

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



सत्यमेव जयते

**Annual Review on the working of Forest Divisions
For the year 2017-18**



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of Himachal Pradesh

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Executive Summary

The 52nd Annual Review on the working of Forest Divisions and Circles in Himachal Pradesh is prepared with the objective of presenting an annual report to the State Government on the functioning of Forest Divisions and Circles.

The Forest Divisions and Circles submit compiled monthly accounts to the office of the Accountant General (A&E) for preparation of Annual Accounts of the State Government. The office of the Principal Accountant General (Audit) Himachal Pradesh conducts the audit of these Divisions and Circles.

The Review highlights the deficiencies which were noticed in the Monthly Accounts for the year 2017-18 submitted to the office of Accountant General (A&E) as well as audit of the units conducted by the office of the Principal Accountant General (Audit) during the year 2017-18.

Important observations incorporated in the Review are as follows:-

Part-I: Observations relating to Accounts

- i) The Forest Department continues to render the Monthly Compiled Accounts in paper form to the office of the Accountant General (A&E) manually even after computerization of treasury operations in the State.
- ii) Net unadjusted amount of Rs 2112.00 lakh (credit) under Head of Account “8782-00-103-01 Remittances” was outstanding as on 31 March, 2018.
- iii) Net unadjusted Cheques amounting to Rs 1236.00 lakh (credit) under Head of Account “8782-00-103-02 Forest Remittance II Cheques” were outstanding as on 31 March, 2018.
- iv) The balance under Inter Circles/Inter Divisional Transactions amounting to Rs. 218.00 lakh (credit) under Head of Account “8782-00-103-04” was outstanding as on 31 March, 2018.

Part-II: Observations relating to Audit

- i) Expenditure of Rs.267.58 lakh was made on the salary of surplus staff.
(Para-1)
- ii) Irregular expenditure of Rs. 473.58 lakh was incurred on purchase of materials.
(Para-IV)
- iii) Rs. 2981.42 lakh was not reconciled with treasury.
(Para-V)
- iv) Irregular purchase of Rs.924.38 lakh was incurred on furniture, construction of community centre and sleeping bags etc.
(Para-X)
- v) Expenditure of Rs. 683.47 lakh was noticed on non-auction of unserviceable articles.
(Para-XI)
- vi) Irregular expenditure of Rs.1177.36 lakh was incurred on repairing of vehicle, overpayment of Grade pay etc.
(Para-XIII)
- vii) Excess expenditure of Rs. 305.97 lakh was incurred against total budget which is more than 25% of budget.
(Para-XX)

viii) Expenditure of Rs.193.66 lakh was incurred in uncontrolled manner.

(Para-XXI)

ix) Irregular rebate on royalty amounting to Rs. 51.27 lakh was given.

(Para-XXXIII)

x) Divisional Watershed Development Officer claimed improper measurement of civil works to the tune of Rs.176.35 lakh.

(Para- XXXV)

Introduction

The 52nd Annual Review on the working of Forest Divisions/Circle Offices of the Forest Department in Himachal Pradesh contains the observations on accounts maintained by these offices as well as deficiencies noticed in monthly accounts rendered by them to the office of the Accountant General (A&E), Himachal Pradesh and deficiencies found during the audit of these offices by the office of the Principal Accountant General (Audit), Himachal Pradesh. The purpose of the Review is to highlight irregularities, omissions and defects in the maintenance of initial accounts by these Forest Divisions/ Circle office, and to communicate them to the State Government. The review is intended to assist the State Government to take suitable corrective measures to improve the working of Divisions/Circle offices.

The irregularities pointed out in the earlier reviews are still persisting and adequate action has not been taken by the Departments to rectify them. Timely action is therefore called for to set right the defects already pointed out and to enforce rules and regulations to minimize the irregularities. The Government/Head of Department may take suitable and effective steps to avoid their recurrences.

The number of divisions under Forest Department in the State at the end of March, 2018 was as under:

Number of divisions at the beginning of the year	Number of Defunct divisions	Number of Newly Opened divisions	Number of divisions at the end of March, 18
106	NIL	NIL	106

The Review consist of two parts viz. Part-I contain observations relating to accounts that were noticed in the office of the Accountant General (A&E) Himachal Pradesh, Part-II contains common type of irregularities noticed in Central Audit and local audit of Forest Divisions by the office of the Pr. Accountant General (Audit), Himachal Pradesh during 2017-18.

PART-I- Deficiencies noticed in Monthly Compiled Accounts

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

1. Computerization of accounts

The Forest Divisions submit compiled accounts in paper form to the office of the Accountant General (A&E), Himachal Pradesh. These accounts are then entered manually into VLC system for processing the accounts in the office of the Accountant General (A&E)), which involves unnecessary loss of time and eventual delays. It is worthwhile to mention here that the treasury operations of the State Government have already been computerized and major portion of accounting data is being made available through NIC server in digital form to the office of the Accountant General (A&E), Himachal Pradesh.

Recommendation:

The Forest Department should computerize the accounting functions and this will help in speedy generation of accounts.

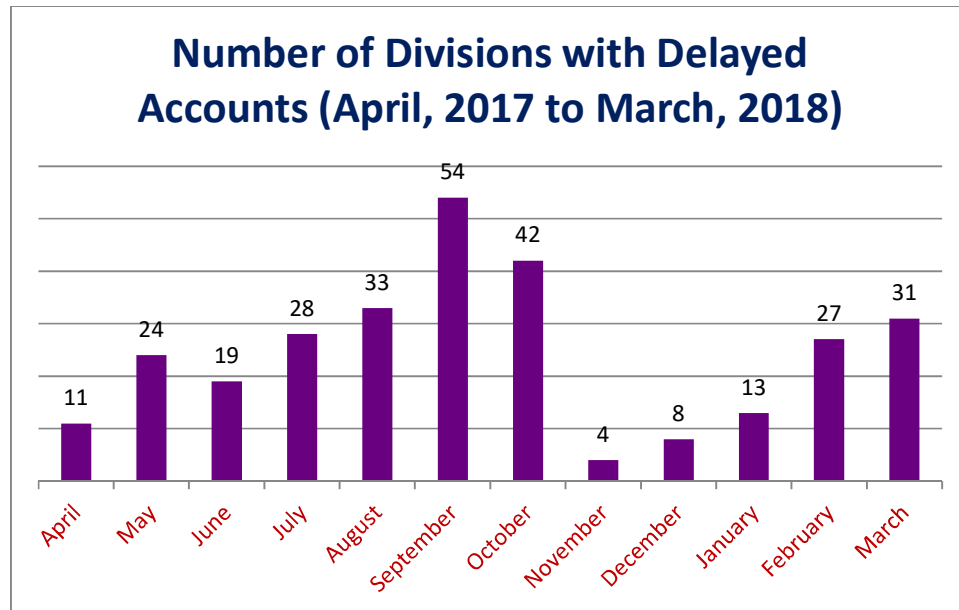
2 Non submission/ delayed submission of Accounts

As per H.P. Forest Manual Vol.II, Para 3.106, the Divisional Forest Officers should submit the Monthly Compiled Accounts of the divisions by the 5th of the following month to which these relate, to the office of the Accountant General (A&E), Himachal Pradesh and it has been further provided in Para 3.107, for special reasons, the Divisional Officers may authorize a few days delay in the submission of Accounts, but if they are not dispatched on or before the 8th of the following month, and for the month of March by 12th of the following month an explanation of the cause of delay must be forwarded to the Accountant General on that date.

It was however, observed that monthly accounts were received with the delay ranging between one to five days and no reasons were given for the delay by the divisions. The delay in receipt of accounts adversely affect the time schedules prescribed for compilation/ submission of Annual/Monthly Accounts to the State Government and preparation of other ancillary records in the office of AG (A&E). The division wise dates of submission of Monthly Compiled Accounts for the year 2017-18 are shown in **Annexure-“A”** and

delay in submission of Monthly Compiled Accounts for the year 2017-18 are also shown in **Fig-I & Annexure-“B”**

Fig.1



The matter regarding delay in receipt of accounts has been taken up with the Department from time to time. The delay in submission of monthly accounts to the office of the Accountant General (A&E) is a matter of concern.

Recommendation

The concerned divisions should be instructed to observe the due dates of submission of monthly accounts.

3 Reconciliation of Monthly Accounts Figures

In order to exercise effective control over expenditure and to ensure correct classification in accordance with budget allocation. Divisional Forest Officers are required to reconcile departmental expenditure with those booked in the office of the Accountant General (A&E) H.P.Shimla.

The amount booked under Major Heads "**0406-Receipts on Forestry & Wildlife**" and **2406-"Revenue Expenditure on Forestry & Wildlife"**, **4406-Capital Outlay on Forestry & Wildlife"**, Complete reconciliation was achieved with below mentioned amounts which is commendable.

(Figures in Rupees)

<i>SL.No.</i>	<i>Major Head</i>	<i>Amount booked</i>	<i>Amount Reconciled</i>
1	0406	468715035	468715035
2	2406	4028445578	4028445578
3	4406	74132716	74132716

4.(a) Non submission of Schedule of Remittances with the Treasuries

In terms of provisions contained in Article 284 of Account Code Vol.III, all Drawing and Disbursing Officers (DDO) of Forest Circle and Divisions are required to submit a statement showing the amount of cheques issued, encashed and details of uncashed cheques called Certificate of Treasury Issue (CTI) and another statement showing cash remitted, remittances acknowledged and details of unacknowledged remittances called Consolidated Treasury Receipts(CTR) based on the Certificates issued by the Treasury Officers along with the monthly accounts in each month to this office. However, it has been observed that Schedule of Remittances with Treasuries (CTI/CTR) were not prepared and sent to this office by all the Circles and Divisions in accordance with the provisions stated above.

As a result, the unadjusted balances of Rs. 3581.00 lakh (credit) under of different catagories. The Remittance Head as on 31 March 2018 could not be analysed/cleared.

4(b) Balances outstanding under Inter Circle/Inter Division Transactions

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

Outstanding Balances under Forest Remittances

(Rs. in lakh)

Sl No.	Head of Account "8782-00-103"Forest Remittances	Remarks	Amount Outstanding up to 16-17	Amount Outstanding during 2017-18	Amount clearance during 2017-18	Total Outstanding	Whether Clearance or Addition in 17-18
1	01-Cash Remittances	<i>Credit Balances</i>	1239.00	873.00	-	2112.00	Addition
2	02-Forest Cheques		1472.00	-	236.00	1236.00	Clearance
3	04- ICT/IDT		264.00	-	46.00	218.00	Clearance
Total			2975.00	873.00	282.00	3566.00	

Recommendation:

(i) The divisions should be directed to reconcile Remittance figures with Treasuries every month and ensure submission of CTI/CTR along with Monthly Accounts.

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

Table-1

Head of Account	Year	Credit (Acknowledge)	Debit (Form-15)	Net Balance
8782-00-103-01	Upto 2013	540712571	465654991	
	13-14	4442342	664229	
	14-15	7805359	151248	
	15-16	1510877	7460	
	16-17	36111958	250238	
	17-18	275076679	187713829	
	G.Total	865659786	654441995	211217790

+

Table-2

Head of Account	Year	Credit (Issued Cheques)	Debit (Encashed Cheques)	Net Balance
8782-00-103-02	Upto 2013	20759967.87	6013277.63	
	13-14	248375.00		
	14-15	244955.00		
	15-16	860897.00		
	16-17	12553916.00		
	17-18	94909277.00		
	Total	129607387.87	6013277.63	123594110.24

5. Non-Clearance of Balances Under major Head 8550-Forest Advances

According to Article 250 of Account Code Vol-III, a subordinate officer, who is not authorized to draw cheques against the drawing account of the Divisional Officer, is given cash advance of suitable amount to enable him to make disbursements entrusted to his charges. The amount of the advance should be debited in the accounts of subordinate officer as an advance to the disburser concerned. When an account of the advance is rendered by the disburser, the amount of the expenditure should be credited to "Forest Advances" by *Per Contra* debit to the appropriate sub head.

It was noticed that advance of Rs.2,07,022/- is lying unadjusted under Major Head-8550-Forest Advances as on 31 March 2018 as per details below:

Sl.No.	Name of Division	Debit	Credit	Fin. Year
		(Amt. in Rs.)		
1	DFO Paonta Sahib	2,07,022	0	2015-2016 (8/15)

Recommendation:

Concerned division should be directed to clear the advances on priority basis.

PART-II

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

As per objection books of Central Audit, 3865 items involving an amount of Rs.68,409/-lakh (**Annexure-C**) are outstanding for settlement due to lack of response/ timely and adequate corrective action.

i) 88 items aggregating to Rs. 198.10 lakh pertaining to year 2000 onwards including one item of Rs. 272.00 lakh in respect of Divisional Forest Officer, Dharamshala remaining to be replied/settled as per (**Annexure-D**)

ii) There were 70 items of arrears amounting to Rs. 54.81 lakh pertaining to period 2008 to 2010 remaining to be settled as detailed in (**Annexure-E**)

iii) Similarly 23 items pertaining to Medical Bill aggregating to 6.21 lakh pertaining to period 2001 onwards were yet to be replied as per (**Annexure-F**)

Recommendation:

Effective steps may be taken for settlement of old Central Audit objections to ensure proper follow up action on irregularities.

Statement-B: Details of Audit Objections and Inspection Reports not replied.

(a) Inspections Reports of Revenue for the year 2017-18

Sr.No.	Unit/DDO	Reply received or not
1	DFO Keylong (Lahaul & Spiti)	No
2	DFO Chopal	No
3	DFO Dehra	No
4	DFO Parvati`	No
5	DFO Hamirpur	No
6	DFO Seraj, Banjar	No
7	DFO Nurpur	No
8	DFO Nachan at Gohar	No
9	DFO Churah at Salooni	No
10	DFO Chamba	Yes

(b) Inspections Reports of Expenditure for the year 2017-18

Sr.No.	Unit/DDO	Reply received or not
1	Regional Project Director Dharamshala	Yes
2	Regional Project Director Bilaspur	Yes
3	DWDO Swarghat	Yes
4	DWDO Baror, Dharamshala	Yes
5	DWDO Namhol	Yes
6	DWDO Chuwari	Yes
7	DWDO Nurpur	Yes
8	DWDO Sujampur	Yes
9	DWDO Mandi	Yes
10	DWDO Kullu	No
11	DWDO Nahan	No
12	DWDO Solan	No
13	DWDO Rampur	No
14	Chief Project Director, Solan	No
15	DFO (wild life) Sarahan	No
16	DFO (wild life) Kullu	No
17	Conservator of Forest Kullu	No
18	Principal Conservator of forest Tolland, Shimla	No
19	Conservator of Forest Dharamshala	No
20	Conservator of Forest Chamba	No

Recommendation:

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

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

This Part includes various defects and irregularities detected during inspection of the Forest Divisions/Circles by the Office of the Principal Accountant General (Audit), Himachal Pradesh and incorporated in their inspection reports for the year 2016-17.

During test check of records of 39 units (30 Expenditure and 9 Receipt) of Forest Department as per **Annexure-G & H** conducted during the year 2017-18 following irregularities were pointed out:-

I. Irregular payment of salary of surplus staff

During test check of the records of 7 divisions (**Annexure-I**), it was noticed that the funds amounting to 267.58 lakh was made on the salary of surplus staff which was irregular. Action may be taken as per rules and compliance under intimation to Audit.

II. Excess subsidy to beneficiaries

During test check of the records of 7 divisions (**Annexure-J**), it was noticed that an amount of Rs. 63.19 lakh was provided as excess subsidy to the beneficiaries. Action may be taken as per rules and compliance under intimation to Audit.

III. Irregularities of Medical claims

During test check of the records of 09 divisions (**Annexure-K**), it was noticed that Irregular re-imburement of Medical claims of Rs. 30.94 lakh were made. Action may be taken as per rules and compliance under intimation to Audit.

IV. Irregular expenditure on purchase of material

During test check of the records of 16 divisions (**Annexure-L**), it was noticed that Irregular expenditure on purchase of materials to the tune of Rs. 473.58 lakh was made. The matter needs to be investigated and findings of the same may be intimated to Audit.

V. Non reconciliation with treasury

Test check of the records of 10 divisions (**Annexure-M**), it was revealed that an amount of Rs. 2981.42 lakh was not reconciled with treasury. Action may be taken for reconciliation with treasury and compliance intimated to Audit.

VI. Non conducting of physical verification of stores

During test check of the record of 05 divisions (**Annexure-N**), it was noticed that physical verification of stores and stock was not conducted which needs justification. Action may be taken as per rules under intimation to audit.

VII. Non-organising of veterinary health camps

During test check of the records of RPD, Bilaspur (**Annexure-O**), it was noticed that due to Failure of Project in availing supply of veterinary medicines and feed supplements resulted into Non-Organising of veterinary health camps and blockade of funds amounting to Rs. 29.58 lakh. Action may be taken as per rules/guidelines/Government instructions and compliance may be intimated to audit.

VIII. Unfruitful expenditure on tender advertisement

During test check of the records of RPD, Bilaspur (**Annexure-P**), it was noticed that Unfruitful expenditure of Rs. 0.34 lakh was made on tender advertisement. Matter may be investigated and compliance may be intimated to Audit.

IX. Avoidable expenditure

During test check of the records of 10 divisions (**Annexure-Q**), it was noticed that avoidable expenditure on payment of central excise duty and on plantation amounting to Rs. 56.59 lakh was made. Matter may be investigated and compliance may be intimated to Audit.

X. Irregular expenditure

During test check of the records of 15 divisions (**Annexure-R**), it was noticed that DDO's incurred huge expenditure of Rs. 924.38 lakh at the end of second quarter of financial year 2016-17 for purchase of furniture, construction of community centre and sleeping bags etc. Matter may be investigated and compliance may be intimated to Audit.

XI. Irregularities in the maintenance of records

During test check of the records of 11 divisions (**Annexure-S**), it was noticed that irregularities in the maintenance of record as Im-proper measurement of civil works, Non auction of unserviceable articles, Non accounted of materials amounting to Rs. 683.47 lakh were made. Action may be taken as per rules and compliance may be intimated to Audit.

XII. Difference in budget allotment and reconciled expenditure

During test check of the records of DWDO, Chowari (**Annexure-T**), it was noticed that there was a difference in budget allotment and reconciled expenditure amounting to Rs. 0.03 lakh. Action may be taken as per rules and compliance may be intimated to Audit.

XIII. Loss due to different reasons

During test check of the records of 08 divisions (**Annexure-U**), it was noticed that loss due to procurement of defected supply, interest loss due to maintenance of heavy balances in current account, Uneconomical running of vehicle incurred repairing, overpayment of grade pay etc. amounting to Rs. 1177.36 lakh was made. Matter may be looked into and compliance may be intimated to Audit.

XIV. Improper Work

During test check of the record of 3 divisions (**Annexure-V**), it was noticed that expenditure of Rs.3.96 lakh incurred on shortfall in achievement of targets, non conducting of mandatory field inspection, unauthorized work. Action may be taken as per rules and compliance may be intimated to Audit.

XV. Irregularities on TA Bills

During test check of the record of 05 divisions (**Annexure-W**), it was noticed that DDO's made irregular re-imburement of TA claims of Rs. 2.74 lakh. Action may be taken as per rules and compliance may be intimated to Audit.

XVI. Irregular display of advertisement

During test check of the record of DWDO, Kullu (**Annexure-X**), it was noticed that expenditure of Rs. 3.75 lakh was incurred on irregular display of Advertisement/ Booklet/Publication. Action may be taken as per rules and compliance may be intimated to Audit.

XVII. Ineligible expenditure on vehicle attached with VVIP/Vidhan Sabha duty

During test check of the record of CPD, Solan (**Annexure-Y**), it was noticed that expenditure of Rs. 0.07 lakh was incurred on vehicle attached with VVIP/Vidhan Sabha duty. Action may be taken as per rules and compliance may be intimated to Audit.

XVIII. Wasteful expenditure due to distribution of medicines without diagnosis of disease

During test check of the record of DWDO, Nahan (**Annexure-Z**), it was noticed that medicines of Rs. 0.5 lakh were distributed without diagnosis of disease which resulted into wasteful expenditure. Matter needs investigation and findings may be intimated to Audit.

XIX. Ineligible expenditure on training of newly recruited forest guards

During test check of the record of CPD, Solan (**Annexure A-1**), it was noticed that expenditure of Rs. 40.32 lakh incurred on the training of newly recruited Forest Guards under Himachal Pradesh Mid Himalayan Watershed Development Project financed by World Bank, which is not eligible as the training/induction course for Forest Guards is not a component of the above mentioned project. Action may be taken as per rules and compliance may be intimated to Audit.

XX. Incurring of expenditure more than 25% in the month of March

During test check of the record of DFO, Wildlife, Sarahan (**Annexure A-2**), it was noticed that expenditure of Rs. 305.97 lakh incurred is more than 25% of total budget in the month of March. Action may be taken as per rules and compliance under intimation to Audit.

XXI. Incurring of expenditure in uncontrolled manner

During test check of the record of DFO, Wildlife, Sarahan (**Annexure A-3**), it was noticed that expenditure of Rs. 193.66 lakh on incurring of expenditure in uncontrolled manner. Action may be taken as per rules and compliance may be intimated to Audit.

XXII. Irregular payment of HRA

During test check of the record of DFO, Wildlife, Kullu (**Annexure A-4**) that one irregular payment of HRA amounting to Rs. 0.61 lakh was noticed. Action may be taken as per rules and compliance may be intimated to Audit.

XXIII. Non-receipt of camera

During test check of the record of CPD, Solan (**Annexure A-5**), it was noticed that one camera amounting to Rs. 0.28 lakh was lost by the ACF but further action was not taken by the Department expenditure on non receipt of camera. Action may be taken as per rules and compliance may be intimated to Audit.

XXIV. Non auction of unserviceable articles

During test check of the record of 05 divisions (**Annexure A-6**), it was noticed that unserviceable articles amounting to Rs. 4.18 lakh were not auctioned. Action may be taken as per rules and compliance may be intimated to Audit.

XXV. Non accountal of material and payment made without bill

During test check of the record of 02 divisions (**Annexure A-7**), it was noticed that material of Rs. 1.65 lakh has not been accounted for and payments have been made without bills. Action may be taken for adjustment and compliance may be intimated to Audit.

XXVI. Difference in actual expenditure incurred & reconciled expenditure with AG (A & E) under demand no 16

During test check of the record of CPD, Solan (**Annexure A-8**), it was noticed that there was a difference in actual expenditure vis a vis reconciled expenditure under demand No. 16 to the tune of Rs. 0.14 lakh. Action may be taken as per rules and compliance may be intimated to Audit.

XXVII. Non achievement of physical/financial targets due to non-utilization of CAMPA funds

During test check of the record of DFO, Wildlife, Sarahan (**Annexure A-9**), it was noticed that DDO's have not utilized the CAMPA Fund to the tune of Rs. 70.54 lakh due to which physical and financial targets have not been

achieved. Action may be taken as per rules and compliance may be intimated to Audit.

XXVIII. Non compounding of forest offence cases

During test check of the record of 02 divisions (**Annexure A-10**), it was noticed that an amount of Rs. 80.23 lakh was still lying outstanding for want of compounding of forest offence cases. Action as per rules may be taken and compliance may be intimated to Audit.

XXIX. Non adherence of Govt. Instructions payment made through cash

During test check of the record of DFO, Wildlife, Sarhan (**Annexure A-11**), it was noticed that expenditure of Rs. 38.41 lakh was made without adherence of Government instructions and payment were made through cash. Action may be taken as per rules and compliance may be intimated to Audit.

XXX. Late deposit of Government Money

During test check of the record of DFO, Wildlife, Sarhan (**Annexure A-12**), it was noticed that an amount of Rs. 1.59 lakh was deposited late into the treasury. Action may be taken as per rules and Government instructions. Rules may be adhered in future under intimation to Audit.

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

During test check of the record of DFO, Wildlife, Kullu (**Annexure A-13**), it was noticed that an amount of Rs. 2.85 lakh of royalty on salvage lots was short realized for the year 2016-17. Action may be taken as per rules and compliance may be intimated to Audit.

XXXII. Non disposal of seized timber

During test check of the record of DFO, Wildlife, Kullu (**Annexure A-14**), it was noticed that seized timber amounting to Rs. 4.2 lakh was not disposed. Action may be taken as per rules and compliance may be intimated to Audit.

XXXIII. Irregular rebate on Royalty due to non-exercising of control over royalty payment and subsequent loss

During test check of the record of Conservation of Forest, Kullu (**Annexure A-15**), it was noticed that irregular rebate on royalty due to non exercising

of control over royalty payment amounting to Rs. 51.27 lakh was given. Action may be taken as per rules and compliance may be intimated to Audit.

XXXIV. Excess payment on monitoring and evaluation of FDA

During test check of the record of Conservation of Forest, Kullu (**Annexure A-16**), it was noticed that excess payment on monitoring and evaluation of FDA amounting to Rs. 4.18 lakh was made. Action may be taken as per rules and compliance may be intimated to Audit.

XXXV. Improper measurement of Civil Works

During test check of the record of DWDO, Swarghat (**Annexure A-17**), it was noticed that an amount of 176.35 lakh was made on improper measurement of Civil Works. Action may be taken as per rules and compliance may be intimated to Audit.

Deputy Accountant General
(Accounts /VLC)

ANNEXURE – A

(Ref.Para-I)

Statement Showing Division wise and Month wise dates in submission of Monthly Compiled Accounts

S.N.	Div. Code	Div. Name	Apr. 17	May 17	Jun.17	July.17	Aug.17	Sep.17	Oct.17	Nov.17	Dec.17	Jan.18	Feb.18	Mar.18
1	828	DFO Shimla	NIL	NIL	NIL	4-8-17	7-9-17	9-10-17	6-11-17	5-12-17	5-1-18	5-2-18	6-3-18	13-4-18
2	829	DFO Theog	NIL	5-6-17	NIL	3-8-17	NIL	6-10-17	2-11-17	NIL	3-1-18	NIL	6-3-18	11-4-18
3	831	DFO Chopal	NIL	9-6-17	5-7-17	7-8-17	7-9-17	6-10-17	8-11-17	NIL	NIL	7-2-18	NIL	19-4-18
4	832	DFO Rohru	NIL	NIL	NIL	NIL	NIL	9-10-17	1-11-17	NIL	NIL	5-2-18	5-3-18	9-4-18
5	833	DFO Kotgarh	NIL	NIL	NIL	NIL	7-9-17	6-10-17	2-11-17	5-12-17	5-1-18	5-2-18	6-3-18	10-4-18
6	834	DFO Rampur	NIL	5-6-17	5-7-17	7-8-17	6-9-17	6-10-17	3-11-17	5-12-17	4-1-18	5-2-18	5-3-18	9-4-18
7	837	CF W/L Shimla	NIL	NIL	5-7-17	5-8-17	8-9-17	6-10-17	6-11-17	4-12-17	8-1-18	6-2-18	6-3-18	13-4-18
8	851	CF Shimla	8-5-17	NIL	NIL	NIL	NIL	NIL	3-11-17	NIL	NIL	NIL	NIL	NIL

9	852	Pr.CCF Shimla	8-5-17	NIL	6-7-17	4-8-17	NIL	6-10-17	3-11-17	5-12-17	5-1-18	5-2-18	5-3-18	6-4-18
10	896	Pr.CCF W/L Shimla	NIL	NIL	7-7-17	9-8-17	8-9-17	NIL	3-11-17	NIL	5-1-18	6-2-18	NIL	13-4-18
11	923	W/L South Shimla	NIL	NIL	NIL	NIL	8-9-17	NIL	7-11-17	NIL	5-1-18	NIL	NIL	13-4-18
12	925	Executive Engineer	NIL	2-6-17	NIL	3-8-17	4-9-17	6-10-17	3-11-17	4-12-17	2-1-8	2-2-18	6-3-18	11-4-18
13	930	DCF Soil Shimla	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	11-4-18
14	941	DWDO Rampur	8-5-17	7-6-17	7-7-17	8-8-17	NIL	NIL	-	-	-	-	-	-
15	968	DFO(U) Shimla	NIL	NIL	NIL	NIL	NIL	4-10-17	NIL	6-12-17	4-1-18	6-2-18	6-3-18	16-4-18
16	809	DFO Kullu`	NIL	5-6-17	5-7-17	9-8-17	6-9-17	9-10-17	8-11-17	5-12-17	5-1-18	5-2-18	5-3-18	12-4-18
17	810	DFO Parvati	11-5-17	7-6-17	4-7-17	2-8-17	5-9-17	9-10-17	8-11-17	5-12-17	3-1-18	6-2-18	6-3-18	16-4-18
18	811	DFO Seraj	NIL	NIL	NIL	NIL	NIL	6-10-17	8-11-17	5-12-17	NIL	5-2-18	NIL	11-4-18
19	820	DFO Kunihar	NIL	NIL	NIL	NIL	NIL	9-10-17	8-11-17	5-12-17	NIL	6-2-18	7-3-18	12-4-18

20	821	DFO Nalagarh	5-5-17	NIL	5-7-17	4-8-17	5-9-17	6-10-17	3-11-17	5-12-17	4-1-18	5-2-18	5-3-18	16-4-18
21	827	DFO Solan	5-5-17	5-6-17	3-7-17	7-8-17	8-9-17	9-10-17	7-11-17	5-12-17	5-1-18	5-2-18	6-3-18	13-4-18
22	841	TrgSchool Chail	NIL	NIL	NIL	NIL	NIL	NIL	NIL	8-12-17	NIL	6-2-18	6-3-18	12-4-18
23	863	CF Kullu	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	12-4-18
24	864	DFO W/L Kullu	NIL	9-6-17	NIL	7-8-17	7-9-17	6-10-17	6-11-17	6-12-17	NIL	NIL	5-3-18	16-4-18
25	880	CPD Solan	9-5-17	5-6-17	7-7-17	7-8-17	8-9-17	10-10-17	6-11-17	5-12-17	-	-	-	-
26	893	Dir. GHNP Shamshi	NIL	NIL	7-7-17	8-8-17	12-9-17	9-10-17	7-11-17	5-12-17	8-1-18	5-2-18	6-3-18	26-4-18
27	919	DFO Ani	NIL	NIL	5-7-17	NIL	NIL	6-10-17	NIL	5-12-17	4-1-18	5-2-18	6-3-18	16-4-18
28	928	D.W.D. SOLAN	5-5-17	6-6-17	NIL	NIL	NIL	NIL	6-11-17	NIL	-	-	-	-
29	940	DWDO Parvati	NIL	6-6-17	4-7-17	NIL	NIL	NIL	NIL	1-12-17	-	-	-	-
30	967	W/P South Solan	4-5-17	6-6-17	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
31	808	DFO UNA	5-5-17	6-6-17	6-7-17	10-8-17	11-9-17	6-10-17	6-11-17	5-12-17	8-1-18	6-2-18	5-3-18	7-4-18
32	819	DFO B/PUR	4-5-17	NIL	6-7-17	4-8-17	6-9-17	9-10-17	7-11-17	5-12-17	5-1-18	5-2-18	6-3-18	26-4-18

33	823	DFO Rajgarh	3-5-17	6-6-17	7-7-17	8-8-17	6-9-17	6-10-17	7-11-17	1-12-17	5-1-18	5-2-18	5-3-18	13-4-18
34	824	DFO Renuka	3-5-17	NIL	NIL	4-8-17	5-9-17	9-10-17	2-11-17	NIL	4-1-18	5-2-18	5-3-18	13-4-18
35	825	DFO Nahan	NIL	NIL	NIL	NIL	7-9-17	10-10-17	6-11-17	5-12-17	5-1-18	NIL	NIL	10-4-18
36	826	DFO Paonta	3-5-17	5-6-17	NIL	8-8-17	5-9-17	9-10-17	6-11-17	5-12-17	NIL	7-2-18	7-3-18	16-4-18
37	859	CF B/Pur	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	9-4-18
38	870	CF Nahan	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
39	931	DWDO Renuka	8-5-17	7-6-17	5-7-17-	NIL	NIL	NIL	6-11-17	NIL	-	-	-	-
40	932	DWDO Namohal	11-5-17	NIL	NIL	8-8-17	NIL	NIL	10-11-17	NIL	-	-	-	-
41	933	DWDO Swarghat	9-5-17	7-6-17	7-7-17	8-8-17	11-9-17	6-10-17	10-11-17	5-12-17	-	-	-	-
42	938	RPD B/Pur	5-5-17	7-6-17	5-7-17	4-8-17	5-9-17	6-10-17	NIL	NIL	-	-	-	-
43	944	Swan Proj. Una	8-5-17	-	-	-	-	-	-	-	-	-	-	-
44	948	DFO (FP&FS)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

		B/Pur												
45	949	IWM Swan/Gagret	5-5-17	-	-	-	-	-	-	-	-	-	-	-
46	963	Swan (PIU) Una	5-5-17	-	-	-	-	-	-	-	-	-	-	-
47	964	Swan Gagret	5-5-17	-	-	-	-	-	-	-	-	-	-	-
48	812	DFO Lahaul	NIL	NIL	NIL	NIL	NIL	NIL	3-11-17	4-12-17	NIL	1-2-18	NIL	16-4-18
49	814	DFO Mandi	NIL	NIL	NIL	9-8-17	6-9-17	6-10-17	NIL	NIL	5-1-18	5-2-18	7-3-18	13-4-18
50	815	DFO Nachan	NIL	NIL	NIL	9-8-17	7-9-17	10-10-17	6-11-17	5-12-17	5-1-18	5-2-18	NIL	16-4-18
51	816	DFO S/Nager	NIL	NIL	5-7-17	NIL	5-9-17	3-10-17	6-11-17	5-12-17	5-1-18	5-2-18	5-3-18	13-4-18
52	817	DFO Karsog	NIL	NIL	6-7-17	4-8-17	6-9-17	3-10-17	8-11-17	5-12-17	4-1-18	5-2-18	5-3-18	11-4-18
53	818	DFO J/Nagar	NIL	15-6-17	4-7-17	8-8-17	6-9-17	3-10-17	8-11-17	5-12-17	4-1-18	5-2-18	5-3-18	11-4-18
54	835	DFO Kinnaur	5-5-17	8-6-17	3-7-17	3-8-17	4-9-17	3-10-17	7-11-17	4-12-17	5-1-18	5-2-18	5-3-18	16-4-18
55	842	DFO Publicity	NIL	NIL	NIL	8-8-17	8-9-17	6-10-17	6-11-17	5-12-17	5-1-18	2-2-18	5-3-18	5-4-18
56	853	CCF(WP &S)	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

		Mandi												
57	855	CF Rampur	NIL	NIL	NIL	NIL	NIL	9-10-17	NIL	NIL	NIL	NIL	NIL	NIL
58	856	DFO W/L Sarhan	NIL	NIL	5-7-17	8-8-17	8-9-17	3-10-17	7-11-17	6-12-17	5-1-18	5-2-18	5-3-18	13-4-18
59	860	CF Mandi	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
60	889	W/L Spiti Kaza	NIL	NIL	8-7-17	7-8-17	NIL	10-10-17	3-11-17	5-12-17	8-1-18	NIL	NIL	13-4-18
61	899	DFO Research S/Nagar	NIL	NIL	5-7-17	8-8-17	6-9-17	9-10-17	NIL	NIL	NIL	12-2-18	NIL	12-4-18
62	902	Trg. S/Nagar	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	12-4-18
63	926	CCF(FDN TFP) S/Nagar	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
64	927	Cat Plan Nichar	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
65	934	DWDO Mandi	5-5-17	5-6-17	6-7-17	4-8-17	NIL	10-10-17	-	-	-	-	-	-
66	800	DFO Pangri	NIL	15-6-17	13-7-17	9-8-17	10-9-17	12-10-17	7-11-17	5-12-17	8-1-18	9-2-18	NIL	13-4-18
67	801	DFO Bharmour	NIL	15-6-17	NIL	14-8-17	20-9-17	6-10-17	13-11-17	NIL	5-1-18	5-2-18	5-3-18	9-4-18

68	802	DFO Dalhousi	NIL	NIL	NIL	4-8-17	4-9-17	3-10-17	3-11-17	4-12-17	3-1-18	5-2-18	5-3-18	10-4-18
69	803	DFO Chamba	NIL	NIL	7-7-17	4-8-17	5-9-17	9-10-17	2-11-17	6-12-17	5-1-18	5-2-18	6-3-18	14-4-18
70	804	DFO D/Sala	NIL	12-6-17	4-7-17	4-8-17	5-9-17	4-10-17	6-11-17	4-12-17	5-1-18	5-2-18	5-3-18	13-4-18
71	805	DFO Dehra	5-5-17	5-6-17	7-7-17	8-8-17	11-9-17	9-10-17	6-11-17	NIL	3-1-18	7-2-18	6-3-18	19-4-18
72	806	DFO NurPur	4-5-17	6-6-17	6-7-17	4-8-17	6-9-17	4-10-17	6-11-17	5-12-17	4-1-18	5-2-18	6-3-18	13-4-18
73	807	DFO P/Pur	5-5-17	5-6-17	17-7-17	14-8-17	6-9-17	6-10-17	6-11-17	5-12-17	4-1-18	5-2-18	8-3-18	16-4-18
74	822	DFO H/Pur	5-5-17	7-6-17	6-7-17	8-8-17	6-9-17	9-10-17	7-11-17	1-12-17	4-1-18	5-2-18	5-3-18	9-4-18
75	838	DFO Churah	NIL	NIL	17-7-17	NIL	6-9-17	6-10-17	NIL	NIL	5-1-18	5-2-18	6-3-18	10-4-18
76	867	W/L (N)D/Sala	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
77	871	CF Chamba	NIL	NIL	NIL	NIL	NIL	9-10-17	NIL	NIL	NIL	NIL	6-3-18	9-4-18
78	866	CF D/Sala	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	16-4-18
79	897	W/L Chamba	NIL	NIL	NIL	NIL	NIL	6-10-17	6-11-17	5-12-17	8-1-18	6-2-18	6-3-18	13-4-18

80	898	W/L Hamirpur	NIL	NIL	NIL	4-8-17	7-9-17	6-10-17	7-11-17	5-12-17	5-1-18	5-2-18	5-3-18	13-4-18
81	924	CF Hamirpur	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
82	935	DWDO Nurpur	8-5-17	7-6-17	3-7-17	7-8-17	4-9-17	6-10-17	7-10-17	NIL	NIL	NIL	NIL	NIL
83	936	DWDO BanerDhar amshala	NIL	6-6-17	5-7-17	4-8-17	NIL	9-10-17	NIL	NIL	NIL	NIL	NIL	11-4-18
84	937	DWDO Sujanpur	NIL	7-6-17	NIL	NIL	7-9-17	10-10-17	NIL	NIL	NIL	NIL	NIL	NIL
85	939	DWDO Chwari	8-5-17	5-6-17	NIL	7-8-17	NIL	6-10-17	NIL	NIL	NIL	NIL	NIL	NIL
86	942	RPD D/Sala	4-5-17	5-6-17	5-7-17	4-8-17	4-9-17	6-10-17	7-11-17	NIL	NIL	NIL	NIL	9-4-18
87	965	WP Palampur	NIL	5-6-17	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
88	966	M&E Hamirpur	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
89	969	A.P. DIR. HPFECF Dharamsh ala	1-5-17	2-6-17	3-7-17	2-8-17	5-9-17	6-10-17	2-11-17	5-12-17	5-1-18	5-2-18	6-3-18	11-4-18
90	971	Duty- projDirHP Forest P P Una	-	-	-	-	-	4-10-17	8-11-17	5-12-17	5-1-18	5-2-18	6-3-18	9-4-18

91	972	DyProjDir H.P.Forest ECO System Rampur	-	-	-	-	-	-	NIL	5-12-17	3-1-18	NIL	6-3-18	6-4-18
92	973	Add.Proj. Dirkullu	-	-	-	-	-	-	6-11-17	5-12-17	8-1-18	2-2-18	6-3-18	10-4-18
93	974	Ex.Dir.ID P HP Solan	-	-	-	-	-	-	-	5-12-17	5-1-18	5-2-18	5-3-18	12-4-18
94	976	IDP Bilaspur	-	-	-	-	-	-	-	NIL	8-1-18	NIL	6-3-18	9-4-18
95	977	IDP Nahan	-	-	-	-	-	-	-	NIL	NIL	NIL	NIL	9-4-18
96	978	Distt.Proj. O.IDP Solan	-	-	-	-	-	-	-	NIL	NIL	NIL	NIL	9-4-18
97	979	Distt.Proj. O.IDP Bilaspur	-	-	-	-	-	-	-	-	NIL	NIL	7-3-18	10-4-18
98	981	DPO,IDP Kullu	-	-	-	-	-	-	-	-	NIL	NIL	NIL	NIL
99	982	IDP Mandi	-	-	-	-	-	-	-	-	-	-	-	5-4-18
100	987	DFO o/oCF Circle Solan	-	-	-	-	-	-	-	-	NIL	NIL	NIL	11-4-18

101	975	DFO HQ Dharamshala	4-5-17	5-6-17	5-7-17	4-8-17	4-9-17	6-10-17	7-11-17	NIL	NIL	NIL	NIL	9-4-18
102	980	DPO Shimla	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
103	983	DPO Hamirpur	NIL	7-6-17	NIL	NIL	7-9-17	10-10-17	NIL	NIL	NIL	NIL	NIL	NIL
104	984	DPO Una	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
105	985	DPO Kangra	NIL	6-6-17	5-7-17	4-8-17	NIL	9-10-17	NIL	NIL	NIL	NIL	NIL	11-4-18
106	986	DPO Chamba	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

ANNEXURE-B

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

S.N.	Div. Code.	Div. Name	Apr. 17	May. 17	Jun.17	July.17	Aug.17	Sep.17	Oct.17	Nov.17	Dec.17	Jan.18	Feb.18	Mar.18
1	828	DFO Shimla	0	0	0	0	2	4	1	0	0	0	1	1
2	829	DFO Theog	0	0	0	0	0	1	0	0	0	0	1	0
3	831	DFO Chopal	0	4	0	2	2	1	3	0	0	2	0	7
4	832	DFO Rohru	0	0	0	0	0	4	0	0	0	0	0	0
5	833	DFO Kotgarh	0	0	0	0	2	1	0	0	0	0	1	0
6	834	DFO Rampur	0	0	0	2	1	1	0	0	0	0	0	0
7	837	CF W/L Shimla	0	0	0	0	3	1	1	0	3	1	1	1
8	851	CF Shimla	3	0	0	0	0	0	0	0	0	0	0	0
9	852	Pr.CCF Shimla	3	0	1	0	0	1	0	0	0	0	0	0
10	896	Pr.CCF W/L Shimla	0	0	2	4	3	0	0	0	0	1	0	1
11	923	W/L South Shimla	0	0	0	0	3	0	2	0	0	0	0	1
12	925	Executive Engineer	0	0	0	0	0	1	0	0	0	0	1	0
13	930	DCF Soil Shimla	0	0	0	0	0	0	0	0	0	0	0	0
14	941	DWDO Rampur	3	2	2	3	0	0	0	0	0	0	0	0

15	968	DFO(U) Shimla	0	0	0	0	0	0	0	1	0	1	1	4
16	809	DFO Kullu'	0	0	0	4	1	4	3	0	0	0	0	0
17	810	DFO Parvati	6	1	0	0	0	4	3	0	0	1	1	4
18	811	DFO Seraj	0	0	0	0	0	1	3	0	0	0	0	0
19	820	DFO Kunihar	0	0	0	0	0	4	3	0	0	1	2	0
20	821	DFO Nalagarh	0	0	0	0	0	1	0	0	0	0	0	4
21	827	DFO Solan	0	0	0	2	3	4	2	0	0	0	1	1
22	841	Trg.School Chail	0	0	0	0	0	0	0	3	0	1	1	0
23	863	CF Kullu	0	0	0	0	0	0	0	0	0	0	0	0
24	864	DFO W/L Kullu	0	4	0	2	2	1	1	1	0	0	0	4
25	880	CPD Solan	4	0	2	2	3	5	1	0	0	0	0	0
26	893	Dir. GHNP Shamshi	0	0	2	3	7	4	2	0	3	0	1	14
27	919	DFO Ani	0	0	0	0	0	1	0	0	0	0	1	4
28	928	D.W.D. SOLAN	0	1	0	0	0	0	1	0	0	0	0	0
29	940	DWDO Parvati	0	1	0	0	0	0	0	0	0	0	0	0
30	967	W/P South Solan	0	1	0	0	0	0	0	0	0	0	0	0
31	808	DFO UNA	0	1	1	5	6	1	1	0	3	1	0	0

32	819	DFO B/PUR	0	0	1	0	0	4	2	0	0	0	1	14
33	823	DFO Rajgarh	0	1	2	3	1	1	2	0	0	0	0	1
34	824	DFO Renuka	0	0	0	0	0	4	0	0	0	0	0	1
35	825	DFO Nahan	0	0	0	0	2	5	1	0	0	0	0	0
36	826	DFO Paonta	0	0	0	4	0	4	1	0	0	2	2	4
37	859	CF B/Pur	0	0	0	0	0	0	0	0	0	0	0	0
38	870	CF Nahan	0	0	0	0	0	0	0	0	0	0	0	0
39	931	DWDO Renuka	3	2	0	0	0	0	1	0	0	0	0	0
40	932	DWDO Namohal	6	0	0	3	0	0	5	0	0	0	0	0
41	933	DWDO Swarghat	4	2	2	3	6	1	5	0	0	0	0	0
42	938	RPD B/Pur	0	2	0	0	0	1	0	0	0	0	0	0
43	944	Swan Proj. Una	3	0	0	0	0	0	0	0	0	0	0	0
44	948	DFO (FP&FS) B/Pur	0	0	0	0	0	0	0	0	0	0	0	0
45	949	IWM Swan/Gagret	0	0	0	0	0	0	0	0	0	0	0	0
46	963	Swan (PIU) Una	0	0	0	0	0	0	0	0	0	0	0	0
47	964	Swan Gagret	0	0	0	0	0	0	0	0	0	0	0	0
48	812	DFO Lahaul	0	0	0	0	0	0	0	0	0	0	0	4
49	814	DFO Mandi	0	0	0	4	1	1	0	0	0	0	2	1

50	815	DFO Nachan	0	0	0	4	2	5	1	0	0	0	0	4
51	816	DFO S/Nager	0	0	0	0	0	0	1	0	0	0	0	1
52	817	DFO Karsog	0	0	1	0	1	0	3	0	0	0	0	0
53	818	DFO J/Nagar	0	10	0	2	1	0	2	0	0	0	0	0
54	835	DFO Kinnaur	0	2	0	0	0	0	2	0	0	0	0	4
55	842	DFO Publicity	0	0	0	3	3	1	1	0	0	0	0	0
56	853	CCF(WP&S) Mandi	0	0	0	0	0	0	0	0	0	0	0	0
57	855	CF Rampur	0	0	0	0	0	4	0	0	0	0	0	0
58	856	DFO W/L Sarhan	0	0	0	3	3	2	1	0	0	0	0	1
59	860	CF Mandi	0	0	0	0	0	0	0	0	0	0	0	0
60	889	W/L Spiti Kaza	0	0	3	2	0	5	0	0	3	0	0	1
61	899	DFO Research S/Nagar	0	0	0	3	1	4	0	0	0	7	0	0
62	902	Trg. S/Nagar	0	0	0	0	0	0	0	0	0	0	0	0
63	926	CCF(FDNTFP) S/Nagar	0	0	0	0	0	0	0	0	0	0	0	0
64	927	Cat Plan Nihar	0	0	0	0	0	0	0	0	0	0	0	0
65	934	DWDO Mandi	0	0	1	0	0	5	0	0	0	0	0	0
66	800	DFO Pangri	0	10	8	4	5	7	2	0	3	4	0	1

67	801	DFO Bharmour	0	10	0	9	15	1	8	0	0	0	0	0
68	802	DFO Dalhousi	0	0	0	0	0	0	0	0	0	0	0	0
69	803	DFO Chamba	0	0	2	0	0	4	0	1	0	0	1	2
70	804	DFO D/Sala	0	7	0	0	0	0	1	0	0	0	0	1
71	805	DFO Dehra	0	0	2	3	6	4	1	0	0	2	1	7
72	806	DFO NurPur	0	1	1	0	1	0	1	0	0	0	1	1
73	807	DFO P/Pur	0	0	12	9	1	1	1	0	0	0	3	4
74	822	DFO H/Pur	0	2	1	3	1	4	2	0	0	0	0	0
75	838	DFO Churah	0	0	12	0	1	1	0	0	0	0	1	0
76	867	W/L (N)D/Sala	0	0	0	0	0	0	0	0	0	0	0	0
77	871	CF Chamba	0	0	0	0	0	4	0	0	0	0	1	0
78	878	CF D/Sala	0	0	0	0	0	0	0	0	0	0	0	4
79	897	W/L Chamba	0	0	0	0	0	1	1	0	3	1	1	1
80	898	W/L Hamirpur	0	0	0	0	2	1	2	0	0	0	0	1
81	924	CF Hamirpr	0	0	0	0	0	0	0	0	0	0	0	0
82	935	DWDO Nurpur	3	2	0	2	0	1	2	0	0	0	0	0
83	936	DWDO BanerD/Sala	0	1	0	0	0	4	0	0	0	0	0	0
84	937	DWDO Sujanpur	0	2	0	0	2	5	0	0	0	0	0	0

85	939	DWDO Chwari	3	0	0	2	0	1	0	0	0	0	0	0
86	942	RPD D/Sala	0	0	0	0	0	1	2	0	0	0	0	0
87	965	WP Palampur	0	0	0	0	0	0	0	0	0	0	0	0
88	966	M&E Hamirpur	0	0	0	0	0	0	0	0	0	0	0	0
89	969	A.P. DIR. HPFECF Dharamshala	0	0	0	0	0	1	0	0	0	0	1	0
90	971	Duty- proj.Dir.H.P.For est P P Una	0	0	0	0	0	0	3	0	0	0	1	0
91	972	Dy.Proj.Dir.H.P .Forest ECO System Rampur	0	0	0	0	0	0	0	0	0	0	0	0
92	973	Add.Proj.Dir.kul lu	0	0	0	0	0	0	1	0	3	0	1	0
93	974	Ex.Dir.IDP HP Solan	0	0	0	0	0	0	0	0	0	0	0	0
94	976	IDP Bilaspur	0	0	0	0	0	0	0	0	3	0	1	0
95	977	IDP Nahan	0	0	0	0	0	0	0	0	0	0	0	0
96	978	Distt.Proj.O.IDP Solan	0	0	0	0	0	0	0	0	0	0	0	0
97	979	Distt.Proj.O.IDP Bilaspur	0	0	0	0	0	0	0	0	0	0	2	0
98	981	DPO,IDP Kullu	0	0	0	0	0	0	0	0	0	0	0	0

99	982	IDP Mandi	0	0	0	0	0	0	0	0	0	0	0	0
100	987	DFO o/o CF Circle Solan	0	0	0	0	0	0	0	0	0	0	0	0
101	975	DFO HQ Dharamshala	0	0	0	0	0	1	2	0	0	0	0	0
102	980	DPO Shimla	0	0	0	0	0	0	0	0	0	0	0	0
103	983	DPO Hamirpur	0	2	0	0	2	5	0	0	0	0	0	0
104	984	DPO Una	0	0	0	0	0	0	0	0	0	0	0	0
105	985	DPO Kangra	0	1	0	0	0	4	0	0	0	0	0	0
106	986	DPO Chamba	0	0	0	0	0	0	0	0	0	0	0	0

Annexure – C

Statement showing outstanding Central Audit Objections for the period ended March, 2018

No. Of items	Amount (Rs.)
3865	68409344

HEAD-2406 [Year wise Detail]

Year	Amount	Items
2000-01	729270	152
2001-02	2009378	99
2002-03	548007	90
2003-04	202170	60
2004-05	41531	16
2005-06	1004801	138
2006-07	1037386	104
2007-08	946188	87
2008-09	2735700	207
2009-10	14474584	408
2010-11	2745302	225
2011-12	4419864	346
2012-13	809370	132
2013-14	154345	30
2014-15	485320	146
2015-16	716555	426
2016-17	646997	465
2017-18	34702576	734
TOTAL	68409344	3865

ANNEXURE -D

Name of objection:-Contingency

Sr. No	Vr.No.&Dt.	DDO	Amounts	Name of Officials	Particulars
1	25 of 4/17	DFO Dharamshala	2725597	Contingency	Cont. Exp.
2	28A of 03/17	Dy.Dir.Swan River Amb Una	52947	Contingency	Sanction Awaited
3	146 TH of 9/17	DFO Theog	86000	Contingency	Cont. Exp.
4	108 of 2/10	DFO Bilaspur	72500	Contingency	Cont. Exp.
5	128 of 02/10	DFO Bilaspur	41601	Contingency	Cont. Exp.
6	54 of 1/17	DFO Bilaspur	45666	Contingency	Contingency
7	7 of 6/09	CF Chamba	443052	Suresh Kumar	Cont. Exp.
8	6/c of 2/16	DFO HQ CCF Chamba	45907	Cont. Exp.	Cont. Exp.
9	2/c of 12/16	DFO HQ CCF Chamba	150000	Contingency	Contingency
10	5/D of 11/2000	DFO Chopal	75000	Contingency	Cont. Exp.
11	6/D of 11/2000	DFO Chopal	75000	Contingency	Cont.Exp.
12	35D of 3/2009	Dy.CF Soil Shimla	86774	Cont. Exp.	Cont. Exp.
13	2Bop/cashier of 3/09	Dy.CF soil Shimla	112424	Cont. Exp.	Contingency
14	82 to 93 of 3/09	Xen.Talland shimla	116564	Cont. Exp.	Cont. Exp.
15	5d of 7/12	Xen.Talland shimla	88611	Contingency	Cont. Exp.
16	18Sof 10/12	DFO Rohru	66720	Rajeev Kumar (Drv.)	Pol.Advance
17	7D of 12/15	Xen.Talland shimla	753600	Contingency	Contingency

18	11D of 11/17	Xen. Talland shimla	995440	Contingency	Contigency
19	6D of 12/15	Xen. Talland shimla	250000	Contingency	Contingency
20	12d of 11/17	Xen. Talland shimla	99540	Contingency	Cont. Exp.
21	13 d of 11/17	Xen. Talland shimla	99540	Contingency	Cont. Exp.
22	14d of 11/17	Xen. Talland shimla	49770	Contingency	Cont. Exp.
23	5d of 11/17	Xen. Talland shimla	23300	Contingency	Cont. Exp.
24	12 of 4/17	Xen. Talland shimla	71125	Contingency	con.exp.
25	11 of 4/17	DFO (U) Shimla	308555	Contingency	Cont. Exp.
26	8G of 12/08	DWDO Dehar(Nurpur)	56000	Contingency	Cont. Exp.
27	74,75,78,79,84 SPV of 3/10	Dir.Swan Proj. Una	440425	Contingency	Contingency
28	20ADB,103 SPN,104,105/SPN of 12/10	Dir.Swan Proj. Una	101096	Contingency	Contingency
29	163Aof 2/12	Dir.Swan Proj. Una	69105	Contingency	Contingency
30	25/SRV of 2/12	Dir.Swan Proj. Una	67837	Contingency	Contingency
31	52/SRV of 2/12	Dir.Swan Proj. Una	54561	Contingency	Contingency
32	54/SRV of 2/12	Dir.Swan Proj. Una	68553	Contingency	Contingency
33	94/SRV of 2/12	Dir.Swan Proj. Una	92157	Contingency	Contingency
34	107/SRV of 2/12	Dir.Swan Proj. Una	99098	Contingency	Contingency
35	126/SRV of 2/12	Dir.Swan Proj. Una	97945	Contingency	Contingency
36	155/SRV of 2/12	Dir.Swan Proj. Una	99415	Contingency	Contingency
37	156/SRV of 2/12	Dir.Swan Proj. Una	98729	Contingency	Contingency
38	157/SRV of 2/12	Dir.Swan Proj. Una	99356	Contingency	Contingency
39	158/SRV of 2/12	Dir.Swan Proj. Una	97005	Contingency	Cont. Exp.
40	159/SRV of 2/12	Dir.Swan Proj. Una	97946	Contingency	Cont. Exp.

41	161/SRV of 2/12	Dir.Swan Proj. Una	99251	Contingency	Cont. Exp.
42	165/SRV of 2/12	Dir.Swan Proj. Una	94289	Contingency	Cont. Exp.
43	166/SRV of 2/12	Dir.Swan Proj. Una	48529	Contingency	Cont. Exp.
44	35/RO of 12/12	DFO Nurpur	51000	Contingency	Contingency Exp.
45	16 of 1/17	Jt.Dir. Admn Swan River.Project.	36895	Contingency	Contingency
46	56 of 2/17	DWDO Baner at Dharamshala	165578	Contingency	Cont. Exp.
47	63 of 2/17	DWDO Baner at Dharamshala	357200	Contingency	Contingency
48	64 of 2/17	DWDO Baner at Dharamshala	533900	Contingency	Contingency
49	65 of 2/17	DWDO Baner at Dharamshala	267200	Contingency	Ledin jappa
50	27/A of 3/17	Joint Dir. HQ Swan Project IWM Una	36891	Contingency	Contingency
51	28/A of 3/17	Joint Dir. HQ Swan Project IWM Una	52947	Contingency	Contingency
52	29/A of 3/17	Joint.Dir. HQ Swan Project IWM Una	64937	Contingency	Contingency
53	30/A of 3/17	Joint Dir. HQ Swan Project IWM Una	94939	Contingency	Contingency
54	11 of 3/17	DFO Dharamshala	2705008	Contingency	Cont. Exp.
55	26 of 4/17	DFO Dharamshala	295200	Contingency	Cont. Exp.
56	5ADP of 10/01	APO Nahan	1480983	Contingency	Sanction Awaited
57	28 of 4/17	DFO Dharamshala	2093777	Contingency	Contingency
58	23/G of 3/17	DFO Una	76287	Contingency	Cont. Exp.

59	19/G of 3/17	DFO Una	61967	Contingency	Cont. Exp.
60	21/G of 3/17	DFO Una	57728	Contingency	Cont. Exp.
61	22/G of 3/17	DFO Una	70706	Contingency	Cont. Exp.
62	27/G of 3/17	DFO Una	84669	Contingency	Cont. Exp.
63	50/G of 3/17	DFO Una	76410	Contingency	Cont. Exp.
64	51/G of 3/17	DFO Una	71902	Contingency	Cont. Exp.
65	61/G of 3/17	DFO Una	94961	Contingency	Cont. Exp.
66	36/A of 3/17	DFO Una	62784	Contingency	Cont. Exp.
67	38/A of 3/17	DFO Una	91359	Contingency	Cont. Exp.
68	40/A of 3/17	DFO Una	55455	Contingency	Cont. Exp.
69	41/A of 3/17	DFO Una	96183	Contingency	Cont. Exp.
70	42/A of 3/17	DFO Una	72568	Contingency	Cont. Exp.
71	43/A of 3/17	DFO Una	66726	Contingency	Cont. Exp.
72	31/A of 3/17	DFO Una	88145	Contingency	Cont. Exp.
73	33/A of 3/17	DFO Una	53100	Contingency	Cont. Exp.
74	34/A of 3/17	DFO Una	72307	Contingency	Cont. Exp.

75	10/Div. Of 12/17	DFO Dharamshala	80104	R.S.Kanwar	Cont. Exp.
76	3/Supdt of 2/13	Director Pin Valley National Park	60020	Ledin	Cont. Exp.
77	4/ of 3/14	CF National park Shamshi	382781	Contingency	Cont. Exp
78	15/Div of 3/14	DFO Anni	41925	Contingency	Cont. Exp
79	123/N of 3/15	DFO Kullu	88381	Contingency	Cont. Exp
80	377 to 379 of 3/10	DFO Suket S/Nagar	96946	Contingency	Cont. Exp
81	46/DWDO of	DWDO Mandi	69000	Contingency	Cont. Exp
82	5785 of 2/10	Dir.IWDP Solan	119132	Contingency	Cont. Exp
83	11/Div. Of 3/11	Dir.FTC Chail	180716	Contingency	Cont. Exp
84	31/NHWDP of 3/11	Dir.IWDP Solan	39375	Contingency	Cont. Exp
85	15/DHWD of 11/16	DY.CF Admn.NHWDP Solan	150000	Contingency	Cont. Exp
86	39/D of 12/11	DWDO Rampur	55770	Contingency	Cont. Exp
87	69 of 3/09	DFO (WL) Shimla	68538	Contingency	Cont. Exp
88	65 of 3/16	DY.CF (W/L) Shimla	71999	Contingency	Cont. Exp
		TOTAL	19810929		

ANNEXURE-E

Name of objection:-Arrear/Irregular Payments

Sr. No	Vr.No.&Dt.	DDO	Amt	Name of Officials	Particulars
1	18 of 3/09	CCF Shimla	456200	Sanction awaited	Irregular payments
2	01 of 4/09	CCF Shimla	325946	S K Sharma IFS	Arrear
3	48/d of 4/09	CCF Shimla	461646	R K Gupta IFS	Arrear
4	48/d of 4/09	CCF Shimla	444646	VinayTraders IFS	Arrear
5	48/d of 4/09	CCF Shimla	79608	S.C Shrivastava	Arrear
6	48/d of 4/09	CCF Shimla	409337	J.S.Walia IFS	Arrear
7	48/d of 4/09	CCF Shimla	149211	H.S Kaigra IFS	Arrear
8	48/d of 4/09	CCF Shimla	69063	D.P.Sinha IFS	Arrear
9	50/d of 4/09	CCF Shimla	20906	Rajesh J.Ekra IFS	Arrear
10	44/d of 4/09	CCF Shimla	659544	Pankaj Khullar IFS	Arrear
11	27/d of 4/09	CCF Shimla	245838	R.A.Singh IFS	Arrear
12	50/d of 4/09	CCF Shimla	73744	S.K.Kapta IFS	Arrear
13	48 of 4/09	CCF Shimla	41133	SP Ramdeva IFS	Arrear
14	48 of 4/09	CCF Shimla	41010	Parveen Thaprial IFS	Arrear
15	26d of 4/09	CCF Shimla	64826	M.Naryanappa IFS	Arrear
16	24d of 4/09	CCF Shimla	119589	P.K.Sinah	Arrear
17	25d of 4/09	CCF Shimla	120039	C.S.Singh IFS	Arrear
18	4d of 4/09	CCF Shimla	381066	R.k.sood IFS	Arrear

19	208 of 2/17	CCF Shimla	49169	Dr.Nagin Nanda IFS	Arrear
20	82 to 93 of 3/09	XEN Talland Shimla	116564	Contingency expenditure	Irregular Payment
21	8d of 9/09	XEN Talland Shimla	9922	Contingency expenditure	Irregular Payment
22	9d of 9/09	XEN Talland Shimla	9978	Contingency expenditure	Irregular Payment
23	15of 9/09	XEN Talland Shimla	9811	Contingency expenditure	Irregular Payment
24	16of 9/09	XEN Talland Shimla	9978	Contingency expenditure	Irregular Payment
25	17of 9/09	XEN Talland Shimla	9724	Contingency expenditure	Irregular Payment
26	18of 9/09	XEN Talland Shimla	9830	Contingency expenditure	Irregular Payment
27	19of 9/09	XEN Talland Shimla	9934	Contingency expenditure	Irregular Payment
28	20of 9/09	XEN Talland Shimla	9843	Contingency expenditure	Irregular Payment
29	21of 9/09	XEN Talland Shimla	9385	Contingency expenditure	Irregular Payment
30	22of 9/09	XEN Talland Shimla	9828	Contingency expenditure	Irregular Payment
31	23of 9/09	XEN Talland Shimla	9951	Contingency expenditure	Irregular Payment
32	24of 9/09	XEN Talland Shimla	9127	Contingency expenditure	Irregular Payment
33	25of 9/09	XEN Talland Shimla	9184	Contingency expenditure	Irregular Payment
34	26of 9/09	XEN Talland	9318	Contingency	Irregular

		Shimla		expenditure	Payment
35	27of 9/09	XEN Talland Shimla	9945	Contingency expenditure	Irregular Payment
36	83of 9/09	XEN Talland Shimla	9833	Contingency expenditure	Irregular Payment
37	84 of 9/09	XEN Talland Shimla	9964	Contingency expenditure	Irregular Payment
38	85 of 9/09	XEN Talland Shimla	13060	Contingency expenditure	Irregular Payment
39	86 of 9/09	XEN Talland Shimla	11302	Contingency expenditure	Irregular Payment
40	22d of 11/09	DFO Shimla	11209	Contingency expenditure	Irregular Payment
41	22d of 11/09	DFO Shimla	8631	Contingency expenditure	Irregular Payment
42	22d of 11/09	DFO Shimla	9801	Contingency expenditure	Irregular Payment
43	23d of 11/09	DFO Shimla	7696	Contingency expenditure	Irregular Payment
44	23d of 11/09	DFO Shimla	9045	Contingency expenditure	Irregular Payment
45	23d of 11/09	DFO Shimla	9910	Contingency expenditure	Irregular Payment
46	25d of 11/09	DFO Shimla	9680	Contingency expenditure	Irregular Payment
47	25d of 11/09	DFO Shimla	9846	Contingency expenditure	Irregular Payment

48	11d of 11/09	DFO Shimla	9846	Contingency expenditure	Irregular Payment
49	11d of 11/09	DFO Shimla	22895	Contingency expenditure	Irregular Payment
50	23d of 1/10	XEN Talland Shimla	9826	Contingency expenditure	Irregular Payment
51	24d of 1/10	XEN Talland Shimla	9862	Contingency expenditure	Irregular Payment
52	25d of 1/10	XEN Talland Shimla	9398	Contingency expenditure	Irregular Payment
53	27d of 1/10	XEN Talland Shimla	9345	Contingency expenditure	Irregular Payment
54	29d of 1/10	XEN Talland Shimla	9468	Contingency expenditure	Irregular Payment
55	30d of 1/10	XEN Talland Shimla	9220	Contingency expenditure	Irregular Payment
56	31d of 1/10	XEN Talland Shimla	9720	Contingency expenditure	Irregular Payment
57	32d of 1/10	XEN Talland Shimla	9958	Contingency expenditure	Irregular Payment
58	37d of 1/10	XEN Talland Shimla	9984	Contingency expenditure	Irregular Payment
59	38d of 1/10	XEN Talland Shimla	9365	Contingency expenditure	Irregular Payment

60	45d of 1/10	XEN Talland Shimla	14698	Contingency expenditure	Irregular Payment
61	11d of 1/10	XEN Talland Shimla	36508	Contingency expenditure	Irregular Payment
62	12d of 1/10	XEN Talland Shimla	19049	Contingency expenditure	Irregular Payment
63	18d of 1/10	XEN Talland Shimla	39764	Contingency expenditure	Irregular Payment
64	01/salary(P)3 of4/09	Dir.IWDP Solan	349096	Arvinder Kumar IFS	Arrear
65	9RP of 10/09	DFO Rampur	16500	Irregular Payments	Irregular Payments
66	Nil of 3/10	DFO Kinnaur	67544	Irregular Payments	Irregular Payments
67	Nil of 3/10	DFO Kinnaur	48300	Irregular Payments	Irregular Payments
68	Nil of 3/10	DFO Kinnaur	67116	Irregular Payments	Irregular Payments
69	20 dfo 4/09	Pr.CCF(WL)Shimla	40077	K.D.Sharma	Arrear
70	6 of 6/08	CF(WPDS) Mandi	58722	R.C. Bargal	Arrear
		Total	5481081		

ANNEXURE – F**Name of objection:-Medical Bill**

Sr. No	Vr.No.& Dt.	DDO	Amt	Name of Officials	Particulars
1	45/s,46/s of 4/01	APO Kandi Nalagarh	17101	Sateesh Kumar	Medical Bill
2	15kl of 6/07	DFO Bilaspur	142451	Man Singh (Fgd)	Medical Bill
3	162 of 3/08	DFO Bilaspur	40161	Subhash Chand	Medical Bill
4	6 of 7/08	DFO Bilaspur	26400	HR Sankhyan	Medical Bill
5	206/sh of 3/14	DFO Bilaspur	21715	Dharampal (Fgd)	Medical Bill
6	19 of 7/15	DFO Nalagarh	16000	Raj Kumar (DRO)	Medical Bill
7	64 of 9/15	DFO Nalagarh	16000	Ram Lok (Peon)	Medical Bill
8	48 of 1/16	DFO Hamirpur	18378	Medical	Medical Bill
9	74 of 1/16	DFO(HQ)CF Hamirpur	17575	Bill not Attached	Medical Bill
10	47 of 11/06	DFO(HQ)CF Hamirpur	48761	Bill not Attached	Medical Bill
11	6/cashier of 4/05	CF Shimla	46304	A.K.Gulati, IFS	Medical Bill
12	28 of 8/2001	DFO Pangi	15500	Chander Shekher	Medical Bill
13	526/div.of 5/06	DWDO Bhattiyat,Chowari	22880	Cont.Exp.	Medical Bill
14	13 of 6/11	DFO Dalhousie	16900	Surinder Singh	Medical Bill
15	5 of 11/2011	DFO Chamba	22629	Dharam Singh,D/R	Medical Bill
16	14 of12/2011	DFO Bharmour	24800	Om Parkash,D/R	Medical Bill
17	7d of 2/12	DFO Chamba	15775	Ravinder Singh,Fgd.	Medical Bill

18	A of 10/2011	DFO Pangri	17120	Dhayan	Medical Bill
19	51s of 6/12	DFO Bharmour	14150	Chain Singh,RO	Medical Bill
20	54 bhatt.of 7/12	DFO Dalhousie	14500	Yash Pal,F/W	Medical Bill
21	5/div.of10/12	DFO Dalhousie	15785	Tarveej Singh, Fgd	Medical Bill
22	287 of bhatt of 2/14	DFO Dalhousie	14450	Chaman Singh,Dy. Ranger.	Medical Bill
23	8 of 7/2016	DFO Pangri	16422	Prem Raj Sharma	Medical Bill
		Total	621757		

ANNEXURE-G

Details of Expenditure Units audited during 2017-18

Sr. No.	Name of Units	Audit period	Date of Audit.
1	DFO Keylong	03/2015 to 03/2017	18/09/2017 to 26/09/2017
2	DFO Chopal	04/2016 to 03/2017	07/12/2017 to 16/12/2017
3	DFO Dehra	04/2016 to 03/2017	02/12/2017 to 12/12/2017
4	DFO Parvati at Shamshi	04/2016 to 03/2017	05/01/2018 to 12/01/2018
5	DFO Hamirpur	04/2016 to 03/2017	30/01/2018 to 07/02/2018
6	DFO Seraj at Banjar	04/2016 to 03/2017	05/02/2018 to 13/02/2018
7	DFO Nurpur	04/2016 to 03/2017	30-01-2018 to 09/02/2018
8	DFO Nachan at Gohar	04/2016 to 03/2017	12/03/2018 to 17/03/2018
9	DFO Churah at Salooni	04/2015 to 03/2017	08/03/2018 to 17/03/2018
10	DFO Chamba	04/2016 to 03/2017	19-03-2018 to 26/03/2018
11	Regional Project Director Dharamshala	04/2016 to 03/2017	30/10/2017 to 01/11/2017
12	Regional Project Director Bilaspur	04/2016 to 03/2017	30/10/2017 to 31/10/2017
13	Divisional Watershed Development Officer Swarghat	04/2016 to 03/2017	01/11/2017 to 03/11/2017
14	Divisional Watershed Development Officer Baner at Dharamshala	04/2016 to 03/2017	02/11/2017 to 06/11/2017
15	Divisional Watershed Development Officer Namhol	04/2016 to 03/2017	06/11/2017 to 08/11/2017
16	Divisional Watershed Development Officer chowari	04/2016 to 03/2017	10/11/2017 to 14/11/2017
17	Divisional Watershed Development Officer Nurpur	04/2016 to 03/2017	07/11/2017 to 08/11/2017
18	Divisional Watershed Development Officer Sujampur	04/2016 to 03/2017	16/11/2017 to 18/11/2017
19	Divisional Watershed Development Officer Mandi	04/2016 to 03/2017	20/11/2017 to 22/11/2017
20	Divisional Watershed Development Officer Kullu	04/2016 to 03/2017	24/11/2017 to 27/11/2017
21	Divisional Watershed Development Officer Nahan	04/2016 to 03/2017	17/11/2017 to 18/11/2017
22	Divisional Watershed Development Officer Solan	04/2016 to 03/2017	13/11/2017 to 15/11/2017
23	Divisional Watershed Development Officer Rampur	04/2016 to 03/2017	20/11/2017 to 22/11/2017
24	Chief Project Director Solan	04/2016 to 03/2017	25/10/2017 to 28/10/2017 and 24/11/2017 to 25/11/2017
25	Divisional Forest Officer (Wild life) Sarahan	03/2015 to 03/2017	27/11/2017 to 05/12/2017
26	Divisional Forest Officer (Wild life) Kullu	04/2015 to 03/2017	15/01/2018 to 29/01/2018
27	Conservator Forest Kullu	04/2015 to 03/2017	30/01/2018 to 03/02/2018
28	Pr. CCF Talland Shimla	11/2015 to 03/2017	01/02/2018 to 09/02/2018
29	Conservator of Forest Dharamshala	02/2018 to 03/2017	15/02/2018 to 20/02/2018
30	Conservator Forest Chamba	09/2015 to 03/2017	27/03/2018 to 02/04/2018

ANNEXURE-H**Details of Receipts Units audited during 2017-18**

Sr. No.	Name of DFO	No. of Paras	Amount(in lakh)
1	Chopal	7	6818.22
2	Dehra	1	3.06
3	Parvati at shamshi	2	65.83
4	Hamirpur	2	237.12
5	Seraj at Banjar	2	54.47
6	Nurpur	5	108.99
7	Nachan at Gohar	5	86.88
8	Churah at salooni	2	112.19
9	Chamba	2	158.81
	Total	26	7645.49

Contents of Annexures			
Sr. No.	Annexure	Title of Para	Amount (Rs. in lakh)
1.	I	Irregular payment of salary of surplus staff	267.58
2.	J	Excess subsidy to beneficiaries	63.19
3.	K	Irregularities of Medical claims	30.94
4.	L	Irregular purchase of material	473.58
5.	M	Non-reconciliation with treasury	2981.42
6.	N	Non conducting of physical verification	0
7.	O	non-organising of veterinary health camps	29.58
8.	P	Unfruitful expenditure on tender advertisement	0.34
9.	Q	Avoidable expenditure	56.59
10.	R	Irregular expenditure	924.38
11.	S	Irregularities in the maintenance of records	683.47
12.	T	Difference in budget allotment and reconciled expenditure	0.03
13.	U	Loss due to following reasons	1177.36
14.	V	Non adhering of Govt.	3.96

		Instructions/Guidelines	
15.	W	Irregularities on TA Bills	2.74
16.	X	Irregular display of advertisement	3.75
17.	Y	Ineligible expenditure on vehicle attached with VVIP/Vidhan Sabha duty	0.07
18.	Z	Wasteful expenditure due to distribution of medicines without diagnosis of disease	0.5
19.	A-1	Ineligible expenditure incurred for training of newly recruited forest guards	40.32
20.	A-2	Incurring of expenditure more than 25% in the month of March	305.97
21.	A-3	Incurring of expenditure in uncontrolled manner	193.66
22.	A-4	Irregular payment of HRA	0.61
23.	A-5	Non-receipt of camera	0.28
24.	A-6	Non auction of unserviceable articles	4.18
25.	A-7	Non accounted of material and payment made without bill	1.65
26.	A-8	Difference in actual expenditure incurred & reconciled expenditure with AG (A & E) under demand no 16	0.14
27.	A-9	Non achievement of physical/financial targets due to non-utilization of CAMPA funds	70.54
28.	A-10	Non compounding of forest offence cases	80.23

29.	A-11	Non adherence of Govt. Instructions payment made through cash	38.41
30.	A-12	Late deposit of govt. Money	1.59
31.	A-13	Short realization of royalty on salvage lots for the year 2016-17	2.85
32.	A-14	Non disposal of seized timber	4.2
33.	A-15	Irregular rebate on Royalty	51.27
34.	A-16	Excess payment on monitoring and evaluation of FDA	4.18
35.	A-17	Improper measurement of Civil Works	176.35
Total			7675.91

Annexure -"I"					
Irregular payment of salary of surplus staff					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	RPD Dharamshala	01/04/2016 to 31/03/2017	1	Irregular expenditure incurred on surplus staff Rs. 7.93 lakh	7.93
2	DWDO Chowari	01/04/2016 to 31/03/2017	5	Irregular expenditure incurred on surplus staff Rs. 5.33 lakh	5.33
3	DFO (Wild Life) Kullu	04/15 to 03/2017	6	Irregular expenditure on deployment of excess staff Rs. 14.25 lakh	14.25
4	Conservation of Forest Kullu	04/2015 to 03/2017	5	Irregular expenditure incurred on pay and allowance of surplus staff Rs. 5.68 lakh.	5.68
5	Pr.C.C.F Talland Shimla	11/2015 to 03/2017	1	Irregular deployment of forest workers / irregular drawl of salary Rs. 1.83 crore	183
6	Conservator of Forest Circle Dharamshala	02/2008 to 03/2017	1	Irregular expenditure on deployment of excess staff Rs. 25.25 lakh	25.25
7	Conservator of Forest Circle Chamba	09/2015 to 03/2017	3	Irregular expenditure incurred on pay and allowances of surplus staff Rs. 26.14 lakh.	26.14
Total					267.58

Annexure -"J"					
Excess subsidy to beneficiaries					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	DWDO Swarghat	01/01/2016 to 31/03/2017	2	Excess subsidy to beneficiaries Rs. 1.05 lakh	1.05
2	DWDO Swarghat	01/01/2016 to 31/03/2017	3	Irregular application of subsidy rate resulted in excess payment to the beneficiaries Rs. 2.87 lakh	2.87
3	DWDO Namhol	01/04/2016 to 31/03/2017	1	Excess subsidy to beneficiaries Rs. 7.20 lakh.	7.2
4	DWDO Namhol	01/04/2016 to 31/03/2017	5	Irregular application of subsidy rate resulted in excess payment to the beneficiaries Rs. 12.30 lakh	12.3
5	DWDO Kullu	01/04/2016 to 31/03/2017	1	Excess subsidy to beneficiaries Rs. 2.73 lakh.	2.73
6	DWDO Nahan	01/04/2016 to 31/03/2017	3	Excess subsidy to beneficiaries Rs. 1.82 lakh.	1.82
7	DWDO Solan	01/04/2016 to 31/03/2017	1	Excess subsidy to beneficiaries Rs. 35.22 lakh	35.22
				Total	63.19

Annexure -"K"					
Irregular re-imburement of Medical claims					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	RPD Bilaspur	01/04/2016 to 31/03/2017	4	Irregular Re- reimbursement of Medical claims of Rs.0.06 lakh.	0.06
2	RPD Dharamshala	01/04/2016 to 31/03/2017	2	Irregular reimbursement of medical claims of Rs. 0.11 lakh	0.11
3	DWDO Nurpur	01/04/2016 to 31/03/2017	4	Irregular Reimbursement of medical claims of Rs. 0.03 lakh.	0.03
4	DWDO Sujapur	01/04/2016 to 31/03/2017	6	Irregular Reimbursement of medical claims of Rs. 0.03 lakh.	0.03
5	DFO (Wild life) Sarhan	03/2015 TO 03/2017	9	Irregular reimbursement of medical claim Rs. 0.90 lakh.	0.9
6	Conservation of Forest Kullu	04/2015 to 03/2017	8	Non-keeping of the copies of medical claim vouchers on record amounting to Rs. 22.85 lakh.	22.85
7	Conservator of Forest Circle Chamba	09/2015 to 03/2017	5	Irregular payment of medical reimbursement Rs. 0.99 lakh	0.99
8	Conservator of Forest Circle Chamba	09/2015 to 03/2017	6	Irregular reimbursement of medical claims Rs. 0.07 lakh.	0.07
9	Conservator of Forest Circle Chamba	09/2015 to 03/2017	7	Irregular reimbursement of medical claims Rs. 5.90 lakh.	5.9
				Total	30.94

Annexure - "L"					
Irregular purchase of material					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	DWDO Swarghat	01/01/2016 to 31/03/2017	4	Irregular purchase of material Rs. 45.99 lakh	45.99
2	DWDO Namhol	01/04/2016 to 31/03/2017	6	Irregular purchase of material Rs. 64.64 lakh	64.64
3	DWDO Kullu	01/04/2016 to 31/03/2017	3	Irregular purchase of material Rs. 23.55 lakh	23.55
4	DWDO Nahan	01/04/2016 to 31/03/2017	5	Irregular purchase of material Rs. 31.04 lakh.	31.04
5	DWDO Nahan	01/04/2016 to 31/03/2017	1	Irregular purchase of tribals kits Rs. 10.87 lakh.	10.87
6	DWDO Solan	01/04/2016 to 31/03/2017	6	Irregular purchase of material Rs. 120.13 lakh	120.13
7	DWDO Rampur	01/04/2016 to 31/03/2017	4	Irregular purchase of material Rs. 89.32 lakh.	89.32
8	DFO (Wild life) Sarhan	03/2015 TO 03/2017	5	Purchase of material without requirement and without following the HPFR resulted into blockade of funds Rs. 0.80 lakh.	0.8
9	DFO (Wild life) Sarhan	03/2015 TO 03/2017	3	Irregular purchases of goods without inviting tender Rs. 5.40 lakh.	5.4
10	DFO (Wild life) Sarhan	03/2015 TO 03/2017	4	Splitting up of purchases to avoid the call tender Rs. 1.34 lakh.	1.34
11	DWDO Baner at Dharamshala	01/04/2016 to 31/03/2017	3	Irregular payment of seed amounting to Rs. 1.82 lakh.	1.82
12	DWDO Baner at Dharamshala	01/04/2016 to 31/03/2017	4	Irregular purchases of R.s 34.69 lakh.	34.69
13	DWDO Baner at Dharamshala	01/04/2016 to 31/03/2017	6	Irregular purchase of furniture amounting to Rs. 1.60 lakh.	1.6
14	DWDO Nurpur	01/04/2016 to 31/03/2017	3	Irregular purchase of Rucksack, sleeping Bags and LED Headlight amounting to Rs. 3.47 lakh.	3.47
15	DWDO Sujampur	01/04/2016 to 31/03/2017	5	Irregular payment of Rs. 0.38 lakh and excess payment of hybrid maize seed Rs. 0.13 lakh	0.51
16	DWDO Mandi	01/04/2016 to 31/03/2017	2	Irregular purchases of Rs. 38.41 lakh.	38.41
				Total	473.58

Annexure -"M"					
Non-reconciliation with treasury					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	RPD Bilaspur	01/04/2016 to 31/03/2017	5	Non-reconciliation with treasury Rs. 86.78 lakh.	86.78
2	DWDO Swarghat	01/01/2016 to 31/03/2017	6	Non reconciliation with treasury Rs. 521.01 lakh.	521.01
3	DWDO Chowari	01/04/2016 to 31/03/2017	4	Non-reconciliation with treasury Rs. 112.91 lakh.	112.91
4	DWDO Sujampur	01/04/2016 to 31/03/2017	3	Non reconciliation with treasury Rs. 436.06 lakh.	436.06
5	DWDO Mandi	01/04/2016 to 31/03/2017	4	Non reconciliation with treasury Rs. 436.06 lakh	436.06
6	DWDO Solan	01/04/2016 to 31/03/2017	7	Non reconciliation with treasury Rs. 565.34 lakh.	565.34
7	DWDO Rampur	01/04/2016 to 31/03/2017	6	Non reconciliation with treasury Rs. 320.85 lakh.	320.85
8	CPD Solan	01/04/2016 to 31/03/2017	6	Non reconciliation with treasury R.s 473.08 lakh.	473.08
9	DFO (Wild Life) Kullu	04/15 to 03/2017	8	Non reconciliation with treasury Rs. 29.33 lakh.	29.33
10	Conservator of Forest Circle Chamba	09/2015 to 03/2017	8	Non-reconciliation with treasury	0
				Total	2981.42

Annexure -"N"					
Non conducting of physical verification					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	DWDO Swarghat	01/01/2016 to 31/03/2017	7	Non conducting of physical verification for the year 2016-17	0
2	DWDO Rampur	01/04/2016 to 31/03/2017	7	Non conducting of physical verification for the year 2016-17	0
3	DFO (Wild life) Sarhan	03/2015 TO 03/2017	12	Non conducting of physical verification of stores	0
4	Conservator of Forest Circle Dharamshala	02/2008 to 03/2017	6	Non-conducting of physical verification of stores.	0
5	Conservator of Forest Circle Chamba	09/2015 to 03/2017	9	Non-conducting of physical verification of stores.	0
				Total	0

Annexure - "O"					
Non-organising of veterinary health camps					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	RPD Bilaspur	01/04/2016 to 31/03/2017	1	Failure of Project in availing supply of veterinary medicines and feed supplements resulted into non-organising of veterinary health camps and blockade of funds Rs. 29.58 lakh	29.58
				Total	29.58

Annexure -"P"					
Unfruitful expenditure on tender advertisement					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	RPD Bilaspur	01/04/2016 to 31/03/2017	2	Unfruitful expenditure on tender advertisement Rs. 0.34 lakh.	0.34
				Total	0.34

Annexure -"Q"					
Avoidable expenditure					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	DWDO Baner at Dharamshala	01/04/2016 to 31/03/2017	2	Avoidable expenditure incurred on payment of central excise duty of Rs. 3.24 lakh	3.24
2	DWDO Chowari	01/04/2016 to 31/03/2017	1	Avoidable expenditure of Central Excise duty Rs. 4.14 lakh.	4.14
3	DWDO Nurpur	01/04/2016 to 31/03/2017	1	Avoidable expenditure of Central Excise Duty Rs. 5.12 lakh	5.12
4	DWDO Sujanpur	01/04/2016 to 31/03/2017	1	Avoidable expenditure incurred on payment of central excise duty of Rs. 5.11 lakh	5.11
5	DWDO Mandi	01/04/2016 to 31/03/2017	1	Avoidable expenditure incurred on payment of central Excise duty of Rs. 3.68 lakh.	3.68
6	DWDO Kullu	01/04/2016 to 31/03/2017	6	Avoidable expenditure 0.34 lakh.	0.34
7	DWDO Nahan	01/04/2016 to 31/03/2017	2	Avoidable expenditure on accounts of purchase of garlic seeds Rs. 1.14 lakh.	1.14

8	DWDO Solan	01/04/2016 to 31/03/2017	5	Distribution of medicines without diagnosis of disease resulted in wasteful expenditure Rs. 3.04 lakh	3.04
9	DWDO Rampur	01/04/2016 to 31/03/2017	2	Irregular /avoidable expenditure incurred on payment of excise duty of Rs. 0.85 lakh.	0.85
10	DWDO Rampur	01/04/2016 to 31/03/2017	1	In fructuous expenditure on plantation Rs. 29.93 lakh	29.93
				Total	56.59

Annexure -"R"					
Irregular expenditure					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	DWDO Swarghat	01/01/2016 to 31/03/2017	8	Irregular expenditure Rs. 121.78 lakh nad Rush of expenditure at the end of second quarter of financial year 2016-17 Rs. 227.36 lakh.	349.14
2	DWDO Baner at Dharamshala	01/04/2016 to 31/03/2017	1	Irregular expenditure on the construction of community centre building Rs.112 lakh.	112
3	DWDO Namhol	01/04/2016 to 31/03/2017	4	Ineligible expenditure on the construction of community centre Rs. 53.94 lakh	53.94
4	DWDO Namhol	01/04/2016 to 31/03/2017	3	Irregular expenditure Rs. 10.99 lakh.	10.99
5	DWDO Chowari	01/04/2016 to 31/03/2017	2	Ineligible expenditure on additional GP Rs. 2.50 crore	250
6	DWDO Chowari	01/04/2016 to 31/03/2017	3	Irregular expenditure on the construction of newly constructed community centre building Rs. 56.27 lakh	56.27
7	DWDO Nurpur	01/04/2016 to 31/03/2017	2	Irregular expenditure on newly constructed community centre buildings Rs. 10.54 lakh.	10.54
8	DWDO Sujanpur	01/04/2016 to 31/03/2017	2	Irregular expenditure on newly constructed community centre building Rs. 34.58 lakh	34.58

9	DWDO Mandi	01/04/2016 to 31/03/2017	3	Irregular expenditure on newly constructed community centre buildings Rs. 15.00 lakh.	15
10	DWDO Solan	01/04/2016 to 31/03/2017	2	Irregular expenditure Rs. 14.32 lakh	14.32
11	CPD Solan	01/04/2016 to 31/03/2017	2	Ineligible /Irregular expenditure charged to the project an account of Mani Mahesh Mela & Forest Meet Rs. 0.70 lakh.	0.7
12	Pr.C.C.F Talland Shimla	11/2015 to 03/2017	3	Irregular expenditure on hiring of taxi Rs. 10.60 lakh.	10.6
13	Pr.C.C.F Talland Shimla	11/2015 to 03/2017	4	Injudicious purchase of tyres Rs. 1.49 lakh.	1.49
14	Pr.C.C.F Talland Shimla	11/2015 to 03/2017	10	Over payment of local transportation charges amounting Rs. 0.03 lakh.	0.03
15	Conservator of Forest Circle Chamba	09/2015 to 03/2017	1	Irregular expenditure Rs. 4.78 lakh	4.78
				Total	924.38

Annexure -"S"					
Irregularities in the maintenance of records					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	DWDO Namhol	01/04/2016 to 31/03/2017	2	Non recording of executed works Rs. 206.93 lakh	206.93
2	DWDO Kullu	01/04/2016 to 31/03/2017	2	Non recording of executed work valuing Rs. 170.26 lakh	170.26
3	DWDO Nahan	01/04/2016 to 31/03/2017	6	Non recording of executed works in valuing Rs. 30.07 lakh	30.07
4	DWDO Solan	01/04/2016 to 31/03/2017	3	Non recording of executed works Rs. 113.81 lakh.	113.81
5	DWDO Rampur	01/04/2016 to 31/03/2017	5	Non-recording of executed works valuing Rs. 76.81 lakh	76.81
6	DFO (Wild life) Sarahan	03/2015 TO 03/2017	13	Irregularities in the maintenance of cash book	0
7	DFO (Wild Life) Kullu	04/15 to 03/2017	7	Incomplete entries in material form-7 in respect of Kullu range.	0
8	Pr.C.C.F Talland Shimla	11/2015 to 03/2017	5	Non-accountal of spare parts /tyre tubes of vehicles Rs. 2.45 lakh.	2.45
9	Pr.C.C.F Talland Shimla	11/2015 to 03/2017	6	Non-availability of vouchers amounting Rs. 1.63 lakh.	1.63
10	Conservator of Forest Circle Dharamshala	02/2008 to 03/2017	5	Improper maintenance /non accountal of amount in cash books Rs.37.90.	37.9
11	Conservator of Forest Circle Chamba	09/2015 to 03/2017	2	Non-maintenance of cash book amounting to Rs. 43.61 lakh	43.61
Total					683.47

Annexure -"T"					
Difference in budget allotment and reconciled expenditure					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	DWDO Chowari	01/04/2016 to 31/03/2017	6	Difference in budget allotment and reconciled expenditure under demand no. 16 Rs. 0.03 lakh.	0.03
				Total	0.03

Annexure -"U"					
Loss due to following reasons					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	DWDO Kullu	01/04/2016 to 31/03/2017	5	Loss due to procurement of defected supply Rs. 0.58 lakh.	0.58
2	Conservation of Forest Kullu	04/2015 to 03/2017	3	Interest loss due to maintenance of heavy balances in current account Rs. 1.76 lakh.	1.76
3	Conservation of Forest Kullu	04/2015 to 03/2017	4	Uneconomical running of vehicle incurred repairing cost Rs. 8.01 lakh.	8.01
4	Conservation of Forest Kullu	04/2015 to 03/2017	6	Irregular /overpayment of grade pay of Rs. 2800+DA	0.03
5	Pr.C.C.F Talland Shimla	11/2015 to 03/2017	2	Non-receipt of Govt. Revenue Rs. 68.09 crore	68.09
6	Conservator of Forest Circle Dharamshala	02/2008 to 03/2017	2	Non deduction of income tax amounting to Rs.0.12 lakh.	0.12
7	Conservator of Forest Circle Dharamshala	02/2008 to 03/2017	4	Non-deposit of accrued interest in the treasury Rs. 1.02 lakh.	1.02
8	Conservator of Forest Circle Chamba	09/2015 to 03/2017	4	Non-recovery of outstanding revenue amounting to Rs. 1097.75 lakh.	1097.75
Total					1177.36

Annexure -"V"					
Non adhering of Govt. instructions/Guidelines					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	DWDO Nurpur	01/04/2016 to 31/03/2017	5	Shortfall in achievement of targets of mandatory field inspection.	0
2	DWDO Mandi	01/04/2016 to 31/03/2017	5	Non conducting of mandatory field inspection for the year 2016-17	0
3	DWDO Solan	01/04/2016 to 31/03/2017	4	Unauthorized work Rs. 3.96 lakh.	3.96
				Total	3.96

Annexure -"W"					
Irregularities on TA Bills					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	RPD Bilaspur	01/04/2016 to 31/03/2017	3	Irregular expenditure on TA Bills Rs. 0.20 lakh.	0.2
2	Pr.C.C.F Talland Shimla	11/2015 to 03/2017	7	Non-attaching of tour diaries with TA bills Rs. 0.81 lakh.	0.81
3	Pr.C.C.F Talland Shimla	11/2015 to 03/2017	8	Irregular payment of TA Rs. 0.52 lakh.	0.52
4	Pr.C.C.F Talland Shimla	11/2015 to 03/2017	9	Non adjustment of TA advance Rs. 0.90 lakh.	0.9
5	Conservator of Forest Circle Dharamashala	02/2008 to 03/2017	3	Non adjustment of TA advances Rs. 0.31 lakh.	0.31
				Total	2.74

Annexure -"X"					
Irregular display of advertisement					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	DWDO Kullu	01/04/2016 to 31/03/2017	4	Irregular display of advertisement /Booklet/ publication Rs. 3.75 lakh.	3.75
				Total	3.75

Annexure -"Y"					
Ineligible expenditure on vehicle attached with VVIP/ Vidhan Sabha duty					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	CPD Solan	01/04/2016 to 31/03/2017	5	Ineligible expenditure charged to the project on account of vehicle attached with VVIP/ Vidhan Sabha duty Rs. 0.07 lakh.	0.07
				Total	0.07

Annexure -"Z"					
Wasteful expenditure due to distribution of medicines without diagnosis of disease					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	DWDO Nahan	01/04/2016 to 31/03/2017	4	Distribution of medicines without diagnosis of disease resulted in wasteful expenditure Rs. 0.50 lakh.	0.5
				Total	0.5

Annexure -"A-1"					
Ineligible expenditure incurred for training of newly recruited forest guards					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	CPD Solan	01/04/2016 to 31/03/2017	1	Ineligible expenditure incurred for training of newly recruited forest guards Rs. 40.32 lakh.	40.32
				Total	40.32

Annexure -"A-2"					
Incurring of expenditure more than 25% in the month of March					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	DFO (Wild life) Sarahan	03/2015 TO 03/2017	2	Incurring of expenditure more than 25% in the month of March Rs. 305.97 lakh.	305.97
				Total	305.97

Annexure -"A-3"					
Incurring of expenditure in uncontrolled manner					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	DFO (Wild life) Sarahan	03/2015 TO 03/2017	8	Incurring of expenditure in uncontrolled manner vis-a-vis irregular expenditure Rs. 193.66 lakh.	193.66
				Total	193.66

Annexure -"A-4"					
Irregular payment of HRA					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	DFO (Wild Life) Kullu	04/15 to03/2017	3	Irregular payment of HRA Rs. 0.61 lakh.	0.61
				Total	0.61

Annexure -"A-5"					
Non-receipt of camera					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	CPD Solan	01/04/2016 to 31/03/2017	4	Non-receipt of camera valuing Rs. 0.28 lakh.	0.28
				Total	0.28

Annexure -"A-6"					
Non auction of unserviceable articles					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	CPD Solan	01/04/2016 to 31/03/2017	7	Non auction of unserviceable articles Rs. 0.73 lakh.	0.73
2	DWDO Baner at Dharamshala	01/04/2016 to 31/03/2017	5	Non auction of unserviceable articles valuing Rs. 0.58 lakh.	0.58
3	DWDO Swarghat	01/01/2016 to 31/03/2017	5	Non auction of unserviceable articles valuing Rs. 1.32 lakh.	1.32
4	DWDO Rampur	01/04/2016 to 31/03/2017	3	Non-auction of unserviceable articles valuing Rs. 0.61 lakh	0.61
5	DWDO Sujanpur	01/04/2016 to 31/03/2017	4	Non auction of unserviceable articles valuing Rs. 0.94 lakh.	0.94
				Total	4.18

Annexure -"A-7"					
Non accountal of material and payment made without bill					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	DFO (Wild life) Sarahan	03/2015 TO 03/2017	6	Non accountal of material and payment made without bill Rs. 8500/-	0.08
2	DFO (Wild Life) Kullu	04/15 to 03/2017	5	Non accountal of material amounting to Rs. 1.57 lakh	1.57
				Total	1.65

Annexure -"A-8"					
Difference in actual expenditure incurred & reconciled expenditure with AG (A & E) under demand no 16					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	CPD Solan	01/04/2016 to 31/03/2017	3	Difference in actual expenditure incurred & reconciled expenditure with AG (A & E) under demand no 16 Rs. 14088/-	0.14
				Total	0.14

Annexure -"A-9"					
Non achievement of physical/financial targets due to non-utilization of CAMPA funds					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	DFO (Wild life) Sarahan	03/2015 TO 03/2017	1	Non achievement of physical/financial targets due to non-utilization of CAMPA funds Rs. 70.54 lakh.	70.54
				Total	70.54

Annexure -"A-10"					
Non compounding of forest offence cases					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	DFO (Wild life) Sarahan	03/2015 TO 03/2017	7	Non compounding of forest offence cases Rs. 326098/-	3.26
2	DFO (Wild Life) Kullu	04/15 to03/2017	4	Non compounding of forest offence cases amounting Rs. 76.97 lakh.	76.97
				Total	80.23

Annexure -"A-11"					
Non adherence of Government Instructions payment made through cash					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	DFO (Wild life) Sarahan	03/2015 TO 03/2017	11	Non adherence of Govt. Instructions payment made through cash Rs. 38.41 lakh.	38.41
				Total	38.41

Annexure -"A-12"					
Late deposit of Government Money					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	DFO (Wild life) Sarahan	03/2015 TO 03/2017	10	Late deposit of Government Money Rs. 1.59 lakh.	1.59
				Total	1.59

Annexure - "A-13"					
Short realization of royalty on salvage lots for the year 2016-17					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	DFO (Wild Life) Kullu	04/15 to03/2017	1	Short realization of royalty on salvage lots for the year 2016-17 Rs. 2.85 lakh	2.85
				Total	2.85

Annexure - "A-14"					
Non disposal of seized timber					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	DFO (Wild Life) Kullu	04/15 to03/2017	2	Non disposal of seized timber Rs. 4.20 lakh.	4.2
				Total	4.2

Annexure -"A-15"					
Irregular rebate on Royalty					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	Conservation of Forest Kullu	04/2015 to 03/2017	1	Irregular rebate on Royalty due to non-exercising of control over royalty payment and subsequent loss of Rs. 51.27 lakh.	51.27
				Total	51.27

Annexure -"A-16"					
Excess payment on monitoring and evaluation of FDA					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	Conservation of Forest Kullu	04/2015 to 03/2017	2	Excess payment on monitoring and evaluation of FDA Rs. 418000/-	4.18
				Total	4.18

Annexure -"A-17"					
Improper measurement of civil works					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (Rs. In Lakh)
1	DWDO Swarghat	01/01/2016 to 31/03/2017	1	Im-proper measurement of civil works Rs. 176.35 lakh	176.35
				Total	176.35

