

RTI - No. Misc. -1 / 2020

Dated: 27 - 01 - 2020

To,
The RTI Officer,
Forest Survey of India,
Dehradun (Uttarakhand)

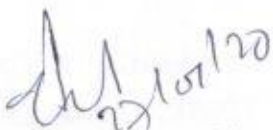
Sub: To provide the certified copy of information in the public interest under the provision of RTI act 2005.


Dear Sir,
Provide the certified copies of information regarding the Audit Reports of Forest Survey of India(FSI) for the years given below.

1. Provide a certified copies of Audit Reports of Head quarter, Dehradun ,FSI for the financial year 2016-17, 2017-18 and 2018-19.
2. Provide a certified copies of Audit Reports of all Zonal offices ie Eastern Zone, Kolkotta ,FSI , Northern Zone, Shimla, FSI, Central Zone, Nagpur , FSI and Southern Zone, Bengluru , FSI for the financial years 2016-17, 2017-18 and 2018-19 respectively.


The fee for providing the above information an IPO worth Rs. 10=00 , (Rs Ten only), bearing number -51F 644363 is attached here with in favor of Forest Survey of India, Dehrdun

Thanking you


27/01/20
03


27/01/2020

Shri Anmol Gupta

Applicant

R. V. S. Chauhan
19 - Dwarikapuri , Engineer's Enclave
G.M.S. Road , Dehradun (uttarakhand)
Mob: 9412147593

76

77

RTI Matter
Speed post

संख्या: 13-4/2020-प्रशासन - 5966

भारत सरकार

भारतीय वन सर्वेक्षण

कौलागढ़ मार्ग, देहरादून ।

दिनांक 12 मार्च, 2020

सेवा में,

Sh. KVS Chauhan,
19-Dwarkapuri, Engineer's Enclave,
G.M.S. Road, Dehradun,
Uttarakhand-248001

Sub:- RTI Application under RTI Act-2005.

महोदय,

उपरोक्त विषय में आपके आर.टी.आई. आवेदन दिनांक 27.01.2020 के संदर्भ में आपको यह सूचित करना है कि आपके द्वारा मांगी गयी सूचना निम्नानुसार है:-

S.No.	Information Sought	Reply
1.	Provide a certified copies of Audit Reports of Head Quarters, Dehradun, FSI for the financial year 2016-17, 2017-18, 2018-19.	Information is attached.
2.	Provide a certified copies of Audit Reports of all Zonal offices i.e. Eastern Zone, Kolkata, FSI , Northern Zone, Shimla, FSI, Central Zone, Nagpur, FSI and Southern Zone, Bengaluru, FSI for the financial years 2016-17, 2017-18, 2018-19 respectively.	Information does not pertain to FSI Headquarter, Dehradun.

संलग्न: उपरोक्तानुसार (31-50)

भवदीय,

जाकिर
13/3/20

Chandra
(कमल पाण्डेय) 13/03

लोक सूचना अधिकारी



सत्यमेव जयते

Government of India
Ministry of Environment, Forest & Climate Change
O/o Chief Controller of Accounts
Internal Audit Wing
Indira Paryavaran Bhavan,
New Delhi

IAR No. Pr.AO/MoEF&CC/IAW/IR/FSI(HQ),Dehradun/2018-19

3rd Internal Audit Report of
Forest Survey of India (HQ), Dehradun

For the Period
From 01 April 2016 to 31 March 2018

Duration of Internal Audit
From 04.02.2019 to 08.02.2019 (05 Working Days)

Composition of Audit Team
Shri Sher Singh, Accounts Officer
Shri Kharag Singh Gautam, Asstt.Accounts Officer
Shri Kamal Deswal, Accountant

Report Issued on 16-04-2019

(2)

Executive Summary

Introduction

1.1 Key- Information

01.	Name of Office	Forest Survey of India, Kaulagarh Road, P.O. IPE, Dehradun-248195 Telephone No. 0135-2756139, 2756139 Fax: 0135-2755037
02.	Head of Department	Shri Saibal Dasgupta, IFS, DG 01.04.2016 to 26.10.2017 (Additional Charge w.e.f. 03.11.2017 to 31.03.2018
03.	Name and designation of Head of Office	Shri Sushant Sharma, IFS Joint Director
04.	Name and designation of DDO	Shri N.S. Mathur, Asstt. Director (Accounts) 01.04.2016 to 31.12.2016 Shri Sushant Sharma, IFS, Sr. Dy Director w.e.f. 01.01.2017 to 12.02.2017 Shri Abhay Kumar Saxena, Assistant Director w.e.f. 13.02.2017 to till date
05.	Name and Designation of Inspecting Officers of IAW	Shri Sher Singh, Accounts Officer Shri K.S. Gautam, Asstt. Accounts Officer Shri Kamal Deswal, Accountant
06.	Period of Accounts audited	01.04.2016 to 31.03.2018
07.	Dates of Internal Audit	04.02.2019 to 08.02.2019
08.	No. of the Vehicle held by the Department	9
09.	Any loss to Govt. property due to fire, theft, negligence or embezzlement etc. during period	NIL

3

Brief description of duties/functions of Auditee

Forest Survey of India (FSI) is a premier national organization under the union Ministry of Environment and Forests, responsible for assessment and monitoring of the forest resources of the country regularly. In addition, it is also engaged in providing the services of training, research and extension. Established on June 1, 1981, the Forest Survey of India succeeded the "Pre investment Survey of Forest Resources" (PISFR), a project initiated in 1965 by Government of India with the sponsorship of FAO and UNDP.

The main objective of PISFR was to ascertain the availability of raw material for establishment of wood based industries in selected areas of the country. In its report in 1976, the National Commission on Agriculture (NCA) recommended for the creation of a National Forest Survey Organization for a regular, periodic and comprehensive forest resources survey of the country leading to creation of FSI. After a critical review of activities undertaken by FSI, Government of India redefined the mandate of FSI in 1986 in order to make it more relevant to the rapidly changing needs and aspirations of the country.

FSI headed by a Director General and Headquarter at Dehradun has four zonal officers at Shimla, Nagpur, Kolkata and Bangalore, each headed by Regional Director.



Objectives

- To prepare State of Forest Report biennially, providing assessment of latest forest cover in the country and monitoring changes in these.
- To conduct inventory in forest and non-forest areas and develop database on forest tree resources.
- To prepare thematic maps on 1:50,000 scales, using aerial photographs.
- To function as nodal agency for collection, compilation, storage and dissemination of spatial data on forest resources.
- To conduct training of forestry personnel in application of technologies related to resources survey remote sensing, GIS, etc.

- To strengthen research & development infrastructure in FSI and to conduct research on applied forest survey techniques.
- To support State/UT Forest Departments (SFD) in forest resources survey, mapping and inventory.
- To undertake forestry related special studies/consultancies and custom made training courses for SFD's and other organizations on project basis.

Major Activities

Forest Cover Mapping

Forest Survey of India assesses the forest cover of the country on a two-year cycle using satellite data. The main objective is presentation of the information on forest resources of the country at state and district level and to prepare forest cover maps on 1:50000 scale. First assessment of forest cover of the country was made in 1987 and thereafter eight more assessments have been made. District wise information on forest cover has been made available from the third assessment (i.e. from 1991) onwards. Till the fourth assessment interpretation of data for the entire country had been done visually. During fifth and sixth assessment interpretation of data for Madhya Pradesh and Maharashtra which comprises 28% forest cover of the country had been done digitally and for rest of the States/UTs, it had been done visually. In seventh assessment interpretation has been done digitally for thirteen states namely; Andhra Pradesh, Arunachal Pradesh, Assam, Delhi (UT), Himachal Pradesh, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, which comprises 63% of the forest cover of the county. By eighth assessment the entire country was covered by digital assessment.

Forest Inventory

Forest Survey of India Inventory of forest/tree resources

An accurate assessment of forest and tree resources in the country is essential for formulating sound strategy for forestry sector. Precise data and latest information on forest cover and volume of growing stock of forests/trees and trends of changes therein are basic ingredients for policy and planning purposes. FSI has been conducting field inventory for estimating the growing stock (volume) and other parameters of the forests by laying out systematic sample plots since PISFR project began in 1965. So far about 80% of the country's forest areas have been inventoried including some areas more than once and about 140 reports have been published. However, under 10th Five Year Plan during 2002-2007, FSI is conducting field inventory of forest resources inside and outside forest including vegetation survey and estimation of soil carbon in forest.

Thematic Mapping

Preparation of thematic maps based on interpretation of aerial photography is an important activity of FSI. Aerial photographs procured from Survey of India are interpreted using stereoscopes. After intensive ground verification corrections are incorporated in the interpreted aerial photographs. These photographs are sent to the SOI for transference of the interpreted details on base maps on 1:50000 scale and for preparation of thematic maps. Thematic maps depict forest types, major species composition, crown density of forest cover and other land uses. They depict as many as 48 forest types and 14 other categories of land uses. Thematic map are one of the best forest type map available in FSI. These maps are used by various State Forest Departments for updating stock maps, working plan preparations, management of forest

resources and land use planning. These are also indented by Railways, Engineering, Educational, Mining and other establishments for their general planning and programme execution.

The total geographic area of the country is covered by 5200 SOI map sheets on 1:50000 scale and for preparation of thematic maps. Thematic maps depict forest types, major species composition, crown density of forest cover and other land uses. They depict as many as 48 forest types and 14 other categories of land uses. Thematic map are one of the best forest type map available in FSI. These maps are used by various State Forest Departments for updating stock maps, working plan preparations, management of forest resources and land use planning. These are also indented by Railways, Engineering, Educational, Mining and other establishments for their general planning and programme execution.

The total geographic area of the country is covered by 5200 SOI map sheets on 1:50000 scale. Of these about 3400 sheets bear forest cover. Each year about 5200 aerial photographs corresponding to 260 SOI sheets on 1:50000 scales were interpreted for generation of thematic maps. About 75% of the forested area of the country has been covered by thematic mapping. The activity of Thematic Mapping work has been scaled down to 50 sheets per year. The list of thematic maps which have been prepared and interpreted till date is given in following table.

The aerial photographs covering about of 75% forested area of the country are available in FSI. The period of photographs differs from place to place. The period of aerial photographs ranges from 1953 to 1995.

Publication

The State of Forest Reports, which are published biennially, provide a comprehensive account of the Forest Cover Scenario of the Country to different user groups. They are of great importance for Policy Planners, Managers, Researchers and Academicians etc. the SFR-2003, the ninth in the series, released in July 2005 furnishes information on forest & tree cover and many other vital parameters of forestry.

The Reports on Inventory and Wood Consumption Studies, which are taken up for Specific Forest/Non-Forest Areas, furnish valuable information on growing stock, status of regeneration, incidence of grazing, incidence of fire etc. and are largely used by State Forest Departments.

1.3 Sanctioned strength and working strength as on 31.03.2018

S.No.	Group of Post	Sanctioned Strength	Existing Strength	Vacant Posts
1	Group A	24	8	16
2	Group B	42	21	21
3	Group C	51	33	18
	Total	117	62	55

1.4 Budget/Expenditure of the unit during the period of audit.

(Amount in thousands of Rs.)

Financial Year	Budget		Expenditure Incurred	
	Non-Plan	Plan	Non-Plan	Plan
2016-17	14000	92700	139765	92562
2017-18	--	252500	--	246797

Status of Statutory Audit Report

S.NO.	Period of Audit	No. of Para outstanding
01.	04/2012 to 03/2016	4
02.	2012-13 to 2014-15	20

Current Status after 2014-15 has not been intimated by the FSI Dehradun to audit

1.6 Status of outstanding Internal Audit Observations

S.NO.	Period of Audit	No. of Para outstanding
1.	04/2012 to 03/2016	4

No Compliance/ reply of old audit paras has been put-up by FSI Dehradun for review to audit party.

2 Audit Objectives:

- To ensure compliance of General Financial Rules, Delegation of Financial Power Rules, CVC guidelines & other orders issued by Govt. from time to time related to procurement of goods, services, consultancy and preparation of Budget etc.
- To ensure compliance of Service Rules and matter related to Travelling Allowances, LTC, other personal claims etc. including maintenance of cash book, service book, pay bill registers and other mandatory registers as per existing Govt. order.
- To safeguard the interest of Govt. and to ensure value for money.
- Identification and monitoring of Risk factors and to provide an effective monitoring system to facilitate mid course action and thereby ensuring existence of sound financial discipline.
- Thus Internal Audit System facilitates to establish sound financial discipline and proper record maintenance in an organization.

3. Audit Methodology-

The Internal Audit Team adopted the following methodology for conduct of Internal Audit.

3.1 Entry conference: - The Internal Audit Team started by having an entry level conference with Dr. Subhash Ashutosh IFS, Director General FSI, Sh. Sushant Sharma IFS, Joint Director, Head of Office and Sh.A.K. Saxena , Asstt. Director as DDO and his supporting staff to understand the functional process of FSI (HQ), Dehradun.

3.2 Interaction and discussion with resources and key officials to identify issues concerning internal audit and its scope.

3.3 **Examination of official records:** Internal Audit was conducted by Scrutinizing the files and records made available to Audit and on the basis of paid vouchers & bills, expenditure sanction orders along-with other related information. The Internal Audit Team also examined various other official records viz. Service Books/Cash Book and related records/PBR/Stores Accounts & Registers for the period randomly selected for test check. Audit Memos were issued to HOO/DDO, FSI, Dehradun on the discrepancies/shortcomings/procedural lapses noticed during the course of audit seeking their comments/clarifications.

3.4 **Exit conference:** On the concluding day, the inspection team discussed their findings with Dr. Subhash Ashutosh IFS, Director General FSI, Sh. Sushant Sharma IFS, Joint Director, Head of Office and Sh.A.K. Saxena , Asstt. Director as DDO and concerned officials. All irregularities/shortcomings pointed out by the Audit Team were accepted by the FSI Authorities and assure to compliance at the earliest as and when final report will be received. Moreover, the matter regarding non providing of records related to National Forestry Information System (NFIS) calling a 'Centre of Excellence' and non deposit of bank interest accrued on CAMPA fund was also discussed and FSI authority has given assurance to look into the matter. However, due to non-providing of records of centre of excellence audit could not frame its opinion conclusively about correctness of expenditure and maintenance of record of NFIS financed through CAMPA Fund.

4. Results and Findings-

- i) Bank Interest accrued on CAMPA kept out of Govt. Account of India in contravention of Government of India's instructions amounting to Rs. 5,64,59,668/-
- ii) Irregular payment towards Electricity Tax to Utrakhand Power Corporation Limited during financial year 2016-17 and 2017-18 amounting to Rs. 2,87,353/-
- iii) Irregular engagement of consultant on contract basis in contravention of Financial Rules.
- iv) Irregular payment to CPWD for repair and maintenance of sub station/ DG set/ AC plant etc. due to overestimate of work amounting to Rs. 70,52,063/-
- v) Non-disposal of condemned government vehicle cost Rs. 14,80,579/-
- vi) Overpayment of deputation allowance to Smt. Meenakshi Joshi, Joint Director amounting to Rs. 54,000/-
- vii) Non-recovery of panel interest on unspent amount of LTC advance.
- viii) Irregular payment of DA on Transport Allowance amounting to Rs 25859/-
- ix) Non-reconciliation of Monthly Expenditure figure with PAO in compliance of Rule 57(5) of General Financial Rules.
- x) Irregularities/shortcoming in maintenance of various registers
- xi) Sanctioned and actual staff strength

5. Opinion

The overall position of the maintenance of accounts and adherence to the procedures laid down in General Financial Rules, 2005 (GFR) and other Manuals need to be improved in the light of the observations/deficiencies pointed out in the audit para. Compliance to these observations would definitely bring out more efficiency, transparency and accountability in the maintenance and discharging of duties.

Audit Recommendations-

Keeping in view various shortcomings in following the prescribed codal provisions and deficiencies in the maintenance of officials records, following are the recommendations of audit to strengthen the functionality of FSI, Dehradun and upkeep of official records in an efficient manner:-

- 6.1 Relevant prescribed norms as enumerated under GFR relating to outsourcing of services should be strictly adhered to. Scope of work alongwith specific terms & conditions as enumerated should be strictly observed.
- 6.2 Records pertaining to CAMPA fund should be maintained in a fair and transparent manner and expenditure made out of it should be mandated under the scheme.
- 6.3 All personal claims viz. pay and allowances, TA/DA, LTC claims should be processed strictly in compliance of relevant rules and any unauthorized expenditure claimed should be disallowed and claim should be restricted accordingly.
- 6.4 In order to ensure that obsolete, surplus or unserviceable items fetch good return, these items may be declared condemned and disposed of at the earliest in terms as per procedure laid down in General Financial Rules.
- 6.5 Records being maintained in Cash and Account Branch including Cash Book and ancilliary records should be strictly maintained in compliance of Receipt and Payment Rules.
- 6.6 All official records should be maintained in the prescribed formats as discussed in respective audit observations.

7. Acknowledgement

Staff of the FSI (HQ), Dehradun, extended their full cooperation. All the requisite records except records pertaining to NFIS (a centre of excellence) were made available to audit team promptly for inspection and consequently, the audit was conducted smoothly. During the concluding discussions, the Head of Office/DDO and concerned officials accepted the observations made by the audit team and ensured the early compliance of the recommendations of the Internal Audit.

8. Disclaimer

The inspection report has been prepared on the basis of information furnished/made available by FSI (HQ), Dehradun, to the Audit Team. This office disclaims any responsibility for any misinformation/ non-furnishing of information on the part of auditee organization.

Current Audit Report

Para No. 1	Bank Interest accrued on CAMPA fund kept out of Govt. Account in contravention of Government of India's instructions amounting to Rs. 5,64,59,668/-
Criteria	<p>Rule 230 (4) of GFR 2017: Recurring Grant is defined as one which is released periodically to the same organization for the same organization for the same purpose. Non-recurring Grant is one time release to an organization for a specific purpose (which could be released in installments). Every order sanctioning a Grant shall indicate whether it is recurring or non-recurring and specify clearly the object for which it is being given and the general and special conditions, if any, attached to the Grant. In the case of non-recurring Grants for specified object, the order shall also specify the time limit within which the Grant or each installment of it, is to be spent.</p> <p>Rule 230 (8) of GFR 2017: All interests or other earnings against Grants in aid or advances (other than reimbursement) released to any Grantee institution should be mandatorily remitted to the Consolidated Fund of India immediately after finalization of the accounts. Such amount should not be allowed to be adjusted against future releases.</p> <p>Rule 230 (16) of GFR 2017: The stipulation in regard to refund of the unutilized amount of Grant-in-aid with interest should be brought out clearly in the letter sanctioning the Grant as well as in the bond so required to be executed.</p>
Condition	<p>During the course of audit of FSI Dehradun, it was noticed that National Forestry Information System (NFIS) calling a centre of excellence has been established at FSI, Dehradun. National CAMPA Advisory Council vide order No. 13-3/2012-CAMPA dated 23.06.2015 issued by Inspector General of Forests and Chief Executive Officer, Adhoc CAMPA decided to grant financial support to Forest Survey of India for this project.</p> <p>On being asked the record of above funds for inspection, the FSI Dehradun has provided only a statement of bank transaction on the last working day of audit.</p> <p>On checking of bank statement, it was further noticed that a sum of Rs. 75.00 crore have been released to FSI Dehradun in 3 installments of Rs. 37.50 crore in 08/2015, Rs. 15.00 crore in 3/2017 and Rs. 22.50 crore in September, 2018 respectively out of CAMPA Fund. In this connection following observation were made in audit:-</p> <ol style="list-style-type: none"> 1. Out of total released fund of Rs. 75 crore, a sum of Rs. 32.82 crore has been incurred so far and balance amount of Rs. 42.18 crore are still laying unutilized (out of which Rs. 4.68 Crore is unutilized for more than three years) which defeated the purpose of this project. 2. It was also noticed that out of unspent balance of Rs. 42.18 crore, a sum of Rs. 4.68 crore is unutilized out of 1st installment released in 08/2015 and full amount of Rs. 37.50 crore of last two installments are unutilized which show that proposal for fund projected by the FSI was unrealistic. It could not be understood in audit as to how the Ad-hoc CAMPA has released the 2nd and 3rd installment of fund without considering the facts of physical and financial progress in establishment of centre of excellence

	<p>on account of previous installment.</p> <p>3. It was also noticed that an amount of Rs. 5,64,59,668/- has been accrued as bank interest on deposit of CAMPA Fund for this project and kept in the same bank account instead of deposit into Govt. Account.</p> <p>4. Records like Cash book, bill register, bank passbook, paid vouchers etc. has not been produced to audit for verification which is tantamount to non-seriousness on the part of auditee unit.</p>
Consequences	Bank interest of Rs. 5,64,59,668/- earned on CAMPA Fund not brought into Govt. Accounts and Rs. 42.18 crore has also been parked without utilization.
Causes	Non-adherence of financial rule as well as timeline prescribed for the project.
Recommendation	Therefore, it is advised to deposit above fund into Govt. Account and records of above fund may be provided to IAW, MoEF&CC as and when internal audit of this Fund would be carried out.

Para No. 02	Irregular payment towards Electricity Tax to Uttrakhand Power Corporation Limited during financial year 2016-17 and 2017-18 amounting to Rs. 2,87,353/-
Criterion	<p>Article 287 of the Constitution of India laid down that no Law of state shall impose or authorize the imposition of , a tax on the consumption or sale of electricity (whether produced by a Government or other persons) which is -</p> <p>a) Consumed by the Government of India, or sold to the Govt. of India for consumption by that Govt. or</p> <p>b) Consumed in the construction, maintenance or operation of any railway by the Govt. of India or a railway company operating that railway, or sold to that Govt. or any such railway company for consumption in the construction, maintenance or operation of any railway and any such law imposing, or authorizing the imposition of , a tax on the sale of electricity shall secure that the price of electricity sold to the Govt. of India for consumption by the Govt. or to any such railway company as aforesaid for consumption in the construction, maintenance or operation of any railway, shall be less by the account of the tax than the price charged to other consumers of substantial quantity of electricity.</p>
Condition	<p>Audit scrutiny of monthly electricity bills of FSI, Dehradun revealed that Three No`s electricity meter One Above 25 KW non domestic installed at 11,FSI office complex Convent Road, Dehradun and one Above 25 KW non domestic installed at FSI Complex Kaulagarh Road, Dehradun and One domestic installed at FSI office colony 25, Subash Road are installed for supply of electricity to the entire campus of FSI by Uttrakhand Power Corporation Ltd. and monthly bill for consumed electricity are submitted by the UPCL. It was observed that the UPCL has charged 5% electricity duty on consumption of electricity in each monthly bill which is in contravention of ibid Article 287 of the Constitution of India resulting over payment of Rs.2,87,353/- to UPCL during financial year 2016-17 and 2017-18 as per details given below:-</p>

S.No.	Period of Bill (2016-17)	Total Amount
1	April, 2016	7,807/-
2	May, 2016	16,382/-
3	June, 2016	17,772/-
4	July, 2016	13,392/-
5	August, 2016	14,359/-
6	September, 2016	14,287/-
7	October, 2016	12,996/-
8	November, 2016	9,758/-
9	December, 2016	12,842/-
10	Januray, 2017	12,278/-
11	February, 2017	11,181/-
12	March, 2017	11,496/-
	Total	1,54,550/-

S. No.	Period of Bill (2017-18)	Amount
1.	April, 2017	13,819/-
2.	May, 2017	15,439/-
3.	June, 2017	15,662/-
4.	July, 2017	15,475/-
5.	August, 2017	16,713/-
6.	September, 2017	12,232/-
7.	October, 2017	9,739/-
8.	November, 2017	12,352/-
9.	December, 2017	
10.	January, 2018	10,836/-
11.	February, 2018	
12.	March, 2018	10,536/-
	Total	1,32,803

Consequences	Over payment of Rs.2,87,353/-to Utrakhand Power Corporation Ltd. during the financial year 2016-17 & 2017-18.
Cause	Non adherence of Article 287 of the Constitution of India
Recommendation	Administrative Authority may review all previous electricity bills of NZP and calculate over payment including above amount of Rs.2,87,353 /- on account of electricity tax charged by the UPCL and take effective steps at appropriate level to recover the overpaid amount or adjust in future electricity bill of UPCL and outcome may be intimated IAW, MOEF&CC..

Para No. 03	Irregular engagement of consultant on contract basis in contravention of Financial Rules.																																							
Criteria	<p>As per rule 178 of GFR 2017 read with Ministry of Environment and Forest F No. secy(EF)/PPS/2011 dated 27/05/2011 and Order No. A.65013/7/2018-P-II dated: 21.12.2018, Ministries or department may hire external Professionals, consulting firms or consultant for a specific job which is well defined in terms of content and time frame for its completion or outsource certain services. The processing division should insure that engagement of consultant is proposed only in situation requiring high quality service for which the Ministry/Department does not have requisite expertise and proposal should clearly indicate as to why the work/ service cannot be performed by existing regular staff in the Ministry/Department and also consolidated remuneration for consultant should be clearly stated in the proposal. In case of retired Govt. Servant meets the criteria for appointment as consultant, the amount of fee/remuneration in the case of retired Government officials appointed as Consultants in any of the categories shall be decided in accordance with the extant instructions of Department of Personnel and Training. Consultants would normally not be appointed as Heads of Division and should not be engaged for routine day to day work. As per Para 1 (x) of above order dated: 21.12.2018 the maximum age limit for all categories of consultants shall be 65 years. Moreover, the consultants shall not be entitled to any allowance such as dearness allowance, residential telephone, residential accommodation, personal staff, CGHS, medical reimbursement, etc.</p>																																							
Condition	<p>During the scrutiny of records/files along with details of consultants provided by FSI Dehradun in response to audit memo no 09, the following observation were made:-</p> <ol style="list-style-type: none"> Total 11 nos of consultant have been engaged on contract basis, but no specific job which required high quality of service for engagement of consultant has been defined in terms of content in the proposal. The natures of work allotted to these consultants engaged in FSI Dehrdun are of routine/normal nature like in-charge of admin, accounts, stores, caretaker duties which was in contravention of above guidelines issued by Govt. of India. Out of total 11 nos consultant, 07 consultants have crossed the age limit of 65 years, even 04 consultants crossed the age of 70 years. <table border="1" data-bbox="558 1635 1492 1980"> <thead> <tr> <th>Sr. No.</th> <th>Name</th> <th>Date of Retirement</th> <th>Age as on 01.01.2019</th> <th>Consolidated remuneration plus TPT</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Sh. K.V. S. Chauhan</td> <td>30.11.2005</td> <td>73</td> <td>32000+2000</td> </tr> <tr> <td>2.</td> <td>Sh. D. P. Singh</td> <td>30.06.2008</td> <td>71</td> <td>32000+2000</td> </tr> <tr> <td>3.</td> <td>Sh. P. C. Joshi</td> <td>28.02.2009</td> <td>70</td> <td>32000+2000</td> </tr> <tr> <td>4.</td> <td>Sh. D. S. Bisht</td> <td>30.09.2009</td> <td>70</td> <td>32000+2000</td> </tr> <tr> <td>5.</td> <td>Sh. Dhara Singh</td> <td>31.07.2011</td> <td>69</td> <td>32000+2000</td> </tr> <tr> <td>6.</td> <td>Sh. N. K. Bhatia</td> <td>31.07.2012</td> <td>67</td> <td>32000+2000</td> </tr> </tbody> </table> 					Sr. No.	Name	Date of Retirement	Age as on 01.01.2019	Consolidated remuneration plus TPT	1.	Sh. K.V. S. Chauhan	30.11.2005	73	32000+2000	2.	Sh. D. P. Singh	30.06.2008	71	32000+2000	3.	Sh. P. C. Joshi	28.02.2009	70	32000+2000	4.	Sh. D. S. Bisht	30.09.2009	70	32000+2000	5.	Sh. Dhara Singh	31.07.2011	69	32000+2000	6.	Sh. N. K. Bhatia	31.07.2012	67	32000+2000
Sr. No.	Name	Date of Retirement	Age as on 01.01.2019	Consolidated remuneration plus TPT																																				
1.	Sh. K.V. S. Chauhan	30.11.2005	73	32000+2000																																				
2.	Sh. D. P. Singh	30.06.2008	71	32000+2000																																				
3.	Sh. P. C. Joshi	28.02.2009	70	32000+2000																																				
4.	Sh. D. S. Bisht	30.09.2009	70	32000+2000																																				
5.	Sh. Dhara Singh	31.07.2011	69	32000+2000																																				
6.	Sh. N. K. Bhatia	31.07.2012	67	32000+2000																																				

7.	Sh. Kumud Bala Bisht	28.02.2013	66	26500+2000
8.	Sh. H.K. Tripathi	30.09.2016	63	32000+2000
9.	Sh. Ganesh Sankar Baurai	30.11.2016	63	26500+2000
10.	Sh. N.S., Mathur	31.12.2016	63	32000+2000
11.	Sh. G.S. Rautela	31.12.2016	63	26500+2000

1500
1500
1500

The engagement of above consultants beyond the age of 65 years is against the above guidelines issued by Govt. of India. Hence objectionable in audit.

4. Most of the consultants are retired Govt. Servant but their last basic pay and pension has not been mentioned in the proposal file. A consolidated amount being remuneration plus TPT Rs. 2000/- per month as mentioned against each above is being paid to them without deducting pension element resulting over payment to them.

Recommendation In view of above irregularities pointed out it is suggested that case may be taken up with Ministry to regularize the above irregularities by taking the approval of competent authority and overpayment made due to non-deducting of pension elements from monthly remuneration to the consultant may be calculated and recovered from the individual concerned and be deposited into Govt. treasury.

Para No. 4 Irregular payment to CPWD for repair and maintenance of sub station/ DG set/ AC plant etc. due to overestimate of work amounting to Rs. 70,52,063/-

Criteria As per para 3.6 of CPWD Works Manual, The Executive Engineers shall send to their Accounts Officers every month the Statement of Expenditure in Form CPWA 65A along with the Schedule of Deposit Works in Form CPWA 65, for transmission to the concerned client after verification. These should indicate against each work, the amount of the estimate, the total deposit received and the expenditure incurred, both during the month and up to date. The Executive Engineers should invariably endorse a copy of this Statement to the concerned client.
It is necessary that the Executive Engineers settle their accounts against the deposit works expeditiously so that the amount in the books of the audit as well as the client does not remain unsettled for long.

Condition On scrutiny of file related to execution of works through CPWD by FSI Dehradun, it was noticed that following payments against works as per detailed given below has been laid to CPWD.

S. No.	Name of Work	Amount		
		2015-16	2016-17	2017-18
1.	RMO Sub station at FSI Office Dehradun	2,68,000	3,92,000	3,00,000
2.	RMO 3x250 KVA DG set at FSI Office Dehradun	6,68,000	5,68,000	8,32,568
3.	RMO 3x50 TR Ac Plant at FSI Office Dehradun	3,58,000	5,42,000	2,07,345 7,91,175
4.	Procurement of diesel for 3x50 KVA DG Set at FSI Office Dehradun	4,70,000	5,30,000	6,23,978

5.	Forest Survey of India Saving amount in CPWD			5,00,997
Total		17,64,000	20,32,000	32,56,063
Grand Total		70,52,063		

In this connection following observation were made:-

- a) The total cost of above work comes to Rs. 70,52,063 and placed at disposal of CPWD during the FY 2015-16 to 2017-18 under minor head but the expenditure statement of the said works have not been submitted by CPWD even after completion of work which is in contravention of above rule.
- b) As per letter no. 1685 dated 10.07.2018 of CPWD and on site inspection by audit, it was found that one HT Feeder (UPCL) and one DG set were out of order since long but CPWD still submitted estimate for fund including above DG set and HT Feeder. It could not be understood as to how the CPWD submit and claim fund for defective DG set and HT Feeder in spite of fact that these are out of order. In this way, they claim excess amount by preparing overestimate of the work which was irregular.
- c) An audit memo no. 13 was issued for providing detail of DG sets installed in FSI including log book, history sheets and records of repair and maintenance of DG sets and other works but no record related to DG sets was provided by the FSI Dehradun.
- d) A saving bank account with name of "Forest Survey of India Saving amount in CPWD" with amount of Rs. 5,00,997/- has been opened but no record of this account including purpose for opening this account has been provided to audit.

Consequence	Pending unadjusted amount in the book of FSI as well as overpayment to CPWD due to overestimate of works.
Cause	Non-compliance of provision of CPWD Works Manual
Recommendation	The above shortcomings may be rectified including the account of the above fund released to CPWD may be obtained along with refund of unspent amount, if any. The justification may also obtained from CPWD for inclusion of HT Feeder and DG set which were out of order into estimate. The compliance may be furnished to IAW, MoEF&CC.

Para No. 5	Non-disposal of condemned government vehicle cost Rs. 14,80,579/-																				
Criteria	<p>Schedule VII of Delegation of Financial Power Rule 1978 laid down the criteria for condemnation of motor vehicles and motor cycles according to kilometer and age of vehicle whichever is reached later to be declared condemned by the department of central govt as under:-</p> <table border="1" data-bbox="430 683 1372 1030"> <thead> <tr> <th>Sr. No.</th> <th>Type of Vehicle</th> <th>Kilometers</th> <th>Years</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Heavy Commercial Motor Vehicles</td> <td>4,00,000</td> <td>10</td> </tr> <tr> <td>2.</td> <td>Motor vehicles fitted with engines up to 20 hp (RAC)</td> <td>1,50,000</td> <td>6 years 6 months</td> </tr> <tr> <td>3.</td> <td>Motor cycles fitted with engines of 3.5 hp (RAC) or above.</td> <td>1,20,000</td> <td>7</td> </tr> <tr> <td>4.</td> <td>Motor cycles fitted with engines of less than 3.5 hp (RAC)</td> <td>1,20,000</td> <td>6</td> </tr> </tbody> </table>	Sr. No.	Type of Vehicle	Kilometers	Years	1.	Heavy Commercial Motor Vehicles	4,00,000	10	2.	Motor vehicles fitted with engines up to 20 hp (RAC)	1,50,000	6 years 6 months	3.	Motor cycles fitted with engines of 3.5 hp (RAC) or above.	1,20,000	7	4.	Motor cycles fitted with engines of less than 3.5 hp (RAC)	1,20,000	6
Sr. No.	Type of Vehicle	Kilometers	Years																		
1.	Heavy Commercial Motor Vehicles	4,00,000	10																		
2.	Motor vehicles fitted with engines up to 20 hp (RAC)	1,50,000	6 years 6 months																		
3.	Motor cycles fitted with engines of 3.5 hp (RAC) or above.	1,20,000	7																		
4.	Motor cycles fitted with engines of less than 3.5 hp (RAC)	1,20,000	6																		
Condition	<p>In response to our audit memo no. 7, the FSI has provided a list of 9 vehicles along with their log book. On checking of log book of vehicles, it was found that following vehicles have completed their age and journey and laying idle in garage for wanting of condemnation.</p> <table border="1" data-bbox="430 1243 1452 1467"> <thead> <tr> <th>Vehicle No.</th> <th>Model</th> <th>Year</th> <th>Price per unit (Incl. all taxes)</th> </tr> </thead> <tbody> <tr> <td>UA-07B-2264</td> <td>Mini Bus</td> <td>2001</td> <td>6,63,000/-</td> </tr> <tr> <td>UA-07B-6696</td> <td>Qualis</td> <td>2002</td> <td>3,40,657/-</td> </tr> <tr> <td>UK-07L-0263</td> <td>Gypsy</td> <td>2000</td> <td>4,76,922/-</td> </tr> <tr> <td colspan="3" style="text-align: center;">Total</td> <td>14,80,579/-</td> </tr> </tbody> </table> <p>On being asked, it was intimated that the action for condemnation of these vehicles are under process however no such file was produced to audit. The vehicles which completed their kilometers and age should be declared condemned as early as possible and required to be disposed off as per Gol's instructions to fetch the best value of condemned vehicles in the govt. interest.</p>	Vehicle No.	Model	Year	Price per unit (Incl. all taxes)	UA-07B-2264	Mini Bus	2001	6,63,000/-	UA-07B-6696	Qualis	2002	3,40,657/-	UK-07L-0263	Gypsy	2000	4,76,922/-	Total			14,80,579/-
Vehicle No.	Model	Year	Price per unit (Incl. all taxes)																		
UA-07B-2264	Mini Bus	2001	6,63,000/-																		
UA-07B-6696	Qualis	2002	3,40,657/-																		
UK-07L-0263	Gypsy	2000	4,76,922/-																		
Total			14,80,579/-																		
Consequences	Delay to disposal off condemned vehicle may loss to revenue to Govt. of India.																				
Causes	Non-adherence of financial rules on the subject.																				
Recommendations	It is therefore advised that the process for declare to condemn the above vehicle may be expedite to be followed by disposal of these condemned vehicles in the best interest of Govt. of India. The compliance will be reviewed by the next audit.																				

Para No. 6	Overpayment of deputation allowance to Smt. Meenakshi Joshi, Joint Director amounting to Rs. 54,000/-
Criteria	As per Ministry of Personnel, Public Grievances & Pensions Department of Personnel & Training OM No. 2/11/2017-Estt.(Pay-II) dated 24.11.2017, The Deputation (Duty) Allowances is admissible at the following rates:- a) In case of deputation within the same station the Deputation (Duty) Allowance will be payable at the rate of 5% of basic pay subject to a maximum of Rs. 4500 pm. b) In case of deputation involving change of station, the Deputation (Duty) Allowance will be payable at the rate of 10% of the basic pay subject to a maximum of Rs. 9000 pm. c) The ceiling will further rise by 25 percent each time Dearness Allowance increased by 50 percent.
Condition	While checking of PBR Register along with Service Book and other related documents, it was noticed that Smt. Meenakshi Joshi, Joint Director, has joined FSI Dehradun on deputation basis from state govt. of Uttarakhand within the same station of Dehradun City and she has been drawn deputation allowances at the rate of 10% of basic pay maximum of Rs. 9000 pm in contravention of ibid provision of DoPT's OM. As per rule the officer was entitled deputation allowance at the rate of 5% of basic pay maximum Rs. 4500 pm. Consequently a sum of Rs. 4500/- pm from February 2018 to January 2019 total Rs. 54000/- overpayment to the officer.
Consequence	Overpayment of Rs. 54000/- to the officer
Cause	Non-adherence of Govt. of India's instructions on the subject
Recommendation	Overpayment of Rs. 54000/- needs to be recovered from the above officer and deposit into Govt. Treasury and also made payment of Deputation allowance at the rate of 5% of basic pay subject to Rs. 4500 pm from February 2019 to her. The compliance may be intimated to IAW, MoEF&CC.

Para No. 7	Non-recovery of penal interest on unspent amount of LTC advance.
Criteria	As per Govt. of India's decision no. 2(i) under Rule 2 of Compendium of Rules on advances, in cases where the LTC advance is not utilized fully but the adjustment bill is submitted in time interest on unutilized portion of advance may be charged at the rate of 2% over the interest rate which is allowed by the Govt. on the Provident Fund balances its employees from the date of drawl of advances to the date of the refund..
Condition	While checking of LTC advance register along with final LTC bills, it was noticed that LTC advance of Rs. 1,44,000/- was drawn by Sh. Mukul Trivedi, JD vide voucher no. 7120 dated 08.12.2016 for journey from Dehradun to Mumbai and back. The officer has completed his journey on 30.12.2016 and submitted final bill of Rs. 1,01,328/- and balance unutilized amount Rs. 42,672/- deposited into Govt. Treasury vide challan no. 852 dated 02.03.2017 without charging penal interest which is in contravention of ibid rules.
Consequence	Non-recovery of penal interest from the officer.
Cause	Non-adherence of Govt. of India's instructions on the subject.
Recommendation	The administrative authority may calculate the amount of penal interest and be recovered from the officers under intimation to IAW, MoEF&CC.

17

Para No. 8	Irregular payment of DA on Transport Allowance amounting to Rs 25859/-			
Criteria	As per Govt. of India, M/o Finance, Deptt. of Expenditure OM No. 21/5/2017-E.II(B) dated 07.07.2017 the transport allowance to central govt. employees is admissible as under:			
	Employees Drawing pay in Pay Level	Rates of Transport Allowance per month		
		Employees posted in the Cities as per Annexure	Employees posted at all other Places	
		9 and above	Rs. 7200 + DA thereon	Rs. 3600 + DA thereon
		3 to 8	Rs. 3600 + DA thereon	Rs. 1800 + DA thereon
	1 and 2	Rs. 1350 + DA thereon	Rs. 900 + DA thereon	
	These orders were effective from 01.07.2017			
Condition	While checking of Pay Bill Register along with other records it was noticed that DDO FSI Dehradun has granted DA as per 7 th CPC on TPT. w.e.f. November, 2016 which was irregular and resulted in over payment of Rs. 25,859/- as per detail shown in ANNEXURE-'A' to this report.			
Consequences	Over payment of DA on TPT. Rs.25,859/-			
Causes	Non-compliance of Financial Rules on the subject			
Recommendations	The Administrative authority may initiate recovery of Rs. 25,859/- from the beneficiary Govt. Servant and deposit in Govt. Account under intimation to Audit.			

Para No.- 09	Non-reconciliation of Monthly Expenditure figure with PAO in compliance of Rule 57(5) of General Financial Rules.	
Criteria	As per Rule 57(5) of GFR, the Head of Department and the Accounts Officer shall be jointly responsible for the monthly reconciliation of the figures given in the accounts maintained by the HOD with those appearing in the Accounts Officer's books. Extract from the compilation sheet under various major-minor detailed head of accounts should have been obtained every month including progressive figures by concerned DDO from PAO. On receipt of these extracts DDO should tally the figures and furnish a certificate of agreement of the figures as per his books with those indicated by the PAO by the last day of the month following the month of account.	
Condition	It has been observed that procedure laid down in Rule 57(5) of GFR regarding reconciliation of figures between the DDO/HOD and PAO has not been followed in FSI Dehradun which is highly objectionable. Non-reconciliation the figures booked in the monthly accounts may result in variation of figures booked by the DDO FSI Dehradun and PAO MoEF&CC.	
Consequences	Due to Non-reconciliation of figures relating to expenditure and receipts appeared in the books of the PAO may lead to variation in figure of both	

offices..	
Cause	Non-adherence of Rule 57(5) of General Financial Rules.
Recommendation	Extract from the compilation sheet in respect of all the major-minor head of accounts reflected in the books of PAO may be obtained for reconciliation of the figures and certificate of agreement of the figures as per books of DDO FSI Dehradun. Reason of non-compliance of the codal provisions may also be intimated. The compliance may be shown to IAW MoEF&CC.

Para No. - 10	Irregularities/shortcoming in maintenance of various registers
Criteria	As per Rule 81 of GFR, every officer responsible for the collection of Govt. dues or expenditure of government money shall see that proper accounts of the receipts and expenditure, as the case may be are maintained in such form as may have been prescribed for the financial transactions of Govt. with which he is concerned and tender accurately and promptly all such accounts and returns relating to them as may be required promptly all such accounts and returns relating to them as may be required by Government, Controlling Officer or Accounts Officer as the case may be.
Condition	<p>It has been observed that FSI, Dehradun either not maintained the required registers/ records of accounts or maintained in the improper manner. Few instances are given below:-</p> <p>(i) Expenditure Control Register :- Expenditure Control Register should have been maintained by the DDO office to keep the close watch on the budget provisions of the office. It has been observed that ECR has not been maintained in FSI Dehradun</p> <p>(ii) Valuable Register:- In compliance of para 1.17.1 of Civil Accounts Manual, a Valuable Register maintained in the FSI Dehradun but proper entries regarding instruments (Cheque or DD) not found recorded in the most of the cases.</p> <p>(iii) Bill Register:- Bill Register in form GAR 9 should have been maintained & every bill required to be entered in the register under attestation by the DDO while signing the bill & receiving the payment of the bills. It has been observed that Bill Register has not been maintained properly and signature of DDO while passing the bill and reference of payment under the signature of the competent authority not found.</p> <p>(iv) Stock Register of Cheque books & Register of cheque forms:- As per Rule 38 of CGA(R&P) Rules, these register are required to be maintained by the CDDO & cheque writer respectively to keep the close watch on the blank cheques received from the PAO. At the end of the financial year CDDO should intimate the total number of cheques issued on the last day and number & amount of last cheque of PAO. Physical verification of</p>

50
20

Para No. 11	Sanctioned and actual staff strength																									
Criteria	As per Ministry of finance, Department of Expenditure OM no.2(1) F-Co-ord-I/2003 dated 09/09/2003, a post is deemed to have been abolished if the post is held in abeyance or remains unfilled for one year or more. Further while issuing economy instructions it has further been desired in GIMF OM No.7(2) E-Worrd/2007 dated 17/09/2007 that post which have remained vacant for more than a year shall not be reviewed without clearance of Department of Expenditure.																									
Condition	<p>As per the information made available to audit, the position of the sanctioned and actual staff strength as on date of audit it is observed that against the total sanctioned strength of 117 persons, only 62 persons are posted in the office. It means that 55 posts are vacant. It is also noticed that some posts are vacant for more than two years. The group wise position of vacant posts is as under:-</p> <table border="1"><thead><tr><th>S.No.</th><th>Group of Post</th><th>Sanctioned Strength</th><th>Existing Strength</th><th>Vacant Posts</th></tr></thead><tbody><tr><td>1</td><td>Group A</td><td>24</td><td>8</td><td>16</td></tr><tr><td>2</td><td>Group B</td><td>42</td><td>21</td><td>21</td></tr><tr><td>3</td><td>Group C</td><td>51</td><td>33</td><td>18</td></tr><tr><td></td><td>Total</td><td>117</td><td>62</td><td>55</td></tr></tbody></table>	S.No.	Group of Post	Sanctioned Strength	Existing Strength	Vacant Posts	1	Group A	24	8	16	2	Group B	42	21	21	3	Group C	51	33	18		Total	117	62	55
S.No.	Group of Post	Sanctioned Strength	Existing Strength	Vacant Posts																						
1	Group A	24	8	16																						
2	Group B	42	21	21																						
3	Group C	51	33	18																						
	Total	117	62	55																						
Consequences	Post lying vacant since long may effect adversely to administrative efficiency.																									
Cause	Administrative authority has not taken steps effectively to fill up the post as per rule.																									
Recommendation	It is advised that effective steps may be taken with competent authorities to fill the vacant posts or it may clarified to audit whether no posts are deemed to have abolished in terms of aforesaid orders, the sanctioned staff strength 117 including 55 vacant posts holds good as on date and the position stands reconciled with the Ministry.																									

****End of the Report****