



सत्यमेव जयते



SUPREME AUDIT INSTITUTION OF INDIA  
लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest

# Office of the Principal 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  
2021-2022***

**ANNUAL REVIEW**  
**ON THE WORKING OF FOREST AND SOIL**  
**CONSERVATION DIVISIONS OF ASSAM**

**2021-2022**



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

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## **PREFACE**

The Annual Review Report of the Working of Forest Divisional Accounts and Soil Divisional Accounts including Karbi-Anglong Autonomous Council, Dima-Hasao Autonomous Council and Bodoland Territorial Council for the year 2021-22 has been prepared by the office of the Principal 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 Principal 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 5<sup>th</sup> July, 2023



**(KS Gopinath Narayan)**

**Principal 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 figures with Pr. A.G.'s figures.

**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 Principal Accountant General (Audit) during the year 2021-2022.

## 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 2021-22 has been prepared by the office of the Principal 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 2021-22. These ARUs prepare compiled accounts of their Receipts and Disbursements and submits Monthly Accounts to the office of the Principal Accountant General (A&E), Assam for inclusion in the Monthly Civil Accounts of the State.

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

The Government of Assam, Finance (Budget) Department, has introduced Comprehensive Treasury Management Information System (CTMIS) for Forest and Soil Conservation Department from August, 2007 vide Notification No.BB.9/2007/3 dated 16<sup>th</sup> August, 2007 for better financial management of Government's resources.

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

## CHAPTER – II

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

As per Codal provision of Articles 230 of Account Code Vol-III, the Monthly Accounts of Forest and Soil Divisions are due to reach the Accountant General office by **10th of the subsequent month** to which the transaction relate. Though, there was an improvement in the rendition of monthly Forest and Soil accounts during the year 2021-22 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 2021-22**

Sl. No	Ranges of delay in days	No of Divisions											
		Apr. 21	May 21	Jun 21	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22
1	1 to 15 days	0	18	37	38	34	27	39	59	56	43	49	33
2	>15 to 30 days	0	49	36	16	24	25	53	24	23	29	49	42
3	> 30 days	143	79	42	69	66	78	36	35	50	47	28	16



## CHAPTER – III

### DEFICIENCIES IN THE COMPILATION OF DIVISIONAL ACCOUNTS

The deficiencies noticed in most of the monthly Divisional accounts as pointed out in the earlier review and fresh deficiencies were also noticed during 2021-22. 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 Pr. 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. It was observed in the accounts of following Divisions that the amount remained unutilized at the close of the financial year 2021-22 are indicated in the **Table 1.2 below**.

**Table 1.2:- CASH BALANCE AT THE END OF THE MARCH 2022.**

SL. NO.	DIV. CODE	NAME OF DIVISIONS	CASH BAL. UNDER(₹)
1.	127	D.F.O Nagaon S.F Division, Katimari	15301
2.	133	D.F.O. Baksa S.F. Div, Mushalpur	536955
3.	145	D.F.O Sivasagar Division, Sivasagar	190352
4.	150	D.F.O Cachar Division, Silchar	155949
5.	169	Field Director, Tiger Project, Barpeta Road	30450
6.	196	D.F.O Aie Valley Division, Bongaigaon	900

Drawing money from Govt. Account without immediate disbursement and unutilized for a long period is not only leads to 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 there are large scale in submission of Arrear Accounts at the fag-end of the year and not in complete shape. The Govt. may issue instructions to all the divisions to ensure

timely submission of Monthly Accounts i.e., by 10<sup>th</sup> of the following month as well as the accounts should be error free in all respect.

iii) The classification of “Receipts” and “Expenditure” shown in the cash abstract, as well as in the expenditure statement (Form-14), furnished by the Divisions were often incomplete and incorrect. Even the basic nature of expenditure, viz, - Charged or Voted, 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) 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 and 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.

Despite aforementioned instructions issued to the Divisions from time to time, this office finds it difficult to verify the schedule of cheques drawn in a particular month by the respective division. Also, Divisions/ ARUs are not submitting documents of Cheque drawn statement with their Cash Accounts.

v) Though, few Classifications have been intimated to Divisions, the Divisions were not showing the revenue receipts up to Minor head level under the head of account 0406 – Forestry and Wild Life: 01- Forestry. The copy of the challans (either original or photocopy duly attested) in support of the receipt transactions shown in the Divisional accounts were also not furnished for verification of transactions.

vi) Complete classification up to detailed head level is not being included in most of the vouchers, which is most essential for correct accounting and data entry in computer environment accounting system.

vii) The practice of preparing Cash Remittances Schedule by hand may be discouraged. The Remittance Schedules, either by cash or cheques may be submitted in typed copy with required information for correct data entry.

viii) 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.

## CHAPTER-IV

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

Financial Rules stipulated that receipts and expenditures recorded in the Departmental books should be reconciled with the books of the Principal Accountant General (A&E) to ensure accuracy in the accounts. The status of reconciliation by the Divisions for the year 2021-2022 is shown in the **Table 1.3** below:-

**Table 1.3: Position of reconciliation for the year 2021-22.**

Sl. No.	Position of quarterly reconciliation	Reconciliation done by Division/Circle	Reconciliation not done by Division/Circle
1	1 <sup>st</sup> quarter	I. Principal Chief Conservator of Forest Guwahati reconciled 91 Divisions  II. Director of Soil Guwahati reconciled 20 Divisions  III. Bodoland Territorial Council, Kokrajhar reconciled 16 Divisions  Total =127 divisions	I. Karbi Anglong Autonomous Council, Diphu - 11 Divisions  II. Dima Hasao Autonomous Council, Haflong -8 divisions  Total=19 divisions
2	2 <sup>nd</sup> quarter	I. Principal Chief Conservator of Forest Guwahati reconciled 91 divisions  II. Director of Soil Guwahati reconciled 20 divisions  III. Bodoland Territorial Council, Kokrajhar reconciled 16 Divisions  Total =127 Divisions	I. Karbi Anglong Autonomous Council, Diphu - 11 Divisions  II. Dima Hasao Autonomous Council, Haflong -8 Divisions  Total=19 divisions

3.	3 <sup>rd</sup> quarter	<p>I. Principal Chief Conservator of Forest Guwahati reconciled 91 divisions</p> <p>II. Director of Soil Guwahati reconciled 20 Divisions</p> <p>III. Bodoland Territorial Council, Kokrajhar reconciled 16 Divisions</p> <p>Total =127divisions</p>	<p>I. Karbi Anglong Autonomous Council, Diphu - 11 Divisions</p> <p>II. Dima Hasao Autonomous council, Haflong -8 divisions</p> <p>Total=19 Divisions</p>
4	4 <sup>th</sup> quarter	<p>I. Principal Chief Conservator of Forest Guwahati reconciled 91 Divisions</p> <p>II. Dima Hasao Autonomous Council, Haflong reconciled 8 Divisions</p> <p>III. Bodoland Territorial Council, Kokrajhar reconciled 16 Divisions</p> <p>IV. Director of Soil Guwahati reconciled 20 Divisions</p> <p>Total =135 divisions</p>	<p>I. Karbi Anglong Autonomous Council, Diphu - 11 Divisions</p> <p>Total=11 Divisions</p>

Reconciliation and verification of figures is an important tool of financial management. Failure to exercise facilitates misclassifications of receipt and expenditure, also defeats the very objective 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 2021-2022 stood at a debit balance of ₹ 31780.04 Lakh. The balance lying outstanding was 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 Treasuries. Immediate steps needs to be taken for reconciling 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 2021-22 stood at a debit balance of ₹ 2254.51 Lakh. Immediate steps needs to be taken for reconciling outstanding adverse balances.

## CHAPTER-VI

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

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

## PART- II(AUDIT)

### AUDIT OBSERVATIONS ON REVENUE ACCOUNTS

#### IMPORTANT IRREGULARITIES NOTICED DURING AUDIT OF ENVIRONMENT & FOREST DEPARTMENT DURING 2021-22

Sl. No	Inspection Report No.& Period of Accounts audited	Name of the Division	Para No.	Brief Caption of Objection	Money Value (in lakh)
1	AMG-IV/IR-FOR/05-01/2021-22  (04/17 to 03/21)	Divisional Forest Officer (DFO), North Kamrup Division	1/Part-IIB	Settlement of Mining Contract- Observation thereon	-
			2/Part-IIB	Collection of MMD&RR Fund and its utilization: Observation thereon	-
			3/Part-IIB	Settlement of Ghilajari and Nichuka MCA: Observation thereon	-
			4/Part-IIB	Non-registration of agreement	-
			5/Part-IIB	Non-realisation of renewal license fee of from trading depot	2.75
			6/Part-IIB	Operation of Stone Crusher-irregularities noticed thereof	-
			7/Part-IIB	Seizure of SAW Mills materials – observation thereof	-
			8/Part-IIB	Discrepancy in remittances to Treasury – observation thereof	-
			9/Part-IIB	Unauthorized expenditure - observation thereof	-
			10/Part-IIB	Delay in submission and non-production of Monthly Accounts– observation thereof	-
11/Part-IIB	Off Road Vehicle – observation thereof.	-			
2	AMG-IV/IR-FOR/05-02/2021-22 (03/12 to 03/21)	Divisional Forest Officer (DFO), Baksa Forest Division	11/Part-IIB	Cash Book and Vouchers – observation thereof	
3	AMG-IV/IR-FOR/05-03/2021-22 (04/15 to 03/21)	Divisional Forest Officer (DFO), Dhansiri Division	7/Part-IIB	Auction of timber – observation thereof	-
			8/Part-IIB	Non-executing of tender agreement and non-completion of works -observations thereof	-



			9/Part-IIB	Revenue Receipts Register and reconciliation – observation thereof	-
			10/Part-IIB	Off Road Vehicle – observation thereof.	-
			11/Part-IIB	Delay in submission of Monthly Accounts– observation thereof	-
			12/Part-IIB	Non-production of records – observations thereof	-
4	AMG-IV/IR-FOR/05-04/2021-22	Divisional Forest Officer (DFO), Nagaon Division	21/Part-IIB	Implementation of CSS-Project Elephant-Observation thereof	-
			22/Part-IIB	SOPD scheme “Reduce Man Elephant Conflict”-Observation thereof	-
			23/Part-IIB	Forest produce trading depot-observation thereof	1.43
			24/Part-IIB	Revenue Receipts Register and reconciliation – observation thereof. observations thereof	-
			25/Part-IIB	Delay in submission of Monthly Accounts– observation thereof	-
			26/Part-IIB	Seizure of SAW Mills materials – observation thereof	-
			27/Part-IIB	Off Road Vehicle – observation thereof	-
			5	AMG-IV/IR-FOR/05-05/2021-22 (04/17 to 03/21)	Divisional Forest Officer (DFO),Dhubri Division
6/Part-IIB	Revenue Receipts Register and reconciliation – observation thereof	-			
7/Part-IIB	Non-production of records – observations thereof.	-			
8/Part-IIB	Delay in submission of Monthly Accounts– observation thereof	-			
6	AMG-IV/IR-FOR/05-07/2021-22 (04/17 to 03/21)	Divisional Forest Officer (DFO), Dhemaji Division	7/Part-IIB	Non up-dation of Service Book	-
			8/Part-IIB	Irregularities in expenditure	-
7	AMG-IV/IR-FOR/05-09/2021-22 (04/18 to 03/21)	Divisional Forest Officer (DFO), Dibrugarh Division	12/Part-IIB	Non up-dation of Service Book	-

8	AMG-IV/IR-FOR/05-08/2021-22  (04/19 to 03/21)	Divisional Forest Officer (DFO), Digboi Division	5/Part-IIB	Delay in submission of Monthly Accounts– observation thereof	-
			6/Part-IIB	Revenue Receipts Register and reconciliation – observation thereof	-
			7/Part-IIB	Off Road Vehicle – observation thereof.	-
			8/Part-IIB	Payment of Ex-gratia– observation thereof	-
			9/Part-IIB	Non-production of records – observations thereof	-
9	AMG-IV/IR-FOR/05-10/2021-22 (04/15 to 03/21)	Divisional Forest Officer (DFO), Golaghat Division	5/ Part-IIA	Transfer of funds to Naojan Range – observations thereof	-
			1/Part-IIB	Outstanding amount to be realized-Observation thereof	-
			2/Part-IIB	Stock Depot-observation thereof	-
			9/Part-IIB	Offence case -Observation thereof	-
			10/Part-IIB	Delay in submission of Monthly Accounts– observation thereof.	-
			11/Part-IIB	Off Road Vehicle – observation thereof	-
			12/Part-IIB	Revenue Receipts Register and reconciliation – observation thereof	-
			13/Part-IIB	Seizure of SAW Mills materials and timber – observation thereof	-
			14/Part-IIB	Non-production of records – observations thereof	-
10	AMG-IV/IR-FOR/05-12/2021-22	Divisional Forest Officer (DFO), Hamren Division	9/Part-IIB	e-auction: Observation thereof	-
			10/Part-IIB	Expenditure towards Construction of buildings & IB - observation thereon	-
			11/Part-IIB	Discrepancies in Cash Book	-
11	AMG-IV/IR-FOR/05-11/2021-22 (04/18 to 03/21)	Divisional Forest Officer (DFO), Nagaon South Division	11/Part-IIB	Non up-dation of Service Book: Observation thereof	-
12	AMG-IV/IR-FOR/05-13/2021-22 (04/16 to 03/21)	Divisional Forest Officer (DFO), Karimganj Division	6/Part-IIB	Disposal of seized material- Observation thereof	-
			8/Part-IIB	Maintenance of records/register in respect of complaint - Observation thereof	-

			9/Part-IIB	Constructions of 'Improvement of road from Jacobnagar Nilkantapur Forest Village via Birbhanga within Longai Reserved Forests under Lowairpoa Range' – observations thereof	-
			10/Part-IIB	Transfer of funds to Range regarding – observation thereof	-
			11/Part-IIB	Payment under Non-Salary – observations thereof	-
			12/Part-IIB	Discrepancy in Revenue Deposit in 8782-103 – observations thereof	-
			13/Part-IIB	Delay in submission of Monthly Accounts – observation thereof	-
			14/Part-IIB	Revenue Receipts Register and reconciliation – observation thereof	-
			15/Part-IIB	Off Road Vehicle – observation thereof	-
13	FOR/05-14/2021-22  (04/15 to 03/21)	Working Plan Officer (WPO), Lower Assam Circle	1/Part-IIB	Irregularities in T.A Claims— Observations thereof	-
			2/Part-IIB	Non maintenance of Bill Register- Observation thereon	-
			3/Part-IIB	Non-reconciliation of Treasury drawals	-

**N.B:- No audit pertaining to the Soil Conservation Divisions of Assam was conducted during the year 2021-22**

**ANNEXURE- A**

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

<b>Sl. No.</b>	<b>Source Code</b>	<b>Name of the Divisions</b>
<b>FOREST (NTA)</b>		
1	122	C.C.F., S.F., Assam, Guwahati-37
2	123	C.F., Central Southern Assam S.F. Circle, Ghy.-29
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. Haltugaon
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 Panjabari Guwahati – 37
42	163	D.F.O., Wild Life Div., Tinsukia
43	164	D.F.O., Nagaon Wild Life Div., Nagaon
44	165	D.F.O., Orang 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-5
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-09
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, Panjabari Guwahati-37
61	182	C.F. Central Assam Circle, Guwahati -29
62	183	C.F. Research & Education Circle, Assam, Guwahati-37
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 37
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 Div.,Guwahati
73	194	D.F.O., Chirang Forest Div. Kajalgaon
74	195	C.C.F(T),Lower Assam Zone,Ghy-29)
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., Wildlife Div., Biswanath Chariali.
79	270	C.C.F. (T), Upper Assam Zone, Basistha Guwahati- 29
80	299	Commandant, 2 <sup>nd</sup> AFPP, Seconee, Jakhlabandha Nagaon
<b>FOREST (NTA) (STATE SECTOR)</b>		
81	300	Addl. P.C.C.F., Dima Hasao , 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	Spl P.C. F., Karbi Anglong, Hills, Diphu (State Sector)
91	310	D.F.O., K. A. East Divn., Diphu (State Sector)
<b>FOREST (TA) (BTAD)</b>		
92	832	C.C.F cum C.H.D, Forest, B.T.C 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., Dhonsiri Divn., Udalguri
<b>FOREST (TA) (DIMA HASSAO)</b>		
103	110	Addl. P.C.C.F, Dima Hasao , Haflong Hills, Assam,
104	111	D.F.O. Southern Afforestation Divn., Haflong
105	112	D.F.O., Forest Resources & Survey Divn., Haflong
106	113	D.F.O., Dima Hasao Forest Divn. (East) [Consolidation Divn.], Haflong
107	114	D.F.O., Dima Hasao Forest Divn. (West) [N.C. Hills], Haflong
<b>FOREST (TA) (KARBI ANGLONG)</b>		
108	115	Spl.C.F., Karbi Anglong Div. Diphu
109	116	D.F.O., K. A. East Divn., Diphu
110	117	D.F.O., Karbi Anglong West Divn., Diphu
111	118	D.F.O., Hamren Divn., Hamren
112	119	D.F.O., Silviculturist Divn., Diphu
113	120	Working Plan Officer, Hills Area, Diphu
114	121	D.F.O., Northern Afforestation Divn., Diphu
<b>SOIL (NTA)</b>		
115	440	D.O., Sonitpur S. C. Divn., Tezpur
116	441	D.O., Lakhimpur S. C. Divn.
117	442	D.O., Kokrajhar S. C. Divn.
118	443	D. O., Eastern Assam S. C. Divn., Dibrugarh
119	444	D. O., Nalbari S. C. Divn., Nalbari
120	446	Director of Soil Conservation Dept., Assam, Guwahati-5
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 Katimari 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-6
130	456	D.O., Majuli Soil Conservation Divn., Majuli

131	457	D.O., Darrang Soil Conservation Divn., Mangaldai
132	458	Joint Director, Lower Assam Circle, Soil Conservation Ghy-5
133	459	D.O., Barpeta Soil Conservation Divn., Barpeta
134	461	Joint Dir, S. C. River Velley Project, Guwahati-5
<b>SOIL (TA) (BTAD)</b>		
135	311	D.O.,Chirang Soil Divn.
136	312	D.O.,Udalguri Soil Conservation Div.
137	313	Addl. Dir., Soil Conservaion, Kokrajhar
138	866	D.O., Kokrajhar S. C. Divn., Kokrajhar
139	867	D.O., Baksa S.C. Divn., Musalpur
<b>SOIL (TA) (DIMA HASSO)</b>		
140	506	Addl. Director of Soil Conservation, Haflong
141	507	D.O., Haflong Soil Conservation Div.
142	508	D.O., Maibong Soil Conservation Div.
<b>SOIL (TA) (KARBI ANGLONG)</b>		
143	437	D. O., Diphu Soil Conservation Div. Diphu
144	445	Addl. Director, Soil Conservation, Diphu
145	510	D.O., Hamren Soil Conservation Divn .Hamren
146	511	D.O., Kohara S. C. Div., Kohara



**ANNEXURE- B**

**STATEMENT SHOWING DELAY (IN NUMBER OF DAYS) IN ACCOUNTS SUBMITTED BY DIVISIONS FOR THE YEAR 2021-22**

Sl. No.	Div. Code	Name of Divisions	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
1	122	Spl. P.C.F., S.F., Assam, Guwahati-29	50	19	4	8	0	0	5	0	1	0	12	43
2	123	C.F., Central Assam S.F. Circle, Ghy-1	50	19	10	9	10	19	35	5	14	28	0	15
3	124	C.F., Upper Assam S.F. Circle, Nagaon	37	54	24	51	20	47	16	3	2	0	7	44
4	125	C.F., Lower Assam S.F. Circle, Bongaigaon	71	40	0	2	0	15	0	0	0	0	0	0
5	126	D.F.O., S.F. Div. Guwahati- 29	51	20	107	99	80	50	19	12	39	8	29	44
6	127	D.F.O, S.F. Div., Katimari, Nagoan	65	34	4	8	10	32	15	12	10	4	20	32
7	128	D.F.O., S.F. Div., Golaghat	87	56	26	0	82	52	21	13	45	14	20	1
8	129	D.F.O., S.F. Div., Sivasagar	42	60	30	0	53	23	0	26	0	5	25	24
9	130	D.F.O., S.F. Div., Dibrugarh	58	27	0	71	40	10	37	7	35	4	32	43
10	131	D.F.O., S.F. Div., Nalbari	37	6	10	2	0	11	8	3	0	0	0	15
11	132	D.F.O., S.F. Div., Barpeta	59	28	0	2	45	15	0	0	0	0	0	43
12	133	D.F.O., Baksa Forest Divn . Mushalpur.	80	49	19	100	87	59	28	69	53	42	20	32
13	134	D.F.O., S.F. Div., Biswanath Chariali	122	104	74	43	12	50	19	0	31	53	25	43
14	135	D.F.O., S.F. Div., North Lakhimpur	77	46	16	93	62	32	1	33	2	32	4	15
15	136	D.F.O., S.F. Div., Bongaigaon	71	40	5	2	48	18	6	10	14	8	15	31
16	137	D.F.O.Parbatjora Forest Divn.,Gauranganagar.	70	39	9	99	81	51	20	69	53	22	27	44
17	138	D.F.O., S.F. Div., Goalpara	63	37	58	27	0	32	1	10	49	18	12	5
18	139	D.F.O., S.F. Div., Kokrajhar (NTA)	63	32	2	45	14	52	21	0	8	13	19	33
19	140	D.F.O., S.F. Div., Silchar	52	53	23	104	73	43	23	17	53	33	22	45
20	141	D.F.O., S.F. Div., Karimganj	52	21	89	58	27	0	1	69	38	22	46	45
21	142	D.F.O., Digboi Div., Digboi	46	15	30	0	45	15	29	0	84	53	25	46
22	143	D.F.O., Doomdooma Div., Doomdooma	51	20	10	15	14	50	19	31	0	21	29	39
23	144	D.F.O., Dibrugarh Div. Dibrugarh	51	20	34	3	12	74	43	13	10	48	20	22
24	145	D.F.O., Sivasagar Div. Sivasagar	56	74	100	99	68	38	27	0	60	29	34	46
25	146	D.F.O., Jorhat Div., Jorhat	49	18	83	52	82	52	21	18	25	22	33	44
26	147	D.F.O., Golaghat Div., Golaghat	49	18	30	52	63	33	43	13	31	40	20	38

27	148	D.F.O., Nagaon Div. Nagaon	58	27	74	43	46	16	26	13	23	22	21	33
28	149	D.F.O., Nagaon South Div., Hojai	65	60	47	72	41	57	26	17	2	48	0	39
29	150	D.F.O., Cachar Div., Silchar	126	95	65	104	73	43	47	17	59	28	22	43
30	151	D.F.O., Karimganj Div., Karimganj	50	19	27	59	28	57	26	14	28	22	25	43
31	152	D.F.O., Hailakandi Div., Hailakandi	42	11	25	0	40	11	6	0	22	4	4	33
32	153	D.F.O., Goalpara Div., Goalpara	39	56	107	76	45	57	26	0	2	25	13	3
33	154	D.F.O., Haltugaon forest Divn. Kokrajhar	122	106	88	57	26	36	5	32	1	41	25	31
34	155	D.F.O., Kamrup East Div., Guwahati -29	43	32	62	31	25	19	16	11	8	11	12	43
35	156	D.F.O., Kamrup West Div., Bamunigaon	56	46	16	0	21	19	13	14	0	5	7	19
36	157	D.F.O., North Kamrup Div., Rangia	53	22	30	34	40	63	13	17	42	32	32	47
37	158	D.F.O, Dhansiri Forest Divn .Udalguri.	70	39	72	41	42	12	30	0	21	35	21	22
38	159	D.F.O., Dhubri Div, Dhubri	92	61	31	107	76	46	44	14	39	22	21	44
39	160	D.F.O., Sonitpur East Div, Biswanath Chariali	129	98	68	112	81	51	20	27	0	4	25	43
40	161	D.F.O., Sonitpur West Div., Tezpur	51	20	5	0	10	12	16	11	8	26	6	46
41	162	Principal C.C.F., Wild Life, Assam, Panjabari, Guwahati -37	42	11	3	1	40	10	20	13	8	12	41	43
42	163	D.F.O., Wild Life Div., Tinsukia	59	28	0	59	28	54	23	3	1	39	11	15
43	164	D.F.O., Nagaon Wild Life Div., Nagaon	44	13	0	31	0	47	16	13	7	18	4	17
44	165	D.F.O., Orang Wild Life Div., Mangaldai	77	46	16	27	0	0	6	19	42	11	6	25
45	166	D.F.O., Wild Life Div., Kokrajhar	73	42	12	2	5	30	37	7	45	14	34	25
46	167	D.F.O., Western Assam Wild Life Div., Tezpur	38	7	05	59	28	0	23	0	10	76	64	33
47	168	D.F.O., Eastern Assam Wildlife Div., Bokakhat	51	20	23	34	74	44	13	18	25	78	50	44
48	169	Field Director, Tiger Project, Assam, Barpeta Road	46	36	6	59	28	0	62	0	25	41	34	19
49	170	Director, Kaziranga National Park, Bokakhat	53	22	0	48	17	37	6	63	32	43	15	15
50	171	D.F.O., Assam State Zoo Div., Guwahati	121	90	60	29	68	38	7	13	39	8	32	25
51	172	W.P.O., Upper Assam Circle, Jorhat	49	37	10	30	0	46	15	20	0	22	0	0
52	173	W.P.O., Working Plan Div., Kokrajhar	71	42	12	2	5	30	37	7	45	14	31	25
53	174	W.P.O., Lower Assam Circle, Guwahati - 24	37	8	3	6	0	1	0	0	0	0	1	0
54	175	D.F.O., FR & S. Div., Guwahati-09	68	37	7	80	49	50	7	0	22	7	4	0

55	176	D.F.O.Forest Utilisation Officer, Ghy-14	0	20	0	0	0	15	5	0	0	0	0	0
56	177	Silviculturist, Assam, Guwahati-29	70	39	9	34	28	0	43	13	31	0	20	17
57	178	D.F.O., Genetic Cell Div., Guwhati-29	53	28	0	27	0	23	0	12	3	0	0	25
58	179	C.F. Dev. Cum Nodal Officer Compensatory Afforestation-37	42	11	108	97	83	0	50	20	8	41	34	31
59	180	D.F.O., Dhemaji Divn.,Dhemaji	51	20	100	69	38	8	43	44	71	40	12	45
60	181	P.C.C.F., Assam, Panjabari, Guwahati-37	44	13	0	0	0	16	5	7	11	14	11	24
61	182	C.F. Central Assam Circle, Guwahati-29	42	11	24	0	10	11	0	0	11	4	5	3
62	183	C.F. Research & Education Circle, Assam, Guwahati	58	27	0	13	20	11	8	7	1	8	0	10
63	184	C.F. Northern Assam Circle, Tezpur	71	40	59	0	42	12	26	0	11	41	32	11
64	185	C.F. Eastern Assam Circle, Jorhat	46	15	0	0	14	0	0	14	14	0	11	1
65	186	C.C.F. Research, E & W Plan, Assam, Ghy 14	60	29	0	31	0	72	43	13	32	1	19	15
66	187	C.F. Southern Assam Circle, Silchar	59	28	65	34	73	43	47	17	53	28	22	40
67	188	C.C.F., Western Assam Circle, Kokrajhar	73	42	34	3	21	59	28	69	42	35	7	19
68	189	Director, Assam Forest School, Jalukbari 14	39	18	4	0	0	0	0	0	0	0	0	1
69	190	Commandant, Assam Forest Protection Force, Basistha, Ghy-29	49	34	19	13	5	1	7	7	2	21	7	33
70	191	D.F.O., Govt. T.T. & S. Plant Div. Makum	80	60	30	0	59	24	28	0	0	5	0	15
71	192	D.F.O., Majuli Div., Majuli	49	18	109	99	82	52	21	28	0	22	33	47
72	193	D.F.O.Guwahati Wildlife Divn.,Guwahati-29	43	12	20	85	54	74	43	13	45	35	7	45
73	194	D.F.O., Chirang Forest Divn. Kajalgaon	81	50	68	37	6	50	19	39	53	35	7	0
74	195	C.C.F (T), Lower Assam Zone, Ghy-29	43	13	4	0	3	12	2	0	0	0	0	0
75	196	D.F.O., Aie Valley Div., Bongaigaon	70	39	16	16	26	23	12	17	7	11	6	26
76	197	D.F.O., Kachugaon Div, Gossaigaon	122	109	107	90	59	29	2	39	8	35	7	31
77	198	D.F.O., Lakhimpur Div, Lakhimpur	0	46	16	30	0	39	8	17	28	0	11	22
78	199	D.F.O., Biswanath Wild Life Div., Biswanath Chariali	51	110	80	49	18	1	0	0	7	48	25	24
79	270	C.C.F. (T), Upper Assam Zone, Guwahati	43	12	7	3	60	30	0	18	21	18	11	1
80	299	Commandant, 2 <sup>nd</sup> Assam Forest Protection Force, Seconee, Jakhlabandha Nagaon	87	56	26	34	20	24	20	28	53	50	22	43

81	300	Addl. P.C.C.F, Dima Hasao , Haflong Hills, Assam, (State Sector)	59	28	0	49	18	47	16	0	8	11	0	15
82	301	D.F.O., Southern Afforestation Divn., Haflong (State Sector)	59	28	0	17	3	0	30	0	14	29	1	15
83	302	D.F.O., F. R. & S. Division, Haflong (State Sector)	63	32	2	99	0	61	30	0	22	0	20	16
84	303	D.F.O., Dima Hasao Forest Divn.,(East) ( Consolidation Divn.,) Haflong (State Sector)	66	35	0	6	0	47	16	0	7	26	0	2
85	304	D.F.O., Dima Hasao Forest Divn.,(West) ( N. C. Hills Divn.,) Haflong (State Sector)	56	25	109	0	77	47	16	0	7	26	0	1
86	305	D.F.O., Northern Afforestation, Hills, Diphu (State Sector)	81	50	20	0	80	74	48	54	23	32	25	0
87	306	D.F.O, K. A.West Divn. Diphu (State Sector)	81	50	20	72	41	74	58	38	7	32	19	15
88	307	D.F.O., Hamren Division, Hamren (State Sector)	59	28	0	98	80	75	58	39	8	4	19	15
89	308	D.F.O., Silvicultural Division,Hills Area, Diphu (State Sector)	81	50	20	0	80	71	61	32	1	32	19	17
90	309	C. F., Karbi Anglong, Hills, Diphu (State Sector)	59	52	109	99	79	74	61	0	9	4	20	16
91	310	D.F.O.,K. A. East Divn.,Diphu (State Sector)	78	18	17	99	79	74	61	32	7	32	20	17
92	440	D.O., Sonitpur S. C. Divn., Tezpur	43	12	19	0	0	1	0	0	0	1	1	3
93	441	D.O, Lakhimpur S. C. Divn.	80	49	19	14	31	1	29	17	14	18	7	15
94	442	D.O, Kokrajhar S. C. Divn., Kokrajhar	60	29	0	7	14	50	19	12	18	11	7	18
95	443	D. O., Eastern Assam S. C. Divn., Dibrugarh	73	42	12	35	47	18	30	17	3	0	32	1
96	444	D. O., Nalbari S. C. Divn., Nalbari	77	46	16	6	14	38	7	3	9	0	6	30
97	446	Dir. of Soil Conservation, Assam Guwahati	109	78	48	30	21	11	15	0	1	0	0	0
98	447	D. O, S. C. (Engg.) Guwahati	57	26	37	6	12	18	2	0	0	0	7	29
99	448	D.O., Baksa S. C. Divn., Mushalpur	77	61	31	0	60	30	0	69	46	15	25	33
100	449	Supdt., Assam S. C. Training School, Mahur	56	25	7	23	3	11	6	0	3	0	1	33
101	450	D. O., Cachar S. C. Divn., silchar	43	12	2	0	0	0	0	10	0	0	0	2
102	451	D. O., Jorhat S. C. Divn., Jorhat	73	42	12	6	0	0	7	3	0	1	7	0
103	452	D.O., Nagaon Soil Conservation Divn., Nagaon	73	42	12	16	17	15	5	28	0	35	7	38

104	453	D.O., Golaghat Soil Conservation Divn., Golaghat	77	46	37	79	3	71	44	14	28	0	22	1
105	454	D.O., Dhemaji Jonai S. C. Divn., Silapathar	0	21	0	6	0	1	0	0	0	28	0	30
106	455	D.O., South Bank Soil Conservation div. Guwahati	51	20	0	0	0	0	0	0	0	4	0	26
107	456	D.O., Majuli Soil Conservation Divn, Majuli	98	67	37	6	40	10	44	14	30	0	25	0
108	457	D.O., Darrang Soil Conservation Divn., Guwahati	37	6	3	0	6	1	12	0	8	12	12	43
109	458	Joint Director, Lower Assam Circle, Soil Conser.	43	27	4	0	3	0	0	0	0	0	0	8
110	459	D.O., Barpeta Soil Conservation Divn., Barpeta	46	15	19	23	0	30	0	13	9	25	0	11
111	461	Joint Dir, S. C. River Velley Project, Guwahati	59	28	0	0	0	16	0	0	8	0	1	9
112	437	D.O. Diphu Soil Cons Div. Diphu	59	28	0	9	73	46	15	59	28	0	32	29
113	445	Addl. Dir. Soil Cons. Dept. KAAC, Diphu	59	28	0	9	0	61	47	17	17	0	32	39
114	510	D.O., Hamren Soil cons. Div. Hamren	60	29	0	97	74	50	19	55	24	0	14	30
115	511	D.O., Kohra Soil Cons. Div. Kohra	60	29	0	97	75	45	14	59	28	0	32	29
116	506	Add. Director, Soil Cons. Hills Assam Haflong	59	28	0	72	41	54	23	25	49	18	25	45
117	507	D.O. Haflong Soil. Cons. Div. Haflong	59	28	0	90	66	36	5	54	28	35	7	24
118	508	D.O., Maibong Soil. Cons. Div. Maibong	73	42	12	90	73	43	12	69	49	40	26	29
119	311	D.O. Chirang Soil cons. Div.	49	46	16	0	21	15	12	3	0	7	26	18
120	312	D.O., Udalguri Soil Cons. Div.	66	35	52	21	0	17	12	6	0	0	0	33
121	313	Addl. Dir. Of Soil Cons., Kokrajhar	60	29	0	7	14	50	19	12	18	0	4	8
122	866	Div. Officer, Kokrajhar, Soil. Cons. Kokrajhar	60	29	0	7	14	50	19	12	18	11	25	18
123	867	Divisional Officer, Baksa Soil Cons. Mushalpur	77	46	31	0	60	30	19	25	46	42	64	33
124	110	C.F., Hills Assam, Haflong	59	28	0	17	18	47	16	0	42	11	0	43
125	111	D.F.O. Southern Affor. Div. Haflong	59	28	0	17	3	0	30	0	11	29	1	26
126	112	D.F.O. Forest Resources & Survey Div. Haflong	63	32	2	78	0	61	30	0	22	0	25	30
127	113	D.F.O., Consolidation Div. Hills, Assam, Haflong	66	35	5	6	0	47	16	0	57	26	0	2
128	114	D.F.O., North Cachar Hills Div., Haflong	56	25	0	29	77	47	16	0	57	26	0	1

129	832	<b>C.C.F cum C.H.D, Forest, B.T.C Kokrajhar</b>	73	42	34	3	21	59	28	69	42	13	50	33
130	833	<b>D.F.O., Social forestry, Kokrajhar</b>	63	32	12	45	14	52	28	0	8	42	20	33
131	834	<b>D.F.O., Wildlife Div. Kokrajhar</b>	73	42	12	2	5	30	37	7	45	14	26	25
132	835	<b>Working Plan Div., Kokrajhar</b>	73	42	12	2	5	30	37	7	45	14	26	25
133	836	<b>D.F.O., Haltugaon Div., Kokrajhar</b>	77	104	88	57	26	36	5	32	84	53	25	40
134	860	<b>D.F.O., Kachugaon Div. Gossaigaon.</b>	77	104	100	90	75	0	51	87	91	60	32	31
135	861	<b>D.F.O., Parbatjhora, Gauripur</b>	70	39	9	98	81	51	20	73	86	55	27	44
136	862	<b>D.F.O., Chirang Div. Kajalgaon</b>	81	50	68	37	6	50	19	52	66	57	29	31
137	863	<b>Dy. Dir, Manas Tiger Project, Barpeta Road,</b>	67	36	90	59	28	50	51	56	72	62	50	19
138	864	<b>D.F.O., Baksa Forest Div. Mushalpur</b>	77	46	16	90	75	29	33	69	93	48	61	30
139	865	<b>D.F.O, Dhansiri For. Div. Udalguri</b>	59	28	72	41	75	61	30	52	43	12	21	25
140	115	<b>Spl.C.F., Karbi Anglong Div. Diphu</b>	83	52	22	98	75	78	43	13	73	42	20	43
141	116	<b>D.F.O. Karbi Anglong East Div. Diphu</b>	77	46	16	98	75	71	120	104	73	90	62	44
142	117	<b>D.F.O. Karbi Anglong West Div. Diphu</b>	81	50	20	72	41	75	104	74	121	42	62	44
143	118	<b>D.F.O., Hamren Div. Hamren</b>	59	102	104	98	75	71	51	21	73	42	14	24
144	119	<b>D.F.O. Silvicultural Div. Diphu</b>	81	50	20	0	61	31	62	32	1	42	32	39
145	120	<b>W.P.O. Working Plan Div. Diphu</b>	73	42	12	92	61	31	62	32	1	42	32	39
146	121	<b>D.F.O. Northern Afforestation Div. Diphu Hills</b>	81	50	20	0	73	67	62	32	63	32	20	29