



सत्यमेव जयते

Annual Review Report 2020-21



Working of Forest Divisions Manipur State



**Principal Accountant General (A&E)
Manipur, Imphal**

PREFACE

The Annual Review on working of the Forest Divisions is prepared by the Office of the Principal Accountant General (A&E) Manipur, Imphal as per instruction contained in Para 9.10 of C.A.G M.S.O (A&E) Vol.-I. The purpose of the review is to bring to light important and recurrent irregularities/deficiencies noticed in maintenance and submission of accounts and in functioning of the Forest Circles and Divisions.

Apart from various irregularities noticed by office of Principal Accountant General (A&E) in maintenance and submission of accounts, the common irregularities noticed in the functioning of the divisions by the office of Principal Accountant General (Audit) during Central Audit and Local Audit of Divisional authorities are also included. There is a scope for improvement in the upkeep, maintenance, and submission of accounts by the Forest Divisions. Necessary remedial action is required to be taken by the State Government authorities in order to remove the deficiencies/irregularities pointed out in this Review.

I hope this Annual Review for the year 2020-21 will help in improving the quality of the working of all branches of the Forest Department, ensuring improvement in preparation, maintenance and submission of monthly accounts to the Principal Accountant General (A&E).

(JOHN K. SELLATE)
Principal Accountant General (A&E)
Manipur

Imphal

Date:

TABLE OF CONTENTS		
		<i>Pages</i>
1	Introduction	4
2	Organisation	4
PART – I (Accounts)		
3	Delay in receipt of Divisional Accounts	5-6
4	Non-submission of Schedule of Settlement with Treasuries	6-7
6	Delay in adjustment of balance under Suspense and Remittance Heads	7-9
	(i) Remittance into Treasury (8782-00-103)	7-8
	(ii) Cheques (8782-00-103)	8-9
	(iii) Forest Advance	9-10
	(iv) Reconciliation	10
PART – II (Audit)		
7	Statement – 1: Details of Inspection Reports Outstanding as on 31.03.2021	11
8	Statement – 2: Important Irregularities noticed during local audit of Forest Divisions	12
9	Statement – 3: Statement of objections regarding Forest Works upto 2020-21 (Part B - Audit)	13-14
10	Statement – 4: List of Divisions from which even first reply is due on the Inspection Reports issued upto 31.03.2021	15-16
11	(ANNEXURE-A) Delay in submission of Monthly Compiled Accounts during the year 2020-21 in respect of Forest Divisions (<i>in days</i>)	17-18

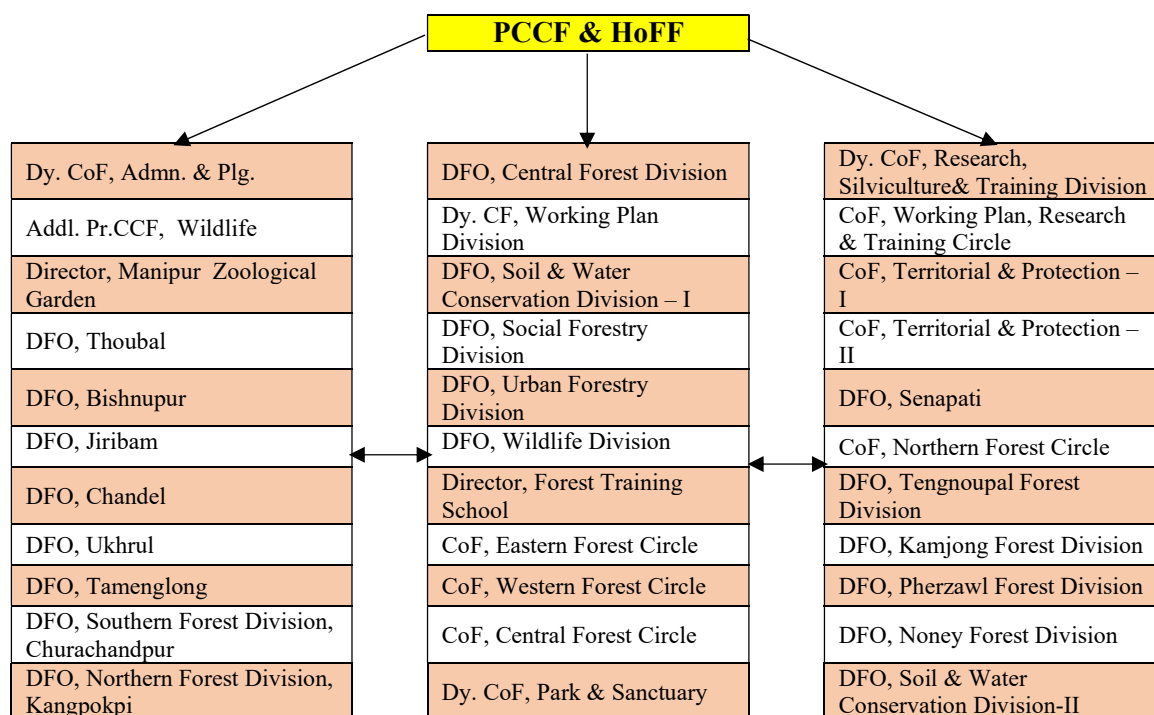
1. Introduction

This 20th Annual Review on the working of Forest Divisions has been taken up with the objective of presenting a general picture on the working of divisions of the Forest Department in the State. The review is intended to help the State Government and the Controlling Officers to have a comprehensive idea on the working of the divisions so as to enable them to take necessary steps to remove the defects and omissions, which are present in divisions of the Forest Department.

2. Organization

The Forest Department of Manipur is headed by the Principal Chief Conservator of Forests and Head of Forest Force who exercises overall control on the Department, which consists of the following 33 divisions rendering their monthly compiled accounts to the Office of the Principal Accountant General (A&E), Manipur:-

Fig. 1: Organisational Chart



Part-I (ACCOUNTS)

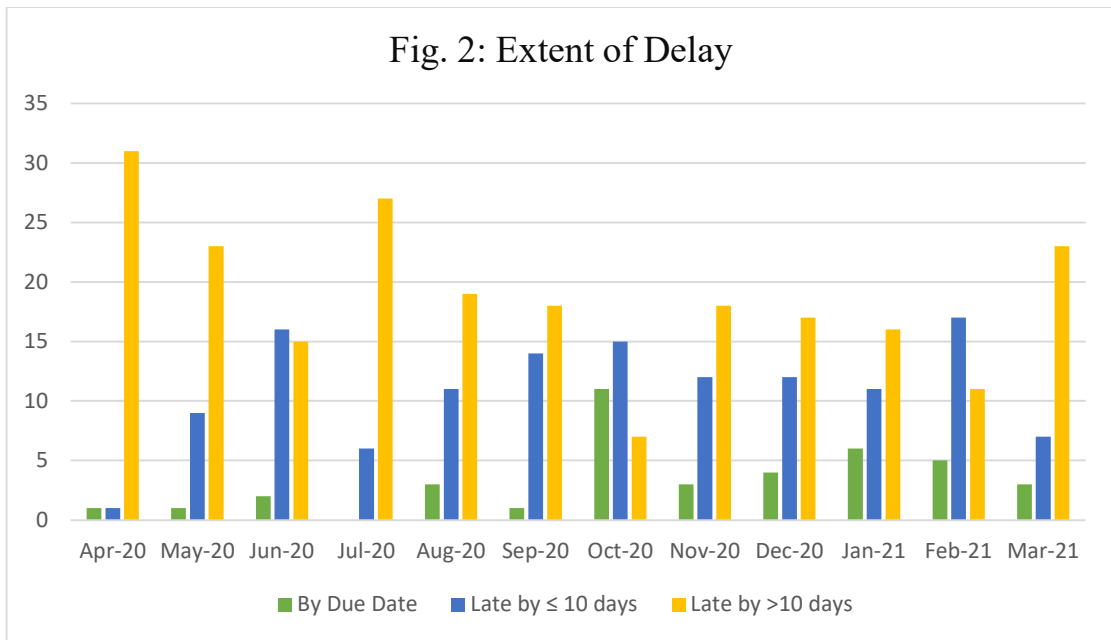
1. Delay in receipt of Divisional Accounts

As per Article 288 of Account Code Vol. III, the monthly accounts of the Forest Divisions should reach the Office of the Principal Accountant General (A&E), Manipur on or before 5th of the following month to which the transactions relate. However, during the course of review, it is noticed that 356 accounts out of 396 accounts (**89.90 per cent**) were not received within the due dates during the year 2020-21. Delays in submission of accounts affect the timely compilation of monthly accounts in this office.

The extent of delay in submission of Monthly Accounts during the year 2020-21 is shown in the table below:

Table 1: Extent of delay in submission of Monthly Divisional Accounts during the year 2020-21

Sl.No.	Particulars of rendition of Monthly Accounts	No. of Divisions											
		Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21
1	By due date	1	1	2	0	3	1	11	3	4	6	5	3
2	Late by ≤10 days	1	9	16	6	11	14	15	12	12	11	17	7
3	Late by >10 days	31	23	15	27	19	18	7	18	17	16	11	23



Division-wise and month-wise position of delay in submission of Monthly Compiled Accounts for the year 2020-21 is shown in “**Annexure – A**”.

As such, immediate action may please be initiated from the highest level so as to enable this office to prepare the Monthly Civil Accounts and submit to the State Government in time.

2. Non-submission of Schedule of Settlement with Treasuries

Under Article 89 of Account Code Vol.III, the Divisional Officers are required to conduct monthly reconciliation of receipt and payments with all the treasuries with which they have transactions and to intimate the results of such reconciliation through the “Schedule of settlement with Treasuries” which should accompany the relevant month’s account. These schedules enable the concerned authorities to keep a watch over un-encashed cheques and cash in transit from the divisions to treasuries. It is one of the most important documents designed to ensure that all cheques drawn and remittances made to treasuries by the divisions are properly accounted for. Such timely

reconciliation between Divisional figures and Treasury figures are imperative for the detection of any irregularity and possible fraudulent drawal.

However, it is seen that none of the 33 divisions had furnished this vital document along with their divisional accounts during the year. Appropriate action may be initiated by the Principal Chief Conservator of Forests to ensure furnishing of the Schedules of settlement with Treasuries along with the divisional accounts.

3. Delay in adjustment of balance under Suspense and Remittance Heads

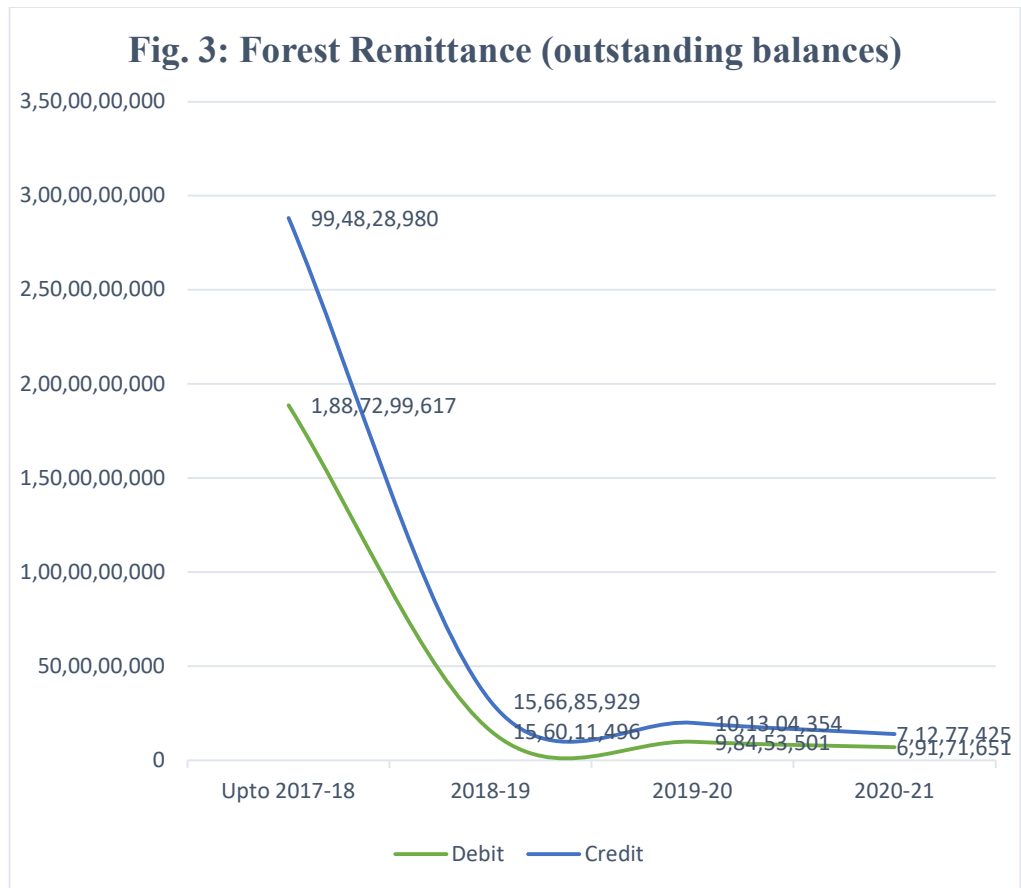
(i) Remittance into treasury (8782-00-103)

The main purpose of operating this head is to watch whether amounts remitted by the Divisional officers are properly acknowledged and accounted for by the treasuries. Existence of huge balance indicated absence of proper and systematic reconciliation with the treasuries and as a result short remittances of Government funds cannot be ruled out.

As on 31st March 2021, a sum of `221,09,36,265 (Dr) and `132,40,96,688 (Cr) were outstanding in respect of amounts remitted into Treasuries. The year wise breakup is given below.

Table 2: Outstanding balances under Remittance Head (8782-00-103)

Year	Debit (₹)	Credit (₹)
Upto2017-18	188,72,99,617	99,48,28,980
2018-19	15,60,11,496	15,66,85,929
2019-20	9,84,53,501	10,13,04,354
2020-21	6,91,71,651	7,12,77,425
TOTAL	221,09,36,265	132,40,96,688



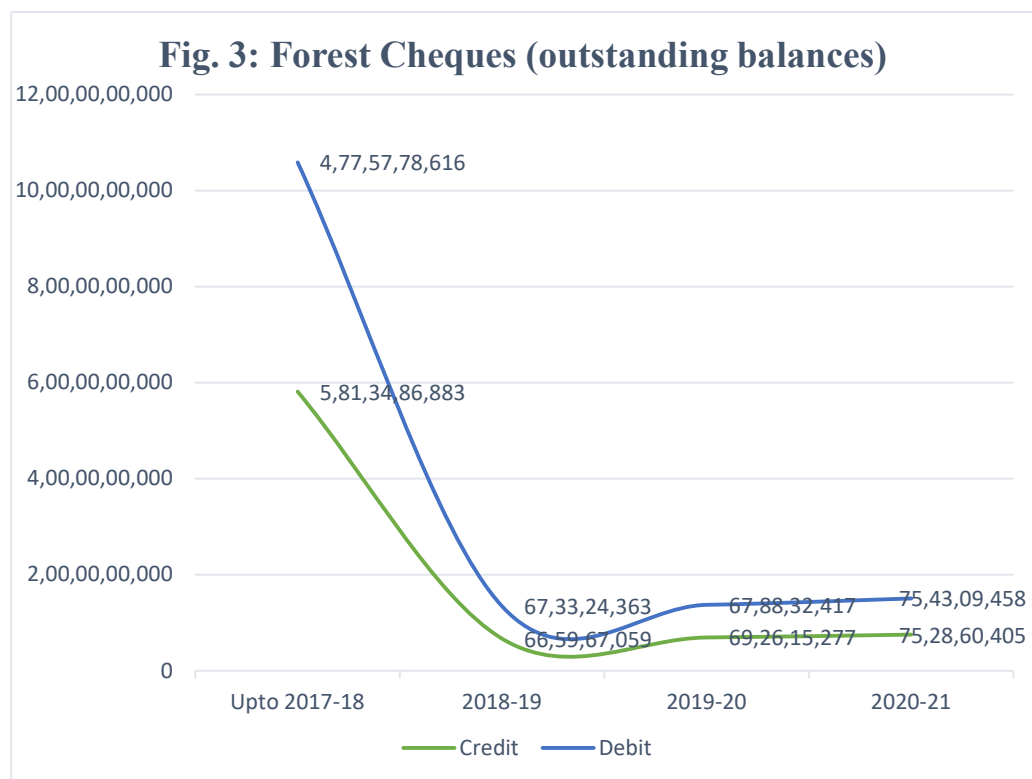
Urgent action may be taken to investigate and clear the outstanding items on priority basis.

(ii) Cheques (8782-00-103)

This head is operated to watch whether cheques drawn by the divisional officers are paid at treasury. The outstanding balance of cheques issued by divisions works out to ₹792,49,29,624 (Cr) whereas cheques encashed at the treasury but not yet adjusted against divisions works out to ₹688,22,44,854 (Dr) as on 31st March 2021. The year-wise break-up is given below.

Table 3: Outstanding balances under Forest Cheques (8782-00-103)

Year	Credit (₹)	Debit (₹)
Upto 2017-18	581,34,86,883	477,57,78,616
2018-19	66,59,67,059	67,33,24,363
2019-20	69,26,15,277	67,88,32,417
2020-21	75,28,60,405	75,43,09,458
TOTAL	792,49,29,624	688,22,44,854



The position should be examined and reasons for cheques not encashed to be identified and outstanding cheques beyond the prescribed limit may be written back.

(iii) Forest Advance

Outstanding balances under Forest advance is ₹89,83,845 (Dr.) and majority of the divisions did not reconcile balances with those in the books of the Accountant General. The delay in reconciliation of

differences may lead to non-detection of cases of default or non-adjustment, which may finally result in loss to Government. Urgent steps should, therefore, be taken to analyse the reasons for the balance outstanding adjustments for early clearance.

(iv) Reconciliation

Reconciliation of Expenditure & Revenue figures booked by the O/o. the Accountant General and that of Divisional Offices is highly required to depict the correct picture of accounting and figures as well. The Chief Controlling Officers are to ensure quarterly reconciliation of expenditure booked by this office and to send reconciliation certificates promptly every month so that discrepancies, if any, noticed by the Department could be rectified before the completion of the financial year.

During the year 2020-21, 89.23% of Expenditure and 98.48 % of Revenue were reconciled in respect of Forest Divisional Offices.

Part –II – AUDIT

Statement - 1

Details of Inspection Reports Outstanding as on 31.03.2021 (Forest Department)

Year	No. of Inspection Reports	No. of paras
2010-11	1	5
2011-12	1	4
2012-13	3	9
2013-14	6	25
2014-15	4	29
2015-16	5	26
2016-17	8	40
2017-18	0	0
2018-19	0	0
2019-20	16	86
2020-21	4	23
Total	48	247

Statement -2

Important Irregularities noticed during local audit of Forest Divisions

There were no case of defalcation and losses which are pending finalization as on 31.03.2021. However, major observations which featured under Part-II A of the Inspection Reports are shown below:

Sl. No.	Name of the office	Year	Amount (in lakh)	Brief description of the cases	Present position
1	Principal Chief Conservator of Forests	2014-15	1844.00	Irregularities in execution of works	Comments of the Department for not following the CPWD Manuals, GFR such as engagement of Technical Staff for maintenance of the quality of the work, calling of Tender, etc. for execution of the works are yet to be furnished.
2	Directorate of Environment	2015-16	56.96	Expenditure on development of water body and green park at Lamphelpat	Reasons/Comments for incurring excess expenditure of ₹56,96,000 on hiring charges of machinery not furnished.
3	-do-	-do-	325.31	Blocking of fund	Comments for failure to prescribe a target date of completion of the project while releasing of fund, non-execution of contract agreement/ MoU is still awaited.
4	Conservator of Forests, Western Forest Circle	2016-17	1450.00	Doubtful expenditure	APRs and UCs of ₹14.50 crore for implementation of various Schemes not furnished.
5	-do-	-do-	1005.00	Irregularities in transfer of fund	Specific reply on reasons for cash withdrawal of ₹10.05 crore not furnished.
6	Director, Manipur Zoological Garden	2019-20	Nil	Execution of civil works- Irregularities	(a) Reasons for short deposit of agency charge and deposit of the same to the relevant head not furnished. (b) Reasons for execution of work without according technical sanction and for non-furnishing of MBs are yet to be furnished. (c) Reasons for non-deduction of contractors profit and overhead charges not furnished.

Statement - 3**Statement of objections regarding Forest Works upto 2020-21(Part B-Audit)**

Sl. No.	Name of Divisions	Objections	
		Items No	Amount (in lakh)
2010-11			
1	Divisional Forest Officer, Jiribam	5	61.88
2011-12			
2	Principal Chief Conservator of Forests	2	65.73
2012-13			
3	Director, Forest Training School, Langol Hill	1	13.29
4	Principal Chief Conservator of Forests	3	423.86
2013-14			
5	Divisional Forest Officer, Social Forestry Division	5	40.37
6	Divisional Forest Officer, Senapati	4	0
7	Divisional Forest Officer, Churachandpur	3	47.98
8	Principal Chief Conservator of Forests	3	2727.75
9	Divisional Forest Officer, Ukhrul	1	8.00
2014-15			
10	Divisional Forest Officer, Tengnoupal	3	2263.76
11	Principal Chief Conservator of Forests	1	0
12	Divisional Forest Officer, Soil Conservation Division, Mantripukhri	1	5.46
2015-16			
13	Divisional Forest Officer, Northern Forest Division, Kangpokpi	2	20.00
14	Director of Environment, Porompat	8	948.33
15	Divisional Forest Officer, Central Division	2	0
2016-17			
16	Addl. Principal Chief Conservator of Forests, Wildlife	5	8.51
17	Principal Chief Conservator of Forests	2	7.51
18	Conservator of Forests, Western Forest Circle	2	2455.00
19	Chief Conservator of Forests, Territorial-I	1	198.00
20	Divisional Forest Officer, Jiribam	2	46.99

21	Principal Chief Conservator of Forests, Wildlife	2	16.73
22	Conservator of Forests, Park & Sanctuary	3	0
23	Divisional Forest Officer, Central Forest Division	2	0
24	Divisional Forest Officer, Working Plan Division-I	1	18.79
2019-20			
25	Principal Chief Conservator of Forests (HoFF)	3	273.00
26	Conservator of Forests, Western Circle	1	0
27	Dy. Conservator of Forests, (WL) Park & Sanctuaries	5	18.22
28	Divisional Forest Officer, Urban Forestry Division	1	0
29	Divisional Forest Officer, Wildlife	6	111.41
30	Divisional Forest Officer, Northern Forest Division, Kangpokpi	4	0
31	Divisional Forest Officer, Tamenglong	5	68.68
32	Chief Conservator of Forests (WL)	2	0
33	Director, Manipur Zoological Garden, Iroisemba	3	94.27
34	Divisional Forest Officer, Senapati	6	143.71
35	Divisional Forest Officer, Jiribam	2	72.84
36	Divisional Forest Officer, Social Forestry Division	2	1.89
2020-21			
37	Director, Manipur Forest Training School	2	0
38	Divisional Forest Officer, Bishnupur	1	7.00
39	Director, Manipur Zoological Garden, Iroisemba	2	0
40	Divisional Forest Officer, Urban Forestry Division	2	0
41	Divisional Forest Officer, Soil & Water Conservation Division-I	2	0
42	Divisional Forest Officer, Social Forestry Division	1	1.26
43	Conservator of Forests, Eastern Forest Circle	1	0
44	Conservator of Forests, Central Forest Circle	1	0
TOTAL		116	10170.22

Statement - 4

List of Divisions from which even first reply is due on the Inspection Reports issued upto 31.03.2021(Part B-Audit)

Sl. No.	Name of Division	Reference to IR	Paras
2010-11			
1	Divisional Forest Officer, Jiribam	OA-II/IR/5-46(C)/DFO-Jiribam/10-11	5
2013-14			
2	Divisional Forest Officer, Social Forestry Division	OA-II/IR/8-215(C)/DFO-SFD/12-13	6
3	Divisional Forest Officer, Senapati	OA-II/IR/8-216(C)/DFO-Sena/12-13	7
4	Principal Chief Conservator of Forests	OA-II/IR/2-368(C)/PCCF-Sanjenthong/Forest/13-14	13
2014-15			
5	Principal Chief Conservator of Forests	PAG(Au)/LAG I/1/PCCF/2014-15	11
2015-16			
6	Conservator of Forests, Extension Circle	PAG(Au)/LAG I/1-17/CF-EC/15-16	5
7	Director of Environment, Porompat	PAG(Au)/LAG-I/1-34/Dir-Environment/2015-16	10
8	Divisional Forest Officer, Central Forest Division	PAG(Au)/LAG I/1-42/DFO-CD/2015-16	3
2016-17			
9	Addl. Principal Chief Conservator of Forests, Wildlife	PAG(Au)/LAG-VI/1-1/Addl. PCCF/2015-16	7
10	Principal Chief Conservator of Forests	PAG(Au)/LAG-VI/1-2/PCCF/2016-17	5
11	Divisional Forest Officer, Jiribam	PAG(Au)/AMG-II/LAG-VI/1-6/2016-17	3
12	Principal Chief Conservator of Forests, Wildlife	AG(Au)/ES/1-34/PCCF/FD/2016-17	7
13	Conservator of Forest, Park & Sanctuary	AG(Au)/ES/1-31/Dy.CF(WL)-P&S/2016-17	5
14	Divisional Forest Officer, Central Forest Division	AG(Au)/ES/1-27/DFO-CFD/2016-17	5
2019-20			
15	Principal Chief Conservator of Forests (HoFF)	PAG (Au)/ES/1-69/PCCF/2019-20	11
16	Divisional Forest Officer, Soil & Water Conservation Division-I	PAG (Au)/ES/1-73/DFO, SWC-Divn-I/2019-20	4
17	Conservator of Forests, Western Circle	PAG (Au)/ES/1-95/CF-WC/2019-20	1
18	Dy. Conservator of Forests, (WL) Park & Sanctuaries	PAG (Au)/ES-1-94/DCF (WL)/P&S/2019-20	6
19	Divisional Forest Officer, Wildlife	PAG (Au)/ES-1-93/DFO (WL)/2019-20	9
20	Divisional Forest Officer, Northern Forest Division,	PAG (Au)/ES-1-97/DFO-KPI/2019-20	4

Kangpokpi			
21	Divisional Forest Officer, Tamenglong	PAG (Au)/ES-1-98/DFO- TML/2019-20	8
22	Chief Conservator of Forests (WL)	PAG (Au)/ES-1-71/CCF- Wildlife/2019-20	4
23	Director, Manipur Zoological Garden, Iroisemba	PAG (Au)/ES-1-103/Dir. MZG-Iroisemba/2019-20	7
24	Divisional Forest Officer, Senapati	PAG (Au)/ES-1-100/DFO- SPT/2019-20	9
25	Divisional Forest Officer, Jiribam	PAG (Au)/ES-1-112/DFO- Jiri/2019-20	6
2020-21			
26	Director, Manipur Forest Training School	PAG(Au)/ES/1-187/Dir. MFTS/2020-21/46	6
27	Divisional Forest Officer, Bishnupur	PAG(Au)/ES/1-186/DFO- BPR/2020-21	
28	Divisional Forest Officer, Soil & Water Conservation Division-II	PAG(Au)/ES/1-159/DFO- S&WC.Div-II/2021/2020-21	5
29	Director, Manipur Zoological Garden, Iroisemba	PAG(Au)/ES/1-172/Dir. MZG/Iroisemba/2020-21	5
30	Divisional Forest Officer, Urban Forestry Division	PAG(Au)/ES/1-208/DFO, UFD/2020-21	5
31	Divisional Forest Officer, Soil & Water Conservation Division-I	PAG(Au)/ES/1-162/DFO, S&WC. Div-I/2020-21	5
32	Divisional Forest Officer, Social Forestry Division	PAG(Au)/ES/1-171/DFO, SFD/2020-21	5
33	Conservator of Forests, Eastern Forest Circle	PAG(Au)/ES/1-173/CF- EFC/2020-21	5
34	Conservator of Forests, Central Forest Circle	PAG(Au)/ES/1-169/CF- CFC/2020-21	5

Actions may please be taken for early settlement of the outstanding Inspection Reports.

Delay in submission of Monthly Compiled Accounts during the year 2020-21 in respect of Forest Divisions(*in days*):

Annexure - A														
Sl.No.	Name of Divisions	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Average delay
1	Pr. CCF – Admn. & Planning	51	20	36	5	48	72	42	59	63	32	13	58	41.58
2	Pr. CCF - Wild life & CCF (Cons) & CJM	27	17	1	20	5	15	4	41	14	3	0	0	12.25
3	Director, Manipur Zoological Garden	28	10	16	8	6	17	0	6	1	17	10	1	10.00
4	DFO - Thoubal Forest Division	107	76	46	15	47	17	18	44	70	39	11	63	46.08
5	DFO - Bishnupur Forest Division	73	42	12	15	37	28	18	38	34	25	26	60	34.00
6	DFO - Jiribam Forest Division	115	84	24	33	47	17	26	75	44	31	21	52	47.42
7	DFO – Chandel Forest Division	71	40	53	28	37	17	4	18	70	39	26	52	37.92
8	DFO - Eastern Forest Division, Ukhrlul	104	73	43	27	17	9	4	0	13	31	3	52	31.33
9	DFO-Western Forest Division, Tamenglong	107	76	46	35	34	28	18	26	24	11	18	14	36.42
10	DFO- Southern Forest Division, Churчанpur	37	6	5	34	11	3	0	5	7	6	7	52	14.42
11	DFO- Northern Forest Division, Kangpokpi	79	48	18	33	37	7	4	24	36	5	17	58	30.50
12	DFO-Central Forest Division, Mantripukhri	55	24	17	5	3	9	7	11	13	7	4	52	17.25
13	Dy. CoF- Working Plan Div. Mantripukhri	21	4	0	5	0	3	0	0	0	0	0	7	3.33
14	DFO- Soil & Water Conservation Divn.-1, Mantripukhri	27	6	8	22	17	17	4	13	6	0	0	52	14.33
15	DFO - Social Forestry Division	69	38	8	7	23	11	6	10	7	7	18	52	21.33
16	DFO - Urban Forestry Division	23	10	2	34	25	16	5	11	27	0	4	0	13.08
17	DFO – Wildlife Division	27	4	2	12	2	7	0	0	0	12	0	3	5.75
18	Director, Forest Training School	69	38	8	33	48	18	0	30	0	3	3	22	22.67
19	CoF - Eastern Forest Circle, Mantripukhri	3	10	4	22	0	7	0	3	6	4	3	10	6.00
20	CoF-Western Forest Circle, Mantripukhri	27	17	2	28	23	15	4	38	9	0	3	2	14.00
21	CoF- Central Forest Circle, Sanjenthong	34	12	2	23	4	4	1	10	6	3	3	2	8.67

Sl.No.	Name of Divisions	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Average delay
22	Dy. CoF- Wildlife (KNP & Y.W. Sanctuary)	83	52	22	5	18	9	0	10	22	17	13	14	8.67
23	DFO-Research, Silviculture& Training Div.	48	54	24	28	41	11	8	18	27	3	0	16	22.08
24	CoF- Working Plan, Research & Training	44	13	54	26	6	3	0	6	7	0	3	11	23.17
25	CoF - Territorial & Protection – I	23	3	2	23	3	8	0	11	7	5	3	0	14.42
26	CoF- Territorial & Protection – II	16	3	3	23	3	8	1	10	8	21	4	58	7.33
27	DFO - Senapati	97	66	36	12	6	35	4	12	27	13	12	57	13.17
28	CoF - Northern Forest Circle	21	12	1	23	4	7	4	10	6	0	3	2	31.42
29	DFO – Tengnoupal Forest Division	71	40	10	28	37	7	1	3	2	4	4	24	7.75
30	DFO – Kamjong Forest Division	48	17	8	20	9	23	18	17	23	12	5	52	19.25
31	DFO - Pherzawl Forest Division	20	19	1	16	13	11	0	9	24	24	18	63	21.00
32	DFO - Noney Forest Division	78	47	54	23	44	21	22	25	31	18	5	52	18.17
33	DFO - Soil & Water Conservation Division - II	0	0	0	27	0	0	0	2	0	0	3	24	35.00
	No. of Accounts received in time	1	1	2	0	3	1	11	3	4	6	5	3	40
	No. of Accounts delayed	32	32	31	33	30	32	22	30	29	27	28	30	356 (89.9%)

CERTIFICATE

This is to certify that the annual review of the working of Forest Divisions for the year 2020-21 was done in terms of Para 9.10 of the Comptroller and Auditor General's Manual of Standing Orders (Accounts & Entitlements) Vol.- I.

It is true to the best of my knowledge & belief.

Date: /01/2022

Sr. Accounts Officer/WC