

***ANNUAL REVIEW ON THE
WORKING OF
FOREST DIVISIONS
OF
JAMMU AND KASHMIR
2015-16***

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PREFACE

Forest Department occupies an important position in the J&K State through which the ecological, environmental forest protection and other developmental works of the Government are carried out. The expenditure incurred by the Forest Divisions during the financial year 2015-16 was ₹ 614.67 Crore.

The expenditure on Forest Department of the Government of Jammu and Kashmir is being incurred through 162 Forest Divisions (Annexure-I) which are guided by the Jammu & Kashmir Forest Account Code, Administrative procedures and other executive instructions issued by the State Government from time to time. Any deviation from these rules and procedures, on the part of the Divisional Forest Officers adversely affects not only the accounting and financial management but also the performance of the Department. The Forest Divisions render monthly compiled accounts to the Office of the Accountant General (A&E).

This report is an Annual review on the working of the Forest Divisions for the year 2015-16. The Review has been prepared with a view to facilitate better financial management and performance efficiency and to present an overall picture of the state of work of the Forest Divisions.

Despite reporting anomalies every year, there has been no improvement in financial management and inadequacies continue to persist. The Annual Review highlights the areas where effective administrative control is required to improve the functional efficiency.

I hope this review will serve as an important input for improving the system of Administration control and monitoring in Forest Divisions.

Dated: 08.05.2017

Accountant General (A&E)
Jammu and Kashmir

ACCOUNTING ISSUES

1 Delay in submission of Monthly Accounts

All the Divisional Officers are responsible for submission of compiled monthly accounts to the Office of the Accountant General by 10th of the following month to which the accounts relate.

There was an improvement in rendition of accounts by the Forest Divisions during the year 2015-16. Compared to the year 2014-15, when 147 accounts involved delay of 30 or more days there was no such delay during the year 2015-16. There was also a marginal improvement falling under the category of delay of 29 days in submission of accounts. As against delay of 692 accounts (Expenditure Rs 313.31 Crore) in this category during 2014-15, 578 accounts (Rs 182.74 crore) were delayed during the year 2015-16. Details of these 578 accounts are given in **Annexure-II**. The overall position of delay (Divisions wise/Expenditure wise) is shown in the table below:

Delay of days	Timely	Delay up to 29 days	Total
No of Divisional accounts	1366	578	1944
%age of Divisional accounts	70.27 %	29.73 %	100 %
Expenditure involved (in crore of Rupees)	431.93	182.74	614.67
%age of Expenditure involved	70.27 %	29.73 %	100%

Although all these 578 accounts qualified for exclusion from the Government account yet 548 of these delayed accounts were taken up for posting during the respective months and only 38 accounts involving expenditure of Rs 12.70 crore as given in **Annexure-IIA** were excluded from the monthly accounts. Consequently, monthly Government Expenditure was understated in the respective months to that extent. Further, it was found that most of the Divisions submitting accounts with delay during 2015-16 were those which were located in and around the cities of Srinagar and Jammu and hence did not

face accessibility issue. Details of the divisions located at Srinagar and Jammu cities and whose accounts were excluded from Government account are shown in table below:

Srl no	Name of Division	Month account excluded	Expenditure incurred during the excluded months
1.	One man Forest Authority special Judge Srinagar	10/15 11/15	Rs 5, 64, 552
2.	AO Wild life protection Srinagar	9/15	Rs 21, 32, 942
3.	Project Coordinator Wullar Project Srinagar	10/15 01/16	Rs 83, 62, 625
4.	DFO Photo Interpretation Division Srinagar	11/15	Rs 2, 22, 675
5.	Principal Soil Conservation Training School Miransahib Jammu	12/15	Rs 18, 56, 449

Recommendation:

Efforts may be made to ensure that defaulting divisions submit the monthly accounts by due dates.

2. Non-submission of supporting Schedules with Monthly Accounts

According to the Comptroller and Auditor General’s Manual of Standing Orders, Divisional Forest Officers are required to furnish a copy of Monthly Register of Cheques Drawn payment and Schedule of revenue collected and remitted into Treasuries along with the monthly accounts to the Accountant General. Reconciliation between Forest Divisions and Treasuries is an important aspect, as it enables the Divisions to detect frauds, if any, and take timely action both in respect of fraudulent cheques and challans apart from ensuring correctness of recording of transactions in accounts. It also helps to know the balances under the head of account in respect of particular division. Consequently, misclassification, if any can be rectified.

We observed that most of the Forest Divisions did not submit the Monthly Register of Cheques Drawn and Statement of Schedules of Remittances to Treasuries in complete

and the prescribed form along with the monthly accounts to the Accountant General. This resulted in accumulation of substantial unadjusted balances under 8782-103-Forest Remittances. Besides, the non-reconciliation of cheques and remittances during 2015-2016 has resulted in considerable decrease in un-adjusted cheques from ₹554.29 crore in 2014-15 to ₹ 61.80 crore in 2015-16 (88.85 percent) and increase in remittances from ₹65.24 crore in 2014-15 to ₹630.58 crore in 2015-16 (866.55 percent). Division wise details of non-submission of supporting schedules with monthly accounts are given in **Annexure-III**. The amount of un-adjusted cheques/remittances J&K State is as under:

Amount of un-adjusted Cheques (in ₹)			Amount of un-adjusted Remittances (in ₹)		
2013-14	2014-15	2015-16	2013-14	2014-15	2015-16
4,19,91,62,798	5,54,28,84,369	61,79,96,847	539086094	65,24,34,704	6,30,57,79,050

Recommendation:

Non-furnishing of requisite schedules is a serious lapse which may lead to irregular/fraudulent draws and defalcation of public money. Immediate and effective remedial steps need to be taken to ensure the rendition of pending as well as current statements of Treasury receipts and Treasury issue of cheques to enable Accountant General to clear the outstanding unadjusted balances as well as to ensure the correct drawl and encashment of Cheques and deposits of revenue.

3. Failure to reconcile the accounts

As per para 12.22 Chapter-XII of Jammu and Kashmir State Budget Manual, Controlling Officers are required to reconcile both the Receipts and Payments figures with those booked by the Accountant General on quarterly basis. It is found that many Controlling Officers have not completed the work of reconciliation of Accounts with Accountant General as shown in **Annexure-IV**. Out of total expenditure of ₹ 614.67 crore during the year 2015-16, the un-reconciled expenditure was ₹ 324.44 Crore (52.78 percent). The status of the reconciliation done by all the 14 Controlling Officers during 2015-16 is as under:

- **Controlling Officer wise**

Quarter	1 st quarter	2 nd quarter	3 rd quarter	4 th quarter
No. of Divisions	162	162	162	162
No. of Controlling Officers	14	14	14	14
Reconciliation Done	13	13	12	10

(ii) Expenditure wise

S. No.	Name of Province	Total Expenditure	Reconciled figures	Un-reconciled figures
1.	Jammu	₹2,52,70,60,256	₹1,55,66,18,721.86	₹97,04,41,534.1
2.	Kashmir	₹3,61,96,31,290	₹1,34,56,30,428	₹2,27,40,00,862
	Total J&K	₹6,14,66,91,546	₹2,90,22,49,149.86	₹3,24,44,42,396.14

Recommendation:

Un-reconciled accounts lead to reflection of incomplete/incorrect picture of the financial position of the State Government. Controlling Officer may be directed to ensure complete reconciliation of work as required under codal provisions.

4. Delay in settlement of amounts held under objection

Expenditure of ₹1.95 crore comprising of 818 items remained unauthorised because the Divisional Officers did not present the supporting evidence like the stamped payee's receipt, detailed accounts and vouchers etc. to vouch the correctness of the account. Similarly, an expenditure of 22.32 crore comprising of 2691 items remained unauthorised owing to various reasons in the book of Accountant General (Audit) despite the matter being pursued at the highest level. Division wise position of unauthorised expenditure is given in **Annexure V & VI**.

Recommendation:

Divisional Officers may be directed to submit relevant documents to the Accountant General to vouch for this expenditure and regularize.

Annexure-I

Statement showing the total No. of Divisions in J&K (Both Jammu and Kashmir province) during the year 2015-16.

Jammu Province-

Sr. No.	Name of Divisions
1	Pr. Forest Guard Training School, Doomi,Akhnoor
2	Pr. Soil conservation Training School, Miran Sahib,Jammu
3	DFO urban forestry Division, Jammu
4	DFO Resources and survey division, Jammu
5	Chief Conservator of forest, Jammu
6	Conservator of forest west circle, Jammu
7	Project Officer Protection wing NH-I Batote
8	Seed Development Division, Jammu
9	DFO Research Forest Division, Jammu
10	ECO Task Forest Division, Jammu
11	Conservator of forest research, circle, Jammu
12	DFO, Social forestry Division, Jammu
13	DFO, Social forestry Division, Doda.
14	DFO, Social forestry Division, TalabTillo, Jammu
15	DFO, Social forestry Division, Reasi
16	DFO, Social forestry Division, Samba
17	DFO, Social forestry Division, Kathua
18	DFO, Social forestry Division, Rajouri
19	DFO, Social forestry Division, Poonch
20	DFO, Social forestry Division, Ramban

21	DFO, Social forestry Division, Kishtwar
22	DFO, DFO, Social forestry Division, Jammu
23	Regional Director, Social forestry Division, Jammu
24	DFO Working Plan Div. II Rajouri
25	RVP Thein Dam-I, Kathua
26	RVP Thein Dam-II, Kathua
27	Dy. Director, Forest protection Force J-8, Doda
28	Dy. Director, Forest protection Force J-9, Batote
29	Dy. Director, Forest protection Force J-6, Rajouri
30	Dy. Director, Forest protection Force J-3, Kathua
31	Dy. Director, Forest protection Force J-2, Sidhra, Jammu
32	Dy. Director, Forest protection Force J-4, Billawar
33	Dy. Director, Forest protection Force J-11, Reasi
34	Dy. Director, Forest protection Force J-10, Kishtwar
35	Dy. Director, Forest protection Force flying squad, Jammu
36	Joint Director, Forest protection Force, Jammu
37	Project Officer, MFP, Jammu
38	Divisional Forest Officer, Nowshera
39	Divisional Forest Officer, Poonch
40	Dy. Director, Forest protection Force J-5, Udampur
41	Divisional Forest Officer, Agrosotologist, Jammu
42	Divisional Forest Officer, Mahore
43	Dy. Director, Forest protection Force, Poonch
44	Divisional Forest Officer, Baderwah
45	Divisional Forest Officer, Rajouri

46	Divisional Forest Officer,Doda
47	Divisional Forest Officer,Udhampur
48	Divisional Forest Officer, Batote
49	Divisional Forest Officer, Kathua
50	Divisional Forest Officer, Kishtwar
51	Divisional Forest Officer, Ramban
52	Divisional Forest Officer,Ramnagar
53	Divisional Forest Officer, Jammu
54	Divisional Forest Officer,Billawar
55	Divisional Forest Officer, Marwah
56	Divisional Forest Officer, Reasi
57	Divisional Forest Officer, Demarcation Division -I, Jammu
58	Divisional Forest Officer, Demarcation Division-II, Bhaderwah
59	Chief Executive Officer, Water Shed IWDP Hills-II, Akhnoor
60	Chief Executive Officer, Water Shed IWDP Hills-II, Ramnagar
61	Conservator of forest wild life warden, Jammu
62	Wild life warden Division, Kathua
63	Wild life warden Division, Jammu
64	Wild life warden Division, Rajouri
65	Wild life warden Division, Chenab Circle, Kishtwar
66	Conservator of Forest, Chenab Circle, Doda
67	Conservator of Forest, East Circle, Jammu
68	Divisional Forest Officer, Working Plan Division-III, Doda
69	Research in charge Soil Conservation, Rajouri
70	Soil Conservation of works, Samba

71	Asstt. Engineer Incharge (Agri),Jammu
72	Asstt. Engineer Works, Soil Conservation, Reasi
73	Soil Conservation of works, Udhampur
74	Asstt. Soil Conservation, Doda
75	Project officer, CAT, Baglihar, Batote
76	Asstt. Soil Conservation, Ramban
77	Asstt. Soil (Agri) Conservation of Soil,Samba
78	Joint Director, Soil Conservation, Jammu
79	Asstt. Soil Conservation, Jammu
80	Asstt. Soil Conservation of Forest, Kishtwar

Kashmir Province

1	Regional Director Social Forestry Division, Srinagar
2	Wildlife Warden South, Kashmir
3	Principal Kashmir Forest Training School, Chitternar
4	Accounts Officer, Wildlife protection, Srinagar
5	Principal Chief Conservator of Forest, Srinagar
6	Senior Agrosotologist, Srinagar
7	Conservator of forest North, Sopore
8	Regional Wildlife warden, Srinagar
9	Divisional soil Conservation Officer, Leh /Ladakh
10	Conservation of Forest South Circle, Bijbehara
11	Conservation of forest circle, Srinagar
12	One-man forest Authority Special Judge, Srinagar
13	Director soil Conservation, Srinagar

14	Dy. Director forest Protection Force, Srinagar
15	Dy. Director forest Protection Force, Anantnag
16	Dy. Director forest Protection Force, Baramulla
17	Dy. Director forest Protection Force, Ganderbal
18	Wildlife central, Srinagar
19	Wildlife Warden, Sopore
20	District Forest Officer, Kamraj, Kupwara
21	District Forest Officer, Langate, Kupwara
22	District Forest Officer, SC/FC Pohru Langate, Kupwara
23	District Forest Officer, Jehlum Velly Division, Baramulla
24	District Forest Officer, Khemil Kralpora ,Kupwara
25	District Forest Officer, Demarcation Division, Srinagar
26	District Forest Officer, Statistics Division, Srinagar
27	District Forest Officer, Planning and Publicity Division, Srinagar
28	Agrosotologist Forest Division, Srinagar
29	Project Officer IWDP Rambiar
30	Project Officer, IWDP Rajwar Handwara
31	District Forest Officer, Leh
32	District Forest Officer, Kargil
33	Wildlife Warden, Leh/Ladakh
34	Wildlife Warden, Kargil
35	Divisional Forest Officer, Seed Development, Srinagar.
36	Divisional Forest Officer, Research Division Srinagar
37	Divisional Forest Officer, Photo Interpretation Division, Srinagar
38	Divisional Forest Officer, Urban Forest Division, Srinagar

39	District Forest Officer, Peer Panchal, Budgam
40	District Forest Officer, Sind, Ganderbal
41	District Forest Officer, Chitternagar, Bandipora
42	Joint Director, Forest Protection Force, Srinagar
43	Asstt. Conservator of Forest, Srinagar
44	Asstt. Conservator of Forest, Anantnag
45	Asstt. Conservator of Forest, Budgam
46	Asstt. Conservator of Forest, Pulwama
47	Asstt. Conservator of Forest, Kargil
48	Asstt. Conservator of Forest, Kupwara
49	District Forest Officer, Division Anantnag
50	District Forest Officer, Shopian
51	District Forest Officer, Lidder Division, Bijbehara
52	District Forest Officer, Social Forestry Division, Anantnag
53	District Forest Officer, Social Forestry Division, Baramulla
54	District Forest Officer, Social Forestry Division, Kupwara
55	District Forest Officer, Social Forestry Division, Pulwama
56	Dy. Conservator of Forest Comm./EXT/ Social forestry Division, Srinagar
57	Accounts Officer, IWDP Hills-II, Srinagar
58	Divisional Forest Officer, Social forestry Division, Srinagar
59	Conservator of Forest Working Plan and Research Circle, Srinagar
60	Chief Conservator of Forest, Srinagar
61	Accounts Officer, Forest Protection Force, Srinagar
62	Research Asstt. Conservator of forest, Baramulla
63	Conservator of forest Central Circle, Srinagar

64	Regional wildlife warden Leh
65	Joint Director Soil Conservation, Srinagar
66	Wildlife Warden Wet-lands Kashmir
67	Dy. Director Forest Protection Force, Budgam
68	Dy. Director Forest Protection Force, Pulwama
69	Dy. Director Forest Protection Force, Kupwara
70	Joint Director HQ Soil Conservation, Srinagar
71	Project Officer, Uri CAT-II, Baramulla
72	Dy. Director Forest Protection Force, Lidder Pahalgam Gamma Unit-II
73	Wildlife Warden Markhor recovery project, Hirpora
74	Dy. Director Forest Protection Force, K-8, Bandipora
75	Divisional Forest Officer, Special Forest Division, Tangmarg
76	Divisional Forest Officer, Special Forest Division, Kulgam
77	Dy. Director Forest Protection Force, Gamma Unit K-12, Gulmarg
78	Dy. Director Forest Protection Force, K- Khemil Kupwara
79	Dy. Director Forest Protection Force, K-10 Langate
80	Project co-ordinator Wullar project, Srinagar
81	Executive Engineer Co-coordinator water management Wullar
82	Project Officer CAT Project Kishen Ganga, Bandipora

Jammu Province Divisions =80
Kashmir province Divisions =82
Total =162

ANNEXURE-II

(Ref. Para 1)

**STATEMENT SHOWING DETAILS OF FORESTS DIVISIONS WHO SUBMITTED THEIR ACCOUNTS
LATE upto 29 days (Due date of SUBMISSION of Divisional accounts is 10th of the each
following month to which the accounts relate)**

Kashmir Province

S. No.	Name of the Division	4/15	5/15	6/15	7/15	8/15	9/15	10/15	11/15	12/15	1/16	2/16	3/16
1	Regional Director, Social Forestry Division, Srinagar				1	3		2	1	1	4		5
2	Wildlife Warden South, Bijbehara					1	5						6
3	Pr. Kashmir Forest Training School, ChitternarBandipora										2	2	7
4	Account Officer, Wildlife Protection, Srinagar	10	11							7	8	3	9
5	Principal Chief Conservator of Forest, Srinagar	5							5	7	8	3	10
6	Senior Agrosotologist forest Department, Srinagar								4	2	4	1	7
7	Conservator of Forest North, Sopore		2	1			1		1	2			8
8	Regional wildlife Warden, Srinagar					5	1	2	1	2	4	1	7
9	Divisional Soil Conservation Officer, Leh/Ladakh	10	7	8	6	9	10	10	7	8	10	10	12

10	Conservator of Forest South Circle, Bijbehara													10
11	Conservator of Forest, Circle, Srinagar													11
12	One Man Forest Authority Special Judge, Srinagar	5	7	4	3	4								
13	Director Soil Conservation, Srinagar	5	7	7	6	4	7	8	7	2	2	7	8	
14	Dy. Director forest protection Force, Srinagar						4	2	2	1	2	1	8	
15	Dy. Director forest protection Force, Anantnag					2	2		2			2	7	
16	Dy. Director forest protection Force, Baramulla								2	1	1	1	4	
17	Dy. Director forest protection Force, Gamma Unit, Ganderbal								4		1	1	1	
18	Wildlife Warden Central, Srinagar							4	2	1	5		6	
19	Wildlife Warden, North Sopore												4	
20	Distt. Forest Officer Kamraj, Kupwara								5	2			4	
21	Distt. Forest Officer Langate, Kupwara							1		2	2		1	
22	Distt. Forest Officer SC/FC Pohru Langate, Kupwara							4	1	1	2	1	1	

23	Distt. Forest Officer, Jehlum Valley Division, Baramulla						2	1	2		1			4
24	Distt. Forest Officer Khemil Kralpora, Kupwara						2		1		4		4	7
25	Distt. Forest Officer Demarcation Division, Srinagar			2	2	1	2	1	1	5			5	7
26	Distt. Forest Officer Statistics Division, Srinagar			3	2	2	2	2	1	6				8
27	Distt. Forest Officer Planning and Publicity Division, Srinagar			4	2	2	2	3	3	5				7
28	Agrosotologist Forest division, Srinagar				4	2	2	2	3	2	2			6
29	Project Officer IWDP Rambiar				3	2	2	3				5		5
30	Project Officer IWDP Rajwar, Handwara				3			3				4		4
31	Distt. Forest officer, Leh	5	6	7	10	10	8	3				5		5
32	Distt. Forest officer, Kargil	4			3	5	5	10				5		5
33	Wildlife Warden Leh/Ladakh	2			3			5				8		3
34	Wildlife Warden Kargil	7	5	4	3	7	2	4	4	3	2	2	2	3
35	Divisional Forest Officer, Seed Development Division, Srinagar													4

36	Divisional Forest Officer, Forest Research Division, Srinagar												4
37	Divisional Forest Officer, Photo interpretation Division Srinagar												5
38	Distt. Forest officer, Urban Forest Division, Srinagar												5
39	Distt. Forest Officer, Peer Panchal, Budgam												4
40	Distt. Forest Officer, Sind, Ganderbal												5
41	Distt. Forest Officer, Chitternar, Bandipora												4
42	Joint Director, Forest Protection Force, Srinagar												4
43	Asstt. Conservator of Forest, Kupwara												4
44	Asstt. Conservator of Forest, Srinagar					2	2		1				4
45	Asstt. Conservator of Forest, Anantnag				1	1	2	1	1	2	1	2	3
46	Asstt. Conservator of Forest, Budgam				1	1	1	4					4
47	Asstt. Conservator of Forest, Pulwama					1	1		1	1		1	4
48	Asstt. Conservator of Forest, Kargil							1	4			1	5

62	Research Asstt. Conservator of Forest, Baramulla									4	2	1	2	3
63	Conservator of Forest Central Circle, Srinagar							4	2	1	2	2	2	3
64	Regional Wildlife Warden Leh													
		5	6	10	2	4	6	3				4	8	7
65	Joint Director, Soil Conservation, Srinagar													4
66	Wildlife Warden Wetlands, Srinagar													4
67	Dy. Director Forest Protection Force, Budgam											7		3
68	Dy. Director Forest Protection Force, Pulwama											3	1	3
69	Dy. Director Forest Protection Force, Kupwara													4
70	Joint Director, Headquarter Soil Conservation, Srinagar											5	4	2
71	Project officer Uri CAT-II Baramulla													3
72	Dy. Director Forest Protection Force, Lidder Pahalgam Gamma Unit-II									2	1	2	3	4
73	Wildlife Warden Markhor Recovery Project, Hirpora													2
74	Dy. Director Forest Protection Force, K- 8 Bandipora													4

75	Divisional Forest officer, Special forest Division, Tangmarg													7
76	Divisional Forest officer, Special forest Division, Kulgam		2	4	3	4	4	2	3	4	3	4		7
77	Dy. Director Forest Protection Force, Gamma Unit K-12, Gulmarg													5
78	Dy. Director Forest Protection Force, Gamma Unit K-9 Khemil, Kupwara													4
79	Dy. Director Forest Protection Force, Gamma Unit K-10, Langate								4	2			1	5
80	Project Co-ordinator Wullar project, Srinagar													5
81	Executive Engineer, Coordinator Water management Wullar, Srinagar													4
82	Project Officer CAT Project Kishen Ganga, Bandipora													3

Total : - 323

Jammu Province

Jammu Province													
Sr. No.	Name of Divisions	4/15	5/15	6/15	7/15	8/15	9/15	10/15	11/15	12/15	1/16	2/16	3/16
1	Pr. Forest Guard Training School, Doomi,Akhnoor									1		7	5
2	Pr. Soil conservation Training School, MiranSahib,Jammu		6	6	4		6		1	17	1		12
3	DFO urban forestry Division, Jammu	1						2	5	5	1	5	12
4	Resource and survey division, Jammu									1			2
5	Chief Conservator of forest, Jammu					5				1			
6	Conservator of forest west circle, Rajouri					1	2		1	1	1	1	9
7	Project Officer Protection wing NH-I Batote									1			2
8	Seed Development Division, Jammu						6	6		1			2
9	DFO Research Forest Division, Jammu	1	5				2			1			11
10	ECO Task Forest Division,Jammu	1								1			8
11	Conservator of forest research, circle, Jammu						3						2
12	DFO, Social forestry Division, Jammu			6			2					4	11
13	DFO, Social forestry Division, Doda.											1	1

14	DFO, Social forestry Division, TalabTillo, Jammu												
15	DFO, Social forestry Division, Reasi									1		1	16
16	DFO, Social forestry Division, Samba						2			1		4	1
17	DFO, Social forestry Division, Kathua												1
18	DFO, Social forestry Division, Rajouri	1	6	4	4		2	3		1	1		9
19	DFO, Social forestry Division, Poonch	1								1			1
20	DFO, Social forestry Division, Ramban		5	4					1	1			2
21	DFO, Social forestry Division, Kishtwar											1	1
22	DFO, Social forestry Division, Udhampur						3			1		5	11
23	Regional Director, Social forestry Division, Jammu		6							1			
24	DFO Working Plan Div. II Rajouri									1			16
25	RVP Thein Dam-I, Kathua	1								1			11
26	RVP Thein Dam-II, Kathua								1	1			11
27	Dy. Director, Forest protection Force J-8, Doda												15

28	Dy. Director, Forest protection Force J-9, Batote												9
29	Dy. Director, Forest protection Force J-6, Rajouri												1
30	Dy. Director, Forest protection Force J-3, Kathua								5			1	15
31	Dy. Director, Forest protection Force J-2, Sidhra, Jammu												8
32	Dy. Director, Forest protection Force J-4, Billawar								1				1
33	Dy. Director, Forest protection Force J-11, Reasi	1				1	3		1	2			3
34	Dy. Director, Forest protection Force J-10, Kishtwar									1			
35	Dy. Director, Forest protection Force flying squad, Jammu												9
36	Joint Director, Forest protection Force, Jammu				7								2
37	Project Officer, MFP, Jammu		1				2			2	2		8
38	Divisional Forest Officer, Nowshera				2					1		5	8
39	Divisional Forest Officer, Poonch						2		4	1			2
40	Dy. Director, Forest protection Force J-5, Udhampur									1			
41	Divisional Forest Officer, Agrosotologist, Jammu												

42	Divisional Forest Officer, Mahore	1				5				2	2		1
43	Dy. Director, Forest protection Force, Poonch												5
44	Divisional Forest Officer, Bhaderwah		5				3			1	5	1	11
45	Divisional Forest Officer, Rajouri									1			2
46	Divisional Forest Officer, Doda		6										
47	Divisional Forest Officer, Udhampur												2
48	Divisional Forest Officer, Batote				2		4		4	1	1	4	8
49	Divisional Forest Officer, Kathua					1	2	2		2	2	1	15
50	Divisional Forest Officer, Kishtwar							6					1
51	Divisional Forest Officer, Ramban		6		1	4	2		5		1	5	15
52	Divisional Forest Officer, Ramnagar						3	6					2
53	Divisional Forest Officer, Jammu												9
54	Divisional Forest Officer, Billawar												8
55	Divisional Forest Officer, Marwah					4				2		1	8

56	Divisional Forest Officer, Reasi									1	1	1	15
57	Divisional Forest Officer, Demarcation Division -I, Jammu									1			
58	Divisional Forest Officer, Demarcation Division-II, Bhaderwah									1			
59	Chief Executive Officer, Water Shed IWDP Hills-II, Akhnoor		6				10					1	1
60	Chief Executive Officer, Water Shed IWDP Hills-II, Ramnagar											1	11
61	Conservator of forest wild life warden, Jammu								1	1			1
62	Wild life warden Division, Kathua											1	2
63	Wild life warden Division, Jammu								1	1			2
64	Wild life warden Division, Rajouri												5
65	Wild life warden Division, Chenab Circle, Kishtwar					1	6	7	1				1
66	Conservator of Forest, Chenab Circle, Doda					4							
67	Conservator of Forest, East Circle, Jammu						2			1			1
68	Divisional Forest Officer, Working Plan Division-III, Doda												8
69	Asstt. Engineer (Agri.) Department of Soil & Water Conservation District Jammu					1	3	3	1	5	5	5	11

70	Research Assistant I/C Soil conservation works, Department of Soil conservation Rajouri.	2				1	4			1			12
71	Project Officer CAT Baglihar Soil & Water Conservation Department Batote												
72	District Officer Department of Soil & water Conservation Poonch	2											1
73	Joint Director Department of Soil & Water Conservation Jammu						3	6	1	1		1	1
74	Assistant Engineer (Agri.) Department of Soil & Water Cons. Works Distt. Samba					1	3	2		1	1		1
75	Soil conservation Assistant Soil & Water Conservation Works District Kathua		1		2		6		5	4	2	5	30
76	Soil Cons. Assistant Officer I/C Soil cons. Works Department of Soil & Water Cons. Distt. Udhampur	1					5		5	2		1	8
77	Assistant Conservation of Forest Soil & Water Conservation Department Doda												3
78	Assistant Conservation of Forest Soil & Water Conservation Department Kishtwar												3
79	Soil Cons. Assistant Officer I/C Soil cons. Works Department of Soil & Water Cons. Distt. Reasi	1					5		5	2		1	8
80	Assistant Conservation of Forest Soil & Water Conservation Department Ramban												3

Total:- 255

ANNEXURE –11A

List of Divisional Excluded Monthly Accounts During 2015-16

S.No.	Division Code	Name of Division	Month	Amount
1	176	DFO SC/FC POHRU LANGATE KUPWARA	04/2015	2388173
2	282	DFO SPECIAL FOREST DIV. TANGMARG	04/2015	0
3	282	DFO SPECIAL FOREST DIV. TANGMARG	02/2016	6154302
4	188	DFO KARGIL	05/2015	2622904
5	188	DFO KARGIL	10/2015	4349977
6	188	DFO KARGIL	11/2015	2669861
7	188	DFO KARGIL	12/2015	6733412
8	213	DFO SOCIAL FORESTRY DIV. ANANTNAG	07/2015	13522682
9	213	DFO SOCIAL FORESTRY DIV. ANANTNAG	11/2015	8133911
10	158	ONE MAN FOREST AUTHORITY SPECIAL JUDGE SRINAGAR	08/2015	0
11	158	ONE MAN FOREST AUTHORITY SPECIAL JUDGE SRINAGAR	09/2015	0
12	158	ONE MAN FOREST AUTHORITY SPECIAL JUDGE SRINAGAR	10/2015	439212
13	158	ONE MAN FOREST AUTHORITY SPECIAL JUDGE SRINAGAR	11/2015	125340
14	190	WILD LIFE WARDEN KARGIL	09/2015	0
15	190	WILD LIFE WARDEN KARGIL	12/2015	579030
16	149	A.O WILD LIFE PROTECTION SRINAGAR	09/2015	2132942
17	290	PROJECT COORDINATOR WULLAR PROJECT SRINAGAR	10/2015	1282260
18	290	PROJECT COORDINATOR WULLAR PROJECT SRINAGAR	01/2016	7080365
19	143	WILD LIFE WARDEN SOUTH BIJBEHARA	10/2015	3226966
20	187	DFO LEH	11/2015	3322680
21	154	DIVISIONAL SOIL CONSERVATION OFFICER LEH	11/2015	425377
22	193	DFO PHOTO INTERPRETATION DIVISION SRINAGAR	11/2015	222675
23	201	ACF KUPWARA	11/2015	1730003
24	208	ACF KARGIL	11/2015	3713106
25	208	ACF KARGIL	12/2015	895763
26	211	DFO SHOPIAN	11/2015	11942019
27	252	REGIONAL WILD LIFE WARDEN LEH	11/2015	3076074
28	258	WILD LIFE WARDEN WETLAND KASHMIR	11/2015	2129104
29	235	RESEARCH ASSTT CONSERVATOR OF FOREST BARAMULLA	11/2015	1939684
30	173	WILD LIFE WARDEN NORTH SOPORE	12/2015	3058928
31	174	DFO KAMRAJ KUPWARA	12/2015	8570328
32	189	WILD LIFE WARDEN LEH	12/2015	1714987

33	189	WILD LIFE WARDEN LEH	02/2016	2282731
34	266	JT. DIRECTOR HQRS SOIL CONS. J&K	12/2015	36210
35	285	SFO SPL FOREST DIVISION KULGAM	12/2015	6034098
36	285	SFO SPL FOREST DIVISION KULGAM	01/2016	7193151
37	285	SFO SPL FOREST DIVISION KULGAM	02/2016	5457032
38	066	PRINCIPAL SOIL CONS. TRAINING SCHOOL MIRANSAHIB JAMMU	12/2015	1856449
		Total		127041736

Annexure-III

(Ref. Para 2)

Details in respect of non-submission of supporting documents with monthly Accounts

• **Jammu Province**

Division Code	Name of the Division	Amount of un – adjusted Cheques	Amount of un-adjusted Remittances
FOR004	Dy. Director Forest Protection Force,j-5 Udhampur	0	34241430
FOR005	DFO, Forest Division, Udhampur	21277886	114079605
FOR006	DFO, Forest Division, Batote	5936873	48181198
FOR007	DFO, Forest Division, Bhaderwah	9464930.15	84933338
FOR008	DFO, Forest Division, Billawar	4498561	75117203
FOR010	DFO, Forest Division, Doda	4447787	48708107
FOR011	DFO, Eco Task Force Project, Jammu	0	14382671
FOR012	DFO, Forest Division, Marwah, Kishtwar	4031622	60857085
FOR013	DFO, Forest Division, Jammu	12661611	142024080
FOR014	DFO, Forest Division, Kathua	18962008	80294509
FOR015	DFO, Forest Division, Kishtwar	14308235	56753169
FOR016	DFO, Forest Division, Mahore, HQ Dharmari	1573001	50687922
FOR017	DFO, Forest Division, Nowshera	3496737	86124132
FOR018	DFO, Forest Division, Poonch	5054370	60790284
FOR019	DFO, Forest Division, Rajouri	20822439	107244486
FOR020	DFO, Forest Division, Ramban	8234139	57802045
FOR021	DFO, Forest Division, Ramnagar	4475494	45340665
FOR022	DFO, Forest Division, Reasi	2735343	48182771
FOR023	DFO, Research Forest Division, Jammu	561770	14601666
FOR024	DFO, Seed Development Division, Jammu	654496	13735673
FOR025	DFO, Social Forestry Division, Doda	242577	41223192
FOR026	DFO, Social Forestry Division, Jammu	72010	88307319
FOR027	DFO, Social Forestry Division, Kathua	433849	62900491
FOR028	DFO, Social Forestry Division, Poonch	10003	26442717
FOR029	DFO, Social Forestry Division, Rajouri	28442	54124034

FOR030	DFO, Social Forestry Division, Ramban	24000	62202507
FOR031	DFO, Social Forestry Division, Udhampur	13223	54457907
FOR032	DFO, Urban Forestry Division, Jammu	1485111	96008777
FOR034	DFO, Working Plan Division –II Ramnagar/Rajouri	0	3514487
FOR035	DFO, Demarcation Division –I, Jammu	0	21321376
FOR036	Joint Director, Forest Protection Force, Jammu	0	30947456
FOR043	Project Officer, MFP, Jammu	0	10013160
FOR047	Project Officer, Protection Wing, NH Batote	0	9324956
FOR049	Project Officer, RVP Thein Dam DD-I /Kathua	0	4188713
FOR050	Project Officer, RVP Thein Dam FD-II Kathua	0	7457611
FOR053	Regional Director, Social Forestry, Jammu	0	8276785
FOR054	Wild Life Warden, Chenab Kishtwar	0	36209089
FOR055	Wild Life Warden, Jammu	2508730	51155114
FOR056	Conservator of Forests, East Circle, Jammu	102100	10927924
FOR058	Soil Conservation Assistant I/C Soil Conservation Udhampur	0	13344167
FOR060	Conservator of Forests, West Circle, Jammu	0	5921225
FOR061	Conservator of Forests, Wild life, Jammu	0	10548951
FOR062	DFO, Demarcation Division-II, Jammu	0	10401710
FOR063	Chief Conservator of Forests, Jammu	404	29917406
FOR064	Principal, Forest Guard Training School, Doomi, Akhnoor	0	10786375
FOR066	Principal, Soil Conservation Training School, Miran Sahib, Jammu	0	12710631
FOR067	Conservation of Forests, Chenab Circle, Jammu	124750	6442267
FOR071	Asstt. Wild Life Warden, Rajouri, Poonch HQ. Rajouri	0	28630427
FOR072	Conservator of Forests, Research Circle, Jammu	0	6619286
FOR073	CEO, IWDP Hills-II (Shivalik) Ramnagar	0	18384129
FOR074	CEO, IWDP Hills-II (Shivalik) Akhnoor	0	14481026
FOR077	Project Officer, Soil Conservation Department, (CAT) Baghilar,	0	6101252
FOR145	DFO, Resources Survey Division, Jammu	0	7165327
FOR146	Dy. Director, Forest Protection Force, J-8 Doda	0	30460635
FOR147	Dy. Director, Forest Protection Force, J-9 Batote	0	19389489

FOR148	Dy. Director, Forest Protection Force, J-6 Rajouri	0	34605335
FOR165	Dy. Director, Forest Protection Force, J-3 Kathua	0	22478056
FOR166	Dy. Director, Forest Protection Force, J-2 Sidri Jammu	4000	64104491
FOR225	A.E(Agri)Soil Conservation Works, Jammu	7300	22448909
FOR226	ACF, Soil Conservation Works, Doda	0	16751757
FOR227	Research Asstt. Soil Conservation works, Rajouri	0	13928954
FOR228	A.E, Soil Conservation Works, Kathua	0	16171444
FOR237	Asstt. Soil Conservation Officer, Poonch	0	12088228
FOR251	Dy. Conservator of Forests, Agrosotologist, Jammu	3460	25607306
FOR254	Dy. Director, Forest Protection Force, Billawar, Kathua	0	19169437
FOR255	Dy. Director, Flying Squad, Forest Protection Force, Jammu.	0	36602789
FOR256	Joint Director, Soil Conservation Deptt. Jammu	0	4351316
FOR268	Soil Conservation Asstt. Soil Conservation works (Reasi) Udhampur	0	1338000
FOR269	A.E, Soil Conservation (Samba), Jammu	0	1946792
FOR270	ACF, Soil Conservation Works Kishtwar (Doda)	0	1340800
FOR271	ACF, Soil Conservation Works, Ramban (Doda)	0	1327100
FOR272	DFO, Social Forestry Division, Samba (Kathua)	504	439909
FOR273	DFO, Social Forestry Division, Reasi (Udhampur)	0	1069000
FOR274	DFO, Social Forestry Division, Kishtwar	7342	1637000
FOR277	Dy. Director, Forest Protection Force, Poonch	0	20131272
FOR280	DFO, Social Forestry, (Samba) Jammu	0	608000
FOR283	Dy. Director, Forest Protection Force, Reasi	0	18598938
FOR284	Dy. Director, Forest Protection Force, Kishtwar	2500	23386727
FOR291	Wild Life Warden, Kathua	0	31638130
FOR065	DFO Working Plan Division –III, Doda	0	1780050
	Total Jammu Province	14,82,67,607.15	2,54,79,39,697.00

B. Kashmir Province

Division Code	Name of the Division	Amount of un - adjusted cheques	Amount of un- adjusted remittances
FOR141	Regional Director, Social Forestry, Srinagar	0	9927522
FOR143	Wild Life Warden, South Bijbehara	945365	43110184
FOR144	Principal, Kashmir Forest Training School, Chitternar, Bandipora	0	19703350
FOR149	Accounts Officer, Wild Life Protection, Srinagar	0	25403894
FOR150	Principal Chief Conservator of Forests J&K, Srinagar	0	118353733
FOR151	Sr. Agrosotologist, Forest Department, Srinagar	0	8801378
FOR152	Conservator of Forests, North Sopore	115000	6581088
FOR153	Regional Wild Life Warden, Srinagar	0	9964018
FOR154	Divisional Soil Conservation Officer, Leh/Ladakh	0	11422928
FOR156	Conservator of Forests, South Circle, Bijbehara	2942113	13614820
FOR157	Conservator of Forests Circle, Srinagar	2954756	15760563
FOR158	One Man Forest Authority Special Judge, Srinagar	11669	2548025
FOR164	Director, Soil Conservation J&K, Srinagar	0	18099729
FOR168	Dy. Director, Forest Protection Force, Budgam	0	53903154
FOR169	Dy. Director, Forest Protection Force, Anantnag/ Pulwama	0	29045600
FOR170	Dy. Director, Forest Protection Force, Baramulla/ Kupwara	36000	27513491

FOR171	Dy. Director, Forest Protection Force, Gama Unit, Ganderbal	0	35136534
FOR172	Wild Life Warden, Central, Srinagar	871848	55913629
FOR173	Wild Life Warden, North Sopore	0	39076390
FOR174	DFO, Forest Division Kamraj, Kupwara	31667234	127913445
FOR175	DFO, Forest Division, Langete, Kupwara	22661281	85012667
FOR176	DFO, SC/FC Pohru Langate, Kupwara	53479	44595403
FOR177	DFO, JV Division, Baramulla	32993625	84704293
FOR178	DFO, Forest Division, Khemil, Kralpora, Kupwara	9453154 -11832	92743256
FOR181	DFO, Demonstration Division, Srinagar	0	26769059
FOR182	DFO, Statistics Division, Srinagar	0	7770229
FOR183	DFO, Planning and Publicity Division, Srinagar	0	25040330
FOR184	Agrologist, Forest Division, Srinagar	0	33625126
FOR185	Chief Executive Officer, IWDP, Rambiar	0	45586332
FOR186	Project Officer, IWDP, Rajwar, Handwara	0	8993586
FOR187	DFO, Forest Division, Leh	3089507	39021468
FOR188	DFO, Forest Division, Kargil	3740236	43631667
FOR189	Wild Life Warden, Leh	2562382	23588746
FOR190	Wild Life Warden, Kargil	0	7756304
FOR191	DFO, Seed Development Division, Srinagar	90000	21796343
FOR192	DFO, Forest Research Division, Srinagar	0	19310374
FOR193	DFO, Photo Interpretation Division, Srinagar	0	21819963
FOR196	DFO, Urban Forestry Division, Srinagar	18635219	167471732
FOR197	DFO, Forest Division, Peer Panchal, Budgam	37988401	105677815

FOR198	DFO, Forest, Sindh Ganderbal	33368009	108733652
FOR199	DFO, Forest Division, Chittarnar, Bandipora	25670366	118488271
FOR200	Joint Director, Forest Protection Force, Srinagar	0	28656292
FOR201	ACF, Kupwara	0	14484584
FOR202	ACF, Srinagar	0	38787253
FOR203	ACF, Anantnag	0	23595958
FOR204	ACF, Budgam	0	23082520
FOR207	ACF, Pulwama	0	14926067
FOR208	ACF, Kargil	0	25152913
FOR210	DFO, Forest Division, Anantnag	61606896	239141190
FOR211	DFO, Forest Division, Shopian	46218448	135719796
FOR212	DFO, Lidder Division, Bijbehara	63417807	242230891
FOR213	DFO, Social Forestry Division, Anantnag	85146	103621745
FOR214	DFO, Social Forestry Division, Baramulla	996452	74058446
FOR215	DFO, Social Forestry Division, Kupwara	202697	107456652
FOR216	DFO, Social Forestry Division, Pulwama	9495000	47056720
FOR221	Dy.CF, Communication and Extension, Social Forestry, Srinagar	0	34064825
FOR222	Accounts Officer, IWDP Hill-II, Srinagar	0	41591474
FOR223	DFO, Social Forestry Division, Srinagar	241840	80996351
FOR229	CF, Working Plan and Research Circle, Srinagar	0	10084135
FOR232	Chief Conservator of Forests, Srinagar	58450	23989950
FOR233	Accounts Officer, Forest Protection Force, Srinagar	0	41761540
FOR235	Research Asstt. Conservator of Forests,	4000	19055579

	Baramulla		
FOR236	Conservator of Forests, Central, Srinagar	0	19142966
FOR252	Regional Wild Life Warden, Leh	86970	7574549
FOR257	Joint Director, Soil Conservation, Srinagar	0	6373287
FOR258	Wild Life Warden, Wet Lands Kashmir	595	27620549
FOR263	Dy. Director, Forest Protection Force, Budgam (HQHARDUPUNZ)	0	22994956
FOR264	Dy. Director Forest Protection Force, Pulwama (HQ SHRIMAL)	0	20654611
FOR265	Dy. Director, Forest Protection Force, Kupwara (HQNUTNUSA)	336621	28472225
FOR266	Joint Director, (HQ) Soil Conservation, Srinagar	0	18564183
FOR267	Project Officer, Uri CAT-II Baramulla	0	5448975
FOR278	Dy. Director, Forest Protection Force, Lidder, Pahalgam	0	35899230
FOR279	Wild life warden Markhor Recovery Project Hirpora	57100	19742227
FOR281	Dy. Director, Forest Protection Force Unit K 8 Bandipura	9000	19664733
FOR282	DFO, Special Forest Division Tangmarg	34304222	54211319
FOR285	DFO, Special Forest Division, Kulgam	22557634	76587023
FOR286	Dy. Director, Forest Protection Force Unit K 12 Gulmarg	0	19515104
FOR288	Dy. Director, Forest Protection Force, Gamma Unit K-9 Keh	8250	31472777
FOR289	Dy. Director, Forest Protection Force, Unit K-10 Lang	7500	30528153
FOR290	Project Coordinator Wullar Project Srinagar	15200	34910782

FOR292	Executive Engineer Water Management Wullar (Wucma)	181600	101550888
FOR293	Project Officer CAT Project Kishan Ganga Bandipura	0	3465844
FOR170	Dy. Director forest protection force,Baramulla/Kupwara		
FOR172	Wild Life warden Central, Srinagar		
FOR174	Distt. Forest officer , kamraj ,Kupwara		
FOR184	Agrologist forest division, srinagar		
FOR186	Project officer, IWDP, Rajwar , Handwara		
FOR189	Wild Life Warden , Leh /Ladakh		
FOR190	Wild Life Warden, Kargil		
FOR207	ACF, Pulwama		
FOR208	ACF, Kargil		
FOR212	Distt. Forest Lidder, Division Bijbehara		
FOR235	Research Asstt. Conservator of Forest, Baramulla		
FOR252	Regional Wild life Warden, Leh		
FOR285	DFO Special Forest Division, Kulgam		
FOR293	Project Officer , CAT project Kishen Ganga Bandipora		
	Total Kashmir Province	46,97,29,240.15	3,75,78,39,353.00
	Total Jammu and Kashmir	61,79,96,847.15	6,30,57,79,050.00

Annexure-IV

Refer Para – 3

Statement showing Controlling Officer's wise status of reconciliation for the year 2014-15

(Both Jammu & Kashmir Province)

S. No	Name of the Controlling Officer's	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
01	Pr. Chief Conservator of Forest, Srinagar	Done	Done	Done	Done
02	Regional Director Social Forestry, Srinagar	Done	Done	Done	Done
03	Director Soil Conservation, Kashmir	Done	Done	Done	Done
04	Pr. Chief Conservator of Forest, Wildlife warden, Srinagar	No	No	No	No
05	Director Forest Protection Force, Kashmir	Done	Done	Done	Done
06	Accounts Officer, Project Co-coordinator IWDP Hills-II Kashmir	Done	Done	Done	Done
07	Director State Forest research Institute, Kashmir	Done	Done	Done	Done
08	Pr. Chief Conservator of Forest, Jammu	Done	Done	Not Done	Not Done
09	Regional Director Social Forestry, Jammu	Done	Done	Done	Not Done
10	Joint Director Forest Protection Force, Jammu	Done	Done	Done	Not Done
11	Joint Director Deptt. of Soil conservation. Jammu	Done	Done	Done	Done
12	Conservator of Forest, Wildlife warden, Jammu	Done	Done	Done	Done
13	Accounts Officer's IWDP Hills, Jammu	Done	Done	Done	Done
14	Director State Forest research Institute, Jammu	Done	Done	Done	Done

Annexure – V

Refer Para – 4

Details of amount held under objections as on 31.03.2015 by Accountant General (A&E)

A. (Kashmir province)

Sr. No.	Name of Division/Unit	Monetary Value	No. of Items
1	Regional Director Deptt. Of Social Forestry, Srinagar	40631	8
2	Wild Life Warden, South Div. Bijbehara	110000	20
3	Pr. Kashmir Forest Training School Chitternar	44956	7
4	Accounts Officer, Wild Life Protection Srinagar	672504	35
5	Pr. Chief Conservator of Forests Srinagar/ Jammu	230450	20
6	Sr. Agrosotologist, Kashmir, Forest deptt., Srinagar	173000	8
7	Conservator of Forests, North Circle, Sopore.	82931	10
8	Regional Wild Life Warden, Srinagar.	104000	15
9	Divisional Soil Conservation Officer, Leh Ladakh	114545	12
10	Conservator of Forests, South Circle Bijbehara/Anantnag	218980	18
11	Conservator of Forests, Srinagar Circle	30750	7
12	One Man Forest Authority, Special Judge, Srinagar	23063	3
13	Director of Soil conservation, Srinagar	Nil	Nil
14	Dy. Director Forest Protection Force, Srinagar	Nil	Nil
15	Dy Director FPF Anantnag	Nil	Nil
16	Dy. Director F.P.F Baramulla	Nil	Nil
17	Dy. Director F.P.F Gamma Unit Ganderbal	Nil	Nil
18	Wild Life Warden, Central Srinagar	Nil	Nil

19	Wildlife Warden, North Kashmir Division, Sopore	104910	11
20	D.F.O. Kamraj Forest Div. Zangli Kupwara	113000	9
21	D.F.O. Langate Forest Division, Kupwara	535165	30
22	D.F.O SC&FC, Pohru, Langate	98450	16
23	District Forest Officer Jehlum Valley Division Baramulla	160910	17
24	District Forest Officer Khemil Kralpora Kupwara	90630	10
25	District Forest Officer Demarcation Division Srinagar	Nil	Nil
26	District Forest Officer Statistics Division Srinagar	48200	7
27	District Forest Officer Planning & Publicity Division Srinagar	Nil	Nil
28	Agrologist forest Division Srinagar	Nil	Nil
29	Project Officer IWD Ramira	Nil	Nil
30	Project Officer IWDP Raiwar Handwara	Nil	Nil
31	District Forest Officer, Kargil	Nil	Nil
32	Wildlife Warden, LehLadakh	7847995	38
33	Wildlife Warden, Kargil	Nil	Nil
34	Divisional Forest Officer, Seed Development, Srinagar	90110	12
35	Divisional Forest Officer, Research Division Srinagar	85600	8
36	Divisional Forest Officer, Photo Interpretation Division, Srinagar	Nil	Nil
37	District Forest Officer, Urban Forest Division, Srinagar	456110	17
38	District Forest Officer, Peer Panchal, Budgam	376000	19
39	District Forest Officer, Sind,Ganderbal	211500	17
40	District Forest Officer,Chitternar, Bandipora	282900	21

41	Joint Director, Forest Protection Force, Srinagar	Nil	Nil
42	Asstt. Conservator of Forest, Kupwara	Nil	Nil
43	Asstt. Conservator of Forest, Srinagar	Nil	Nil
44	Asstt. Conservator of Forest, Anantnag	Nil	Nil
45	Asstt. Conservator of Forest, Budgam	Nil	Nil
46	Asstt. Conservator of Forest, Pulwama	Nil	Nil
47	Asstt. Conservator of Forest, Kargil	Nil	Nil
48	District Forest Officer, Division Anantnag	Nil	Nil
49	District Forest Officer, Shopian	Nil	Nil
50	District Forest Officer, Lidder Division, Bijbehara	110000	7
51	District Forest Officer, Social Forestry Division, Anantnag	76000	10
52	District Forest Officer, Social Forestry Division, Baramulla	226284	18
53	District Forest Officer, Social Forestry Division, Kupwara	176000	11
54	District Forest Officer, Social Forestry Division, Pulwama	180800	21
55	Dy. Conservator of Forest Comm./EXT/ Social forestry Division, Srinagar	84720	13
56	Accounts Officer, IWDP Hills-II, Srinagar	Nil	Nil
57	Divisional Forest Officer, Social forestry Division, Srinagar	260500	18
58	Conservator of Forest Working Plan and Research Circle, Srinagar	Nil	Nil
59	Chief Conservator of Forest, Srinagar	119000	18
60	Accounts Officer, Forest Protection Force, Srinagar	Nil	Nil
61	Research Asstt. Conservator of forest, Baramulla	Nil	Nil
62	Conservator of forest Central Circle, Srinagar	Nil	Nil

63	Regional wildlife warden Leh	Nil	Nil
64	Joint Director Soil Conservation, Srinagar	85091	6
65	Wildlife Warden Wet-lands Kashmir	157000	14
66	Dy. Director Forest Protection Force, Budgam	Nil	Nil
67	Dy. Director Forest Protection Force, Pulwama	25100	4
68	Dy. Director Forest Protection Force, Kupwara	Nil	Nil
69	Joint Director HQ Soil Conservation, Srinagar	Nil	Nil
70	Project Officer, Uri CAT-II, Baramulla	Nil	Nil
71	Dy. Director Forest Protection Force, Lidder Pahalgam Gamma Unit-II	Nil	Nil
72	Wildlife Warden Markhor recovery project, Hirpora	1464217	18
73	Dy. Director Forest Protection Force, K-8, Bandipora	25100	5
74	Divisional Forest Officer, Special Forest Division, Tangmarg	453000	16
75	Divisional Forest Officer, Special Forest Division, Kulgam	290900	23
76	Dy. Director Forest Protection Force, Gamma Unit K-12, Gulmarg	Nil	Nil
77	Dy. Director Forest Protection Force, K-9 Khemil Kupwara	Nil	Nil
78	Dy. Director Forest Protection Force, K-10 Langate	Nil	Nil
79	Project co-ordinator Wullar project, Srinagar	80170	8
80	Executive Engineer Co-ordinator water management Wullar	45160	3
81	Project Officer CAT Project Kishen Ganga, Bandipora	Nil	Nil
	Total	1,62,06,332	608

B. Jammu province

S.No.	NAME OF THE FOREST DIVISION	Total Amount	No. of items.
01	D.F.O., Doda	Nil	Nil
02	D.F.O., Jammu	394940.00	37
03	D.F.O., Rajouri	Nil	Nil
04	D.F.O., Bhaderwah	Nil	Nil
05	D.F.O., Ramban	Nil	Nil
06	D.F.O., Kathua	Nil	Nil
07	D.F.O., Reasi	Nil	Nil
08	D.F.O., Batote	Nil	Nil
09	D.F.O., Kishtwar	Nil	Nil
10	D.F.O., Ramnagar	Nil	Nil
11	D.F.O., Billawar	Nil	Nil
12	D.F.O., Poonch	Nil	Nil
13	D.F.O., Mahore (Dharmari)	Nil	Nil
14	D.F.O., Resource Survey Division, Jammu	Nil	Nil
15	D.F.O., Research Division, Jammu	95250.00	05
16	D.F.O., Eco Task Force, Jammu	Nil	Nil
17	Conservator of Forests, West Circle, Rajouri	Nil	Nil
18	Pr. Soil Conservation Training School, Miran Sahib, Jammu	Nil	Nil
19	Pr. Forest Guard Training School. Doomi (Akhnoor)	122530.00	09
20	D.F.O Marwah, Kishtwar	Nil	Nil
21	D.F.O. Demarcation Div.-I, Jammu	Nil	Nil
22	CEO, IWDP Hills, SWS Ramnagar	Nil	Nil
23	CEO, Hills II, SWS Akhnoor	Nil	Nil

24	D.F.O., Working Plan Div. II, Rajouri	Nil	Nil
25	D.F.O., Udampur	Nil	Nil
26	D.F.O., Nowshera	Nil	Nil
27	P.O., CAT Baglihar, Soil and Water Conservation, Batote	Nil	Nil
28	P.O., RVP Thein Dam FD II, Kathua	Nil	Nil
29	P.O., RVP Thein Dam FD I, Kathua	Nil	Nil
30	MFP, Project, Jammu	Nil	Nil
31	Conservator of Forest (Wildlife), Jammu Region, Jammu	Nil	Nil
32	Wildlife Warden, Jammu	Nil	Nil
33	Conservator of Forest, East Circle, Jammu	Nil	Nil
34	Dy. Conservator of forest, Agrosotologist Wing, Jammu	Nil	Nil
35	Wildlife Warden, Kathua	Nil	Nil
36	Wildlife Warden Chenab Division, Kishtwar	Nil	Nil
37	Wildlife Warden, Rajouri – Poonch, Rajouri	Nil	Nil
38	D.F.O. Urban Forestry Division, Jammu	326487.00	29
39	Joint Director, Soil & Water Conservation, Jammu	29993.00	02
40	Conservator of Forest Research Circle, Jammu	94747.00	10
41	D.F.O. Seed Development, SFRI Complex, Jammu	21250.00	02
42	Chief Conservation of Forest, Jammu	43951.00	05
43	Project Officer, NH "IA" Project, Batote	Nil	Nil
44	DFO Working Plan Div. III, Chenab Circle, Doda	Nil	Nil

45	Dy. Director, FPF, J-I, (Flying Squad), Jammu	Nil	Nil
46	Dy. Director, FPF, Kathua	Nil	Nil
47	Dy. Director, FPF, Poonch	Nil	Nil
48	Dy. Director, FPF, Reasi	Nil	Nil
49	Dy. Director FPF Doda	Nil	Nil
50	Dy. Director FPF Billawar	Nil	Nil
51	Dy. Director FPF Kishtwar	Nil	Nil
52	Dy. Director FPF Udhampur	Nil	Nil
53	Dy. Director FPF Rajouri	Nil	Nil
54	Dy. Director FPF Sidhra Jammu	Nil	Nil
55	Joint Director FPF Jammu	Nil	Nil
56	Dy. Director FPF Batote	Nil	Nil
57	Assistant Engineer (Agri.) Department of Soil & Water Cons. Works Distt. Samba	Nil	Nil
58	Soil conservation Assistant Soil & Water Conservation Works District Kathua	1389076.00	59
59	Soil Cons. Assistant ,SCW, Reasi	Nil	Nil
60	Assistant Conservation of Forest SWS, Doda / Kishtwar	Nil	Nil

61	Assistant Conservation of Forest Soil & Water Conservation, Doda	10490.00	02
62	District Officer Department of Soil & water Conservation, Poonch	58213.00	03
63	Research Assistant Soil conservation works, Rajouri.	39082.00	04
64	Soil Cons. Assistant SCW, Udhampur	75287.00	04
65	Asstt. Engineer (Agri.) Soil & Water Conservation, Jammu	635590.92	39
66	Assistant Conservation of Forest Soil & Water Conservation Doda / Ramban	Nil	Nil
67	DFO Social Forestry Division Udhampur	Nil	Nil
68	DFO Social Forestry Division Ramban	Nil	Nil
69	DFO Social Forestry Rajouri	Nil	Nil
70	DFO Social Forestry Division Doda	Nil	Nil
71	DFO Social Forestry Division Kathua	Nil	Nil
72	Regional Director Social Forestry Division Jammu	Nil	Nil
73	DFO Social Forestry Division Jammu	Nil	Nil
74	DFO Social Forestry Division Poonch	Nil	Nil
75	DFO Social Forestry Jammu Under Distt. Samba	Nil	Nil
76	DFO Social Forestry Division, Kishtwar	Nil	Nil

77	DFO Social Forestry Division Talab Tillo, Jammu	Nil	Nil
78	DFO Social Forestry Division Kathua (Camp Samba)	Nil	Nil
79	Conservator of Forest Chenab Circle, Doda	Nil	Nil
80	DFO Demarcation Division- II Bhaderwah	Nil	Nil
	Total	3336886.92	210

Annexure – VI

Refer Para – 4

Details of amount held under objections as on 31.03.2015 by AG (Audit) J&K Srinagar

A. FAW Section Jammu

S.No	NAME OF THE FOREST DIVISION	Total Amount	No of items
01	D.F.O., Doda	2633235	128
02	D.F.O., Jammu	1227536	132
03	D.F.O., Rajouri	4744004	90
04	D.F.O., Bhaderwah	4774329	25
05	D.F.O., Ramban	3867512	96
06	D.F.O., Kathua	371616	47
07	D.F.O., Reasi	65511	31
08	D.F.O., Batote	223839	47
09	D.F.O., Kishtwar	6640274	92
10	D.F.O., Ramnagar	4379751	112
11	D.F.O., Billawar	65183	24
12	D.F.O., Mahore (Dharmari)	154287	1
13	D.F.O., Resource Survey Division, Jammu	85080	8
14	D.F.O., Research Division, Jammu	742830	18
15	D.F.O., Eco Task Force, Jammu	486719	11
16	Conservator of Forests, West Circle, Rajouri		
17	Pr. Soil Conservation Training School, Miran Sahib, Jammu	33780	2
18	Pr. Forest Guard Training School. Doomi (Akhnoor)	85496	21
19	D.F.O Marwah, Kishtwar	160718	50

20	D.F.O. Demarcation Div.-I, Jammu	1064780	11
21	CEO, IWDP Hills, SWS Ramnagar	74519	5
22	CEO, Hills II, SWS Akhnoor	863610	3
23	D.F.O., Working Plan Div. II, Rajouri	64129	3
24	D.F.O., Udhampur	641175	64
25	D.F.O., Nowshera	47604	12
26	P.O., CAT Baglihar, Soil and Water Conservation, Batote	1173591	25
27	P.O., RVP Thein Dam FD II, Kathua	1207438	7
28	P.O., RVP Thein Dam FD I, Kathua	234342	2
29	MFP, Project, Jammu	829475	5
30	Conservator of Forest (Wildlife), Jammu Region, Jammu	309769	67
31	Wildlife Warden, Jammu	2527587	105
32	Conservator of Forest, East Circle, Jammu	784792	6
33	Dy. Conservator of forest, Agrosotology Wing, Jammu	4186971	4
34	Wildlife Warden, Kathua	4141499	188
35	Wildlife Warden Chenab Division, Kishtwar	1937955	46
36	Wildlife Warden, Rajouri – Poonch, Rajouri	701895	33
37	D.F.O. Urban Forestry Division, Jammu	401591	110
38	Conservator of Forest Research Circle, Jammu	129740	42
39	D.F.O. Seed Development, SFRI Complex, Jammu	94730	30
40	Chief Conservation of Forest, Jammu	90062	37
41	Project Officer, NH "IA" Project, Batote	70711	03

42	DFO Working Plan Div. III, Chenab Circle, Doda	72847	21
43	Dy. Director, FPF, J-I, (Flying Squad), Jammu	626650	42
44	Dy. Director, FPF, Kathua	31600	11
45	Dy. Director, FPF, Poonch	2700761	12
46	Dy. Director, FPF, Reasi	1156539	20
47	Dy. Director FPF Doda	38586	9
48	Dy. Director FPF Billawar	2930460	8
49	Dy. Director FPF Kishtwar	42877	13
50	Dy. Director FPF Udhampur	2305857	12
51	Dy. Director FPF Rajouri	23050	8
52	Dy. Director FPF Sidhra Jammu	19917	8
53	Joint Director FPF Jammu	5000	3
54	Dy. Director FPF Batote	415897	37
55	Assistant Engineer (Agri.) Department of Soil & Water Cons. Works Distt. Samba	223627	2
56	Soil conservation Assistant Soil & Water Conservation Works District Kathua	93234	9
57	Soil Cons. Assistant ,SCW, Reasi	27760	1

58	Assistant Conservation of Forest SWS, Doda / Kishtwar	30828	6
59	Assistant Conservation of Forest Soil & Water Conservation, Doda	47474	8
60	District Officer Department of Soil & water Conservation, Poonch	113123	29
61	Research Assistant Soil conservation works, Rajouri.	21106	20
62	Soil Cons. Assistant SCW, Udhampur	122990	29
63	Asstt. Engineer (Agri.) Soil & Water Conservation, Jammu	779318	30
64	Assistant Conservation of Forest Soil & Water Conservation Doda / Ramban	34360	4
65	DFO Social Forestry Division Udhampur	3547605	36
66	DFO Social Forestry Division Ramban	59617	36
67	DFO Social Forestry Division, Rajouri	121053	42
68	DFO Social Forestry Division Doda	45098	20
69	DFO Social Forestry Division Kathua	1000376	73
70	Regional Director Social Forestry Division Jammu	33731	15
71	DFO Social Forestry Division Poonch	35096	16
72	DFO Social Forestry Jammu Under Distt. Samba	114900	10
73	DFO Social Forestry Division, Kishtwar		

74	DFO Social Forestry Division Talab Tillo, Jammu		
75	DFO Social Forestry Division Kathua (Camp Samba)	26468	10
76	Conservator of Forest Chenab Circle, Doda		
77	DFO Demarcation Division- II Bhaderwah		
	Total	6,91,67,470.00	2343

FAW Audit SRINAGAR (Kashmir province)

S.No.	Name of Division/Unit	Monetary Value	No. of Items
1	D.F.O. Pirpanjal, Budgam	7531139	12
2	Conservator of Forests, Srinagar Circle	584798	1
3	D.F.O Urban Forestry Division, Srinagar	9593298	16
4	Dy. Director F.P.F Srinagar	4573043	12
5	Accounts Officer, IWDP, J&K	1554508	5
6	Dy. Director F.P.F Baramulla	727648	2
7	One Man Forest Authority, District & Session Judge, J&K	236448	3
8	Project Officer, Uri Cat II Baramulla	265544	1
9	D.F.O. Planning & Publicity Div. Srinagar	3423737	13
10	Wild Life Warden, South Div. Bijbehara	1255585	2
11	D.F.O. Seed Dev. Div. Srinagar	404112	2
12	D.F.O. Social Forestry Div. Srinagar	1355788	6
13	Dy. Director, F.P.F Kehmil, Kupwara	1143072	2
14	A.C.F. Deptt. Of Soil Conservation, Anantnag	1373383	3

15	P.C.C.F J&K	1799440	7
16	D.F.O SC&FC, Pohru, Langate	2798699	7
17	D.F.O Anantnag Forest Div. Anantnag	14400950	11
18	Conservator of Forests, North Circle, Sopore.	281723	10
19	Wild Life Warden, Wetlands, Kashmir Div. Srinagar.	999750	1
20	D.F.O. Social Forestry Div. Kupwara	8201887	11
21	Agrosotologist, Kashmir, Forest deptt., Srinagar	1783537	5
22	D.F.O. Kamraj Forest Div. Zangli Kupwara	10503397	10
23	C.F Agrosotology Circle, Forest Deptt., Srinagar	439976	3
24	Dy. Director Forest Protection Force, Budgam	1224233	6
25	Accounts Officer, FPF, J&K, Jammu/ Srinagar	8198756	11
26	Assistant Conservator of Forest , Department of Soil & Water Conservation, Srinagar.	1969080	11
27	Conservator of Forests, Central Circle Jammu/Srinagar	1066096	11
28	Conservator of Forests, South Circle Bijbehara/Anantnag	800558	5
29	Chief Executive Officer, IWDP-Hills- II Sub watershed, Rambiar, Silk Factory Road Rajbagh, Srinagar	2417251	10
30	D.F.O. Kargil Forest Division, Kargil	1035000	4
31	D.F.O. Langate Forest Division, Langate	1125819	8
32	D.F.O. Bandipora Forest Division, Chitternag.	5019729	8
33	D.F.O. Social Forestry Division, Baramulla	2655016	6
34	D.F.O. Social Forestry Division, Anantnag	2190873	8
35	D.F.O. Social Forestry Division, Kulgam	1908503	4
36	D.F.O. Lidder Forest Division, Bijbehara Anantnag	8513699	11
37	Divisional Forest officer, Special forest Division, Tangmarg	8580075	5

38	Divisional Soil Conservation Officer, Leh	386859	3
39	Dy. Director Forest Protection Force, K-06 Natussa, Kupwara	2198063	6
40	Dy. Director Forest Protection Force, Gamma Unit K-12, Gulmarg/Tangmarg	1250462	8
41	Dy. Conservator of Forests, (Comm. & Extension) Jammu/Srinagar	1785602	8
42	Dy Director FPF Anantnag	3661640	4
43	Dy Director FPF Lidder Pahalgam	3381121	8
44	DFO Photo Interpretation Division, Jammu/Srinagar	1080875	9
45	Project Officer IWDP Hills SWS Rajwara/Srinagar	704970	3
46	Wildlife Warden, Leh Ladakh	817257	3
47	Wildlife Warden, North Kashmir Division, Sopore	3246612	4
48	Regional Director Deptt. Of Social Forestry, Srinagar	1144719	13
49	Assistant Soil Conservation Officer, Deptt. Of Soil Conservation, Kargil	9459505	4
50	Chief Conservator of Forests Kashmir Srinagar	440770	2
51	Joint Director Kashmir, Directorate of Soil conservation, Srinagar	283480	2
52	Project Coordinator Wullar Project, WUCMA Srinagar	2290978	5
	Total	15,40,69,063/-	335