



सत्यमेव जयते

**Annual Review on the Working
of
Forests and Wild Life Department
2022-23**



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of Haryana

Government of Haryana

Annual Review on the Working of Forest and Wild Life Department 2022-23

**Office of the Principal Accountant General (A&E)
Haryana, Chandigarh**

Preface

Forests & Wild Life Department is an important constituent of State Administration. Its Drawing and Disbursing Officers play an important role in exercising necessary control over expenditure & realization of revenue. To enable the Drawing and Disbursing Officers and Controlling Officers to discharge their obligations properly, rules and regulations have been framed and manuals have been prepared. Annual Review on the working of Forests and Wild Life Department is prepared every year after reviewing accounts of the divisions and offices of the department that maintain initial accounts.

The Annual Review for the year 2022-23 highlights omissions/irregularities noticed in maintenance and compilation of the monthly accounts of Forests Divisions and Wild Life Department; delay in submission of monthly Accounts; outstanding balances under Forest Remittances i.e. Remittance into treasuries; non-adjustment of Forest Advances; unencashed/expired cheques; reconciliation of Accounts; audit observations raised by the office of the Principal Accountant General (Audit), Haryana, Chandigarh.

I hope that the State Government and the Forest and Wild Life Department will promptly address the omissions and irregularities, highlighted in the Review, so as to improve the system of maintenance of accounts in the department.

Suggestions to enhance the usefulness of this Annual Review are welcome.

Dated:
CHANDIGARH

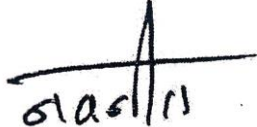

(NAVNEET GUPTA)
PR. ACCOUNTANT GENERAL

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Introduction

The Forest Divisions submit compiled monthly accounts to the office of the Principal Accountant General (A&E) for preparation of monthly and Annual Civil Accounts of the State Government. These monthly accounts mainly include Cash Account, Classified Abstract of Revenue and Expenditure, Abstract of Contractors and Disbursers and Schedule of Remittances to the Treasuries. The office of the Principal Accountant General (Audit) Haryana conducts the audit of these Divisions and Circles.

The review is related to deficiencies noticed in maintenance of initial and subsidiary accounts that are rendered to the O/o Principal Accountant General (A&E), Haryana for preparation of monthly Civil Accounts. The aim of the annual review on the working of forest department is to highlight the financial irregularities in the preliminary accounts. It would help the Departmental Officers to avoid recurrence of such omissions and irregularities in future. It also improves financial administration and ensures preparation and submission of error free accounts to this office well in time by Forest and Wildlife Department.

The accounting transactions of Forest Departments include receipts and payments under various relevant heads. The financial, accounting and administrative rules and procedures to be followed by the Forest Departments have been elaborated in Departmental Financial Rules, Haryana Financial Rules, Account Code Vol.-III and Manuals of the Department. Any deviation from these rules and procedures by the Forest Department authorities adversely affects the process of financial accountability.

It is, therefore, imperative that the Forest Department exercises essential controls with necessary checks and balances in place to ensure that the accounts reflect true and fair picture of

the state of affairs of the Department. The documentation maintained by the Department should validate the truthfulness of execution and expenditure incurred. It should present the details with utmost transparency and clarity.

The Forests and Wild Life Department has 40 forest Divisions as on 31/03/2023. The list of forest divisions with their circle code is placed at **Annexure-I**.

The Annual Review consists of two parts. **Part-1** deals with omissions and irregularities noticed by the Principal Accountant General (A&E) while compiling the monthly accounts. **Part-2** contains summary of audit observations raised during audit by the Principal Accountant General (Audit) Haryana.

Range of expenditure in Forest Divisions: -

The breakup of Forest Divisions in terms of annual expenditure of Forest and Wild Life Department for the year 2022-23 is given below:

Sl. No.	Range of Expenditure	No. of Divisions	Percentage of Total Divisions
1	Nil	07	17.5
2	Up to 5 Lakh	03	7.5
3	More than 5 Lakh up to 50 Lakh	02	05
4	More than 50 Lakh up to 100 Lakh	00	00
5	More than 100 Lakh up to 150 Lakh	01	2.5
6	More than 150 Lakh	27	67.5
	Total	40	100

Part 1

1. Non-Submission of Accounts in Electronic Form

Data of monthly Forest Accounts is required to be supplied by the concerned Divisions to this office in the electronic mode compatible with VLC Application for computerized compilation of Accounts. It has been observed that only thirty-five divisions have supplied the account in required electronic form. Despite issue of instructions to submit accounts online, the following Divisions are not supplying the account in electronic form:-

Sr No.	Circle Code	Division Code	Name of Divisions
1.	02	02	CONSERVATOR OF FOREST NORTH CIRCLE PANCHKULA
2.	03	011	CONSERVATOR OF FOREST SOUTH CIRCLE GURGAON
3.	07	033	CONSERVATOR OF FOREST CENTRAL CIRCLE ROHTAK
4.	017	064	CONSERVATOR OF FOREST(M&E) CIRCLE KARNAL
5.	017	082	DFO (M&E) HISAR

Recommendation: Instructions may be issued to these Divisions to ensure submission of Accounts in required electronic form to this office.

2. Omissions/Irregularities noticed during receipt and compilation of Accounts

2.1 Outstanding differences under Forest Remittances into Treasury

As per Articles 284 and 288 of Account Code Vol.III, every Divisional Officer prepares the Schedule (Form FAC-15) of amount of Remittances into Treasury and sends it to the O/o Principal Accountant General along with monthly Cash Account. The said Schedule should be supported by reconciled Consolidated Treasury Receipt duly certified by Treasury Officer concerned. However, it was observed that the Divisional Officers did not send reconciled Consolidated Treasury Receipt to Principal Accountant General resulting in accumulation of differences between the figures of Forests receipts booked by the Forests Divisional Officers and Treasury Officers.

Details of progressive debits amounting to Rs.14,89,88,733/- and progressive credits amounting to Rs.14,76,73,556/- on account of Remittances into Treasury by the Divisional Officers which remained unadjusted up to March 2023 are shown in the **Annexure-II** and Agewise Analysis of outstanding debit and credit under Major Head 8782-103-99 Remittances as on 31/03/2023 is shown in **Annexure-II (A)**.

The matter was pointed out during the annual review last year also; nevertheless, no response has been received till date.

Recommendation: *Necessary instructions need to be issued to the Forest Divisional Officers to ensure that they submit the reconciled Consolidated Treasury Receipt, so that outstanding differences under Remittances could be cleared.*

2.2 Adjustment of Amount outstanding under M.H. “8550-101-Forest Advances”

According to Article 250 of Account Code Vol.-III, Divisional Officers grant advances for incurring expenditure towards payments to be made by their subordinate offices for the work executed by them, which are debited as Advances in the Cash Accounts of the concerned Forests Divisional Officer. After making such payment, these advances are adjusted against the appropriate head of account. However, advances amounting to Rs.24,90,380.14(debit) are pending for adjustments and there has been no change in the outstanding balance w.e.f 31.03.2019. No action has been taken by the Divisional Officers to adjust the outstanding amount against their division. The Division wise break up of outstanding amount up to the end of the year 2022-23, is shown in **Annexure-III**.

The matter was observed upon during the annual review of last year as well. However, to date, no response has been forthcoming.

Recommendation: *There is a need to issue strict instructions to the Divisional Officers to get these advances adjusted at the earliest or if this is not adjustable, then this amount may be recovered immediately from the concerned officer/official.*

2.3 Huge amounts of Cheques expired or lying un-cashed

Although Electronic Payment System (E.P.S.) has replaced the cheque system with effect from 1st April 2013, yet old cheques are still lying outstanding in the books of Pr. Accountant General. It was observed that adequate steps were not taken by the concerned Forests Officers to get these cheques cancelled or encashed. Details of amount of Rs.1,82,72,168(Credit) and Rs.61,93,628 (Debit) are shown in **Annexure –IV**. Agewise Analysis of outstanding debit and credit under Major Head 8782-103-98/93 Cheques/EPS as on 31/03/2023 is shown in **Annexure-IV (A)**.

The matter was raised during last year's annual review also. However, as of now, no response has been received.

Recommendation: *Strict instructions need to be issued to all the Divisional Officers to make the entry of cancelled cheques in Cash Accounts immediately of all expired cheques and ensure reconciliation with Pr. Accountant General (A&E) Office for adjustment of the outstanding amounts.*

2.4 Reconciliation of Accounts

Government of Haryana, vide instructions issued from time to time, directed all the Departments to reconcile their monthly accounts with Pr. Accountant General's Office. The reconciliation work is currently being handled at Headquarters level i.e. O/o PCCF, Haryana on monthly basis but the issues of divisions remain unresolved even after reconciliation process. This results in mismatch in expenditure & challan data reported by the Department and booked by the Pr. Accountant General's Office. The issue was observed during the annual review last year also. However, to this day, no response has been received.

Recommendation: *The State Government may issue suitable directions to the C.C.Os of the Department, emphasizing the need for reconciliation of their accounts every month with Pr. Accountant General Office to guard against misclassification, wrong payments, frauds and embezzlements.*

2.5 Compensatory Afforestation Fund Management and Planning Authority (CAMPA).

According to the Compensatory Afforestation Fund Act 2016, the State Governments are required to establish the State Compensatory Afforestation Fund under the Public Account of the State which would be managed by State Authority to be called 'State Compensatory Afforestation Fund Management and Planning Authority'. The Authority would administer the amount received from the User agencies towards compensatory afforestation, net present value and all other amounts recovered from such agencies under the Forest (Conservation) Act, 1980. The money collected shall be utilized for undertaking artificial regeneration (Plantation), assisted natural regeneration, protection of forests, forest related infrastructure development, Green India Programme, wildlife protection and other related activities and for matters connected therewith or incidental thereto.

As per Compensatory Afforestation Fund (Accounting Procedure) Rules, 2018, the receipts relating to Compensatory Afforestation which will be received by States and Union Territories from the User agencies will be credited in the first instance under Minor Head '103-State Compensatory Afforestation Deposit' below Major Head '8336-Civil Deposits'. Various activities viz. Compensatory Afforestation, net present value, Protected Areas etc. will appear at sub head level below minor Head '103-State Compensatory Afforestation Deposits.'

Thereafter, 10% of the balance remaining under 8336-civil Deposits shall be transferred to the National Fund by the States and 90% to '129-State Compensatory Afforestation Fund (SCAF)' below Major Head '8121-General and other Reserve Funds.'

During the year 2022-23, the amount transferred to the Fund under Major Head 8121-129 State Compensatory Afforestation Fund comprised of interest earned (Rs.136.19 crore) and balances from HDFC bank (31.01crore) only. It is a corrective action taken by the State Government during this year based on the recommendation of last year.

However, it is pertinent to mention that the no amount has been credited under minor head'103 State Compensatory Afforestation Deposits' below major Head '8336- civil Deposits' by the State government during the year 2022-23.

Recommendation: Necessary directions may be issued to the department to follow the prescribed accounting procedure by operating Major Head 8336-Deposit for transfer of all amount received from the User Agencies to the Fund.

2.6 Delay in submission of cash accounts

In accordance with Article 288 of Account Code Vol.-III, it is mandatory for all the divisions of the Department to submit their accounts by 5th of the following month to Principal Accountant General (A&E) office. Article 292 of Account Code Vol.III provides that for special reasons, the Divisional Officer may authorize a few days delay in the submission of accounts, but if they are not despatched on or before the 10th of the following month, the reason for delay must be intimated invariably on that date. However, it was noticed that during the year 2022-23, various divisions (**Annexure-V**) did not submit their respective accounts on due dates. The abstract of delay is given below. Delay in submission of Accounts ranged between 1 to 14 days.

Delay in days	No. of Divisions
0-3	39
4-7	24
8-14	09

There are also instances where the detailed accounts have not been submitted by the divisions (**Annexure-VI**). Delay in submission of accounts affects timely compilation and submission of monthly Civil Accounts by Principal Accountant General (A&E) to the State Government. Even after the issuance of various requests by this office to Principal Chief Conservator of Forests, Haryana, there was still delay in submission of accounts.

Recommendation: *Timely submission of monthly accounts by all divisions may invariably be ensured.*

Part 2

3. Outstanding Audit Inspection Reports/ Paras

There are 153 Audit Inspection Reports containing 487 Audit Paras with cumulative money value of Rs.521.93 crore pending against the Department (**Annexure VII**). Irregularities of common nature which have been noticed during Central Audit of Forest Division are: -

- (i) Non-marking of number on Running Bills.
- (ii) Non-enclosure of original vouchers/muster roll in Monthly Accounts.
- (iii) Non-deduction of TDS under Section 194 J of IT Act, 1961.
- (iv) Non-execution of work through e-tendering.
- (v) Payment on Performa Invoice instead of Original Bill.

DFO, Morni Pinjore Division has the highest number of outstanding paras (40) while Principal Chief Conservator of Forest Haryana, Panchkula Division has the paras with maximum value in monetary terms (Rs.11,984.32 lakhs). It is relevant to mention here that like the previous years, the pace of settlement of outstanding Inspection Reports/Paras was found very slow during the year 2022-23.

Recommendation: *Necessary directions for early compliance to audit observations and settlement of the outstanding paras need to be issued to all Divisions.*

Annexure-I

List showing Forest Divisions that submit accounts to this office as on
31/03/2023

Sr. No.	Circle code	Division Code	Name of Division
1.	01	001	DFO, O/o Principal Chief Conservator of Forest, Haryana, Panchkula
2.	02	002	Conservator of Forest, North Circle, Ambala
3.	02	003	DFO, (T) Morni (Pinjore)
4.	02	004	Dy. Conservator of Forest, (T) Yamunanagar
5.	02	005	Dy. Conservator of Forest, (T) Ambala
6.	02	006	DFO, (T) Kurukshetra
7.	02	007	Dy. Conservator of Forest, (T) Karnal
8.	02	008	DFO, (T) Sonapat
9.	02	010	Dy. Conservator of Forest, (T) Kaithal
10.	03	011	Conservator of Forest, South Circle Gurugram
11.	03	012	Dy. Conservator of Forest, (T) Mohindergarh
12.	03	013	Dy. Conservator of Forest, (T) Faridabad
13.	03	014	Dy. Conservator of Forest, Rohtak
14.	03	015	DFO, Gurugram
15.	04	016	Chief Conservator of Forest, West Circle Hisar
16.	04	017	DFO, (T) Sirsa
17.	04	018	DFO,(T) Jind
18.	04	019	DFO, (T) Hisar
19.	04	020	DFO, (T) Bhiwani
20.	04	021	DFO, (T) Charkhi Dadri
21.	07	032	Conservator of Forest, Publicity & Education Panchkula
22.	07	033	Conservator of Forest, Central Circle, Rohtak
23.	07	035	DFO, Panipat
24.	07	041	DFO, (T) Rewari

25.	07	042	DFO Monitoring & Evaluation, Karnal
26.	07	044	DFO, Jhajjar
27.	07	046	DFO, Fatehabad
28.	07	047	DFO, Mewat (Nuh)
29.	011	053	Chief Wild Life Warden Panchkula
30.	012	054	Deputy Chief Wild Life Warden Panchkula
31.	013	055	Divisional Wild Life Officer, Rohtak
32.	017	064	Conservator of Forest, Monitoring & Evaluation Circle Karnal
33.	03	071	Dy. Conservator of Forest, Palwal
34.	03	072	Divisional Wild Life Officer, Gurugram
35.	012	073	Divisional Wild Life Officer, Hisar
36.	06	074	DFO, Training Division, Pinjore
37.	06	075	DFO, Training Forest Division, Sohna
38.	06	076	DFO, Research Division, Pinjore
39.	06	078	DFO, Seed Collection Division Pinjore
40.	017	082	DFO, M&E Division, Hisar

Annexure –II

(Referred to in Para 2.1)

Outstanding balances under Major Head 8782-103-99 Remittances as on 31/03/2023

Sr. No.	Name of Division	Debit (Rs.)	Credit (Rs.)
1.	Principal Chief Conservator of Forest, Haryana, Panchkula	24750426	-
2.	Conservator of Forest, North Circle Panchkula	-	59501
3.	DFO, (T) Morni (Pinjore)	-	5939602
4.	DFO, (T) Yamunanagar	-	7751974
5.	DFO, (T) Ambala	12875011	-
6.	DFO, (T) Kurukshetra	-	5196421
7.	DFO, (T) Karnal	-	2297688
8.	DFO, (T) Sonapat	-	8124606
9.	DFO, (T) Kaithal	-	478892
10.	Conservator of Forest, South Circle Gurugram	-	12412
11.	DFO, (T) Mohindergarh	1500016	-
12.	DFO, (T) Faridabad	-	38429280
13.	DFO, Rohtak	5398343	-
14.	DFO, Gurugram	24999575	-
15.	Conservator of Forest, West Circle Hisar		321026
16.	DFO, (T) Sirsa	3218560	-
17.	DFO, (T) Jind	7385031	-
18.	DFO, (T) Hisar	-	207083
19.	DFO, (T) Bhiwani	-	3697739
20.	DFO, (T) Charkhi Dadri	-	807242
21.	DFO, (P) Karnal	11909815	
22.	DFO, (P) Kurukshetra	4016112	-
23.	DFO, (P) Yamuna Nagar	11580749	-
24.	Conservator of Forest, Training Circle Pinjore, Panchkula	-	23064
25.	Conservator of Forest, Research Circle Pinjore Panchkula	-	552361

26.	Conservator of Forest, Central Circle Rohtak	-	104192
27.	DFO, Community Forestry Project, Panipat	-	6150285
28.	DFO, Community Forestry Project, Faridabad	-	643240
29.	DFO, (T) Panipat	-	1310347
30.	DFO, Jhajjar	-	9424410
31.	DFO, (M&E) Karnal	2084862	-
32.	DFO, (T) Mewat Nuh	-	2804754
33.	DFO, (T) Rewari	3001925	-
34.	DFO, (T) Fatehabad	-	25013775
35.	Chief Wild Life Warden Panchkula	-	80770
36.	Divisional Wild Life Officer, Panchkula	122491	-
37.	Divisional Wild Life Officer, Rohtak	-	9151889
38.	Conservator of Forest, Community Forestry Project, Ambala	-	85487
39.	DFO, Community Forestry Project, Kurukshetra	3379503	-
40.	Conservator of Forest, Community Forestry Project, Circle Hisar	-	23378
41.	DFO, Community Forestry Project, Bhiwani	87277	-
42.	DFO, Community Forestry Project, Jaatusana, Rewari	-	196708
43.	DFO, Community Forestry Project, Hisar	-	272352
44.	Conservator of Forest, (M&E) Circle Karnal	-	28914
45.	DFO, (T) Palwal	31262335	-
46.	Divisional Wild Life Officer Gurugram	-	88693
47.	Divisional Wild Life Officer, Hisar	202187	-
48.	DFO, Training Division Sohana	63604	
49.	Conservator of Forest, Working Plan Circle Gurugram.	-	4375569
50.	DFO, Training Division Pinjore	-	9129
51.	DFO, Research Division Pinjore	1118004	-
52.	Divisional Forest Officer, Seed Collection Division Pinjore	-	359139

53.	Divisional Forest Officer (Production) Hisar	-	3015061
54.	DFO, (M&E) Hisar	-	96992
55.	DFO, Eco- Tourism Panchkula	2495	-
56.	Cyber Treasury	-	9964474
57.	Conservator of Forest Social Forestry Ambala	-	571349
58.	DFO, Community Project, Ambala	30412	-
59.	Conservator of Forest (Production) Circle Karnal	-	3558
60.	DFO, Eco. Tourism Gurugram	-	200
Total		148988733	147673556

Annexure –II (A)

Agewise Analysis under Major Head 8782-103-99 Remittances as on 31/03/2023

<u>8782-103-99</u>											
Sr. No	Name of Division	Year 2018-19		Year 2019-20		Year 2020-21		Year 2021-22		Year 2022-23	
		Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)
1.	Principal Chief Conservator of Forest, Haryana, Panchkula	42047452	-	41633678	-	41465565	-	41382417	-	24750426	-
2.	Conservator of Forest, North Circle Panchkula	-	59501	-	59501	-	59501	-	59501	-	59501
3.	Divisional Forest Officer, (T) Morni (Pinjore)	-	4437701	-	4853982	-	5466632	-	5550050	-	5939602
4.	Divisional Forest Officer, (T) Yamunanagar	301878	-	-	7042495	-	7044947	-	7516691	-	7751974
5.	Divisional Forest Officer, (T) Ambala	14336057	-	14073420	-	13924872	-	13012331	-	12875011	-
6.	Divisional Forest Officer, (T) Kurukshetra	-	4916317	-	5209062	-	5009274	-	5373189	-	5196421

Sr No	Name of Division	Year 2018-19		Year 2019-20		Year 2020-21		Year 2021-22		Year 2022-23	
		Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)
7.	Divisional Forest Officer, (T) Karnal	-	2005771	-	2095071	-	2297688	-	2297688	-	2297688
8.	Divisional Forest Officer, (T) Sonapat	-	5681764	-	8347214	-	8945688	-	9097569	-	8124606
9.	Divisional Forest Officer, (T) Kaithal	-	462403	-	478892	-	478892	-	830254	-	478892
10.	Conservator of Forest, South Circle Gurugram	-	12412	-	12412	-	12412	-	12412	-	12412
11.	Divisional Forest Officer, (T) Mohindergarh	1696863	-	1696863	-	1500016	-	1500016	-	1500016	-
12.	Divisional Forest Officer, (T) Faridabad	-	37657444	-	38407730	-	38397360	-	38429280	-	38429280
13.	Divisional Forest Officer, Rohtak	5365191	-	5185375	-	5208330	-	5398343	-	5398343	-
14.	Divisional Forest Officer, Gurugram	25082162	-	24892751	-	25022526	-	24999575	-	24999575	-
15.	Conservator of Forest, West Circle Hisar		321026		321026		321026		321026		321026
16.	Divisional Forest Officer, (T) Sirsa	3243039	-	2585933	-	3373665	-	3316178	-	3218560	-

Sr. No	Name of Division	Year 2018-19		Year 2019-20		Year 2020-21		Year 2021-22		Year 2022-23	
		Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)
17.	Divisional Forest Officer, (T) Jind	7790900	-	7743865	-	7133784	-	7330458	-	7385031	-
18.	Divisional Forest Officer, (T) Hisar	1188963	-	-	610557	-	2309128	6911	-	-	207083
19.	Divisional Forest Officer, (T) Bhiwani	-	3680124	-	3875120	-	3875120	-	3624120	-	3697739
20.	Divisional Forest Officer, (T) Charkhi Dadri	-	-	-	807242	-	807242	-	807242	-	807242
21.	Divisional Forest Officer, (P) Karnal	11909815	-	11909815	-	11909815	-	11909815	-	11909815	-
22.	Divisional Forest Officer, (P) Kurukeshtra	4016112	-	4016112	-	4016112	-	4016112	-	4016112	-
23.	Divisional Forest Officer, (P) Yamuna Nagar	11580749	-	11580749	-	11580749	-	11580749	-	11580749	-
24.	Conservator of Forest, Training Circle Pinjore, Panchkula	-	22664	-	22664	-	23064	-	23064	-	23064

Sr. No	Name of Division	Year 2018-19		Year 2019-20		Year 2020-21		Year 2021-22		Year 2022-23	
		Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)
25.	Conservator of Forest, Research Circle Pinjore Panchkula	-	552161	-	552161	-	552361	-	552361	-	552361
26.	Conservator of Forest, Central Circle Rohtak	528287	-	-	28199	-	102111	-	104192	-	104192
27.	Divisional Forest Officer, Community Forestry Project, Panipat	-	6150285	-	6150285	-	6150285	-	6150285	-	6150285
28.	Divisional Forest Officer, Community Forestry Project, Faridabad	-	643240	-	643240	-	643240	-	643240	-	643240
29.	Divisional Forest Officer, (T) Panipat	-	1258967	-	1430090	-	1755770	-	1723380	-	1310347
30.	Divisional Forest Officer, Jhajjar	-	9337333	-	9436456	-	9430284	-	9424410	-	9424410
31.	Divisional Forest Officer, (M&E) Karnal	2084862	-	2084862	-	2084862	-	2084862	-	2084862	-
32.	Divisional Forest Officer, (T) Mewat Nuh	-	2551255	-	2660060	-	2671877	-	3280945	-	2804754

Sr. No	Name of Division	Year 2018-19		Year 2019-20		Year 2020-21		Year 2021-22		Year 2022-23	
		Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)
33.	Divisional Forest Officer, (T) Rewari	4516688	-	4524904	-	4365774	-	4214460	-	3001925	-
34.	Divisional Forest Officer, (T) Fatehabad	-	21407158	-	22182216	-	26136969	-	22554613	-	25013775
35.	Chief Wild Life Warden Panchkula	-	78770	-	78570	-	78570	-	80970	-	80770
36.	Divisional Wild Life Officer, Panchkula	142991	-	135991	-	122491	-	122491	-	122491	-
37.	Divisional Wild Life Officer, Rohtak	-	8257989	-	8251889	-	8251889	-	8251889	-	9151889
38.	Conservator of Forest, Community Forestry Project, Ambala	-	85487	-	85487	-	85487	-	85487	-	85487
39.	Divisional Forest Officer, Community Forestry Project, Kurukshetra	3379503	-	3379503	-	3379503	-	3379503	-	3379503	-
40.	Conservator of Forest, Community Forestry Project, Circle Hisar	-	23378	-	23378	-	23378	-	23378	-	23378
41.	Divisional Forest Officer, Community Forestry Project, Bhiwani	87277	-	87277	-	87277	-	87277	-	87277	-

Sr. No	Name of Division	Year 2018-19		Year 2019-20		Year 2020-21		Year 2021-22		Year 2022-23	
		Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)
42.	Divisional Forest Officer, Community Forestry Project, Jatusana, Rewari	-	196708	-	196708	-	196708	-	196708	-	196708
43.	Divisional Forest Officer, Community Forestry Project, Hisar	-	272352	-	272352	-	272352	-	272352	-	272352
44.	Conservator of Forest, (M&E) Circle Karnal	-	28914	-	28914	-	28914	-	28914	-	28914
45.	Divisional Forest Officer, (T) Palwal	31373743	-	31381651	-	31319297	-	31323166	-	31262335	-
46.	Divisional Wild Life Officer Gurugram	-	88693	-	88693	-	88693	-	88693	-	88693
47.	Divisional Wild Life Officer, Hisar	264352	-	264352	-	226262	-	183763	-	202187	-
48.	Divisional Forest Officer, Training Division Sohna	63604		62164		63604		63604		63604	

Sr. No	Name of Division	Year 2018-19		Year 2019-20		Year 2020-21		Year 2021-22		Year 2022-23	
		Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)
49.	Conservator of Forest, Working Plan Circle Gurugram.	-	4375569	-	4375569	-	4375569	-	4375569	-	4375569
50.	Divisional Forest Officer, Training Division Pinjore	-	9129	-	9129	-	10694	-	9129	-	9129
51.	Divisional Forest Officer, Research Division Pinjore	375134	-	375134	-	375134	-	375154	-	1118004	-
52.	Divisional Forest Officer, Seed Collection Division Pinjore	-	359139	-	359139	-	359139	-	359139	-	359139
53.	Divisional Forest Officer (Production) Hisar	-	3015061	-	3015061	-	3015061	-	3015061	-	3015061
54.	Divisional Forest Officer, (M&E) Hisar	-	96992	-	96992	-	96992	-	96992	-	96992

Sr. No	Name of Division	Year 2018-19		Year 2019-20		Year 2020-21		Year 2021-22		Year 2022-23	
		Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)
55.	Divisional Forest Officer, ECO Tourism Panchkula	2495	-	2495	-	2495	-	2495	-	2495	-
56.	Cyber Treasury	-	9964474	-	9964474	-	9964474	-	9964474	-	9964474
57.	Conservator of Forest Social Forestry Ambala	-	484274	-	484274	-	486674	-	497074	-	571349
58.	Divisional Forest Officer, Community Project, Ambala	30412	-	30412	-	30412	-	30412	-	30412	-
59.	Conservator of Forest (Production) Circle Karnal	-	3558	-	3558	-	3558	-	3558	-	3558
60.	Divisional Forest Officer, Eco. Tourism Gurugram	-	200	-	200	-	200	-	200	-	200
Total		171408529	128498213	167647306	142560062	167192545	149829223	166320092	145725099	148988733	147673556

Annexure-III

(Referred to in Para 2.2)

Outstanding balances under Head “8550-101-Forest Advances” as on 31/03/2023

Sr.No.	Name Of Division	Debit (Rs.)	Credit (Rs.)
1.	Principal Chief Conservator of Forest, Haryana, Panchkula	93839.85	-
2.	DFO, (T) Morni (Pinjore)	7565.98	-
3.	DFO, (T) Sonapat	18473.06	-
4.	DFO, (T) Kaithal	1019324	-
5.	DFO, (T) Mohindergarh	144853.45	-
6.	DFO, Gurugram	535217.30	-
7.	DFO, Community Forestry Project, Kurukshetra	21780.00	-
8.	DFO, (P) Yamuna Nagar	27571.89	-
9.	Conservator of Forest, Training Circle Pinjore, Panchkula	23140.00	-
10.	Conservator of Forest, Education & Publicity Panchkula	6190.00	-
11.	DFO, (T) Rewari	59468.61	-
12.	Dy. Chief Wild Life Warden., Panchkula	520206.00	-
13.	Conservator of Forest, (M&E) Circle Karnal	12750.00	-
		2490380.14	Nil

Annexure-IV

(Referred to in Para 2.3)

Outstanding Balances under Head “8782-103-98/93 Cheques/EPS” as on 31/03/2023

Sr.No.	Name of Division	Credit (Rs.)	Debit (Rs.)
1.	Principal Chief Conservator of Forest, Haryana, Panchkula	-	631749
2.	DFO, (T) Morni (Pinjore)	-	535456
3.	DFO, (T) Yamunanagar	8329988	-
4.	DFO, (T) Ambala	930971	-
5.	DFO, (T) Kurukshetra	2819530	-
6.	DFO, (T) Karnal	3366364	-
7.	DFO, (T) Sonapat	291476	-
8.	DFO, (T) Kaithal	-	46810
9.	Conservator of Forest, South Circle Gurugram	123573	-
10.	DFO, (T) Mohindergharh	775106	-
11.	DFO, (T) Faridabad	722186	-
12.	DFO, Rohtak	-	3869405
13.	DFO, (P) Karnal	-	24504
14.	Conservator of Forest, Education & Publicity Panchkula	-	136992
15.	DFO, (T) Panipat	288595	-
16.	DFO, (T) Fatehabad	242230	-
17.	DFO, (T) Rewari	-	302925
18.	Dy. Wild Life Warden, Panchkula	-	4456
19.	Divisional Wild Life Officer, Rohtak	-	171068
20.	DFO, Community Forestry Project, Hisar	-	5273
21.	Conservator of Forest, (M&E) Circle Karnal	-	71568

22.	DFO, (T) Palwal	382149	-
23.	DFO, Training Division Pinjore		128543
24.	DFO, Research Division Pinjore		81134
25.	Conservator of Forest, Working Plan Circle Gurugram		183745
	Total	18272168	6193628

Annexure –IV (A)

Agewise Analysis under Major Head 8782-103-98/93 Cheques/EPS as on
31/03/2023

8782-103-93											
Sr. No	Name of Division	Year 2018-19		Year 2019-20		Year 2020-21		Year 2021-22		Year 2022-23	
		Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)
1.	DFO, O/o PCCF, Panchkula	-	631749	-	631749	-	631749	-	631749	-	631749
2.	C.F., North Circle, Panchkula	-	-	-	-	-	-	-	-	-	-
3.	DFO, (T), MorniPinjore	-	535456	-	535456	-	535456	-	535456	-	535456
4.	DFO, (T), Yamuna Nagar	8329988	-	8329988	-	8329988	-	8329988	-	8329988	-
5.	DFO, (T), Ambala	930971	-	930971	-	930971	-	930971	-	930971	-
6.	DFO, (T), Kurukshetra	2869531	-	2869531	-	2869531	-	2819530	-	2819530	-
7.	DFO, (T), Karnal	339280	-	339280	-	339280	-	339280	-	339280	-
8.	DFO, (T), Sonapat	291476	-	291476	-	291476	-	291476	-	291476	-
9.	DFO, (T), Kaithal	-	46810	-	46810	-	46810	-	46810	-	46810
10.	CF., South Circle, Gurgaon	123573	-	123573	-	123573	-	123573	-	123573	-
11.	DFO, (T), Mohindergarh (Narnaul)	775106	-	775106	-	775106	-	775106	-	775106	-
12.	DFO, (T), Faridabad	722186	-	722186	-	722186	-	722186	-	722186	-

Sr. No	Name of Division	Year 2018-19		Year 2019-20		Year 2020-21		Year 2021-22		Year 2022-23	
		Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)
13.	DFO, (T), Rohtak	-	3869405	-	3869405	-	3869405	-	3869405	-	3869405
14.	DFO Gurgaon	-	-	-	-	-	-	-	-	-	-
16.	DFO, (T), Sirsa	-	-	-	-	-	-	-	-	-	-
17.	DFO, (T), Jind	-	-	-	-	-	-	-	-	-	-
18.	DFO, (T), Hisar	-	-	-	-	-	-	-	-	-	-
19.	DFO, (T) Bhiwani	-	-	-	-	-	-	-	-	-	-
20.	DFO, (P), Karnal	-	24504	-	24504	-	24504	-	24504	-	24504
21.	DFO, (P), Kurukshetra	-	-	-	-	-	-	-	-	-	-
22.	DFO, (P), Yamuna Nagar	-	-	-	-	-	-	-	-	-	-
23.	DFO, (P), Hisar	-	-	-	-	-	-	-	-	-	-
24.	C.F., Training, Pinjore	-	-	-	-	-	-	-	-	-	-
26.	CF., (SF), Ambala	-	136992	-	136992	-	136992	-	136992	-	136992
27.	DFO, (CFP) Panipat	-	-	-	-	-	-	-	-	-	-
28.	CF., Central Circle Rohtak	-	-	-	-	-	-	-	-	-	-
29.	DFO, (T), Panipat	288595	-	288595	-	288595	-	288595	-	288595	-
30.	DFO, (T), Jhajjar	-	-	-	-	-	-	-	-	-	-
31.	DFO, (T), Fatehabad	242230	-	239635	-	239635	-	239635	-	239635	-

Sr. No	Name of Division	Year 2018-19		Year 2019-20		Year 2020-21		Year 2021-22		Year 2022-23	
		Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)
32.	DFO, (T), Mewat (NUH)	-	-	-	-	-	-	-	-	-	-
33.	DFO, (T), Rewari	-	296468	-	296468	-	296468	-	296468	-	296468
34.	DFO, (M&E) Cell Karnal	-	-	-	-	-	-	-	-	-	-
35.	Chief Wild Life Warden., Panchkula	-	-	-	-	-	-	-	-	-	-
36.	Dy. Wild Life Warden., Panchkula	-	4456	-	4456	-	4456	-	4456	-	4456
37.	DFO Wild Life., Rohtak	-	171068	-	171068	-	171068	-	171068	-	171068
38.	DFO, CFP Ambala	-	-	-	-	-	-	-	-	-	-
39.	DFO, CFP, Kurukshetra	-	-	-	-	-	-	-	-	-	-
40.	CF., CFP, Hisar	-	-	-	-	-	-	-	-	-	-
41.	DFO, CFP, Bhiwani	-	-	-	-	-	-	-	-	-	-
42.	DFO, CFP, Rewari	-	-	-	-	-	-	-	-	-	-
43.	DFO, CFP, Hisar	-	5273	-	5273	-	5273	-	5273	-	5273
44.	CF., (M&E), Karnal	-	71568	-	71568	-	71568	-	71568	-	71568

Sr. No	Name of Division	Year 2018-19		Year 2019-20		Year 2020-21		Year 2021-22		Year 2022-23	
		Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit (Rs.)
45.	DFO, (M&E), Hisar	-	-	-	-	-	-	-	-	-	-
46.	CF., Production Circle, Karnal	-	-	-	-	-	-	-	-	-	-
47.	DFO, Palwal	382149	-	382149	-	382149	-	382149	-	382149	-
48.	DWLO., Gurgaon	-	-	-	-	-	-	-	-	-	-
49.	DWLO., Hisar	-	-	-	-	-	-	-	-	-	-
50.	DFO, Training Pinjore		128543	-	128543	-	128543	-	128543	-	128543
51.	DFO, Training Sohna	-	-	-	-	-	-	-	-	-	-
52.	DFO, Research Pinjore		81134		81134		81134		81134		81134
53.	DFO, Seed Collection Pinjore	-	-	-	-	-	-	-	-	-	-
54.	CF., Working Plan Gurgaon		183745		183745		183745		183745		183745
55.	DFO, CFP Faridabad	-	-	-	-	-	-	-	-	-	-
56.	DFO, Eco. Tourism Gurgaon	-	-	-	-	-	-	-	-	-	-
	Total	15295085	6187171	15292487	6187171	15292487	6187171	15242486	6187171	15242486	6187171

Annexure-V

(Referred to in Para 2.6)

Statement showing delay in receipt of Cash Account from Divisions

SR. NO.	NAME OF DIVISION	MONTH	DUE DATE	DATE OF RECEIPT	DELAY (NO. OF DAYS)
1.	D.F.O (T) SHOHNA	05/2022	05/06/2022	20/06/2022	14 DAYS
2.	D.F.O SONIPAT	08/2022	05/09/2022	16/09/2022	11 DAYS
3.	D.F.O SONIPAT	09/2022	06/10/2022	17/10/2022	10 DAYS
4.	D.F.O SONIPAT	10/2022	07/11/2022	17/11/2022	10 DAYS
5.	D.F.O KURUKSHETRA	10/2022	07/11/2022	17/11/2022	10 DAYS
6.	D.F.O SOHNA	10/2022	07/11/2022	17/11/2022	10 DAYS
7.	D.F.O REWARI	10/2022	07/11/2022	16/11/2022	9 DAYS
8.	D.W.L.O GURGAON	02/2023	06/03/2023	15/03/2023	9 DAYS
9.	D.F.O MOHINDERGARH (NARNAUL)	10/2022	07/11/2022	15/11/2022	8 DAYS
10.	D.F.O KURUKSHETRA	07/2022	05/08/2022	12/08/2022	7 DAYS
11.	D.F.O KURUKSHETRA	08/2022	5/09/2022	12/09/2022	7 DAYS
12.	C.F EDUCATION & PUBLICITY PANCHKULA	08/2022	5/09/2022	12/09/2022	7 DAYS
13.	D.F.O MORNI PINJORE	02/2023	06/03/2023	13/03/2023	7 DAYS
14.	D.F.O AMBALA	02/2023	06/03/2023	13/03/2023	7 DAYS
15.	D.W.L.O GURGAON	03/2023	10/04/2023	17/04/2023	7 DAYS
16.	D.F.O SONIPAT	12/2022	05/01/2023	11/01/2023	6 DAYS
18.	D.F.O JHAJJAR	04/2022	05/05/2022	10/05/2022	5 DAYS

19	C.F EDUCATION & PUBLICITY PANCHKULA	04/2022	05/05/2022	09/05/2022	4 DAYS
20	D.F.O FATEHABAD	04/2022	05/05/2022	09/05/2022	4 DAYS
21	D.F.O RESEARCH DIV. PINJORE	04/2022	05/05/2022	09/05/2022	4 DAYS
22	C.F SOUTH CIRCLE GURGAON	09/2022	6/10/2022	10/10/2022	4 DAYS
23	D.F.O FATEHABAD	09/2022	6/10/2022	10/10/2022	4 DAYS
24	D.F.O MORNI PANCHKULA	12/2022	05/01/2023	09/01/2023	4 DAYS
25	D.F.O YAMUNANAGAR	12/2022	05/01/2023	09/01/2023	4 DAYS
26	D.F.O KAITHAL	12/2022	05/01/2023	09/01/2023	4 DAYS
27	D.F.O FARIDABAD	12/2022	05/01/2023	09/01/2023	4 DAYS
28	D.F.O (NUH) MEWAT	12/2022	05/01/2023	09/01/2023	4 DAYS
29	D.F.O PALWAL	12/2022	05/01/2023	09/01/2023	4 DAYS
30	D.F.O (T) SOHNA	01/2023	06/02/2023	10/02/2023	4 DAYS
31	D.F.O RESEARCH DIVISION PINJORE	01/2023	06/02/2023	10/02/2023	4 DAYS
32	D.F.O GURGAON	02/2023	06/03/2023	10/03/2023	4 DAYS
33	D.F.O PALWAL	02/2023	06/03/2023	10/03/2023	4 DAYS
34	D.F.O (T) PINJORE	05/2022	05/06/2022	09/06/2022	3 DAYS
35	D.F.O RESEARCH DIV. PINJORE	05/2022	05/06/2022	09/06/2022	3 DAYS
36	D.F.O MORNI PINJORE	07/2022	05//08/2022	08/08/2022	3 DAYS
37	D.F.O (T) AMBALA	07/2022	05//08/2022	08/08/2022	3 DAYS
38	D.F.O FARIDABAD	07/2022	05//08/2022	08/08/2022	3 DAYS
39	D.F.O BHIWANI	07/2022	05//08/2022	08/08/2022	3 DAYS

40	D.F.O JHAJJAR	07/2022	05//08/2022	08/08/2022	3 DAYS
41	D.F.O PALWAL	07/2022	05//08/2022	08/08/2022	3 DAYS
42	D.W.L.O HISAR	07/2022	05//08/2022	08/08/2022	3 DAYS
43	D.F.O SOHNA	07/2022	05/08/2022	08/08/2022	3 DAYS
44	C.F SOUTH CIRCLE GURGAON	10/2022	7/11/2022	10/11/2022	3 DAYS
45	C.F SOUTH CIRCLE GURGAON	11/2022	05/12/2022	08/12/2022	3 DAYS
46	D.F.O CHARKHIDADRI	11/2022	05/12/2022	08/12/2022	3 DAYS
47	D.W.L.O PANCHKULA	11/2022	05/12/2022	08/12/2022	3 DAYS
48	D.W.L.O GURGAON	11/2022	05/12/2022	08/12/2022	3 DAYS
49	D.F.O SONIPAT	01/2023	06/02/2023	09/02/2023	3 DAYS
50	D.F.O PALWAL	01/2023	06/02/2023	09/02/2023	3 DAYS
51	D.W.L.O GURGAON	01/2023	06/02/2023	09/02/2023	3 DAYS
52	D.F.O SEED COLLECTION PINJORE	01/2023	06/02/2023	09/02/2023	3 DAYS
53	C.F SOUTH CIRCLE GURGAON	02/2023	06/03/2023	09/03/2023	3 DAYS
54	D.F.O FARIDABAD	02/2023	06/03/2023	09/03/2023	3 DAYS
55	D.F.O JHAJJAR	02/2023	06/03/2023	09/03/2023	3 DAYS
56	D.F.O FATEHABAD	02/2023	06/03/2023	09/03/2023	3 DAYS
57	D.F.O PALWAL	03/2023	10/04/2023	13/04/2023	3 DAYS
58	D.F.O SEED COLLECTION PINJORE	05/2022	05/06/2022	08/06/2022	2 DAYS
59	D.F.O AMBALA	08/2022	5/09/2022	07/09/2022	2 DAYS
60	D.F.O JIND	08/2022	5/09/2022	07/09/2022	2 DAYS

61	D.W.L.O HISAR	08/2022	5/09/2022	07/09/2022	2 DAYS
62	D.F.O JHAJJAR	10/2022	07/11/2022	09/11/2022	2 DAYS
63	D.F.O FATEHABAD	10/2022	07/11/2022	09/11/2022	2 DAYS
64	D.F.O PALWAL	10/2022	07/11/2022	09/11/2022	2 DAYS
65	D.F.O SEED COLLECTION PINJORE	10/2022	07/11/2022	09/11/2022	2 DAYS
66	D.F.O AMBALA	01/2023	06/02/2023	08/02/2023	2 DAYS
67	D.F.O. KARNAL	01/2023	06/02/2023	08/02/2023	2 DAYS
68	D.F.O FATEHABAD	01/2023	06/02/2023	08/02/2023	2 DAYS
69	D.W.L.O ROHTAK	01/2023	06/02/2023	08/02/2023	2 DAYS
70	D.F.O JHAJJAR	03/2023	10/04/2023	12/04/2023	2 DAYS
.71	D.F.O KARNAL	09/2022	6/10/2022	07/10/202	1 DAYS
72	D.W.L.O PANCHKULA	02/2023	06/03/2023	07/03/2023	1 DAYS

Annexure VI

(Referred to in Para 2.6)

Statement showing non receipt of detailed Cash Accounts from the divisions

Sr. No	Name of Division	Month(s) in which accounts were not received
1	D.F.O MORNI PINJORE	02/2023, 03/2023
2	D.F.O AMBALA	02/2023, 03/2023
3	D.F.O KURUKSHETRA	03/2023
4	D.F.O KARNAL	11/2022, 12/2022, 01/2023, 02/2023, 03/2023
5	D.F.O SONIPAT	04/2022, 05/2022, 06/2022, 07/2022, 08/2022, 09/2022, 10/2022, 11/2022, 12/2022, 01/2023, 02/2023, 03/2023
6	C.F. SOUTH CIRLE GURGAON	05/2022
7	D.F.O MOHINDERGARH	01/2023, 02/2023, 03/2023
8	D.F.O FARIDABAD	09/2022, 12/2022, 01/2023, 02/2023
9	D.F.O GURGAON	01/2023, 02/2023, 03/2023
10	D.F.O BHIWANI	11/2022, 03/2023
11	D.F.O CHARKHI DADRI	03/2023
12	CF.CC ROHTAK	07/2022
14	D.F.O PANIPAT	12/2022, 01/2023, 02/2023, 03/2023,
15	D.F.O REWARI	02/2023, 03/2023
16	D.F.O JHAJJAR	06/2022, 07/2022, 08/2022, 09/2022, 10/2022, 11/2022, 12/2022, 01/2023, 02/2023, 03/2023
17	D.F.O FATEHABAD	07/2022, 10/2022, 01/2023, 02/2023, 03/2023
18	D.F.O NUH	01/2023, 02/2023
19	D.F.O PALWAL	12/2022, 01/2023, 02/2023, 03/2023
20	DWLO HISAR	01/2023
21	D.F.O SOHNA	10/2022
23	D.F.O SEED COLLECTION PINJORE	10/2022

Annexure-VII

(Referred to in Para 3)

Division wise List of Outstanding Paras of Forest Department Haryana as on 31/03/2023

No.	Division	Opening		Addition		Clearance		Balance	
		Paras	Value(in lakhs)	Paras	Value(in lakhs)	Paras	Value(in lakhs)	Paras	Value (in lakhs)
1	Additional Chief Secretary Haryana Chandigarh	7	554.85	3	418	0	0	10	972.85
2	Principal Chief Conservator of Forest (HOFF), Haryana	18	1300.55	13	3527.52	0	0	31	4828.07
3	Principal Chief Conservator of Forest (Wildlife), Haryana	5	0	0	0	0	0	5	0
4	Principal Chief Conservator of Forest Haryana, Panchkula	27	11984.32	0	0	0	0	27	11984.32
5	State Compensatory Afforestation Fund Management and Planning Authority Haryana State, Panchkula (CAMPA)	6	8232.49	0	0	0	0	6	8232.49
6	Conservator of Forest North Circle Panchkula	3	223	0	0	0	0	3	223
7	DFO Yamunanagar	14	372.23	0	0	0	0	14	372.23
8	DFO Kaithal	1	0	0	0	0	0	1	0
9	DFO MorniPinjore	33	3705.1	14	127.61	0	0	47	3832.71
10	DFO Kurukshetra	20	106.94	0	0	0	0	20	106.94
11	DFO Ambala	28	2166.09	0	0	0	0	28	2166.09
12	DFO Sirsa	7	105.06	0	0	1	3.92	6	101.14
13	DFO Hisar	9	1056.82	0	0	0	0	9	1056.82
14	DFO Jind	14	4264.55	0	0	0	0	14	4264.55
15	Divisional Foerst Officer Fatehabad	6	90.56	0	0	0	0	6	90.56
16	DFO Bhiwani	13	223.99	0	0	0	0	13	223.99
17	Conservator of Forest West Circle Hisar	6	2.02	0	0	0	0	6	2.02
18	Conservator of Forest Centre Circle Rohtak	3	0.6	0	0	0	0	3	0.6
19	DFO Rohtak	6	356.07	0	0	0	0	6	356.07
20	DFO Karnal	6	80.95	0	0	0	0	6	80.95
21	DFO Panipat	12	56.14	0	0	0	0	12	56.14
22	DFO Sonapat	6	98.84	0	0	0	0	6	98.84

23	DFO Jhajjar	8	77.66	0	0	0	0	8	77.66
24	DFO Gurugram	15	561.19	11	77.77	0	0	26	638.96
25	Chief Forest conservator (Safety-2) Gurugram	3	2.28	0	0	0	0	3	2.28
26	DFO Rewari	12	231.98	10	30	0	0	22	261.98
27	DFO Mahendargarh	21	1115.31	0	0	0	0	21	1115.31
28	DFO Faridabaad	7	2176.65	0	0	0	0	7	2176.65
29	DFO Mewat (Nuh)	15	976.05	0	0	0	0	15	976.05
30	DFO Palwal	4	26.63	0	0	0	0	4	26.63
31	DFO (production) Karnal	7	3799.03	0	0	0	0	7	3799.03
32	Forest Conservator Production Circle Karnal	2	0	0	0	0	0	2	0
33	DFO (Production) Yamunanagar	7	478.49	0	0	0	0	7	478.49
34	DFO (production) Hisar	7	271.87	0	0	0	0	7	271.87
35	DFO (production) Kurukshetra	1	3.68	0	0	0	0	1	3.68
36	Chief Conservator of Forest Panchkula	2	31.7	0	0	0	0	2	31.7
37	Divisional Forest Officer (Social Forestry project) Ambala	7	55.1	0	0	0	0	7	55.1
38	Divisional Forest Officer (Social Forestry project) Kurukshetra	3	92.6	0	0	0	0	3	92.6
39	Divisional Forest Officer (Social Forestry project) Hisar	5	42.4	0	0	0	0	5	42.4
40	Divisional Forest Officer (Social Forestry project) Rewari (Jaatusana)	7	363.12	0	0	0	0	7	363.12
41	Divisional Forest Officer (Social Forestry project) Faridabaad	5	73.68	0	0	0	0	5	73.68
42	Chief Wild life warden Panchkula	1	18.52	0	0	0	0	1	18.52
43	Deputy Chief Wild life warden Panchkula	3	1149.45	0	0	0	0	3	1149.45
44	Divisional Wild life officer Rohtak	13	331.28	0	0	0	0	13	331.28
45	Divisional Wild Life Officer Gurugram	4	67.32	0	0	0	0	4	67.32
46	Divisional Wild life officer Hisar	3	0.88	0	0	0	0	3	0.88
47	Conservator of Forest (Research circle) Pinjore	3	12.67	0	0	0	0	3	12.67

48	DFO (Training) Sohna	3	18.35	0	0	0	0	3	18.35
49	DFO (Seed Collection) Pinjore	4	2.19	0	0	0	0	4	2.19
50	Conservator of Forest (Publicity and Education) Panchkula	1	9.65	0	0	0	0	1	9.65
51	Divisional Wild life Officer (Eco-Tourism) Panchkula	5	591.13	0	0	0	0	5	591.13
52	Forest Conservator Social Forestry project (M&E) Panchkula	3	11.54	0	0	0	0	3	11.54
53	DFO (M&E) Social Forestry project Ambala	1	0	0	0	0	0	1	0
54	Conservator of Forest (Work and Planning) Circle Gurugram	2	4.44	0	0	0	0	2	4.44
55	Divisional Wild life Officer Research division Pinjore	3	437.93	0	0	0	0	3	437.93
	Total	437	48,015.94	51	4,180.90	1	3.92	487	52,192.92

List of Abbreviations

Abbreviation	Meaning
AG (A&E)	Accountant General (Accounts & Entitlement)
CAMPA	Compensatory Afforestation Fund Management and Planning Authority
CCO	Chief Controlling Officer
CF	Conservator of Forest
CTR	Consolidated Treasury Receipt
DFO	Divisional Forest Officer
DWLO	Divisional Wild Life Officer
EPF	Employees Provident Fund
ESIC	Employees State Insurance Corporation
EPS	Electronic Payment System
FAC	Forest Account
HoFF	Head of Forest Force
M&E	Monitoring & Evaluation
MH	Major Head
PCCF	Principal Chief Conservator of Forest
VLC	Voucher Level Compilation

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2023

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