



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
2017-2018



ANNUAL REVIEW
ON THE WORKINGS OF FOREST AND SOIL
CONSERVATION DIVISIONS OF ASSAM

2017-2018



ACCOUNTANT GENERAL (A&E), ASSAM

CONTENTS

Part I (ACCOUNTS)

	SUBJECTS	PAGE NO.
	Preface	1
	Overview	2
Chapter I	Introduction and Scope of Review	3 - 4
Chapter II	Submission of Monthly Accounts	5
Chapter III	Deficiencies in compilation of the Divisional Accounts	6-8
Chapter IV	Reconciliation	9-10
Chapter V	Remittance	11
Chapter VI	Schedule of Settlement with Treasuries	12

Part II (AUDIT)

	SUBJECTS	PAGE NO.
	IMPORTANT IRREGULARITIES NOTICED DURING AUDIT OF FOREST DEPARTMENT FOR THE YEAR- 2017-18	13-21

ANNEXURES

	SUBJECTS	PAGE NO.
ANNEXURE-A	List of Forest & Soil Accounts rendering units	22-26
ANNEXURE-B	Statement showing delay in submission of monthly Accounts	27-30

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 2017-18 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 04th March, 2019.

(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 2017-2018.

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 2017-18 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 2017-18. 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 2017-18 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 2017-18

Sl. No	Ranges of delay in days	No of Divisions											
		Apr. 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18
1	1 to 15 days	33	44	42	36	46	44	27	46	42	50	46	11
2	>15 to 30 days	20	10	19	19	08	16	19	20	27	15	24	65
3	> 30 days	26	17	17	21	32	32	36	27	09	10	16	11

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 2017-2018. 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 2017-18 are indicated in the **Table 1.2 below**.

Table 1.2:- CASH BALANCE AT THE END OF THE MARCH 2018.

SL. NO.	DIV. CODE	NAME OF DIVISIONS	CASH BAL. UNDER 8671 (A)
1.	133	D.F.O.Baksa Division.,Mushalpur	6742460
2.	143	D.F.O.,Domdoma Division, Domdoma	9817
3.	144	D.F.O., Dibrugarh Division, Dibrugarh	928590
4.	148	D.F.O.,Nagaon Division, Nagaon	4215
5.	153	D.F.O.,Goalpara Division, ,Goalpara	2900000
6.	159	D.F.O., Dhubri Division, Dhubri	218827
7.	164	D.F.O, Nagaon Wildlife Division, Nagaon	12044000
8.	165	D.F.O., Mangaldoi Wildlife Division, Mangaldoi	9944823
9.	168	D.F.O., Eastern Assam Wildlife Division, Bokakhat	89755712

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 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 2017-2018 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	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 nd 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 rd 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, Kokrajhar -16

		Total =112 divisions	divisions Total=35 divisions
4	4 th 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 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) 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 2017-2018 stood debit balance of **A 209,87.53 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 2017-2018 stood a debit balance of **A 33,43.51 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 2017-18

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/11-25/16-17 (11/12-03/16)	DFO, Cachar Division, Silchar	IIB	1	Illegal collection/utilization of Forest Minerals produce by works department	119.95
				3	Non-realisation of 10% MMDR&R Fund	6.66
				5.	Discrepancy between departmental figure & Treasury Receipt Schedule	0
				6	Encroachment of reserve forest	0
2	RS/FOR/11-27/16-17 (11/11-03/16)	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 licence fees of furniture Shop	0
				5	Non reconciliation of Treasury Remittances	0
3	RS/FOR/11-28/16-17 (03/13 - 03/16)	DFO(T), Aie Valley Division, Bongaigaon	IIA	1	Realisation 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-realisation of interest due to delay in payment of Forest royalty	9.44
				4	Non realization of Kist money/Forest royalty	7.94
			IIB	4	Loss of Govt. revenue due to short realization of permit extension fees.	0
				5	Discrepancy between departmental receipt figure & treasury receipt schedule	0

4	RS/FOR/11-29/16-17 (08/12 to 03/16)	DFO, Dibrugarh Division, Dibrugarh	11B	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-realisation 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
5	RS/FOR/11-30/16-17 (06/13 to 03/16)	DFO, Hailakandi 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 & Treasury Receipt Schedule	0
				6	Non reconciliation of Treasury Remittances	0
				7	Encroachment of reserve forest	0
6	RS/FOR/11-01/17-18 (04/15 to 03/17)	PCCF&HOFF, Assam	IIB	1.	Non reconciliation of Treasury Remittances	0
				2	Non reflection of remittance in the treasury Receipt Schedule	0
			IIA	2.		
				1	Settlement of Simul Cotton mahal below schedule rate of Govt. royalty resulted loss of revenue	327

7	RS/FOR/11-02/17-18 (04/15 to 02/17)	DFO, Nagaon division Nagaon				
			2	Short realization of permit extension fee	9.2	
			3	MMRR Fund not being realized under the AMMCR 2013, resulting in loss of Govt. revenue	23.93	
			4	Short realization of royalty due to non-application of current rate	8.09	
			5	Loss of revenue due to deterioration of timber	12.16	
			6	Non realization of VAT against Forest Royalty	29	
			7	Non collection/deduction of Income tax	5	
			IIB	1	Probable loss of forest Royalty	199.5
				2	Non-realization of interest due to delay in Payment of forest royalty	1.47
				3	Non realization of renewal licence fee of forest Produce trading depot	10.37
				4	Loss of revenue due to illegal felling and Removal of timber	11.38
				5	Undue benefit to the contractor due to the re-sale Of kathalguri mikirgram stone	0
				6	No raising of reserve price of sand permit area	0
7	No realization of license fee of stone crusher Units	0.12				
8	Non submission of monthly accounts	0				
9	Discrepancy between departmental monthly Collection figures and corresponding treasury Figures.	0				
10	Discrepancy between treasury remittance Figure & receipt schedule figure.	0				
11	Non reconciliation of treasury remittances	0				
12	Irregularities in maintenance of stock Account of money receipt books.	0				

8	RS/FOR/11-03/17-18 (04/14 to 03/17)	DFO,(T), Dhemaji Division	IIA	1	Short levy of royalty resulted in loss of revenue.	65.56
				2	Non-realisation of MMDRRF under the provision of the AMMCR Rule 2013	19.45
				3	Non-realisation of [er,ot extemsopm fees.	14.85
			IIB	1	Non-realisation of interest amounting to 0.30 lakh on delay in payment of forest royalty & MMDRR fund.	0.3
				2	Non-realisation of renewal license fee of forest produce trading depot.	0
				3	Non-settlement of Bakijai Cases.	0
				4	Non-reflection of remittance challan in treasury receipt schedule.	0
				5	Non-reconciliation of treasury remittances.	0
				6	Maintenance of Cash Book & Other Book of accounts.	0
9	RS/FOR/11-04/17-18 (04/15 to 03/17)	DFO(T), Sibsagar Division, Sibsagar	IIB	1	Non realization of forest royalty.	236.02
				2	Illegal collection utilization of forest minerals by works Departmewnt.	132
				3	Irregular retention ofr MMDR&R Fund.	21.4
				4	Outstanding Bakijai cases.	37.89
				5	Encroachment of reserve forest	0
				6	Non-reconciliation of treasury remittance.	0
				7	Discrepancy between departmental figure & treasury receipt.	0
				8	Mahals remained idle due to non-participation of tenders.	0
				9	Non-disposal of timber.	1.69
				10	Non-renewal of stone crusher unit and timber shops.	0

				11	Blockade of Govt. revenue due to non-disposal of seized timber/forest mineral materials.	0
10	RS/FOR/11-17/16-17 (04/15 to 03/17)	DFO, Kamrup West Division Baminigaon .	IIB	1	Short realization of VAT on forest royalty.	0.58
11	RS/FOR/11-07/17-18 (04/16 to 03/17)	DFO, Jorhat Division, Jorhat	IIA	1	Non-realisation/short realization of 10% MMDR & R fund.	11.02
				2	Non- realization of interest for delayed payment of kist money & MMDRR fund.	6.12
			IIB	1	Non-realisation of fine for offence dine by contractor.	5.4
				2	Irregular retention of 10% MMR & R fund	5.27
				3	Non-Short realization of royalty VAT & income tax.	3.93
				4	Locking of Govt. revenue due to non-disposal of departmentally operated timber.	2.46
				5	Short realization of VAT on forest royalty..	0.17
6	Discrepancy in between departmental revenue figure & treasury revenue receipt schedule.	0				
12	RS/FOR/11-11/17-18 (04/15 to 03/17)	DFO, SF, Dibrugarh	IIB	1	Non-reconciliation of treasury remittances.	0
13	RS/FOR/11-11/17-18 (04/16 to 03/17)	DFO, Goalpara Division,	IIA	1	Loss of Govt. revenue due to estimation fo extractable quantity of sand less than that of the approved mining plan.	560
				2	Non-realisation of MMD R&R fund.	11.42
			IIB	1	Realisation of MMDRR fund by the Division.	12.77
				2	Loss of Govt. revenue (Stamp Duty & Registration fee) due to extraction of sand	9.18

14	RS/FOR/11-13/17-18 (04/16 to 03/17)	DFO, Kamrup West Division	IIA		and stone by the lease holders/contractors without proper execution and Registration of lease/deed contract agreement.	
				3	Non-payment of financial assurance by the mineral concession holders	6.2
				1	Non-realisation of outstanding FR/VAT/IT.	71.61
			IIB	2	Non-realisation of 10% MMDRR fund and interest for delayed period.	17.04
				3	Short-realisation fo FR/VAT/IT	5.15
				2	Illegal collection utilization of forest produce against which monopoly fee realizable.	7.96
				4	Short-realisation of VAT on forest royalty.	2.47
				6	Encroachment of reserve forest	0
				9	Non-reconciliation of treasury remittance.	0
15	RS/FOR/11-14/17-18 (04/16 to 03/17)	DFO, North Kamrup Division, Rangia	IIA	1	Loss of Govt. revenue.	68.07
				IIB	1	Other charges collected in bank draft from the lease holders lying idle.
			2		Non-reflection of challan in treasury remittance.	6.29
			3		Loss of revenue due to deterioration of timber	2.01
			4		Encroachment of reserve forest	0
			5		Short accountal/Short deposit.	0
			6		Non-reconciliation of revenue remittances.	0
			7	Treasury lapse receipt.	1.6	
16	RS/FOR/11-15/17-18 (04/16 to 03/17)	DFO, Kamrup East Division, Guwahati	IIA	1	Non-realisation of MMDRR fund.	38.12
				IIB	1	Loss of Govt. revenue (Stamp Duty & Registration fee) due to extraction of stone by the lease holders/without proper execution & Registration of lease deed.
			2		Retention of MMDRR, fund by Division.	42.05
			3		Loss of revenue due to non-compounding of offence cases.	3.79

17	RS/FOR/11-28/16-17 (03/13 to 03/16)	DFO, (T) Aie Valley Forest Division, Bongaigaon	IIB	4	Stone crusher operated without certificate of consent to operate issued by the pollution control Board, Assam	0				
				5	Irregular maintenance of Cash Book.	0				
				1	Non-reflection of challan in treasury receipt schedule.	33.22				
				2	Non-realisation of outstanding FR/VAT/IT.	50.44				
				3	Irregular retention of 10%MMR & R fund	17.9				
				4	Locking of Govt. revenue due to non-disposal of departmentally operated	5.69				
				5	Violation of terms & conditions resulted loss of royalty	3.69				
				6	Non realization of 10% MMDR&R fund	1.95				
				7	Short-realisation of VAT	0				
				8	Encroachment of reserve forest	0				
				9	Non-reconciliation of treasury remittances.	0				
				10	Discrepancy between departmental revenue figure & treasury receipt schedule figures.	0				
				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/11-18/17-18 (04/15 to 03/17)	DFO, Lakhimpur Division	IIB	1	Non-realisation of royalty fine and other dues for offences done by the contractors.	0
								2(a)	Non-realisation of 10% M&MDR&R fund and fine for violation	48.42
2(b)	Non-realisation of 10% M&MDR&R fund	34.04								
5	Short-realisation of VAT on forest royalty.	8.7								
6	Blocking of Govt. revenue due to non-settlement of offence cases.	216.97								
7	Encroachment of reserve forest	1.32								
8	Non-reconciliation of treasury remittances.	0.38								
9	Discrepancy between departmental revenue figure & treasury Receipt schedule figures.	0								
19	RS/FOR/11-23/17-18 (04/14 to 03/17)	DFO, Parbatjhora, Kokrajhar, Assam	IIB	1	Non-realisation of MMDR&R fund under the provision of the AMMCR, 2013 resulting in loss of Govt. revenue.	5.45				
				2	Outstanding forest royalty.	0				

				3	Deterioration of timber.	0
				4	Non-realisation of permit extension fees.	0
				5	Non-realisation of renewal license fee of forest produce trading depot.	0
				6	Non-realisation of revenue challan in revenue remittance register/reconciliation statement & challans wanting.	0
				7	Observation on deposit of sale proceeds of timber to revolving fund.	0
				8	Reconciliation of treasury remittance.	0
20	RS/FOR/11-22/17-18/ (04/15 to 03/17)	DFO, (T) Sonitpur West Division, Tezpur	IIA	1	Non-settlement of adequate quantity of minor mineral in mahal area.	0
			IIB	1	Discrepancy between departmental monthly collection figures and corresponding treasury figures.	0
21	RS/FOR/11-24/17-18 (06/14 TO 03/17)		IIA	1	Loss of Govt. revenue amounting to 88.31 lakh due to estimation of extraction able quantity of sand & gravel less than that of the approval mining plan.	88.31
				2	Non-realisation of MMDRR fund and interest.	29.99
			IIB	1	Loss of Govt. revenue (Stamp Duty & Registration Fees) due to extraction of minerals by the lease holders/contractors without proper execution and registration of lease deed/contract agreement.	5.39
				2	Non-realisation of 10% MMDR&R fund.	5.16

22	RS/FOR/11-26/17-18 (06/14 to 03/17)	IIB	3	Non-submission of monthly/annual returns by the lease holders/mining contractors.	0
			4	Non-realisation of MMDRRR fund	59.21
			5	Short-realisationpf VATon forest royalty.	0.24
			6	Encroachment of reserve forest	0
			7	Discrepancy between dept. revenue figure treasury Revenue Receipt schedule figures & try remittanmce schedule.	0
			8	Non-reconciliation of treasury remittance	0
			2	Retention of MMDR&R, fund.	0
			5	Short-realisation of VAT against forest royalty.	0
			6	Position of Bakijai Cases.	0
			7	Non-reflection of remittancdes in treasury receipt schedule and mismatch of challan numbers.	0
			8	Discrepancy between treasury receipt schedule figure & departmental remitted figure.	0
			9	Non-reconciliation of remittances.	0

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., 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 nd Assam Forest Protection Force, Basistha, Guwahati-29
FOREST (NTA) (STATE SECTOR)		
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)
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., 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
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. River Velley Project, Guwahati
SOIL (TA) (BTAD)		
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
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 2017-18

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	08	02	00	35	04	07	13	11	00	00	09	10
2	123	C.F., Central Assam S.F. Circle, Ghy.-1	09	33	07	20	15	35	22	00	28	00	11	00
3	124	C.F., Upper Assam S.F. Circle, Nagaon	12	00	00	00	25	14	00	09	19	05	05	17
4	125	C.F., Lower Assam S.F. Circle, Bongaigaon	00	00	00	00	05	00	00	00	00	00	00	00
5	126	D.F.O., S.F. Div. Guwahati- 29	09	00	00	00	01	03	03	01	02	05	11	28
6	127	D.F.O., S.F. Div., Katimari, Nagoan	02	00	03	00	02	00	00	04	00	00	39	28
7	128	D.F.O., S.F. Div., Golaghat	00	42	43	12	45	14	41	33	02	18	44	29
8	129	D.F.O., S.F. Div., Sivasagar	23	10	29	00	12	15	11	19	00	16	25	29
9	130	D.F.O., S.F. Div., Dibrugarh	00	11	07	12	15	14	13	11	07	13	12	28
10	131	D.F.O., S.F. Div., Nalbari	13	17	51	20	61	51	11	54	23	00	44	39
11	132	D.F.O., S.F. Div., Barpeta	21	00	11	12	08	58	27	38	07	10	09	29
12	133	D.F.O., Baksa Forest Divn . Mushalpur.	08	10	53	22	01	06	10	17	06	00	00	36
13	134	D.F.O., S.F. Div., Biswanath Chariali	19	19	46	15	12	14	19	01	06	00	06	28
14	135	D.F.O., S.F. Div., North Lakhimpur	56	35	00	120	89	59	41	11	27	00	06	00
15	136	D.F.O., S.F. Div., Bongaigaon	01	00	00	11	05	00	00	00	00	00	00	27
16	137	D.F.O.Parbatjora Forest Divn.,Gauranganagar.	00	24	00	00	05	13	00	09	23	00	06	29
17	138	D.F.O., S.F. Div., Goalpara	00	04	03	08	00	03	05	00	00	09	04	28
18	139	D.F.O., S.F. Div., Kokrajhar	07	09	04	11	01	06	00	04	02	11	06	17
19	140	D.F.O., S.F. Div., Silchar	40	09	14	14	47	17	07	24	09	23	00	28
20	141	D.F.O., S.F. Div., Karimganj	00	17	07	18	32	02	39	09	05	06	31	28
21	142	D.F.O., Digboi Div., Digboi	61	30	21	11	47	17	17	60	29	34	00	31
22	143	D.F.O., Doomdooma Div., Doomdooma	61	30	14	29	47	36	21	26	26	13	23	28
23	144	D.F.O., Dibrugarh Div. Dibrugarh	37	06	18	00	12	06	31	24	00	37	09	22
24	145	D.F.O., Sivasagar Div. Sivasagar	66	45	15	47	16	06	95	65	76	58	30	27
25	146	D.F.O., Jorhat Div., Jorhat	42	11	18	27	33	21	41	57	26	18	13	31
26	147	D.F.O., Golaghat Div., Golaghat	21	10	43	28	76	15	00	37	06	52	24	49
27	148	D.F.O., Nagaon Div. Nagaon	26	10	18	08	11	03	11	32	22	13	24	27
28	149	D.F.O., Nagaon South Div., Hojai	35	32	28	22	53	41	59	59	28	32	23	27

29	150	D.F.O., Cachar Div., Silchar	12	23	16	28	33	43	53	60	48	17	34	28
30	151	D.F.O., Karimganj Div., Karimganj	00	13	00	11	04	15	13	08	14	12	16	27
31	152	D.F.O., Hailakandi Div., Hailakandi	05	20	02	01	11	10	55	25	00	09	11	30
32	153	D.F.O., Goalpara Div., Goalpara	28	13	04	08	53	23	52	09	26	26	31	28
33	154	D.F.O., Haltugaon forest Divn. Kokrajhar	30	00	42	11	44	14	42	22	23	10	06	00
34	155	D.F.O., Kamrup East Div., Guwahati -29	21	62	50	81	60	43	35	60	37	16	39	35
35	156	D.F.O., Kamrup West Div., Bamunigaon	12	17	00	00	01	00	00	10	00	00	09	34
36	157	D.F.O., North Kamrup Div., Rangia	00	09	11	08	16	03	00	05	00	02	04	24
37	158	D.F.O., Dhonsiri Forest Divn .Udalguri.	50	32	02	00	09	03	19	30	00	10	05	36
38	159	D.F.O., Dhubri Div, Dhubri	13	06	01	08	08	02	18	19	20	09	03	27
39	160	D.F.O., Sonitpur East Div, Biswanath Chariali	40	09	14	18	36	06	39	39	28	23	45	27
40	161	D.F.O., Sonitpur West Div., Tezpur	06	00	00	00	00	00	00	03	00	06	00	27
41	162	Principal C.C.F., Wild Life, Assam, Rehabari, Guwahati – 8	08	00	01	11	00	01	21	08	00	00	24	23
42	163	D.F.O., Wild Life Div., Tinsukia	40	09	45	14	50	20	73	43	26	00	59	28
43	164	D.F.O., Nagaon Wild Life Div., Nagaon	26	00	14	32	54	24	00	10	26	32	18	35
44	165	D.F.O., Wild Life Div., Mangaldai	26	00	02	08	26	69	38	30	37	06	18	31
45	166	D.F.O., Wild Life Div., Kokrajhar	00	00	30	08	00	15	34	04	23	10	33	02
46	167	D.F.O., Western Assam Wild Life Div., Tezpur	26	00	07	21	50	49	00	24	00	02	23	38
47	168	D.F.O., Eastern Assam Wildlife Div., Bokakhat	166	135	106	74	129	129	188	148	117	86	58	35
48	169	Field Director, Tiger Project, Assam, Barpeta Road	44	13	21	12	05	23	00	11	15	03	25	30
49	170	Director, Kaziranga National Park,Bokakhat	19	09	07	14	24	34	03	10	23	11	24	28
50	171	D.F.O., Assam State Zoo Div., Guwahati	36	26	16	32	32	63	322	01	20	18	13	31
17	172	W.P.O., Upper Assam Circle, Jorhat	00	00	00	01	02	14	03	00	06	10	16	17
52	173	W.P.O., Working Plan Div., Kokrajhar	29	00	04	08	00	30	00	04	00	09	25	24
53	174	W.P.O., Lower Assam Circle, Guwahati - 14	00	00	00	06	02	01	00	00	00	00	04	15
54	175	D.F.O., FR & S. Div., Guwahati-29	26	21	07	18	44	73	64	33	02	10	61	30
55	176	D.F.O.Forest Utilisation Officer, Ghy-14	00	09	11	00	04	00	10	00	00	06	05	00
56	177	Silviculturist, Assam, Guwahati-29	02	04	00	00	04	32	00	10	00	17	03	23
57	178	D.F.O., Genetic Cell Div., Guwhati-29	21	10	00	78	47	17	27	40	09	59	40	29
58	179	C.F. Dev. Cum Nodal Officer Compensatory Afforestation	00	05	10	04	08	02	11	31	00	00	06	30

59	180	D.F.O., Dhemaji Divn.,Dhemaji	96	65	102	71	40	72	41	80	49	18	46	28
60	181	P.C.C.F., Assam, Guwahati	09	06	24	63	51	21	25	25	29	55	48	28
61	182	C.F. Central Assam Circle, Guwahati	09	12	03	20	09	06	11	03	01	16	16	27
62	183	C.F. Research & Education Circle, Assam, Guwahati	06	00	00	00	31	43	12	30	00	00	00	13
63	184	C.F. Northern Assam Circle, Tezpur	15	06	14	21	16	15	27	39	41	41	41	27
64	185	C.F. Eastern Assam Circle, Jorhat	00	11	18	12	33	70	39	09	21	13	13	30
65	186	C.C.F. Research, E & W Plan, Assam, Ghy 14	35	12	01	01	08	10	00	00	00	27	27	16
66	187	C.F. Southern Assam Circle, Silchar	00	13	00	00	04	14	12	08	29	11	11	24
67	188	C.C.F., Western Assam Circle, Kokrajhar	37	06	02	15	73	43	12	17	27	06	06	29
68	189	Director, Assam Forest School, Jalukbari 14	20	04	01	00	12	03	70	46	15	09	09	31
69	190	Commandant, Assam Forest Protection Force, Basistha, Ghy	09	09	16	67	36	13	00	45	14	04	04	17
70	191	D.F.O., Govt. T.T. & S. Plant Div. Makum	09	00	09	00	10	06	03	16	26	00	00	22
71	192	D.F.O., Tinsukia Logging Div., Tinsukia	51	54	24	15	09	06	12	16	21	00	00	27
72	193	D.F.O.Guwahati Wildlife Divn.,Guwahati	62	31	01	08	40	36	32	74	54	25	39	27
73	194	D.F.O., Chirang Forest divn. Kajalgaon	40	09	23	47	16	36	05	37	12	06	11	16
74	195	C.C.F(T),Lower Assam Zone,Ghy-1 [C.C.F., (Territorial) Assam.]	07	00	00	00	00	00	26	02	01	00	06	03
75	196	D.F.O., Aie Valley Div., Bongaigaon	00	12	21	20	10	31	33	45	14	12	23	31
76	197	D.F.O., Kachugaon Div, Gossaigaon	44	13	29	33	15	35	26	32	21	06	25	24
77	198	D.F.O., Lakhimpur Div, Lakhimpur	29	00	63	32	60	30	62	60	49	18	53	27
78	199	D.F.O., Central Assam Afforestation Div Hojai.	06	00	02	00	01	00	03	11	00	00	02	27
79	270	C.C.F. (T), Upper Assam Zone, Guwahati	14	00	00	00	00	00	00	02	00	00	05	13
80	299	Commandant, 2 nd Assam Forest Protection Force, Basistha,Guwahati29	00	00	00	00	10	30	10	40	09	44	16	17
81	300	Addl. P.C.C.F., Dima Hasao , Haflong (C.C.F., Hills, Assam, Haflong) (State Sector)	22	00	10	00	32	02	27	00	00	00	11	00
82	301	D.F.O., Southern Afforestation Divn., Haflong (State Sector)	00	05	00	00	00	00	03	00	00	00	10	00
83	302	D.F.O., F. R. & S. Division, Haflong (State Sector)	26	00	07	43	12	55	24	00	12	02	11	00
84	303	D.F.O., Dima Hasao Forest Divn.,(East) (Consolidation Divn.,) Haflong (State Sector)	26	00	07	09	16	24	40	10	14	02	09	00
85	304	D.F.O., Dima Hasao Forest Divn.,(West) (N. C. Hills Divn.,) Haflong (State Secto	00	00	00	67	36	06	41	11	12	00	09	00

86	305	D.F.O., Northern Afforestation, Hills, Diphu (State Sector)	14	53	29	68	46	16	38	19	13	00	05	00
87	306	D.F.O.,K. A.West Divn. Diphu (State Sector)	14	88	70	39	08	06	40	10	12	00	00	31
88	307	D.F.O., Hamren Division, Hamren (State Sector)	86	88	85	68	68	57	37	07	14	00	02	00
89	308	D.F.O., Silvicultural Division,Hills Area, Diphu (State Sector)	35	04	85	68	47	17	40	10	06	00	02	00
90	309	C. F., Karbi Anglong, Hills, Diphu (State Sector)	86	88	116	81	68	38	38	08	23	00	05	00
91	310	D.F.O.,K. A. East Divn.,Diphu (State Sector)	86	58	28	00	64	34	33	11	12	00	05	01
92	440	D.O., Sonitpur S. C. Divn., Tezpur	85	54	24	21	44	50	19	29	13	02	25	27
93	441	D.O., Lakhimpur S. C.,Divn.	00	00	10	08	01	62	31	01	07	00	00	24
94	442	D.O., Kokrajhar S. C. Divn.	22	09	37	22	24	20	28	17	13	10	25	27
95	443	D. O., Eastern Assam S. C. Divn., Dibrugarh	00	00	00	00	08	00	03	25	00	05	25	07
96	444	D. O., Nalbari S. C. Divn., Nalbari	00	00	00	00	00	00	00	01	01	00	02	13
97	446	Dir., of Soil Divn, Assam, Guwahati	00	06	15	08	08	01	19	05	13	25	24	17
98	447	D. O., S. C. (Engg.) Guwahati	00	09	31	00	02	14	10	05	02	09	13	22
99	448	D.O., Baska S. C. Divn., Mushalpur	70	40	25	46	15	01	32	02	13	10	23	27
100	449	Supdt., Assam S. C. Training School, Mahur	07	05	10	00	05	15	00	04	08	02	00	17
101	450	D. O., Cachar S. C. Divn., silchar	00	00	00	00	01	00	00	01	00	00	00	21
102	451	D. O., Jorhat S. C. Divn., Jorhat	06	05	07	08	44	13	17	04	09	04	17	17
103	452	D.O., Nagaon Soil Conservation Divn., Nagaon	13	09	03	00	00	00	00	00	00	02	00	14
104	453	D.O., Golaghat Soil Conservation Divn., Golaghat	50	00	39	21	01	50	47	29	13	10	17	27
105	454	D.O., Dhemaji Jonai S. C. Divn., Silapathar	00	04	00	12	00	27	00	00	00	04	00	23
106	455	D.O., South Bank Soil Conservation div. Guwahati	14	05	02	40	09	50	32	17	00	05	00	15
107	456	D.O., Lower Assam Soil Survey Divn., Guwahati	07	00	01	00	00	07	20	10	00	00	00	60
108	457	D.O., Darrang Soil Conservation Divn., Guwahati	06	52	51	20	44	04	35	05	09	02	25	17
109	458	Joint Director, Lower Assam Circle, Soil Conser.	00	00	00	00	00	04	00	00	00	00	00	02
110	459	D.O., Barpeta Soil Conservation Divn., Barpeta	14	00	00	00	00	00	03	05	02	05	13	16
111	461	Joint Dir, S. C. River Valley Project, Guwahati	08	00	00	00	00	00	00	29	02	00	00	00