

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



सत्यमेव जयते

Annual Review on the working of Forest Divisions for the year 2015-16



Government of Himachal Pradesh

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Executive Summary

The 50th review on the working of Forest Divisions and Circles in Himachal Pradesh is prepared with the objective of presenting an annual report to the State Government on the functioning of these Divisions and Circles.

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

The review highlights the deficiencies which were noticed in the monthly accounts for the year 2015-16 submitted to the office of Accountant General (A&E) as well as audit of the units conducted by the office of the Principal Accountant General (Audit) during the year 2015-16.

The highlight of important observations incorporated in the review are as follows:

Part-I: Observations relating to accounts.

- i) The Forest Department continues to render the Monthly Compiled Accounts to the office of the AG (A&E) manually even though operations of treasuries have been computerized in the State

(Para i)

- ii) The majority of Forest Divisions had not submitted their Monthly Compiled Accounts to the office of AG (A&E) on time.

(Para ii)

- iii) Net unadjusted amount of Rs 11.09 crore (Cr.) under Head of Account "8782-103-01 Remittances" was outstanding as on 31 March, 2016.

(Para v)

- iv) Net unadjusted Cheques amounting to Rs 12.93 crore (Cr.) under Head of Account "8782-00-103-02 Forest Remittance II Cheques" were outstanding as on 31 March, 2016.

(Para vi)

- v) The balance under Inter Circles/Inter Divisional Transactions amounting to Rs. 2.18 crore (Dr). under Head of Account "8782-00-103-04" was outstanding as on March, 2016.

(Para vii)

PART-II-Observations relating to audit

- i) Thirteen divisions have not submitted utilization certificates amounting to Rs. 478.179 lakh,

(Para-II)

- ii) Excess expenditure of Rs.466 lakhs was made against budget allotted in the office of the Nodal Officer HP State CAMPA. .

(Para-111)

iii) It was noticed that outstanding revenue amounting to Rs 6975.67 lakh was not recovered in 3 divisions.

(Para-V)

iv) It was noticed that 2 divisions had not returned the unutilized funds of Rs.32.29 lakh.

(Para-IX)

v) During the test check it was found that there were improper maintenance/enteries in cash book involving of Rs.61.55 .

(Para-XIII)

vi) In 6 divisions, the loss of revenue Rs 267.13 was noticed due to non recovery of VAT/royalty.

(Para-XXIII)

vii) Purchase of material without immediate requirement in office of the Executive Engineer Forest, Shimla.

(Para-XXX)

viii) Irregular expenditure of Rs.37.01 Lakh was noticed on purchase of plant/material without financial sanction in two divisions.

(Para-XL)

ix) In the office off the Pr. Conservator of Forest H.P. Talland Shimla a budget amounting to Rs. 845.74 lakh was allotted irregularly to the divisions.

(Para- XLIV)

xi) Excess in-fractuous expenditure amounting to Rs.1447.56 lakh was made on plantation in 2 divisions.

(Para-XLVII)

Introduction

The 50th Review on the working of Forest Divisions/Circle Offices of the Forest Department in Himachal Pradesh contains the observations on accounts maintained by these offices as well as deficiencies noticed in monthly accounts rendered by them to the office of the Accountant General (A&E), Himachal Pradesh and deficiencies found during the audit of these offices by the office of the Principal Accountant General (Audit), Himachal Pradesh. The purpose of the review is to highlight irregularities, omissions and defects in the maintenance of initial accounts by these Forest Divisions/ Circle office, and to communicate them to the State Government. The review is intended to assist the State Government to take suitable corrective measures to improve the working of Divisions/Circle offices.

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

The number of divisions under Forest Department in the State at the end of March, 2016 was as under:

Number of divisions at the beginning of the year	Number of Defunct divisions	Number of Newly Opened divisions	Number of divisions at the end of March, 2016
89	nil	nil	89

The review consist of four parts viz. Part-I contain observations relating to accounts that were noticed in the office of the Accountant General (A&E) Himachal Pradesh, Part-II contain audit findings that were noticed during audit of these units by the office of the Pr. Accountant General (Audit), Himachal Pradesh, Part-III contains the positions of outstanding audit objections raised by office of Pr. Accountant General (Audit) HP and Part-IV contains serious irregularities noticed during audit 2015-16.

PART-I- Deficiencies noticed in Monthly Compiled Account

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

1. Computerization of accounts

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

Recommendation:

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

2. Non submission/ delayed submission of Accounts

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

It was however, observed that most of the monthly accounts were received with the delay ranging between one to five days and no reasons were given for the delay by the divisions. The delay in receipt of accounts adversely affect the time schedules prescribed for compilation/ submission of Annual/Monthly Accounts to the State

Government and preparation of the ancillary records being maintained in the office of AG (A&E). The division wise dates of submission of Monthly Compiled Accounts for the year 2015-16 are shown in Annexure-“A” and delay in submission of Monthly Compiled Accounts for the year 2015-16 are also shown in Annexure-“B”

An abstract Statement culled out from Annexure-“B” portraying the delay in submission of accounts during the year 2015-16 is shown in the following table:

Position of submission of Monthly Account													
Months →	04/1 5	05/15	6/1 5	7/1 5	8/1 5	9/1 5	10/1 5	11/ 15	12/15	1/1 6	2/16	3/1 6	
1	Number of divisions which submitted accounts with in due date	29	19	48	28	31	38	37	27	38	18	32	25
2	Number of divisions which submitted accounts late by 01 to 05 days.	60	70	41	61	58	51	52	62	51	71	57	64
3	Total No. of Divisions.	89	89	89	89	89	89	89	89	89	89	89	89

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

Recommendation

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

3. Reconciliation of Monthly Accounts Figures

No amount has been kept under objection and there was no arrear in reconciliation of expenditure during the year 2015-16. The amounts reconciled under various Major Heads are detailed below:

(Figures in Rupees)

<i>SL.No.</i>	<i>Major Head</i>	<i>Amount booked</i>	<i>Amount Reconciled</i>
1	0406	34,46,99,564.00	34,46,99,564.00
2	2406	4,04,23,67,160.00	4,04,23,67,160.00
3	2059	38,11,939.00	38,11,939.00
4	2402	14,34,04,257.00	14,34,04,257.00
5	2415	38,00,000.00	38,00,000.00
6	4216	1,81,53,950.00	1,81,53,950.00
7	4406	9,41,96,746.00	9,41,96,746.00

4. Non submission of Original Vouchers

As per Article 290 of Accounts Code Vol.III, a certificate is required to be attached with each Classified Abstract (Expenditure) stating that the original vouchers of payments above Rs. 1000/-, have been attached with the accounts. But some divisions are sending only photocopies of vouchers with the accounts which was irregular. These divisions had been reminded at regular intervals to submit original vouchers along with accounts. It needs to be ensured that original vouchers are invariably attached with the accounts, along with prescribed certificate.

Recommendation

Suitable instructions should be issued to the divisions directing them to follow codal provisions while preparing monthly accounts.

5 Remittances into Treasury

As per Rule 10.1 of Accounting Rules for Treasuries 1992 a consolidated receipt in "Form T.A. 12" for the Forest Remittances received and credited during the month shall be furnished by the Treasury Officer on the 1st of the ensuing month to each of the officers dealing with the Treasury. Further, Forest Officers are required to prepare schedules of revenue remitted into treasury and to record

reference of these items against entries in the last column of Form-15 as per Consolidated Treasury Receipt (CTR). The compliance of these provisions by the Divisional Forest Officer is intended to ensure that correct and complete figures are incorporated in the Forest Accounts in respect of sums remitted into treasury. It was noticed that above requirement of the rule, however, was not being fulfilled resultantly huge amount under the Major Head 8782-103-01 was lying unadjusted for want of proper linkage of challan number and date because the Forest Divisions did not record the Challan No. and date of remittance of money into treasury in Form-15 (Dr), while rendering accounts to the office of AG (A&E).

A statement of outstanding Credit and Debit up to March, 2016 and year wise details from the year 2011-12 onwards is shown in the table below.

(Figures in Rupees)

Head of Account	Year	Credit (Acknowledge)	Debit (Form-15)	Net Balance(Cr)
"8782"-00-103-01 Remittance"	Up to 2011	513879756	465429024.49	
	2011-12	3967329	33143.00	
	2012-13	23072140	192824.00	
	2013-14	4531148	664229.00	
	2014-15	9733329	151248.00	
	2015-16	22181781	7460.00	
	G.Total	577365483.00	46,64,77,928.49	110887555.00

The DDO wise details of unadjusted receipt from April 2008 to March 2016 which were deposited into treasury but not accounted for by divisional officers is given in Annexure-"C". The status of outstanding items as per records of this office of AG(A&E) is being sent to the concerned divisions from time to time. The outstanding balances, which include balances of previous year have not been cleared despite repeated references made by this office, No division has responded to intimate the steps taken to clear these large outstanding items/balances under this head.

Recommendation

It is suggested that Principal Chief Conservator of Forest may issue instructions to reconcile the difference with this office on priority basis. The matter may also be taken up with Director, Treasury and Accounts, if necessary.

6. Forest Cheques

An amount of Rs. 16,57,81,468.87 (Credit) and Rs 60,13,277.63 (Debit) under the head "8782-00-103-02 Forest Remittance-II Cheques" were outstanding at the end of March, 2015. The currency of cheques is three months and all cheques are required to be cancelled after expiry of their currency period. The position of outstanding Credit and Debit under this head up to year 2008 and thereafter the year wise position since 2009-10 to 2014-15 is shown in the following table:

(Figures in Rupees)

Head of Account	Year	Credit (Issued Cheques)	Debit (Encashed Cheques)	Net Balance (Cr)
"8782"-00-103-02 Cheques	Up to 2011	20667724.87	60,13,277.63	
	2011-12	134608		
	2012-13	195109		
	2013-14	248375		
	2014-15	274955		
	2015-16	113880138		
	G.Total		135400909	60,13,277.63

The division-wise details of outstanding cheques for the period from 1990-91 onwards are shown in Annexure-"D". The status of outstanding cheques as

per records of the office of AG (A&E) is being sent to the concerned divisions from time to time. The outstanding balances, which include balances of previous years, have not been cleared despite repeated references made by this office from time to time. It has also been observed that in the lists of cheques issued during the month, Cheque Book number was not recorded by the divisions. The Cheque Book No. is required to be quoted invariably in respect of all the cheques issued during the month, as it helps to locate

and pair the corresponding Debit/Credit. Necessary instructions should be issued to all the divisions for compliance of these orders.

Recommendation:

The Divisional Officers should be directed to reconcile the outstanding cheques with the office of AG (A&E) immediately and take necessary action to clear the outstanding balances.

7. Balances outstanding under Inter Circle/Inter Divisional 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. Besides, full particulars of both divisions along with month in which credits/debits were raised/accepted should be given invariably in the account. It was noticed that the full particulars were generally not being recorded in the Vouchers/Schedules. As a result an amount of Rs 8,05,73,381/- (Credit) and Rs.10, 24,08,540/-(Debit) was awaiting adjustment at the end of 2013-14. The details of outstanding balance in respect of ICT/IDT raised by various divisions from 2003-04 to 2014-15 is given in Annexure-"E".

Recommendation:

The Divisional Forest Officers should be directed to submit full particulars of the both divisions alongwith month in which debits/credits were Raised/accepted.

8. Non adjustment of Forest Advances

An amount of Rs. 11,07,074.02 paid by the Forest Department under the head "8550"-101-Civil Advances, Forest Advances", was outstanding at the close of the year 2014-15. This could be due to the reason that the detailed adjustment bills for the advances paid to the Range Officers, Contractors etc. are not being sent to the Divisional Forest Officers in time for incorporation in the account.

Recommendation:

Necessary instructions need to be issued by the Principal Chief Conservator of Forests to the subordinate offices, directing them to submit the adjustment bills on time in order to avoid delay in adjustment of these advances. A report on advances which remain outstanding for more than one month should be obtained from the concerned divisions, along with an explanation for their non-adjustment. All the Divisions should be directed to reconcile their balances and carry out adjustment of the outstanding advances immediately.

9. Non -recording of correct classification and other details in accounts

It has been observed that complete and correct classification was not being recorded by the divisions in their accounts. It is essential that in order to depict correct picture of functioning of the Department, the correct classification and full details are recorded in the accounts by the divisions. It has also been noticed that most of the divisions did not recorded DDO code in their Monthly Cash Accounts. Necessary instructions may be issued to all the divisions to record these details invariably in their account.

Recommendation:

Instruction should be issued to all Divisional Officers to ensure that complete and correct classification is recorded in the divisional accounts.

10. Wanting documents:

The details of un-encashed cheques and unadjusted revenue were not furnished by the divisions in prescribed format along with the monthly Cash Account despite repeated reminders.

Part-II

AUDIT OBSERVATION

This part includes various defects and irregularities detected during inspection of the Forest Divisions/Circles by the Office of the Principal Accountant General (Audit), Himachal Pradesh and incorporated in inspection reports for the year 2015-16

Irregularities noticed during local audit and inspection

During test check of records of 73 units (37 expenditure and 36 receipt units) of Forest Department of Himachal Pradesh (**Statement 'B' and Statement 'E'**) conducted during the year 2015-16 (April 2015 to March 2016), following irregularities were pointed out:-

I Irregular payment of salary of surplus staff

During test check of records of 5 divisions (Annexure-F) it was noticed the irregular payment of salary of surplus staff amounting to Rs.101.72 lakh were made. Action may be taken as per rules and compliance intimated to Audit.

II Non-submission of utilization certificates

During test check of records of 13 divisions (Annexure-G) it was noticed that utilization certificates of Rs. 478.179 lakh from various implementing/executing agencies were outstanding. Effective steps need be taken for obtaining the utilization certificates and compliance intimated to Audit.

III Excess expenditure against allotted budget

During test check of records in the office of the Nodal Officer HP State CAMPA (Annexure-H) it was noticed that Excess expenditure against allotted budget of Rs. 466 lakh was made. Action may be taken as per rules and compliance intimated to Audit.

IV Blockage of funds due to non-utilization and purchases without requirement

During test check of records of 4 divisions (Annexure-I) it was noticed that funds to the tune of Rs. 8.32 lakh were blocked due to non-utilization and purchases without requirement. The matter needs to be investigated and findings of the same intimated to Audit.

V Non-recovery of outstanding revenue

During test check of records of 3 divisions (Annexure-J) it was noticed that outstanding revenue amounting to Rs. 6975.67 lakh was not recovered. Action may be taken as per rules and compliance intimated to Audit.

VI Irregular purchases of cement, furniture, tyres and tubes

During test check of records of 4 divisions (Annexure K) it was noticed that irregular purchases of Rs. 4.81 lakh was made on cement, furniture, tyres and tubes. Matter needs investigation and findings may be intimated to Audit.

VII Irregular payment of medical reimbursement claims, travelling allowance, LTC and family planning allowance

During test check of records of 13 divisions (Annexure-L) it was noticed that irregular payment of medical reimbursement claims, Travelling allowances, LTC and family planning allowance amounting to Rs. 3.5 lakh was made. Action may be taken as per rules and compliance intimated to Audit.

VIII Non conducting of physical verification of store & stock

During test check of records of 7 divisions (Annexure-M) it was noticed that physical verification of store & stock was not conducted. Action may be taken as per rules and compliance intimated to Audit.

IX Non return of unutilized funds

During test check of records of 2 divisions (Annexure-N) it was noticed that unutilized funds to the tune Rs. 32.29 lakh were not returned. Action may be taken as per rules and compliance intimated to Audit.

X Awaited actual payee receipts in the treasury

During test check of record of 3 divisions (Annexure-O) it was noticed that actual payee receipts amount Rs.8.38 lakh were not deposited in treasury. Matter needs investigation and findings may be intimated to Audit.

XI Non/Short-accountal of Petrol and Material

During test check of records of 4 divisions (Annexure-P) it was noticed that an expenditure of Rs. 0.22 lakh incurred on purchase of petrol and material was not accounted for. Action may be taken in the matter and compliance intimated to Audit.

XII Non adjustment of outstanding contingent advance, ICT/IDT and petrol advance

Test check of records of 5 divisions (Annexure-Q) revealed that an amount of Rs. 7.35 lakh was not adjusted on account of outstanding contingent advance, ICT/IDT and petrol advance. Action may be taken as per rules and compliance intimated to Audit.

XIII Improper maintenance/entries in log book

Test check of records of 3 divisions (Annexure-R) revealed that improper maintenance/entries in cash book involving Rs. 61.55 lakh was noticed. Action may be taken as per rules and compliance intimated to Audit.

XIV Injudicious/ineligible expenditure on the construction

During test check of records of 3 divisions (Annexure-S) it was noticed that injudicious/ineligible expenditure of Rs. 92.48 lakh was incurred on the construction. Matter needs investigation and compliance may be intimated to Audit.

XV Non reconciliation with treasury/bank

During test check of record of 9 divisions (Annexure-T) it was noticed that amount Rs. 87.79 lakh were not reconciled with treasury/bank. Matter needs investigation and findings may be intimated to Audit.

XVI Overpayment of medical reimbursement claim, leave encashment and travelling Allowance

During test check of records of 3 divisions (Annexure-U) it was noticed that overpayment of medical reimbursement claim, leave encashment and travelling allowance amounting to Rs. 0.20 lakh was made. Action may be taken as per rules and compliance intimated to Audit.

XVII Unfruitful expenditure on salary

During test check of records of 4 divisions (Annexure-V) it was noticed that unfruitful expenditure amounting to Rs. 201.42 lakh was incurred on salary. Matter may be investigated and compliance intimated to Audit.

XVIII Ineligible purchase of fruit, seeds and material

During test check of records of 7 divisions (Annexure-W) it was noticed that an ineligible purchases of fruit, seeds and material to the tune of Rs. 43.34 lakh was done. Action may be taken as per rules and compliance intimated to Audit.

XIX Non maintenance of liability and plantation inspection register

Test check of records in the office of the Divisional Forest Officer (Publicity) Shimla (Annexure-X) revealed that non maintenance of liability and plantation inspection register. Action may be taken as per rules and compliance intimated to Audit.

XX Non maintenance of TA advance register

Test check of records in the office of the Add. Pr. Conservator of Forest, (PFM) Shimla (Annexure-Y) revealed that in the absence of Travelling Allowance advance register audit could not verified that the TA advance was adjusted or not adjusted. Action may be taken as per rules and compliance intimated to Audit.

XXI Non-realization/diversion of CAT plan funds

Test check of records of 4 divisions (Annexure-Z) revealed that an amount of Rs. 834.9 lakh was non-realized/diverted CAT plan fund to another work. Matter may be looked into and compliance intimated to Audit.

XXII Diversion of funds

Test check of records in the office of the Chief Project Director, Solan (Annexure-A-1) revealed that an amount of Rs. 1914 lakh was non-realized/diverted CAT plan fund to another work. Matter may be looked into and compliance intimated to Audit.

XXIII Loss of revenue

During test check of records of 6 divisions (Annexure-A-2) it was noticed that due to non recovery of VAT/royalty loss of revenue Rs. 267.13 lakh was noticed. Action may be taken as per rules and compliance intimated to Audit.

XXIV Loss of interest

During test check of records in the office of the Additional Principal Conservator of Forest, (PFM) Shimla (Annexure-A-3) it was noticed that loss of interest Rs. 2.86 lakh was noticed. Action may be taken as per rules and compliance intimated to Audit.

XXV Execution of schemes without obtaining NOC

Test check of records of 6 divisions (Annexure-A-4) it was noticed that an expenditure of Rs. 7535 lakh were incurred on schemes without obtaining no objection certificate. Matter needs investigation and findings may be intimated to Audit.

XXVI Ineligible expenditure on additional Gram Panchayats

During test check of records in the office of the Divisional Watershed Development Officer, Chuwari (Annexure-A-5) it was noticed that an expenditure of Rs. 139 lakh was incurred on additional Gram Panchayats, which was ineligible. Matter needs investigation and findings may be intimated to Audit.

XXVII Non obtaining of NOC from controller

Test check of records of Divisional Forest Officer (Publicity) Shimla (Annexure A-6) it was noticed that no objection certificate was not obtaining from controller. Matter needs investigation and findings may be intimated to Audit.

XXVIII Irregular repair of govt. vehicles

During test check of records in the office of the Regional Project Director, Bilaspur (Annexure A-7) it was noticed that irregular expenditure of Rs. 0.5 lakh was done on repair of govt. vehicles. Matter needs investigation and findings may be intimated to Audit.

XXIX Non auction/disposal of unserviceable articles, spare parts and vehicles

During test check of records of 11 divisions (Annexure A-8) it was noticed that an amount of Rs. 32.77 lakh was laid due to unserviceable articles, spare parts and vehicles. Appropriate action may be taken and compliance intimated to Audit.

XXX Purchase of material without immediate requirement

During test check of records in the office of the Executive Engineer Forest, Shimla (Annexure A-9) it was noticed that expenditure of Rs. 1.54 lakh was made on purchases of material without immediate requirement. Matter needs investigation and findings may be intimated to Audit.

XXXI Ineligible/injudicious purchase of fruit, seeds, journey and material

During test check of records in the offices of 8 Divisional Watershed Development Officer and the Chief Project Director (Annexure A-10) it was noticed that an expenditure of Rs. 48.91 lakh was incurred on purchase of fruit, seeds, journey and material and was charged to project which was not admissible. Action may be taken as per rules and compliance intimated to Audit.

XXXII Non compounding of forest offence cases/damage report

During test check of records in the office of the Divisional Forest Officer (Wild Life) Kullu (Annexure A-11) it was noticed that forest offence cases/damage report amounting to Rs. 138 lakh were not compounded. Action may be taken as per rules and compliance intimated to Audit.

XXXIII Non/Short realization of license fee

During test check of records of 6 divisions (Annexure A-12) it was noticed that an amount of Rs. 5.099 lakh of license fee was not realized. Matter may be looked into and compliance intimated to Audit.

XXXIV Loss due to forest fire

During test check of records in the office of the Divisional Forest Officer (Wild Life) Kullu (Annexure A-13) loss due to forest fire amounting to Rs. 2.25 lakh was noticed. Matter needs investigation and findings may be intimated to Audit.

XXXV Unspent balance on account of monkey sterilization

During test check of records in the office of the Nodal Officer HP State CAMPA (Annexure A-14) it was noticed that amounting to Rs. 1.29 lakh was unspent balance on account of monkey sterilization. Matter needs investigation and findings may be intimated to Audit.

XXXVI Ineligible expenditure on charged to the project

During test check of records of 4 divisions (Annexure A-15) it was noticed that an expenditure of Rs. 0.52 lakh was charged to project, which was ineligible. Matter needs investigation and findings may be intimated to Audit.

XXXVII Non deduction of Income Tax

During test check of records in the office of the Divisional Watershed Development Officer, Dharamshala (Annexure A-16) it was noticed that income tax amounting to Rs. 0.03 lakh was not deducted. Action may be taken as per rules and compliance intimated to Audit.

XXXVIII Suspected pilferage of store-stock material

During test check of records of 2 divisions (Annexure A-17) it was noticed that material of store and stock amounting to Rs.26.64 lakh was suspected pilferage. Appropriate action may be taken and compliance intimated to Audit.

XXXIX Procurement of stores without requirement

During test check of records in the office of the Divisional Forest Officer (Wild Life) Hamirpur (Annexure A-18) it was noticed that expenditure of Rs. 1.05 lakh was made on procurement of stores without requirement. Matter needs investigation and findings may be intimated to Audit.

XL Irregular purchase of plant without financial sanction

During test check of records of 2 divisions (Annexure A-19) it was noticed that irregular expenditure amounting to Rs. 37.01 lakh was made on purchase of plant/material without financial sanction. Matter needs investigation and compliance intimated to Audit.

XLI Payment of medical bills & non obtaining of dependency certificates

During test check of records in the office of the Conservator of Forest Circle Shimla (Annexure A-20) it was noticed that payment of medical bills amounting to Rs. 0.85 lakh was made without obtaining of dependency certificates. Appropriate action may be taken and compliance intimated to Audit.

XLII Un-authorized journeys due to non recording of brief purposes

During test check of records of 2 divisions (Annexure A-21) it is noticed that an expenditure on unauthorized journeys amounting to Rs. 5.60 lakh was made without recording of brief purposes. In the absence of which it could not be bonafide ascertained whether the journeys undertaken by the officers/officials were for bonafide purposes or not. Action as per rules may be taken and compliance intimated to audit.

XLIII Overpayment due to non availing of discount offered

During test check of records in the office of the Pr.CCF HP Talland Shimla (Annexure A-22) it was noticed that overpayment due to non availing of discount offered amounting to Rs. 0.14 lakh was made. Action may be taken as per rules and compliance intimated to Audit.

XLIV Irregular allotment of budget to divisions

During test check of records in the office of the Pr. Conservator of Forest HP Talland Shimla (Annexure A-23) it was noticed that budget amounting to Rs. 845.74 lakh was allotment to divisions, which was irregular. Matter needs investigation and compliance intimated to Audit.

XLV Non deposit of interest/departmental charges in govt. account

During test check of records in the office of the Nodal Officer HP State CAMPA (Annexure A-24) it was noticed that interest/departmental charges Rs. 42.70 lakh were not deposited in govt. account. Action may be taken as per rules and compliance intimated to Audit.

XLVI Non recovery of attached vehicle charges

During test check of records in the office of the Conservator of Forest Circle Rampur (Annexure A-25) it was noticed that charges of attached vehicle amounting to Rs. 0.002 lakh was not recovered. Action may be taken as per rules and compliance intimated to Audit.

XLVII Excess/In-fructuous expenditure due to plantation

During test check of records in the office of the Nodal Officer HP State CAMPA (Annexure A-26) it was noticed that excess/in-fructuous expenditure amounting to Rs. 1447.56 lakh was made on plantation. Matter needs investigation and compliance intimated to Audit.

XLVIII Theft of Laptop

During test check of records in the office of the Nodal Officer HP State CAMPA (Annexure A-27) it was noticed that loss due to theft of laptop amounting to Rs. 0.56 lakh was noticed & same was untraceable so far. Matter needs investigation and compliance intimated to Audit.

XLIX Non finalization of annual accounts

During test check of records in the office of the Nodal Officer HP State CAMPA (Annexure A-28) it was noticed that annual accounts was not finalized. Matter needs investigation and compliance intimated to Audit.

L Ineligible expenditure on re-appointment of advisor

During test check of records of in the office of the Chief Project Director, Solan (Annexure A-29) it was noticed that an expenditure amounting to Rs. 4.54 lakh was made on re-appointment of advisor, which was ineligible. Matter needs investigation and findings may be intimated to Audit.

LI Non conducting of evaluation of the project

During test check of records of in the office of the Chief Project Director, Solan (Annexure A-30) it was noticed that an expenditure amounting to Rs. 8300 lakh was spent on the implementation of HPMWDP during 2014-15. However, no evaluation was done for the year 2014-15 till date of audit. Matter needs investigation and findings may be intimated to Audit.

LII Less expenditure on publicity

During test check of records in the office of the Divisional Forest Officer (Publicity) Shimla (Annexure A-31) it was noticed that less expenditure was done on publicity. Matter needs investigation and compliance intimated to Audit.

LIII Irregular payment due to fixation of pay

During test check of records of 2 divisions (Annexure A-32) it was noticed that irregular payment due to fixation of the pay amounting to Rs. 0.54 lakh was made. Action may be taken as per rules and compliance intimated to Audit.

LIV Irregular payment to the trainees

During test check of records in the office of the Divisional Watershed Development Officer, Nurpur (Annexure A-33) it was noticed that payment of Rs. 0.27 lakh was given to trainees, which was irregular. Action may be taken as per rules and compliance intimated to Audit.

LV Splitting up of purchases to avoid the sanction of higher authority

During test check of records in the office of the Conservator of Forest Circle Chamba (Annexure A-34) it was noticed that splitting up of purchases of Rs. 0.48 lakh was made to avoid the sanction of higher authority. Appropriate action may be taken and compliance intimated to Audit.

LVI Short claim of Net Present Value into CAMPA Fund

During test check of records in the office of the Nodal Officer HP State CAMPA (Annexure-35) it was noticed that net present value amounting to Rs.0.47 lakh was not deposited into CAMPA funds. Appropriate action may be taken and compliance intimated to Audit.

LVII Non deposit of Net Present Value into CAMPA Funds

During test check of records in the office of the Conservator of Forest Circle, Bilaspur (Annexure-36) it was noticed that net present value amounting to Rs.5930.96 lakh was not deposited into CAMPA funds. Appropriate action may be taken and compliance intimated to Audit.

LVIII Loss of environment value due to non execution of compensatory afforestation work

During test check of records in the office of the Nodal Officer HP State CAMPA (Annexure A-37) it is noticed that loss of environment value due to non execution of compensatory afforestation work amounting to Rs. 11.58 lakh was noticed. Matter needs investigation and findings may be intimated to Audit.

LIX Non realization of staff security

During test check of records in the office of the Divisional Forest Officer (Wild Life) Shimla (Annexure A-38) it was noticed that staff security was not realized. Matter may be looked into and compliance intimated to Audit.

LX Irregular/non maintenance of cash book

Test check of records of 4 divisions (Annexure A-39) revealed that irregular/non maintenance of cash book doubtful payment of Rs. 0.02 lakh was noticed. Action may be taken as per rules and compliance intimated to Audit.

I Outstanding Audit Paras

Audit and Inspection reports on expenditure and receipts of different forest divisions indicate that 1609 paras of 37 DDOs from 1969-70 to 2014-15 of receipt side and 740 paras of 52 DDOs of expenditure side from 1980-81 onwards were outstanding for settlement (Statement 'F' and Annexure 'A-45'). Effective steps may be taken for the expenditure settlement of these old outstanding paragraphs.

II Outstanding Central Audit Objections

As per objection books of central audit, 3095 items involving an amount of Rs. 3,59,89,201-00 (Statement-D) are outstanding for settlement.

Due to inadequate action/response of the concerned DDOs to take timely and adequate action, these items are outstanding for settlement. Effective steps may be taken for the settlement of old central audit objections.

Part-IV

Serious/important irregularities noticed during local audit of forest divisions in 2015-16 (Statement-C)

--NIL--

Sr. Accounts Officer

Forest Account

Annexure ' F '

Irregular payment of salary of surplus staff				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	DFO (Wild Life)Kullu	4	04/2015	6.19
2.	Add. Pr.CCF Soil (P&D)	5	12/2015	73.44
3.	Add. Pr.CCF (PFM) Shimla	4	07/2015	5.19
4.	Conservator of forest Working Plan Circle (North) Palampur	1	01 & 02/2016	16.78
5.	Conservator of Forest Circle Rampur	1	02/2016	0.12
TOTAL				101.72

Assistant Audit Officer

Annexure ' G '

Non submission of utilization certificates				
Sr. No.	Unit	Para No.	Month of audit	Amount (Rs. in lakh)
1.	DFO (Wild Life) Kaza	4	08/2015	2.8
2.	DWDO Namhol	4	08/2015	44.39
3.	DWDO Nahan	3	09/2015	0.4
4.	DWDO Rampur	2	09/2015	27.6
5.	Pr.CCF (Wild Life) Shimla	3	09/2015	200
6.	Nodal Officer HP State CAMPA	8	03/2016	3.81
7.	DWDO Swarghat	1	09/2015	11.11
8.	Add. Pr.CCF Soil (P&D)	1	12/2015	5.65
9.	DWDO Solan	1	08/2015	41.29
10.	DWDO Dharamshala	8	08/2015	47.26
11.	DWDO Sujampur	3	09/2015	14.79
12.	DFO (Wild Life) Shimla	2A	02/2016	58
13.	DFO (Wild Life) Shimla	2B	02/2016	21.079
TOTAL				478.179

Assistant Audit Officer

Annexure 'H'

Excess expenditure against allotted budget				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Nodal Officer HP State CAMPA	13	03/2016	342
2.	Nodal Officer HP State CAMPA	15	03/2016	124
TOTAL				466

Assistant Audit Officer

Annexure ' I '

Blockage of funds due to non-utilization and purchases without requirement				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	DWDO Namhol	2	08/2015	3.26
2.	DWDO Nahan	1	09/2015	0.88
3.	DWDO Nahan	4	09/2015	1.17
4.	Nodal Officer HP State CAMPA	16	03/2016	3.01
TOTAL				8.32

Assistant Audit Officer

Annexure 'J'

Non recovery of outstanding revenue				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Conservator of Forest Circle Bilaspur	5	10/2015	174.49
2.	Pr. CCF HP Talland Shimla	2	11/2015	6626.68
3.	Conservator of Forest Circle Rampur	6	02/2016	174.5
TOTAL				6975.67

Assistant Audit Officer

Annexure ' K '

Irregular purchases of cement, furniture, tyres and tubes				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	DFO (Working Plan) Seraj at Shamshi	3	04/2015	0.09
2.	Pr. CCF HP Talland Shimla	4	11/2015	4.45
3.	DWDO Dharamshala	3	08/2015	0
4.	Conservator of Forest Circle Chamba	3(A)	08 &09/2015	0.27
TOTAL				4.81

Assistant Audit Officer

Annexure ' L '

Irregular payment of medical reimbursement claims, TA, LTC, HRA and family planning allowance				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Conservation of Forest, Circle Kullu	2	04/2015	0.5
2.	DFO (Working Plan) Seraj at Shamshi	2A	04/2015	0.12
3.	DFO (Working Plan) Seraj at Shamshi	4	04/2015	0.05
4.	DFO (Wild life) Kaza	3	08/2015	0.15
5.	DWDO Nurpur	6	08/2015	0.24
6.	Conservator of Forest Circle Chamba	1(TAN)	09 & 10/2015	0.12

7.	Conservator of Forest Circle Bilaspur	2	10/2015	0.3
8.	Conservator of Forest Circle Rampur	2	02/2016	0.11
9.	Conservator of Forest, GHNP Shamshi	2A	03/2016	0.12
10.	Conservator of Forest, GHNP Shamshi	4	03/2016	0.05
11.	Conservator of forest Circle Chamba	1	09 & 10/2015	0.71
12.	CCF (WL) North Dharamshala	3	02/2016	0.92
13.	DFO (Publicity) Shimla	1	08 & 09/2015	0.28
TOTAL				3.5

Assistant Audit Officer

Annexure ' M'

Non conducting of physical verification of store & stock				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	DFO (Working Plan) Seraj at Shamshi	1 (TAN)	04/2015	0
2.	DFO (Wild Life) Kullu	9	04/2015	0
3.	Executive Engineer Forest (Shimla)	1(TAN)	05/2015	0
4.	Add. Pr. CCF (PEM) Shimla	5	07/2015	0
5.	DFO (Wild life) Kaza	1 (TAN)	08/2016	0
6.	Conservator of Forest Circle Bilaspur	7	10/2015	0
7.	Nodal Officer HP State CAMPA	3 (TAN)	03/2016	0
TOTAL				0

Assistant Audit Officer

Annexure ' N '

Non return of unutilized funds				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Add. Pr.CCF (PFM) Shimla	1	07/2015	32
2.	Add. Pr.CCF (WP&S) Mandi	4	01/2016	0.29
TOTAL				32.29

Assistant Audit Officer

Annexure ' O '

Awaited actual payee receipts in the treasury				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Executive Engineer Forest (Shimla)	2	05/2015	1.15
2.	DFO (CAT Plan) Nichar	3	025 & 06/2015	0.35
3.	Executive Engineer Forest Shimla	7	05/2015	6.88
TOTAL				8.38

Assistant Audit Officer

Annexure ' P'

Non/Short-accountal of Petrol and Material				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Conservator of Forest Circle Kullu	3	04/2015	0.19
2.	DFO (Wild Life) Kullu	6	04/2015	0
3.	Add. Pr.CCF Soil (P&D)	4B	12/2015	0.03
4.	DFO (Wild Life) Kaza	2(TAN)	08/2015	0
TOTAL				0.22

Assistant Audit Officer

Annexure ' Q '

Non adjustment of outstanding contingent advance, ICT/IDT, Petrol advance				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Conservator of Forest, Circle Kullu	1	04/2015	6.68
2.	Conservator of Forest, Circle Kullu	2	04/2015	0.5
3.	DFO (Working Plan) Seraj at Shamshi	2B	04/2015	0.06
4.	Conservator of Forest Circle Rampur	3	02/2016	0.11
5.	Conservator of forest, GHNP Shamshi	2B	03/2016	0.06
			TOTAL	7.35

Assistant Audit Officer

Annexure ' R '

Improper maintenance/entries in Log book				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Conservator of Forest Circle Kullu	3 (TAN)	04/2015	0
2.	DWDO Mandi	2	09/2015	61.55
3.	Add. Pr.CCF (soil) P&D	4A	12/2015	0
TOTAL				61.55

Assistant Audit Officer

Annexure ' S '

Injudicious/ineligible expenditure on the construction				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	DWDO Nurpur	2	08/2015	16.83
2.	DWDO Chuwari	2	08 & 09/2015	50.65
3.	DFO (Wild Life) Hamirpur	3	01/2016	25
TOTAL				92.48

Assistant Audit Officer

Annexure ' T '

Non reconciliation with treasury/Bank				
Sr. No.	Unit	Para No.	Month of audit	Amount (Rs. in lakh)
1.	Conservator of Forest Circle Kullu	4	04/2015	0
2.	DFO (Working Plan) Seraj at Shamshi	2(TAN)	04/2015	0
3.	DFO (Wild Life) Kullu	10	04/2015	0
4.	DFO (Wild Life) Kaza	2	08/2015	0
5.	DWDO Chowari	9	09/2015	5.98
6.	DWDO Swarghat	3	09/2015	81.54
7.	CCF (WL) North Dharamshala	1 (TAN)	02/2016	0
8.	Conservator of forest, GHNP Shamshi	2	03/2016	0
9.	Add. Pr. CCF (WP&S) Mandi	2G	01/2016	0.27
TOTAL				87.79

Assistant Audit Officer

Annexure ' U '

Overpayment of medical reimbursement claim, leave encashment and TA				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	DFO (Wild Life) Kullu	8	04/2015	0.04
2.	DFO (CAT Plan) Nichar	4	05 & 06/2015	0.13
3.	Conservator of Forest Circle Chamba	2	09 & 10/2015	0.03
TOTAL				0.20

Assistant Audit Officer

Annexure 'V'

Unfruitful expenditure on salary				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	DFO (CAT Plan) Nichar	1	05 & 06/2015	78
2.	Add. Pr.CCF (WP&S) Mandi	3	01/2016	41.65
3.	Conservator of Forest Circle Rampur	5	02/2016	1.77
4.	DFO Publicity Shimla	2	08&09/2015	80
			TOTAL	201.42

Assistant Audit Officer

Annexure ' W '

Ineligible purchase of fruit, seeds and material				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	DWDO Sujanpur	4	09/2015	0.13
2.	DWDO Sujanpur	5	09/2015	5.64
3.	DWDO Sujanpur	6	09/2015	0.63
4.	DWDO Sujanpur	7	09/2015	0.31
5.	DWDO Nurpur	3	08/2015	21.8
6.	DWDO Dharamshala	2	08/2015	13.81
7.	DWDO Dharamshala	7	08/2015	1.02

	TOTAL 43.34
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Assistant Audit Officer

Annexure 'X'

Non maintenance of liability and plantation inspection register				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	DFO (Publicity) Shimla (TAN)	2	08 & 09/2015	0
TOTAL				0

Assistant Audit Officer

Annexure 'Y'

Non maintenance of TA advance register				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Add. Pr.CCF (PFM) Shimla	6	07/2015	0

Assistant Audit Officer

Annexure ' Z '

Non-realization/Diversion of CAT Plan funds				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Nodal Officer HP State CAMPA	1	03/2016	94.87
2.	Nodal Officer HP State CAMPA	2	03/2016	407.35
3.	Nodal Officer HP State CAMPA	3	03/2016	327.21
4.	Nodal Officer HP State CAMPA	4	03/2016	5.47
			TOTAL	834.9

Assistant Audit Officer

Annexure ' AI '

Diversion of funds				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Chief Project Director, Solan	2	08/2015	1914

Annexure ' A2 '

Loss of revenue				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	DWDO Dharamshala	4	08/2015	1.15
2.	DWDO Chuwari	4	08 & 09/2015	6.22
3.	DWDO Chuwari	5	08 & 09/2015	1.17
4.	Nodal Officer HP State CAMPA	10	03/2016	128
5.	Nodal Officer HP State CAMPA	11	03/2016	94.54
6.	Nodal Officer HP State CAMPA	14	03/2016	36
			TOTAL	267.13

Assistant Audit Officer

Annexure ' A3 '

Loss of interest				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Add. Pr.CCF (PFM) Shimla	2	07/2015	2.86

Assistant Audit Officer

Annexure ' A4 '

Execution of schemes without obtaining NOC				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Chief Project Director, Solan	1	08/2015	5361
2.	DWDO Nurpur	1	08/2015	510
3.	DWDO Dharamshala	6	08/2015	581
4.	DWDO Chuwari	3	08 & 09/2015	260
5.	DWDO Mandi	1	09/2015	345
6.	DWDO sujanpur	1	09/2015	478
			TOTAL	7535

Assistant Audit Officer

Annexure ' A5 '

Ineligible expenditure on additional GPs				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	DWDO Chuwari	1	08 & 09/2015	139

Assistant Audit Officer

Annexure ' A6 '

Non obtaining of NOC from controller				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	DFO (Publicity) Shimla	1 (TAN)	08 & 09/2015	0

Assistant Audit Officer

Annexure ' A7 '

Irregular repair of govt. vehicles				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Regional Project Director, Bilaspur	2	08/2015	0.5

Assistant Audit Officer

Annexure ' A8 '

Non auction/disposal of unserviceable articles, spare parts and vehicles				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	DFO (CAT Plan) Nichar	2	085 & 06/2015	3.13
2.	Regional Project Director, Bilaspur	3	08/2015	1.01
3.	DWDO Namhol	3	08/2015	3.92
4.	DWDO Nahan	2	09/2015	0.5
5.	DWDO Kullu	3	09/2015	0.31
6.	Pr.CCF HP Talland Shimla	5	11/2015	3.8
7.	Conservator of forest Working Plan Circle (North) Palampur	1	01 & 02/2016	16.78
8.	Regional Project Director, Dharamshala	2	08/2015	3.03
9.	DFO (Wild Life) Hamirpur	7	01/2016	0
10	Conservator of Forest Circle Rampur	4	02/2016	0.29
11.	DFO (Wild Life) Kaza	3 (TAN)	08/2015	0
			TOTAL	32.77

Assistant Audit Officer

Annexure' A-9 '

Purchase of material without immediate requirement				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Executive Engineer Forest (Shimla)	4	05/2015	1.54

Assistant Audit Officer

Annexure' A-10 '

Ineligible/injudicious purchase of fruit, seeds, journey and material				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	DWDO Sujanpur	4	09/2015	0.13
2.	DWDO Sujanpur	5	09/2015	5.64
3.	DWDO Sujanpur	6	09/2015	0.63
4.	DWDO Sujanpur	7	09/2015	0.31
5.	DWDO Nurpur	3	08/2015	21.8
6.	DWDO Dharamshala	2	08/2015	13.81
7.	DWDO Dharamshala	7	08/2015	1.02
8.	Chief Project Director, Solan	6	08/2015	5.57
TOTAL				48.91

Assistant Audit Officer

Annexure' A-11'

Non compounding of forest offence cases/damage report				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	DFO (Wild Life) Kullu	7	04/2015	138

Assistant Audit Officer

Annexure' A-12 '

Non/Short realization of license fee				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Executive Engineer Forest (Shimla)	3	05/2015	4.6
2.	Add. Pr.CCF Soil (P&D)	1	12/2015	0.29
3.	DFO (Wild Life) Kaza	1	08/2015	0.17
4.	Conservator of Forest Circle Bilaspur	4	10/2015	0.03
5.	Add. Pr.CCF (soil)	2	12/2015	0.29
6.	Conservator of forest Circle Rampur	1(TAN)	02/2016	0.009
			TOTAL	5.099

Assistant Audit Officer

Annexure' A-13'

Loss due to forest fire				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	DFO (Wild Life) Kullu	3	04/2015	2.25

Assistant Audit Officer

Annexure' A-14 '

Unspent balance on account of monkey sterilization				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Nodal Officer HP State CAMPA	7	03/2016	1.29

Assistant Audit Officer

Annexure' A-15 '

Ineligible expenditure on charged to the project				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Chief Project director, Solan	5A	08/2015	0.06
2.	Chief Project director, Solan	5B	08/2015	0.15
3.	Add. Pr.CCF Soil (P&D)	3	12/2015	0.05
4.	DWDO Solan	5	08/2015	0.26
TOTAL				0.52

Assistant Audit Officer

Annexure' A-16 '

Non deduction of Income Tax				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	DWDO Dharamshala	5	08/2015	0.03

Assistant Audit Officer

Annexure' A-17 '

Suspected pilferage of store-stock material				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	DWDO Chuwari	6	08& 09/2015	9.88
2.	DWDO Sujapur	3	09/2015	16.76
TOTAL				26.64

Assistant Audit Officer

Annexure' A-18 '

Procurement of stores without requirement				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	DFO (Wild Life) Hamirpur	4	01/2016	1.05
TOTAL				1.05

Assistant Audit Officer

Annexure' A-19'

Irregular purchase of plant without financial sanction				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	DWDO Swarghat	2	09/2015	3.17
2.	DWDO Chuwari	7	08 & 09/2015	33.84
TOTAL				37.01

Assistant Audit Officer

Annexure' A-20 '

Payment of medical bills & non obtaining of dependency certificates				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Conservator of Forest Circle Shimla	3	09/2015	0.85

Assistant Audit Officer

Annexure ' A-21 '

Un-authorized journeys due to non recording of brief purposes				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Conservator of Forest Circle Chamba	2	09 & 10/2015	0.03
2.	Chief Project Director, Solan	6	08/2015	5.57
TOTAL				5.60

Assistant Audit Officer

Annexure' A-22'

Overpayment due to non availing of discount offered				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Pr.CCF HP Talland Shimla	6	11/2015	0.14

Assistant Audit Officer

Annexure' A-23 '

Irregular allotment of budget to divisions				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Pr. CCF HP Talland Shimla	1	11/2015	845.74

Assistant Audit Officer

Annexure' A-24'

Non deposit of interest/departmental charges in govt. account				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Nodal Officer HP State CAMPA	17	03/2016	9.11
2.	Nodal Officer HP State CAMPA	12	03/2016	33.59
TOTAL				42.70

Assistant Audit Officer

Annexure' A-25'

Non recovery of attached vehicle charges				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Conservator of Forest Circle Rampur	2 (TAN)	02/2016	0.002
TOTAL				0.002

Assistant Audit Officer

Annexure' A-26 '

Excess/In fructuous expenditure due to plantation				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Nodal Officer HP State CAMPA	19	03/2016	1394
2.	Nodal Officer HP State CAMPA	9	03/2016	53.56
TOTAL				1447.56

Assistant Audit Officer

Annexure' A-27'

Theft of Laptop				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Nodal Officer HP State CAMPA	21	03/2016	0.56

Assistant Audit Officer

Annexure' A-28 '

Non finalization of annual accounts				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Nodal Officer HP State CAMPA	22	03/2016	0

Assistant Audit Officer

Annexure' A-29 '

Ineligible expenditure on re-appointment of advisor				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Chief Project Director, Solan	4	08/2015	4.54

Assistant Audit Officer

Annexure' A-30'

Non conducting of evaluation of the project				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Chief Project Director, Solan	8	08/2015	8300

Assistant Audit Officer

Annexure' A-31'

Less expenditure on publicity				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	DFO (Publicity) Shimla	3	08 & 09/2015	0

Assistant Audit Officer

Annexure ' A-32'

Irregular payment due to fixation of pay				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	DWDO Nurpur	4	08/2015	0.5
2.	DWDO Chuwari	8	08 & 09/2015	0.04
TOTAL				0.54

Assistant Audit Officer

Annexure ' A-33'

Irregular payment to the trainees				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	DWDO Nurpur	5	08/2015	0.27

Assistant Audit Officer

Annexure ' A-34 '

Splitting up of purchases to avoid the sanction of higher authority				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Conservator of Forest Circle Chamba	3(B)	08 & 09/2015	0.48

Assistant Audit Officer

Annexure ' A-35 '

Short claim of Net Present Value into CAMPA Funds				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Nodal Officer HP State CAMPA	5	03/2016	0.47

Assistant Audit Officer

Annexure ' A-36 '

Non deposit of Net Present Value into CAMPA Funds					
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)	
1.	Conservator of Forest Circle Bilaspur	1	10/2015	5930.96	

Assistant Audit Officer

Annexure ' A-37'

Loss of environment value due to non execution of compensatory afforestation work				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Nodal Officer HP State CAMPA	6	03/2016	11.58

Assistant Audit Officer

Annexure' A-38'

Non realization of staff security				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	DFO (Wild Life) Shimla	1	02/2016	0
TOTAL				0

Assistant Audit Officer

Annexure ' A-39'

Irregular/non maintenance of cash book				
Sr. No.	Unit	Para	Month of audit	Amount (Rs. in lakh)
1.	Conservator of Forest Circle Kullu	1 (TAN)	04/2015	0
2.	DFO (Working Plan) Seraj at Shamshi	3 (TAN)	04/2015	0
3.	Conservator of forest, GHNP Shamshi	3	03/2016	0
4.	Add. Pr.CCF (PFM) Shimla	3	07/2015	0.02
TOTAL				0.02

Assistant Audit Officer

Statement 'A'

Sr. No.	Annexure	Title of Para	Amount (Rs. in lakh)
1.	F	Irregular payment of salary of surplus staff	101.72
2.	G	Non submission of utilization certificates	478.179
3.	H	Excess expenditure against allotted budget	466
4.	I	Blockage of funds due to non-utilization and purchases without requirement	8.32
5.	J	Non recovery of outstanding revenue	6975.67
6.	K	Irregular purchases of cement, furniture, tyres and tubes	4.81
7.	L	Irregular payment on account of medical reimbursement claims, TA, LTC and family planning allowance	3.5
8.	M	Non conducting of physical verification of store & stock	0
9.	N	Non return of unutilized funds	32.29
10.	O	Awaited actual payee receipts in the treasury	8.38
11.	P	Non/Short-accountal of Petrol and Material	0.22
12.	Q	Non adjustment of outstanding contingent advance, ICT/IDT and Petrol advance	7.35
13.	R	Improper maintenance/entries in cash book	61.55

14.	S	Injudicious/ineligible expenditure on the construction	92.48
15.	T	Non reconciliation with treasury/Bank	87.79
16.	U	Overpayment of medical reimbursement claim, leave encashment and TA	0.20
17.	V	Unfruitful expenditure on salary	201.42
18.	W	Ineligible purchase of fruit, seeds and material	43.34
19.	X	Non maintenance of liability and plantation inspection register	0
20.	Y	Non maintenance of TA advance register	0
21.	Z	Non-realization/Diversion of CAT Plan funds	834.9
22.	A-1	Diversion of funds	1914
23.	A-2	Loss of revenue	267.13
24.	A-3	Loss of interest	2.86
25.	A-4	Execution of schemes without obtaining NOC	7535
26.	A-5	Ineligible expenditure on additional GPs	139
27.	A-6	Non obtaining of NOC from controller	0
28.	A-7	Irregular repair of govt. vehicles	0.5
29.	A-8	Non auction/disposal of unserviceable articles, spare parts and vehicles	32.77
30.	A-9	Purchase of material without immediate requirement	1.54
31.	A-10	Ineligible/injudicious purchase of fruit, seeds, journey and material	48.91
32.	A-11	Non compounding of forest offence cases/damage report	138
33.	A-12	Non/Short realization of license fee	5.099
34.	A-13	Loss due to forest fire	2.25

35.	A-14	Unspent balance on account of monkey sterilization	1.29
36.	A-15	Ineligible expenditure on charged to the project	0.52
37.	A-16	Non deduction of Income Tax	0.03
38.	A-17	Suspected pilferage of store-stock material	26.64
39.	A-18	Procurement of stores without requirement	1.05
40.	A-19	Irregular purchase of plant without financial sanction	37.01
41.	A-20	Payment of medical bills & non obtaining of dependency certificates	0.85
42.	A-21	Un-authorized journeys due to non recording of brief purposes	5.60
43.	A-22	Overpayment due to non availing of discount offered	0.14
44.	A-23	Irregular allotment of budget to divisions	845.74
45.	A-24	Non deposit of interest/departmental charges in govt. account	42.70
46.	A-25	Non recovery of attached vehicle charges	0.002
47.	A-26	Excess/In fructuous expenditure due to plantation	1447.56
48.	A-27	Theft of Laptop	0.56
49.	A-28	Non finalization of annual accounts	0
50.	A-29	Ineligible expenditure on re-appointment of advisor	4.54
51.	A-30	Non conducting of evaluation of the project	8300
52.	A-31	Less expenditure on publicity	0
53.	A-32	Irregular payment due to fixation of pay	0.54

54.	A-33	Irregular payment to the trainees	0.27
55.	A-34	Splitting up of purchases to avoid the sanction of higher authority	0.48
56.	A-35	Short claim of Net Present Value into CAMPA Funds	0.47
57.	A-36	Non deposit of Net Present Value into CAMPA Funds	5930.96
58.	A-37	Loss of environment value due to non execution of compensatory afforestation work	11.58
59.	A-38	Non realization of staff security	0
60.	A-39	Irregular/non maintenance of log book	0.02
Total			36153.73

Assistant Audit Officer

Statement "B"

Details of offices (Units) audited during 2015-16 in respect of Forest Department			
Sr. No.	Name of Office	Period of Audit	Month/Year in which audited
1.	Conservator of Forest, Circle Kullu	2015-16	April, 2015
2.	DFO (Working Plan) Seraj at Shamshi	2015-16	April, 2015
3.	DFO (Wild Life) Kullu	2015-16	April, 2015
4.	Executive Engineer Forest (Shimla)	2015-16	January, 2015
5.	DFO (CAT Plan) Nichar	2015-16	May to June, 2015
6.	Add. Pr. CCF Soil (P&D)	2015-16	December, 2015
7.	Add. Pr. CCF (PFM) Shimla	2015-16	July, 2015
8.	DFO (Wildlife) Kaza	2015-16	August, 2015
9.	Chief Project Director, Solan	2015-16	August, 2015
10.	Regional Project Director, Bilaspur	2015-16	August, 2015
11.	Regional Project Director, Dharamshala	2015-16	August, 2015
12.	DWDO Namhol	2015-16	August, 2015
13.	DFO (Publicity) Shimla	2015-16	August to September, 2015
14.	DWDO Solan	2015-16	August, 2015
15.	DWDO Nurpur	2015-16	August, 2015
16.	DWDO Dharamshala	2015-16	August, 2015
17.	DWDO Nahan	2015-16	September, 2015
18.	DWDO Chuwari	2015-16	August to September, 2015
19.	DWDO Mandi	2015-16	September, 2015
20.	DWDO Sujampur	2015-16	September, 2015
21.	DWDO Swarghat	2015-16	September, 2015
22.	DWDO Rampur	2015-16	September, 2015
23.	DWDO Kullu	2015-16	September, 2015

24.	Pr. CCF (Wild Life) Shimla	2015-16	September, 2015
25.	Conservator of Forest Circle Shimla	2015-16	September, 2015
26.	Conservator of Forest Circle Chmba	2015-16	September & October, 2015
27.	Conservator of Forest Circle Bilaspur	2015-16	October, 2015
28.	Pr. CCF Talland Shimla	2015-16	November, 2015
29.	Add. Pr. CCF (Soil) P&D	2015-16	December, 2015
30.	DFO (WL) Hamirpur	2015-16	January, 2016
31.	Add. Pr. CCF (WP&S) Mandi	2015-16	
32.	Conservator of forest Working Plan Circle (North) Palampur	2015-16	January to February, 2016
33.	Conservator of Forest Circle Rampur	2015-16	
34.	DFO (WL) Shimla	2015-16	February, 2016
35.	CCF (WL) North Dharamshala	2015-16	February, 2016
36.	Nodal Officer HP State CAMPA	2015-16	March, 2016
37.	Conservator of forest, GHNP Shamshi	2015-16	March, 2016

Assistant Audit Officer

Statement "C"

Important irregularities noticed during Local Audit of Forest Divisions in 2015-16.

----NIL----

Assistant Audit Officer

Statement "D"

Statement showing outstanding Central Audit Objections for the period ended March, 2015.

No. of items	Amount (Rs.)
3095	3,59,89,201-00

Assistant Audit Officer

(CASS-II)

Statement-E**Statement Showing the position of Loss of Revenue to
Government during 2014-15**

Sr. No.	Name of DFO	No. of Paras	Amount Involved
1.	Theog	5	300.9
2.	Shimla	2	165.12
3.	Chopal	1	785
4.	Rohru	5	427.89
5.	Rampur	2	39.51
6.	Kotgarh	3	26.61
7.	Rekongpeo	3	78.08
8.	Aanni at Kullu	5	259.25
9.	Mandi	2	47.51
10.	Karsog	2	91.44
11.	Suket at Sundernagar	1	11.09
12.	Jogindernagar	2	34.28
13.	Nachan at Gohar	1	16.90
14.	Bilaspur	2	27.58
15.	Nalagarh	1	15.93
16.	Kunihar	3	29.3
17.	Nahan	2	4.71
18.	Solan	2	56.83
19.	Rajgarh	2	9.65
20.	Renukaji	2	15.41
21.	Poanta Sahib	1	10.72
22.	Dharamshala	2	11.28
23.	Nurpur	2	12.07
24.	Palampur	1	1.79

25.	Hamirpur	1	43.15
26.	Una	2	7.24
27.	Dehra	1	0.10
28.	Kullu	1	7.24
29.	Seraj at Banjar	1	0.91
30.	Lahaul Spiti at Keylong	1	8.88
31.	Parvati at Shamshi	1	9.86
32.	Chamba	1	1018.94
33.	Dalhousie	2	32.82
34.	Bharmour	1	60.05
35.	Churah at Salooni	1	7.68
36.	Shimla (U)	2	28.73
	Total	69	3704.45

Assistant Audit Officer