

Government of Haryana

Annual Review on the Working of Forest and Wild Life Department 2023-24

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

Preface

Forest & Wild Life Department is an important constituent of State Administration. Its Drawing and Disbursing Officers play an important role in exercising necessary controls 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 manual has been prepared. Annual Review on the working of Forest 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 2023-24 highlights omissions/irregularities noticed in maintenance and compilation of the monthly accounts of Forests Divisions and Wild Life Department namely delay in submission of monthly Accounts, outstanding balances under Forest Remittances i.e. Remittance into treasuries, non-adjustment of Forest Advances, un-encashed/time barred cheques, reconciliation of Accounts and 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.



(NAVNEET GUPTA)

PRINCIPAL ACCOUNTANT GENERAL

Dated: 27/08/2024

CHANDIGARH

TABLE OF CONTENTS

Sr. No.	Particulars	Paragraph	Page(s)
1.	Introduction		1-3
Part-1. Omissions and irregularities noticed by Pr. Accountant General (A&E)			
2.	Omissions/ Irregularities noticed during receipt and compilation of Accounts <ul style="list-style-type: none"> ❖ Outstanding differences under Forest Remittances into Treasury ❖ Adjustment of Amount outstanding under M.H. “8550-101-Forest Advances” ❖ Huge amount of time barred Cheques and un-encashed Cheques ❖ Reconciliation of Accounts ❖ Compensatory Afforestation Fund Management and Planning Authority (CAMPA) ❖ Delayed submission of cash accounts ❖ Revenue Receipts of Forest Department ❖ Revenue and Capital Expenditure of Forest Department 	1	4-8
3.	Computerization of Forest Accounts	2	9
Part-2. Summary of Audit Objection raised by Pr. Accountant General (Audit)			
4.	Outstanding Audit Inspection Reports/Paras	3	10
5.	Annexures relating to Part 1		11-38
6.	Annexures relating to Part 2		39-41
7.	List of Abbreviations	-	42

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' ledgers and Schedule of Remittances into 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, 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

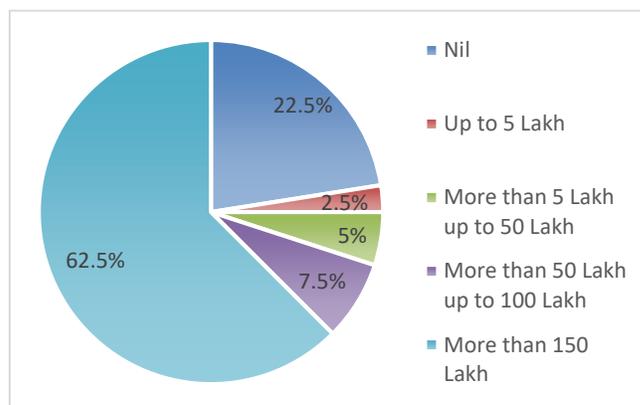
the state of affairs of the Department. The documentation maintained by the Department should validate the truthfulness of execution and expenditure incurred. It should present the details with utmost transparency and clarity.

The Forest and Wild Life Department has 40 forest divisions as on 31.03.2024. The list of forest divisions with their circle code is placed at Annexure-I.

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 2023-24 is given below: -

Sl. No.	Range of Expenditure	No. of Divisions
1	Nil	09
2	Up to 5 Lakh	01
3	More than 5 Lakh up to 50 Lakh	02
4	More than 50 Lakh up to 100 Lakh	03
5	More than 100 Lakh up to 150 Lakh	Nil
6	More than 150 Lakh	25
	Total	40



Revenue and Capital Expenditure of the Forest Department

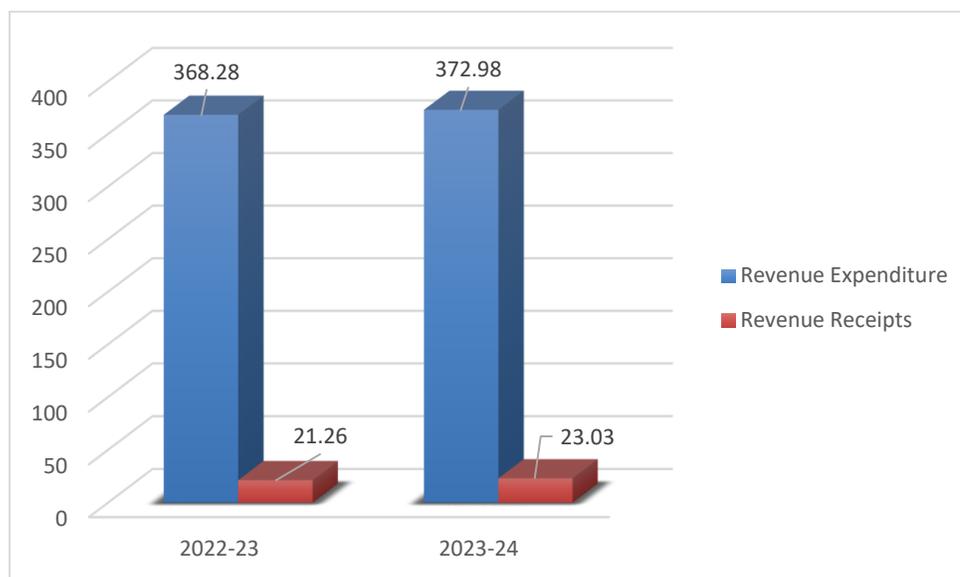
The Revenue Expenditure of the Forest Department for the year 2023-24 amounted to Rs.372.98 crore and there was 'NIL' Capital Expenditure as detailed in the table below: -

Statement of Revenue & Capital Expenditure (Rs. in crores) under Major Head 2406		
Financial year	Revenue Expenditure	Capital Expenditure
2022-23	368.28	Nil
2023-24	372.98	Nil

Revenue Receipts of Forest Department under various Schemes

Revenue Receipts of financial year i.e. FY 2023-24 was Rs.23.03 crore which is **8%** more than the last financial year. The details of Revenue Receipts are as under:-

Revenue Receipts of the Forest Department under various Schemes (Rs. in crores)		
Financial year	Major Head	Revenue Receipts of Forest Department
2022-23	0406	21.26
2023-24	0406	23.03



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.

Part 1

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

1.1 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 Forest receipts booked by the Forest Divisional Officers and Treasury Officers.

Details of progressive Debits amounting to **Rs.14.27 Crore** and progressive Credits amounting to **Rs. 14.42 Crore** on account of Remittances into Treasury by the Divisional Officers which remained unadjusted up to March 2024 are shown in the Annexure-II. Age-wise analysis of outstanding Debit and Credit under Major Head **8782-103-99 Remittances** as on **31/03/2024** 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 31st July, 2024.

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 and it is also recommended that the division should have read-only access of e-GRAS, enabling them to reconcile their figures with the treasury's records. This will improve the process of reconciliation and prevent any further increase in outstanding balances.*

1.2 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 Forest Divisional Officer. After making such payments, these advances are adjusted against the appropriate Head of Account. However, advances amounting to **Rs 0.25 Crore (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 2023-24, is shown in Annexure-III.

The matter was observed during the annual review of last year as well. However, to date, no response has been forthcoming till 31st July, 2024.

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.*

1.3 Huge amounts of Cheques expired or lying un-encashed

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 1.52 Crore (Credit)** and **Rs 0.62 Crore (Debit)** are shown in Annexure-IV. Age-wise Analysis of outstanding debit and credit under Major Head 8782-103-98/93 Cheques/EPS as on **31/03/2024** is shown in Annexure- IV (A).

The matter was raised during last year's Annual Review also. However, no response has been received till 31st July 2024.

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.*

1.4 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, no response has been received till 31st July 2024.

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.*

1.5 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.

The detail of State Compensatory Afforestation Fund Account (8121-129) as on 31st March 2024 is as follows: -

Sr. No.		(Rs. In Crore)
1.	Balance in the SCAF as on 01.04.2023	966.40
2.	Contribution of Fund	
	<ul style="list-style-type: none"> • Interest Accrued on Compensatory Afforestation Fund during 2023-24 • Fund Received in Public Account * 	37.26 615.38
	Total Deposits in Public Account during 2023-24	652.64
3.	Expenditure incurred during 2023-24	59.21
4.	Balance in the Fund as on 31.03.2024	1559.84

*Amount of 615.38 Crore for the year 08.02.2019 to 31.03.2022 was transferred from National Compensatory Afforestation Deposits under “Major Head 8336 Civil Deposit” to State Compensatory Afforestation Fund, Haryana under “Major Head 8121-General and other Reserve Funds.

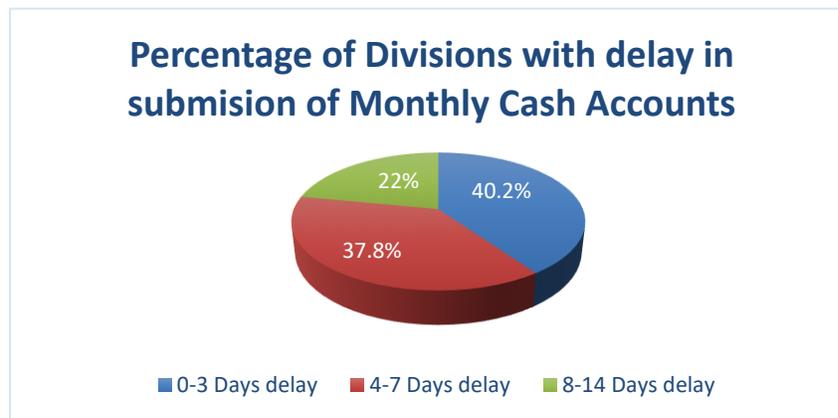
As per Compensatory Afforestation Fund (Accounting Procedure) Rules 2018, the receipts relating to Compensatory Afforestation which will be received by States and Union Territories from the User agencies will be credited in the first instance in Minor Head ‘103-State Compensatory Afforestation Deposit’ under Major Head ‘8336-Civil Deposits’. Various activities viz. Compensatory Afforestation, Net Present Value, Protected Areas etc. will appear at Sub Head level in 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.’ However, the State Government is not following prescribed accounting procedure. No amount has been credited in Minor Head 103 State Compensatory Afforestation Deposits under Major Head ‘8336-Civil Deposits’ by the State Government for the year 2023-24.

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.*

1.6 Delay in submission of Cash Account

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 dispatched 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 2023-24, various divisions did not submit their respective accounts on due dates. Annexure-V shows total number of times respective division has submitted accounts with a delay and Annexure-V(A) shows duration of delay in receipt of Cash Account from Divisions. The abstract of delay is also given below:



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 delay in submission of accounts.

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

2. Computerization of Forest Accounts

All the Forest Divisions have been fully computerized and monthly accounts of Forest Divisions are received via e-mail or in a pen drive in the form of text files every month. The text data received from Divisions is uploaded in the Forest Module of Voucher Level Computerization (VLC) software and the same is fetched during the posting of monthly accounts.

However, many discrepancies have been noticed in the text data files of monthly Account sent by the divisions such as incorrect circle code and division code, incorrect nomenclature of file due to which data could not be utilized for uploading in the VLC module and accounts have to be posted manually. This leads to delay in posting and late submission of monthly Civil Accounts by O/o the Principal Accountant General (A&E) to the State Government.

Recommendation:-Necessary directions may be issued to all Divisions to send text data file in VLC compatible format and with correct codes & file nomenclature.

Part 2

3. Outstanding Audit Inspection Reports/ Paras

There are 152 Audit Inspection Reports containing **483 Audit Paras** with cumulative amount of **Rs.521.67 crore** pending against the Department (Annexure VII).

Further, irregularities of common nature which have been noticed during Central Audit of Forest Division are: -

- (i) Non-marking of numbers on Running Bills.
- (ii) Payment on Proforma Invoice instead of Original Bill.
- (iii) Regarding Paying Bills in pieces.
- (iv) Non-deduction of TDS under Section 194 J of IT Act, 1961.
- (v) Non-furnishing of Stock entry of purchased items.
- (vi) Non- marking of tender numbers and voucher numbers on bills.
- (vii) Non-furnishing of Utilization Certificate.

DFO, Morni Pinjore Division has the highest number of outstanding paras (47) while Principal Chief Conservator of Forest Haryana, Panchkula Division has the paras with maximum value in monetary terms (Rs. 119.84 crore). 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 2023-24.

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

Annexure-I

**Name of the Forest Divisions which submitted Accounts to this office
during the year 2023-24**

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	Chief Conservator of Forest, North Circle, Ambala
3.	02	003	DFO, (T) Morni (Pinjore)
4.	02	004	Dy. Conservator of Forest, (T) Yamuna Nagar
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 Hissar
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

Sr. No.	Circle code	Division Code	Name of Division
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, Hissar

Annexure –II

(Referred in Para 1.1)

Outstanding balances under Major Head 8782-103-99 Remittances as on 31/03/2024

Sr. No.	Name of Division	Year 2022-23 Debit (Rs.)	Year 2022-23 Credit (Rs.)	Addition during the Year 2023-24	Clearance during the Year 2023-24	Year 2023-24 Debit (Rs.)	Year 2023-24 Credit (Rs.)
1.	Principal Chief Conservator of Forest, Haryana, Panchkula	24750426	-	-	6267029 Dr.	18483397	-
2.	Conservator of Forest, North Circle, Ambala	-	59501	-	-	-	59501
3.	DFO, (T) Morni (Pinjore)	-	5939602	318968 Cr.	-	-	6258570
4.	DFO, (T) Yamuna Nagar	-	7751974	-	721553 Cr.	-	7030421
5.	DFO, (T) Ambala	12875011	-	-	190739 Dr.	12684272	-
6.	DFO, (T) Kurukshetra	-	5196421	43634 Cr.	-	-	5240055
7.	DFO, (T) Karnal	-	2297688	-	10325 Cr.	-	2287363
8.	DFO, (T) Sonapat	-	8124606	-	80339 Cr.	-	8044267
9.	DFO, (T) Kaithal	-	478892	600 Cr.	-	-	479492
10.	Conservator of Forest, South Circle, Gurugram	-	12412	-	-	-	12412
11.	DFO, (T) Mohindergarh	1500016	-	-	-	1500016	-
12.	DFO, (T) Faridabad	-	38429280	-	-	-	38429280
13.	DFO, Rohtak	5398343	-	-	-	5398343	-
14.	DFO, Gurugram	24999575	-	-	-	24999575	-
15.	Conservator of Forest, West Circle, Hissar	-	321026	-	-	-	321026
16.	DFO, (T) Sirsa	3218560	-	135894 Dr.	-	3354454	-
17.	DFO, (T) Jind	7385031	-	17650 Dr.	-	7402681	-
18.	DFO, (T) Hisar	-	207083	-	177316 Cr	-	29767

Sr. No.	Name of Division	Year 2022-23 Debit (Rs.)	Year 2022-23 Credit (Rs.)	Addition during the Year 2023-24	Clearance during the Year 2023-24	Year 2023-24 Debit (Rs.)	Year 2023-24 Credit (Rs.)
19.	DFO, (T) Bhiwani	-	3697739	-	-	-	3697739
20.	DFO, (T) Charkhi Dadri	-	807242	-	-	-	807242
21.	DFO, (P) Karnal	11909815	-	-	-	11909815	-
22.	DFO, (P) Kurukshetra	4016112	-	-	-	4016112	-
23.	DFO, (P) Yamuna Nagar	11580749	-	-	-	11580749	-
24.	Conservator of Forest, Training Circle, Pinjore, Panchkula	-	23064	-	-	-	23064
25.	Conservator of Forest, Research Circle Pinjore Panchkula	-	552361	-	-	-	552361
26.	Conservator of Forest, Central Circle, Rohtak	-	104192	-	-	-	104192
27.	DFO, Community Forestry Project, Panipat	-	6150285	-	-	-	6150285
28.	DFO, Community Forestry Project, Faridabad	-	643240	-	-	-	643240
29.	DFO, (T) Panipat	-	1310347	-	347455 Cr.	-	962892
30.	DFO, Jhajjar	-	9424410	638711Cr.	-	-	10063121
31.	DFO, (M&E) Karnal	2084862	-	-	-	2084862	-
32.	DFO, (T) Mewat, Nuh	-	2804754	-	89001Cr.	-	2715753
33.	DFO, (T) Rewari	3001925	-	129064 Dr.	-	3130989	-
34.	DFO, (T) Fatehabad	-	25013775	-	2392497 Cr.	-	22621278
35.	Chief Wild Life Warden, Panchkula	-	80770	1600 Cr.	-	-	82370
36.	Divisional Wild Life Officer, Panchkula	122491	-	76864 Cr.	122491 Dr.	-	76864

Sr. No.	Name of Division	Year 2022-23 Debit (Rs.)	Year 2022-23 Credit (Rs.)	Addition during the Year 2023-24	Clearance during the Year 2023-24	Year 2023-24 Debit (Rs.)	Year 2023-24 Credit (Rs.)
37.	Divisional Wild Life Officer, Rohtak	-	9151889	-	899600 Cr.	-	8252289
38.	Conservator of Forest, Community Forestry Project, Ambala	-	85487	-	-	-	85487
39.	DFO, Community Forestry Project, Kurukshetra	3379503	-	-	-	3379503	-
40.	Conservator of Forest, Community Forestry Project, Circle Hisar	-	23378	-	-	-	23378
41.	DFO, Community Forestry Project, Bhiwani	87277	-	-	-	87277	-
42.	DFO, Community Forestry Project, Jatusana, Rewari	-	196708	-	-	-	196708
43.	DFO, Community Forestry Project, Hisar	-	272352	-	-	-	272352
44.	Conservator of Forest, (M&E) Circle, Karnal	-	28914	-	-	-	28914
45.	DFO, (T) Palwal	31262335	-	63112 Dr.	-	31325447	-
46.	Divisional Wild Life Officer, Gurugram	-	88693	-	-	-	88693
47.	Divisional Wild Life Officer, Hisar	202187	-	-	-	202187	-
48.	DFO, Training Division, Sohna	63604	-	121396 Cr.	63604 Dr.	-	121396
49.	Conservator of Forest, Working Plan Circle, Gurugram.	-	4375569	-	-	-	4375569
50.	DFO, Training Division Pinjore	-	9129	-	-	-	9129

Sr. No.	Name of Division	Year 2022-23 Debit (Rs.)	Year 2022-23 Credit (Rs.)	Addition during the Year 2023-24	Clearance during the Year 2023-24	Year 2023-24 Debit (Rs.)	Year 2023-24 Credit (Rs.)
51.	DFO, Research Division, Pinjore	1118004	-	-	-	1118004	-
52.	Divisional Forest Officer, Seed Collection Division, Pinjore	-	359189	-	-	-	359189
53.	Divisional Forest Officer (Production) Hissar	-	3015061	-	-	-	3015061
54.	DFO, (M&E) Hisar	-	96992	-	-	-	96992
55.	DFO, Eco- Tourism, Panchkula	2495	-	-	-	2495	-
56.	Cyber Treasury	-	9964474	-	-	-	9964474
57.	Conservator of Forest Social Forestry, Ambala	-	571349	-	-	-	571349
58.	DFO, Community Project, Ambala	30412	-	-	-	30412	-
59.	Conservator of Forest (Production) Circle, Karnal	-	3558	-	-	-	3558
60.	DFO, Eco. Tourism, Gurugram	-	200	-	-	-	200
	Total	148988733	147673606	345720 Dr. 1201773 Cr.	6643863 Dr. 4718086 Cr.	142690590	144157293

Annexure –II (A)

Age-wise Analysis under Major Head 8782-103-99 Remittances as on 31/03/2024

<u>8782-103-99</u>											
SNo	Name of Division	Year 2019-20		Year 2020-21		Year 2021-22		Year 2022-23		Year 2023-24	
		Debit (Rs.)	Credit (Rs.)								
1.	Principal Chief Conservator of Forest, Haryana, Panchkula	41633678	-	41465565	-	41382417	-	24750426	-	18483397	-
2.	Conservator of Forest, North Circle, Ambala	-	59501	-	59501	-	59501	-	59501	-	59501
3.	Divisional Forest Officer, (T) Morni (Pinjore)	-	4853982	-	5466632	-	5550050	-	5939602	-	6258570
4.	Divisional Forest Officer, (T) Yamuna Nagar	-	7042495	-	7044947	-	7516691	-	7751974	-	7030421
5.	Divisional Forest Officer, (T) Ambala	14073420	-	13924872	-	13012331	-	12875011	-	12684272	-
6.	Divisional Forest Officer, (T) Kurukshetra	-	5209062	-	5009274	-	5373189	-	5196421	-	5240055

Sr No	Name of Division	Year 2019-20		Year 2020-21		Year 2021-22		Year 2022-23		Year 2023-24	
		Debit (Rs.)	Credit (Rs.)								
7.	Divisional Forest Officer, (T) Karnal	-	2095071	-	2297688	-	2297688	-	2297688	-	2287363
8.	Divisional Forest Officer, (T) Sonapat	-	8347214	-	8945688	-	9097569	-	8124606	-	8044267
9.	Divisional Forest Officer, (T) Kaithal	-	478892	-	478892	-	830254	-	478892	-	479492
10.	Conservator of Forest, South Circle Gurugram	-	12412	-	12412	-	12412	-	12412	-	12412
11.	Divisional Forest Officer, (T) Mohindergarh	1696863	-	1500016	-	1500016	-	1500016	-	1500016	-
12.	Divisional Forest Officer, (T) Faridabad	-	38407730	-	38397360	-	38429280	-	38429280	-	38429280
13.	Divisional Forest Officer, Rohtak	5185375	-	5208330	-	5398343	-	5398343	-	5398343	-
14.	Divisional Forest Officer, Gurugram	24892751	-	25022526	-	24999575	-	24999575	-	24999575	-
15.	Conservator of Forest, West Circle, Hissar	-	321026	-	321026	-	321026	-	321026	-	321026
16.	Divisional Forest Officer, (T) Sirsa	2585933	-	3373665	-	3316178	-	3218560	-	3354454	-

Sr. No	Name of Division	Year 2019-20		Year 2020-21		Year 2021-22		Year 2022-23		Year 2023-24	
		Debit (Rs.)	Credit (Rs.)								
17.	Divisional Forest Officer, (T) Jind	7743865	-	7133784	-	7330458	-	7385031	-	7402681	-
18.	Divisional Forest Officer, (T) Hisar	-	610557	-	2309128	6911	-	-	207083	-	29767
19.	Divisional Forest Officer, (T) Bhiwani	-	3875120	-	3875120	-	3624120	-	3697739	-	3697739
20.	Divisional Forest Officer, (T) Charkhi Dadri	-	807242	-	807242	-	807242	-	807242	-	807242
21.	Divisional Forest Officer, (P) Karnal	11909815	-	11909815	-	11909815	-	11909815	-	11909815	-
22.	Divisional Forest Officer, (P) Kurukshetra	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	-	23064	-	23064	-	23064	-	23064

Sr. No	Name of Division	Year 2019-20		Year 2020-21		Year 2021-22		Year 2022-23		Year 2023-24	
		Debit (Rs.)	Credit (Rs.)								
25.	Conservator of Forest, Research Circle Pinjore, Panchkula	-	552161	-	552361	-	552361	-	552361	-	552361
26.	Conservator of Forest, Central Circle Rohtak	-	28199	-	102111	-	104192	-	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	-	1430090	-	1755770	-	1723380	-	1310347	-	962892
30.	Divisional Forest Officer, Jhajjar	-	9436456	-	9430284	-	9424410	-	9424410	-	10063121
31.	Divisional Forest Officer, (M&E) Karnal	2084862	-	2084862	-	2084862	-	2084862	-	2084862	-
32.	Divisional Forest Officer, (T) Mewat, Nuh	-	2660060	-	2671877	-	3280945	-	2804754	-	2715753

Sr. No	Name of Division	Year 2019-20		Year 2020-21		Year 2021-22		Year 2022-23		Year 2023-24	
		Debit (Rs.)	Credit (Rs.)								
33.	Divisional Forest Officer, (T) Rewari	4524904	-	4365774	-	4214460	-	3001925	-	3130989	-
34.	Divisional Forest Officer, (T) Fatehabad	-	22182216	-	26136969	-	22554613	-	25013775	-	22621278
35.	Chief Wild Life Warden, Panchkula	-	78570	-	78570	-	80970	-	80770	-	82370
36.	Divisional Wild Life Officer, Panchkula	135991	-	122491	-	122491	-	122491	-	-	76864
37.	Divisional Wild Life Officer, Rohtak	-	8251889	-	8251889	-	8251889	-	9151889	-	8252289
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 2019-20		Year 2020-21		Year 2021-22		Year 2022-23		Year 2023-24	
		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	31381651	-	31319297	-	31323166	-	31262335	-	31325447	-
46.	Divisional Wild Life Officer, Gurugram	-	88693	-	88693	-	88693	-	88693	-	88693
47.	Divisional Wild Life Officer, Hisar	264352	-	226262	-	183763	-	202187	-	202187	-
48.	Divisional Forest Officer, Training Division, Sohna	62164	-	63604	-	63604	-	63604	-	-	121396

Sr. No	Name of Division	Year 2019-20		Year 2020-21		Year 2021-22		Year 2022-23		Year 2023-24	
		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	-	10694	-	9129	-	9129	-	9129
51.	Divisional Forest Officer, Research Division, Pinjore	375134	-	375134	-	375154	-	1118004	-	1118004	-
52.	Divisional Forest Officer, Seed Collection Division, Pinjore	-	359139	-	359139	-	359139	-	359189	-	359189
53.	Divisional Forest Officer (Production) Hissar	-	3015061	-	3015061	-	3015061	-	3015061	-	3015061
54.	Divisional Forest Officer, (M&E) Hissar	-	96992	-	96992	-	96992	-	96992	-	96992

Sr. No	Name of Division	Year 2019-20		Year 2020-21		Year 2021-22		Year 2022-23		Year 2023-24	
		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	-	486674	-	497074	-	571349	-	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		167647306	142560062	167192545	149829223	166320092	145725099	148988733	147673606	142690590	144157293

Annexure-III

(Referred in Para 1.2)

Outstanding balances under Head “8550-101-Forest Advances” as on 31/03/2024

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 in Para 1.3)

Outstanding Balances under Head “8782-103-98/93 Cheques/EPS” as on 31/03/2024

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) Yamuna Nagar	8329988	-
4.	DFO, (T) Ambala	930971	-
5.	DFO, (T) Kurukshetra	2819530	-
6.	DFO, (T) Karnal	339277	-
7.	DFO, (T) Sonapat	291476	-
8.	DFO, (T) Kaithal	-	46810
9.	Conservator of Forest, South Circle, Gurugram	123573	-
10.	DFO, (T) Mohindergarh	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	-	296468
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	-

Sr. No.	Name of Division	Credit (Rs.)	Debit (Rs.)
23.	DFO, Training Division, Pinjore	-	128543
24.	DFO, Research Division, Pinjore	-	81134
25.	Conservator of Forest, Working Plan Circle, Gurugram	-	183745
	Total	15245081	6187171

Annexure –IV (A)

Age-wise Analysis under Major Head 8782-103-98/93 Cheques/EPS as on 31/03/2024

8782-103-93											
Sr. No	Name of Division	Year 2019-20		Year 2020-21		Year 2021-22		Year 2022-23		Year 2023-24	
		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	-	2819530	-	2819530	-	2819530	-
7.	DFO, (T), Karnal	339277	-	339277	-	339277	-	339277	-	339277	-
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 2019-20		Year 2020-21		Year 2021-22		Year 2022-23		Year 2023-24	
		Credit (Rs.)	Debit (Rs.)								
13.	DFO, (T), Rohtak	-	3869405	-	3869405	-	3869405	-	3869405	-	3869405
14.	DFO, Gurugram	-	-	-	-	-	-	-	-	-	-
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), Hissar	-	-	-	-	-	-	-	-	-	-
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	239635	-	239635	-	239635	-	242230	-	242230	-

Sr. No	Name of Division	Year 2019-20		Year 2020-21		Year 2021-22		Year 2022-23		Year 2023-24	
		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 2019-20		Year 2020-21		Year 2021-22		Year 2022-23		Year 2023-24	
		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	15292487	6187171	15292487	6187171	15242486	6187171	15245081	6187171	15245081	6187171

Annexure-V

(Referred in Para 1.6)

List showing 'Number of times delay' in receipt of Cash Account from Divisions

Sr. No.	Circle code	Division Code	Name of Division	Number of times delay
1.	01	001	DFO, O/o Principal Chief Conservator of Forest, Haryana, Panchkula	02
2.	02	002	Conservator of Forest, North Circle, Ambala	01
3.	02	003	DFO, (T) Morni (Pinjore)	02
4.	02	004	Dy. Conservator of Forest, (T) Yamuna Nagar	01
5.	02	005	Dy. Conservator of Forest, (T) Ambala	08
6.	02	006	DFO, (T) Kurukshetra	09
7.	02	007	Dy. Conservator of Forest, (T), Karnal	02
8.	02	010	Dy. Conservator of Forest, (T), Kaithal	02
9.	03	011	Conservator of Forest, South Circle, Gurugram	03
10.	03	013	Dy. Conservator of Forest, (T) Faridabad	04
11.	03	015	DFO, Gurugram	03
12.	04	021	DFO, (T) Charkhi Dadri	01
13.	07	032	Conservator of Forest, Publicity & Education, Panchkula	02
14.	07	033	Conservator of Forest, Central Circle, Rohtak	01
15.	07	035	DFO, Panipat	01
16.	07	041	DFO, (T) Rewari	03
17.	07	044	DFO, Jhajjar	08
18.	07	047	DFO, Mewat (Nuh)	05
19.	011	053	Chief Wild Life Warden, Panchkula	01
20.	012	054	Deputy Chief Wild Life Warden, Panchkula	03
21.	013	055	Divisional Wild Life Officer, Rohtak	01
22.	03	071	Dy. Conservator of Forest, Palwal	02
23.	03	072	Divisional Wild Life Officer, Gurugram	03
24.	012	073	Divisional Wild Life Officer, Hisar	01
25.	06	075	DFO, Training Forest Division, Sohna	02

Sr. No.	Circle code	Division Code	Name of Division	Number of times delay
26.	06	076	DFO, Research Division, Pinjore	06
27.	06	078	DFO, Seed Collection Division, Pinjore	05

Annexure-V(A)

(Referred in Para 1.6)

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, AMBALA	04/2023	08/05/2023	09/05/2023	01 DAYS
2.	D.F.O, JHAJJAR	04/2023	08/05/2023	09/05/2023	01 DAYS
3.	D.F.O, NUH, (MEWAT)	04/2023	08/05/2023	12/05/2023	04 DAYS
4.	D.W.L.O,HISAR	04/2023	08/05/2023	09/05/2023	01 DAYS
5.	D.F.O RESEARCH DIVISION, PINJORE	04/2023	08/05/2023	12/05/2023	04 DAYS
6.	D.F.O SEED COLLECTION, PINJORE	04/2023	08/05/2023	10/05/2023	02 DAYS
7.	D.F.O, KURUKSHETRA	05/2023	05/06/2023	12/06/2023	07 DAYS
8.	CF SOUTH CIRCLE, GURGAON	05/2023	05/06/2023	10/06/2023	05 DAYS
9.	CF(CC), ROHTAK	05/2023	05/06/2023	13/06/2023	08 DAYS
10.	D.F.O, JHAJJAR	05/2023	05/06/2023	20/06/2023	15 DAYS
11.	D.W.L.O GURGAON	05/2023	05/06/2023	16/06/2023	11 DAYS
12.	D.F.O RESEARCH DIVISION, PINJORE	05/2023	05/06/2023	09/06/2023	04 DAYS
13.	D.F.O KURUKSHETRA	06/2023	05/07/2023	18/07/2023	13 DAYS
14.	D.F.O AMBALA	06/2023	05/07/2023	14/07/2023	09 DAYS
15.	D.F.O FARIDABAD	06/2023	05/07/2023	17/07/2023	12 DAYS
16.	C.F EDUCATION & PUBLICITY PANCHKULA	06/2023	05/07/2023	14/07/2023	09 DAYS
17.	D.F.O SEED COLLECTION PINJORE	06/2023	05/07/2023	17/07/2023	12 DAYS

18.	D.F.O KURUKSHETRA	07/2023	07/08/2023	11/08/2023	04 DAYS
19.	D.F.O JHAJJAR	07/2023	07/08/2023	21/08/2023	14 DAYS
20.	D.F.O KURUKSHETRA	08/2023	05/09/2023	13/09/2023	08 DAYS
21.	D.F.O GURGAON	08/2023	05/09/2023	12/09/2023	07 DAYS
22.	D.F.O NUH (MEWAT)	08/2023	05/09/2023	11/09/2023	06 DAYS
23.	D.W.L.O GURGAON	08/2023	05/09/2023	11/09/2023	06 DAYS
24.	D.F.O (T) SOHNA	08/2023	05/09/2023	11/09/2023	06 DAYS
25.	D.F.O RESEARCH DIVISION PINJORE	08/2023	05/09/2023	13/09/2023	08 DAYS
26.	D.F.O SEED COLLECTION PINJORE	08/2023	05/09/2023	11/09/2023	06 DAYS
27.	D.F.O AMBALA	09/2023	05/10/2023	09/10/2023	04 DAYS
28.	D.F.O REWARI	09/2023	05/10/2023	09/10/2023	04 DAYS
29.	D.F.O JHAJJAR	09/2023	05/10/2023	09/10/2023	04 DAYS
30.	D.F.O NUH (MEWAT)	09/2023	05/10/2023	09/10/2023	04 DAYS
31.	CHIEF WILD LIFE PANCHKULA	09/2023	05/10/2023	10/10/2023	05 DAYS
32.	D.F.O KURUKSHETRA	10/2023	06/11/2023	16/11/2023	10 DAYS
33.	D.F.O JHAJJAR	10/2023	06/11/2023	09/11/2023	03 DAYS
34.	D.F.O NUH (MEWAT)	10/2023	06/11/2023	15/11/2023	09 DAYS
35.	D.F.O AMBALA	11/2023	05/12/2023	13/12/2023	08 DAYS
36.	D.F.O KURUKSHETRA	11/2023	05/12/2023	14/12/2023	09 DAYS
37.	CHIEF WILD LIFE PUNCHKULA	11/2023	05/12/2023	08/12/2023	03 DAYS
38.	D.F.O RESEARCH DIVISION PINJORE	11/2023	05/12/2023	12/12/2023	07 DAYS

39.	D.F.O SEED COLLECTION PINJORE	11/2023	05/12/2023	12/12/2023	07 DAYS
40.	D.F.O AMBALA	12/2023	05/01/2024	07/01/2024	02 DAYS
41.	D.F.O KURUKSHETRA	12/2023	05/01/2024	11/01/2024	06 DAYS
42.	D.F.O KAITHAL	12/2023	05/01/2024	07/01/2024	02 DAYS
43.	C.F SOUTH CIRCLE GURGAON	12/2023	05/01/2024	07/01/2024	02 DAYS
44.	D.F.O FARIDABAD	12/2023	05/01/2024	07/01/2024	02 DAYS
45.	D.F.O GURGAON	12/2023	05/01/2024	07/01/2024	02 DAYS
46.	C.F EDUCATION & PUBLICITY PUNCHKULA	12/2023	05/01/2024	12/01/2024	07 DAYS
47.	D.F.O PANIPAT	12/2023	05/01/2024	10/01/2024	05 DAYS
48.	D.F.O JHAJJAR	12/2023	05/01/2024	09/01/2024	04 DAYS
49.	D.W.L.O ROHTAK	12/2023	05/01/2024	07/01/2024	02 DAYS
50.	PCCF PANCHKULA	01/2024	05/02/2024	07/02/2024	02 DAYS
51.	D.F.O YAMUNANGAR	01/2024	05/02/2024	07/02/2024	02 DAYS
52.	D.F.O AMBALA	01/2024	05/02/2024	08/02/2024	03 DAYS
53.	D.F.O KURUKSHETRA	01/2024	05/02/2024	08/02/2024	03 DAYS
54.	D.F.O KARNAL	01/2024	05/02/2024	07/02/2024	02 DAYS
55.	D.F.O FARIDABAD	01/2024	05/02/2024	07/02/2024	02 DAYS
56.	D.F.O JHAJJAR	01/2024	05/02/2024	08/02/2024	03 DAYS
57.	D.W.L.O GURUGRAM	01/2024	05/02/2024	08/02/2024	03 DAYS
58.	D.F.O SOHNA	01/2024	05/02/2024	07/02/2024	02 DAYS
59.	D.F.O RESEARCH DIVISION PINJORE	01/2024	05/02/2024	09/02/2024	04 DAYS

60.	PCCF PANCHKULA	02/2024	05/03/2024	07/03/2024	02 DAYS
61.	C.F NORTH CIRCLE AMBALA	02/2024	05/03/2024	11/03/2024	06 DAYS
62.	D.F.O MORNI PINJORE	02/2024	05/03/2024	07/03/2024	02 DAYS
63.	D.F.O AMBALA	02/2024	05/03/2024	13/03/2024	08 DAYS
64.	D.F.O KURUKSHETRA	02/2024	05/03/2024	15/03/2024	10 DAYS
65.	D.F.O KARNAL	02/2024	05/03/2024	07/03/2024	02 DAYS
66.	D.F.O KAITHAL	02/2024	05/03/2024	11/03/2024	06 DAYS
67.	D.F.O FARIDABAD	02/2024	05/03/2024	07/03/2024	02 DAYS
68.	D.F.O CHARKHI DADRI	02/2024	05/03/2024	07/03/2024	02 DAYS
69.	D.F.O REWARI	02/2024	05/03/2024	07/03/2024	02 DAYS
70.	D.F.O JHAJJAR	02/2024	05/03/2024	07/03/2024	02 DAYS
71.	D.F.O NUH (MEWAT)	02/2024	05/03/2024	07/03/2024	02 DAYS
72.	CHIEF WILD LIFE PANCHKULA	02/2024	05/03/2024	07/03/2024	02 DAYS
73.	D.W.L.O PANCHKULA	02/2024	05/03/2024	07/03/2024	02 DAYS
74.	D.F.O PALWAL	02/2024	05/03/2024	12/03/2024	07 DAYS
75.	D.F.O MORNI PINJORE	02/2024	05/03/2024	11/03/2024	06 DAYS
76.	D.F.O RESEARCH DIVISION PINJORE	02/2024	05/03/2024	11/03/2024	06 DAYS
77.	D.F.O SEED COLLECTION PINJORE	02/2024	05/03/2024	11/03/2024	06 DAYS
78.	D.F.O AMBALA	03/2024	10/04/2024	18/04/2024	08 DAYS
79.	C.F SOUTH CIRCLE GURUGRAM	03/2024	10/04/2024	15/04/2024	05 DAYS
80.	D.F.O GURGAON	03/2024	10/04/2024	13/04/2024	03 DAYS
81.	D.F.O REWARI	03/2024	10/04/2024	12/04/2024	02 DAYS
82.	D.F.O PALWAL	03/2024	10/04/2024	22/04/2024	12 DAYS

Annexure VI

(Referred in Para 1.6)

Statement showing non receipt of detailed Cash Accounts from the Divisions

Sr. No	Name of Division	Month(s) in which accounts were not received	No. of Accounts
1.	CONSERVATOR OF FOREST, NORTH CIRCLE AMBALA	02/2024	01
2.	D.F.O MORNI PINJORE	02/2024, 03/2024	02
3.	D.F.O YAMUNANAGAR	02/2024, 02/2024	02
4.	D.F.O AMBALA	11/2023, 12/2023, 02/2024, 03/2024	04
5.	D.F.O KURUKSHETRA	04/2023, 03/2024	02
6.	D.F.O KARNAL	03/2024	01
7.	D.F.O SONIPAT	12/2023, 01/2024, 02/2024, 03/2024	04
8.	D.F.O KAITHAL	12/2023, 01/2024, 03/2024	
9.	C.F. SOUTH CIRCLE GURGAON	01/2024, 02/2024, 03/2024	03
10.	D.F.O MOHINDERGARH	12/2023, 01/2024, 02/2024, 03/2024	04
11.	D.F.O FARIDABAD	08/2023, 09/2023, 12/2023, 02/2023, 01/2024, 02/2024, 03/2024	07
12.	D.F.O GURUGRAM	03/2024	01
13.	D.F.O SIRSA	06/2023	01
14.	D.F.O HISAR	02/2024, 03/2024	02
15.	CF.CC ROHTAK	02/2024	01
16.	D.F.O REWARI	02/2024, 03/2024	02
17.	D.F.O JHAJJAR	08/2023, 02/2024, 03/2024	03
18.	D.F.O FATEHABAD	12/2023, 01/2024, 02/2024, 03/2024	04
19.	D.F.O PALWAL	10/2023, 12/2023, 01/2024, 02/2024, 03/2024	05
20.	DWLO GURUGRAM	09/2023, 10/2023, 11/2023, 12/2023, 01/2024, 02/2024, 03/2024	07
21.	D.F.O SOHNA	11/2023	01

Annexure-VII

(Referred to in Para 3)

Division wise List of Outstanding Paras of Forest Department Haryana as on 31/03/2024

Sr. No.	Audit Unit	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	10	972.85	0	0	0	0	10	972.85
2	Principal Chief Conservator of Forest (HOFF), Haryana	31	4828.07	0	0	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	47	3832.71	0	0	0	0	47	3832.71
10	DFO Kurukshetra	20	106.94	0	0	1	0	19	106.94
11	DFO Ambala	28	2166.09	0	0	0	0	28	2166.09
12	DFO Sirsa	6	101.14	0	0	0	0	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	1	0	2	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	26	638.96	0	0	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	22	261.98	0	0	0	0	22	261.98
27	DFO Mahendargarh	21	1115.31	0	0	2	25.78	19	1089.53
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) Yamuna Nagar	7	478.49	0	0	0	0	7	478.49
34	DFO (production) Hissar	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 (Jatusana)	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	487	52,192.92	0	0	4	25.78	483	52,167.14

List of Abbreviations

Abbreviation	Meaning
PAG (A&E)	Principal 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