

CHAPTER- 1

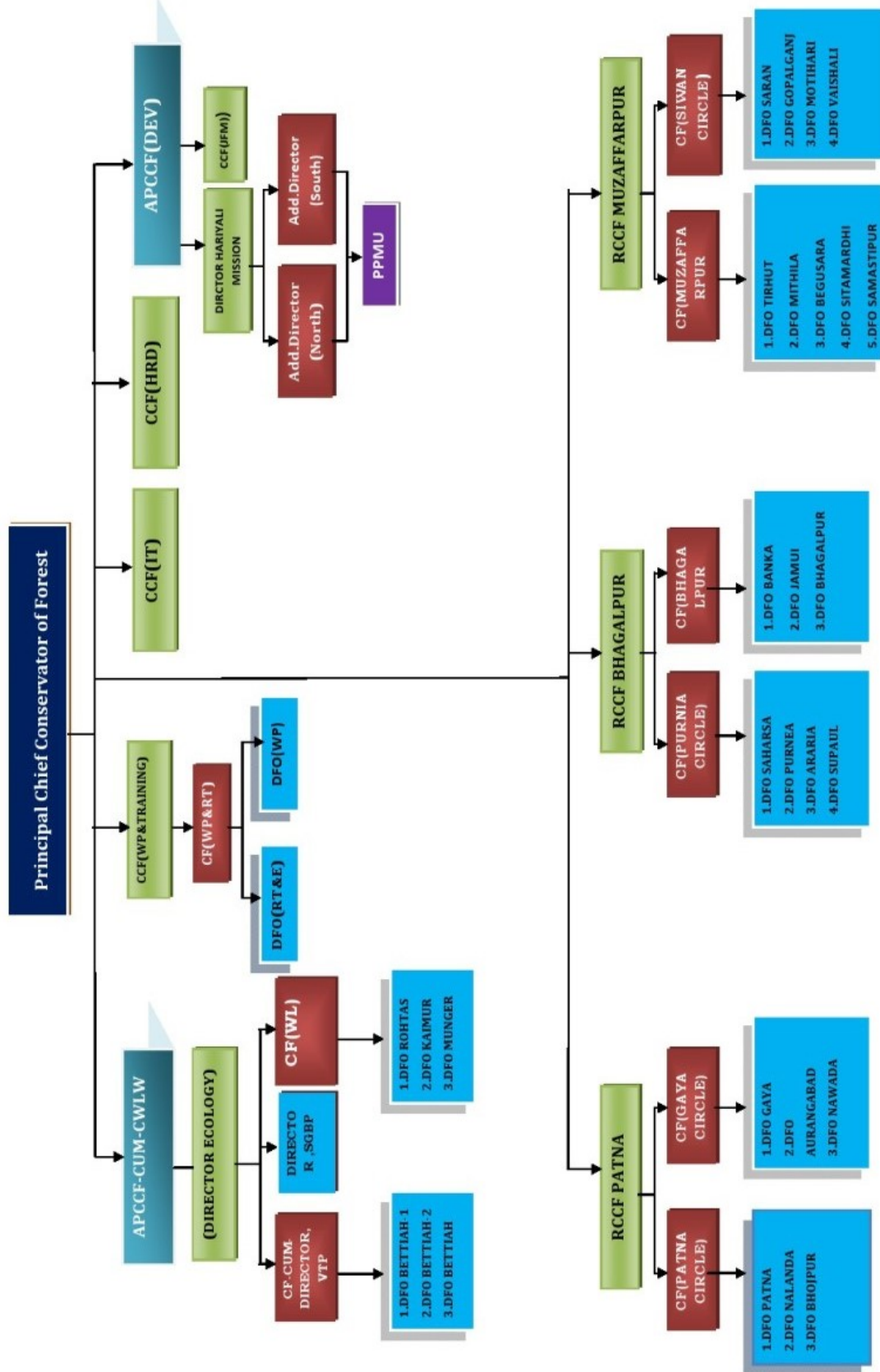
1.1. ORGANISATIONAL SET UP OF THE FOREST DEPARTMENT

The overall administrative control of the Forest Department vests in the Principal Secretary, Department of Environment and Forests, Government of Bihar. The Chief Administrative Officer of the Forest Department in Bihar is the Principal Chief Conservator of Forests (HoFF), Bihar assisted by two Principal Chief Conservator of Forests (Principal Chief Conservator of Forests Development, Bihar, Patna and Principal Chief Conservator of Forests, Working Plan, Training and Extension, Bihar, Patna). The Principal Chief Conservator of Forests is assisted by Additional Principal Chief Conservator of Forests-cum-Chief Wildlife Warden, Bihar, Patna; Director, Ecology & Environment, Bihar, Patna; Additional Principal Chief Conservator of Forests (CAMPAs)-cum-Nodal Officer (Forest Conservation), Bihar, Patna; Chief Conservator of Forests-cum-Director, Hariyali Mission, Bihar, Patna; three Regional Chief Conservator of Forests, ten Conservator of Forests, thirty three Divisional Forest Officers and Range Officers of Forests as well as other allied staffs under the control of the Principal Chief Conservator of Forests.

Organisational Setup of the Forest Department



Field Level Setup



1.2. SCOPE OF REVIEW

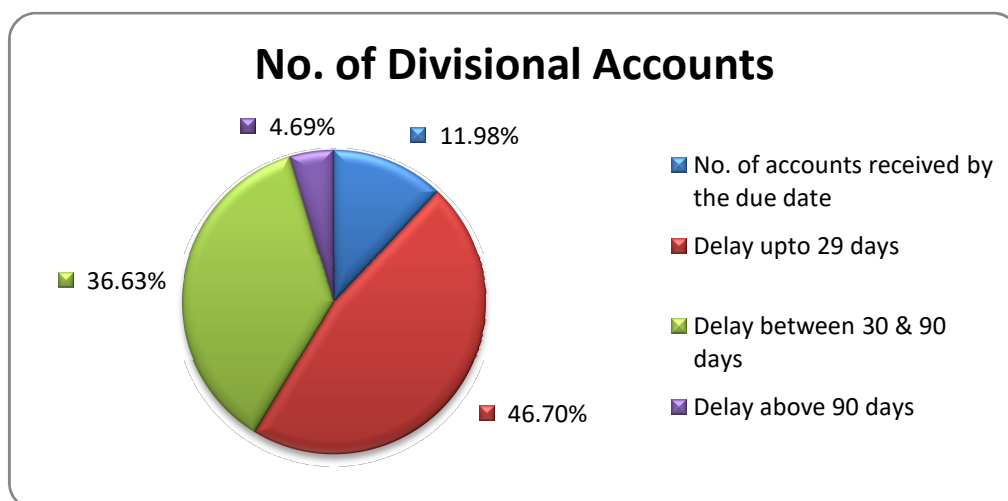
The review is intended to bring out the salient points in the functioning of 48 Forest Divisions/Circles in Bihar which rendered accounts to the Principal Accountant General (A&E), Bihar, Patna during the year 2018-2019. The review brings out major defects generally noticed during compilation of monthly accounts. The results of review are set forth in the succeeding chapters.

CHAPTER-2

DELAY IN SUBMISSION OF MONTHLY ACCOUNTS

2.1. The Forest Divisions are required to submit to the Principal Accountant General (A&E), Bihar, Patna compiled monthly Cash Accounts, Classified Abstract of Revenue and Expenditure and other Schedules and Abstracts by the 5th of the succeeding month as required under Article 288 of the Accounts Code Vol- III. A large number of Divisional Forest Officers could not, however, submit the Accounts along with supporting documents by the due date. The extent of delay in rendition of accounts to the Principal Accountant General (A&E), Bihar in terms of days beyond the due date is shown in **Annexure ‘A’**. The overall position of delays in respect of all the Divisional Accounts during the whole year is shown in the table below:

Year 2018-19	Total No. of accounts received	No. of accounts received by the due date	Delay up to 29 Days	Delay between 30 & 90 Days	Delay above 90 Days
No. of Divisional Accounts	576	69	269	211	27



The table on the pre page and analysis observed that 88.02% of total divisions did not render their monthly accounts by the due dates during the year

2018-19 and only 11.98% of total accounts could be rendered within the stipulated time limit as provided under Article 288 of the Forest Accounts Code Vol. III.

2.2. This caused exclusion of the delayed accounts from the monthly state accounts, leading to the exhibition of an incomplete financial picture of State Government in the monthly accounts. Delay also adversely affected the closing of Annual Accounts, preparation of the Appropriation and Finance Account, issuing of verified expenditure certificates, preparation of actual for the next budget, long term loan accounts and overall ways and means position of the State Government as a whole. Since, the accounts submitted by the forest Divisions/Circles forms a part of the monthly accounts of the State Government timely submission of the same is very important. As such, it is always impressed upon by the Principal Accountant General.

The immediate controlling officers of the account rendering officers, as well as the Principal Chief Conservator of Forest being the Chief Administrative Officer of the department and the overall administrator, the Commissioner-cum-Secretary to the Government in the Department of Environment and Forests are expected to keep a watch over this.

The reasons for the delayed submission of accounts need to be examined and appropriate remedial measures need to be taken by the State Government.

Month	Figure of Treasury Month Major Head Code Wise (in Rs.)	Grand Total of Major Head 2406 & 4406 (in Rs.)
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	2406	4406	5452	
<i>April 18</i>	Nil	Nil	Nil	Nil
<i>May 18</i>	Nil	Nil	Nil	Nil
<i>June 18</i>	6165624.00	Nil	Nil	6165624.00
<i>July 18</i>	180679700.00	2963412.00	Nil	183643112.00
<i>Aug 18</i>	153950462.00	769385.00	Nil	154719847.00
<i>Sep 18</i>	118405541.00	3957866.00	Nil	122363407.00
<i>Oct 18</i>	181387928.00	2093227.00	Nil	183481155.00
<i>Nov 18</i>	133291241.00	1171228.00	Nil	134462469.00
<i>Dec 18</i>	179526122.00	21356513.00	2005936.00	202888571.00
<i>Jan 19</i>	173455658.00	12765629.00	Nil	186221287.00
<i>Feb 19</i>	226857570.00	11769051.00	Nil	238626621.00
<i>Mar 19</i>	891217579.00	238752401.00	Nil	1129969980.00
Total	2244937425.00	295598712.00	2005936.00	2542542073.00

Table No.1
Monthwise expenditure under major head 2406, 4406 & 5452 (Month wise)
during the year 2018 -19

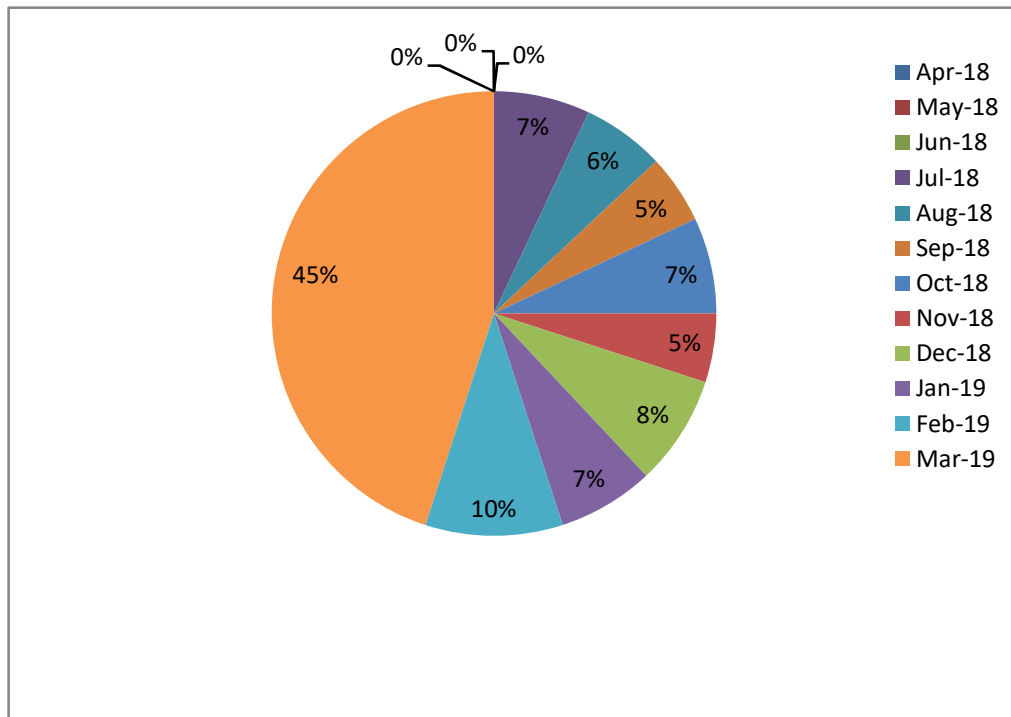


Fig.1. Percentage of Expenditure under Major Head 2406, 4406 & 5452 (Month wise)

The table on the pre page and wagon wheel observed that approx. 45% of the total annual expenditure (except recurring expenditure like salary DA, HRA, CCA etc, was expended in the last month (March) of financial year, no any amount was expended in the month of April & May and during the rest 9 months only 55% (approx.) of the total expenditure was utilized.

CHAPTER-3

MISCLASSIFICATION AND INCORRECT ACCOUNTING

Every forest division maintains its initial and subsidiary accounts and renders compiled accounts to the Office of the Principal Accountant General (A&E), Bihar every month for inclusion in the states monthly civil account. The accounts rendered by the forest divisions consists of cash account, classified Abstract of Revenue and Expenditure Report (60p), ledger abstract. Statement I and II, showing the remittance through cheques and challans are also required to be submitted for the compilation of Monthly account.

In the course of compilation of monthly accounts, several deficiencies were noted in the monthly accounts which often resulted in keeping the accounts under objection. The deficiencies were of the following nature:-

3.1. Most of the Divisions had followed the procedure for adjustment of Income/Sales Tax by deducting the same directly from salary/contractor's bill and depositing the amount to the Bank/Treasury. This procedure is not in conformity with the forest accounting system. The said transactions should be exhibited in the Forest Cash Accounts as per the following procedure:-

(i) The recoveries on account of Income/Sales Tax from the salary/contractor's bill are to be exhibited on the receipt side of the Cash Account by classifying the transaction under head "8658- Suspense Account-112-Tax Deducted at Sources (Income Tax)" and "0040-Sales Tax" respectively. Thereafter the gross amount of the bill is to be exhibited in the payment side of the Cash Account classifying the expenditure to the final head of account viz "2406 – Forestry and Wildlife".

(ii) 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 in the receipt side of the Forest Cash Account classifying the same under head "8658 – suspense Accounts –112-Tax Deducted at Source (Income Tax)" and "0040-Sales Tax" respectively. The amount so recovered are to be remitted to the treasury in T.R. Form No. 7 and debited to the head '8782-00-103-Forest Remittances-I-Remittances into Treasury.

3.2. In terms of Article 249 of the Account Code Vol-III, all the sums remitted into the treasury by the forest officer or on his account should be debited to "8782-00-103-Forest Remittance-I-Remittance into Treasury",

irrespective of whether a remittance is made in cash or by cheques.

It was observed from the monthly Cash Accounts that some Divisional Forest Officers received amount from other agencies to execute forest related work in their Divisions. The Government has issued procedure vide their letter no. Yo-Budget-42/2001-3913 E.F. dated 17.01.2003 in which there is provision as to how to deposit and withdraw amount from Treasury. In the light of above order, Divisions are remitting and withdrawing such amount under head 8782-00-103-Forest Remittance-0001-Forest Remittance. The said order is silent about how to operate receipt and expenditure of such amount in Cash Book of Divisions and monthly Cash Account. As such Divisions are adopting such procedure of accounting in this regard which is neither in uniform nor in conformity with rules. As the Divisions are using the Divisional cheques to draw such amount from treasuries, it becomes imperative that divisions should incorporate such transactions in Division's Cash Book and Monthly Cash Account in appropriate head.

Divisional Officers need to be instructed to adopt the correct procedure for exhibiting such transaction in the payment side of the Cash Book and in the Monthly Cash Accounts under head "8782-00-103-Forest Remittance-I-Remittance into Treasury", when the Cheque/Bank draft is remitted into Treasury by per contra receipt entry under "8443-Civil Deposit-109-Forest Deposit". Further when the expenditure is incurred the amount shall be shown in the payment side under "8443-Civil Deposit-109-Forest Deposit" by per contra receipt under "8782-00-103-Forest Remittance-II-cheques.

The concerned Divisional Officers need to verify their records and propose correction of accounts accordingly.

3.3. As per provision contained in Article 253 of Accounts Code Vol-III, Recoveries of Service payment should be dealt with as follows:-

(a) If made before the close of the year in the accounts of which the payment was included:-

(i) When the recoveries is in adjustment of an overcharge on account of pay or T.A. and is made by deduction from a bill debitable of the same detailed head, the net amount only should be debited to that head.

(ii) In all other cases, the amount recovered should be entered initially in the accounts as an item of receipt "Recoveries of Service Payments" but in the accounts to be rendered to the Principal Accountant General the amount

should appear as a minus entry under the same head to which it was debited originally.

(b) If made after close of the year in the accounts of which the payment was included:-

The amount should be deduct debit under the same major head with minor head 911 and as per Finance Department, Government of Bihar, memo No.66/2011-449 पटना, dated 26.05.2014 (Annexure-D) but it was observed from the monthly accounts of Divisions that the Divisions did not follow the above procedures of accounting of recoveries of service payment i.e. recoveries due to over payment, pay advance, Festival advance and TA advance etc. and all the recoveries whether pertaining to current or previous year were being credited in monthly account under column 'Revenue'. This might have led to reflection of incorrect figure of expenditure in the accounts of State.

The detailed classification, in the Classified Abstract of Revenue & Expenditure Report (60 P), as per budget provisions are not furnished. The figure appears against the major heads only. The detail classification of receipt is also not furnished in the abstract (60 P).

In terms of Article 288 of Account Code Vol-III and Para 9.3 of the Comptroller and Auditor General's Manual of Standing order (A&E) Vol-I, all the Divisional Forest Officers are required to furnish a copy of schedule of Cheque Drawn, schedule of Remittances to Treasuries and Statements in the prescribed form alongwith the monthly statements of cheques encashed and remittances made into Treasury during a month duly certified by the Treasury Officer. Most of the Divisions have submitted statement I and II for the year 2018-19 in the month of April to July 2019. Statement I indicates the encashment of cheques alongwith details of unpaid cheques. Similarly, Statement II indicates the receipts of challans in the treasuries. These statements are essential to match the correct figure of amounts encashed through cheques and amounts remitted to the treasuries with reference to the amount shown in the cash accounts.

The Government should take immediate and effective remedial steps to ensure regular submission of Statement I and Statement II alongwith monthly cash accounts.

INCORRECT CLASSIFICATION OF EXPENDITURE

It revealed that some of the Forest Divisions did not follow the correct classification of plan expenditure indicating the Major/Minor head as “2406-Forestry and Wildlife” Centrally Sponsored Scheme/Central Plan Scheme/State Plan Scheme. This creates serious problem at the time of classification and booking of expenditure under the proper head of accounts.

Example of incorrect classification are:-

<u>Div.Name</u>	<u>Div./month</u>	<u>Incorrect classification</u>	<u>Correct classification</u>
1.D.F.O. , Bhojpur	12/2018	0406-01-101-0001-0007	8782-00-103-0001-000
2.D.F.O., Aurangabad	08/2018	2406-01-070-0002-0002	2406-01-101-0001-0201
3. D.F.O. , Bhojpur	02/2019	2406-02-110-0223	8782-00-103-0001-000

CHAPTER-4

4.1. 8550-LEDGER ACCOUNT

The forest divisions are required to submit the ledger with cash account every month. It is also essential to state that the ledger account must be “Nil” at the end of every financial year. This implies, there should not be any balance left unadjusted at the end of the financial year. But, four forest divisions ledger accounts were not Nil in the end of financial years i.e. 2018-19. List is enclosed as Annexure-B

4.2. NON-RECONCILIATION OF FIGURES BY THE DIVISIONS

As contained in the **Rule 475** of Bihar Financial Rule Vol-I, the Controlling Officers and Head of the Forest Department are required to conduct periodical (Monthly/Quarterly/Annual) verification of both receipt and expenditure figures shown in the departmental account of the Principal Accountant General’s Office with that of the figures appearing in the divisional accounts book and carry out necessary reconciliation of discrepancies, if any noticed during such verification. Although expenditure figure has been reconciled by all the Controlling Officers of Forest Department of the year 2018-19 for the whole year at a time. Some Forest Department reconciled their accounts in 9 months and some Forest Department in 6 months; it should be done at least on quarterly basis.

Hence, the Controlling officers of Forest Department are required to be more particular to reconcile both receipt and expenditure figures of Divisions/Circles with figures appeared in Principal Accountant General’s Office on quarterly basis regularly.

CHAPTER-5

OBJECTIONS RAISED BY AUDIT

Main features founded in the course of audit for the year 2018-19 conducted by Principal Accountant General (Audit), Bihar, Patna in respect of Bihar Forest Divisions are as follows:-

Details of Audit notes & inspection reports not replied

(i) Total No. of IRs issued to divisions during 2018-19 :	04
(ii) Initial reply of IRs received :	Nil
(iii) Nos. of IRs in which initial reply from divisions awaited :	04

Important irregularities noticed in Local Inspection of Forest Divisions alongwith name of divisions.

FOREST DIVISIONS, BIHAR

Sl. No.	IR No./Year	Name of Unit	Breif of Para	Amount (Rs. in Lakh)
1	03/2018-19	D.F.O., Patna	Para:-1.(a) Suspected expenditure under external resource items	107.72
			(b).Suspected expenditure under planned items	16.79
			Para:-2. Possibility of misappropriation of amount due to not maintaining establishment cash book	607.74
			Para:-3. Loss of rupees 21.37 Lakhs due to plantation dead under agricultural forestry and forest cover not achieved .	21.37
			(a). Irregularity under Hariyali Mission Yojna	0
			(b).Irregular payments	5.76
			(c).Excess payment as incentive amount to farmers	0.85
			Para:-4.(a) Irregular expenditure on plantation plan	47.47
			(b) Suspected expenditure on vouchers	14.83
			(c).Doubtful payment on materials purchase	1.52
			(d). Payment without invoice for purchase of materials	11.08
			Para:-5.Review of forest product sale auction process from Department depot.	0
			(a). Non deposite of sale price and other	13.15

			taxes by the buyer	
			(b) Departmental rate of cell not revised	0
			(c) Keep the cell in the open sky in forest base	0
			(d) Less Revenue receipt no auction sell of Lotto	9.7
			Para:-6(a).Excess expenditure amount paid to Agencies	1.43
			(b).Excess amount paid to Agencies for materials purchase	0.07
			(c). Shortage of vouchers amount Rs.0.01 Lakh in schedule details	0.01
			(d). Differences found in the amount in the bill book and salary roll register	0
			(e). Difference in wages payment	0.01
			Para:-7. (a) (i) Account not passed under external source	868.75
			(ii)Vouchers not provided for amount spent from out side source	0
			Para:-7.(b)Cash book not maintained related to plan Nami Gange, CAMPA and Durgawati and vouchers not provided	0
			Para:-7(c).Vouchers not provided	4.36
			Para:-8(a) Files recommended by purchase committee for materials purchase not complete	0
			(b) Irregular maintenance of service book	0
			(c) Compliance report of previous inspection reports not made available	0
			(d) Non-submission of accounting records	0
2	10/2018-19	D.F.O., Nalanda	Para:-1. Review of construction and development of Zoo Safari in Rajgir	0
			(a).Work started without obtaining approval of Central Zoo Authority.	0
			(b). Payment on additional items without supplementary contract	163.22
			(c) Irregular maintenance of measurement book	0
			(d) (i). Less deduction on Income Tax at source	0.58
			(ii) Less deduction on Income Tax for	2.6

			consultant payment	
			(iii) Deposit not made according to point B(i) & (ii) and clause II of general condition of contract	0
			(e). Contractors not registered with Environmental and Forest Department	0
			(f) Slow work progress	0
			Para:-2. Review of construction work of all weather road from Rajgir Rajju path to Ghora Katora Lake	0
			(a) Less than provision quantity of stone chips used	0
			(b). Adjustment of amount over utility quantity	13.68
			(c) Disposal of work not entered in measurement book	0
			(d). Log book not maintained	0
			(e). No deduction in honourship items of small scale minerals used in work	0
			Para:-3. Irregular expenditure on plantation plan	141.28
			Para:-4. Low revenue receipt due to non lifting of auction timber	20.43
			Para:-5. Death of 71229 plants out of 95776 planted saplings under agricultural forestry – Other species scheme	0
			Para:-6. Forest Advance not adjusted	195.61
			Para:-7. Labour cess amounting to Rs.3.00 Lakh is not deducted and deposited in the Workers Welfare Board	3.00
			Para:-8. Implementation of various schemes despite lack of man power	0
3	12/2018-19	D.F.O., Gopalganj Div., Gopalganj	Para:-1.Loss of Rs. 137.19 lakh due to death of plantation and goal of forest cover not achieved under agricultural forestry	137.19
			Para:-2. Establishment cash book not maintained	732.28
			Para:-3. Review of plantation work	214.82
			Para:-4 (a) Loss of Rs.12.43 lakh due to improper maintenance of the nursery and not properly estimating the estimated consumption and report not provided for the year 2015-16 and 2017-18	12.43

			(b) Difference between end balance and initial balance of plants	0
			Para:-5 (a) Forest advance amount not adjusted	87.76
			(b) Irregular maintenance of Muster Roll	0
			(c) Other irregularities	1.78
			Para:-6 Implementation of various types of schemes despite lack of man power	0
			Para:-7. Non submission of accounting records	0
4	14/2018-19	D.F.O., Supoul Div., Supoul	Para:-1. Non beneficial expenses on establishment work of tissue culture nursery cum production centre	210
			Para:-2. Loss due to expenditure on less survival under Hariyali Mission Schemes	
			Para:-3. Possibility of Misappropriation of amount due to non maintenance establishment cash book	190.21
			Para:-4 Store Register for purchased plant not maintained	478.33
			Para:-5. Forest advanced not adjusted	3.31
			Para:-6. Less revenue amount due to non auction of wood	6.89
			Para:-7 (a). Amount paid without deduction of royalty on soil supplied	511.49
			(b) Income Tax amount not deducted	4.4
			(c). VAT amount not deducted	6.62
			Para:-8. Suspected expenditure amount on Chief Minister Fund Nursery other species and Poplar and agricultural forestry plant	12.72
			Para:-9. Review of plantation work	0.51
			(a) Irregular expenditure	6.52
			(b) Abnormal expenditure	0
			Para:-10 (a) Non submission of accounting records	47.73
			(b) Implementation of various types of schemes in spite of lack of man power	32.21
(c) Bank clearing statement not prepared	0			

Annexure "A"

Table showing delay in submission of Monthly Forest Accounts in the year 2018-2019

(In No. of days by which accounts have been delayed)

Sl No.	Name of Circles/Divisions	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Avg.
1	Principal Chief Conservator of Forests, Bihar, Patna	16	0	13	19	5	4	15	2	2	6	3	5	7.5
2	Regional Chief Conservator of Forests, Bhagalpur	2	2	1	9	2	3	0	0	2	8	3	0	2.7
3	Regional Chief Conservator of Forests, Muzaffarpur	5	3	5	0	6	17	0	1	0	0	3	4	3.7
4	Regional Chief Conservator of Forests, Patna	2	0	4	0	0	0	1	0	0	0	0	0	0.6
5	Conservator of Forests Bhagalpur Circle, Bhagalpur	2	14	1	2	2	19	0	0	2	0	9	0	4.3
6	Conservator of Forests Gaya Circle, Gaya	2	6	5	5	6	3	3	0	9	16	51	20	10.5
7	Conservator of Forests Muzaffarpur Circle, Muzaffarpur	5	0	5	9	2	6	1	7	13	6	28	0	6.8
8	Conservator of Forests Patna Circle, Patna	4	2	0	4	2	0	1	6	3	3	7	4	3
9	Conservator of Forests Purnia Circle, Purnia	5	3	5	9	13	7	10	13	10	8	9	4	8
10	Conservator of Forests Working Plan Circle, Patna	11	0	0	0	0	9	5	2	5	2	2	0	3
11	Conservator of Forests Wildlife Circle, Patna	11	9	0	1	20	55	24	0	2	1	20	6	12.4
12	Conservator of Forests Siwan Circle, Siwan	2	0	11	39	8	53	22	5	2	9	34	3	15.7
13	Conservator of Forests-cum-Field Director Valmiki Tiger Project, West Champaran, Bettiah	19	22	19	18	20	19	17	21	17	14	21	17	18.7
14	Conservator of Forests-cum-Additional Director Hariyali Mission, South Bihar, Patna	6	7	0	0	0	0	0	0	48	17	22	17	9.8
15	Director Ecology and Environment, Patna	2	6	5	4	8	0	0	34	0	2	0	0	5.1
16	Divisional Forest Officer Araria Forest Division, Araria	37	6	46	85	54	104	73	72	103	72	44	28	60.3
17	Divisional Forest Officer Bhojpur Forest Division, Arrah	62	31	27	9	49	59	43	36	41	29	29	31	37.2

18	Divisional Forest Officer Aurangabad Forest Division, Aurangabad	20	24	11	61	84	91	60	34	74	56	52	43	50.8
19	Divisional Forest Officer Banka Forest Division, Banka	2	0	4	15	12	24	28	7	20	20	2	24	13.2
20	Divisional Forest Officer Begusarai Forest Division, Begusarai	10	20	8	37	23	21	14	57	2	20	27	13	21
21	Divisional Forest Officer Bettiah Forest Division, Bettiah	101	70	40	9	20	151	121	91	60	69	41	45	68.2
22	Divisional Forest Officer Kaimur Forest Division, Bhabhua	30	0	8	36	37	41	53	23	55	56	52	43	36.2
23	Divisional Forest Officer Bhagalpur Forest Division, Bhagalpur	52	23	19	9	36	27	30	19	31	37	35	35	29.4
24	Divisional Forest Officer Nalanda Forest Division, Biharsharif	6	21	1	37	33	31	38	51	53	49	48	45	34.4
25	Divisional Forest Officer-cum-Deputy Director VTP 1, Ramnagar, West Champaran	89	58	28	12	29	102	72	82	51	48	20	42	52.8
26	Divisional Forest Officer-cum-Deputy Director VTP 2, West Champaran	44	13	12	26	112	82	80	83	108	85	57	42	62
27	Divisional Forest Officer Saran Forest Division, Chapra	30	0	32	1	85	75	95	91	114	97	71	49	61.7
28	Divisional Forest Officer Mithila Forest Division, Darbhanga	2	0	34	37	40	54	45	15	13	2	34	33	25.8
29	Divisional Forest Officer Gaya Forest Division, Gaya	74	43	13	80	93	76	99	84	96	84	65	42	70.8
30	Divisional Forest Officer Gopalganj Forest Division, Gopalganj	30	0	8	15	65	63	74	62	31	70	55	39	42.7
31	Divisional Forest Officer Vaishali Forest Division, Hajipur	0	3	0	38	33	68	58	28	44	48	35	38	32.8
32	Divisional Forest Officer Jamui Forest Division, Jamui	51	20	8	44	40	10	32	19	23	16	34	39	28
33	Divisional Forest Officer Motihari Forest Division, Motihari	10	15	12	24	21	34	30	43	37	22	34	41	26.9

34	Divisional Forest Officer Munger Forest Division, Munger	58	48	42	61	61	60	67	65	81	63	55	35	58
35	Divisional Forest Officer Tirhut Forest Division, Muzaffarpur	6	3	6	26	19	6	14	30	9	20	24	24	15.6
36	Divisional Forest Officer Nawada Forest Division, Nawada	10	0	1	19	35	18	72	69	53	49	59	35	35
37	Divisional Forest Officer Patna Forest Division, Patna	24	43	13	15	56	62	80	140	109	78	50	43	59.4
38	D.F.O.,Research Training and Public Relation Division, Patna	3	14	0	0	0	0	0	0	0	0	0	19	3
39	Director Sanjay Gandhi Biological Park, Patna	18	9	1	1	19	10	0	5	6	24	30	45	14
40	Divisional Forest Officer Purnia Forest Division, Purnia	19	7	21	51	58	77	56	83	52	65	37	31	46.4
41	Divisional Forest Officer Saharsa Forest Division, Saharsa	65	34	11	66	35	66	77	90	83	62	42	31	55.2
42	Divisional Forest Officer Samastipur Forest Division, Samastipur	65	34	4	24	5	24	14	5	2	0	15	31	18.6
43	Divisional Forest Officer Rohtas Forest Division, Sasaram	18	36	6	59	28	10	28	30	10	13	34	40	26
44	D.F.O. Sitamarhi Forest Division, Sitamarhi	20	13	58	32	62	108	81	114	86	62	66	43	62.1
45	D.F.O.,Supaul Forest Division, Supaul	12	17	5	64	33	66	35	33	2	48	20	32	30.6
46	Working Plan Officer Forest Working Plan Division, Patna	0	10	0	9	5	0	10	1	3	3	6	33	6.7
47	D.F.O.,Park Division.,Patna	55	24	4	66	96	117	91	96	117	86	62	43	71.4
48	Director cum DFO,State Forest Training Institute,Gaya	74	43	13	85	54	24	11	29	0	34	34	25	35.5

Annexure "B"

DIVISIONAL FOREST ADVANCE CLOSING BALANCE NOT "NIL" IN MARCH 2019

<u>Sl. No.</u>	<u>Name of Division</u>	<u>Amount in Rs.</u>
1.	D.F.O., Mithila Forest Division, Darbhanga	1,79,622.00
2.	D.F.O., Gopalganj Forest Division, Gopalganj	7,48,082.00
3.	D.F.O., Munger Forest Division, Munger	33,90,198.00
4.	D.F.O.-cum-Dy. Director, V.T.P. Division-1, Ramnagar, West Champan	2,30,529.00

Annexure "C"

Economic Sector Vetting III (Non-PSU) upto date as on 04/10/2019

Sl. No.	IR No.	Year	Unit	Department	II A Para	II A Amount	II B Para	II B Amount	Total No. of Paras (II A + II B)
1	3	2018-19	Divisional Forest Officer, Patna	Forest	0	0	8	1732.61	8
2	10	2018-19	Divisional Forest Officer, Nalanda Div.,Nalanda	Forest	0	0	8	540.4	8
3	12	2018-19	Divisional Forest Officer, Gopalganj Div.,Gopalganj	Forest	0	0	7	1186.26	7
4	14	2018-19	Divisional Forest Officer, Supoul Div.,Supoul	Forest	0	0	10	1510.94	10