



सत्यमेव जयते

**Annual Review on the Working
of
Forests and Wild Life Department
2018-19**



Government of Haryana

Government of Haryana

Annual Review on the Working of Forest and Wild Life Department 2018-19

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

Preface

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

The Annual Review for the year 2018-19 highlights omissions/irregularities noticed in maintenance and submission of the monthly accounts of Forests Divisions and Wild Life Department; delay in adjustment of Forest Advances; outstanding balances under Forest Remittances/Forest Cheques and audit observations raised by office of the Principal Accountant General (Audit), Haryana, Chandigarh.

I hope that the Review will be beneficial to the State Government and Forest and Wild Life Department. Rectification of the omissions and irregularities, highlighted in the Review will certainly improve the system of maintenance of accounts of this department.

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

CHANDIGARH

(VISHAL BANSAL)
PR. ACCOUNTANT GENERAL

Annual Review on the Working of Forest and Wild Life Department, Haryana for the year 2018-19

Introduction

The aim of Annual Review on the working of Forests and Wild Life Department are:

- To highlight preliminary accounts and financial irregularities noticed during audit;
- To make the Government and Departmental Officers aware of the same in order to avoid recurrence of such omissions and irregularities in future so as to improve financial administration and ensure preparation and submission of well designed accounts to this office well in time by the Forests and Wild Life Department.

The Forests and Wild Life Department consists of 44 divisions. All Forest Divisional Officers submit the monthly accounts to this office. Chief Wild Life Conservator, Panchkula and his subordinate offices also draw funds directly from treasury and send their monthly account to this office.

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

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Part 1

1. Non-response to previous Annual Review

Annual Review on the working of Forests and Wild Life Department is prepared every year. Last Review for the year 2017-18 was sent to the Principal Chief Conservator of Forests, Haryana and Chief Conservator of Forests (Wildlife), Haryana with requisite corrective measures suggested by Pr. Accountant General. Although omissions/irregularities in the account of Forests and Wild Life Department were specifically pointed out, the suggested corrective measures are yet to be implemented by the concerned Divisions of the Department. Only 12 out of 44 divisions of the Department responded to the previous annual review. The basic aim and objectives of the Annual Review remains unfulfilled, if nothing concrete is done to avoid recurrence of such omissions/irregularities as pointed out in the Review.

Headquarters office of the Department needs to keep a vigil on replies to Reviews and ensure corrective measures to improve quality of Accounts.

2. Computerization of Accounts

Data of Monthly Forests Accounts is required to be supplied by the concerned Divisions to this office in the electronic mode compatible with VLC Application for computerized compilation of Accounts. Required information i.e. coding structure of Divisions and format of required text files etc. have already been provided to department for doing the needful. An interface to load forest data has been developed in-house by VLC section of this office and found correct after checking of system but online account has not been received so far. Only few divisions have supplied the account in C.D or other device. This office has already issued the instructions that these accounts are required to be submitted online.

Computerization of Forests Accounts needs to get done expeditiously. It is to be ensured that all divisions submit the computerized a/cs to this office online.

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

3.1 Delayed submission of cash accounts

In accordance with Article 288 of Account Code Vol.-III, it is mandatory for all the divisions of the Department to submit accounts by 5th of every month to Pr. AG (A&E) office. In cases, where accounts are not submitted by due date, the Divisions can submit their accounts by 10th of the month as provided in Article 292 of Account Code Vol.III with the reasons for such delay. But it was noticed that during the year 2018-19, various divisions (**Annexure-I**) did not submit their respective accounts on due dates. Delay in submission of Accounts ranged between 1 to 11 days. Delay in submission of accounts affects timely compilation and submission of Monthly Civil Accounts by the Pr. Accountant General (A&E) to the State Government. Even after the issuance of strict instructions to Principal Chief Conservator of Forests, Haryana, there was delay in submission of accounts.

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

3.2 Outstanding differences under Forest Remittances into Treasury.

As per Articles 284 and 288 of Account Code Vol.III, every Divisional Officer prepares the Schedule (Form -15) of amount of Remittances into Treasury and sends it to Pr. Accountant General along with monthly Cash Account. The said Schedule should be supported by reconciled Consolidated Treasury Receipt duly certified by Treasury Officer concerned. However, it was observed that the Divisional Officers did not send reconciled Consolidated Treasury Receipt to Pr. Accountant General despite repeated requests resulting in accumulation of differences between the figures of Forests receipts, booked by the Forests Divisional Officers and Treasury Officers. Non-Submission of reconciled Consolidated Treasury Receipt is fraught with possibility of embezzlement and misappropriation of funds.

Details of debits amounting to Rs.17,14,08,529 and credits amounting to Rs.12,84,98,213 on account of Remittances into Treasury by the Divisional Officers which remained unadjusted up to March 2019 are shown in the **Annexure-II**.

Necessary instructions need to be issued to the Forests Divisional Officers to depict the details of amount remitted into Treasuries in form 15 well in time and also ensure that amounts are deposited in correct head under online system to avoid unnecessary

accumulation of differences in the books of Pr. Accountant General. They must also submit the reconciled Consolidated Treasury Receipt, so that outstanding differences under Remittances are cleared.

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

According to Article 250 of Account Code Vol.-III, Divisional Officers are granted advances for incurring expenditure towards payments to be made by their subordinate officers for the work executed by them, which are debited as Advances in the Cash Accounts of the concerned Forests Divisional Officer. After making such payment, these advances are adjusted against the appropriate head of account. However, advances amounting to Rs. 24,90,380.14(debit) are pending for adjustments upto 31-03-2019. No action has been taken by the Divisional officers to adjust the outstanding amount against their division. This outstanding amount up to the end of the year 2018-19, is shown in **Annexure-III**.

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

3.4 Huge amounts of Cheques expired or lying un-encashed

Although Electronic Payment System (E.P.S.) has replaced the cheque system with effect from 1 April 2013, yet old cheques are still lying outstanding /un-encashed in the books of Pr. Accountant General. It was observed that adequate steps were not taken by the concerned Forests Officers to get these cheques cancelled. Details of amount of Rs. 1,52,95,085 (Credit) and Rs.61,87,171 (Debit) are shown in **Annexure – IV**. It is pertinent to mention here that some items of Debits / Credits of 8782- RIT are intermingled in Major Head 2406- Forests by some divisions leading to problems in identifying such items for further rectification through the mode of Transfer Entry. This would enhance the possibility for the budget of the head 2406 Forestry Wild life exceeding the approved amount.

Strict instructions need to be issued to all the Divisional Officers to make the entry of cancellation of cheques in Cash Accounts immediately of all expired cheques and to reconcile with Pr. Accountant General (A&E) Office to adjust the outstanding amounts.

3.5 Reconciliation of Accounts.

Government of Haryana, vide instructions issued from time to time, directed all the Departments to reconcile their monthly accounts with Pr. Accountant General's Office. But it has been observed that some C.C.Os of the Department do not comply with these instructions. This results in mismatch in expenditure reported by the Department and that of booked by the Pr. Accountant General's Office.

3.6 Departmental Receipt deposited directly in treasury under 8782-103-99(Forest remittances).

List showing departmental receipt deposited directly in treasury under 8782-103-99(Forest remittances) is as shown in **Annexure –V**.

Every division is required to submit the reconciled consolidated treasury receipt every month with the monthly cash account. The State Government may issue suitable directions to the C.C.Os of Department, emphasizing the need for reconciliation of their accounts every month with Pr. Accountant General Office to guard against misclassification, wrong payments, frauds and embezzlements.

Part- 2

4. Outstanding Audit Inspection Reports/ Paras

There are 176 Audit Inspection Reports containing 519 Audit Paras with cumulative money value of Rs.541.19 Cr. pending against the Department (**Annexure–VI**). The details of these have already been sent by office of the Pr. Accountant General (Audit) Haryana, Chandigarh. Apart from the non-compliance of Rules, these paras also contain objections regarding non-utilization of funds. It is relevant to mention here that like the previous years, the pace of settlement of outstanding Inspection Reports/Para's was found very slow during the year 2018-19.

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

A few of the important observations are given below:-

1. Purchase of plants from private nursery.
2. Non deduction of Sales Tax/Income Tax from bills.
3. Diversion of land.
4. Non-utilization of funds released under the State CAMPA funds.
5. Loss to the Government due to less plantation.
6. Delay in deposit of Government receipt in treasury.
7. Non auction of waste store items/condemned vehicle.
8. Irregularities in cash book.
9. Non-utilization of central grant.

Annexure-I

(Referred to in Para 3.1)

Statement showing delay in receipt of cash account from divisions

SR. NO.	NAME OF DIVISION	MONTH	DUE DATE	DATE OF RECEIPT	DELAY (NO. OF DAYS)
1.	D.F.O (P) HISAR	07/2018	06/08/2018	17/08/2018	11 DAYS
2.	C.F. (C.C) ROHTAK	06/2018	05/07/2018	16/07/2018	11 DAYS
3.	D.F.O GURGAON	10/2018	05/11/2018	14/11/2018	9 DAYS
4.	D.F.O., PALWAL	10/2018	05/11/2018	14/11/2018	9 DAYS
5.	D.F.O., FARIDABAD	08/2018	05/09/2018	13/09/2018	8 DAYS
6.	D.F.O., MEWAT (NOH)	04/2018	07/05/2018	15/05/2018	8 DAYS
7.	D.F.O (T) PINJORE	08/2018	05/09/2018	13/09/2018	8 DAYS
8.	D.F.O YAMUNANAGAR	04/2018	07/05/2018	14/05/2018	7 DAYS
9.	P.C.C.F., HARYANA PANCHKULA	04/2018	07/05/2018	14/05/2018	7 DAYS
10.	D.F.O (P) KARNAL	05/2018	05/06/2018	11/06/2018	6 DAYS
11.	D.F.O., MORNI PINJORE	09/2018	05/10/2018	11/10/2018	6 DAYS
12.	CF(S.F), AMBALA	02/2019	05/03/2019	11/03/2019	6 DAYS
13.	C.F (T) CIRCLE PINJORE	02/2019	05/03/2019	11/03/2019	6 DAYS
14.	D.F.O (T) PINJORE	02/2019	05/03/2019	11/03/2019	6 DAYS
15.	P.C.C.F., HARYANA PANCHKULA	08/2018	05/09/2018	10/09/2018	5 DAYS
16.	D.F.O., MORNI PINJORE	08/2018	05/09/2018	10/09/2018	5 DAYS

17.	D.F.O., MOHINDERGARH (NAR)	09/2018	05/10/2018	10/10/2018	5 DAYS
18.	D.F.O., MEWAT (NOH)	06/2018	05/07/2018	10/07/2018	5 DAYS
19.	D.F.O., MEWAT (NOH)	08/2018	05/09/2018	10/09/2018	5 DAYS
20.	D.F.O YAMUNANAGAR	06/2018	05/07/2018	10/07/2018	5 DAYS
21.	D.F.O., AMBALA	09/2018	05/10/2018	09/10/2018	4 DAYS
22.	D.F.O RESEARCH DIVISION PINJORE	06/2018	05/07/2018	09/07/2018	4 DAYS
23.	D.F.O., (P) YAMUNANAGAR	06/2018	05/07/2018	09/07/2018	4 DAYS
24.	D.F.O KURUKSHETRA	10/2018	05/11/2018	08/11/2018	3 DAYS
25.	D.W.L.O GURGAON	01/2019	05/02/2019	08/02/2019	3 DAYS
26.	D.F.O., KARNAL	04/2018	07/05/2018	10/05/2018	3 DAYS
27.	D.F.O (T) PINJORE	01/2019	05/02/2019	08/02/2019	3 DAYS
28.	C.F SOUTH CIRCLE GURGAON	04/2018	07/05/2018	10/05/2018	3 DAYS
29.	D.F.O., MEWAT (NOH)	03/2019	10/04/2019	12/04/2019	2 DAYS
30.	C.F (T) CIRCLE PINJORE	06/2018	05/07/2018	06/07/2018	1 DAYS

Annexure –II

(Referred to in Para 3.2)

Outstanding balance under Head Major Head 8782-Remittances 103- Remittances as on 31/03/2019

Sr. No.	Name of Division	Debit (₹)	Credit (₹)
1.	Principal Chief Conservator of Forest , Haryana, Panchkula	42047452	-
2.	Conservator of , North Circle Panchkula	-	59501
3.	Divisional Officer, (T) Morni (Pinjore)	-	4437701
4.	Divisional Officer, (T) Yumunanagar	301878	
5.	Divisional Officer, (T) Ambala City	14336057	-
6.	Divisional Officer, (T) Kurukshetra	-	4916317
7.	Divisional Officer, (T) Karnal	-	2005771
8.	Divisional Officer, (T) Sonapat	-	5681764
9.	Divisional Officer (T) Kaithal	-	462403
10.	Conservator of South Circle Gurgaon	-	12412
11.	Divisional Officer (T) Mohindergarh	1696863	-
12.	Divisional Officer (T) Faridabad	-	37657444
13.	Divisional Officer Rohtak	5365191	-
14.	Divisional Officer Gurgaon	25082162	-
15.	Conservator of West Circle Hissar		321026
16.	Divisional Officer (T) Sirsa	3243039	-
17.	Divisional Officer (T) Jind	7790900	-
18.	Divisional Officer, (T) Hissar	1188963	-
19.	Divisional Officer, (T) Bhiwani	-	3680124
20.	Divisional Officer (P) Karnal	11909815	
21.	Divisional Officer (P) Kurukshetra	4016112	-
22.	Divisional Officer (P) Yumuna Nagar	11580749	-
23.	Conservator of training Circle Pinjore, Pkl	-	22664
24.	Conservator of Research Circle Pinjore Pkl	-	552161

25.	Conservator of Central Circle Rohtak	528287	-
26.	Divisional Officer, Community Forestry Project, Panipat	-	6150285
27.	Divisional Officer, Community Forestry Project, Faridabad	-	643240
28.	Divisional Officer (T) Panipat	-	1258967
29.	Divisional Officer, Jhajjar	-	9337333
30.	Divisional Officer (M&E) Karnal	2084862	-
31.	Divisional Officer, (T) Mewat Nuh	-	2551255
32.	Divisional Officer, (T) Rewari	4516688	-
33.	Divisional Officer, (T) Fatehabad	-	21407158
34.	Chief Wild Life Warden Panchkula	-	78770
35.	Divisional Wild Life Officer, Panchkula	142991	-
36.	Divisional Wild Life Officer, Rohtak	-	8257989
37.	Conservator of Community Forestry Project, Ambala	-	85487
38.	Divisional Officer, Community Forestry Project, Kurukshetra	3379503	-
39.	Conservator of Community Forestry Project, Circle Hissar	-	23378
40.	Divisional Officer, Community Forestry Project, Bhiwani	87277	-
41.	Divisional Officer, Community Forestry Project, Jatusana, Rewari	-	196708
42.	Divisional Officer, Community Forestry Project, Hissar	-	272352
43.	Conservator of Officer (M&E) Circle Karnal	-	28914
44.	Divisional Officer, (T) Palwal	31373743	-
45.	Divisional Wild Life Officer Gurgaon	-	88693
46.	Divisional Wild Lie Officer, Hissar	264352	-
47.	Divisional Officer Training Division Sohana	63604	-
48.	Conservator of working Plan Circle Gurgaon.	-	4375569
49.	Divisional Officer Training Division Pinjore	-	9129
50.	Divisional Officer Research Division Pinjore	375134	-
51.	Divisional officer Seed Collection Division Pinjore	-	359139
52.	D.F.O. (P) Hissar	-	3015061

53.	Divisional Officer (M&E) Hissar	-	96992
54.	Divisional Officer, ECO Truism Panchkula	2495	-
55.	Cyber Treasury	-	9964474
56.	C.F., S.F. Ambala	-	484274
57.	Divisional Officer, Community Project, Ambala	30412	-
58.	Conservator of (P) Circle Karnal	-	3558
59.	D.F.O. Eco. Tourism Gurgaon	-	200
Total		171408529	128498213

NET Dr. 42910316

Annexure-III

(Referred to in Para 3.3)

Balances outstanding under Head “8550-Civil Advances” upto 31/03/2019

Sr.No.	Name Of Division	Debit (₹)	Credit (₹)
1.	DFO., O/o PCCF Hr. Panchkula	93839.85	-
2.	DFO., (T), Morni Pinjore	7565.98	-
3.	DFO., (T), Sonapat	18473.06	-
4.	DFO., (T), Kaithal	1019324	-
5.	DFO., (T), Mohindergarh, Narnaul	144853.45	-
6.	DFO., (T), Gurgaon	535217.30	-
7.	DFO., CFP Kurukshetra	21780.00	-
8.	DFO., (P), Yamuna Nagar	27571.89	-
9.	C.F., Training, Pinjore	23140.00	-
10.	C.F., S.F. Ambala	6190.00	-
11.	DFO., (T), Rewari	59468.61	-
12.	Dy. Chief Wild Life Warden., Panchkula	520206.00	-
13.	CF., M&E, Karnal	12750.00	-
		2490380.14	Nil

Net Dr.= 2490380.14

Annexure-IV

(Referred to in Para 3.4)

Outstanding Balances as on 31/03/2019 under Head

“8782-103-II Cheques”

Sr.No.	Name of Division	Credit (₹)	Debit (₹)
1.	DFO., O/o PCCF, Panchkula	-	631749
2.	DFO., (T), Morni Pinjore	-	535456
3.	DFO., (T), Yamuna Nagar	8329988	-
4.	DFO ., (T), Ambala	930971	-
5.	DFO., (T), Kurukshetra	2869531	-
6.	DFO ., (T), Karnal	339280	-
7.	DFO., (T), Sonapat	291476	-
8.	DFO., (T), Kaithal	-	46810
9.	CF., South Circle, Gurgaon	123573	-
10.	DFO., (T), Mohindergarh (Narnaul)	775106	-
11.	DFO., (T), Faridabad	722186	-
12.	DFO., (T), Rohtak	-	3869405
13.	DFO., (P), Karnal	-	24504
14.	CF., (SF), Ambala	-	136992
15.	DFO., (T), Panipat	288595	-
16.	DFO., (T), Fatehabad	242230	-
17.	DFO., (T), Rewari	-	296468
18.	Dy. Wild Life Warden., Panchkula	-	4456
19.	DFO Wild Life., Rohtak	-	171068
20.	DFO., CFP, Hisar	-	5273
21.	CF., (M&E), Karnal	-	71568
22.	DFO., Palwal	382149	-
23.	DFO., Training Pinjore		128543
24.	DFO., Research Pinjore		81134
25.	CF., Working Plan Gurgaon		183745

	Total	15295085	6187171
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Net (Cr.)= 91,07,914

Annexure-V

(Referred to in Para 3.6)

List of amount showing departmental receipt deposited directly in treasury under 8782-103-99(forest remittances)

Sr. No.	Name of Division	Amount
1.	Conservator of , North Circle Panchkula	59501
2.	Divisional Officer, (T) Morni (Pinjore)	4437701
3.	Divisional Officer, (T) Kurukshetra	4916317
4.	Divisional Officer, (T) Karnal	2005771
5.	Divisional Officer, (T) Sonapat	5681764
6.	Divisional Officer (T) Kaithal	462403
7.	Conservator of South Circle Gurgaon	12412
8.	Divisional Officer (T) Faridabad	37657444
9.	Conservator of West Circle Hissar	321026
10.	Divisional Officer, (T) Bhiwani	3680124
11.	Conservator of training Circle Pinjore, Pkl	22664
12.	Conservator of Research Circle Pinjore Pkl	552161
13.	Divisional Officer, Community Forestry Project, Panipat	6150285
14.	Divisional Officer, Community Forestry Project, Faridabad	643240
15.	Divisional Officer (T) Panipat	1258967
16.	Divisional Officer, Jhajjar	9337333
17.	Divisional Officer, (T) Mewat Nuh	2551255
18.	Divisional Officer, (T) Fatehabad	21407158
19.	Chief Wild Life Warden Panchkula	78770
20.	Divisional Wild Life Officer, Rohtak	8257989
21.	Conservator of Community Forestry Project, Ambala	85487
22.	Conservator of Community Forestry Project, Circle Hissar	23378
23.	Divisional Officer, Community Forestry Project, Jatusana, Rewari	196708

24.	Divisional Officer, Community Forestry Project, Hissar	272352
25.	Conservator of Officer (M&E) Circle Karnal	28914
26.	Divisional Wild Life Officer Gurgaon	88693
27.	Conservator of working Plan Circle Gurgaon.	4375569
28.	Divisional Officer Training Division Pinjore	9129
29.	Divisional officer Seed Collection Division Pinjore	359139
30.	D.F.O. (P) Hissar	3015061
31.	Divisional Officer (M&E) Hissar	96992
32.	Cyber Treasury	9964474
33.	C.F., S.F. Ambala	484274
34.	Conservator of (P) Circle Karnal	3558
35	D.F.O. Eco. Tourism Gurgaon	200
	Total	128498213

Annexure-VI

(Referred to in Para 4)

Statement showing outstanding Inspection Reports/Paras with money value in r/of

“2406 Forestry for the Year 2018-19”

Statement-A

Common types of Irregularities noticed in Central Audit:-

1. In payment vouchers/bills, TDS was not deducted from the contractors.
2. Receipts regarding payment of electricity bills were not found attached in the monthly accounts. Most of the electricity bills were paid after due dates, resulting the extra burden on State exchequer.
3. Non attachment of original payment bills/vouchers with the monthly accounts.
4. Cases of split orders were noticed of purchasing materials for construction works and no procedure for e-tendering /tendering was adopted.
5. Trees/trees clone have been purchased from various nurseries but detailed information such as under which scheme these have been purchased, their plantation, their survival rate after plantation and their stock entry have not been mentioned on the vouchers attached.
6. Cases were noticed where vouchers/bills for the preceeding months were found attached with the Detailed accounts.
7. Cases of missing stock entries in cases of Barbered wire/tree guard purchase bills were noticed.
8. In some cases monthly accounts were being sent without vouchers/bills. Even in some cases accounts were submitted merely of one page without any file cover. Missing of that single page cannot be avoided.
9. Copy of proof regarding deposit of ESI/EPF challan were not found attached.
10. 130 monthly accounts of different divisions for the period March 2016 to March 2019 were not received in audit office.

Statement-B

Very important irregularities noticed during local audit- 2018-19.

1. Unsettlement of logs kept at temporary places.
2. Excess expenditure on pay and allowances of employees against sanctioned strength.
3. Non recovery of amount from damage Report.
4. Non utilization of entire funds of CAMPA Scheme.
5. Irregularities in Cash book such as non-reconciliation of EPS, non preparation of BRS in respect of CAMPA Scheme etc.
6. Non auction of condemned vehicle/goods.
7. Non attestation/certification of store and stock.

Statement-C

Opening Balance (Rs.in lakh)			Addition (Rs. In lakh)			Clearance (Rs.in lakh)			Closing Balance (Rs.in lakh)		
IR	Paras	Amount	IR	Paras	Amount	IR	Paras	Amount	IR	Paras	Amount
160	451	23915.93	17	131	32953.27	01	63	2749.31	176	519	54119.89

Circle Wise Outstanding Paras List of Forest Department

1. North Central Circle of Forest Outstanding Paras

Sr. No	Name of the Division	Year	Para No	Title of the Para Part-IIA/Part-IIBs	Amount (In lakh)
1	C.F.(North) PKL	2014-15	1	Not using grant IGMR of 1.64 Cr.	164.00
2	DFO (T) Yamunanagar	2013-14	1	Non receiving of compensation for using forest land into non forest land	3.98
		2014-15	1	Non recovery of back wages from concerned officers/ officials	12.00
		2015-16	1	Irregular Expenditure amount 67.85 lakh.	67.85
			2	Spending improper of budget for Forest activities scheme in non-scheduled caste villages instead of scheduled caste villages Rs.41.94 lakh.	41.94
			3	Improper utilization of funds allocated for integrated forest Protection Scheme Rs 18 lakh.	18.00
			5	Non Realization of amount from damage recovery reports into Government account Rs. 4.30 lakh.	4.30
			8	Cash Book. (vii) providing forest advance from one VFC to another VFC. (viii) Cash payment of funds by VFC provided by division Rs 95.76 lakh.	95.76
		2016-17 08.02.1 8 to 16.02.1 8	1	Irregular expenditure on purchase of tree guard Rs. 72.54	72.54
			2	Non performing work after tender allotment	28.76
			4	No investigation and evaluation done in case non-Conservation of plant	
			Tan 2	Not making expenditure according to predefined standards	250.00
		2018-19	1	Unfruitful/Wasteful expenditure due to shortfall plantation Rs. 19.23 lakh	19.23
			2	Unfruitful / wasteful expenditure on plantation under Triphla scheme.	

			3a	Delay in construction work of water accumulation structure work in Sangholicho.	
			3b	Incompletion/non-completion of seven projects- Rs. 414.50	414.50
			4a	Irregular payment on fire watcher salary Rs. 91.58	91.58
			4b	Irregular and additional expenditure on salary of officials due excess appointed against sanctioned strength- Rs. 49.80 lakh.	49.80
			5	Non-utilization of funds under CAMPA scheme- Rs. 7.52crore	752
			6a	Pending recovery from officials and contractors- Rs. 8.11 lakh.	8.11
			6b	Weak financial management.	
			6c	Expenditure/Expenses against the Govt. Guidelines.	
			7a	Encroachment of forest land	
			7b	Loss of forest property due to illegal activities/mining- Rs. 24.08 lakh	24.08
			8a	Loss of revenue to Govt. due to non-auction of condemn vehicles and machinery 12.97 lakh	12.97
			8b	Non-maintenance of the clay-dams.	
			8c	Non-disposal of 3865 logs/193 trees (total 124.441 quembic) lying in the range.	
			9.	Irregularities of cashbook. 1 Non verification of totals 2 Non attestation of cutting /writing of cash book 3 Non-reconciliation of EPS and withdrawal from treasury with cash book 4 Non-updation of records of nurseries under the ranges. 5 Non preparation of bank reconciliation statement under Campa scheme, state and ShivalikVikasAgency.	

				6 Non maintenance of cash book as per norms/rules	
		Part-IV	1	Non-recovery of revenue related to sale of Govt. property- 5 lakh.	5
3	D.F.O (T) Kaithal	2014-15	4	Shortage of 5947 kg wire	
		2015-17	1	Loss of interest due to amount kept in saving A/C	1.45
			2	Irregular expenditure in the scheme of scheduled cast sub-plan	21.50
			3	Passing irregular expenditure in the clonal and non clonal agricultural botanical development based scheme	7.23
			4	Not to provide information about the arms bearing officers name details of arms, No. of cartoose to the Distt. Superintendent.	
			5	Loss due to shortfall of plantation.	
			6	Cash book irregularities 1) Non reconciliation of the cash book of CAMPA. 2) Non checking total of cash book. 3) Non reconciliation of E.P.S. and withdrawal from treasury with cash book. 4) Incorrectly filling the columns of cash book. 5) Not stamping vouchers as paid and cancelled.	
4	DFO (T) Morni Pinjore	2006-07	1	Irregular payment to labourers Rs. 14396/- and liabilities of Rs. 2641816	26.42
		2010-11	1	Not transfer from CAMPA fund	67.98
		2012-13	1	Non Receipt of compensation amount ond non forest land against encroachment Forest land.	190.96
			2	Diversion of FCA land without permission 0.0233 ha. B.C	
		2013-14	1	Loss to Govt. due to non disposal of poplar plants	10.71
		2014-15	1	Non recovery of sales tax Rs. 21.65 lakh	21.65
			2	Non receiving of compensation form cosumer	18.04

				agency	
		2015-16	2	Execution of Sub-standard work Rs 96.38 lakh.	96.38
			3	Non-achievement of targets under campas/constructors scheme.	
			6	Non of recovery of licence fees from Rs.0.84	0.84
			7	Non-auction of useless vechicles 8.16 lack.	8.16
		2016-17	1 AP	Unfruitful expenditure on making Water harvesting system/dam	75.00
			2	Loss of interest due to amount kept in saving a/c.	1.45
			3	Payments made by village Forest Committee for Haryana Niwas meeting	0.62
		2018-19	1	Illegal possession of Forest Department by the Company (Himalyan Express Way Limited- Rs. 506.96 lakh.	506.96
			2a	Outstanding Compensatory afforestation amount. Rs. 385.91 lakh and outstanding amount from user and agencies.Rs. 114.15	385.91 114.15
			2b	Pending Cases of changed forest land.	
			3	Opening of two irregular saving accounts in r/o Shivalik Development Agency Scheme and parking of funds therein- Rs. 187.48 lakh.	187.48
			4a	Non-Utilization of funds under Campa Scheme. Rs. 339.89.	339.89
			4b	Wasteful purchase of vehicles and machinery under Campa Scheme to avoid lapse of funds- Rs. 48.61 lakh.	48.61
			5a	Loss of Govt. revenue due to late receipt of funds related to Damage Report- Rs. 0.46 lakh and pending recoverable amount Rs. 0.17 lakh.	0.46 0.17
			5b	Non-disposal of Outstanding pending cases of negligence of law and forest Act.	

			6a	<p>Irregularities of Cashbook and miscellaneous irregularities.</p> <p>1) Excess posting of 2 official/officer against sanction post.</p> <p>2) Opening of account under FDA Scheme. Rs. 1.10 lakh.</p> <p>3) Outstanding recovery from official- Rs. 20.39 lakh</p> <p>4) Non preparation of bank reconciliation statement in r/o Campa Scheme, State Scheme and ShivalikVikas Agency.</p> <p>5) 25 piece/logs and other 1.797 cum of khair wood lying in panchkula range.</p> <p>6) Irregular payment to service provider without taking proper document.</p> <p>7) Irregular maintenance of Record by the Ranges.</p> <p>8) Irregular maintenance of Cash Book.</p> <p>9) Cash payment by VFCs and cash received through/from Division.</p> <p>10) Payment of back wages- Rs. 9.00 lakhs.</p> <p>11) Non-submission of Service Book to concerned official/officer.</p> <p>12) Non attestation of over writing/cutting cash book.</p> <p>13) Non-reconciliation of EPS and withdrawl from Treasury with Cashbook.</p>	<p>1.10</p> <p>20.39</p> <p>9.00</p>
			6b	<p>Non-production of record in r/o purchased plants- Rs. 15.26 lakh.</p>	15.26
			Part-IV	<p>Non-recovery of revenue received by selling of Govt. Property- Rs. 4.74 lakh.</p>	4.74

5	DFO (T) KKR	2012-13	1	Changes of plantation sites without permission	7.39
		2013-14	1	Loss due to shortage of material	
		2014-15	1	Non recovery of loan	8.17
			2	Non auction of lots stacked on temporary place	
			3	Outstanding recovery from officials	0.49
		2015-16	1	Unfruitful expenditure of Rs 18 lakh due to lack of inspection of evaluation on distributed plants.	18.00
			4	Laps of budget of 16.58 lakh rupees due to non-abidance to financial guidelines.	16.58
			5	Non-action of payment of bank wages as per the condition of sanction Rs 14.24 lakh.	14.24
			6	Non-recovery of 17.52 lakh from employees.	17.52
			7	Cash Book	12.35
				(i) Irregular payment 12.35 lakh amounting to due to excess appointments against sanctioned posts.	1.67
				(ii)	
				(iii) Non-updation of nursery register.	
				(iv) Plants bought amount Rs 0.58 lakh and taken in stocks.	0.58
				(v) Non-recovery of 0.21 lakh from offices and employees for less inclusion of items in nursery register.	0.21
		2018-19	1	Blockade of funds due to purchase of Tree guard without requirement- Rs. 32.56 lakh.	32.56
			2	Irregular payment to service provider without taking the proper documents- Rs. 17.00 lakh.	17.00
			3	Analysis of 2016-17 scheme Beautification in Urban Area.	
				1) Purchase of material without permission.	
				2) Irregular Exp. On fixing of Tree guards – Rs. 1.00 lakh	1.00
				3) Purchase of water without provision Rs. 0.18 lakh	0.18

				4) Excess payment to agency – Rs. 0.15 lakh.	0.15
				5) Wrong payment – Rs. 0.21 lakh.	0.21
				6) payment made without plantation of trees Rs. 0.32.	0.32
			4a	Non-Deposit of amount related to damage Report into Govt. Treasury. 0.23 lakh	0.23
			4b	Non-Disposal of outstanding pending cases of negligence of law and forest Act.	
			4c	Non-Disposal of 11 logs or 227 trees (Total 104.25 cum lying in the Range.	
			5a	Wasteful Exp. On purchase of Motor vans & Machinery to avoid the lapse of funds under the Campa Scheme. 11.25 lakh	11.25
			5b	Non-Utilization of funds under the Campa Scheme. 74.69 lakh	74.69
			5c	Non- Utilized of funds under the Wood based Scheme. 15.50 lakh	15.50
			6a	Not receiving BARBAD wire 5.73 lakh	5.73
			6b	Non maintenance of road by advance payment	2.68
			7a	Irregularities in the Cash Book: 1) Excess posting of 6 officers/officials against sanction post. 2) Opening of A/c under the FDA scheme. 3) Non maintenance of record related to compensatory afforestation. 4) Non-maintenance/updation of Records related nursery's lying in the range. 5) Non-maintenance of Form-7 Material. 6) Not submission of service book to employees. 7) Non-attestation of cutting/overwriting of cashbook. 8) Non-reconciliation of EPS and withdrawal from Treasury with Cashbook.	

				9) Non-maintenance & reconciliation of CTR.	
			7b	Loss of revenue to Govt. due to Non-Auction condemnation of vehicles- Rs. 2.94 lakh.	2.94
6	DFO (T) Ambala	2012-13	1	Non accountal of plants Rs. 18.43 lakh	18.43
		2013-14	3	Loss to govt. due to less success rate of afforestation,	40.47
		Part-IV	1	Recoverable amount from petrol pumps.	0.27
		2014-15	3	Loss to the Govt. due to less plantation	11.11
			6	Non recovery of loan	41.92
		Part-IV	2	Non recovery of sales tax and TDS	13.20
		2015-17	1	Less deduction of income tax 14.09 lakh.	14.09
			2	Non-recovery of balance Rs 2.89 lakh from beneficiary balance.	2.89
			3	Non-recovery of royalty from Haryana forests development amount Rs 41.76 lakh.	41.76
			4	Non-maintainence and non-verification of records of arms.	
		02/17 to 01/18	1 a	Non recovery of expenditure without T.P. plantation.	19.60
			1 b	Loss due to shortfall of plantation.	12.51
			2	Expenditure shown without work	13.50
			3	Non recovery of loan	14.13
			4	Non recovery of loan from employees/contractors.	12.81
			5	Under A forestation of Forest area for using as non Forest area under A forestation conservation Act 1980.	653.87
			6 a	Non recovery of amount from damage report	2.44
			6 b	Shortfall of deforestation (6441.15 Vol.)	
			6 c	Non utilisation of funds	455.74

			Tan-1	Cash Book Irregularities 1. First page certification and page Numbering not done 2. Non checking total of the Cash Book 3. Non attestation cutting over writing in Cash Book 4. Non defacing of vouchers after payment. 5. Non attestation of CTR from Treasury.	
		2018-19	1a	Unfruitful expenditure on water harvesting system in UjjalMajri Village due to incorrect/worng selection of work site 9.55.	9.55
			1b	wasteful expenditure on construction of causeway in Kheragani- Rs. 36.98.	36.98
			2	Irregular payment on SMC work under CampaScheme 6.19 crore	619
			3	Misuse of Govt. funds- Rs. 14.67	14.67
			4.	Encroachment of forest land	
			5	Non fixing of responsibility on interest paid due to delayed payment of acquired Rao majra village land – Rs. 7.06	7.06
			6a	Unfruitful expenditure due to shortfall of plantation- Rs. 0.68 and suspicious expenses by planting two to three times on the same site.	0.68
			6b	Non-achievements of target of plantation under Triphla Scheme and unfruitful expenditure on excess purchases of plants Rs. 2.19 lakh.	2.19
			6c	Unfruitful/Wasteful expenditure due to non-maintenance of plantation- Rs. 13.87 lakh.	13.87
			7	Outstanding recovery of Royalty from Haryana Forest Development Nigam Ltd. – Rs. 21.29 lakh.	21.29
			8	Expenditure against Govt. guidelines/Instructions Rs. 200.89 lakh	200.89
			9	Excess expenditure on purchase of clone safeda- Rs. 3.99	3.99
			10c	Deductions of EPF/ESI of officials- Rs. 79.59.	79.59
			10b	Non Physical verification of stock & store.	

			10c	<p>Cashbook irregularities</p> <p>1) Not mentioning of date in cash book</p> <p>2) Non attestation of over writing/cutting</p> <p>3)Non reconciliation of EPS and withdrawal from treasury with cash book</p> <p>4) Non auction of condemn vehicle.</p> <p>5) Outstanding recovery from officers/official-1.54 lakh.</p> <p>6) Non preparation bank reconciliation statement of CAMPA Scheme, STATE Scheme & Shivalik Development Agency.</p> <p>7) Non-maintenance of Cashbook as per norms/rule.</p>	1.54
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2. WestCircle of Forest Outstanding Para

1	DFO (T) Sirsa	2014-15	9	Non auction of Govt. unused vehicle	3.92
		2015-17	1	Non-recovery of loan amount Rs 25.22 lakh	25.22
			2	Recoverable amount of 55.86 lakh	55.86
			3	Non-afforestation of area by changing for Non-forestry use amount 21.74 lakh.	21.74
			4	Not receiving of tax rebate on property, house, and fire tax of amount 1.30 lakh and liability of tax Rs 5.18 lakh.	1.30 5.18
			5	Changes in complementary plantation sites without permission of MOEF of GOI.	
			6	Non-clearance of logs laying on temporary sites volume 3719.6 cube metre.	
			7	Irregular payment 6.09 lakh amounting to due to excess appointments against sanctioned posts.	6.09
			8	Irrigularities in Cash Book	
		Part-IV	1	Non-clearance of pending matters by not following forest acts.	13.97
2	DFO (T) Hisar	2007-08	8	Loss due to lakh of wood	1.75

	2014-15	4	Non-recovery from concerned as according to tree destruction report.	1.72
	2015-16	2	Changes in complementary plantation sites without permission of MOEF OF GOI land 26.6147 hectare amount Rs 303.67 lakh.	303.67
		7	Cash Book (ii) Irregular buying of plants of Rs. 2.58 lakh	2.58
	2018-19	1	Pending cases in r/o change of forest land due under the forest conservation Act 1980 Rs. 594.37 lakh.	594.37
		2a	Non-Deposit of funds received from the proposals approval under the Forest Conservation Act 1980, by the user agency into the Campa scheme funds 15.7196. hect.	
		2b	Non-Disposal of Act 105 Outstanding pending cases of negligence of law & forest Non production of records in r/o pending cases to audit party.	
		3	Irregular Expenditure on wages & allowances- Rs. 842.33 lakh.	842.33
		4a	Wasteful Exp. On purchase of Motor Vans & Machinery to avoid the lapse of funds allocated under the Campa Scheme Rs. 15.11 lakh.	15.11
		4b	Non-utilisation of funds under the Campa Scheme Rs. 59.07 lakh	59.07
		5	Loss of Govt. due to non-disposal of 9553 trees and (2997.15 vol./cume)	
		6a	Irregularities in the cash book. 1) Irregular opening/closing of bank account under the FDA scheme amount- 4411/-. 2) Excess posting of 10 official/officer against sanction strength. 3) Non-Auction of store materials & Unuseful vehicles- Rs. 2.15 lakh. 4) Non-Maintenance of Records on per Rules by	0.04 2.15

				the Range. 5) Non-production of record in r/o damage Report by the Ranges. 6) Non-attestation of Cutting/overwriting total in the cash book. 7) Non-reconciliation of EPS and withdrawal from treasury with Cash book. 8) Non-reconciliation of CTR / form-15 with treasury Schedule.	
			6b	Outstanding recovery from the Employees- Rs. 149.90 lakh.	149.90
			Part-IV-1	Non-recovery of revenue received by selling of Govt. property Rs.5.41 lakh.	5.41
3	DFO (T) Jind	2010-12	1	Loss to Govt. due to less plantation	24.43
		2013-14	1	Non recovery of back wages from Govt. officer/officials	5.51
			2	Unfruitful expenditure of boundary of Herbal park	13.73
			3	Non auction of unused store items	20.42
		2015-16	1	Irrigular expenditure on forest activities in Scheduled caste villages Rs 53.52 lakh.	53.52
			2	Loss to Govt. due to execution of earth work on private land Rs 5.23 lakh.	5.23
			3	Irrigular expenditure on Revitalisation shcmeme on Aravali hills Rs 15.00 lakh.	15.00
			4a	Non-accountal of fruit plants bought for SC village Rs 11.94	11.94
			4b	Non-utilization of EPA funds Rs 3.28 lakh.	3.28
			5	Loss to Govt./dept due to less achievement of plantation Rs 2.08 lakh.	2.08
			6	Changes in complementary plantation sites without permission of MOEF OF GOI land 147 R.K.M.	
			7	Non-accountal of bought tea grand Rs 35.20 lakh.	35.20
			8	Cash Book (i) Non-numbering of each page of cash book as well as lakh of certification on front page. (ii) Non-checking of total. (iii) Non-attestation of cutting and overwriting in cash book. (iv) Not recording EPS and date in cash book. (v) Non-reconciliation of treasury schedule /Eps. With cash book. (vi) Non utilization of budgets Rs 14.38 lakh. (vii) Non-utilization of authorized funds under CAMPA Scheme Rs 1.34 lakh. (viii) Non-completion of pass book/bank statement of VFC.	14.38 1.34

				(ix) Non-maintainence of nursery register of herbal park. (x) Non-deduction of monthly TDS from bills of contractor.	
		04/2016 to 06/2018	1	Non pursuance of compensatory afforestation- Rs. 3830.47	3830.47
		06/07/2018 to	2	Non-Disposal of outstanding pending cases of negligence of law & forest Act.	
		20/07/2018	3a	Under cutting of trees- Rs. 341.46 vol. (1660 trees).	341.46
			3b	Non disposal of trees lying under the range- 50 logs, 8564 trees (2002.008 cume).	
			4a	Wasteful Exp. On purchase of vehicles & Machinery to avoid the lapse of funds granted under the Campa Scheme- Rs. 10.70 lakh	10.70
			4b	Non -Utilization of funds under the Campa Scheme- Rs. 10.52 lakh.	10.52
			5a	Non recovery of pending amounts from the contractors/employees- Rs. 16.82 lakh.	16.82
			5b	Loss to Govt. revenue due to Non-Auction of unuseful vehicles- Rs. 5.79 lakh.	5.79
			5c	Irregularities in the cash book: 1) Excess posting against sanction strength. 2) Non Remittance of interest to the concerned Department received from the savings Account under the Green India Mission- Rs. 0.62. 3) Non- Utilisation of funds under the FDA Scheme- Rs. 0.26 4) Non- Preparation of records in r/o Compensatory afforestation. 5) Non-deposit of receipts in r/o Herbal Park Jind (Jind Range) 6) Non checking of Cash Book. 7) Non attestation of cutting/overwriting in cash book. 8) Non stamping vouchers as paid and cancelled. 9) Non-reconciliation of EPS and withdrawal from	0.62 0.26

				treasury with Cash book	
4	DFO (T) Fatehabad	2010-11	1	Compensatory amount not received due to using of land by changing the forest land into non forest land	62.71
		2012-13	1	Non-utilization of fund.	36.34
		2013-14	1	Loss to Govt. due to payment without work	14.02
			2	Non recovery of laon Rs. 1.10 lakh	1.10
		2014-15	1	Loss due to non-maintainance of plants	3.84
			2	Non recovery of employees	94.15
		2015-17	1	Irrigullar payment of land compensation to contractor Rs 5.39 lakh.	5.39
			2	Pending recovery from employees Rs 8.89 lakh.	8.89
			3	Excess expenditure of Rs 6.53 lakh on Salary and allowances due to over-employment against sanction of strength.	6.53
			4	Non-settlement of pending court and forest cases of non-abidance.	
			5(a)	Non-auction of usless vehicles.	
			(b)	Non-Physical verification Stock/store.	
			6	Cash Book irrigularities.	
5	DFO (T) Bhiwani (merged with) DFO(CFP) Bhiwani	2014-15	1	Abnormal expenditure on less success of plantation	13.69
		2015-17	1	Excess/Irrigular payment on plantation against fixed Rs 50.50 lakh.	50.50
			2	Unfruitful expenditure due to min. achievement level on plantation Rs 25.85 lakh.	25.85
			7	Transferring fund 16 lakh to next financial year to avoid lapse of budget	16.00
		2001-02	1	Payment of Rs.8.54 lakhs by appointing daily wagers in a incorrect manner on the basis of muster role	8.54
		2002-03	1	Payment of Rs.18.67 lakhs by appointing daily wagers in a incorrect manner on the basis of muster role	18.67
		2012-14	1	Loss of plantation of SDF by the farmers Rs. 2.17	2.17
		2014-15	1	Non auction of condemned vehicles/stores Rs. 3.92 lakh	3.92

		2	Excess expenditure on irrigation Rs. 22.90 lakh	22.90
	2015-16	1	Irregular expenditure due to execution of works in parts	85.61
		2	Non-accountal of purchased fruitful plants	24.20
	Part-IV	1	Non-tax Forest revenue receipts were found less	5.16
	2018-19	1	Non-achievement of targets under state scheme and unspent balances Rs. 195.73	195.73
		2	Irregular payment to service provider without taking proper evidence.	26.34
		3	Miscellaneous objections in verdu Nursery. 1) Shifting of plants to different range, without taking permission of officer 2) Difference of plantation in Loharu range 10464 plants. 3) plants declared useless/damaged without taking approval of competent authority 14748 4) Over payment in r/o filling, plantation and hand watering of P.bag- Rs. 0.27 lakh.	0.27
		4	Irregular and additional expenditure on salary of official due to excess appointed against sanction strength 42.91 lakh	42.91
		5	In the absence of compensatory forestation, change of land use as non forest under forestation conservation Act 1980 3415.55 lakh	3415.55
		6a	Non disposal of 315 Logs and 921 trees(520.687 cume) laying in the range	
		6b	Non-recovery of loss damage report- Rs. 10.23 lakh	10.23
		6c	Deforestation of plant 12312.08 volume(21303 trees)	
		7a	Irregularities of Cash book. 1 Non utilization of Campa fund rs-19.82 lakh 2 Non utilization of Wood Based Industry Scheme fund 10.53 lakh 3 Non-payment of bills amounting to Rs. 2.48 from valuable funds of Rs. 5.64 lakh under Green India Mission Scheme. 4 Non-reconciliation/expenditure of funds under Google Project- 0.21.	19.82 10.53 5.64 2.48 0.21

				5 Non checkings of totals 6 Non attestation of over writing/cutting 7 Not- stamping on voucher as Paid & Cancelled 8 Non conciliation of EPS and withdrawal from treasury with cash book.	
			7b	Outstanding Recovery from employee 59.79 lakh	59.79
			7c	Non Condemnation auction of vehicles. 3.92 lakh	3.92
6	CF , West Circle Hisar	2011- 12 to 2016 - 17	1	Expenditure on developing greenery on wrong sites Rs 8.08 lakh.	8.08
			2	Plantation without considering parameters and non-action for not following guidelines issued by inspection of evaluation department Rs. 5.67 lakh.	5.67
			3	Non-auction of useless vehicle.	5.68
			4	Cash book. (i) Non-checking of total. (ii) Non-attestation of cutting and over writing in cash book. (iii) Non-reconciliation of EPS and withdrawl from treasury with cash. (iv) Monthly audit certificate was not marked at the end of the month in Cash Book. (v) Appointment of excess employees against sanctioned strength.	

3. Central Circle Rohtak Forest Outstanding Para

Sr. No	Name of the Division	Year	Para No	Title of the Para Part-IIA/Part-IIBs	Amount (In lakh)
1	DFO (T) Rohtak	2003-05	1	Unauthorized encroachment of Govt. forest land	17.22
		2014-15	1	Non realization of damage reports	1.16
			5	Non recovery of amount against departmental employees of form No. 16	10.23

		2015-16	1	Plants not shown in stock in Meham nurserisy.	
			2	Non-completion of work of plantation in SC villages Rs 10.43	10.43
			3	Lapse of grant amount Rs. 33.17 lakh.	33.17
		2018-19	1a	Shortage of 2300 trees under plantation.	
			1b	Loss due to overlapping of plantation.	
			2a	Plantation against scheme.	
			2b	Shortfall of success in plantation.	
			2c	Non Disposal of Logs- 3073.0041 volume.	
			3	Outstanding Recovery from the employees.	24.14
			4a	Diversion of forest land without approval of environment & Forest Ministry of India- Area 23.15104, Rs. 326.07 lakh.	326.07
			4b	Excess Exp on wages & allowances due to excess posting against the sanction strength. 40.90 lakh	40.90
			5	Irregularities in the cash book: 1) First page certification and page numbering not done in Cashbook. 2) Non-checking of totals. 3) Non attestation of over writing/cutting in the Cash book. 4) Non-Submission of Service Book to concerned official/officer. 5) Non-reconciliation of EPS and withdrawal from treasury with Cash book. 6) Non-recovery of renew license fees from Ara mil 1.50 lakh 7) Articles not received even after payment. 4.30 lakh	1.50 4.30

2	DFO (T) Karnal	2011-13	1	Recoverable Amount from Contractor/employee	52.84
		2014-15	1	Non recovery of the less success of plantation	27.37
		2015-17	1	Irregular expenditure on purchase of tree guard – Rs. 70.lakh and not maintenance of record of 3500 tree guards.	70.00
			2	Irregularities in purchase of tree guards	21.95
			3	Irregularities in maintenance of important records.	
			4	Excess payment on execution of work Rs 36,1841/-	0.36
3	D.F.O (T) Panipat	2002-03	5	For the acceptance of the amount of Rs. 81330 of back wages by Sh. Rameshwer das S/o Devatiya	0.81
		2011-12	4	Less success of tree plantation	0.39
		2012-13	1	Condemn store item	1.32
			2	Non adjustment of wood in time (form-7)	1.67
		2014-15	1	Excess payment on purchase of tree guardS	2.42
			2	Payment of back wages Rs. 3.00 lakh	3.00
			1(R)	Non disposal of DRs and Court cases	
		2018-19	1	Non disposal of 271 logs and 4122 trees (Total 1339.367 vol./cume) & under plantation of 1178 trees (Vol-333.22 cume) under the beats of panipat range.	
			2	Afforestation done at the wrong place under the “Development of Agro-forestry on Comm./Farm land” Scheme- Rs. 5.28 lakh.	5.28
			3	Irregular Exp. on Wages & allowances- Rs. 521.43	521.43
			4a	Non-Disposal of outstanding pending cases of negligence of Law & Forest Act.	
			4b	Works done by the village forest committee- Rs. 2.53 lakh	2.53
			5a	Wasteful Exp. On purchase of motor vehicle & Machinery & payment of wages to their drivers to avoid the lapse of funds under the Campa Scheme-	21.75

				Rs. 21.75 lakh.	
			5b	Non-utilization of funds during Financial Year under Campa Scheme- Rs. 41.80 lakh.	41.80
			6a	Cash book and other misc irregularities : 1) Outstanding recovery from employee 7.04 lakh 2) Excess posting of official / officer against sanction strength. 3) Loss of revenue to Govt. due to non auction of useless articles/vehicles. 4) Delay submission of revenue to treasury.8.28 lakh 5) Opening of A/c under the FDA Scheme.2.73 lakh 6) Opening of A/c under community Van Mandal Scheme. 2.40 lakh 7) Incomplete record of Cash Book. 8) Non production of nersury record related to range. 9) Non production of record related to form and performa. 10) Non-Submission of Service Book to official/officer. 11) Non checking of totals. 12) Non attestation of over writing/cutting in the cash book. 13) Non-maintenance of cash book as per Rule. 14) Non-reconciliation of EPS and withdrawal from treasury with Cash book 15) Non maintenance and reconciliation of CTR. 16) Non maintenance of record related to compensatory afforestation.	7.04 4.90 8.28 2.73 2.40
			6b	Loss to Govt. Treasury due on non-condemnation of unuseful vehicles- Rs. 2.02 lakh.	2.02
			1	Late Deposit of funds received in r/o Damage Report into the Govt. Treasury 0.57 lakh	0.57
4	DFO, Sonipat	2009-10	1	Non recovery of advance from employees	
		2010-11	1	Non recovery of contractors	3.43
		2013-14	1	Non auction of condemn vehicle	2.53

			2	Non use of machinery	
			3	Recoverable amount	0.26
		2014-15	1	Recoverable amount	9.40
		2015-16	1	Non-clearance of logs laying on temporary sites volume 23.48 Cube metre.	
			2	Payment of back wages Rs 3.14 lakh.	3.14
			3	Recovery from employees Rs 85.91 lakh.	85.91
			4	Lapse of budget due to non-utilization of funds Rs 20.20 lakh.	20.20
			5	Non-achievement of target of work planning of forest division.	
			6	Appointment of excess employees against sanction strength.	
			7	Unnecessary expenditure on Haulage of plants Rs. 14.94 lakh.	14.94
			8a	Cash Book. (i) Non-entry of date in Cash Book. (ii) Non-reconciliation of EPS and withdrawal from treasury with cash. (iii) Non-production of Chalan deposited in treasury along with account. (iv) Non-reconciliation of CTR with amount deposited in treasury at divisional level. (v) Non-maintenance of TA check and adv. Register. (vi) Irregular exp. On grass cutting Rs 0.32 lakh. (vii) Difference of Rs 29 in Cash Book (viii) Cash Book was not maintained.	0.32
			8b	Non-production of cash book of establishment exp.	
		Part-IV	1	Non-recovery of penalty Rs 0.10 lakh.	0.10
5	DFO (T) Jhajjar	2012-13	4	Non recovery of amount from self help groups Rs. 6.80 lakh	6.80
		2013-14	1	Non auction of old store items and unused vehicles	5.62
		2014-15	1	Loss due to loss of plantation & unauthorized cutting	1.40
			2	Non recovery of less report	5.46

		2015-16	1	Financial loss due to minimum achievement of plantation Rs 14.02 lakh.	14.02
			5	Blockage of revenue due to not cutting of dry and fallen green trees.	
		2018-19	1	Compensatory afforestation not done and pending amount of compensatory afforestation.	68.35
			2a	Non-Disposal of 1625 logs & 426 trees (Total 536.312 cume) & Non-production of old record of timber under the Bahadurgarh range.	
			2b	Non-monitoring of sale of plant at the free or concessional rates- Rs. 46.26 lakh.	46.26
			3	Irregular Exp. On Wages & Allowances- Rs. 523.67 lakh.	523.67
			4a	Non-Disposal of pending cases of negligence of Law & Forest Act.	
			4b	Non-recovery of pending amount relating to damage report- Rs. 1.50 lakh and Non-reconciliation of records of Division & Ranges.	1.50
			5a	Wasteful Exp. On purchase of vehicles & machinery to avoid the lapse of funds under the Campa Scheme- Rs. 17.28 lakh.	17.28
			5b	Blockade of Govt. Funds due to without intimation opening & Not-closure of Bank Account under state FDA Scheme- Rs. 13.92 lakh.	13.92
			6a	Irregularities in the cash book: 1) Excess posting of 6 employee/officer against sanction post. 2) Non-Auction of condemned vehicles. 2.45 lakh 3) Outstanding recovery from employee. 2.71 lakh 4) Non maintenance of record properly by range. 5) Non-maintaining cash book properly. 6) Non-attestation of over writing/cutting in the Cash Book. 7) Non-reconciliation of EPS and withdrawal from treasury with Cash book	2.45 2.71
			6b	Payment to pending wages, 34.56 lakh	34.56

4. South Circle of Forest Outstanding Para

Sr. No	Name of the Division	Year	Para No	Title of the Para Part-IIA/Part-IIBs	Amount (In lakh)
1	CF(W) Gurgaon	1995-97	2	Non adjustment of advance Rs. 1.20300	1.20
		2001-03	1	Non recover of balance amount from employee	1.08
2	DFO (T) Gurgaon	2004-05	1	Non recovery of less found tree	0.36
		2014-15	1	Auction of outdated machine, tools, and store items	1.56
		2015-16	1	Irrigular exp. Of Rs 176.30 lakh on petty works allotted to contractors without tender.	176.30
			2b	Non-recovery of damage recovery or compensation concerned staff due to lesser achievement of plantinum and other resons amount Rs 43.23 lakh.	43.23
			4	Irregular purchase of amount 14.08 lakh.	14.08
			5a	Irrigular payment Rs 5.89 lakh under agro-forestry clonal of non clonal schemes and irregular expenditure of Rs 12.28 lakh on maintainence even on non –existence of plants.	12.28
			5b	Non-clearance of cases of non-abidance under forest act 1927.	
			6b	Misuse of computer adv. Rs1.05 lakh.	1.05
			7	Cash Book. (iv) Cash book is not being signed by forest officer/range forest subdivision (v) Lakh of store material. (vi) Irregular exp. Rs 7.90 lakh.	7.90
		Part-IV	1	Non-recovery of interest due to delay in depositing royalty Rs 16.50 lakh.	16.50
		2016-17	1 a	Irregular expenditure on purchase of tree guards	37.80
			1 b	Irregular expenditure on purchase of tree guard Rs. 22.50 lakh and excess payment Rs 1.50 lakh	22.50 1.50
			2 a	Unfruitful expenditure on plantation	12.82
			2 b	Non achievement of objects/targets due to non-utilization of funds	140.61
			2 c	Non utilization of funds in CAMPA scheme.	114.04

		2018-19	2 d	Use of funds against the fixed standards.	200.00
			3	Irregular payment of salary and allowances Rs 40.78 lakh	40.78
			1	Non- Achievement of Targets due to spending of funds on other works- Rs. 213.90. lakh	213.90
			2a	Excess payment made on carriage of the trees to site- Rs. 2.08 lakh	2.08
			2b	Unfruitful Exp. Due to shortfall of success of plantation- Rs. 80.18 lakh	80.18
			2c	Unfruitful Exp. On construction of wall with the pieces of stones- Rs. 6.75 lakh.	6.75
			3a	Illegal Construction in forest area & Non-recovery of compensation from the user agency- Rs. 2642.00 lakh	2642.00
			3b	Shortfall of compensatory afforestation due to non-possession of non forest land instead of forest land	
			3c	Loss compensatory afforestation due to convention of forest land.	
			4a	Misuse of car for tour funded by Campa fund and misuse of Campa fund.	
			4b	Non-Disposal of logs related to Sandalwood.	
			4c	Non-Disposal of 435 logs lying in the Range (Total 51.09 cume)	
			5a	Work Analysis of "Rehabilitation of Aravali Hills" Scheme. 1) Non-construction of Trenches. 2) Non-Availability of funds for other purpose under the Scheme.	
			5b	Loss of forest property due to illegal activities.	
			5c	Encroachment of forest land.	
			5d	Illegal deforestation.	
			6a	Irregular payment of protection watcher- Rs. 71.09 lakh.	71.09
			6b	Irregular / Excess Expenditure on salary and allowances by excess appointed against sanction strength.	58.55
			6c	Outstanding Recovery from contractors & Employees- Rs. 40.13 lakh.	40.13

			7	Non-maintenance of cashbook under the CAMPA, State & FDA Schemes.	
			8a	Weak financial management.	
			8b	Non-utilization of funds allotted under the CAMPA Schemes- Rs. 49.91 lakh.	49.91
			8c	Non-utilization of funds under SFDA- Rs. 22.98 lakh.	22.98
			8d	Non-Achievement of targets of plantation.	
			Revenue 1	Outstanding recovery of revenue from selling the Govt. property- 0.32 lakh.	0.32
			2	Loss of revenue due to time barred of submission of encroachment and damage report. Rs. 8.40 lakh.	8.40
3	D.F.O (T) Rewari	2014-15	4a	Loss the Govt. due to less plantation	7.36
			4b	No recovery of amount against contractors	1.46
			5b	Non auction of condom machinery	1.69
		2015-16	1	Unfruitful exp. On google project Rs.40.59 lakh.	40.59
			2	Non-recovery of financial loss on inspection report in Manethi Nursery Rs 4.87 lakh.	4.87
			3	Illegitimate exp. Due to appointment of excess employees again sanction strength	13.09
			4	Plantation due as per prescribed standards.	
			5	Non-achieving of targets on allotted plantation	
			6	Payment of back wages Rs.0.71 lakh	0.71
			7	Cash book. (i)Non-reconciliation of EPS and withdrawl from treasury with cash book. (ii)Non-Reconciliation of CTR with amount deposited in treasury at divisional level. (iii) Non-checking of total. (iv) Non-attestation of cutting and over writing in cash book	
		Part-IV	1	Non-settlement of pending cases of non-abidance under forest act Rs 2.48 lakh.	2.48
4	DFO(T) Mahendragarh	2003-05	1	Non recovery of sale tax	12.50
		2009-10	6a	Non recovery from contractors/ officials	7.86
			6b	Non recovery of travel advance from contractors/officials	0.19

		2011-12	1	Loss due to illegal mining in restricted Aravali hilly area	119.00
			2	Loss to the Govt. due to less efficiency of planting	2.63
		2014-15	1	जमीन की अविवकपूर्ण खरीद के कारण राशि का अवरोधन रु 54.24 लाख	54.24
			2	Diversion of funds	63.81
			3	यूजर एजेंसी से भूमि की नेट प्रोजैक्ट वैल्यू न लेना रु 11.02 लाख	11.02
			5	Non recovery of amount from contractor/employees	15.58
		2015-17	5b	Utilization content worth Rs 422.18 lakh	422.18
			7	Diversion of funds Rs 1.87 lakh.	1.87
		2017-18	2	Non execution of compensatory Aforestation	292.38
			4	Non-Recovery of arrears from contractors/employees	12.51
			5	Excess expenditure due to appointing excess employees against the sanctioned strength.	60.59
			6 a	Non recovery of amount of damage report	3.53
			6 c	Loss to Govt due to non auctioning of condemn vehicles and other goods	18.41
		2018-19	1.	Unfruitful exp. Due to low success rate of plantation Rs. 69.45 lakh.	69.45
			2.	Payment of EPF/ESI to the employees. Rs. 15.27 lakh.	15.27
			3.	Plantation and construction work done on the basis of quotation- 67.30.	67.30
			4.	Non-utilization of funds Rs. 44.50	44.50
			5.	Expenditure against Govt. Guidelines/Instruction.	
			6.	Encroachment of forest land.	
			7.	Irregular payment of salary of protection watcher 6.16	6.16
			8.	Loss of forest property due illegal activities.	

			9.	Outstanding compensatory plantation allowance from User Agency- Rs. 28.39	28.39
			10.	Tapping of natural resources due to lakh of proper maintenance of record.	
			11.	Short comings in implementation of Google project.	
			12	Cash book irregularities. a) First page certification and page numbering not done in Cash Book. b) Non checkings of totals. c) Non-attestation of Cutting/overwriting in the cash book. d) Non-attestation of CTR with Treasury. e) Non cancellation of paid voucher. f) Undue financial benefit to VFC – Rs. 0.40.	0.40

5	DFO (T) Faridabad	2012-13	7	Conduum store items	3.12
		2015-16	4	Diversion of land (205 hectares) without sanction under Forest Protection act 1980 and not obtaining the net present value 1818.35	1818.35
		2018-19	1	Loss of Revenue to Govt. due to non-preparations of PC cases related to environment court.-Rs. 91.60 lakh.	91.60
			2	Non-maintenance of Ratio related to Expenditure on works & wages.	
			3a	Irregular Exp. On land & waters conservation works conducted at forest area of Sec. 4 & 5;. – Rs. 70.00 lakh.	70.00
			3b	Irregular Exp. On soil conservation works- Rs. 114.31 lakh.	114.31
			4a	Wasteful Exp. On purchase of vehicles & machinery to avoid the lapse of funds under the CAMPA Scheme.	
			4b	Works analysis “Rehabilitation of Aravali Hills” Schemes. 1) Non-const. of Trenches & Plantation.	30.82

				2) Surrender of funds- Rs. 30.82. lakh. 3) Non-availability of funds.	
			5a	Non-utilization of funds under the CAMPA Scheme- Rs. 91.27 lakh.	91.27
			5b	Non-utilization of funds related to SFDA- Rs. 9.36 lakh.	9.36
			5c	Non-utilization of funds received under the Green India Mission Scheme- Rs. 3.65 lakh.	3.65
			6a	Irregularities in the cash book: 1 late deposit of revenue receipt into treasury - 0.16 lakh. 2 Non checking of totals. 3 Non attestation of over writing/cutting in the cash book. 4 non stamping of voucher as paid/cancel 5 Non-reconciliation of EPS and withdrawal from treasury with Cash book.	0.16
			6b	Payment of pending wages- Rs. 31.79 lakh.	31.79
			6c	Outstanding Recovery from contractors & employees. Rs. 3.65 lakh.	3.65
			6d	Non-production of Record/Information	

6	DFO (T) Mewat Nuh	2012-13	1	Loss of Environment & Govt. fund due to mining of Aravali Area against Supreme Court order.	23.72
		2014-15	1a	Loss to the Govt. due to less plantation	8.59
		2015-16	1	Blockade of fund due to purchase of Tree Guard	14.43
			5a	Non-recovery of loss of revenue due to less achievement of plantation as found in inspection and evaluation report	1.09
			5b	Non-action on inspection and evaluation Report	

			6	Miscellaneous irregularities	
		Part-IV	1	Non-Settlement of cases of non-abidance under forest act Rs. 25.05 lakh	25.05
		2018-19	1	Non-achievement of targets of scheme due to irregular Expenditure of funds on other works. Rs. 1.25 crore.	125.00
			2a	Non-adherence to the provisions of PWD code leads to wasteful Exp.-Rs. 6.27 crore.	627.00
			2b	Non-renovation of departmental building.	
			3	Irregular Exp. On salary of protection watchers. Rs. 1.36 crore	136.00
			4a	Illegal mining at the Aravali Hills.	
			4b	Encroachment of forest land.	
			5	Deficiencies in construction of Dams:- 1) Allotment of works in pieces. 2) Allotment of Technical Works to under experienced staff. 6) Excess payment for the works. 7) Inappropriate monitoring of divisions officers. 8) Differences in MB Book & original expenses.	
			6a	Success of plantation against Norms/standards.	
			6b	Non disposal of 1124 logs (Total 159.15 cume) lying in the range.	
			7a	Non utilization of funds allotted under CAMPA Scheme- Rs. 159.32	159.32
			7b	Irregular Exp. On wages & allowances- Rs. 149.39 and excess and Irregular expenditure on salary and allowance by excess appointment against sanction strength.	149.39 8.39
			7c	Unplanned use of budget funds.	
			8	Loss of revenue due Non-auction of condemned vehicles & machinery. Rs. 15.17 lakh.	15.17
			9	Irregularities in the cash book:	

				<p>1 not mentioning date in cash book</p> <p>2 Not attestation of over writing/cutting in the Cash book.</p> <p>3 Non-reconciliation of EPS and withdrawal from treasury with the Cash book.</p> <p>4 Not maintenance of nursery record by the range.</p> <p>5 Non preparation of Bank reconciliation statement under Campa Scheme.</p> <p>6 Not maintaining cash book properly.</p>	
7	DFO (T) Palwal	2013-15	1	Unfruitful expenditure on earth work of afforestation	0.45
			2	Theft after drawl of bills from bank	12.14
			3	Non disposal discrepancy report	1.49
		2015-16	1	Irregular expenditure on plantation schemes in Scheduled Villages	11.61
			2	Non-clearance of logs placed at temporary sites volume 304.86 cube metre.	
			3	Loss of revenue due to non cutting trees in time.	6.59
			4a	Irregular expenditure on rentalization of instituties in Aravali hills plan	14.04
			4b	Irregular purchase of cloned plants	3.85
			5	Lapse of budget due to not-planning the Financial directions for Plan Schemes	40.89
			6	Less-achievement of physical targets under Campa scheme	
			7	<p>Cash book:-</p> <p>(i)Non-utilization of fund Rs 10.39 lakh</p> <p>(ii)Irrigular payment due to excess appointments against sanction strength Rs 3.94 lakh.</p> <p>(iii) Less realization of revenue reciepts.</p> <p>(iv) Not showing the service books to the concerned employee/Officer</p> <p>(v) Not checking the totals</p> <p>(vi) Non-attestation of cutting and over writing in cash book.</p>	<p>10.39</p> <p>3.94</p>

5. Additional Principal Chief Conservator (Production)of Forest Outstanding Para

Sr. No	Name of the Division	Year	Para No	Title of the Para Part-IIA/Part-IIBs	Amount (In lakh)
1	D.F.O (Production) karnal	1998-99	1a	Shortage of timber against the various employees of mandal	29.47
		1999-2000	1	Loss due to excess unit cost Rs. 24.44 lakh	24.44
			2	Shortage of timer Rs. 38.72 lakh	38.72
		2014-15	1	Non assessment of sale tax	2462.20
		Part-IV	1	सरकारी खाते के बाहर निधियों की पार्किंग बैंक खातों का बंद न करना रु 9.26 लाख	9.26
		2018-19	1	Non-assessment of sales tax- Rs. 2511.81 lakh.	2511.81
			2	Non-completion of work related deforestation- Rs. 650.99 lakh.	650.99
			3a	Outstanding recovery from contractors/ agencies/officers.	360.61
			3b	Discrepancies in the form-11 and recoverable amount- Rs. 202.48	202.48
			3c	Recoverable amount from staff- Rs. 26.25	26.25
			4a	Irregular excess expenditure on salary and allowances on official due to excess appointment against sanction strength.	6.41
			4b	Unconsolidated contingent bill 12/2016 & 09/217 amount Rs. 1.75 lakh.	1.75
			5a	Irregularities in the cash book: 1) Non production of record related to revenue. 39.49 lakh 2) Non deposit of revenue to treasury 2570. 3) Non checking of totals.	39.49 0.03

				4) Non attestation cutting/overwriting of Cash Book. 5) Non stamping voucher as paid and cancelled. 6) Non-reconciliation of EPS and withdrawal from treasury with Cash book. 7) Non maintenance of record of receipt book of Form 14.	
			5b	Non-attestation of form-16 of stock & stores A/c's / register.	
2	DFO (P) Yamunanagar	2002-03	1	Irregular expenditure on daily wagers	7.47
		2005-06	1	Non recovery of the funds due to auctioning again	1.46
		2011-2013	5	Irregularities in cash account A) Non entry of serial number & date in cash account Non entry of the amount deposited in the treasury in same month	4.53
		2015-16	1	Loss of Revenue due to non-clearance of Forest Production from Sale deposit in time	200.00
			2	Less realization of revenue as the trees were not cut on time	170.00
			3	Non-recovery from contractors/firms	102.50
			4	Regular reduction of gain/profit from Axe Mill	
			5	Non-auction of useless vehicles/ degraded machinery	4.53
3	DFO (P) Hisar	2003-04	1	Recovering loss to the Govt. due to regularization of Services by giving unauthorized undertaking of Rs. 7.41 lakh	7.41
		2005-07	1	Lakh of wood against the various forest conservators	46.91
			2	Non recovery from contractors	7.98
		2015-16	1	Recoverable amount from Contractors	207.77
			2	Non-Recovery of fine from Contractors	0.29
			3	Pending recovery from Contractors	1.51
4	DFO (Production) KKT	2011-12	3	Non recovery of shortage of wood from employees	3.68

6. Chief Conservator of Forest (CFP) Panchkula Outstanding Para

1	Chief Conservator of forest (CFP) Panchkula	2008-10	1	Extra payable amount of Rs. 31.70 Lakhs due to improper management of dams constructed under the community forest project	31.70
			2	Irregularities of cash book	
			(i)	Not checking of total	
			(ii)	Not maintain cutting and overwriting in cash book	
			(iii)	Not totaling/ totaling with pencil in cash book	
			(iv)	Not maintaining CTR register	

7. Community Forestry (CF-CFP) Ambala Outstanding Para

Sr. No	Name of the Division	Year	Para No	Title of the Para Part-IIA/Part-IIBs	Amount (In lakh)
1	DFO (CFP) Ambala	2015-16	1	Excess expenditure on plantations even on less achievement of allotted plantation targets	8.07
			2	Excess expenditure as the Plants were not purchased at fixed rates	4.91
			3	Iregular Payment of Salaries and allowances	5.61
			4	Non-utilization of allotted fund under CADA Project	1.00
			5	<u>Cash book:-</u> (i) Non-checking of total. (ii) Non-attestation of cutting and overwriting in cash book. (iii) Non-reconciliation of EPS and withdrawl from treasury with cash book. (iv) Certificate was not marked at the end of the months.	
2	DFO (CFP) KKRT	2013-14	1	Non-realization of sales Rs.57.60 lakh unsuccessful subsequent afforestation	57.60
		2014-17	1	Non achievement of targets in plantation in nursery	35.00

			2	Unfruitful expenditure on plantation	5.40
			3	Non utilization of issued budget/grants accordance to fixed standards.	
			4.	Cash Book irregularities. 1. Non-checking of totals 2. Non attestation cutting/overwriting in cash book 3. Non-reconciliation of treasury schedules with Cash Book. 4. Non-upto date attestation of service book.	
3	DFO (CFP) Hisar	2001-02	1	Payment of Rs. 17.30 lakhs by appointing daily wagers in an incorrect manner on the basis of muster role	17.30
		2014-15	1	Non auction of condemned machinery Rs. 3.27 lakh	3.27
		2015-16	1	Less achievement of allotted targets of plantation.	
			2	Excess exp. on salaries and allowances due to excess appointments against sanctioned strength Rs 38.29 lakh	38.29
			3	Pending recovery from employees Rs.20.99 lakh.	20.99
			4	Cash Book. (i) Non-checking of totals (ii) Non-attestation of cutting and overwriting in cash book. (iii) Non-reconciliation of EPS and withdrawal from treasury with cash book. (iv) Irregular purchase Rs 0.10 lakh (v) Irregular payment 0.84 lakh Excess payment of water tank placed at divisional office Rs 0.07 lakh.	0.10 0.84 0.07
4	DFO (CFP) Rewari, Jatusana	2002-03	1a	Excess payment of HRA Rs. 1.68 lakh	1.68
		2003-05	1	Non recovery of less plantation	15.69
		2009-14	1	Non auction of condemned stores/vehicles Rs. 8.46 lakh	8.46
		2014-15	1	Minor works done in small parts Rs. 293.63 lakh	293.63
			2	Wasteful expenditure due to less success Rs. 54.22 lakh	54.22

			3	Excess payment to agency Rs. 100100/- and non maintainance of record of plants purchasing Rs. 23.35 lakh	23.35
			4	Irregular payment of pay & allowances due to recruitment more than sanctioned	21.48
		2015-17	1	Blocade of fund inspite of non-allocation of targets	13.02
			2	Not returning the balance funds under CAMPA	14.52
			3(a)	Excess expenditure than the Budget/Grant received	10.22
			3(B)	Not-spending the received Budget/Grant	8.17
			4	Cash Book Irregularities (1,2,3,4,5,6,7)	
5	DFO (CFP) Faridabad	2010-15	1b	Recoverable amount form employees Rs. 2.25 lakh	2.25
			2	Non verification of stock and stores	
			3	Irregularities of cash book 5	
		2015-16	1	Absurd expenditure on useless plants for plantation	5.73
			2	Irregular expenditure due to execution of works in parts Rs 67.95 lakh	67.95
			3	Iregular Payment of Salaries and allowances Rs. 5.66 lakh	5.66
			4	Physical verification of store was not done.	
			5	Cash Book:- 1- Machine page was not attached in Cash Book 2- Non-checking of totals 3- Non-attestation of cutting and overwriting in cash book 4- E.P.S and withdrawal from Treasury were not reconciled with Cash Book.	

8. APCCF, Wild Life Panchkula

1	Chief wild life warden Panchkula	2007-10	1	Loss of interest of Rs. 18.52 Lakhs due to keeping the money out of Govt. account	18.52
			2	Not utilizing the central grant	82.95
			3	Case under the wild life conservation act 1972	

		2010-11	1	Slow Progress development work of wild life Haritates	
			2	Irregularities of cash book	
2	Deputy chief wild life warden Panchkula	2004-06	1	Non recovery from defaulter employees of payment of back wages	0.35
			2	Purchase to avoid lapse of budget grant	12.90
		2011-12	1R	Non verification of CTR from treasury	
		2012-13	1	Non produce of utilization certificate	8.35
			2	Non settlement of objection under forest wild life act 1972	
			3 A	Non settlement of condum material	0.1441
			3 B	Non physical verification of store	
3	Divisional wild life officer Rohtak	2006-11	1	Surrendering the amount received from the Govt. of India, due to non-utilization	
		Part-IV	1	Recoverable amount from criminals Rs. 61500/-	0.61
		2011-14 Part-IV	1	Delay in deposit of revenue receipt in treasury	2.56
		2014-15	1	Detailed Bill of Boundry wall of Rohtak zoo Rs. 23.26 lakh	23.26
			2	Excess expenditure on establishment Rs. 27.33 lakh	27.33
			3	Irregular expenditure of Rs. 58.22 lakh	58.22
			4	Non use of CAMPA funds of Rs. 4.29 lakh	4.29
			5	Irregular cities of cash book	
4	Divisional Wild Life Officer Gurgaon	2009-12	1	Extra expenditure against estimate loss to the Govt. Rs7.20	7.20
			2	Non-Auction	
		2012-13	3	Extra exp. against estimate for purchase of Jeep.	0.54
		04/2013 to 08/2017	1	Non execution of National scheme of water environment conservation system.	
			2(a)	Obtaining permission by splitting of work	59.58
			2(b)	To Obtain resanction against sanctioned estimated cost	22.11
			3	Non utilization funds allotted under campa scheme	27.39
			Tan-1	Non maintenance of goods and progress report on the expenditure incurred on project	23.11

			Tan-2	To Make provisions of labour charges in estimated cost against the instructions	12.43
5	DWLO Hisar	08/2009 to 3/2016	1	Excess exp. due to excess appointments of employees against sanctioned strength Rs 72.71 lakh	72.71
			2	Non-utilization of fund	15.34
			3	Non-achievement of Physical targets under CAMPA Schemes	
			4	Expenditure was not in accordance the fixed Financial guidelines for Plan Schemes	
			5	Undue benefit to agency/contractor	3.29
			6	Non-abidance to guidelines for constructions works	
			7	Non-auction of useless Vehicles	0.88
			8	Other irregularities	

9. Other Training, Seed, P&E, ECO-Tourism oForest Outstanding Paras

1	CF(Research) circle Pinjore	04/2010 to 10/2017	1	Excess expenditure on pay and allowances of employees due to excess appointment of employees against the sanctioned strength.	12.67
			2	Non making of post investigation report/ compliance report about the action done on short falls found during investigation	
			3	Cash book Irregularities – 1) Not mentioning any certificate on first page of cash book and page numbering. 2) Not investigating totals. 3) Not attesting cutting and over writing in cash book. 4) No defacing of vouchers after payment.	

2	DFO (Trg.) Sohana	4/2014 06/2018	1	Irregular excess Exp. On salary and allowances due to excess recruitment of staff against sanction strength Rs. 18.35 lakh.	18.35
			2	Blockade of fund due to kept amount outside of Govt. Treasury related to Campa Scheme. Rs. 1.13	1.13
			3	Theft of Govt. LED TV- 0.25 lakh.	0.25
			4	Under utilization of training institute.	
			5a	Irregularities in the cash book: 1 Non deposit of Govt. revenue to treasury earned by interest on refresher course amount 0.21 lakh 2 shortage of amount booked then actual amount. 3 Non-reconciliation of EPS and withdrawal from treasury with Cash book. 4 Non checking of totals. 5 Non attestation cutting/overwriting of Cash Book. 6 Non stamping voucher as cancelled. after payment Non maintenance and reconciliation of CTR.	0.21
			5b	Non physical verification of stock & store.	
3	DFO (SEED) Pinjore	2005-06	1	4. Shortage of material	
		2009-10	4	Non taking in stock of storage Rs. 2.19 lakh	2.19
		4/2010 to 10/2017	1	Non maintenance of record	
			2	Non maintenance of the proportion/ratio of work and Employees/officer's pay and allowances.	
			3	Non initiating action on the irregularities found in the investigation report and non-maintenance of compliance report.	
			Tan- 1	Not auctioning condemned/damaged tractor	1.71

			Tan-2	Cash book Irregularities 1) Not mentioning any certificate on the first page of cash book and noting numbering. 2) Not checking the totals. 3) Non attestation of cutting and over writing in cash book. 4) Non defacing of vouchers after payment.	
4	CF Publicity and education) Panchkula Circle.	2004-06	1	Recovery of employees	9.65
			2	Recovery of overpayment form sh. Surander tractor driver	4.82
		2010-12	1	Extra wastage of money on establishment due to the extra appointments then required	11.09
			2	Recoverable balances	2.23
		2015-16	1	Excess exp. due to excess appointments of employees against sanctioned strength Rs 15.58 lakh	15.58
			2	Non-auction of useless vehicles Rs.1.46 lakh.	1.46
			3	Stock and stores were not physically verified.	
			4	Cash Book 1- Non-checking of totals 2- Non-attestation of cutting and overwriting in cash book 3- E.P.S and withdrawal from Treasury were not reconciled with Cash Book. 4- Non-Reconciliation and non-Production of C.T.R. at Division level. 5- Non-preparing T.A., L.T.C. etc. registers.	
5	DFO (Eco-Tourism) Panchkula	2011-12 to 2014-15	1	Non completion of Eco Mega Project	400.00
			2	Diversion of funds from proposed project to different project and irregular expenditure thereon.	124.00
			3	Non obtaining of NOC form ministry of forest & wildlife	66.88
			4	Irregular expenditure on pay & allowances due to recruitment more than sanctioned posts	23.79
			5	Unfruitful expenditure on water hall	25.00
			6	Loss to the Govt. due to loss of govt, camera	0.25
			7	Non verification of store	

6	CF (M&E) Karnal	2001-03	1	Unsuccessful departmental recovery	11.54
		2017-18	1	Inappropriate monitoring of plantation.	
			2	Cash book Irregularities	
			Tan 1	Non physical verification certification of store & stock	
7	DFO (M & E) Karnal	12/2010 to 07/2017	1	Irregular purchase to avoid lapse of budget	0.19
			2	Cash book irregularities 1) Non attestation of cutting 2) Non checking of totals 3) Non attestation of entries in cash book 4) Not attestation of cash balance 5) Non assurance of cash book totals.	
8	DFO (M&E) Hisar	2010-15	1	Non-auction/non-utilization of useless motorcycles	
9	DFO (W.Plan) Gurgaon	2011-14	1	Deposit of work amount in officials personal a/c instead of contractor	4.44
10	DFO (Research & Training) Pinjore	2005-06	1	Non recovery of books & stationary of training officials	3.71 2.74
		2009-10	1	Non-adjustment of advance 26.33 lakh	26.33
			2	Non taking in stock of storage rs. 2.28 lakh	2.28
			3	Illegal holding of residence/penal rent 413825/-	4.14
			5	Non deduction of sub tax on bills 11675/-	
		2015-17	1	Irregular expenditure on pay and allowances due to non sanctioning of new research projects	393.00
			2(a)	Irregular expenditure charged under extension forestry scheme	17.34
			2(b)	Irregular expenditure under publicity public relation and extension scheme	11.97
			3	loss of interest due to amount kept in saving account	3.22
			4	Cash book irregularities	

				1) Non reconciliation of CAMPA cash book 2) Non checking of totals 3) Non reconciliation of E.P.S and withdrawal from treasury with cash book. 4) Non stamping of vouchers as paid or canceled. 5) Non utilization of purchased goods Rs. 3.25 lakh 6) Non attestation of revenues	3.25 1.50
11	Additional Chief Secretary Haryana Chandigarh	2016-17	1	Dubious Fraud and Misuse of funds	536
			2	Incomplete implementation of File tracking and inspection system	
			3	Excessive delay in settlement of Files.	

10.PCCF Haryana Panchkula

PCCF, Haryana, Panchkula	2011-12	1 (b)	Irregular expenditure on entry point activities of National Afforestation Programme	21.25
		2 (c)	Failure of plantation pointed out by National Afforestation Programme	3.86
		3	Less success of plantation	
	2013-14	1	Non utilization of fund due to slow progress of Green India Mission Rs. 94.28 lakh	94.28
		2	Non getting of Central assistance Rs. 209.52 lakh	209.52
		3	Decreasing forest area due to illegal felling	
		4	Irregularity of FDA in State in National Forestry Project	209.04
		5	Irregularity of wood based industries	
	2014-15	1	Loss of Grant Rs. 11.00 crore	1100.00
		2	Non getting of second Installment of grant Rs. 23.00 crore and expenditure on unsanctioned works Rs. 152.80 lakh	2300.00 152.80
		3	Non monitoring and evaluation of plantation of	

			CAMPA fund	
		4	Misc. irregularities	
	2015-16	3	Non release of 2 nd installments due to delay in transfer of funds Rs. 3.79 crore	379.00
		4	Non use of funds Rs. 14.11 crore	14.11
		6	Non-payment of audit fees Rs. 0.80 lakh	0.80
	2016-17	1	Loss of interest due to amount kept in saving a/c	109.10
		2	Irregular expenditure on purchase of vehicles	13.50
		3	Non utilization of entire CAMPA funds	1786.00
		4	Less achievement of physical targets in CAMPA scheme	
		5	Non auctioning of condemned useless vehicle	1.40
		6	Non execution of physical verification of store and stock.	
		7	Cash book irregularities 1) Non checking of totals 2) Non reconciliation of E.P.S and withdrawal from treasury with cash book. 3) Incorrectly filing the columns of cash book 4) Not stamping vouchers as paid and cancelled. 5) Improper maintenance of log books of vehicles.	
	2018-19	1	Unfruitful expenditure on incomplete Green India Mission Scheme- 262.69 lakh	262.69
		2	Surrender funds under state Scheme- 25.84 crore.	2584
		3	Non-achievement of targets in stipulated time under Wood-Based Industries scheme and parking of funds- Rs. 584.87 lakh.	584.87
		4a	Loss of revenue of CAMPA Scheme due to parking of funds in saving Account- Rs. 114.28 lakh.	114.28
		4b	Non-utilization of complete funds under CAMPA Fund- Rs. 334.87 lakh	334.87
		4c	Issuance of Outstanding Utilization Certificate from regional offices/ Forest Officer/ institution under CAMPA Scheme- Rs. 485.40 lakh.	485.40
		5	Non-submission of UC's under state forest development Agency (S.F.D.A.) – Rs. 438.44 & Non-issuance of funds- Rs. 618.89. lakh.	438.44 618.89

		6	Irregular expenditure due to wrong/improper posting of drivers & expenditure of oil and other expenditure on vehicle Rs. 38.27 lakh.	38.27
		7	Non condemnation of vehicles and Non-production record related to candeconation of vehicles. 11.06 lakh	11.06
		8a	<p>1. Non production record of construction/maintenance – Rs. 201.60</p> <p>2. Not enter of transfer amount/receipt and payment in cashbook- Rs. 2766.62</p> <p>3. Non entrance of revenue receipt in cash book- Rs. 2.22</p> <p>4. Non production of SFDA Scheme of cashbook.</p> <p>5.Non-attestation / certification on receipt and payment on Wood Based Scheme in Cashbook.</p> <p>6. Non physical verification of stock & store.</p> <p>7.Non verification of total.</p> <p>8. Non-reconciliation of EPS and withdrawal from treasury with Cash Book.</p> <p>9. Non proper entrance of column in cashbook.</p> <p>10.Non Attestation of overwriting/cutting.</p> <p>11. Not stamping vouchers as paid and cancelled.</p> <p>12. Non maintaining of log book properly.</p> <p>13. Non maintaining of CTR and reconciliation with treasury.</p> <p>14. Non-Submission of reply of old para.</p>	<p>201.60</p> <p>2766.62</p> <p>2.22</p>
		8b	Non-adjustment of advance bill of finger print scanner (FPS)- 1.79 lakh.	1.79
		8c	<p>Non-production of record :</p> <p>a) Decreasing forest area and cutting of trees in Aravali range are responsible for Lowest percentage of covered area of forest in Haryana.</p> <p>b) Supply of information regarding complaints.</p> <p>c) Entrustment of Audit of CAMPA u/s 20(1) of the CAG's DPC Act.</p> <p>d) Supply of information regarding complaints.</p>	

			e) Supply of information regarding complaints. f) Non production of record for audit. g) Non production of record for audit.	
Supplimentary IR 16/07/18		9.	Irregular drawl of HAG+Pay Scale/Level-16 of pay matrix to the IFS Officers	
		10	Excess credit of Earned Leave to IFS Officers	
		11	Irregular Operation of Ex-Cadre Post	
		12	Irregular Appointment of IFS Officer in Selection Grade & above	

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