

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



सत्यमेव जयते

**Annual Review on the working of Forest Divisions  
for the year 2016-17**



**Government of Himachal Pradesh**

Sr. No.	<b>TABLE OF CONTENTS</b>	
<b>1</b>	<b>Executive Summary</b>	
<b>2</b>	<b>Introduction</b>	
<b>3</b>	<b>Part-I- Deficiencies noticed in Monthly Compiled Account</b>	
	1	Computerization of accounts
	2	Non Submission/Delayed Submission of Account
	3	Reconciliation of Monthly Accounts Figures
	4	Remittances into Treasury
	5	Non adjustment of Forest Advances
<b>4</b>	<b>Part-II Audit Observation</b>	
	1	Statement-A: Common types of irregularities noticed in Central Audit.
	2	Statement-C: Important irregularities noticed during local audit of Forest Divisions
	3	Ineligible expenditure on additional Gram Panchayats
	4	Improper maintenance/entries in cash book, non-sign. by DDO, diff. in try. and cashbook figures.
	5	Injudicious/ineligible expenditure on the construction and non-recording of work in MB.
	6	Unauthorised/Irregular purchase of Material /Fencepost /HD PE Pipes.
	7	Irregular purchases of cement, furniture, tyres and tubes
	8	Suspected substandard works got executed
	9	Irregular claim of reimbursement of Purchase
	10	Diversion of funds
	11	Non submission of utilization certificates
	12	Irregular payment of salary of surplus staff
	13	Irregular Repair of govt. Vehicle
	14	Irregular payment of medical reimbursement claim, HRA and non-keeping/production of medical vrs.
	15	Non conducting of physical verification of store & stock
	16	Non- auction/disposal of unserviceable articles
	17	In eligible/ Injudicious purchase of material
	18	Loss of govt. revenue due to non-deduction of Income Tax
	19	Irregular purchases of Plant from unregistered dealer
	20	Ineligible expenditure on re-appointment of advisor
	21	Non-reconciliation with treasury/bank
	22	Irregular re-imburement of claim of exp. Incurred for training of newly appointed forest guards.
	23	Split up of Purchase bills.

24	Irregular Exp at the fag end of financial year.
25	Loss of Govt. revenue due to Purchase without form "D".
26	Undue favour to contractor due to non recovery of Royalty
27	Evasion of Tax
28	Irregular Payment of water and electricity charges
29	Irregular authorisation /Sanction in contravention to HPFR/Manual
30	Non-deduction of beneficiary Contribution
31	Irregular Reimbursement of Claims
32	Ineligible Exp charged to Project on account of Vehicle attached with VVIP/Vidhan Sabha.
33	Difference in budget allotment vis. a vis. reconciled Exp. under demand No. 16 & 32.
34	Irregular/ Avoidable Exp. on Payment of Excise Duty
35	Irregularities in maintaining service Stamps account & non- conducting domestic audit
36	Non-recovery of outstanding revenue
37	Short/Non-utilisation of CAMPA Fund.
38	Utilisation of Interest Without approval of CPMU.
39	Non-recovery of food/mess exp. from participant, loss of revenue
40	Non-transfer of balance amt. of CAMPA.
41	Non-utilization of funds under APO of conservation and protection of protected areas.

## **Executive Summary**

The 51<sup>st</sup> 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 2016-17 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 2016-17.

**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 12.39 crore (credit) under Head of Account “8782-00-103-01 Remittances” was outstanding as on 31 March, 2017.
- iii) Net unadjusted Cheques amounting to Rs 14.72 crore (credit) under Head of Account “8782-00-103-02 Forest Remittance II Cheques” were outstanding as on 31 March, 2017.
- iv) The balance under Inter Circles/Inter Divisional Transactions amounting to Rs. 2.64 crore (credit) under Head of Account “8782-00-103-04” was outstanding as on March, 2017.

**Part-II: Observations relating to Audit**

- i) Ineligible expenditure of Rs.797 lakhs was incurred on additional Gram Panchayats in the Office of the Divisional Watershed Development Officer, Chuwari.  
**(Para-1)**
- ii) Improper maintenance/entries in cash book, non signature of DDO and difference in treasury and cashbook figures involving Rs. 397.85 lakh.  
**(Para-II)**
- iii) Expenditure of Rs. 460.93 lakh was incurred on the construction and the work was not recorded in M.B  
**(Para-III)**
- iv) DWDOs irregularly purchased material/Fence post/pipes to the tune of Rs. 1638.39 lakh.

**(Para-IV)**

- v) Irregular purchase of cement, furniture, tyres and tubes for Rs. 169.48 lakh.

**(Para-V)**

- vi) DWDOs executed substandard work to the tune of Rs. 793.82 lakh.

**(Para-VI)**

- vii) DWDO claimed irregular re-imburement of purchases to the tune of Rs. 586.36 lakh

**(Para-VII)**

- viii) Rs. 1809.6 lakh was diverted to another work/purchase of vehicle in three units.

**(Para-VIII)**

- ix) Eight divisions have not submitted utilization certificates amounting to Rs. 209.6 lakh,

**(Para-IX)**

- x) Expenditure of Rs. 568.51 lakh was incurred at the fag end of the financial year in 5 DWDO Divisions.

**(Para- XXII)**

## Introduction

The 51<sup>st</sup> 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 were still persisting and adequate action was not 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, 2017 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, 17
<b>89</b>	<b>nil</b>	<b>nil</b>	<b>89</b>

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 2016-17.

## **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 5<sup>th</sup> 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 8<sup>th</sup> of the following month, and for the month of March by 12<sup>th</sup> 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 2016-17

are shown in **Annexure-“A”** and delay in submission of Monthly Compiled Accounts for the year 2016-17 are also shown in **Annexure-“B”**

An abstract Statement indicating the delay in submission of accounts during the year 16-17 is shown in the following table:

<b>Position of submission of Monthly Account</b>												
Months →	04/16	05/16	6/16	7/16	8/16	9/16	10/16	11/16	12/16	1/17	2/17	3/17
1	70	57	64	67	59	50	51	62	31	39	37	65
2	19	32	25	22	30	39	38	27	58	50	52	24
3	89	89	89	89	89	89	89	89	89	89	89	89

The matter regarding delay in receipt of accounts was 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 divisions concerned 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 Chief Conservator

of Forests may depute to the Accountant General's Office a clerk or assistant every month for the purpose of reconciling discrepancies by personal collaboration and verification.

The amount booked under Major Heads "**0406-Receipts on Forestry & Wildlife**" and **2406-"Revenue Expenditure on Forestry & Wildlife"**, **4406-Capital Outlay on Forestry & Wildlife**", and the amounts reconciled are detailed below:

*(Figures in Rupees)*

<i>SL.No.</i>	<i>Major Head</i>	<i>Amount booked</i>	<i>Amount Reconciled</i>
1	0406	18,49,74,021.00	18,49,74,021.00
2	2406	4,12,56,14,539.00	4,12,56,14,539.00
3	4406	6,67,47,583.00	6,67,47,583.00

#### **4. 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 to Treasuries (CTI/CTR) is 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. 29.75 crore (credit) under the Remittances Head as on 31 March 2017 could not be analysed.

### Outstanding Balances under Forest Remittances

(Rs. in crore)

Sl No	Head of Account "8782-00-103"Forest Remittances	Remarks	Amount Outstanding up to 15-16	Amount Outstanding during 2016-17	Total Outstanding	Whether Clearance or Addition in 16-17
1	01-Cash Remittances (CTR)	<i>Credit Balances</i>	11.09	1.30	12.39	Addition
2	02-Forest Cheques (CTI)		12.93	1.79	14.72	Addition
3	04- ICT/IDT		2.18	0.46	2.64	Addition
<b>Total</b>			26.20	3.55	29.75	

#### Recommendation:

The divisions should be directed to make reconciliation of remittances to treasuries every month and ensure submission of CTI/CTR along with Monthly Accounts.

## 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, however noticed that advances of Rs.2,07,022/- are lying unadjusted under Major Head-8550-Forest Advances as on 31-03-2017 as per details in Table:-

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

Concerned division should be directed to get the advances cleared immediately as there is no clearance till date.

## PART-II

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

As per objection books of Central Audit, 3466 items involving an amount of Rs.36078836/- (**Annexure-C**) are outstanding for settlement due to lack of response/ timely and adequate corrective action.

- i)** 66 items aggregating to Rs. 356.27 lakhs pertaining to period 2001 onwards including one item of Rs. 236.00 lakhs in respect of Principal Chief Conservator of Forests, Shimla remaining to be replied/settled as per **Annexure-D**
- ii)** There were 36 items of arrears amounting to Rs. 80.38 lakhs pertaining to period 2005 to 2009 remaining to be settled as detailed in **Annexure-E**
- iii)** Similarly 14 items pertaining to Purchase, Balance Payment, Furniture Charges, Advance Expenditure and T.A Bill/ Petrol Advance aggregating to 24.93 lakhs pertaining to period 2000 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-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 64 units (36 Expenditure and 28 Receipt) of Forest Department as per **Annexure-G & H** conducted during the year 2016-17 following irregularities were pointed out:-

**I Ineligible expenditure on additional Gram Panchayats**

During test check of records in the office of the Divisional Watershed Development Officer, Chuwari (**Annexure-I**) it was noticed that an expenditure of Rs.797 lakh was incurred on additional Gram Panchayats, which was ineligible. Matter needs investigation and findings may be intimated to Audit.

**II Improper maintenance/entries in cash book, non-signature by DDO, difference in try. and cashbook figures.**

Test check of records of 4 units (**Annexure-J**) revealed that improper maintenance of cash book, non signature. by DDO and difference in treasury and cashbook figures involving Rs. 397.85 lakh. Action may be taken as per rules and compliance intimated to Audit.

**III. Injudicious/ineligible expenditure on the construction and non-recording of work in MB.**

During test check of records of 5 divisions (**Annexure-K**) it was noticed that injudicious/ineligible expenditure of Rs. 460.93 lakh was incurred on the construction without any record in Measurement book (M.B.) of the work. Action may be taken as per rules and compliance intimated to Audit.

**IV Unauthorised/Irregular purchase of Material /Fencepost /HD PE Pipes.**

During test check of records of 15 DWDOs (**Annexure-L**) it was noticed that the DWDOs irregularly purchased material/Fence post/Pipes to the tune of Rs.1638.39 lakh. Action may be taken as per rules and compliance intimated to Audit.

**V Irregular purchases of cement, furniture, tyres and tubes etc.**

During test check of records of 9 divisions (**Annexure- M** ) it was noticed that irregular purchases of Rs. 169.48 lakh was made on cement, furniture, tyres and tubes. Matter needs investigation and findings may be intimated to Audit.

**VI Suspected substandard works.**

During test check of records of 4 DWDOs (**Annexure -N** ) it was noticed that the DWDOs executed substandard work to the tune of Rs.793.82 lakh . Action may be taken as per rules and compliance intimated to Audit.

**VII Irregular claim of reimbursement of Purchase**

During test check of records of 3 DWDOs (**Annexure-O** ) it was noticed that the DWDOs have claimed irregular re-imburement of purchases to the tune of Rs. 586.36 lakh. Action may be taken as per rules and compliance intimated to Audit

**VIII Diversion of funds**

Test check of records of 3 units (**Annexure-P** ) revealed that an amount of Rs. 1809.6 lakh was diverted to another work/purchase of vehicle. Matter may be looked into and compliance intimated to Audit.

**IX Non-submission of utilization certificates**

During test check of records of 8 divisions (**Annexure-Q** ) it was noticed that utilization certificates of Rs. 209.6 lakh from various implementing/executing agencies were outstanding. Effective steps need be taken for obtaining the utilization certificates and compliance intimated to Audit.

**X Irregular payment of salary of surplus staff**

During test check of records of 4 divisions (**Annexure-R** ) it was noticed that irregular payment of salary of surplus staff amounting to Rs.11.24 lakh was made. Action may be taken as per rules and compliance intimated to Audit.

**XI Irregular repair of Govt. Vehicle.**

During test check of records of Regional Project Director Bilaspur, it was noticed that Rs 0.36 lakh. was irregularly spent on repair of Govt. vehicle. Action may be taken as per rules and compliance intimated to Audit.

**XII Irregular payment of medical reimbursement claim, HRA and non-keeping/production of medical vouchers.**

During test check of records of 4 units (**Annexure-S** ) it was noticed that besides irregular payment of medical reimbursement/ HRA amounting to Rs. 19.29 lakh, Deptt. did not keep /produced vouchers to audit. Action may be taken as per rules and compliance intimated to Audit.

**XIII Non- conducting of physical verification of store & stock**

During test check of records of 6 divisions (**Annexure-T** ) it was noticed that physical verification of store & stock was not conducted. Action may be taken as per rules and compliance intimated to Audit.

**XIV Non- auction/disposal of unserviceable articles.**

During test check of records of 2 divisions (**Annexure- U** ) revealed unserviceable articles, spare parts and vehicles valuing Rs. 1.48 lakh. Action may be taken as per rules and compliance intimated to Audit.

**XV Ineligible/Injudicious purchase of material.**

- (a) During test check of records of DWDO, Nurpur, it was noticed that injudicious/ineligible expenditure of Rs. 29.59 lakh was incurred on the misc. Purchases. Action may be taken as per rules and compliance intimated to Audit.
- (b) During test check of records of DWDO, Baner Dharamshala, it was noticed that funds to the tune of Rs. 31.75 lakh were blocked due to non-utilization and purchases without requirement. The matter needs to be investigated and findings of the same intimated to Audit.
- (c) Test check of records RPD Dharamshala revealed expenditure of Rs. 1.55 lakh on purchase of material in excess of requirement. Matter may be looked into and compliance intimated to Audit.

**XVI Loss of Government revenue due to non-deduction of Income Tax.**

During test check of records of 2 Divisions (**Annexure-V** ) it was noticed that income tax amounting to Rs. 0.6 lakh was not deducted. Action may be taken as per rules and compliance intimated to Audit.

**XVII Irregular purchases of Plant from unregistered dealer.**

During test check of records of DWDO Namhol, it was noticed that irregular expenditure of Rs. 0.70 lakh was made on purchase of plant from unregistered dealer. Action may be taken as per rules and compliance intimated to Audit.

**XVIII Ineligible expenditure on re-appointment of advisor**

During test check of records of in the office of the Chief Project Director, Solan, it was noticed that an expenditure amounting to Rs. 6.90 lakh was made on re-appointment of advisor, which was ineligible. Matter needs investigation and findings may be intimated to Audit.

**XIX Non-reconciliation with treasury/bank**

During test check of record of 2 units (**Annexure-W**) it was noticed that amount Rs.68.88 lakh were not reconciled with treasury/bank. Action may be taken as per rules and compliance intimated to Audit.

**XX Irregular re-imburement of expenditure incurred for training of newly appointed forest guards.**

During test check of records in the office of the CPD Solan, it was noticed that payment of Rs. 40.32 lakh was incurred for the training of newly appointed forest guards. Action may be taken as per rules and compliance intimated to Audit.

**XXI Split up of Purchase bills.**

During test check of records of DWDO Nahan, it was noticed that DDO has split up the bills of Rs. 0.93 lakh to avoid the sanction of competent authority. Action may be taken as per rules and compliance intimated to Audit.

**XXII Irregular Exp at the fag end of financial year.**

During test check of records of 5 No. DWDO (**Annexure-X**) it was noticed that DDOs incurred huge expenditure of Rs.568.51 lakh at the fag end of the financial year. Action may be taken as per rules and compliance intimated to Audit.

**XXIII Loss of Government revenue due to Purchase without form "D".**

During test check of records in the office of the DWDO Nahan, it was noticed that purchases were made without form "D" to the tune of Rs. 0.49 lakh . Action may be taken as per rules and compliance intimated to Audit.

**XXIV Undue favour to contractor due to non recovery of Royalty**

During test check of records of the office of the 3 DWDOs (**Annexure:-Y**) it was noticed that DWDOs have not recovered the royalty from the contractors to the tune of Rs14.42 lakh. Action may be taken as per rules and compliance intimated to Audit.

**XXV Evasion of Tax**

During test check of records of DWDO Namhol revealed evasion of tax to the tune of Rs.1.28 lakh due to non deduction of tax. Action may be taken as per rules and compliance intimated to Audit.

**XXVI Irregular Payment of water and electricity charges.**

During test check of records of RPD Dharamshala, it was noticed that the DDO has irregularly paid the water and electricity charges/bills of Rs.0.18 lakh. Action may be taken as per rules and compliance intimated to Audit.

**XXVII Irregular authorisation /Sanction in contravention to HPFR/Manual**

During test check of records of the office of RPD Dharamshala, it was noticed that the DDO accorded irregular authorisation/sanction of Rs.5.66 lakh in contravention to HPFR/Manual. Action may be taken as per rules and compliance intimated to Audit.

**XXVIII Non-deduction of beneficiary Contribution**

During test check of records of the Divisional Watershed Development Officer Mandi & Sujampur, it is noticed that Rs 1.26 lakh was not deducted as beneficiary contribution. Matter needs investigation and findings may be intimated to Audit.

**XXIX Irregular Reimbursement of Claims.**

During test check of records of CPD Solan, it was noticed that the DDO made Irregular re-imburement of claims of Rs.3.50 lakh. Investigation may be initiated and findings may be intimated to Audit.

**XXX Ineligible Expenditure charged to Project on account of Vehicle attached with VVIP/Vidhan Sabha.**

During test check of records of the office of CPD Solan, it was noticed that the DDO has charged the expenditure of Rs.0.51 lakh on vehicles attended for duty with VVIP/Vidhan Sabha to the project. Action may be taken as per rules and compliance intimated to Audit.

**XXXI Difference in budget allotment vis. a vis. reconciled Exp. under demand No.16 & 32.**

During test check of records of the office of CPD Solan, it was noticed that there was difference in budget allotment vis. a vis. reconciled exp. under demand no.16 & 32 to the tune of Rs.0.02 lakh. Action may be taken as per rules and compliance intimated to Audit.

**XXXII Irregular/ Avoidable Expenditure on Payment of Excise Duty**

During test check of records of DWDO Baner Dharamshala, it was noticed that the DDO has made Irregular/ avoidable Payment of Excise duty to the tune of Rs. 1.02 lakh. Action may be taken as per rules and compliance intimated to Audit.

**XXXIII Irregularities in maintaining service Stamps account & non- conducting domestic audit.**

Test check of records of CCF Rampur, it was noticed irregularities in maintaining service Stamps account & non- conducting domestic audit .Matter may be looked into and compliance intimated to Audit.

**XXXIV Non-recovery of outstanding revenue.**

During test check of records of CCF Rampur, it was noticed that DDO has not recovered the outstanding revenue to the tune of Rs 61.88 lakh . Action may be taken as per rules and compliance intimated to Audit.

**XXXV Short/Non-utilisation of CAMPA Fund.**

During test check of records of CCF Rampur and Shimla, it was noticed that DDO has not/short utilised the CAMPA fund to the tune of Rs.25.97 lakh. Action may be taken as per rules and compliance intimated to Audit.

**XXXVI Utilisation of Interest without approval of CPMU.**

During test check of records of Director F T I Chail, it was noticed that DDO has utilised accrued interest to the tune of Rs.12.21 lakh without approval of CPMU. Action may be taken as per rules and compliance intimated to Audit.

**XXXVII Non-recovery of food/mess expenditure from participant- Loss of revenue.**

During test check of records of Director F T I Chail, it was noticed that the DDO has not recovered the food/mess exp.Rs.17.88 lakh from participant which caused loss of revenue to department. Action may be taken as per rules and compliance intimated to Audit.

**XXXVIII Non-transfer of balance amount of CAMPA.**

During test check of records of the office of Director F T I Chail, it was noticed that the DDO has not transferred the balance amt. of CAMPA fund amounting to Rs.0.81 lakh. Action may be taken as per rules and compliance intimated to Audit.

**XXXIX Non-utilization of funds under APO of conservation and protection of protected areas.**

During test check of records of CCF Shimla, it was noticed that funds to the tune of Rs19.63 lakh were not utilized under APO of conservation and protection of protected areas. The matter may be looked into and outcome 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. 16	May. 16	Jun.16	July.16	Aug.16	Sep.16	Oct.16	Nov.16	Dec.16	Jan.17	Feb.17	Mar.17
1	828	DFO Shimla	NIL	NIL	19-07-16	08-08-16	14-09-16	14-10-16	07-11-16	07-12-16	06-01-17	06-02-17	07-03-17	12-04-17
2	829	DFO Theog	NIL	06-06-16	05-07-16	05-08-16	05-09-16	04-10-16	07-11-16	02-12-16	04-01-17	06-02-17	06-03-17	10-04-17
3	831	DFO Chopal	NIL	06-06-16	04-07-16	09-08-16	08-09-16	07-10-16	08-11-16	07-12-16	13-01-17	06-02-17	08-03-17	17-04-17
4	832	DFO Rohru	NIL	NIL	NIL	02-08-16	NIL	NIL	02-11-16	01-12-16	NIL	06-02-17	06-03-17	17-04-17
5	833	DFO Kotgarh	NIL	NIL	NIL	05-08-16	07-09-16	NIL	07-11-16	NIL	NIL	06-02-17	08-03-17	11-04-17
6	834	DFO Rampur	06-05-16	06-06-16	05-07-16	05-08-16	06-09-16	07-10-16	07-11-16	07-12-16	06-01-17	06-02-17	06-03-17	10-04-17
7	837	CF W/L Shimla	NIL	06-06-16	05-07-16	05-08-16	07-09-16	07-10-16	08-11-16	06-12-16	06-01-17	08-02-17	08-03-17	08-04-17
8	851	CF Shimla	NIL	NIL	NIL	NIL	NIL	NIL	07-11-16	05-12-16	06-01-17	NIL	NIL	NIL
9	852	Pr.CCF Shimla	NIL	NIL	11-07-16	NIL	NIL	06-10-16	04-11-16	07-12-16	06-01-17	NIL	07-03-17	10-04-17

10	896	Pr.CCF W/L Shimla	NIL	06-06-16	11-07-16	05-08-16	07-09-16	06-10-16	11-11-16	NIL	06-01-17	NIL	NIL	07-04-17
11	923	W/L South Shimla	NIL	NIL	NIL	10-08-16	NIL	NIL	10-11-16	08-12-16	08-01-17	NIL	10-02-17	18-04-17
12	925	Executiv e Engineer	12-05-16	06-06-16	05-07-16	03-08-16	02-09-16	07-10-16	04-11-16	02-12-16	10-01-17	03-02-17	02-03-17	10-04-17
13	930	DCF Soil Shimla	05-05-16	20-06-16	08-07-16	NIL	06-09-16	NIL	NIL	07-12-16	06-01-17	NIL	NIL	12-04-17
14	941	DWDO Rampur	05-05-16	08-06-16	05-07-16	04-08-16	06-09-16	06-10-16	08-11-16	07-12-16	06-01-17	07-02-17	06-03-17	07-04-17
15	968	DFO(U) Shimla	04-05-16	06-06-16	NIL	05-08-16	06-09-16	04-10-16	04-11-16	NIL	03-01-17	06-02-17	02-03-17	11-04-17
16	809	DFO Kullu`	10-05-16	02-06-16	08-07-16	08-08-16	05-09-16	05-10-16	07-11-16	07-12-16	06-01-17	06-02-17	05-03-17	11-04-17
17	810	DFO Parvati	10-05-16	04-06-16	05-07-16	08-08-16	08-09-16	05-10-16	05-11-16	07-12-16	06-01-17	06-02-17	05-03-17	21-04-17
18	811	DFO Seraj	10-05-16	02-06-16	08-07-16	02-08-16	06-09-16	NIL	07-11-16	07-12-16	NIL	03-02-17	05-03-17	18-04-17
19	820	DFO Kunihar	10-05-16	08-06-16	05-07-16	04-08-16	06-09-16	10-10-16	07-11-16	05-12-16	06-01-17	07-02-17	08-03-17	08-04-17
20	821	DFO Nalagarh	05-05-16	02-06-16	04-07-16	03-08-16	05-09-16	05-10-16	07-11-16	05-12-16	06-01-17	06-02-17	06-03-17	08-04-17
21	827	DFO Solan	06-05-16	NIL	NIL	03-08-16	06-09-16	04-10-16	03-11-16	NIL	04-01-17	03-02-17	06-03-17	10-04-17

22	841	Trg.Scho ol Chail	06-05- 16	08-06- 16	04-07-16	04-08-16	05-09- 16	04-10- 16	03-11-16	NIL	06-01-17	06-02-17	NIL	10-04- 17
23	863	CF Kullu	05-05- 16	04-06- 16	04-07-16	05-08-16	05-09- 16	05-10- 16	07-11-16	07-12-16	06-01-17	06-02-17	NIL	NIL
24	864	DFO W/L Kullu	12-05- 16	06-06- 16	11-07-16	05-08-16	02-09- 16	10-10- 16	03-11-16	07-12-16	06-01-17	06-02-17	05-03- 17	11-04- 17
25	880	CPD Solan	05-05- 16	09-06- 16	08-07-16	04-08-16	08-09- 16	07-10- 16	08-11-16	13-12-16	06-01-17	13-02-17	07-03- 17	18-04- 17
26	893	Dir. GHNP Shamshi	03-05- 16	04-06- 16	08-07-16	08-08-16	07-09- 16	10-10- 16	07-11-16	05-12-16	09-01-17	07-02-17	05-03- 17	17-04- 17
27	919	DFO Ani	03-05- 16	04-06- 16	06-07-16	08-08-16	05-09- 16	06-10- 16	03-11-16	01-12-16	09-01-17	06-02-17	05-03- 17	17-04- 17
28	928	D.W.D. SOLAN	06-05- 16	06-06- 16	06-07-16	08-08-16	05-09- 16	07-10- 16	07-11-16	NIL	03-01-17	03-02-17	06-03- 17	10-04- 17
29	940	DWDO Parvati	03-05- 16	02-06- 16	04-07-16	09-08-16	06-09- 16	07-10- 16	07-11-16	07-12-16	06-01-17	06-02-17	06-03- 17	10-04- 17
30	967	W/P South Solan	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
31	808	DFO UNA	06-05- 16	06-06- 16	04-07-16	08-08-16	09-09- 16	06-10- 16	08-11-16	05-12-16	09-01-17	07-02-17	07-03- 17	18-04- 17
32	819	DFO B/PUR	NIL	NIL	NIL	NIL	09-09- 16	10-10- 16	08-11-16	09-12-16	09-01-17	09-02-17	09-03- 17	24-04- 17
33	823	DFO Rajgarh	10-05- 16	06-06- 16	05-07-16	05-08-16	07-09- 16	06-10- 16	08-11-16	NIL	09-01-17	07-02-17	07-03- 17	10-04- 17

34	824	DFO Renuka	05-05-16	NIL	NIL	04-08-16	05-09-16	04-10-16	08-11-16	05-12-16	06-01-17	07-02-17	06-03-17	17-04-17
35	825	DFO Nahan	NIL	NIL	06-07-16	08-08-16	12-09-16	07-10-16	10-11-16	05-12-16	06-01-17	NIL	07-03-17	10-04-17
36	826	DFO Paonta	05-05-16	09-06-16	08-07-16	08-08-16	07-09-16	03-10-16	09-11-16	NIL	06-01-17	06-02-17	06-03-17	17-04-17
37	859	CF B/Pur	NIL	NIL	NIL	NIL	NIL	NIL	08-11-16	NIL	06-01-17	06-02-17	NIL	10-04-17
38	870	CF Nahan	NIL											
39	931	DWDO Renuka	06-05-16	06-06-16	08-07-16	05-08-16	05-09-16	05-10-16	10-11-16	05-12-16	06-01-17	07-02-17	07-03-17	10-04-17
40	932	DWDO Namohal	06-05-16	08-06-16	08-07-16	08-08-16	05-09-16	07-10-16	07-11-16	08-12-16	06-01-17	06-02-17	06-03-17	10-04-17
41	933	DWDO Swarghat	06-05-16	06-06-16	05-07-16	10-08-16	08-09-16	10-10-16	08-11-16	08-12-16	06-01-17	09-02-17	10-03-17	10-04-17
42	938	RPD B/Pur	06-05-16	03-06-16	05-07-16	08-08-16	06-09-16	06-10-16	04-11-16	06-12-16	06-01-17	06-02-17	07-03-17	07-04-17
43	944	Swan Proj. Una	NIL	NIL	NIL	08-08-16	07-09-16	10-10-16	09-11-16	NIL	06-01-17	07-02-17	10-03-17	24-04-17
44	948	DFO (FP&FS) B/Pur	NIL	06-01-17	06-02-17	NIL	NIL							
45	949	IWM Swan/Ga gret	NIL	NIL	NIL	08-08-16	NIL	NIL	NIL	NIL	06-01-17	07-02-17	07-03-17	21-04-17



58	856	DFO W/L Sarhan	NIL	NIL	NIL	04-08-16	05-09-16	07-10-16	04-11-16	05-12-16	05-01-17	07-02-17	08-03-17	10-04-17
59	860	CF Mandi	NIL	NIL	NIL	NIL	NIL	NIL	04-11-16	NIL	NIL	NIL	NIL	NIL
60	889	W/L Spiti Kaza	NIL	NIL	06-07-16	04-08-16	05-09-16	07-10-16	03-11-16	NIL	11-01-17	NIL	03-03-17	08-04-17
61	899	DFO Research S/Nagar	NIL	03-06-16	NIL	NIL	05-09-16	NIL	04-11-16	NIL	09-01-17	03-02-17	06-03-17	07-04-17
62	902	Trg. S/Nagar	NIL	08-06-16	NIL	NIL	05-09-16	NIL	NIL	NIL	NIL	NIL	NIL	07-04-17
63	926	CCF(FD NFTP) S/Nagar	05-05-16	NIL	NIL	NIL	06-09-16	NIL						
64	927	Cat Plan Nihar	NIL											
65	934	DWDO Mandi	05-05-16	03-06-16	05-07-16	03-08-16	05-09-16	05-10-16	04-11-16	05-12-16	05-01-17	03-02-17	06-03-17	10-04-17
66	800	DFO Pangi	NIL	08-06-16	11-07-16	NIL	07-04-17							
67	801	DFO Bharmou r	NIL	NIL	NIL	05-08-16	NIL	07-10-16	05-11-16	NIL	06-01-17	03-02-17	03-03-17	10-04-17
68	802	DFO Dalhousi	NIL	NIL	04-07-16	05-08-16	05-09-16	05-10-16	04-11-16	05-12-16	06-01-17	03-02-17	03-03-17	17-04-17
69	803	DFO Chamba	NIL	NIL	08-07-16	08-08-16	07-09-16	07-10-16	04-11-16	04-12-16	09-01-17	07-02-17	09-03-17	17-04-17

70	804	DFO D/Sala	09-05- 16	06-06- 16	05-07-16	09-08-16	NIL	06-10- 16	08-11-16	NIL	06-01-17	06-02-17	03-03- 17	16-04- 17
71	805	DFO Dehra	05-05- 16	06-06- 16	06-07-16	03-08-16	NIL	05-10- 16	07-11-16	07-12-16	06-01-17	06-02-17	03-03- 17	17-04- 17
72	806	DFO NurPur	05-05- 16	06-06- 16	05-07-16	05-08-16	05-09- 16	05-10- 16	07-11-16	07-12-16	04-01-17	06-02-17	06-03- 17	10-04- 17
73	807	DFO P/Pur	05-05- 16	06-06- 16	NIL	05-08-16	05-09- 16	07-10- 16	04-11-16	05-12-16	07-01-17	07-02-17	07-03- 17	-04-17
74	822	DFO H/Pur	05-05- 16	NIL	08-07-16	05-08-16	05-09- 16	06-10- 16	04-11-16	05-12-16	06-01-17	06-02-17	06-03- 17	12-04- 17
75	838	DFO Churah	NIL	NIL	NIL	09-08-16	07-09- 16	06-10- 16	04-11-16	NIL	NIL	06-02-17	07-03- 17	10-04- 17
76	867	W/L (N)D/Sal a	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	10-01-17	NIL	NIL	NIL
77	871	CF Chamba	NIL	NIL	NIL	NIL	NIL	NIL	08-11-16	NIL	09-01-17	NIL	NIL	10-04- 17
78	878	CF D/Sala	NIL	NIL	NIL	NIL	NIL	NIL	NIL	08-12-16	NIL	NIL	NIL	NIL
79	897	W/L Chamba	NIL	NIL	NIL	NIL	NIL	06-10- 16	08-11-16	08-12-16	-01-17	NIL	10-03- 17	17-04- 17
80	898	W/L Hamirpu r	NIL	09-06- 16	NIL	05-08-16	06-09- 16	07-10- 16	08-11-16	06-12-16	06-01-17	06-02-17	07-03- 17	17-04- 17
81	924	CF Hamirpr	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	06-01-17	NIL	NIL	NIL

82	935	DWDO Nurpur	05-05-16	NIL	04-07-16	05-08-16	05-09-16	05-10-16	04-11-16	06-12-16	06-01-17	06-02-17	06-03-17	10-04-17
83	936	DWDO BanerD/ Sala	05-05-16	07-06-16	08-07-16	05-08-16	02-09-16	10-10-16	03-11-16	07-12-16	04-01-17	03-02-17	06-03-17	12-04-17
84	937	DWDO Sujanpur	05-05-16	07-06-16	08-07-16	04-08-16	NIL	10-10-16	04-11-16	05-12-16	06-01-17	03-02-17	06-03-17	11-04-17
85	939	DWDO Chwari	05-05-16	03-06-16	04-07-16	05-08-16	05-09-16	05-10-16	04-11-16	05-12-16	06-01-17	06-02-17	06-03-17	10-04-17
86	942	RPD D/Sala	05-05-16	06-06-16	06-07-16	05-08-16	05-09-16	06-10-16	04-11-16	05-12-16	03-01-17	03-02-17	03-03-17	06-04-17
87	965	WP Palampur	NIL											
88	966	M&E Hamirpur	NIL											
89	969	A.P. DIR. HPFEC Dharamshala	NIL	NIL	NIL	09-08-16	NIL	06-10-16	07-11-16	08-12-16	02-01-17	02-02-17	02-03-17	11-04-17

**ANNEXURE-B**

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

S.N.	Div. Code.	Div. Name	Apr. 16	May. 16	Jun.16	July.16	Aug.16	Sep.16	Oct.16	Nov.16	Dec.16	Jan.17	Feb.17	Mar.17
1	828	DFO Shimla	0	0	14	3	9	9	2	2	1	1	2	0
2	829	DFO Theog	0	1	0	0	0	0	2	0	0	1	1	0
3	831	DFO Chopal	0	1	0	0	3	2	3	2	8	1	3	5
4	832	DFO Rohru	0	0	0	0	0	0	0	0	0	1	1	5
5	833	DFO Kotgarh	0	0	0	0	2	0	2	0	0	1	3	0
6	834	DFO Rampur	1	1	0	0	1	2	2	2	1	1	1	0
7	837	CF W/L Shimla	0	1	0	0	2	2	3	1	1	3	3	0
8	851	CF Shimla	0	0	0	0	0	0	2	0	1	0	0	0
9	852	Pr.CCF Shimla	0	0	6	0	0	1	0	2	1	0	2	0
10	896	Pr.CCF W/L Shimla	0	1	6	0	2	1	6	0	1	0	0	0
11	923	W/L South Shimla	0	0	0	5	0	0	5	3	3	0	0	6
12	925	Executive Engineer	7	1	0	0	0	2	0	0	5	0	0	0
13	930	DCF Soil Shimla	0	15	3	0	1	0	0	2	1	0	0	0
14	941	DWDO Rampur	0	3	0	0	1	1	3	2	1	2	1	0
15	968	DFO(U) Shimla	0	1	0	0	1	0	0	0	0	1	0	0

16	809	DFO Kullu`	5	0	3	3	0	0	2	2	1	1	0	0
17	810	DFO Parvati	5	0	0	3	3	0	0	2	1	1	0	9
18	811	DFO Seraj	5	0	3	0	1	0	2	2	0	0	0	6
19	820	DFO Kunihar	5	3	0	0	1	0	2	0	1	2	3	0
20	821	DFO Nalagarh	0	0	0	0	0	0	2	2	1	1	1	0
21	827	DFO Solan	1	0	0	0	1	0	0	0	0	0	1	0
22	841	Trg.School Chail	1	3	0	0	0	0	0	0	1	1	0	0
23	863	CF Kullu	0	0	0	0	0	0	2	2	1	1	0	0
24	864	DFO W/L Kullu	7	1	0	0	0	5	0	2	1	1	0	0
25	880	CPD Solan	0	4	1	0	3	2	3	7	1	7	2	6
26	893	Dir. GHNP Shamshi	0	0	1	3	2	5	2	0	4	2	0	5
27	919	DFO Ani	0	0	1	3	0	1	0	0	4	1	0	5
28	928	D.W.D. SOLAN	1	1	1	3	0	2	2	0	0	0	1	0
29	940	DWDO Parvati	0	0	0	4	1	2	2	2	2	1	0	0
30	967	W/P South Solan	0	0	0	0	0	0	0	0	0	0	0	6
31	808	DFO UNA	1	1	0	3	4	1	3	0	4	2	2	6
32	819	DFO B/PUR	0	0	0	0	4	5	3	4	4	4	4	12
33	823	DFO Rajgarh	5	1	0	0	2	1	3	0	4	2	2	5
34	824	DFO Renuka	0	0	0	0	0	0	3	0	1	2	1	5

35	825	DFO Nahan	0	0	1	3	7	2	5	0	1	0	2	5
36	826	DFO Paonta	0	4	3	3	2	0	4	0	1	1	1	0
37	859	CF B/Pur	0	0	0	0	0	0	3	0	1	1	0	0
38	870	CF Nahan	0	0	0	0	0	0	0	0	0	0	0	0
39	931	DWDO Renuka	1	1	3	0	0	0	5	0	1	2	2	0
40	932	DWDO Namohal	1	3	3	3	0	2	2	3	1	1	1	0
41	933	DWDO Swarghat	1	1	0	5	3	5	3	3	1	4	5	0
42	938	RPD B/Pur	1	0	0	3	0	1	0	1	1	1	2	0
43	944	Swan Proj. Una	0	0	0	3	2	5	4	0	0	2	5	12
44	948	DFO (FP&FS) B/Pur	0	0	0	0	0	0	0	0	0	1	0	0
45	949	IWM Swan/Gagret	0	0	0	3	0	0	0	0	1	2	2	9
46	963	Swan (PIU) Una	1	3	0	0	0	1	0	0	1	2	2	9
47	964	Swan Gagret	0	0	0	3	0	0	0	0	1	3	1	5
48	812	DFO Lahaul	0	0	0	0	0	0	0	0	1	0	1	0
49	814	DFO Mandi	0	0	6	0	2	0	0	0	0	2	2	0
50	815	DFO Nachan	0	0	0	0	0	0	3	0	0	2	1	0
51	816	DFO S/Nager	0	0	0	0	0	0	0	0	1	1	1	0
52	817	DFO Karsog	0	0	0	0	0	0	0	0	0	0	2	6
53	818	DFO J/Nagar	0	0	0	0	0	0	0	0	4	2	2	0

54	835	DFO Kinnaur	0	3	3	0	1	2	0	0	1	0	1	0
55	842	DFO Publicity	1	0	0	0	0	0	0	0	0	0	1	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	0	0	0	0	0	0	0
58	856	DFO W/L Sarhan	0	0	0	0	0	2	0	0	0	2	3	0
59	860	CF Mandi	0	0	0	0	0	0	0	0	0	0	0	0
60	889	W/L Spiti Kaza	0	0	1	0	0	2	0	0	6	0	0	0
61	899	DFO Research S/Nagar	0	0	0	0	0	0	0	0	4	0	1	0
62	902	Trg. S/Nagar	0	3	0	0	0	0	0	0	0	0	0	0
63	926	CCF(FDNTFP) S/Nagar	0	0	0	0	1	0	0	0	0	0	0	0
64	927	Cat Plan Nichar	0	0	0	0	0	0	0	0	0	0	0	0
65	934	DWDO Mandi	0	0	0	0	0	0	0	0	0	0	1	0
66	800	DFO Pangri	0	3	5	0	0	0	0	0	0	0	0	0
67	801	DFO Bharmour	0	0	0	0	0	2	0	0	1	0	1	0
68	802	DFO Dalhousi	0	0	0	0	0	0	0	0	1	0	0	5
69	803	DFO Chamba	0	0	3	3	2	2	0	0	5	2	4	5
70	804	DFO D/Sala	4	1	0	4	0	1	3	0	1	1	0	4
71	805	DFO Dehra	0	1	1	0	0	0	2	2	1	1	0	5
72	806	DFO NurPur	0	1	0	0	0	0	2	2	0	1	1	0

73	807	DFO P/Pur	0	1	0	0	0	2	0	0	2	2	2	8
74	822	DFO H/Pur	0	0	3	0	0	1	0	0	0	1	1	0
75	838	DFO Churah	0	0	0	4	2	1	0	0	0	1	2	0
76	867	W/L (N)D/Sala	0	0	0	0	0	0	0	0	5	0	0	0
77	871	CF Chamba	0	0	0	0	0	0	3	0	4	0	0	0
78	878	CF D/Sala	0	0	0	0	0	0	0	3	0	0	0	0
79	897	W/L Chamba	0	0	0	0	0	3	3	3	15	0	5	5
80	898	W/L Hamirpur	0	4	0	0	1	2	3	1	1	1	2	5
81	924	CF Hamirpr	0	0	0	0	0	0	0	0	1	0	1	0
83	936	DWDO BanerD/Sala	0	2	3	0	2	5	0	2	0	0	1	0
84	937	DWDO Sujanpur	0	2	3	0	0	5	0	0	1	0	1	0
85	939	DWDO Chwari	0	0	0	0	0	0	0	0	1	0	1	0
86	942	RPD D/Sala	0	1	1	0	0	1	0	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	4	0	1	2	3	0	0	2	0

**Annexure – C**

**Statement showing outstanding Central Audit Objections for the period ended  
March, 2017**

<b>No. Of items</b>	<b>Amount (Rs.)</b>
<b>3466</b>	<b>36078836</b>

**HEAD-2406 [Year wise Detail]**

<b>Year</b>	<b>Amount</b>	<b>Items</b>
2000-01	746055	160
2001-02	2049065	105
2002-03	668522	93
2003-04	221907	65
2004-05	50056	18
2005-06	1004801	138
2006-07	1054224	109
2007-08	960515	90
2008-09	2742465	212
2009-10	15628875	419
2010-11	3053200	238
2011-12	4611229	376
2012-13	837274	137
2013-14	169508	32
2014-15	516185	166
2015-16	726461	437
2016-17	1038494	671
<b>Total</b>	<b>3,60,78,836</b>	<b>3466</b>

**ANNEXURE -D**

**Name of objection:-Contingency**

Sr. No.	Vr.No.&Dt.	DDO	Amounts	Name of Officials	Particulars
1	1/D of 11/15	PCCF SHIMLA	23600000	Cont. Exp.	Cont. Exp.
2	5 ADP of 10/01	APO Nahan	1480983	Contingency	Sanction Awaited
3	5/Div of 9/16	DWDO Solan	962850	Contingency	Cont. Exp.
4	4/Div of 9/16	DWDO Solan	749070	Contingency	Cont. Exp.
5	6/Div of 9/16	DWDO Solan	518700	Contingency	Cont. Exp.
6	11/DO of 11/17	Executive Engineer, Talland, Shimla	995440	Contingency	Contingency
7	7/D of 12/15	Executive Engineer, Talland, Shimla	753600	Cont. Exp.	Cont. Exp.
8	6/D of 12/15	Executive Engineer, Talland, Shimla	250000	Cont. Exp.	Cont. Exp.
9	5/D of 11/17	Executive Engineer, Talland, Shimla	233300	Contingency	Contingency
10	17/Div of 6/16	DFO Kinnour at R/Peo	400000	Contingency	Cont. Exp.
11	4 of 3/11 CF	National Park Shamshi	382781	Contingency	Con.Exp.
12	30 of 03/08	Director IWDP Solan	1940	Cont. Exp.	Cont. Exp.
13	12 of 1/08	DFO Una	198750	Cont. Exp.	Contingency
14	25/D of 3/10	Dy. CF (WL) Miss Chamber Khalini	123133	Cont. Exp.	Cont. Exp.
15	15/DHWD 11/16	Dy. CF (Admn)MHWDP Solan	150000	Contingency	Cont. Exp.
16	d of 01/09	DFO Mandi	102386	Cont. Exp.	Med. Bill
17	74, 75, 78, 79, 84 SPV of 3/10	Director Swan Project Una	440425	Cont. Exp	Contingency

18	198 PK of 6/11	Director Swan Project Una	332324	Cont. Exp	Payment Through Performa Invoice
19	ADB, 103 SPN, 104, 105 /SPN of 12/10	Director Swan Project Una	101096	Contingency	Contingency
	82 to 93 of 3/09	Executive Engineer, Talland, Shimla	116564	Contingency	Cont. Exp.
21	7 of 6/09	CF Chamba	443052	Contingency	Suresh Kumar
22	15/Wld of 3/10	DFO (WL) Chamba	180000	Cont. Exp.	Cont. Exp.
23	5d of 7/12	Executive Engineer, Talland, Shimla	88611	Cont. Exp.	Cont. Exp.
24	7 of 12/08	DWDO Dehar at Nurpur	165600	Cont. Exp.	con.exp.
25	2 Bol/Casahier of 3/09	DCF (Soil) Shimla	112424	Cont. Exp.	Cont. Exp.
26	5785 of 02/10	Director IWDP Solan	119132	Cont. Exp.	Cont. Exp.
27	155/SRV of 2/12	Director Swan Project Una	99415	Contingency	Contingency
28	12/DO of 11/17	Executive Engineer, Talland, Shimla	99540	Contingency	Contingency
29	13/DO of 11/17	Executive Engineer, Talland, Shimla	99540	Contingency	Contingency
30	156/SRV of 2/12	Director Swan Project Una	98729	Contingency	Contingency
31	157/SRV of 2/12	Director Swan Project Una	99356	Contingency	Contingency
32	158/SRV of 2/12	Director Swan Project Una	97005	Contingency	Contingency
33	159/SRV of 2/12	Director Swan Project Una	97946	Contingency	Contingency
34	161/SRV of 2/12	Director Swan Project Una	99251	Contingency	Contingency
35	126/SRV of 2/12	Director Swan Project Una	97945	Contingency	Contingency
36	94/SRV of 2/12	Director Swan Project Una	92157	Contingency	Contingency
37	107/SRV of 2/12	Director Swan Project Una	99098	Contingency	Contingency
38	165/SRV of 2/12	Director Swan Project Una	94289	Contingency	Contingency

39	14 of 12/08	DFO (WL) Rescue Divn. Shimla	88428	Cont. Exp.	Cont. Exp.
40	to 379 of 3/10	DFO Suket Sunder Nagar	96946	Cont. Exp.	Cont. Exp.
41	123/N of 03/15	DFO Kullu	88381	Cont. Exp.	Cont. Exp.
42	5/D of 11/00	DFO Chopal	75000	Cont. Exp.	Cont. Exp.
43	6/D of 11/00	DFO Chopal	75000	Cont. Exp.	Cont. Exp.
44	DWDO of 9/13	DWDO Mandi	69000	Contingency	Contingency Exp.
45	163A of 2/12	Director Swan Project Una	69105	Contingency	Contingency
46	69 of 3/09	DFO (WL) Rescue Divn. Shimla	68538	Cont. Exp.	Cont. Exp.
47	54/SRVOF 2/12	Director Swan Project Una	68553	Cont. Exp.	Contingency
48	25/SRVOF 2/12	Director Swan Project Una	67837	Cont. Exp.	Contingency
49	3/SUPDT OF2/03	Director Pin Velley(WL) National Park Kaza	600	Cont. Exp.	Ledin jappa
50	39d of 12/11	DWDO Rampur	55770	contingency Exp.	Contingency
51	52/SRV of 2/12	Director Swan Project Una	54561		Contingency
52	14/DO of 11/17	Executive Engineer, Taland, Shimla	49770	Contingency	Contingency
53	166/SRV of 2/12	Director Swan Project Una	48529	Contingency	Contingency
54	10K of 3/09	DFO (WL) Rescue Divn. Shimla	43890	Cont. Exp.	Cont. Exp.
55	60 of 3/16	Dy. CF (WL) Shimla	44219	Cont. Exp.	Cont. Exp.
56	11, 12D of 5/09	DFO (WL) Shimla	41300	Cont. Exp.	Cont. Exp.
57	15/Div of 3/14	DFO Ani	41925	Contingency Exp	Contingency Exp
58	36 of 03/08	DWDO Renuka Ji	41938	Cont. Exp.	Cont. Exp.

59	14/Sup of 3/10	DFO (WL) Kaza	40500	Cont. Exp.	Cont. Exp.
60	13 Div of 1/17	DFO Kotgarh	38470	Contingency	Cont. Exp.
61	12 Div of 1/17	DFO Kotgarh	30080	Contingency	Cont. Exp.
62	66 to 69 of 3/09	DFO (WL) Rescue Divn. Shimla	36479	Cont. Exp.	Cont. Exp.
63	99 to 100 of 3/09	DFO (WL) Rescue Divn. Shimla	31182	Cont. Exp.	Cont. Exp.
64	5/Ch of 10/11	CF Nahan	34013	Cont. Exp.	Cont. Exp.
65	9/C of 10/11	CF Nahan	24515	Cont. Exp.	Cont. Exp.
66	11K of 12/08	DFO (WL) Rescue Divn. Shimla	26162	Cont. Exp.	Cont. Exp.
		<b>TOTAL</b>	<b>35627123</b>		

**ANNEXURE-E**

**Name of objection:-Arrear/Irregular Payments**

Sr. No	Vr.No.&Dt.	DDO	Amt	Name of Officials	Particulars
1	6 of 6/08	CF (WP&S) Mandi	58722	R. C. Bargal	Arrear
2	13/Div of 5/09	CF (WP&S) Mandi	188239	Mahender Pal	Arrear
3	5/D of 4/09	CF (WP&S) Mandi	338960	Thakur Singh Thakur	Arrear
4	DFO of 4/09	PCCF (WL) Shimla	501547	A. K. Gupta	Arrear
5	A-I of 4/09	Dy. CF (WL) Miss Chamber Khalini	302385	Nagesh Kumar	Arrear
6	DFO of 4/09	PCCF (WL) Shimla	257700	Lalit Mohan	Arrear
7	DFO of 4/09	PCCF (WL) Shimla	356849	Vineet Kumar	Arrear
8	DFO of 4/09	PCCF (WL) Shimla	267119	Harnar Mittar	Arrear
9	10WLC of 4/09	CF (WL) Dharamshala	3486	Samir Rastogi	Arrear
10	5 of 4/09	CF Rampur	375078	SS Negi IFS	Arrear
11	01/Salary (P), 3 of 4/09	Director IWDP Solan	349096	Arvinder Kumar IFS	Arrear
12	2 of 8/05	DFO Nahan	35446	Excess Pay	Irregular Drawal
13	3d of 5/09	CCF(M&E) Mandi	111265	C.S.Dange IFS	Arrear
14	12d of 4/09	CF Mandi	361245	B.D Sayal IFS	Arrear
15	11/Circle of 12/05	CF Shimla	200	Irregular Payment	Irregular Payment
16	18 of 3/09	CCF Shimla	4560	sanction Awaited	Irregular Exp.
17	01 of 4/09	CCF Shimla	325946	S. K. Sharma IFS	60% Arrear Irregular Payment
18	48/D of 4/09	CCF Shimla	461346	R. K. Gupta IFS	60% Arrear Irregular Payment
19	48/D of 4/09	CCF Shimla	444646	Vinay Traders IFS	60% Arrear Irregular Payment

20	48/D of 4/09	CCF Shimla	79608	S. C. Shrivastava	60% Arrear Irregular Payment
21	48/D of 4/09	CCF Shimla	409337	J. S. Walia IFS	60% Arrear Irregular Payment
22	48/D of 4/09	CCF Shimla	149211	H. S. Kaigra IFS	60% Arrear Irregular Payment
23	48/D of 4/09	CCF Shimla	69063	D. P. Sinha IFS	60% Arrear Irregular Payment
24	50/D of 4/09	CCF Shimla	9006	Rajesh J. Ekra IFS	60% Arrear Irregular Payment
25	44D of 4/09	CCF Shimla	659544	Pankaj Khullar IFS	60% Arrear Irregular Payment
26	27/D of 4/09	CCF Shimla	245838	R. A. Singh IFS	60% Arrear Irregular Payment
27	50/D of 4/09	CCF Shimla	73744	S. K. Kapta IFS	60% Arrear Irregular Payment
28	48 of 4/09	CCF Shimla	41133	S. P. Ramdeva IFS	60% Arrear Irregular Payment
29	48 of 4/09	CCF Shimla	41010	Parveen Thapriyal IFS	60% Arrear Irregular Payment
30	26D of 4/09	CCF Shimla	64826	M. Naryanappa IFS	60% Arrear Irregular Payment
31	24D of 4/09	CCF Shimla	119589	P. K. Sinha IFS	60% Arrear Irregular Payment

32	25/D of 4/09	CCF Shimla	1039	C. S. Singh IFS	60% Arrear Irregular Payment
33	4/Div of 4/09	CCF Shimla	381066	R. K. Sood IFS	60% Arrear Irregular Payment
34	2 D of 01/09	DFO Nalagarh	156659	Anil Joshi	Arrear
35	10 D of 4/09	CF Bilaspur	351002	Dr. Chandresh Sharma	Arrear
36	8 D of 4/09	CF Bilaspur	442928	Awtar Singh	Arrear
		<b>TOTAL</b>	<b>8038438</b>		

**ANNEXURE -F**

<b>Sr.No</b>	<b>Name of Objection</b>	<b>No of Items</b>	<b>Amount Rs.Lakh</b>	<b>Annexure Details</b>
<b>1</b>	<b>Purchase</b>	<b>7</b>	<b>5.33</b>	<b>F/1</b>
<b>2</b>	<b>Blance Payment</b>	<b>3</b>	<b>11.41</b>	<b>F/2</b>
<b>3</b>	<b>Furniture Charges</b>	<b>1</b>	<b>5.57</b>	<b>F/3</b>
<b>4</b>	<b>Advance Payment</b>	<b>1</b>	<b>1.4</b>	<b>F/4</b>
<b>5</b>	<b>T.A Bill/Petrol Advance</b>	<b>2</b>	<b>1.22</b>	<b>F/5</b>
	<b>Total</b>	<b>14</b>	<b>24.93</b>	

**ANNEXURE – F/1**

**Name of objection:-Purchase**

Sr. No	Vr.No.&Dt.	DDO	Amt	Name of Officials	Particulars
1	43, 63, 64, SBO/66/2/03	Director IWDP Solan	74266	Purchase of Medicine	Course thereof Sanction
2	10A of 9/10	Director Swan Project Una	53600	Contingency Expenditure	Purchase of material
3	247 ADG of 9/10	Director Swan Project Una	60000	Contingency Expenditure	Purchase of material
4	14/APO/7/00	APO Una	46300	Contingency	Seed
5	9/Apd of 9/00	APO Una	117160	cont Exp	Seed Purchase
6	78/D of 1/11	DWDO Baner at Dharamshala	126546	Subhash Singh Govt. Contractor	Purchase of material From Cont.
7	80/D of 1/11	DWDO Baner at Dharamshala	55264	Subhash Singh Govt. Contractor	Purchase of material From Cont.
		<b>TOTAL</b>	<b>533136</b>		

**ANNEXURE – F/2**

**Name of objection:-Balance Pament**

Sr. No	Vr.No.&Dt.	DDO	Amt	Name of Officials	Particulars
1	C/Circle of 4/09	DFO Hqrt. CF Dharamshala	386906	A.R.M Reddy	Balance Payment
2	E-Circle of 4/09	DFO Hqrt. CF Dharamshala	356849	R. C. Kang	Balance Payment
3	A-I of 4/09	Director Swan Project Una	397304	H. S. Dogra	Balance Payment
		<b>TOTAL</b>	<b>1141059</b>		

**ANNEXURE- F/3**  
**Name of objection:-Furniture Charges**

Sr. No	Vr.No.&Dt.	DDO	Amt	Name of Officials	Particulars
1	28/Div of 11/06	CCF Shimla	557212	Furniture Charges	Furniture Charges
		<b>TOTAL</b>	<b>557212</b>		

**ANNEXURE- F/4**

**Name of objection:-Advance Expenditure**

Sr. No	Vr.No.&Dt.	DDO	Amt	Name of Officials	Particulars
1	19 of 12/08	DFO Rohru	140000	Advance Exp.	Advance Exp.
		<b>TOTAL</b>	<b>140000</b>		

**ANNEXURE-F/5**

**Name of objection:-T.A Bill/Petrol Advance.**

Sr. No	Vr.No.&Dt.	DDO	Amt	Name of Officials	Particulars
1	18 s of 10/12	DFO Rohru	66720	Rajeev Kumar Driver	Pol. Adv.
2	50/S of 7/02	DFO Rohru	55581	Hardyal Singh Mokta Fgd	TA Bill
		<b>TOTAL</b>	<b>122301</b>		
		<b>GRAND TOTAL</b>	<b>2493708</b>		

**ANNEXURE-G**Details of Expenditure Units audited during 2016-17

Sr. No.	Name of Units	Audit Period	Date of Audit
1	DFO Kullu	4/15 to 3/16	06/03/2017 to 15/03/2017
2	DFO Dharamshala	4/15 to 3/16	05/12/2016 to 09/12/2016
3	DFO Nalagarh	4/15 to 3/16	03/02/2017 to 14/02/2017
4	DFO Hamirpur	4/15 to 3/16	17/10/2016 to 25/10/2016
5	DFO Suket at Sundernagar	4/15 to 3/16	07/11/2016 to 16/11/2016
6	DFO Nahan	4/15 to 3/16	27/10/2016 to 08/11/2016
7	DFO Una	4/15 to 3/16	01/09/2016 to 09/09/2016
8	DFO Solan	4/15 to 3/16	30/01/2017 to 07/02/2017
9	DFO Rajgarh	4/15 to 3/16	22/02/2017 to 04/03/2017
10	DFO Nurpur	4/15 to 3/16	08/12/2016 to 16/12/2016
11	DFO Rohru	4/15 to 3/16	20/03/2017 to 28/03/2017
12	DFO Shimla	4/15 to 3/16	05/12/2016 to 14/12/2016
13	DFO Parvati at Shamshi	4/15 to 3/16	14/03/2017 to 22/03/2017
14	DFO Nachan at Gohar	4/15 to 3/16	20/03/2017 to 28/03/2017
15	DFO Dalhousie	4/15 to 3/16	05/10/2016 to 15/10/2016
16	DFO Chamba	4/15 to 3/16	22/09/2016 to 29/09/2016
17	DFO Seraj at Banjar	4/15 to 3/16	06/01/2017 to 13/01/2017
18	DFO Bilaspur	4/15 to 3/16	12/12/2016 to 17/12/2016
19	DFO Jogindernagar	4/15 to 3/16	17/10/2016 to 25/10/2016
20	DFO Rampur	4/15 to 3/16	25/11/2016 to 03/12/2016
21	DFO kunihar	4/15 to 3/16	21/11/2016 to 26/11/2016
22	DFO Palampur	2/15 to 3/16	09/10/2016 to 15/10/2016
23	DFO Mandi	4/15 to 3/16	26/10/2016 to 07/11/2016
24	DFO Chopal	4/15 to 3/16	29/08/2016 to 09/09/2016
25	DFO Dehra	4/15 to 3/16	18/01/2017 to 24/01/2017
26	DFO Theog	4/15 to 3/16	06/07/2016 to 20/07/2016
27	DFO Churah at Salooni	4/15 to 3/16	30/09/2016 to 07/10/2016
28	DFO Karsog	4/15 to 3/16	18/01/2017 to 28/01/2017
29	CCF Rampur	4/15 to 3/16	03/03/2017 to 09/03/2017
30	Director Forest Training Institute Chail, Solan	4/15 to 3/16	15/06/2016 to 18/06/2016
31	DWDO Solan	4/15 to 3/16	13/10/2016 to 28/10/2016
32	Conservator of Forest, Shimla	4/15 to 3/16	23/02/2017 to 01/03/2017
33	DWDO Baner at Dharamshala	4/15 to 3/16	19/09/2017 to 24/09/2016
34	Chief PROJECT director H.P. Mid Himalayan Watershed Project Solan	4/15 to 3/16	29/08/2016 to 08/09/2016
35	RPD Bilaspur	4/15 to 3/16	15/09/2016 to 26/10/2016
36	RPD Dharamshala	4/15 to 3/16	15/09/2016 to 28/10/2016

**ANNEXURE-H**

Details of Receipt Units audited during 2016-17

<b>Sr. No.</b>	<b>Name of DFO</b>	<b>No. of Para</b>	<b>Amount (In lakh)</b>
1	Theog	4	19.24
2	Shimla	5	89.05
3	Chopal	3	586.12
4	Rohru	5	55.15
5	Rampur	4	18.16
6	Mandi	1	22.43
7	Karsog	3	328.52
8	Suket	2	54.38
9	Jogindernagar	3	21.07
10	Nachan at Gohar	3	231.77
11	Bilaspur	1	7.07
12	Nalagarh	4	43.12
13	Kunihar	4	70.11
14	Nahan	1	11.64
15	Solan	1	6.23
16	Rajgarh	4	49.12
17	Dharamshala	2	29.98
18	Nurpur	2	8.98
19	Palampur	2	14.12
20	Hamirpur	2	53.4
21	Una	3	39.79
22	Dehra	2	22.27
23	Kullu	1	89.49
24	Seraj at Banjar	1	0.57
25	Parvati at Shamshi	1	53.4
26	Chamba	1	132.1
27	Dalhousie	2	51.77
28	Churah at Salooni	2	58.97
	<b>Total</b>	<b>69</b>	<b>2168.02</b>

Contents of Annexures			
Sr. No.	Annexure	Title of Para	Amount
			(Rs. in lakh)
1	I	Ineligible expenditure on additional Gram Panchayats.	797
2	J	Improper maintenance/entries in cash book, non-maintenance, non-sig. by DDO, difference in try. and cashbook figures.	397.85
3	K	Injudicious/ineligible expenditure on the construction and non-recording work in MB.	460.93
4	L	Unauthorized/Irregular purchase of Material /Fencepost /HD PE Pipes.	1638.39
5	M	Irregular purchases of cement, furniture, tyres and tubes etc.	169.48
6	N	Suspected substandard works got execute.	793.82
7	O	Irregular claim of re-imburement of purchase.	586.36
8	P	Diversion of Funds.	1809.6
9	Q	Non submission of utilization certificates.	209.6
10	R	Irregular payment of salary of surplus staff.	11.24
11	S	Irregular payment of medical reimbursement claims, HRA and non-keeping of/production of medical vouchers	19.29
12	T	Non conducting of physical verification of store & stock	0
13	U	Non-auction/disposal of unserviceable articles.	1.48
14	V	Loss of revenue due to non-deduction of Income Tax.	0.6
15	W	Non reconciliation with treasury/Bank	68.88
16	X	Irregular Exp. at the fag end of financial year.	568.51

<b>17</b>	Y	Undue favour to contractors due to non-recovery of Royalty.	14.42
		<b>Total</b>	<b>7547.45</b>

**Annexure-I**

<b>Ineligible expenditure on additional GPs</b>				
<b>Sr. No.</b>	<b>Unit</b>	<b>Para</b>	<b>Month of audit</b>	<b>Amount (Rs. in lakh)</b>
1.	DWDO Chuwari	1	10/2016	<b>797.00</b>
<b>Total</b>				<b>797.00</b>

**Annexure- J**

<b>Improper maintenance/entries in cash book, non-maintenance, non-sig. by DDO, difference in try. and cashbook figures.</b>				
<b>Sr. No.</b>	<b>Unit</b>	<b>Para</b>	<b>Month of audit</b>	<b>Amount (Rs. in lakh)</b>
1.	DWDO Kullu	5	10/2016	18.58
2.	DWDO Chowari	7	10/2016	123.53
3.	CCF Shimla	3	3/2017	145.15
4	CCF Shimla	3(TAN)	3/2017	110.59
<b>TOTAL</b>				<b>397.85</b>

**Annexure-K**

<b>Injudicious/ineligible expenditure on the construction and non-recording work in MB.</b>				
<b>Sr. No.</b>	<b>Unit</b>	<b>Para</b>	<b>Month of audit</b>	<b>Amount (Rs. in lakh)</b>
1.	DWDO Chowari	2	10/2016	56.46
2.	DWDO Mandi	5	10/2016	42.48
3.	DWDO Sujanpur	5	10/2016	31.27
4.	DFO Baner at Dharmshala	2	9/2016	31.22
5	DWDO Solan	3	10/2016	299.50
<b>TOTAL</b>				<b>460.93</b>

**Annexure-L**

<b>Unauthorised/Irregular purchase of Material /Fencepost /HD PE Pipes.</b>				
<b>Sr. No.</b>	<b>Unit</b>	<b>Para</b>	<b>Month of audit</b>	<b>Amount (Rs. in lakh)</b>
1.	DWDO Namhol	1	10/16	132.36
2.	DWDO Rampur	6	10/16	180.64
3.	DWDO Swarghat	3	10/16	0.36
4.	DWDO Swarghat	4	10/16	0.50
5.	DWDO Swarghat	5	10/16	124.28
6.	DWDO Chowere	3	10/16	122.22
7.	DWDO Chowari	4	10/16	72.97
8.	DWDO Nurpur	1	10/16	115.00
9.	DWDO Nurpur	2	10/16	120.00
10	DWDO Mandi	4	10/2016	156.52
11	DWDO Sujampur	4	10/16	196.19
12	DWDO Baner at D/Shala	1	9/16	116.20
13	DWDO Baner at D/Shala	3	9/16	78.06
14	DWDO Solan	7	10/16	168.28
15	DWDO Kullu	2	10/2016	54.81
<b>Total</b>				<b>1638.39</b>

**Annexure-M**

<b>Irregular purchases of cement, furniture, tyres and tubes etc.</b>				
<b>Sr. No.</b>	<b>Unit</b>	<b>Para</b>	<b>Month of audit</b>	<b>Amount (Rs. in lakh)</b>
1.	RDP Bilaspur	1	10/16	0.15
2.	DWDO Kullu	1	10/16	76.13
3.	DWDO Nahan	2	10/2016	3.35
4.	DWDO Nahan	3	10/2016	60.12
5.	DWDO Rampur	4	10/2016	7.34
6.	DWDO Mandi	3	10/2016	4.41
7.	DWDO Sujanpur	3	10/2016	11.07
8.	DWDO Baner Dharamshala	7	09/2016	2.69
9.	DWDO Solan	4	10/2016	4.22
<b>Total</b>				<b>169.48</b>

**Annexure-N**

<b>Suspected Substandard works got executed.</b>				
<b>Sr. No.</b>	<b>Unit</b>	<b>Para</b>	<b>Month of audit</b>	<b>Amount (Rs. in lakh)</b>
1.	DWDO Nahan	1	10/16	156.83
2.	DWDO Rampur	3	10/16	254.26
3.	DWDO Sujapur	2	10/16	255.26
4	DWDO Mandi	2	10/2016	127.47
<b>Total</b>				<b>793.82</b>

**Annexure-O**

<b>Irregular claim of reimbursement of Purchase</b>				
<b>Sr. No.</b>	<b>Unit</b>	<b>Para</b>	<b>Month of audit</b>	<b>Amount (Rs. in lakh)</b>
1.	DWDO Nahan	7	10/16	60.12
2.	DWDO Rampur	5	10/16	180.64
3.	DWDO Solan	6	10/16	345.60
			<b>Total</b>	<b>586.36</b>

**Annexure-P**

<b>Diversion of Funds/Purchase of veh. by diversion of funds.</b>				
<b>Sr. No.</b>	<b>Unit</b>	<b>Para</b>	<b>Month of audit</b>	<b>Amount (Rs. in lakh)</b>
1.	CPD Solan	7	9/2016	1433.00
2.	CPD Solan	3	9/2016	14.6
3.	CPD Solan	4	9/2016	362.00
<b>TOTAL</b>				<b>1809.6</b>

**Annexure-Q**

<b>Non submission of utilization certificates</b>				
<b>Sr. No.</b>	<b>Unit</b>	<b>Para No.</b>	<b>Month of audit</b>	<b>Amount (Rs. in lakh)</b>
1.	DWDO Namhol	2	10/2016	18.45
2.	DWDO Rampur	2	10/2016	41.41
3.	DWDO Swarghat	2	10/2016	1.30
4.	DWDO Chowari	5	10/2016	18.76
5.	DWDO Mandi	1	10/16	3.17
6.	DWDO Sujapur	1	10/16	1.85
7.	DWDO <b>Banher</b> Dharamshala	4	9/16	95.14
8.	DWDO Solan	2	10/16	29.52
<b>Total</b>				<b>209.60</b>

**Annexure-R**

<b>Irregular payment of salary of surplus staff</b>				
<b>Sr. No.</b>	<b>Unit</b>	<b>Para</b>	<b>Month of audit</b>	<b>Amount (Rs. in lakh)</b>
1.	RPD Dharamshala	2	10/2016	3.36
2.	DWDO Nurpur	3	10/2016	1.03
3.	DWDO Baner at Dharmshala	6	9/2016	1.10
4.	Conservator of Forest Circle Rampur	3	3/2017	5.75
<b>Total</b>				<b>11.24</b>

**Annexure-S**

<b>Irregular/over payment of medical reimbursement claims, HRA, and non-Keeping of/production of medical vrs.</b>				
<b>Sr. No.</b>	<b>Unit</b>	<b>Para</b>	<b>Month of audit</b>	<b>Amount (Rs. in lakh)</b>
1.	Chief Conservation of Forest, Rampur	3 (TAN)	3/2017	0.30
2	DWDO Solan	8	10/2016	0.8
3	CCF Shimla	4	3/2017	14.47
4	CCF Rampur	4	3/2017	3.72
<b>Total</b>				<b>19.29</b>

**Annexure-T**

<b>Non conducting of physical verification of store &amp; stock</b>				
<b>Sr. No.</b>	<b>Unit</b>	<b>Para</b>	<b>Month of audit</b>	<b>Amount (Rs. in lakh)</b>
1.	DWDO Kullu	1 (TAN)	10/2016	0
2.	DWDO Chowari	6	10/2016	0
3.	DWDO Nurpur	6	10/2016	0
4.	CPD Solan	9	9/2016	0
5.	DWDO Banher at Dharamshala	1 (TAN)	09/2016	0
6	Dir.FTI Chail	2(TAN)	6/2016	0
<b>Total</b>				<b>0</b>

**Annexure-U**

<b>Non auction/ disposal of unserviceable articles.</b>				
<b>Sr. No.</b>	<b>Unit</b>	<b>Para</b>	<b>Month of audit</b>	<b>Amount (Rs. in lakh)</b>
1.	DWDO Kullu	4	10/2016	1.17
2.	CCF Rampur	2 TAN	03/2017	0.31
<b>Total</b>				<b>1.48</b>

**Annexure-V**

<b>Loss of revenue due to non-deduction of Income tax</b>				
<b>Sr. No.</b>	<b>Unit</b>	<b>Para</b>	<b>Month of audit</b>	<b>Amount (Rs. in lakh)</b>
1.	DWDO Kullu	3	10/2016	0.29
2.	DWDO Nurpur	4	10/2016	0.31
<b>Total</b>				<b>0.60</b>

**Annexure-W**

<b>Non reconciliation with treasury/Bank</b>				
<b>Sr. No.</b>	<b>Unit</b>	<b>Para No.</b>	<b>Month of audit</b>	<b>Amount (Rs. in lakh)</b>
1.	Regional Project Director, Bilaspur	3	10/2016	68.49
2.	CFF Rampur	1(TAN)	3/2017	0.39
<b>Total</b>				<b>68.88</b>

**Annexure-X**

<b>Irregular Exp at the fag end of financial year:-</b>				
<b>Sr. No.</b>	<b>Unit</b>	<b>Para</b>	<b>Month of audit</b>	<b>Amount (Rs. in lakh)</b>
1.	DWDO Nahan	4	10/2016	83.38
2.	DWDO Namhol	4	10/2016	85.02
3.	DWDO Rampur	1	10/2016	58.95
4.	DWDO Mandi	7	10/2016	171.87
5.	DWDO Solan	5	10/2016	<b>169.29</b>
			<b>Total</b>	<b>568.51</b>

**Annexure-Y**

<b>Undue favour to contractor due to non recovery of Royalty</b>				
<b>Sr. No.</b>	<b>Unit</b>	<b>Para</b>	<b>Month of audit</b>	<b>Amount (Rs. in lakh)</b>
1.	DWDO Nahan	8	10/16	11.79
2.	DWDO Swarghat	1	10/16	2.18
3.	DWDO Solan	1	10/16	0.45
			<b>Total</b>	<b>14.42</b>