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**ANNUAL REVIEW ON THE WORKING
OF
FOREST DIVISIONS
FOR THE YEAR 2011-12**

GOVERNMENT OF JHARKHAND

**OFFICE OF THE ACCOUNTANT GENERAL (A&E) JHARKHAND,
RANCHI-834002**

PREFACE

The system of Forest Accounting is an integral part of the general system of accounting. Its significance at the compiler's end lies in the fact that the Forest Divisions render compiled Accounts up to the Classified Abstract stage to the Office of the Accountant General. The compiled accounts sent by the Forest Divisions, are consolidated in the office of the Accountant General and are eventually integrated into a larger accounting format.

This review brings out the state of affairs in the working of the Forest Divisions and position of initial and subsidiary accounts kept by them during the financial year 2011-2012.

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 executive authorities. We would certainly feel fulfilled if this review proves to be a step in this direction.

(Manoj Sahay)
Accountant General (A&E)
Jharkhand, Ranchi

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CHAPTER-1

- 1.1 **ORGANISATIONAL SET UP OF THE FOREST DEPARTMENT** - The overall administrative control of Forest Department vests in the Principal Secretary, Forest and Environment Department, Government of Jharkhand. The chief administrative officer of Forest Department is the Principal Chief Conservator of Forest, who is assisted by followings:-
- 1.1.1 One Principal Chief Conservator of Forest Cum-Executive Director, Waste Land Development Board, Jharkhand.
 - 1.1.2 One Principal Chief Conservator of Forest, Biodiversity Conservation & Chief Wild Life Warden, Jharkhand, Ranchi.
 - 1.1.3 Three Additional Principal Chief Conservators of Forest.
 - 1.1.4 Five Regional Chief Conservators of Forest
 - 1.1.5 Six Chief Conservators of Forest.
 - 1.1.6 Thirty-two Conservators of Forest.
 - 1.1.7 One Director of Forester Training School.
 - 1.1.8 Three Deputy Conservators of Forest.
 - 1.1.9 Fifty-nine Divisional Forest Officers, Range Officers and other allied staff.
- 1.2 **SCOPE OF REVIEW** - This review covers the functioning of 111 Forest establishment in Jharkhand, which rendered accounts to the Accountant General (A&E), Jharkhand during the year 2011-2012. The review points out major defects generally noticed during compilation of monthly accounts. The results of the review are set forth in the succeeding chapters.

CHAPTER-2

2.1 DELAY IN SUBMISSION OF MONTHLY ACCOUNTS

2.1.1 The Divisions are required to submit to the Accountant General compiled monthly Cash Accounts, Classified Abstract of Revenue and Expenditure and other schedules and abstracts by 5th of the succeeding month as per Article 288 of the Accounts Code, Vol- III. Though, there was an improvement in the rendition of monthly forest accounts during the year 2011-2012 in comparison with previous years, a large number of Divisional Forest Officers 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 'A'. The overall position of delay is shown in the table below:

Rendition of Monthly Accounts during 2011-12					
	Timely	Delay up to 29 days	Delay between 30 to 90 days	Delay of 91 days or more	Total
Nos. of Divisions	341	925	64	2	1332
%ge of Divisions	25.60	69.45	4.80	0.15	100.00

Comparative Statement: Data for the last 3 years with regard to delay/percentage is as under:

	2008-09	2009-10	2010-2011
Timely	290 (21.58)	305 (22.69)	445 (33.41)
Delay up to 29 days	990 (73.66)	997(74.18)	848 (63.66)
Delay between 30 to 90 days	64 (4.79)	41 (3.05)	39 (2.93)
Delay more than 90 days	0	1 (0.07)	0

- 2.1.2 The issue of delay in rendition of accounts was repeatedly brought to the notice of departmental authorities and the Government at the highest level. There has been some improvement in the timely submission of monthly accounts. The Government requires to take effective and concrete remedial measures to ensure timely rendition of accounts in future.
- 2.1.3 Delay in renditions of monthly accounts led to exclusion of the delayed accounts from the monthly state accounts, leading to the latter presenting an incomplete picture of the financial transaction of the State Government. Delay also adversely affected the closing of Annual Accounts, preparation of Appropriation and Finance Accounts by the Accountant General, carrying out adjustments with R.B.I. and other Governments, issue of verified expenditure certificates for issuance of audit certificates.
- 2.1.4 The Government should take effective steps in dealing with delay in furnishing Divisional Accounts so as to enable the Government to obtain a complete picture of all transactions through the monthly Civil Account.

CHAPTER-3

MISCLASSIFICATION AND INCORRECT ACCOUNTING

During the course of compilation of monthly accounts, some deficiencies were noted which are not in accordance with prescribed accounting procedure. The deficiencies were of the following nature:-

3.1 The recoveries on accounts of Income/Sales tax from the salary/contractor's bills are to be exhibited on the receipt side of the cash account by classifying the transaction under "8658-suspense Account-112-Tax Deducted at source (Income Tax)" and "0040-Sales Tax" respectively. Thereafter, the net amount of the bill is to be exhibited in the payment side of the Cash Account booking the expenditure in to the final head of account, viz. "2406-Forestry and Wild Life".

The amount of Income Tax /Sales tax recovered from the contractors on account of the sale proceeds of forest produce are also required to be exhibited on the receipt side of the Forest Cash Account classifying the same under "8658-Suspense Account -112- Tax Deducted at source (Income Tax) and 0040- Sales Tax" respectively. The amount so recovered is to be remitted to the treasury in T.R. Form No.7 and classified appropriately under 8782-00-103- and not directly under "0021-Income Tax, 0040-Sales Tax".

The Divisional Forest Officers should adopt the said procedure immediately.

However, some of the divisions did not follow the same procedure. They simply mention Income Tax/Sale Tax in Cash Account. A few examples is given below:-

1. D.F.O., Ranchi West Forest Division, Lohardaga.
2. C.F., Core Area, Project Tiger, Daltonganj.

3.2 The Divisional Forest Officers submit compiled monthly Cash Account, Classified Abstract of Revenue & Expenditure to this office but in some of the cases they do not normally adopt the correct procedure of classification shown in the monthly accounts resulting in the accounts being kept under objection. Commonly observed errors are:-

- In the classified Abstract of revenue and expenditure (60-P), the detailed classification is not shown under Major, Minor and Detailed head as per the budget provisions.
- Totaling errors.

- Schedules and vouchers are not attached in support of the transaction rendered in the monthly accounts.
- In many cases opening and closing balance are not shown in monthly accounts. A few example is given below:-

1. C.F., Singhbhum Afforestation & Social Forestry, Circle, Jamshedpur
2. C.F. cum Field Director, Project Tiger Circle, Ranchi.
3. C.F., Dumka Circle, Dumka.
4. P.C.C.F, Jharkhand ,Ranchi.
5. C.F., Working Plan Circle, Medninagar.
6. C.F., Santhal Pargana Circle, Deoghar.
7. C.F., Southern Circle, Chaibasa.
8. D.F.O., World Food Program (Tasar) Division Dumka.
10. C.F., Singhbhum State Trading Circle, Jamshedpur.
11. D.F.O., Godda Forest Division, Godda.

3.3 Incorrect Classification of Expenditure: It was noticed that some of the Forest Divisions did not follow the correct classification of plan expenditure indicating the major/minor head as “2406-Forestry and Wild Life” Centrally sponsored scheme/Central plan scheme/State plan scheme. This creates serious problem in classification and booking of expenditure under the proper head of account. Those Divisions that booked the expenditure under incorrect heads have been indicated in Annexure ‘B’.

3.4 Non-Reconciliation of Receipts and Expenditure: The Divisional Officers of Forest departments are rendering compiled monthly accounts to Accountant General (A&E). Some divisions however, do not reconcile figures of receipts and expenditure booked by the Accountant General.

In order to ensure regular and timely reconciliation of figures “both receipts and expenditure” all the Divisional Officers should be impressed upon to carry out quarterly reconciliation of accounts. The following time schedule for quarterly reconciliation of accounts by the Divisional Officers may be observed.

<u>Month of Accounts</u>		<u>Due for Reconciliation</u>
(i) April to June	:	July
(ii) July to September	:	October
(iii) October to December	:	January
(iv) January to March	:	April

The status of the reconciliation done by the respective Divisional Officers during

Quarter	1st quarter	2nd quarter	3rd quarter	4th quarter
No. of Forest Division	111	111	111	111
Reconciliation done	07	42	33	79

Effect of non reconciliation: - The receipts as well as expenditure figures of divisions duly verified could not be intimated to the Government of Jharkhand due to non reconciliation of the figures by all the divisions in time.

CHAPTER-4

UNADJUSTED BALANCES UNDER FOREST REMITTANCE HEADS

In terms of article 288 of Account Code Vol.-III and Para 9.3 of Comptroller and Auditor General's Manual of Standing Orders (A&E) Vol. I, all the Forest Officers are required to furnish a copy of Monthly Register of Cheques Drawn, Schedule of Remittances to Treasuries and statements in the prescribed form along-with the monthly accounts to the Accountant General. These should be based on duly verified statement of cheques encashed and remittances made into Treasury during a month.

However, the Forest Divisions do not submit the said statements along-with monthly cash account to the Accountant General (A&E) regularly resulting in the accumulation of substantial unadjusted balance as on 31st March, 2012. The details for last three years are given below:

POSITION OF 8782- 103 - FOREST REMITTANCE				
FINANCIAL YEAR	OPENING BALANCE	RECEIPT	PAYMENT	CLOSING BALANCE
in crores of ₹				
2009-2010	37.73	92.71	108.15	22.29
2010-2011	22.29	119.07	118.54	22.82
2011-2012	22.82	111.98	108.59	26.21

Such accumulation can lead to irregular, fraudulent draws and defalcation of public money. The matter has been taken up with the State Government but no substantial improvement has been noticed in this regard. Immediate and effective remedial steps should be taken to ensure the rendition of pending as well as current statements of Consolidated Treasury Receipts and Consolidated Treasury Issue of Cheques along with the monthly accounts, to enable this office to clear the outstanding unadjusted balance as well as to ensure the correct drawal and encashment of cheques and deposits of revenue.

CHAPTER-5

RECOMMENDATIONS

To improve the system of Forest Accounting the following recommendations are made:-

1. Immediate steps are required to be taken to ensure timely rendition of monthly accounts in future, especially Accounts for the month of March.
2. Drawing and Disbursing Officers should ensure correct classification on the bills/vouchers/challans etc. to avoid misclassification and incorrect exhibition of expenditure and receipt figures in accounts.
3. The controlling officers should take suitable measures to complete the verification of actuals appearing in the books of accounts of this office with reference to departmental figures periodically quarterly and annually.
4. Immediate measures are required to be taken for early submission of delayed statements of cheques issued/encashed and remittances into Treasury in prescribed forms which have been pending since long, leading to accumulation of huge unadjusted balances.
5. Immediate remedial steps are required to be taken to prevent the recurrence of same/similar irregularities detected during central and local audit.
6. Immediate steps to be taken for submission of statement I and II along-with monthly accounts.

ANNEX-‘A’

(PARA-2.1)

STATEMENT SHOWING DELAY (IN NUMBER OF DAYS) IN REDITION OF MONTHLY FOREST ACCOUNTS BY THE JHARKHAND FOREST DIVISIONS FOR THE YEAR 2011-12

Sl. No.	Name of Division/ Circle	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1.	Principal Chief Conservator of Forests, Jharkhand, Ranchi.	04	08	NIL	03	04	05	03	02	NIL	08	NIL	03
2.	Principal Chief Conservator of Forests, Biodiversity Conservation & Chief Wild Life Warden, Jharkhand, Ranchi.	NIL	NIL	NIL	NIL	67	67	06	04	01	NIL	07	NIL
3.	CCF Wild life and Biodiversity Conservation, Jharkhand, Ranchi	NIL	01	Nil	Nil	Nil	05	03	02	NIL	NIL	NIL	NIL
4	Conservator of Forests-cum-Field Director, Project Tiger, Palamau.	05	22	06	03	04	07	03	09	NIL	01	01	34
5	Conservator of Forests-cum-Field Director, Project Elephant, Jamshedpur.	14	12	14	18	10	08	13	10	NIL	09	16	14
6	Conservator of Forests, Wild life Circle, Ranchi	11	NIL	17	04	07	05	06	NIL	06	03	NIL	07
7	Conservator of Forests Buffer Area, Project Tiger, Medninagar	07	38	09	12	17	07	06	04	12	03	01	34
8	Conservator of Forests, Core Area, Project Tiger, Medninagar	14	36	06	12	07	05	04	08	14	05	02	25
9	D.F.O. Wild life Division, Ranchi	35	04	NIL	03	08	NIL	04	03	04	04	01	29
10	D.F.O. Wild life Division, Hazaribagh	87	56	NIL	03	03	NIL	03	03	04	03	07	22
11	P.C.C.F.-cum-Executive Director, Waste Land Dev. Board, Jharkhand, Ranchi	NIL	18	03	05	11	NIL	03	04	NIL	01	02	03
12	Pr. Chief Conservator of Forests, & Chief Co-ordinator, World Food Programme, Ranchi	NIL	02	NIL	NIL	NIL	02	04	03	07	03	24	10
13	Dy.C.F. Project Co-ordinator Unit, Jharkhand Participatory Forest Management Project, Ranchi.	04	04	06	NIL	04	05	NIL	03	04	03	07	02
14	D.F.O, WFP Division, Ranchi.	NIL	08	NIL	03	NIL	02	09	NIL	05	NIL	NIL	08
15	D.F.O. WFP Division, Chaibasa.(Tasar)	01	38	08	07	01	08	03	NIL	NIL	01	NIL	06
16	D.F.O. World Food Programme Division, Dumka (Tasar)	08	26	NIL	13	02	08	03	02	08	01	NIL	17

Sl. No.	Name of Division/ Circle	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
17	D.F.O. World Food Programme Division, Medninagar.	11	05	03	NIL	07	12	04	04	07	08	09	16
18	Addl. P.C.C.F. Personnel & Human Resources Development, Jharkhand	NIL	01	NIL	NIL	07	06	03	03	01	01	NIL	NIL
19	C.F. Training & Human Resources Development Circle, Ranchi	01	NIL	02	NIL	04	05	03	03	01	04	02	NIL
20	C.F. & Director, Forester Training School, Mahilong. Ranchi	05	NIL	01	NIL	NIL	NIL	03	NIL	04	NIL	02	17
21	Director Forester-cum Forest Guard Training School, Hazaribagh	NIL	01	01	NIL	NIL	07	03	03	05	04	09	24
22	Addl. P.C.C.F. Working Plan & Research, JFM & Monitoring, Jharkhand, Ranchi.	NIL	03	01	NIL	NIL	NIL	03	NIL	NIL	NIL	01	01
23	C.C.F. Working Plan & Research Circle, Ranchi	NIL	01	13	NIL	01	NIL	03	02	13	NIL	01	02
24	C.C.F. JFM & Evaluation, Jharkhand Ranchi,	07	08	03	13	07	NIL	12	NIL	01	04	NIL	20
25	C.F. Social Forestry Planning, Monitoring & Evaluation Circle, Ranchi	01	NIL	03	NIL	02	NIL	NIL	NIL	NIL	NIL	NIL	14
26	C.F. Working Plan Circle, Ranchi	NIL	NIL	01	NIL	NIL	05	NIL	NIL	NIL	NIL	02	27
27	C.F. Research Circle, Ranchi	NIL	NIL	NIL	NIL	NIL	02	NIL	NIL	NIL	01	NIL	NIL
28	C.F. Working Plan Circle, Chaibasa.	01	38	09	03	10	NIL	03	NIL	NIL	NIL	01	06
29	C.F. Working Plan Circle, Daltonganj	NIL	NIL	NIL	13	NIL	25	04	NIL	01	NIL	NIL	06
30	C.F. Working Plan Circle, Hazaribagh.	NIL	NIL	NIL	03	NIL	05	04	NIL	01	NIL	NIL	06
31	C.F. Resources Survey Circle, Ranchi	NIL	02	01	NIL	NIL	25	04	09	NIL	NIL	01	09
32	C.F. & State Silviculturist, Jharkhand, Ranchi	08	NIL	01	NIL	07	07	04	05	05	03	02	17
33	C.F. Plantation Research & Evaluation Circle, Ranchi	15	NIL	NIL	06	04	05	04	06	05	05	NIL	22
34	D.F.O. S.F Monitoring & Evaluation Division, Ranchi	05	NIL	NIL	NIL	NIL	02	06	NIL	NIL	01	01	NIL
35	Addl. P.C.C.F. Development, Jharkhand, Ranchi.	05	03	02	04	04	02	09	04	05	03	02	03
36	C.C.F. Development, Tribal Area, Jharkhand, Ranchi.	NIL	NIL	01	NIL	01	02	03	NIL	NIL	NIL	02	NIL
37	C.C.F. Development, Other Area, Jharkhand, Ranchi	NIL	01	NIL	NIL	NIL	02	NIL	NIL	NIL	NIL	NIL	NIL
38	C.F. Planning Circle, Ranchi	NIL	NIL	NIL	NIL	NIL	06	04	NIL	01	01	02	14

Sl. No.	Name of Division/ Circle	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
39	D.F.O. Publicity & Extension Division, Ranchi	04	02	NIL	NIL	02	02	03	NIL	NIL	NIL	01	34
40	DY.C.F. Planning, Monitoring & Evaluation Cell, Ranchi	05	01	03	06	NIL	NIL	03	NIL	01	01	02	16
41	Deputy C. F. Tribal Development Cell, Jharkhand, Ranchi	05	01	NIL	NIL	NIL	12	06	04	01	NIL	NIL	14
42	R.C.C.F., Ranchi	06	NIL	03	NIL	04	06	09	08	NIL	05	16	06
43	C.F., Ranchi Territorial Circle, Ranchi	01	01	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
44	C.F., Afforestation & Social Forestry Circle, Ranchi	01	01	NIL	11	01	07	06	04	01	NIL	NIL	02
45	C.F., State Trading Circle, Ranchi	NIL	NIL	01	03	01	02	NIL	NIL	NIL	NIL	NIL	14
46	D.F.O. Ranchi East Forest Division, Ranchi	46	15	20	13	04	05	09	07	06	06	11	35
47	D.F.O. Ranchi west Forest Division, Lohardaga	34	03	10	NIL	07	05	06	07	05	05	07	06
48	D.F.O. Gumla Forest Division, Gumla	06	01	01	NIL	03	NIL	03	04	04	03	07	36
49	D.F.O. Khunti Forest Division, Khunti	39	08	02	03	03	NIL	03	03	04	04	07	39
50	D.F.O. Simdega Forest Division, Simdega	47	16	13	07	04	07	06	03	06	04	07	38
51	D.F.O. State Trading Division, Gumla	08	05	02	05	07	05	04	NIL	05	01	NIL	31
52	D.F.O. Afforestation Division, Ranchi	22	NIL	01	03	02	05	06	04	04	05	07	35
53	D.F.O. Social Forestry Division, Simdega	01	01	NIL	NIL	07	05	03	03	04	04	07	23
54	D.F.O. Social Forestry Division, Ranchi	NIL	NIL	NIL	NIL	NIL	09	NIL	NIL	NIL	01	NIL	34
55	R.C.C.F., Hazaribagh	NIL	01	02	07	01	05	03	04	01	05	08	08
56	C.F., Hazaribagh Circle, Hazaribagh	04	01	07	04	01	05	04	07	NIL	01	NIL	01
57	C.F., Bokaro Circle, Bokaro	05	22	03	03	07	13	03	NIL	NIL	03	07	17
58	C.F., Afforestation & Social Forestry Circle, Hazaribagh	04	NIL	01	05	01	05	06	04	04	01	01	07
59	D.F.O. Hazaribagh East Forest Division, Hazaribagh	01	04	01	NIL	NIL	05	04	03	04	04	07	27
60	D.F.O. Hazaribagh West Forest Division, Hazaribagh	07	01	NIL	NIL	08	16	NIL	02	01	01	NIL	34
61	D.F.O. Chatra South Forest Division, Chatra	28	02	03	04	NIL	06	04	03	01	02	10	31
62	D.F.O. Chatra North Forest Division, Chatra	19	04	01	03	04	02	04	NIL	01	12	NIL	34
63	D.F.O., Koderma Forest Division, Koderma	05	01	NIL	03	01	05	09	04	04	04	09	28
64	D.F.O., Bokaro Forest Division, Bokaro	43	12	16	11	04	05	09	07	06	05	07	34
65	D.F.O., Dhanbad Forest Division, Dhanbad	NIL	01	NIL	NIL	NIL	NIL	03	NIL	NIL	01	NIL	26

Sl. No.	Name of Division/ Circle	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
66	D.F.O., Ramgarh Forest Division, Ramgarh	14	01	02	11	02	08	03	03	01	NIL	01	10
67	D.F.O., Hazaribagh West State Trading Division, Hazaribagh	NIL	NIL	01	NIL	NIL	05	03	NIL	01	NIL	NIL	09
68	D.F.O., Chatra Afforestation Division, Chatra	11	15	NIL	NIL	NIL	25	04	NIL	NIL	01	NIL	28
69	D.F.O.,Hazaribagh Afforestation Division, Hazaribagh	43	12	01	NIL	02	05	04	02	05	03	NIL	27
70	D.F.O., Social Forestry Division, Hazaribagh	13	04	02	NIL	04	05	06	03	04	02	07	20
71	D.F.O., Social Forestry Division, Koderma	08	NIL	02	NIL	NIL	14	03	02	04	05	02	34
72	R.C.C.F., Dumka	04	05	03	03	04	02	03	02	NIL	03	NIL	NIL
73	C.F., Dumka Circle, Dumka	11	05	03	04	07	08	04	04	04	NIL	01	01
74	C.F., Santhal Pargana Circle, Deoghar	06	01	NIL	12	02	02	04	03	04	04	09	07
75	D.F.O., Giridih Forest Division, Giridih	40	09	03	05	01	05	09	04	01	05	07	34
76	D.F.O., Deoghar Forest Division, Deoghar	21	03	06	12	07	05	09	03	NIL	05	09	37
77	D.F.O., Dumka Forest Division, Dumka	04	04	03	NIL	10	05	04	07	05	05	07	31
78	D.F.O., Sahebganj Forest Division, Sahebganj.	42	11	02	11	07	08	09	07	04	09	07	34
79	D.F.O., Pakur Forest Division, Pakur,	36	05	03	14	04	13	13	07	04	04	10	16
80	D.F.O., Godda Forest Division, Godda,	13	02	NIL	04	02	05	06	04	06	03	08	27
81	D.F.O., Jamtara Forest Division, Jamtara	20	08	08	14	NIL	10	09	03	04	03	08	36
82	D.F.O., Social Forestry Division, Deoghar	06	01	NIL	04	08	05	04	03	NIL	04	01	31
83	D.F.O., Afforestation Division, Giridih	13	12	13	06	02	05	04	03	05	03	07	37
84	D.F.O., Social Forestry Division, Dumka	NIL	08	09	NIL	07	08	04	02	04	03	01	17
85	R.C.C.F.,Palamau, Medninagar	NIL	01	NIL	NIL	NIL	NIL	04	NIL	NIL	05	01	NIL
86	C.F. Western Circle, Medninagar	NIL	NIL	02	11	NIL	NIL	NIL	NIL	01	NIL	NIL	NIL
87	C.F. S.T. Circle, Palamau, Medninagar	01	02	02	03	01	NIL	04	NIL	01	NIL	02	06
88	C.F. Afforestation & Social Forestry Circle, Daltonganj	NIL	NIL	NIL	05	01	NIL	NIL	02	01	04	NIL	01
89	D.F.O., Garhwa North Forest Division, Garhwa	15	01	02	11	07	05	04	02	04	03	01	31
90	D.F.O., Garhwa south Forest Division, Garhwa	15	01	02	11	02	02	04	02	04	03	NIL	24
91	D.F.O., Daltonganj North Forest Division, Daltonganj	05	01	07	07	02	NIL	03	08	26	05	01	37

Sl. No.	Name of Division/ Circle	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
92	D.F.O. Latehar Forest Division, Latehar	05	02	03	05	04	05	06	08	05	05	07	34
93	D.F.O. State Trading Division-2, Latehar	05	NIL	NIL	NIL	08	05	13	NIL	NIL	01	02	29
94	D.F.O., Palamau Afforestation Division, Daltonganj	11	04	06	05	03	09	06	08	04	NIL	07	29
95	D.F.O. S.F. Division, Garhwa	04	01	02	11	04	02	NIL	02	01	01	01	17
96	D.F.O. S.F. Division, Latehar	05	NIL	03	NIL	NIL	NIL	03	NIL	NIL	NIL	NIL	13
97	R.C.C.F. Singhbhum, Jamshedpur.	04	17	06	11	NIL	05	03	NIL	04	01	NIL	07
98	C.F. Southern Circle, Chaibasa.	01	38	09	03	09	08	03	NIL	NIL	NIL	01	07
99	C.F., State Trading Circle, Jamshedpur	43	12	27	03	01	05	06	04	133	102	74	37
100	C.F. Singhbhum Afforestation & S.F. Circle, Adityapur, Jamshedpur	04	03	06	03	04	02	04	04	01	04	02	NIL
101	D.F.O. Saranda Forest Division, Chaibasa.	11	52	22	03	01	05	16	02	01	05	01	36
102	D.F.O. Kolhan Forest Division, Chaibasa.	08	38	08	NIL	NIL	NIL	NIL	04	01	04	01	31
103	D.F.O. Porhat Forest Division, Chaibasa.	04	37	09	NIL	NIL	06	NIL	02	NIL	03	NIL	34
104	D.F.O., Saraikela Forest Division, Saraikela	35	08	13	05	02	05	03	02	05	03	01	35
105	D.F.O. Chaibasa South Forest Division, Chaibasa	78	47	17	03	07	02	03	02	01	03	07	34 (March Final -71)
106	D.F.O. Dhalbhum Forest Division, Jamshedpur	74	43	13	14	NIL	05	03	03	14	03	01	36
107	D.F.O. Saranda State Trading Division, Chaibasa	06	41	16	03	01	05	06	04	08	10	01	29
108	D.F.O. State Trading Division Chaibasa-II, Chaibasa	NIL	45	15	03	01	07	NIL	02	NIL	NIL	NIL	06
109	D.F.O. Singhbhum Afforestation Division, Chaibasa	NIL	38	09	NIL	04	NIL	10	NIL	04	01	02	24
110	D.F.O. S.F. Division, Adityapur, Jamshedpur	01	37	07	04	04	05	04	04	04	03	02	22
111	D.F.O. S.F. Division, Chaibasa	11	38	09	NIL	02	07	03	NIL	NIL	01	01	23

**ANNEXURE-‘B’
(PARA 3.10)**

Generally most of the divisions have shown complete classification in their accounts but following divisions have shown classification (from Minor heads onwards) which, do not find a place in the State Budget (PLAN).

1. D.F.O., Singhbhum Afforestation Division Chaibasa.
2. D.F.O., Social forestry Division Chaibasa.
3. D.F.O., Giridih Afforestation Division Giridih.
4. D.F.O., Khunti Forest Division Khunti.
5. C.F., State trading circle Daltonganj.
6. D.F.O., Chaibasa State Trading Division-II Chaibasa.
7. C.F., Buffur Area Project Tiger Daltonganj.

CHAPTER-6

IRREGULARITIES FOUND DURING AUDIT

The Central & Local Audit of the office of the Principal Accountant General(Audit), Jharkhand, Ranchi detected irregularities pertaining to following Division/ Circle of the Forest & Environment of Government of Jharkhand, Ranchi in respect of Forest Receipt and Expenditure during the financial year 2011-2012.

Forest Receipt

Sl. No	Name of Division/Circle	IR/No/Yea r	Para No	Audit Finding	Money Value RS in Lakh	Ref No &Date Of Issue
1	D.F.O., West Forest Division, ,Hazaribagh	22/2011-- 12	1	Non -eviction of encroachment over forest land	129.09	63 to 66 dt 06.07.2011
			2	Illegal extraction of minerals from forest area	17.00	
2	D.F.O., West Forest Division, Ranchi	33/2011-12	1	Non disposal of seized forest produce	0.60	69to72dt 29.07.2011
3	D.F.O East Forest division, Ranchi	40/2011-12	1	Non -eviction of encroachment over forest land	132.22	119to122dt 10.08.2011
			2	Non disposal of seized forest produce/illegal of	32.82	
			3	Illegal extraction of minerals from forest area of	4.41	
4	D.F.O., Dalbhum Forest Division, Jamshedpur	43/2011-12	1	Non -eviction of encroachment over forest land of	26.07	135to138dt 1.09.2011
			2	Illegal extraction of minerals from forest area of	5.73	
			3	Non disposal of seized forest produce/illegal of	1.93	
5	D.F.O., Forest Division, Dumka	46/2011-12	1	Non disposal of seized forest produce/illegal felling and transportation of	1.86	143to146 dt02.09.2011
6	D.F.O., Forest Division Bokero	48/2011-12	6	Non -eviction of encroachment over forest land of	140.94	161to164 dt 09.09.2011
			7	Blockage of revenue due to non disposal of illicit felling of tress	5.44	
			8	Non realization of amouts	1.74	
7	D.F.O., Forest Division, Garhwa	56/2011-12	1	Loss due to short accountal of plants	2.07	171to174 dt 21.09.2011
			2	Non -eviction of encroachment over forest land of	4.55	
			3	No disposal of illicit felling of tress	2.17	
			4	Illegal miming	1.29	
			5	Loss due to grazig amounting to	0.60	
8	D.F.O., Forest Division, Lathear	69/2011-12	1	Non -eviction of encroachment over forest land of	7.64	205to208 dt12.10.2011
			2	No disposal of illicit felling/seized forest produce	2.40	
			3	Illegal miming	1.08	
9	D.F.O., North Forest division Daltonganj	80/2011-12	1	Illegal extraction of minerals from forest area of	20.46	246 to 249 dt 14/12/2011
			2	Loss due to grazigof plant	13.6	
			3	Non -eviction of encroachment over forest land of	5.50	

			4	No disposal of illicit felling of tree/unclame forest produce	2.61	
10	D.F.O., South Forest Division, Chaibasa	102/2011-12	1	No disposal of perishable forest produce	35.25	300 to 303 dt13.01.2012
			2	Illegal extraction of minerals from forest area of	27.28	
			3	No disposal of confiscated vehicles	2.08	
11	D.F.O., North Forest Division, Garwaha	86/2011-12	1	Non -eviction of encroachment over forest land of	95.51	261to 264 dt5.01.2012
			2	Loss due to short accountal of plants	3.71	
			3	Illegal extraction of minerals from forest area of	9.00	
			4	No disposal of illicit felling of tree	1.25	
12	D.F.O., North Forest Division, Chatra	134/2011-12	1	Non -eviction of encroachment over forest land of	32.49	353to 356 dt 16.02.2012
			2	Illegal extraction of minerals from forest area of	7.63	
			3	Loss due to grazing of plant	5.46	
			4	Non disposal of sized forest produce	3.57	
13	D.F.O North Forest division Chatra	139/2011-12	1	Non -eviction of encroachment over forest land of	28.88	378to381dt 01.03.2012
			2	Loss due to Illegal extraction of minerals from forest area of	6.19	
			3	Non disposal of illicit felling of tree\seized forest produce	5.17	
			4	Loss due to grazing	383	
			5	Non finalization of certificate cases	62.30	
14	D.F.O North Kolhal Forest division Chaibasa	151/2011-12	1	Non disposal of sized forest produce	16.69	409 to 412 dt 21.03.2012
			2	llegal extraction of minerals from forest area	6.36	
			3	Non -eviction of encroachment over forest land of	1.47	
15	D.F.O North Kolhal Forest division Chaibasa	164/2011-12	1	Non disposal of sized forest produce	24.56	429to 432 dt 29.03.2012
			2	Non -eviction of encroachment over forest land of	3.75	
			3	llegal extraction of minerals from forest area	2.62	
16	D.F.O saranda Chaibasa	169/2011-12	1	Non disposal of sized forest produce	3.38	445 to 447 dt 09.04.2012
			2	Loss due to Illegal extraction of minerals from forest area	3.38	
			3	NON- realization of revenue outstanding from sale of plants	0.95	
17	D.F.O sarikela forest division Sarikela	180/2011-12	1	Loss due to Illegal extraction of minerals from forest area	2.18	19 to 22 dt 12.04.2012
			2	Loss due to grazing	1.86	
			3	Non disposal of sized forest produce	0.27	

IRREGULARITIES FOUND DURING AUDIT

The Central & Local Audit of the office of the Principal Accountant General(Audit), Jharkhand, Ranchi detected irregularities pertaining to following Division/ Circle of the Forest & Environment of Government of Jharkhand, Ranchi in respect of Forest Receipt and Expenditure during the financial year 2011-2012.

Forest Expenditure

Sl. No	Name of Division/Circle	IR/No/Year	Para No	Audit Finding	Money Value RS in Lakh	Ref No &Date Of Issue
1	D.F.O Social Forest division ,Hazaribag	1/2011-12	1	Unauthorized Expenditure due to change of site/plot	34.89	2 to 4 dt 9.052011
			2	Excess payment on purchase of kalmi Am,	9.95	
			3	Loss of government money due to delayed transfer of planted area to territorial division of	36.43	
			4	Unauthorized Expenditure on plantation different schemes	273.00	
			6	Non-eviction of encroachment over forest land	7.59	
2	Regioal chief Conservator of Forest Hazaribag	18/2011-12	1	Non utilization of fund under non plan head of	4.11	40to 41dt 24/01/2011
3	Conservator of Forest Afforestation and social forestry circle Hazaribag	19/2011-12	1	Doubtful expenditure on Government vehicle	2.50	45 to 47 dt 27.06.2012
			2	Doubtful expenditure	0.60	
4	D.F.O, Hazaribag Afforestation, Division Hazaribag	21/2011-12	2	Loss of government money due to delayed transfer of planted area to territorial division of	31.89	59to 62 dt 06.07.2011
			3	Loss due to failure of plantation of	22.09	
			4	Unauthorized Expenditure on plantation different schemes	120.52	
			5	Creation of liability of	5.75	
			6	Non-evication of encroachment over forest land	1.97	
			7	Loss due to grazing	7.34	
5	D.F.O West Forestry division ,Hazaribag	22/2011--12	6	Non utilization of fund under plan head of	36.60	63to66 dt 06.07.2011
6	D.F.O West Forest division Ranchi	33/2011-12	3	Non raising of demand to the extent of	₹.109	69to72dt 29.07.2011
			4	Infractuous expenditure	35.52	
			5	Unauthorized execution of expenditure	0.93	
7	D.F.O East Forest division Ranchi	40/2011-12	5	Non realization of Net present value amounting to	297.35	119to122dt 10.08.2011
			6-a	Infractuous expenditure amounting	40.85	
			6-b	Infractuous expenditure amounting	11.72	
			7-a	Irregular expenditure of	168.84	
			8	Irregular expenditure amounting	41.95	
			9	Non utilization of fund amounting to	31.25	
			10	Irregular payment for	2.33	
8	D.F.O Dalbhum Forest	43/2011-12	5(1)	Purchase of Bamboo without following norms fixed purchase amounting to	3.90	135to138dt

	division Jamshedpur		6	Non realization of CA and Net Present value (NPV) amounting to	1085.80	1.09.2011
			6-a	Short raising of demand to the extent of	65.34	
			6-b	Short raising of demand of NPV to the extent of	79.86	
			7	Doubtful expenditure amounting to	8.50	
			8	Infrafractuous expenditure amounting	14.65	
			9	Non utilization of fund amounting to	11.98	
9	D.F.O Forest division Dumka	46/2011-12	3(1)	Purchase of Bamboo without following norms fixed purchase amounting t	5.20	143to146 dt02.09.2011
			4	Doubtful expenditure amounting to	3.34	
			5	Non realization of ₹.1714403.00 or trip plantation under new bank guarantee Railway line from Mander Hill to Dumka	17.14	
			6	Non utilization of fund amounting to	165.88	
10	D.F.O Forest division Bokero	48/2011-12	1	Short raising of demand for cost of compensatory afforestation	17.70	161to164 dt 09.09.2011
			2	Short raising of demand for cost of compensatory afforestation	4.15	
			3	Infrafractuous expenditure due to failure of plantation	8.80	
			4	Infrafractuous expenditure	1.62	
			5	failure of lah schemes due to non utilization of funds	24.59	
11	D.F.O Forest division Garhwa	56/2011-12	6	Creation of liability due to	05.93	171to174 dt 21.09.2011
			7	Wasteful Expenditure	0.79	
12	D.F.O Social Forestrdivision Ranchi	63/2011-12	1	Infrafractuous expenditure	14.64	181 to 184 dt 26.09.2011
			2	Plantation without availability of fit forest area	74.25	
			3	Unauthorised expenditure	25.00	
			4	Excess expenditure on purchase of building materials	6.20	
			5	Unauthorised expenditure	7.92	
			6	Non realization of royalty amounting to	.64	
13	D.F.O Forest division Lathear	69/2011-12	5	Non raising of demand for NPV	966.18	205to208 dt12.10.2011
			6	Non raising of demand for cost of compensatory afforestation	74.77	
14	D.F.O Forest division Lathear	78/2011-12	1	Shortage of stock of anthers	39.50	235to238 dt25.11.2011
			2	Non disposal of anthers ofdeer	210.50	
			3	Unauthorised expenditure	2.93	
			4	Unauthorised expenditure	1.00	
			5	Un passed vouchers of	10.61	
			6	Non recovery of Rs.4.55 for expunge vouchers	4.55	
			7	Work entrusted without inviting tender	12.74	
			8(a)	Failure of schemes due non utilization of funds	30.00	
			8(b)	Failure of schemes due to lapse of fund	78.23	
			9a	Non utilization of funds	7.55	
			9b	Non utilization of funds	14.130	
			9c	Non utilization of funds	7.93	
			10	Payments of van samittees	6.00	
15	D.F.O North Forest	80/2011-12	5	Non raising of demand for NPV and CA of	82.57	246 to 249 dt 14/12/2011
			6	Infrafractuous expenditure	19.41	

	division Daltonganj		7a	Wasteful expenditure	25.11	
			7b	Doubtful expenditure	2.79	
			8	Wasteful expenditure	6.03	
			9	Failure of plantation	21.87	
			10	Article purchased without inviting tender	9.25	
			11	Doubtful payment of	2.71	
			12	Failure of scheme due to non utilization of fund	1.95	
			13	Non utilization of fund	31.41	
16	D.F.O Afforestation Division Daltongang	82/2011-12	1	Irregular expenditure due to wrong selection of plantation site	59.18	242 to 245 dt 14.12.2011
			2a	Unauthorized expenditure due to change of site	6.45	
			2b	Unauthorized expenditure due to change of plots	12.90	
			3	Unauthorized expenditure on entry point work	1.65	
			4	Non utilization of fund	10.19	
			5	Excess withdrawals of Govt. money without recruitment	.65	
17	D.F. Social Forestry division Garhwa	85/2011-12	2	Loss of revenue of	1.73	265 to 268 dt 5.01.2012
			3	Unauthorized expenditure due to change of site	10.62	
			4	Unauthorized expenditure due to change of plots	2.78	
			6	Non utilization of fund	33.29	
18	D.F.O south Forest division caibasa	102/2011-12	4	Short raising of demand for linear plantation	14.12	300to303dt13.01.2012
			5	Unauthorised expenditure	7.24	
			6a	Non utilization of fund of allotment due to lapse of fund	13.50	
			6b	Non utilization of fund	4.76	
19	D.F.O Social Forestry division Koderma	103/2011-12	1	Unauthorised expenditure	13.099	296 to 299 dt 13.01.2012
			2	Expunge vouchers	13.02	
			3b	Irregular Expenditure	0.90	
			4a	Non utilization of fund	9.64	
			4b	Non utilization of fund	35.17	
20	D.F.O North Forest division Garwaha	86/2011-12	6	Non raising of demand for compensatory afforestation		261to 264 dt5.01.2012
			7	Irregular expenditure	2.51	
21	D.F.O North Forest division chatra	134/2011-12	6	Irregular expenditure	5.18	353to 356 dt 16.02.2012
			7a	Non utilization of fund amounting	5.01	
			7b	Non utilization of fund amounting	0.50	
22	D.F.O North Forest division chatra	139/2011-12	6	Unfruitful expenditure on preparation of working plan	27.42	378to381dt 01.03.2012
			7	Irregular expenditure	3.45	
			8	Short raising of demand for compensatory afforestation	5.05	
			9	Non raising of demand for NPV and CA	929	
			10	Failure of Lac Development scheme	18.30	
			11a	Non utilization of fund amounting	32.68	
			11b	Non utilization of fund amounting	5.49	
23	D.F.O North Kolhal Forest division chaibasa	151/2011-12	5	Failure of scheme due to non utilization of fund	17.17	409to 412 dt 21.03.2012
			6	failure of plantation of tasar due to non	13.98	

				utilization of fund		
			7	Non utilization of fund amounting	0.83	
24	D.F.O North Kolhal Forest division chaibasa	164/2011-12	5	Non raising of demand of catchment area treatment plan of	672.59	429to 432 dt 29.03.2012
			6a	Expenditure of Rs.120.57 lakh without admitting the vouchers	120.57	
			7	Irregular expenditure without availability of area	14.82	
			8	Doubtful Expenditure	0.86	
			10	Unfruitful expenditure on revision/preparation of working plan	10.50	
			11a	Non utilization/lapse of fund	29.49	
			11b	Non utilization of fund amounting	19.46	
25	D.F.O. Social Forestry Division ,Chaibasa	165/2011-12	1	Non deposit of revenue received from sale of nursery Plants	4.93	440to 445 dt 09.04.2012
			2	Irregular expenditure	12.79	
			3	Loss due to delay in handing over/transfer of plantation to territorial division	72.48	
			4	Doubtful expenditure	31.70	
			5	Work executed without tender	0.80	
			6	Non exhibition of allotment in the appropriation accounts	13.50	
			7	Irregular expenditure	2.92	
			8a	Non utilization/lapse of fund	6.16	
			8b	Non utilization/lapse of fund amounting	2.14	
26	D.F.O saranda chaibasa	169/2011-12	6	Infructuous expenditure on permanent nursery	5.32	445 to 447 dt 09.04.2012
			7a	Non utilization/lapse of fund	56.24	
			7b	Non utilization/lapse of fund amounting	2.08	
			9	Material supplied without tender	0.62	
27	D.F.O sarikela forest division sarikela	180/2011-12	6a	Non utilization/lapse of fund	71.81	19 to 22 dt 12.04.2012
			6b	Non utilization of fund amounting	76.50	
			7	Work awarded on lump sum contract	2.95	