



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
2018-2019



ANNUAL REVIEW

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

2018-2019



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 Badland Territorial Council for the year 2018-19 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 29th January, 2020.

(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 2018-2019.

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 2018-19 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 2018-19. 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 16th 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 2018-19 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 2018-19

Sl. No	Ranges of delay in days	No of Divisions											
		Apr. 18	May 18	Jun 18	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19
1	1 to 15 days	33	49	46	29	32	32	52	47	33	41	45	16
2	>15 to 30 days	25	15	07	23	32	31	28	22	29	16	28	24
3	> 30 days	25	22	23	32	28	29	12	24	19	27	28	54

DEFICIENCIES IN THE COMPILATION OF DIVISIONAL ACCOUNTS**CHAPTER – III**

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 2018-19. 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 2018-19 are indicated in the **Table 1.2 below**.

Table 1.2:- CASH BALANCE AT THE END OF THE MARCH 2019.

SL. NO.	DIV. CODE	NAME OF DIVISIONS	CASH BAL. UNDER
1.	133	D.F.O. Baksa S.F. Div, Mushalpur	426944
2.	143	D.F.o. Doom dooma. Div,	1658
3.	146	D.F.O. Jorhat. Div,	2579040
4.	147	D.F.O. Golaghat Div.	3634000
5.	148	D.F.O. Nagaon. Div.	2583609
6.	149	D.F.O. South div, Nagaon	415000
7.	167	D.F.O. Wildlife. Div, Tezpur	2000000
8.	168	D.F.O. E.A. Wildlife. Div, Bokakhat	5333774
9.	165	D.F.O., Mangaldi	3319387
10	199	D.F.O. Wildlife. Div, BiswanathChariali	16224455

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 10th 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 summery. 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 2018-2019 is shown in the **Table 1.3** below:-

Table 1.3: Position of reconciliation for the year 2017-18.

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

4	4 th quarter	<p>I. Principal Chief Conservator of Forest Guwahati reconciled 91 divisions</p> <p>Total =91 divisions</p>	<p>I. KarbiAnglong Autonomous concil, Diphu -11 divisions</p> <p>II. DimaHasao Autonomous council, Haflong -8 divisions</p> <p>III. Bodoland Territorial council, Kokrajhar - 16 divisions</p> <p>IV. Director of Soil Guwahati -21 divisions</p> <p>Total=56 divisions</p>

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 Controlling Officers 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) ForestCheques

(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 2017-2018 stood debit balance of **A35.02 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) ForestCheques

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 2018-19 stood a debit balance of **A9765.99 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.

Part-II(AUDIT)

AUDIT OBSERVATION ON REVENUE ACCOUNTS

IMPORTANT IRREGULARITIES NOTICED DURING AUDIT OF FOREST DEPARTMENT DURING 2018-19

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/11-27/2017-18 (04/2016 to 03/2017)	Divisional Forest Officer, Cachar, Silchar	II(B)	1	Utilisation of Monor Minerals and fine thereon amounting to ₹ 76.15 lakh.	76.15				
				2	Non-realisation of 10% M&MDR&R Fund amounting to ₹57.25 lakh.	57.25				
				3	Retention of Mines Mineral Development, Restoration (MMDRR) fund amounting to ₹1.05 crore- Observation thereof.	105.00				
				4	Non-realisation of renewal licence fee of ₹11.12 lakh from Timber Depot.	11.12				
				5	Non-disposal of Forest materials relating to Offence cases	1.45				
				8	Short realisation of VAT on Forest Royalty.	0.23				
				9	Short levy of Tax from trucks entering from other states	0.02				
				10	Encroachment of Reserve Forest- Observation thereof.					
				2	RS/FOR/11-28/2017-18 (04/2016 to 03/2017)	Divisional Forest Officer, Dibrugarh	II(B)	1	Utilisation of Minor Minerals and fine thereon amounting to ₹12.30 lakh.	12.30
								2	Non-realisation of Mines & Minerals Development, Restoration and Rehabilitation (MMDRR) Fund.	27.24
3	Non-realisation of interest for delayed payment of Kist Money .	0.77								
4	Loss of Government revenue due to non-operation of mahal.	60.99								
5	Irregular retention of 10% MMDR & R Fund in hand.	8.60								
6(A)	Loss of revenue due to deterioration of timber..	20.49								
6(B)	Non-disposal of timber.	5.04								
7	Non-deposit of GST .	2.54								
9	Encroachment of Reserve Forest- Observation thereof.									

3	RS/FOR/11-29/2017-18 (04/2016 to 03/2017)	Divisional Forest Officer, Assam State Zoo Division, Guwahati, Assam	II(B)	1	Short realisation of VAT.	2.46
				2	Short payment of restaurant rent .	0.35
				3	Non-payment of "Mines and Minerals Development Restoration and Rehabilitation Fund."	0.08
4	RS/06-01/IR FOR/2018-2019 (04/2016 to 03/2017)	PCCF& HOFF, Assam	II(B)	2	Encroachment of Reserve Forest.	
5	RS/06-04/IR FOR/2018-2019 (04/2016 to 03/2018)	Divisional Forest Officer, Aie Valley Division, Bongaigaon	II(A)	1	Short realization of Forest Royalty.	5.75
				2	Loss of Govt. revenue due to non-registration of Lease deed	45.54
			II(B)	1	Non following of Mining Plan	
				2	Non-realisation of Kist money and interest	36.21
				3	Non-realisation of 10% MMDRR Fund amount & interest	6.31
				4	Blockade of Govt. revenue due to non-disposal of timber lot.	12.61
				5	Irregular retention of 10% MMDR & R fund	36.42
				6	Non-realisation of renewal licence fee for Timber Depot	4.99
				7	Short realization of VAT on Forest Royalty	0.23
8	Non-compliance of AMMC Rule-2013 in operation					
6	RS/06-05/IR - FOR/2018-2019 (04/2017 to 03/2018)	Divisional Forest Officer, Goalpara Division, Goalpara.	II(A)	1	Loss of Govt. revenue due to estimation of extraction able quantity of sand less than that of the approved mining plan.	181.82
				II(B)	1	Loss of Govt. revenue due to non-registration of Lease Deed
			2		Idle mahal	
			3		Non-compliance of AMMC Rule-2013 in operation of mahal-observations thereof.	
			4		Blockade of Government revenue due to non-disposal of timber lot .	10.44
7	RS/06-06/IR - FOR/2018-2019 (04/2017 to 03/2018)	Divisional Forest Officer, Kamrup East Division, BasisthaChariali, Guwahati	II(A)	1	System deficiency in settlement of mahal resulted in loss of revenue.	48.56
				II(B)	1	Blockade of Government revenue due to non-disposal of timber
			2		Locking of Government Revenue due to non-disposal of seized timber.	5.62
			3		Non-settlement of offence cases resulted in blockade of Govt. revenue .	0.90
			4		Non-realization of 10% MMDRF money .	1.06
8	RS/06-07/IR - FOR/2018-2019 (04/2017 to 03/2018)	Divisional Forest Officer, Sonitpur West Division, Tezpur.	II(A)	1	Loss of Govt. revenue due to partial/non- registration of Lease Deeds	155.00
				II(B)	1	Irregular retention of MMDR & R Fund amount
			3		Non realization of Govt. due .	6.02
			5		Non-disposal of timber lot .	2.00
			9	RS/06-08/IR - FOR/2018-2019 (04/2017 to 03/2018)	Divisional Forest Officer, Sonitpur East Division, BiswanathCharial	II(A)
II(B)	1	Non-compliance of AMMC Rule-				

		i.			2013 in operation of mahal - observations thereof	
				2	Non realisation of outstanding FR/VAT/IT.	23.28
				3	Non-disposal of timber lot.	2.78
				4	Short realization of VAT on Forest Royalty .	0.50

ANNEXURE- A**LIST****OF FOREST & SOIL ACCOUNTS RENDERING UNITS**

Sl. No.	Source Code	Name of the Divisions
FOREST (NTA)		
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., BaksaForestDivn . Mushalpur.
13	134	D.F.O., S.F. Div., BiswanathChariali
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., DhubriDiv, Dhubri
39	160	D.F.O., Sonitpur East Div, BiswanathChariali
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, KazirangaNational Park, Bokakhat
50	171	D.F.O., AssamState 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.ForestUtilisation 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, AssamForestSchool, Jalukbari 14
69	190	Commandant, AssamForest 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. Kajalgaon
74	195	C.C.F(T), Lower Assam Zone, Ghy-1) [C.C.F., (Territorial) Assam, Guwahati-1]
75	196	D.F.O., AieValley Div., Bongaigaon
76	197	D.F.O., KachugaonDiv, Gossaigaon
77	198	D.F.O., LakhimpurDiv, 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 nd AssamForest Protection Force, Basistha, Guwahati-29
FOREST (NTA) (STATE SECTOR)		
81	300	Addl. P.C.C.F., DimaHasao , 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., DimaHasaoForestDivn.,(East) (Consolidation Divn.,) Haflong (State Sector)
85	304	D.F.O., DimaHasaoForestDivn.,(West) (N. C. Hills Divn.,) Haflong (State Sector)
86	305	D.F.O., NortherAfforestation, 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., SilviculturalDivision, Hills Area, Diphu (State Sector)
90	309	C. F., KarbiAnglong, Hills, Diphu (State Sector)
91	310	D.F.O., K. A. East Divn., Diphu (State Sector)
FOREST (TA) (BTAD)		
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., Parbatjoradivn., 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
FOREST (TA) (DIMA HASSAO)		
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
FOREST (TA) (KARBI ANGLONG)		
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
SOIL (NTA)		
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.RiverVolley Project, Guwahati
SOIL (TA) (BTAD)		
135	311	D.O.,Chirang Soil Divn.
136	312	D.O.,Udalguri Soil ConservaionDivn.,
137	313	Addl. Dir., Soil Conservaion, Kokrajhar
138	866	D.O., Kokrajhar S. C. Divn., Kokrajhar
139	867	D.O., BaksaS.C.Divn., Musalpur
SOIL (TA) (DIMA HASSO)		
140	506	Addl. Director of Soil, Haflong
141	507	D.O., Haflong Soil Conservation Divn.
142	508	D.O., Maibong Soil Conservation Divn.
SOIL (TA) (KARBI ANGLONG)		
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 2018-19

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	00	00	00	19	02	07	00	33	18	08
2	123	C.F., Central Assam S.F. Circle, Ghy.-1	00	00	00	14	14	00	06	09	07	11	16	41
3	124	C.F., Upper Assam S.F. Circle, Nagaon	05	01	06	06	10	16	09	14	18	08	08	20
4	125	C.F., Lower Assam S.F. Circle, Bongaigaon	00	00	00	00	02	02	00	00	00	11	01	15
5	126	D.F.O., S.F. Div. Guwahati- 29	46	15	08	00	02	12	06	02	12	00	01	30
6	127	D.F.O., S.F. Div., Katimari, Nagoan	05	04	03	11	03	05	05	01	00	00	05	20
7	128	D.F.O., S.F. Div., Golaghat	00	57	60	39	23	43	34	38	07	79	51	20
8	129	D.F.O., S.F. Div., Sivasagar	32	22	00	17	17	35	12	25	00	05	05	00
9	130	D.F.O., S.F. Div., Dibrugarh	00	11	20	11	10	15	12	11	08	05	17	23
10	131	D.F.O., S.F. Div., Nalbari	42	11	09	35	04	29	00	45	14	10	46	37
11	132	D.F.O., S.F. Div., Barpeta	06	22	00	19	04	19	19	01	11	03	02	00
12	133	D.F.O., Baksa Forest Divn . Mushalpur.	21	47	58	62	31	44	44	13	26	16	24	00
13	134	D.F.O., S.F. Div., BiswanathChariali	00	03	00	31	00	02	02	07	07	08	00	23
14	135	D.F.O., S.F. Div., North Lakhimpur	04	29	00	10	10	00	00	56	25	00	39	00
15	136	D.F.O., S.F. Div., Bongaigaon	00	02	00	00	02	02	02	28	00	15	17	15
16	137	D.F.O.Parbatjora Forest Divn.,Gauranganagar.	00	33	03	33	31	30	30	00	28	05	10	00
17	138	D.F.O., S.F. Div., Goalpara	00	01	08	00	04	17	17	00	00	00	08	00
18	139	D.F.O., S.F. Div., Kokrajhar	07	08	02	00	03	10	10	00	00	05	08	00
19	140	D.F.O., S.F. Div., Silchar	00	00	21	31	00	16	16	07	05	54	26	00
20	141	D.F.O., S.F. Div., Karimganj	00	05	08	33	24	24	24	14	00	32	29	00
21	142	D.F.O., Digboi Div., Digboi	40	09	01	45	14	40	09	71	40	74	46	37
22	143	D.F.O., Doomdooma Div., Doomdooma	21	17	00	28	30	30	20	38	18	33	32	43
23	144	D.F.O., Dibrugarh Div. Dibrugarh	00	15	00	07	02	00	09	73	42	11	29	26
24	145	D.F.O., Sivasagar Div. Sivasagar	29	00	15	20	45	15	32	02	14	16	33	42
25	146	D.F.O., Jorhat Div., Jorhat	18	12	06	10	30	15	26	08	14	00	34	26
26	147	D.F.O., Golaghat Div., Golaghat	120	89	59	28	56	26	17	07	47	46	18	54
27	148	D.F.O., Nagaon Div. Nagaon	21	22	21	27	52	48	17	31	33	23	23	49
28	149	D.F.O., Nagaon South Div., Hojai	18	15	76	45	32	37	34	18	29	29	25	50

29	150	D.F.O., Cachar Div., Silchar	34	57	37	31	57	37	68	38	92	61	33	00
30	151	D.F.O., Karimganj Div., Karimganj	18	29	00	13	18	19	16	18	15	29	31	50
31	152	D.F.O., Hailakandi Div., Hailakandi	19	01	00	00	31	01	00	37	06	01	10	50
32	153	D.F.O., Goalpara Div., Goalpara	33	12	06	10	532	15	12	59	28	15	22	57
33	154	D.F.O., Haltugaon forest Divn. Kokrajhar	29	00	64	33	18	20	02	21	00	22	00	34
34	155	D.F.O., Kamrup East Div., Guwahati -29	54	67	59	62	78	48	32	92	74	61	50	64
35	156	D.F.O., Kamrup West Div., Bamunigaon	20	08	10	17	14	27	20	02	15	09	01	16
36	157	D.F.O., North Kamrup Div., Rangia	05	04	14	10	32	02	09	01	34	00	08	63
37	158	D.F.O., DhonsiriForest Divn .Udalguri.	06	47	51	20	18	01	06	21	19	53	25	23
38	159	D.F.O., DhubriDiv, Dhubri	12	09	06	03	08	02	10	00	11	10	09	16
39	160	D.F.O., Sonitpur East Div, BiswanathChariali	27	75	45	35	60	40	23	28	35	08	12	48
40	161	D.F.O., Sonitpur West Div., Tezpur	13	00	00	94	63	33	12	45	14	05	01	51
41	162	Principal C.C.F., Wild Life, Assam, Rehabari, Guwahati – 8	04	02	02	00	18	06	53	00	39	08	01	42
42	163	D.F.O., Wild Life Div., Tinsukia	13	33	03	26	00	43	12	23	88	57	29	61
43	164	D.F.O., Nagaon Wild Life Div., Nagaon	29	26	00	25	08	20	17	11	00	18	16	48
44	165	D.F.O., Wild Life Div., Mangaldai	07	00	00	20	23	00	04	07	08	03	17	58
45	166	D.F.O., Wild Life Div., Kokrajhar	39	08	02	35	04	35	17	04	35	10	10	41
46	167	D.F.O., Western Assam Wild Life Div., Tezpur	08	15	03	35	29	29	69	31	00	22	33	40
47	168	D.F.O., Eastern Assam Wildlife Div., Bokakhat	141	100	70	109	88	100	69	46	92	75	73	63
48	169	Field Director, Tiger Project, Assam, Barpeta Road	39	08	15	55	53	50	19	14	25	18	55	47
49	170	Director, Kaziranga National Park,Bokakhat	27	17	23	11	30	20	17	07	08	37	09	44
50	171	D.F.O., Assam State Zoo Div., Guwahati	67	36	72	41	50	58	23	70	39	53	26	43
17	172	W.P.O., Upper Assam Circle, Jorhat	07	01	02	00	31	01	10	31	08	24	00	22
52	173	W.P.O., Working Plan Div., Kokrajhar	11	08	02	00	04	14	04	11	25	10	10	41
53	174	W.P.O., Lower Assam Circle, Guwahati - 14	00	00	00	10	02	01	02	00	00	08	05	00
54	175	D.F.O., FR & S. Div., Guwahati-29	39	08	08	10	67	37	06	63	32	59	31	62
55	176	D.F.O.ForestUtilisation Officer, Ghy-14	00	00	01	00	07	00	05	02	00	02	04	00
56	177	Silviculturist, Assam, Guwahati-29	00	00	00	00	16	00	06	00	00	00	03	49
57	178	D.F.O., Genetic Cell Div., Guwhati-29	25	00	00	63	51	21	27	46	39	51	23	47
58	179	C.F. Dev. Cum Nodal Officer Compensatory Afforestation	35	04	57	26	00	33	34	21	00	22	04	50

59	180	D.F.O., Dhemaji Divn.,Dhemaji	11	02	15	56	25	54	23	45	102	71	43	57
60	181	P.C.C.F., Assam, Guwahati	11	08	02	28	25	01	02	30	29	50	45	30
61	182	C.F. Central Assam Circle, Guwahati	12	02	00	10	21	02	10	01	00	04	00	00
62	183	C.F. Research & Education Circle, Assam, Guwahati	00	00	02	00	35	05	00	07	26	33	17	00
63	184	C.F. Northern Assam Circle, Tezpur	25	03	34	25	35	36	20	18	14	18	10	51
64	185	C.F. Eastern Assam Circle, Jorhat	18	12	06	00	08	00	06	08	14	05	46	15
65	186	C.C.F. Research, E & W Plan, Assam, Ghy 14	00	05	00	19	00	02	10	04	00	00	03	42
66	187	C.F. Southern Assam Circle, Silchar	00	01	29	00	01	01	06	24	06	01	10	02
67	188	C.C.F., Western Assam Circle, Kokrajhar	19	01	06	00	17	22	16	24	45	33	05	40
68	189	Director, Assam Forest School, Jalukbari 14	04	09	00	33	28	01	00	02	01	00	22	08
69	190	Commandant, Assam Forest Protection Force, Basistha, Ghy	00	00	03	26	29	00	09	01	28	00	43	12
70	191	D.F.O., Govt. T.T. & S. Plant Div. Makum	05	01	00	03	26	01	00	04	01	08	08	00
71	192	D.F.O., Tinsukia Logging Div., Tinsukia	29	00	02	10	15	00	31	08	00	04	01	48
72	193	D.F.O.Guwahati Wildlife Divn.,Guwahati	04	43	13	26	29	23	32	25	00	24	00	61
73	194	D.F.O., Chirang Forest divn. Kajalgaon	13	08	56	25	18	12	06	24	20	31	17	40
74	195	C.C.F(T),Lower Assam Zone,Ghy-1 [C.C.F., (Territorial) Assam.]	01	00	03	10	04	01	02	00	00	05	33	02
75	196	D.F.O., Aie Valley Div., Bongaigaon	26	23	35	11	02	48	23	17	34	23	61	41
76	197	D.F.O., KachugaonDiv, Gossaigaon	43	12	17	27	00	33	06	02	28	31	33	28
77	198	D.F.O., LakhimpurDiv, Lakhimpur	54	23	35	04	21	48	17	46	15	25	25	50
78	199	D.F.O., Central Assam Afforestation DivHojai.	21	02	06	34	03	40	44	14	06	22	08	12
79	270	C.C.F. (T), Upper Assam Zone, Guwahati	01	00	03	10	16	00	05	00	00	10	16	16
80	299	Commandant, 2 nd Assam Forest Protection Force, Basistha,Guwahati29	33	01	06	00	16	00	10	17	08	08	17	36
81	300	Addl. P.C.C.F., DimaHasao , Haflong (C.C.F., Hills, Assam, Haflong) (State Sector)	148	30	08	27	00	21	03	08	19	00	15	28
82	301	D.F.O., Southern Afforestation Divn., Haflong (State Sector)	00	32	00	00	00	00	03	08	19	00	04	28
83	302	D.F.O., F. R. & S. Division, Haflong (State Sector)	08	45	02	41	10	30	00	14	00	00	04	01
84	303	D.F.O., DimaHasao Forest Divn.,(East) (Consolidation Divn.,) Haflong (State Sector)	46	72	02	41	10	33	09	14	08	00	12	19
85	304	D.F.O., DimaHasao Forest Divn.,(West) (N. C. Hills Divn.,) Haflong (State Secto	46	00	62	54	42	33	09	14	15	00	12	36

86	305	D.F.O., Northern Afforestation, Hills, Diphu (State Sector)	29	57	56	25	35	21	00	16	19	00	15	34
87	306	D.F.O.,K. A.WestDivn. Diphu (State Sector)	01	38	08	54	35	29	00	141	110	08	17	20
88	307	D.F.O., Hamren Division, Hamren (State Sector)	50	53	62	52	42	33	30	16	19	00	16	35
89	308	D.F.O., SilviculturalDivision,Hills Area, Diphu (State Sector)	46	29	00	54	36	33	00	14	20	00	15	36
90	309	C. F., KarbiAnglong, Hills, Diphu (State Sector)	49	23	00	52	35	30	09	59	20	00	00	36
91	310	D.F.O.,K. A. East Divn.,Diphu (State Sector)	50	57	59	28	00	30	09	43	19	11 6	00	65
92	440	D.O., Sonitpur S. C. Divn., Tezpur	70	67	41	10	00	20	20	02	20	00	31	13
93	441	D.O., Lakhimpur S. C.,Divn.	00	00	00	03	08	05	02	10	07	01	08	08
94	442	D.O., Kokrajhar S. C. Divn.	18	29	00	03	25	33	02	00	21	08	23	48
95	443	D. O., Eastern Assam S. C. Divn., Dibrugarh	00	31	01	52	21	35	34	17	28	03	64	33
96	444	D. O., Nalbari S. C. Divn., Nalbari	00	01	00	00	03	00	00	18	08	05	15	20
97	446	Dir., of Soil Divn, Assam, Guwahati	28	09	00	00	08	00	12	01	11	10	15	16
98	447	D. O., S. C. (Engg.) Guwahati	64	33	41	00	00	00	09	01	00	15	05	15
99	448	D.O., Baska S. C. Divn., Mushalpur	36	05	22	33	00	01	33	14	21	31	59	41
100	449	Supdt., Assam S. C. Training School, Mahur	01	00	06	03	16	15	04	00	21	00	00	33
101	450	D. O., Cachar S. C. Divn., silchar	00	00	00	00	00	00	05	08	00	00	01	22
102	451	D. O., Jorhat S. C. Divn., Jorhat	14	03	06	28	00	16	02	01	32	01	08	00
103	452	D.O., Nagaon Soil Conservation Divn., Nagaon	00	00	00	00	00	00	00	10	00	00	31	14
104	453	D.O., Golaghat Soil Conservation Divn., Golaghat	04	04	41	10	16	21	05	18	07	00	00	01
105	454	D.O., DhemajiJonai S. C. Divn., Silapathar	11	01	00	10	00	05	23	00	00	01	01	38
106	455	D.O., South Bank Soil Conservation div. Guwahati	05	06	02	06	16	21	00	24	00	00	15	29
107	456	D.O., Lower Assam Soil Survey Divn., Guwahati	00	01	08	00	00	00	34	38	28	31	73	42
108	457	D.O., Darrang Soil Conservation Divn., Guwahati	05	02	23	33	21	20	17	00	28	31	51	43
109	458	Joint Director, Lower Assam Circle, Soil Conser.	00	00	00	06	00	00	00	00	00	00	00	02
110	459	D.O., Barpeta Soil Conservation Divn., Barpeta	06	02	01	00	32	02	23	43	31	31	39	32
111	461	Joint Dir, S. C. River Velly Project, Guwahati	00	00	00	25	24	26	00	00	00	00	05	01

**OFFICE OF THE ACCOUNTANT GENERAL (A&E), ASSAM,
BELTOLA, GUWAHATI-781029**

No. FAC/1-21/Annual Review/2019-20/193

Date: 11-11-2019

To
The Senior Audit Officer,
i/c. RAW Section
O/o the AG (Audit), Assam Guwahati-29

Sub: Annual Review on working of Forest Division of Assam for the year 2018-19.

Sir,

With reference to the subject cited above, I am to state that Annual Review on the working of forest Department of Assam for the year 2018-19 is due for submission to the Head Quarter Office.

I, therefore, request you kindly to furnish the Audit materials to be incorporated in Part-II of the Review Report on the points as given below:-

- 1) Important Audit paragraphs which have not been included in the Audit Report in 2018-19.
- 2) Important irregularities noticed during local inspection along with the name of Division involve may be furnished.
- 3) Objection noticed during Central Audit may also be furnished.
- 4) Any other important and interesting items detected local inspection of Divisions.

Yours faithfully

Sr. Accounts Officer,
Forest Accounts Compilation Section

**OFFICE OF THE ACCOUNTANT GENERAL (A&E), ASSAM,
BELTOLA, GUWAHATI-781029**

No. FAC/1-21/Annual Review/2019-20/194

Date: 11-11-2019

To
The Senior Audit Officer,
i/c. E.S.1.1 Section
O/o the AG (Audit), Assam Guwahati-29

Sub: Annual Review on working of Soil Division of Assam for the year 2018-19.

Sir,

With reference to the subject cited above, I am to state that Annual Review on the working of Soil Department of Assam for the year 2018-19 is due for submission to the Head Quarter Office.

I, therefore, request you kindly to furnish the Audit materials to be incorporated in Part-II of the Review Report on the points as given below:-

- 1) Important Audit paragraphs which have not been included in the Audit Report in 2018-19.
- 2) Important irregularities noticed during local inspection along with the name of Division involve may be furnished.
- 3) Objection noticed during Central Audit may also be furnished.
- 4) Any other important and interesting items detected local inspection of Divisions.

Yours faithfully

Sr. Accounts Officer,
Forest Accounts Compilation Section

