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**ANNUAL REVIEW ON THE WORKING
OF
FOREST DIVISIONS
FOR THE YEAR 2012-13**

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 2012-2013.

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. We welcome suggestion to improve this review.

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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 establishments in Jharkhand, which rendered accounts to the Accountant General (A&E), Jharkhand during the year 2012-2013. 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

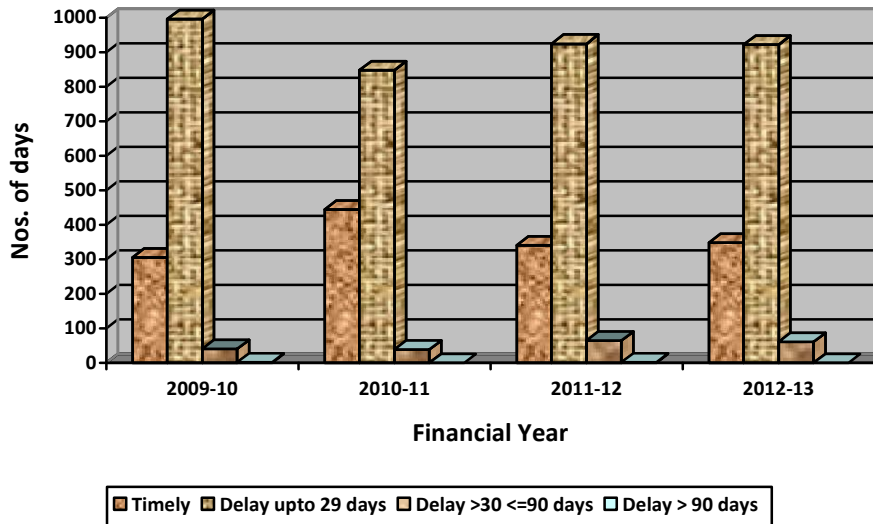
2.1.1 The Divisions are required to submit to the Accountant General compiled monthly Cash Accounts, Classified Abstract of Revenue and Expenditure and other schedules and abstracts by 5th of the succeeding month as per Article 288 of the Accounts Code, Vol- III. Though, there was an improvement in the rendition of monthly forest accounts during the year 2012-2013 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 2012-13					
	Timely	Delay up to 29 days	Delay between 30 to 90 days	Delay of 91 days or more	Total
Nos. of Divisions	348	923	61	0	1332
%ge of Divisions	26.13	69.29	4.58	0	100

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

	2009-10	2010-2011	2011-2012
Timely	305 (22.69)	445 (33.41)	341 (25.60)
Delay up to 29 days	997(74.18)	848 (63.66)	925 (69.45)
Delay between 30 to 90 days	41 (3.05)	39 (2.93)	64 (4.80)
Delay more than 90 days	1 (0.07)	0	2 (0.15)

DELAY IN SUBMISSION OF MONTHLY ACCOUNTS



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 taking 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

3.1 MISCLASSIFICATION AND INCORRECT ACCOUNTING

3.1.1 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:-

3.1.2 Recoveries of Income/Sales Taxes:-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 and on account of RTI under head 0070- Other Receipt- RTI 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), 0040- Sales Tax and 0070- Other Receipt- RTI" 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, 0070- Other Receipt- RTI".

The Divisional Forest Officers should adopt the said procedure immediately.

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

1. D.F.O, Hazaribagh West Division, Hazaribagh
2. D.F.O, Hazaribagh East Division, Hazaribagh
3. D.F.O, Chatra south forest Division, Chatra
4. D.F.O, S.F. Division, Latehar
5. D.F.O, State trading Division, Latehar

3.2 Incorrect Classification in Monthly Cash Account: - The Divisional Forest Officers submit compiled monthly Cash Accounts, 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 the monthly accounts. A few examples are given below:-

1. C.F., Singhbhum Afforestation & Social Forestry, Circle, Jamshedpur

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.

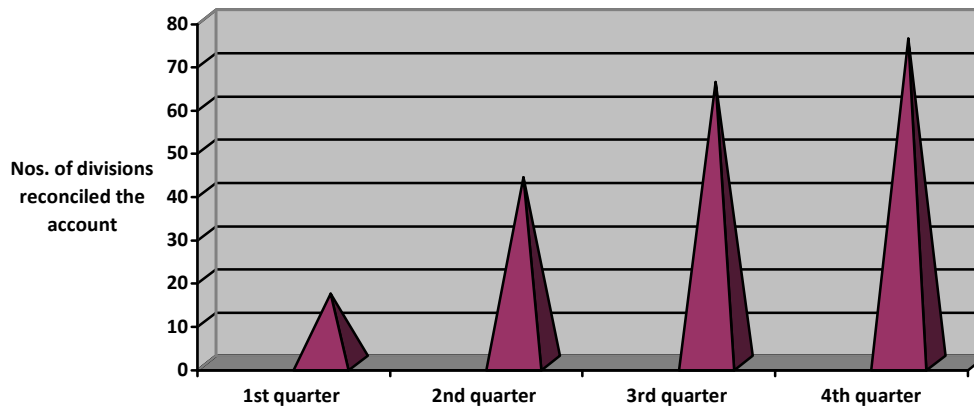
In order to ensure regular and timely reconciliation of figures “both receipts and expenditure” all the Divisional Officers should be impressed upon to carry out quarterly reconciliation of accounts. The following time schedule for quarterly reconciliation of accounts by the Divisional Officers may be 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	1 st quarter	2 nd quarter	3 rd quarter	4 th quarter
No. of Forest Division	111	111	111	111
Reconciliation done	16	43	65	75

RECONCILIATION OF ACCOUNTS (TOTAL 111 DIVISIONS)



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, 2013. The details for last three years are given below:

POSITION OF 8782- 103 - FOREST REMITTANCE (In crores of ₹)

FINANCIAL YEAR	OPENING BALANCE	RECEIPT	PAYMENT	CLOSING BALANCE
2010-2011	22.29	119.07	118.54	22.82
2011-2012	22.82	111.98	108.59	26.21
2012-2013	26.21	136.06	138.35	23.92

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 drawl 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 actual appearing in the books of accounts of this office with reference to departmental figures periodically (quarterly).
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.
7. Immediate steps are required to be taken up to ensure timely reconciliation of Receipt and Expenditure figure.

ANNEXURE-‘A’

(PARA-2.1)

STATEMENT SHOWING DELAY (IN NUMBER OF DAYS) IN RENDITION OF MONTHLY FOREST ACCOUNTS BY THE JHARKHAND FOREST DIVISIONS FOR THE YEAR 2012-13

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.	Nil	Nil	NIL	01	Nil	Nil	Nil	05	NIL	Nil	NIL	06
2.	Principal Chief Conservator of Forests, Biodiversity Conservation & Chief Wild Life Warden, Jharkhand, Ranchi.	03	NIL	NIL	01	Nil	Nil	Nil	Nil	Nil	Nil	01	Nil
3.	CCF Wild life and Biodiversity Conservation, Jharkhand, Ranchi	03	Nil	Nil	Nil	01	Nil	Nil	05	10	03	06	Nil
4	Conservator of Forests-cum-Field Director, Project Tiger, Palamau.	09	56	26	11	05	Nil	15	Nil	05	01	15	Nil
5	Conservator of Forests-cum-Field Director, Project Elephant, Jamshedpur.	20	09	12	02	07	11	09	34	06	06	13	07
6	Conservator of Forests, Wild life Circle, Ranchi	Nil	Nil	Nil	03	Nil	Nil	09	09	03	01	01	17
7	Conservator of Forests Buffer Area, Project Tiger, Medninagar	40	09	13	24	16	Nil	02	02	05	02	02	31
8	Conservator of Forests, Core Area, Project Tiger, Medninagar	33	02	12	02	02	06	07	02	04	03	03	34
9	D.F.O. Wild life Division, Ranchi	23	01	Nil	Nil	Nil	Nil	04	05	03	Nil	07	34
10	D.F.O. Wild life Division, Hazaribagh	41	10	01	01	01	03	01	02	03	02	02	33
11	P.C.C.F.-cum-Executive Director, Waste Land Dev. Board, Jharkhand, Ranchi	03	01	06	01	02	Nil	03	Nil	02	01	03	06
12	Pr. Chief Conservator of Forests, & Chief Co-ordinator, World Food Programme, Ranchi	Nil	Nil	04	01	02	Nil	Nil	Nil	02	Nil	Nil	Nil
13	Dy.C.F. Project Co-ordinator Unit, Jharkhand Participatory Forest Management Project, Ranchi.	02	01	06	04	01	Nil	03	05	02	Nil	03	06
14	D.F.O, WFP Division, Ranchi.	Nil	Nil	Nil	01	02	03	Nil	Nil	Nil	08	37	06

Sl. No.	Name of Division/ Circle	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
15	D.F.O., WFP Division, Chaibasa.(Tasar)	04	01	Nil	Nil	Nil	Nil	Nil	1	02	05	Nil	
16	D.F.O. World Food Programme Division, Dumka (Tasar)	18	10	11	09	22	04	02	13	02	02	01	32
17	D.F.O. World Food Programme Division, Mednagar.	05	02	07	08	05	04	07	05	02	06	06	31
18	Addl. P.C.C.F. Personnel & Human Resources Development, Jharkhand	02	Nil	04	03	01	03	03	07	04	03	03	05
19	C.F. Training & Human Resources Development Circle, Ranchi	02	02	05	02	02	03	04	Nil	10	01	03	13
20	C.F. & Director, Forester Training School, Mahilong, Ranchi	03	02	Nil	02	Nil	Nil	01	05	04	01	02	34
21	Director Forester-cum Forest Guard Training School, Hazaribagh	16	06	01	04	05	05	22	08	06	08	10	33
22	Addl. P.C.C.F. Working Plan & Research, JFM & Monitoring, Jharkhand, Ranchi.	Nil	01	Nil	01	Nil	03	01	Nil	Nil	06	Nil	05
23	C.C.F. Working Plan & Research Circle, Ranchi	02	Nil	01	01	Nil	Nil	Nil	Nil	Nil	Nil	Nil	05
24	C.C.F. JFM & Evaluation, Jharkhand Ranchi,	02	06	01	02	05	14	03	05	05	06	03	11
25	C.F. Social Forestry Planning, Monitoring & Evaluation Circle, Ranchi	Nil	Nil	Nil	01	Nil	Nil	Nil	Nil	Nil	Nil	02	05
26	C.F. Working Plan Circle, Ranchi	Nil	Nil	Nil	01	02	Nil	02	02	04	10	07	29
27	C.F. Research Circle, Ranchi	04	Nil	Nil	Nil	Nil	Nil	06	Nil	Nil	Nil	Nil	Nil
28	C.F. Working Plan Circle, Chaibasa.	Nil	01	01	02	02	Nil	01	Nil	06	06	06	07
29	C.F. Working Plan Circle, Daltonganj	Nil	Nil	Nil	01	Nil	Nil	Nil	Nil	05	Nil	02	05
30	C.F. Working Plan Circle, Hazaribagh.	Nil	Nil	Nil	04	Nil	Nil	01	12	03	Nil	01	07
31	C.F. Resources Survey Circle, Ranchi	12	Nil	Nil	11	Nil	04	07	02	06	Nil	Nil	04
32	C.F. & State Silviculturist, Jharkhand, Ranchi	Nil	01	04	Nil	02	05	02	Nil	02	Nil	01	11
33	C.F. Plantation Research & Evaluation Circle, Ranchi	04	02	Nil	02	Nil	03	25	46	16	03	29	28
34	D.F.O. S.F Monitoring & Evaluation Division, Ranchi	02	Nil	01	04	Nil	Nil	04	Nil	02	01	01	Nil
35	Addl. P.C.C.F. Development, Jharkhand, Ranchi.	17	06	01	08	07	03	01	02	04	02	03	17

Sl. No.	Name of Division/ Circle	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
36	C.C.F. Development, Tribal Area, Jharkhand, Ranchi.	Nil	Nil	01	01	Nil	Nil	Nil	Nil	02	01	01	Nil
37	C.C.F. Development, Other Area, Jharkhand, Ranchi	Nil	Nil	Nil	Nil	Nil	04	01	Nil	11	Nil	Nil	Nil
38	C.F. Planning Circle, Ranchi	02	Nil	Nil	01	05	04	03	05	04	01	03	05
39	D.F.O. Publicity & Extension Division, Ranchi	09	01	01	04	01	04	Nil	02	Nil	01	01	34
40	DY.C.F. Planning, Monitoring & Evaluation Cell, Ranchi	04	Nil	01	03	02	05	04	06	05	06	09	34
41	Deputy C. F. Tribal Development Cell, Jharkhand, Ranchi	02	Nil	01	Nil	Nil	04	04	Nil	02	06	07	04
42	R.C.C.F., Ranchi	05	Nil	01	18	06	06	07	13	05	03	Nil	Nil
43	C.F., Ranchi Territorial Circle, Ranchi	Nil	Nil	04	Nil	Nil	Nil	01	02	Nil	Nil	02	Nil
44	C.F., Afforestation & Social Forestry Circle, Ranchi	04	03	01	01	01	Nil	Nil	Nil	02	Nil	02	07
45	C.F., State Trading Circle, Ranchi	Nil	Nil	Nil	09	01	Nil	Nil	Nil	Nil	Nil	Nil	Nil
46	D.F.O. Ranchi East Forest Division, Ranchi	20	14	14	04	05	06	10	07	04	09	14	39
47	D.F.O. Ranchi West Forest Division, Lohardaga	06	03	01	04	05	05	01	01	02	01	03	38
48	D.F.O. Gumla Forest Division, Gumla	16	03	04	03	Nil	05	02	02	09	01	01	39
49	D.F.O. Khunti Forest Division, Khunti	51	20	07	Nil	02	03	02	05	04	03	03	39
50	D.F.O. Simdega Forest Division, Simdega	31	Nil	11	11	06	07	07	13	06	07	03	38
51	D.F.O. State Trading Division, Gumla	12	01	04	11	02	04	03	01	05	06	Nil	04
52	D.F.O. Afforestation Division, Ranchi	34	03	06	09	05	03	04	05	04	06	06	28
53	D.F.O. Social Forestry Division, Simdega	23	Nil	Nil	Nil	Nil	10	01	06	05	06	03	38
54	D.F.O. Social Forestry Division, Ranchi	29	Nil	Nil	Nil	Nil	Nil	Nil	Nil	02	Nil	01	32
55	R.C.C.F., Hazaribagh	Nil	07	04	01	05	Nil	02	Nil	02	01	02	21
56	C.F., Hazaribagh Circle, Hazaribagh	12	09	05	04	01	Nil	Nil	01	03	03	Nil	04
57	C.F., Bokaro Circle, Bokaro	06	03	04	04	Nil	07	02	02	05	01	06	05
58	C.F., Afforestation & Social Forestry Circle, Hazaribagh	Nil	10	Nil	Nil	Nil	03	02	Nil	Nil	Nil	01	04
59	D.F.O. Hazaribagh East Forest Division, Hazaribagh	02	Nil	Nil	08	01	03	01	02	02	03	06	17
60	D.F.O. Hazaribagh West Forest Division, Hazaribagh	09	Nil	Nil	01	02	03	03	Nil	06	03	06	02
61	D.F.O. Chatra South Forest Division, Chatra	20	01	12	Nil	Nil	Nil	11	05	06	06	08	21

Sl. No.	Name of Division/ Circle	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
62	D.F.O. Chatra North Forest Division, Chatra	09	Nil	04	01	05	Nil	Nil	Nil	02	Nil	03	10
63	D.F.O., Koderma Forest Division, Koderma	09	01	Nil	01	01	03	04	02	04	03	09	32
64	D.F.O., Bokaro Forest Division, Bokaro	67	36	06	17	08	11	03	01	02	06	06	31
65	D.F.O., Dhanbad Forest Division, Dhanbad	02	03	Nil	01	01	Nil	01	Nil	02	01	Nil	17
66	D.F.O., Ramgarh Forest Division, Ramgarh	Nil	02	01	01	01	Nil	02	02	02	03	03	13
67	D.F.O., Hazaribagh West State Trading Division, Hazaribagh	Nil	Nil	01	01	01	Nil	02	Nil	02	01	02	10
68	D.F.O., Chatra Afforestation Division, Chatra	19	Nil	01	Nil	05	04	04	Nil	04	02	Nil	17
69	D.F.O., Hazaribagh Afforestation Division, Hazaribagh	19	03	01	Nil	Nil	Nil	Nil	Nil	03	01	02	31
70	D.F.O., Social Forestry Division, Hazaribagh	24	02	01	02	Nil	Nil	03	02	03	Nil	03	13
71	D.F.O., Social Forestry Division, Koderma	38	07	60	29	Nil	Nil	04	Nil	02	01	06	25
72	R.C.C.F., Dumka	03	02	01	01	Nil	03	Nil	Nil	02	Nil	01	06
73	C.F., Dumka Circle, Dumka	06	07	05	08	05	05	04	07	03	03	Nil	10
74	C.F., Santhal Pargana Circle, Deoghar	04	01	01	03	01	03	02	01	05	02	03	11
75	D.F.O., Giridih Forest Division, Giridih	45	14	01	02	02	05	06	Nil	03	01	02	38
76	D.F.O., Deoghar Forest Division, Deoghar	34	03	22	08	02	04	03	02	04	06	06	39
77	D.F.O., Dumka Forest Division, Dumka	25	05	01	08	02	05	04	05	06	02	06	33
78	D.F.O., Sahebganj Forest Division, Sahebganj.	09	14	06	09	12	06	09	05	10	06	08	34
79	D.F.O., Pakur Forest Division, Pakur,	11	20	34	03	07	03	22	07	06	10	13	28
80	D.F.O., Godda Forest Division, Godda,	02	08	01	09	02	03	07	06	06	06	10	32
81	D.F.O., Jamtara Forest Division, Jamtara	32	01	05	12	01	03	03	02	03	02	03	38
82	D.F.O., Social Forestry Division, Deoghar	05	02	01	Nil	01	03	03	02	03	02	03	33
83	D.F.O., Afforestation Division, Giridih	73	58	18	Nil	Nil	05	07	02	03	01	06	39
84	D.F.O., Social Forestry Division, Dumka	10	07	05	08	05	03	07	07	04	06	06	38
85	R.C.C.F., Palamau, Medninagar	Nil	Nil	Nil	Nil	Nil	Nil	03	Nil	03	02	02	12
86	C.F. Western Circle, Medninagar	Nil	Nil	01	01	Nil	Nil	03	Nil	03	01	02	05

Sl. No.	Name of Division/ Circle	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
87	C.F. S.T. Circle, Palamau,	02	Nil	01	Nil	05	03	04	05	04	Nil	03	05
88	C.F. Afforestation & Social Forestry Circle, Daltonganj	04	17	01	04	01	Nil	03	06	03	01	02	05
89	D.F.O., Garhwa North Forest Division, Garhwa	12	02	01	04	02	05	01	Nil	02	02	01	24
90	D.F.O., Garhwa South Forest Division, Garhwa	Nil	01	Nil	Nil	Nil	Nil	03	02	03	01	03	24
91	D.F.O., Daltonganj North Forest Division, Daltonganj	33	03	06	04	02	06	22	12	06	14	03	39
92	D.F.O. Latehar Forest Division, Latehar	09	01	05	02	05	05	02	05	03	06	06	33
93	D.F.O. State Trading Division-2, Latehar	04	01	01	04	02	Nil	Nil	Nil	04	02	03	24
94	D.F.O., Palamau Afforestation Division, Daltonganj	04	06	05	08	05	05	07	07	06	03	01	34
95	D.F.O. S.F. Division, Garhwa	06	02	Nil	01	Nil	Nil	Nil	Nil	02	01	01	12
96	D.F.O. S.F. Division, Latehar	Nil	Nil	01	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	28
97	R.C.C.F. Singhbhum, Jamshedpur.	Nil	Nil	01	01	Nil	Nil	04	01	02	02	06	07
98	C.F. Southern Circle, Chaibasa.	Nil	01	01	02	02	Nil	01	Nil	02	Nil	02	10
99	C.F., State Trading Circle, Jamshedpur	12	10	04	03	02	Nil	03	01	02	06	06	28
100	C.F. Singhbhum Afforestation & S.F. Circle, Adityapur, Jamshedpur	03	Nil	01	Nil	02	03	04	02	04	06	06	07
101	D.F.O. Saranda Forest Division, Chaibasa.	27	03	01	04	01	10	Nil	02	05	03	06	33
102	D.F.O. Kolhan Forest Division, Chaibasa.	06	01	Nil	01	02	04	Nil	Nil	Nil	Nil	Nil	31
103	D.F.O. Porhat Forest Division, Chaibasa.	09	Nil	Nil	01	01	Nil	01	Nil	Nil	Nil	Nil	28
104	D.F.O., Saraikela Forest Division, Saraikela	33	03	04	Nil	02	Nil	02	01	03	02	03	38
105	D.F.O. Chaibasa South Forest Division, Chaibasa	41	10	01	01	05	03	04	06	06	Nil	06	24
106	D.F.O. Dhalbhum Forest Division, Jamshedpur	03	03	04	03	01	03	03	05	04	03	03	32
107	D.F.O. Saranda State Trading Division, Chaibasa	04	06	07	04	06	04	07	05	04	06	03	31
108	D.F.O. State Trading Division Chaibasa-II, Chaibasa	04	Nil	01	01	Nil	Nil	04	Nil	02	Nil	Nil	03
109	D.F.O. Singhbhum Afforestation Division, Chaibasa	Nil	Nil	Nil	02	02	Nil	01	Nil	03	03	03	38
110	D.F.O. S.F. Division, Adityapur, Jamshedpur	16	Nil	04	04	Nil	03	04	05	05	06	06	17
111	D.F.O. S.F. Division, Chaibasa	Nil	Nil	01	04	02	05	04	05	05	03	01	24

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., Jamtara Forest Division, Jamtara.
2. D.F.O., Khunti Forest Division Khunti.
3. D.F.O., Ranchi East Forest Division, Ranchi.
4. D.F.O., Adityapur Social Forestry Division, Jamshedpur.

CHAPTER-6

IRREGULARITIES FOUND DURING AUDIT

**Irregularities detected by the central & local Audit during the financial year 2012- 2013 in respect of Division /Circle of the Forest & Environment Department of Govt. of Jharkhand, Ranchi
List of Paras Issued Under part -II Section –A**

Sl. No	Name of Division/Circle	IR/No	Para No	Audit Finding	Money Value Rs in Lakh	Ref No & Date Of Issue
1	Principal Chief Conservator of forest, Ranchi	06/2012-13		Nil		01 to 02 dt 24.05.2012
2	Conservator of forest cum state silviculturist, Ranchi (R&E)	11/2012-13	1	Loss of Government Revenue due to non production of Sisal Fiber Rs.95.825 Lakh	95.825	31 to 34 dt 15/06/2012
			2	2 Blockade of Government Revenue of Rs.315768.50	3.157	
			3	Lack of Internal control, Monitoring and Evaluation	----	
			4	Incorrect rate prescribed in Schedule of Rate for Sisal Fibre production and eventual excess allotment of Rs.79.93 lakh	79.93	
			5	5 Loss due to decaying of ripe Sisal leaves because of non extraction from plantation area Rs.3385974.00	33.859	
3	Conservator of forest State Trading Circle Daltonganj	23/2012-13	1 A	Defalcation of Rs. 200/-	0.002	51 to 54 dt 06/07/2012
			1 B	Excess exhibition of payment and defalcation thereby of Rs. 40/-	0.0004	
			2	payment against bogus voucher and defalcation thereby of Rs. 30,792	0.307	
			3	Idle expenditure Rs. 203.64 lakh	203.64	
4	D.F.O Social Forestry division Simdega	26/2012-13	1	Suspected Defalcation of Rs.1,81,461.00 under MGNREGA Scheme	1.81	55 to 58 dt 10/07/2012
5	D.F.O Social Forestry division Simdega	33/2012-13		Nil		68to71dt 08/08/2012

6	D.F.O Ranchi East Forest division Ranchi (R&E)	43/2012-13	1	Non Eviction of Encroachment over Forest Land Rs. 1623800.00	16.23	97to100 dt 22/10/2012
			2	Non disposal of seized forest produce /illegal felling cases Rs.2926103.00	29.26	
			3	Illegal extraction of minerals from forest area Rs.279500	2.80	
			4	Non utilisation of Fund Rs. 8.12 crore	812	
			5	Doubtful Expenditure under CAMPA Rs.11.00 Lakh	11	
			6	Non utilisation of Fund released under CAMPA due to less achievement of target	----	
			7	7 Non implementation of Schemes due to non /short release of Fund under CAMPA of Rs. 48432059	484.32	
			8	Non Execution of works for Rs.695196	6.95	
			9	Creation of Liability of Rs.5.50 lakh	5.50	
			10	Execution of Works prior to approval of site and expenditure of Rs. 3.21 lakh	3.21	
7	D.F.O Ranchi Wild Life Division Ranchi	44/2012-13	---	Nil	----	93 to 96 dt 22/10/2012
8	DFO Hazaribag East Division Hazaribag	45/2012-13	----	Nil	----	101 to 104 dt 31/10/2012
9	D.F.O Ramgarah	48/2012-13	---	Nil	----	105 to108 dt 15/11/2012
10	DFO, Koderma	55/2012-13	---	Nil	--	209 to 232dt 5/112012
11	DFO , Giridih	60/2012-13	5 (a)	Short raising of Net Present Value	54.19	237 to 240 Dt.
			5(b)	Short raising of Net Present Value of	1.154	11.12.2012
12	Wildlife Divison , Hazaribag	61/2012-13	1.	Illegal extraction of minerals from forest area- Rs 74.16 lakh	74.16	241 to 243 Dt.11.12.2012
			5.	Non raising/realization of NPV amounting to Rs 2.91 crore	291	

13	DFO Social Forestry Division Dumka (R&E)	67/2012-13		NIL	...	264 to 267 Dt.31.12.2012
14	DFO Dhalbhum, Forest division Jamshedpur	69/2012-13	5.	Diversion of Forest Land to Uranium Corporation of India Limited Rs. 2 crore (i) Illegal Mining Rs. 2 crore. (ii) Work executed other than proposed sites as approved by GOI (iii) Diversion of forest land without use.	200.00	256 to 259 Dt.26.12.2012
			6(a)	Short Levy of NPV Rs 23.20 lakh	23.20	
			6(b)	Non levy of cost of CA and development fund for Adivasis.		
15	DFO Saranda State Trading Division Chaibasa	71/2012-13		NIL	324 to 327 dt.19.01.2013
16	DFO Deoghar, Forest Division	68/2012-13	1.	Non-disposal of seized forest produce /illicit felling Rs.752360.00	7.52	260 to 263 dt. 26.12.2012
			2.	Illegal extraction of Minerals Rs.547460.00	5.47	
			3.	Non- eviction of encroached forest land Rs.399940.00	3.99	
			5.	Short /Non Raising of Demand for Compensatory Afforestation Rs.45, 81,531.00.	45.81	
			6.	Short Rising of Demand for NPV Rs. 9.145 Crore.	914.5	
			7.	Infructuous Expenditure of Rs.1509328.00	15.09	
			8.	Non/less utilisation of Fund released under CAMPA Rs. 156.766 lakh.	156.76	
			9.	Non utilisation of Fund Rs.24, 30,535.00	24.30	
			10.	Creation of Liability of	15.71	

				Rs.1571313.00 (Revised Rs. 1229479.00)		
			11.	11 Non submission of accounts /Outstanding advance under Campa Fund Rs.1482891.00	1.48	
			12.	Outstanding Dues of Rs 269729.00	2.69	
			13.	Inflated reporting of Expenditure under CAMPA Fund Rs.178503.00	1.78	
			14.	Non Accountal of Interest in the cash book Rs.270065.00	2.70	
			15.	Short Accountal of ExpenditureRs.55000.00	0.55	
17.	DFO Simdega, Forest Division, Simdega	81/2012-13	1.	Short raising of cost of CA Rs 2.53 lakh	2.53	339 to 342 dt. 28.01.2013
			2.	Non -raising of demand	...	
			3.(a)	Execution of work without approval of site specific schemes	...	
			3(b)	Execution of work without Administrative Approval	...	
			4.	Plantation without availability of blank/degraded forest area as per Scheme	...	
			5.	Non-realization of Govt. Revenue for illegal mining Rs. 0.23 lakh	0.23	
18.	DFO Gumla Forest Division ,Gumla	83/2012-13	1.	Non disposal of seized forest produce /illegal felling Rs.12.68 lakh.	12.68	247 to250 dt.06.02.2013
			2.	Illegal extraction of minerals from forest area Rs.0.75 lakh.	0.75	
19.	DFO Latehar Forest Division Latehar	87/2012-13		NIL	...	255 to 258 dt.21.02.2013
20.	Conservator of forest officer core area tiger project Doltanganj	92/2012-13	1.	Unauthorised Expenditure		266 to 269 dt.28.02.2013
			(A)	Execution of work without		

				approval of site specific schemes		
			(B)	Execution of Plantation Work under CAMPA schemes on sites other than the proposed sites.		
			(C)	Unauthorized construction of check dam on sites other than the proposed sites.		
21.	DFO Social forestry Division Latehar	93/2012-13		NIL		270 to 273 dt.28.02.2013
22.	DFO, Afforestation Division Chatra	95/2012-13	1.	अनुमोदित कार्य योजना के बिना वनरोपण क्रिया कलाप का क्रियान्वयन किया जाना राशि 107.17 लाख	107.17	278 to 281 dt. 06.03.2013
			2.	स्थल विशेष प्राक्कलन का अनुमोदन प्राप्त किये बिना कुल 54.04 लाख व्यय किया जाना	54.04	
23	DFO Social forestry Division,Chaibasa	97/2012-13	Nil	Nil	Nil	303 to 306 dt 15/03/2013
24	State Trading Division Gumla	98/2012-13	Nil	Nil	Nil	294 to 297dt 13.03.2013
25	DFO, Afforestation Division,.Ranchi	99/2012-13	1	Irregular expenditure due to improper of sites Rs.50.86 lakh	50.86	286 to289 dt12.03.2013
26	DFO,North Forest Division Daltonganj	100/2012-13	Nil	Nil	Nil	290to293 dt13.03.2013
27	DFO, Social Forestry Division,Ranchi	101/2012-13	Nil	Nil	Nil	299to302 dt 15.03.2013
28	DFO,North Forest Division,Garhwa	102/2013-13	1	(i) Doubtful payment: Rs 37.53 lakh (ii)Non-disposal of certificate cases:	37.53	307 to 310 dt20..03.2013
29	Divisional Forest Officer, Social Forestry Division, Adityapur, Jamshedpur	103/2012-13	Nil	Nil	Nil	319 to 322 dt04.04.2013
30	DFO.Sarikela Forest Division Saraikela	104/2012-13	Nil	Nil	Nil	315to 318 dt 22.03.2013
31	Divisional Forest Officer, Chatra North Forest Division, Chatra	105/2012-13	Nil	Nil	Nil	311 to 314 dt 22.03.2013
32	DFO Chaibasa,South	109/2012-13	Nil	Nil	Nil	05 to08

	Forest, Division, Chaibasa					dt08.04.2013
33	DFO Ranchi west forest division Lohardaga	114/2012-13	1	Suspected misappropriation of fund: Rs 62.80 lakh.	62.80	13 to 16 dt 11.04.2013
34	DFO, Hazaribagh Afforestation Division.Hazaribagh	115/2012-13	Nil	Nil	Nil	21 to 24 dt.16.04.2013
35	DFO Social Forestry Division Koderma	118/2012-13	Nil	Nil	Nil	25 to 28 dt16.04.2013
36	DFO Social Forestry Division Deoghar	119/2012-13	Nil	Nil	Nil	37 to 40 dt 17.04.2013
37	The Conservator of Forest Buffer Area Project, Tiger,Daltonganj. Palamu	120/2012-13	Nil	Nil	Nil	41 to 44 dt 18.04.2013
38	DFO,Dhanbad Forest Division ,Dhanbad	121/2012-13	1	Non eviction of encroachment over forest land Rs. 2.70 lakh	2.70	45 to 48 dt 18.04.2013
			2	Non disposal of seized forest produce /illegal felling cases Rs. 2.79 lakh	2.79	
			3	Illegal transportation of forest produce Rs.2.60 lakh	2.60	
			4	Loss due to grazing Rs 2.71 lakh	2.71	
			5	Irregular expenditure due to improper selection of sites without having alive working plan Rs.732.967 lakh	732.96	
			6	6 Non achievement of target/ Non utilisation of fund Rs.1.69 lakh	1.69	
			7	In fructuous expenditure of Rs.49.23 lakh	49.23	