

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



सत्यमेव जयते

**Annual Review on the working of Forest Divisions
For the year 2020-21**



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of Himachal Pradesh

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Executive Summary

The 55th Annual Review on the working of Forest Divisions and Circles in Himachal Pradesh is prepared with the objective of presenting an annual report to the State Government on the functioning of Forest Divisions and Circles.

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

The Review highlights the deficiencies which were noticed in the Monthly Accounts for the year 2020-21 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 2020-21.

Important observations incorporated in the Review are as follows:-

Part-I: Observations relating to Accounts

- 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, 2021.
- ii) Net unadjusted Cheques amounting to Rs 168.00 lakh (credit) under Head of Account “8782-00-103-02 Forest Remittance II Cheques” were outstanding as on 31 March, 2021.
- iii) The balance under Inter Circles/Inter Divisional Transactions amounting to Rs. 218.00 lakh (debit) under Head of Account “8782-00-103-04” was outstanding as on 31 March, 2021.

Part-II: Observations relating to Audit

- i) During test check of records of Pr.CCF (Registrar Budget) Shimla, it was noticed that the Government Revenue Rs.12083.00 lakh was required to recovered from various agencies but the same was not recovered.
(Para-XVI)
- ii) During test check of two divisions, it was noticed that Rs. 623.77 lakh were could not utilised during the year, which resulted in blockade of fund.
(Para-I)
- iii) During test check of two divisions, it was noticed that Rs. 499.90 lakh was incurred on construction work of interpretation centre, which were still lying uncompleted
(Para-II)
- iv) Irregular expenditure of Rs.178.07 lakh were allocated for construction of work but the same could not be utilised and surrendered to the sanctioned authority.
(Para-XIII)
- v) During test check of four divisions, it was noticed that an expenditure of Rs. 173.68 lakh was incurred on the salary component of regular staff, which was unfruitful & injudicious.
(Para-XII)

vi) During test check of Director GHNP W/L Shamshi, Kullu, it was noticed that 14 forest offence cases involving an amount of Rs. 25.39 lakh were pending for final disposal.

(Para-XVIII)

vii) Irregular expenditure of Rs. 17.92 lakh were incurred on medical claims during test check of two divisions.

(Para-V)

viii) During test check of three divisions, it was noticed that Rs. 19.24 were surrendered by the department, which was irregular.

(Para-XIX)

ix) During test check of CCF W/L Solan, it was noticed that 329 forest fire cases were occurred and involving the tentative loss of revenue Rs. 13.47 lakh.

(Para-XXII)

x) During test check of CCF W/L Solan, it was noticed that compounding cases of illicit felling of trees of different species having value of Rs. 8.01 were lying undisposed.

(Para-XX)

Introduction

The 55th Annual Review on the working of Forest Divisions/Circle Offices of the Forest Department in Himachal Pradesh contains the observations on accounts maintained by these offices as well as deficiencies noticed in monthly accounts rendered by them to the office of the Accountant General (A&E), Himachal Pradesh and deficiencies found during the audit of these offices by the office of the Principal Accountant General (Audit), Himachal Pradesh. The purpose of the Review is to highlight irregularities, omissions and defects in the maintenance of initial accounts by these Forest Divisions/ Circle office, and to communicate them to the State Government. The review is intended to assist the State Government to take suitable corrective measures to improve the working of Divisions/Circle offices.

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

The number of divisions under Forest Department in the State at the end of March, 2021 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, 19
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 Accountant General (A&E) Himachal Pradesh, Part-II contains common type of irregularities noticed in Central Audit and local audit of Forest Divisions by the office of the Pr. Accountant General (Audit), Himachal Pradesh during 2020-21.

PART-I- Deficiencies noticed in Monthly Compiled Accounts

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

1 Reconciliation of Monthly Accounts Figures

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

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

(Figures in Rupees)

<i>SL.No.</i>	<i>Major Head</i>	<i>Amount booked</i>	<i>Amount Reconciled</i>
1	0406	495554177	495554177
2	2406	6970741046	6970741046
3	4406	183858299	183858299

2 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 noticed that the full particulars were generally not being recorded in the Vouchers/Schedules.

As a result, the unadjusted balances of Rs. 1677.71.00 lakh (credit) under of different catagories could not be analysed/cleared.

Outstanding Balances under Forest Remittances

(Rs.inlakh)

Sl No.	Head of Account "8782-00-103"Forest Remittances	Remarks	Amount Outstanding up to 19-20	Amount Outstanding during 2020-21	Amount clearance during 2020-21	Total Outstanding	Whether Clearance or Addition in 20-21
1	01-Cash Remittances	<i>Credit Balance</i>	1713.00	-	001.00	1712.00	Clearance
2	02-Forest Cheques	Credit Balance	168.00	-	-	168.00	
3	04- ICT/IDT	Debit Balance	218.00	-	-	218.00	-
4	05-BT Exchange	Credit Balance	15.71			15.71	
Total			1678.71	-	001.00	1677.71	Rounded to 1678.00

Recommendation:

(i)The divisions should be directed to reconcile Remittance figures with Treasuries every month.

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

Table-1

Head of Account	Year	Credit (Acknowledge)	Debit(Form-15)	Net Balance
8782-00-103-01	Upto 2015	396125132	314095794.49	
	15-16	318749	7460	
	16-17	25060580	151773	
	17-18	12775366	5055	
	18-19	41728097	722	
	19-20	9509095	15773	
	20-21	-----	-----	
	G.Total	485517019	314276577.49	171240442

Table-2

Head of Account	Year	Credit (Issued Cheques)	Debit (Encashed Cheques)	Net Balance
8782-00-103-02	Upto 2015	21283297.87	6013277.63	
	15-16	272073		
	16-17	276545		
	17-18	134880		
	18-19	148390		
	19-20	727206		
	20-21	----	-----	-----
	Total	22842391.87	6013277.63	16829114.24

PART-II

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

As per objection books of Central Audit, 4332 items involving an amount of Rs. 342.49 lakh (**Annexure-A**) are outstanding for settlement due to lack of response/ timely and adequate corrective action.

- i)** 168 items pertaining to Contingency aggregating to Rs. 148.55 lakh pertaining to year 2001 onwards including one item of Rs. 5.33 lakh in respect of DWDO Baner, Dharamshala remaining to be replied/settled as per (**Annexure-B**)
- ii)** There were 61 items of T.A.Bills amounting to Rs 8.55 lakh pertaining to period 2001 onwards were yet to be settled as detailed in (**Annexure-C**)
- iii)** Similarly 62 items pertaining to Medical Bill aggregating to 18.51 lakh pertaining to period 2001 onwards were yet to be replied as per (**Annexure-D**)

Recommendation:

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

Statement-B: Details of Audit Objections and Inspection Reports not replied**(a) Inspections Reports of Revenue for the year 2020-21**

Sr.No	Unit/DDO	Reply received or not
1	Divisional Forest Officer (T) Kinnaur	Yes
2	Divisional Forest Officer (T) Joginder Nagar	No
3	Divisional Forest Officer(T) Karsog	No
4	Divisional Forest Officer (T) Mandi	No
5	Divisional Forest Officer (T) Rampur	No
6	Divisional Forest Officer (T) Shimla	Yes
7	Divisional Forest Officer (T) Suket,S/Nagar	Yes
8	Divisional Forest Officer (T) Anni at Luhri	No
9	DFO (T) Nachan at Gohar	No

b) Inspections Reports of Expenditure for the year 2020-21

Sr.No.	Unit/DDO	Reply received or not
1	Chief Conservator of Forest (W/L) Solan	Yes
2	Chief Conservator of Forest (M&E) Hamirpur3334'45	No
3	Chief Conservator of Forest (W/L) Shimla	Yes
4	Chief Conservator of Forest Mandi	No
5	Chief Conservator of Forest Rampur	Yes
6	DFO (W/L) Kaza at Spiti	No
7	Pr.Chief Conservator of Forest (W/L) Shimla	Yes
8	DFO (W/L) Hamirpur	Yes
9	Director,GHNP Shamshi, Kullu	Yes
10	Pr.CCF, Registrar Budget, Talland Shimla	Yes
11	DFO Research, Sunder Nagar	Yes

Recommendation:

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

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

This Part includes various defects and irregularities detected during inspection of the Forest Divisions/Circles by the Office of the Principal Accountant General (Audit), Himachal Pradesh and incorporated in their inspection reports for the year 2020-21.

During test check of records of 22 units (20 Expenditure and 02 Receipt) of Forest Department as per **Annexure-E & F** conducted during the year 2020-21 following irregularities were pointed out:-

I. Blockade of Fund due to short utilization of fund

Audit test checked the records (between July 2020 and April 2021) for the period April 2020 and March 2021 maintained in the office of two forest divisions¹ and noticed that an expenditure amounting to ₹623.77 lakh were could not utilized during the year which resulted in blockade of fund to that extent as per the details given in **Annexure-G. Matter** may be investigated properly and compliance thereof intimated to Audit accordingly.

II. Unfruitful expenditure on the construction of Interpretation Centre

Audit test checked the records (between July 2020 and April 2021) for the period April 2019 and March 2020 maintained in the office of the two divisions² and noticed that the funds that an expenditure of ₹499.90 lakh was incurred on construction work of Interpretation centre which were still lying uncompleted, hence expenditure incurred was unfruitful as per the details given in **Annexure-H**, which was irregular. Action may be taken as per rules and compliance intimated to Audit accordingly.

III. Irregular TA Claims

Audit test checked the records (between July 2020 and June 2021) maintained in the office of the five divisions³ for the period April 2019 and March 2020 and noticed that the funds amounting to ₹1.43 lakh were granted to the officials of the department on account of TA claims during the year 2019-20, which was irregular and cannot be admitted in audit as per the details given in **Annexure-I**. Action may be taken as per rules and compliance thereof intimated to Audit.

IV Irregular payment to University of Horticulture & Forestry, Nauni under SOE –“Office Expenses”

Audit test checked the records (between July 2020 and June 2021) maintained in the office of the Pr. Chief Conservator of Forest (Registrar Budget) Shimla for the period April 2019 and March 2020 and noticed that the funds amounting to ₹11.65 lakh were drawn from the treasury and paid to University of Horticulture & Forestry, Nauni under the SOE-“Office Expenses” which was irregular as per the details given in **Annexure-J**. Action may be taken as per rules and compliance thereof intimated to Audit.

V Irregular re-imburement of Medical Claims

Audit test checked the records (between July 2020 and June 2021) maintained in the office of the two divisions⁴ for the period April 2019 and March 2020 and noticed that the funds amounting to ₹17.92 lakh were paid to the officials of the department during the year 2019-20 on account of their medical claims which was irregular as per the details given in **Annexure-K**. Action may be taken as per rules and compliance thereof intimated to Audit.

VI Excess/Irregular payment of Medical Claims

Audit test checked the records (between July 2020 and June 2021) maintained in the office of the six divisions⁵ for the period April 2019 and March 2020 and noticed that the funds amounting to **₹8.84 lakh** were paid to the officials of the department during the year 2019-20 on account of their medical claims which was irregular as per the details given in **Annexure-L**. Action may be taken as per rules and compliance thereof intimated to Audit.

VII Irregular procurement of Antivirus

Audit test checked the records (between July 2019 and June 2020) maintained in the office of the Pr. Chief Conservator of Forest (Registrar Budget) Shimla for the period April 2018 and March 2019 and noticed that an amount of **₹3.44 lakh** was incurred on procurement of an antivirus which was irregular and needs justification as per the details given in **Annexure-M**. Action may be taken as per rules and compliance intimated to Audit accordingly.

VIII Irregular/Excess payment on account of LTC claims

Audit test checked the records maintained in the office Pr. CCF, (Registrar Budget), Shimla in July 2020 and noticed that while passing the Leave Travelling Concession (LTC) claims to the officials of the department during the year 2019-20 did not verified the claims submitted by the officials and paid excess amounting to ₹ 1.95 lakh to them by the department, which was irregular and cannot be admitted in audit as per the details given in **Annexure-N**. Action may be taken as per rules and compliance intimated to Audit accordingly.

IX. Irregular/unjustified expenditure

Audit test checked the records maintained in the office of CCF (WL) Rampur and noticed that an amount of ₹16.64 lakh was incurred w.e.f. 04/2016 to 05/2018 on the salary component of regular staff posted in CAT Plan Division, even though, the

functions of the CAT Plan division were transferred to CF Rampur, hence the expenditure incurred on the salary of staff posted in the office was irregular. Similarly, in CCF (M&E) Hamirpur an amount of ₹0.64 lakh was incurred on advertisement was irregular and injudicious as per the details given in **Annexure-O**. Action may be taken as per rules and compliance intimated to Audit accordingly.

X. Non-production of records

Audit test checked the records (between July 2020 and March 2021) maintained in the office of CCF, (M&E) Hamirpur and noticed that the records regarding bills/vouchers of cash book involving an amount of ₹2.37 lakh which was worked out based on the value entered in the cash book was not provided to audit for scrutiny by the office. Therefore, the amount involving in those records could not be verified in audit as per the details given in **Annexure-P**. Action may be taken as per rules and compliance intimated to Audit accordingly.

XI Non-charging of Ground Rent from the purchaser during auctioning of Red Sander Wood to him

Audit test checked the records maintained in the office of the six divisions⁶ (between July 2020 and March 2021) and noticed that auction of Red Sanders wood was conducted and the wood was sold to highest bidder on value ₹429.64 lakh and the bailer had to pay ground rent at the rate of 0.5 *per cent* of total value per day but he had not paid the ground rent per day for 34 days which was worked out to **₹73.04 lakh**. This resulted in loss to that extent to the Government exchequer as per the details given in **Annexure-Q**. Action may be taken as per rules and compliance intimated to Audit accordingly.

XII. Irregular disbursement of Salary to Staff

Audit test checked the records (between October 2020 and January 2021) for the period July 2019 and March 2020 maintained in the office of the four divisions⁷ and noticed that an expenditure of **Rs. 173.68 lakh** was incurred on the salary component of regular staff posted in CAT Plan Division, even though, the functions of the CAT Plan division were transferred to other division, hence the expenditure incurred on the salary of staff posted in the office was unfruitful and injudicious as per the details given in **Annexure-R**. Action may be taken as per rules and compliance intimated to Audit accordingly.

XIII Non-utilization/surrendering the funds due to non-achievement of targets fixed under CAT plans

During scrutiny of records relating to CAT plans in the office of the Conservator of Forest, Great Himalayan National Park Shamsi District Kullu for the period 04/2019 and 03/2020, it was noticed that against the approved APOS of Rs. 507.23 lakh, an amount of Rs. 329.15 lakh was utilized for carrying out different activities and balance of **₹178.07 lakh** was surrendered to the sanctioned authority which was irregular and cannot be admitted in audit as per the details given in **Annexure-S**. Action may be taken as per rules and compliance intimated to Audit accordingly.

XIV Non-achievement of Target for Monkey Capturing

Audit test checked the records (between October 2020 and January 2021) for the period July 2019 and March 2020 maintained in the office of the three divisions⁸ and observed that for the year 2017-18 target of 9050 monkey capturing was fixed by Pr. Chief Conservator of Forest. Further scrutiny of achievement submitted by these divisions revealed that against the target, 7399 monkeys were captured, out of which

5252 monkeys were sterilized by these Circles. Resultantly 1651 monkeys were neither captured nor sterilized by the circle. It was noticed that an expenditure of **Rs. 38.79/- lakh** was incurred. This shows the laxity and improper planning on the part of circle as per the details given in **Annexure-T**. Action may be taken as per rules and compliance intimated to Audit accordingly.

XV Unfruitful expenditure incurred on the running of Forest Research Division

During test check of records maintained in the Office of Divisional Forest Officer (Research), Sundernagar it was noticed that no report/study was found in the record regarding the research work during the period covered under audit. During the period January 2015 to March 2019, an expenditure of ₹.387.18 lakh was incurred by the office out of which ₹341.19 was spent on the pay and allowances of the staff and an amount of ₹18.79 lakh received for research work was also spent on raising and development of nurseries whereas an amount of ₹433.04 lakh was spent by the office upto December 2014 on pay and allowances of the staff. Thus, total amount of **₹820.22 lakh** spent upto March, 2020 since the inception of the office was unfruitful as per the details given in **Annexure-U**. Action may be taken as per rules and compliance intimated to Audit accordingly.

XVI Non-recovery of outstanding Revenue

During test check of records and information provided by the office of the Pr. Chief Conservator of Forest (Registrar Budget), Shimla it was noticed that Government revenue of ₹120,83,07,463/- was required to be recovered from various agencies i.e. Forests Contractor, Govt. Departments and HPSEDC Ltd. but the same was not recovered from said agencies as on 31st December 2019 which resulted in non-recovery of Government revenue of ₹120.83 crore as per details given in **Annexure-V**. Action may be taken as per rules and compliance intimated to Audit accordingly.

XVII Non/short realization of Royalty and Interest

Audit test checked the records maintained in the office of the Director, GHNP (Wild Life), Shamshi Kullu (H.P) and noticed that 17919.05 volumes of green trees were falls under alignment of road construction pertaining to the period from 2010-11 to 2015-16 for which royalty amounting to ₹152.79 lakh was required to be recovered from the user agency, out of which an amount of ₹150.64 lakh was recovered with delay ranged between 5 to 286 days, and the remaining amount of royalty of ₹2.16 lakh was still pending for recovery. Therefore, in both the cases the interest of ₹1.04 lakh on delayed recovery of royalty was also required to be recovered, but it was neither deposited by the user agency nor it was recovered by department. This resulted in short recovery of royalty and interest of ₹3.20 lakh Scrutiny of the information further revealed that extension fee of ₹18.27 lakh on royalty was required to be recovered at the rate of 0.2 *per cent* for the extension period from the user agency, was also not recovered by the department and still pending for recovery as per details given in **Annexure-W**. Action may be taken as per rules and compliance intimated to Audit accordingly.

XVIII Non-Compounding of offence cases

Audit test checked the records (Between December 2020 and January 2021) maintained in the office of the Director, GHNP (Wild Life), Shamshi Kullu (H.P) and noticed that 14 forest offence cases involving an amount to **Rs. 25, 39,979/-**were pending for final disposal were not disposed off as on 31-03-2020 as per details given in **Annexure-X** Action may be taken as per rules and compliance intimated to Audit accordingly.

XIX Non- utilisation of CAMPA Funds

Scrutiny of statement of expenditure/ physical financial progress supplied by the office of three divisions⁹ revealed that against the CAMPA funds amounting to ₹ 40.69 crore which were provided for carried out the work/activities in some of the sanctuaries during

the years 2018-19 and 2019-20 were not fully utilised out of which an amount of ₹19.24 crore were surrendered by the department which was irregular due to poor planning on the part of the Department as per details given in **Annexure-Y**. Action may be taken as per rules and compliance intimated to Audit accordingly.

XX *Non-disposal of illicit felling of trees*

Audit test checked the records (in January 2020) maintained in the office of CCF (Wild Life) Solan and noticed that 19 cases of illicit felling were detected as of March 2020 in the circle having value to ₹8,94,439/- out of these total cases, 14 illicit felling cases having money value of ₹92,816/- were only compounded by the office and remaining **five cases** having estimated money value of ₹ 8,01,623/- were still lying pending for disposal in two divisions of the circle (Nalagarh and Solan) as per the details given in **Annexure-Z**. Thus, non-disposal of cases of illicit felling resulted not only blocking of revenue to that extent but also in incurring of expenditure on watch and ward, and the possibility of deterioration of timber. Action may be taken as per rules and compliance intimated to Audit accordingly.

XXI *Encroachment of Forest land of 46.10.18 Bigha due to the weak internal control of the department*

Audit test checked the records (in January 2021) maintained in the office of CCF (Wild Life) Solan and scrutiny of the information supplied by the office revealed that **24 cases** of illegal encroachments measuring **46.10.18 Bigha** forest land were reported in Solan Forest Circle as on 31-03-2020 but no efforts was made by the department to evict the encroached land from the encroachers whereas encroached land was still in the hands of encroachers as of date of January 2021. This shows the laxity and improper planning on the part of circle as per the details given in **Annexure-A-1**. Action may be taken as per rules and compliance intimated to Audit accordingly.

XXII Loss of revenue due to incident of Forest fire Cases

Audit test checked the records of forest fire register and returns for the year 10-2017 to 03-2020 (between 12-01-2021 to 16-01-2021) maintained in the office of CCF (Wild Life) Solan and noticed that **329 cases** of fire incidents were reported in Solan Forest Circle due to which **1570.65 hectare** area of forest land was burnt/affected. The estimate loss due to incident of forest fire was worked out to **₹ 13, 47,000/** as per the details given in **Annexure-A-2**. Action may be taken as per rules and compliance intimated to Audit accordingly.

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

Annexure – A

**Statement showing outstanding Central Audit Objections for the period ended
March, 2021**

No. Of items	Amount (Rs.)
4332	34249983

HEAD-2406 [Year wise Detail]

Year	Amount	Items
2000-01	729270	152
2001-02	1998878	98
2002-03	540502	90
2003-04	198755	58
2004-05	40556	15
2005-06	865933	127
2006-07	1011196	99
2007-08	928064	80
2008-09	2701930	205
2009-10	12442050	392
2010-11	2726742	222
2011-12	4311464	344
2012-13	779366	128
2013-14	154222	29
2014-15	430902	125
2015-16	601460	355
2016-17	624034	537
2017-18	2579730	523
2018-19	231256	457
2019-20	220747	296
2020-21	132926	97
TOTAL	34249983	4332

ANNEXURE -B

Name of objection:-Contingency

Sr. No.	Vr.No.& Dt.	DDO	Amounts	Name of Officials	Particulars
1	64 of 2/2017	DWDO Baner, Dharamshala	533900	Contingency	Cont.Exp
2	4/Div of 9/2016	DWDO Solan	749070	Contingency	Cont.Exp
3	6/Div of 9/2016	DWDO Solan	518700	Contingency	Cont.Exp
4	74,75,78,78,84 SPV of 3/2010	Dir.Swan Project Una	440425	Contingency	Cont.Exp
5	A-1 of 4/2009	Dir.Swan Project Una	397304	H.S.Dogra	Bal. Payment
6	4 of 3/2011	CF National park Shamshi, Kullu	382781	Contingency	Cont.Exp
7	20 DFO of 4/2009	Pr.CCF(W/L) Shimla	356849	Vineet Kumar	Arrear
8	01/Salary (P),3 of 4/2009	Director IWDP Solan	349096	Arvinder Kumar IFS	Arrear
9	198PK of 6/2011	Dir.Swan Project Una	332324	Payment through Proforma invoice	Cont.Exp
10	65 of 2/2017	DWDO Baner,Dharamshala	267200	Contingency	Cont.Exp
11	20 DFO of 4/2009	Pr.CCF(W/L) Shimla	267119	Harnar Mittar	Arrear
12	12 of 5/2018	Executive Director IDP Solan	215230	Cont.Exp	Cont.Exp
13	30 of 3/2018	Director IWDP Solan	201940	Cont.Exp	Cont.Exp
14	213 of 5/2019	Registrar (HOFF) Shimla	183744	Cont.Exp	Cont.Exp
15	2 D of 01/20009	DFO Nalagarh Solan	156659	Anil Joshi	Arrear

16	NIL	Dir.Swan Project Una	138786	Cont.Exp	Proforma Invoice
17	3/R of 2/2018	DFO Nalagarh	134550	Cont.Exp	Cont.Exp
18	25/D of 3/2010	Dy.CF(W/L) Miss Chamber Khalini	123133	Cont.Exp	Cont.Exp
19	5785 of 02/2010	Director IWDP Solan	119132	Cont.Exp	Cont.Exp
20	82 to 93 of 03/2009	Executive Engineer Talland Shimla	116564	Cont.Exp	Irregular Payment
21	2 BOL/Cashier of 3/2009	Dy.CF (Soil) Shimla	112424	Cont.Exp	Cont.Exp
22	20ADB,103SPN of 104,105/SPN of 12/2010	Dir.Swan Project Una	101096	Contingency	Contingency
23	30 A of 3/2017	Dy.Dir.Proj.Area Officer (IWM) Amb Una	94939	Cont.Exp	Arrear
24	13/DO of 11/2017	Executive Engineer Talland Shimla	99540	Cont.Exp	Arrear
25	155/SRV of 2/2012	Dir.Swan Project Una	99415	Contingency	Cont.Exp
26	157/SRV of 2/2012	Dir.Swan Project Una	99356	Contingency	Cont.Exp
27	14 of 8/2010	DFO Nalagarh	99225	Cont.Exp	Cont.Exp
28	161/SRV of 2/2012	Dir.Swan Project Una	99251	Cont.Exp	Polythene Bag
29	15/SPK of 6/2011	Dir.Swan Project Una	99098	Payment Performa Invoice	Cont.Exp
30	156 of SRV of 2/2012	Dir.Swan Project Una	98729	Cont.Exp	Cont.Exp
31	159 of SRV of 2/2012	Dir.Swan Project Una	97946	Cont.Exp	Cont.Exp
32	126 of SRV of 2/2012	Dir.Swan Project Una	97945	Cont.Exp	Cont.Exp
33	158 of SRV of 2/2012	Dir.Swan Project Una	97005	Contingency	Cont.Exp

34	370 to 379 of 3/2010	DFO Suket,Sundernagar	96946	Cont.Exp	Cont.Exp
35	41 A of 3/2017	DFO Una	96183	Contingency	Cont.Exp
36	61 G of 03/2017	DFO Una	94961	Contingency	Cont.Exp
37	30 A of 3/2017	Jt.Dir.(HQ) Swan Proj. (IWM) Una	94939	Kamal Singh	Cont.Exp
38	30 A of 3/2017	Dy.Dir.Project Area (IWM)Amb,Una	94939	Cont.Exp	Cont.Exp
39	165 SRV of 2/2012	Dir.Swan Project Una	94289	Contingency	Cont.Exp
40	71 of 07/2018	Registrar Budget o/o Pr.CCF(HOFF) Shimla	92649	Cont.Exp	Cont.Exp
41	94 SRV of 2/2012	Dir.Swan Project Una	92157	Contingency	Cont.Exp
42	38A of 3/2017	DFO Una	91359	Contingency	Cont.Exp
43	31/A of 3/2017	DFO Una	88145	Contingency	Cont.Exp
44	14 of 12/2008	DFO(WL) Rescue Div.Shimla	88428	Contingency	Cont.Exp
45	27 G of 3/2017	DFO Una	84669	Contingency	Cont.Exp
46	95 of 2/2010	DFO Bilaspur	87400	Cont.Exp	Misc.work
47	5 d of 07/2012	Executive Engineer Talland, Shimla	88611	Contingency	Cont.Exp
48	97 of 02/2010	DFO Bilaspur	83000	Contingency	Misc.work
49	161 of 07/2018	DFO Dharamshala	82350	Contingency	Cont.Exp
50	94 of 5/2019	DFO Kangra	82500	Contingency	Cont.Exp
51	10/Div.12/2017	DFO Dharamshala	80104	R.S.Kanwar	Cont.Exp
52	154 of 3/2017	APDHP Forest Eco System(KFW) D/Shala	78778	Contingency	Cont.Exp

53	179 of 3/2019	DFO Parvati Kullu	77224	Contingency	Cont.Exp
54	50/G of 3/2017	DFO Una	76410	Contingency	Cont.Exp
55	23/G of 3/2017	DFO Una	76287	Contingency	Cont.Exp
56	6/D of 11/2000	DFO Chopal	75000	Cont.Exp	Cont.Exp
57	48/D of 4/2009	Pr.CCF Shimla	79608	S.C.Shrivastva	Irregular Payment
58	349 of 07/2018	DFO Rohru	75000	Cont.Exp	Cont.Exp
59	43,63,64 SBO/66/2/2003	Director.IWDP Solan	74266	Purchase of Medicine	Course thereof Sanction
60	110 Div. Of 3/2017	DFO Karsog	74300	Contingency	Royalty
61	53 of 04/2019	DFO Parvati Kullu	73372	Cont.Exp	Cont.Exp
62	182 of 9/2018	DFO Suket	72900	Cont.Exp	Cont.Exp
63	65 of 03/2016	Dy.CF(WL) Shimla	71999	Cont.Exp	Cont.Exp
64	51/G of 3/2017	DFO Una	71902	Cont.Exp	Cont.Exp
65	42A of 3/2017	DFO Una	72568	Cont.Exp	Cont.Exp
66	12 of 4/2017	XEN,Talland Shimla	71125	Cont.Exp	Cont.Exp
67	115 of 4/2019	Registrar Budget o/o Pr.CCF(HOFF) Shimla	74377	Cont.Exp	Cont.Exp
68	191 of 9/2018	Registrar Budget o/o Pr.CCF(HOFF) Shimla	72150	Cont.Exp	Cont.Exp
69	163A of 2/2012	Dir.Swan Project Una	69105	Cont.Exp	Cont.Exp
70	48D of 4/2009	Pr.CCF Shimla	69063	D.P.Sinha IFS	Irregular Payment

71	69 of 3/2009	DFO(WL) Rescue Div.Shimla	68538	Cont.Exp	Cont.Exp
72	30/DD,78DD of 1/2011	Dir.Swan Project Una	68352	Advt.Exp	Permission not Attached
73	25/SRV of 2/2012	Dir.Swan Project Una	67837	Cont.Exp	Cont.Exp
74	43A of 3/2017	DFO Una	66726	Cont.Exp	Cont.Exp
75	18 S of 10/2012	DFO Rohru	66720	Rajev Kumar Driver	Cont.Exp
76	67 of 11/2005	DFO Bilaspur	65462	Cont.Exp	Purchase
77	36A of 3/2017	DFO Una	62784	Cont.Exp	Misc.Work
78	57/SPV of 03/2010	Dir.Swan Project Una	64180	Seema Sharma Supdt	Cont.Exp
79	19G of 03/2017	DFO Una	61967	Cont.Exp	Cont.Exp
80	368 of 8/2019	DPD Eco System Proj. Rampur Bushar	61443	Cont.Exp	Cont.Exp
81	3supdt of 2/2003	Dir.Pin Valley National park Kaza, L & S	60020	Ledin Jappa	Contingency
82	247ADG of 9/2010	Dir.Swan Project Una	60000	Cont.Exp	Contingency
83	76 of 3/2018	Executive Dir.CPD,IDP Solan	58889	Cont.Exp	Cont.Exp
84	76 of 03/2018	DPO IDP Solan	58889	Cont.Exp	Cont.Exp
85	22/G of 3/2017	DFO Una	70706	Contingency	Cont.Exp
86	94 of 02/2010	DFO Bilaspur	58350	Cont.Exp	Misc.Work
87	21/G of 03/2017	DFO Una	57728	Contingency	Cont.Exp
88	217 of 8/2018	Registrar Budget o/o Pr.CCF(HOFF) Shimla	57201	Cont.Exp	Cont.Exp
89	118 of 4/2018	Registrar Budget o/o Pr.CCF(HOFF) Shimla	56174	Cont.Exp	Cont.Exp

90	8,9 of 12/2008	DWDO Dehar at Nurpur	56000	Contingency	Cont.Exp
91	52/SRV of 2/2012	Dir.Swan Proj.Una	54561	Contingency	Cont.Exp
92	23,26,27,55D of 4/2010	Dir.Swan Proj.Una	54080	Contingency	Advt.Exp
93	14 of 10/2018	Dy.Proj.Dir.Forest Pros. Project Una	54472	Cont.Exp	Cont.Exp
94	169 of 8/2018	Registrar Budget o/o Pr.CCF(HOFF) Shimla	54285	Cont.Exp	Cont.Exp
95	10A of 9/2010	Dir.Swan Proj.Una	53600	Cont.Exp	Cont.Exp
96	28/A of 3/2017	Jt.Dir.(HQ)Swan Project (IWM) Una	52947	Kamal Singh	Cont.Exp
97	28 A of 3/2017	Dy.DPA Office(IWM) Amb Una	52947	Cont.Exp	Cont.Exp
98	160 of 5/2018	DFO Shimla	52443	Cont.Exp	Cont.Exp
99	170 of 8/2018	Registrar Budget o/o Pr.CCF(HOFF) Shimla	50915	Cont.Exp	Cont.Exp
100	112 of 03/2019	DFO(HQ) CF Chamba	50707	Cont.Exp	Cont.Exp
101	14 DO of 11/2017	XEN Talland Shimla	49770	Cont.Exp	Cont.Exp
102	107 of 02/2010	DFO Bilaspur	49000	Cont.Exp	Misc.Work
103	286 SPY of 3/2011	Dir.Swan Proj.Una	48703	Paymnt Performa Invoice	Cont.Exp
104	166/SRV of 2/12	Dir.Swan Proj.Una	48529	contingency	Cont.Exp
105	264 Div of 3/2017	DFO Karsog	48000	contingency	Royalty
106	14/Div of 9/2017	DFO Kinnaur at R/peo	48000	Cont.Exp	Cont.Exp
107	45 of 2019	DFO Kullu	47667	Cont.Exp	Cont.Exp
108	104 of 02/2010	DFO Bilaspur	46958	Cont.Exp	Misc.Work

109	44 of 3/2019	DFO Kullu	46752	Cont.Exp	Cont.Exp
110	14/APO/07/2000	APO Una	46300	Cont.Exp	Seed
111	348 of 03/2018	Dy.CF(SOIL) Khalini Shimla	46026	Cont.Exp	Cont.Exp
112	6/C of 2/2016	DFO(HQ)CCF Chamba	45907	Cont.Exp	Cont.Exp
113	118 of 02/2010	DFO Bilaspur	45935	Cont.Exp	Misc.Work
114	21 of 03/2019	Dy.Proj.Dir.Forest Pros. Project Una	45773	Cont.Exp	Cont.Exp
115	33,52 DD of 12/2010	Dir.Swan Proj.Una	45000	Cont.Exp	Permission not attached
116	22 of 03/2009	CCF Shimla	44696	Sanction awaited	Irregular Expenditure
117	98 of 10/2019	DFO(WL) Chamba	44635	Cont.Exp	Cont.Exp
118	291SPY 03/2011	Dir.Swan Proj.Una	44419	Payment Through Proforma	Cont.Exp
119	710 of 03/2019	DFO Chopal	44100	Cont.Exp	Cont.Exp
120	10K of 03/2009	DFO(WL) Rescue Div.Shimla	43890	Cont.Exp	Cont.Exp
121	52 of 11/2018	Dy.Proj.Dir.Forest Pros. Project Una	43321	Cont.Exp	Cont.Exp
122	14 of 2/2019	DFO(HQ)CF Circle Solan	42693	Cont.Exp	Cont.Exp
123	187 of 03/2019	DFO Renukaji	41850	Cont.Exp	Cont.Exp
124	36 of 03/2008	DWDO Renukaji	41938	Cont.Exp	Cont.Exp
125	208 of 10/2019	Registrar Budget o/o Pr.CCF(HOFF) Shimla	41877	Cont.Exp	Cont.Exp
126	63 of 03/2009	DFO Nalagarh	41720	Cont.Exp	Sanction awaited

127	217 of 05/2018	Registrar Budget o/o Pr.CCF(HOFF) Shimla	41303	Cont.Exp	Cont.Exp
128	11,12D of 05/2009	DFO(WL) Shimla	41300	Cont.Exp	Cont.Exp
129	121 of 03/2018	Executive Director CDP IDP Solan	41190	Cont.Exp	Cont.Exp
130	48 of 4/2009	Pr.CCF Shimla	41133	S.P.Ramdeva IFS	Irregular Payment
131	48 of 4/2009	Pr.CCF Shimla	41010	Parveen Thaprial IFS	Irregular Payment
132	P of 11/2005	DFO Suket	40948	Tej Ram Fgd	Excess Pay
133	14/Sup of 3/2010	DFO(WL) Kaza L&S	40500	Cont.Exp	Cont.Exp
134	46 of 8/2018	DFO Nurpur	40100	Cont.Exp	Cont.Exp
135	250D of 03/2011	Dir.Swan Proj.Una	40000	Payment Through Proforma	Particular Contingency
136	90/DD of 06/2011	Dir.Swan Project Una	39910	Payment Through Proforma	Cont.Exp
137	18/D of 8/2010	XEN Talland Shimla	39764	Cont.Exp	Cont.Exp
138	26/WDCK of 03/2009	DWDO Renukaji	39623	Cont.Exp	Cont.Exp
139	98 of 02/2010	DFO Bilaspur	39500	Cont.Exp	Misc.Work
140	31/MHWDP of 3/2011	Director IWDP Solan	39375	Cont.Exp	Cont.Exp
141	84 of 4/2018	DFO (HQ) Pr.CCF W/L Shimla	39026	Cont.Exp	Cont.Exp
142	2/D of 8/2000	APO Kandi Nalagarh	39000	Cont.Exp	Cont.Exp
143	20,21A of 3/2011	Dir.Swan Project Una	38537	Payment Through Proforma	Cont.Exp

144	7/d of 11/2011	CCF(Soil) Shimla	38090	Vehicle Repair	Cont.Exp
145	16/B1 of 8/2001	DFO Shimla	37944	B/wire	B/wire
146	225 of 10/2017	Pr.CCF Shimla	37900	Cont.Exp	Cont.Exp
147	25/G of 03/2017	DFO Una	37501	Cont.Exp	Cont.Exp
148	20,21 of 02/2006	DFO Nurpur	37356	Rattan Chand	For Want of Sanction
149	225 of 10/2017	Pr.CCF Shimla	37300	Hukam Cahand	Cont.Exp
150	128 of 11/2016	Pr.CCF Shimla	37000	Cont.Exp	Cont.Exp
151	119 of 1/2017	Pr.CCF Shimla	37000	Cont.Exp	Cont.Exp
152	16 of 01/2017	Jt.Dir.(Admn)Swan River Project Una	36895	Cont.Exp	Cont.Exp
153	27/A of 03/2017	Jt.Dir (HQ)Swan Project (IWM) Una	36891	Kamal Singh	Cont.Exp
154	27/A of 03/2017	Jt.Dir(HQ)Swan Project (IWM) Amb Una	36891	Cont.Exp	Cont.Exp
155	11/D of 8/2010	XEN Talland Shimla	36508	Cont.Exp	Cont.Exp
156	26/G of 03/2017	DFO Una	36481	Cont.Exp	Cont.Exp
157	66 to69 o03/2009	DFO(W/L) Rescue Div. Shimla	36479	Cont.Exp	Cont.Exp
158	226 of 07/2019	Dy.CF(Soil) Khalini Shimla	36104	Cont.Exp	Cont.Exp
159	29/A of 03/2017	Jt.Dir (HQ)Swan Project (IWM) Una	35937	Kamal Singh	Cont.Exp
160	29A of 03/2017	Dy.Dir.Proj Area(IWM) Amb,Una	35937	Cont.Exp	Cont.Exp
161	1/div of 11/2015	DFO Shimla	35910	Cont.Exp	Cont.Exp

162	10/Circle of 03/2014	DFO Shimla	35700	. Cont.Exp	Cont.Exp
163	20/CC of 06/2005	DFO Kangra	35500	G.S Houser	Officers Deputation
164	2 of 8/2005	DFO Nahan,Sirmour	35446	Excess Pay	Irregular Drawl
165	A of 04/2005	DFO(WL) Hamirpur	35175	Pay-3 instead of 1Sanctioned post of HPFS	Irregular Payment
166	20,21A of 03/2011	Dir.Swan Project Una	35455	Payment Through Proforma	Cont.Exp
167	159 of 5/2018	DFO Shimla	35050	Cont.Exp	Cont.Exp
168	13/DD of 04/2012	Dir.Swan Project Una	35000	Sanction not Attached	Advt.Exp. Contg.
		TOTAL	14855589		

ANNEXURE-C

Name of objection:-T.A.BILLS

Sr. No	Vr.No.&Date.	DDO	Amount	Name of Officials	Particulars
1	50/S of 7/2002	DFO Rohru	55581	Hardyal Singh Mokta,Fgd	T.A Bill
2	190 of 02/2017	Pr.CCF Shimla	53554	V.K.Tiwari,IFS	T.A Bill
3	208 of 02/2017	Pr.CCF Shimla	49169	Dr.Nagin Nanda,IFS	T.A Bill
4	21 of 04/20009	DFO Theog	36670	Narender Parkash Bharat HPFS	T.A Bill
5	117 of 07/2017	Dy.CF(Soil) Khalini,Shimla	31458	T.A.Bill	T.A Bill
6	24 of 03/2017	Dy.CF(Soil) Khalini,Shimla	25708	Veenet Kumar,IFS	T.A Bill
7	20 of 04/2009	DFO Theog	27465	Nand Lal,Driver	T.A Bill
8	37/P of 12/2005	DFO Lahaul Spiti	25000	Suresh Kumar .Dy.Ranger	T.A Bill
9	303 of 11/2015	DFO Chopal	25000	Keshav Ram,DRO	T.A Bill
10	305 of 11/2015	DFO Chopal	25200	Narayan Singh Fgd & Bal kishan,RO	T.A Bill
11	98/SPV/99,72-74,79 83S,87S,90,97S	Director Swan Project Una	26650	contingency	T.A Bill
12	10/R of 10/2002	DFO Rohru	24230	Chaman Lal,Fgd	T.A Bill
13	34/SPV,35to 44	Director Swan Project Una	22760	Contingency	T.A Bill
14	134 of 09/2016	Dy.CF Khalini	19712	Sanjeev Padey	T.A Bill
15	81 of 05/2017	Pr.CCF Shimla	19358	V.K.Tiwari,IFS	T.A Bill
16	342 of 03/2017	DFO(HQ) Shimla	19284	A.P.Nagar,IFS	T.A Bill

17	131/of 01/2017	Pr.CCF Shimla	15523	Kalyan Singh	T.A Bill
18	16,17n of 08/2008	DFO Chopal	14005	R.O.Verma	T.A Bill
19	340 of 03/2017	DFO Publicity Khalini,Shimla	14152	Anish Kumar Sharma	T.A Bill
20	12 of 05/2005	DFO Dharamshala	13755	R.S Rana,Vipin Kumar,Hardyal Singh etc.	T.A Bill
21	15/C of 07/2007	DFO Shimla	13000	V.R.Sharma	T.A Bill
22	12/U of 7/2017	DFO Una	12403	Pankaj Bhalla	T.A Bill
23	159 of 08/2017	Pr.CCF Shimla	12325	Dinesh Gupta Supdt.	T.A Bill
24	66 of 08/2017	Dir.FTC Chail	11327	B.S.Rana	T.A Bill
25	36 of 03/2008	Dy.CF(Soil) Shimla	12000	Hari Chand	T.A Bill
26	132 of 06/2019	DFO Kullu	11200	T.A.Bill	T.A Bill
27	63CC /09/2001	Director IWDP Solan	10500	Surinder Kumar Jr.Asstt.	T.A Bill
28	1/N of 10/2016	DFO Chopal	10500	Jagat Ram	T.A Bill
29	29CC/of 02/2009	DFO Shimla	10258	Devinder B.O	T.A Bill
30	120 of 11/2016	Dy.CF(Soil) Khalini,Shimla	10018	Dr.GR.Sahibi,IFS	T.A Bill
31	87 of 11/2016	Pr.CCF Shimla	9200	Jai Singh	T.A Bill
32	40 of 08/2019	Jt.Dir.F.T Institute &RC SunderNagar	9440	T.A.Bill	T.A Bill
33	100 of 07/207	Pr.CCF Shimla	9000	K.S.Thakur	T.A Bill
34	334 of 01/2016	DFO Chopal	9000	Nikka Ram,DRO	T.A Bill
35	87 of 11/2016	Pr.CCF Shimla	8600	Jaswant Singh	T.A Bill

36	209 of 05/2017	Pr.CCF Shimla	8538	A.R.M.Reddy,IFS	T.A Bill
37	65 S of 06/2001	DFO Parvati,Kullu	8068	AC.Sharma,IFS	T.A Bill
38	313 TD of 03/2001	DFO Shimla	8040	P.C.Sharma,B.O	T.A Bill
39	72 of 08/2019	DFO Mandi	8033	T.A.Bill	T.A Bill
40	14 of 12/2008	DFO Rohru	7400	Naresh Bahadur	T.A Bill
41	58/Supdt of 02/2010	Director Swan Project Una	6218	Sanjeev Behal	T.A Bill
42	389 of 08/2019	Jt.Dir.F.T Institute &RC SunderNagar	6861	T.A.Bill	T.A Bill
43	52GR of 09/2000	DFO Rohru	6050	R.K.Sharma, Jr.Asstt.	T.A Bill
44	87 of 11/2016	Pr.CCF Shimla	5800	Shyam Lal	T.A Bill
45	126SR of 03/2004	DFO Pangi	5700	Local Trip Taxi Charges	T.A Bill
46	87 of 11/2016	Pr.CCF Shimla	5680	Chhwang Rigzin	T.A Bill
47	16 of 05/2005	DFO Kangra	5746	G.S.Houser	T.A Bill
48	112 of 02/2017	Pr.CCF Shimla	5624	AnitaVashisht, Registrar	T.A Bill
49	87 of 11/2016	Pr.CCF Shimla	5600	Kuldeep Chand	T.A Bill
50	12 of 07/2006	DFO Paonta Sahib	5214	M.A.Kureshi	T.A Bill
51	12 of 07/2007	DFO Paonta Sahib	5214	M.A.Kureshi	T.A Bill
52	174 of 08/2018	Registrar Budget, Pr.CCF (HOFF) Shimla	5122	Anil.Vaidya,IFS	T.A Bill
53	26 of 06/2005	DFO Paonta Sahib	5100	Om Parkash,Fgd	T.A Bill
54	9P&D of 07/2006	Conservator P&D	5060	S.D Sharma	T.A Bill

		Shimla			
55	9P&D of 07/2006	CCF Shimla	5060	L.D Sharma	T.A Bill
56	87 of 11/2016	Pr.CCF Shimla	5000	Sarman Dass	T.A Bill
57	38,39,40 K of 10/2001	Dir. Pin Velley National Park Kaza Lahaul Spiti	4902	Mohender Kumar, Driver	T.A Bill
58	87 of 11/2016	Pr.CCF Shimla	4600	Santokh Singh	T.A Bill
59	87,96 of 7/2007	DFO Rohru	4790	R.K. Sharma	T.A Bill
60	49 of 7/2017	DFO Una	4515	Varinder Singh	T.A Bill
61	81 of 5/2017	Pr.CCF Shimla	4498	Vinod Kumar,IFS	T.A Bill
		TOTAL	855438		

ANNEXURE – D

Name of objection:-Medical Bill

Sr. No	Vr.No.& Date.	DDO	Amount	Name of Officials	Particulars
1	15KL of6/2007	DFO Bilaspur	142451	Man Singh, Forest Guard	Medical Bill
2	29d of 01/2009	DFO Mandi	102386	Cont.Exp.	Medical Bill
3	3A of 3/2011	DFO Una	101400	Sanjeev Kumar Fgd.	Medical Bill
4	67 of 03/2016	DFO Nahan	79220	Rajinder Lal	Medical Bill
5	13/B of 03/2011	DFO Una	66500	Om Parkash, Fgd	Medical Bill
6	47 of 01/2016	DFO(HQ) O/o CF Shimla	48761	Bill not Attached	Medical Bill
7	6/cashier of	CF Shimla	46304	A.K.Gulati,IFS	Medical Bill
8	33c of 07/2012	DFO Rohru	42500	Bindu Sharma,Fgd	Medical Bill
9	51 s of 06/2012	DFO Rohru	42405	Balkishan Chauhan	Medical Bill
10	28K of 03/2010	DFO Chopal	40470	Chet Ram, Mate	Medical Bill
11	162 of 03/2008	DFO Bilaspur	40161	Subhash Chand	Medical Bill
12	57 supdt of	DFO Rohru	39764	Meera Bai Chauhan	Medical Bill
13	64/8 IN of	DFO Rohru	38090	Dhani Ram,R.O	Medical Bill
14	48 cc of 03/2012	DFO Chopal	32940	Chajju ram	Medical Bill
15	98 of 03/2008	DFO Rohru	30000	Satya Dev, Kanungo	Medical Bill
16	2/D of 2/2014	DFO Lahaul Spiti	28915	Sher Lal, Sr.Asstt.	Medical Bill

17	100 of 07/2016	DFO Kullu	28500	Yograj	Medical Bill
18	107 of 03/2017	DFO Rajgarh	28277	Shawan Kaumar	Medical Bill
19	75 Supdt of	DFO Nurpur	27056	Mangal Dass	Medical Bill
20	Nil of 09/2012	DFO Una	27850	Pawan Kumar	Medical Bill
21	122/MR of	DFO Kinnaur	26883	Kuldeep Chand	Medical Bill
22	06 of 7/2008	DFO Bilaspur	26400	H.R.Sankhyan	Medical Bill
23	407 of 05/2015	DFO Rohru	25425	Prikshit Chauhan,Fgd	Medical Bill
24	38 of 05/2009	DFO Chopal	25095	Sita Ram Attendant	Medical Bill
25	174 of 03/2020	DFO (A) CF Mandi	25000	Hari Singh Dogra	Medical Bill
26	14 of 12/2011	DFO Bharmour	24800	Om Parkash, Driver	Medical Bill
27	15R of 07/2012	DFO Rohru	24530	Bhupinder Singh,Fgd	Medical Bill
28	55/PWM of	DFO Nahan	24250	Bansi Lal, Fgd	Medical Bill
29	8 Skit of 12/2001	Van Samharta	24103	M.C.Thakur, CF	Medical Bill
30	64 of 01/16	DFO Solan	23850	Vir Singh,F/W	Medical Bill
31	15 of 06/2008	CF Rampur	22500	Parkash Chand Fgd	Medical Bill
32	5 of 11/2011	DFO Chamba	22629	Dharam Singh Driver	Medical Bill
33	31/Div of	DY.CF(Soil) Shimla	22200	Dev Raj Sharma	Medical Bill
34	206/Sh of 03/2014	DFO Bilaspur	21715	Dharampal,Fgd	Medical Bill
35	8 DIM f 2004	DFO Dehra, Kangra	20690	Kamal Singh	Medical Bill

36	42 of 10/2019	DFO (HQ) Sunder Nagar	20645	H.S. Dogar	Medical Bill
37	299 of 03/2016	DFO Palampur	20205	Amar Singh, Fgd	Medical Bill
38	70 of 03/2008	DFO Chopal	19225	Man Singh,Fgd	Medical Bill
39	09 of 04/2016	DFO Una	18512	Balbir Singh Peon	Medical Bill
40	20-03-2007	DFO(HQ) CF	18197	G.S.Houser	Medical Bill
41	09 of 04/ 2009	DFO Shimla	17727	Kundan Lal	Medical Bill
42	10/Div of	DFO Rajgarh	17390	Rattan Singh, Driver	Medical Bill
43	137/ of 08/2014	DFO Paonta Sahib	17340	Dhoom Singh, Kanungo	Medical Bill
44	74 of 01/2016	DFO(HQ) CF Shimla	17575	Bill Not Attached	Medical Bill
45	A of 10/2011	DFO Pangi	17120	Dhayan	Medical Bill
46	45S,46S of	APO Kandi Nalagarh	17101	Sateesh Kumar	Medical Bill
47	13 of 06/2011	DFO Dalhousie	16900	Surinder Singh	Medical Bill
48	8 f 07/2016	DFO Pangi	16422	Prem Raj Sharma	Medical Bill
49	19 of 7/2015	DFO Nalagarh	16000	Raj Kumar, DRO	Medical Bill
50	64 of 09/2015	DFO Nalagarh	16000	Ram Lok,Peon	Medical Bill
51	4S of 06/2012	DFO Lahaul Spiti	16010	Sumdei, Forest worker	Medical Bill
52	29/Cashier of	DFO Chopal	16651	A.S.Negi, Dy. Ranger	Medical Bill
53	31 of 09/2019	DFO Bilaspur	16891	Cont.Exp.	Medical Bill
54	78/ cashier of	DFO Nurpur	16231	Keshar Singh	Medical Bill

55	2 R of 04/2009	Dy.CF(Soil) Shimla	16058	Inder Kumma HPFS	Medical Bill
56	5/div of 10/2012	DFO Dalhousie	15785	Tarveej Singh	Medical Bill
57	7d of 02/2012	DFO Chamba	15775	Ravinder Singh Fgd	Medical Bill
58	28 of 8/2001	DFO Pangi	15500	Chander Shekhar	Medical Bill
59	17/D of 12/2009	Dir.IWDP Solan	15475	Cont.Exp.	Medical Bill
60	`48/ of 03/2015	DFO(HQ) CF Nahan	15850	Suveena Thakur,HPFS	Medical Bill
61	Nil of 03/2011	PCCF (W/L) Shimla	15431	K.S. Thakur, IFS	Medical Bill
62	33 of 06/2017	DFO Dharamshala	15196	Sunny Verma, ACF	Medical Bill
		Total	1851232		

ANNEXURE-E

Details of Expenditure Units audited during 2020-21			
Sr. No.	Name of Units	Audit period	Date of Audit
1	Divisional Forest Officer (T) Kinnaur	04/2019 to 03/2020	02/11/2020 to 12/11/2020
2	Divisional Forest Officer (T) Joginder Nagar	04/2016 to 03/2020	01/03/2021 to 12/03/2021
3	Divisional Forest Officer(T) Karsog	04/2016 to 03/2020	17/02/2021 to 26/02/2021
4	Divisional Forest Officer (T) Mandi	04/2019 to 03/2020	15/03/2021 to 25/03/2021
5	Divisional Forest Officer (T) Rampur	04/2017 to 03/2020	21/12/2020 to 06/01/2021
6	Divisional Forest Officer (T) Shimla	04/2019 to 03/2020	27/07/2020 to 07/08/2020
7	Divisional Forest Officer (T) Suket, Sunder Nagar	04/2016 to 03/2020	19/01/2021 to 02/02/2021
8	Divisional Forest Officer (T) Anni at Luhri	04/2018 to 03/2020	26/11/2020 to 11/12/2020
9	DFO (T) Nachan at Gohar	04/2017 to 03/2020	03/02/2021 to 12/02/2021
10	Chief Conservator of Forest (W/L) Solan	10/2017 to 03/2020	12/01/21 to 16/01/2021
11	Chief Conservator of Forest (M&E) Hamirpur	10/2012 to 03/2020	08/12/20 to 18/12/2020
12	Chief Conservator of Forest (W/L) Shimla	04/2019 to 03/2020	15/10/20 to 17/10/20 & 09/11/20 to 13/11/20
13	Chief Conservator of Forest Mandi	04/2019 to 03/2020	15/01/21 to 18/01/21 & 26/03/21 to 27/03/2021
14	Chief Conservator of Forest Rampur	04/2018 to 03/2020	26/10/20 to 30/10/20 &07/01/2021

15	DFO (W/L) Kaza at Spiti	04/2018 to 03/2020	20/10/20 to 30/10/2020
16	Pr.Chief Conservator of Forest (W/L) Shimla	04/2018 to 03/2020	12/10/20 to 14/10/20 & 02/11/20 to 07/11/2020
17	DFO (W/L) Hamirpur	04/2019 to 03/2020	25/11/20 to 07/12/2020
18	Director, GHNP Shamshi, Kullu	04/2018 to 03/2020	28/12/20 to 08/01/2021
19	Pr.CCF, Registrar Budget, Talland Shimla	04/2019 to 03/2020	14/07/20 to 22/07/20 20
20	Divisional Forest Officer (Research) Sunder Nagar	12/2014 to 03/2019	24/03/21 to 10/04/2021

ANNEXURE-F

Details of Receipts Units audited during 2020-21

Sr. No.	Name of DFO	No. of Paras	Amount (in lakh)
1	Chief Conservator of Forest (W/L) Solan	6	21.48
2	Director, GHNP, Shamshi, Kullu	3	46.87
	Total	9	68.35

Contents of Annexures

Sr. No.	Annexure	Title of Para	Amount (₹ in lakh)
1.	G	Blockade of fund due to short utilization of Funds	623.77
2.	H	Unfruitful expenditure on the construction of Interpretation Centre	499.90
3.	I	Irregularities of TA Claims	1.43
4.	J	Irregular Payment of UHF Nauni under the SOE-Office Expenses.	11.65
5.	K	Irregular re-imbursement of Medical claims	17.92
6.	L	Excess/Irregular Payment of Medical claims	8.84
7.	M	Irregular Procurement of Antivirus	3.44
8.	N	Irregular/ Excess Payment during Passing LTC claims	1.95
9.	O	Irregular/unjustified expenditure	17.28
10.	P	Non-Production of records	2.37
11.	Q	Non Charging of Ground Rent from the Purchaser during auctioning of Red Sander Wood	73.04
12.	R	Irregular disbursement of salary to staff	173.68
13.	S	Regular surrender of Funds due to non-achievement of target fixed under Cat plans	178.07
14.	T	Non-achievement of target of monkey capturing	38.79
15.	U	Unfruitful expenditure incurred on the running of Forest Research division	820.22
16.	V	Non-recovery of outstanding revenue	12083.00
17.	W	Non/short realization of Royalty and Interest	21.47
18.	X	Non-compounding of offence cases	25.40
19.	Y	Non-utilization of Campa funds	1924.15
20.	Z	Non-disposal of illicit felling of cases	8.01
21.	A-1	Encroachment of Forest land due to the weak internal control of the department measuring 46-10-8 Bighas	0

22.	A-2	Loss of revenue due to incident of forest fire cases	13.47
Total			16547.85

Blockade of funds due to short utilization of funds						
Sr. No.	Name of Unit	Period of Audit	Date of Audit	Para No.	Subject	Amount (In lakh)
1	Principal Chief Conservator of Forest (Wildlife), Shimla	04/2018 to 03/2020	12-10-20 to 14-10-20 & 02-11-20 to 07-11-20	2	Blockade of funds due to short utilization of funds provided under UNDP project - ₹ 53.83 lakh	53.83
2	DFO (WL) Hamirpur	04/2019 to 03/2020	25-11-20 to 07-12-20	1	Blockade of funds received from Department of Tourism under the scheme "Nai Raahein Nai Manzilien"	569.94
					Total	623.77

Annexure-H
Unfruitful expenditure on the construction of Interpretation Centre

Sr. No.	Name of Unit	Period of Audit	Date of Audit	Para No.	Subject	Amount (In lakh)
1	DFO (WL) Hamirpur	04/2019 to 03/2020	25-11-20 to 07-12-20	2	Unfruitful expenditure to the tune of ₹ 209.53 lakh on the construction of Interpretation Centre and irregular expenditure of ₹ 48.52 lakh without estimates	258.05
2	Director, GHNP, Shamshi, Kullu	04/2018 to 03/2020	28-12-20 to 08-01-21	3	Unfruitful expenditure on the construction of Interpretation Centre- Rs. 200.59 lakh	200.59
				5	Unfruitful expenditure on incomplete construction works	41.26
					Total	499.9

Annexure-I
Irregular TA claim

Sr. No.	Name of Unit	Period of Audit	Date of Audit	Para No.	Subject	Amount (In lakh)
1	Divisional Forest Officer(Wildlife), Kaza at Spiti	04/2018 to 03/2020	20-10-20 to 30-10-20	5	Irregular payment of Travelling Allowance	0.11
				9	Irregular TA claim	0.57
2	Director, GHNP, Shamshi, Kullu	04/2018 to 03/2020	28-12-20 to 08-01-21	13	Irregular TA claim	0.13
3	Chief Conservator of Forest Wildlife (South) Shimla	04/2019 to 03/2020	15-10-20 to 17-10-20 & 09-11-20 to 13-11-20	8	Irregular TA claim amounting to ₹ 0.03 lakh	0.03
4	Chief Conservator of Forest (M&E) Hamirpur	10/2012 to 03-2020	08-12-20 to 18-12-20	11	Irregular TA claim amounting to ₹ 0.43 lakh	0.43
5	Divisional Forest Officer(Research), Sunder Nagar	12/2014 to 03/2019	24-03-21 to 01-04-21	6 (A)	Excess payment of TA claim	0.11
				6 (B)	Irregular TA claim amounting to ₹ 0.05 lakh	0.05
					Total	1.43

Annexure-J
Irregular payment to UHF Nauni under the SOE Office Expenses

Sr. No.	Name of Unit	Period of Audit	Date of Audit	Para No.	Subject	Amount (In lakh)
1	Principal Chief Conservator of Forest(Registrar Budget) Talland Shimla	04/2019 to 03/2020	14-07-20 to 22-07-20	2	Irregular payment to UHF Nauri under the SOE office expenses	11.65
					Total	11.65

Annexure-K						
Irregular Re-imburement of Medical claims						
Sr. No.	Name of Unit	Period of Audit	Date of Audit	Para No.	Subject	Amount (In lakh)

1	Principal Chief Conservator of Forest(Registrar Budget) Talland Shimla	04/2019 to 03/2020	14-07-20 to 22-07-20	8	Irregular Reimbursement of Medical claims	17.69
2	Divisional Forest Officer (Research) Sunder Nagar	12/2014 to 03/2019	24-03-21 to 01-04-21	4 (B)	Excess payment of medical reimbursement claims Rs. 0.23 lakh	0.23
					Total	17.92

Annexure-L						
Excess/Irregular payment of medical claims						
Sr. No.	Name of Unit	Period of Audit	Date of Audit	Para No.	Subject	Amount (In lakh)
1	Chief Conservator of Forest(WL) Solan	10/2017 to 03/2020	12-01-21 to 16-01-21	8	Irregular payment of medical claims ₹ 0.14 lakh	0.14

				9	Excess payment of medical claim ₹0.02 lakh	0.02
2	Chief Conservator of Forest (M&E) Hamirpur	10/2012 to 03-2020	08-12-20 to 18-12-20	7	Irregular payment of medical claims ₹ 0.46 lakh	0.46
				10	Excess payment of medical claim ₹ 0.02 lakh.	0.02
3	Chief Conservator of Forest Wildlife (South) Shimla	04/2019 to 03/2020	15-10-20 to 17-10-20 & 09-11-20 to 13-11-20	4	Excess payment of medical claim ₹0.11 lakh.	0.11
4	Chief Conservator of Forests, Mandi,	04/2019 to 03/2020	15-01-21 to 18-01-21 & 26-03-21 to 27-03-21	4	Irregular reimbursement of medical claims Rs. 7.36 lakh	7.36
5	Principal Chief Conservator of Forest (Wildlife), Shimla	04/2018 to 03/2020	12-10-20 to 14-10-20 & 02-11-20 to 07-11-20	6	Excess payment of medical claim ₹0.28 lakh	0.28
6	Director, GHNP, Shamshi, Kullu	04/2018 to 03/2020	28-12-20 to 08-01-21	10	Irregular payment of medical claims Rs. 0.37 lakh	0.37
				12	Excess payment of medical claim	0.08
					Total	8.84

Annexure-M						
Irregular procurement of Antivirus						
Sr. No.	Name of Unit	Period of Audit	Date of Audit	Para No.	Subject	Amount (In lakh)

1	Principal Chief Conservator of Forest(Registrar Budget) Talland Shimla	04/2019 to 03/2020	14-07-20 to 22-07-20	3	Irregular procurement of Antivirus- Rs. 3.44 lakh.	3.44
					Total	3.44

Annexure-N						
Irregular/Excess payment while passing of LTC claims						
Sr. No.	Name of Unit	Period of Audit	Date of Audit	Para No.	Subject	Amount (In lakh)
1	Principal Chief Conservator of Forest(Registrar Budget) Talland Shimla	04/2019 to 03/2020	14-07-20 to 22-07-20	5	Irregular passing of LTC claims	1.65

				7	Non-adjustment of LTC advance	0.3
					Total	1.95

Annexure-O						
Irregular/Unjustified expenditure						
Sr. No.	Name of Unit	Period of Audit	Date of Audit	Para No.	Subject	Amount (In lakh)

1	Chief Conservator of Forest (M&E) Hamirpur	10/2012 to 03-2020	08-12-20 to 18-12-20	1	Unjustified expenditure on advertisement ₹ 0.64 lakh	0.64
2	Chief Conservator of Forests, Rampur	04/2018 to 03/2020	26-10-20 to 30-10-20 & 07-01-21	2	Irregular expenditure on salary of CAT Plan Division staff	16.64
					Total	17.28

Annexure-P						
Non-production of records						
Sr. No.	Name of Unit	Period of Audit	Date of Audit	Para No.	Subject	Amount (In lakh)

1	Chief Conservator of Forest (M&E) Hamirpur	10/2012 to 03-2020	08-12-20 to 18-12-20	2	Non-production of records amounting to ₹ 2.37 lakh	2.37
					Total	2.37

Annexure-Q						
Non-charging of Ground Rent from the purchaser during auctioning of Red Sander Wood to him and other Irregularities						
Sr. No.	Name of Unit	Period of Audit	Date of Audit	Para No.	Subject	Amount (In lakh)

1	Chief Conservator of Forests, Rampur	04/2018 to 03/2020	26-10-20 to 30-10-20 & 07-01-21	1	Loss due to non-charging of ground rent from the purchaser (bailer) during the auction of Red Sanders Wood- ₹73.04 lakh	73.04
					Total	73.04

Annexure-R						
Irregular disbursement of salary to staff						
Sr. No.	Name of Unit	Period of Audit	Date of Audit	Para No.	Subject	Amount (In lakh)
1	Chief Conservator of Forests, Rampur	04/2018 to 03/2020	26-10-20 to 30-10-20 & 07-01-21	3	Irregular disbursement of salary to contractual staff from CAT Plan ₹18.46Lakh	18.46

2	Director, GHNP, Shamshi, Kullu	04/2018 to 03/2020	28-12-20 to 08-01-21	6	Irregular Payment of Pay and Allowances to Surplus staff	38.87
3	DFO (WL) Hamirpur	04/2019 to 03/2020	25-11-20 to 07-12-20	6	Unjustified payment on account of salary ₹ 4.56 lakh	4.56
				9	Excess payment due to wrong allowing of annual increment ₹ 6720/-	0.07
4	Divisional Forest Officer(Research), Sunder Nagar	12/2014 to 03/2020	24-03-21 to 01-04-21	2	Irregular drawl of salary of the Staff posted in excess of the sanctioned strength	111.72
					Total	173.68

Annexure-S						
Non-utilization/surrendering the funds due to non-achievement of targets fixed under CAT plans						
Sr. No	Name of Unit	Period of Audit	Date of Audit	Para No.	Subject	Amount (In lakh)
.						

1	Director, GHNP, Shamshi, Kullu	04/2018 to 03/2020	28-12-20 to 08-01-21	4	Non-achievement of targets fixed under CAT plans resulting into non- utilization/surrendered funds to the tune of Rs. 178.07 lakh	178.07
					Total	178.07

Annexure-T						
Non-achievement of Target for Monkey Capturing						
Sr. No	Name of Unit	Period of Audit	Date of Audit	Para No.	Subject	Amount (In lakh)

1	Chief Conservator of Forest (WL) Solan	10/2017 to 03/2020	12-01-21 to 16-01-21	4	Non-achievement of target for monkey capturing	4.95
				5	Non/short achievement of target of Annual Office Inspection	0
2	DFO (WL) Hamirpur	04/2019 to 03-2020	25-11-20 to 07-12-20	4	Non-achievement of target for monkey capturing	15.84
				10	Idle vehicle	0
3	Chief Conservator of Forest Wildlife (South) Shimla	04/2019 to 03/2020	15-10-20 to 17-10-20 & 09-11-20 to 13-11-20	1	Non-utilization of fund due to Non-achievement of target for monkey capturing and	18
					Total	38.79

Annexure-U						
Unfruitful expenditure incurred on the running of Forest Research Division						
Sr. No.	Name of Unit	Period of Audit	Date of Audit	Para No.	Subject	Amount (In lakh)
.						

1	Divisional Forest Officer(Research), Sunder Nagar	12/2014 to 03/2020	24-03-21 to 01-04-21	2	Unfruitful expenditure incurred on the running of the Forest Research Division	820.22
					Total	820.22

Annexure-V						
Non-recovery of outstanding Revenue						
Sr. No	Name of Unit	Period of Audit	Date of Audit	Para No.	Subject	Amount (In lakh)

1	Principal Chief Conservator of Forest(Registrar Budget) Talland Shimla	04/2019 to 03/2020	14-07-20 to 22-07-20	1	Non-recovery of outstanding Govt. revenue	12083.00
		Total		1	Total	12083.00

Annexure-W
Paragraph: Non/short realization of Royalty and Interest

Sr. No.	Name of Unit	Period of Audit	Date of Audit	Para No.	Subject	Amount (In lakh)
1	Director, GHNP, Shamshi, Kullu	04/2018 to 03/2020	28-12-20 to 08-01-21	1	Loss of revenue due to non/short realization of royalty, interest and extension fee	21.47
				1	Total	21.47

Annexure-X						
Non compounding of offence cases						
Sr. No.	Name of Unit	Period of Audit	Date of Audit	Para No.	Subject	Amount (In lakh)

9	Director, GHNP, Shamshi, Kullu	04/2018 to 03/2020	28-12-20 to 08-01-21	2	Non- compounding of forest offence cases ₹25.40 lakh	25.4
					Total	25.4

Annexure-Y						
Non-utilization of CAMPA funds						
Sr. No.	Name of Unit	Period of Audit	Date of Audit	Para No.	Subject	Amount (In lakh)

1	Principal Chief Conservator of Forest (Wildlife), Shimla	04/2018 to 03/2020	12-10-20 to 14-10-20 & 02-11-20 to 07-11-20	1	Non-utilization of CAMPA funds amounting to ₹ 18.94 crore.	1894
2	DFO (WL) Hamirpur	04/2019 to 03/2020	25-11-20 to 07-12-20	3	Non achievement of physical/financial targets due to non-utilization of CAMPA Funds ₹ 30.15 lakh	30.15
					Total	1924.15

Annexure-Z						
Non- disposal of illicit felling trees						
Sr. No.	Name of Unit	Period of Audit	Date of Audit	Para No.	Subject	Amount (In lakh)

1	Chief Conservator of Forest(WL) Solan	10/2017 to 03/2020	12-01-21 to 16-01-21	1	Non- disposal of illicit felling cases	8.01
					Total	8.01

Annexure-A-1						
Encroachment on forest land of 46.10.18 Bigha due to the weak internal control of the department						
Sr. No.	Name of Unit	Period of Audit	Date of Audit	Para No.	Subject	Amount (In lakh)

1	Chief Conservator of Forest(WL) Solan	10/2017 to 03/2020	12-01-21 to 16-01-21	3	Encroachment on forest land due to the weak internal control of the department measuring 46.10.18 Bigha	0
					Total	0

Annexure-A-2
Loss of Revenue due to incident of forest fire

Sr. No.	Name of Unit	Period of Audit	Date of Audit	Para No.	Subject	Amount (In lakh)
1	Chief Conservator of Forest (WL) Solan	10/2017 to 03/2020	12-01-21 to 16-01-21	2	Estimated Loss due to incident of forest fire	13.47
					Total	13.47

