

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



सत्यमेव जयते

## Annual Review on the working of Forest Divisions For the year 2024-25



लोकहितार्थ सत्यनिष्ठा  
Dedicated to Truth in Public Interest



**Government of Himachal Pradesh**

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## **Executive Summary**

As per Para 9.10 of the Comptroller and Auditor General's Manual of Standing Order (A&E) Volume-I, this office prepares a report on "Annual Review of the Working of Forest Divisions" for each financial year and submits the same to the Government of Himachal Pradesh.

On account of switching of forest account from Cheque system to Treasury mode with effect from 01-01-2020, the District Treasuries submit monthly accounts to the Principal Accountant General (A&E) under Article 150 of the Constitution of India and Sections 10, 11 and 12 of the CAG's (Duties, Powers and Conditions of Service) Act, 1971 for compilation of the Annual Accounts of the State Government. The Audit of Divisions and Circles by the Office of the Principal Accountant General (Audit), Himachal Pradesh is conducted under Article 149 of the Constitution of India read with Sections 13, 16, 17, and 18 of the CAG's (Duties, Powers and Conditions of Service) Act, 1971.

The 59<sup>th</sup> Annual Review on the working of Forest Divisions and Circles in Himachal Pradesh is prepared with the objective of presenting a comprehensive annual assessment to the State Government on the functioning of Forest Divisions and Circles during the relevant year. The Review highlights the deficiencies noticed in the Monthly Accounts of the year 2024-25 submitted to the office of Principal Accountant General (A&E), as well as deficiencies brought out during the audit of the units conducted by the office of the Principal Accountant General (Audit) during the year 2024-25.

It is hoped that this report will provide the requisite overview and assist the department in addressing the general omissions, lapses, and irregularities; thereby contributing to overall improvement in the maintenance and management of Forest Accounts.

**Important observations incorporated in the Review are as follows:**

**Part-I: Observations relating to Accounts**

The following deficiencies were noticed in the Monthly Accounts of the year 2024-25 submitted by the treasuries to the office of Principal Accountant General (A&E),

- i) Net unadjusted amount of Rs 1712.00 lakh (Credit) under Head of Account “8782-00-103-01 Remittances” was outstanding, as on 31 March 2025.
- ii) Net unadjusted Cheques amounting to Rs 157.00 lakh (Credit) under Head of Account “8782-00-103-02 Forest Remittance II Cheques” were outstanding, as on 31 March 2025.
- iii) The balance under Inter Circles/Inter Divisional Transactions amounting to ₹ 218.00 lakh (Debit) under Head of Account “8782-00-103-04” was outstanding, as on 31 March 2025.

**Part-II: Important observations relating to Audit**

**Expenditure Side**

During test checked of four forest divisions, it was noticed that:

- i) An expenditure of ₹ 488.27 lakh was incurred on construction works of Inspection Hut at Talli Bhujal, Inspection Hut at Renuka ji Range, Forest Guard Hut in Darwa at Kuthar and Ethno Botanical Park at Androli. However, it was observed that the assets remained non-operational despite their completion, resulting in loss of potential revenue.

**(Para-II)**
- ii) In six forest divisions, it was observed that against the approved APO (Annual Plan of Operation) of ₹ 6298.15 lakh, an amount of ₹ 3349.32 lakh only was utilized for carrying out different activities and balance of ₹ **2948.83 lakh** was surrendered to the sanctioning authority.

**(Para-IV)**

iii) It was noticed that 38 officials/officers were irregularly drawing salary from the Registrar Budget despite working in other offices, resulting in irregular drawl of ₹ 4.21 crore during 2022-23 and 2023-24. Of these, 15 officials posted under State CAMPA drew salary from interest accrued on CAMPA funds, which are non-lapsable funds under the Compensatory Afforestation Fund Act 2016.

(Para-X)

iv) Records of four forest divisions revealed that against ₹2572.82 lakh released under approved Annual Plan of Operations during 2015-16 to 2023-24, only ₹1816.73 lakh was utilized, leaving ₹756.08 lakh unutilized. This indicates unrealistic planning and underachievement of financial and physical targets

(Para-X11)

v) In four forest divisions, it was observed that the last approved Working Plan of the Divisions was for the period 2003-04 to 2017-18, as per detail given in **Annexure-E-14**. At present, the Divisions are functioning without any approved Working Plan, which is in contravention of the provisions of the National Working Plan Code, 2014

(Para-XIV)

### **Receipts Side**

i) During test checked of the records maintained in the office of Pr. CCF (HoFF) it was noticed that an amount of ₹13,393 lakh was required to be recovered from various agencies i.e. Forests Contractor, Govt. Departments and HPSFDC Ltd. but remained unrecovered, as on 31<sup>st</sup> March 2025.

(Para -I)

ii) During test checked of fourteen divisions, it was noticed that 2220 cases of fire incidents were reported in these divisions due to which 15874.17 hectares area of forest land was burnt/affected. The estimated loss due to incident of forest fire worked out to ₹ 689.75 lakhs

(Para-V)

iii) Test check of records of five forest divisions revealed short realization of compensatory levies. In Mandi and Joginder Nagar Divisions, compensatory charges of ₹ 611.07 lakh were not recovered despite final approval for diversion of 19.2467 ha of forest land. As per the Forest Conservation Rules, prior approval of central government under the FC Act is given in two stages and after 1<sup>st</sup> stage approval, the funds were required to be deposited. Further, short realization of ₹7.72 lakh, ₹1.15 lakh and ₹0.77 lakh was noticed in Karsog, Kunihar and Rampur Divisions, respectively. **(Para-VI)**

iv) During test check of records of two forest divisions it was observed that 6,475.91 cubic metres of timber was handed over to HPSFDCL during 2022-23 to 2023-24, against which royalty of ₹395.02 lakh was recoverable. However, the Department did not raise demand or initiate recovery up to December 2024. **(Para-XII)**

v) As per Rule 3 of Himachal Pradesh Financial Rule 2009, all moneys received by or on behalf of the Government either as dues of the Government or otherwise for deposit, remittance and withdrawal therefrom, shall be brought into Government Account immediately, in accordance with such general or special rules as may be issued under the Constitution and under any other rules and instructions of the Government, issued from time to time. However, the department violated the ibid rules and did not deposit the royalty directly into government account. Further, during test checked of the records maintained in the office of Divisional Forest Officer, Karsog it was noticed that an interest amounting to ₹ 7.34 lakh was earned by the DFO in three saving accounts but the same was not deposited into Government account. **(Para-XVII)**

## **Introduction**

The 59<sup>th</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 Principal Accountant General (A&E), Himachal Pradesh. The Review also points out deficiencies noticed during the audit of these Divisions & Circles offices of the Forest Department by the office of the Principal Accountant General (Audit), Himachal Pradesh. The purpose of the Review is to highlight irregularities, omissions and defects in maintenance of initial accounts by these Forest Divisions/Circle office and noticed during audit 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 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 Himachal Pradesh at the end of March 2025, is as under:

<b>Number of divisions at the beginning of the year</b>	<b>Number of Defunct divisions</b>	<b>Number of Newly Opened divisions</b>	<b>Number of divisions at the end of March 2025</b>
91	NIL	NIL	91

The Review consist of two parts viz. Part-I contain observations relating to accounts that were noticed in the office of the Pr. Accountant General (A&E), Himachal Pradesh and Part-II contains irregularities noticed in Central Audit and Local Audit of Forest Divisions by the office of the Pr. Accountant General (Audit), Himachal Pradesh during 2024-25.

**PART-I-**

This section contains observations relating to persistent and other common irregularities noticed during the scrutiny of monthly accounts pertaining to Major Head 2406 –Forestry and Wildlife received in the office of the Principal Accountant General (A&E) from District Treasury Offices.

**Deficiencies noticed in Monthly Accounts.** As per Para 5.6 of the Comptroller and Auditor General’s (Accounts & Entitlement) Manual, vouchers and other documents which were not received with the Monthly Account should, on subsequent receipt, be examined in detail in the same manner as they would have been examined had they been received in time. This presupposes that all vouchers and supporting documents must invariably accompany the Monthly Account to enable proper scrutiny.

During the scrutiny of monthly accounts under Major Head 2406 – Forestry and Wildlife for the period from April 2024 to March 2025, it was observed that 27 vouchers in support of expenditure amounting to ₹3,53,82,874 as per the details given in the table below, were submitted without attaching the required bills/invoices. In the absence of bills/invoices, the correctness, validity, and authenticity of the expenditure amounting to ₹3,53,82,874 could not be verified during validation. The recurrence of such lapses indicates weak internal controls.

Sr. No	Month	MH	Treasury	DDO	Vch. No.	SOE	AMT.	Observation if, any
1	Apr-24	2406	SML	852	74	15	750000	Bill/ Invoice were not attached with vouchers, while rendering monthly Account.
2		2406	SOL	974	39	21	164750	
3	May-24	2406	CHM	802	101	30	213710	
4		2406	SMR	826	181	12	168000	
5		2406	SML	852	234	10	11758	
6		2406	SML	834	335	29	163500	
7	Jun-24	2406	SOL	974	62	65	6018288	
8		2406	SOL	978	68	36	3633863	
9	Jul-24	2406	SMR	826	168	21	320455	
10		2406	KNG	969	27	7	179178	
11	Aug-24	2406	KLU	809	32	21	450000	
12		2406	KLU	809	59	21	287400	
13		2406	KLU	811	75	21	667700	
14	Sep-24	2406	SMR	826	159	36	1502500	
15		2406	SMR	826	176	21	438500	
16	Oct-24	2406	SOL	974	183	65	7180535	
17		2406	UNA	808	38	36	830724	
18	Nov-24	2406	SOL	974	20	12	449861	
19		2406	SOL	827	50	36	1279408	

Sr. No	Month	MH	Treasury	DDO	Vch. No.	SOE	AMT.	Observation if, any
20	Dec-24	2406	CHM	986	107	36	1777132	
21		2406	CHM	801	154	36	2181478	
22	Jan-25	2406	SMR	977	79	36	488521	
23		2406	SMR	977	63	36	412213	
24	Feb-25	2406	MDI	816	257	33	400000	
25		2406	KNG	804	69	36	800000	
26	Mar-25	2406	KNR	835	32	36	1074200	
27		2406	KLU	811	901	36	3539200	
TOTAL							35382874	

During the monthly Validation, it was noticed that in above shown few instances the bills, vouchers and invoices were not attached in support of the expenditure. Those were objected to and wanting sub bills/invoices collected from the concerned DFOs, subsequently. This needs to be ensured in future.

## 2 Reconciliation of Monthly Accounts Figures

To exercise effective control over expenditure and to ensure correct classification in accordance with budget allocation, the HoD is required to reconcile their figures of expenditure and receipts with those booked in the office of the Pr. Accountant General (A&E) Himachal Pradesh. The Forest Department had conducted full reconciliation of its figures with the figures of Pr. Accountant General (A&E), which is commendable.

### (Figures in Rupees)

SL. No.	Major Head	Amount booked	Amount Reconciled
1	0406 - Receipts on Forestry & Wildlife	856560281	856560281
2	2406 Revenue Expenditure on Forestry & Wildlife	9050944352	9050944352
3	4406 Capital Outlay on Forestry & Wildlife	53702970	53702970

### 3 Balances outstanding under Forest Remittances/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 observed that the full particulars/details were not being recorded in the Vouchers/Schedules. As a result, unadjusted balances of ₹1666.71 lakh (Credit) under different categories could not be cleared, as detailed in the table given below:

#### Outstanding Balances under Forest Remittances in the books of PAG (A&E)

(₹ in lakh)

Sr. No.	Head of Account "8782-00-103" Forest Remittances	Remarks	Amount Outstanding up to 23-24	Amount Outstanding during 2024-25	Amount clearance during 2024-25	Total Outstanding	Whether Clearance or Addition in 21-22
1	01-Cash Remittances	Credit Balance	1712.00	-		1712.00	-
2	02-Forest Cheques	Credit Balance	157.00	-	-	157.00	-
3	04- ICT/IDT	Debit Balance	218.00	-	-	218.00	-
4	05-BT Exchange	Credit Balance	15.71			15.71	-
<b>Total</b>			<b>1666.71</b>	-	-	<b>1666.71</b>	

#### **Recommendation:**

The divisions should be directed to reconcile remittance figures with the office of the Pr. AG (A&E) office and ensure timely clearance of outstanding balances.

Age profiling of the afore-mentioned outstanding amounts is mentioned in Table 1, 2, and 3.

**Table-1**  
**(Figures in Rupees)**

Head of Account	Year	Credit (Acknowledge)	Debit (Form-15)	Net Balance (Lakh Rupees)
8782-00-103-01	Up to 2015	467950884	385937671.49	
	15-16	318749	7460	
	16-17	25060580	151773	
	17-18	12775366	5055	
	18-19	41728097	722	
	19-20	9509057	15773	
	<b>Total</b>	<b>557342733</b>	<b>386118454.49</b>	<b>1712.51</b>

The Cash Remittances outstanding mostly relate to pre-2015, with credits of ₹ 557342733 against debits of ₹ 386118454.49, leaving a net balance of ₹ 1712.51 lakh.

Outstanding balances arise due to incomplete reconciliation and unmatched Form-15 debits. Form-15 are required for verification, reconciliation of balances and clearance.

**Table-2**  
**(Figures in Rupees)**

Head of Account	Year	Credit (Issued Cheques)	Debit (Encashed Cheques)	Net Balance
8782-00-103-02	Up to 2015	20176949.87	6013277.63	
	15-16	272073		
	16-17	276545		
	17-18	134880		
	18-19	151957		
	19-20	708639		
	20-21	----	-----	-----
	<b>Total</b>	<b>21721043.87</b>	<b>6013277.63</b>	<b>15707766.24</b>

Forest Cheque balances pertain to encashed cheques, largely relating to the period up to 2015. Against cheques amounting to ₹ 21,721,043.87 issued, cheques amounting to only ₹ 6,013,277.63 were encashed, leaving an outstanding balance of ₹ 157.08 lakh. No movement has been observed in these balances in recent years. The persistence of pending balances indicates that the cheques were either not presented for encashment or were not accounted for properly. The concerned divisions are required to identify such unreconciled cheques and reconcile the balances with this Office.

**Table-3****(Figures in Rupees)**

Head of Account	Year	Debit	Credit	Net Balance
8782-00-103-04	Up to 2012	101800031	80573381.80	
	12-13	216337	-----	
	13-14	392172	----	
	14-15	—	----	
	15-16	—	----	
	16-17	—	600	
	<b>Total</b>	<b>102408540</b>	<b>80573981.80</b>	<b>21834558.20</b>

Mostly, Inter Circle Transactions/Inter Division Transaction balances relate to pre-2012, with debits of ₹ 102408540 against credits of ₹ 80573981.80, leaving a net debit balance of ₹ 21834558. A few credit adjustments were carried out in subsequent years. The continued existence of pending debit balances indicates non-receipt and/or non-booking of the corresponding credits. The concerned divisions should reconcile the differences and take necessary action to adjust the balances.

***Recommendation:***

The respective divisions may be instructed to clear/reconcile the above amounts within a stipulated time frame, in coordination with office of the Principal AG (A&E).

**PART-II****Statement-A: Outstanding Central Audit Objections for the period ended March-2025**

The Audit Office maintains a Central Objection Book in accordance with Statement 'A' of the Comptroller and Auditor General's Manual of Standing Orders (A&E), Volume-I. The Central Objection Book records outstanding audit objections, findings, or irregularities raised by the FAW Section (Audit) during the examination of monthly accounts, vouchers, medical bills, T.A. claims, contingency vouchers, etc., which remained unsettled, unreplied to, or uncleared by the concerned accounting or departmental authorities as at the end of the reporting period. The details of the outstanding Central Audit Objections for the period ended March 2025 are given below:

- (i) As per objection books of Central Audit, 3681 items involving an amounting to ₹ 324.90 lakh were outstanding for settlement due to lack of response/timely and adequate corrective action (**Annexure-A**).
- (ii) Contingency aggregating of ₹ 253.09 lakh (989 items) pertaining to year 2001 onwards were yet to be settled (**Annexure-B**)
- (iii) T.A. bills amounting to Rs 19.01 lakh (279 items) pertaining to period 2001 onwards were yet to be settled (**Annexure-C**)
- iv) Similarly, 2413 items pertaining to Medical Bills aggregating to 52.79.38 lakh pertaining to period 2001 onwards were yet to be replied (**Annexure-D**)

**Recommendation:**

The concerned authorities may take effective and time-bound steps to settle the old objections raised by Central Audit.

**Statement-B: Details of Audit Objections and Inspection Report not replied and loss of revenue to Government.**

As per Rule 197 of the Regulations on Audit and Accounts, 2020, the first reply to an Audit Note is required to be submitted to the Audit Office within four weeks of its receipt. However, in contravention of this provision, the first replies have not been submitted in the cases detailed below:

**(a) Inspection Reports of Revenue for the year 2024-25.**

Sr. No	Unit/DDO	Whether first reply received or not
1	Divisional Forest Officer (T) Chopal	No
2	Divisional Forest Officer (T) Nalagarh	No
3	Divisional Forest Officer (T) Kunihar	No
4	Divisional Forest Officer (T) Dehra	No
5	Divisional Forest Officer (T) Una	No
6	Divisional Forest Officer Rampur	No
7	Divisional Forest Officer Anni at Luhri	No
8	Divisional Forest Officer Nahan	No
9	Divisional Forest Officer Palampur	No
10	Divisional Forest Officer Joginder Nager	No
11	Divisional Forest Officer Rajgarh	No
12	Divisional Forest Officer Karsog	No
13	Divisional Forest Officer Renuka ji	No
14	Divisional Forest Officer Suket at Sundernagar	No
15	Divisional Forest Officer Ponta Sahib	No
16	Divisional Forest Officer Seraj at Banjar	No
17	Divisional Forest Officer Mandi	No

**(b) Inspection Reports of Expenditure for the year 2024-25.**

Sr. No.	Unit/DDO	Whether first reply received or not
1.	Principal Chief Conservator of Forest (HOFF), Talland Shimla	No.
2.	Divisional Forest Officer (Wildlife), Shimla	No

**Recommendation:**

The respective DDO's may take immediate steps to submit timely replies to the Audit objections and Inspection Report.

(c) Statement showing the position of Loss of Revenue/ Irregular Expenditure to Government during 2024-25.

Loss of Revenue /Irregular Expenditure Statement			
Details of Paras of Audit and Inspection Reports for the year 2024-25 (Receipt Side)			
Sl. No.	Name of Unit	No. of Para	Amount (in lakhs rupees)
1	Divisional Forest Officer, Anni at Luhri	4	716.95
2	Divisional Forest Officer, Mandi	5	580.39
3	Divisional Forest Officer, Chaupal	6	1940.75
4	Divisional Forest Officer, Dehra	4	58.49
5	Divisional Forest Officer, Joginder Nagar	4	158.06
6	Divisional Forest Officer, Karsog	6	287.41
7	Divisional Forest Officer, Kunihar	7	116.09
8	Divisional Forest Officer, Nahan	2	4.05
9	Divisional Forest Officer, Nalagarh	6	82.51
10	Divisional Forest Officer, Palampur	4	116.78
11	Divisional Forest Officer, Paonta Sahib	3	44.09
12	Divisional Forest Officer, Rajgarh	4	114.75
13	Divisional Forest Officer, Rampur	5	345.49
15	Divisional Forest Officer, Renuka	4	48.12
16	Divisional Forest Officer, Una	4	56.62
17	Divisional Forest Officer, Seraj at Banjar	5	138.07
<b>TOTAL</b>		73	4808.62

Loss of Revenue Statement/Irregular expenditure			
Details of Paras of Audit Inspection Reports for the year 2024-25 (Expenditure Side)			
Sl. No.	Name of Unit	No. of Para	Amount (in lakhs rupees)
1	Pr. Chief Conservator of Forest (Hoff), Shimla	3	14079.00
2	Divisional Forest Officer (Wildlife), Sarahan	2	9.95
		5	14088.95

**Recommendation:**

The respective DDO's may take immediate steps to recover the amounts and deposit in the Government exchequer.

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

This part includes various irregularities noticed during the 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 2024-25. During the test check of records of 19 units (2 Expenditure and 17 Receipt Annexure-E & F) of Forest Department during the year 2024-25 which are detailed below:

#### ***Introduction of the Forest Department***

Forests receipts are governed by the provisions of Indian Forest Act (IFA), 1927, Forest Conservation Act (FCA), 1980 and decisions of the State Government on recommendations of the statutorily constituted "Pricing Committee" (PC) determining the price or rate of royalty of standing volume of trees, terms and conditions for supply of resin, resin blazes, and other forest produce. The State Government, besides exploiting forests departmentally, had been engaging private contractual agencies for regulating the timber trade and other work of forest operations. After the nationalization of forests, the exploitation work was entrusted to the Himachal Pradesh State Forest Corporation (Corporation), in March, 1974 under the Companies Act, 1956. The work relating to forest exploitation was entrusted to the corporation in a phased manner from the year 1974-75 and was completely handed over in 1982-83.

#### ***Organizational set up***

Principal Secretary (Forest) is the administrative head at the Government level. Principal Chief Conservator of Forest (PCCF) is the head of the Department who is responsible for making policy decisions, budgetary control, direction and overall working of the Department, assisted by seven Additional Principal Chief Conservator of Forest (APCCF), eleven Chief Conservator of Forest (CCF) and ten Conservators of Forests (CFs) in 37 territorial divisions. Each CF controls the exploitation and regeneration of forest activities being carried out by Divisional Forest Officers (DFOs) under their control. Each DFO is in-charge of assigned forest related activities in his territorial division.

#### ***Part-I: Audit findings***

The records of 19 field units of Forest Department of Himachal Pradesh relating to forest expenditure and receipts were test checked between July 2024 and March 2025 and the irregularities noticed have been depicted in the **Appendix-II'** and categorized in expenditure (17 paras) and Receipts (19 paras) as per the details given in **Statement-'A'**. These irregularities have been commented upon in the succeeding paragraphs:

## *Expenditure Side*

### ***I. Blockade of government funds due to incomplete works***

Audit test checked the records (between July 2024 and March 2025) maintained in the office of two forest divisions<sup>1</sup> and noticed that an expenditure amounting to ₹ 54.59 lakh could not be incurred during the year which resulted in blockade of fund to that extent, as per the details given in **Annexure-E-1**.

#### ***Recommendations***

The Matter may be investigated properly, and compliance thereof, in particular to time limit for execution of aforesaid work be intimated to Audit accordingly.

### ***II. Non-utilisation of created assets resulted in loss of government revenue.***

Audit test checked the records (between July 2024 and March 2025) maintained in four divisions<sup>2</sup>, and it was noticed that an expenditure of ₹488.27 lakh was incurred on construction work of Forest Guard Hut at Darwa, Inspection Hut at Talli Bhujal, Inspection Hut at Renuka ji Range and Ethno Botanical Park at Androli. However, the assets remained non-operational till the date of audit despite its completion, resulting in a direct loss of potential revenue. The non-utilization of this facility not only affects Government earnings but also leads to the non-utilization of public assets. Thus, an expenditure incurred on the construction of the said assets have remained blocked as per the details given in **Annexure-E-2**, as the facility is not being utilized for its intended purpose.

#### ***Recommendations***

The assets may be made operational at the earliest and audit may be intimated accordingly.

### ***III. Irregular expenditure on procurement of Material.***

Audit test checked the records (between July 2024 and March 2025) maintained in three divisions<sup>3</sup> and noticed that an expenditure of ₹ 3.30 lakh was incurred for procurement of items avoiding not only the prescribed procedures of inviting quotations/limited tenders but also the necessity of obtaining sanction of the Competent Authority. Such procurement is in contravention of the provisions of HPFR, 2009 as per detail given in **Annexure-E-3**.

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<sup>1</sup> DFO Seraj and DFO Una

<sup>2</sup> DFO Kunihar, DFO Rajgarh, DFO Renukaji and DFO Una

<sup>3</sup> DFO Joginder Nagar, DFO Una and DFO Kunihar

### ***Recommendations***

The concerned authorities may be directed to take immediate action in accordance with the rules, fix responsibility wherever required, and intimate compliance to Audit within the prescribed time frame.

#### ***IV. Non utilization of funds.***

Audit test checked the records (between July 2024 and March 2025) maintained in six divisions<sup>4</sup> and observed that against the approved APO(Annual Plan of Operation) of ₹ 6298.15 lakh, an amount of ₹ 3349.32 lakh was utilized for carrying out different activities and balance of ₹ 2948.83 lakh was surrendered to the sanctioning authority which shows improper planning, as per the details given in **Annexure-E-4**.

### ***Recommendations***

Annual Plan of Operations may be formulated as per requirement and audit may be intimated accordingly.

#### ***V. Rush of Expenditure***

Rule 62 (3) of General Financial Rule state that Rush of expenditure, particularly in the closing months of the financial year, shall be regarded as a breach of financial propriety and shall be avoided. Audit test checked the records (between July 2024 and March 2025) maintained in the office of Divisional Forest Officer, Dehra and noticed that out of a total expenditure of Rs. 1741.82 lakh incurred in the financial year 2021-22, a large chunk of expenditure, Rs. 820.83 lakh was incurred in the last quarter of 2021-22, which is 47.12% of the expenditure incurred in the whole financial year. The expenditure in the month of March 2022 alone was Rs. 527.10 lakh which is 30.26 % of total expenditure in the financial year 2021-22 is in contravention of Rule 62(3) of General Financial Rule (**Annexure E-5**).

### ***Recommendations***

Expenditure should be incurred in judicious manner by the divisions and audit may be intimated accordingly.

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<sup>4</sup> DFO Anni, DFO Mandi, DFO Karsog, PCCF Shimla, DFO Rampur and DFO(Wildlife) Sarahan

## ***VI. Encroachment on forest land.***

**Forest (Conservation) Act, 1980 (Section 2)** restricts the diversion of forest land for non-forest purposes (like cultivation or construction) without prior approval from the Central Govt. **Indian Forest Act, 1927 (Sections 26 & 33)** criminalizes actions such as clearing, breaking up, or damaging forest land. It allows for the seizure of tools and vehicles used in the offence. **Forest Rights Act, 2006 (FRA)** recognizes the rights of traditional forest dwellers but also empowers Gram Sabhas to stop any destructive practices or encroachment in forests. Audit test checked the records (between July 2024 and March 2025) maintained in the office of seven divisions<sup>5</sup> and observed that **811 cases** of illegal encroachments measuring **154.9791 Bigha** of forest land were reported upon, but no efforts have been made by the department to evict the said land from encroachers. This shows laxity on the part of circle as per the details given in **Annexure-E-6**.

### ***Recommendations***

*Action may be taken to evict the encroached land under intimation to audit.*

## ***VII. Non – conducting of Physical verification.***

Rule 140 of Himachal Pradesh envisages that (1) The officer-in-charge of the stores shall cause to maintain the inventory for fixed assets, consumable goods and dead stock or unserviceable items. (2) Head of the Department shall conduct the physical verification of fixed assets, consumable goods and dead stock or unserviceable items or cause it to be conducted through his subordinate officer (s) or through a committee constituted either by him or by the State Government, at least once in a year. Audit test checked the records (between July 2024 and March 2025) maintained in the office of the thirteen divisions<sup>6</sup> and observed that physical verification of stores and stock has not been conducted every year (as detailed in **Annexure E-7**).

### ***Recommendations***

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

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<sup>5</sup> DFO Anni, DFO Mandi, DFO Karsog, DFO Paonta Sahib, DFO Suket, DFO Renuka and DFO, Seraj

<sup>6</sup> DFO Mandi, DFO Chaupal, DFO Karsog, DFO Nahan, DFO Palampur, DFO Paonta Sahib, DFO Rajgarh, DFO Suket, DFO Una, DFO Seraj, PCCF, Shimla, DFO Renukaji and DFO (Wildlife) Sarahan

***VIII. Awaiting utilization certificates from the Village Forest Management Societies (VFMS).***

Rule 157 of Himachal Pradesh Financial states that institutions or organizations receiving grants shall furnish audited utilization certificate to the Government after utilization of grant-in-aid. The Department of Forest, Govt. of HP, notified the Samudayik Van Samvardhan Yojna in September 2018 to promote community *participation* in forest conservation and development through plantation of useful species and community forest management. The scheme aims to improve forest quality and cover, enhance ecosystem services, and support the rural economy.

Audit test checked the records (between July 2024 and March 2025) maintained in the office of Divisional Forest Officer, Nahan and observed that ₹ 3.19 lakh was released to JFMC (Joint Forest Management Committee) Bhedo in 2022-23 (details given in **Annexure E-8**) under the Samudayik Van Samvardhan Yojna. However, even after 2.5 years, the mandatory Utilization Certificates (UCs) have not been submitted, violating financial rules and scheme guidelines.

This non-compliance raises concerns over accountability, transparency, and proper utilization of funds.

***Recommendations***

The utilization certificates may be obtained timely from the VFMS.

***IX. Non formulation of plan for utilization of funds for conservations of wildlife and other related activities.***

Ministry of Environment, Forest and Climate Change, Government of India vide clarification dated 26th December, 2024 on the provisions of guidelines given under para 1.22 of the Consolidated Guidelines issued under the Van (Sanrakshan Evam Samvardhan) Adhiniyam, 1980 and Rules, the User Agencies and States were directed to make an upfront payment of 2% of the project cost towards the cost of implementation of Wildlife Management in those cases where due to unavoidable circumstances, there is delay in the preparation of Wildlife Management plan. However, in cases where there is no delay and the WLM Plan has been prepared by the User Agency, the User Agency needs to make the payment towards the actual cost of implementation of the WLMP.

Audit test checked the records (between July 2024 and March 2025) maintained in the office of Divisional Forest Officer (Wildlife), Sarahan, and it was noticed that Funds amounting to ₹ 9.42 crore (two per cent of the total project cost of ₹470.95 crore) **as detailed in Annexure E-9** were deposited by the User Agency, Integrated Kashang

HEP, with Ad-hoc CAMPA (now National Authority) in March 2018 for conservation of wildlife and related activities. These funds were transferred to the State Authority in August 2019. However, no plan was prepared by the Division for their utilization, and the funds continued to remain unutilized even after more than six years of their deposit. Further, funds of ₹9.62 crore (two per cent of the project cost of ₹480.80 crore) **as detailed in Annexure E-9** due from the User Agency on account of Integrated Kashang HEP (Stage II & III) towards conservation of wildlife and related activities were not recovered. Though the User Agency had assured (April 2018) to deposit the balance funds on commencement of construction works, the Department neither raised the demand nor ensured its deposit, despite the fact that the construction works have commenced, as per information available on the User Agency's website (**as detailed in Annexure E-9**).

### ***Recommendations***

Department should immediately prepare and implement a detailed WLMP, and allocate funds to specific wildlife conservation activities, and issue a formal demand notice to the User Agency to recover the outstanding dues.

### ***X. Irregular drawl of salary.***

Point No. 4 (a) of G.S.R. 766(E) notification dated 10th August, 2018 states that payment of salary, travelling allowances, medical expenses, etc. to regular, contractual and casual employees of the State Forest Department for implementing programmes in various forest divisions undertaken from the State Fund. Audit test checked the records (between July 2024 and March 2025) maintained in the office of PCCF (HoFF), and it was noticed that 38 officials/officers draw their salary from the Registrar of Budget. However, they were working under different offices. Thus, the drawl of salary amounting to ₹ 4.21 crore during 2022-23 and 2023-24 was irregular and in contravention to the instructions issued by the government in this regard. It was further noticed that 15 out of 38 officials/officers were working under CEO State Authority (State CAMPA) and not drawing their salary from interest accrued on CAMPA funds, which are non-lapsable funds under the Compensatory Afforestation Fund Act 2016. This was in contravention of the Point no. 4 issued by the Ministry of Environment Forest and Climate Change, Government of India. Similarly, in DFO Rajgarh, three Multi-Purpose Workers were deployed to other stations since 2022 whereas they continued drawing their salary from the parent office, despite their temporary posting elsewhere. Thus, in view of the above, the department had made a payment of ₹20.24 lakh as detailed in **Annexure-E-10** as salary against the State Government provisions.

### ***Recommendations***

Ex-post-facto sanction may be obtained from the competent authority and it may be ensured that such drawals are not made in future.

### ***XI. Non-compliance of conditions stipulated in Final Approval for laying of transmission Line.***

MoEF&CC vide letter no. 8B/HP/04/04/2018/FC/495 dated 30.05.2019 granted final approval for diversion of 36.4344 Ha of forest land for construction of a 66 KV of Transmission Line in favour of HPPTCL. As per condition no. 2 of the approval, plantation of dwarf species (preferably medicinal plants) was to be carried out below the transmission line within 1–2 years. For this purpose, the User Agency deposited ₹ 13,65,828/- in Adhoc CAMPA.

Audit test checked the records (between July 2024 and March 2025) maintained in the office of Divisional Forest Officer, Rampur, and it was noticed that nothing on record was found to ascertain that the plantation was carried out by the office in compliance with the condition of final approval granted by MOEF&CC (**Annexure E-11**)

### ***Recommendations***

Plantation work may be taken up at the earliest from the funds already deposited by the UA.

### ***XII. Non achievement of physical and financial targets***

Audit test checked the records (between July 2024 and March 2025) maintained in four divisions<sup>7</sup> and it was noticed that funds amounting to ₹2572.82 lakh were released against the approved Annual Plan of Operations during the period 2015-16 to 2023-24. It was, however, observed that only ₹1816.73 lakh were utilized, while the balance of ₹756.08 lakh remained unutilized (**Annexure E-12**). Further, the balance amount has been kept in department saving Bank Accounts. This indicates that the APO was not prepared on a realistic basis, resulting in under achievement of both financial and physical targets as well as parking of funds out of state exchequer.

### ***Recommendations***

Annual Plan of Operations may be made more realistic on demand basis.

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<sup>7</sup> DFO Kunihar, DFO Anni and DFO(Wildlife) Sarahan

***XIII. Non adherence to the Forest Instruction Manual for Nurseries and Plantations.***

Audit test checked the records (between July 2024 and March 2025) maintained in the office of Divisional Forest Officer, Kunihar and observed that no report about monitoring and evaluation of an old Plantations was submitted to PCCF (HoFF) due to which no plantation could be notified as an established plantation. All such plantations that have a survival percentage of more than 40 per cent and show natural regeneration in the plantation area were to be notified as established plantations. As no plantation was notified as an established plantation, chances of poor survival of plantations (survival less than 40 per cent) across the division cannot be ruled out. **(Annexure E-13).**

***Recommendations***

Forest instruction Manual may be followed by the department in letter and spirit.

***XIV. Working of divisions without approved Working Plan and Non formulation of Management of Protected Areas***

As per the National Working Plan Code 2014, the Working Plan remains the foundational instrument for scientific forest management, enabling evaluation of resources, impact assessment, and future planning. Periodic revisions are essential to align with evolving forest-people interfaces and to meet national/international obligations, ensuring sustainable forest management.

Audit test checked the records (between July 2024 and March 2025) maintained in four divisions<sup>8</sup> and observed that the last approved working Plan of the Divisions was for the period 2003-04 to 2017-18 as per detail given in **Annexure-E-14**. At present, the Divisions are functioning without Approved Working Plan, which is in contravention to the provisions of the National Working Plan Code, 2014.

***Recommendations***

Forest Working Code may be adhered to by the Department.

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<sup>8</sup> DFO Chaupal, DFO Dehra, DFO Suket and DFO (Wilfelife) Sarahan

***XV. Non-keeping of the copies of cash memo vouchers on record.***

Audit test checked the records (between July 2024 and March 2025) maintained in the office of PCCF (HoFF)<sup>9</sup>, and it was noticed that the copies of cash memos in respect of medical claims submitted by officials for reimbursement have not been kept on record. Claims amounting to Rs. 0.72 lakhs have been passed for payment in this manner by the competent authority. Due to the non-production of information regarding the medicines/tests prescribed by the doctor, date of prescription, date of purchase of medicines/tests done, medicines purchased and reimbursable medicines/tests, it could not be ascertained by audit whether the aforementioned medical claims reimbursed to the concerned officials were valid (**Annexure-E-15**). Moreover, it was noticed that medical dependency certificates in the prescribed format were not obtained in respect of the expenditure amounting to Rs. 0.09 lakh.

***Recommendations***

Copies of cash memo/vouchers may be kept in divisional records for audit scrutiny.

***XVI Status of Mutation of Non- Forest Land and Notification of same as Reserve/Protected Forest.***

Audit test checked the records (between July 2024 and March 2025) maintained in two forest divisions<sup>10</sup> and observed that in Palampur Forest Division, final approval for diversion of 2.6216 ha of forest land was accorded by the Government of India vide letter no. 8B/HPB/01/29/2018/653 dated 21.06.2019 in favour of M/s Shiva Power for construction of 3.00 MW Kapru Baner SHEP. As per condition no. 2 of the approval, the non-forest land identified for Compensatory Afforestation was to be notified as Reserve/Protected Forest under the Indian Forest Act, 1927 within six months, and a copy of the notification furnished to the Regional Office. However, there was nothing on record to establish that the said land was mutated in favour of the HP Forest Department or notified as Reserve/Protected Forest. Similarly, in the jurisdiction of Divisional Forest Officer (Wildlife), Sarahan, although draft notifications were issued in respect of four Protected Areas (PAs), final notification was issued in only two PAs. The Eco-Sensitive Zones (ESZ) of the remaining two PAs, namely Rupi Bhaba Wildlife Sanctuary and Lippa-Asarang Wildlife Sanctuary, remained un-notified (**Annexure-E-16**).

***Recommendations***

Action may be taken as per Guidelines issued under Forest Conservation Act 1980 and as per conditions stipulated in Final Approval accorded by MoEF&CC.

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<sup>9</sup> DFO Kunihar and PCCF Shimla

<sup>10</sup> DFO Palampur and DFO (Wildlife) Sarahan

***XVII Delay in execution of the proposed Compensatory Afforestation in contravention of the conditions of the FCA final approval.***

The non-forest land identified for Compensatory Afforestation (CA) was required to be notified as Reserve/Protected Forest under the Indian Forest Act, 1927 within six months from the date of Final Approval, and a copy of the notification furnished to the Regional Office for record. Further, the Compensatory Afforestation was to be completed within one to two years from the date of issuance of such notification.

Audit test checked the records (between July 2024 and March 2025) maintained in the Divisional Forest Officer, Palampur and observed that as per the Compensatory Afforestation (CA) Scheme, afforestation over 2.6216 ha of Shamlat land at Malahu was carried out during 2023-24, as per details given in **Annexure E-17**. However, the CA activities were undertaken with a considerable delay of four years since 2020-21. This was in contravention to FC Act and conditions stipulated in Final Approval accorded by MoEF & CC.

**Recommendations**

The FC Act and conditions stipulated in Final Approval accorded by MoEF & CC should be adhered to.

### **Receipts Side**

The major sources of forest receipts are (i) royalty on sale of resin, timber, extension fee, interest on belated payment of royalty, damage bills etc. received from the Corporation and (ii) cost of trees realizable from the user agency, permit fee, penalties, and compensation of offences under IFA, 1927.

The State Forest Department identifies the trees in the forest of the State; prepares a list of such trees both area-wise and classification-wise and such identified trees are handed over to the Corporation for exploitation and tapping of resin. The Corporation in turn pays royalty to the State Government for standing trees and per blazes of resin at the rate fixed by the State Pricing Committee. Each year profit earned/loss suffered by the Corporation on exploitation of trees and extraction of resin is borne by the Corporation. The irregularities noticed during the Local Audit and Inspection of these units are mentioned in the following paragraphs:

#### ***I. Non recovery of outstanding revenue.***

Audit test checked the records (between July 2024 and March 2025) maintained in the office of Pr. CCF (HoFF ) and noticed that an amount of ₹13,393 lakh was recoverable from various agencies i.e. Forests Contractors, Govt. Departments and HPSFDC Ltd. since 30.09.2021 as on 31<sup>st</sup> March 2025. Further, it was noticed that no action was taken by the Department to recover the said amount from the above agencies. This resulted in blockade of Government fund of ₹13,393.00 lakh as per details given in **Annexure R-1**.

#### ***Recommendations***

Action may be taken for recovery of the amount due as per rules.

#### ***II. Non/short realization of Royalty and interest on timber lots.***

Audit test checked the records (between July 2024 and March 2025) maintained in the office of five divisions<sup>11</sup> and noticed that salvage lots were given to Himachal Pradesh State Forest Development Corporation (HPSFDC) for which royalty amounting to ₹ 66.59 lakh was required to be received, but the same has not been received so far. This resulted in blockade of Government revenue to the tune of ₹ 66.59 lakh including interest on salvage lots as per details given in **Annexure R-2**.

#### ***Recommendations***

Recovery of royalty and interest may be affected at the earliest.

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<sup>11</sup> DFO Mandi, Chaupal, Rampur and Nalagarh

### ***III. Non/short realization of royalty and interest on resin blazes.***

Audit test checked the records (between July 2024 and March 2025) maintained in three divisions<sup>12</sup> and noticed that resin blazes were given to Himachal Pradesh State Forest Development Corporation (HPSFDC) for exploitation for which royalty amounting to ₹43.13 lakh was required to be received from the HPSFDC Ltd., but the same has not been received so far. This resulted in blockade of Government revenue to the tune of ₹43.13 lakh including interest on resin blazes as per details given in **Annexure R-3**.

#### ***Recommendations***

Recovery may be affected from the HPSFDC at the earliest.

### ***IV. Non-disposal of forest offence cases.***

Rule 52 of Indian Forest Act, 1927 states about seizure of property liable to confiscations when there is reason to believe that a forest-offence has been committed in respect of any forest-produce, such produce, together with all tools, boats, carts or cattle used in committing any such offence, may be seized by any Forest Officer or Police Officer. Every officer seizing any property under this section shall place on such property a mark indicating that the same has been so seized, and shall, as soon as may be, make a report of such seizure to the Magistrate having jurisdiction to try the offence on account of which the seizure has been made Provided that, when the forest-produce with respect to which such offence is believed to have been committed is the property of Government, and the offender is unknown, it shall be sufficient if the officer makes, as soon as may be, a report of the circumstances to his official superior. Disposal of forest cases may be done as per rule 56, chapter ix of Indian Forest Act, 1927.

Audit test checked the records (between July 2024 and March 2025) maintained in fifteen forest divisions<sup>13</sup> and noticed that offence cases involving ₹ 399.17 lakh were pending for final disposal, but the same has not been disposed of as on March 2025, as per details given in Annexure –R-4.

#### ***Recommendations***

Forest offence cases may be disposed of as per rules.

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<sup>12</sup> DFO Nalagarh, Palampur and Rajgarh

<sup>13</sup> DFO Anni, Mandi Dehra, Jogindernagar, Karsog, Kunihar, Nahan, Paonta Sahib, Rajgarh, Rampur, Suket, Renuka, Una, Seraj and DFO (Wildlife) Sarahan

#### **V. *Estimated Loss due to forest fire.***

Audit test checked the records (between July 2024 and March 2025) maintained in fourteen divisions<sup>14</sup> and noticed that 2220 cases of fire incidents were reported in the above divisions due to which 15874.17 hectares area of forest was burnt/affected. The estimated loss due to incident of forest fire was worked out to ₹ 689.75 lakhs as per the details given in **Annexure R-5**. Detection and reporting mechanism may be strengthened by the forest divisions.

#### ***Recommendations***

Fire Lines may be created, and counter fires may be conducted more frequently.

#### **VI. *Non/short realization of cost of trees.***

Audit test checked the records (between July 2024 and March 2025) maintained in five forest divisions<sup>15</sup> and noticed that in two Forest Divisions viz. Mandi and Joginder Nagar, final approval for diversion of 19.2467 ha of forest land was accorded in favour of the User Agency. Scrutiny of demand letters/bills raised by the respective Divisional Forest Officers revealed that compensatory levies, including the cost of trees amounting to ₹ 611.07 lakh, were not realized from the User Agency. As per the FC Rules, prior approval of central government under the FC Act is given in two stages. In 1<sup>st</sup> stage approval, the funds were required to be deposited. Audit also test checked the records of the Divisional Forest Officer, Karsog and noticed that against the due amount of ₹24.44 lakh, only ₹22.14 lakh was realized from User Agency-1 (in respect of two species, *Shisham* and *Tune*). Likewise, against the due amount of ₹22.11 lakh, only ₹16.69 lakh was realized from User Agency-2, resulting in a revenue loss of ₹7.72 lakh to the State Government. Similarly, in Kuniyar and Rampur Forest Divisions, against the due amount of ₹4.68 lakh, only ₹3.54 lakh was realized, leaving a balance of ₹1.15 lakh pending with the User Agency. Further, against the due amount of ₹3.89 lakh, only ₹3.12 lakh was realized, and ₹0.77 lakh remains pending with the User Agency, as per the details given in **Annexure R-6**.

#### ***Recommendations:***

The Forest Department should promptly realize the cost of trees and deposit it as revenue to the State Government.

#### **VII. *Short realization of funds for Compensatory Afforestation***

Audit test checked the records (between July 2023 and April 2024) maintained in the office of two forest divisions<sup>16</sup> and noticed that amount due from User Agency (UA) for carrying out Compensatory Afforestation (CA) based on norms of CA fixed by the department for the year of plantation and anticipated cost escalation was pending for recovery from the UAs. UAs were liable to pay a sum of ₹256.61 lakh on account of CA (including contingency and departmental charges) against which an amount of ₹165.51 lakh (including department charges) was deposited

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<sup>14</sup> DFO Anni, Karsog, Kuniyar, Nahan, Nalagarh, Palampur, Paonta Sahiba, Rajgarh, Rampur, Suket, Renuka, Una, Seraj and DFO (Wildlife) Sarahan

<sup>15</sup> DFO Mandi, Jogindernagar, Karsog, Kuniyar and Rampur

<sup>16</sup> DFO Chaupal and Suket

by them. This resulted in short realization of the cost of CA to the tune of ₹91.10 lakh, as given in **Annexure R-7** to this observation.

**Recommendations:**

The Forest Department should account for the time elapsed between the In Principle Approval (IPA), actual execution of Compensatory Afforestation (CA) post-final approval, and raise CA bills accordingly. Necessary action may also be taken for prompt realisation of the dues.

**VIII. Non realization of CAT plan funds.**

Audit test checked the records (between July 2024 and March 2025) maintained in the office of Divisional Forest Officer (Wildlife), Sarahan and noticed that the Selti Masrang CAT Plan with an outlay of ₹3.86 crore (2.5 per cent of the project cost of ₹154.27 crore) was under implementation during 2013-14 to 2023-24. As per the revised Techno-Economic Clearance (TEC) issued in August 2018, the project cost was substantially increased to ₹243.11 crore. Consequently, the CAT Plan was required to be revised on the basis of the revised project cost and additional funds of ₹2.22 crore as detailed in **Annexure R-8** (i.e. 2.5 per cent of ₹243.11 crore minus 2.5 per cent of ₹154.27 crore) were to be demanded from M/s Ramesh Hydro Power (P) Limited (User Agency). However, it was noticed that the department was not aware of the revision in project cost and, therefore, neither revised the CAT Plan nor demanded the additional funds from the User Agency. Further scrutiny of the approved CAT Plan document revealed that an undertaking was obtained from the User Agency, wherein it was obligated to revise the CAT Plan outlay and deposit the differential cost in case of an increase in the project cost. Despite such undertaking, no action was taken by the Department either to revise the CAT Plan or to recover the differential amount, even after a substantial increase in the project cost.

**Recommendations:**

*The Forest Department may keep a database of such projects and revise/recast the CAT plans accordingly. Differential amount of the CAT plan fund may be recovered from the UA.*

#### ***IX. Non realization of NPV***

Proposals seeking ex-post-facto approval of the Central Government under the Forest (Conservation) Act, 1980 are normally not to be entertained. The Central Government will not accord approval under the Act unless under exceptional circumstances that may justify condonation. Vide notification number 11-42/2017 dated 29-01-2018 of MoEF&CC, Government of India, penal provisions for different categories of offences were notified. In cases where the proposal under FC Act is under consideration and forest land is diverted before grant of Forest Clearance, penalty for violation shall be equal to NPV of forest land per hectare for each year of violation from the date of actual diversion as reported by the inspecting officer with maximum up to five (5) times the NPV plus 12 percent simple interest till the deposit is made. Further, in case of public utility projects of the government the penalty shall be 20 *per cent* of the penalty proposed.

Audit test checked the records (between July 2024 and March 2025) maintained in the office of Divisional Forest Officer, Karsog and noticed that in two cases where In-Principle and Final Approval was granted after January 2018, Penal NPV was not realized from the User Agency (HPPWD). This was in contravention of the notification/guidelines and resulted in non-realization of CAMPA funds amounting to ₹86.89 lakh. as per details given in **Annexure R- 9**.

#### ***Recommendations:***

Penalty may be realised from the user agency as per the provisions of FCA.

#### ***X. Non deposit of Performance security/Earnest money by contractors***

Audit test checked the records (between July 2024 and March 2025) maintained in the office of Divisional Forest Officer, Kunihar and noticed that Works were awarded to various contractors, against which Performance Security of ₹1.21 lakh was required to be deposited by them. Scrutiny of records, however, revealed that only earnest money or part of the Performance Security was deposited by the successful contractors/awardees, which was in violation of the provisions of HPFR and the conditions of the Notice Inviting Tender (NIT) issued by the department as per details given in **Annexure R- 10**.

#### ***Recommendations***

HPFR rules may be adhered to by the department.

## ***XI. Non-Disposal of seized timber***

Audit test checked the records (between July 2024 and March 2025) maintained in the office of eight forest divisions<sup>17</sup> and noticed that seized timber having money value of ₹ 211.93 lakh was lying in depots of the department without any record to indicate whether the concerned DFOs/investigating officers had taken any concrete steps or obtained the orders of the Court to dispose of the seized timber. Thus, non-disposal of seized timber resulted not only in blocked Government revenue of ₹ 211.93 lakh but also incurrence of expenditure on watch and ward and possibility of further deterioration of timber, as per detail given in **Annexure R- 11**.

### ***Recommendations***

The department should dispose of the seized timber promptly to prevent further deterioration and deposit the proceeds as state revenue.

## ***XII. Non recovery of Royalty of Salvage Lot***

Audit test checked the records (between July 2024 and March 2025) maintained in two forest Divisions<sup>18</sup> and noticed that a total volume of 6475.91 cubic metres was handed over to HPSFDCL for exploitation during 2022-23 to 2023-24, against which royalty of ₹395.02 lakh was recoverable. It was further observed that the Department did not take action to raise the demand and recover the outstanding royalty of ₹395.02 lakh, as per detail given in **Annexure R- 12**.

### ***Recommendations***

Recovery of royalty of salvage lots may be affected from HPSFDC and deposited in state checker.

## ***XIII. Non disposal of Illicit Felling cases***

Audit test checked the records (between July 2024 and March 2025) maintained in the office of three forest divisions<sup>19</sup> and noticed that in 90 cases of illicit felling, involving an amount of ₹9.75 lakh, disposal was pending at the Divisions. Delay in disposing of such cases not only reduces the value of the seized material but also results in delay in enforcement of court orders. Moreover, such delays cause loss of revenue to the Government, as detail given in **Annexure R- 13**.

### ***Recommendations***

Illicit felling cases may be disposed promptly as per rule.

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<sup>17</sup> DFO Anni, Mandi, Chaupal, Karsog, Suket, Seraj, Nalagarh and Rajgarh

<sup>18</sup> DFO Dehra and Kunihar

<sup>19</sup> DFO Nahan, Rajgarh and Renuka

#### ***XIV. Non reconciliation of figures with Corporation***

The Pricing Committee in its meeting held on 15.02.2005 (vide item No. 8) decided that joint reconciliation of outstanding dues would be carried out every quarter at the level of CFs/Directors. It was further decided that based on the reconciliation figures, the Forest Corporation would clear the outstanding dues of the Forest Department within 90 days from the date of reconciliation.

Audit test checked the records (between July 2024 and March 2025) maintained in three divisions<sup>20</sup> and noticed that quarterly reconciliation of trees, resin blazes, lots handed over for exploitation, and dues payable had not been carried out (detail in **Annexure R- 14**). In the absence of such reconciliation with the Corporation, the exact amount realized and the balance amount pending for realization could not be ascertained.

#### ***Recommendations***

Reconciliation with HPSFDC may be done at the earliest and recoverable amount, if any may be recovered.

#### ***XV. Loss of revenue due to incorrect application of rates***

Audit test checked the records (between July 2024 and March 2025) maintained in the two divisions<sup>21</sup> and noticed that green trees of various species were marked and handed over to the Corporation for exploitation during 2022-23 and 2023-24. Scrutiny of records revealed that the royalty in respect of these lots was assessed at par with the rates applicable to salvage lots, whereas it was required to be assessed at 50 per cent of the weighted average sale rates in respect of road alignment lots. It was further observed that no provision existed for payment of royalty at 50 per cent of salvage lot rates for green trees in road alignment lots. However, HPSFDC paid royalty at par with 50 per cent of salvage lot rates. Thus, applying incorrect rates resulted in loss of revenue amounting to ₹22.93 lakh, as detailed in **Annexure R – 15**.

#### ***Recommendations***

Royalty may be assessed at applicable rates and realised accordingly.

#### ***XVI. Non condemnation of Government Vehicle***

Audit test checked the records (between July 2024 and March 2025) maintained in two divisions<sup>22</sup> and noticed that vehicle Mahindra Bolero bearing registration number HP29A-1260 was registered in the name of Divisional Forest Officer, Joginder Nagar in July 2007. The vehicle had a fitness validity up to July 2022 and had covered 2,95,384 kms. It was further observed that the vehicle went off road after 31-10-2024. However, no record was available regarding its condemnation. Similarly, in Suket Forest Division,

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<sup>20</sup> DFO Chaupal, Dehra and Paonta Sahib

<sup>21</sup> DFO Joginder Nagar and Palampur

<sup>22</sup> DFO Joginder Nagar and Suket

a Light Goods Vehicle (Truck) bearing registration number HP31-8381 was registered on 08-04-2008. As per the applicable notification, the truck was to be used for a maximum period of 15 years, i.e., up to March 2023, after which it was to be condemned. Audit, however, observed that the vehicle had not been condemned and was lying idle with the division as detailed in **Annexure R- 16**, which was in contravention of the rules *ibid*.

#### ***Recommendations***

Action may be taken as per rules for condemnation of the vehicles.

#### ***XVII. Non deposit of accrued interest into Government Account***

As per Rule 3 of Himachal Pradesh Financial Rule 2009, all moneys received by or on behalf of the Government either as dues of the Government or otherwise for deposit, remittance and withdrawal therefrom, shall be brought into Government Account immediately, in accordance with such general or special rules as may be issued under the Constitution and under any other rules and instructions of the Government, issued from time to time.

Audit test checked the records (between July 2024 and March 2025) maintained in the office of Divisional Forest Officer, Karsog and noticed that interest amounting to ₹ 7.34 lakh was earned by the DFO in three saving accounts maintained in the office for realization of royalty of deodar stumps issued to the cedar wood oil industries but the same was not deposited into Government account, as given in **Annexure R- 17**. Further, the department also violated the *ibid* rules by depositing of royalty into savings account instead of government account.

#### ***Recommendations***

Action may be taken as per rules and the interest earned may be deposited into the government revenue.

#### ***XVIII Non-Implementation of Soil and Moisture Conservation Plan***

As per para 1.22 of the Consolidated Guidelines on Van (Sanrakshan Evam Samvardhan) Adhinyam, 1980, 0.5 per cent of the project cost towards implementation of the Soil and Moisture Conservation Plan (SMCP) is required to be charged from the User Agency and deposited into the CAMPA account at the time of obtaining approval. The guidelines further stipulate that the implementation of mitigating measures should not be delayed beyond two years from the date of issue of final approval under the Adhinyam.

Audit test checked the records (between July 2024 and March 2025) maintained in the office of Divisional Forest Officer, Anni and noticed that in compliance with the above condition, an amount of ₹5.53 lakh (**detail in Annexure R-18**) was realised from User Agencies in three cases. However, the department failed to prepare an Annual Plan of Operation (APO) for utilisation of the funds so deposited for carrying out the Soil and Moisture Conservation Plan. Consequently, the condition imposed by the MoEF&CC remained unfulfilled despite the deposit of funds by the User Agencies.

### ***Recommendations***

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

### ***XIX Loss of Government Revenue due to fixation of driage norms on fuelwood for sale in tribal area***

One of the objectives of the National Forest Policy is to meet the requirement of fuelwood for the tribal populations of Himachal Pradesh. Fuelwood depots in tribal areas are managed by the Forest Department (FD), Himachal Pradesh, and the Himachal Pradesh State Forest Corporation (HPSFC) supplies the indented quantity of fuelwood to these depots against proper receipt. The sale of fuelwood is carried out by the FD during the winter season, and the concerned depot in-charge deposits the sale proceeds along with transportation charges to HPSFC for the actual quantity handed over. A component in the sale of fuelwood is 'driage', i.e., loss of weight due to reduction in moisture content and peeling of bark over time at the depots. Since fuelwood is sold by weight, such driage results in variation between the quantity received and the quantity sold.

The Pricing Committee of the FD in its meeting (August 2001) decided that as the sale of fuelwood is managed by FD, the loss of weight on account of driage at the depots shall be written off by FD. Subsequently, vide decision of November 2008, shortages on account of driage were allowed at the rate of 25 percent for Kokath, 15 per cent for Ban/Sal, and 15 per cent for Coniferous fuelwood. Accordingly, driage allowance of 15 per cent of the total weight received at depots continued to be allowed uniformly.

Audit test checked the records (between July 2024 and March 2025) maintained in the office of Pr. CCF (HoFF ) and noticed that in a meeting held in December 1999, it had been proposed that since most fuelwood is sold within four months of arrival at the depot (September/October to January/February), permissible losses on account of driage and deterioration should be limited to 10 per cent for all species when sold within four months of

receipt. These instructions were recommended to be placed before the Pricing Committee, and a similar proposal was also placed before the BoD of HPSFDC in July 2014. However, the recommendation was not acted upon. Audit analysis further revealed that the allowance for driage was not linked with the actual period of storage at the depots, despite the fact that storage duration plays a vital role in the extent of weight loss. Instead, a uniform allowance of 15 per cent continued to be applied to all receipts irrespective of the time gap between receipt and sale. This resulted in undue claim of driage allowance at the full rate. Had the FD accepted and implemented the recommendation/proposal of Managing Director of the HPSFDC to restrict driage allowance to 10 per cent for fuelwood sold within four months of arrival at the depot, avoidable loss of Government revenue amounting to ₹6.86 crore could have been prevented as per detail in **Annexure R-19**.

### ***Recommendations***


The Forest Department may review and rationalise the existing driage norms by linking the permissible allowance to the actual period of storage of fuelwood at depots. Uniform application of 15 per cent driage allowance irrespective of storage duration should be discontinued to prevent loss of Government revenue.

### ***Part-II: Position of Inspection Reports and Audit Paras***

The position of the Inspection Reports (IRs) with paragraphs issued upto the year 2024-25 in respect of expenditure and receipts heads of different forest divisions is depicted in **Appendix-‘1’ and Appendix-‘3’** which shows that 540 IRs with 1856 paras under receipt side of 37 DDOs for the period 1969-70 to 2024-25 and 288 IRs with 764 paras of expenditure side of 53 DDOs for the period 1971-72 to 2024-25 are still lying pending for settlement. The department may take effective steps to clear the pendency of old outstanding IRs and paragraphs.

### ***Part-III: Position of outstanding objections noticed during Central Audit***

The category-wise position of the items noticed during the Central Audit of the vouchers received for the year 2024-25 in respect of Medical Bills, Traveling Allowance Bills and other Contingency expenditure under the **Head-2406-"Forestry and Wild Life"** is depicted in the **Annexure-‘A’** which shows that 3681 items involving an amount of ₹ 32490480.92/- for the period 2000-2001 to 2024-25 were still pending in Objection Book for final settlement. This indicates that no concrete action had been initiated either at Department level or at the Government level to enforce the settlement of these items in due course of time. The department may ensure compliance of the issues raised and take effective steps to reduce the pendency of old outstanding IRs and paragraphs.

  
**Sr. Deputy Accountant General**  
(Accounts/VLC)

## Annexure –A

Statement showing outstanding Central Audit Objections for the period ended March, 2024

<b>No. Of items</b>	<b>Amount (₹)</b>
<b>3681</b>	<b>32490480.92</b>

### HEAD-2406 [Year wise Detail]

Year	Items	Amount ₹
2000-01	139	698286.00
2001-02	80	1882256.00
2002-03	80	480081.00
2003-04	45	159951.00
2004-05	11	19209.00
2005-06	120	705447.00
2006-07	89	989051.00
2007-08	69	848621.00
2008-09	199	2611183.00
2009-10	357	7737521.00
2010-11	206	2628872.00
2011-12	314	4185944.00
2012-13	128	660845.00
2013-14	91	472759.00
2014-15	243	342085.00
2015-16	249	1865257.00
2016-17	367	4498052.89
2017-18	177	605033.80
2018-19	167	145538.00
2019-20	163	206945.60
2020-21	85	229192.00
2021-22	31	31390.22
2022-23	46	54050.45
2023-24	85	173752.29
2024-25	140	259157.67
<b>TOTAL</b>	<b>3681</b>	<b>32490480.92</b>

### ABSTRACT-1

Details of outstanding Central Audit Objections			
PERIOD	CATEGORY	ITEMS	AMOUNT
2000-2024	Medical	2413	5279528.92
2001-2024	TA	279	1901061
2000-2024	Contingency	989	25309891
<b>G. TOTAL</b>		<b>3681</b>	<b>32490480.92</b>

**ANNEXURE -B**

**Name of objection:-Contingency**

<b>Sr. No.</b>	<b>Vr.No.&amp;Dt.</b>	<b>DDO</b>	<b>Amounts</b>	<b>Name of Officials</b>	<b>Particulars</b>
1	85 ADP/10/2001	APO Nahan	1480983	Contingency	Cont.Exp.
2	5 DIV OF 9/2016	DWDP Solan	962850	Contingency	Cont.Exp.
3	55MR OF 3/2016	EX. Engineer Talland	753600	Contingency	Cont.Exp.
4	4/DIV OF 9/2016	DWDP Solan	749070	Shivam Kohli	Cont.Exp.
5	28 div of 11/2006	CCF Shimla	557212	Contingency	Cont.Exp.
6	6 DIV OF 9/2016	DWDP Solan	518700	Contingency	Cont.Exp.
7	18 OF 3/2009	PCCF Shimla	456200	Contingency	Cont.Exp.
8	8D OF 4/2009	CF Bilaspur	442928	Avtar Singh	Cont.Exp.
9	74 to 84 spv of 3/2010	Director SwanProject Una	440425	Contingency	Cont.Exp.
10	a1 of 4/2009	Dir.Swan Pro. Una.	397304	H.S Dogra	Cont.Exp.
11	4 OF 3/2011	CPN, Park, Shamshi	382781	Contingency	Cont.Exp.
12	5 OF 4/2009	CF Rampur	375078	S.S. Negi	Cont.Exp.
13	4D OF 4/2009	CCF Mandi (M&E)	361245	B D Sayal IFS	Cont.Exp.
14	11 Do OF 11/2017	EX. EngineerTalland	356280	Contingency	Cont.Exp.
15	10D OF 4/2009	CF Bilaspur	351002	Dr Chandresh	Cont.Exp.
16	01 /P 3 OF 4/2009	Director IWDP Solan	349096	Arvind Kumar	Cont.Exp.
17	198PK OF 6/2011	Director SwanProject Una	332324	Contingency	Cont.Exp.
18	5D OF 11/2017	EX. EngineerTalland	233300	Contingency	Cont.Exp.
19	110DIV OF 3/2017	DFO, Karsog	202700	Contingency	Cont.Exp.
20	13 DIV OF 11/2011	DWDO Namhol	202331	Contingency	Cont.Exp.
21	30 of 3/2008	Director IWDP Solan	201940	Contingency	Cont.Exp.
22	18 of 1/2008	DFO Una	198750	Contingency	Cont.Exp.
23	11DIV OF 3/2011	DY. FTC Chail	180716	Contingency	Cont.Exp.
24	15/wld of 3/2010	DFO, (WL) Chamba	180000	Contingency	Cont.Exp.
25	7 of 12/2008	DWDO Nurpur At Dehra	165600	Contingency	Cont.Exp.
26	13 OF 2/2017	DFO Chopal	163705	Contingency	Cont.Exp.
27	2D OF 1/2009	DFO Nalagarh	156659	Anil Joshi	Cont.Exp.
28	6/cr to 34/cr of 10/2006	CCF himla	154500	Contingency	Cont.Exp.
29	23 TO 26/G OF 3/2017	Joint Director (admn) swan river (IWM) project una	147487	Contingency	Cont.Exp.
30	5,6 OF 12/2016	DFO Chopal	140385	Contingency	Cont.Exp.
31	19 of 12/2008	DFO Rohru	140000	Contingency	Cont.Exp.
32	nil	Director Swan Project Una	138786	Contingency	Cont.Exp.
33	25/d of 3/2010	Dy. CF (WL), Khalini	123133	Contingency	Cont.Exp.
34	608.609 OF 3/2017	DFO Rampur	121500	Jai man Sharma	Cont.Exp.
35	5785 OF 2/2010	Director IWDP Solan	119132	Contingency	Cont.Exp.
36	9/Apd of 9/2000	APO Una	117160	Contingency	Cont.Exp.
37	82 TO 93 OF 3/2009	EX. EngineerTalland	116564	Contingency	Cont.Exp.
38	2 Bol/cash of 3/2009	DCF(SOIL)Shimla	112424	Contingency	Cont.Exp.
39	3D OF 5/2009	CCF Mandi (M&E)	111265	C S Dange, IFS	Cont.Exp.

Sr. No.	Vr.No.&Dt.	DDO	Amounts	Name of Officials	Particulars
40	37 OF 3/2017	DFO, (WL), Shimla	105494	Contingency	Cont.Exp.
41	29 D OF 1/2009	DFO Mandi	102386	Contingency	Cont.Exp.
42	20ADB103,104,105/S PN OF 12/2010	Director Swan Project Una	101096	Contingency	Cont.Exp.
43	155 SRV OF 2/2012	Director Swan Project Una	99415	Contingency	Cont.Exp.
44	157 SRV OF 2/2012	Director Swan Project Una	99356	Contingency	Cont.Exp.
45	161 SRV OF 2/2012	Director Swan Project Una	99251	Contingency	Cont.Exp.
46	14 OF 8/2010	DFO Nalagarh	99225	Contingency	Cont.Exp.
47	15/SPK OF 6/2011	Director Swan Project Una	99098	Contingency	Cont.Exp.
48	107 SRV OF 2/2012	Director Swan Project Una	99098	Contingency	Cont.Exp.
49	156 SRV OF 2/2012	Director Swan Project Una	98729	Contingency	Cont.Exp.
50	159 SRV OF 2/2012	Director Swan Project Una	97946	Contingency	Cont.Exp.
51	126 SRV OF 2/2012	Director Swan Project Una	97945	Contingency	Cont.Exp.
52	158 SRV OF 2/2012	Director Swan Project Una	97005	Contingency	Cont.Exp.
53	370 TO 379 OF 3/2010	DFO Suket	96946	Contingency	Cont.Exp.
54	120 DIV OF 3/2017	DFO, Karsog	95220	Contingency	Cont.Exp.
55	165 SRV OF 2/2012	Director Swan Project Una	94289	Contingency	Cont.Exp.
56	93 OF 2/2010	DFO Bilaspur	94000	Contingency	Cont.Exp.
57	94 SRV OF 2/2012	Director Swan Project Una	92157	Contingency	Cont.Exp.
58	5D OF 7/2012	EX. Engineer Talland	88611	Contingency	Cont.Exp.
59	14 of 12/2008	DFO, (WL) R Div. Shimla	88428	Contintgency	Cont.Exp.
60	13/03/2021	DFO Pangi	88419	Nayar,Mohan Ranbir Kumar	Cont.Exp.
61	95 OF 2/2010	DFO Bilaspur	87400	Contingency	Cont.Exp.
62	35 D of 3/2009	DCF(SOIL)Shimla	86774	Contingency	Cont.Exp.
63	587 OF 3/2017	DWDO Rampur	83124	Chhewang Dorje	Cont.Exp.
64	97 OF2/ 2010	DFO Bilaspur	83000	Contingency	Cont.Exp.
65	110 OF 2/2010	DFO Bilaspur	77050	Contingency	Cont.Exp.
66	109 OF 2/2010	DFO Bilaspur	75700	Contingency	Cont.Exp.
67	5/D OF 11/2000	DFO Chopal	75000	Contingency	Cont.Exp.
68	6/D OF 11/2000	DFO Chopal	75000	Contingency	Cont.Exp.
69	43,63,64 SBO /66/2/2003	DIRECTOR IWDP Solan	74266	Contingency	Cont.Exp.
70	108OF 2/2010	DFO Bilaspur	72500	Contingency	Cont.Exp.
71	163A OF 2/2012	Director Swan Project Una	69105	Contingency	Cont.Exp.
72	46DWDO OF 9/2013	Div. Watershed DO, Mandi	69000	Contingency	Cont.Exp.
73	54 SRV OF 2/2012	Director Swan Project Una	68553	Contingency	Cont.Exp.
74	69 of 3/2009	DFO, (WL) R Div. Shimla	68538	Contingency	Cont.Exp.
75	33/DD 78DD OF 1/2011	Director Swan Project Una	68352	Contingency	Cont.Exp.
76	25/SRV OF 2/2012	Director Swan Project Una	67837	Contingency	Cont.Exp.
77	NIL OF 3/2010	DFO Kinnaur	67544	Contingency	Cont.Exp.
78	NIL OF 3/2010	DFO Kinnaur	67116	Contingency	Cont.Exp.
79	18S OF 10/2012	DFO Rohru	66720	Rajeev Kumar	Cont.Exp.
80	57/spv of 3/2010	Director Swan Project Una	64180	Seema Sharma	Cont.Exp.
81	3SUPT OF3/2003	Dir. Pin Valley, Kaza	60020	Ledin Jappa	Cont.Exp.

Sr. No.	Vr.No.&Dt.	DDO	Amounts	Name of Officials	Particulars
82	47adg of 9/2010	Director Swan Project Una	60000	Contingency	Cont.Exp.
83	7 TO 9JD OF 3/2014	Joint Director SwanRiver(IWM) Project Una	59501	Contingency	Cont.Exp.
84	94 OF 2/2010	DFO Bilaspur	58350	Contingency	Cont.Exp.
85	3JD OF 9/2013	Joint director (admn) swan river (iwm) project una	58280	Contingency	Cont.Exp.
86	34 OF 2/2010	DFO Bilaspur	57800	Contingency	Cont.Exp.
87	8,9 of 12/2008	DWDO Nurpur at Dehra	56000	Contingency	Cont.Exp.
88	39 D OF 12/2011	DWDO Rampur	55770	Contingency	Cont.Exp.
89	465 OF 1/2010	DFO Bilaspur	55572	Contingency	Cont.Exp.
90	52SRV OF 2/2012	DIRECTOR SWAN Project Una	54561	Contingency	Cont.Exp.
91	4ADP /10/2001	APO Nahan	54082	Contingency	Cont.Exp.
92	23,26,27D OF 4/2010	Director SwanProject Una	54080	Contingency	Cont.Exp.
93	10a of 9/2010	Director SwanProject Una	53600	Contingency	Cont.Exp.
94	107 OF 2/2010	DFO Bilaspur	49000	Contingency	Cont.Exp.
95	286 SPY OF 3/2011	Director SwanProject Una	48703	Contingency	Cont.Exp.
96	166 SRV OF 2/2012	Director Swan Project Una	48529	Contingency	Cont.Exp.
97	NIL OF 3/2010	DFO Kinnur	48300	Contingency	Cont.Exp.
98	104 OF 2/2010	DFO Bilaspur	46958	Contingency	Cont.Exp.
99	15 DIV OF 10/2011	DWDO Swarghat	46530	Contingency	Cont.Exp.
100	14/APO /7/2000	APO Una	46300	D.P Chauhan	Cont.Exp.
101	25 DIV OF 11/2011	DFO Bilaspur	45966	Contingency	Cont.Exp.
102	118 OF 2/2010	DFO Bilaspur	45935	Contingency	Cont.Exp.
103	81 OF 2/2010	DFO Bilaspur	45400	Contingency	Cont.Exp.
104	33,52 DD OF 12/2010	Director Swan Project Una	45000	Contingency	Cont.Exp.
105	22 OF 3/2009	PCCF Shimla	44696	Contingency	Cont.Exp.
106	291 SPY OF 3/2011	Director Swan Project Una	44419	Contingency	Cont.Exp.
107	10k of 3/2009	DFO, (WL) R Div. Shimla	43890	Contintgency	Cont.Exp.
108	92 OF 2/2010	DFO Bilaspur	43000	Contingency	Cont.Exp.
109	36 of 3/2008	DWDO Renuka Ji	41938	Contingency	Cont.Exp.
110	63 OF 3/2009	DFO Nalagarh	41720	Contingency	Cont.Exp.
111	128 OF 2/2010	DFO Bilaspur	41601	Contingency	Cont.Exp.
112	11,12 d of 5/2009	DFO, (WL) Shimla	41300	Contintgency	Cont.Exp.
113	25 OF 2/2010	DFO Bilaspur	41000	Contingency	Cont.Exp.
114	14/sup of 3/2010	DFO, (WL) Kaza	40500	Contintgency	Cont.Exp.
115	250/D OF 3/2011	Director Swan Project Una	40000	Contingency	Cont.Exp.
116	273 OF 3/2006	DFO Bilaspur	39910	Contingency	Cont.Exp.
117	90/DD OF 6/2011	Director Swan Project Una	39910	Contingency	Cont.Exp.
118	18D OF 8/2010	EX. Engineer Talland	39764	Contingency	Cont.Exp.
119	26/WDCCK OF 3/2009	DWDO RENUKA JI	39623	Contingency	Cont.Exp.
120	98 OF 2/2010	DFO Bilaspur	39500	Contingency	Cont.Exp.
121	31/MH WDP OF 1/2011	DIRECTOR IWDP Solan	39375	Contingency	Cont.Exp.
122	20,21A OF 3/2011	Director Swan Project Una	38537	Contingency	Cont.Exp.
123	12,13 DIV OF 1/2017	DFO Kotgarh	38470	Contingency	Cont.Exp.
124	7 DIV OF 11/2011	CCF(S) Shimla	38040	Contingency	Cont.Exp.
125	7 DIV OF 11/2011	CCF Shimla	38010	Contingency	Cont.Exp.
126	16/B1 OF 8/2001	DFO Shimla	37944	Contingency	Cont.Exp.

Sr. No.	Vr.No.&Dt.	DDO	Amounts	Name of Officials	Particulars
127	81 OF 2/2010	DFO Bilaspur	37600	Contingency	Cont.Exp.
128	20,21 OF 2/2006	DFO Nurpur	37356	Rattan Chand	Cont.Exp.
129	119 OF 1/2017	PCCF Shimla	37000	Hukam Chand	Cont.Exp.
130	11D OF 8/2010	Ex. Engineer Talland	36508	Contingency	Cont.Exp.
131	66 to 69 of 3/2009	DFO, (WL) R Div. Shimla	36479	Contingency	Cont.Exp.
132	10 CIRCLE OF 3/2014	DFO Circle Shimla	35700	Contingency	Cont.Exp.
133	NIL	Director Swan Project Una	35455	Contingency	Cont.Exp.
134	2 OF 8/2005	DFO NAHAN	35446	Contingency	Cont.Exp.
135	A of 4/2005	DFO, (WL) Hamirpur	35175	Contingency	Cont.Exp.
136	13/DD OF 4/2012	Director Swan Project Una	35000	Contingency	Cont.Exp.
137	237 SPY OF 3/2011	Director Swan Project Una	34986	Contingency	Cont.Exp.
138	239SPY OF 3/2011	Director Swan Project Una	34820	Contingency	Cont.Exp.
139	12 APO OF 200, 23/APO OF 3/2001	APO Una	34130	Contingency	Cont.Exp.
140	5/C OF 10/2011	CF Nahan	34013	Contingency	Cont.Exp.
141	45/ROI OF 7/2001,46/ROI OF 7/2001	APO Una	34000	Contingency	Cont.Exp.
142	82 OF 2/2010	DFO Bilaspur	33907	Contingency	Cont.Exp.
143	11DOF 2/2003	DFO Hamirpur	33640	Contingency	Cont.Exp.
144	18,19/PO OF 2014	DFO, Nachan	33636	Contingency	Cont.Exp.
145	8 OF 2/2010	DFO Bilaspur	33490	Contingency	Cont.Exp.
146	113D OF 7/2016	Ex. Engineer Talland	33100	Contingency	Cont.Exp.
147	3 OF 3/2011	CPN, Park, Shamshi	33000	Contingency	Cont.Exp.
148	9 OF 5/2009	DCF(SOIL)Shimla	32826	Contingency	Cont.Exp.
149	392/cr of 1/2010	Director Swan Project Una	32298	Contingency	Cont.Exp.
150	285 OF 1/2012	DFO, Mandi	32140	Contingency	Cont.Exp.
151	45&45d of 10/2009	Dir.Swan Pro. Una	31649	Contingency	Cont.Exp.
152	52 TO 57 OF 5/2010	DFO Suket,Mandi	31480	Contingency	Cont.Exp.
153	390/cr 1/2010	Director Swan Project Una	31340	Contingency	Cont.Exp.
154	99 to 100 of 3/2009	DFO, (WL) R Div. Shimla	31182	Contingency	Cont.Exp.
155	361/cr of 1/2010	Director Swan Project Una	31130	Contingency	Cont.Exp.
		<b>TOTAL</b>	<b>19331858</b>		

**ANNEXURE-C**  
**Name of objection:-T.A.BILLS**

Sr. No	Vch. No. & Date.	DDO	Amount	Name of Officials	Particulars
1	01 of 4/2009	CCF Shimla	325946	S.K.Sharma	T.A Bill
2	323 of 1/2016	DFO Chopal	90358	Gian Singh, Mehar Singh, Hira Singh Etc.	T.A Bill
3	325 of 1/2016	DFO Chopal	72558	Atma Ram, Het Ram Chauhan.etc.	T.A Bill
4	50/s of 7/2002	DFO Rohru	55581	Hardyal Singh	T.A Bill
5	190 of 22017	PCCF Shimla	53554	V.K.Tiwari	T.A Bill
6	208 of 2/2017	PCCF Shimla	49169	Nagin Nanda	T.A Bill
7	47 of 1/2016	DFO Hamirpur	48761	Travelling Expenses	T.A Bill
8	892 of 3/2021	DFO, Bharmour	42380	Travelling Expenses	T.A Bill
9	276 of 2/2017	DWDO Rampur	39470	Mool Raj	T.A Bill
10	20/cc of 6/2005	DFO Kangra	35500	GS Houser	T.A Bill
11	5/agr 33/sa	APO Una	32785	Jarnail Singh	T.A Bill
12	333 of 1/2016	DFO Chopal	26958	Veena Devi, Mast Ram	T.A Bill
13	284 of 3/2017	DY.CCF(L) Shimla	25708	Vineet Kumar	T.A Bill
14	305 of 11/2015	DFO Chopal	25200	Narayan Singh	T.A Bill
15	37 P of 12/2005	DFO, Lahaul Spiti	25000	Suresh Kumar	T.A Bill
16	174 of 3/2020	DFO, (H), TS, Nachan	25000	Hari Singh	T.A Bill
17	10r of 10/2002	DFO Rohru	24230	Chaman Lal	T.A Bill
18	129 of 6/2005	DFO Rohru	24015	Rajeev Kumar	T.A Bill
19	81 of 5/2017	PCCF Shimla	19358	BK Tiwari	T.A Bill
20	342 of 3/2017	DFO(HQ) Shimla	19284	AP Nagar	T.A Bill
21	48 of 1/2016	DFO Hamirpur	18378	Travelling Expenses	T.A Bill
22	74 of 1/2016	DFO Hamirpur	17575	Travelling Expenses	T.A Bill
23	193 of /2021	DFO, Bharmour	16800	Tej Singh	T.A Bill
24	131 of 1/2017	PCCF Shimla	15523	Kalyan Singh	T.A Bill
25	133 of 6/2017	DFO Dharamshala	15196	Sunny Verma	T.A Bill
26	44 of 5/2008	DFO Shimla	15000	Karam Chand	T.A Bill
27	340 of 3/2017	DFO Parichar Khalini	14152	Anish Kumar Sharma	T.A Bill
28	16,17N OF 8/2008	DFO Chopal	14005	R.O.Verma	T.A Bill
29	76/s of 4/2002	APO Una	13800	V.V. Lamba	T.A Bill
30	91 of /2017	DFO, WL, Chamba	13783	J.S. Grover	T.A Bill
31	12 of 5/2005	DFO Dharamshala	13755	Suresh Chand etc.	T.A Bill
32	3/Rot of 4/2003	APO Kandi Nalagarh	13685	Leela Shankar	T.A Bill
33	15c of 7/2007	DFO Shimla	13000	V.R Sharma	T.A Bill
34	128 of 11/2016	CCF Shimla	12894	Naresh Darod	T.A Bill
35	62,63 supt of 12/2001	APO Una	12600	Travelling Expenses	T.A Bill
36	159 of 8/2017	PCCF Shimla	12325	Dinesh Gupta	T.A Bill
37	54 of 7/2006	DFO Kinnaur	12097	Hanumant Singh	T.A Bill
38	36 of 3/2008	DCF(SOIL) Shimla	12000	Hari Chand	T.A Bill
39	1/n of 10/2016	DFO Chopal	10500	Travelling Expenses	T.A Bill
40	29c of 2/2009	DFO Shimla	10258	Devinder	T.A Bill

Sr. No	Vch. No. & Date.	DDO	Amount	Name of Officials	Particulars
41	7 of 8/2007	DFO (WP) Shimla	10140	M Narynappa	T.A Bill
42	120 of 11/2016	DY.CCF Shimla	10018	GRShibi	T.A Bill
43	12 of 11/2006	DFO Paonta Sahib	9450	Travelling Expenses	T.A Bill
44	12 of 11/2006	DFO Paonta Sahib	9400	Travelling Expenses	T.A Bill
45	87 of 11/2016	PCCF Shimla	9200	Jai Singh	T.A Bill
46	87 of 11/2016	PCCF Shimla	8600	Jaswant Singh	T.A Bill
47	27,23 of 2007	DFO Paonta Sahib	8550	Travelling Expenses	T.A Bill
48	209 of 5/2017	PCCF Shimla	8538	Arm Reddy	T.A Bill
49	26 of 1/2017	DFO(HQs) director regional project M.H.W.D.P Bilaspur	8478	Sumeer Rastogi	T.A Bill
50	13/supt/9/2016	DWDO Swarghat	8144	Travelling Expenses	T.A Bill
51	65/s of 06/2001	DFFO, Parvati	8068	A.C. Sharma	T.A Bill
52	313 td of 3/2001	DFO Shimla	8040	PC Sharma	T.A Bill
53	1214/sup of 2/2007	DFO Paonta Sahib	8000	Travelling Expenses	T.A Bill
54	14 OF 12/2008	DFO Rohru	7400	Naresh Bahadur	T.A Bill
55	68 of 5/2020	DFO Bilaspur	6974	Khem Singh	T.A Bill
56	106 of 6/2020	DFO, Mandi	6670	Dinesh Kumar	T.A Bill
57	3/div of 4/2010	DFO Rampur	6220	Amitabh Gautam	T.A Bill
58	58 supt of 2/2010	Director Swan Project Una	6218	Sanjeev Behal	T.A Bill
59	52/s of 9/2000	DFO Rohru	6050	R.K Sharma	T.A Bill
60	75 of 11/2002	DFO Shimla	5930	Udham Singh	T.A Bill
61	87 of 11/2016	PCCF Shimla	5800	Shayam Lal	T.A Bill
62	16 of 5/2005	DFO Kangra	5746	GS Houser	T.A Bill
63	87 of 11/2016	PCCF Shimla	5680	CHHWRING RINZIG	T.A Bill
64	87 of 11/2016	PCCF Shimla	5600	Balbir Singh	T.A Bill
65	112 of 2/2017	PCCF Shimla	5224	Amita Vashisth	T.A Bill
66	12 of 7/2006	DFO Paonta Sahib	5214	M.A Kureshi	T.A Bill
67	12 of 7/2007	DFO Paonta Sahib	5214	MK Kureshi	T.A Bill
68	51/R of 3/2019	DFO Nalagarh	5195	Travelling Expenses	T.A Bill
69	26 of 6/2005	DFO Paonta Sahib	5100	Om Parkash	T.A Bill
70	87 of 11/2016	PCCF Shimla	5000	Sharwan Dass	T.A Bill
71	26 of /2021	DFO, Pangri	5000	Rakesh Kumar	T.A Bill
		<b>TOTAL</b>	<b>1557002</b>		

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

<b>Sr. No</b>	<b>Vch. No.&amp; Date.</b>	<b>DDO</b>	<b>Amount</b>	<b>Name of Officials</b>	<b>Particulars</b>
1	15KL of 6/2007	DFO Bilaspur	142451	Man Singh,Fgd	Medical Bill
2	22 of 02/2009	DCF (Soil) Shimla	137280	Lal Singh	Medical Bill
3	3A of 03/2011	DFO Una	101400	Sanjeev Kumar	Medical Bill
4	77 of 12/2011	Pr.CCF Shimla	101000	S.S.Negi	Medical Bill
5	10 of 01/2008	DFO Shimla	79190	Rajinder Kumar	Medical Bill
6	67 of 03/2016	DFO Nahan	79220	Rajinder Pal	Medical Bill
7	3B of 03/2011	DFO Una	66500	Om Parkash	Medical Bill
8	51s of 06/2012	DFO Rohru	42405	Bal Krishan	Medical Bill
9	28k of 03/2010	DFO Chopal	40470	Chet Ram	Medical Bill
10	57/sup of 03/2011	DFO Rohru	39764	Meera Bai Chauhan	Medical Bill
11	64/8 IN of 06/2011	DFO Rohru	38090	Dhani Ram	Medical Bill
12	67/CH of 07/2011	DFO Bilaspur	37000	Narindra Kumar	Medical Bill
13	48 CC of 03/2012	DFO Chopal	32940	Chhaju Ram Chauhan	Medical Bill
14	16 supt of 11/2011	DFO Una	32900	Hoshiar Singh	Medical Bill
15	71 of 08/2015	DFO (HQ) Kullu	28500	Yog Raj	Medical Bill
16	107 of 03/2017	DFO Rajgarh	28277	Sharwan Kumar	Medical Bill
17	2/D of 02/2014	DFO Lahaulspiti	28915	Sher Lal	Medical Bill
18	15D of 12/2012	CCF(W/L) Shimla	26850	Anita	Medical Bill
19	NIL of 09/2012	DFO Una	27850	Pawan Kumar	Medical Bill
20	122 /MR of 03/2002	DFO Kinnaur	26883	Kuldeep Chand	Medical Bill
21	34K of 03/2010	DFO Chopla	25095	Sita Ram	Medical Bill
22	88suptd of 03/2009	DWDO Nurpur	27056	Mangal Dass	Medical Bill
23	06 of 07/2008	DFO Bilaspur	26400	H.R Sakhyan	Medical Bill
24	8SKIT of 12/2001	DFO Kullu	24103	M.C.Thakur	Medical Bill
25	64 of 01/2016	DFO Solan	23850	Bir Singh	Medical Bill
26	35 of 01/2012	DFO Nurpur	24237	Keshar Singh	Medical Bill
27	14 of 12/2011	DFO Bharmour	24800	Om Parkash	Medical Bill
28	55/PWM of 8/2002	DFO Nahan	24250	Banshi Lal	Medical Bill
29	407/of 05/2015	DFO Rohru	25425	Prikshit Chauhan	Medical Bill
30	15 of 06/2008	CF Rampur	22500	Parkash Chand	Medical Bill
31	31/DI of 05/2009	DCF (Soil) Shimla	22200	Dev Raj Sharma	Medical Bill
32	206/sh of 03/2014	DFO Bilaspur	21715	Dharam Pal	Medical Bill
33	3cc of 08/2012	DFO Shimla	20160	Rajinder Kumar	Medical Bill
34	05 of 11/2011	DFO Chamba	22629	Dharam Singh	Medical Bill
35	162 of 03/2008	DFO Bilaspur	40161	Subhash Chand	Medical Bill
36	30 /supt of 02/2012	DWDO Nurpur	19235	Parvinder Kumar	Medical Bill
37	09 of 04/2009	DFO Shimla	17727	Kundan Lal	Medical Bill
38	10/DIV of 06/2009	DFO Rajgarh	17390	Rattan Singh	Medical Bill
39	126 of 03/2016	DFO Una	18512	Balbir Singh	Medical Bill
40	137 of 08/2014	DFO Paonta Sahib	17340	Bhim Singh	Medical Bill
41	A of 10/2011	DFO Pangi	17120	Dhyan Singh	Medical Bill
42	13 of 06/2011	DFO Dalhousie	16900	Surinder	Medical Bill

43	08 of 07/2016	DFO Pangti	16422	Prem Raj Sharma	Medical Bill
44	02R of 04/2009	DCF(Soil) Shimla	16058	Inder Kumar	Medical Bill
45	20 of 03/2007	CF D/shala	18197	G.D Houser	Medical Bill
46	29/cash of 02/2006	DFO Chopal	16651	A.S Negi	Medical Bill
47	48 of 03/2015	CF Nahan	15850	Suveena Thakur	Medical Bill
48	28 of 08/2001	DFO Pangti	15500	Chander Shekhar	Medical Bill
49	48/S of 01/2006	DFO Rohru	15500	Chet Ram	Medical Bill
50	Nil of 03/2011	Pr.CCF (W/L) Shimla	15431	K.S.Thakur	Medical Bill
51	8K of 11/2005	DFO Chopal	14801	Chet Ram	Medical Bill
52	4s of 06/2012	DFO Lahaulspiti	16010	Sunni Devi	Medical Bill
53	287bhatt of 03/2014	DFO Dalhousie	14450	Chaman Singh	Medical Bill
54	38 of 05/2009	DFO Chopal	14000	Man Singh	Medical Bill
55	156/MR of 03/2014	DFO Shimla	14000	Karam Chand	Medical Bill
56	54bhatt of 07/2012	DFO Dalhousie	14500	Yash Pal	Medical Bill
57	51s of 06/2012	DFO Bharmour	14150	Chain Singh	Medical Bill
58	299 of 03/2016	DFO Palampur	20205	Amar Singh	Medical Bill
59	14k of 12/2005	DFO D/shala	12258	Surinder Nath	Medical Bill
60	143d of 03/2009	DWDO Swarghat	12820	Vinay Dogra	Medical Bill
61	03 of 02/2009	DFO Dalhousie	13750	Daulat Raj	Medical Bill
62	09c of 08/2009	Pr.CCF Shimla	13021	Ishwar Dass	Medical Bill
63	11 of 03/2017	DFO Renukaji	13280	Parminder Singh	Medical Bill
64	86 of 12/2014	DFO Dalhousie	13020	Chain Singh	Medical Bill
65	678 /of 03/2015	DFO Chopal	13580	Devender Singh	Medical Bill
66	8c of 12/2012	Pr.CCF(W/L) Shimla	13099	Lokender Singh	Medical Bill
67	97p of 11/2011	DFO Lahaulspiti	12905	Sukhdev Singh	Medical Bill
68	11d of 06/2011	DFO D/shala	12600	Suresh Kumar	Medical Bill
69	8DIM of 02/2004	DFO Dehra	20690	Kamal Singh	Medical Bill
70	19 of 03/2011	DFO Chamba	11690	Anil Vaid	Medical Bill
71	62/cc of 06/2011	DFO Shimla	11800	Ram Gopal Thakur	Medical Bill
72	24KP of 08/2013	DFO Kinnaur	12450	Mahender Negi	Medical Bill
73	62 of 03/2015	DFO Una	11500	Sanjeev Kumar	Medical Bill
74	102 of 05/2017	DFO(HQ) Nahan	11169	Y.P Gupta	Medical Bill
75	38/cash of 03/2003	CF Shimla	11475	Yash Pal	Medical Bill
76	231 of 03/2005	DFO Rohru	11358	Satya Pal,Patwari	Medical Bill
77	30c of 13/2005	DFO Lahaulspiti	11630	Suresh Kumar	Medical Bill
78	10 of 03/2008	DFO Dalhousie	11225	Yogesh Kumar	Medical Bill
79	18 of 02/2011	DFO Chamba	10840	Pushp Raj	Medical Bill
80	310 of 09/2017	DFO(W/L) Sarahan	10500	Bahadur Singh	Medical Bill
81	36 of 03/2008	Dy.CF Soil	10500	Chaman Lal	Medical Bill
82	149 cc of 03/2012	DFO Chopal	10260	Balwant Primta	Medical Bill
83	05/D of 2012	DFO Rohru	10025	Bhagwan Singh	Medical Bill
84	14KP of 07/2011	DFO Kinnaur	10400	Mohan Singh	Medical Bill
85	66U of 07/2012	DFO LahaulSpiti	10065	Baldev Singh	Medical Bill
86	60 of 12/2009	DFO Rohru	10000	Damodar Dass	Medical Bill
87	3cc of 08/2012	DFO Shimla	10000	RanVir Singh Kanwar	Medical Bill
88	25KP of 08/2013	DFO Kinnaur	10100	Mahender Negi	Medical Bill
89	58/c of 12/2010	DFO Shimla	9994	Vinod Chand	Medical Bill

90	58/c of 12/2010	DFO Shimla	9892	Kakal Kumar	Medical Bill
91	62cc of 06/2011	DFO Shimla	9960	Ram Gopal	Medical Bill
92	02 cash of 10/2011	DFO Shimla	9920	Hitender Kumar	Medical Bill
93	28/c of 11/2011	DFO Theog	9960	L.R.Chauhan	Medical Bill
94	11/Rosn of 02/2012	CF Nahan	9560	Devender Singh	Medical Bill
95	12CH of 06/2010	DFO Dalhousie	9500	Surinder Singh	Medical Bill
96	15 of 03/2011	DFO Kullu	9215	Gaitri Dutt Sharma	Medical Bill
97	22SP of 06/2012	DFO Chamba	9200	Shiv Kumar	Medical Bill
98	32s of 07/2012	DFO Kinnaur	9300	Tondon	Medical Bill
99	8 of 06/2007	CCF Shimla	9000	R.R Black	Medical Bill
100	Nil of 05/2005	CF Rampur	9000	Uttam Singh	Medical Bill
101	87k of 03/2011	DFO J/Nagar	8990	Partap Chand	Medical Bill
102	27 of 05/2009	DFO Silviculture	9000	Sher Singh	Medical Bill
103	NIL of 03/2010	CF Nahan	8750	Anil Kumar	Medical Bill
104	110s of 03/2001	DFO Rampur	8700	Madan Lal	Medical Bill
105	19D of 03/2011	DFO Una	8690	Sonam Chilla	Medical Bill
106	112 of 05/2019	DFO Palampur	8408	Kushal Kumar	Medical Bill
107	31/s of 05/2011	DFO Gohar	8935	Hitender Kumar	Medical Bill
108	11Div of 09/2012	DFO Churah	8925	Ashwani Kumar	Medical Bill
109	22SP of 06/2012	DFO Chamba	8440	Sunil	Medical Bill
110	22SP of 06/2012	DFO Chamba	8300	Mahinder Pal	Medical Bill
111	203 of 2018	DFO Shimla	8100	Shabat Ram	Medical Bill
112	61 of 06/2007	DFO Shimla	8000	Subhash Verma	Medical Bill
113	32s of 08/2009	DWDO Swarghat	8000	Krishna Parshad,Supdt	Medical Bill
114	21SUP of 08/2008	DFO Pangi	8000	D.S.Thakur	Medical Bill
115	12D of 07/2012	DFO(W/L) Hamirpur	8000	Ramesh chand	Medical Bill
116	162/MR of 03/2001	DFO Shimla	7406	Bjhuvesh Gupta	Medical Bill
117	P&D 3/DIV of 06/2011	DY.CF(Soil) Shimla	7400	Amitabh Gautam	Medical Bill
118	59 of 02/2009	DFO Shimla	7000	Rajesh	Medical Bill
119	32SUP of 12/2010	CF Rampur	7000	Ashok Kumar	Medical Bill
120	105 of 21/06/2022	DFO Bharmour	7100	Surender Singh	Medical Bill
121	147 of 09/06/2022	Registrar Budget	4074	Sanju	Medical Bill
122	79 of 01/2020	DFO (W/L) D/Shala	3940	Kashmir Singh	Medical Bill
123	14 of 12/2020	DFO Shamshi	3588	Jagdish Chand	Medical Bill
124	21of 11/2020	DFO Mandi	2691	O.P.Thakur	Medical Bill
125	14of 20/12/2024	DCF Mandi	13500	Smt. Lata devi	Medical Bill
126	325 of 03/07/2025	DFO D/shala	7390	Shri Amit Kumar	Medical Bill
127	74 of 04/10/2024	DCF Nalagrahd	4464	Shri Jasvinder	Medical Bill
128	30 of 07/01/2025	DFO Suket	4070	Shri Sandeep	Medical Bill
129	712of 13/03/2025	DFO Dehara	3960	Shri. Sbhash chand	Medical Bill
130	237of 05/09/2025	DFO karsog	3363	Shri. Navin kumar	Medical Bill
131	76of 08/05/2024	DFO mandi	2766	Shri. Devinder	Medical Bill
132	23 of 18/12/2024	DCF Divi. Rampur	2484	Shri Muni Lal	Medical Bill
133	26 of 18/04/2024	DFO Bilaspur	2409	Smt. Kanta Devi	Medical Bill
134	58of 07/02/2025	DFO kullu	2390	Smt.tilsi ram	Medical Bill
		<b>TOTAL</b>	<b>2585159</b>		

**ANNEXURE-E**

<b>Details of Receipt Units audited during 2024-25</b>			
<b>Sr. No.</b>	<b>Name of Unit/DDO</b>	<b>Audit Period</b>	<b>Date of Audit</b>
1	Divisional Forest Officer (T) Chopal	04/21 To 03/24	26-07-24 To 09-08-24
2	Divisional Forest Officer (T) Nalagarh	04/22 To 03/24	22-09-24 To 02-10-24
3	Divisional Forest Officer (T) Kunihar	04/21 To 03/24	02-12-24 To 13-12-24
4	Divisional Forest Officer (T) Dehra	04/21 To 03/24	15-12-24 To 31-12-24
5	Divisional Forest Officer (T) Una	04/19 To 03/24	01-01-25 To 16-01-25
6	Divisional Forest Officer Rampur	04/20 To 03/24	08-01-25 To 18-01-25
7	Divisional Forest Officer Anni at Luhri	04/21 To 03/24	19-01-25 To 30-01-25
8	Divisional Forest Officer Nahan	04/22 To 03/24	20-01-25 To 29-01-25
9	Divisional Forest Officer Palampur	04/21 To 03/24	15-01-25 To 24-01-25
10	Divisional Forest Officer Joginder Nager	04/22 To 03/24	25-01-25 To 05-02-25
11	Divisional Forest Officer Rajgarh	04/21 To 03/24	30-01-25 To 11-02-25
12	Divisional Forest Officer Karsog	04/20 To 03/24	02-02-25 To 15-02-25
13	Divisional Forest Officer Renuka ji	04/21 To 03/24	13-02-25 To 22-02-25
14	Divisional Forest Officer Suket at Sundernagar	04/20 To 03/24	16-02-25 To 01-03-25
15	Divisional Forest Officer Ponta Sahib	04/19 To 03/24	24-02-25 To 08-03-25
16	Divisional Forest Officer Seraj at Banjar	04/21 To 03/24	02-03-25 To 13-03-25
17	Divisional Forest Officer Mandi	04/22 To 03/24	14-03-25 To 27-03-25

**ANNEXURE-F**

<b>Details of Expenditure Units audited during 2024-25.</b>			
<b>Sr. No.</b>	<b>Name of Unit/DDO</b>	<b>Audit Period</b>	<b>Date of Audit</b>
1.	Principal Chief Conservator of Forest (HOFF), Talland Shimla	04/23 To 04/24	09-07-24 To 24-02-24
2.	Divisional Forest Officer (Wildlife), Shimla	04/17 To 03/24	26-12-24 To 07-01-25

## Contents of Annexure (Expenditure)

Sr. No.	Annexure	Title of Para	Amount (in Lakhs)
1	E-1	Blockage of Government funds due to incomplete works	54.59
2	E-2	Non-operational of created assets resulted in loss of government revenue	488.26
3	E-3	Irregular expenditure on procurement of materials	3.30
4	E-4	Non-utilization of funds	2948.83
5	E-5	Rush of expenditure	820.83
6	E-6	Encroachment on forest land	0
7	E-7	Non-conducting of physical verification	0
8	E-8	Pending utilization certificates from Village Forest Management Societies (VFMS)	3.19
9	E-9	Non-formulation of plans for utilization of funds for wildlife conservation and related activities	942.00
10	E-10	Irregular drawal of salary	441.28
11	E-11	Non-compliance with conditions stipulated in final approval for laying of transmission lines	13.66
12	E-12	Non-achievement of physical and financial targets	756.08
13	E-13	Non-adherence to the Forest Instruction Manual for nurseries and plantations	59.54
14	E-14	Functioning of divisions without an approved Working Plan and non-formulation of Management Plans for Protected Areas	2946.84
15	E-15	Non-maintenance of copies of cash memo vouchers on record	0.81
16	E-16	Status of mutation of non-forest land and notification thereof as Reserve/Protected Forest	0
17	E-17	Delay in execution of approved Compensatory Afforestation in contravention of FCA final approval conditions	0
		TOTAL	11424.62

**Contents of Annexures (Receipt)**

Sr. No.	Annexure	Title of Para	Amount (in Lakhs)
1	R-1	Non-recovery of outstanding revenue	1339.00
2	R-2	Non/short realization of royalty and interest on timber lots	66.59
3	R-3	Non/short realization of royalty and interest on resin blazes	43.13
4	R-4	Non-compounding of forest offence cases	399.16
5	R-5	Estimated loss due to forest fire	689.75
6	R-6	Non/short realization of cost of trees	620.70
7	R-7	Short realization of funds for Compensatory Afforestation	256.61
8	R-8	Non-realization of CAT Plan funds	222.00
9	R-9	Non-realization of Net Present Value (NPV)	86.89
10	R-10	Non-deposit of performance security/earnest money by contractors	1.21
11	R-11	Non-disposal of seized timber	211.93
12	R-12	Non-recovery of royalty on salvage lots	395.02
13	R-13	Non-disposal of illicit felling cases	9.75
14	R-14	Non-reconciliation of figures with Corporation	0
15	R-15	Loss of revenue due to incorrect application of rates	22.93
16	R-16	Non-condemnation of Government vehicles	0
17	R-17	Non-deposit of accrued interest into Government account	7.34
18	R-18	Non-implementation of Soil and Moisture Conservation Plans	5.53
19	R-19	Loss of Government revenue due to fixation of drainage norms on fuelwood sales in tribal areas	685.67
		TOTAL	17117.21

<b>Annexure-E-1</b>				
<b>Incomplete works</b>				
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of office</b>	<b>Particulars of Para</b>	<b>Amount</b>
1	04/2021 to 03/2024	DFO Seraj	Non-completion of work – construction of forest Guard Hut at Dalashani - ₹ 8.00 lakh	800000
2	04/2019 to 03/2024	DFO Una	Incomplete forest rest house Gharwasara Rs. 46.59 lakh	4659000
			<b>Total</b>	<b>5459000</b>

<b>Annexure-E-2</b>				
<b>Non-operational of Assets</b>				
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>	<b>Amount</b>
1	04/2021 to 03/2024	DFO Kunihar	Inoperational Forest Guard Hut, Darwa in bad condition resulting in unfruitful expenditure Rs. 15.30 lakh	1529905
2	04/2021 to 03/2024	DFO Rajgarh	Loss of revenue due to Non-functional of constructed Inspection Hut at Tali Bhujjal in Habban range resulting blockade of Govt. funds amounting Rs. 31.00 lakh.	3100000
3	04/2021 to 03/2024	DFO Renuka	Loss of revenue due to Non-functional of constructed Inspection Hut in Renuka Ji range resulting blockade of Govt. funds amounting Rs. 34.40 lakh.	3440000
4	04/2019 to 03/2024	DFO Una	Loss of revenue due to non functional Ethno Botanical Park at Androli	40756741
			<b>Total</b>	<b>48826646</b>

<b>Annexure-E-3</b>				
<b>Irregular procurement of items</b>				
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>	<b>Amount</b>
1	04/2022 to 03/2024	DFO Jogindernagar	Non invited limited tender system resulted in irregular procurement of items under SOE furnishing – 3.00 lakh.	300000
2	04/2019 to 03/2024	DFO Una	Purchase of goods by splitting bills to avoid taking quotation Rs. 0.16 lakh	15800
3	04/2021 to 03/2024	DFO Kunihar	Purchase of goods by splitting bills to avoid taking quotation Rs. 0.14 lakh	14511
			<b>Total</b>	<b>330311</b>

<b>Annexure-E-4</b>						
<b>Non utilization of funds</b>						
<b>Sr. No</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>	<b>Amount Allotted</b>	<b>Amount Utilized</b>	<b>Amount Surrender</b>
1	04/2021 to 03/2024	DFO Anni	Non-preparation of APO's to carry out Soil and Moisture Conservation measures in the CA areas – non utilization of funds ₹ 47.29 lakh	4729000	0	4729000
2	04/2022 to 03/2024	DFO Mandi	Non-preparation of APO's to carry out Soil and Moisture Conservation works and lantana eradication in the CA areas – non utilization of funds ₹ 88.45 lakh	25900000	17055000	8845000
3	04/2020 to 03/2024	DFO Karsog	Non-preparation of APO's to carry out Soil and Moisture Conservation measures in the CA areas – non utilization of funds ₹ 1.58 crore	15800000	0	15800000
4	04/2023 to 03/2024	PCCF Shimla	Non utilization of funds approved in APOs Rs. 60 lakh	6000000	3928022	2071978
5	04/2020 to 03/2024	DFO Rampur	Short utilization of CAT plan funds despite expiry of plan period ₹ 3.07 crore	87903970	57171900	30732070
6	04/2017 to 03/2024	DFO (Wildlife) Sarahan	Short utilization of CAT plan funds despite expiry of plan period ₹ 23.27 crore	489482553	256777431	232705122
			<b>Total</b>	<b>629815523</b>	<b>334932353</b>	<b>294883170</b>

<b>Annexure-E-5</b>				
<b>Rush of Expenditure</b>				
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>	<b>Amount</b>
1	04/2021 to 03/2024	DFO Dehra	Rush of Expenditure Rs. 820.82 lakh	82082933
			<b>Total</b>	<b>82082933</b>

<b>Annexure-E-6</b>					
<b>Encroachment on Forest Land</b>					
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>	<b>Area in Ha.</b>	<b>No. of Cases</b>
1	04/2021 to 03/2024	DFO Anni at Luhri	Encroachment of forest land	141.5811	725
2	04/2022 to 03/2024	DFO Mandi	Encroachment on Forest Land	2.965	11
3	04/2020 to 03/2024	DFO Karsog	Encroachment on Forest Land	1.3498	16
4	04/2019 to 03/2024	DFO Paonta Sahib	Encroachment on Forest Land	0.975	23
5	04/2020 to 03/2024	DFO Suket at Sundernagar	Encroachment on Forest Land	3.4472	13
6	04/2021 to 03/2024	DFO Renuka	Encroachment on Forest Land	4.5536	14
7	04/2021 to 03/2024	DFO Seraj at Banjar	Encroachment on Forest Land	0.1074	9
			<b>Total</b>	<b>154.9791</b>	<b>811</b>

<b>Annexure-E-7</b>			
<b>Non conducting of physical verification</b>			
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>
1	04/2022 to 03/2024	DFO Mandi	non conducting of physical verification of stores
2	04/2021 to 03/2024	DFO Chaupal	non conducting of physical verification
3	04/2020 to 03/2024	DFO Karsog	non conducting of physical verification
4	04/2022 to 03/2024	DFO Nahan	non conducting of physical verification of form-16
5	04/2021 to 03/2024	DFO Palampur	non conducting of physical verification of form-7,16,17 and stores
6	04/2019 to 03/2024	DFO Paonta	non conducting of physical verification of form-16
7	04/2021 to 03/2024	DFO Rajgarh	non conducting of physical verification of form-16
8	04/2020 to 03/2024	DFO Suket at Sundernagar	non conducting of physical verification of stores
9	04/2019 to 03/2024	DFO Una	non conducting of physical verification of form-16
10	04/2021 to 03/2024	DFO Seraj At Banjar	non conducting of physical verification of stores/stock
11	04/2023 to 03/2024	PCCF Shimla	non conducting of physical verification of stores and stock
12	04/2021 to 03/2024	DFO Renuka	non conducting of physical verification of form-16
13	04/2017 to 03/2024	DFO (Wildlife) Sarahan	non conducting of physical verification of stores

<b>Annexure-E-8</b>				
<b>Awaiting Utilisation Certificates</b>				
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>	<b>Amount</b>
1	04/2022 to 03/2024	DFO Nahan	Non-submission of Utilization Certificates by JFMC for payment received under Samudayik Van Samvardhan Yojana – Rs. 3.19 lakh.	319100
			<b>Total</b>	<b>319100</b>

<b>Annexure-E-9</b>				
<b>Non formulation of Plan for utilization of funds for conservation of Wildlife</b>				
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>	<b>Amount</b>
1	04/2017 to 03/2024	DFO (Wildlife) Sarahan	Non formulation of plan for utilization of funds for conservation of Wildlife and other related activities ₹ 9.42 crore and short recovery of funds ₹ 9.62 crore.	94200000
			<b>Total</b>	<b>94200000</b>

<b>Annexure-E-10</b>				
<b>Irregular payment of salary</b>				
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>	<b>Amount</b>
1	04/2021 to 03/2024	DFO Rajgarh	Irregular payment of salary due to deployment of Multi-Purpose Workers to the other station against the instructions of H.P. government - Rs. 20.24 lakh.	2024234
2	04/2023 to 03/2024	PCCF Shimla	Irregular drawl of salary of employees posted in State CAMPA Rs. 115.04 lakh	11503990
3	04/2023 to 03/2024	PCCF Shimla	Irregular drawl of salary Rs. 3.06 crore	30600000
			<b>Total</b>	<b>44128224</b>

<b>Annexure-E-11</b>				
<b>Non -compliance of conditions stipulated in final approval</b>				
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>	<b>Amount</b>
1	04/2020 to 03/2024	DFO Rampur	Non- compliance of conditions stipulated in final approval for laying of transmission line	1365828
			<b>Total</b>	<b>1365828</b>

<b>Annexure-E-12</b>						
<b>Non achievement of physical and financial Targets</b>						
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of office</b>	<b>Particulars of Para</b>	<b>Amount Allotted</b>	<b>Amount Utilized</b>	<b>Amount Unutilized</b>
1	04/2021 to 03/2024	DFO Kuniyar	Non-achievement of physical and financial targets due to non-utilization of CAMPA funds: Rs. 99.60 lakh	65677130	55717077	9960053
2	04/2021 to 03/2024	DFO Anni at Luhri	Shortfall in achievement of targets of Luhri HEP Stage I CAT plan	19268900	6689556	12579344
3	04/2021 to 03/2024	DFO Anni at Luhri	The shortfall in achievement of compensatory afforestation	0	0	0
4	04/2017 to 03/2024	DFO (Wildlife) Sarahan	Shortfall in achievement of targets under Koldam Management Plan	172336000	119266494	53069506
			<b>Total</b>	<b>257282030</b>	<b>181673127</b>	<b>75608903</b>

<b>Annexure-E-13</b>				
<b>Non-adherence to the Forest Instructions Manual</b>				
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>	<b>Amount</b>
1	04/2021 to 03/2024	DFO Kunihar	Non-Adherence to the Forest Instructions Manual for Nurseries and Expenditure thereof Rs. 6.64 lakh	664307
2	04/2021 to 03/2024	DFO Kunihar	Non-adherence to instructions manual of forest for plantation and expenditure Rs. 52.90 Lakh	5289837
			<b>Total</b>	<b>5954144</b>

<b>Annexure-E-14</b>				
<b>Working of division without an approved working Plan</b>				
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>	<b>Amount</b>
1	04/2021 to 03/2024	DFO Chaupal	Working of division without an approved working plan	0
2	04/2021 to 03/2024	DFO Dehra	Management of forests without approved working plan and expenditure thereof Rs. 2946.84	294683604
3	04/2020 to 03/2024	DFO Suket at Sundernagar	Working of division without an approved working plan	0
4	04/2017 to 03/2024	DFO (Wildlife) Sarahan	Non formulation of Management Plan of Protected Areas	0
			<b>Total</b>	<b>294683604</b>

<b>Annexure-E-15</b>				
<b>Non keeping the copies of cash memos/dependency certificates</b>				
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>	<b>Amount</b>
1	04/2021 to 03/2024	DFO Kunihar	Non furnishing of medical dependency certificates in prescribed format 0.09 lakh	8905
2	04/2023 to 03/2023	PCCF Shimla	Irregular payment of Re-imburement claim Rs. 0.72 lakh	72000
			<b>Total</b>	<b>80905</b>

<b>Annexure-E-16</b>				
<b>Status of notification of Reserve/Protected Forest</b>				
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>	<b>Amount Involved</b>
1	04/2021 to 03/2024	DFO Palampur	Status of mutation of Non Forest Land and Notification same as Reserve/Protected Forest	0
2	04/2017 to 03/2024	DFO (Wildlife) Sarahan	Status of notification of Eco Sensitive Zones of Protected Areas	0

<b>Annexure-E-17</b>				
<b>Delay in execution of the proposed compensatory afforestation</b>				
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>	<b>Amount Involved</b>
1	04/2021 to 03/2024	DFO Palampur	Delay in execution of the proposed compensatory afforestation in contravention of the conditions of the FCA final approval.	0

<b>Annexure-R-1</b>				
<b>Outstanding revenue from HPSFDC</b>				
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>	<b>Amount</b>
1	04/2023 to 03/2024	PCCF Shimla	Non reconciliation of outstanding revenue resulted in non-recovery of outstanding Government revenue Rs.133.93 crore	1339300000
			<b>Total</b>	<b>1339300000</b>

<b>Annexure-R-2</b>				
<b>Non realization of royalty on timber lots</b>				
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>	<b>Amount</b>
1	04/2022 to 03/2024	DFO Mandi	Loss of revenue due to short realization of timber royalty ₹ 0.60 lakh	60000
2	04/2021 to 03/2024	DFO Chaupal	Loss of revenue due to short realization of timber royalty ₹ 23.68 lakh	2368000
3	04/2020 to 03/2024	DFO Rampur	Loss of revenue due to short realization of timber royalty ₹ 13.21 lakh	1320611
4	04/2023 to 03/2024	DFO Nalagarh	Loss of revenue due to non/short realization of royalty on timber lots/Bamboo Rs. 15.57 lakh	1557305
5	04/2021 to 03/2024	DFO Chaupal	Non/Short Realization/deposit of dues of auctioned timber in Government account Rs. 13.53 lakh	1353000
			<b>Total</b>	<b>6658916</b>

<b>Annexure-R-3</b>				
<b>Non/Short realization of royalty and interest on Resin Blazes</b>				
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>	<b>Amount</b>
1	04/2023 to 03/2023	DFO Nalagarh	Non-recovery of royalty and interest on resin blazes from HPSFDC- Rs.34.43 lakh	3443314
2	04/2023 to 03/2023	DFO Nalagarh	Loss of revenue due to non-handing over of double rill of resin blazes – Rs. 0.96 lakh.	96255
3	04/2021 to 03/2023	DFO Palampur	Loss of revenue due to irregular deletion of resin blazes ₹6.20 lakh.	619290
4	04/2021 to 03/2023	DFO Rajgarh	Non recovery of outstanding revenue related to Damage Bill of resin amounting Rs. 1.54 lakh.	154215
			<b>Total</b>	<b>4313074</b>

<b>Annexure-R-4</b>				
<b>Non compounding of forest offence cases</b>				
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>	<b>Amount</b>
1	04/2021 to 03/2024	DFO Anni at Luhri	Non-compounding of forest offence cases ₹9.61 lakh.	960852
2	04/2022 to 03/2024	DFO Mandi	Non-compounding of forest offence cases ₹60.39 lakh.	6038712
3	04/2021 to 03/2024	DFO Dehra	Non compounding of forest offence cases amounting Rs. 0.96 lakh	96404
4	04/2022 to 03/2024	DFO Joginder Nagar	Non-compounding of forest offence cases - ₹ 12.83 lakh.	1283480
5	04/2020 to 03/2024	DFO Karsog	Non-compounding of forest offence cases ₹98.41 lakh.	9841406
6	04/2021 to 03/2024	DFO Kunihar	Non-compounding of forest offence cases amounting to Rs. 0.87 lakh	87300
7	04/2022 to 03/2024	DFO Nahan	Non-compounding of forest offence cases ₹ 3.17 lakh.	316954
8	04/2019 to 03/2024	DFO Paonta Sahib	Non-compounding of forest offence cases ₹ 25.68 lakh	2568319
9	04/2021 to 03/2024	DFO Rajgarh	Non-compounding of forest offence cases ₹ 8.38 lakh.	838194
10	04/2020 to 03/2024	DFO Rampur	Non-compounding of forest offence cases ₹2.46 lakh.	246458
11	04/2020 to 03/2024	DFO Suket at Sundernagar	Non-compounding of forest offence cases ₹57.13 lakh	5712812
12	04/2021 to 03/2024	DFO Renuka	Non-compounding of forest offence cases ₹ 8.05 lakh.	805038
13	04/2019 to 03/2024	DFO Una	Non compounding of forest offence cases ₹ 17.55 lakh.	1754999
14	04/2021 to 03/2024	DFO Seraj at Banjar	Non-compounding of forest offence cases ₹93.14 lakh	9314297
15	04/2017 to 03/2024	DFO (wildlife) Sarahan	Non-compounding of forest offence cases ₹0.52 lakh.	51672
			<b>Total</b>	<b>39916897</b>

<b>Annexure-R-5</b>						
<b>Loss due to forest fire</b>						
<b>Sr. No</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>	<b>Amount</b>	<b>Area Burnt in Ha.</b>	<b>No. of Cases</b>
1	04/2021 to 03/2024	DFO Anni at Luhri	Loss due to forest fire of ₹52.03 Lakh	5203489	4577.02	284
2	04/2020 to 03/2024	DFO Karsog	Loss due to forest fire of ₹87.05 Lakh.	8705401	1648	163
3	04/2021 to 03/2024	DFO Kunihar	Loss due to Forest Fire cases Rs. 61.66 lakh	6165840	1413.275	138
4	04/2022 to 03/2024	DFO Nahan	Loss of forest due to Forest Fire - Rs. 0.88 lakh	88406	137	20
5	04/2023 to 03/2024	DFO Nalagarh	Loss due to forest fire - Rs. 14.28 lakh.	1427840	781.35	127
6	04/2021 to 03/2024	DFO Palampur	Loss due to forest fire of ₹ 72.22 lakh.	7221686	1203.12	311
7	04/2019 to 03/2024	DFO Paonta Sahib	Loss of forest due to Forest Fire - Rs. 13.90 lakh.	1390265	605.8	102
8	04/2021 to 03/2024	DFO Rajgarh	Loss of forest due to Forest Fire - Rs. 73.83 lakh.	7382603	1372.6	84
9	04/2020 to 03/2024	DFO Rampur	Loss due to forest fire of ₹1.88 Crore.	18778097	0	389
10	04/2020 to 03/2024	DFO Suket at Sundernagar	Loss due to forest fire of ₹55.30 Lakh.	5529844	1456.74	321
11	04/2021 to 03/2024	DFO Renuka	Loss of forest due to Forest Fire - Rs. 1.60 lakh.	160500	504.81	93
12	04/2019 to 03/2024	DFO Una	Loss due to Forest Fire cases Rs. 23.12 lakh	2312020	796.95	107
13	04/2021 to 03/2024	DFO Seraj at Banjar	Loss due to forest fire of ₹36.65 Lakh.	3665309	1326.5	81
14	04/2017 to 03/2024	DFO (Wildlife) Sarahan	Loss due to forest fire of ₹9.43 lakh.	943544	51	0
			<b>Total</b>	<b>68974844</b>	<b>15874.17</b>	<b>2220</b>

<b>Annexure-R-6</b>						
<b>Non - realization of cost of trees</b>						
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>	<b>Amount</b>	<b>No. of Trees</b>	<b>Area in Ha.</b>
1	04/2022 to 03/2024	DFO Mandi	Non realization of cost of trees in land diversion case ₹ 4.91 crore	49100000	6527	0
2	04/2022 to 03/2024	DFO Joginder Nagar	Non realization of cost of trees from user agency in forest land diversion case under FCA 1980 - ₹ 120.07 lakh.	12007229	1422	19.2467
3	04/2020 to 03/2024	DFO Karsog	Short realization of cost of trees in land diversion case ₹ 7.72 lakh	771895	434	202.242
4	04/2021 to 03/2024	DFO Kunihar	Non-realization of the cost of trees amounting to Rs. 1.14 lakh	114540	0	0
5	04/2020 to 03/2024	DFO Rampur	Short realization of cost of trees in land diversion case ₹ 0.76 lakh	76593	17	1.4194
			<b>Total</b>	<b>62070257</b>	<b>8400</b>	<b>222.9081</b>

<b>Annexure-R-7</b>						
<b>Short realization of funds for raising of Compensatory Afforestation</b>						
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>	<b>Total Amount due</b>	<b>Amount Paid</b>	<b>Balance Amount due</b>
1	04/2021 to 03/2024	DFO Chaupal	Short realization of funds for raising of Compensatory Afforestation ₹ 43.88 lakh	14003000	9615000	4388000
2	04/2020 to 03/2024	DFO Suket at Sundernagar	Short realization of funds for raising of Compensatory Afforestation ₹ 47.22 lakh	11658000	6936000	4722000
			<b>Total</b>	<b>25661000</b>	<b>16551000</b>	<b>9110000</b>

<b>Annexure-R-8</b>				
<b>Non demanding of CAT plan funds from User Agency</b>				
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>	<b>Amount</b>
1	04/2017 to 03/2024	DFO (Wildlife) Sarahan	Non demanding of additional CAT plan funds from user agency after revision of project cost ₹ 2.22 crore	22200000
			<b>Total</b>	<b>22200000</b>

<b>Annexure-R-9</b>				
<b>Non realization of NPV</b>				
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>	<b>Amount</b>
1	04/2020 to 03/2024	DFO Karsog	Non realization of Penal Net Present Value ₹ 86.89 lakh	8689145
			<b>Total</b>	<b>8689145</b>

<b>Annexure-R-10</b>				
<b>Non deposit of performance security</b>				
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>	<b>Amount</b>
1	04/2021 to 03/2024	DFO Kunihar	Non-deposit of Performance Security by the contractor: Rs. 1.21 lakh	120545
			<b>Total</b>	<b>120545</b>

<b>Annexure-R-11</b>					
<b>Non disposal of seized timber</b>					
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>	<b>Amount</b>	<b>Volume in cu.m</b>
1	04/2021 to 03/2024	DFO Anni at Luhri	Non disposal of seized timber Rs. 51.31 lakh	5131378	81.5044
2	04/2022 to 03/2024	DFO Mandi	Non disposal of seized timber	0	68.968
3	04/2021 to 03/2024	DFO Chaupal	Non disposal of seized timber	0	14.207
4	04/2020 to 03/2024	DFO Karsog	Non disposal of seized timber	0	67.7629
5	04/2020 to 03/2024	DFO Suket at Sundernagar	Non disposal of seized timber	10910984	162.309
6	04/2021 to 03/2024	DFO Seraj at Banjar	Non disposal of seized timber	3043706	36.117
7	04/2023 to 03/2024	DFO Nalagarh	Loss of revenue Non disposal of seized timber Rs. 17.27	1726672	11.033
8	04/2021 to 03/2024	DFO Rajgarh	Loss of revenue due to non disposal of seized timber Rs. 3.80	380400	7.3111
			<b>Total</b>	<b>21193140</b>	<b>449.212</b>

<b>Annexure-R-12</b>					
<b>Non recovery of royalty of salvage lot</b>					
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>	<b>Amount</b>	<b>Volume in Cu.m.</b>
1	04/2021 to 03/2024	DFO Dehra	Non recovery of royalty of salvage lot Rs. 56.13	5613660	2189.098
2	04/2021 to 03/2024	DFO Kunihar	Non recovery of royalty of salvage lot Rs. 338.88	33887926	4286.812
			<b>Total</b>	<b>39501586</b>	<b>6475.91</b>

<b>Annexure-R-13</b>					
<b>Non disposal of illicit felling cases</b>					
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>	<b>Amount</b>	<b>No. of Cases pending</b>
1	04/2022 to 03/2024	DFO Nahan	Non disposal of illicit felling cases amounting Rs. 2.94	293856	3
2	04/2021 to 03/2024	DFO Rajgarh	Non disposal of illicit felling cases amounting Rs. 2.66	266027	70
3	04/2021 to 03/2024	DFO Renuka	Non disposal of illicit felling cases amounting Rs. 4.15	415380	17
			<b>Total</b>	<b>975263</b>	<b>90</b>

<b>Annexure-R-14</b>					
<b>Non reconciliation of figures with corporation</b>					
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>		
1	04/2021 to 03/2024	DFO Chaupal	Non reconciliation of outstanding dues with the corporation		
2	04/2021 to 03/2024	DFO Dehra	Non reconciliation of outstanding dues with the corporation		
3	04/2019 to 03/2024	DFO Paonta Sahib	Non reconciliation of outstanding dues with the corporation		

<b>Annexure-R-15</b>				
<b>Incorrect application of rates</b>				
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>	<b>Amount</b>
1	04/2022 to 03/2024	DFO Jogindernagar	Loss of revenue due to short assessment of royalty from corporation due to incorrect application of rates Rs. 18.67 lakh	1867024
2	04/2021 to 03/2024	DFO Palampur	Loss of revenue due to short assessment of royalty from corporation due to incorrect application of rates Rs. 4.26 lakh	426073
			<b>Total</b>	<b>2293097</b>

<b>Annexure-R-16</b>			
<b>Non condemnation of vehicle</b>			
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>
1	04/2022 to 03/2024	DFO Jogindernagar	Non-condemnation off-road vehicle
2	04/2020 to 03/2024	DFO Suket	Non-condemnation of Government Vehicle

<b>Annexure-R-17</b>				
<b>Non deposit of accrued interest</b>				
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>	<b>Amount</b>
1		DFO Karsog	Non-deposit of interest into Government account ₹ 7.34 Lakh	734405
			<b>Total</b>	<b>734405</b>

<b>Annexure-R-18</b>				
<b>Non Implementation of Soil and Moisture Conservation Plan</b>				
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>	<b>Amount</b>
1	04/2021 to 03/2024	DFO Anni at Luhri	Non- Implementation of Soil and Moisture Conservation Plan Rs. 5.53 lakh	553120
			<b>Total</b>	<b>553120</b>

<b>Annexure-R-19</b>				
<b>Loss of Government revenue due to fixation of driage norms on fuelwood for sale in tribal area</b>				
<b>Sr. No.</b>	<b>Period of Audit</b>	<b>Name of Office</b>	<b>Particulars of Para</b>	<b>Amount</b>
1	04/2023 to 03/2024	PCCF Shimla	Fixation of driage norms on fuelwood for sale in tribal area in an irrational manner resulted in the loss of Government revenue Rs. 6.86 crore	68567161
			<b>Total</b>	<b>68567161</b>

## Statement-B

Detail of Loss of Revenue/ Irregular Expenditure Statement

### Details of Paras of Audit and Inspection Reports for the year 2024-25 (Receipt Side)

Sr. No.	Name of Unit	Para No.	Title of Para	Amount (in lakhs)
1	Divisional Forest Officer, Anni at Luhri	2	Non-compounding of forest offence cases ₹9.61 lakh.	9.61
		3	Loss due to forest fire of ₹52.03 Lakh	52.03
		6	Non recovery of outstanding revenue from HPSFDC ₹ 6.04 crore	604
		7	Non disposal of seized timber- Rs.51.31 Lakhs	51.31
			TOTAL	716.95
2	Divisional Forest Officer, Mandi	2	Non recovery of outstanding revenue from HPSFDC ₹28.40 Lakhs	28.4
		3	Non-compounding of forest offence cases ₹60.39 lakh.	60.39
		5	Non disposal of seized timber	0
		6	Non realization of cost of trees in land diversion case ₹ 4.91 crore	491
		8	Loss of revenue due to short realization of timber royalty ₹ 0.60 lakh	0.6
			TOTAL	580.39
3	Divisional Forest Officer, Chaupal	3	Loss of revenue due to short realization of timber royalty ₹ 23.68 lakh	23.68
		4	Non recovery of outstanding revenue from HPSFDC ₹ 19.03 crore	1903
		6	Non disposal of seized timber	0
		7	Non reconciliation of outstanding dues with the corporation.	0
		8	Non maintenance of records related to back possession of lots and loss of revenue due to non-levy of extension fee ₹ 0.54 lakh.	0.54
		9	Non/ Short realization/deposit of dues of auctioned timber in Government account ₹ 13.53 lakh	13.53
4	Divisional Forest Officer, Dehra	3	Loss of revenue due to non-levy of extension fee ₹ 0.85lakh.	0.85
		4	Non recovery of royalty of Salvage lot Rs.56.13 Lakh	56.13
		6	Non recovery of outstanding revenue amounting Rs. 0.55 lakh	0.55
		8	Non compounding of forest offence cases amounting Rs. 0.96 lakh	0.96
			TOTAL	58.49

Sr. No.	Name of Unit	Para No.	Title of Para	Amount (in lakhs)
5	Divisional Forest Officer, Joginder Nagar	1	Non realization of cost of trees from user agency in forest land diversion case under FCA 1980 - ₹ 120.07 lakh.	120.07
		2	Non-compounding of forest offence cases - ₹ 12.83 lakh.	13.83
		3	Loss of revenue due to non/short realization of royalty on account of timber lots - Rs. 5.49 lakh	5.49
		6	Loss of revenue due to short assessment of royalty from corporation due to incorrect application of rates ₹18.67 lakh	18.67
			TOTAL	158.06
6	Divisional Forest Officer, Karsog	1	Non realization of Penal Net Present Value ₹ 86.89 lakh	86.89
		2	Short realization of cost of trees in land diversion case ₹ 7.72 lakh	7.72
		4	Non-compounding of forest offence cases ₹98.41 lakh.	98.41
		5	Non-deposit of interest into Government account ₹7.34 lakh.	7.34
		7	Loss due to forest fire of ₹87.05 Lakh.	87.05
		9	Non disposal of seized timber	0
			TOTAL	287.41
7	Divisional Forest Officer, Kunihar	3	Inoperational Forest Guard Hut, Darwa in bad condition resulting in unfruitful expenditure Rs. 15.30 lakh	15.3
		7	Non-deposit of Performance Security by the contractor: Rs. 1.21 lakh	1.21
		9	Non-compounding of forest offence cases amounting to Rs. 0.87 lakh	0.87
		10	Non-realization of the cost of trees amounting to Rs. 1.14 lakh	1.14
		11	Non-recovery of royalty of Salvage lot Rs.33.89 Lakh	33.89
		12	Non-recovery of outstanding revenue amounting to Rs. 2.02 lakh	2.02
		13	Loss due to Forest Fire cases Rs. 61.66 lakh	61.66
			TOTAL	116.09

Sr. No.	Name of Unit	Para No.	Title of Para	Amount (in lakhs)
8	Divisional Forest Officer, Nahan	1	Non-compounding of forest offence cases ₹ 3.17 lakh.	3.17
		2	Loss of forest due to Forest Fire - Rs. 0.88 lakh	0.88
			TOTAL	4.05
9	Divisional Forest Officer, Nalagarh	1	Loss of revenue due to non/short realization of royalty on account of timber lots/Bamboo - Rs. 15.57 lakh	15.57
		2	Non-recovery of royalty and interest on resin blazes from HPSFDC- Rs.34.43 lakh	34.43
		4	Loss of revenue due to non-handing over of double rill of resin blazes – Rs. 0.96 lakh.	0.96
		5	Loss due to forest fire - Rs. 14.28 lakh.	14.28
		6	Loss of revenue due to non-disposal off seized timber Rs. 17.27 lakh.	17.27
			TOTAL	82.51
10	Divisional Forest Officer, Palampur	1	Loss of revenue due to irregular deletion of resin blazes ₹6.20 lakh.	6.2
		2	Loss of revenue due to short assessment of royalty due to incorrect application of rates ₹4.26 lakh	4.26
		5	Non-recovery of outstanding revenue amounting to ₹34.10 lakh	34.1
		6	Loss due to forest fire of ₹ 72.22 lakh.	72.22
			TOTAL	116.78
11	Divisional Forest Officer, Paonta Sahib	2	Non-compounding of forest offence cases ₹ 25.68 lakh	25.68
		3	Non recovery of outstanding revenue amounting Rs. 4.61 lakh	4.61
		5	Loss of forest due to Forest Fire - Rs. 13.90 lakh.	13.9
			TOTAL	44.09
12	Divisional Forest Officer, Rajgarh	2	Loss of forest due to Forest Fire - Rs. 73.83 lakh.	73.83
		3	Loss of revenue due to Non-functional of constructed Inspection Hut at Tali Bhujjal in Habban range resulting blockade of Govt. funds amounting Rs. 31.00 lakh.	31
		4	Non-compounding of forest offence cases ₹ 8.38 lakh.	8.38
		6	Non recovery of outstanding revenue related to Damage Bill of resin amounting Rs. 1.54 lakh.	1.54
			TOTAL	114.75
13	Divisional Forest Officer, Rampur	1	Loss due to forest fire of ₹1.88 Crore.	188
		2	Non-compounding of forest offence cases ₹2.46 lakh.	2.46
		5	Non recovery of outstanding revenue from HPSFDC ₹ 1.40 crore	140

Sr. No.	Name of Unit	Para No.	Title of Para	Amount (in lakhs)
		8	Loss of revenue due to short realization of timber royalty ₹ 13.21 lakh	13.21
		9	Loss of revenue due to non-realization of extension fee ₹ 1.82 lakh.	1.82
			TOTAL	345.49
14	Divisional Forest Officer, Suket at Sunder Nagar	1	Non-compounding of forest offence cases ₹57.13 lakh	57.13
		2	Non disposal of seized timber	0
		6	Loss due to forest fire of ₹55.30 Lakh.	55.3
		7	Non-Condensation of Government Vehicle	0
		8	Non recovery of outstanding revenue from HPSFDC ₹31.97 Lakh	
			TOTAL	112.43
15	Divisional Forest Officer, Renuka	1	Loss of revenue due to Non-functional of constructed Inspection Hut in Renuka Ji range resulting blockade of Govt. funds amounting Rs. 34.40 lakh.	34.4
		3	Non recovery of outstanding revenue amounting Rs. 4.07 lakh.	4.07
		7	Loss of forest due to Forest Fire - Rs. 1.60 lakh.	1.6
		8	Non-compounding of forest offence cases ₹ 8.05 lakh.	8.05
			TOTAL	48.12
16	Divisional Forest Officer, Una	5	Loss due to Forest Fire cases Rs. 23.12 lakh	23.12
		6	Non recovery of outstanding revenue amounting Rs. 15.95 lakh	15.95
		7	Loss of revenue due to Nonfunctional of Ethno Botanical Park at Androli	0
		9	Non compounding of forest offence cases ₹ 17.55 lakh.	17.55
			TOTAL	56.62
17	Divisional Forest Officer, Seraj at Banjar	1	Non recovery of outstanding revenue from HPSFDC ₹8.28 Lakh	8.28
		2	Loss due to forest fire of ₹36.65 Lakh.	36.65
		3	Non-compounding of forest offence cases ₹93.14 lakh	93.14
		4	Non writing off of un-serviceable stores	0
		7	Non disposal of seized timber	0
			TOTAL	138.07

Sr. No.	Name of Unit	Para No.	Title of Para	Amount (in lakhs)
<b>Expenditure Side</b>				
18	Pr. Chief Conservator of Forest (Hoff), Shimla	1	Fixation of driage norms on fuelwood for sale in tribal area in an irrational manner resulted in the loss of Government Revenue - Rs.6.86 crore	686
		2	Non reconciliation of outstanding revenue resulted in non-recovery of outstanding Government revenue Rs.133.93 crore	13393
		5	Non-revision of rate of recovery for use of Government vehicle beyond admissible limit	0
			TOTAL	14079
19	Divisional Forest Officer (Wildlife), Sarahan	4	Non-compounding of forest offence cases ₹0.52 lakh.	0.52
		8	Loss due to forest fire of ₹9.43 lakh.	9.43
			TOTAL	9.95

Appendix-I  
**Forest (Expenditure)**  
**Details of outstanding Paras as per Audit & Inspection Reports conducting as of 2017-18**

Sr. No.	Name of Units	Period of Audit	Para No.	Total No. of Paras
1	DWDO Renukaji , Nahan	1997-98	13A	1
		2015-16	4	1
		2016-17	1,5	2
2	Director-cum- DFO Forest training centre Chail	2001-02	1	1
		2011-12	01(A) 4(A)	2
		2022-23	1,2,3,4,,5,7	6
3	DFO (Wild life) Sarahan	2008-09	3	1
		2014-15	1,2,,5,8,11	5
		2015-17	1,6,8	3
		2017-24	1 to 9	9
4	Pr. CCF Talland, Shimla	2000-01	2	1
		2012-13	2	1
		2015-16	4,5	2
		2015-17	1,3,4,5,6,7,8,9,10	9
		2017-18	3,7,	2
		2018-19	3	1
		2019-20	9	1
		2020-22	2,,4,5,6,7,8,9,10,12,13,,16,17	12
		2022-23	4,5,6,9	4
		2023-24	1,2,3,4,5,6,7,8,9	9
5	DFO (Wild life) Shimla	1993-94	1	1
		1996-97	6(B)	1
		2012-13	5	1
		2015-16	1,,2B	2
		2016-19	1,2,3,,10,11,12	6
		TAN	1	1
		2022-23	1,2,4,7,8,9,12	7
6	DFO (Publicity) Shimla	2011-12	8	1
		2015-16	2	1
		TAN	1	1
		2015-19	2,4,	2
7	Conservator of Forest, Circle Kullu	1988-1991	1	1
		1991-1994	2	1

Sr. No.	Name of Units	Period of Audit	Para No.	Total No. of Paras
		1997-2000	1,3,4(A),4(B),5(B),8(A)	5
		2003-07	2	1
		2011-12	1	1
		2015-16	1,3	2
		TAN	,3	1
		2015-17	1,5,6,	3
		2017-19	2	1
		2019-21	1,2	2
		2022-23	1,2,3,4,5,,7,8	7
8	Chief Conservator of Forest, GHNP, Shamshi	2005-06	3	1
		2008-09	2	1
		2009-10	1	1
		2012-13	2	1
		2014-15	1,2,3,4(B)	4
		2015-16	1,2,3,4	4
		2016-18	1,3,5,6,7,9,,10	7
		2018-20	4,5,6,7,8,9,10,11,12,13	10
		2020-22	1,2,3,6,7,8,10,11,12	9
9	DFO (Wild Life) Kullu	1990-92	2	1
		1993-94	4(B)	1
		1994-95	1	1
		1995-96	4(A)	1
		1996-97	4(B)	1
		1998-99	2	1
		2002-03	2	1
		2005-08	1(A),1(B),7	2
		2008-09	1,5,	2
		2012-13	1,6	2
		2015-16	4,7,10	3
		2017-18	1,2,3,4,6,8	6
		2019-20	1,,3	2
		2019-22	1,2,3,4,5,7,,8	7
10	Pr. CCF (Wild Life), Shimla	1989-1993	1	1
		2014-15	3,8	2
		2015-18	1	1
		2022-23	1,2,3,4,5,,7,,	6
11	Chief Conservator of Forest (Wild Life) South, Shimla	2008-2014	3,4,5	3
		2014-19	1,2,3,4,5,6,7,8	8
		2019-20	1,,4,,10	3
12	Chief Conservator of Forest (Working Plan and Development) Shimla	1991-1992	3A	1
		1992-93	2	1
		1999-2001	1,2	2

<b>Sr. No.</b>	<b>Name of Units</b>	<b>Period of Audit</b>	<b>Para No.</b>	<b>Total No. of Paras</b>
		1992-1994	1	1
		1995-1997	2	1
		1997-98	3A,4	2
		1998-99	4A	1
		2002-03	1,2,3,5	4
		2008-09	1,3,4	3
		2009-2015	2,3,4,(a),4(b),5	4
		2015-19	1 to 7	7
<b>13</b>	<b>Executive Engineer Forest , Talland Shimla</b>	2011-12	1, 1(F), 2,3,4,5,	5
		2015-16	3,	1
		2015-18	3,7,8	3
		2019-22	4,5,6,7,8	5
<b>14</b>	<b>Conservator of Forest, Circle Rampur</b>	2008-09	1	1
		2009-15	1,2,6	3
		2015-16	1,2,4	3
		2016-18	1,2,4,5	4
		2018-20	1,3,4	3
<b>15</b>	<b>Conservator of Forest, Circle Bilaspur</b>	2008-09	3,	1
		2009-15	2,4	2
		2018-21	1,2,3	3
		2022-23	1,2,3,4	4
		2023-24	1,2	2
<b>16</b>	<b>DFO (CAT Plan) Nichar</b>	2005-06	5	1
		2010-11	2,5	2
		2015-16	1,3,4	3
<b>17</b>	<b>Chief Project Director, MHWDP, Solan</b>	2012-13	4	1
		2013-14	4,5	2
		2015-16	5(A),6	2
		2016-17	4,8	2
		2017-18	3	1
		2018-19	1,2,3	3
<b>18</b>	<b>DWDO Namhol</b>	2015-16	2,3	2
		2017-18	2,3,	2
<b>19</b>	<b>DWDO Rampur</b>	2008-09	7(B)	1
		2016-17	5	1
<b>20</b>	<b>DWDO Solan</b>	2017-18	2	1
		2018-19	1	1
<b>21</b>	<b>DWDO Swarghat</b>	1999-2000	13D	1
		2016-17	1	1
		2017-18	8	1
<b>22</b>	<b>Regional Project director, Bilaspur</b>	2015-16	1	1
		2017-18	3,	1

Sr. No.	Name of Units	Period of Audit	Para No.	Total No. of Paras
23	DWDO Chuwari	2015-16	3,	1
		2017-18	1,2	2
24	DWDO Nurpur	1994-95	2	1
		1998-99	10(B)	1
		2013-14	5	1
		2015-16	6	1
		2016-17	1,2,3,5,6	5
		2017-18	1,2	2
		2018-19	1,2	2
25	DWDO Sujanpur	2009-10	4	1
		2016-17	2	1
26	DWDO kullu	2017-18	2	1
27	DWDO Baner Dharamsala	2015-16	4,5,6	3
		2016-17	6	1
		2018-19	3	1
28	DWDO Mandi	1990-92	1,	1
		1995-96	6	1
		2000-01	6	1
		2002-03	9,10,	2
29	DFO(Wild life) Hamirpur	2005-06	8	1
		2008-09	2	1
		2012-13	5,8	2
		2016-18	1,2,6,10	4
		2018-19	1,2,3	3
		2019-20	2,12(1)	2
		2022-23	1,2,4,5,7,9,11,12,15,16	10
30	Conservator of (Wild life) North Dharamsala	2005-06	1,2	2
		2008-09	1	1
		2008-2016	3	1
		TAN	1	1
		2016-18	4	1
		2023-24	3,5,	2
31	Conservator of Forest Circle shimla	2010-11	2,3	2
		2023-24	1,2,4	3
32	Chief Conservator of Forest (M&E) Sundernagar	2007-08	2	1
		2008-09	2	1
33	Conservator of Forest Circle Nahan	1978-81	7	1
		1981-83	1	1
		1983-85	1	1
		1988-91	1	1
		1991-94	2	1
		1994-97	5C,	1

Sr. No.	Name of Units	Period of Audit	Para No.	Total No. of Paras
		1997-2000	2B,	1
		2000-03	1	1
		2003-07	2,3	2
		2008-09	3	1
		2014-15	1,2,3,4	4
		2015-21	5,7,8,10,11	5
		2022-23	1,3,6,7,8	5
34	Conservator of Forest Circle Mandi	2002-03	2	1
		2007-08	3	1
		2008-09	1,5B	2
		2009-2014	1,2,3	3
		2019-20	3	1
		2023-24	1,2,3,4,	4
35	Conservator of Forest, Circle Chamba	2003-04	3	1
		2007-08	1,2A	2
		2008-2015	3,4	2
		TAN	2	1
		2015-17	1,4,5,6,	4
		2017-18	3,4,5,7	4
		2018-19	1,2,3,4,6,7,8,9	8
		2019-21	1 to 6	6
36	DFO Flying Squad (Research) Circle Sundernagar	1993-94	1	1
		1994-96	1	1
		1997-98	1	1
		1994-96	2A	1
		1998-2000	1,2,5A	3
		2001-02	1	1
		2008-09	1,3	2
		2014-15	1 to 4	4
		2015-20	1,2,,3(A), 3(B),4(A),4(B),6(A),6(B)	5
37	Add. Pr.CCF (Project) Shimla	1997-98	5	1
		1998-99	4B	1
		2008-09	1 to 5	5
38	Chief Conservator (Working Plan & Settlement) Mandi	1998-99	1	1
		2002-07	3	1
	CF (Working Plan) Shimla merged in Mandi	1986-93	9A	1
		2015-19	1,	1
39	Conservator of Forest, Circle Dharmshala	1992-93	3	1
		1997-98	1	1
		2000-01	1	1

Sr. No.	Name of Units	Period of Audit	Para No.	Total No. of Paras
		2004-08	1 to 3	3
		2008-17	1,5,6	3
		2018-19	1,3	2
		2019-21	1	1
40	Add. Pr.CCF (PFM) Hamirpur Transferred to Shimla	2002-03	3,4	2
		2003-08	1,2	2
		2008-15	3,4,5,6	4
41	DFO (Wild life) Chamba	1992-93	3,5A	2
		1994-95	5,6	2
		1996-97	5,7	2
		1998-99	2,3	2
		1999-2000	1,3,12A	3
		2001-02	3,7A	2
		2009-13	5	1
		2014-15	3,5,6,9	4
		2015-18	1,3,4,5,6,7,8,	7
		2018-21	2,5,6,7,8,9	6
42	Add. Pr. CCF (Forest Protection) Bilaspur	2014-18	2,3	2
		2018-21	1,3	2
43	Nodal Officer H.P CAMPA	2013-14	3,5,7,8,9,10,11,12,13,14,15	11
		2015-16	1,2,3,4& 6 to 20 &22	20
		TAN	1 to 2	2
		2016-18	1,2,3,6,7,8,10,12,13	9
		2018-19	1,2,3,4,5,6,9,10	8
		2019-21	1,2,3,4,5,6,8,9,10,11,12,13,14	13
		2023-24	1 to 19	19
44	DFO (Working Plan) Siraj Shamshi	1999-2001	2,3	2
		2007-08	1 to 9	9
		2007-10	1,2,3,4	4
		TAN	1,2,3	3
45	DFO Sapiti (Wild life) kaza	1984-85	3	1
		1986-87	2	1
		1994-95	1	1
		2000-01	1,4A	2
		2006-07	2	1
	Pin Valley National Park at Kaza merged in DFO Sapiti (Wild life) kaza	1999-2000	4	1
		2002-03	2	1
		2003-06	4,6C,8(B,C,D),10(A,C)	4
		2007-08	1 to 6	6
		2009-10	2,,6	2

Sr. No.	Name of Units	Period of Audit	Para No.	Total No. of Paras
		2009-2015	1,2	2
		TAN	2to 4	3
		2015-18	1 to 4 and 6,7,9	7
		2018-20	1,2,4,5	4
46	Joint Director (DFO) Forest Training institute, Sundernagar	2002-03	1	1
		2011-12	3,4	2
		2014-15	3,6	2
		2015-18	1,2,5	3
		2023-24	1,2,5,6,8	5
47	Collector Forest Nahar	1988-92	1	1
		1992-93	1,2	2
		1993-94	6B	1
		1994-95	2,4	2
		1995-97	1,6,9A,10B	4
		1997-98	1 to 4	4
		1998-99	1 to 4	4
		1999-01	2B	1
		2001-02	1	1
		2008-09	1 to 6	6
48	Collector Forest Palampur	1971-87	4,14 , 28	3
		1985-86	1,5	2
		1988-90	1A	1
		1991-93	3	1
		1994-95	1	1
		1995-96	1,2A	2
		1996-98	1	1
		1998-99	1	1
		2002-07	2	1
		2007-09	1 to 4	4
49	DFO (Working Plan) Karsog	1986-88	3	1
		1988-89	2	1
		1989-90	2	1
		1989-91	1	1
		2007-08	1,2	2
		2007-09	1	1
		TAN	1	1
50	DFO Flying Squad Circle Shimla	1996-97	1	1
		2001-02	3	1
		2008-09	1 to 5	5
51	Conservator of Forest ( Working Plan) Circle North Palampur	2023-24	1,2	2

<b>Sr. No.</b>	<b>Name of Units</b>	<b>Period of Audit</b>	<b>Para No.</b>	<b>Total No. of Paras</b>
<b>52</b>	<b>Conservator of Forest Circle Nahani</b>	2022-23	1,3,6,7,8	5
53	<b>Chief Conservator (M&amp;E), Hamirpur</b>	2012-20	1,6,7,8,9	5
	<b>Chief Conservator ,Forest Circle,Solan</b>	2017-20	1,2	2
		2020-22	4	1
	<b>Chief Conservator ,Forest ,Shimla</b>	2019-23	1,2,4,	3
	<b>Additional Principal Chief Conservator of Forest (R&amp;T) Sundernagar</b>	2015-20	1,2,3(A),3(B),4(A),5,6(B)	6
		2011-14	1	1
		2014-18	1,2	2
		2015-20	10	1
		Total	288	764

## Appendix-II

### Details of Paras of Audit and Inspection Reports for the year 2024-25 (Receipt Side)

Sr. No.	Name of Unit	Para No.	Title of Para	Amount (in lakhs)
1	Divisional Forest Officer, Anni at Luhri	1	Non Compliance of conditions stipulated in final approval for laying of Transmission line.	0
		2	Non conducting of Physical Verification	
		3	Non-compounding of forest offence cases ₹9.61 lakh.	9.61
		4	Loss due to forest fire of ₹52.03 Lakh	52.03
		5	Encroachment of forest land.	0
		6	Shortfall in achievement of targets of Luhri HEP Stage I CAT plan	0
		7	Non recovery of outstanding revenue from HPSFDC ₹ 6.04 crore	604
		8	Non disposal of seized timber- Rs.51.31 Lakhs	51.31
		9	Non-preparation of APO's to carry out Soil and Moisture Conservation measures in the CA areas – non utilization of funds ₹ 47.29 lakh	47.29
		10	The shortfall in achievement of compensatory afforestation	0
		11	Non implementation of Soil and Moisture Conservation Plan ₹ 5.53 lakh	5.53
2	Divisional Forest Officer, Mandi	1	Non conducting of Physical Verification of stores	0
		2	Non recovery of outstanding revenue from HPSFDC ₹28.40 Lakhs	28.4
		3	Non-compounding of forest offence cases ₹60.39 lakh.	60.39
		4	Encroachment of forest land.	0
		5	Non disposal of seized timber	0
		6	Non realization of cost of trees in land diversion case ₹ 4.91 crore	491
		7	Non-preparation of APO's to carry out Soil and Moisture Conservation works and lantana eradication in the CA areas – non utilization of funds ₹ 88.45 lakh	88.45
		8	Loss of revenue due to short realization of timber royalty ₹ 0.60 lakh	0.6
3	Divisional Forest Officer, Chaupal	1	Working of division without an approved working plan	0
		2	Non-conducting of Physical verification.	0
		3	Loss of revenue due to short realization of timber royalty ₹ 23.68 lakh	23.68

Sr. No.	Name of Unit	Para No.	Title of Para	Amount (in lakhs)
		4	Non recovery of outstanding revenue from HPSFDC ₹ 19.03 crore	1903
		5	Non eviction of Encroached forest land.	0
		6	Non disposal of seized timber	0
		7	Non reconciliation of outstanding dues with the corporation.	0
		8	Non maintenance of records related to back possession of lots and loss of revenue due to non-levy of extension fee ₹ 0.54 lakh.	0.54
		9	Non/ Short realization/deposit of dues of auctioned timber in Government account ₹ 13.53 lakh	13.53
		10	Short realization of funds for raising of Compensatory Afforestation ₹ 43.88 lakh	43.88
4	<b>Divisional Forest Officer, Dehra</b>	1	Rush of expenditure Rs. 820.82 lakh	820.82
		2	Management of forests without approved Working Plan and expenditure thereof Rs. 2946.84 lakh	2946.84
		3	Loss of revenue due to non-levy of extension fee ₹ 0.85lakh.	0.85
		4	Non recovery of royalty of Salvage lot Rs.56.13 Lakh	56.13
		5	Non reconciliation of figures with the corporation	0
		6	Non recovery of outstanding revenue amounting Rs. 0.55 lakh	0.55
		7	Non accountal of receipts in cash book Rs. 86.29 lakh.	86.29
		8	Non compounding of forest offence cases amounting Rs. 0.96 lakh	0.96
5	<b>Divisional Forest Officer, Joginder Nagar</b>	1	Non realization of cost of trees from user agency in forest land diversion case under FCA 1980 - ₹ 120.07 lakh.	120.07
		2	Non-compounding of forest offence cases - ₹ 12.83 lakh.	13.83
		3	Loss of revenue due to non/short realization of royalty on account of timber lots - Rs. 5.49 lakh	5.49
		4	Non-condemnation of off-road vehicle	0
		5	Improper maintenance of cash book and non accountal of entries – 64.99 lakh	64.99
		6	Loss of revenue due to short assessment of royalty from corporation due to incorrect application of rates ₹18.67 lakh	18.67
		7	Non invited limited tender system resulted in irregular procurement of items under SOE furnishing – 3.00 lakh.	3
6	<b>Divisional Forest Officer,</b>	1	Non realization of Penal Net Present Value ₹ 86.89 lakh	86.89

Sr. No.	Name of Unit	Para No.	Title of Para	Amount (in lakhs)
	<b>Karsog</b>	2	Short realization of cost of trees in land diversion case ₹ 7.72 lakh	7.72
		3	Non-preparation of APO's to carry out Soil and Moisture Conservation measures in the CA areas – non utilization of funds ₹ 1.58 crore	158
		4	Non-compounding of forest offence cases ₹98.41 lakh.	98.41
		5	Non-deposit of interest into Government account ₹7.34 lakh.	7.34
		6	Encroachment of forest land.	0
		7	Loss due to forest fire of ₹87.05 Lakh.	87.05
		8	Non Conducting of Physical Verification	0
		9	Non disposal of seized timber	0
		7	<b>Divisional Forest Officer, Kunihar</b>	1
2	Non-conducting of physical verification of Form-16			0
3	Inoperational Forest Guard Hut, Darwa in bad condition resulting in unfruitful expenditure Rs. 15.30 lakh			15.3
4	Non furnishing of medical dependency certificates in prescribed format 0.09 lakh			0.09
5	Non-Adherence to the Forest Instructions Manual for Nurseries and Expenditure thereof Rs. 6.64 lakh			6.64
6	Non-adherence to instructions manual of forest for plantation and expenditure Rs. 52.90 Lakh			52.9
7	Non-deposit of Performance Security by the contractor: Rs. 1.21 lakh			1.21
8	Non-achievement of physical and financial targets due to non utilization of CAMPA funds: Rs. 99.60 lakh			99.6
9	Non-compounding of forest offence cases amounting to Rs. 0.87 lakh			0.87
10	Non-realization of the cost of trees amounting to Rs. 1.14 lakh			1.14
11	Non-recovery of royalty of Salvage lot Rs.33.89 Lakh			33.89
12	Non-recovery of outstanding revenue amounting to Rs. 2.02 lakh			2.02
13	Loss due to Forest Fire cases Rs. 61.66 lakh			61.66
8	<b>Divisional Forest Officer, Nahan</b>	1	Non-compounding of forest offence cases ₹ 3.17 lakh.	3.17
		2	Loss of forest due to Forest Fire - Rs. 0.88 lakh	0.88
		3	Non-disposal of Illicit Felling cases amounting Rs. 2.94 lakh	2.94
		4	Non-verification/attestation of cash book by the Drawing and Disbursing Officer.	0

Sr. No.	Name of Unit	Para No.	Title of Para	Amount (in lakhs)
		5	Non-maintenance of Stock and RTI registers.	0
		6	Non-conducting of physical verification of Form-16.	0
		7	Non-submission of Utilization Certificates by JFMC for payment received under Samudayik Van Samvardhan Yojana – Rs. 3.19 lakh.	3.19
9	Divisional Forest Officer, Nalagarh	1	Loss of revenue due to non/short realization of royalty on account of timber lots/Bamboo - Rs. 15.57 lakh	15.57
		2	Non-recovery of royalty and interest on resin blazes from HPSFDC- Rs.34.43 lakh	34.43
		3	Non-eviction of forest land from illegal encroachment	0
		4	Loss of revenue due to non-handing over of double rill of resin blazes – Rs. 0.96 lakh.	0.96
		5	Loss due to forest fire - Rs. 14.28 lakh.	14.28
		6	Loss of revenue due to non-disposal off seized timber Rs. 17.27 lakh.	17.27
10	Divisional Forest Officer, Palampur	1	Loss of revenue due to irregular deletion of resin blazes ₹6.20 lakh.	6.2
		2	Loss of revenue due to short assessment of royalty due to incorrect application of rates ₹4.26 lakh	4.26
		3	Status of mutation of Non Forest Land and notification of same as Reserve/Protected Forest.	0
		4	Delay in execution of the proposed compensatory afforestation in contravention of the conditions of the FCA final approval.	0
		5	Non-recovery of outstanding revenue amounting to ₹34.10 lakh	34.1
		6	Loss due to forest fire of ₹ 72.22 lakh.	72.22
		7	Non - conducting of physical verification of Form 7, 16, 17 & stores.	0
11	Divisonal Foest Officer, Paonta Sahib	1	Non accountal of receipts and expenditure in cash book Rs. 6785.57 lakh.	6785.57
		2	Non-compounding of forest offence cases ₹ 25.68 lakh	25.68
		3	Non recovery of outstanding revenue amounting Rs. 4.61 lakh	4.61
		4	Encroachment on forest land due to the weak internal control of the department	0
		5	Loss of forest due to Forest Fire - Rs. 13.90 lakh.	13.9
		6	Non reconciliation of figures with the corporation	0
		7	Non-conducting of physical verification of Form-16.	0

Sr. No.	Name of Unit	Para No.	Title of Para	Amount (in lakhs)
12	<b>Divisional Forest Officer, Rajgarh</b>	1	Irregular payment of salary due to deployment of Multi-Purpose Workers to the other station against the instructions of H.P. government - Rs. 20.24 lakh.	20.24
		2	Loss of forest due to Forest Fire - Rs. 73.83 lakh.	73.83
		3	Loss of revenue due to Non-functional of constructed Inspection Hut at Tali Bhujjal in Habban range resulting blockade of Govt. funds amounting Rs. 31.00 lakh.	31
		4	Non-compounding of forest offence cases ₹ 8.38 lakh.	8.38
		5	Non-disposal of Illicit Felling cases amounting Rs. 2.66 lakh.	2.66
		6	Non recovery of outstanding revenue related to Damage Bill of resin amounting Rs. 1.54 lakh.	1.54
		7	Non-conducting of physical verification of Form-16.	0
		8	Blockade of revenue due to non- disposal of seized timber worth Rs. 3.80 lakh.	3.8
13	<b>Divisional Forest Officer, Rampur</b>	1	Loss due to forest fire of ₹1.88 Crore.	188
		2	Non-compounding of forest offence cases ₹2.46 lakh.	2.46
		3	Encroachment of forest land.	0
		4	Non Compliance of conditions stipulated in final approval for laying of Transmission line.	0
		5	Non recovery of outstanding revenue from HPSFDC ₹ 1.40 crore	140
		6	Short realization of cost of trees in land diversion case ₹ 0.76 lakh	0.76
		7	Short utilization of CAT plan funds despite expiry of plan period ₹ 3.07 crore	307
		8	Loss of revenue due to short realization of timber royalty ₹ 13.21 lakh	13.21
		9	Loss of revenue due to non-realization of extension fee ₹ 1.82 lakh.	1.82
14	<b>Divisional Forest Officer, Suket at Sunder Nagar</b>	1	Non-compounding of forest offence cases ₹57.13 lakh	57.13
		2	Non disposal of seized timber	0
		3	Encroachment of forest land.	0
		4	Non conducting of Physical Verification of Store	0
		5	Working of division without an approved working plan	0
		6	Loss due to forest fire of ₹55.30 Lakh.	55.3
		7	Non-Condemnation of Government Vehicle	0
		8	Non recovery of outstanding revenue from HPSFDC ₹31.97 Lakh	

Sr. No.	Name of Unit	Para No.	Title of Para	Amount (in lakhs)
		9	Short realization of funds for raising of Compensatory Afforestation ₹ 47.22 lakh	47.22
15	<b>Divisional Forest Officer, Renuka</b>	1	Loss of revenue due to Non-functional of constructed Inspection Hut in Renuka Ji range resulting blockade of Govt. funds amounting Rs. 34.40 lakh.	34.4
		2	Non accountal of receipts and expenditure in cash book Rs. 2921.47 lakh.	2921.47
		3	Non recovery of outstanding revenue amounting Rs. 4.07 lakh.	4.07
		4	Non-disposal of Illicit Felling cases amounting Rs. 4.15 lakh	4.15
		5	Non-conducting of physical verification of Form-16.	0
		6	Encroachment on forest land due to the weak internal control of the department	0
		7	Loss of forest due to Forest Fire - Rs. 1.60 lakh.	1.6
		8	Non-compounding of forest offence cases ₹ 8.05 lakh.	8.05
16	<b>Divisional Forest Officer, Una</b>	1	Non accountal of receipts and expenditure in cash book Rs. 6222.28 lakh	6222.28
		2	Purchase of goods by splitting bills to avoid taking quotation Rs. 0.16 lakh	0.16
		3	Non-conducting of physical verification of Form-16	0
		4	Incomplete Forest Rest House, Gharwasra Rs. 46.59 lakh	46.59
		5	Loss due to Forest Fire cases Rs. 23.12 lakh	23.12
		6	Non recovery of outstanding revenue amounting Rs. 15.95 lakh	15.95
		7	Loss of revenue due to Nonfunctional of Ethno Botanical Park at Androli	0
		8	Surrender of funds under Mukhya Mantri Van Vistar Yojana – Rs. 12.49 lakh.	12.49
		9	Non compounding of forest offence cases ₹ 17.55 lakh.	17.55
17	<b>Divisional Forest Officer, Seraj at Banjar</b>	1	Non recovery of outstanding revenue from HPSFDC ₹8.28 Lakh	8.28
		2	Loss due to forest fire of ₹36.65 Lakh.	36.65
		3	Non-compounding of forest offence cases ₹93.14 lakh	93.14
		4	Non writing off of un-serviceable stores	0
		5	Non conducting of Physical Verification of Store/Stock	0
		6	Encroachment of forest land.	0
		7	Non disposal of seized timber	0
		8	Outstanding Extension Fee from HPSFDC	0

Sr. No.	Name of Unit	Para No.	Title of Para	Amount (in lakhs)
		9	Non-completion of work – construction of forest Guard Hut at Dalashani - ₹ 8.00 lakh	8
<b>Expenditure Side</b>				
<b>18</b>	<b>Pr. Chief Conservator of Forest (Hoff), Shimla</b>	1	Fixation of drainage norms on fuelwood for sale in tribal area in an irrational manner resulted in the loss of Government Revenue - Rs.6.86 crore	686
		2	Non reconciliation of outstanding revenue resulted in non-recovery of outstanding Government revenue Rs.133.93 crore	13393
		3	Non-deposit of sale proceeds of fuel wood with Himachal Pradesh Forest Development Corporation (HPFDC) – Rs.5.24 lakh	5.24
		4	Non- conducting of physical verification of stores and stocks.	0
		5	Non-revision of rate of recovery for use of Government vehicle beyond admissible limit	0
		6	Irregular Payment of Re-imburement Claims Rs 0.72 lakh.	0.72
		7	Non-utilization of funds approved in APO's ₹ 60.00 lakh	60
		8	Irregular drawl of salary of employees posted in State CAMPA ₹ 115.04 lakh	115.04
		9	Irregular drawl of salary ₹ 3.06 crore	306
<b>19</b>	<b>Divisional Forest Officer (Wildlife), Sarahan</b>	1	Non demanding of additional CAT plan funds from user agency after revision of project cost ₹ 2.22 crore	222
		2	Non formulation of plan for utilization of funds for conservation of Wildlife and other related activities ₹ 9.42 crore and short recovery of funds ₹ 9.62 crore.	962
		3	Status of notification of Eco Sensitive Zones of Protected Areas	0
		4	Non-compounding of forest offence cases ₹0.52 lakh.	0.52
		5	Non-conducting of Physical verification	0
		6	Short utilization of CAT plan funds despite expiry of plan period ₹ 23.27 crore	2327
		7	Shortfalls in achievement of targets under Koldam Management Plan	0
		8	Loss due to forest fire of ₹9.43 lakh.	9.43
		9	Non formulation of Management Plan(s) of Protected Areas	0

Appendix-III(2024-25)																												
DFO wise detail of outstanding paras of Forest (Receipt)																												
S.No.	Year	Upto March 2014		2014-15		2015-16		2016-17		2017-18		2018-19		2019-20		2020-21		2021-22		2022-23		2023-24		2024-25		Total		
		Name of Unit	IR	Para	IR	Para	IR	Para	IR	Para	IR	Para	IR	Para	IR	Para	IR	Para	IR	Para	IR	Para	IR	Para	IR	Para	IR	Para
1	Theog	18	30	1	6	1	9	0	0	0	0	0	0	1	9	0	0	0	0	0	0	1	7	0	0	22	54	
2	Shimla	14	32	1	5	1	10	0	0	0	0	0	0	1	14	1	6	0	0	1	5	0	0	0	0	19	72	
3	Chopal	17	46	1	5	1	4	1	14	0	0	0	0	0	1	17	0	0	0	0	0	0	1	10	21	96		
4	Rohru	33	51	1	6	1	12	0	0	0	0	0	0	1	5	0	0	0	0	0	0	1	9	0	0	37	83	
5	Rampur	3	5	1	2	0	0	0	0	0	0	1	8	0	0	1	5	0	0	0	0	0	0	1	9	7	29	
6	Kotgarh	14	28	0	0	0	0	0	0	1	2	1	1	1	12	0	0	0	0	1	8	0	0	0	0	18	51	
7	Rekong Peo	7	8	1	12	0	0	0	0	0	0	1	12	0	0	1	7	1	8	0	0	0	0	0	0	11	47	
8	Anni	6	11	0	0	0	0	0	0	0	0	1	4	0	0	0	0	1	2	0	0	0	0	1	11	9	25	
9	Mandi	5	6	0	0	1	3	0	0	0	0	0	0	2	16	1	3	0	0	1	6	0	0	1	8	11	41	
10	Karsog	6	17	1	3	1	5	0	0	0	0	0	0	0	0	1	9	0	0	0	0	0	0	1	9	10	43	
11	Suket	10	21	1	6	1	6	0	0	0	0	0	0	0	0	1	8	0	0	0	0	0	0	1	9	14	50	
12	Jo/Nagar	5	9	1	6	1	4	0	0	0	0	0	0	0	0	1	5	0	0	1	7	0	0	1	7	10	38	
13	Nachan	6	12	1	5	1	8	1	10	0	0	0	0	0	0	1	8	0	0	1	9	0	0	0	0	11	52	
14	Bilaspur	13	44	1	7	1	8	0	0	0	0	1	11	1	1	0	0	0	0	1	11	0	0	0	0	18	82	
15	Nalagarh	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	2	1	5	0	0	1	6	3	13	
16	Kunihar	16	32	1	6	1	6	0	0	0	0	1	8	2	20	0	0	1	9	0	0	0	0	1	13	23	94	
17	Nahan	7	10	1	5	1	3	0	0	0	0	0	0	0	0	0	0	1	3	1	5	0	0	1	7	12	33	
18	Solan	6	6	1	1	1	4	0	0	0	0	0	1	18	0	0	0	1	5	1	11	0	0	0	0	11	45	
19	Rajgarh	7	7	1	3	1	4	0	0	0	0	0	0	0	0	0	0	1	7	0	0	0	0	1	8	11	29	
20	Renuka Ji	15	30	1	7	0	0	0	0	0	0	0	0	0	0	0	0	1	10	0	0	0	0	1	8	18	55	
21	Paunta Sahib	13	15	1	5	0	0	0	0	0	0	0	0	2	8	0	0	0	0	0	0	0	0	0	1	7	17	35
22	Dharamshala	8	14	1	1	1	2	0	0	0	0	1	5	1	2	0	0	0	0	1	10	0	0	0	0	13	34	
23	Nurpur	9	13	1	3	1	2	1	6	0	0	0	0	0	0	0	0	0	0	0	1	8	0	0	13	32		
24	Palampur	8	20	1	5	1	1	0	0	0	0	1	2	0	0	0	0	1	8	0	0	0	0	1	7	13	43	
25	Hamirpur	2	2	0	0	1	1	1	2	0	0	0	0	1	10	0	0	0	0	0	0	0	0	0	0	5	15	
26	Una	0	0	1	2	1	7	0	0	0	0	0	0	2	16	0	0	0	0	0	0	0	0	1	9	5	34	
27	Dehra	11	13	1	5	1	2	1	7	0	0	0	0	1	12	0	0	1	7	0	0	0	0	1	8	17	54	
28	Kullu	18	29	1	3	1	4	0	0	0	0	0	0	1	9	0	0	1	9	1	8	0	0	0	0	23	62	
29	Seraj	9	20	1	2	1	6	1	6	0	0	0	0	1	3	0	0	1	6	0	0	0	0	1	9	15	52	
30	Lahaul	17	37	1	4	0	0	1	9	0	0	0	0	0	0	0	0	0	0	0	1	10	0	0	20	60		
31	Parvati	9	29	1	11	1	4	1	9	0	0	0	0	0	0	0	0	0	1	12	0	0	0	0	13	65		
32	Chamba	21	51	1	3	1	3	1	10	0	0	0	0	1	12	0	0	0	0	1	10	0	0	0	0	26	89	
33	Dalhausie	7	16	1	2	1	6	0	0	0	0	1	9	0	0	0	0	0	0	0	1	7	0	0	11	40		
34	Pangi	14	67	0	0	0	0	0	0	0	0	1	9	0	0	0	0	0	0	0	0	1	12	0	0	16	88	
35	Bharmaur	14	24	1	1	0	0	0	0	0	0	1	11	0	0	0	0	1	7	0	0	0	0	0	17	43		
36	Churaha	12	17	1	1	0	0	0	0	0	0	1	4	1	8	0	0	1	15	0	0	0	0	0	0	16	45	
37	Shimla Urban	1	6	1	4	0	0	0	0	0	0	0	0	1	16	0	0	0	0	0	0	1	7	0	0	4	33	
	Total	381	778	31	137	25	124	9	73	1	2	13	102	21	173	9	68	14	98	13	107	7	60	17	145	540	1856	