



Annual Review  
on the working of Forest Divisions  
Government of Manipur  
2022-23



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

Office of the  
Principal Accountant General  
(Accounts & Entitlements), Manipur

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## **PREFACE**

The Annual Review on working of the Forest Divisions, Government of Manipur for the year 2022-23 is prepared by the Office of the Principal Accountant General (Accountants & Entitlements), Manipur, Imphal as per instruction contained in Para 9.10 of the C&AG's Manual of Standing Orders (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 the various irregularities noticed by the Office of Principal Accountant General (A&E) in maintenance and submission of accounts, the common irregularities in the functioning of the divisions noticed 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 2022-23 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).

**(ATHIKHO CHALAI)**  
**Principal Accountant General (A&E)**  
**Manipur**

**Imphal**  
**The \_\_\_ January 2024**

## **1. Introduction**

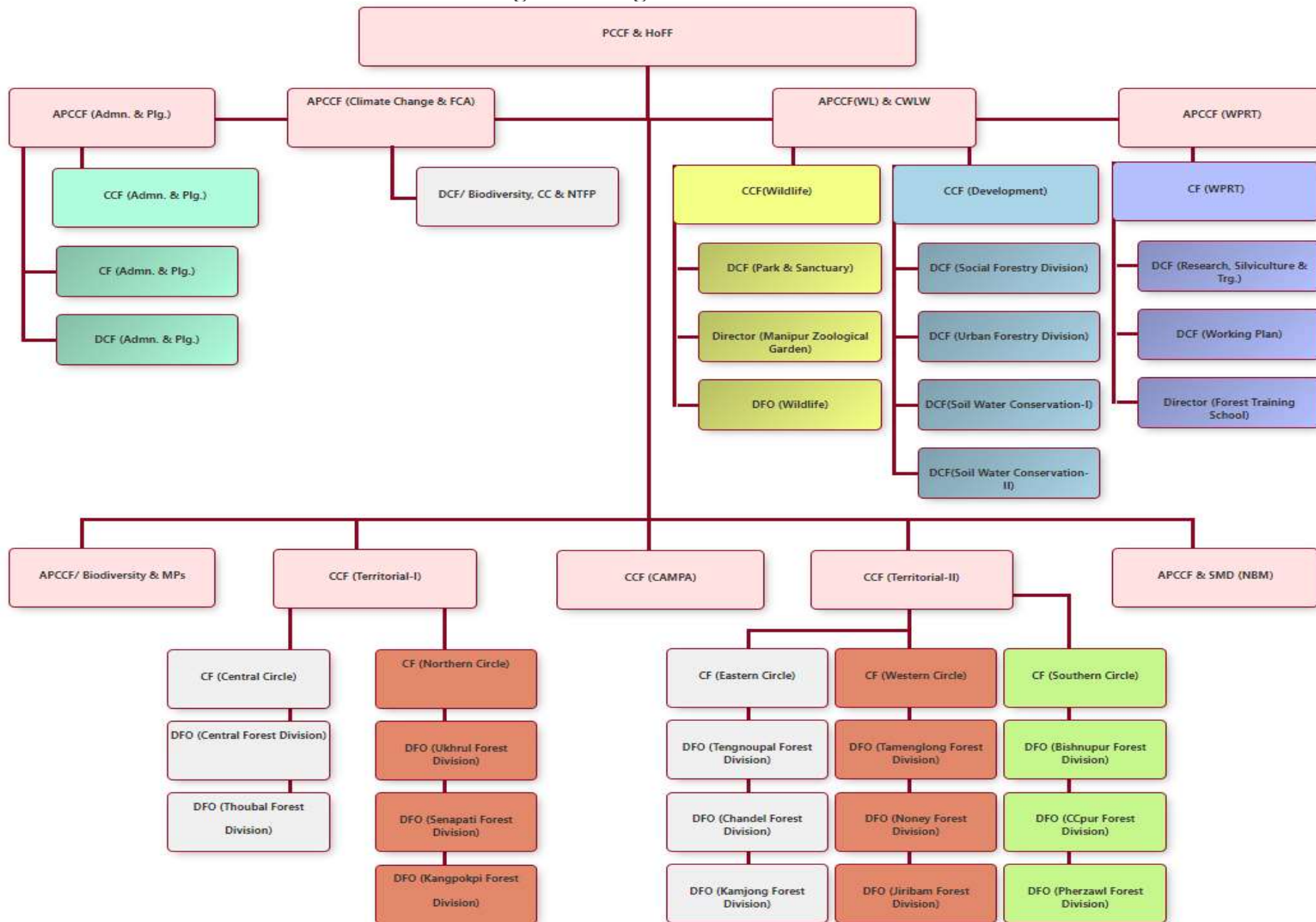
This 22<sup>nd</sup> Annual Review on the working of Forest Divisions has been taken up with the objective of presenting a general picture on the working of divisions of the Forest Department in the State of Manipur. The review is intended to help the State Government and the Controlling Officers to 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 the divisions of the Forest Department, Government of Manipur.

## **2. Organization**

The Forest Department of Manipur is headed by the Principal Chief Conservator of Forests and Head of Forest Force (PCCF & HoFF) who exercises overall control of 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 in the following organogram:-

**Figure 1: Organisational Chart**



## Part-I (ACCOUNTS)

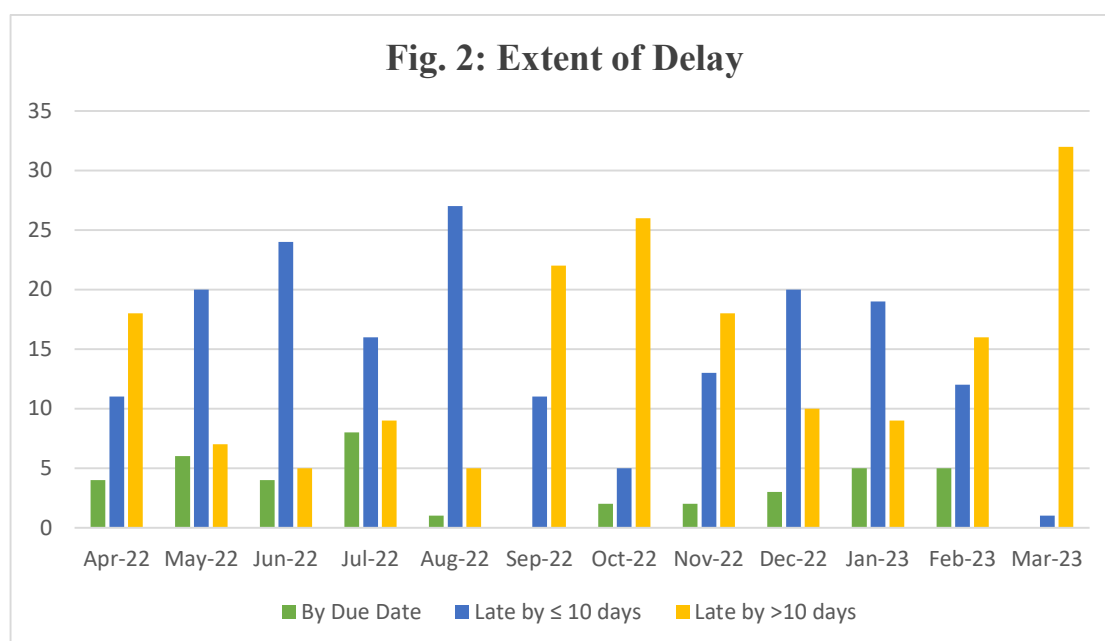
### 4. Delay in receipt of Divisional Accounts

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, **356 accounts out of 396 accounts (89.90 per cent)** were not received within the due dates during the year 2022-23. Delays in submission of accounts affect the timely compilation of monthly accounts in this office, which ultimately leads to delay in finalization of the Annual Accounts of the State.

The extent of delay in submission of Monthly Accounts ranged from **1 to 69 days** during the year 2022-23 as shown in the table below:

**Table 1:** Extent of delay in submission of Monthly Divisional Accounts during the year 2022-23

Sl. No.	Particulars of rendition of Monthly Accounts	No. of Divisions											
		Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23
1	By due date	4	6	4	8	1	0	2	2	3	5	5	0
2	Late by ≤10 days	11	20	24	16	27	11	5	13	20	19	12	1
3	Late by >10 days	18	7	5	9	5	22	26	18	10	9	16	32



Division-wise and month-wise position of delay in submission of Monthly Compiled Accounts for the year 2022-23 is shown in “**Annexure – A**”.

As such, remedial 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.

## **5. 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, during the year 2022-23, none of the 33 divisions had furnished this vital document along with their divisional accounts. Appropriate action may be initiated by the PCCF & HoFF to ensure furnishing of the Schedules of settlement with Treasuries along with the divisional accounts.

## **6. 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 2023, a sum of ₹ 2,57,08,49,381 (Dr) and ₹ 1,70,22,41,625 (Cr) were outstanding in respect of amounts remitted into Treasuries. The year wise breakup is given in the table below:

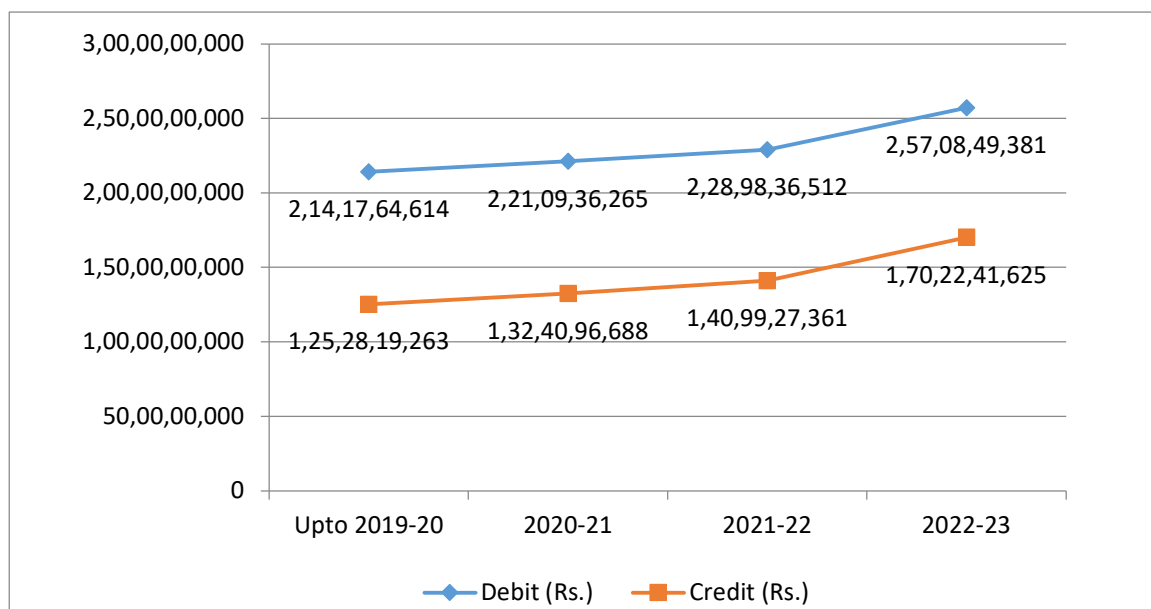
**Table 2: Outstanding balances under Remittance Head (8782-00-103)**

(amount in ₹)

<b>Year</b>	<b>Debit</b>	<b>Credit</b>
<b>Upto 2019-20</b>	2,14,17,64,614	1,25,28,19,263
<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>2022-23</b>	28,10,12,869	29,23,14,264
<b>TOTAL</b>	<b>2,57,08,49,381</b>	<b>1,70,22,41,625</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 ₹ 9,35,36,18,403 (Cr) whereas cheques encashed at the treasury but not yet adjusted against divisions works out to ₹ 8,36,99,23,839 (Dr) as on 31<sup>st</sup> March 2023. The year-wise break-up is given below.

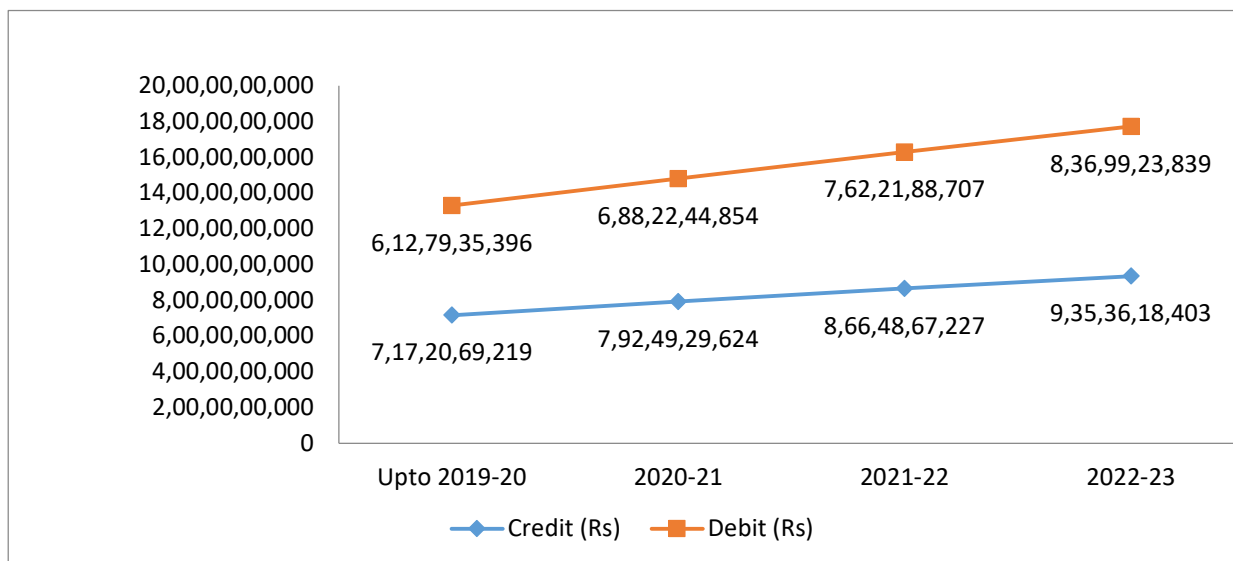
**Table 3: Outstanding balances under Forest Cheques (8782-00-103)**

(amount in ₹)

Year	Credit	Debit
Upto 2019-20	7,17,20,69,219	6,12,79,35,396
2020-21	75,28,60,405	75,43,09,458
2021-22	73,99,37,603	73,99,43,853
2022-23	68,87,51,176	74,77,35,132
<b>TOTAL</b>	<b>9,35,36,18,403</b>	<b>8,36,99,23,839</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 ₹ 89.90 lakh (Dr.) and majority of the divisions did not reconcile balances with those in the books of the Accountant General. The delay in reconciliation and non-reconciliation of differences may lead to misuse of advances and possible fraud in the expenditure, which may finally result in loss to the 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 2022-23, 71.74% of Expenditure and 98.28% of Revenue were reconciled in respect of Forest Divisional Offices. The quarterly position of reconciliation is shown in the following table:

**Table 4: Quarterly position of reconciliation for the year 2022-23**

	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	2,08,34,661	5,77,75,784	3,27,49,109	16,96,42,175	28,10,01,729
Amount Reconciled	2,08,34,661	5,76,82,012	3,09,21,698	16,67,31,394	27,61,69,765
<i>Total percentage</i>					98.28%
<b>PAYMENT</b>					
Amount to be reconciled	0	42931350	33652038	61,31,14,723	<b>68,96,98,111</b>
Amount Reconciled	0	42931350	28408551	42,34,80,027	<b>49,48,19,928</b>
<i>Total percentage</i>					71.74%

**Part –II – AUDIT****Statement - 1****Details of Inspection Reports outstanding as on 31.03.2023 (Forest Department)**

<b>Year</b>	<b>No. of Inspection Reports</b>	<b>No. of paras</b>
2010-11	1	5
2011-12	1	4
2012-13	3	9
2013-14	6	23
2014-15	4	28
2015-16	5	26
2016-17	8	40
2017-18	0	0
2018-19	0	0
2019-20	16	86
2020-21	17	124
2021-22	0	0
2022-23	1	8
<b>Total</b>	<b>62</b>	<b>353</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 31.03.2023. However, major observations featured under Part-IIA of the IR 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 Forest	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			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 Forest, Western Forest Circle	2016-17	1450.00	Doubtful expenditure	APRs and UCs of ₹ 14.50 crore for implementation of various Schemes not furnished.
5			1005.00	Irregularities in transfer of fund	Specific reply on reasons for cash withdrawal of ₹10.05 crore not furnished.
6	Director, Zoological Garden, Iroishemba	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.
7	Principal Chief Conservator of Forest & HoFF (Head of Forest Force)	2020-21	85.00	Construction of State CAMPA building- Observation thereof	Comments on the observation regarding verification for authenticity of documents and vouchers submitted are yet to be furnished.
8			30	Incurring of PMVDY – observation thereof	Comments on the diversion of scheme fund for procurement of vehicles are yet to be furnished.
9	Divisional Forest Officer, Chandel	2020-21	75	Implementation of TRIFED Scheme of 75 lakhs- Observation thereof	a) Reasons for non-availability of records for utilization of ₹71.70 lakh & misappropriate withdrawal of ₹30 lakh not yet furnished. b) Reasons for non-availability of registration of the scheme with co-operative society and details of beneficiaries not furnished. c) Reasons for non-availability of records for conduction of training for beneficiaries under the scheme not furnished.

### Statement-3

#### Statement of objections regarding Forest works upto 2022-23 (Part B-Audit)

Sl. No.	Name of 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 Forest	2	65.73
<b>2012-13</b>			
3	Director, Forest Training School, Langol Hill	1	13.29
<b>2013-14</b>			
4	DFO, Social Forestry Division, Mantripukhri	5	40.37
5	DFO- Senapati	4	0
6	DFO, CCpur	3	47.98
7	Principal Chief Conservator of Forest	3	423.86
8	DFO, Ukhrul	1	8.00
<b>2014-15</b>			
9	DFO, Tengnoupal	3	2263.76
10	Principal Chief Conservator of Forest	1	0
11	DFO, Soil Conservation Division, Mantripukhri	1	5.46
<b>2015-16</b>			
12	DFO, Northern Forest Division, Kangpokpi	2	20.00
13	Director of Environment, Porompat	8	948.33
14	DFO, Central Division	2	0
<b>2016-17</b>			
15	Addl. Principal Chief Conservator of Forest (Wildlife)	5	8.51
16	Principal Chief Conservator of Forest	2	7.51
17	Conservator of Forests, Western Forest Circle	2	2455.00
18	Chief Conservator of Forests, Territorial-I	1	198.00
19	DFO, Jiribam	2	46.99
20	Principal Chief Conservator of Forest, Wildlife	2	16.73
21	Deputy Conservator of Forests, Park & Sanctuary	3	0
22	DFO, Central Forest Division	2	0
23	DFO, Working Plan Division-I	1	18.79
<b>2019-20</b>			

24	Principal Chief Conservator of Forest (HOFF)	3	273.00
25	Conservator of Forest, Western Circle	1	0
26	Dy. Conservator of Forest (WL) Park & Sanctuaries	5	18.22
27	DFO, Urban Forestry Divn.	1	0
28	DFO(WL), Mantripukhri	6	111.41
29	DFO, Kangpokpi	4	0
30	DFO, Tamenglong	5	68.68
31	Chief Conservator of Forest (WL)	2	0
32	Director, Zoological Garden, Iroishemba	3	94.27
33	DFO, Senapati	6	143.71
34	DFO, Jiribam	2	72.84
35	DFO, Social Forestry Divn.	2	1.89
<b>2020-21</b>			
36	Director Manipur Forest Training School, Luwangsangbam	2	0
37	DFO- Bpr. Forest Divn.	1	7.00
38	Director Manipur Zoological Garden, Iroisemba	2	0
39	DFO- Urban Forestry Divn.	2	0
40	DFO- Soil & Water Conservation Divn.-I	2	0
41	DFO- Social Forestry Divn., Mantripukhri	1	1.26
42	Conservator of Forest, Eastern Forest Circle	1	0
43	Conservator of Forest, Central Forest Circle	1	0
44	DCF, Tengnoupal Forest Division	3	2
45	Directorate of Environment & climate change, Porompat	4	94.98
46	PCCF & HoFF	7	378.12
47	DFO, Ukhrul	2	0
48	DFO, Thoubal Forest Division	3	0
49	DFO, Wildlife, Forest Office Complex	2	2.54
50	DCF, Working Plan Division, Mantripukhri	2	4.78
51	DFO, Chandel	4	75.07
<b>2022-23</b>			
52	Director, Directorate of Environment & Climate Change, Porompat	3	34.26

**Statement 4****List of Divisions from which even first reply is due to the Inspection Report issued upto 31.03.2023  
(Part B-Audit)**

Sl. No.	Name of Division	Reference to IR	Paras
<b>2010-11</b>			
1	DFO, Jiribam	OA-II/IR/5-46(C)/DFO-Jiribam/10-11	5
<b>2013-14</b>			
2	DFO, Social Forestry Division	OA-II/IR/8-215(C)/DFO-SFD/12-13	6
3	DFO, Senapati	OA-II/IR/8-216(C)/DFO-Sena/12-13	7
<b>2014-15</b>			
4	Principal Chief Conservator of Forest	PAG(Au)/LAG-I/1/PCCF/2014-15	11
<b>2015-16</b>			
5	Conservator of Forest, Extension Circle, Sanjenthong	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	DFO, Central Forest Division	PAG(Au)/LAG-I/1-42/DFO-CD/2015-16	3
<b>2016-17</b>			
8	Addl. Principal Chief Conservator of Forest (Wildlife)	PAG(Au)/LAG-VI/1-1/Addl. PCCF/2015-16	7
9	Principal Chief Conservator of Forest	PAG(Au)/LAG-VI/1-2/PCCF/2016-17	5
10	DFO, Jiribam	PAG(Au)/AMG-II/LAG-VI/1-6/2016-17	3
11	Principal Chief Conservator of Forest, 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	DFO, Central Forest Division	AG(Au)/ES/1-27/DFO-CFD/2016-17	5
<b>2019-20</b>			
14	Principal Chief Conservator of Forest (HOFF)	PAG(Au)/ES/1-69/PCCF/2019-20	11
15	DFO, Soil & Water Conservation Divn.-I	PAG(Au)/ES/1-73/DFO, SWC-Divn-I/2019-20	4
16	Conservator of Forest, Western Circle	PAG(Au)/ES/1-95/CF-WC/2019-20	1
17	Dy. Conservator of Forest (WL)	PAG(Au)/ES/1-94/DCF(WL)/P&S/2019-20	6
18	DFO(WL)	PAG(Au)/ES/1-93/DFO(WL)/2019-20	9
19	DFO, Tamenglong	PAG(Au)/ES/1-98/DFO-TML/2019-20	8
20	Chief Conservator of Forest(WL)	PAG(Au)/ES/1-71/CCF-Wild Life/2019-20	4
21	Director Zoological Garden, Iroishemba	PAG(Au)/ES/1-103/Dir. MZG-Iroishemba/2019-20	7

22	DFO, Senapati	PAG(Au)/ES/1-100/DFO-SPT/2019-20	9
23	DFO, Jiribam	PAG(Au)/ES/1-112/DFO-Jiri/2019-20	6
<b>2020-21</b>			
24	Director, Manipur Forest Training School, Luwangsangbam, Imphal	PAG(Au)/ES/1-187/Dir. MFTS/2020-21/46	6
25	DFO, Bpr. Forest Divn.	PAG(Au)/ES/1-186/DFO-BPR/2020-21	7
26	Director, Zoological Garden, Iroishemba	PAG(Au)/ES/1-172/Dir. MZG/Iroishemba/2020-21	5
27	DFO, Urban Forestry Divn.	PAG(Au)/ES/1-208/DFO, UFD/2020-21	5
28	DFO, Social Forestry Divn., Mantripukhri	PAG(Au)/ES/1-171/DFO, SFD/2020-21	5
29	DCF, Tengnoupal Forest Division	PAG(AU)/ES/1-215/Dy.CFTengnoupal/2020-21	7
30	PCCF & HoFF, Government of Manipur	PAG(Au)/ES/1-177/PCCF/2020-21	16
31	DFO, Ukhrul	PAG(Au)/ES/1-216/DFO, UKL/2020-21	10
32	DFO, Thoubal Forest Division	PAG(Au)/ES/1-198/DFO, TBL/2020-21	10
33	DFO, Wildlife, Forest Office Complex	PAG(Au)/ES/1-196/DFO, WFD/2020-21	7
34	DCO, Conservator of Forest, Working Plan Division	PAG(Au)/ES/1-174/Dy.CFWPD/2020-21	9
35	DFO, Chandel	PAG(Au)/ES/1-175/DFO, CDL/2020-21	9
<b>2022-23</b>			
36	Director, Directorate of Environment & Climate Change	PAG(Au)/ES/1-18/DIR. DE&CC/2022-23	8



**Delay in submission of Monthly Compiled Accounts during the year 2022-23 in respect of Forest Divisions (in days):**

Annexure - A														
Sl. No.	Name of the Divisions	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Average delay
1	Dy. CoF - Admn. & Planning	28	30	16	38	17	28	40	37	22	3	17	30	25.50
2	Addl. Pr. CCF - Wildlife	6	5	6	5	2	7	31	28	5	11	5	23	11.17
3	Director, Manipur Zoological Garden	20	0	0	3	0	15	20	4	0	1	0	22	7.09
4	DFO - Thoubal	36	16	8	3	7	13	23	3	8	18	11	23	14.09
5	DFO - Bishnupur	35	4	20	25	14	16	32	25	22	23	26	62	25.34
6	DFO - Jiribam	22	8	6	17	9	30	69	39	8	17	37	63	27.09
7	DFO - Chandel	42	36	16	18	1	8	40	10	27	12	39	23	22.67
8	DFO - Ukhrul	22	0	7	12	9	6	16	8	13	1	5	19	9.84
9	DFO- Tamenglong	35	4	2	6	14	16	23	17	19	4	23	28	15.92
10	DFO- Churachanpur	0	0	7	3	4	8	27	3	1	5	18	23	8.25
11	DFO- Kangpokpi	29	5	6	6	7	9	12	37	6	8	18	23	13.84
12	DFO-Central Forest Division	14	2	3	0	2	16	25	2	1	0	4	19	7.34
13	Dy. CoF- Working Plan Divn.	0	0	0	0	1	15	16	1	0	0	0	1	2.84
14	DFO- Soil & Water Conservation Divn.-1	18	1	3	3	3	16	30	1	12	8	0	14	9.09
15	DFO - Social Forestry Division	18	10	0	6	2	16	27	3	6	1	9	19	9.75
16	DFO - Urban Forestry Division	6	8	3	0	3	15	40	10	15	2	19	28	12.42
17	DFO - Wildlife Division	0	1	1	0	1	15	6	0	0	0	4	26	4.50
18	Director, Forest Training School	4	3	6	19	1	16	34	17	6	3	5	22	11.34
19	CoF - Eastern Forest Circle, Mantripukhri	6	3	6	3	2	6	2	36	5	1	11	27	9.00
20	CoF-Western Forest Circle	1	1	3	6	2	2	25	3	8	9	1	19	6.67
21	CoF- Central Forest Circle	7	5	22	31	14	2	5	42	19	15	15	23	16.67

Sl. No.	Name of the Divisions	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Average delay
22	Dy. CoF- Park & Sanctuary	15	16	9	7	8	15	34	24	6	11	1	28	15
23	Dy. CoF- Research, Silviculture & Training Division	26	0	8	6	4	16	40	32	1	2	26	23	26
24	CoF- Working Plan, Research & Training Circle	0	3	0	0	1	16	18	0	6	0	0	23	0
25	CCoF - Territorial & Protection- I	5	4	7	13	7	7	4	32	1	4	18	19	5
26	CCoF- Territorial & Protection-II	5	5	1	0	4	1	0	36	8	12	8	28	5
27	DFO - Senapati	40	25	17	18	2	40	40	14	25	9	9	27	40
28	CoF - Northern Forest Circle	12	4	6	6	11	6	5	32	1	2	9	19	12
29	Dy. CoF - Tengnoupal	8	4	6	3	3	16	30	3	5	12	11	27	8
30	DFO - Kamjong	22	32	1	0	7	12	31	15	1	1	15	28	22
31	DFO - Pherzawl	1	8	7	0	3	15	41	17	12	5	15	22	1
32	DFO - Noney	22	15	7	3	7	16	0	22	6	0	1	19	22
33	DFO - Soil & Water Conservation Division - II	1	0	2	3	3	16	33	3	6	10	0	19	1
	<b>No. of Accounts received in time</b>	<b>4</b>	<b>6</b>	<b>4</b>	<b>8</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>40</b>
	<b>No. of Accounts delayed</b>	<b>29</b>	<b>27</b>	<b>29</b>	<b>25</b>	<b>32</b>	<b>33</b>	<b>31</b>	<b>31</b>	<b>30</b>	<b>28</b>	<b>28</b>	<b>33</b>	<b>396</b>

## **CERTIFICATE**

This is to certify that the annual review of the working of Forest Divisions for the year 2022-23 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 and belief.

**Imphal**  
The \_\_\_\_\_ January 2024

**Senior Accounts Officer**  
**(Works Miscellaneous)**