



**Annual Review on the working of
Forest and Soil & Water Conservation Divisions
2018-19**

Government of Mizoram



**Principal Accountant General
Mizoram, Aizawl**

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AUDITOR GENERAL OF INDIA**

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2018-2019

PREFACE

1. The Annual Review on the working of Forest and Soil & Water Conservation Divisions in Mizoram during the year 2018-19 focuses on the state of maintenance of initial and subsidiary accounts by the divisions and timely rendition of monthly compiled accounts to the Principal Accountant General, Mizoram. The review is compiled on the basis of guidelines issued by the Comptroller and Auditor General of India

2. The objective of this Review is to bring to the notice of the State Government, the performance of the divisions under Forest and Soil & Water Conservation departments in the maintenance of their accounts and also to offer recommendations for improving their efficiency and ensuring accuracy in maintenance of the divisional accounts.

3. I hope this compilation will act as a guide for establishing an efficient and effective system of maintaining divisional accounts.

Place: Aizawl

Date:

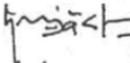

14/05/2020
Principal Accountant General
Mizoram, Aizawl

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PART - I**INTRODUCTORY****1.1 Introduction**

The divisions functioning under the Forest and Soil & Water Conservation Department maintain their initial and subsidiary accounts and render their compiled accounts to the Principal Accountant General, Mizoram for consolidation into the Monthly Civil Accounts of the State. The audit of divisional vouchers submitted along with the divisional monthly accounts and the spot inspection of divisional records is conducted by the Audit Wing of the office of the Principal Accountant General, Mizoram.

As per the provision laid down in Manual of Standing Order (A&E) Volume I, the Principal Accountant General, Mizoram has reviewed the maintenance of accounts of the various divisions of Forest and Soil & Water Conservation Departments in Mizoram which are responsible for the execution of various maintenance and project works in the State.

1.2 Organizational Setup

The overall administrative control of the Forest and Soil & Water Conservation Department rest with the Secretaries of the respective departments of the Government of Mizoram and the day-to-day supervision of the divisions are exercised by the Controlling Officers as shown below:

Table 1.1: Table showing the Controlling Officers under Forest and Soil & Water Conservation Department

Sl No.	Department	Name of Controlling Officers
1.	Forest	Principal Chief Conservator of Forest
2.	Soil & Water Conservation	Director

The total number of divisions functioning under the respective departments are as shown below:

Table 1.1: Table showing the total number of divisions under Forest and Soil & Water Conservation Department

Sl No.	Department	Number of division
1.	Forest	25
2.	Soil & Water Conservation	09
Total		34

The name of the divisions as shown in the table above are given in **Annexure – I**

PART - 2

SECTION A: COMPILATION AND RENDITION OF MONTHLY ACCOUNTS BY THE DIVISIONS

2.1 Introduction

This Chapter of the Annual Review for the year 2018--19 deals with the findings made while verifying the compiled accounts received from the Forest and Soil & Water Conservation divisions of the State Government.

2.2 Delay in submission of Monthly Accounts

As per Article 230 of the Account Code Volume III, the Divisional Officers are required to submit the compiled monthly accounts of the divisions for a particular month by the 10th of the following month to the Accountant General.

Scrutiny of the records of submission of accounts for the year 2018-19 revealed that timely submission of monthly compiled accounts by the divisions was not achieved, and there was delay ranging from **01** to **27** days. Out of the 408 accounts received during the year, 227 accounts were received within the prescribed due date. The extent of delay (in days) in the submission of monthly compiled accounts by the Forest and Soil & Water Conservation Divisions during 2018-19 is as given in **Annexure – II**.

The delay in receipt of the monthly divisional accounts during the year 2018-19 is as under:

Table 2.1 - Table showing the delay in submission of accounts by the divisions

Days	From one to 03 days	More than three to 07 days	More than seven to 15 days	More than fifteen days
Number of Accounts	69	06	37	31

Indicators with regard to submission of Monthly Accounts are given below:

- (i) The average extent of delay in submission of Monthly Accounts during the year 2018-19 by these departments was 4.97 days. The situation has gone up by 3.66 days as compared to the year 2017-18 where the average extent of the delay was 1.31 days.
- (ii) The range of delays in submission of accounts during the year 2017-18 and 2018-19 by these departments are as under:

Table 2.2 – Table showing the range of delay in submission of accounts by the divisions

Name of the department	The range of delay (in days)	
	2017-18	2018-19
Forest	02 to 13	01 to 19
Soil & Water Conservation	02 to 07	03 to 27

- (iii) The maximum delay in submission of accounts during the year 2018-19 is shown below:

Table 2.3 – Table showing the maximum delay in submission of accounts by the divisions

Department	Divisions	Maximum delay in days
Forest	04 divisions	19 days (March 2019)
Soil & Water Conservation	09 divisions	27 days (Nov 2018)

- (iv) Divisions which have submitted their monthly accounts within the due date are as shown below:

Table 2.4 – Table showing timely submission of accounts by the divisions

Department	Divisions	Month of Account
Forest	All divisions	April 18 to July 18, Sept 18 (20 Accounts), Oct 18 (19 A/cs), Nov 2018 (15 A/cs), Dec 18 (20 A/cs), Jan 19 (17 A/cs), Feb 19 (17 A/cs) and March 19 (21 A/cs). (Refer Annexure –II)
Soil & Water Conservation	All divisions	April 18, May 18, to July 2018 and August 18.

Delay in rendition of accounts by the divisions consequently led to delay in submission of Monthly Civil Accounts and subsequent delay in preparation and finalization of Annual Accounts.

It is recommended that the Controlling Officers of the departments issue instructions to their Divisional Officers directing them to personally ensure that monthly accounts are submitted to the office of the Principal Accountant General, Mizoram on time.

2.3 Exclusion of Accounts

Late receipt of accounts from the divisions adversely affected the checking and verification of accounts necessitating a delay in preparation and rendition of Monthly Civil Accounts to the State Government.

Due to late receipt of Accounts, a number of divisional accounts had to be excluded from the Monthly Civil Accounts. As a result, the accounts did not reflect the true and actual financial picture of the State during a given month.

The extent of exclusions during the year 2017-18 and 2018-19 are as under:

Table 2.5 – Table showing the number of excluded divisional accounts under Forest Department during the year 2017-18 and 2018-19

Month of Account	Number of excluded divisional accounts	
	2017-18	2018-19
April	0	01
May	0	02
June	01	0
July	0	0
August	01	0
September	07	0
October	0	0
November	1	0
December	0	0
January	1	0
February	01	0
March	0	0
Total	12	03

2.4 Delay in submission of Schedule of Monthly Settlement with Treasuries (SSWT) in Form 50 & 51

The schedule of Monthly Settlement with Treasuries (Form 50 & 51) are very important documents for preparation and maintenance of I – Remittances into Treasury and II – Forest Cheques broadsheets. As per codal provisions, all accounts rendering divisions/circles are required to furnish the Schedule of Monthly Settlement with Treasuries in Form 50 & 51 duly certified by the Treasury Officer along with the monthly accounts.

It was, however, observed that many divisions have neither submitted Form 50 & 51 nor submitted the same regularly. The extent of delay in days in the submission of Monthly Settlement with Treasuries by Forest divisions ranged from **one to 333 days**, and that of Soil & Water Conservation divisions ranged from **23 to 270 days**, details of which are shown in **Annexure – III**.

Non-submission and delay in submission of Monthly Settlement with Treasuries (SSWT) resulted in the accretion of outstanding balances.

The Controlling Officers are requested to instruct the divisional officers for submission of Schedule of Monthly Settlement with Treasuries in Form 50 & 51 (with details of Challans and Encashed cheques) along with the Monthly Accounts so as to avoid further delay in preparation and maintenance of broadsheets.

SECTION B: Quality of Monthly Accounts

2.5 Deficiencies noticed in monthly divisional accounts

The following defects and irregularities were noticed in the monthly accounts prepared and submitted by the divisions:

1. Over-writings without dated attestation of the Competent Authority in the Cash Account and Form 14.
2. Schedules of deduction of GPF and Loan, etc., were submitted without mentioning the voucher numbers.
3. The total amount of GPF and Loan schedules/vouchers attached with the accounts did not agree with the amount shown in the respective covering lists and even arithmetical errors were noticed.
4. The classification of the GPF payment, as well as deduction schedules, were not noted correctly. It was noticed that the AIS-GPF vouchers and schedule are often classified under the major head 8011 – Insurance and Pension Fund and the major head 2071 – Pension and Other Retirement Benefits.
5. In some cases, Revenue Receipt by the divisions were wrongly classified in the challan body under the major head 0406 – Forest and Wild Life instead of the correct

head of account 8782 – Cash Remittance 103 – Forest Remittance I – Remittance into Treasury.

6. Classification of expenditure as State or CSS was not mentioned specifically.
7. Payment on account of Leave Encashment which should be classified under the major head 2071 – Pension and Other Retirement Benefits 115 – Leave Encashment, was wrongly classified under the major head 2406 – Forest and Wild Life.
8. The Schedule of Monthly Settlement with Treasuries (Form 50 & 51) (with details of Challans and Encashed cheques) were not submitted regularly by divisions.

In light of the above, the Controlling Officers are requested to issue necessary instructions to all the divisions to ensure that the Monthly divisional accounts are prepared correctly and in complete shape so as to avoid unnecessary delay in preparation of Monthly Civil Accounts.

2.6 Reconciliation of monthly accounts figure

During the year 2018-19, officers of the divisions carried out 100 *per cent* reconciliation of the divisional accounts figures with those booked by the Principal Accountant General, Mizoram.

2.7 Outstanding Balance under Remittance and Suspense Head

2.7.1 8782 – 103 – II Forest Cheques

As per Treasury Rule, the currency of cheques will expire if it is not encashed within three months from the date of issue. In case, a cheque is not encashed within the period of its validity, it should be cancelled and fresh cheque should be issued against the cancelled one, after receipt and defacing of the old cheque. Noting should be made in the counterfoil of both old and new cheques.

However, it was observed that huge amount of **Rs.1,796.16 lakhs (Dr)** has been lying outstanding as unpaid cheques at the end of March 2019 (Finance Accounts 2018-19, page 323) which indicates that cheques issued by various divisions have not yet been encashed.

Several correspondences have been made with the Departments to clear the time-barred cheques, but no reply has been received on the action taken.

All the divisions are requested to examine the cheques issued lying outstanding as unpaid beyond their validity period and take necessary action to clear the outstanding cheques in accordance with the rules in force so that the balance under this head is reduced to the lowest possible limit.

2.7.2 8782 – 103 – I – Remittance into Treasury

As per Rule 44 of the Accounting Rules for Treasuries 1992, treasuries should receive money through challan from divisions under 8782 – 103 – Forest Remittances – I Remittance into Treasury and the remittance should be recorded as per Form IST 10. At the end of each month, the concerned Treasury, after countersignature by the concerned DDOs, should furnish the Form IST 10 to the respective DDOs. The DDOs concerned should furnish the information to the Principal Accountant General (A&E) every month. As such, all sums received by a Divisional Officer should be credited in his divisional accounts under revenue receipts/public account as the case may be and debited to 8782 – 103 – Forest Remittances – I Remittances into Treasury supported by challans instead of revenue head.

However, during the course of verifying the accounts it was observed that while remitting the government receipt into the treasury, many divisions credited the amount in the receipt head instead of debiting the remittance head. This has resulted in the accumulation of huge amount of **₹. 37,346.23 lakhs (Cr.)** (Finance Accounts 2018-19, page 323) which were lying outstanding up to the closure of March 2019 Accounts.

The Controlling Officers are requested to instruct the divisional officers to adhere to the following:

1. To avoid the practice of crediting the receipt head while remitting the government receipt to the treasury.
2. While remitting money through challan, it should distinctly contain the classification 8782 – 103 Forest Remittances – I Remittances into Treasury.

2.8 Booking under Minor Head 800 – Other Expenditure

As per codal provisions, utmost efforts should be made by all the departments concerned to reduce booking of expenditure under the Minor Head 800- Other Expenditure. It has also been suggested that a new sub-head of accounts under the relevant minor head and respective Major Head should be opened after due observation of all the formalities prescribed therein.

In course of the review of the accounts of Forest and Soil & Water Conservation divisions for the year ended 31 March 2019, it was noticed that the percentage of booking under the Minor Head 800 – Other Expenditure increased as seen from the Table 2.8

Table 2.8 – Percentage of expenditure booked under Minor Head 800 – Other Expenditure

Controlling Officers	Functional Major Head	Percentage of expenditure booked under Minor Head 800 – Other Expenditure out of the total Expenditure during 2017-18	Percentage of expenditure booked under Minor Head 800 – Other Expenditure out of the total Expenditure during 2018-19
Director, Soil & Water Conservation	2402	100	100
Principal Chief Conservator of Forest	2406	100	100

The Controlling Officers are requested to look into the matter personally and issue special instructions to all the concerned divisional heads to reduce the booking of expenditure under the Minor Head 800 – Other Expenditure. Necessary steps need to be taken to open new sub-head of account as per prescribed codal provisions to book a particular expenditure against its concerned head of account (Finance Accounts 2018-19, page 177 and 179).

PART - 3**3.1 Defects noticed during Local Audit****3.1.1 Outstanding Inspection Report**

The spot inspection of the accounting records of Forest and Soil & Water Conservation divisions are carried out by the Inspection parties from the Audit Wing of the office of the Accountant General, Mizoram. The divisions, on their part, are required to furnish written replies to the Inspection Report (IR) within six weeks and to take steps to set right the irregularities/audit objections pointed out therein.

The table below indicates the extent of laxity/non-compliance of Inspection Reports.

Table 3.1 – Table showing the position of outstanding IR and Paras as on 31.03.2019

Name of Department	Total Number of IR issued	Total Number of Paragraph contained	Number of Paragraph outstanding as on 31.03.2019		Number of IR for which First Reply has not been received
			IR	Paras	
Forest	96	441	32	125	96
Soil & Water Conservation	18	84	14	52	18

The Principal Chief Conservator of Forest and the Director of Soil & Water Conservation Departments are requested to personally review the position and take necessary steps to devise the course of action for early settlement of outstanding Inspection Reports and Paragraphs. Strict instructions should also be issued directing the divisions to respond to Audit Inspection Reports within the stipulated time of six weeks.

PART - 4**4.1 Recommendations**

The following recommendations are made for urgent action:

1. Immediate steps need to be taken up to ensure rendition of all monthly accounts in time.
2. Divisional Officers of Forest and Soil & Water Conservation departments are to ensure correct classifications on the body of the bills/vouchers/challans/Cash Account etc to avoid misclassifications.
3. Immediate steps need to be taken up for early submission of overdue statements of cheques issued/encashed and remittances into the treasury in the prescribed format (Form 50&51) and duly certified by the Treasury Officer concerned and submit the same along with the Monthly Accounts.
4. Divisions having an adverse balance under various debts, deposits and remittance heads may be directed to regularize the same immediately.
5. Before submitting accounts to the Accountant General it should be ensured that the accounts are correct and complete in all respect. Various schedules/vouchers (especially GPF and Loans Schedule/Voucher) enclosed along with the accounts are at par with the amounts shown in the covering lists as well as in the accounts.
6. The Controlling Officers should take suitable measures to complete the verification of actuals appearing in the book of accounts of this office with reference to the departmental figures periodically (Monthly/Quarterly/Annually).
7. Immediate remedial steps are required to be taken up to stop the recurrence of the irregularities detected during the central and local audit, and early settlement of outstanding Inspection Reports.

Annexure-I (A)*(Refer Para 1.2)***Name of the Divisions**

(i) Forest Divisions

Sl. No.	Name of Divisions
1	Dy. Conservator of Forest, Principal Chief Conservator of Forest
2	Conservator of Forest, (NC)
3	Conservator of Forest, (R&D)
4	Conservator of Forest, (SC)
5	Chief Wildlife Warden
6	Conservator of Forest, (CC)
7	Divisional Forest Officer, Aizawl
8	Divisional Forest Officer, Kolasib
9	Divisional Forest Officer, Mamit
10	Divisional Forest Officer, Darlawn
11	Divisional Forest Officer, Lunglei
12	Divisional Forest Officer, Champhai
13	Dy. Conservator of Forest (WL), Khawzawl
14	Divisional Forest Officer, N. Vanlaiphai
15	Divisional Forest Officer, Thenzawl
16	Divisional Forest Officer, Kawrthah
17	Divisional Forest Officer, Tlabung
18	Dy. Conservator of Forest (WL), Aizawl
19	Divisional Forest Officer, Forest Protection
20	Working Plan Officer (N)
21	Divisional Forest Officer, Forest Extension
22	Principal, Forest Training School
23	Divisional Forest Officer, Dampa
24	Working Plan Officer (S), Lunglei
25	Dy. Conservator of Forest (WL), Lawngtlai

Annexure-I (B)*(Refer Para 1.2)*

(ii) Soil and Water conservations Divisions

Sl. No.	Name of Divisions
1	Divisional Officer, Soil & Water Conservation, Khawzawl
2	Jt. Director, Soil & Water Conservation Department, Mizoram
3	Divisional Officer, Soil & Water Conservation, Aizawl
4	Divisional Officer, Soil & Water Conservation, Mamit
5	Divisional Officer, Soil & Water Conservation, Lawngtlai
6	Divisional Officer, Soil & Water Conservation, Serchhip
7	Divisional Officer, Soil & Water Conservation, Hnahthial
8	Divisional Officer, Soil & Water Conservation, Lunglei
9	Divisional Officer, Soil & Water Conservation, Kolasib

Annexure-II (A)

(Refer to Para 2.2)

Days of delay in receiving Monthly Account for the year 2018-19

(i) Environment and Forest Divisions

Sl. No. Name of Division		April18	May18	June18	July18	August18	Sept18
		DOD	DOD	DOD	DOD	DOD	DOD
1	Dy. Conservator of Forest, Principal Chief Conservator of Forest	nil	nil	nil	nil	02	02
2	Conservator of Forest, (NC)	nil	nil	nil	nil	02	nil
3	Conservator of Forest, (R&D)	nil	nil	nil	nil	02	nil
4	Conservator of Forest, (SC)	nil	nil	nil	nil	02	nil
5	Chief Wildlife Warden Aizaw	nil	nil	nil	nil	02	nil
6	Conservator of Forest, (CC)	nil	nil	nil	nil	02	nil
7	Divisional Forest Officer , Aizawl	nil	nil	nil	nil	02	nil
8	Divisional Forest Officer, Kolasib	nil	nil	nil	nil	02	nil
9	Divisional Forest Officer, Mamit	nil	nil	nil	nil	02	nil
10	Divisional Forest Officer, Darlawn	nil	nil	nil	nil	02	nil
11	Divisional Forest Officer, Lunglei	nil	nil	nil	nil	02	nil
12	Divisional Forest Officer, Champhai	nil	nil	nil	nil	02	nil

Days of delay in receiving Monthly Account for the year 2018-19

Sl. No.	Name of Division	April18	May18	June18	July18	August18	Sept18
		DOD	DOD	DOD	DOD	DOD	DOD
13	Divisional Forest Officer, Khawzawl	nil	nil	nil	nil	02	nil
14	Divisional Forest Officer, N. Vanlaiphai	nil	nil	nil	nil	02	nil
15	Divisional Forest Officer, Thenzawl	nil	nil	nil	nil	02	nil
16	Divisional Forest Officer, Kawrthah	nil	nil	nil	nil	02	nil
17	Divisional Forest Officer, Tlabung	nil	nil	nil	nil	02	02
18	Dy. Conservator of Forest (WL), Aizawl	nil	nil	nil	nil	02	02
19	Divisional Forest Officer, Forest Protection	nil	nil	nil	nil	02	nil
20	Working Plan Officer (N)	nil	nil	nil	nil	02	nil
21	Divisional Forest Officer, Forest Extension	nil	nil	nil	nil	02	nil
22	Principal, Forest Training School	nil	nil	nil	nil	02	nil

Days of delay in receiving Monthly Account for the year 2018-19

		April18	May18	June18	July18	August18	Sept18
		DOD	DOD	DOD	DOD	DOD	DOD
23	Field Director, Dampha	nil	nil	nil	nil	02	nil
24	Working Plan Officer (S), Lunglei	nil	nil	nil	nil	02	02
25	DCF, WL Lawngtlai	nil	nil	nil	nil	02	02

Days of delay in receiving Monthly Account for the year 2018-19

Sl. No	Name of Division	Oct2018	Nov2018	Dec2018	Jan2019	Feb2019	March2019
		DOD	DOD	DOD	DOD	DOD	DOD
1	Dy. Conservator of Forest, Principal Chief Conservator of Forest	04	02	11	nil	02	nil
2	Conservator of Forest, (NC)	nil	nil	nil	nil	nil	nil
3	Conservator of Forest, (R&D)	nil	nil	nil	nil	nil	nil
4	Conservator of Forest, (SC)	nil	01	05	02	nil	nil
5	Chief Wildlife Warden Aizaw	nil	nil	nil	nil	nil	nil
6	Conservator of Forest, (CC)	03	nil	nil	nil	02	nil
7	Divisional Forest Officer , Aizawl	nil	nil	nil	nil	02	nil
8	Divisional Forest Officer, Kolasib	03	nil	05	02	nil	nil
9	Divisional Forest Officer, Mamit	nil	nil	nil	nil	02	nil
10	Divisional Forest Officer, Darlawn	nil	nil	nil	02	nil	nil
11	Divisional Forest Officer, Lunglei	nil	01	nil	02	02	19
12	Divisional Forest Officer, Champhai	nil	01	05	02	nil	nil

Days of delay in receiving Monthly Account for the year 2018-19

Sl. No.	Name of Division	Oct2018	Nov2018	Dec2018	Jan2019	Feb2019	March2019
		DOD	DOD	DOD	DOD	DOD	DOD
13	Divisional Forest Officer, Khawzawl	03	01	nil	nil	nil	nil
14	Divisional Forest Officer, N. Vanlaiphai	nil	nil	nil	nil	nil	nil
15	Divisional Forest Officer, Thenzawl	03	nil	nil	02	nil	nil
16	Divisional Forest Officer, Kawrthah	nil	nil	nil	nil	nil	nil
17	Divisional Forest Officer, Tlabung	nil	01	nil	02	nil	nil
18	Dy. Conservator of Forest (WL), Aizawl	nil	01	nil	nil	nil	nil
19	Divisional Forest Officer, Forest Protection	nil	nil	nil	nil	nil	nil
20	Working Plan Officer (N)	nil	01	nil	02	02	19
21	Divisional Forest Officer, Forest Extension	nil	nil	nil	nil	nil	nil
22	Principal, Forest Training School	03	02	05	nil	02	19

Days of delay in receiving Monthly Account for the year 2018-19

Sl. No.	Name of Division	Oct2018	Nov2018	Dec2018	Jan2019	Feb2019	March2019
		DOD	DOD	DOD	DOD	DOD	DOD
23	Field Director, Dampha	nil	nil	nil	nil	nil	19
24	Working Plan Officer (S), Lunglei	nil	nil	nil	nil	02	nil
25	DCF, WL Lawngtlai	nil	01	nil	nil	nil	nil

Annexure-II (B)

(Refer to Para 2.2)

Days of delay in receiving Monthly Account for the year 2018 - 19

(ii) Soil & Water Conservation Divisions

Sl. No.	Name of Division	April 2018	May 2018	June 2018	July 2018	August 2018	September 2018
		DOD	DOD	DOD	DOD	DOD	DOD
1.	Director(S&WC)	NIL	Nil	03	Nil	Nil	15
2.	D.O., Kolasib	Nil	Nil	03	Nil	Nil	15
3.	D.O., Lunglei	Nil	Nil	03	Nil	Nil	15
4.	D.O., Hnahthial	Nil	Nil	03	Nil	Nil	15
5.	D.O., Lawngtlai	Nil	Nil	03	Nil	Nil	15
6.	D.O., Serchip	Nil	Nil	03	Nil	Nil	15
7.	D.O., Aizwal	Nil	Nil	03	Nil	Nil	15
8.	D.O., Mamit	Nil	Nil	03	Nil	Nil	15
9.	D.O., Champhai/Khawzawl	Nil	Nil	03	Nil	Nil	15

Days of delay in receiving Monthly Account for the year 2018 – 19

Sl. No.	Name of Division	October 2018	November 2018	December 2018	January 2019	February 2019	March 2019
		DOD	DOD	DOD	DOD	DOD	DOD
1.	Director(S&WC)	10	27	11	16	08	20
2.	D.O., Kolasib	10	27	11	16	08	20
3.	D.O., Lunglei	10	27	11	16	08	20
4.	D.O., Hnahthial	10	27	11	16	08	20
5.	D.O., Lawngtlai	10	27	11	16	08	20
6.	D.O., Serchip	10	27	11	16	08	20
7.	D.O., Aizwal	10	27	11	16	08	20
8.	D.O., Mamit	10	27	11	16	08	20
9.	D.O., Champhai/Khawzawl	10	27	11	16	08	20

Annexure III (A)

(Refer to para 2.4)

Position of Receipt of Schedule of Settlement with Treasuries in Form 50 & 51 during the year 2018-2019

(i) Environment and Forest Divisions

Sl. No.	Name of Division		April 2018	May 2018	June 2018	July 2018	August 2018	September 2018
1	Dy. Conservator of Forest, Principal Chief Conservator of Forest	DOR	25.05.18	28.06.18	23.07.18	23.08.18	08.10.18	13.01.19
2	Conservator of Forest, (NC)	DOR	25.05.18	28.06.18	23.07.18	23.08.18	08.10.18	13.01.19
3	Conservator of Forest, (R&D)	DOR	06.05.18	09.06.18	16.08.18	23.08.18	08.10.18	13.01.19
4	Conservator of Forest, (SC)	DOR	28.05.18	09.06.18	02.08.18	29.08.18	08.10.18	13.01.19
5	Chief Wildlife Warden Aizawl	DOR	28.06.18	17.07.18	23.08.18	23.08.18	08.10.18	13.01.19
6	Conservator of Forest, (CC)	DOR	25.05.18	28.06.18	23.07.18	23.08.18		30.10.18
7	Divisional Forest Officer, Aizawl	DOR	28.06.18	17.07.18	23.08.18	23.08.18	08.10.18	13.01.19
8	Divisional Forest Officer, Kolasib	DOR	06.05.18	29.06.18	23.08.18	23.08.18	08.10.18	11.12.18
9	Divisional Forest Officer, Mamit	DOR	25.05.18	28.06.18	23.07.18	23.08.18	08.10.18	30.10.18
10	Divisional Forest Officer, Darlawn	DOR	12.06.18	09.06.18	04.08.18	29.08.18	09.10.18	13.01.19
11	Divisional Forest Officer, Lunglei	DOR	29.05.18	17.07.18	16.08.18	29.08.18	08.10.18	13.01.19

FOREST AND SOIL & WATER CONSERVATION DIVISIONS

12	Divisional Forest Officer, Champhai	DOR	25.05.18	17.07.18		23.08.18	29.01.19	29.01.19
13	DCF (WL), Lawngtlai	DOR	25.05.18	22.06.18	23.07.18	29.08.18	08.10.18	30.10.18
14	Divisional Forest Officer, N. Vanlaiphai	DOR	06.05.18	09.06.18	02.08.18		09.10.18	30.10.18
15	Divisional Forest Officer, Thenzawl	DOR	25.05.18	28.06.18	23.07.18	23.08.18	08.10.18	30.10.18
16	Divisional Forest Officer, Kawrthah	DOR	12.06.18	09.06.18	02.08.18	23.08.18	09.10.18	30.10.18
17	Divisional Forest Officer, Tlabung	DOR	17.07.18	17.07.18	10.08.18	29.08.18	30.10.18	13.05.19
18	Dy. Conservator of Forest (WL), Aizawl	DOR	06.05.18	28.06.18	04.08.18	29.08.18	09.10.18	30.10.18
19	Divisional Forest Officer, Forest Protection	DOR	28.05.18	26.06.18	23.07.18	23.08.18	09.10.18	30.10.18
20	Working Plan Officer (N)	DOR	28.05.18	28.06.18	02.08.18		08.10.18	13.01.19
21	Divisional Forest Officer, Forest Extension	DOR	28.05.18	17.07.18	02.08.18		08.10.18	30.10.18
22	Principal, Forest Training School	DOR	25.05.18	09.06.18	16.08.18	23.08.18	09.10.18	30.10.18
23	Field Director, Dampha	DOR	12.06.18	17.07.18	16.08.18		09.10.18	13.01.19
24	Working Plan Officer (S), Lunglei	DOR	28.05.18	09.06.18		29.08.18	08.10.18	13.01.19
25	Divisional Forest Officer, Khawazawl	DOR	17.07.18	17.07.18	13.05.19	13.05.19	13.05.19	11.12.18

Position of Receipt of Schedule of Settlement with Treasuries in Form 50 & 51 during the year 2018-2019

Sl. No.	Name of Division		October 2018	November 2018	December 2018	January 2019	February 2019	March 2019
1	Dy. Conservator of Forest, Principal Chief Conservator of Forest	DOR	28.11.18	11.01.19	29.01.19	28.02.19	18.04.19	06.05.19
2	Conservator of Forest, (NC)	DOR	28.11.18	07.01.19	31.01.19	28.02.19	16.05.19	16.05.19
3	Conservator of Forest, (R&D)	DOR	11.05.18	29.01.19	08.02.19	12.03.19	16.05.19	16.05.19
4	Conservator of Forest, (SC)	DOR	11.12.18	29.01.19	08.02.19	12.03.19	29.03.19	06.05.19
5	Chief Wildlife Warden Aizawl	DOR	31.01.19	31.01.19	07.03.19	07.03.19	18.04.19	16.05.19
6	Conservator of Forest, (CC)	DOR	28.11.18	11.01.19	31.01.19	28.02.19	18.04.19	06.05.19
7	Divisional Forest Officer, Aizawl	DOR	04.01.19	04.01.19	28.02.19	12.03.19	18.04.19	06.05.19
8	Divisional Forest Officer, Kolasib	DOR	07.01.19	07.01.19	12.03.19	12.03.19	18.04.19	16.05.19
9	Divisional Forest Officer, Mamit	DOR	28.11.18	11.01.19	31.01.19	28.02.19	18.04.19	06.05.19
10	Divisional Forest Officer, Darlawn	DOR	11.01.19	29.01.19	28.02.19	28.02.19	16.05.19	16.05.19
12	Divisional Forest Officer, Champhai	DOR	29.01.19	29.01.19	07.03.19	07.03.19	30.05.19	30.05.19
13	DCF (WL), Lawngtlai	DOR	28.11.18	11.01.19	28.02.19		18.04.19	06.05.19
14	Divisional Forest Officer, N. Vanlaphai	DOR	11.12.18	11.01.19	31.01.19	28.02.19	18.04.19	06.05.19

FOREST AND SOIL & WATER CONSERVATION DIVISIONS

15	Divisional Forest Officer, Thenzawl	DOR	28.11.18	11.01.19	31.01.19	28.02.19	18.04.19	06.05.19
16	Divisional Forest Officer, Kawrthah	DOR	28.11.18	11.01.19	28.02.19	28.02.19		08.05.19
17	Divisional Forest Officer, Tlabung	DOR	28.11.18	29.01.19	12.03.19	12.03.19	16.05.19	30.05.19
18	Dy. Conservator of Forest (WL), Aizawl	DOR	28.11.18	11.01.19	08.02.19	12.03.19	18.04.19	06.05.19
19	Divisional Forest Officer, Forest Protection	DOR		08.01.149	08.02.19	28.02.19	16.05.19	06.05.19
20	Working Plan Officer (N)	DOR	28.11.18	31.01.19	08.02.19	12.03.19	18.04.19	16.05.19
21	Divisional Forest Officer, Forest Extension	DOR	28.11.18	16.01.19	08.02.19	12.03.19	18.04.19	06.05.19
22	Principal, Forest Training School	DOR	11.01.19	29.01.19	08.02.19	12.03.19	18.04.19	30.05.19
23	Field Director, Dampha	DOR	11.12.187	11.01.19	08.02.19	12.03.19	18.04.19	16.05.19
24	Working Plan Officer (S), Lunglei	DOR	11.12.18	29.01.19	08.02.19	28.02.19	18.04.19	06.05.19
25	Divisional Forest Officer, Khawazawl	DOR	11.12.18	12.03.19	04.04.19	12.03.19	16.05.19	16.05.19

Annexure III (B)

(Refer to para 2.4)

Position of Receipt of Schedule of Settlement with Treasuries in Form 50 & 51 during the year 2018-2019

(i) Soil & Water Conservation Divisions

Sl. N	Division		April 2018	May 2018	June 2018	July 2018	August 2018	September 2018	October 2018	November 2018	December 2018	January 2019	February 2019	March 2019
1.	Director(S&WC)	DOR	08.06.18	13.07.18	10.08.18	11.09.18	12.11.18	12.11.18	07.01.19	26.02.19	26.02.19	30.04.19	30.04.19	09.05.19
2.	D.O., Kolasib	DOR	03.07.18	03.07.18	10.08.18	09.10.18	09.10.18	12.01.19	21.01.19	21.01.19	26.02.19	30.04.19	30.04.19	07.05.19
3.	D.O., Lunglei	DOR	08.06.18	13.07.18	10.08.18	11.09.18	12.11.18	12.11.18		26.02.19	26.02.19	30.04.19	10.04.19	09.05.19
4.	D.O., Hnahthial	DOR	08.06.18	13.07.18	10.08.18	11.09.18	12.11.18	12.11.18	07.01.19	26.02.19	26.02.19	30.04.19	30.04.19	09.05.19
5.	D.O., Lawngtlai	DOR	08.06.18	13.07.18	10.08.18		09.10.18	12.11.18	07.01.19	26.02.19	26.02.19	30.04.19	30.04.19	11.06.19
6.	D.O., Serchip	DOR	08.06.18	13.07.18	10.08.18	11.09.18	12.11.18	12.11.18	07.01.19	26.02.19	26.02.19	30.04.19	30.04.19	09.05.19
7.	D.O., Aizwal	DOR	08.06.18	13.07.18	10.08.18	11.09.18	12.11.18	12.11.18	07.01.19	26.02.19	26.02.19	30.04.19	30.04.19	09.05.19
8.	D.O., Mamit	DOR	08.06.18	13.07.18	10.08.18	11.09.18	12.11.18	12.11.18		26.02.19	08.02.19	12.03.19	06.05.19	11.06.19
9.	D.O., Champhai/Khawzawl	DOR	07.01.19	07.01.19	07.01.19	07.01.19	07.01.19	07.01.19	07.01.19	26.02.19	13.08.19	13.08.19	13.08.19	13.08.19