



# Office of the Accountant General (A&E), Assam, Maidamgaon, Beltola, Guwahati - 29



ANNUAL REVIEW ON THE WORKING OF  
FOREST AND SOIL CONSERVATION  
DIVISIONS OF ASSAM FOR THE YEAR  
2016-2017



**ANNUAL REVIEW**

**ON THE WORKINGS OF FOREST AND SOIL  
CONSERVATION DIVISIONS OF ASSAM**

**2016-2017**



**ACCOUNTANT GENERAL (A&E), ASSAM**

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## **PREFACE**

The Annual Review Report of the Working of Forest Divisional Accounts and Soil Divisional Accounts including Karbi-Anglong Autonomous Council, Dima-Hasao Autonomous Council and Bodoland Territorial Council for the year 2016-17 has been prepared by the office of the Accountant General (A&E), Assam.

The Annual Review Report focuses on the accounts compiled from initial and subsidiary records submitted to this office by the Forest and Soil Conservation Divisions and also highlights the irregularities observed during Audit of this Divisions conducted by the office of the Accountant General (Audit), Assam.

The purpose of this review is to highlight major areas of deficiencies with a view to provide indicators for strengthening the mechanism of control and monitoring by the executives. Suggestions, if any from any corner to improve this review are always welcome.

Place Guwahati

Dated, the 23<sup>rd</sup> January, 2018.

**(ABDUL RAUF)**

**Accountant General (A & E) Assam**

## OVERVIEW

The Annual Review has been prepared on the basis of Monthly Accounts submitted to this office by the Accounts Rendering Units of Forest and Soil Conservation Divisions.

**Chapter I** – Introduction and Scope of Review.

**Chapter II** – Deals with the submission of Monthly Accounts.

**Chapter III** – Deficiencies in the compilation of Divisional Accounts.

**Chapter IV** – Deals with Reconciliation of Departmental figure with A.G.'s figure.

**Chapter V** – Remittances.

**Chapter VI** – Schedule of settlements with Treasuries.

**Chapter VII** – Important Audit observations on the accounts (Revenue Receipt and Expenditure) are raised by the office of the Accountant General (Audit) during the year 2016-2017.

## CHAPTER – I

### **Introduction and scope of review**

#### **1. Introductory**

The Annual Review on the working of the Forest and Soil Conservation Division of the Government of Assam for the year 2016-17 has been prepared by the office of the Accountant General (A&E), Assam, Guwahati with the object of presenting annually a broad picture of the working of the Forest and Soil Conservation Department of the State. During compilation of accounts it was noticed that most of the defects and irregularities pointed out in the earlier reviews/reports persist in the Divisional Monthly Accounts during the period covered under report in addition to fresh defects and irregularities highlighted in report. This indicates lack of internal control mechanism. The review is intended to draw the attention of the Government and the Controlling Officer over the shortcomings, delays, extent of arrears and defects in the maintenance of accounts and for taking corrective measures to avoid reoccurrences such irregularities. The defects and irregularities pointed out in this review are only illustrative and not exhaustive.

This review is supplementary to the matter relating to the Departments, dealt in the Reports of Comptroller and Auditor General of India.

#### **2. Scope of review**

This review covers the functioning of 146 numbers of Accounts Rendering Units (ARUs) under Forest and Soil Conservation Division (shown in ANNEXURE-A) consisting of both Non Tribal Areas (NTA) and Tribal Areas (TA) of Assam, which rendered accounts to the Accountant General (A&E), Assam during the year 2016-17. These ARUs prepare compiled accounts of their Receipts and Disbursements and submits Monthly Accounts to the office of the Accountant General (A&E), Assam for inclusion in the Monthly Civil Accounts of the State.

#### **3. INTRODUCTION OF COMPREHENSIVE TREASURY MANAGEMENT INFORMATION SYSTEM (CTMIS)**

The Government of Assam, Finance (Budget) Department, has introduced Comprehensive Treasury Management Information System (CTMIS) for Forest and Soil Conservation Department from August,

2007 vide Notification No.BB.9/2007/3 dated 16<sup>th</sup> August, 2007 for better financial management of Government's resources.

**While implementing CTMIS system, it was decided that all Departments without exception shall draw** their salary, wages, MR charges, pay of work charged, personal claims such as Temporary/Non-refundable GPF advances and Final GPF withdrawal, TA, Medical reimbursement, Leave encashment and post retirement benefits from Treasuries only by presenting bills to the Treasury and the other developmental expenditures under both Plan and Non Plan shall be drawn by Cheques as it was done before implementation of CTMIS.

## CHAPTER – II

### DELAYS IN THE SUBMISSION OF DIVISIONAL MONTHLY ACCOUNTS:

As per Codal provision of Articles 230 of Account Code Vol-III, the Monthly Accounts of Forest and Soil Divisions are due to reach the Accountant General office by **10th of the subsequent month** to which the transaction relate. Though, there was an improvement in the rendition of monthly Forest and Soil accounts during the year 2016-17 in comparison with previous years, a large number of Divisional Forest and Soil Officer still failed to submit the accounts along with the supporting documents by the due dates. The extent of delay in rendition of accounts to the Accountant General in terms of days beyond the due date is shown in Annexure-B. The overall position of delay is shown in the Table 1.1 below.

**Table 1.1 Overall position of delay in submission of account for 2016-17**

Sl. No	Ranges of delay in days	No of Divisions											
		Apr. 16	May 16	Jun 16	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17
1	1 to 15 days	40	39	47	45	37	28	30	34	38	37	25	22
2	>15 to 30 days	20	13	22	16	21	29	22	19	33	22	10	37
3	> 30 days	31	20	27	23	29	42	36	20	12	09	49	38



## CHAPTER – III

### DEFICIENCIES IN THE COMPILATION OF DIVISIONAL ACCOUNTS

The general defects noticed in most of the monthly Divisional accounts as pointed out in the earlier review and fresh defects were also noticed during 2016-2017. The following is an analysis of the major shortcomings persisted in the accounts:-

Despite repeated reminder/letters issued from this office all controlling officers are not attending for reconciliation. The Govt. may consider for issuing strict instructions to the concerned Controlling Officer to reconcile the A.G.'s figures with departmental figures to ensure correctness of accounts in all respects.

i) As per Assam Financial Rules (AFR) no cheques should be drawn until it is intended to be paid only the minimum cash required should be drawn and if it is found at any time that the balance in hand is larger than required, the surplus should be refunded immediately in the treasury through challan. But it was observed in the accounts of following Divisions that huge amount were remained unutilized at the close of the financial year 2016-17 are indicated in the **Table 1.2 below**.

**Table 1.2:- CASH BALANCE AT THE END OF THE MARCH 2017.**

SL. NO.	DIV. CODE	NAME OF DIVISIONS	CASH BAL. UNDER 8671
1.	144	D.F.O. Dibrugarh Division., Dibrugarh	A 8614600
2.	148	D.F.O., Nagaon Division, Nagaon	A 24972
3.	146	D.F.O., Jorhat Division, Jorhat	A 1070100

Drawing of money from Govt. Account without immediate disbursement and keeping the same unutilized for a long period is not only serious irregularities but also violation of Financial Rules. The **Govt. may issue necessary direction in this regard to the heads of the department of Forest & Soil Conservation Department.**

ii) It has been observed that these are large scale submission of Arrear Accounts at the fag-end of the year and not to in complete shape. The Govt. may issue instructions to all the divisions to ensure timely submission of Monthly Accounts i.e., by 10<sup>th</sup> of the following month as well as the accounts should be error free in all respect.

iii) The classification of “receipts” and “expenditure” shown in the cash abstract, as well as in the expenditure statement (Form-14), furnished by the Divisions were often incomplete and incorrect. Even the basic nature of expenditure, viz, - charged or voted, plan or non plan, demand No. and nomenclature of primary units of appropriation were not mentioned clearly and shown incorrectly. For proper control over any expenditure against its appropriation during any particular year and proper budgetary control for the subsequent year, it is necessary that the classification, as given in the budget estimates (Demands for grants) is followed strictly.

iv) It is statutory on the part of the Divisions/Circles to reflect the allotment of funds while incurring any expenditure against the particular Major/Minor/Detailed Heads of Account. Most of the councils(TA) Divisions have not shown the current year’s allotment of funds in their Progressive summary. This indicates that due importance might have not been given to display the up-to-date position of expenditure against allotment, thereby, violating an important principle of financial control.

v) As per Article 262 of the Account Code vol. III, if a cheque drawn is cancelled, the amount should be accounted for on the “credit side” as “cancelled cheques”, the cancelled cheques being treated as vouchers. Simultaneously, an entry should be made on the “Debit side” of the “Cash Book” as follows:

(a) If the cheque is replaced by a fresh cheque immediately, it should be shown as “Forest Remittances – II cheques” and the number and date of the cheque in lieu of which it is drawn should be quoted in the entry.

(b) If the cancelled cheque is not replaced immediately, the expenditure in payment for which it was drawn, should be written back by making an entry of the cancelled cheque on the debtor side as cash recovery of service payment.

The treatment of cancelled cheques mentioned in the preceding para is to be done in the “Cash Book” of the Division only. But treatment in the “Cash Abstract” is to be submitted to the Accountant General’s office with the monthly account as recorded below:

If a fresh cheque is issued in lieu of the cancelled cheque irrespective of the year a “plus (+)” entry of the fresh cheque and a “minus (-)” entry of the cancelled cheque, showing No. and date of the cheque is to be made in the “schedule of cheques drawn”, so that the net amount of cheques drawn during the current month remains unaffected and no other entry is necessary in the cash abstract of the Division in this regard.

The Divisions are not following the above procedure, despite aforementioned instructions issued to them from time to time; as a result this office finds it difficult to verify the schedule of cheques drawn in a particular month by the respective division. Moreover, Division/ ARUS are not submitting documents of Cheque drawn statement with their Cash Accounts.

vi) It also appears that most of the divisions are not showing the revenue receipts position upto minor head level under the head of account 0406 – Forestry and Wild Life: 01- Forestry. This has been taken up with each of the Divisions but the position remains the same. Apart from this, the copy of the challans (either original or photocopy duly attested) in support of the receipt transactions as shown in the Divisional accounts are also not furnished for verification of transactions.

- vii) Complete classification upto detailed head level is absent in most of the vouchers. The detailed classification is most essential for correct accounting and data entry in computer environment accounting system.
- viii) Divisions are often incurring expenditure without Budget provision. This should be avoided.
- ix) The practice of preparing Cash Remittances Schedule by hand may be discouraged. The Remittance Schedules, be it by cash or cheques may be submitted as typed neatly with required information for correct data entry.
- x) The name of the treasury is not mentioned in the divisional cheque schedules, which resulted in a lot of problems during cheque pairing by this office.
- xi) The Forest deposit under Major Head 8443 –Civil Deposit, 800 Misc. deposits, Deposits to Revolving Fund of Forest as per orders of the State Govt. and subsequent withdrawal from the said head under the special orders of the Govt. by using Forest Cheque for the withdrawal of the amount from the said head is not permissible.

## CHAPTER-IV

### RECONCILIATION OF DEPARTMENTAL FIGURES WITH A.G. (A&E)

Financial Rules stipulated that receipts and expenditures recorded in the Departmental books should be reconciled with the books of the Accountant General (A&E) to ensure accuracy of in the accounts. The status of reconciliation by the Divisions for the year 2016-2017 is shown in the **Table 1.3** below:-

**Table 1.3: Position of reconciliation for the year 2016-17.**

Sl. No.	Position of quarterly reconciliation	Reconciliation done by Division/Circle	Reconciliation not done by Division/Circle
1	1 <sup>st</sup> quarter	I. Principal Chief Conservator of Forest Guwahati reconciled 91 divisions  II. Director of Soil Guwahati reconciled 21 divisions  Total =112 divisions	I. Karbi Anglong Autonomous concil, Diphu -11 divisions II. Dima Hasao Autonomous council, Haflong -8 divisions III. Bodoland Territorial council, Kokrajhar -16 divisions  Total=35 divisions
2	2 <sup>nd</sup> quarter	I. Principal Chief Conservator of Forest Guwahati reconciled 91 divisions  II. Director of Soil Guwahati reconciled 21 divisions  Total =112 divisions	I. Karbi Anglong Autonomous concil, Diphu -11 divisions II. Dima Hasao Autonomous council, Haflong -8 divisions III. Bodoland Territorial council, Kokrajhar -16 divisions  Total=35 divisions
3	3 <sup>rd</sup> quarter	I. Principal Chief Conservator of Forest Guwahati reconciled 91 divisions  II. Director of Soil Guwahati reconciled 21 divisions	I. Karbi Anglong Autonomous concil, Diphu -11 divisions II. Dima Hasao Autonomous council, Haflong -8 divisions III. Bodoland Territorial council,

		divisions Total =112 divisions	Kokrajhar -16 divisions Total=35 divisions
4	4 <sup>th</sup> quarter	I. Principal Chief Conservator of Forest Guwahati reconciled 91 divisions  Total =91 divisions	I. Karbi Anglong Autonomous concil, Diphu -11 divisions II. Dima Hasao Autonomous council, Haflong -8 divisions III. Bodoland Territorial council, Kokrajhar -16 divisions IV. Director of Soil Guwahati -21 divisions  Total=56 divisions

Reconciliation and verification of figures is important tool of financial management. Failure to exercise/adhere to the codal provisions and executive instructions not only facilitates misclassifications of receipt and expenditure but also defeat the very objectives of budgetary process.

Thus, there is a need to impress upon the COs to reconcile their receipts and expenditure regularly to ensure correctness of the accounts.

## CHAPTER-V

### REMITTANCE

The remittance heads, which are operated in Forest and Soil Conservation Divisions, are:-

- (a) Remittance into Treasuries
- (b) Forest Cheques

#### **(a) Remittance into Treasuries**

The difference between the amount of Challan drawn on treasuries (as reflect in the Cash Abstract of the Divisions) and the amount of Challan acknowledged by the Treasuries up to the end of the year 2016-2017 stood debit balance of **A 46.75 lakh**. The balance is lying outstanding mainly due to non-submission of Statement of Challan along with the monthly accounts duly certified by the respective Treasury Officers. This may be reconciled with the treasury and the results thereof to be intimated to this office. Immediate step needs to be taken for closing the above outstanding adverse balances.

#### **(b) Forest Cheques**

The difference between the amount of cheques drawn on treasuries (as reflected in the Cash Abstract of the Divisions) and the amount of cheques encashed at the Treasuries up to the end of the year 2016-2017 stood a credit balance of **A 26.48 lakh**. This may be reconciled and the results thereof to be intimated to this office. Immediate step needs to be taken for closing the above outstanding adverse balances.

## CHAPTER-VI

### NON-SUBMISSION OF SCHEDULE OF SETTLEMENT WITH TREASURIES

The “Schedule of Settlement with Treasuries” enables the concerned authorities to keep watch over encashed cheques and cash in transit from the Divisions to the Treasuries. The Divisional Officers are required, under Article 89 of Account Code – Vol.-III to conduct monthly reconciliation of receipt and payment with the Treasuries and to intimate the results of such reconciliation through the “Schedule of statement with Treasuries” which should accompany the relevant month’s account. However, it is seen that Divisions are not furnishing this vital document along with monthly divisional accounts in spite of repeated request.

**AUDIT OBSERVATION ON REVENUE ACCOUNTS**

**Part-II(AUDIT)**

**Important Audit Observation on the accounts (Revenue Receipt) of Forest Department issued during 2016-17**

Sl. No.	Inspection Report No. & Period of Accounts audited	Name of the Division	Para No.	Brief Caption of Objection	Money Value ( in lakh)	
1	RS/FOR/11-01/16-17 (01/13-03/15)	DFO, Eastern Assam Wild Life Division Bokakhat	IIA	1	Non reconciliation of treasury Remittances	0
2	RS/FOR/11-2/16-17 (06/09-03/15)	The Working Plan Officer Lower Assam Circle Jhalukbari, Guwahati	IIB	1	Non deduction of VAT at source	8.54
3	RS/FOR/11-4/16-17 (03/14 - 03/16)	DFO, Sonitpur East Division, B/ Charali	IIB	1	Non-levy of Monopoly fee	114.46
				2	Lifting of Forest produces against fake Treasury Challan	3.04
				3	Non-realisation of kist money from the mahaldar due to non-settlement of dispute	7.35
				4	Delay in disposal of timber lots	0
				5	Non-renewal of Timber Depot	0
				6	Short levy of VAT and Income Tax	0.77
				7	Non- deduction of VAT From suppliers bill	0.3
				8	Theft	55.5
				9	Discrepancy between Dept.revenue figures & treasury receipt schedule	0
				10	Encroachment of reserve Forest	0
				11	Delay in deposit of Govt. Revenue	0
				12	Non-realisation of treasury remittances	0
4	RS/FOR/11-05/16-17 (12/12 to 03/16)	DFO, (T) Karimganj Forest Division	IIA	1	Mining Area remained idle dur to non-initiation of timely action	94.07
				2	Non-settlement of mining area with the highest bidder	176.81
				2(b)	-do-	221.29
				3	Non-disposal of appeal by the Govt. in the due time	13.28
			IIB	1	Illegal utilization of Forest produce	0
				2	Short realization of Forest Royalty and VAT	4.14



				3	Issue of transit challan	0
				4	Non-payment of VAT and interest for delayed payment of VAT	0
				5	Non-registration of mining agreement with the registrar	0
				6	Non-disposal of timber lots	39.86
				7	Non-deposit of revenue into treasury	0.41
				8	Encroachment of Reserve Forest	0
				9	Non-reconciliation of remittance	0
5	RS/FOR/11-10/16-17 (03/15 to 03/16)	DFO, Kamrup East Division, Bashistha Guwahati	IIA	2	Loss of revenue due to non – operation of silt mahal	65.62
				5	Short realization of VAT due to application of lower rate of tax	8.34
			IIB	1	Delay in compounding of offence cases.	0
				2	Authorization of mining operation for extraction of stone in excess of requirement	0
				3	Delay in the deposit of demand draft	0
				4	Loss of revenue due to deterioration of timber	1.85
				5	Variation of revenue collections figures between division and range accounts	0
				6	Non-disposal of seize timber	0.41
6	RS/FOR/11-13/16-17 (07/14 to 03/16)	DFO, Digboi Division, Digboi	IIB	1	Presumptive loss of revenue due to non issue of letter of Intent	47.92
				2	Unsold lots of timber log	13.66
				3	Non realization of renewal license fee	1.25
				4	Inaction against defaulting license holder of timber depot.	0.75
				5	No deduction of VAT	0.34
7	RS/FOR/11-13/16-17 (07/14 to 03/16)	DFO, Digboi Division, Digboi	IIB	1	Loss of revenue due to non initiation of timely action	2.78
				2	Unsold lots of timber log	6.14
				3	Irregular allotment of seized timber and log	0.47
				4	Variation in fixation of reserved price of sand mahal	0.00
				5	Non accountable of Revenue	3.64

				6	Non reflection of challan in treasury remittance schedule	0.61
				7	Non reconciliation of revenue remittances resulted in non detection of mismatch/discrepancies	0.00
				8	Treasury lapse receipt	0.50
					Irregularities in Receipt Book	0.00
8	RS/FOR/11-15/16-17 (04/15 to 03/16)	DFO, Assam State Zoo Division, Guwahati	IIB	1	Lease of catering right in Assam State Zoo restaurant complex	0.00
				2	Non reconciliation of Treasury Remittances	0.00
9	RS/FOR/11-15/16-17 (04/15 to 03/16)	DFO, North Kamrup Division, Rngia	IIA	1	Govt deprived of revenue due to delay in settlement of mining contract area	52.43
			IIB	1	Non disposal of timber	15.99
				2(A)	Unauthorized deposit of mines and minerals Development Restoration and Rehabilitation fund into treasury	6.40
				2(B)	Irregular retention of MMDR & R Fund	7.01
				2(C)	Non-realisation of 10% MMDR & RF	
				3	Loss of Revenue due to non-compound of offence cases.	12.01
				4	Illegal utilization of forest products by works department	8.78
				5	Non-reconciliation of treasury remittance	0.00
				6	Non maintenance of stock account of money receipt Book	0.00
10	RS/FOR/11-17/16-17 (04/15 to 03/17)	DFO, Kamrup West Division Baminigaon .	IIA	2	Non remittance of MMDRR Fund into govt. account	0.00
				3	Loss of Revenue due to non-operation of mahal for stipulated period	50.8
				4	Loss of revenue due to application of reserved price	23.84
			IIB	1	Non disposal of Seized timber	0.00
11	RS/FOR/11-18/16-17 (04/15 to 03/16)	DFO, (T) Nagaon South Division, Hojai	IIA	1	MMRR&F not being realized under the provision of AMMCR 2013, resulted in loss of govt. revenue	13.86
				2	Non- realization of interest due to delay in payment of forest royalty	7.04
			IIB	1	Loss of revenue due to illicit felling and removal of timber	0.00

				2	Discrepancy between Department figure and treasury receipt Schedule	0.00
				3	Outstanding Bakijai Cases	0.00
12	RS/FOR/11-20/16-17 (04/14 to 03/16)	Field Director, Manas Tiger Project, Barpeta Road	IIB	1	Short non Payment of forest Royalty	0.16
				2	Non-deduction of VAT at source	0.08
13	RS/FOR/11-21/16-17 (04/15 to 03/16)	DFO, (T) Goalpara Forest Division, Goalpara	IIA	1	Realisation of royalty at pre revised rate resulted loss of Govt. Revenue	8.32
				2	Loss of Govt. revenue for compensation of unauthorized extraction of minor Forest produce	12.40
			IIB	1	MMRR & F not being realized under the provision of AMMCR 2013, resulted in loss of govt. revenue	1.96
				2	Non collection deduction of income tax	1.45
				3	Non disposal of timber lots	45.07
				4	Non remittance of MMDRR Fund into govt. account	0.00
				5	Non realization of interest due to delay in payment of Forest royalty	0.10
				6	Non reflection of Govt. revenue in the Treasury receipt schedule	36.64
				7	Mismatch between treasury receipt schedule figure & departmental	0.00
				8	Non reconciliation of treasury Remittances	
14	RS/FOR/11-23/16-17 (04/15 to 03/16)	DFO, Jorhat Forest Division, Jorhat	IIB	1	Short realization of MMDR & RF	7.11
				2	Non-disposal of timber	3.93
				3	Irregular retention of MMDR & R Fund	3.19
				4	Encroachment of reserve Forest	0
				5	Non-realization of interest for delayed payment of kist money	0.61
				6	Bakijai Cases	0
				7	Non-realization of renewal license Fee	0.11
				8	Discrepancy between departmental figure & Treasury receipt Schedule	0
15	RS/FOR/11-25/16-17 (11/12 to 03/16)	DFO, Cachar Division, Silchar	IIB	1	Illegal collection/utilization of Forest Minerals produce by works department	119.95
				2	Violation of terms and conditions resulted loss of Royalty	7.65
				3	Non-realization of 10% MMDR & R Fund	6.66
				4	Non-disposal of timber to the tune	8.4

				5	Discrepancy between departmental figure & Treasury Receipt Schedule	0
				6	Encroachment of reserve forest	0
				7	Outstanding Bakijai Cases	0
				8	Treasury Challan not reflected in the treasury receipt schedule	0
16	RS/FOR/11-27/16-17 (11/11 to 03/16)	DFO, Chirang Division(BTC) Kajalgaon	IIA	1	Non realization of contribution towards the MMDRR & Fund from the mahaldar	0
			IIB	1	Short realization of royalty	0
				2	Non levy of interest for delayed payment of Kist Money	0
				3	Outstanding Offence Cases	0
				4	Non realization of license fees of furniture Shop	0
				5	Non reconciliation of Treasury Remittances	0
17	RS/FOR/11-28/16-17 (03/13 to 03/16)	DFO, (T) Aie Valley Forest Division, Bongaigaon	IIA	1	Realization of royalty at pre-revised rate resulted in loss of govt. Revenue. (Royalty & VAT	92.31
				2	MMRR&F not being realized under the provision of AMMCR 2013	40.87
				3	Non realization of interest due to delay in payment of Forest royalty	9.44
				4	Non realization of Kist money/Forest royalty	7.94
				5	Non remittance of MMDRR Fund into govt. account	0
			IIB	1	Non realization of renewal fee	4.84
				2	Loss of Govt. revenue for partial imposition of penalty against unauthorized extraction of Forest produce	4.6
				3	Non collection/deduction of Income tax	0.58
				4	Loss of Govt. revenue due to short realization of permit extension fees.	0
				5	Discrepancy between departmental receipt figure & treasury receipt schedule	0
				6	Non reconciliation of Treasury Remittances	
18	RS/FOR/11-29/16-17 (08/12 to 03/16)	DFO, Dibrugarh Forest Division, Dibrugarh	IIB	1	Non-levy of penalty	0
				2	Loss of Govt. revenue due to non operation of sand mahal	48.42
				3	Loss of Govt. revenue due to non operation of stone quarries	34.04
				4	Non-disposal of offence cases resulted in blockage of Govt. revenue	8.7

				5	Outstanding Bakijai case	216.97
				6	Non-realization of annual renewal fee	1.32
				7	Loss of revenue due to illicit felling and removal of timber	0.38
				8	Non-reconciliation of Treasury Remittances	0
19	RS/FOR/11-30/16-17 (06/13 to 03/16)	DFO, Hailakandi Forest Division, Hailakandi	IIA	1	Non-realization of 10% MMDR & R Fund	29.85
				2	Irregular retention of MMDR & R Fund	12.83
				3	Non-imposition of penalty on illegal/unauthorized collection of Forest minerals	14.75
			IIB	1	Illegal collection/utilization of Forest Minerals produce by works department	249.48
				2	Non-disposal of timber	50.25
				3	Short realization of Forest Royalty	1.34
				4	Outstanding royalty due from Govt. Departments	0.97
				5	Discrepancy between departmental figure 7 Treasury Receipt Schedule	0
				6	Non-reconciliation of Treasury Remittances	0
				7	Encroachment of reserve Forest	0

**AUDIT OBSERVATION ON EXPENDITURE ACCOUNTS**

**Important Audit Observation on the accounts (Revenue Receipt & Expenditure) of Forest Department issued during 2016-17**

Sl. No.	Inspection Report No. & period of Accounts audited	Name of the Division	Para No.	Brief Caption of Objection	Money Value (₹ in lakh)	
1	RS/Forest/11-01/180 (01/13-03/15)	DFO, Eastern Assam Wild life Division, Bokakhat. Assam Dtd. 26/5/2016	IIB	1	Arbitrary selection of contractor and Non-realization of of liquidated damage of Rs.119.60 Lakh	119.60
				2	Non deduction of VAT at source	
				3	Procurement of materials under CSS Project of Kaziranga Tiger Reserve	
				4	Unadjusted civil Advance	
				5	Discrepancy of Civil advance adjustment	
				6	Non-maintenance of stock register	
				7	Wanting of VAT deposite challan	
				8	Vouchers/ADRs wanting	
				9	Non-Reconciliation of treasury drawals	
2	RS/Forest/11-02/2016-17/184 (06/09 to 03/15)	Working Plan Officer, Lower Assam Circle, Jhalukbari, Ghy, Assam Dtd. 27/5/2016	IIB	1	Implementation scheme Working Plan organization during the year 2011-12 involving Rs.20.00 Lakh	200.00
				2	Irregular payment	29.40
				3	Diversion of fund	0.90
				4	Discrepancy between treasury drawal and cash book figure	
				5	Eecess payment of travelling Allowance Rs.0.28	0.28
				6	Unauthenticated transaction of Rs.57.78	57.78
				7	Non-maintenance of bill register	
3	RS/Forest/11-03/2016-17/193 (10/10 to 03/15)	DFO, Forest Resource and Survey Division, Guwahati, Assam. Dtd.01/6/2016	IIB	1	Expenditure under the state plan scheme Forest Research	
				2	Non-maintenance of salary cash book	
				3	Non-reconciliation of treasury drawal	
				4	Non-maintenance of requisite registers	
4	RS/Forest/11-	DFO, Sonitpur	IIB	1	Installation of solar power fencing	

	4/2016-17/227 (03/14 to 03/16)	East Division, Biswanath Chariali- 784176 Dtd.20/6/2016		2	Non-Accountant of Rs.1.60 Lakh	1.60
				3	Non-Reconciliation of treasury draws amounting Rs.10.61 crore	10.61
5	RS/Forest/11-05/2016-17/240 (12/12 to 03/16)	DFO, (T) Karimgang Forest Division, Karimganj- 788710 Dtd.24/6/2016	IIB	1	Non-deduction of VAT at Rs.1.45 Lakh	1.45
				2	Construction beat office quarter	
				3	Creation of Plantation under Assam Bikash Yojana	
				4	Expenditure under CCS 'Project Elephant Vouchers.	
				5	Non- maintenance of Expenditure vouchers.	
				6	Non-Reconciliation of treasury draws	
6	RS/Forest/11-06/2016-17/274 (04/09 to 03/16)	The Conservator of Forest, Upper Assam Social Forestry Circle, Nagaon Pin- 782002 Dtd.12/7/2016	IIB	1	Irregularities in procurement of materials the tune of Rs.1.46 Lakh	1.46
				2	Irregular Expenditure towards repair and maintenance of Govt. Vehicles amounting to Rs.0.50 Lakh	0.50
				3	Non-maintenance of GPF Advance register against sanction of GPF Advance amounting to Rs.3.63 Lakh	3.63
				4	Non-reconciliaton of treasury draws amounting to Rs.3.89 crore	3.89 crore
7	RS/Forest/11-07/2016-17/319 (12/13 to 03/16)	DFO, Social Forestry Division, Silchar- 788003 Dtd.20/7/2016	IIB	1	Maintenance of Nursery under TSP Scheme	
				2	Excess payment of Pay and Allowance	
				3	Non-Deduction of VAT at source Rs.0.10 Lakh	0.10
				4(A)	Adjustment of TA Advance of Rs.0.84 Lakh	0.84
				(B)	Expenditure on TA of Rs.2.54 Lakh	2.54
				5	Non-reconciliation of treasury draws	
6	Maintenance of Bill Register					
8	RS/Forest/11-08/2016-17/315 (04/14 to 03/16)	DFO, Dima Hasao West Division, Haflong	II B	1	Wasteful Expenditure on Idle staff to the tune of Rs.10870 Lakh	108.70
				2	Non-reconciliation of treasury draws amounting of Rs.1.09 crore	1.09 crore
				3	Non-Maintenance of Basic Records/ Registers.	

9	RS/Forest/11-09/2016-17/ (03/15 to 03/16)	DFO, Kamrup East Division, Basistha, Guwahati-781029, Dtd.26/9/2016	II B	1	Construction of 1 <sup>st</sup> AFPP Barrack.	
				2	Blockade of Govt. Money the tune of	6.25
				3	Voucher not retained.	
10	RS/Forest/11-11/2016-17447 (09/12 to 03/16)	DFO, Genetic Cell Division Basistha, Guwahati-781029 Dtd.26/9/2016	II B	1	Suspected misappropriation	3.77
				2	Idle Expenditure	
11	RS/Forest/11-12/2016-17/542 (01/14 to 03/16)	DFO, Social Forestry Division. Nalbari. Dtd.03/10/2016	II B	1	Excess Expenditure incurred for contraction of Quarter amounting to Rs.1.35 Lakh due to non allotment of work the lowest bidder and over payment.	1.35
				2	Expenditure incurred for maintenance of Nursery.	
				3	Non-Maintenance of files and Records for expenditure under plan schemes amounting to Rs. 2.14 Lakh	2.14
				4	Wanting for Vouchers/APR amounting Rs.10.73 Lakh	10.73
12	RS/Forest/11-13/2016-17/533 (07/14 to 03/16)	DFO, Digboi Division, Digboi Dtd.07/10/2016	II B	1	Creation of 19 hact. Plantation under 'ABY'	
				2	Implementation of State Plan Scheme 'Reduce Elephant Conflict' during 2014-2015	
				3	Entertainment of excess staff over sanction strength	
				4	Non-Reconciliation of Treasury drawals	
				5	Non-Retention of paid vouchers and actual Payees Receipt for Audit Scrutiny.	
				6	Amounts not traceable in cash book.	
				7	Non-Maintenance of GPF advance recovery register.	
				8	Encroachment of Reserve Forest.	
13	RS/Forest/11-14/2016-17/731 (01/13 to 03/16)	DFO, Doomdooma Division. Doomdooma Dtd.28/10/2016	II B	1	Creation of 100 Hact. Plantation Under 'ABY'	
				2	Construction of 3 Ha. Of Permanent Traditional Nursery at cost of Rs.27.70 Lakh under ACA(Additional Cenrtal Assistance) 2011-12	27.70
				3	Execution of work under 13 <sup>th</sup> finance	



					commission 2012-13.	
				4	Execution of scheme under CSS National Bamboo Mission for 2013-14 to 2015-16.	
				5	Implementation of state plan Scheme 'Reduce Elephant Conflict'	
				6	Improvement of kachijan Namhollong Forest Road.	
				7	Expenditure amounting to Rs.7.91 crore not noted through cash book	7.91 crore
				8	Non-retention of paid vouchers and actual payees receipts for audit scrutiny amounting to Rs 13.15 Lakh	13.15
				9	Encroachment of Reserve Forest.	
				10	Non-Reconciliation of Treasury drawals	
				11	Bank advice slip wanting Rs.26.95 Lakh	26.95
14	RS/Forest/11-15/2016-17 (04/15 to 03/16)	DFO, Assam State Zoo Division Guwahati-5 Dtd.21/11/2016	II B	1	Petrol/Diesel/mobile amounting to Rs0.25 Lakh was shown issued to the un-operational Vehicles as well to those vehicles which were not attached to the Divisions	0.25
				2	Non deduction of VAT at source amounting to Rs.0.57.	0.57
				3	Medicines Value Rs.33.72 Lakh got expired.	33.72
				4	Payment of Security deposit through Expired/Invalid bank draft.	
				5	Voucher without supporting documents amounting Rs.6.67 Lakh	6.67
15	RS/Forest/11-16/2016-17/ (04/15 to 03/16)	DFO, North Kamrup Division, Rangia. Dtd.29/11/2016	II B	1	Non-Reconciliation of Treasury drawals.	
16	RS/Forest/11-17/2016-17/789 (04/15 to 03/16)	DFO, Kamrup West Division.Bam unigao. Dtd02/12/2016	II B	1	Doubtful expenditure on dragging/stacking to timber lots.	
				2	Non-Realization of VAT on hiring of Vehicle.	
				3	Execution of National Bamboo Mission (CCS)During 2013-14 and 2015-16.	
17	RS/Forest/11-18/2016-17 (04/15 to 03/16)	DFO, (Territorial) Nagaon South Division Hojai-782435 Dtd.16/12/2016	II B	1	Non-Reconciliation of Treasury drawals	

18	RS/Forest/11-19/2016-17/840 (04/14 to 03/16)	DFO, Social Forestry Sivasagar-785640 Dtd21/12/2016	II B	1	Irregular expenditure on creation and maintenance of NurseryRs.2.13 Lakh	2.13
				2	Idle Stock of seedling valued.	
				3	Maintenance of Nursery Plantation Jornal.	
				4	Plantation Journal.	
				5	Discrepancy between Treasury Cheque drawals and Departmental Expenditure statement figure.	
				6	Non-Release of fund for fix pay during the year 2015-16 amounting to Rs.11.31 Lakh	11.31
				7	Idle expenditure to the tune Rs.13.62 Lakh	13.62
				8	Non-Reconciliation of Treasury drawals amounting to Rs.547.47 Lakh	547.47
19	RS/Forest/11-20/2016-17/876 (04/14 to 03/16)	The Field Director Manas Tiger Project Barpeta Road, Assam 781315 Dtd.12/01/2017	II B	1	Project Allowance amounting to Rs.1.45 Lakh Provided to the Officer not working in Tiger Reserve	1.45
				2	Excess payment to Labour amounting to Rs.2.36 Lakh	2.36
				3	Unfruitful expenditure amounting to Rs.10.00 Lakh on construction of Sector Eletric fencing.	10.00
				4	Instruction of Road Bhuyanpara Range to Makhibaha.	
				5	Expenditure amounting to Rs.69.84 Lakh incurred for engagement for local youth for Patrolling work for anti-poaching activities.	69.84
				6	Expenditure incurred on Elephant feeds amounting to Rs.31.36 Lakh	31.36
				7	Non-Retention of copy of paid Vouchers in support of disbursement.	
20	RS/Forest/11-21/2016-17/1095 (04/15 to 03/16)	DFO, (T) Goalpara Forest Division. Goalpara-783121 Dtd,02/02/2017	II B	1	Non-Reflection of pay, DA & Arrear DA Bills in the Treasury drawals.	
				2	Voucher not retained.	
				3	No-Reconciliation of Treasury drawals.	
21	RS/Forest/11-23/2016-17/1120 (04/15 to 03/16)	DFO, Jorhat Forest Division, Jorhat785001 Dtd09/02/2017.	II B	1	Non-Reconciliation of Treasury drawals.	

22	RS/Forest/11-24/2016-17/ (04/14 to 03/16)	DFO, Dima Hasao Forest Division (West)Haflong-788819 Dtd23/3/2017	II B	1	Execution of Repairing work by the Division.	
				2	Different Construction works undertaken in division.	
				3	Excess Expenditure of Rs. 1.88Lakh due to repetition of the same work.	1.88
				4	Non-maintenance of Plantation Journal for RDF scheme Doubtful expenditure Rs.8.57 Lakh	8.57
				5	Creation of Family Oriented/SHG Oriented Social Forestry and fuel wood block plantation during 2014-15 under social forestry scheme.	
				6	Creation of Village Nursery under social Forestry.	
				7	Non-Deduction of VAT Source	
				8	Remittance Challan wanting for Rs.0.32 Lakh	0.32
23	RS/Forest/11-25/2016-17/1338 (11/12 to 03/16)	DFO, Cachar Vivision Silchar-788001. Dtd,31/3/2017	II B	1	Diversion of Fund of Rs.49.97 Lakh	49.97
				2	Non-maintenance of building register	
				3	Non-Reconciliation of Treasury drawals	
24	RS/Forest/11-26/2016-17/1286 (11/13 to 03/16)	D.F.O. Sonitpur Social Forestry Division Biswanath Chariali 784176 Dtd-29/3/2017.	II B	1	Creation of 1.0 Ha. Nursery 1 at Ronagion Bogali to be created during 2014-15.	
				1 (A)	Alteration of Venue for Creation of the Nursery under RFW scheme.	
				1 (B)	Idle Stock of Seeding.	
				1 (C)	Excess expenditure due to non-obligation on Norms Rs.1.99 Lakh	1.99
				2	Maintenance work of Medical & Aromatic Plant Garden at Halem S.F. Range during 2014-15	
				3	Non-Maintenance of Plantation Journal for MMABY scheme Doubtful expenditure Rs1.25 Lakh	1.25
				4	Excess payment of Rs0.035 Lakh	0.035
				5	Non-Reconciliation of Treasury drawals.	
25	RS/Forest/11-27/2016-17/1334 (11/11 to 03/16)	DFO Chirang Division, (BTC) Kajalgaon 783385. Dtd31/3/2017	II B	1	Non-Reconciliation of Treasury drawals.	
				2	Non-Maintenance of Stock Register	

26	RS/Forest/11-28/2016-17/79 (03/13 to 03/16)	DFO, (T) Aei Valley Division, Bongaigaon-783380 Dtd,26/04/2017	II B	1	Undue benefit extended to contractors due to non deduction off css.	
				2	Vouchers not retained.	
				3	Reconstruction of Areajhar Chagalkhuti Forest Road.	
				4	Discrepancy between monthly accounts and monthly expenditure statement.	
27	RS/Forest/11-30/2016-17/1421 (06/13 to 03/16)	DFO, Hailakandi Division, Hailakandi-788152 Dtd-2/5/2017	II B	1	Non-Reconciliation of Treasury drawals.	
				2	Non-Maintenance of Building.	
28	RS/Forest/11-29/2016-17/1359 (08/12 to 03/16)	DFO, Dibrugarh-786001 Dtd.08/5/2017	II B	1	Non-Deduction of VAT at source on Local purchase/Hiring of Vehicle.	
				2	Irregular expenditure on Govt. vehicle.	
				3	Higher Rate of Labour charge.	
				4	Irregular purchase of vehicles by range	
				5	Irregular expenditure due to non maintenance of Nursery.	
				6	Maintenance of Service book.	

**ANNEXURE- A**

**LIST OF FOREST & SOIL ACCOUNTS RENDERING UNITS**

<b>Sl. No.</b>	<b>Source Code</b>	<b>Name of the Divisions</b>
<b>FOREST (NTA)</b>		
1	122	C.C.F., S.F., Assam, Guwahati-29
2	123	C.F., Central Assam S.F. Circle, Ghy.-1
3	124	C.F., Upper Assam S.F. Circle, Nagaon
4	125	C.F., Lower Assam S.F. Circle, Bongaigaon
5	126	D.F.O., S.F. Div. Guwahati- 29
6	127	D.F.O, S.F. Div., Katimari, Nagoan
7	128	D.F.O., S.F. Div., Golaghat
8	129	D.F.O., S.F. Div., Sivasagar
9	130	D.F.O., S.F. Div., Dibrugarh
10	131	D.F.O., S.F. Div., Nalbari
11	132	D.F.O., S.F. Div., Barpeta
12	133	D.F.O., Baksa Forest Divn . Mushalpur.
13	134	D.F.O., S.F. Div., Biswanath Chariali
14	135	D.F.O., S.F. Div., North Lakhimpur
15	136	D.F.O., S.F. Div., Bongaigaon
16	137	D.F.O., Parbatjora Forest Divn., Gauranganagar.
17	138	D.F.O., S.F. Div., Goalpara
18	139	D.F.O., S.F. Div., Kokrajhar
19	140	D.F.O., S.F. Div., Silchar
20	141	D.F.O., S.F. Div., Karimganj
21	142	D.F.O., Digboi Div., Digboi
22	143	D.F.O., Doomdooma Div., Doomdooma
23	144	D.F.O., Dibrugarh Div. Dibrugarh
24	145	D.F.O., Sivasagar Div. Sivasagar
25	146	D.F.O., Jorhat Div., Jorhat
26	147	D.F.O., Golaghat Div., Golaghat
27	148	D.F.O., Nagaon Div. Nagaon
28	149	D.F.O., Nagaon South Div., Hojai
29	150	D.F.O., Cachar Div., Silchar
30	151	D.F.O., Karimganj Div., Karimganj
31	152	D.F.O., Hailakandi Div., Hailakandi
32	153	D.F.O., Goalpara Div., Goalpara
33	154	D.F.O., Haltugaon forest Divn. Kokrajhar

34	155	D.F.O., Kamrup East Div., Guwahati -29
35	156	D.F.O., Kamrup West Div., Bamunigaon
36	157	D.F.O., North Kamrup Div., Rangia
37	158	D.F.O., Dhonsiri Forest Divn .Udalguri.
38	159	D.F.O., Dhubri Div, Dhubri
39	160	D.F.O., Sonitpur East Div, Biswanath Chariali
40	161	D.F.O., Sonitpur West Div., Tezpur
41	162	Principal C.C.F., Wild Life, Assam, Rehabari, Guwahati – 8
42	163	D.F.O., Wild Life Div., Tinsukia
43	164	D.F.O., Nagaon Wild Life Div., Nagaon
44	165	D.F.O., Wild Life Div., Mangaldai
45	166	D.F.O., Wild Life Div., Kokrajhar
46	167	D.F.O., Western Assam Wild Life Div., Tezpur
47	168	D.F.O., Eastern Assam Wildlife Div., Bokakhat
48	169	Field Director, Tiger Project, Assam, Barpeta Road
49	170	Director, Kaziranga National Park, Bokakhat
50	171	D.F.O., Assam State Zoo Div., Guwahati
51	172	W.P.O., Upper Assam Circle, Jorhat
52	173	W.P.O., Working Plan Div., Kokrajhar
53	174	W.P.O., Lower Assam Circle, Guwahati - 14
54	175	D.F.O., FR & S. Div., Guwahati-29
55	176	D.F.O. Forest Utilisation Officer, Ghy-14
56	177	Silviculturist, Assam, Guwahati-29
57	178	D.F.O., Genetic Cell Div., Guwhati-29
58	179	C.F. Dev. Cum Nodal Officer Compensatory Afforestation
59	180	D.F.O., Dhemaji Divn.,Dhemaji
60	181	P.C.C.F., Assam, Guwahati
61	182	C.F. Central Assam Circle, Guwahati
62	183	C.F. Research & Education Circle, Assam, Guwahati
63	184	C.F. Northern Assam Circle, Tezpur
64	185	C.F. Eastern Assam Circle, Jorhat
65	186	C.C.F. Research, E & W Plan, Assam, Ghy 14

66	187	C.F. Southern Assam Circle, Silchar
67	188	C.C.F., Western Assam Circle, Kokrajhar
68	189	Director, Assam Forest School, Jalukbari 14
69	190	Commandant, Assam Forest Protection Force, Basistha, Ghy
70	191	D.F.O., Govt. T.T. & S. Plant Div. Makum
71	192	D.F.O., Tinsukia Logging Div., Tinsukia
72	193	D.F.O. Guwahati Wildlife Divn., Guwahati
73	194	D.F.O., Chirang Forest divn. Kajaigaon
74	195	C.C.F(T), Lower Assam Zone, Ghy-1) [C.C.F., (Territorial) Assam, Guwahati-1]
75	196	D.F.O., Aie Valley Div., Bongaigaon
76	197	D.F.O., Kachugaon Div, Gossaigaon
77	198	D.F.O., Lakhimpur Div, Lakhimpur
78	199	D.F.O., Central assam Afforestation Div., Hojai.
79	270	C.C.F. (T), Upper Assam Zone, Guwahati (New)
80	299	Commandant, 2 <sup>nd</sup> Assam Forest Protection Force, Basistha, Guwahati-29
<b>FOREST (NTA) (STATE SECTOR)</b>		
81	300	Addl. P.C.C.F., Dima Hasao , Haflong (C.C.F., Hills, Assam, Haflong) (State Sector)
82	301	D.F.O., Southern Afforestation Divn., Haflong (State Sector)
83	302	D.F.O., F. R. & S. Division, Haflong (State Sector)
84	303	D.F.O., Dima Hasao Forest Divn., (East) ( Consolidation Divn.,) Haflong (State Sector)
85	304	D.F.O., Dima Hasao Forest Divn., (West) ( N. C. Hills Divn.,) Haflong (State Sector)
86	305	D.F.O., Norther Afforestation, Hills, Diphu (State Sector)
87	306	D.F.O., K. A. West Divn., Diphu (State Sector)
88	307	D.F.O., Hamren Division, Hamren (State Sector)
89	308	D.F.O., Silvicultural Division, Hills Area, Diphu (State Sector)
90	309	C. F., Karbi Anglong, Hills, Diphu (State Sector)
91	310	D.F.O., K. A. East Divn., Diphu (State Sector)
<b>FOREST (TA) (BTAD)</b>		
92	832	CHD, Forest, Kokrajhar
93	833	D.F.O., S.F., Kokrajhar
94	834	D.F.O., Wildlife, Kokrajhar
95	835	W.P.O., Kokrajhar
96	836	D.F.O., Haltugaon, Kokrajhar

97	860	D.F.O., Kachugaon Divn, Gossaigaon
98	861	D.F.O., Parbatjora divn., Gauripur
99	862	D.F.O. Chirang Division, Kajalgaon
100	863	Dy. Director, Manas Tiger Project, B.P.Road
101	864	D.F.O., Baksa Forest Division, Baksa
102	865	D.F.O., Dhansiri Divn., Udalguri
<b>FOREST (TA) (DIMA HASSAO)</b>		
103	110	C.C.F., Hills, Haflong
104	111	D.F.O. Southern Afforestation Divn., Haflong
105	112	D.F.O., Forest Resources & Survey Divn., Haflong
106	113	D.F.O., Dima Hasao Forest Divn. (East) [Consolidation Divn.], Haflong
107	114	D.F.O., Dima Hasao Forest Divn. (West) [N.C. Hills], Haflong
<b>FOREST (TA) (KARBI ANGLONG)</b>		
108	115	C.C.F, Karbi Anglong, Diphu
109	116	D.F.O., K. A. East Divn., Dhiphu
110	117	D.F.O., Karbi Anglong West Divn., Diphu
111	118	D.F.O., Hamren Divn., Hamren
112	119	D.F.O., Silviculturist Divn., Diphu
113	120	Working Plan Officer, Hills Area, Diphu
114	121	D.F.O., Northern Afforestation Divn., Diphu
<b>SOIL (NTA)</b>		
115	440	D.O., Sonitpur S. C. Divn., Tezpur
116	441	D.O., Lakhimpur S. C. Divn.
117	442	D.O., Kokrajhar S. C. Divn.
118	443	D. O., Eastern Assam S. C. Divn., Dibrugarh
119	444	D. O., Nalbari S. C. Divn., Nalbari
120	446	Dir., of Soil Divn, Assam, Guwahati
121	447	D. O., S. C. (Engg.) Guwahati
122	448	D.O., Baska S. C. Divn., Mushalpur
123	449	Supdt., Assam S. C. Training School, Mahur
124	450	D. O., Cachar S. C. Divn., silchar
125	451	D. O., Jorhat S. C. Divn., Jorhat
126	452	D.O., Nagaon Soil Conservation Divn., Nagaon
127	453	D.O., Golaghat Soil Conservation Divn., Golaghat
128	454	D.O., Dhemaji Jonai S. C. Divn., Silapathar
129	455	D.O., South Bank Soil Conservation div. Guwahati
130	456	D.O., Lower Assam Soil Survey Divn., Guwahati



131	457	D.O., Darrang Soil Conservation Divn., Guwahati
132	458	Joint Director, Lower Assam Circle, Soil Conser.
133	459	D.O., Barpeta Soil Conservation Divn., Barpeta
134	461	Joint Dir, S. C. River Velley Project, Guwahati
<b>SOIL (TA) (BTAD)</b>		
135	311	D.O.,Chirang Soil Divn.
136	312	D.O.,Udalguri Soil Conservaion Divn.,
137	313	Addl. Dir., Soil Conservaion, Kokrajhar
138	866	D.O., Kokrajhar S. C. Divn., Kokrajhar
139	867	D.O., Baksa S.C. Divn., Musalpur
<b>SOIL (TA) (DIMA HASSO)</b>		
140	506	Addl. Director of Soil, Haflong
141	507	D.O., Haflong Soil Conservation Divn.
142	508	D.O., Maibong Soil Conservation Divn.
<b>SOIL (TA) (KARBI ANGLONG)</b>		
143	437	D. O., Diphu Soil Conservation Divn.
144	445	Addl. Director, Soil Conservation, Diphu
145	510	D.O., Hamren Soil Conservation Divn.
146	511	D.O., Kohara S. C. Divn., Kohara

## ANNEXURE - B

### STATEMENT SHOWING DELAY (IN NUMBER OF DAYS) IN ACCOUNTS SUBMITTED BY DIVISIONS FOR THE YEAR 2016-17

Sl. No.	Div. Code	Name of divisions	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1	122	C.C.F., S.F., Assam, Guwahati-29	00	00	38	09	00	55	25	00	07	00	00	02
2	123	C.F., Central Assam S.F. Circle, Ghy.-1	50	20	38	38	10	26	00	58	33	04	64	34
3	124	C.F., Upper Assam S.F. Circle, Nagaon	23	50	30	01	50	20	46	16	34	04	50	40
4	125	C.F., Lower Assam S.F. Circle, Bongaigaon	00	00	00	00	02	04	00	04	00	00	00	00
5	126	D.F.O., S.F. Div. Guwahati- 29	16	05	18	05	18	48	76	46	36	22	38	24
6	127	D.F.O., S.F. Div., Katimari, Nagaon	02	11	03	20	56	82	52	22	66	06	61	31
7	128	D.F.O., S.F. Div., Golaghat	51	40	30	00	50	20	34	04	28	00	54	24
8	129	D.F.O., S.F. Div., Sivasagar	02	34	04	00	00	08	01	10	06	00	06	34
9	130	D.F.O., S.F. Div., Dibrugarh	00	05	08	08	00	08	10	08	05	04	13	16
10	131	D.F.O., S.F. Div., Nalbari	29	00	20	08	52	34	46	16	08	12	52	27
11	132	D.F.O., S.F. Div., Barpeta	36	06	21	20	43	21	00	03	06	00	12	27
12	133	D.F.O., Baksa Forest Divn . Mushalpur.	35	00	09	45	15	20	14	31	01	00	19	37
13	134	D.F.O., S.F. Div., Biswanath Chariali	08	03	11	06	01	06	04	05	05	10	46	38
14	135	D.F.O., S.F. Div., North Lakhimpur	20	00	26	05	22	20	20	02	01	00	45	45
15	136	D.F.O., S.F. Div., Bongaigaon	00	00	04	20	01	03	00	00	00	00	11	30
16	137	D.F.O.Parbatjora Forest Divn.,Gauranganagar.	69	00	00	01	12	34	04	05	01	00	03	00
17	138	D.F.O., S.F. Div., Goalpara	06	06	07	05	00	20	19	00	13	04	00	28
18	139	D.F.O., S.F. Div., Kokrajhar	07	03	03	07	04	03	05	12	01	00	09	17
19	140	D.F.O., S.F. Div., Silchar	01	31	01	00	37	07	18	30	01	00	53	34
20	141	D.F.O., S.F. Div., Karimganj	06	05	16	00	16	11	39	27	00	10	17	28
21	142	D.F.O., Digboi Div., Digboi	01	31	50	19	34	77	46	58	27	32	41	39
22	143	D.F.O., Doomdooma Div., Doomdooma	49	18	19	30	48	51	50	27	30	28	27	42
23	144	D.F.O., Dibrugarh Div. Dibrugarh	28	00	15	22	00	11	26	00	23	06	10	14
24	145	D.F.O., Sivasagar Div. Sivasagar	59	28	00	06	05	21	69	39	08	27	33	12
25	146	D.F.O., Jorhat Div., Jorhat	13	19	18	09	13	17	49	19	20	10	33	45
26	147	D.F.O., Golaghat Div., Golaghat	42	32	29	37	46	38	40	10	28	26	40	42
27	148	D.F.O., Nagaon Div. Nagaon	41	28	11	20	47	17	29	24	27	26	60	35
28	149	D.F.O., Nagaon South Div., Hojai	43	12	12	02	16	41	25	30	45	28	47	38

29	150	D.F.O., Cachar Div., Silchar	52	21	12	09	10	14	28	19	20	13	62	42
30	151	D.F.O., Karimganj Div., Karimganj	13	07	08	01	00	00	07	04	01	05	10	07
31	152	D.F.O., Hailakandi Div., Hailakandi	07	35	05	22	23	21	33	03	09	03	66	35
32	153	D.F.O., Goalpara Div., Goalpara	03	06	44	13	06	23	15	19	20	14	13	44
33	154	D.F.O., Haltugaon forest Divn. Kokrajhar	15	03	32	01	13	18	56	26	00	21	00	32
34	155	D.F.O., Kamrup East Div., Guwahati -29	50	26	05	01	19	42	33	13	41	20	67	36
35	156	D.F.O., Kamrup West Div., Bamunigaon	17	07	17	07	00	00	00	00	00	3	12	14
36	157	D.F.O., North Kamrup Div., Rangia	10	19	09	13	46	28	12	06	03	07	14	38
37	158	D.F.O., Dhonsiri Forest Divn .Udalguri.	16	10	04	16	18	38	41	37	06	19	10	31
38	159	D.F.O., Dhubri Div, Dhubri	01	05	01	00	00	09	07	04	07	05	05	28
39	160	D.F.O., Sonitpur East Div, Biswanath Chariali	72	41	09	19	19	37	25	58	27	10	66	35
40	161	D.F.O., Sonitpur West Div., Tezpur	06	03	07	00	02	09	22	10	00	00	04	28
41	162	Principal C.C.F., Wild Life, Assam, Rehabari, Guwahati – 8	00	00	00	01	55	25	00	00	28	04	69	38
42	163	D.F.O., Wild Life Div., Tinsukia	78	47	75	44	51	21	08	54	23	00	73	42
43	164	D.F.O., Nagaon Wild Life Div., Nagaon	66	35	61	30	39	64	88	58	38	33	54	56
44	165	D.F.O., Wild Life Div., Mangaldai	28	00	15	07	00	65	34	67	36	34	41	56
45	166	D.F.O., Wild Life Div., Kokrajhar	29	00	44	13	05	42	11	17	09	05	59	28
46	167	D.F.O., Western Assam Wild Life Div., Tezpur	42	11	29	82	51	70	39	59	28	00	66	46
47	168	D.F.O., Eastern Assam Wildlife Div., Bokakhat	91	60	30	80	49	50	47	74	59	88	73	42
48	169	Field Director, Tiger Project, Assam, Barpeta Road	17	05	05	14	24	34	34	04	01	19	47	35
49	170	Director, Kaziranga National Park,Bokakhat	21	04	00	06	17	25	25	04	08	11	07	18
50	171	D.F.O., Assam State Zoo Div., Guwahati	34	04	50	19	58	28	42	12	22	17	32	43
17	172	W.P.O., Upper Assam Circle, Jorhat	04	00	12	02	05	11	11	00	00	04	13	00
52	173	W.P.O., Working Plan Div., Kokrajhar	37	00	39	08	10	15	11	10	03	07	27	29
53	174	W.P.O., Lower Assam Circle, Guwahati - 14	00	00	00	00	16	23	11	00	29	00	00	16
54	175	D.F.O., FR & S. Div., Guwahati-29	52	21	53	22	41	42	41	11	28	11	21	25
55	176	D.F.O.Forest Utilisation Officer, Ghy-14	00	04	17	00	11	00	00	00	07	00	00	00
56	177	Silviculturist, Assam, Guwahati-29	00	00	04	00	04	11	06	00	00	00	12	07
57	178	D.F.O., Genetic Cell Div., Guwhati-29	00	06	11	09	16	43	12	10	10	10	47	18
58	179	C.F. Dev. Cum Nodal Officer Compensatory Afforestation	00	14	14	08	09	14	00	11	00	03	04	25

59	180	D.F.O., Dhemaji Divn.,Dhemaji	36	192	16 2	131	100	70	39	100	69	38	41	31
60	181	P.C.C.F., Assam, Guwahati	35	04	39	16	40	24	08	06	29	33	31	23
61	182	C.F. Central Assam Circle, Guwahati	07	06	09	06	16	25	0	03	09	04	05	08
62	183	C.F. Research & Education Circle, Assam, Guwahati	02	10	12	06	23	32	07	13	28	21	00	14
63	184	C.F. Northern Assam Circle, Tezpur	14	03	10	14	06	23	15	12	15	00	12	16
64	185	C.F. Eastern Assam Circle, Jorhat	13	19	18	09	13	17	07	19	00	04	13	02
65	186	C.C.F. Research, E & W Plan, Assam, Ghy 14	20	06	04	00	00	03	00	03	01	00	00	44
66	187	C.F. Southern Assam Circle, Silchar	01	21	02	09	10	14	19	00	20	13	27	00
67	188	C.C.F., Western Assam Circle, Kokrajhar	29	00	11	07	25	16	49	32	01	24	32	28
68	189	Director, Assam Forest School, Jalukbari 14	02	03	08	00	19	18	06	00	17	00	63	42
69	190	Commandant, Assam Forest Protection Force, Basistha, Ghy	17	04	44	26	02	80	49	19	15	05	21	15
70	191	D.F.O., Govt. T.T. & S. Plant Div. Makum	00	00	03	00	00	03	00	03	01	00	00	28
71	192	D.F.O., Tinsukia Logging Div., Tinsukia	01	00	00	06	02	08	00	00	01	17	17	07
72	193	D.F.O.Guwahati Wildlife Divn.,Guwahati	66	35	72	42	88	58	96	66	65	34	53	43
73	194	D.F.O., Chirang Forest divn. Kajalgaon	02	00	09	19	61	31	49	37	20	20	32	39
74	195	C.C.F(T),Lower Assam Zone,Ghy-1) [C.C.F., (Territorial) Assam,]	00	00	23	00	02	09	00	00	00	00	00	00
75	196	D.F.O., Aie Valley Div., Bongaigaon	36	24	17	07	18	39	26	13	27	20	47	24
76	197	D.F.O., Kachugaon Div, Gossaigaon	28	00	12	46	05	43	49	32	28	07	25	18
77	198	D.F.O., Lakhimpur Div, Lakhimpur	30	00	58	27	62	56	25	58	27	00	70	39
78	199	D.F.O., Central Assam Afforestation Div Hojai.	25	00	22	09	24	21	11	13	36	05	10	08
79	270	C.C.F. (T), Upper Assam Zone, Guwahati	00	00	00	00	05	18	01	11	02	03	14	24
80	299	Commandant, 2 <sup>nd</sup> Assam Forest Protection Force, Basistha,Guwahati29	00	00	26	00	11	114	06	03	07	00	31	00
81	300	Addl. P.C.C.F., Dima Hasao , Haflong (C.C.F., Hills, Assam, Haflong) (State Sector)	37	06	08	00	00	00	29	40	09	14	17	18
82	301	D.F.O., Southern Afforestation Divn., Haflong (State Sector)	00	00	08	00	00	00	08	00	08	12	17	14
83	302	D.F.O., F. R. & S. Division, Haflong (State Sector)	21	00	00	44	13	32	01	41	20	03	32	10
84	303	D.F.O., Dima Hasao Forest Divn.,(East) ( Consolidation Divn.,) Haflong (State Sector)	29	00	61	30	00	24	41	11	20	10	05	11
85	304	D.F.O., Dima Hasao Forest Divn.,(West) ( N. C. Hills Divn.,) Haflong (State	14	46	16	47	16	00	48	41	20	21	00	09

		Sector)												
86	305	D.F.O., Northern Afforestation, Hills, Diphu (State Sector)	84	53	23	31	00	44	48	31	00	19	00	14
87	306	D.F.O.,K. A.West Divn. Diphu (State Sector)	34	108	78	47	16	94	63	33	02	05	32	44
88	307	D.F.O., Hamren Division, Hamren (State Sector)	65	34	04	44	41	15	48	41	15	21	32	11
89	308	D.F.O., Silvicultural Division,Hills Area, Diphu (State Sector)	21	03	71	41	10	38	07	41	17	21	32	10
90	309	C. F., Karbi Anglong, Hills, Diphu (State Sector)	87	68	38	07	104	74	71	41	17	21	32	11
91	310	D.F.O.,K. A. East Divn.,Diphu (State Sector)	09	38	08	51	20	119	96	66	35	20	32	39
92	440	D.O., Sonitpur S. C. Divn., Tezpur	02	04	11	00	169	53	27	41	29	28	19	18
93	441	D.O., Lakhimpur S. C..Divn.	27	00	00	00	00	53	28	00	00	00	00	00
94	442	D.O., Kokrajhar S. C. Divn.	34	03	05	26	10	11	61	31	00	14	48	28
95	443	D. O., Eastern Assam S. C. Divn., Dibrugarh	09	00	12	00	02	29	00	00	00	03	00	22
96	444	D. O., Nalbari S. C. Divn., Nalbari	00	00	00	00	00	00	00	00	00	00	00	22
97	446	Dir., of Soil Divn, Assam, Guwahati	00	00	04	19	10	11	29	09	15	24	47	29
98	447	D. O., S. C. (Engg.) Guwahati	07	00	02	07	05	08	00	40	10	04	06	25
99	448	D.O., Baska S. C. Divn., Mushalpur	56	25	16	50	25	32	01	26	24	17	60	29
100	449	Supdt., Assam S. C. Training School, Mahur	00	00	74	43	12	53	49	41	24	17	60	29
101	450	D. O., Cachar S. C. Divn., silchar	00	00	00	00	00	00	00	00	00	00	00	21
102	451	D. O., Jorhat S. C. Divn., Jorhat	08	04	09	07	00	156	11	03	09	11	10	15
103	452	D.O., Nagaon Soil Conservation Divn., Nagaon	30	10	08	07	02	10	00	05	20	32	26	15
104	453	D.O., Golaghat Soil Conservation Divn., Golaghat	00	39	11	09	00	24	00	41	24	21	00	01
105	454	D.O., Dhemaji Jonai S. C. Divn., Silapathar	06	04	00	01	00	00	00	00	00	00	53	22
106	455	D.O., South Bank Soil Conservation div. Guwahati	02	00	02	00	11	00	01	00	00	28	31	28
107	456	D.O., Lower Assam Soil Survey Divn., Guwahati	05	00	02	00	05	08	00	00	00	00	02	02
108	457	D.O., Darrang Soil Conservation Divn., Guwahati	03	04	04	54	23	49	18	10	06	04	32	17
109	458	Joint Director, Lower Assam Circle, Soil Conser.	00	00	00	00	00	00	00	00	00	00	00	07
110	459	D.O., Barpeta Soil Conservation Divn., Barpeta	00	00	00	00	00	03	00	00	00	00	23	22
111	461	Joint Dir, S. C. River Valley Project, Guwahati	00	03	02	07	00	00	00	00	00	00	00	00