WORKING OF FOREST
DIVISIONS IN RAJASTHAN

FINANCIAL YEAR

2018-19

OVERVIEW

This Annual Review relates to the working of Forest divisions in Rajasthan State for the year 2018-19

The primary purpose of this review is to invite attention of the State Government on the shortcomings, arrears and errors in the maintenance of initial accounts noticed during the course of compilation of accounts, local audit and central audit of the forest divisions. The observations included in the review are expected to enable the executive to take corrective action to frame appropriate policies/guidelines as well as to issue directive that will lead to improved accounting and financial management and contribute to better governance.

Some of the important issues are highlighted below:

- The differences/ balances outstanding under remittance challans (head of account 8782-103-01) was ` 1.75 crore (debit balance) and cheques (head of account 8782-103-02) was ` 0.14 crore (credit balances) due to Non-reconciliation/Non-settlement of old items pertaining to the period prior to 1st April 2016.
- Balances of outstanding unpaired/unpaid cheques older than three months amounting to ` 0.43 crore in 32 units of forest divisions against 336 cheques were pending.
- Forest advances amounting to ` 0.20 crore were outstanding in 28 forest divisions up to March 2019.
- There was delay in settlement of outstanding 48 inspection reports containing 263 paras from the period 2009 to 2018
- Non-receipt of first compliance reports of forest department on local inspection during the year and observation during the central audit of forest divisions like overpayment, violation of contracts, avoidable/ excess expenditure, regulatory issues, idle investment/ blocking of funds, non-achievement of objectives apart from other miscellaneous irregularities were found.
- During the compilation of accounts and validation of vouchers for the year 2018-19, out of 27250 vouchers test checked errors were found in 3048 vouchers (11 percent) for non-submission of sanctions attached with original vouchers.

Therefore, based on the above highlighted issues and other observations mentioned as the review necessary action is required to be taken by the Forest Department.

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CHAPTER-I **INTRODUCTION**

The review presents a collective picture of strengths and weaknesses in the functioning of 70 forest divisions in Rajasthan, bringing out salient points noticed during compilation of accounts and Central and Local audit of divisions of Forest department. Irregularities and omissions noticed are being detailed to facilitate examination and due rectification. Deficiencies mentioned are illustrative and are meant to highlight important areas which might be focussed upon by the government for greater scrutiny so that reformative action is facilitated.

Forest accounts are being received timely through Works Accounts Module (WAM) from treasuries since 1st April, 2016. No cheques and challans are being received because all payments by treasuries are being made through electronic mode. Chapter-II contains observations related to clearance of Forest remittance balances, non-receipt of Form-51 related to clearance/adjustment, delayed reconciliation of accounts of receipt and expenditure heads, delay in reconciliation of accounts by divisional offices with treasury office, amount of forest advances and forest deposits, etc.

Observations made during Central and Local audit of divisions of Forest department are contained in chapter III and mainly relate to outstanding Audit Notes/Inspection Reports issued by office of The Accountant General (E&RSA), delayed receipt of compliance of Local/Central Audit Inspection Reports, etc.

CHAPTER-II OBSERVATIONS

I Monthly Accounts

With effect from 1st April 2016, the Monthly Accounts are being received timely in this office from treasuries through Works Accounts Module (WAM) along with Civil Accounts.

II Non reconciliation/Non-settlement of items related to forest remittances of old outstanding differences of Cheques and Challans, balances of unpaid cheques requiring settlement with treasuries

(i) Cheques and Challans were issued and remitted respectively by various Forest Divisions before 1st April 2016. As per rules, these cheques issued by the forest divisions and those encashed in treasuries should have been reconciled monthly with treasuries by forest divisions. Similarly, challans remitted by forest divisions and the amount of challans intimated as received by treasuries should have been reconciled monthly with treasuries and thereafter Form-51 should have been sent to this office. However, the reconciliation was not done in time hence, the old differences of challans ` 1.75 crore & cheques ` 0.14 crore in (77 Forest divisions in challan and 57 Forest divisions in cheque including closed divisions) cases are still lying unadjusted/unsettled.

The details of differences/balances outstanding in remittance heads of various forest Divisions as on 31.03.2019 under remittance challans (Head of Account 8782-103-01) and cheques (Head of Account 8782-103-02) are given in **Annexures-A & B**. The detailed and updated differences of undisposed cheques and challans were not provided in Form- 51 submitted by seventy forest Divisions upto March 2016. Wherever balance is outstanding reconciliation is necessarily required to be carried out by the divisions for clearance of remittance by adjustment /settlement or by transfer to relevant head of Account. Differences between amounts of challans deposited by forest divisions and amount of challans intimated as received by treasuries under Head of Account - 8782-103-01 might have occurred due to misclassification but possibility of embezzlement cannot be ruled out. Similarly, expenditure under the concerned head will be an incorrect depiction if it is required to be written back or the cheques are to be timely encashed at the end of financial year under Head of Account - 8782-103-02 but not done so in the same financial year.

Hence, considering the significance of reconciliation, necessary directions should be issued from time to time to forest divisions. While fresh errors of misclassification need to be rectified immediately, attention should also be focused on settlement of pending differences/balances. All the divisional officers of forest department are required to take this responsibility on board as a special drive.

(ii) Unpaid Cheques

Forest divisions are yet to take action regarding write back of cheques older than three months. The amount outstanding as on 31st March 2019 was Rs 0.43 crore in 32 units of forest department against 336 cheques. The detailed list of the Divisions with amount of unpaid cheques is enclosed and is marked as **Annexure-F**. Despite regular correspondence by this office for clearance of unpaid cheques, effective action is still awaited.

Assurance had been given to this office for expeditious adjustment of outstanding cheques older than three months, while initiating IFMS on 01.04.2016, however, action is awaited in this matter. Necessary instructions in this regard need to be issued to concerned divisions for clearance of unpaid cheques on priority basis.

(iii) Submission of Form 51

According to Note 4(i) of rule 740 of Public Works Financial & Accounts Rule (PWF&AR) Form 51 were required to be submitted by the forest divisions to AG office on the 17th of the following month to which it relates. All the transactions are being routed through treasuries due to submission of forest accounts from 1st April 2016. However the details of balances related to old outstanding cheques and challans along with Form-51 are not being submitted by various forest divisions, causing bottlenecks for obviation of differences.

Upto the month March 2016 Form-51 have been submitted to this office by forest divisions but in seventy forest divisions differences of challans `3.41 crore & cheques `3.47 crore had occurred between the balances of these divisions and broadsheets of this office, the details of which are given in **Annexure-C & D**. The outstanding balances of challans was amounting to `1.75 crore and that of cheques was amounting to `0.14 crore upto the month of March (suppl.) 2019. Total Clearance of Challans amounting to `1,64,481.00 (0.93%) has been made and there was “Nil” clearance of Cheques during the year.

For the clearance of outstanding old balances under Remittance head 8782-103-01 challans and 8782-103-02 cheques the following Three camps were held at the treasury level during the financial year 2018-19.

The details of missclassification detected during the Camps are as under:-

S.N.	Name of Treasury	Period	Clearance		Internal Clearance	
			Cheque	Challan	Cheque	Challan
1.	Bikaner	28.05.18 to 01.06.18	-	256100	811397	38142649
2.	Udaipur	27.08.18 to 31.08.18	-	117261	-	203499
3.	Barmer	22.10.18 to 26.10.18	-	9004706	-	-

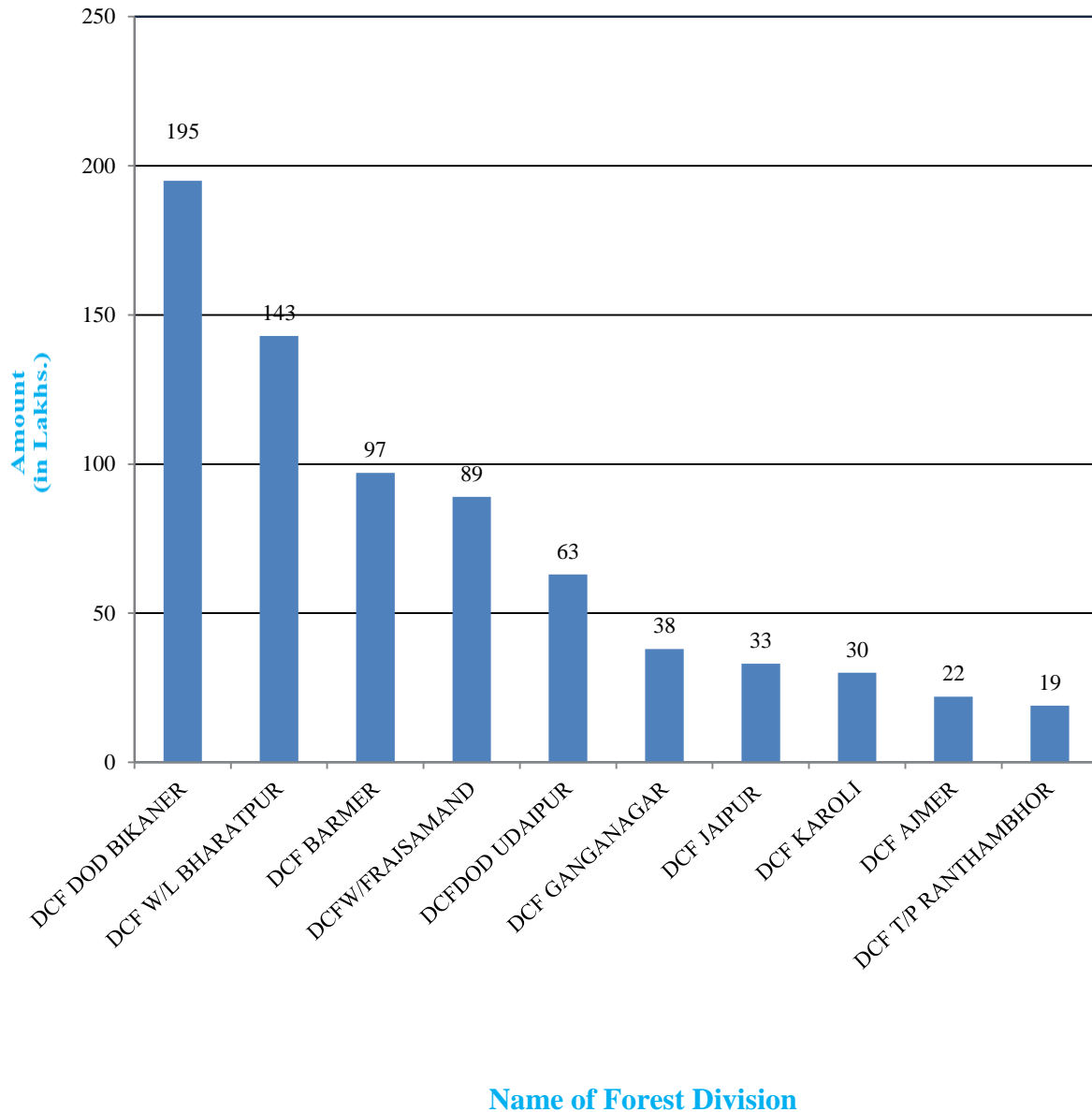
In the financial year 2013-14 an amount of `1,41,47,989/- was wrongly booked in the Major Head 0406 instead of Remittance Head 8782-103-01 of DCF W/L Bharatpur (FRT 035) at Bharatpur Treasury level. The same error was booked by the T.O. Barmer amounting to `90,04,706/- of DCF Barmer (FRT-063) during November 2010 to February 2015.

Correspondence with the forest department and finance department is being done by this office for the clearance of the aforesaid outstanding balances but matter is still pending at finance department level.

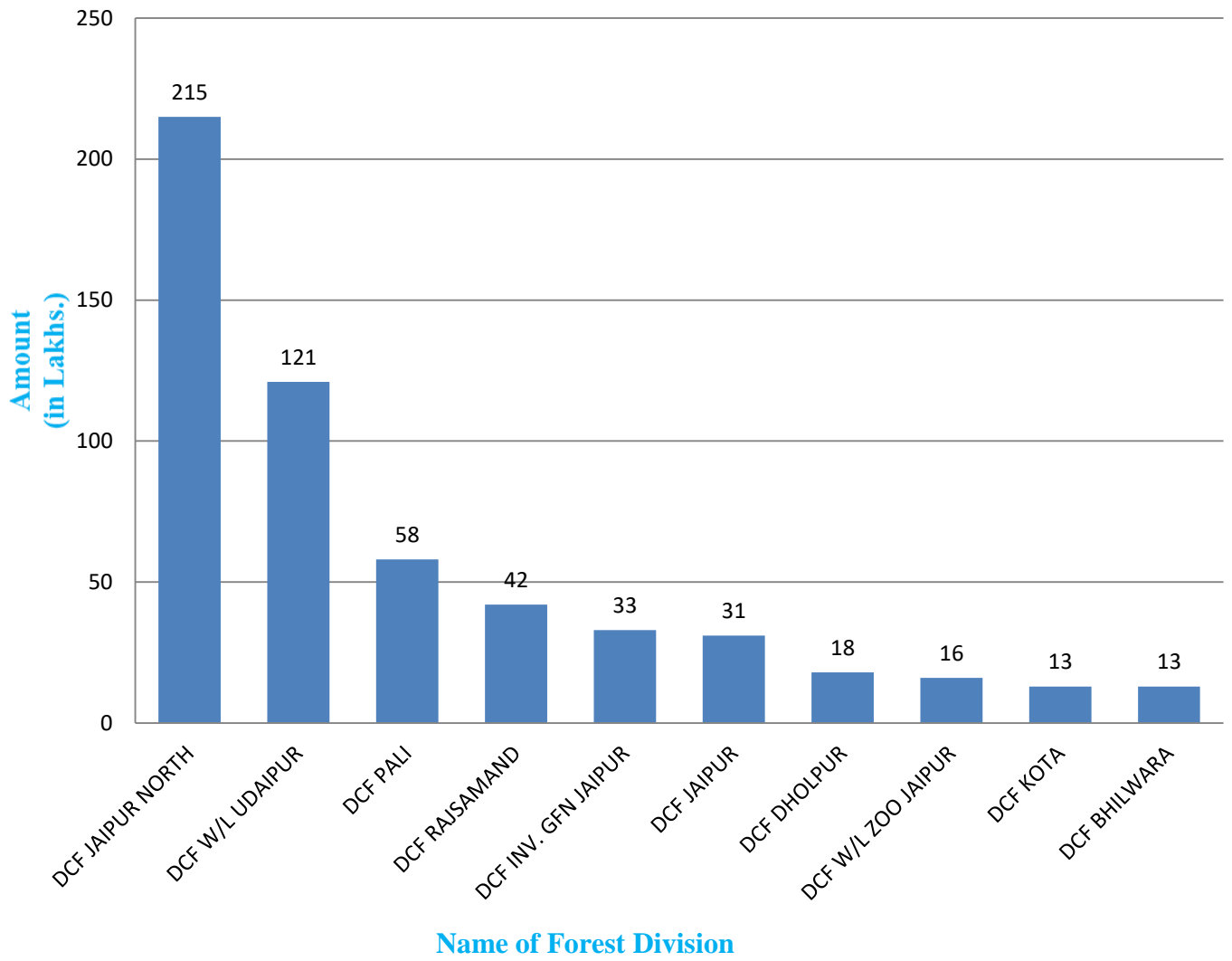
Outstanding heavy balances (Plus & Minus) under Cheques and Challans upto March 2019 are as follows:-

A- CHALLANS

(A-1) Top Ten Forest Divisions having outstanding balances of Challans (upto March 2019)

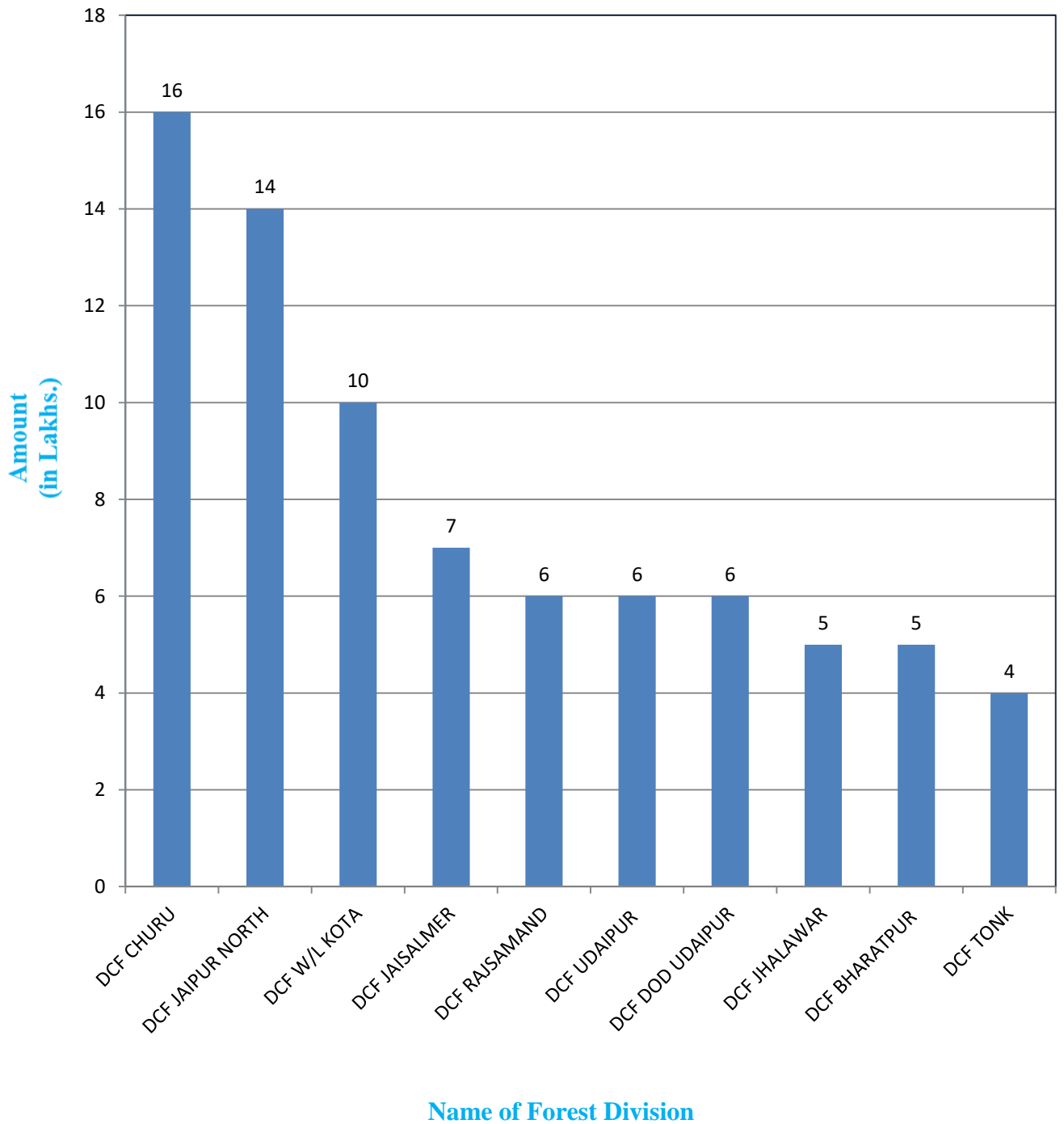


(A-2) Top Ten Forest Divisions having outstanding Minus balances of Challans (upto March 2019)

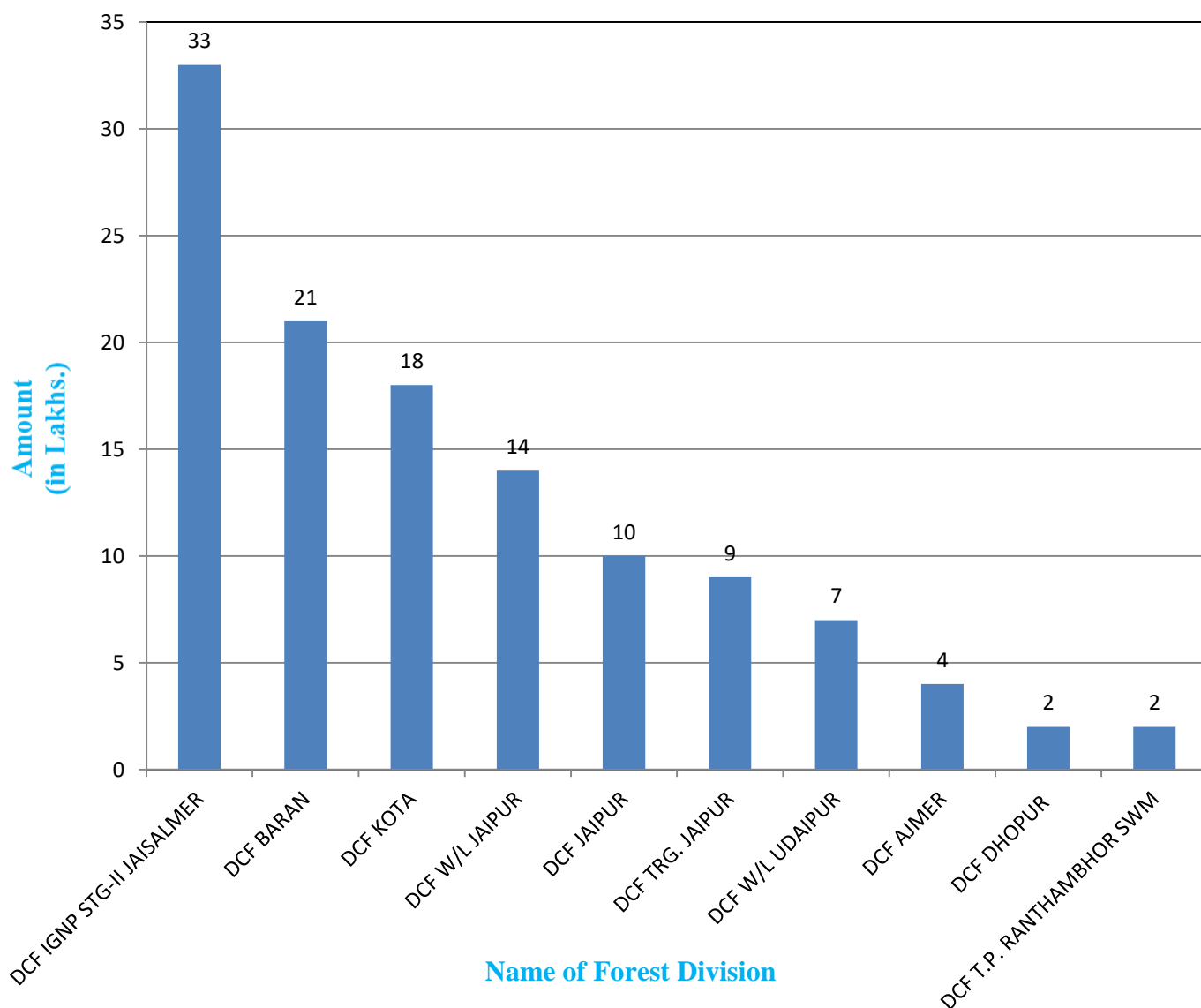


B- CHEQUES

(B-1) Top Ten Forest Divisions having outstanding balances of Cheques (up to March 2019)



**(B-2) Top Ten Forest Divisions having outstanding Minus balances of Cheques
(up to March 2019)**



In view of the above, reconciliation with the books of A.G. (A&E) Rajasthan, Jaipur is necessary by the concerned forest divisions. After that forest divisions should reconcile the accounts with treasury offices and prepare GA-10 for the clearance of the outstanding balances. Based on GA-10, the treasury officers submit TY-65 of the concerned month to A.G. (A&E) Rajasthan, Jaipur, so that action for the clearance/adjustment of outstanding balances may be taken by this office.

Some divisions have been closed/merged with other divisions but action regarding the transfer of their balances has not been taken making clearance/adjustment of balances difficult. Therefore instructions need to be issued regarding adjustment/clearance of balances including closed/merged divisions. The list of such 09 divisions having total balance of ₹-87,985.50 (Challan) ₹ 30, 87,517.00 (Cheque) and ₹ 17, 20,963.00 (Deposit) is enclosed as **Annexure-E**.

III Delay in Reconciliation of departmental figures related to receipts and expenditure with the figures posted in books of AG office

As per Government of Rajasthan, Finance Department's circular No. F-4 (13) Finance 1(V)/Budget/91 dated 04-09-1991, departmental figures of receipts and expenditure should be reconciled with the figures posted in books maintained in the office of Accountant General by concerned departments within the stipulated time. The reconciliation where the controlling officers are situated in Headquarters i.e. PCCF, Jaipur is to be done as detailed below:

Reconciliation of the accounts for the months of April to February.	Reconciliation of April accounts is to be done in the first week of June. For subsequent months till the month of February, reconciliation is to be done by the first week of the month subsequent to closure of accounts.
Reconciliation of March accounts i.e. closing of the Financial year.	Reconciliation is to be done as per the dates informed by the Accountant General (A&E) Rajasthan, Jaipur.

The reconciliation work of receipts and expenditure have not been done by the department within the stipulated time. There was a delay ranging from one to four months in the reconciliation by the controlling officers. The detailed statement of delay is enclosed as **Annexure - H**. Strict compliance is needed for adherence to the prescribed time schedule for reconciliation and to ensure that the prescribed procedure is followed so that misclassifications /other errors could be rectified timely. Necessary directions need to be issued to the concerned offices for the reconciliation of receipts and expenditure.

(IV) Forest advances

Broadsheet of this office indicates outstanding balances amounting to `0.20 crore under forest advances in 28 divisions till the month of March (supplementary accounts), 2019 which have been depicted division wise in **Annexure-G**.

The amount of forest advance of some divisions is pending before 1st April,2016. A special drive is expected to be undertaken for adjustment of these amounts so that pendency may be cleared.

(V) Validation of vouchers

Vouchers of Major head 2406 & 4406 received from Treasuries of all 70 forest divisions during the financial year 2018-19 are as under:-

S.N.	A/C Month	Total Vouchers Received	Total no of vouchers validated	Error in Vouchers validated	Types of Error
1.	04/2018	Nil	Nil	Nil	-
2.	05/2018	07	07	04	Instead of original, photocopies of electricity bill attached.
3.	06/2018	78	78	09	Technical sanctions not attached.
4.	07/2018	1493	1493	413	Administrative, Technical, Financial sanctions and rate of sanction not attached.
5.	08/2018	1924	1924	369	
6.	09/2018	1761	1761	359	
7.	10/2018	2438	2438	421	
8.	11/2018	2459	2459	482	
9.	12/2018	2410	2410	274	
10.	01/2019	1521	1521	81	
11.	02/2019	4077	4077	263	
12.	03/2019	9082	9082	377	
Total		27250	27250	3048	

Total number of vouchers received (as per the table above) and validated during the period 2018-19 are 27250 wherein error was found in 3048(11.19%) vouchers. Correspondence is being done with the respective divisions and treasuries for rectification of errors and only 03 divisions replied for rectification of errors i.e. FRT 089 DCF Training Jaipur, FRT054 DCF Jalore and FRT 061 DCF Ganganagar.Total 79 vouchers error rectified out of 3048 (2.59%) from these 03 divisions.

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CHAPTER-III

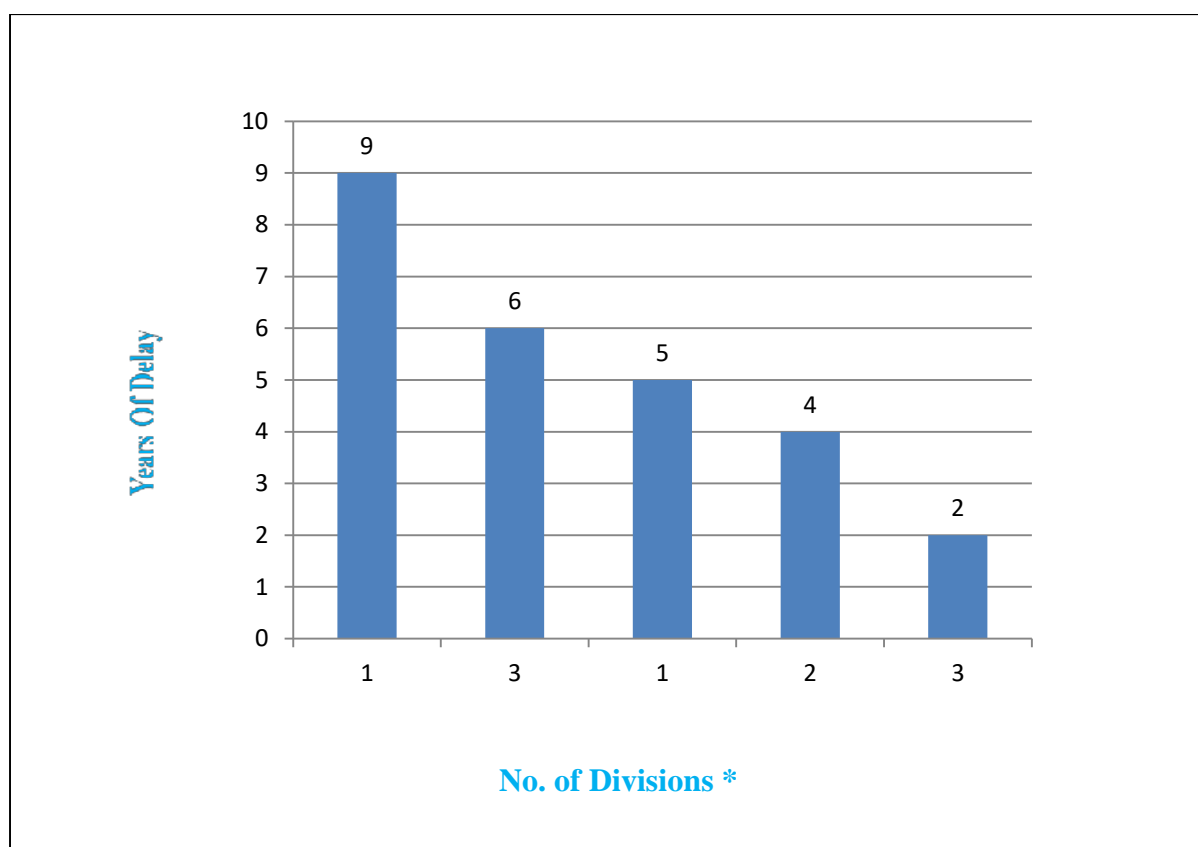
OBSERVATIONS (AUDIT)

VI – (i) Non-receipt of compliance reports on local inspection done during the year

Compliance reports in respect of 48 Inspection Reports for the period from 2009 to March 2018 are outstanding due to non-receipt of their compliance from the concerned forest divisions, details of which is given in **Annexure-I (b)**

Ascertaining the reasons of delay the concerned divisions should be instructed to furnish the compliance at the earliest.

Non- receipt of compliance reports on local inspections of Forest Divisions (more than one year)



* Detailed information regarding Forest Divisions are as follows:-

S.No.	Name of Divisions	No. of Divisions	Amount of irregularities (` in lakhs)	Period	Years of Delay
1.	(A) C.C.F. Kota	1	2.60	2009-18	9
2.	A) D.C F, IGNP Stage III Jaisalmar (B) D.C F, IGNP Stage II Jaisalmar (C) C.C.F, DOD ,Jaipur	3	86.67 93.22 89.09	2012-18	6
3.	(A) D.C F, Chittogarh	1	94.07	2013-18	5
4.	(A) D.C F, Suratgarh (B) D.C F, DOD, Bikaner	2	112.51 1196.81	2014-18	4
5.	(A) D.C F, DY RD –II Ranthambhor, TP Karoli (B)D.C F, Sawai madhopur (C) D.C F, Sirohi	3	149.15 252.40 22.08	2016-18	2

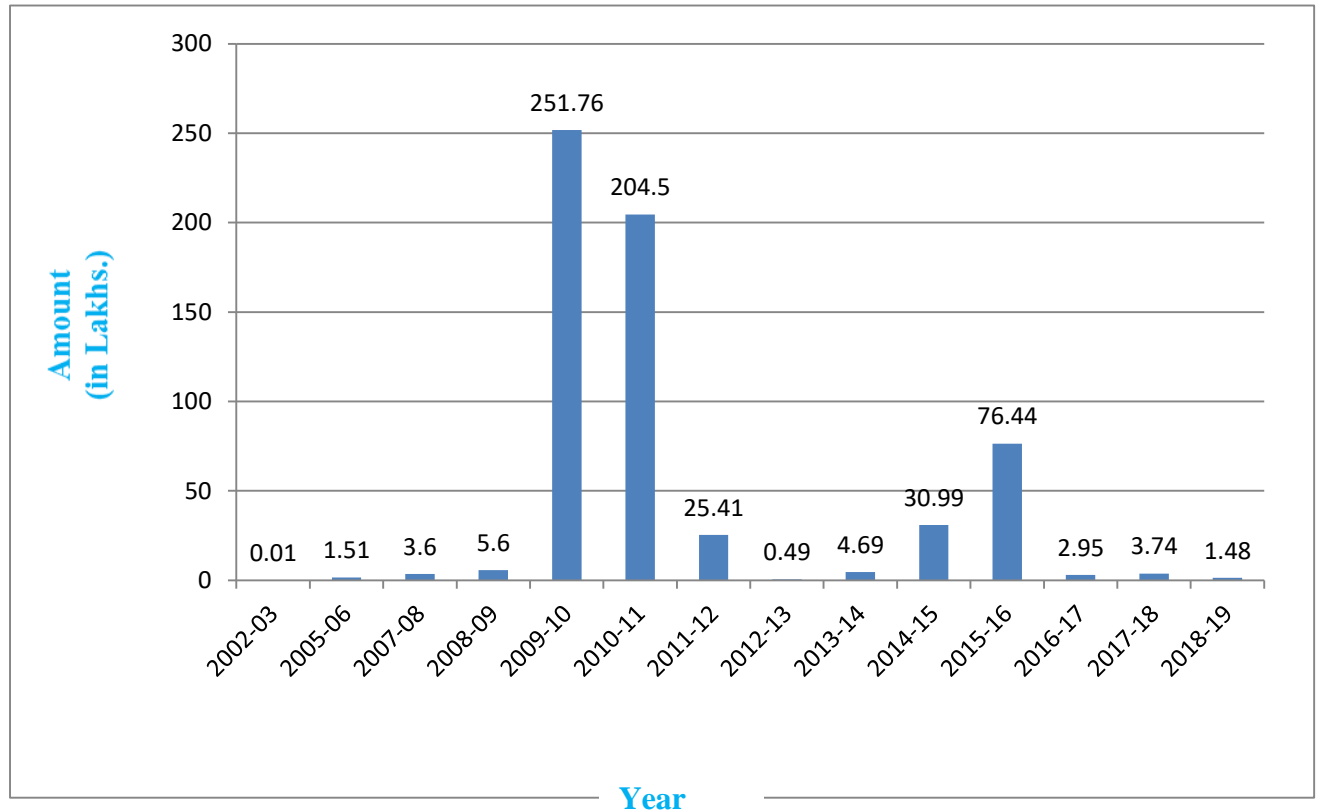
VI- (ii) Un-authorised/ avoidable/ wasteful/ irregular/ excess/ miscellaneous expenditure

1. During review it was observed that in 24 out of 48 divisions there was recovery at the instance of Audit- over payment detected amounting to ` 549.16 lakh as shown in **Annexure- I (a) (i)**.
2. During review it was observed that there were instances of violation of contracts/ obligations/ undue favours to contractor in 10 out of 48 divisions amounting to ` 70.75 lakh as shown in **Annexure - I (a) (ii)**.
3. During review it was observed that in 17 out of 48 divisions avoidable/ excess expenditure of `57.93 lakh was noticed as detailed in **Annexure- I (a) (iii)**.
4. During scrutiny of records in five out of 48 divisions it was observed that there were instances of wasteful/ infructuous expenditure amounting to `127.48 lakh as shown in **Annexure -I (a) (iv)**.
5. During review it was observed that regulatory issues were raised in 36 out of 48 divisions amounting to ` 4180.31 lakh as shown in **Annexure- I (a) (v)**.
6. Audit pointed out that there were instances of idle investment/ idle establishment/ blocking of funds in seven out of 48 divisions amounting to `181.31 lakh as detailed in **Annexure -I (a) (vi)**.
7. During review it was observed that there were instances of non achievement of objectives in 10 out of 48 forest divisions amounting to `3068.57 as shown in **Annexure -I (a) (vii)**.
8. Audit also observed that there were miscellaneous irregularities in 24 out of 48 divisions amounting to `425.50 lakh as detailed in **Annexure -I (a) (viii)**.

VII Details of observations made during central audit of forest divisions

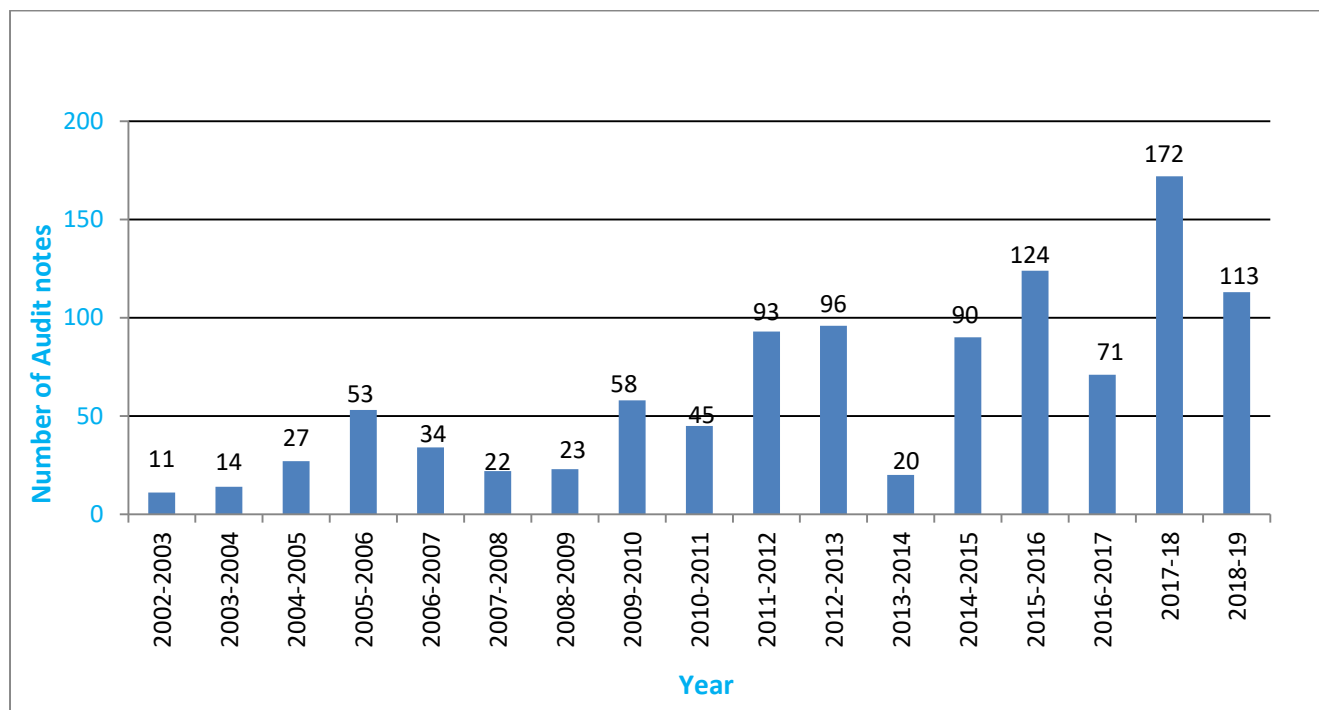
For the period from 2002-2003 to 2018-19, 659 items amounting `6.13 crore were outstanding in the Objection Book of Audit office, details of which are given in **Annexure-J**.

Outstanding amount of objection book at the end of financial year (upto March, 2019)



Besides this, 1066 audit notes for the period from 2002-2003 to 2018-19 were outstanding, details of which are given in [Annexure-K](#).

Yearwise outstanding Audit notes upto March 2019



VIII First Compliance of Local Inspection Report

First compliance report after issue of local inspection report should be received in Audit office within one month. Details of 02 divisions which have failed to do so since April 2017 are given in [Annexure-L](#), so that necessary instructions may be issued to them for compliance.

Sr.Accounts Officer/ C.A.Forest

ANNEXURE - A

Outstanding challans (8782-103-01) as per Form-51 Position upto 31.03.2019 of Forest Divisions

S.N.	Division Code	Division Name	Outstanding Balances	No. of unadjusted challans	Submitted upto
1	2	3	4	5	6
1.	008	CHIEF CONSERVATOR OF FOREST,UDAIPUR	(-) 559.00	1	Up to 03/2016
2.	013	DY. CONSERVATOR OF FOREST, DOD, UDAIPUR	(-) 47362.00	8	Up to 03/2016
3.	015	DY. CONSERVATOR OF FOREST, IGNP, CHHTARGARH, BIKANER	85747.00	28	Up to 03/2016
4.	016	DY. CONSERVATOR OF FOREST, DUNGARPUR	(-)64328.00	-	Up to 03/2016
5.	017	DY. CONSERVATOR OF FOREST, HANUMANGARH	546820.00	-	Up to 03/2016
6.	020	DY. CONSERVATOR OF FOREST, AJMER	120825.79	-	Up to 03/2016
7.	021	DY. CONSERVATOR OF FOREST, BANSWARA	53885.00	-	Up to 03/2016
8.	022	DY. CONSERVATOR OF FOREST, BARAN	526441.97	514	Up to 03/2016
9.	023	DY. CONSERVATOR OF FOREST, BHARATPUR	158106.70	-	Up to 03/2016
10.	024	DY. CONSERVATOR OF FOREST,BIKANER	28216.53	-	Up to 03/2016
11.	025	DY. CONSERVATOR OF FOREST, BUNDI	794356.81	-	Up to 03/2016
12.	026	DY. CONSERVATOR OF FOREST, CHITTORGARH	25257.00	-	Up to 03/2016
13.	027	DY. CONSERVATOR OF FOREST, JAIPUR	(-)623865.00	-	Up to 03/2016
14.	028	DY. CONSERVATOR OF FOREST, JHALAWAR	7105367.80	-	Up to 03/2016
15.	029	DY. CONSERVATOR OF FOREST, JODHPUR	42606.03	-	Up to 03/2016
16.	030	DY. CONSERVATOR OF FOREST, KOTA	(-)2606606.84	39	Up to 03/2016
17.	031	DY. CONSERVATOR OF FOREST, SIROHI	(-)155925.37	32	Up to 03/2016
18.	033	DY. CONSERVATOR OF FOREST, TONK	(-) 42148.00	-	Up to 03/2016
19.	034	DY. CONSERVATOR OF FOREST, UDAIPUR	1597032.00	-	Up to 03/2016
20.	035	DY. CONSERVATOR OF FOREST,WLP, BHARATPUR	380765.00	27	Up to 03/2016
21.	038	DY. CONSERVATOR OF FOREST, BEGU, CHITTORAGARH	9089.24	-	Up to 03/2016
22.	039	DY. CONSERVATOR OF FOREST (PROJECT), BANSWARA	6215.99	-	Up to 03/2016

23.	044	DY. CONSERVATOR OF FOREST, JHUNJHUNU	44652.78	58	Up to 03/2016
24.	045	DY. CONSERVATOR OF FOREST, JAISALMER	(-) 30628.40	16	Up to 03/2016
25.	046	DY. CONSERVATOR OF FOREST, PALI	28746.00	-	Up to 03/2016
26.	047	DY. CONSERVATOR OF FOREST, TIGER PROJECT, SARISKA	76275.00	10	Up to 03/2016
27.	051	DY. CONSERVATOR OF FOREST, CHURU	383768.00	-	Up to 03/2016
28.	052	DY. CONSERVATOR OF FOREST, PRATAPGARH	(-) 246659.00	-	Up to 03/2016
29.	053	DY. CONSERVATOR OF FOREST, NAGOUR	252669.25	-	Up to 03/2016
30.	054	DY. CONSERVATOR OF FOREST, JALORE	132667.48	-	Up to 03/2016
31.	055	DY. CONSERVATOR OF FOREST, SIKAR	143457.00	-	Up to 03/2016
32.	056	DY. CONSERVATOR OF FOREST, UDAIPUR (NORTH)	3350230.00	-	Up to 03/2016
33.	057	DY. CONSERVATOR OF FOREST (W/L), JAISALMER	(-) 40468.00	19	Up to 03/2016
34.	058	DY. CONSERVATOR OF FOREST, BHILWARA	(-) 175624.71	80	Up to 03/2016
35.	059	DY. CONSERVATOR OF FOREST (W/L), JAIPUR	1088826.00	63	Up to 03/2016
36.	060	DY. CONSERVATOR OF FOREST, ALWAR	425052.00	26	Up to 03/2016
37.	061	DY. CONSERVATOR OF FOREST, GANGANAGAR	481900.00	-	Up to 03/2016
38.	062	DY. CONSERVATOR OF FOREST, KARALI	42190.00	-	Up to 03/2016
39.	063	DY. CONSERVATOR OF FOREST, BARMER	9854.36	-	Up to 03/2016
40.	065	DY. CONSERVATOR OF FOREST (W/L), UDAIPUR	3763699.00	-	Up to 03/2016
41.	071	DY. CONSERVATOR OF FOREST, DAUSA	25802.00	-	Up to 03/2016
42.	073	DY. CONSERVATOR OF FOREST, SAWAIMADHOPUR	63526.00	1	Up to 03/2016
43.	074	DY. CONSERVATOR OF FOREST, DHOLPUR	728752.00	53	Up to 03/2016
44.	081	DY. CONSERVATOR OF FOREST (W/L), KOTA	127694.00	76	Up to 03/2016
45.	086	DY. CONSERVATOR OF FOREST, RAJSAMAND	(-)1035356.00	96	Up to 03/2016
46.	087	DY. CONSERVATOR OF FOREST (WORLD FOOD PROGRAMME), JAISALMER	935.00	3	Up to 03/2016
47.	091	DY. CONSERVATOR OF FOREST, IGNP, STAGE-II, DIV-II, BIKANER	(-)12437.00	8	Up to 03/2016
48.	092	DY. CONSERVATOR OF FOREST, IGNP, STAGE-II, BIKANER	32808.00	30	Up to 03/2016

49.	097	DY. CONSERVATOR OF FOREST & SUB AREA DIRECTOR (FIRST) TIGER PROJECT, RANTHAMBHOR, SAWAIMADHOPUR	339059.00	-	Up to 03/2016
50.	098	DY. CONSERVATOR OF FOREST (W/L) JODHPUR	734073.00	-	Up to 03/2016
51.	099	DY. CONSERVATOR OF FOREST, INVESTIGATION, GFN KHATIPURA, JAIPUR	8480.00	49	Up to 03/2016
52.	102	DY. CONSERVATOR OF FOREST, JAIPUR (NORTH)	2264073.00	-	Up to 03/2016
53.	106	DY. CONSERVATOR OF FOREST, ARAWALI TREE PROJECT, UDAIPUR (CENTRAL)	945412.00	-	Up to 03/2016
54.	109	DY. CONSERVATOR OF FOREST, BUFFER AREA, KARALI	1150.00	1	Up to 03/2016
55.	110	DY. CONSERVATOR OF FOREST, IGNP, STAGE-II, JAISALMER	91156.00	12	Up to 03/2016
56.	112	DY. CONSERVATOR OF FOREST (W/L), ZOO, JAIPUR	2134730.00	-	Up to 03/2016
57.	120	DY. CONSERVATOR OF FOREST (W/L), CHITTORGARH	920783.00	-	Up to 03/2016
58.	122	DY. CONSERVATOR OF FOREST, DOD, SURATGARH	(-) 38323.00	13	Up to 03/2016
59.	123	SOIL CONSERVATOR OFFICER (AGGRI.XEN.), BANAS NADI PROJECT, FOREST DEPARTMENT, SAWAIMADHOPUR	1389.60	4	Up to 03/2016
60.	125	DY. CONSERVATOR OF FOREST (PROJECT), TONK	3.00	-	Up to 03/2016
61.	127	DY. CONSERVATOR OF FOREST, DOD, BIKANER	244000.00	02	Up to 03/2016
62.	131	DY. CONSERVATOR OF FOREST, DOD, JAIPUR	3671981.00	107	Up to 03/2016
63.	132	DY. CONSERVATOR OF FOREST (W/L), MUKUNDARA, KOTA	(-)66711.00	05	Up to 03/2016

64.	133	DY. CONSERVATOR OF FOREST (W/L), NCC, SAWAIMADHOPUR	2500.00	1	Up to 03/2016
65.	134	DY. CONSERVATOR OF FOREST (W/L), RAJSAMAND	133399.00	-	Up to 03/2016
66.	135	DY. CONSERVATOR OF FOREST, DOD, STAGE-II, BIKANER	10.00	-	Up to 03/2016
67.	136	DY. CONSERVATOR OF FOREST (W/L), BIKANER	6600.00	-	Up to 03/2016
		Total	34183035.33		

Sr. Accounts Officer/C.A. Forest

ANNEXURE-B

Outstanding cheques (8782-103-02) as per Form-51 Position upto 31.03.2019 of Forest Divisions

S.N.	Division Code	Division Name	Outstanding Balances	No. of unadjusted cheques	Submitted upto
1	2	3	4	5	6
1.	013	DY. CONSERVATOR OF FOREST, DOD, UDAIPUR	578206.00	-	Up to 03/2016
2.	015	DY. CONSERVATOR OF FOREST, IGNP, STAGE-I, CHHTARGARH, BIKANER	233063.66	8	Up to 03/2016
3.	016	DY. CONSERVATOR OF FOREST, DUNGARPUR	(-)166352.00	7	Up to 03/2016
4.	017	DY. CONSERVATOR OF FOREST, HANUMANGARH	(-) 248.80	69	Up to 03/2016
5.	020	DY. CONSERVATOR OF FOREST, AJMER	(-) 1763611.34	-	Up to 03/2016
6.	022	DY. CONSERVATOR OF FOREST, BARAN	(-) 868441.00	90	Up to 03/2016
7.	023	DY. CONSERVATOR OF FOREST, BHARATPUR	624294.00	49	Up to 03/2016
8.	024	DY. CONSERVATOR OF FOREST, BIKANER	184162.75	-	Up to 03/2016
9.	025	DY. CONSERVATOR OF FOREST, BUNDI	151418.00	7	Up to 03/2016
10.	026	DY. CONSERVATOR OF FOREST, CHITTORGARH	98037.00	-	Up to 03/2016
11.	027	DY. CONSERVATOR OF FOREST, JAIPUR	19472.00	-	Up to 03/2016
12.	028	DY. CONSERVATOR OF FOREST, JHALAWAR	3294762.16	7	Up to 03/2016
13.	029	DY. CONSERVATOR OF FOREST, JODHPUR	107710.94	-	Up to 03/2016
14.	030	DY. CONSERVATOR OF FOREST, KOTA	6850561.76	157	Up to 03/2016
15.	033	DY. CONSERVATOR OF FOREST, TONK	(-)572034.00	-	Up to 03/2016
16.	034	DY. CONSERVATOR OF FOREST, UDAIPUR (South)	489505.37	4	Up to 03/2016
17.	035	DY. CONSERVATOR OF FOREST (WILD LIFE), BHARATPUR	172278.00	12	Up to 03/2016
18.	039	DY. CONSERVATOR OF FOREST (PROJECT), BANSWARA	5663984.00	10	Up to 03/2016
19.	044	DY. CONSERVATOR OF FOREST, JHUNJHUNU	65641.15	11	Up to 03/2016
20.	045	DY. CONSERVATOR OF FOREST, JAISALMER	(-) 1464177.50	11	Up to 03/2016

21.	053	DY. CONSERVATOR OF FOREST, NAGPUR	48436.00	7	Up to 03/2016
22.	054	DY. CONSERVATOR OF FOREST, JALORE	56383.48	16	Up to 03/2016
23.	056	DY. CONSERVATOR OF FOREST, UDAIPUR (NORTH)	63214.00	83	Up to 03/2016
24.	059	DY. CONSERVATOR OF FOREST (W/L), JAIPUR	752709.00	08	Up to 03/2016
25.	060	DY. CONSERVATOR OF FOREST, ALWAR	7312.00	05	Up to 03/2016
26.	061	DY. CONSERVATOR OF FOREST, GANGANAGAR	(-) 1405.00	16	Up to 03/2016
27.	065	DY. CONSERVATOR OF FOREST (W/L), UDAIPUR	(-) 734076.00	-	Up to 03/2016
28.	073	DY. CONSERVATOR OF FOREST, SAWAIMADHOPUR	183599.00	2	Up to 03/2016
29.	074	DY. CONSERVATOR OF FOREST, DHOLPUR	423915.00	77	Up to 03/2016
30.	080	DY. CONSERVATOR OF FOREST (W/L), MOUNTABU	125001.00	10	Up to 03/2016
31.	081	DY. CONSERVATOR OF FOREST (W/L), KOTA	(-) 1063707.00	17	Up to 03/2016
32.	086	DY. CONSERVATOR OF FOREST, RAJSAMAND	(-) 1254086.00	-	Up to 03/2016
33.	087	DY. CONSERVATOR OF FOREST (WORLD FOOD PROGRAMME), JAISALMER	12000.00	1	Up to 03/2016
34.	089	DY. CONSERVATOR OF FOREST, TRAINING, JAIPUR	2130.00	2	Up to 03/2016
35.	091	DY. CONSERVATOR OF FOREST, IGNP, STAGE-II, DIV-II, BIKANER	46663.00	9	Up to 03/2016
36.	092	DY. CONSERVATOR OF FOREST, IGNP, STAGE-II, BIKANER	306887.00	7	Up to 03/2016
37.	097	DY. CONSERVATOR OF FOREST & SUB AREA DIRECTOR (FIRST) TIGER PROJECT, RANTHAMBHOR, SAWAIMADHOPUR	(-) 414764.00	16	Up to 03/2016
38.	098	DY. CONSERVATOR OF FOREST (W/L) JODHPUR	161041.00	-	Up to 03/2016
39.	102	DY. CONSERVATOR OF FOREST, JAIPUR (NORTH)	(-) 77801.00	-	Up to 03/2016
40.	109	DY. CONSERVATOR OF FOREST, BUFFER AREA, KARALI	4800.00	1	Up to 03/2016
41.	110	DCF, IGNP-STAGE-II, JAISALMER	9450.00	1	Up to 03/2016
42.	112	DY. CONSERVATOR OF FOREST (W/L), ZOO, JAIPUR	266150.00	08	Up to 03/2016
43.	120	DY. CONSERVATOR OF FOREST (W/L), CHITTORGARH	1329895.00	-	Up to 03/2016

44.	131	DY. CONSERVATOR OF FOREST, DOD, JAIPUR	1538524.00	-	Up to 03/2016
45.	132	DY. CONSERVATOR OF FOREST (W/L), MUKUNDARA (NP), KOTA	562262.00	9	Up to 03/2016
46.	133	DY. CONSERVATOR OF FOREST (W/L), SAWAIMADHOPUR	9744571.00	-	Up to 03/2016
47.	134	DY. CONSERVATOR OF FOREST (W/L), RAJSAMAND	564275.00	-	Up to 03/2016
		Total	34742314.27		

Sr. Accounts Officer/C.A. Forest

ANNEXURE-C**Position of outstanding balances of MH 8782-103-01 challans as per broadsheet from April 2018 to March (Supp.) 2019**

Treasury Code	Name of Treasury and Division	Opening Balance April 2018	Clearance	Closing Balance March (S) 2019
1	Ajmer			
	FRT-020 DCF, Ajmer	2203509.79	0.00	2203509.79
2	Alwar			
	FRT-047 DCF, Sariska (T.P.)	229899.00	0.00	229899.00
	FRT-048 DCF, (Traning) Alwar	310.00	0.00	310.00
	FRT-060 DCF, Alwar	43949.00	0.00	43949.00
3	Banswara			
	FRT-021 DCF, Banswara	-77402.00	0.00	-77402.00
	FRT-039 DCF, (Pro.) Kadana Banswara	30845.99	0.00	30845.99
4	Baran		0.00	
	FRT-022 DCF, Baran	404488.97	0.00	404488.97
5	Barmer			
	FRT-063 DCF, Barmer	9688931.36	0.00	9688931.36
7	Bhartpur			
	FRT-023 DCF, Bhartpur	835012.63	0.00	835012.63
	FRT-035 DCF, (w/L) KNP Bhartpur	14308588.00	0.00	14308588.00
8	Bhilwara			
	FRT-058 DCF, (S/F) Bhilwara	-1312520.76	0.00	-1312520.76
	FRT-126 DCF, Sr.Planning of Banas River Project/Sr. Planning Research & Development Officer Banas River Pro., Bhilwara	-7948.00	0.00	-7948.00
9	Bikaner			
	FRT-015 DCF, IGNP Stage-I Chattargarh BKN	202009.24	0.00	202009.24
	FRT-024 DCF, Bikaner	-57150.47	0.00	-57150.47
	FRT-092 DCF, IGNP Stage II BKN	30208.00	0.00	30208.00
	FRT-127 DCF, DOD, Bikaner	19558674.00	-90267.00	19468407.00

	FRT-135 DCF, DOD, IGNP/Stage II Bikaner	100.00	0.00	100.00
	FRT-136 DCF, (W/L), Bikaner	0.00	0.00	0.00
10	Bundi			
	FRT-025 DCF, Bundi	-229587.19	0.00	-229587.19
11	Chittorgarh			
	FRT-026 DCF, Chittorgarh	327998.00	0.00	327998.00
	FRT-038 DCF, (Pro.), Begu Chittorgarh	12693.24	0.00	12693.24
	FRT-120 DCF, (W/L), Chittorgarh	-1096513.00	0.00	-1096513.00
12	Churu			
	FRT-051 DCF, Churu	-391311.00	0.00	-391311.00
13	Dausa			
	FRT-071 DCF, Dausa	450188.00	156033.00	606221.00
14	Dholpur			
	FRT-074 DCF, Dholpur	-1532613.50	-268816.00	-1801429.50
15	Dungarpur			
	FRT-016 DCF, Dungarpur	-369436.45	0.00	-369436.45
16	Ganganagar			
	FRT-061 DCF, Ganganagar	3700237.09	90267.00	3790504.09
	FRT-122 DCF, Suratgarh	1542462.00	-120.00	1542342.00
17	Hanumangarh			
	FRT-017 DCF, Hanumangarh	-586294.26	0.00	-586294.26
18	Jaipur (City)			
	FRT-027 DCF, Jaipur	-3144742.90	0.00	-3144742.90
	FRT-059 DCF, (W/L), Jaipur	-842233.00	0.00	-842233.00
	FRT-099 DCF, Investigation GFN khatipura Jaipur	-3273048.63	0.00	-3273048.63
	FRT-102 DCF, Jaipur (North)	21496345.00	0.00	-21496345.00
	FRT-112 DCF, (W/L), Zoo, Jaipur	-1631221.00	0.00	-1631221.00
	FRT-131 DCF, DOD, Jaipur	3273296.00	0.00	3273296.00
21	Jaipur (Sectt.)			

	FRT-89 DCF, (Traning), Jaipur	-78863.00	0.00	-78863.00
22	Jaisalmer			
	FRT-045 DCF, Jaisalmer	1453297.60	0.00	1453297.60
	FRT-057 DCF, (W/L), (N.P.), Jaisalmer	-592524.00	0.00	-592524.00
	FRT-110 DCF, IGNP Stage II, Jaisalmer	-525661.00	0.00	-525661.00
23	Jalore			
	FRT-054 DCF, Jalore	321308.48	65683.00	386991.48
24	Jhalawar			
	FRT-028 DCF, Jhalawar	40460.80	0.00	40460.80
25	Jhunjhunu			
	FRT-044 DCF, Jhunjhunu	-57031.99	0.00	-57031.99
26	Jhodhpur (City)			
	FRT-029 DCF, Jhodhpur	228606.94	0.00	228606.94
	FRT-098 DCF, (W/L), Jhodhpur	93512.00	0.00	93512.00
28	Karoli			
	FRT-062 DCF, Karoli	2963576.64	0.00	2963576.64
	FRT-109 DCF & Dy.-II (T.P.) Buffer Area karoli	-177116.00	0.00	-177116.00
29	Kota			
	FRT-030 DCF, Kota	-1328532.92	0.00	-1328532.92
	FRT-081 DCF, (W/L), Kota	-781861.00	0.00	-781861.00
	FRT-132 DCF, W/L), Mukanera (N.P.), Kota	462736.00	0.00	462736.00
30	Nagaur			
	FRT-053 DCF, Nagaur	-13698.75	0.00	-13698.75
31	Pali			
	FRT-046 DCF, Pali	-5785016.00	0.00	-5785016.00
	FRT-130 Soil Conservator Officer (Aggre.) Luni Project Sojat Road, Pali	25484.00	0.00	25484.00
32	Partapgarh			
	FRT-052 DCF, Partapgarh	-272204.00	0.00	-272204.00
33	Rajsamand			

	FRT-086 DCF, Rajsamand	-4188407.00	0.00	-4188407.00
	FRT-134 DCF, (W/L), Rajsamand	8911923.00	0.00	8911923.00
34	Sawai-madhopur		0.00	
	FRT-073 DCF, Sawai-madhopur	268570.81	0.00	268570.81
	FRT-097 DCF & Sub Area Director-I, (T.P.), Ranthombhor,Sawai-madhopur	1862328.00	0.00	1862328.00
	FRT-123 Soil Conservator Officer (Aggre.Xen.) Banas Nadi Pro., Sawai-madhopur	-5761.00	0.00	-5761.00
	FRT-133 DCF, (W/L) NCC Sawai-madhopur	49789.00	0.00	49789.00
35	Sikar			
	FRT-055 DCF, Sikar	338883.00	0.00	338883.00
36	Sirohi			
	FRT-031 DCF, Sirohi	-206652.63	0.00	-206652.63
	FRT-037 DCF, Project Dantiware, Abu road	6075.00	0.00	6075.00
	FRT-080 DCF, (W/L) Mount Abu	258383.00	0.00	258383.00
37	Tonk			
	FRT-033 DCF, Tonk	117568.00	0.00	117568.00
	FRT-125 DCF, (Project) Tonk	21360.00	0.00	21360.00
38	Udaipur			
	FRT-008 CCF, Udaipur	-325440.12	180829.00	-144611.12
	FRT-013 DCF, DOD, Udaipur	6402924.00	-107400.00	6295524.00
	FRT-034 DCF, Udaipur (South)	-478852.03	-2310.00	-481162.03
	FRT-056 DCF, (form forestry)Udaipur (North)	-78621.00	-23021.00	-101642.00
	FRT-065 DCF, (W/L), Udaipur	11969045.00	-165359.00	-12134404.00
			0.00	
	FRT-005 Conservator of Forest, Soil Conservation, Jaipur	-1092.00	0.00	-1092.00
	FRT-019 DCF, (RVP), Beravali, Bikaner	0.00	0.00	0.00
	FRT-082 Project Director of World Food Programme, Udaipur	-19283.00	0.00	-19283.00
	FRT-087 DCF, World Food Programm, Jaisalmer	-3440.00	0.00	-3440.00
	FRT-091 DCF, IGNP/Stage-II, Bikaner	-18091.00	0.00	-18091.00
	FRT-106 DCF, Aravali Apparestation Project,	-41264.00	0.00	-41264.00

	Udaipur		0.00	
	FRT-107 DCF, Aravali Apparestation Project, Nagaur	1.50	0.00	1.50
	FRT-119 DCF, World Food Programme, Udaipur	-10810.00	0.00	-10810.00
	FRT-128 Exen. Eng. Rajasthan Forestry. BIO, Diversity Project, Jaipur.	5993.00	0.00	5993.00
	Total	17668546.48	-164481.00	17504065.48

Note :- Approximate 01% clearance has been made during the year .

Sr. Accounts Officer/C.A. Forest

ANNEXURE-D

Position of outstanding Balances of MH 8782-103-02 cheques as per Broadsheet from April 2018 to March (Supp.) 2019

Treasury Code	Name of Treasury and Division	Opening Balance April-2018	Clearance	Closing Balance March (Supp) 2019
1	Ajmer			
	FRT-020 DCF, Ajmer	-382678.34	0.00	-382678.34
2	Alwar			
	FRT-047 DCF, Sariska (T.P.)	710.00	0.00	710.00
	FRT-048 DCF, (Traning) Alwar	0.00	0.00	0.00
	FRT-060 DCF, Alwar	142754.00	0.00	142754.00
3	Banswara			
	FRT-021 DCF, Banaswara	0.00	0.00	0.00
	FRT-039 DCF, (Pro.) Kadana Banswara	32706.00	0.00	32706.00
4	Baran			
	FRT-022 DCF, Baran	-2061236.01	0.00	-2061236.01
5	Barmer			
	FRT-063 DCF, Barmer	48545.00	0.00	48545.00
7	Bhartpur			
	FRT-023 DCF, Bhartpur	515572.00	0.00	515572.00
	FRT-035 DCF, (w/L) KNP Bhartpur	214296.00	0.00	214296.00
8	Bhilwara			
	FRT-058 DCF, (S/F) Bhilwara	-85390.26	0.00	-85390.26
	FRT-126 DCF, Sr. Planing of Banas River Project/Sr. Planing Research & Development Officer Banas River Pro., Bhilwara	0.00	0.00	0.00
9	Bikaner			
	FRT-015 DCF, IGNP Stage-I Chattargarh BKN	108476.38	0.00	108476.38
	FRT-024 DCF, Bikaner	-140960.57	0.00	-140960.57
	FRT-092 DCF, IGNP Stage II BKN	-287479.00	294831.00	7352.00
	FRT-127 DCF, DOD, Bikaner	0.00	0.00	0.00
	FRT-135 DCF, DOD, IGNP/Stage II Bikaner	0.00	0.00	0.00
	FRT-136 DCF, (W/L), Bikaner	0.00	0.00	0.00
10	Bundi			
	FRT-025 DCF, Bundi	152941.02	0.00	152941.02
11	Chittorgarh			
	FRT-026 DCF, Chittorgarh	186037.00	0.00	186037.00
	FRT-038 DCF, (Pro.), Begu Chittorgarh	0.00	0.00	0.00
	FRT-120 DCF, (W/L), Chittorgarh	71384.00	0.00	71384.00

12	Churu			
	FRT-051 DCF, Churu	1594978.68	0.00	1594978.68
			0.00	
13	Dausa			
	FRT-071 DCF, Dausa	0.00	0.00	0.00
14	Dholpur			
	FRT-074 DCF, Dholpur	-184278.00	0.00	-184278.00
15	Dungarpur			
	FRT-016 DCF, Dungarpur	-42444.70	0.00	-42444.70
16	Ganganagar			
	FRT-061 DCF, Ganganagar	374957.00	0.00	374957.00
	FRT-122 DCF, Suratgarh	0.00	0.00	0.00
			0.00	
17	Hanumangarh			
	FRT-017 DCF, Hanumangarh	27192.20	0.00	27192.20
18	Jaipur (City)			
	FRT-027 DCF, Jaipur	-1035787.00	0.00	-1035787.00
	FRT-059 DCF, (W/L), Jaipur	-1421343.00	0.00	-1421343.00
	FRT-099 DCF, Investigation GFN khatipura Jaipur	0.00	0.00	0.00
	FRT-102 DCF, Jaipur (North)	1433665.00	0.00	1433665.00
	FRT-112 DCF, (W/L), Zoo, Jaipur	-74449.00	0.00	-74449.00
	FRT-131 DCF, DOD, Jaipur	294660.00	0.00	294660.00
21	Jaipur (Sectt.)			
	FRT-89 DCF, (Traning), Jaipur	-934254.00	0.00	-934254.00
22	Jaisalmer			
	FRT-045 DCF, Jaisalmer	656819.50	0.00	656819.50
	FRT-057 DCF, (W/L), (N.P.), Jaisalmer	256494.00	0.00	256494.00
	FRT-110 DCF, IGNP Stage II, Jaisalmer	-3291668.00	0.00	-3291668.00
23	Jalor			
	FRT-054 DCF, Jalor	56383.48	0.00	56383.48
24	Jhalawar			
	FRT-028 DCF, Jhalawar	491433.00	0.00	491433.00
			0.00	

25	Jhunjhunu			
	FRT-044 DCF, Jhunjhunu	-34224.85	0.00	-34224.85
26	Jhodhpur (City)			
	FRT-029 DCF, Jhodhpur	101925.94	0.00	101925.94
	FRT-098 DCF, (W/L), Jhodhpur	191093.00	0.00	191093.00
			0.00	
28	Karoli			
	FRT-062 DCF, Karoli	200.00	0.00	200.00
	FRT-109 DCF & Dy.-II (T.P.) Buffer Area karoli	85880.00	0.00	85880.00
29	Kota			
	FRT-030 DCF, Kota	-1807456.24	0.00	-1807456.24
	FRT-081 DCF, (W/L), Kota	962907.00	0.00	962907.00
	FRT-132 DCF, W/L), Mukanera (N.P.), Kota	32484.00	0.00	32484.00
30	Nagaur			
	FRT-053 DCF, Nagaur	-564.00	0.00	-564.00
31	Pali			
	FRT-046 DCF, Pali	-20000.00	0.00	-20000.00
	FRT-130 Soil Conservator Officer (Aggre.) Luni Project Sojat Road, Pali	0.00	0.00	0.00
32	Partapgarh			
	FRT-052 DCF, Partapgarh	115000.00	0.00	115000.00
33	Rajsamand			
	FRT-086 DCF, Rajsamand	565145.00	0.00	565145.00
	FRT-134 DCF, (W/L), Rajsamand	-25235.00	0.00	-25235.00
34	Sawai-madhapur			
	FRT-073 DCF, Sawai-madhapur	162870.00	0.00	162870.00
	FRT-097 DCF & Sub Area Director-I, (T.P.), Ranthombhor, Sawai-madhapur	-157916.00	0.00	-157916.00
	FRT-123 Soil Conservator Officer (Aggre.Xen.) Banas Nadi Pro., Sawai-madhapur	0.00	0.00	0.00
	FRT-133 DCF, (W/L) NCC Sawai-madhapur	0.00	0.00	0.00
35	Sikar			
	FRT-055 DCF, Sikar	0.00	0.00	0.00

36	Sirohi			
	FRT-031 DCF, Sirohi	244425.00	0.00	244425.00
	FRT-037 DCF, Project Dantiware, Abu road	0.00	0.00	0.00
	FRT-080 DCF, (W/L) Mount Abu	427.00	0.00	427.00
37	Tonk			
	FRT-033 DCF, Tonk	434183.00	0.00	434183.00
	FRT-125 DCF, (Project) Tonk	0.00	0.00	0.00
38	Udaipur			
	FRT-008 CCF, Udaipur	0.00	0.00	0.00
	FRT-013 DCF, DOD, Udaipur	579206.00	0.00	579206.00
	FRT-034 DCF, Udaipur (South)	566543.37	0.00	566543.37
	FRT-056 DCF, (form forestry)Udaipur (North)	10519.00	0.00	10519.00
	FRT-065 DCF, (W/L), Udaipur	-691293.00	0.00	-691293.00
	FRT-005 Conservator of Forest, Soil Conservation, Jaipur	0.00	0.00	0.00
	FRT-019 DCF, (RVP), Beravali, Bikaner	486639.00	0.00	486639.00
	FRT-082 Project Director of World Food Programme, Udaipur	0.00	0.00	0.00
	FRT-087 DCF, World Food Programm, Jaisalmer	2359183.00	0.00	2359183.00
	FRT-091 DCF, IGNP/Stage-II, Bikaner	-202807.00	-294831.00	-497638.00
	FRT-106 DCF, Aravali Apparestation Project, Udaipur	-3.00	0.00 0.00	-3.00
	FRT-107 DCF, Aravali Apparestation Project, Nagaur	0.00	0.00	0.00
	FRT-119 DCF, World Food Programme, Udaipur	739336.00	0.00	739336.00
	FRT-128 Exen. Eng. Rajasthan Forestry. BIO, Diversity Project, Jaipur.	0.00	0.00	0.00
	Total	1416503.60	0.00	1416503.60

Note:- No clearance has been made during the year.

Sr. Accounts Officer/C.A. Forest

ANNEXURE-E

List of Outstanding Balances of closed Forest Division 03/2019 (S) as per broadsheet

1	2	3	4	5	6
FRT Code	Name of Division	Challan	Cheque	Deposit	Advance
FRT-005	FRT-005 Conservator of Forest, Soil Conservation, Jaipur	-1092.00	-	-	-
FRT-019	FRT-019 DCF, (RVP), Beravali, Bikaner	-	486639.00	-	-
FRT-082	FRT-082 Project Director of World Food Programme, Udaipur	-19283.00	-	-	-
FRT-087	FRT-087 DCF, World Food Programm, Jaiselmer	-3440.00	2359183.00	-	-
FRT-091	FRT-091 DCF, IGNP/Stage-II, Bikaner	-18091.00	-497638.00	845035.00	-
FRT-106	FRT-106 DCF, Aravali Apparestation Project, Udaipur	-41264.00	-3.00	875928.00	-
FRT-107	FRT-107 DCF, Aravali Apparestation Project, Nagaur	1.50	-	-	-
FRT-119	FRT-119 DCF, World Food Programme, Udaipur	-10810.00	739336.00	-	-
FRT-128	FRT-128 Exen. Eng. Rajasthan Forestry. BIO, Diversity Project, Jaipur.	5993.00	-	-	-
Total		-87985.50	3087517.00	1720963.00	-

Sr. Accounts Officer/C.A. Forest

ANNEXURE-F**List of Various Divisions having pending cheques more than three months
(End of March 2019)**

S.No.	Code: FRT	Name of Division	No. of cheques	Amount
1.	016	DCF, DUNGURPUR	01	2396.00
2.	022	DCF, BARAN	23	100110.00
3.	023	DCF, BHARATPUR (FRT-005)	37	342010.00
4.	024	DCF, BIKANER	07	22609.00
5.	025	DCF, BUNDI	31	335567.00
6.	028	DY. CONSERVATOR OF FOREST, JHALAWAR	08	190081.00
7.	029	DCF, JODHPUR	06	34499.00
8.	030	DCF, KOTA	76	395629.00
9.	034	DCF, UDAIPUR (SOUTH) (FRT-106)	05	127668.00
10.	035	DCF, (WILD LIFE), BHARATPUR (FRT-005)	04	12529.00
11.	039	DCF, (PROJECT) KADANA, BANSWARA	01	25176.00
12.	044	DCF, JHUNJHUNU	04	59358.00
13.	056	DCF, UDAIPUR (NORTH) (FRT-106)	07	89363.00
14.	058	DCF, BHILWARA	01	23350.00
15.	063	DCF, BARMER	04	10864.00
16.	065	DCF, (W/L) UDAIPUR	01	26835.00
17.	073	DCF, SAWAIMADHOPUR	36	172635.00
18.	074	DCF, DHOLPUR	31	63414.00
19.	080	DCF, (WILD LIFE), MOUNT ABU	03	677.00
20.	081	DCF, (WILD LIFE), KOTA	12	21854.00
21.	086	DCF, RAJSAMAND	02	1280546.00
22.	089	DCF, (TRAINING), BAJAJ NAGAR MOD, JLN MARG, JAIPUR: 302015	01	630.00

23.	091	DCF, IGNP, STAGE-II, DIVISION-II, BIKANER	01	6000.00
24.	092	DCF, IGNP, STAGE-II, BIKANER (FRT-091)	06	37939.00
25.	097	DCF & SUB AREA DIRECTOR (Ist) TIGER PROJECT, RANTHAMBHOR SAWAIMADHOPUR	04	32264.00
26.	098	DCF, (WILD LIFE), JODHPUR, MACHIYA BIOLOGICAL PARK, JODHPUR : 302001	06	62103.00
27.	109	DCF, DY. DIRECTOR-II TIGER PROJECT, KARALI	03	444553.00
28.	110	DCF, IGNP, STAGE-II, JAISALMER (FRT-087)	02	153005.00
29.	112	DCF, (WILD LIFE), ZOO, JAIPUR: 302005	06	217772.00
30.	119	DY. DIRECTOR, WORLD FOOD PROGRAMME, UDAIPUR	01	7.00
31.	120	DCF, (WILD LIFE), CHITTORGARH	01	3660.00
32.	132	DCF, (WILD LIFE), MUKUNDARA, (NP), KOTA	05	32484.00
TOTAL			336	4327587.00

Sr. Accounts Officer/C.A. Forest

ANNEXURE- G

**Broadsheet of Forest Advance (8550-101) closing balance position upto
March suppl. 2019**

S.No.	Division Code	Division Name	Closing Balance
1	2	3	4
1.	015	DY. CONSERVATOR OF FOREST, IGNP, CHHATARGARH, BIKANER	60878.91
2.	017	DY. CONSERVATOR OF FOREST, IGNP, HANUMANGARH	217859.00
3.	021	DY. CONSERVATOR OF FOREST, BANSWARA	6720.00
4.	023	DY. CONSERVATOR OF FOREST, BHARATPUR	259056.55
5.	024	DY. CONSERVATOR OF FOREST, BIKANER	7.00
6.	026	DY. CONSERVATOR OF FOREST, CHITTORGARH	32037.00
7.	027	DY. CONSERVATOR OF FOREST, JAIPUR (SOUTH)	16745.00
8.	028	DY. CONSERVATOR OF FOREST, JHALAWAR	30328.00
9.	029	DY. CONSERVATOR OF FOREST, JODHPUR	374751.00
10.	030	DY. CONSERVATOR OF FOREST, KOTA	19388.57
11.	034	DY. CONSERVATOR OF FOREST, UDAIPUR (SOUTH)	(-) 254940.79
12.	038	DY. CONSERVATOR OF FOREST, BEGU, CHITTORGARH	5222.00
13.	044	DY. CONSERVATOR OF FOREST, JHUNJHUNU	827.00
14.	055	DY. CONSERVATOR OF FOREST, SIKAR	1.00
15.	058	DY. CONSERVATOR OF FOREST, (S/F) BHILWARA	69701.00
16.	059	DY. CONSERVATOR OF FOREST (WILD LIFE), JAIPUR	137961.00

17.	060	DY. CONSERVATOR OF FOREST, ALWAR	10000.00
18.	061	DY. CONSERVATOR OF FOREST, GANGANAGAR	143741.00
19.	071	DY. CONSERVATOR OF FOREST, DAUSA	14899.00
20.	073	DY. CONSERVATOR OF FOREST, SAWAIMADHOPUR	44800.00
21.	074	DY. CONSERVATOR OF FOREST, DHOLPUR	237000.81
22.	089	DY. CONSERVATOR OF FOREST (TRAINING), JAIPUR	13900.00
23.	092	DY. CONSERVATOR OF FOREST, IGNP, STAGE- II, BIKANER	385130.00
24.	097	DCF & SUB AREA DIRECTOR (Ist) TIGER PROJECT, RANTHAMBHOR, SAWAIMADHOPUR	23255.00
25.	120	DY. CONSERVATOR OF FOREST (WILD LIFE), CHITTORGARH	26448.00
26.	127	DY. CONSERVATOR OF FOREST, DOD, BIKANER	-65.00
27.	132	DY. CONSERVATOR OF FOREST, (WILD LIFE), MUKUNDARA (NP), KOTA	791.00
28.	133	DY. CONSERVATOR OF FOREST, (WILD LIFE), N.C.S. SAWAIMADHOPUR	129155.00
TOTAL			2005597.05

Sr. Accounts Officer/C.A. Forest

Annexure- H
Position showing delay in Reconciliation of Departmental Figures related to receipts and expenditure by controlling officer stationed at Jaipur

Category of delay month wise

- Delay of 1 to 2 months -A
- Delay of 3 to 4 months- B

Month of A/c	Stipulated month (Period) of Reconciliation	In which month reconciliation done	Category
04/2018	Ist week of June,2018	9/2018	B
05/2018	Ist week of July,2018	9/2018	B
06/2018	Ist week of August,2018	9/2018	A

Sr. Accounts Officer/C.A. Forest

Annexure – I (a) (i)
Recovery at the instance of audit/over payment detected in audit

S.N.	Name of Division	FRT No.	Amount in lakhs	Para No.	Period of I.R.
1.	DCF, Barmer	063	31.00	2(1)	2017-18
2.	DCF, Udaipur		43.61	1,6	2017-18
3.	DCF, DOD, Udaipur	013	86.39	1,5(2)	
4.	DCF, Ajmer	022	43.86	1,5	2017-18
5.	DCF, Kota		0.64	2	2009-18
6.	DCF, Jodhpur	029	0.97	3(5),3(7),4(4)B	2017-18
7.	DCF, Jaisalmer IGNP-III		0.01	2(3b)	2012-18
8.	DCF, Jaisalmer	045	1.95	3(2)	2017-18
9.	DCF, Nagaur	053	1.57	2(3)	2017-18
10.	DCF,(W/L), Jaisalmer	057	4.49	1(4),2(3)	2017-18
11.	DCF ,(W/L),NCC Sawai Madhopur	133	16.72	1(1),2(1),4(7)	2016-18
12.	CCF, Kota		136.71	1,5	2017-18
13.	DCF, Suratgarh	122	9.29	1(1),3,4	2014-18
14.	DCF, Alwar	060	0.16	5	2017-18
15.	DCF, Jhunjhunu	044	0.96	2(2) to2(5)	2017-18
16.	DCF & Sub. Area Director-I(T.P.) Ranthombhor, Sawai Madhopur	097	0.29	3(1)	2017-18
17.	DCF, Sirohi	031	3.25	3(10	2016-18
18.	DCF, IGNP Stage II Jaisalmer	110	0.01	2(3)b	2012-18
19.	DCF,DOD, Jaipur	131	88.42	2	2012-18
20.	DCF, Jhalawar	028	10.92	1(3)	2017-18
21.	DCF, DOD, Bikaner	127	47.05	2,3,4	2014-18
22.	DCF, (W/L) Bhartpur	035	0.04	1(1)	2017-18
23.	DCF, Bhartpur	023	5.53	7	2017-18
24.	DCF, Dholpur	074	15.32	1(2),2(4),4,5	2017-18
	TOTAL		549.16		

Sr. Accounts Officer/ C.A. Forest

Annexure- I (a) (ii)
Violation of contracts obligation/undue favour of contractor

S.N.	Name of Division	FRT No.	Amount in lakhs	Para No.	Period of I.R.
1.	DCF, Jalor	054	0.11	4	2017-18
2.	DCF, & Dy.-II(T.P.)Buffer Area Karoli	109	29.86	2	2016-18
3.	DCF, Jaisalmer IGNP-III		2.23	1(5),2(2)	2012-18
4.	DCF, Sikar	055	0.56	4(8)	2017-18
5.	DCF, ,(W/L),NCC Sawai Madhopur	133	2.75	3(1),4(1)	2016-18
6.	DCF, Suratgarh	122	3.64	1(2),1(3),2(1)	2014-18
7.	DCF, DCF & Sub. Area Director-I(T.P.) Ranthombhor, Sawai Madhopur	097	0.82	3(3)	2017-18
8.	DCF DCF, IGNP Stage II Jaisalmer	110	10.48	3(2),3(3)	2012-18
9.	DCF, DOD, Jaipur	131	0.67	3	2012-18
10.	DCF, Jhalawar	028	19.63	1(1)	2017-18
	TOTAL		70.75		

Sr. Accounts Officer/ C.A. Forest

Annexure- I (a) (iii)
Avoidable/Excess expenditure

S.N.	Name of Division	FRT No.	Amount in lakhs	Para No.	Period of I.R.
1.	DCF, Udaipur		3.51	2(3),5(2)	2017-18
2.	DCF, DOD, Udaipur	013	0.88	5(3)	
3.	DCF, Kota	030	3.74	2(1),3(1),8	2017-18
4.	DCF, Jodhpur	029	0.87	3(4)(6)4(4)A,(5)	2017-18
5.	DCF, Shri Ganganagar	061	0.12	3(2)	2017-18
6.	DCF, Jaisalmer IGNP-III		27.25	3(1)(2)(3)(4),4(3),5	2012-18
7.	DCF, Sikar	055	1.37	1(3),4(9)(10)	2017-18
8.	DCF, Nagaur	053	0.28	1(4)(5)	2017-18
9.	DCF,(W/L), Jaisalmer	057	1.73	6	2017-18
10.	DCF, Alwar	060	1.36	1(7),2(7),4(4)	2017-18
11.	DCF, IGNP Stage II Jaisalmer	110	5.72	2(2)(3)a,4(2)(3)	2012-18
12.	DCF, Jhalawar	028	3.53	6	2017-18
13.	DCF, Chittorgarh	026	0.63	1(2)	2017-18
14.	DCF, Hanumangarh	017	4.82	1(2)(3),2(2)(3)(4)	2017-18
15.	DCF, (W/L) Chittorgarh	120	0.62	2(1)	2013-18
16.	DCF,Ajmer	020	0.63	1(3),2(2)	2017-18
17.	DCF, Bundi	025	0.87	1(7)	2017-18
TOTAL			57.93		

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Annexure- I (a) (iv)
Wasteful/ infratuous expenditure

S.N.	Name of Division	FRT No.	Amount in lakhs	Para No.	Period of I.R.
1.	DCF, Kota	030	23.42	1(2),2(2)(3),3(2),6	2017-18
2.	DCF, Jaisalmer IGNP-III		2.40	1(3),2(3)	2012-18
3.	DCF ,(W/L),NCC Sawai Madhopur	133	25.72	4(4)	2016-18
4.	DCF, (W/L) Bhartpur	035	40.50	2	2017-18
5.	DCF, Bhartpur	023	35.44	6	2017-18
	TOTAL		127.48		

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Annexure- I (a) (v)
Regulatory Issues

S.N.	Name of Division	FRT No.	Amount in lakhs	Para No.	Period of I.R.
1.	DCF, DOD, Udaipur	013	20.06	2(2),3(1)(2)	2017-18
2.	DCF, Jalore	054	3.39	1(3)	2017-18
3.	DCF, Kota	030	8.34	1(1),5,7	2017-18
4.	DCF, & Dy.-II(T.P.)Buffer Area Karoli	109	119.29	4	2016-18
5.	DCF, Jhodhpur	029	34.60	1(6)(7),2(1)	2017-18
6.	DCF, Shri Ganganagar	061	17.15	1(8)(9),2(1)(3),3(1)(5)	2017-18
7.	DCF, Jaisalmer IGNP-III		1.14	1(4)	2012-18
8.	DCF, Sikar	055	312.41	1(1)(6),2(1)(2)(3),3(1)	2017-18
9.	CCF, Jhodhpur		146.22	5	2017-18
10.	DCF, Jaisalmer	045	58.75	3(4)(8)(9)	2017-18
11.	DCF, Nagaur	053	2.85	1(3),2(4),3	2017-18
12.	DCF,(W/L), Jaisalmer	057	217.81	2(1)(2),3,5	2017-18
13.	DCF ,(W/L),NCC Sawai Madhopur	133	207.21	1(3),3(2),5	2016-18
14.	DCF, Udaipur (North)	056	23.28	1(1)(5),2(2)(3),4	2017-18
15.	CCF, Kota		14.46	4	2017-18
16.	DCF, Partapgarh	052	43.09	1(2)(4)(5),2(1)(2)	2017-18
17.	DCF,(W/L),Mukanera (N.P.),Kota	132	1055.71	1-II-A,2-II-A,3-II-A,1(1)(2),4	2017-18
18.	DCF, Alwar	060	3.07	1(1)(2),2(1)(2)	2017-18
19.	DCF, Jhunjhunu	044	0.89	1(4)(5)	2017-18
20.	DCF & Sub. Area Director-I(T.P.) Ranthombhor, Sawai Madhopur	097	253.18	1(3),5,6,8	2017-18
21.	DCF, Sirohi	031	18.83	2(2),3(4)	2016-18
22.	DCF, IGNP Stage II Jaisalmer	110	22.57	1(4)(5),2(1),4(1),5	2012-18
23.	DCF, Sariska (T.P.)	047	236.33	1(1)(3)(4),3	2017-18
24.	DCF, Churu	051	25.48	1(1)(4),2(1)(3)(4),3	2017-18

25.	DCF, Jhalawar	028	21.54	1(5),2(1)(2)(3),3(1)(2)(3)	2017-18
26.	DCF, Baran	022	3.21	2(1)(2)(3)	2017-18
27.	PCCF, Jaipur		0.48	3	2017-18
28.	DCF, Chittorgarh	026	7.21	1(1)(3)(4)	2017-18
29.	DCF,DOD, Bikaner	127	1149.76	1,7	2014-18
30.	DCF, (W/L), Bhartpur	035	5.96	1(2)	2017-18
31.	DCF, Hanumangarh	017	0.44	1(1),2(1)	2017-18
32.	DCF,(W/L),Zoo,Jaipur	112	0.09	1(4)	2017-18
33.	DCF, (W/L),Chittorgarh	120	67.66	1(1)(2),3	2013-18
34.	DCF, Ajmer	020	4.23	1(2)(4),2(3)	2017-18
35.	DCF, Bundi	025	13.36	1(1),2(1)(3),3(1)	2017-18
36.	DCF, Dholpur	074	60.26	1(1),2(3)(6)(7)	2017-18
	TOTAL		4180.31		

Sr. Accounts Officer/ C.A. Forest

Annexure- I (a) (vi)
Idle investment /Idle establishment /Blocking of funds

S.N.	Name of Division	FRT No.	Amount in lakhs	Para No.	Period of I.R.
1.	DCF, Barmer	063	9.08	3,4	2017-18
2.	DCF, Jalor	054	21.0	2(1)	2017-18
3.	DCF, & Dy.-II(T.P.)Buffer Area Karoli	109	5.19	4(3)	2016-18
4.	DCF, Shri Ganganagar	061	79.62	1	2017-18
5.	DCF, Jaisalmer	045	8.55	3(1)	2017-18
6.	DCF, Hanumangarh	017	32.63	2(1)	2017-18
7.	DCF, (W/L),Chittorgarh	120	25.24	5	2013-18
	TOTAL		181.31		

Sr. Accounts Officer/ C.A. Forest

Annexure- I (a) (vii)
Non achievement of objectives

S.N.	Name of Division	FRT	Amount in lakhs	Para no. of part –III	Period of I.R.
1.	DCF, Barmer	063	4.12	2(2)	2017-18
2.	DCF, DOD, Udaipur	013	597.6	4	
3.	CCF, Udaipur	008	180.29	1	2017-18
4.	DCF, Jhodhpur	029	211.38		2017-18
5.	DCF, Jaisalmer	045	2.34	3(3)	2017-18
6.	DCF,(W/L), Jaisalmer	057	11.36	4	2017-18
7.	DCF & Sub. Area Director- I(T.P.) Ranthombhor, Sawai Madhopur	097	221.00	4	2017-18
8.	DCF, Sariska (T.P.)	047	1668.64	1-II-A,2-II- A,3-II-A,2	2017-18
9.	PCCF, Jaipur		111.0	1	2017-18
10.	DCF, Chittorgarh	026	60.84	2	2017-18
	TOTAL		3068.57		

Sr. Accounts Officer/ C.A. Forest

Annexure- I (a) (viii)

Miscellaneous

S.N.	Name of Division	FRT No.	Amount in lakhs	Para No.	Period of I.R
1.	DCF, Barmer	063	14.85	2(7)	2017-18
2.	DCF, Udaipur		12	3,4,5(1)	2017-18
3.	DCF, DOD, Udaipur	013	0.13	2(3)	
4.	DCF, Kota		2.60	1	2009-18
5	CCF, Udaipur	008	7.19	2	2017-18
6.	DCF, Jodhpur	029	1.14	5	2017-18
7	DCF, Shri Ganganagar	061	44.64	7,2(6),3(3)(4),4	2017-18
8.	DCF, Jaisalmer IGNP-III		53.64	6	2012-18
9.	DCF, Sikar	055	0.49	4(6),6	2017-18
10.	DCF,(W/L), Jaisalmer	057	19.02	7	2017-18
11.	DCF, Suratgarh	122	99.58	6	2014-18
12.	DCF,(W/L),Mukanera (N.P.),Kota	132	2.01	2	2017-18
13.	DCF & Sub. Area Director-I(T.P.) Ranthombhor, Sawai Madhopur	097	59.96	2(4),3(4)	2017-18
14.	DCF, IGNP Stage II Jaisalmer	110	54.44	3(4),6	2012-18
15	DCF, Sariska (T.P.),Alwar	047	23.40	4,5	2017-18
16.	DCF, DOD ,Bikaner	092	0.32	4	2017-18
17	DCF, Churu	051	5.73	1(2),2(2),4	2017-18
18.	DCF, Jhalawar	028	7.32	1(4)3(4),4,5,7	2017-18
19.	PCCF, Jaipur		0.24	6	2017-18
20.	DCF,(W/L),Zoo,Jaipur	112	4.32	3	2017-18
21.	DCF, (W/L),Chittorgarh	120	0.55	6	2013-18
22.	DCF, Ajmer	020	3.88	1(4),3,5	2017-18
23.	DCF,Bundi	025	0.80	1(9),3(2)	2017-18
24.	DCF, Dholpur	074	7.25	1(4)(5),2(5),3,7	2017-18
	TOTAL		425.50		

Sr. Accounts Officer/ C.A. Forest

Annexure-I (b)

(` in Lakhs)

S. No	Name of Divison	Period	Fraud/ Misappropriation/ Embezzlement/ loss		Recovery at the instatance of audit/over payment detected in audit		Violation of contracts obligation/un duce favour of contractor		Avoidable/ Excess expenditure		Wasteful /Infractuous expenditure		Regulatory Issues		Idle investment/Idle establishment/Blo cking of funds		Delay in commissioning equipment		Non achievement of objectives		Miscellaneous	
			1	2	3	4	5	6	7	8	9	10										
			vuo- jk'k	vuo- la- jk'k	vuo- jk'k	vuo- la- jk'k	vuo- jk'k	vuo- la- jk'k	vuo- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	
1	mi ou laj{kd ckMesj	2017& 18		2(1) 31.0								1(1) -	3 5.56			2(2) 4.12	2(3) -					
												1(2) -	4 3.52				2(4) -					
												1(3) -					2(5) -					
												1(4) -					2(6) -					
												1(5) -					2(7) 14.85					
												1(6) -					2(8) -					
												1(7) -										
	Total			31.0									9.08			4.12					14.85	
2	mi ou laj{kd mn;iqj	2017& 18		1 42.66			2(3) 0.09					2(1) -								2(4) -		
				6 0.95			5(2) 3.42					2(2) -								3 4.08		
				8 -																4 1.20		
																				5(1) 6.72		
																				7 -		
	Total			43.61			3.51														12	

S. No.	Name of Divison	Period	Fraud/ Misappropiation/ Embezzlement/ loss		Recovery at the instatance of audit/over payment detected in audit		Violation of contracts obligation/unduce favour of contractor		Avoidable/ Excess expenditure		Wasteful /Infractuous expenditure		Regulatory Issues		Idle investment/Idle establishment/Blocking of funds		Delay in commissioning equipment		Non achievement of objectives		Miscellaneous	
			1	2	3	4	5	6	7	8	9	10										
			vuoq-la- jkfk	vuoq-la- jkfk	vuoq- jkfk	vuoq- jkfk	vuoq-la- jkfk	vuoq- jkfk	vuoq-la- jkfk	vuoq- jkfk	vuoq-la- jkfk	vuoq-la- jkfk	vuoq- jkfk	vuoq-la- jkfk	vuoq-la- jkfk	vuoq-la- jkfk	vuoq-la- jkfk	vuoq-la- jkfk	vuoq-la- jkfk	vuoq-la- jkfk	vuoq-la- jkfk	
3	miou laj{kd] foHkkxh; dk;Z eaMy] mn;iqj			1	82.87			5(3)	0.88			2(1)	-									
				5(2)	3.52							2(2)	0.06					4	597.6	2(3)	0.13	
												3(1)	12.21							3(3)	-	
												3(2)	7.79							5(1)	-	
													-							6	-	
	Total				86.39				0.88				20.06							597.6	0.13	

S. No.	Name of Divison	Period	Fraud/ Misappropriation/Embezzlement/loss		Recovery at the instanc of audit/over payment detected in audit		Violation of contracts obligation/unduce favour of contractor		Avoidable/ Excess expenditure		Wasteful /Infractuous expenditure		Regulatory Issues		Idle investment/Idle establishment/Blocking of funds		Delay in commissioning equipment		Non achievement of objectives		Miscellaneous	
			1	2	3	4	5	6	7	8	9	10										
			vuo- la-	jkfk	vuo- la-	jkfk	vuo- la-	jkfk	vuo- la-	jkfk	vuo- la-	jkfk	vuo- la-	jkfk	vuo- la-	jkfk	vuo- la-	jkfk	vuo- la-	jkfk	vuo- la-	jkfk
4	mi ou laj{kd tkykSj	2017& 18					4	0.11					1(1)	-	2(1)	21.0					2(2)	-
													1(2)	-							2(3)	-
													1(3)	3.39							2(4)	-
																					2(5)	-
																					5	-
	Total						0.11						3.39		21.0							

S. No.	Name of Division	Period	Fraud/ Misappropriation/ Embezzlement/ loss		Recovery at the instance of audit/over payment detected in audit		Violation of contracts obligation/undue favour of contractor		Avoidable/ Excess expenditure		Wasteful /Infructuous expenditure		Regulatory Issues		Idle investment/Idle establishment/Blocking of funds		Delay in commissioning equipment		Non achievement of objectives		Miscellaneous	
			1	2	3	4	5	6	7	8	9	10										
			vuo- jkfk	vuo- la- jkfk	vuo- jkfk	vuo- la- jkfk	vuo- jkfk	vuo- la- jkfk	vuo- la- jkfk	vuo- jkfk	vuo- la- jkfk	vuo- la- jkfk	vuo- la- jkfk	vuo- la- jkfk	vuo- la- jkfk	vuo- la- jkfk	vuo- la- jkfk	vuo- la- jkfk	vuo- la- jkfk	vuo- la- jkfk	vuo- la- jkfk	
5	eq[; ou laj{k vtesj	2017 &18		1 42.96						2	-					3	-	4	-			
				5 0.90						3	-											
	Total			43.86							-						-					
6	ou laj{k unh ?kkVh ifj;kstu k Hkw laj{k.k o`Rr dksVk	2009 &18		2 0.64												3	-	1	2.60			
																4	-					
	Total			0.64													-				2.60	
7	mi ou laj{k dksVk	2017 &18						2(1)	0.69	1(2)	6.95	1(1)	1.39						1(3)	-		
								3(1)	-	2(2)	1.39	5	4.10						2(4)	-		
								8	3.05	2(3)	13.92	7	2.85						3(3)	-		
										3(2)	0.40								3(4)	-		
										6	0.76								4	-		

																				10	-	
	Total									3.74	23.4 2		8.34									
8	eq[; ou laj{k mn;iqj	2017 &18																	1	180.29	2	7.19
																					3	-
																					4	-
	Total																				180.29	7.19

S. No.	Name of Divison	Period	Fraud/ Misappropriation/ Embezzlement/ loss		Recovery at the instance of audit/over payment detected in audit		Violation of contracts obligation/un duce favour of contractor		Avoidable/ Excess expenditure		Wasteful /Infractuous expenditure		Regulatory Issues		Idle investment/Idle establishment/Blockin g of funds		Delay in commissioning equipment		Non achievement of objectives		Miscellaneous	
			1	2	3	4	5	6	7	8	9	10										
			vuq- jkf'k	vuq- la- jkf'k	vuq- jkf'k	vuq- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	
9	mi ou laj{k ,oa mi{ks=h; funs'kd &II j.kFkEH kksj Vkbxj fjtoZ] djkSyh	2016& 18			2	29.86							1	-	4(3)	5.19			7	-	3	-
													4	119.2 9							1(2)	-
																					5	-
																					6	-
	Total					29.86								119.2 9								-

10	mi ou laj{k tds/kiqj	2017 &18			3(5)	0.41			3(4)	0.29			1(1)	-					2(2)	-
					3(7)	0.35			3(6)	0.20			1(2)	-					2(3)	-
					4(4) B	0.21			4(4) A	0.10			1(3)	-					2(4)	-
									4(5)	0.28			1(4)	-					5	1.14
													1(5)	-					6	-
													1(6)	1.84					7	-
													1(7)	0.13						
													1(8)	-						
													2(1)	32.63						
													3(1)	-						
													3(2)	-						
													3(3)	-						
													4(1)	-						
													4(2)	-						
													4(3)	-						
	Total					0.97				0.87				34.6					211.38	1.14

S. No.	Name of Divison	Period	Fraud/ Misappropriation/Embezzlement/loss		Recovery at the instancce of audit/over payment detected in audit		Violation of contracts obligation/ unduce favour of contractor		Avoidable/ Excess expenditure		Wasteful /Infractuou s expenditur e		Regulatory Issues		Idle investment/Idle establishment/Blocking of funds		Delay in commissioning equipment		Non achievement of objectives		Miscellaneous	
			1	2	3	4	5	6	7	8	9	10										
			vuoq- jkf'k	vuoq- la- jkf'k	vuoq- la- jkf'k	vuoq- la- jkf'k	vuoq- la- jkf'k	vuoq- la- jkf'k	vuoq- la- jkf'k	vuoq- la- jkf'k	vuoq- la- jkf'k	vuoq- la- jkf'k	vuoq- la- jkf'k	vuoq- la- jkf'k	vuoq- la- jkf'k	vuoq- la- jkf'k	vuoq- la- jkf'k	vuoq- la- jkf'k	vuoq- la- jkf'k	vuoq- la- jkf'k	vuoq- la- jkf'k	
11	mi ou laj{kd Jhxaxku xj	2017& 18						3(2)	0.12			1(1)	-	1	79.62					1(5)	-	
												1(2)	-							1(6)	-	
												1(3)	-							7	1.45	
												1(4)	-							2(5)	-	
												1(7)	-							2(6)	23.03	
												1(8)	4.81							2(7)	-	
												1(9)	0.32							3(3)	1.72	
												2(1)	6.95							3(4)	1.19	
												2(2)	-							3(6)	-	
												2(3)	2.99							3(7)	-	
												2(4)	-							4	16.51	

													3(1)	1.66							5	-
													3(5)	0.42							6	0.74
	Total									0.12				17.15								44.64

S. No.	Name of Divison	Period	Fraud/ Misapp ro priatio n/Emb ezl ement/ loss		Recovery at the instance of audit/over payment detected in audit		Violation of contracts obligation/un duce favour of contractor		Avoidable/ Excess expenditure		Wasteful /Infractuous expenditure		Regulatory Issues		Idle investment/Idle establishment/Block ing of funds		Delay commissioning equipment		Non achievement of objectives		Miscellaneous	
			vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k
12	mi ou laj{kd tSlyes j IGNP Stage- III	2012& 18			2(3b)	0.01	1(5)	0.67	3(1)	0.66	1(3)	1.10	1(1)	-							6	53.64
							2(2)	1.56	3(2)	1.06	2(3)	1.30	1(2)	-								
									3(3)	8.76			1(4)	1.14								
									3(4)	0.80			2(1)	-								

							4(3)	2.86			2(4)	-											
							5	13.11			2(5)	-											
											4(1)	-											
											4(2)	-											
	Total					0.01	2.23		27.25			1.14											53.64

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S. No.	Name of Divison	Period	Fraud/Misappropriation/Embezzlement/loss		Recovery at the instance of audit/over payment detected in audit		Violation of contracts obligation/undue favour of contractor		Avoidable/Excess expenditure		Wasteful /Infructuous expenditure		Regulatory Issues		Idle investment/ Idle establishment/Blocking of funds		Delay commissioning equipment		Non achievement of objectives		Miscellaneous	
			vuc-jk'k	la-jk'k	vuc-la-jk'k	la-jk'k	vuc-la-jk'k	la-jk'k	vuc-la-jk'k	la-jk'k	vuc-la-jk'k	la-jk'k	vuc-la-jk'k	la-jk'k	vuc-la-jk'k	la-jk'k	vuc-la-jk'k	la-jk'k	vuc-la-jk'k	la-jk'k	vuc-la-jk'k	la-jk'k
13	mi ou laj{kd lhdj	2017 &18					4(8)	0.56	1(3)	0.19			1(1)	246.87			5	-			1(2)	-
									4(9)	0.04			1(5)	-							1(4)	-
									4(10)	1.14			1(6)	35.75							1(7)	-
													2(1)	19.32							1(8)	-
													2(2)	3.91							3(2)	-
													2(3)	3.46							4(3)	-

													3(1)	3.10							4(4)	-
													4(1)	-							4(5)	-
													4(2)	-							4(6)	0.24
																					4(7)	-
																					4(11)	-
																					4(12)	-
																					6	0.25
	Total							0.56		1.37				312.41								0.49

S. No.	Name of Divison	Period	Fraud/ Misappropriation/Embezzlement/loss		Recovery at the instatance of audit/over payment detected in audit		Violation of contracts obligation/unduce favour of contractor		Avoidable/ Excess expenditure		Wasteful /Infractuous expenditure		Regulatory Issues		Idle investment/Idle establishment/Blocking of funds		Delay commissioning equipment		Non achievement of objectives		Miscellaneous	
			1	2	3	4	5	6	7	8	9	10										
			vuoq-la-jkf'k	vuoq-la-jkf'k	vuoq-la-jkf'k	vuoq-la-jkf'k	vuoq-la-jkf'k	vuoq-la-jkf'k	vuoq-la-jkf'k	vuoq-la-jkf'k	vuoq-la-jkf'k	vuoq-la-jkf'k	vuoq-la-jkf'k	vuoq-la-jkf'k	vuoq-la-jkf'k	vuoq-la-jkf'k	vuoq-la-jkf'k	vuoq-la-jkf'k	vuoq-la-jkf'k	vuoq-la-jkf'k	vuoq-la-jkf'k	
14	eq[; ou laj{kdtks/kiqj	2017&18										1	-							4	-	
												2	-									
												3	-									
												5	146.22									
	Total												146.22									
15	miou laj{kdtSlyesj	2017&18			3(2)	1.95						1(1)	-	3(1)	8.55			3(3)	2.34	1(4)	-	
												1(2)	-							1(5)	-	
												1(3)	-							2(4)	-	
												2(1)	-							2(5)	-	
												2(2)	-							2(6)	-	
												2(3)	-							3(5)	-	
												3(4)	44.00							3(6)	-	
												3(8)	6.10							3(7)	-	
												3(9)	8.65							4	-	
																				5	-	
																				6	-	
																				7	-	

	Total				1.95						58.75		8.55				2.34		
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S. No.	Name of Divison	Period	Fraud / Misapropriation/Embezzlement / loss		Recovery at the instatance of audit/over payment detected in audit		Violation of contracts obligation/ unduce favour of contractor		Avoidable/ Excess expenditure		Wasteful /Infractuous expenditure		Regulatory Issues		Idle investment/Idle establishment/Blockin g of funds		Delay commissioning equipment		Non achievement of objective s		Miscellaneous		
			1	2	3	4	5	6	7	8	9	10											
			vud- jkfk	vud- la- jkfk	vud- jkfk	vud- jkfk	vud- la- jkfk	vud- jkfk	vud- la- jkfk	vud- la- jkfk	vud- la- jkfk	vud- la- jkfk	vud- la- jkfk	vud- la- jkfk	vud- la- jkfk	vud- la- jkfk	vud- la- jkfk	vud- la- jkfk	jkfk	jkfk	vud- la- jkfk	jkfk	
16.	mi ou laj{kd ukxkSj	201 7&1 8		2(3)	1.57			1(4)	0.04			1(1)	-								1(6)	-	
								1(5)	0.24			1(2)	-										
												1(3)	1.46										
												2(1)	-										
												2(2)	-										
												2(4)	0.40										
												3	0.99										
	Total				1.57				0.28				2.85										
17	mi ou laj{kd] oU; tho tSlyesj	201 7&1 8		1(4)	4.46			6	1.73			1(1)	-					4	11.36	7	19.02		
				2(3)	0.03							1(2)	-										
												1(3)	-										
												1(5)	-										
												2(1)	200.0										
												2(2)	0.76										
												3	8.39										
												5	8.66										

	Total				4.49				1.73				217.81					11.36		19.02
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S. No.	Name of Division	Period	Fraud/ Misappropriation /Embezzlement/ loss		Recovery at the instance of audit/over payment detected in audit		Violation of contracts obligation/undue favour of contractor		Avoidable/ Excess expenditure		Wasteful /Infructuous expenditure		Regulatory Issues		Idle investment/Idle establishment/Blocking of funds		Delay in commissioning equipment		Non achievement of objectives		Miscellaneous	
			vuq-la-jkf'k	vuq-la-jkf'k	vuq-la-jkf'k	vuq-la-jkf'k	vuq-la-jkf'k	vuq-la-jkf'k	vuq-la-jkf'k	vuq-la-jkf'k	vuq-la-jkf'k	vuq-la-jkf'k	vuq-la-jkf'k	vuq-la-jkf'k	vuq-la-jkf'k	vuq-la-jkf'k	vuq-la-jkf'k	vuq-la-jkf'k	vuq-la-jkf'k	vuq-la-jkf'k	vuq-la-jkf'k	vuq-la-jkf'k
18	mi ou laj{kd oU;tho jk"V^h; pacy ?kfM;ky vH;kj.]; lokbZek/ kksiqj	2016& 18			1(1)	7.56	3(1)	-			4(4)	25.72	1(2)	-							3(4)	-
					2(1)	8.09	4(1)	2.75					1(3)	5.54							3(5)	-
					4(7)	1.07							1(4)	-							4(5)	-
													1(5)	-							4(6)	-
													2(2)	-							4(8)	-
													2(3)	-								
													2(4)	-								
													3(2)	22.16								
													3(3)	-								
													4(2)	-								
													4(3)	-								
													5	179.51								
	Total				16.72		2.75				25.72		207.21									-

S. No.	Name of Division	Period	Fraud/Misappropriation/Embezzlement/loss		Recovery at the instance of audit/over payment detected in audit		Violation of contracts obligation/undue favour of contractor		Avoidable/Excess expenditure		Wasteful/Infructuous expenditure		Regulatory Issues		Idle investment/Idle establishment/Blocking of funds		Delay in commissioning equipment		Non achievement of objectives		Miscellaneous			
			1		2		3		4		5		6		7		8		9		10			
			vu	jkf' k	vu	q-	jkf' k	vu	q-	jkf' k	vu	q-	jkf' k	vu	q-	jkf' k	vu	q-	jkf' k	vu	q-	jkf' k	vu	q-
19	mi ou laj{kd] mn;iqj mRrj	2017& 18											1(1)	21.53									1(2)	-
													1(5)	0.16									1(3)	-
													2(1)	-									1(4)	-
													2(2)	0.59									1(6)	-
													2(3)	0.08									1(7)	-
													3(1)	-									2(4)	-
													3(2)	-										
													3(3)	-										
													4	0.92										
	Total													23.28										-
20	eq[; ou laj{kd] dksVk	2017& 18			1	136.66							2	-								3	-	
					5	0.05							4	14.46										
													6	-										
	Total					136.71								14.46										-

21	mi ou laj{k izrkix<	2017& 18											1(1)	-						1(3)	-
													1(2)	2.38						2(3)	-
													1(4)	3.93						2(4)	-
													1(5)	2.32						2(5)	-
													2(1)	32.37						2(6)	-
													2(2)	2.09						2(7)	-
													3(1)	-						4	-
													3(2)	-							
													3(3)	-							
	Total													43.09							-

S. No	Name of Divison	Period	Fraud/ Misappropriation/ Embezzlement/ loss		Recovery at the instancce of audit/over payment detected in audit		Violation of contracts obligation/unduce favour of contractor		Avoidabl e/ Excess expenditu re		Wasteful /Infractuous expenditure		Regulatory Issues		Idle investment/Idle establishment/Block ing of funds		Delay in commission ing equipment		Non achievement of objectives		Miscellaneous		
			1	2	3	4	5	6	7	8	9	10											
			vuq- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	
22	mi ou laj{kd lwjrx<	2014& 18			1(1)	0.13	1(2)	2.04													2(2)	-	
					3	8.29	1(3)	1.30													5	-	
					4	0.87	2(1)	0.30													6	99.58	
	Total				9.29		3.64															99.58	
23	miou laj{kd] oU;tho eqdqa njk jk"V ^{ah} ; m/kku dksVk	2017 &18											1-II-A	62.00								1(4)	-
													2-II-A	111.0								1(5)	-
													3-II-A	22.14								1(6)	-
													1(1)	11.25								2	2.01
													1(2)	115.73								3	-
													4	733.59								5	-
	Total													1055.71									2.01

S. No	Name of Divison	Period	Fraud/ Misappropriation/ Embezzlement/ loss		Recovery at the instatance of audit/over payment detected in audit		Violation of contracts obligation/ u nduce favour of contractor		Avoidable/ Excess expenditure		Wasteful /Infructuous expenditure		Regulatory Issues		Idle investment/Idle establishment/Blocking of funds		Delay in commissioning equipment		Non achievement of objectives		Miscellaneous	
			1	2	3	4	5	6	7	8	9	10										
			vuq- jkt'k	vuq- la- jkt'k	vuq- jkt'k	vuq- la- jkt'k	vuq- la- jkt'k	vuq- la- jkt'k	vuq- la- jkt'k	vuq- la- jkt'k	vuq- la- jkt'k	vuq- la- jkt'k	vuq- la- jkt'k	vuq- la- jkt'k	vuq- la- jkt'k	vuq- la- jkt'k	vuq- la- jkt'k	vuq- la- jkt'k	vuq- la- jkt'k	vuq- la- jkt'k	vuq- la- jkt'k	vuq- la- jkt'k
24	mi ou laj{kd vyoj	2017 &18		5 0.16			1(7) 0.40			1(1) 0.68										1(8) -		
							2(7) 0.40			1(2) 0.40										1(9) -		
							4(4) 0.56			1(3) -										3(2) -		
										1(4) -										3(3) -		
										1(5) -										4(5) -		
										1(6) -										6 -		
										2(1) 0.92										7 -		
										2(2) 1.07												
										2(3) -												
										2(4) -												
										2(5) -												
										2(6) -												
										3(1) -												
										4(1) -												
										4(2) -												
										4(3) -												
	Total			0.16			1.36			3.07												-

S. No	Name of Divison	Period	Fraud/ Misappropriation/ Embezzlement/ loss		Recovery at the instancance of audit/over payment detected in audit		Violation of contracts obligation/unduce favour of contractor		Avoidable/ Excess expenditure		Wasteful /Infructuous expenditure		Regulatory Issues		Idle investment/Idle establishment/Blocking of funds		Delay in commissioning equipment		Non achievement of objectives		Miscellaneous	
			1	2	3	4	5	6	7	8	9	10										
			vuo- jkf'k	vuo- la- jkf'k	vuo- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	
25	eq[; ou laj{k ¼oU; tho½ tkS/kiqj	2017& 18										1	-					3	-	4	-	
												2	-									
												5	-									
	Total												-						-		-	
26	miou laj{k >qa>q uw	2017 &18		2(2)	0.44							1(1)	-							1(3)	-	
				2(3)	0.13							1(2)	-							1(6)	-	
				2(4)	0.09							1(4)	0.56							2(6)	-	
				2(5)	0.30							1(5)	0.33							2(7)	-	
												2(1)	-							3	-	
	Total				0.96								0.89								-	

S. No	Name of Divison	Period	Fraud/ Misappropriation/ Embezzlement/ loss		Recovery at the instatance of audit/over payment detected in audit		Violation of contracts obligation/un duce favour of contractor		Avoidable/ Excess expenditure		Wasteful /Infructuous expenditure		Regulatory Issues		Idle investment/Idle establishment/B locking of funds		Delay commissioning in equipment		Non achievement of objectives		Miscellaneous	
			1		2		3		4		5		6		7		8		9		10	
			vuo- la- jkf'k	jkf'k	vuo- la- jkf'k	jkf'k	vuo- la- jkf'k	jkf'k	vuo- la- jkf'k	jkf'k	vuo- la- jkf'k	jkf'k	vuo- la- jkf'k	jkf'k	vuo- la- jkf'k	jkf'k	vuo- la- jkf'k	jkf'k	vuo- la- jkf'k	jkf'k	vuo- la- jkf'k	jkf'k
27	miou laj{k d,oa mi {ks= funs'kd izFke ¼dksj ,sfj;k½ ck?k ifj;kstu k j.kFkE HkkSj	2017& 18			3(1)	0.29	3(3)	0.82					1(1)	-					4	221.00	1(4)	19.59
													1(2)	-							1(5)	-
													1(3)	0.27							1(6)	-
													1(7)	-							1(8)	-
													2(1)	-							2(3)	-
													2(2)	-							2(4)	41.06
													3(2)	-							2(5)	-
													3(5)	-							3(4)	18.90

													5	135.00						3(6)	-
													6	104.00						7	-
													8	13.91							
	Total				0.29		0.82							253.18							59.96
28	mi ou laj{k fljksgh	2016& 18	1	3(1)	3.25								2(1)	-						3(5)	-
													2(2)	3.53						3(6)	-
													3(2)	-							
													3(4)	15.30							
													4	-							
	Total				3.25									18.83							-

S. No	Name of Divison	Period	Fraud/ Misappropriation/ Embezzlement/ loss		Recovery at the instatance of audit/over payment detected in audit		Violation of contracts obligation/unduce favour of contractor		Avoidable/ Excess/ expenditure		Wasteful /Infractuous expenditure		Regulatory Issues		Idle investment/Idle establishment /Blocking of funds		Delay in commissioning equipment		Non achievement of objectives		Miscellaneous	
			1	2	3	4	5	6	7	8	9	10										
			vuo- jkk'k	vuo- la- jkk'k	vuo- la- jkk'k	vuo- la- jkk'k	vuo- la- jkk'k	vuo- la- jkk'k	vuo- la- jkk'k	vuo- la- jkk'k	vuo- la- jkk'k	vuo- la- jkk'k	vuo- la- jkk'k	vuo- la- jkk'k	vuo- la- jkk'k	vuo- la- jkk'k	vuo- la- jkk'k	vuo- la- jkk'k	vuo- la- jkk'k	vuo- la- jkk'k	vuo- la- jkk'k	
29	mi ou laj{k d tSlye sj IGNP Stage- II	2012& 18			2(3) b	0.01	3(1)	0.66	2(2)	1.56	1(3)	1.10	1(1)	-							3(4)	0.80
							3(2)	1.06	2(3)a	1.30			1(2)	-							6	53.64
							3(3)	8.76	4(2)	-			1(4)	1.14								
									4(3)	2.86			1(5)	0.67								
													2(1)	3.50								
													4(1)	4.15								
													5	13.11								

	Total				0.01		10.48		5.72				22.57							54.44		
30	eq[; ou laj{k d foHkk xh; dk;Z iz.kky h t;iqj	2012& 18			2	88.42	3	0.67					1	-					7	-	6	-
													4	-								
													5	-								
													8	-								
	Total					88.42		0.67						-						-		-

S. No	Name of Divison	Period	Fraud/ Misapp ro priation/Emb ezl ement/ loss		Recovery at the instance of audit/over payment detected in audit		Violation of contracts obligation/un duce favour of contractor		Avoidable/ Excess expenditure		Wasteful /Infructuous expenditure		Regulatory Issues		Idle investment/Idle establishment/Blo cking of funds		Delay in commissionin g equipment		Non achievement of objectives		Miscellaneous	
			1	2	3	4	5	6	7	8	9	10										
			vuo- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k	vuo- la- jkf'k

31	miou laj{k ,oa {ks=h ; funs'k d] ck?k ifj;kst uk lfjLdk vyoj	2017& 18									1(1)	1.47					1-II-A	600.26	4	20.55
											1(2)	-					2-II-A	54.01	5	2.85
											1(3)	115.0					3-II-A	98.37	7	-
											1(4)	12.58					2	916.00		
											3	107.28								
											6	-								
	Total											236.33						1668.64		23.40
32	laHkk xh;] eq[; ou laj{k] chdk usj	2017& 18									1	-					6	-	4	0.32
											2	-							5	-
											3	-								
	Total											-						-		0.32

S. No	Name of Divison	Period	Fraud/ Misappropriation/ Embezzl	Recovery at the instatance of audit/over payment	Violation of contracts obligation/un duce favour	Avoidable/ Excess expenditure	Wasteful /Infractuous expenditure	Regulatory Issues	Idle investment/Idle establishment/Blo cking of funds	Delay in commissionin g equipment	Non achievement of objectives	Miscellaneous
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			ement/ loss		detected audit		in		of contractor												
			1	2	3	4	5	6	7	8	9	10									
			vuq- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	
33	mi ou laj{k pq:	2017& 18										1(1)	1.42							1(2)	4.91
												1(4)	2.04							1(3)	-
												2(1)	0.48							2(2)	0.70
												2(3)	0.10							4	0.12
												2(4)	0.38								
												3	21.06								
												5	-								
	Total												25.48								5.73
34	mi ou laj{k ckalokM k	2017& 18										1(1)	-							1(3)	-
												1(2)	-							1(4)	-
																				1(5)	-
																				1(6)	-
																				2	-
	Total												-								-

S. No	Name of Divison	Period	Fraud/ Misappropriation/ Embezzlement/ loss		Recovery at the instance of audit/over payment detected in audit		Violation of contracts obligation/unduce favour of contractor		Avoidable/ Excess expenditure		Wasteful /Infructuous expenditure		Regulatory Issues		Idle investment/Idle establishment /Blocking of funds		Delay in commissioning equipment		Non achievement of objectives		Miscellaneous	
			1	2	3	4	5	6	7	8	9	10										
			vuo- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	
35	mi ou laj{kd >kykok M	2017 &18		1(3)	10.92	1(1)	19.63	6	3.53			1(2)	-							1(4)	0.79	
												1(5)	0.34							3(4)	-	
												1(6)	-							3(5)	-	
												2(1)	7.78							3(6)	-	
												2(2)	3.63							3(4)	0.03	
												2(3)	3.59							3(5)	-	
												3(1)	5.74							4	0.41	
												3(2)	0.36							5	0.25	
												3(3)	0.10							7	5.84	
	Total				10.92		19.63		3.53				21.54								7.32	
36	mi ou laj{kd ckjka	2017 &18										1(1)	-							4	-	
												1(2)	-							5	-	
												2(1)	1.54									
												2(2)	1.27									
												2(3)	0.40									
												3(1)	-									

Total															3.21																	-	
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S. No	Name of Divison	Period	Fraud/ Misapp ro priatio n/Embezzl ement/ loss		Recovery at the instance of audit/over payment detected in audit		Violation of contracts obligatio n/unduce favour of contracto r		Avoidable/ Excess expenditure		Wasteful /Infractuous expenditure		Regulatory Issues		Idle investment/Idle establishment/Block ing of funds		Delay in commissionin g equipment		Non achievement of objectives		Miscellaneous	
			1	2	3	4	5	6	7	8	9	10										
			vuq- jkf'k	vuq- la- jkf'k	vuq- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	vuq- la- jkf'k	
37	iz/kku eq[; ou laj{kd t;iqj	2017& 18										2	-						1	111.0	5	-
												3	0.48							6	0.24	
												4	-									
	Total				-								0.48							111.0		0.24
38	mi ou laj{kd fpRrkSMx <	2017 &18						1(2)	0.63			1(1)	1.98						2	60.84	1(6)	-
												1(3)	2.07						3	-	1(7)	-
												1(4)	3.16							4	-	
												1(5)	-									
												1(8)	-									
												5	-									
	Total								0.63				7.21							60.84		-

S. No	Name of Divison	Period	Fraud/ Misappropriation/Embezzlement/loss		Recovery at the instancance of audit/over payment detected in audit		Violation of contracts obligation/undue favour of contractor		Avoidable/ Excess expenditure		Wasteful /Infructuous expenditure		Regulatory Issues		Idle investment/Idle establishment/Blocking of funds		Delay in commissioning equipment		Non achievement of objectives		Miscellaneous	
			1	2	3	4	5	6	7	8	9	10										
			vuo- jk'k	vuo- la- jk'k	vuo- jk'k	vuo- jk'k	vuo- jk'k	vuo- jk'k	vuo- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	vuo- la- jk'k	
39	mi ou laj{kd] foHkkxh ; dk;Z e.My chdkusj	2014& 18		2 45.88						1 150.0							6 -		5 -			
				3 1.07						7 999.76												
				4 0.10																		
	Total			47.05						1149.76							-		-			
40	vfr- iz/kku eq[; ou laj{kd ,oa eq[; ou izfrikyd jkt-t;iqj	2017& 18								1 -												
										2 -												
	Total									-												

S. No	Name of Divison	Period	Fraud/ Misappropriation/Embezzlement/loss		Recovery at the instatance of audit/over payment detected in audit		Violation of contracts obligation/unduce favour of contractor		Avoidable/ Excess expenditure		Wasteful /Infractuous expenditure		Regulatory Issues		Idle investment/Idle establishment/Blocking of funds		Delay in commissioning equipment		Non achievement of objectives		Miscellaneous	
			1	2	3	4	5	6	7	8	9	10										
			vuo-la-jkf'k	vuo-la-jkf'k	vuo-la-jkf'k	vuo-la-jkf'k	vuo-la-jkf'k	vuo-la-jkf'k	vuo-la-jkf'k	vuo-la-jkf'k	vuo-la-jkf'k	vuo-la-jkf'k	vuo-la-jkf'k	vuo-la-jkf'k	vuo-la-jkf'k	vuo-la-jkf'k	vuo-la-jkf'k	vuo-la-jkf'k	vuo-la-jkf'k	vuo-la-jkf'k	vuo-la-jkf'k	vuo-la-jkf'k
41	mi ou laj{kd oU;tho Hkjriqj	2017&18		1(1) 0.04					2 40.50	1(2) 5.96									1(3)	-		
																			3	-		
																			4	-		
	Total			0.04					40.50	5.96												
42	mi ou laj{kd Hkjriqj	2017&18		7 5.53					6 35.44	1(1) -							10 -		1(4)	-		
										1(2) -									1(5)	-		
										1(3) -									1(6)	-		
										3 -									2	-		
										8 -									4	-		
										9 -									5	-		
	Total			5.53					35.44	-												

S. No.	Name of Divison	Period	Fraud/ Misappropriation/Embezzlement/ loss		Recovery at the instance of audit/over payment detected in audit		Violation of contracts obligation/undue favour of contractor		Avoidable/ Excess expenditure		Wasteful /Infructuous expenditure		Regulatory Issues		Idle investment/Idle establishment/Blocking of funds		Delay in commissioning equipment		Non achievement of objectives		Miscellaneous	
			1	2	3	4	5	6	7	8	9	10										
			vuq-la- jk'k	vuq- jk'k	vuq- jk'k	vuq- jk'k	vuq- la- jk'k	vuq- la- jk'k	vuq- la- jk'k	vuq- la- jk'k	vuq- la- jk'k	vuq- la- jk'k	vuq- la- jk'k	vuq- la- jk'k	vuq- la- jk'k	vuq- la- jk'k	vuq- la- jk'k	vuq- la- jk'k	vuq- la- jk'k	vuq- la- jk'k	vuq- la- jk'k	
43	miou laj{kd guqek ux<	2017&18					1(2)	1.45			1(1)	0.22	2(1)	32.63								
							1(3)	1.59			2(1)	0.22										
							2(2)	0.64														
							2(3)	0.64														
							2(4)	0.50														
	Total							4.82				0.44		32.63								
44	miou laj{kd oU;tho] fpfM;k ?kj t;iqj	2017&18									1(2)	-								1(1)	-	
											1(3)	-								2(2)	-	

													1(4)	0.09							2(4)	-
													2(1)	-							3	4.32
													2(3)	-							4	-
	Total													0.09								4.32

S. No.	Name of Divison	Period	Fraud/ Misappropriation/Embezzlement/loss		Recovery at the instanc e of audit/over payment detected in audit		Violati on of contrac ts obligati on/und uce favour of contrac tor		Avoidable/ Excess expenditure		Wasteful /Infractuous expenditure		Regulatory Issues		Idle investment/Idle establishment/Blo cking of funds		Delay commissioning in equipment		Non achievement of objectives		Miscellaneous		
			vuq-la- jkf'k	vuq- jkf'k	vuq- jkf'k	vuq- jkf'k	vuq-la- jkf'k	vuq- jkf'k	vuq-la- jkf'k	vuq- jkf'k	vuq-la- jkf'k	vuq- jkf'k	vuq-la- jkf'k	vuq- jkf'k	vuq-la- jkf'k	vuq- jkf'k	vuq-la- jkf'k	vuq- jkf'k	vuq-la- jkf'k	vuq- jkf'k	vuq-la- jkf'k	vuq- jkf'k	vuq-la- jkf'k
45	miou laj{kd oU;tho fpRrkSMx <	2013 &18							2(1)	0.62			1(1)	0.75	5	25.24						1(3)	-
													1(2)	63.74								1(4)	-
													1(6)	-								1(5)	-
													1(7)	-								1(8)	-
													1(9)	-								4(1)	-
													2(2)	-								4(2)	-
													3	3.17								4(3)	-
													4(4)	-								4(5)	-
													4(6)	-								6	0.55
	Total									0.62			67.66										0.55
46	miou laj{kd vtesj	2017 &18							1(3)	0.04			1(1)									1(4)	0.06
									2(2)	0.59			1(2)	2.55								3	2.20
													1(4)	0.33								5	1.62
													2(1)	-									
													2(3)	1.35									
													4	-									

	Total							0.63				4.23						3.88
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S. No.	Name of Divison	Period	Fraud/ Misappropiation/Embezzlement/loss		Recovery at the instastance of audit/over payment detected in audit		Violation of contracts obligation/ unduce favour of contractor		Avoidable/ Excess expenditure		Wasteful /Infructuous expenditure		Regulatory Issues		Idle investment/Idle establishment /Blocking of funds		Delay in commissioning equipment		Non achievement of objectives		Miscellaneous		
			vuq- ikfk	vuq- la- jkfk	vuq- ikfk	vuq- ikfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk	vuq- la- jkfk
47	miou laj{kd cwan h	2017 &18							1(7)	0.87			1(1)	5.15								1(2)	-
													1(4)	-								1(3)	-
													1(5)	-								1(8)	-
													1(6)	-								1(9)	0.10
													2(1)	4.47								3(2)	0.70
													2(2)	-								3(3)	-
													2(3)	0.52								4	-
													3(1)	3.22								5	-
													6	-									
													7	-									
	Total									0.87				13.36									0.80
48	miou laj{kd lkekft d okfud h /kkSy iqj	2017 &18			1(2)	7.81							1(1)	31.27								1(3)	0.49

				2(4)	6.40						2(1)	-						1(4)	0.15
				4	0.69						2(2)	-						1(5)	0.11
				5	0.42						2(3)	-						1(6)	-
											2(3)	1.35						2(5)	0.17
											4	-						2(8)	-
											2(6)	25.60						3	4.21
											2(7)	2.04						7	2.12
											6	-							
	Total				15.32							60.26							7.25
	G.Total				549.16	70.75		57.93	127.48			4180.31	181.31				3068.57		425.50

Sr. Accounts Officer/C.A. Forest

ANNEXURE-J

Common irregularities

- (i) Non adjustment of forest advance in various divisions.
- (ii) Issue of work order beyond competency.
- (iii) Irregular /partly purchase to avoid inviting tenders.
- (iv) Agreement between Department and gang not executed.
- (v) Contingency expenditure charged on works.
- (vi) Non-recovery of Income Tax ,sales Tax, Royalty etc.
- (vii) Hiring of Private cars as taxi.
- (viii) Miscellaneous Irregularities.

Position of OB Items/amount pending upto 31.3.2019

Year	Item	Amount in Rs.
2002-03	1	1613
2005-06	6	151060
2007-08	20	360700
2008-09	34	560430
2009-10	96	25175702
2010-11	192	20450187
2011-12	4	2540713
2012-13	72	49151
2013-14	31	469478
2014-15	28	3099262
2015-16	102	7644452
2016-17	16	295282
2017-18	37	374250
2018-19	20	148468
Total	659	61320748

Sr. Accounts Officer/C.A. Forest

ANNEXURE-K

Year wise position of outstanding Audit Notes/Rejoinders up to 31.03.2019

Year	No. of Audit Notes/Rejoinders
2002-03	11
2003-04	14
2004-05	27
2005-06	53
2006-07	34
2007-08	22
2008-09	23
2009-10	58
2010-11	45
2011-12	93
2012-13	96
2013-14	20
2014-15	90
2015-16	124
2016-17	71
2017-18	172
2018-19	113
Total	1066

Sr. Accounts Officer/C.A. Forest

ANNEXURE- L

List of Inspection Reports issued upto 31.03.2019 for which First Compliance a waited

S.No.	Name of Division	Period	Letter No./ D.No.
1	CHIEF CONSERVATOR OF FOREST, BIKANER	4/17 to 3/18	11.05.2018
2	DY. CONSERVATOR OF FOREST, HANUMANGARH	4/17 to 3/18	20.09.2018

Sr. Accounts Officer/C.A. Forest