



# Annual Review Report 2021-22



## Working of Forest Divisions Manipur State



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

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

## TABLE OF CONTENTS

<b>TABLE OF CONTENTS</b>		<i>Pages</i>
<b>1</b>	Preface	3
<b>2</b>	Introduction	4
<b>3</b>	Organisation	4-5
<b>PART – I (Accounts)</b>		
<b>4</b>	Delay in receipt of Divisional Accounts	6-7
<b>5</b>	Non-submission of Schedule of Settlement with Treasuries	7-8
<b>6</b>	Delay in adjustment of balance under Suspense and Remittance Heads	8-10
	(i) Remittance into Treasury (8782-00-103)	8-9
	(ii) Cheques (8782-00-103)	9-10
	(iii) Forest Advance	10
	(iv) Reconciliation	11
<b>PART – II (Audit)</b>		
<b>7</b>	<b>Statement – 1:</b> Details of Inspection Reports Outstanding as on 31.03.2022	12
<b>8</b>	<b>Statement – 2:</b> Important Irregularities noticed during local audit of Forest Divisions	13
<b>9</b>	<b>Statement – 3:</b> Statement of objections regarding Forest Works upto 2021-22 (Part B - Audit)	14-15
<b>10</b>	<b>Statement – 4:</b> List of Divisions from which even first reply is due on the Inspection Reports issued upto 31.03.2022	16-17
<b>11</b>	<b>(ANNEXURE-A)</b> Delay in submission of Monthly Compiled Accounts during the year 2021-22 in respect of Forest Divisions <i>(in days)</i>	18-19

## **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 the 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 the 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 2021-22 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:**

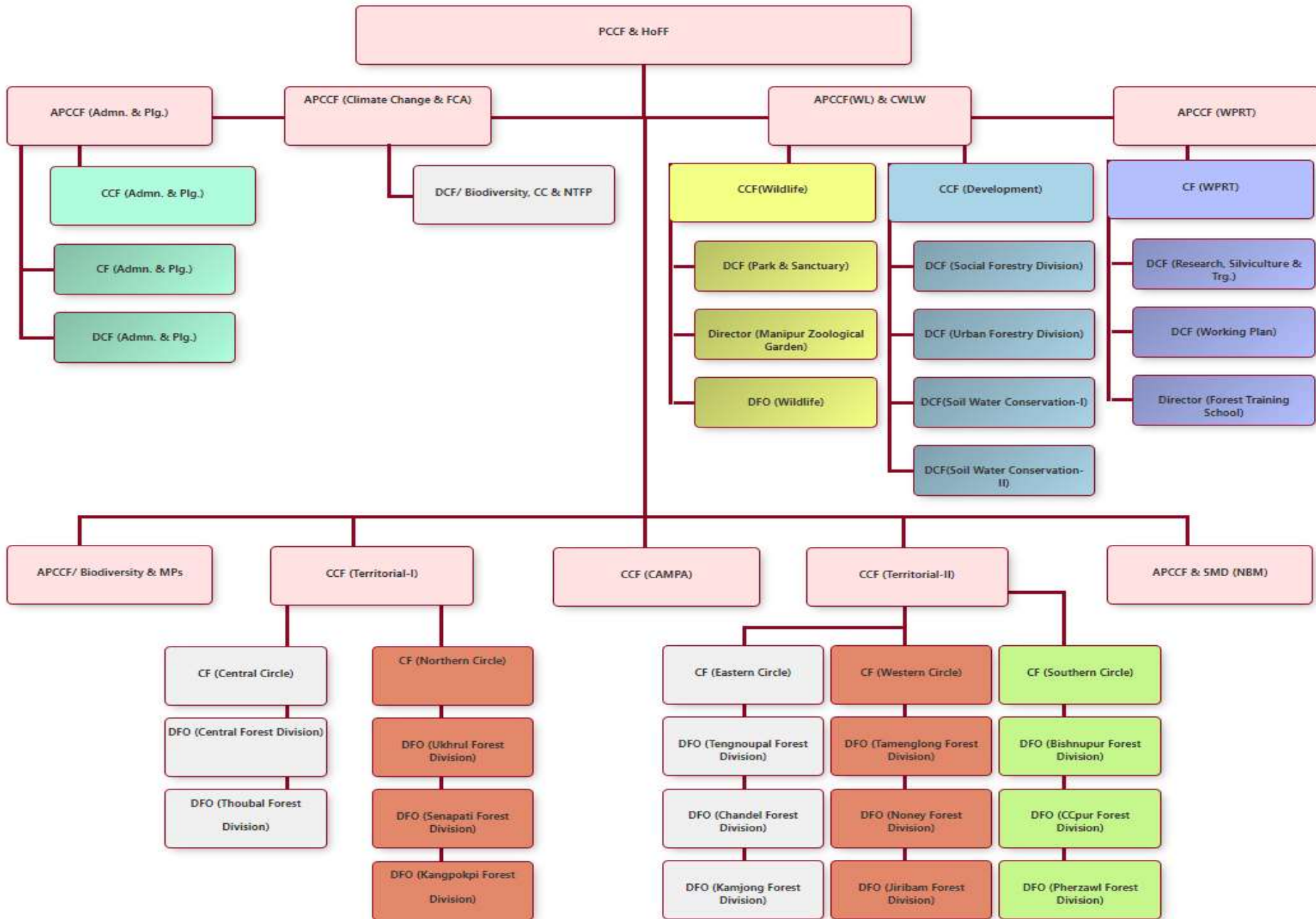
## **1. Introduction**

This 21<sup>st</sup> 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 33 divisions rendering their monthly compiled accounts to the Office of the Principal Accountant General (A&E), Manipur. The structure of the Department is as shown below:

**Figure 1: Organisational Chart**



## Part-I (ACCOUNTS)

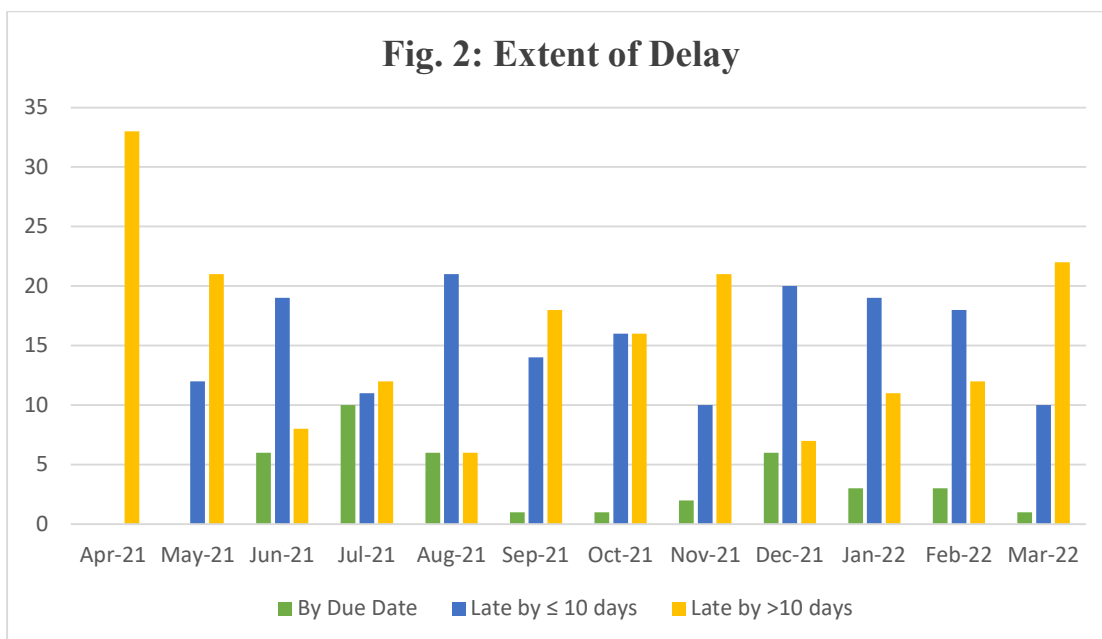
### 1. Delay in receipt of Divisional Accounts

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 5<sup>th</sup> of the following month to which the transactions relate. However, during the course of review, it was noticed that 357 accounts out of 396 accounts (**90.15 per cent**) were not received within the due dates during the year 2021-22. Delays in submission of accounts affect the timely compilation of monthly accounts in this office.

The extent of delay in submission of Monthly Accounts ranged between 1 to 64 days during the year 2021-22 as shown in the table below:

**Table 1: Extent of delay in submission of Monthly Divisional Accounts during the year 2021-22**

Sl. No.	Particulars of rendition of Monthly Accounts	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	By due date	0	0	6	10	6	1	1	2	6	3	3	1
2	Late by ≤10 days	0	12	19	11	21	14	16	10	20	19	18	10
3	Late by >10 days	33	21	8	12	6	18	16	21	7	11	12	22



Division-wise and month-wise position of delay in submission of Monthly Compiled Accounts for the year 2021-22 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 on 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 unencashed 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.

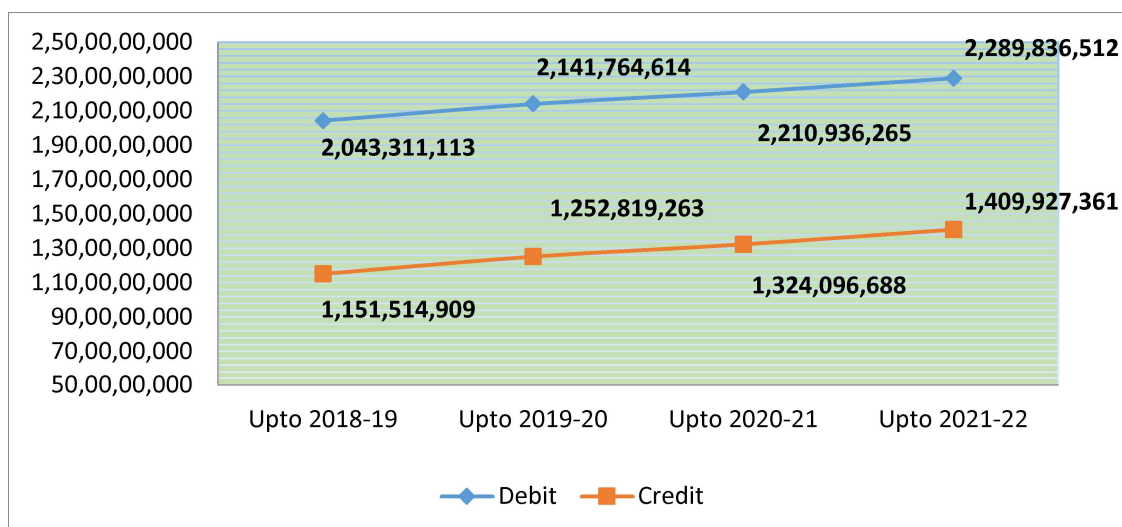
As on 31<sup>st</sup> March 2022, a sum of `228,98,36,512 (Dr) and `140,99,27,361 (Cr) were outstanding in respect of amounts remitted into Treasuries. The year wise breakup is given below.

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

Year	Debit (₹)	Credit (₹)
<b>Upto 2018-19</b>	204,33,11,113	115,15,14,909
<b>2019-20</b>	9,84,53,501	10,13,04,354
<b>2020-21</b>	6,91,71,651	7,12,77,425
<b>2021-22</b>	7,89,00,247	8,58,30,673
<b>TOTAL</b>	<b>228,98,36,512</b>	<b>140,99,27,361</b>



**Fig. 3: Outstanding cumulative balances under Remittance Head (8782-00-103)**



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

**(ii) Cheques (8782-00-103)**

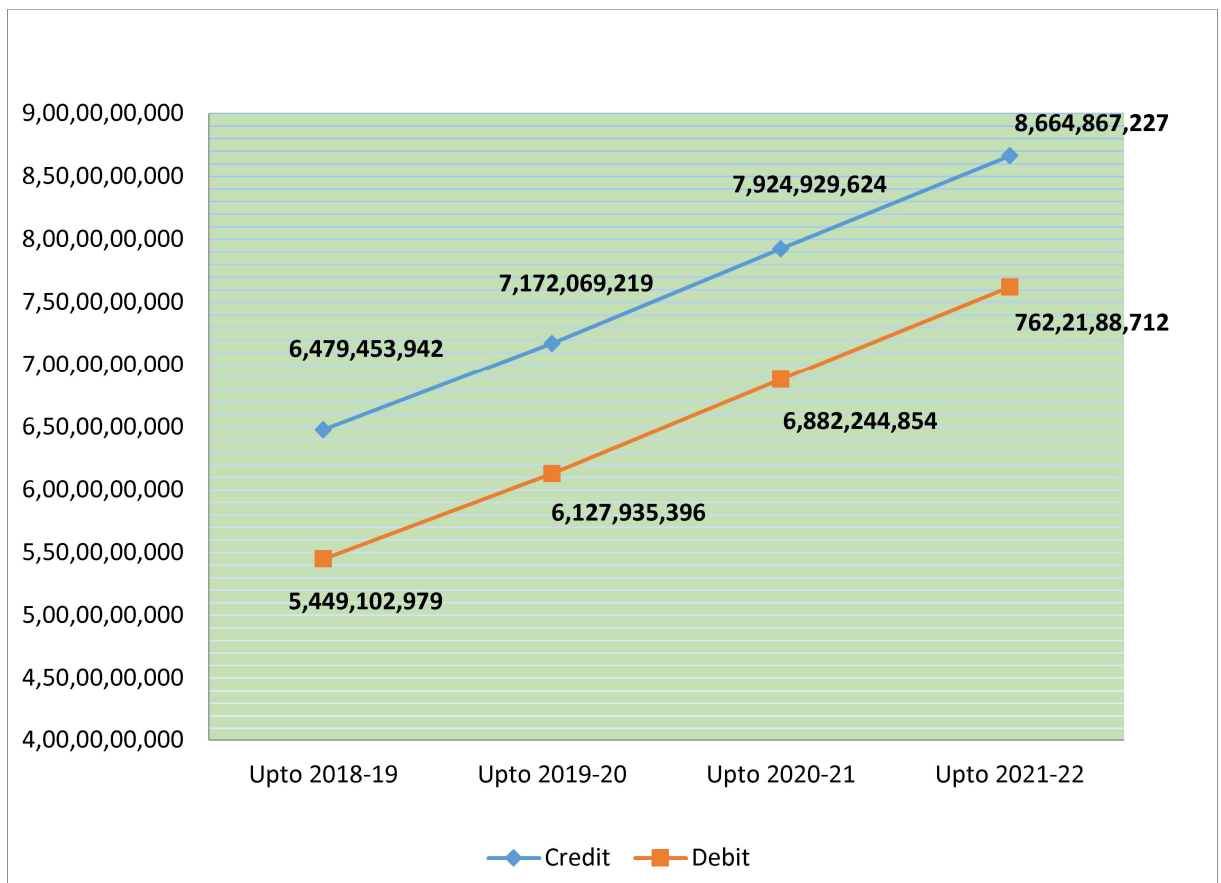
This head is operated to watch whether cheques drawn by the divisional officers are paid at treasury. The outstanding balance of cheques issued by divisions works out to `866,48,67,227 (Cr) whereas cheques encashed at the treasury but not yet adjusted against divisions works out to `762,21,88,712 (Dr) as on 31<sup>st</sup> March 2022. The year-wise break-up is given below.

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

Year	Credit (₹)	Debit (₹)
<b>Upto 2018-19</b>	647,94,53,942	544,91,02,979
<b>2019-20</b>	69,26,15,277	67,88,32,417
<b>2020-21</b>	75,28,60,405	75,43,09,458
<b>2021-22</b>	73,99,37,603	73,99,43,853
<b>TOTAL</b>	<b>866,48,67,227</b>	<b>762,21,88,712</b>

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.

**Fig 4: Outstanding cumulative balances under Forest Cheques  
(8782-00-103)**



### **(iii) Forest Advance**

Outstanding balances under Forest advance is `89.85 lakh (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 misuse of advances and possible fraud in the expenditure, 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 required to ensure that expenditure and receipt figures are classified correctly in the Accounts. The Chief Controlling Officers are to ensure quarterly reconciliation of expenditure booked by this office and to send reconciliation statements promptly every quarter so that the discrepancies, if any, noticed by the Department could be rectified before the end of the accounting year.

During the year 2021-22, 56.08% of Expenditure and 93.89% of Revenue were reconciled in respect of Forest Divisional Offices. The quarterly position of reconciliation is shown in the table below:

**Table 4: Quarterly position of reconciliation for the year 2021-22**

	1 <sup>st</sup> Qtr	2 <sup>nd</sup> Qtr	3 <sup>rd</sup> Qtr	4 <sup>th</sup> Qtr	Total
<b>RECEIPT</b>					
Amount to be reconciled	1,19,97,673	1,01,43,417	1,32,97,350	4,34,61,867	<b>7,89,00,307</b>
Amount Reconciled	1,19,48,743	1,01,43,417	1,32,97,350	3,86,90,013	<b>7,40,79,523</b>
<i>Total percentage</i>					93.89%
<b>PAYMENT</b>					
Amount to be reconciled	21,380	400,000	2,79,01,111	71,16,15,112	<b>73,99,37,603</b>
Amount Reconciled	21,380	400,000	2,79,01,111	38,66,04,486	<b>41,49,26,977</b>
<i>Total percentage</i>					56.08%

**Part –II – AUDIT**

**Statement - 1**

**Details of Inspection Reports Outstanding as on 31.03.2022 (Forest Department)**

<b>Year</b>	<b>No. of Inspection Reports</b>	<b>No. of paras</b>
<b>2010-11</b>	1	5
<b>2011-12</b>	1	4
<b>2012-13</b>	3	9
<b>2013-14</b>	6	23
<b>2014-15</b>	4	28
<b>2015-16</b>	5	26
<b>2016-17</b>	8	40
<b>2017-18</b>	0	0
<b>2018-19</b>	0	0
<b>2019-20</b>	16	86
<b>2020-21</b>	12	80
<b>2021-22</b>	0	0
<b>Total</b>	<b>56</b>	<b>301</b>

## 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 31.03.2022. 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 2021-22**

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

19	Divisional Forest Officer, Jiribam	2	46.99
20	Principal Chief Conservator of Forests, Wildlife	2	16.73
21	Dy. Conservator of Forests, Park & Sanctuary	3	0
22	Divisional Forest Officer, Central Forest Division	2	0
23	Divisional Forest Officer, Working Plan Division-I	1	18.79
<b>2019-20</b>			
24	Principal Chief Conservator of Forests (HoFF)	3	273.00
25	Conservator of Forests, Western Circle	1	0
26	Dy. Conservator of Forests, (WL) Park & Sanctuaries	5	18.22
27	Divisional Forest Officer, Urban Forestry Division	1	0
28	Divisional Forest Officer, Wildlife	6	111.41
29	Divisional Forest Officer, Northern Forest Division, Kangpokpi	4	0
30	Divisional Forest Officer, Tamenglong	5	68.68
31	Chief Conservator of Forests (WL)	2	0
32	Director, Manipur Zoological Garden, Iroisemba	3	94.27
33	Divisional Forest Officer, Senapati	6	143.71
34	Divisional Forest Officer, Jiribam	2	72.84
35	Divisional Forest Officer, Social Forestry Division	2	1.89
<b>2020-21</b>			
36	Director, Manipur Forest Training School	2	0
37	Divisional Forest Officer, Bishnupur	1	7.00
38	Director, Manipur Zoological Garden, Iroisemba	2	0
39	Divisional Forest Officer, Urban Forestry Division	2	0
40	Divisional Forest Officer, Soil & Water Conservation Division-I	2	0
41	Divisional Forest Officer, Social Forestry Division	1	1.26
42	Conservator of Forests, Eastern Forest Circle	1	0
43	Conservator of Forests, Central Forest Circle	1	0
44	Dy. Conservator of Forests, Tengenoupal	3	2
45	Directorate of Environment & Climate Change, Porompat	4	94.98
46	Principal Chief Conservator of Forests & Head of Forest Force	7	378.12
<b>TOTAL</b>		<b>127</b>	<b>7917.57</b>

## Statement - 4

### List of Divisions from which even first reply is due on the Inspection Reports issued upto 31.03.2022

Sl. No.	Name of the Divisions	Reference to IR	Paras
<b>2010-11</b>			
1	Divisional Forest Officer, Jiribam	OA-II/IR/5-46(C)/DFO-Jiribam/10-11	5
<b>2013-14</b>			
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
<b>2014-15</b>			
4	Principal Chief Conservator of Forests	PAG(Au)/LAG I/1/PCCF/2014-15	11
<b>2015-16</b>			
5	Conservator of Forests, Extension Circle	PAG(Au)/LAG I/1-17/CF-EC/15-16	5
6	Director of Environment, Porompat	PAG(Au)/LAG-I/1-34/Dir-Environment/2015-16	10
7	Divisional Forest Officer, Central Forest Division	PAG(Au)/LAG I/1-42/DFO-CD/2015-16	3
<b>2016-17</b>			
8	Addl. Principal Chief Conservator of Forests, Wildlife	PAG(Au)/LAG-VI/1-1/Addl. PCCF/2015-16	7
9	Principal Chief Conservator of Forests	PAG(Au)/LAG-VI/1-2/PCCF/2016-17	5
10	Divisional Forest Officer, Jiribam	PAG(Au)/AMG-II/LAG-VI/1-6/2016-17	3
11	Principal Chief Conservator of Forests, Wildlife	AG(Au)/ES/1-34/PCCF/FD/2016-17	7
12	Conservator of Forest, Park & Sanctuary	AG(Au)/ES/1-31/Dy.CF(WL)-P&S/2016-17	5
13	Divisional Forest Officer, Central Forest Division	AG(Au)/ES/1-27/DFO-CFD/2016-17	5
<b>2019-20</b>			
14	Principal Chief Conservator of Forests (HoFF)	PAG (Au)/ES/1-69/PCCF/2019-20	11
15	Divisional Forest Officer, Soil & Water Conservation Division-I	PAG (Au)/ES/1-73/DFO, SWC-Divn-I/2019-20	4
16	Conservator of Forests, Western Circle	PAG (Au)/ES/1-95/CF-WC/2019-20	1
17	Dy. Conservator of Forests, (WL) Park & Sanctuaries	PAG (Au)/ES-1-94/DCF (WL)/P&S/2019-20	6
18	Divisional Forest Officer, Wildlife	PAG (Au)/ES-1-93/DFO (WL)/2019-20	9
19	Divisional Forest Officer, Northern Forest Division, Kangpokpi	PAG (Au)/ES-1-97/DFO-KPI/2019-20	4
20	Divisional Forest Officer,	PAG (Au)/ES-1-98/DFO-	8



	Tamenglong	TML/2019-20	
21	Chief Conservator of Forests (WL)	PAG (Au)/ES-1-71/CCF-Wildlife/2019-20	4
22	Director, Manipur Zoological Garden, Iroisemba	PAG (Au)/ES-1-103/Dir. MZG-Iroisemba/2019-20	7
23	Divisional Forest Officer, Senapati	PAG (Au)/ES-1-100/DFO-SPT/2019-20	9
24	Divisional Forest Officer, Jiribam	PAG (Au)/ES-1-112/DFO-Jiri/2019-20	6
<b>2020-21</b>			
25	Director, Forest Training School	PAG(Au)/ES/1-187/Dir. MFTS/2020-21/46	6
26	Divisional Forest Officer, Bishnupur	PAG(Au)/ES/1-186/DFO-BPR/2020-21	7
27	Director, Manipur Zoological Garden, Iroisemba	PAG(Au)/ES/1-172/Dir. MZG/Iroisemba/2020-21	5
28	Divisional Forest Officer, Urban Forestry Division	PAG(Au)/ES/1-208/DFO, UFD/2020-21	5
29	Divisional Forest Officer, Social Forestry Division	PAG(Au)/ES/1-171/DFO, SFD/2020-21	5
30	Dy. Conservator of Forests, Tengnoupal	PAG(Au)/ES/1-215/Dy.CF Tengnoupal/2020-21	7
31	Directorate of Environment & Climate Change, Porompat	PAG(Au)/ES/1-168/Dir.Env.QCC/2020-21	7
32	Principal Chief Conservator of Forests & Head of Forest Force	PAG(Au)/ES/1-177/PCCF/2020-21	16

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

## Delay in submission of Monthly Compiled Accounts during the year 2021-22 in respect of

### Annexure - A

Sl. No.	Name of the Divisions	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
1	Dy. CoF - Admn. & Planning	61	30	0	15	3	23	20	37	36
2	Addl. Pr. CCF - Wildlife	35	3	1	7	1	13	0	11	5
3	Director, Manipur Zoological Garden	33	2	4	0	1	3	11	15	2
4	DFO - Thoubal	63	34	24	12	11	15	17	31	6
5	DFO - Bishnupur	62	31	1	0	15	16	17	33	26
6	DFO - Jiribam	64	33	3	36	5	16	13	8	0
7	DFO - Chandel	22	20	32	15	3	27	20	18	47
8	DFO - Ukhrul	64	33	3	4	5	16	13	8	0
9	DFO - Tamenglong	33	23	25	18	1	17	25	11	2
10	DFO - Churachandpur	36	20	4	7	11	3	11	12	6
11	DFO - Kangpokpi	63	32	2	12	0	20	17	24	12
12	DFO-Central Forest Division	40	9	8	0	3	7	3	11	7
13	Dy. CoF- Working Plan Divn.	33	2	0	13	0	0	6	0	0
14	DFO - Soil & Water Conservation Divn.-1	22	27	3	0	1	17	11	12	2
15	DFO - Social Forestry Division	58	27	0	7	9	7	5	29	5
16	DFO - Urban Forestry Division	26	5	0	4	18	13	13	15	14
17	DFO - Wildlife Division	33	2	4	0	0	1	3	4	15
18	Director, Forest Training School	51	20	30	0	11	13	7	17	7
19	CoF - Eastern Forest Circle, Mantriukhri	28	3	9	1	3	6	4	3	0
20	CoF-Western Forest Circle	28	4	0	0	2	3	6	10	1
21	CoF- Central Forest Circle	34	3	2	0	0	6	3	3	0

Sl. No.	Name of the 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	Average delay
22	Dy. CoF- Park & Sanctuary	42	11	4	13	10	3	7	25	1	25	4	29	14.50
23	Dy. CoF- Research, Silviculture & Training Division	47	16	8	13	5	6	7	26	0	9	26	23	15.50
24	CoF- Working Plan, Research & Training Circle	58	27	2	0	1	16	3	0	2	3	0	3	9.58
25	CCoF - Territorial & Protection – I	61	30	11	6	1	9	8	4	5	9	6	3	12.75
26	CCoF- Territorial & Protection – II	28	10	25	4	1	7	6	4	15	9	20	0	10.75
27	DFO - Senapati	61	30	0	11	16	16	14	12	8	5	6	8	15.58
28	CoF - Northern Forest Circle	28	3	2	0	0	6	3	10	5	5	2	7	5.92
29	Dy. CoF - Tengenupal	61	30	1	15	3	17	11	29	5	19	12	14	18.08
30	DFO - Kamjong	55	25	8	4	1	13	11	15	8	5	18	29	16.00
31	DFO - Pherzawl	50	19	23	7	4	16	10	18	5	30	19	27	19.00
32	DFO - Noney	64	33	13	13	5	1	3	15	7	11	10	7	15.17
33	DFO - Soil & Water Conservation Division - II	22	2	4	4	0	13	12	10	2	9	6	8	7.67
	<b>No. of Accounts received in time</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>10</b>	<b>6</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>6</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>39</b>
	<b>No. of Accounts delayed</b>	<b>33</b>	<b>33</b>	<b>27</b>	<b>23</b>	<b>27</b>	<b>32</b>	<b>32</b>	<b>31</b>	<b>27</b>	<b>30</b>	<b>30</b>	<b>32</b>	<b>357</b>

## CERTIFICATE

This is to certify that the annual review of the working of Forest Divisions for the year 2021-22 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: /12/2022

Sr. Accounts Officer/WC