

**REPORT ON THE WORKING OF FOREST DIVISIONS
IN THE STATE OF ANDHRA PRADESH FOR THE YEAR 2006-07**

PART-I

1. Introductory

1.1 This report covers the working of forest divisions and other offices of the forest department, which maintain initial accounts, based on which PAO/APAOs prepare consolidated monthly accounts, and render to Accountant General (A&E), Andhra Pradesh, Hyderabad. This report brings out irregularities noticed in the accounts and delay in their submission to the office of the AG (A&E) AP, Hyderabad. It is expected that the Government would take suitable corrective measures wherever necessary for improvement of the working of forest divisions.

2. Organization

2.1 The head of the Forest Department is the Prl. Chief Conservator of Forests who exercises overall control on the Forest Department. During the year 2006-07 there were 23 PAOs/APAOs who render consolidated monthly accounts to Accountant General (A&E).

2.2 Statistical data of the circles/divisions function-wise and details of PAOs/APAOs who are consolidating monthly accounts of the Divisions and furnishing accounts to A.G(A&E) are listed in **Annexure-1**.

Part-II

1. Delay in submission of accounts

- 1.1 As per local Ruling (4) under Article 282 and 297 of Account Code Vol. III as amended in GO.Ms.No.305, dated 24-11-1979 of Finance and Planning (PW) Department, vouchers accompanied with a list indicating the number and amount of each voucher in the prescribed form together with the monthly cash account should reach the office of the AG(A&E) not later than the 15th of the succeeding month.
- 1.2 It was noticed, in general, that some of these cash accounts and vouchers were not being sent to this office by the prescribed due date. There were inordinate delays in sending the accounts by several PAOs/APAOs. The delay in submission of cash account resulted in delay in compilation of accounts in this office. Further, accounts of some of the PAOs had to be excluded from the monthly civil account rendered by this office to the government for that month. A list of PAOs, that did not adhere to the time schedule in submission of accounts, is given in **Annexure-2**. The delay ranged from 1 to 15 days. PAOs Hyderabad and Adilabad delayed submission of accounts in 10 months of the year.
- 1.3 The following PAOs have delayed submission of monthly accounts beyond 9 days.

Sl.No. Name of the PAOs/APAOs Delay more than 10 days

1.	PAO, Vizianagaram	3/07 (15 days)
2.	PAO, Adilabad	5/06 (14 days)
3.	PAO, RR District	3/07 (13 days)
4.	PAO, Srikakulam	3/07 (11 days)
5.	PAO, Hyderabad	5/06 (11 days)

2. Non furnishing of documents, which should normally accompany the monthly A/cs.

Normally, the documents Consolidated Treasury Issues (CTIs), and Consolidated Treasury Receipts (CTRs), schedules and vouchers are to accompany the monthly account. The importance of the aforesaid documents, is explained hereunder.

CTIs and CTRs ensure departmental reconciliation by the forest division with treasury figure which enables the division to detect frauds and take timely action both in respect of fraudulent cheques and challans. Apart from ensuring correctness of the recording of transactions in accounts, it also helps to know the balance under that head of account in respect of particular division. Consequently, misclassifications, if any, can be rectified.

- i) Schedules (the list of challans) relating to remittance heads under the Major Head 8782 will help rectify the misclassification, if any, committed by the Treasury under the sub head 01 and 03. Receipt of original challans from Treasury only will help reduce the difference between the broad sheet and ledger figures worked out in AG (A&E) office.
- ii) Schedules listed in Appendix-I of monthly account in respect of MH 8550-101 - Forest advances are needed to ensure the maintenance of balances by the Division, Forest Range officer wise and their clearance by 31st March every year. This helps reduce outstanding balance under the above major head.

2.1 Number of Divisions, which have not furnished the CTRs and CTIs to the end of March 2007, are as follows.

I-Remittances	-- 23 Divisions
II-Cheques	-- 23 Divisions
III-Other Remittances	-- 23 Divisions

Details are indicated in **Annexure-3A, 3B and 3C**. The information for the year ending March '06 is also furnished in the Annexures.

Consequent on formation of PAOs, communication of opening balances of Divisions in a consolidated form from the PAO is still due from all PAOs.

2.2 An amount of Rs.90,34,31,924.41/- (Cr.) was outstanding as difference between ledger and broad sheet under the head 8782-103-01- Remittances to the end of March 2007 due to non-receipt of schedules and CTRs. The outstanding differences from the year 1989-90 onwards are listed in **Annexure-4**.

2.3 An amount of Rs.(+)45,75,26,526.98/- was outstanding under the head II-Cheques, and Rs.4,30,00,202/- (Dr.) under III-Other Remittances as difference between ledger and broad sheet. This huge difference listed in **Annexure-5 & 6** is due to non-receipt of schedules under the above heads.

- 2.4** An amount of Rs.6,63,72,218.29/- was outstanding as difference under the MH-8550-Forest advances to the end of March 2007. The year wise details are furnished in **Annexure-7**.
- 3.** Reconciliation certificates were due in respect of all districts for the entire year 2006-07 (list in **Annexure 8**). The reconciliation certificates were due for all districts for the year 2005-06 also.
- 4. Budgetary control over expenditure:**
During review of expenditure, it was noticed that in certain cases the expenditure up to March 2007 exceeded budget provision in respect of MH 2406 Forestry and Wild life by Rs.87,16,086 under Non-Plan, including an expenditure of Rs.73,79,508/- incurred despite there being no provision. Similarly, under MH 4406 Capital Outlay expenditure there was excess expenditure of Rs.1,87,84,100/-. Expenditure of Rs.2,43,42,907 (Plan) was incurred in excess of provision under MH 2406. The details are furnished in **Annexure-9**.
- 5.** Common type of omissions/defects noticed during checking of monthly accounts/ vouchers are indicated in Annexure-10.

Part-III

1. Details of audit objections and inspection reports not replied.

There were 8 Inspection Reports (IRs) and 66 Paras pending during local audit of Divisions as shown in **Annexure-11**.

2. Irregularities:

(i) Very important irregularities noticed during the local audit of forest divisions:

Major irregularities in respect of 64 cases to the tune of Rs.8,66,34,340/- were noticed, during the local audit of forest divisions. Details are furnished in **Annexure-12**.

(ii) Common irregularities noticed during the central audit of forest divisions:

Common Irregularities were also pointed out during the Central Audit of Forest Divisions during 2006-07 vide **Annexure-13**.

Irregularities noticed during the year 2005-06 are also indicated in the annexures.

Annexure-1

(Please refer to Part-I, Para 2.2 of the Report)

List of Divisions which render accounts to the PAOs w.e.f. from 01-04-2002

Sl. No	District	PAO/APAO	Name of the Division/ Office	Name of the Administrative Control of the Division
1.	Srikakulam	PAO Srikakulam	1. Dy.CF & P&E Srikakulam 2. DFO Srikakulam	COF, Visakhapatnam
2.	Vizianangaram	PAO Vizianagaram	1. Dy.CF.P&E VZM 2. DFO Vizianagaram	COF Visakhapatnam
3.	Visakhapatnam	PAO Visakhapatnam	1. CF Visakhapatnam 2. DFO Visakhapatnam 3. Dy.CF & R&E, VSP 4. DFO Narsipatnam 5. Asst. Dir. of Agri, SE Aruku Valley 6. IG &P, VSP	COF Visakhapatnam COF (WLM) Hyderabad
4.	East Godavari	APAO Dowlaiswaram	1. CF Rajahmundry 2. DFO LD RJY 3. DFO WLM RJY 4. SS RJY 5. DFO Kakinada 6. DY.CF, P&E	COF Rajahmundry R&D RJY COF Rajahmundry
5.	West Godavari	PAO (W&P) Eluru	1. DFO,Eluru 2. DFO WLM, Eluru 3. DFO LD Janga Reddy Gudem 4. Dy CF(P&E), Eluru	COF Rajahmundry COF (P&E), VZA
6.	Krishna	PAO (W&P) Vijayawada	1. DFO Krishna Div, Vja 2. CF (P&E), Vja 3. Dy.CF(P&E)	COF VJA COF P&E, VJA
7.	Guntur	PAO W&P Guntur	1. CF Guntur 2. DFO FS Guntur 3. DFO Guntur 4. Dy.CF P&E Guntur	COF Guntur COF P&E GTR
8.	Prakasham	APAO Ongole	1. DFO Giddalur 2. DFO LD, Giddalur 3. DFO WLM Markapur 4. ACF C&E Ongole	COF Guntur COF FDPT Srisailam COF P&E VJA
9.	Nellore	APAO TGP Nellore	1. DFO Nellore 2. Dy CF CAP(TGP) Nellore 3. DFO WLM Sulurpet 4. Dy.CF P&E Nellore	COF Guntur CPF WLM Tirupathi COF P&E VZA

10.	Kurnool	PAO Kurnool PAO SRBC Nandyal APAO Srisailam	1. CF Kurnool 2. DFO Kurnool 3. DFO FSP Kurnool 4. Dy.CF Kurnool 5. DFO WL Nandyal 6. DFO LD Nandyal 7. WLM Atmakur 8. CF FDOT Srisailam 9. DFI FS 10. ACF Bio diversity Srisailam	COF Kurnool COF P&E CDP CF Kurnool COF FDOT Srisailam
11.	Cuddapah	PAO Cuddapah	1. DFO Cuddapah 2. DFO Red Sanded CDP 3. DFO WL Proddatur 4. CF P&E Cuddapah 5. Dy CF CDP 6. DFO WLM Rajampet	CF Kurnool CPF P&E CDP COF WLM TPT
12.	Ananthapur	PAO ATP	1. CF Anantapur 2. DFO Anantapur 3. Dy.CF P&E Anantapur	CF Kurnool
13.	Chittoor	PAO SKHT	1. DFO W CTR 2. Dy.CF P&E CTR 3. DFO FSP Pileru 4. DFO WLM Chittoor (E) 5. DFO WLM Tirupathi 6. Curator SVZP 7. SS Tirupathi	COF Kurnool COF WLM/TPT SS Tirupathi
14.	Adilabad	PAO JGT Br at Nirmal	1. CF Adilabad 2. DFO Adilabad 3. DFO Nirmal 4. DFO WLM Jannaram 5. DFO Mancheiral 6. DFO Bellampalli 7. DFO Kagaznagar 8. DFO LD Nirmal 9. DFO FS Nirmal 10. DFO FS Mancheiral 11. Dy.CF P&E Adilabad	COF Adilabad
15.	Warangal	PAO Warangal	1. CF WGL 2. DFO WGL (N) 3. DFO WGL (S) 4. DFO FS WGL 5. Dy.CF P&E WGL 6. DFO WLM WGL 7. FG WGL	COF Warangal FG Warangal
16.	Karimnagar	APAO, SRSP, LMD	1. DFO KNGR (E) 2. DFO KNGE(W) 3. DFO FSP KNGR 4. Dy.CF.P&E	COF Warangal

17.	Khammam	APAO, Tekulapalli at Khammam	<ol style="list-style-type: none"> 1. DFO Khammam 2. DFO Kothagudem 3. DFO Palonch 4. DFO WLM Paloncha 5. DFO Bhadrachalam(N) 6. DFO Bhadrachalam(S) 7. DFO LD Bhadrachalam 8. DFO FS Khammam 9. Dy.C.F. P&E 10. CF APSOF Yellandu 	COF Khammam CF APSOF Yellandu
18.	Hyderabad	APAO Hyderabad	<ol style="list-style-type: none"> 1. CF Hyd 2. DFO FS Hyd 3. FSO Hyd 4. Cf WLM Hyd 5. DFO WLM Hyd 6. Curator, NZP Hyd 7. NZP, Hyd 8. CF P&E Hyd 9. CF M&E Hyd 10. CF M&E Hyd 	COF Hyd COF WLM Hyd
19.	Ranga Reddy	APAO,RRDist, Hyd.	<ol style="list-style-type: none"> 11. PFC Hyd 12. CF Hyd 13. SS Hyd 14. FUO 15. SFC Hyd 16. AO.II 	
20.	Medak	APAO Medak	<ol style="list-style-type: none"> 1. DFO Medak 2. DFO WLM Medak 3. DFO FS Medak 4. Dy.CF P&E Sangareddy 	COF Nizamabad COF Medak
21.	Mahabubna gar		<ol style="list-style-type: none"> 1. DFO M.Nagar 2. DFO FS M.nagar 3. FSO M.nagar 4. DFO WLM Achampet 5. Dy.CF P&E M.Nagar 	COF MBNR COF Srisailam COF MBNR
22.	Nalgonda	PAO NLG	<ol style="list-style-type: none"> 1. DFO Nalgonda 2. Dy.CF P&E Nalgonda 	COF Hyd COF P&E Hyd
23.	Nizamabad	APAO Pochampad br at Nizamabad	<ol style="list-style-type: none"> 1. CF Nizamabad 2. DFO Nizamabad 3. Dy.CF P&E Nizamabad 4. DFO FS Nizamabad 5. DFO Khamareddy 	COF Nizamabad

Annexure-3A

(Please refer Part-II Para 2.1 of the Report)

List of CTRs due from the forest divisions under

I –Remittances

List of CTRs due from the Department for I-Remittances for the year 2006-07

Sl. No	Name of the Division	Months during the year 06-07 due
1.	PAO, Srikakulam	9/06 to 3/07
2.	PAO, Vizianagaram	4/06 to 3/07
3.	PAO, Visakhapatnam	12/06 to 3/07
4.	PAO, Dowleswaram	4/06 to 3/07
5.	PAO, Kakinada	4/06 to 3/07
6.	PAO, (W&P) Eluru	4/06 to 3/07
7.	PAO, (W&P) Vijayawada	12/06 to 3/07
8.	PAO, (W&P), Guntur	4/06 to 3/07
9.	PAO, Ongole	11/06 to 3/07
10.	PAO, Nandyal	4/06 to 3/07
11.	APAO, TGP, Nellore	4/06 to 3/07
12.	PAO, Kurnool	4/06 to 3/07
13.	PAO, Kadapa	4/06 to 3/07
14.	PAO, Anantapur	4/06 to 3/07
15.	PAO, SKHT, Chittoor	4/06 to 3/07
16.	PAO, Adilabad	4/06 to 3/07
17.	PAO, Warangal	4/06 to 3/07
18.	APAO, Karimnagar	4/06 to 3/07
19.	APAO, Khammam	7/06 to 3/07
20.	APAO, Hyderabad	4/06 to 3/07
21.	APAO, RR District, Hyderabad	3/07
22.	APAO, Medak	4/06 to 3/07
23.	PAO, Mahaboobnagar	4/06 to 3/07
24.	PAO, Nalgonda	4/06 to 3/07
25.	PAO Pochampad Nizamabad	9/06 to 3/07

Annexure-3B

(Please refer Part-II Para 2.1 of the Report)

List of CTIs due from the forest divisions under

II –Cheques

List of CTIs due from the Department for II-Cheques for the year 2006-07

Sl. No	Name of the Division	Months during the year 06-07 due
1.	PAO, Srikakulam	4/01 to 3/07
2.	PAO, Visakhapatnam	4/01 to 3/07
3.	PAO, Vizianagaram	4/01 to 3/07
4.	PAO, W.G.	4/01 to 3/07
5.	PAO, Dowleswaram, E.G.	4/01 to 3/07
6.	PAO, Krishna	4/01 to 3/07
7.	PAO, Guntur	4/01 to 3/07
8.	APAO, Ongole, Prakasam	4/01 to 3/07
9.	APAO, TGP, Nellore	4/03 to 3/07
10.	PAO, Kurnool	3/01 to 3/07
11.	PAO, SRBC, Nandyal	4/01 to 3/07
12.	PAO, Kadapa	4/01 to 3/07
13.	PAO, Anantapur	4/01 to 3/07
14.	PAO, Srikalahasti, Chittoor	4/01 to 3/07
15.	PAO, Adilabad	4/04 to 3/07
16.	APAO, SRSP, Karimnagar	4/01 to 3/07
17.	APAO Tekulapalli, Khammam	4/01 to 3/07
18.	APAO, Hyderabad	4/01 to 3/07
19.	APAO, RR District, Hyderabad	4/01 to 3/07
20.	APAO, Medak	4/01 to 3/07
21.	PAO, Gadwal, Mahaboobnagar	4/01 to 3/07
22.	PAO, Nalgonda	4/01 to 3/07
23.	PAO, Nizamabad	4/01 to 3/07
24.	PAO, Hanumakonda, Warangal	4/01 to 3/07

Annexure-3C

(Part-II Sl.No.2.1 of the Report)

List of CTRs due from the forest divisions under

III –Other Remittances

List of CTRs due from the Department for III-Other remittances for the year 2006-07

Sl. No	Name of the Division	Months during the year 06-07 due
1.	PAO, Srikakulam	9/06 to 3/07
2.	PAO, Vizianagaram	4/06 to 3/07
3.	PAO, Visakhapatnam	12/06 to 3/07
4.	PAO, Dowleswaram	4/06 to 3/07
5.	PAO, Kakinada	4/06 to 3/07
6.	PAO, (W&P) Eluru	4/06 to 3/07
7.	PAO, (W&P) Vijayawada	12/06 to 3/07
8.	PAO, (W&P), Guntur	4/06 to 3/07
9.	PAO, Ongole	11/06 to 3/07
10.	PAO, Nandyal	4/06 to 3/07
11.	APAO, TGP, Nellore	4/06 to 3/07
12.	PAO, Kurnool	4/06 to 3/07
13.	PAO, Kadapa	4/06 to 3/07
14.	PAO, Anantapur	4/06 to 3/07
15.	PAO, SKHT, Chittoor	4/06 to 3/07
16.	PAO, Adilabad	4/06 to 3/07
17.	PAO, Warangal	4/06 to 3/07
18.	APAO, Karimnagar	4/06 to 3/07
19.	APAO, Khammam	7/06 to 3/07
20.	APAO, Hyderabad	4/06 to 3/07
21.	APAO, RR District, Hyderabad	3/07
22.	APAO, Medak	4/06 to 3/07
23.	PAO, Mahaboobnagar	4/06 to 3/07
24.	PAO, Nalgonda	4/06 to 3/07
25.	PAO Pochampad Nizamabad	9/06 to 3/07

Annexure-2

(Please refer to Part-II Para No1.2 of the Report)

Extent of delay in the receipt of monthly accounts and vouchers from PAO/APAO

Due date of receipt of Accounts & Vouchers is 15th of the succeeding months

Sl No	Name of the PAO	4/06	5/06	6/06	7/06	8/06	9/06	10/06	11/06	12/06	01/07	02/07	03/07
1	PAO Srikakulam	0	4	0	2	0	0	0	0	0	0	0	11
2	PAO Vizianagaram	0	0	0	0	0	0	0	0	4	0	1	15
3	PAO Dowleshwaram	0	0	0	0	0	0	0	0	0	0	0	8
4	PAO Eluru	0	0	0	0	0	0	0	0	0	0	0	10
5	PAO Visakhapatnam	1	0	0	2	0	1	0	0	2	0	0	10
6	PAO Guntur	0	0	0	0	0	0	7	0	0	0	0	9
7	PAO Nellore	2	0	0	0	0	0	0	0	0	0	0	10
8	PAO Kurnool	0	0	0	0	0	0	0	0	0	0	0	10
9	PAO Anantapur	0	0	0	0	0	0	0	0	0	0	0	10
10	PAO Ongole	0	0	0	0	0	0	0	0	0	0	0	9
11	PAO Kadapa	0	0	2	0	0	0	0	0	0	0	0	0
12	PAO Chittoor	0	8	2	9	3	1	8	0	4	0	8	10
13	PAO Warangal	0	0	0	0	0	0	0	0	0	0	0	9
14	PAO Karimnagar	2	1	0	2	0	0	0	0	2	0	0	9
15	PAO Hyderabad	0	11	2	2	4	1	2	3	2	0	1	8
16	PAO Adilabad	7	14	2	6	4	4	0	3	1	0	1	8
17	PAO RR Dist	0	0	2	2	5	1	1	3	3	0	1	13
18	PAO Khammam	7	4	0	0	0	3	0	3	7	0	5	9
19	PAO Mahaboobnagar	0	0	0	0	0	3	0	3	2	0	1	8
20	PAO Medak	0	4	0	0	3	0	2	4	2	0	1	10
21	PAO Nizamabad	0	1	0	6	0	3	2	4	2	7	0	10
22	PAO Nalgonda	0	0	2	2	0	4	1	3	3	0	0	9

Annexure-4

(Please refer to Part-II Para 2.2 of the Report)

YEAR WISE ANALYSIS OF OUTSTANDING BALANCES ALONG WITH THE NUMBER OF ITEMS OUTSTANDING

THE DIFFERENCE BETWEEN LEDGER BALANCES AND BROADSHEET BALANCE
UNDER 8782-103-01-Remittances from 1989-90 to 2006-07

Year	Dr (Rs)	Cr (Rs)
Up to 1991-92	2581586.01	908744800.99
1992-93	0	91143786.80
1993-94	0	161769186.00
2000-01	0	57584186.00
2003-04	0	10989965.63
2006-07	696975743.00	372757328.00
Total	699557329.01	1602989253.42

A net balance of Rs. 90,34,31,924.41 (Cr) is outstanding under 8782-103-01-Remittances between ledger balances and broad sheet balance to end of 2006-07.

Annexure-5

(Please refer to Part-II Para 2.3 of the Report)

YEAR WISE DETAILS OF OUTSTANDING BALANCES ALONG WITH THE NUMBER OF ITEMS OUTSTANDING

THE DIFFERENCE BETWEEN LEDGER BALANCES AND BROADSHEET BALANCE
UNDER 8782-103-02 –CHEQUES FROM 1996-97 TO 2006-07

Year	
Up to 2000-01	(+)640598864.96 (-)842830614.47
2001-02	(+)3495532.00 (-)2711797.00
2002-03	(-)317993.00
2003-04	(-)526444.00
2004-05	(+)639861.00
2005-06	(+)936400.00
2006-07	(+)778647883.00 (+)1231571.00
Total	(+)457526526.98

A net difference of Rs. (+)45,75,26,526.98 is outstanding between ledger balance and broad sheet balance to end of 2006-07.

Annexure-6

(Please refer to Part-II Para 2.3 of the Report)
YEAR WISE DETAILS OF OUTSTANDING BALANCES ALONG WITH THE
NUMBER OF ITEMS OUTSTANDING

THE DIFFERENCE BETWEEN LEDGER BALANCES AND BROADSHEET BALANCE
UNDER 8782-103-03-Other Remittances up to 2006-07

Year	Dr (Rs)	Cr (Rs)
Up to 1991-92	0	51011582.27
1992-93	0	3261.00
1993-94	0	265557.00
2006-07	188283436.00	94002833.00
Total	188283436.00	145283233.27

A net balance of Rs.4,30,00,202(Dr) is outstanding under 8782-103-03-Other Remittances between Ledger balances and Broad sheet balance to end of 2006-07.

Annexure -7

(Please refer to Part II Para 2.4 of the Report)

Year wise analysis of Forest Advances under
8550-Civil Advances – 101 Forest Advances from 1990-91 to 2004-05

Year	+/-	Amount (Rs.)
1990-1991	(-)	9024712.70
	(+)	783.95
1995-1996	(+)	921.00
1998-1999	(+)	803653.50
1999-2000	(+)	600.60
2000-2001	(+)	10337869.00
	(-)	10214660.00
2002-2003	(+)	2695.00
2003-2004	(+)	8092849.65
2004-2005	(+)	66372218.29

Annexure –8

(Please refer to Part-II Para 3 of the report)

Statement showing arrears of reconciliation up to the year 2006-07

Reconciliation Certificates due from Department

(Quarter wise position)

Sl. No.	Name of the PAO	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
1.	Srikakulam	1	1	1	1
2.	Vizianagaram	1	1	1	1
3.	Vishkhapatham	1	1	1	1
4.	East Godavari	1	1	1	1
5.	West Godavari	1	1	1	1
6.	Krishna	1	1	1	1
7.	Guntur	1	1	1	1
8.	Prakasam	1	1	1	1
9.	Nellore	1	1	1	1
10.	Kurnool	1	1	1	1
11.	Cuddapah	1	1	1	1
12.	Ananthapur	1	1	1	1
13.	Chittoor	1	1	1	1
14.	Adilabad	1	1	1	1
15.	Warangal	1	1	1	1
16.	Karimnagar	1	1	1	1
17.	Khammam	1	1	1	1
18.	Hyderabad	1	1	1	1
19.	Medak	1	1	1	1
20.	Mahaboobnagar	1	1	1	1
21.	Nalgonda	1	1	1	1
22.	Nizamabad	1	1	1	1
23.	Rangareddy	1	1	1	1
Total		23	23	23	23

Annexure-9
(Please refer to Part-II Para 4 of the Report)

Budgetary Control over Expenditure

Sl No	P/ NP	Classification	Expenditure up to 3/07	Budget provision available for 2006-07
1.	NP	2406-01-001-03-270	140818578	139482000
2.	NP	2406-01-070-74	7379508	--
TOTAL NON-PLAN			148198086	139482000
3.	P	2406-101-07-19	163541602	145432000
4.	P	2406-101-11-13	384670	203000
5.	P	2406-789-07-19	31425306	29900000
6.	P	2406-789-11-03	1440174	1215000
7.	P	2406-796-07-19	14547532	12200000
8.	P	2406-796-11-03	799334	495000
9.	P	2406-02-110-04	2314017	2142000
10.	P	2406-02-110-04-11	10261272	8784000
TOTAL PLAN			224713907	200371000
11.	P	4406-01-101-11-05-270	24332100	5548000
TOTAL PLAN			24332100	5548000

Annexure-10

Common type of omission/defects noticed during checking of the monthly accounts/vouchers

1. Non-receipt of SSTs from majority of PAOs.
2. Hand receipts in respect of DFO, Visakhapatnam for the month of 12/06 numbered from 1 to 90 were not countersigned by the Divisional Forest Officer, Visakhapatnam (Amount Rs.85,99,400/-).
3. Delayed submission of Forest Dockets by the PAO, Visakhapatnam.
4. Classification details were not given on the vouchers by almost all the divisions.
5. Combined SSTs are being prepared for MH 8782-I Remittances and III Other Remittances instead of separate SST statements for I Remittances and III Other Remittances.

Annexure-3A

List of CTRs and CTIs due from the forest divisions under I –Remittances
List of CTRs due from the Department for I-Remittances for the year **2005-06**

Sl. No	Name of the Division	Months during the year 05-06 due
1.	PAO, Srikakulam	4/05, 5/05, 12/05 to 3/06
2.	PAO, Vizianagaram	4/05 to 9/05, 2/06 & 3/06
3.	PAO, Visakhapatnam	4/05 to 3/06
4.	APAO, Dowleswaram	4/05 to 3/06
5.	PAO, (W&P) Eluru	4/05 to 10/05, 2/06 & 3/06
6.	PAO, (W&P) Vijayawada	4/05 to 3/06
7.	PAO, (W&P), Guntur	4/05 to 3/06
8.	APAO, Ongole	4/05 to 3/06
9.	APAO, TGP, Nellore	4/05 to 3/06
10.	PAO, Kurnool; PAO SRBC, Nandyal; APAO, Srisailam	4/05 to 3/06
11.	PAO, Kadapa	4/05 to 3/06
12.	PAO, Anantapur	4/05 to 3/06
13.	PAO, SKHT, Chittoor	4/05 to 3/06
14.	PAO, JGT Br. at Nirmal, Adilabad	4/05 to 3/06
15.	PAO, Warangal	4/05 to 3/06
16.	APAO, SRSP LMD Karimnagar	4/05 to 3/06
17.	APAO Tekulapalli at Khammam	4/05 to 3/06
18.	APAO, Hyderabad	4/05 to 3/06
19.	APAO, RR District, Hyderabad	4/05 to 3/06
20.	APAO, Medak	4/05 to 3/06
21.	PAO, Mahaboobnagar	4/05 to 6/05, 9/05 to 3/06
22.	PAO, Nalgonda	4/05 to 3/06
23.	PAO Pochampad Br at Nizamabad	4/05 to 3/06

Annexure-3B

List of CTRs and CTIs due from the forest divisions under

II –Cheques

List of CTI due from the Department for II-Cheques for the year **2005-06**

Sl. No	Name of the Division	Months during the year 05-06 due
1.	PAO, Srikakulam	4/2001 to 9/2003; 1/2004 to 12/2004; 3/2005 to 5/2005; 12/2005 to 3/2006
2.	PAO, Vizianagaram	4/2001 to 12/2005; 2/2006 & 3/2006
3.	PAO, Visakhapatnam	4/2001 to 3/2006
4.	PAO, SACB, Dowleswaram	4/2001 to 12/2003; 1/2005 to 3/2006
5.	PAO, Drainage Scheme, Eluru(W.G.)	4/2001 to 10/2005; 2/2006 & 3/2006
6.	PAO, (W&P) Vijayawada, Krishna	4/2001 to 3/2006
7.	PAO, (W&P), Guntur	4/2001 to 3/2006
8.	APAO, Ongole, Prakasam	4/2001 to 3/2006
9.	APAO, TGP, Nellore	4/2001 to 3/2006
10.	PAO, Kurnool	4/2001 to 3/2006
11.	APAO, (W&P) Kadapa	4/2001 to 3/2005; 10/2005 & 3/2006
12.	PAO, Anantapur (TBP, HLC Stage-II)	4/2001 to 8/2005
13.	PAO, Srikalahasti, Chittoor	4/2001 to 3/2006
14.	PAO, Adilabad	4/2001 to 3/2006
15.	APAO, SRSP Karimnagar	4/2001 to 3/2006
16.	APAO Tekulapalli (NSP) Khammam	4/2001 to 3/2003; 4/2004 to 3/2006
17.	APAO, Hyderabad	4/2001 to 3/2006
18.	APAO, RR District, Hyderabad	4/2001 to 3/2006
19.	APAO, Medak	4/2001 to 3/2006
20.	PAO, Mahaboobnagar	4/2001 to 6/2005; 3/2006
21.	PAO, Nalgonda	4/2001 to 3/2006
22.	PAO, Nizamabad	4/2001 to 3/2006
23.	PAO, Warangal	8/2005 to 3/2006

Annexure-3C

List of CTRs and CTIs due from the forest divisions under III –Other Remittances

List of CTRs due from the Department for III-Other remittances for the year **2005-06**

Sl. No	Name of the Division	Months during the year 05-06 due
1.	PAO, Srikakulam	4/05, 5/05, 12/05 to 3/06
2.	PAO, Vizianagaram	4/05 to 9/05, 2/06 & 3/06
3.	PAO, Visakhapatnam	4/05 to 3/06
4.	APAO, Dowleswaram	4/05 to 3/06
5.	PAO, (W&P) Eluru	4/05 to 10/05, 2/06 & 3/06
6.	PAO, (W&P) Vijayawada	4/05 to 3/06
7.	PAO, (W&P), Guntur	4/05 to 3/06
8.	APAO, Ongole	4/05 to 3/06
9.	APAO, TGP, Nellore	4/05 to 3/06
10.	PAO, Kurnool; PAO SRBC, Nandyal; APAO, Srisailam	4/05 to 3/06
11.	PAO, Kadapa	4/05 to 3/06
12.	PAO, Anantapur	4/05 to 3/06
13.	PAO, SKHT, Chittoor	4/05 to 3/06
14.	PAO, JGT Br. at Nirmal, Adilabad	4/05 to 3/06
15.	PAO, Warangal	4/05 to 3/06
16.	APAO, SRSP LMD Karimnagar	4/05 to 3/06
17.	APAO Tekulapalli at Khammam	4/05 to 3/06
18.	APAO, Hyderabad	4/05 to 3/06
19.	APAO, RR District, Hyderabad	4/05 to 3/06
20.	APAO, Medak	4/05 to 3/06
21.	PAO, Mahaboobnagar	4/05 to 6/05, 9/05 to 3/06
22.	PAO, Nalgonda	4/05 to 3/06
23.	PAO Pochampad Br at Nizamabad	4/05 to 3/06

Annexure –8A

Statement showing arrears of reconciliation up to the year **2005-06**

RECONCILIATION CERTIFICATES DUE FROM DEPARTMENT

(Quarter wise position)

Sl. No.	Name of the PAO	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
1.	Srikakulam	1	1	1	1
2.	Vizianagaram	1	1	1	1
3.	Vishkhapatham	1	1	1	1
4.	East Godavari	1	1	1	1
5.	West Godavari	1	1	1	1
6.	Krishna	1	1	1	1
7.	Guntur	1	1	1	1
8.	Prakasam	1	1	1	1
9.	Nellore	1	1	1	1
10.	Kurnool	1	1	1	1
11.	Cuddapah	1	1	1	1
12.	Ananthapur	1	1	1	1
13.	Chittoor	1	1	1	1
14.	Adilabad	1	1	1	1
15.	Warangal	1	1	1	1
16.	Karimnagar	1	1	1	1
17.	Khammam	1	1	1	1
18.	Hyderabad	1	1	1	1
19.	Medak	1	1	1	1
20.	Mahaboobnagar	1	1	1	1
21.	Nalgonda	1	1	1	1
22.	Nizamabad	1	1	1	1
23.	Rangareddy	1	1	1	1
	Total	23	23	23	23

Annexure-13

Common type of irregularities noticed during the Central Audit of Vouchers

Sl. No.	Name of the Division	Month & Year of objection	Gist of objection including Money Value	Remarks, if any.
1	DFO(WLM) Rajampet	08/2006	Amount paid towards compensation for crop damage caused due to elephants attack to the victim in Rollamadugu village – Rs.2,95,700/-	---
2	DFO(T), Kadapa	09/2006	Excess expenditure incurred more than the sanctioned estimates – Rs.1,75,889/-	---
3	DFO(WLM), Proddatur	11/2006	Excess expenditure incurred over and above all the sanctioned estimates – Rs.4,00,775	---
4	DFO(T), Nizamabad	11/2006	Advances released in huge at the fag end of the financial year – Rs.29,68,190/-	
5	DFO(T), Kamareddy	02/2007	Balances pending at the end of financial year under various schemes (NABARD) – Rs.9,31,501/-	
6	DFO(T), Paloncha	08/05	Sanction orders not enclosed – Rs.3,40,000/-	
7	DFO(T), Khammam	02/2006	DDs were issued in contravention of pass orders given by the DFO – Rs.1,40,000/-	

Annexure-11

(Please refer to Part-III Para 1 of the report)

Details of Audit Objections and Inspection Reports not replied during Central Audit/Local Audit

Sl. No	Name of the Division	Year	No.of Paras
Central Audit			
-NIL-			

Local Audit

Sl. No.	Name of the Division	Inspection Reports	Paras
1	CF(WLM), Hyderabad	1	4
2	CF(MEP), Hyderabad	1	4
3	CF(P&E), Hyderabad	1	5
4	CF, Visakhapatnam	1	10
5	CF, Rajahmundry	1	11
6	EFS&T, Hyderabad	1	2
7	CF(P&E), Vijayawada	1	4
8	CF, Khmmam	1	26
Total		8	66

Annexure-12

(Please refer to Part-III Para 2 of the report)

Very important irregularities noticed during the local audit of Forest Divisions
during the year 2006-07

Sl. No	Name of the Division	Para No./Gist of the Para	Amount in Rs.
1	CF(SF) Vijayawada	I(B) – Excess expenditure incurred on digging of trenches	9,945
		I(C) – Misappropriation of Govt. funds	--
		II(A) – Non-harvesting of plantations in Tank shore areas	--
		II(C) – APCFM 2005-06 – surrender of 37.25 lakhs due to incorrect planning of operations without proper survey for requirement of funds	--
		II(E) – Irregular raising and distribution of seedlings to territorial divisions under APCFM	--
		III(A) – Incorrect release of increment in respect of Sri B.V.D.Prasad, FSO	--
		III(B) – Short recovery of professional tax	750
		IV(B) – Excess expenditure incurred on maintenance of Govt. vehicle	--
2	CF(T), Guntur	I – Deviation in financial management and accounting procedure	
		II(i to v) – Execution of works not contemplated in the scheme of RIDF IX	
		III(i to ii) – Improper transfer of advances from one VSS to the other	
		IV(i to v) – Excess expenditure incurred on execution of works	
		V – Infructuous expenditure on advance operations	
		VI – Amounts recoverable from Depttl. Officials	
		VII(i) – Unspent amounts kept in bank accounts	
		VII(ii) – Security deposit pending unadjusted	
3	CF, Visakapatnam	II(4) – excess expenditure on ploughing and irregular expenditure on watering	1.05 lakhs
4	DFO(T), Vizianagaram	II(1) – Excess expenditure due to incorrect adoption of rates	2.80 lakhs
		II(1) – Excess expenditure on digging of pits	4.59 lakhs
		II(2) – Excess expenditure due to non-adoption of proportionate rates	2.80 lakhs
		III(3) – Excess expenditure due to incorrect adoption of rate for removal of unwanted miscellaneous growth	1.41 lakhs
		III(5) – Excess expenditure on raising and maintenance of casuarinas nursery	71,426
		III(6) – Excess expenditure on clearance of abandoned Podu areas	67,941
		III(7) – Excess expenditure on clearance of unwanted miscellaneous growth	57,625
		III(8) – Excess expenditure on watering	40,680

		III(9) – Excess expenditure on digging of CCTs	37,256
		III(10) – Excess payment to the contractors	35,952
		III(11) – Excess amount paid to the contractor due to non-deduction of loading and unloading charges from conveyance of earth	10,80,000
5	CF, Visakapatnam	III(1) – Excess expenditure due to incorrect adoption of lead charges	--
		IV – Expenditure incurred without prior permission of the Conservator of Forests	3.74 lakhs
		IV(4) – Excess expenditure incurred on maintenance of vehicle	56,895
6	CF, Rajahmundry	VIII(1) – Execution of works without sanction of estimates expenditure incurred in excess of sanctioned accounts of estimates	--
7	DFO(WLM), Hyderabad	III(2) – Excess expenditure over budget allotment during 2004-05	---
8	CF(WLM), Hyderabad	III(3) – Excess expenditure incurred on maintenance of Govt. vehicle	---
9	CF(P&E), Hyderabad	V(7)a – Excess expenditure on consumption of Petrol, Oil and lubricants in excess of prescribed limit 2005-06 ratification to be obtained	--
10	DFO(SF), Nalgonda	I(a) – Avoidable expenditure on maintenance of unutilized seedlings	46.47 lakhs
11	DFO(SF), Ranga Reddy	II(a) – Misappropriation and discrepancies in raising of seedlings	28,000
12	DFO(SF), Nalgonda	IV(b) – Wasteful expenditure on multiple plantation Thipparthi to Nakrekal road from ¼ to ½ of Thipparthi Mandal	45,306
		IV(c) – Expenditure incurred on transportation charges on distribution of seedlings	1.77 lakhs
13	DFO(SF), Ranga Reddy	V(c) – Excess expenditure on repairs and replacement on Govt. vehicle	4,209
14	DFO(T), Anantapur	IV(c) – Short collection of compensatory afforestation	2.87 lakhs
15	DFO(T), Chittoor	VII(B)(i) – Excess expenditure on digging of pits & trenches in ploughed areas	65,647
16	DFO(T), Kadapa	I – Non-collection of net present value of the amount (CA Scheme)	35.964 lakhs
17	DFO(T), Nizamabad	III(5) – Excess expenditure incurred on conveyance of earth	47,772
		III(6) – Excess expenditure due to adoption of incorrect machinery rate	40,821
18	DFO(T), Kamareddy	III(3) – Excess expenditure due to incorrect adoption of machinery rate	3,16,783
19	DFO(T), Medak	III(1) – Excess expenditure on digging of internal trenches in ploughed areas due to incorrect adoption of common SSR rates	3,71,300
		III(4) – Excess expenditure due to adoption of incorrect machinery rate	2,32,336
20	DFO(T), Kagaznagar	II(B) – Digging of CPTS – excess dimensions dug involving excess expenditure	4,24,106

21	DFO(T), Mancherial	IV – excess expenditure on loading and unloading	1.60 lakhs
		V(A) – Excess expenditure on digging of trenches	2.91 lakhs
22	DFO(T), Kagaznagar	V(B) - Excess expenditure on digging of CPTS	1,70,532
		V(C) - Excess expenditure on digging of trenches by machinery	1.50 lakhs
		VII – FDA Scheme excess expenditure on soil work	10,141
23	DFO(T), Kothagudem	I(i) – Diversion of 251.31 Ha of forest land for renewal Gothamkhani OCP (Phase-I) mining lease short demand of net present value amounting	6,24,53,090
		I(ii) – Diversion of 7.08 Ha of forest land in Chatkonda reserve forest of Kothagudem for laying pipeline from Kakinada to Hyderabad for transportation of natural gas short demand/collection	4,53,100
24	DFO(T), Khammam	II – Diversion of 27 Ha of forest land for formation of reservoir across Puligundla Vagu – violation of Conservation Act 1980 – non-raising of afforestation cost	44.70 lakhs
25	CF, Khammam, DFO(T), Paloncha, Bhadrachalam (N), Kothagudem, Khammam	III – Unfruitful expenditure on procurement of palm Rosa seed	10.625 lakhs
26	DFO(T), Bhadrachalam(N)	VIII(ii) – FDA diversion of funds during 2006-07	5.65 lakhs
27	DFO(T), Kothagudem	IX, X a – Irregular expenditure on erection/ maintenance of brushwood fencing	1,01,766
		IX(xii) – Allowing 25% of agency allowance without specific certificate of competent authority unauthorized expenditure	2.15 lakhs
28	DFO(T), Karimnagar	II(i) – APCFM diversion of funds released to the works of 2005-06 to spill over works of 2004-05	27.858 lakhs
29	DFO(T), Warangal(S)	III(i) – Formation of percolation tanks – excess expenditure	1,62,611
30	DFO(T), Karimnagar(W)	IV(3) – APCFM excess procurement of 20,492 eucalyptus clones during 2005 plantations season	2,02,650

Common type of irregularities noticed during the Central Audit of Vouchers – 2005-06

Sl. No.	Name of the Division	Month & Year of objection	Gist of objection including Money Value	Remarks, if any.
1	DFO(T) Rajampet	03/2006	There are no sanctioned orders mentioned and the amount sanctioned	---
2	DFO(T), Kothagudem	02/2006	Numbering of LOPs	---
3	DFO(T), Warangal (South)	10/2005	Incorrect pass orders for the amount sanctioned: LOP No.641 & 649 – APCFM – VSS – Marrimitta	---
4	DFO(T), Warangal (South)	10/2005	Bills produced against the expenditure incurred were not according to the sales tax rules i.e., the bills are not serial numbered and non-availability of APGST Nos., LOP voucher Nos. 541, 624, 526, 512, 499, 498, 484, 485, 486, 457 and almost in many of the bills.	

Annexure-11

**Very important irregularities noticed during the local audit of Forest Divisions
during the year 2005-06**

Sl. No	Name of the Division	Para No./Gist of the Para	Amount in Rs.
1	DFO(SF), Vijayawada	I – Purchase of Sapota grafts under J.G.R.Y. without calling for tenders	1,89,950
		II – Excess expenditure on water and ward in Avenue plantations	1,09,257
2	DFO(T), Giddalur	I – Digging of trenches – excess expenditure due to adoption of incorrect rates	3,40,573
3	DFO(T), Mahaboobnagar	I – Excess expenditure on percolation tanks	2,78,000
		VII – Excess expenditure on hiring of jeeps	51,500
		XII – Non-maintenance of registers for the maintenance of assets created and articles distributed to the beneficiaries	38,42,183
4	DFO(WLM), Nagarjunasagar	I – Payment of amounts towards Compensatory Afforestation at Peddagattu and Chtriyal areas of Rajeev Gandhi Wild Life Sanctuary – Non-creation of special fund	5,00,00,000
5	DFO(WLM), Proddatur	I – Excess expenditure on cultural operations like tending and coppice cutting.	2,05,460
		II – Excess expenditure incurred on CCT works due to adoption of higher rates	1,17,264
		III – Expenditure incurred on coppice cutting not provided for semi-mechanical method plantations in FSR	6,012
6	DFO(T), Nizamabad	I – Excess payment to earth work excavation.	1,63,000
		II – Excess expenditure on earth excavation by machinery	1,53,000
		III – Excess expenditure incurred on clearance and burning of jungle growth	1,01,024
7	DCF(P&E), Nizamabad	I – Excess expenditure incurred on Government Vehicle	37,988
8	DFO(T), Kakinada	IV – Irregular account received towards beedi leaves transfer charges	19,966
9	CF, Hyderabad	I – Deviation in allotment of budget	
10	DFO(T), Hyderabad	I – Avoidable extra expenditure on digging of CCTs under water shed programme	2,61,512
		II – APCFM Scheme – ineligible expenditure for reimbursement	10,80,000
		III – Excess expenditure due to incorrect adoption of lead charges	52,866
		IV – Excess expenditure due to incorrect adoption of machinery rate	30,214

11	Prl.C.C.F., Hyderabad	V – Implementation of EMP under Telugu Ganga Project – additional expenditure	4,43,816
		VIII – Excess expenditure due to adoption of incorrect rates for ploughing operations and agency area allowances	58,068
12	DFO(T), Ananthapur	I – Excess expenditure due to non-deduction of loading and unloading charges	8,14,000
13	CF, Adilabad	I – APCFM – Non-surrendering of surplus budget	45,24,100
		6 – RIDF – IX deviation from the proposal by DFO, Bellampally carrying out of excess works	33,18,100
14	DFO(T), Bellampally	1 – Misappropriation of government money by booking excess expenditure	17,77,337
		2 – Expenditure booked without execution of works	12,92,355
		5 – Excess expenditure on digging of trenches by machines	68,378
		IV – Excess expenditure due to non-adoption of Forest Schedule of Rates for procurement of seeds	1,71,994
15	DFO(T), Nirmal	4 – Charging of manual rate against machinery in digging of continuous contour trenches in Maskaypur VSS	24,158
		3 – Excess expenditure on digging of continuous contour trenches	1,94,000
16	DFO(T), Kagaznagar	5 – Recovery particulars of lapses in works	84,560
		7 – APCFM – incorrect allowance of farm yield manure under semi-mechanical plantation – ineligible for reimbursement in 2005-06	26,115
		8 – Under planting of bamboo at 204 plants/HA of Bejjur Range – excess expenditure	17,030
17	DFO(T), Mancherial	1 – Excess expenditure on digging of trenches	5,72,000
18	DFO(WLM), Jannaram	2 – Excess expenditure on formation of mini-percolation tanks	1,21,000
		6(a) – Expenditure on maintenance of thorny fencing in the year of raising of plantation	2,47,921
19	DFO(T), Adilabad	4 – Excess expenditure due to allowing of excess earth work rate	2,03,129
		XI (1) – Irregular incurring on repairs and replacements of light vehicle	1,11,389
20	CF, Khammam	IV – Incorrect adoption of FSR Rates in Khammam division non-compliance of CF's orders	11,922
21	DFO(T), Bhadrachalam(North)	I – Compensatory aforestation scheme UCP – II Phase – II SCCL Ltd. infructuous expenditure	69,34,000
		VII – Excess booking of expenditure due to incorrect adoption of area allowance for agency/tribal areas	45,890