

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



सत्यमेव जयते

**Annual Review on the working of Forest Divisions  
For the year 2022-23**



लोकहितार्थ सत्यनिष्ठा  
Dedicated to Truth in Public Interest



**Government of Himachal Pradesh**

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## **Executive Summary**

The 57<sup>th</sup> Annual Review on the working of Forest Divisions and Circles in Himachal Pradesh is prepared with the objective of presenting an annual report to the State Government on the functioning of Forest Divisions and Circles.

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

The Review highlights the deficiencies which were noticed in the Monthly Accounts of the year 2022-23 submitted to the office of Principal Accountant General (A&E) as well as audit of the units conducted by the office of the Principal Accountant General (Audit) during the year 2022-23.

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

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

- i) Net unadjusted amount of ₹ 1712.00lakh (credit) under Head of Account “8782-00-103-01 Remittances” was outstanding as on 31 March 2023.
- ii) Net unadjusted Cheques amounting to ₹ 157.00lakh (credit) under Head of Account “8782-00-103-02 Forest Remittance II Cheques” were outstanding as on 31 March 2023.
- iii) The balance under Inter Circles/Inter Divisional Transactions amounting to ₹218.00lakh (debit) under Head of Account “8782-00-103-04” was outstanding as on 31 March 2023.

**Part-II: Observations relating to Audit**

**Expenditure Side**

- i) During test check of four divisions, it was noticed that ₹2140.33 lakh was deposited in Government Treasury, but the same was not accounted for in cash book, which was irregular.  

**(Para-I)**
- ii) During test check of three divisions, it was noticed that funds amounting to ₹ 557.22 lakh were allotted for conservation and protection area by Ad-hoc Campa, however, the same has not be utilised.  

**(Para-VII)**
- iii) During test check of two divisions, it was noticed that the expenditure amounting to ₹ 571.66 lakh has not been utilised during the same financial year, which resulted the blockade of fund.  

**(Para-IX)**
- iv) During test check of two divisions, it was noticed that Pr.CCF (Hoff) sanctioned amounting to ₹ 190.44 lakh on account of training fees for newly recruited Range Forest Officers, which was not accorded by the department. This is a violation of the economic instructions issued by the Finance Department.  

**(Para-XIV)**

- v) Irregular purchase of vehicles and non-deduction/less deduction of transport allowance of ₹ 58.09 lakh. **(Para-XV)**
- vi) During test check of two divisions, it was noticed that failure in conducting timely inspections caused major deviations, resulting in unfruitful expenditure of ₹ 246.44 lakh as the building was of no use till date of audit. **(Para-XVI)**

### **Receipts Side**

- i) During test check of twelve divisions, it was noticed that in 1388 forest fire resulted in tentative loss of revenue ₹ 308.76 lakh. **(Para-I)**
- ii) During test check of three divisions, it was noticed that compounding cases of illicit felling of trees having value of ₹ 337.67 lakh was worked out. **(Para-IV)**
- iii) During test check of ten divisions, it was noticed that seized timber with value of ₹ 344.38 lakh were lying undisposed, resulted in blockade of funds. **(Para-XV)**
- iv) During test check of six divisions, it was noticed that an amount of ₹ 2825.42 lakh was required to be recovered from various agencies. However, the same has not been recovered from the said agencies. **(Para-III)**

## Introduction

The 57<sup>th</sup> Annual Review on the working of Forest Divisions/Circle Offices of the Forest Department in Himachal Pradesh contains the observations on accounts maintained by these offices of Forest Department as well as deficiencies noticed in monthly accounts rendered by them to the office of the Principal Accountant General (A&E), Himachal Pradesh and the Review also contains deficiencies noticed during the audit of these offices by the office of the Principal Accountant General (Audit), Himachal Pradesh. The purpose of the Review is to highlight irregularities, omissions and defects in the maintenance of initial accounts by these Forest Divisions/ Circle office, and noticed during audit and to communicate them to the State Government. The review is intended to assist the State Government to take suitable corrective measures to improve the working of Divisions/Circle offices.

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

The number of divisions under Forest Department in the Himachal Pradesh at the end of March 2023 is as under:-

<b>Number of divisions at the beginning of the year</b>	<b>Number of Defunct divisions</b>	<b>Number of Newly Opened divisions</b>	<b>Number of divisions at the end of March-2023</b>
91	NIL	NIL	91

The Review consist of two parts viz. Part-I contain observations relating to accounts that were noticed in the office of the Accountant General (A&E), Himachal Pradesh and Part-II contains irregularities noticed in Central Audit and Local Audit of Forest Divisions by the office of the Pr. Accountant General (Audit), Himachal Pradesh during 2022-23.



## **PART-I- Deficiencies noticed in Monthly Accounts**

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

### **1. Reconciliation of Monthly Accounts Figures**

To exercise effective control over expenditure and to ensure correct classification in accordance with budget allocation, the Divisional Forest Officers are required to reconcile their figures of expenditure and receipts with those booked in the office of the Pr. Accountant General (A&E) Himachal Pradesh.

The Forest Department had conducted full reconciliation of its figures with the figures of Pr. Accountant General (A&E) which is commendable.

<b>(Figures in Rupees)</b>			
<b>Sr. No.</b>	<b>Major Head</b>	<b>Amount booked</b>	<b>Amount Reconciled</b>
1	0406 - <i>Receipts on Forestry &amp; Wildlife</i>	81,79,08,394	81,79,08,394
2	2406 - <i>Revenue Expenditure on Forestry &amp; Wildlife</i>	800,48,71,914	800,48,71,914
3	4406 - <i>Capital Outlay on Forestry &amp; Wildlife</i>	19,67,60,681	19,67,60,681

### **2. Balances outstanding under Forest Remittances/Inter Circle/Inter Division Transactions**

The payments made for or on behalf of other Forest Officers and booked under the head ICT/IDT in the Cash Accounts remain unadjusted till the credits in respect of these debits are booked by responding Forest Officers in their accounts. In order to liquidate the outstanding balances and to ensure incorporation of expenditure under the final head of account, it is necessary that the credit should invariably be booked in the following month and debit should not be raised without getting the bills accepted from the concerned divisions/circles. It was noticed that the full particulars were generally not being recorded in the Vouchers/Schedules.

As a result, the unadjusted balances of ₹1666.71 lakh (credit) under of different categories could not be analysed / cleared.

### Outstanding Balances under Forest Remittances

(₹ in lakh)

Sr. No.	Head of Account "8782-00-103" Forest Remittances	Remarks	Amount Outstanding up to 21-22	Amount Outstanding during 2022-23	Amount clearance during 2022-23	Total Outstanding	Whether Clearance or Addition in 22-23
1	01-Cash Remittances	Credit Balance	1712.00	-	-	1712.00	-
2	02-Forest Cheques	Credit Balance	157.00	-	-	157.00	-
3	04- ICT/IDT	Debit Balance	218.00	-	-	218.00	-
4	05-BT Exchange	Credit Balance	15.71			15.71	-
<b>Total</b>			<b>1666.71</b>	<b>-</b>	<b>-</b>	<b>1666.71</b>	

**Recommendation:**

*The divisions should be directed to reconcile remittance figures with treasuries every month.*

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

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

Head of Account	Year	Credit (Acknowledge)	Debit (Form-15)	Net Balance
8782-00-103-01	Up to 2015	532421636	450392301.49	
	15-16	318749	7460	
	16-17	25060580	151773	
	17-18	12775366	5055	
	18-19	41728097	722	
	19-20	9509057	15773	
	20-21	-----	-----	
	<b>Total</b>	<b>621813485</b>	<b>450573084.49</b>	<b>171226750.51</b>

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

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

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

Head of Account	Year	Debit	Credit	Net Balance
8782-00-103-04	Up to 2012	101800031	80573381.80	
	12-13	216337	-----	
	13-14	392172	----	
	14-15	---	----	
	15-16	---	----	
	16-17	---	600	
	17-18	---		
	<b>Total</b>	<b>102408540</b>	<b>80573981.80</b>	<b>21834558.20</b>

***Recommendation:***

*The respective divisions may be instructed to clear/reconcile the above amounts.*

## **PART-II**

### **Statement-A: Outstanding Central Audit Objections for the period ended March- 2023**

- (i) As per objection books of Central Audit, 3495 items involving an amounting to ₹321.12 lakh were outstanding for settlement due to lack of response/ timely and adequate corrective action (**Annexure-A**).
- (ii) 155 items pertaining to Contingency aggregating of ₹ 193.31 lakh pertaining to year 2001 onwards were yet to be settled (**Annexure-B**)
- (iii) 71 items of T.A. Bills amounting to Rs15.57 lakh pertaining to period 2001 onwards were yet to be settled as detailed in (**Annexure-C**)
- (iv) Similarly 124 items pertaining to Medical Bill aggregating to 25.38 lakh pertaining to period 2001 onwards were yet to be replied as per (**Annexure-D**)

### **Recommendation:**

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

### **Statement-B: The status of first replied to the audit objections and Inspection Reports.**

#### **(a) Inspection Reports of Revenue for the year 2022-23.**

<b>Sr. No</b>	<b>Unit/DDO</b>	<b>Whether first reply received or not</b>
1	Divisional Forest Officer Chamba	No
2	Divisional Forest Officer Nahan	No
3	Divisional Forest Officer Dharamshala	No
4	Divisional Forest Officer Nalagarh	No
5	Divisional Forest Officer Bilaspur	No
6	Divisional Forest Officer Mandi	No
7	Divisional Forest Officer Solan	No
8	Divisional Forest Officer Parvati Shamshi at Kullu	Yes
9	Divisional Forest Officer Joginder Nager	No
10	Divisional Forest Officer Shimla	No
11	Divisional Forest Officer Kotgarh	No
12	Divisional Forest Officer Gohar	No
13	Divisional Forest Officer Kullu	No

**(b) Inspection Reports of Expenditure for the year 2022-23**

Sr. No.	Unit/DDO	Whether first reply received or not
1	Principal Chief Conservator of Forest (Registrar Budget), Talland Shimla	Yes
2	Dir. Forest Training Institute Chail.	No
3	Dir. GHNP Shamshi Kullu.	No
4	Chief Conservator of Forest, Solan	No
5	Conservator of Forest, Bilaspur	No
6	Conservator of Forest, Kullu	No
7	Conservator of Forest, Nahan	No
8	Principal Chief Conservator of Forest (WL), Shimla	No
9	Divisional Forest Officer (Wildlife), Shimla	No
10	Divisional Forest Officer (WL) Hamirpur	No

***Recommendation:***

*It is suggested that the replies of old outstanding objections may be furnished to Audit Office.*

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

This part includes various defects and irregularities found during the inspection of the Forest Divisions/Circles by the office of the Principal Accountant General (Audit), Himachal Pradesh and incorporated in their inspection reports for the year 2022-23.

During the test check of records of 23 units (10 Expenditure and 13 Receipt) of Forest Department during the year 2022-23, the following irregularities were pointed out:-  
**(Annexure-E & F)**

## Expenditure Side

### **1. Irregularities in maintenance of Cash Book.**

Test checked the records (between August 2022 and April 2023) maintained in the office of Four forest divisions<sup>1</sup>, it was noticed that a sum of ₹2140.33 lakh had been deposited in the Government treasuries but the same was not accounted for in Cash Book which was not only in contravention of financial rules but also prevented audit from ascertaining whether the receipts were genuinely received or not (**Annexure-G**).

#### ***Recommendation:***

*Action may be taken as per rules and compliance intimated to audit accordingly.*

### **2. Non-conducting of auction of unserviceable store articles.**

Audit test checked the records (between August 2022 and April 2023) maintained in Seven divisions<sup>2</sup>, it was noticed that articles/items having value of ₹ 158.57 lakh were found unserviceable and required to be disposed off, but the same has not been disposed off (**Annexure-H**). This is a contravention of HPFR rules.

#### ***Recommendation:***

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

### **3. Loss of revenue due to non-claiming of damage bill.**

During test checked of the records (between August 2022 and April 2023) maintained in four forest divisions<sup>3</sup> it was noticed that cases of loss of revenue due to non-claiming of damage bill involving an amounting to ₹ 69.92 lakh were lying outstanding for final disposal as on 01-04-2022. It was further noticed that no action was taken by the department to dispose off these bills which were still pending for settlement as of April 2023 (**Annexure-I**).

#### ***Recommendation:***

*Action may be taken as per rules and compliance shown to Audit accordingly.*

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<sup>1</sup>Pr.CCF(WL) Shimla, CF Nahan, DFO Joginder Nagar, Dir FTI Chail

<sup>2</sup> CF Bilaspur, CF Kullu, Dir. FTI Chail, DFO Parvati Shamshi, Dir GNHP Shamshi, DFO (WL) Shimla, Pr. CCF (WL) Shimla CFKullu,DFO Parvati Shamshi.

<sup>3</sup> CF Bilaspur, CF Nahan, DFO (WL) Shimla and DFO (T) Shimla

#### **4. Non-achievement of target for Monkey Capturing**

During the test checked of the records (between April 2022 and March 2023) for the period October 2017 and March 2023 maintained in six divisions<sup>4</sup>, it was observed that during the year 2017-2023, target of monkey capturing was fixed as 21670 by Pr. Chief Conservator of Forest against which, 13579 monkeys were sterilized by these Circles and an expenditure of **₹4.13 lakh** has been incurred for this work. Resultantly 8091 monkeys were neither captured nor sterilized by the circle. This shows the laxity and improper planning on the part of circle as per the details given in **Annexure J**. Action may be taken as per rules and compliance intimated to Audit accordingly

***Recommendation:***

*Action may be taken as per rules and compliance shown to Audit accordingly.*

#### **5. Non-condemnation of Government Vehicles.**

Test checked of the records (between August 2022 and April 2023) maintained in five divisions<sup>5</sup> revealed that unserviceable vehicles having value of ₹4.49 lakh were due for disposing of. (**Annexure-K**).

***Recommendation:***

*Action may be taken as per rules and compliance shown to Audit accordingly.*

#### **6. Inadmissible claims of TA and HRA**

Audit test checked the records maintained in the office of Divisional Forest Officer (WL) Shimla, and CF Nahan. During scrutiny, it was noticed that inadmissible TA amounting to ₹ 0.04 lakh and inadmissible HRA of Rs 0.04 lakh were granted to the officials during the year 2022-23(**Annexure-L**).

***Recommendation:***

*Action may be taken as per rules and compliance shown to Audit accordingly.*

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<sup>4</sup> CF Solan, Kullu, Bilaspur, Nahan, DFO (WL) Hamirpur, Shimla.

<sup>5</sup> Dir.FTI Chail, DFO (WL) Hamirpur and Shimla, CF Nahan, and Pr. CCF HOFF Shimla.

## **7. Non- achievement of targets due to non- utilisation of CAMPA Funds**

During test checked of the records in April 2023 maintained in three divisions<sup>6</sup>, it was noticed that funds to the tune of ₹557.22 lakh were allotted for operation of "Conservation and Protection of Protected Area" by the Ad-hoc CAMPA, out of which no amount was utilized by the department till March 2023. As a result, the desired targets could not be achieved and the said funds were still lying unutilized (**Annexure-M**).

### ***Recommendation:***

*Action may be taken as per rules and utilize the said fund for the purpose for which it was allotted and compliance thereof intimated to Audit.*

## **8. Irregular drawl of salary**

Audit test checked the records (between August 2022 and April 2023) maintained in four divisions<sup>7</sup>. During scrutiny, it was noticed that the funds amounting to ₹ 133.36 lakh were paid on account of salary to the staff deployed in excess in the said divisions (**Annexure-N**), which was irregular.

### ***Recommendation:***

*Action may be taken as per rules and compliance intimated to audit accordingly.*

## **9. Blockade of funds received from Department of tourism under the scheme**

Audit test checked the records (between August 2022 and April 2023) maintained in the office of two forest divisions<sup>8</sup>. During scrutiny it was noticed that Budget amounting to ₹ 571.66 lakh could not be utilized during the year which resulted in blockade of fund to that extent (**Annexure-O**).

### ***Recommendation:***

*It is suggested that the budget allotted may be utilised within the time limit.*

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<sup>6</sup> DFO (WL) Hamirpur, Shimla and Pr. CCF (WL) Shimla.

<sup>7</sup> Dir. GHNP Shamshi, DFO (WL) Hamirpur & Shimla and Pr. CCF HOFF Shimla.

<sup>8</sup> DFO (WL) Hamirpur, Shimla.



**10. Irregular expenditure on account of Karyana items.**

Audit test checked the records (between August 2022 and April 2023) maintained in the office of Divisional Forest Officer (WL), Hamirpur, and Divisional Forest Officer (WL) Shimla and it was noticed that an amount of ₹ 20.78 was spent on Karyana items, under “Other materials” by the department, which was in contravention of notification of finance department, Government of HP and resulted in irregular expenditure (**Annexure-P**).

***Recommendation:***

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

**11. Untimely action taken by the department resulted in less realization of GIA under the Scheme “Development of Wildlife Habitats” to ₹ 231.13 lakh and short utilization of funds ₹ 33.23 lakh.**

Audit test checked the records (between August 2022 and April 2023) maintained in the office of Pr. CCF (WL) Shimla and noticed that the Govt. of India, Ministry of Finance, Department of Expenditure instructions that the SNA’s Account has to be opened till 01/07/2021 for each CSS by the State Govt. but the SNA’s Account was opened on 29/10/2021 due to the late opening of SNA Account, the department suffered a loss of ₹ 231.13 lakh under the scheme “Development of Wildlife Habitats”.

(B) Further scrutiny of records revealed that out of total funds of ₹ 75.90 lakhs released by Central Govt. and State Govt. on a 90:10 basis for the year 2021-22, the department could utilize only ₹ 42.67 lakh (₹. 39.745 lakh of Central Govt. and ₹. 2.921 lakh of State Govt.). Thus, the department has failed to utilize the funds to the tune of ₹33.23 lakh during the year 2021-22. This has resulted in the non-utilization of govt. money to the tune of ₹.33.23 lakhs.

The department was also deprived of the actual amount of Grant-in-aid released by Central and State Government of the scheme for the year 2021-22 which was in contravention of notification of finance department, Government of HP and resulted in Unfruitful expenditure (**Annexure -Q**).

***Recommendation:***

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

**12. Blockade of Government funds due to short utilization of funds provided under UNDP Project.**

Audit test checked the records (between August 2022 and April 2023) maintained in the office of Pr. CCF (WL) Shimla. I was noticed that an expenditure amounting to ₹ 260.17 lakh of Government funds provided under UNDP Project. However, fund could not be utilized during the year which resulted in blockade of fund to that extent (**Annexure—R**).

***Recommendation:***

*The reasons for short utilization of funds may be intimated to audit and it is also suggested that the budget provided may be utilised within the time.*

**13: Non-adhering the conditions stipulated in Proposal/MOA and irregular expenditure.**

Audit test checked the records (between August 2022 and April 2023) maintained in the office of Pr. CCF (WL) Shimla and noticed that Monitoring-cum-advisory committee to scrutinize the annual action plans, guide the project and review the progress periodically was not set up by the department. Further, no records about the review of the progress of work in the arboretum were found in the records of the office from the year 2017-18 to 2021-22. The audit further noticed that Civil Works of **₹ 25.1 lakh** proposed under WHTA over seven years for that Technical sanction was not obtained from the competent authority. Further, tendering system was not adhered to for civil works executed over the period 2017-22. Thus the expenditure incurred under infrastructure activities of **₹ 21.4 lakh** was irregular. Further as per the UC of the year 2020-21 and component-wise expenditure details submitted by the institute, funds of ₹ 510000 were available on account of institutional charges (₹ 290000 expenditure incurred but not booked in the year 2019-20 + ₹220000 allotment for the year 2020-21), however, HFRI incurred ₹580000 against available funds under the same component which was **₹ 70000** more than the fund's availability. Only ₹ 33000 of the yearly budget (2.2 lakh as per the initial budget) was allowed to be incurred for institutional charges for the year 2020-21 and was thus irregular. Further, Variations in the allotment of the component-wise fund to the HFRI for WHTA were noticed during an audit amounting to ₹ 4.75 lakh. Funds released by the department and expenditures incurred by HFRI were not by the budget estimates submitted by the HFRI 2017-22 Thus the expenditure incurred under

infrastructure activities of ₹ 26.95 lakh was irregular and cannot be admitted in audit as per the details given in **Annexure -S**.

***Recommendation:***

*The non-adherence of the conditions stipulated in Proposal/MOA and circumstances under which the irregular expenditure on infrastructure activities carried out may be intimated to audit.*

**14. Irregular expenditure in excess of the delegated Financial Power under SOE “Training”**

Audit test checked the records maintained in the office of two offices<sup>9</sup> and it was noticed that Pr.CCF(HoFF) sanctioned payments of ₹ 190.44 lakh on account of training fees of newly recruited Range Forest Officers for 18 months compulsory training, whereas prior approval of the competent authority was not accorded by the department. This is a violation of the economic instructions issued by the Finance Department, Government of HP and resulted in irregular expenditure (**Annexure -T**).

***Recommendation:***

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

**15. Irregular purchase of vehicles.**

Audit test checked the records (between August 2021 and April 2022) maintained in the office of 3 divisions<sup>10</sup> and noticed that department procured four new vehicles by obtaining prior permission/approval of the finance department vide ACS (Forests) Govt. HP letter No. FFE-B-G(3)-5/2019 dated 01-07-2021 and 29-12-2020 instead of prior concurrence of the Council of Ministers through FD which was in violations of the instructions of the Finance Department.

Further, audit that officers, posted at direction office, were using government vehicles while monthly fix charge for attached vehicle were neither deducted from their salary nor deposited separately by the officers using government vehicles.

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<sup>9</sup> Pr. CCF (HOFF) Shimla and Dir. FTI Chail.

<sup>10</sup> Pr. CCF (HOFF) Shimla,, Shimla and CF Nahan.

Purchase of **vehicles and non deduction of fixed charges** having money value of ₹ 58.09 lakh as per the details given in **Annexure-U** was irregular. Action may be taken as per rules and compliance intimated to Audit accordingly.

***Recommendation:***

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

**16. Unfruitful expenditure on the Construction work of Interpretation Centre at Shamshi, Forest Office building and Purchase of Material for use of Office & residence of Hon'ble Forest Minister.**

Audit test checked the records (between August 2022 and April 2023) maintained by two divisions<sup>11</sup> and it was noticed that failure in conduction of timely inspections caused major deviations in the work which eventually resulted in unfruitful expenditure of ₹ 208.23 lakh as the building was of no use to the department till the date of audit.

Further, it was noticed that the construction work of Forest Office building has not been started as of June 2022 even though a period of more than one year has been lapsed amounting to ₹ 24.27/- lakh since the release of funds to HPPWD which was irregular.

It was also noticed that expenditure on furnishings and purchase of material for use in construction of Hon'ble Forest Minister's office and residence under demand no. 16 does not cater to the functional needs of the department and was thus irregular and resulted in Unfruitful expenditure of ₹ 13.94/- lakh.

The details of above audit observations are mentioned in **Annexure -V**.

***Recommendation:***

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

**17. Advance Payment for the work of Survey/Census/Estimation - ₹15 lakh.**

Audit test checked the records (between August 2022 and April 2023) in the office of Divisional Forest Officer, Hamirpur H.P., and it was noticed that funds amounting ₹15 lakh were approved in the Annual Plan of Operation for the year 2020-21 against the Stipulation of KOL DAM Project for the work of Survey/census/Estimation of Flora & Fauna through

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<sup>11</sup> Dir. GHNP Shamshi, Pr CCF Hoff

Wildlife Institute of India –Phase II. In this regard it was noticed that survey work could not be taken up till February 2021 but full one-time payment to the tune of ₹15 lakh (100 %) was made to the Director, WII in March 2021 even before the finalization and approval of DPR which is in violation of the aforementioned HPFR 2009 rules. Moreover, payment has been made without obtaining bills/vouchers to the project estimate and no claims from the surveyor have been obtained in order to validate the payments. This was irregular and cannot be admitted in audit as per the details given in (**Annexure -W**).

***Recommendation:***

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

**18. Lackadaisical approach resulting in non-utilization of the funds under NPV - ₹25 lakh.**

Audit test checked the records (between August 2022 and April 2023) in the office Divisional Forest Officer, Hamirpur. Rule 14(b) of HPFR 2009 envisages that the expenditure should be incurred for the purpose for which funds have been provided. Financial Guidelines also envisage that the funds received for the execution of any scheme should be utilized during the same financial year so as to achieve the targets approved by the department concerned.

It was noticed that funds to the tune of ₹25 lakh were allotted during the year 2020-21 for Dhauladhar National Park Gopalpur against approved annual plan of operations of NPV for the construction of Central Feed Store and Kitchen, to be utilized during the same financial year, but no concrete steps for timely estimation and tenders for the work could not be done by the Department which resulted in non-utilization of funds to tune of ₹25 lakh. This was irregular and cannot be admitted in audit (**Annexure -X**).

***Recommendation:***

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

**19. Irregular payment ₹5.46 lakh.**

Audit test checked the records for the period between April 2022 and March 2023 maintained in the office of Pr. CCF (HOFF) and noticed that funds amounting to ₹5.46 lakh were granted to the officials of the department on account of FPA (Family Planning Allowance) and petrol advance claims during the year 2022-23 which was irregular and cannot be admitted in audit (**Annexure-Y**).

***Recommendation:***

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

**20. Splitting of tenders for the Construction work to the tune of ₹ 49.05 lakh.**

Rule 11 of HPFR 2009 states that no authorized officer shall incur any expenditure or enter into any liability involving expenditure or transfer of money for investment or deposit from a Government account unless the same has been sanctioned by a Competent Authority. Further, Rule 85 (2) states that a group of works which forms one project shall be considered as one work and a single administrative approval and expenditure sanction of such project shall invariably be obtained from the Competent Authority and not in parts.

During scrutiny of the records (between August 2022 and April 2023) maintained in the office of the Divisional Forest Officer (T), Joginder Nagar, Parvati at Shamshi (H.P), it was observed that different tenders were invited by splitting the amount of ₹ 49.05 lakhs for the same work to avoid the sanction of the competent authority (**Annexure -Z**), which is a direct violation to the above rule. This was irregular and cannot be admitted in audit.

***Recommendation:***

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

**21. Failure in implementation of “Van Smaridhi Jan Smaridhi” Scheme resulting in wasteful expenditure to the tune of ₹ 28.59 lakh.**

Audit test checked the records (between August 2022 and April 2023) in the office of Divisional Forest Officer, Parvati at Shamshi and it was noticed that an expenditure of ₹28,59,500/- was incurred by the department from the year 2018-19 to 2021-22 for setting up of nursery, maintenance of nursery, activities of Community User Groups (CUGs). However, no record depicting actual plantation carried out by the CUGs in the selected land bank area was found in the division which was required to be maintained by the division. Also, the Grant-in-aid to CUGs was allotted without obtaining UCs from CUGs for the previous year. Thus, non-monitoring of the activities of CUGs and violating the aforementioned conditions of the Scheme not only failure in implementation of the Scheme but also wasteful expenditure to the tune of ₹28.59 lakh was incurred (**Annexure A-1**). This was irregular and cannot be admitted in audit.

***Recommendation:***

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

**22. Non taking action for realization of damages from user agency for violation in construction of road on forest land: ₹31.63 lakh.**

Audit test checked the records (between August 2022 and April 2023) in the office of Divisional Forest Officer, Dharamshala and noticed that the Government of India, had granted in-principle approval for diversion of forest land of the project namely “Diversion of 1.9835 hectares of forest land in favour of HPPWD for construction of Barnet to Ghera Road( Kms 05/030 to 08/135) within the jurisdiction of Dharamshala Forest Division in the state of Himachal Pradesh”. Thereafter final approval for the diversion of land was granted by Government of India on 16.08.2021 after the deposit of Net Present Value (NPV), Compensatory Afforestation (CA) and cost of trees and departmental charges by the user agency. Handing over the diverted forest land to HPPWD of 1.9835 acres was done on 18.1.2022. It was observed by the department (May 2022) that a violation in the construction of the road was done by HPPWD by constructing a 470-meter road length. This has resulted in the uprooting of 93 trees and illegal dumping of 2453.26 cum earth on the forest area. Thus, the HPPWD had violated the stipulation/terms imposed by Government of India during

the approval of the diversion of forest land, whereas the damage to forest land of Rs. 31.63 lakh. This was irregular and cannot be admitted in audit as per the details given in **Annexure A-2**. Action may be taken as per rules and compliance intimated to Audit accordingly

***Recommendation:***

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

**23 Infertuous expenditure on Vidyarthi Van Mitter Yojna Scheme.**

Audit test checked the records (between August 2022 and April 2023) maintained in the office of the three Divisions<sup>12</sup> and it was noticed that the an amount of ₹22.10 lakh was Infertuous expenditure on Vidyarthi Van Mitter Yojna scheme for the period between April 2022 and March 2023 as per the details given in **Annexure A-11**. Thus, Government money was put to risk and there might be a possibility of misappropriation of fund.

***Recommendation:***

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

**Receipts Side**

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

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

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<sup>12</sup> DFO Nalagarh, Nahan and Solan.



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

Audit test checked the records (between August 2017 and April 2023) maintained in the office of twelve forest divisions<sup>13</sup> and noticed that 1388 cases of fire incidents were reported in the above divisions due to which 15881.69 hectare area of forest land was burnt/affected. The estimated loss due to incident of forest fire was worked out to ₹ 308.76 lakh as per the details given in **Annexure A-3**.

***Recommendation:***

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

### **2. Non conducting of physical verification of Stores.**

Audit test checked the records (between August 2022 and April 2023) maintained in six divisions<sup>14</sup> for during the period between April 2022 and March 2023 and noticed that physical verification of stores and stock was not conducted as per the details given in **Annexure-A-4**.

***Recommendation:***

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

### **3. Non-recovery of outstanding revenue**

Audit test checked the records (between August 2022 and April 2023) maintained in the office of the six divisions<sup>15</sup> and noticed that an amount of ₹ 2825.42 lakh was required to be recovered from various agencies i.e. Forests Contractor, Government Departments and HPSEDC Ltd. but the same was not recovered from said agencies as on 31<sup>st</sup> March 2023. Audit further noticed that no initiative has been taken by the department to recover the said amount from the above agencies. This resulted in non-recovery of ₹2825.42 lakh (**Annexure-A-5**).

***Recommendation:***

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

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<sup>13</sup> CF Kullu, Bilaspur, Solan, Nahan, DFO (WL) Shimla, DFO (T) Kullu, Nahan, Chamba, Dharamshala, Nalagarh, Bilaspur and Parvati at shamshi.

<sup>14</sup> DFO Kullu, Chamba, Parvati at Shamshi, CF Kullu, DFO (WL) Hamirpur.

<sup>15</sup> DFO (T) Kullu, Chamba, Shimla, Dir. GHNP Shamshi. Pr. CCF (HOFF) Shimla, CF Kullu.

#### **4. Loss of revenue due to illicit felling of trees.**

Audit test checked the records (between 04/2019 and 03/2023) maintained in the office of three forest divisions<sup>16</sup> and noticed that 455 cases of illicit felling of trees cases having value of Rs. 3,75,66,166/- were pending for settlement as on 31.03.2022 as per the details given in **Annexure A-6**. Action may be taken as per rules and compliance intimated to Audit accordingly.

***Recommendation:***

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

#### **5. Loss of revenue due to non /short realisation of Royalty on timber lots.**

Audit test checked the records (between August 2022 and April 2023) maintained in the office of the Eleven Divisions<sup>17</sup> revealed that during the period between 2015 and 2022 salvage lots were given to HPSFDC Ltd for disposing of for which royalty amounting to ₹ 1765.61 lakh was required to be received from the HPSFDC Ltd, but the same has not been received so far. This resulted in non- recovery of royalty of ₹ 1765.61lakh including interest on salvage lots as per details given in **Annexure-A-7**

***Recommendation:***

*The HPSFDC Ltd. may be asked to deposit the royalty amount at earliest.*

#### **6. Irregularities in reimbursement of inadmissible medical claim**

Audit test checked the records (between August 2022 and April 2023) maintained in seven divisions<sup>18</sup> revealed that inadmissible amount of ₹ 1.87 lakh was paid to officials of the department during 2022-23 on account of their medical claims as per the details given in **Annexure A-8**.

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<sup>16</sup> DFO Kullu, Chamba, Kotgarh.

<sup>17</sup> DFO Nahan, Dharamshala, Nalagarh, Bilaspur, Mandi, Solan, Parvati at Shamshi, Joginder Nagar, Chamba and Nachan.

<sup>18</sup> DFO Kullu, Parvati at Shamshi, Shimla, Dir. GHNP Shamshi, DFO (WL) Hamirpur, CF Kullu, Solan.

## **7. Non-compounding of forest offence cases.**

Audit test checked the records (between August 2022 and April 2023) maintained in the office of nine forest divisions<sup>19</sup> revealed that offence cases involving amount to Rs. 504.41 lakh were pending as on March 2022 as per details given in **Annexure A-9**.

### ***Recommendation:***

*Action may be taken dispose of the pending cases in urgent way.*

## **8. Non deposit of Performance Security by contractor**

Audit test checked the records (between August 2022 and April 2023) maintained in Seven divisions<sup>20</sup> and it was noticed that in nine cases registered between April 2022 and March 2023, performance security amounting to ₹ 154.98 lakh was not deposited by contractors till March 2023 as per the details given in **Annexure A -10**. Performance security is an important aspect in order to ensure the quality of the work awarded to contractors.

### ***Recommendation:***

*The contractors should be asked to deposit the Performance Security immediately.*

## **9. Loss due to incorrect application of Compensatory Afforestation (CA) rates and Departmental Charges amounting to ₹9.63 lakh.**

Audit test checked the records (between August 2022 and April 2023) maintained in three forest divisions<sup>21</sup> and noticed that final approval for the diversion of land in respect of five projects was granted by MoEF. In the records relating to recovery bills raised by the DFOs to realize Compensatory Afforestation and Departmental Charges from user agencies of these projects, it was noticed that rates of Compensatory Afforestation and Departmental Charges in this project were not applied for the year in which the final approval for diversion of land was granted by State Government/ Government of India, The final approval for diversion of land was granted by State Govt/ Government of India after the deposit of CA, NPV, cost of tree and department charges by user agency and on the recommendation of concerned forest division. Further, the rates of Compensatory

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<sup>19</sup> DFO Kullu, Chamba, Dharamshala, Bilaspur, Mandi, Parvati at Shamshi, Joginder nagar, Kotgarh, Dir. GHNP Shamshi.

<sup>20</sup> DFO Mandi, Solan, Bilaspur, Dharamshala, Parvati at Shamshi, Nachan, Pr. CCF (HOFF)

<sup>21</sup> DFO(T) Nahan, Nalagarh and Dharamshala

Afforestation were applied without any escalation in rate from time to time. The differential amount on account of escalation in compensatory afforestation/departmental charges was to be recovered from user agencies. Thus, non-recovery of compensatory afforestation/departmental charges based on the escalation in rate for maintenance of new plants resulted in the loss of revenue to the State Government amounting to ₹9.63 lakh. This was irregular and cannot be admitted in audit as per the details given in **Annexure A-12**.

***Recommendation:***

*The division should raise this matter with the concerned user agencies so that the due amounts could be recovered from them.*

**10. Loss of revenue due to incorrect application of market rates for realization of cost of trees under FCA 1980.**

Audit test checked the records (between August 2022 and April 2023) maintained in the office of the three Divisions<sup>22</sup> and noticed that the Corporation while computing the amount of royalty had applied the rates which were applicable for special hill tracks and remote localities. This resulted in short recovery of revenue amounting to ₹1.24 lakh due to incorrect application of rates of royalty. The details are given in **Annexure-A-13**

**11. Non eviction of forest land from illegal encroachment.**

Audit test checked the records (between August 2022 and April 2023) maintained in six divisions<sup>23</sup> and noticed that five cases of illegal encroachment of forest land were registered during the period falls between April 2015 and March 2023. There was nothing on records which showed that the department had taken any action to settle these cases. Similarly, it was noticed that in 36 cases of illegal encroachment measuring 4.81881 hectares of land detected by the department up to March 2023, encroachment of forest land had been evicted in six divisions and possession of the said land was also taken by the department but

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<sup>22</sup> DFO Nahan, Dharamshala and Nalagarh.

<sup>23</sup> DFO Nahan, Dharamshala, Nalagarh, Bilaspur, Mandi and CF Kullu.

fencing of the land was not done at the cost of encroacher. This was irregular and cannot be admitted in audit as per the details given in **Annexure A-14**.

***Recommendation:***

*The amount spent on fencing of the evicted land should be recovered from the encroachers.*

**12. Short realization of funds for raising Compensatory Afforestation.**

Audit test checked the records maintained in the office of Divisional Forest Officer, Shimla and it was seen that final approval for diversion of forest land was granted to ten cases during the period April 2021 to March 2023, out of which, audit scrutinized four cases. It was noticed that plantation against these cases has not been carried out as of March 2023. This resulted in under assessment and consequently short realization of cost of CA to the tune of ₹ 21.05 lakh. This was irregular and cannot be admitted in audit. The details are given in **Annexure A-15**.

**13. Non deposit/ Late deposit of Government receipts into bank**

Audit test checked the records (between August 2022 and April 2023) maintained in four divisions<sup>24</sup> and noticed that four cases of an amount of ₹ 6.07 lakh were deposited late into the Government account. Further an amount of ₹25.72 lakh was not deposited into Government account till March 2023 as per the details given in **Annexure A- 16**. Thus, Government money was put to risk and there might be a possibility of misappropriation of fund.

***Recommendation:***

*The receipts of government should be deposited immediately. The Head of Office should ensure this provision of the financial rules complied with strictly.*

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<sup>24</sup> DFO Nalagarh, Mandi, Nahan and DFO (WL) Hamirpur.

#### **14. Non-deduction of TDS from the bills of the contractors**

Audit test checked the records (between August 2022 and April 2023) maintained in four divisions<sup>25</sup> and noticed that non-deduction of TDS from the bills of the contractors in four cases amounting to ₹ 1.05 lakh during the year 2022-23 which was irregular and cannot be admitted in audit as per the details given in **AnnexureA-17**.

***Recommendation:***

*It should be ensured that the TDS is deducted as per rules. Further, efforts should be made to recover the TDS in those cases where it has not been deducted.*

#### **15. Loss of revenue due to non-disposal of seized timber.**

Audit test checked the records (between August 2022 and April 2023) maintained in the office of ten forest divisions<sup>26</sup> and noticed that seized timber having money value of ₹344.38 lakh were lying undisposed in these divisions till March 2023. It was also noticed that no action was taken by the department to dispose of these seized timber. This resulted in blockade of funds of ₹ 344.38 lakh. Non-auction could lead to expenditure on watch and ward and also the quality of timer may deteriorate with passage of time. The details given in **Annexure-A-18**.

***Recommendation:***

*The action should be initiated immediately to auction the timber.*

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<sup>25</sup> DFO Chamba, Dharamshala, Nahan and Shimla.

<sup>26</sup> DFO Nahan, Dharamshala, Nalagarh, Bilaspur, Mandi, Solan, Parvati at Shamshi, Shimla, Dir. GHNP Shamshi and CF Nahan.

**16. Cost escalation due to non-carrying out of Compensatory Afforestation, ₹ 94 lakh**

Audit test checked the records (between August 2022 and April 2023) in the office of Divisional Forest Officer, Shimla and it was noticed that an area of 40.3 Ha diverted in favour of National Highway Authority of India (user agency) for “construction of existing two lane to four lane of Shimla-Solan section of NH-22” and final approval for the same was granted on 15.09.2017. Audit scrutiny of Annual Plan of Operations’ of CA for the year 2021-22 and 2022-23 revealed that plantation over an area of 81 Hectare (Ha) was proposed by the Divisional Forest Officer, Shimla against this FCA proposal. Scrutiny of Quarterly Progress Reports depicting physical and financial achievements of the division for the same years revealed that no plantation against the aforementioned proposal has been carried out as of March, 2022. It was also noticed that as per the Final Approval granted by MoEF& CC, 12,010 numbers of trees were felled/cut against the FCA proposal, however loss of trees could not be compensated due to non-carrying of compensatory afforestation which defeated the purpose of Forest Conservation Act. This was irregular and cannot be admitted in audit as per the details given in **Annexure A-19**.

***Recommendation:***

*The division should take immediate action to carry out the plantation of trees in spirit of Compensatory Afforestation.*

**17. Non-charging of damage charges for unauthorized retention of departmental pool residential accommodation beyond permissible retention period.**

Audit test checked the records (between August 2022 and April 2023) maintained in Pr.CCF (HOFF) Talland, Shimla and it was noticed unauthorized occupation of departmental pool accommodation. According to Rules 10(2) of HP Allotment of Government Residences (General Pool) Rules 1994, which stipulates that a residence allotted to an officer transferred outside station may be retained for a period of 2 months or up to the date of allotment at new place of posting whichever is earlier provided that the residence is required for the bona-fide use of the officer or members of his family to Rules 18 states that where after an allotment has been cancelled or is deemed to be cancelled under any provision contained in these rules, the residence remains, in occupation of the officer/official to whom it was allotted or a person claiming through him, such officer/official shall be liable to pay damages for use and occupation of the residence, services, furniture and garden charges calculated at the rate of ₹18/-per square foot. It was noticed that amount of ₹11.34 lakh which was due on account of damage charges for unauthorized retention of department pool residential accommodation beyond permissible retention period. As per the details given in **Annexure A-20**.

***Recommendation:***

*The necessary action may be initiated to recover the damage charges.*

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



## Annexure –A

Statement showing outstanding Central Audit Objections for the period ended March, 2023

No. Of items	Amount (₹)
3495	32112717.51

### HEAD-2406 [Year wise Detail]

Year	Items	Amount ₹
2000-01	139	698286.00
2001-02	80	1882256.00
2002-03	80	480081.00
2003-04	45	159951.00
2004-05	11	19209.00
2005-06	120	705447.00
2006-07	89	989051.00
2007-08	69	848621.00
2008-09	199	2611183.00
2009-10	357	7737521.00
2010-11	206	2628872.00
2011-12	314	4185944.00
2012-13	128	660845.00
2013-14	91	472759.00
2014-15	243	342085.00
2015-16	249	1865257.00
2016-17	367	4498052.89
2017-18	177	605033.80
2018-19	167	145538.00
2019-20	163	206945.60
2020-21	87	230282.00
2021-22	44	49467.22
2022-23	70	90030.00
<b>TOTAL</b>	<b>3495</b>	<b>32112717.51</b>

**ANNEXURE -B**  
**Name of objection:-Contingency**

Sr. No.	Vr. No. & Dt.	DDO	Amounts	Name of Officials	Particulars
1	85 ADP/10/2001	APO Nahan	1480983	Contingency	Cont.Exp.
2	5 DIV OF 9/2016	DWDP Solan	962850	Contingency	Cont. Exp.
3	55MR OF 3/2016	EX. Engineer Talland	753600	Contingency	Cont. Exp.
4	4/DIV OF 9/2016	DWDP Solan	749070	Shivam Kohli	Cont. Exp.
5	28 div of 11/2006	CCF Shimla	557212	Contingency	Cont. Exp.
6	6 DIV OF 9/2016	DWDP Solan	518700	Contingency	Cont. Exp.
7	18 OF 3/2009	PCCF Shimla	456200	Contingency	Cont. Exp.
8	8D OF 4/2009	CF Bilaspur	442928	Avtar Singh	Cont. Exp.
9	74 to 84 spv of 3/2010	Director Swan Project Una	440425	Contingency	Cont. Exp.
10	a1 of 4/2009	Dir. Swan Pro. Una.	397304	H.S Dogra	Cont. Exp.
11	4 OF 3/2011	CPN, Park, Shamshi	382781	Contingency	Cont. Exp.
12	5 OF 4/2009	CF Rampur	375078	S.S. Negi	Cont. Exp.
13	4D OF 4/2009	CCF Mandi (M&E)	361245	B D Sayal IFS	Cont. Exp.
14	11 Do OF 11/2017	EX. EngineerTalland	356280	Contingency	Cont. Exp.
15	10D OF 4/2009	CF Bilaspur	351002	Dr Chandresh	Cont. Exp.
16	01 /P 3 OF 4/2009	Director IWDP Solan	349096	Arvind Kumar	Cont. Exp.
17	198PK OF 6/2011	Director Swan Project Una	332324	Contingency	Cont. Exp.
18	5D OF 11/2017	EX. Engineer Talland	233300	Contingency	Cont. Exp.
19	110DIV OF 3/2017	DFO, Karsog	202700	Contingency	Cont. Exp.
20	13 DIV OF 11/2011	DWDO Namhol	202331	Contingency	Cont. Exp.
21	30 of 3/2008	Director IWDP Solan	201940	Contingency	Cont. Exp.
22	18 of 1/2008	DFO Una	198750	Contingency	Cont. Exp.
23	11DIV OF 3/2011	DY. FTC Chail	180716	Contingency	Cont. Exp.
24	15/wld of 3/2010	DFO, (WL) Chamba	180000	Contingency	Cont. Exp.
25	7 of 12/2008	DWDO Nurpur At Dehra	165600	Contingency	Cont. Exp.
26	13 OF 2/2017	DFO Chopal	163705	Contingency	Cont. Exp.
27	2D OF 1/2009	DFO Nalagarh	156659	Anil Joshi	Cont. Exp.

28	6/cr to 34/cr of 10/2006	CCF Shimla	154500	Contingency	Cont. Exp.
29	23 TO 26/G OF 3/2017	Joint Director (admn) swan river (IWM) project una	147487	Contingency	Cont. Exp.
30	5,6 OF 12/2016	DFO Chopal	140385	Contingency	Cont. Exp.
31	19 of 12/2008	DFO Rohru	140000	Contingency	Cont. Exp.
32	nil	Director Swan Project Una	138786	Contingency	Cont. Exp.
33	25/d of 3/2010	Dy. CF (WL), Khalini	123133	Contingency	Cont. Exp.
34	608.609 OF 3/2017	DFO Rampur	121500	Jai man Sharma	Cont. Exp.
35	5785 OF 2/2010	Director IWDP Solan	119132	Contingency	Cont. Exp.
36	9/Apd of 9/2000	APO Una	117160	Contingency	Cont. Exp.
37	82 TO 93 OF 3/2009	EX. Engineer Talland	116564	Contingency	Cont. Exp.
38	2 Bol/cash of 3/2009	DCF(SOIL) Shimla	112424	Contingency	Cont. Exp.
39	3D OF 5/2009	CCF Mandi (M&E)	111265	C S Dange, IFS	Cont. Exp.
40	37 OF 3/2017	DFO, (WL), Shimla	105494	Contingency	Cont. Exp.
41	29 D OF 1/2009	DFO Mandi	102386	Contingency	Cont. Exp.
42	20ADB103,104,105/S PN OF 12/2010	Director Swan Project Una	101096	Contingency	Cont. Exp.
43	155 SRV OF 2/2012	Director Swan Project Una	99415	Contingency	Cont. Exp.
44	157 SRV OF 2/2012	Director Swan Project Una	99356	Contingency	Cont. Exp.
45	161 SRV OF 2/2012	Director Swan Project Una	99251	Contingency	Cont. Exp.
46	14 OF 8/2010	DFO Nalagarh	99225	Contingency	Cont. Exp.
47	15/SPK OF 6/2011	Director Swan Project Una	99098	Contingency	Cont. Exp.
48	107 SRV OF 2/2012	Director Swan Project Una	99098	Contingency	Cont. Exp.
49	156 SRV OF 2/2012	Director Swan Project Una	98729	Contingency	Cont. Exp.
50	159 SRV OF 2/2012	Director Swan Project Una	97946	Contingency	Cont. Exp.
51	126 SRV OF 2/2012	Director Swan Project Una	97945	Contingency	Cont. Exp.
52	158 SRV OF 2/2012	Director Swan Project Una	97005	Contingency	Cont. Exp.
53	370 TO 379 OF 3/2010	DFO Suket	96946	Contingency	Cont. Exp.
54	120 DIV OF 3/2017	DFO, Karsog	95220	Contingency	Cont. Exp.
55	165 SRV OF 2/2012	Director Swan Project Una	94289	Contingency	Cont. Exp.

56	93 OF 2/2010	DFO Bilaspur	94000	Contingency	Cont. Exp.
57	94 SRV OF 2/2012	Director Swan Project Una	92157	Contingency	Cont. Exp.
58	5D OF 7/2012	EX. Engineer Talland	88611	Contingency	Cont. Exp.
59	14 of 12/2008	DFO, (WL) R Div. Shimla	88428	Contingency	Cont. Exp.
60	13/03/2021	DFO Pangri	88419	Nayar,Mohan Ranbir Kumar	Cont. Exp.
61	95 OF 2/2010	DFO Bilaspur	87400	Contingency	Cont. Exp.
62	35 D of 3/2009	DCF(SOIL) Shimla	86774	Contingency	Cont. Exp.
63	587 OF 3/2017	DWDO Rampur	83124	Chhewang Dorje	Cont. Exp.
64	97 OF2/ 2010	DFO Bilaspur	83000	Contingency	Cont. Exp.
65	110 OF 2/2010	DFO Bilaspur	77050	Contingency	Cont. Exp.
66	109 OF 2/2010	DFO Bilaspur	75700	Contingency	Cont. Exp.
67	5/D OF 11/2000	DFO Chopal	75000	Contingency	Cont. Exp.
68	6/D OF 11/2000	DFO Chopal	75000	Contingency	Cont. Exp.
69	43,63,64 SBO /66/2/2003	DIRECTOR IWDP Solan	74266	Contingency	Cont. Exp.
70	108OF 2/2010	DFO Bilaspur	72500	Contingency	Cont. Exp.
71	163A OF 2/2012	Director Swan Project Una	69105	Contingency	Cont. Exp.
72	46DWDO OF 9/2013	Div. Watershed DO, Mandi	69000	Contingency	Cont. Exp.
73	54 SRV OF 2/2012	Director Swan Project Una	68553	Contingency	Cont. Exp.
74	69 of 3/2009	DFO, (WL) R Div. Shimla	68538	Contingency	Cont. Exp.
75	33/DD 78DD OF 1/2011	Director Swan Project Una	68352	Contingency	Cont. Exp.
76	25/SRV OF 2/2012	Director Swan Project Una	67837	Contingency	Cont. Exp.
77	NIL OF 3/2010	DFO Kinnaur	67544	Contingency	Cont. Exp.
78	NIL OF 3/2010	DFO Kinnaur	67116	Contingency	Cont. Exp.
79	18S OF 10/2012	DFO Rohru	66720	Rajeev Kumar	Cont. Exp.
80	57/spv of 3/2010	Director Swan Project Una	64180	Seema Sharma	Cont. Exp.
81	3SUPT OF3/2003	Dir. Pin Valley, Kaza	60020	Ledin Jappa	Cont. Exp.
82	47adg of 9/2010	Director Swan Project Una	60000	Contingency	Cont. Exp.
83	7 TO 9JD OF 3/2014	Joint Director Swan River(IWM) Project Una	59501	Contingency	Cont. Exp.

84	94 OF 2/2010	DFO Bilaspur	58350	Contingency	Cont. Exp.
85	3JD OF 9/2013	Joint director (admn) Swan River (iwm) Project Una	58280	Contingency	Cont. Exp.
86	34 OF 2/2010	DFO Bilaspur	57800	Contingency	Cont. Exp.
87	8,9 of 12/2008	DWDO Nurpur at Dehra	56000	Contingency	Cont. Exp.
88	39 D OF 12/2011	DWDO Rampur	55770	Contingency	Cont. Exp.
89	465 OF 1/2010	DFO Bilaspur	55572	Contingency	Cont. Exp.
90	52SRV OF 2/2012	DIRECTOR SWAN Project Una	54561	Contingency	Cont. Exp.
91	4ADP /10/2001	APO Nahan	54082	Contingency	Cont. Exp.
92	23,26,27D OF 4/2010	Director Swan Project Una	54080	Contingency	Cont. Exp.
93	10a of 9/2010	Director Swan Project Una	53600	Contingency	Cont. Exp.
94	107 OF 2/2010	DFO Bilaspur	49000	Contingency	Cont. Exp.
95	286 SPY OF 3/2011	Director Swan Project Una	48703	Contingency	Cont. Exp.
96	166 SRV OF 2/2012	Director Swan Project Una	48529	Contingency	Cont. Exp.
97	NIL OF 3/2010	DFO Kinnur	48300	Contingency	Cont. Exp.
98	104 OF 2/2010	DFO Bilaspur	46958	Contingency	Cont. Exp.
99	15 DIV OF 10/2011	DWDO Swarghat	46530	Contingency	Cont. Exp.
100	14/APO /7/2000	APO Una	46300	D.P Chauhan	Cont. Exp.
101	25 DIV OF 11/2011	DFO Bilaspur	45966	Contingency	Cont. Exp.
102	118 OF 2/2010	DFO Bilaspur	45935	Contingency	Cont. Exp.
103	81 OF 2/2010	DFO Bilaspur	45400	Contingency	Cont. Exp.
104	33,52 DD OF 12/2010	Director Swan Project Una	45000	Contingency	Cont. Exp.
105	22 OF 3/2009	PCCF Shimla	44696	Contingency	Cont. Exp.
106	291 SPY OF 3/2011	Director Swan Project Una	44419	Contingency	Cont. Exp.
107	10k of 3/2009	DFO, (WL) R Div. Shimla	43890	Contingency	Cont. Exp.
108	92 OF 2/2010	DFO Bilaspur	43000	Contingency	Cont. Exp.
109	36 of 3/2008	DWDO Renuka Ji	41938	Contingency	Cont. Exp.
110	63 OF 3/2009	DFO Nalagarh	41720	Contingency	Cont. Exp.
111	128 OF 2/2010	DFO Bilaspur	41601	Contingency	Cont. Exp.

112	11,12 d of 5/2009	DFO, (WL) Shimla	41300	Contingency	Cont. Exp.
113	25 OF 2/2010	DFO Bilaspur	41000	Contingency	Cont. Exp.
114	14/sup of 3/2010	DFO, (WL) Kaza	40500	Contingency	Cont. Exp.
115	250/D OF 3/2011	Director Swan Project Una	40000	Contingency	Cont. Exp.
116	273 OF 3/2006	DFO Bilaspur	39910	Contingency	Cont. Exp.
117	90/DD OF 6/2011	Director Swan Project Una	39910	Contingency	Cont. Exp.
118	18D OF 8/2010	EX. Engineer Talland	39764	Contingency	Cont. Exp.
119	26/WDCK OF 3/2009	DWDO RENUKA JI	39623	Contingency	Cont. Exp.
120	98 OF 2/2010	DFO Bilaspur	39500	Contingency	Cont. Exp.
121	31/MH WDP OF 1/2011	DIRECTOR IWDP Solan	39375	Contingency	Cont. Exp.
122	20,21A OF 3/2011	Director Swan Project Una	38537	Contingency	Cont. Exp.
123	12,13 DIV OF 1/2017	DFO Kotgarh	38470	Contingency	Cont. Exp.
124	7 DIV OF 11/2011	CCF(S) Shimla	38040	Contingency	Cont. Exp.
125	7 DIV OF 11/2011	CCF Shimla	38010	Contingency	Cont. Exp.
126	16/B1 OF 8/2001	DFO Shimla	37944	Contingency	Cont. Exp.
127	81 OF 2/2010	DFO Bilaspur	37600	Contingency	Cont. Exp.
128	20,21 OF 2/2006	DFO Nurpur	37356	Rattan Chand	Cont. Exp.
129	119 OF 1/2017	PCCF Shimla	37000	Hukam Chand	Cont. Exp.
130	11D OF 8/2010	Ex. Engineer Talland	36508	Contingency	Cont. Exp.
131	66 to 69 of 3/2009	DFO, (WL) R Div. Shimla	36479	Contingency	Cont. Exp.
132	10 CIRCLE OF 3/2014	DFO Circle Shimla	35700	Contingency	Cont. Exp.
133	NIL	Director Swan Project Una	35455	Contingency	Cont. Exp.
134	2 OF 8/2005	DFO NAHAN	35446	Contingency	Cont. Exp.
135	A of 4/2005	DFO, (WL) Hamirpur	35175	Contingency	Cont. Exp.
136	13/DD OF 4/2012	Director Swan Project Una	35000	Contingency	Cont. Exp.
137	237 SPY OF 3/2011	Director Swan Project Una	34986	Contingency	Cont. Exp.
138	239SPY OF 3/2011	Director Swan Project Una	34820	Contingency	Cont. Exp.
139	12 APO OF 200, 23/APO OF 3/2001	APO Una	34130	Contingency	Cont. Exp.

140	5/C OF 10/2011	CF Nahan	34013	Contingency	Cont. Exp.
141	45/ROI 7/2001,46/ROI 7/2001	OF OF APO Una	34000	Contingency	Cont. Exp.
142	82 OF 2/2010	DFO Bilaspur	33907	Contingency	Cont. Exp.
143	11DOF 2/2003	DFO Hamirpur	33640	Contingency	Cont. Exp.
144	18,19/PO OF 2014	DFO, Nachan	33636	Contingency	Cont. Exp.
145	8 OF 2/2010	DFO Bilaspur	33490	Contingency	Cont. Exp.
146	113D OF 7/2016	Ex. Engineer Talland	33100	Contingency	Cont. Exp.
147	3 OF 3/2011	CPN, Park, Shamshi	33000	Contingency	Cont. Exp.
148	9 OF 5/2009	DCF(SOIL)Shimla	32826	Contingency	Cont. Exp.
149	392/cr of 1/2010	Director Swan Project Una	32298	Contingency	Cont. Exp.
150	285 OF 1/2012	DFO, Mandi	32140	Contingency	Cont. Exp.
151	45&45d of 10/2009	Dir.Swan Pro. Una	31649	Contingency	Cont. Exp.
152	52 TO 57 OF 5/2010	DFO Suket,Mandi	31480	Contingency	Cont. Exp.
153	390/cr 1/2010	Director Swan Project Una	31340	Contingency	Cont. Exp.
154	99 to 100 of 3/2009	DFO, (WL) R Div. Shimla	31182	Contingency	Cont. Exp.
155	361/cr of 1/2010	Director Swan Project Una	31130	Contingency	Cont. Exp.
		<b>TOTAL</b>	<b>19331858</b>		

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

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



39	1/n of 10/2016	DFO Chopal	10500	Travelling Expenses	T.A Bill
40	29c of 2/2009	DFO Shimla	10258	Devinder	T.A Bill
41	7 of 8/2007	DFO (WP) Shimla	10140	M Narynappa	T.A Bill
42	120 of 11/2016	DY.CCF Shimla	10018	GRShibi	T.A Bill
43	12 of 11/2006	DFO Paonta Sahib	9450	Travelling Expenses	T.A Bill
44	12 of 11/2006	DFO Paonta Sahib	9400	Travelling Expenses	T.A Bill
45	87 of 11/2016	PCCF Shimla	9200	Jai Singh	T.A Bill
46	87 of 11/2016	PCCF Shimla	8600	Jaswant Singh	T.A Bill
47	27,23 of 2007	DFO Paonta Sahib	8550	Travelling Expenses	T.A Bill
48	209 of 5/2017	PCCF Shimla	8538	Arm Reddy	T.A Bill
49	26 of 1/2017	DFO(HQs) director regional project M.H.W.D.P Bilaspur	8478	Sumeer Rastogi	T.A Bill
50	13/supt/9/2016	DWDO Swarghat	8144	Travelling Expenses	T.A Bill
51	65/s of 06/2001	DFFO, Parvati	8068	A.C. Sharma	T.A Bill
52	313 td of 3/2001	DFO Shimla	8040	PC Sharma	T.A Bill
53	1214/sup of 2/2007	DFO Paonta Sahib	8000	Travelling Expenses	T.A Bill
54	14 OF 12/2008	DFO Rohru	7400	Naresh Bahadur	T.A Bill
55	68 of 5/2020	DFO Bilaspur	6974	Khem Singh	T.A Bill
56	106 of 6/2020	DFO, Mandi	6670	Dinesh Kumar	T.A Bill
57	3/div of 4/2010	DFO Rampur	6220	Amitabh Gautam	T.A Bill
58	58 supt of 2/2010	Director Swan Project Una	6218	Sanjeev Behal	T.A Bill
59	52/s of 9/2000	DFO Rohru	6050	R.K Sharma	T.A Bill
60	75 of 11/2002	DFO Shimla	5930	Udham Singh	T.A Bill
61	87 of 11/2016	PCCF Shimla	5800	Shayam Lal	T.A Bill
62	16 of 5/2005	DFO Kangra	5746	GS Houser	T.A Bill
63	87 of 11/2016	PCCF Shimla	5680	CHHWRING RINZIG	T.A Bill
64	87 of 11/2016	PCCF Shimla	5600	Balbir Singh	T.A Bill
65	112 of 2/2017	PCCF Shimla	5224	Amita Vashisth	T.A Bill
66	12 of 7/2006	DFO Paonta Sahib	5214	M.A Kureshi	T.A Bill
67	12 of 7/2007	DFO Paonta Sahib	5214	MK Kureshi	T.A Bill
68	51/R of 3/2019	DFO Nalagarh	5195	Travelling Expenses	T.A Bill
69	26 of 6/2005	DFO Paonta Sahib	5100	Om Parkash	T.A Bill
70	87 of 11/2016	PCCF Shimla	5000	Sharwan Dass	T.A Bill
71	26 of /2021	DFO, Pangi	5000	Rakesh Kumar	T.A Bill
		<b>TOTAL</b>	<b>1557002</b>		

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

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

42	13 of 06/2011	DFO Dalhousie	16900	Surinder	Medical Bill
43	08 of 07/2016	DFO Pangi	16422	Prem Raj Sharma	Medical Bill
44	02R of 04/2009	DCF(Soil) Shimla	16058	Inder Kumar	Medical Bill
45	20 of 03/2007	CF D/shala	18197	G.D Houser	Medical Bill
46	29/cash of 02/2006	DFO Chopal	16651	A.S Negi	Medical Bill
47	48 of 03/2015	CF Nahan	15850	Suveena Thakur	Medical Bill
48	28 of 08/2001	DFO Pangi	15500	Chander Shekhar	Medical Bill
49	48/S of 01/2006	DFO Rohru	15500	Chet Ram	Medical Bill
50	Nil of 03/2011	Pr.CCF (W/L) Shimla	15431	K.S.Thakur	Medical Bill
51	8K of 11/2005	DFO Chopal	14801	Chet Ram	Medical Bill
52	4s of 06/2012	DFO Lahaulspiti	16010	Sunni Devi	Medical Bill
53	287bhatt of 03/2014	DFO Dalhousie	14450	Chaman Singh	Medical Bill
54	38 of 05/2009	DFO Chopal	14000	Man Singh	Medical Bill
55	156/MR of 03/2014	DFO Shimla	14000	Karam Chand	Medical Bill
56	54bhatt of 07/2012	DFO Dalhousie	14500	Yash Pal	Medical Bill
57	51s of 06/2012	DFO Bharmour	14150	Chain Singh	Medical Bill
58	299 of 03/2016	DFO Palampur	20205	Amar Singh	Medical Bill
59	14k of 12/2005	DFO D/shala	12258	Surinder Nath	Medical Bill
60	143d of 03/2009	DWDO Swarghat	12820	Vinay Dogra	Medical Bill
61	03 of 02/2009	DFO Dalhousie	13750	Daulat Raj	Medical Bill
62	09c of 08/2009	Pr.CCF Shimla	13021	Ishwar Dass	Medical Bill
63	11 of 03/2017	DFO Renukaji	13280	Parminder Singh	Medical Bill
64	86 of 12/2014	DFO Dalhousie	13020	Chain Singh	Medical Bill
65	678 /of 03/2015	DFO Chopal	13580	Devender Singh	Medical Bill
66	8c of 12/2012	Pr.CCF(W/L) Shimla	13099	Lokender Singh	Medical Bill
67	97p of 11/2011	DFO Lahaulspiti	12905	Sukhdev Singh	Medical Bill
68	11d of 06/2011	DFO D/shala	12600	Suresh Kumar	Medical Bill
69	8DIM of 02/2004	DFO Dehra	20690	Kamal Singh	Medical Bill
70	19 of 03/2011	DFO Chamba	11690	Anil Vaid	Medical Bill
71	62/cc of 06/2011	DFO Shimla	11800	Ram Gopal Thakur	Medical Bill
72	24KP of 08/2013	DFO Kinnaur	12450	Mahender Negi	Medical Bill
73	62 of 03/2015	DFO Una	11500	Sanjeev Kumar	Medical Bill
74	102 of 05/2017	DFO(HQ) Nahan	11169	Y.P Gupta	Medical Bill
75	38/cash of 03/2003	CF Shimla	11475	Yash Pal	Medical Bill
76	231 of 03/2005	DFO Rohru	11358	Satya Pal,Patwari	Medical Bill
77	30c of 13/2005	DFO Lahaulspiti	11630	Suresh Kumar	Medical Bill
78	10 of 03/2008	DFO Dalhousie	11225	Yogesh Kumar	Medical Bill
79	18 of 02/2011	DFO Chamba	10840	Pushp Raj	Medical Bill
80	310 of 09/2017	DFO(W/L) Sarahan	10500	Bahadur Singh	Medical Bill
81	36 of 03/2008	Dy.CF Soil	10500	Chaman Lal	Medical Bill
82	149 cc of 03/2012	DFO Chopal	10260	Balwant Primta	Medical Bill
83	05/D of 2012	DFO Rohru	10025	Bhagwan Singh	Medical Bill
84	14KP of 07/2011	DFO Kinnaur	10400	Mohan Singh	Medical Bill
85	66U of 07/2012	DFO LahaulSpiti	10065	Baldev Singh	Medical Bill
86	60 of 12/2009	DFO Rohru	10000	Damodar Dass	Medical Bill
87	3cc of 08/2012	DFO Shimla	10000	RanVir Singh	Medical Bill

				Kanwar	
88	25KP of 08/2013	DFO Kinnaur	10100	Mahender Negi	Medical Bill
89	58/c of 12/2010	DFO Shimla	9994	Vinod Chand	Medical Bill
90	58/c of 12/2010	DFO Shimla	9892	Kakal Kumar	Medical Bill
91	62cc of 06/2011	DFO Shimla	9960	Ram Gopal	Medical Bill
92	02 cash of 10/2011	DFO Shimla	9920	Hitender Kumar	Medical Bill
93	28/c of 11/2011	DFO Theog	9960	L.R.Chauhan	Medical Bill
94	11/Rosn of 02/2012	CF Nahan	9560	Devender Singh	Medical Bill
95	12CH of 06/2010	DFO Dalhousie	9500	Surinder Singh	Medical Bill
96	15 of 03/2011	DFO Kullu	9215	Gaitri Dutt Sharma	Medical Bill
97	22SP of 06/2012	DFO Chamba	9200	Shiv Kumar	Medical Bill
98	32s of 07/2012	DFO Kinnaur	9300	Tondon	Medical Bill
99	8 of 06/2007	CCF Shimla	9000	R.R Black	Medical Bill
100	Nil of 05/2005	CF Rampur	9000	Uttam Singh	Medical Bill
101	87k of 03/2011	DFO J/Nagar	8990	Partap Chand	Medical Bill
102	27 of 05/2009	DFO Silviculture	9000	Sher Singh	Medical Bill
103	NIL of 03/2010	CF Nahan	8750	Anil Kumar	Medical Bill
104	110s of 03/2001	DFO Rampur	8700	Madan Lal	Medical Bill
105	19D of 03/2011	DFO Una	8690	Sonam Chilla	Medical Bill
106	112 of 05/2019	DFO Palampur	8408	Kushal Kumar	Medical Bill
107	31/s of 05/2011	DFO Gohar	8935	Hitender Kumar	Medical Bill
108	11Div of 09/2012	DFO Churah	8925	Ashwani Kumar	Medical Bill
109	22SP of 06/2012	DFO Chamba	8440	Sunil	Medical Bill
110	22SP of 06/2012	DFO Chamba	8300	Mahinder Pal	Medical Bill
111	203 of 2018	DFO Shimla	8100	Shabat Ram	Medical Bill
112	61 of 06/2007	DFO Shimla	8000	Subhash Verma	Medical Bill
113	32s of 08/2009	DWDO Swarghat	8000	Krishna Parshad,Supdt	Medical Bill
114	21SUP of 08/2008	DFO Pangi	8000	D.S.Thakur	Medical Bill
115	12D of 07/2012	DFO(W/L) Hamirpur	8000	Ramesh chand	Medical Bill
116	162/MR of 03/2001	DFO Shimla	7406	Bjhuvesh Gupta	Medical Bill
117	P&D 3/DIV of 06/2011	DY.CF(Soil) Shimla	7400	Amitabh Gautam	Medical Bill
118	59 of 02/2009	DFO Shimla	7000	Rajesh	Medical Bill
119	32SUP of 12/2010	CF Rampur	7000	Ashok Kumar	Medical Bill
120	105 of 21/06/2022	DFO Bharmour	7100	Surender Singh	Medical Bill
121	147 of 09/06/2022	Registrar Budget	4074	Sanju	Medical Bill
122	79 of 01/2020	DFO (W/L) D/Shala	3940	Kashmir Singh	Medical Bill
123	14 of 12/2020	DFO Shamshi	3588	Jagdish Chand	Medical Bill
124	21of 11/2020	DFO Mandi	2691	O.P.Thakur	Medical Bill
		<b>TOTAL</b>	<b>2538363</b>		

### ANNEXURE-E

<b>Details of Expenditure Units audited during 2022-23</b>			
<b>Sr. No.</b>	<b>Name of Units</b>	<b>Audit period</b>	<b>Date of Audit</b>
1	Principal Chief Conservator of Forest (Registrar Budget), Talland Shimla	2019-22	21/06/22 to 19/07/22
2	Dir. forest Training Institute chail.	04/16 To 03/22	09/03/23 To 15/03/23
3	Dir. GHNP Shamshi Kullu.	04/20 To 03/22	07/02/23 to 21/02/23
4	Chief Conservator of Forest, Solan	04/20 To 03/22	29/01/23 to 04/02/23
5	Conservator of Forest, Bilaspur	04/21 To 03/22	06/02/23 To 10/02/23
6	Conservator of Forest, Kullu	04/21 To 03/22	06/03/23 To 10/03/23
7	Conservator of Forest, Nahan	04/21 To 03/22	20/01/23 To 28/01/23
8	Principal Chief Conservator of Forest (WL), Shimla	04/20 To 03/22	01/03/23 To 07/03/23
9	Divisional Forest Officer (Wildlife), Shimla	04/19 To 03/22	20/02/23 To 28/02/23
10	Divisional Forest Officer (WL) Himirpur	04/20 To 03/22	04/01/23 to 12/01/23

### ANNEXURE-F

<b>Details of Receipt Units audited during 2022-23</b>			
<b>Sr. No.</b>	<b>Name of Units</b>	<b>Audit period</b>	<b>Date of Audit</b>
1	Divisional Forest Officer Chamba	04/20 To 03/22	09/05/22 To 27/05/22
2	Divisional Forest Officer Nahan	04/21 To 03/22	16/01/23 to 03/02/23
3	Divisional Forest Officer Dharamshala	04/21 To 03/22	09/03/23 To 23/03/23
4	Divisional Forest Officer Nalagarh	04/21 To 03/22	02/01/23 To 12/01/23
5	Divisional Forest Officer Bilaspur	04/21 To 03/22	13/02/23 To 22/02/23
6	Divisional Forest Officer Mandi	04/20 To 03/22	24/02/23 To 07/03/23
7	Divisional Forest Officer Solan	04/21 To 03/22	30/01/23 To 10/02/23
8	Divisional Forest Officer Parvati Shamshi at Kullu	04/17 To 03/22	30/01/23 To 08/02/23
9	Divisional Forest Officer Joginder Nager	04/20 To 03/22	15/01/23 To 27/01/23
10	Divisional Forest Officer Shimla	04/20 To 03/22	13/02/23 To 17/02/23
11	Divisional Forest Officer kotgarh	04/19 To 03/22	03/06/22 To 13/06/22
12	Divisional Forest Officer Gohar	04/20 To 03/22	18/04/22 to 30/04/22
13	Divisional Forest Officer Kullu	04/21 To 03/22	22/11/22 To 04/12/22

## Contents of Annexure (Expenditure)

Sr. No.	Annexure	Title of Para	Amount (₹ in lakh)
1.	G	Irregularities in maintenance of cash book/Account.	2140.33
2.	H	Non-conducting of auction of unserviceable store articles.	158.57
3.	I	Loss of revenue due to non-claiming of damage bill.	69.92
4.	J	Non-achievement of targets for monkey capturing.	4.13
5.	K	Non condemnation of Government vehicles.	4.49
6.	L	In admissible Payment/ claim of TA&HRA claim.	0.08
7.	M	Non-achievement of physical/financial targets due to non-utilization of CAMPA Funds.	557.22
8.	N	Excess deployment of staff and Irregular/unauthorized disbursement of salary.	133.36
9.	O	Blockade of funds received from Department of Tourism.	571.66
10.	P	Irregular expenditure on account of Karyana items.	20.78
11.	Q	Untimely action taken by the department resulted in less realization of GIA under the Scheme	231.13
12.	R	Blockage of funds due to short utilization of funds provided under UNDP project-	260.17
13.	S	Non-adhering to conditions stipulated in Proposal/MOA and irregular expenditure of ₹26.95 lakh.	26.95
14.	T	Expenditure in excess of the delegated financial power under SOE- Training.	190.44
15.	U	Irregular purchase of vehicles.	58.09
16.	V	Unfruitful expenditure in Construction work of Interpretation Centre at Shamshi.	246.44
17.	W	Advance Payment for the work of Survey/Census/Estimation.	15.00
18.	X	Lackadaisical approach resulting in non-utilization of the funds under NPV.	25.00
19.	Y	Irregular payment ₹5.46	5.46
20.	Z	Splitting of tenders for the Construction work amounting to the tune of ₹49.05 lakh.	49.05
21.	A-1	Failure in implementation of “Van Smaridhi Jan Smaridhi” Scheme resulting in wasteful.	28.59
22.	A-2	Non taking action for realization of Damage from user agency for violation in construction of road on forest land.	31.63
23.	A-11	Infractions expenditure on Vidyarthi Van Mitter Yojna .	22.10
<b>Total</b>			<b>4868.15</b>

<b>Contents of Annexures (Receipt)</b>			
<b>Sr. No.</b>	<b>Annexure</b>	<b>Title of Para</b>	<b>Amount (₹ in lakh)</b>
24.	A-3	Estimated Loss due to forest fire.	308.76
25.	A-4	Non-conducting/maintenance of physical verification of Stores.	304.02
26.	A -5	Non recovery of outstanding revenue	2825.42
27.	A -6	Loss of revenue due to illicit felling of trees	337.67
28.	A -7	Loss of revenue due to non/short realization of royalty on account of timber lots	1765.61
29.	A -8	Irregular reimbursement of inadmissible medical claims	1.87
30.	A -9	Non- compounding of forest offence cases	504.41
31.	A -10	Non deposit of Performance security by contractors	154.98
32.	A -12	Loss due to incorrect application of Compensatory Afforestation (CA) rates and Departmental	9.63
33.	A -13	: Loss due to incorrect application of market rates for realization of cost of trees under FCA 1980	1.24
34.	A -14	Non- eviction of forest land from illegal encroachment.	0
35.	A -15	Short realization of funds for raising Compensatory Afforestation .	21.05
36.	A -16	Late deposit of Government Receipts into Bank	31.79
37.	A -17	Non-deduction of TDS from the bills of the contractors	1.05
38.	A -18	Loss of revenue due to non disposal off seized timber.	344.38
39.	A -19	Cost escalation due to non-carrying out of Compensatory Afforestation .	94.00
40.	A -20	Non-charging of damage charges for unauthorized retention of departmental pool residential accommodation beyond permissible retention period	11.34
		<b>Total</b>	<b>6717.22</b>

Annexure-G					
Irregularities in maintenance of cash book/Account ₹2140.33 lakh					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (₹ In Lakh)
1	Pr.CCF. (WL) Shimla	04/2020 To 03/2022	8	Irregularities in maintenance of cash book/Account	0
2	Dir. Forest Training Institute Chail	04/2016 To 03/2022	7	Non-maintenance of cash book/Account.	0
3	CF Nahan	04/2021 To 03/2022	1	Non-entry of Treasury bill amount 55.28 lakh in cash book and non verification Of cash book.	55.28
4	DFO Joginder Nager	04/2020 To 03/2022	2	Non maintenance of expenditure cash book amounting to Rs 2085.05 lakh and Non accountable of receipts in cash book	2085.05
				<b>Total</b>	<b>2140.33</b>

Annexure-H					
Non-conducting of auction of unserviceable store articles. ₹158.57 lakh					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (₹ In Lakh)
1	CF B/ Pur	04/21 To 03/22	3	Non-conducting of auction of unserviceable store articles ₹ 60414/-.	0.6
2	Dir. Forest Training Institute of chail	04/16 To 03/22	4	Non-conducting of auction of unserviceable store articles ₹0.14 lakh	0.14
3	Dir. GHNP shasmshi Kullu	04/20 To 03/22	11	Non-disposal of unserviceable stock amounting to ₹ 2.18 lakh.	2.18
4	CF Kullu	04/21 To 03/22	3	Non-disposal of obsolete/ unserviceable store/stock articles ₹ 4.14 lakh	4.14
5	DFO (WL) Shimla	04/19 To 03/22	11	Non-conducting auction of un-serviceable store articles - ₹ 30476/-	0.3
6	Pr.CCF (WL) Shimla	04/20 To 03/22	5	Non-conducting of auction of unserviceable store articles ₹ 31794/-.	0.32
7	DFO Prarvati shamshi	04/17 To 03/22	13	Improper maintenance of Store/Stock and issue register ₹ 148.59 lakh.	148.59
8	Dir. GHNP shasmshi Kullu	04/20 To 03/22	8	Improper Maintenance of Store/Stock and issue Register ₹ 2.30 Lakh.	2.3
				<b>Total</b>	<b>158.57</b>



<b>Annexure-I</b>					
<b>Loss of revenue due to non-claiming of damage bill ₹87.48 lakh</b>					
<b>Sr. No.</b>	<b>Unit</b>	<b>Period of Audit</b>	<b>Para</b>	<b>Details</b>	<b>Amount (₹ In Lakh)</b>
1	CF B/Pur	04/21 To 03/22	2	Loss of revenue due to non-claiming of damage bill ₹ 7.62 lakh.	7.62
2	CF Nahan	04/20 To 03/22	3	Loss of revenue due to non-claiming of damage bill ₹ 20.69 lakh .	20.69
3	DFO (WL) Shimla	04/19 To 03/22	4	Loss of revenue due to non-claiming of damage bill - ₹ 20.56 lakh	20.56
4	DFO Shimla	04/20 To 03/22	3	Loss of revenue due to non-claiming of damage bill - ₹ 21.05 lakh	38.61
				<b>Total</b>	<b>87.48</b>

<b>Annexure-J</b>					
<b>Non-achievement of targets for monkey capturing ₹4.13 lakh</b>					
<b>Sr. No.</b>	<b>Unit</b>	<b>Period of Audit</b>	<b>Para</b>	<b>Details</b>	<b>Amount (₹ In Lakh)</b>
1	CF Solan	04/20 To 03/22	3	Non-achievement of targets for monkey capturing	0
2	CF Kullu	04/21 To 03/22	4	Non-achievement of targets for monkey capturing.	4.13
3	DFO(WL) Hamirpur	04/20 To 03/22	13	Non achievement of target for monkey capturing	0
4	CF Bilaspur	04/21 To 03/22	4	Non-achievement of targets for monkey capturing	0
5	CF Nahan	04/21 To 03/22	7	Non-achievement of targets for monkey capturing.	0
6	DFO (WL) Shimla	04/19 To 03/22	14	Non-achievement of targets for monkey capturing/sterilization	0
				<b>Total</b>	<b>4.13</b>

<b>Annexure-K</b>					
<b>Non condemnation of Government vehicles ₹4.49 lakh</b>					
<b>Sr. No.</b>	<b>Unit</b>	<b>Period of Audit</b>	<b>Para</b>	<b>Details</b>	<b>Amount (₹ In Lakh)</b>
1	Dir. Forest Training institute Chail	04/20 To 03/22	5	Non condemnation of Government vehicles	0
2	DFO(WL) Hamirpur	04/20 To 03/22	15	Non-condemnation/ disposal of vehicle	0
3	CF Nahan	04/21 To 03/22	6	Less-deduction of attached vehicle charges ₹ 0.03 lakh	0.03
4	DFO(WL) Shimla	04/19 To 03/22	8	Non – condemnation of Un-economical vehicle ₹ 4.46 lakh.	4.46
5	Pr.CCF HOFF	2019-22	16	Non condemnation of old Government vehicles parking at office premises	0
				<b>Total</b>	<b>4.49</b>

<b>Annexure-L</b>					
<b>Inadmissible Payment/ claim of TA, HRA, - ₹0.08 lakh</b>					
<b>Sr. No.</b>	<b>Unit</b>	<b>Period of Audit</b>	<b>Para</b>	<b>Details</b>	<b>Amount (₹ In Lakh)</b>
1	DFO (WL) Shimla	04/19 To 03/22	13	Irregular claim of TA claim - ₹ 4368/-.	0.04
2	CF Nahan	04/21 To 03/22	5	Irregular payment of HRA - ₹ 0.04 lakh.	0.04
				<b>Total</b>	<b>0.08</b>

<b>Annexure-M</b>					
<b>Non-achievement of physical/financial targets due to non-utilization of CAMPA Funds - ₹557.22 lakh</b>					
<b>Sr. No.</b>	<b>Unit</b>	<b>Period of Audit</b>	<b>Para</b>	<b>Details</b>	<b>Amount (₹ In Lakh)</b>
1	DFO(WL) Hamirpur	04/20 To 03/22	2	Non achievement of physical / financial targets due to non utilization of CAMPA funds - ₹ 65.56 lakh.	65.56
2	DFO(WL) Shimla	04/19 To 03/22	1	Non-achievement of physical / financial targets due to non utilization of CAMPA Funds - ₹ 248.17 lakh.	248.17
3	PR.CCF(WL) Shimla	04/20 To 03/22	3	Non-achievement of physical and financial targets due to non utilization of CAMPA Funds ₹ 243.49 lakh	243.49
				<b>Total</b>	<b>557.22</b>

<b>Annexure-N</b>					
<b>Excess deployment of staff and Irregular/unauthorized disbursement of salary .₹133.36 lakh</b>					
<b>Sr. No.</b>	<b>Unit</b>	<b>Period of Audit</b>	<b>Para</b>	<b>Details</b>	<b>Amount (₹ In Lakh)</b>
1	Dir. GHNP Shamshi Kullu	04/20 To 03/22	10	Excess deployment of staff and Irregular/unauthorized disbursement of salary ₹ 9.40 lakh.	9.4
2	DFO (WL) Hamirpur	04/20 To 03/22	14	Excess deployment of staff and Irregular/unauthorized disbursement of salary ₹ 12.87 lakh.	12.87
3	DFO (WL) Shimla	04/21 To 03/22	3	Irregular expenditure on deployment of excess staff - ₹ 91.24 lakh	91.24
4	Pr. CCF HOFF (Shimla)	2019-22	5	Irregular drawl of salary of employees posted in excess- ₹19.85 lakhs.	19.85
				<b>Total</b>	<b>133.36</b>

Annexure-O					
Blockade of funds received from Department of Tourism under the scheme “₹571.66 lakh”					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (₹ In Lakh)
1	DFO(WL) Hamirpur	04/20 To 03/22	1	Blockade of funds received from Department of Tourism under the scheme “₹423.72	423.72
2	DFO (WL) Shimla	04/21 To 03/22	2	Blockade of funds received from Department of Tourism under the scheme “Nai Raahein Nai Manzil” - ₹ 147.94 lakh	147.94
				<b>Total</b>	<b>571.66</b>

Annexure-P					
: Irregular expenditure on account of Karyana items .₹20.78 lakh					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (₹ In Lakh)
1	DFO (WL) Hamirpur	04/20 To 03/22	9	Irregular expenditure on account of Karyana items - ₹ 1.24 lakh.	1.24
2	DFO (WL) Shimla	04/19To 03/22	5	Irregular expenditure on procurement of Material - ₹ 19.54 lakh.	19.54
				<b>Total</b>	<b>20.78</b>

Annexure-Q					
Untimely action taken by the department resulted in less realization of GIA under the Scheme ₹231.13 lakh					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (₹ In Lakh)
1	Pr.CCF (WL) Shimla	04/2020 To 03/2022	1	Subject: Untimely action taken by the department resulted in less realization of GIA under the Scheme “Development of Wildlife Habitats” to ₹ 231.13 lakh and short utilization of funds ₹ 33.23 lakh.	231.13
				<b>Total</b>	<b>231.13</b>

<b>Annexure-R</b>					
<b>Blockage of funds due to short utilization of funds provided under UNDP project- ₹260.17 lakh</b>					
<b>Sr. No.</b>	<b>Unit</b>	<b>Period of Audit</b>	<b>Para</b>	<b>Details</b>	<b>Amount (₹ In Lakh)</b>
1	Pr. CCF (WL) Shimla	04/2020 To 03/2022	2	Blockage of funds due to short utilization of funds provided under UNDP project- ₹ 260.17 lakh.	260.17
				<b>Total</b>	<b>260.17</b>

<b>Annexure-S</b>					
<b>Non-adhering to conditions stipulated in Proposal/MOA and irregular expenditure .₹26.95 lakh</b>					
<b>Sr. No.</b>	<b>Unit</b>	<b>Period of Audit</b>	<b>Para</b>	<b>Details</b>	<b>Amount (₹ In Lakh)</b>
1	Pr.CCF (WL) Shimla	04/2020 To 03/2022	4	Non-adhering to conditions stipulated in Proposal/MOA and irregular expenditure of ₹26.95 lakhs (₹21.4 lakh civil works + ₹4.75 lakhs as per table + ₹0.7 lakh	26.95
				<b>Total</b>	<b>26.95</b>

<b>Annexure-T</b>					
<b>Expenditure in excess of the delegated financial power under SOE- Training .₹190.44 lakh</b>					
<b>Sr. No.</b>	<b>Unit</b>	<b>Period of Audit</b>	<b>Para</b>	<b>Details</b>	<b>Amount (₹ In Lakh)</b>
1	Pr.CCF (HOFF) Shimla	2019-22	2	Expenditure in excess of the delegated financial power under SOE- Training - ₹153 lakh.	153
2	Pr. CCF (HOFF) Shimla	2019-22	9	Expenditure in excess of the delegated financial power under SOE-Furnishing - ₹9.59 lakh.	9.59
3	Dir. Forest Training Institute Chail	04/2016 To 03/2022	1	Irregular payment to JICA under the SOE – 07 - Rent, Rate and Taxes - ₹16.32 lak	16.32
4	Dir. Forest Training Institute Chail	04/2016 To 03/2022	2	Expenditure in excess of the delegated financial power under SOE-Furnishing - ₹11.53 lakh	11.53
				<b>Total</b>	<b>190.44</b>

<b>Annexure-U</b>					
<b>Irregular purchase of vehicles - ₹ 58.09 lakh.</b>					
<b>Sr. No.</b>	<b>Unit</b>	<b>Period of Audit</b>	<b>Para</b>	<b>Details</b>	<b>Amount (₹ In Lakh)</b>
1	PR.CCF (HOFF) Shimla	2019-22	3	Irregular purchase of vehicles - ₹ 57.53 lakh	57.53
2	CF Nahan	04/21 To 03/22	6	Less-deduction of attached vehicle charges ₹ 0.03 lakh	0.03
3	PR.CCF (HOFF) Shimla	2019-22	12	Non deduction of fix charges for attached vehicle- 0.53 lakh.	0.53
				<b>Total</b>	<b>58.09</b>

<b>Annexure-V</b>					
<b>Unfruitful expenditure in Construction work of Interpretation Centre at Shamshi. ₹246.44 lakh</b>					
<b>Sr. No.</b>	<b>Unit</b>	<b>Period of Audit</b>	<b>Para</b>	<b>Details</b>	<b>Amount (₹ In Lakh)</b>
1	Dir.GHNP Shamshi Kullu	04/20 To 03/22	4	Unfruitful expenditure in Construction work of Interpretation Centre at Shamshi amounting to ₹ 208.23 lakh.	208.23
2	Pr.CCF HOFF	2019-22	4	Non commencement of work of addition/alteration to Forest Office Building- ₹ 24.27 lakh.	24.27
3	Pr.CCF HOFF	2019-22	7	Irregular expenditure on material purchased for use in Hon'ble Forest Minister office and residence under demand no. 16 - ₹13.94 lakh	13.94
				<b>Total</b>	<b>246.44</b>

<b>Annexure-W</b>					
<b>Advance Payment for the work of Survey/Census/Estimation - ₹15 lakh.</b>					
<b>Sr. No.</b>	<b>Unit</b>	<b>Period of Audit</b>	<b>Para</b>	<b>Details</b>	<b>Amount (₹ In Lakh)</b>
1	DFO (WL) Hamirpur	04/2020 To 03/2022	3	Advance Payment for the work of Survey/Census/Estimation - ₹15 lakh.	15
				<b>Total</b>	<b>15</b>

<b>Annexure-X</b>					
<b>Lackadaisical approach resulting in non-utilization of the funds under NPV - ₹25 lakh.</b>					
<b>Sr. No.</b>	<b>Unit</b>	<b>Period of Audit</b>	<b>Para</b>	<b>Details</b>	<b>Amount (₹ In Lakh)</b>
1	DFO Hamirpur	04/20 To 03/22	5	Lackadaisical approach resulting in non-utilization of the funds under NPV - ₹25 lakh.	25
				<b>Total</b>	<b>25</b>

<b>Annexure-Y</b>					
<b>Irregular payment ₹5.46 lakh</b>					
<b>Sr. No.</b>	<b>Unit</b>	<b>Period of Audit</b>	<b>Para</b>	<b>Details</b>	<b>Amount (₹ In Lakh)</b>
1	Pr.CCF (HOFF) Shimla	2019-22	14	Irregular payment of FPA to Sh. Nan Lal Driver of ₹ 0.32 lakh.	0.32
2	Pr.CCF (HOFF) Shimla	2019-22	15	Irregular payment to Sh. Baldev Raj Driver on account of FPA- ₹0.14 lakh.	0.14
3	Pr.CCF (HOFF) Shimla	2019-22	11	Irregular payment of advance to Outsourced driver -₹5.0 lakh	5
				<b>Total</b>	<b>5.46</b>

<b>Annexure-Z</b>					
<b>Splitting of tenders for the Construction work amounting to the tune of ₹49.05 lakh.</b>					
<b>Sr. No.</b>	<b>Unit</b>	<b>Period of Audit</b>	<b>Para</b>	<b>Details</b>	<b>Amount (₹ In Lakh)</b>
1	DFO Parvati shamshi	04/2017 To 03/22	4	Splitting of tenders for the Construction work amounting to the tune of ₹ 36.65 lakh.	36.65
2	DFO joginder Nager	04/20To 03/22	4	Splitting of tenders for the work of Construction of RCC Check/Protection Wall ₹ 12.40 lakh.	12.4
				<b>Total</b>	<b>49.05</b>

<b>Annexure-A-1</b>					
<b>Failure in implementation of “Van Smaridhi Jan Smaridhi” Scheme resulting in wasteful expenditure to the tune of ₹ 28.59 lakh.</b>					
<b>Sr. No.</b>	<b>Unit</b>	<b>Period of Audit</b>	<b>Para</b>	<b>Details</b>	<b>Amount (₹ In Lakh)</b>
1	DFO Shamshi	04/2017 To 03/22	5	Failure in implementation of “Van Smaridhi Jan Smaridhi” Scheme resulting in wasteful expenditure to the tune of ₹ 28.59 lakh.	28.59
				<b>Total</b>	<b>28.59</b>

<b>Annexure-A-2</b>					
<b>Non taking action for realization of Damage from user agency for violation in construction of road on forest land: ₹31.63 lakh</b>					
<b>Sr. No.</b>	<b>Unit</b>	<b>Period of Audit</b>	<b>Para</b>	<b>Details</b>	<b>Amount (₹ In Lakh)</b>
1	DFO D/Shala	04/2021 To 03/22	2	Non taking action for realization of Damage from user agency for violation in construction of road on forest land: ₹31.63 lakh	31.63
				<b>Total</b>	<b>31.63</b>

<b>Annexure-A -3</b>					
<b>Estimated Loss due to forest fire .₹308.76 lakh</b>					
<b>Sr. No.</b>	<b>Unit</b>	<b>Period of Audit</b>	<b>Para</b>	<b>Details</b>	<b>Amount (₹ In Lakh)</b>
1	CF Kullu	04/2021 To 03/2022	2	Loss due to forest fire - ₹24.60 lakh	24.6
2	CF Bilaspur	04/2021 To 03/2022	1	Loss due to forest fire - ₹57.46 lakh	57.46
3	CF Solan	04/2020 To 03/2022	1	Loss due to forest fire - Rs2.91 lakh	2.91
4	CF Nahan	04/2020 To 03/2022	2	Loss due to forest fire - ₹ 46.07 lakh	46.07
5	DFO (WL) Shimla	04/2019 To 03/2022	6	Loss due to forest fire - ₹ 13.52 lakh	13.52
6	DFO Kullu	04/2021 To 03/2022	6	Loss due to forest fire - ₹ 6.92 lakh	6.92
7	DFO Nahan	04/2021 To 03/2022	7	Loss due to forest fire - ₹ 1.37 lakh.	1.37
8	DFO Chamba	04/2020 To 03/2022	6	Loss due to forest fire ₹ 16.54 lakh	16.54
9	DFO D/Shala	04/2021 To 03/2022	3	: Loss due to forest fire - ₹15.65 lakh	15.65
10	DFO Nalagarh	04/2020 To 03/2022	5	Loss due to forest fire - ₹ 4.70 lakh.	4.7
11	DFO B/PUR	04/2021 To 03/2022	7	Loss due to forest fire ₹ 2.07 lakh.	2.07
12	DFO Shamshi Kullu	04/2017 TO MARCH22	7	: Loss due to forest fire ₹ 116.95 lakh	116.95
				<b>Total</b>	<b>308.76</b>

**Annexure-A- 4**

<b>Non-conducting/maintenance of physical verification of Stores .₹304.02 lakh</b>					
<b>Sr. No.</b>	<b>Unit</b>	<b>Period of Audit</b>	<b>Para</b>	<b>Details</b>	<b>Amount (₹ In Lakh)</b>
1	DFO KULLU	04/2021 TO MARCH22	11	Non-conducting of Physical verification of store and stock.	0
2	DFO CHAMBA	04/2020 TO MARCH22	9	Non- conducting of Physical verification of store and stock.	0
3	DFO CHAMBA	04/2020 TO MARCH22	8	: Non utilisation of laptop, non-conducting of physical verification of store/ Stock and non-production of store/ stock register	0
4	CF Kullu	04/21 To 03/22	4	Non-conducting of physical verification of stores/ stock items amounting to ₹ 4.13 lakh	4.13
5	DFO(WL) Hamirpur	04/20 To 03/22	16	: Non-conducting of physical verification of stores	0
6	DFO Shamshi Kullu	04/2017 TO MARCH22	6	Non-conducting of physical verification of stores amounting to ₹ 299.89 lakh.	299.89
				<b>Total</b>	<b>304.02</b>

**Annexure-A-5**

<b>Non recovery of outstanding revenue ₹2825.42 lakh</b>					
<b>Sr. No.</b>	<b>Unit</b>	<b>Period of Audit</b>	<b>Para</b>	<b>Details</b>	<b>Amount (₹ In Lakh)</b>
1	DFO Kullu	04/2021 To 03/2022	1	Non recovery of outstanding revenue - ₹ 256.86 lakh.	256.86
2	DFO CHAMBA	04/2020 To 03/2022	2	: Non recovery of outstanding revenue amounting to ₹ 1490.64 lakh and non reconciliation of figures with HPSFDC	1490.64
3	DIR GHNP SHAMSHI KULLU	04/2020 To 03/2022	1	Non recovery of outstanding revenue amounting to ₹ 20.65 lakh	20.65
4	PR.CCF (HOFF) Shimla	2019-22	1	Non recovery of outstanding revenue - ₹137.68 crore	137.68
5	DFO Shimla	04/20To03/22	2	Non-recovery of outstanding revenue amounting to ₹287.80 lakh	287.8
6	CF Kullu	04/2021 To 03/2022	1	Non recovery of outstanding revenue of ₹ 631.79 lakh	631.79
				<b>Total</b>	<b>2825.42</b>



Annexure-A-6					
Loss of revenue due to illicit felling of trees ₹337.67 lakh					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (₹ In Lakh)
1	DFO KULLU	04/2021 To 03/2022	4	Loss of revenue due to illicit felling of trees ₹ 116.89 lakh.	116.89
2	DFO CHAMBA	04/2020 To 03/2022	3	Loss of revenue due to illicit felling of trees ₹ 199.88 lakh	199.88
3	DFO Kotgarh	04/2020 To 03/2022	5	Loss of revenue due to illicit felling of tress ₹ 20.90 lakh	20.9
				<b>Total</b>	<b>337.67</b>

Annexure-A -7					
Loss of revenue due to non/short realization of royalty on account of timber lots Rs1765.61 lakh					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (₹ In Lakh)
1	DFO NAHAN	04/2021 To03/2022	1	Loss of revenue due to non/short realization of royalty on account of timber lots - ₹ 152.66 lakh	152.66
2	DFO NAHAN	04/2021 To03/2022	3	Loss of revenue of ₹ 1.42 lakh due to non levy of interest of royalty of 29.65 lakh on of timber lots	29.65
3	DFO D/SHALA	04/2021 TO 03/2022	1	Loss of revenue due to non/short realization of royalty of ₹ 344.57 lakh on account of timber lots and resin blaze	344.57
4	DFO NALAGARH	04/2021 To 03/2022	2	Loss of revenue of ₹ 1.42 lakh due to non levy of interest on delay in realization of royalty on of timber lots	1.42
5	DFO B/PUR	04/2021 TO 03/2022	1	Loss of revenue due to non/short realization of royalty of ₹133.35 lakh on account of timber lots and resin lots	133.35
6	DFO MANDI	04/2020 To 03/2022	1	Loss of revenue due to non/short realization of royalty of ₹ 88.90 lakh on account of timber lots and resin lots.	88.9
7	DFO SOLAN	2021-2022	2	Loss of revenue due to non/short realization of royalty of ₹ 16.69 lakh on account of timber lots and resin lots	16.69
8	DFO PARVATI SHAMSHI	04/2017 To 03/2022	1	loss of revenue due to non-renewal of Timber sale depot and Furniture shop amounting to ₹ 60.37 lakh	60.37
9	DFO PARVATI SHAMSHI	04/2017 To 03/2022	2	Loss of revenue due to non/short realization of royalty of ₹ 320.38lakh on account of timber lots.	320.38
10	DFO JOGINDER NAGAR	04/2020 To 03/2022	8	Loss of revenue due to non/short realization of royalty on account of timber lots - ₹ 3.06 lakh	3.06
11	DFO NALAGARH	04/2021 To 03/2022	1	Loss of revenue due to non/short realization of royalty on account of timber lots/Bamboo - ₹ 42.91 lakh	42.91
12	DFO Chamba	04/2020 To 03/2022	1	Loss of revenue due to non/short realization of royalty of ₹ 563.79 lakh and interest thereof ₹ 21.60 lakh	585.39
13	DFO Nachan	04/2020 To 03/2022	2	Loss of revenue due to non realization of interest on belated payment of resin royalty .Rs15.91 lakhs.	15.91
				<b>Total</b>	<b>1765.61</b>

<b>Annexure-A -8</b>					
<b>Irregular reimbursement of inadmissible medical claims ₹1.87 lakh</b>					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (₹ In Lakh)
1	DFO KULLU	04/2021 To 03/22	8	Irregular reimbursement of inadmissible medical claims - ₹0.23 lakh	0.23
2	DFO KULLU	04/2021 To 03/22	9	Irregular payment of medical claims without obtaining dependency certificates - ₹ 0.19 lakh	0.19
3	DFO PARVATI SHAMSHI	04/2017 To 03/22	10	Irregular payment of medical claims without obtaining dependency certificates ₹ 0.39 lakh	0.39
4	DIR GHNP SHAMSHI KULLU	04/2020 To 03/2022	5	Irregular payment of medical claims without obtaining dependency certificates ₹ 0.24 lakh.	0.24
5	DFO (WL) HAMIRPUR	04/2020 To 03/2022	11	Irregular payment of medical claims without obtaining dependency certificates ₹ 0.25 lakh.	0.25
6	DFO (WL) HAMIRPUR	04/2020 To 03/2022	12	Irregular reimbursement of inadmissible medical claims ₹0.03 lakh	0.03
7	CF KULLU	04/2021 To 03/2022	5	Irregular payment of medical claims amounting to ₹ 0.33 lakh.	0.33
8	CF KULLU	04/2021 To 03/2022	6	Irregular payment of medical claims without obtaining dependency certificates ₹ 0.13 lakh.	0.13
9	CF SOLAN	04/2020 To 03/2022	2	Irregular Payment of Medical Reimbursement claims without obtaining dependency certificate - ₹ 3532	0.04
10	DFO Shimla	04/20 To03/22	7	Irregular Payment of Medical Reimbursement ₹ 4246/- claims without obtaining dependency certificate.	0.04
				<b>Total</b>	<b>1.87</b>

Annexure-A 9					
Non- compounding of forest offence cases Rs,504.41 lakh					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (₹ In Lakh)
1	DFO KULLU	04/2021 TO 03/2022	5	Non- compounding of forest offence cases - ₹ 73.09 lakh	73.09
2	DFO CHAMBA	04/2020 TO MARCH22	4	Non- compounding of forest offence cases ₹ 171.84 lakh.	171.84
3	DFO D/SHALA	04/2021 TO 03/2022	7	Non-compounding of forest offence cases - ₹ 1.85 lakh	1.85
4	DFO B / PUR	04/2021 TO 03/2022	3	Non compounding of forest offence cases amounting to Rs13.02 lakh	13.02
5	DFO MANDI	04/2020 TO 03/2022	4	Non compounding of forest offence cases amounting to Rs 11.54 lakh	11.54
6	DFO PARVATI SHAMSHI	04/2017 TO 03/2022	12	Non-compounding of forest offence cases ₹ 158.42 lakh	158.42
7	DFO JOGINDER NAGAR	04/2020 TO 03/2022	3	: Non-compounding of forest offence cases - ₹ 26.91 lakh	26.91
8	DIR GHNP SHAMSHI KULLU	04/2020 TO 03/2022	6	Non-compounding of forest offence cases ₹ 16.51 lakh	16.51
9	DFO Kotgarh	04/2020 TO 03/2022	3	Non-Compounding of forest offence cases Rs 31.23 lakh	31.23
				<b>Total</b>	<b>504.41</b>

Annexure-A-10					
Non deposit of Performance security by contractors ₹154.98 lakh					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (₹ In Lakh)
1	DFO MANDI	04/2020 To 03/2022	7	Non deposit of Performance security by contractors ₹ 4.76 lakhs	4.76
2	DFO SOLAN	04/2021 To 03/2022	4	Non deposit of Performance security by contractors ₹ 3.52 lakhs	3.52
3	DFO B/PUR	04/2021 To 03/2022	4	Non deposit of Performance security by contractors ₹ 7.19 lakhs	7.19
4	DFO D/Shala	04/2021 To 03/2022	4	Non deposit of Performance security by contractors - ₹7.91 lakh.	7.91
5	DFO Parvati Shamshi Kullu	04/2017 To 03/2022	11	Non-deposit of Performance security by Contractors ₹ 27.12 lakh	27.12
6	DFO Nachan	04/2020 To 03/2022	5	Non deposit of performance security by contractors Rs 85.64 lakhs.	85.64
7	PR.CCF (HOFF) Talland Shimla	2019-22	6	Irregular award of tender to contractor M/S Rohit Sharma- ₹18.84 lakh	18.84
				<b>Total</b>	<b>154.98</b>

Annexure-A-11					
Infractions expenditure on Vidyarthi Van Mitter Yojna Scheme -₹22.10 lakh					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (₹ In Lakh)
1	DFO NALAGARH	04/2021 To 03/2022	6	: Infractions expenditure ₹ 4.16 lakh on Vidyarthi Van Mitter Yojna scheme	4.16
2	DFO SOLAN	04/2021 To 03/2022	5	Infractions expenditure ₹ 13.67 lakh on Vidyarthi Van Mitter Yojna Scheme Detailed Observation	13.67
3	DFO NAHAN	04/2021 To 03/2022	5	: Infractions expenditure on Vidyarthi Van Mitter Yojna scheme - ₹ 4.27 lakh	4.27
				<b>Total</b>	<b>22.1</b>

Annexure-A-12					
Loss due to incorrect application of Compensatory Afforestation (CA) rates and Departmental ₹9.63 lakh					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (₹ In Lakh)
1	DFO NAHAN	04/2021 To 03/2022	4	Loss due to incorrect application of Compensatory Afforestation (CA) rates and Departmental	5.2
2	DFO NALAGARH	04/2021 To 03/2022	7	Loss due to incorrect application of Compensatory Afforestation (CA) rates and Departmental Charges under FCA 1980 – ₹ 3.27 lakh	3.27
3	DFO D/ SHALA	04/2021 To 03/2022	8	Loss due to incorrect application of Compensatory Afforestation (CA) rates and Departmental Charges– ₹ 1.16 lakh.	1.16
				<b>Total</b>	<b>9.63</b>

Annexure-A-13					
Loss due to incorrect application of market rates for realization of cost of trees under FCA 1980 ₹1.24					
Sr. No.	Unit	Period of Audit	Para	Details	Amount (₹ In Lakh)
1	DFO NAHAN	04/2021 To 03/2022	8	Loss due to incorrect application of market rates for realization of cost of trees under FCA 1980 – ₹ 0.16 lakh.	0.16
2	DFO D/ SHALA	04/2021 To 03/2022	9	Loss due to incorrect application of market rates for realization of cost of trees under FCA 1980 – ₹ 0.66 lakh.	0.66
3	DFO NALAGARH	04/2021 To 03/2022	11	Loss due to incorrect application of market rates for realization of cost of trees under FCA 1980 – ₹ 0.42 lakh	0.42
				<b>Total</b>	<b>1.24</b>

<b>Annexure-A-14</b>					
<b>Non-eviction of forest land from illegal encroachment.</b>					
<b>Sr. No.</b>	<b>Unit</b>	<b>Period of Audit</b>	<b>Para</b>	<b>Details</b>	<b>Amount (₹ In Lakh)</b>
1	DFO NAHAN	04/2021 To 03/2022	9	Non-eviction of forest land from illegal encroachment	0
2	DFO D/SHALA	04/2021 To 03/2022	11	Non-eviction of forest land from illegal encroachment.	0
3	DFO NALAGARH	04/2021 To 03/2022	12	Non-eviction of forest land from illegal encroachment	0
4	DFO B/PUR	04/2021 To 03/2022	8	Non-eviction of forest land from illegal encroachment	0
5	DFO MANDI	04/2020 To 03/2022	10	Non-eviction of forest land from illegal encroachment	0
6	CF Kullu	04/2021 To 03/2022	7	Encroachment on forest land due to the weak internal control of the department measuring 275.83 Bigha	0
				<b>Total</b>	<b>0</b>

<b>Annexure-A -15</b>					
<b>Short realization of funds for raising Compensatory Afforestation .₹21.05 lakh</b>					
<b>Sr. No.</b>	<b>Unit</b>	<b>Period of Audit</b>	<b>Para</b>	<b>Details</b>	<b>Amount (₹ In Lakh)</b>
1	DFO Shimla	04/2020 To 03/2022	4	Short realization of funds for raising Compensatory Afforestation ₹ 21.05 lakh	21.05
				<b>Total</b>	<b>21.05</b>

<b>Annexure-A- 16</b>					
<b>Late deposit of Government Receipts into Bank ₹31.79 lakh</b>					
<b>Sr. No.</b>	<b>Unit</b>	<b>Period of Audit</b>	<b>Para</b>	<b>Details</b>	<b>Amount (₹ In Lakh)</b>
1	DFO NALAGARH	04/2021 To 03/2022	8	Late deposit of Government Receipts into Bank- ₹ 1.84 lakh	1.84
2	DFO MANDI	04/2020 To 03/2022	8	Late deposit of Government Receipts into Bank- ₹ 2.27 lakh.	2.27
3	DFO NAHAN	04/2021 To 03/2022	6	Late deposit of Government Receipts into Bank- ₹ 1.96 lakh	1.96
4	DFO Hamirpur	04/2020 To 03/2022	4	Non-deposit of interest receipt into Government Treasury - ₹ 25.72 lakh	25.72
				<b>Total</b>	<b>31.79</b>

<b>Annexure-A -17</b>					
<b>Non-deduction of TDS from the bills of the contractors ₹1.05 lakh</b>					
<b>Sr. No.</b>	<b>Unit</b>	<b>Period of Audit</b>	<b>Para</b>	<b>Details</b>	<b>Amount (₹ In Lakh)</b>
1	DFO CHAMBA	04/2020 To 03/2022	7	Non deduction of TDS from bills of the firms/ service providers amounting to ₹ 0.89 lakh and non-filing	0.89
2	DFO D/ SHALA	04/2021 To 03/2022	10	Non-deduction of TDS from the bills of the contractors - ₹0.08 lakh	0.08
4	DFO (WL) Shimla	04/20 To 03/22	6	Non-deduction of TDS from the bills of the contractors - ₹0.08 lakh	0.08
				<b>Total</b>	<b>1.05</b>

<b>Annexure-A -18</b>					
<b>Loss of revenue due to non disposal off seized timber ₹344.38</b>					
<b>Sr. No.</b>	<b>Unit</b>	<b>Period of Audit</b>	<b>Para</b>	<b>Details</b>	<b>Amount (₹ In Lakh)</b>
1	DFO NAHAN	04/2021 To 03/2022	2	Loss of revenue due to non-disposal off seized timber - ₹36.47 lakh	36.47
2	DFO D/SHALA	04/2021 To 03/2022	5	Loss of revenue due to non-disposal off seized timber - ₹ 5.62 lakh.	5.62
3	DFO NALAGARH	04/2021 TO 03/2022	3	Loss of revenue due to non-disposal off seized timber ₹ 25.16 lakh.	25.16
4	DFO B / PUR	04/2021 TO 03/2022	2	Loss of revenue due to non-disposal off seized timber ₹ 54.46 lakh.	54.46
5	DFO MANDI	04/2020 TO 03/2022	2	Loss of revenue due to non-disposal off seized timber ₹ 52.61 lakh	52.61
6	DFO SOLAN	2021-2022	7	Loss of revenue due to non-disposal off seized timber ₹ 2.05 Lakh.	2.05
7	DFO PARVATI SHAMSHI	04/2017 TO 03/2022	3	Non-disposal of seized timber ₹ 130.82 lakh.	130.82
8	DIR GHNP SHAMSHI KULLU	04/2020 TO 03/2022	3	Non-disposal of seized timber ₹ 24.09 lakh	24.09
9	DFO(WL) SHIMLA	2021 TO 03/2022	9	Loss of revenue due to non-disposal off seized timber - ₹ 4.19 lakh.	4.19
10	DFO Shimla	04/20 To 03/22	5	Loss of revenue due to non-disposal off seized timber ₹ 8.86 lakh and non-forfeiture of security deposit ₹ 0.05 lakh	8.91
				<b>Total</b>	<b>344.38</b>

<b>Annexure-A -19</b>					
<b>Cost escalation due to non-carrying out of Compensatory Afforestation. ₹94.00 lakh</b>					
<b>Sr. No.</b>	<b>Unit</b>	<b>Period of Audit</b>	<b>Para</b>	<b>Details</b>	<b>Amount (₹ In Lakh)</b>
1	DFO Shimla	04/2020 To 03/2022	1	Cost escalation due to non-carrying out of Compensatory Afforestation ₹ 94 lakh	94
				<b>Total</b>	<b>94.00</b>

<b>Annexure-A- 20</b>					
<b>Non-charging of damage charges for unauthorized retention of departmental pool residential accommodation beyond permissible retention period- - ₹ 11.34 lakh.</b>					
<b>Sr. No.</b>	<b>Unit</b>	<b>Period of Audit</b>	<b>Para</b>	<b>Details</b>	<b>Amount (₹ In Lakh)</b>
1	PR.CCF (HOFF) Talland, Shimla	2019-22	8	Non-charging of damage charges for unauthorized retention of departmental pool residential accommodation beyond permissible retention period- - ₹ 11.34 lakh.	11.34
				<b>Total</b>	<b>11.34</b>