


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 the 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 2018-19 will help in improving the quality of the working of all branches of the Forest Department, ensuring improvement in preparation, maintenance and timely submission of monthly accounts to the Accountant General (A&E).


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

Imphal

Date:

1. Introduction

This 18th 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 of 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 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.

Part-I (ACCOUNTS)

1. Delay in receipt of Divisional Accounts

As per codal provisions, the monthly accounts of the Forest Divisions should reach to the Office of the Principal Accountant General (A&E), Manipur not later than the 10th of the following month to which the transactions relate. However, during the course of review it is noticed that 226 accounts out of 396 accounts (**57.07 per cent**) were not received within the due dates. 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 2018-19 is shown in the table below:

Sl. No.	Particulars of rendition of Monthly Accounts	No. of Divisions											
		Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19
1	By due date	7	9	19	16	12	19	6	30	16	14	14	8
2	Late by ≤ 10 days	10	5	7	13	16	6	16	1	11	10	15	9
3	Late by >10 days	16	19	7	4	5	8	11	2	6	9	4	16

Division-wise and month-wise position of delay in submission of Monthly Compiled Accounts for the year 2018-19 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 Accounts 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 has furnished this vital document along with their divisional accounts.

Appropriate action may be initiated by the Principal Chief Conservator of Forest to ensure furnishing the Schedules of settlement with Treasuries along with 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, 2019, a sum of ₹ 2,04,33,11,113 (Dr) and ₹ 1,15,15,14,909 (Cr) was outstanding in respect of amounts remitted into Treasuries. The year wise breakup is given below.

Year	Debit (₹)	Credit (₹)
Upto 2015-16	1,55,38,27,362	63,14,56,316
2016-17	7,31,16,281	8,03,07,783
2017-18	26,03,55,974	28,30,64,881
2018-19	15,60,11,496	15,66,85,929
TOTAL	2,04,33,11,113	1,15,15,14,909

Urgent action needs to 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 division works out to ₹ 6,47,94,53,942 (Cr) whereas cheques encashed at the treasury but not yet adjusted against the division works out to ₹ 5,44,91,02,979 (Dr) as on 31-03-2019. The year-wise break-up is given below.

Year	Credit (₹)	Debit (₹)
Upto 2015-16	5,05,02,76,722	4,01,72,79,117
2016-17	32,41,85,469	32,30,90,269
2017-18	43,90,24,692	43,54,09,230
2018-19	66,59,67,059	67,33,24,363
TOTAL	6,47,94,53,942	5,44,91,02,979

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 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

Necessary instructions may be issued to the Chief Controlling Officer 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.

Part -II – AUDIT

Statement - 1

Details of Inspection Reports Outstanding as on 31.3.2019 (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
Total	28	138

Statement -2

Important Irregularities noticed during local audit of Forest Divisions

There were number of cases of defalcation and losses which are pending finalization as on 31.03.2019. 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	Conservator of Forest, Western Forest Circle	2016-17	1450.00	Doubtful expenditure	Pending settlement
2	-do-	-do-	1005.00	Irregularities in transfer of fund	-do-
3	Directorate of Environment	2015-16	56.96	Expenditure on development of water body and green park at Lamphelpat	-do-
4	-do-	-do-	325.31	Blocking of fund	-do-
5	Principal Chief Conservator of Forest	2014-15	1844.00	Irregularities in execution of works	-do-

Statement - 3**Statement of objections regarding Forest Works upto 2018-19 (Part B-Audit)**

Sl. No.	Name of Divisions	Objections	
		Items No	Amount (₹ in lakh)
2010-11			
1	Divisional Forest Officer, Jiribam	4	61.88
2011-12			
2	Principal Chief Conservator of Forest	2	65.73
2012-13			
3	Director, Forest Training School, Langol Hill	2	17.03
4	Principal Chief Conservator of Forest	3	4203.76
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 Forest	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 Forest	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
	Divisional Forest Officer, Central Division	2	0
2016-17			
15	Addl. Principal Chief Conservator of Forest, Wildlife	5	8.51
16	Principal Chief Conservator of Forest	2	7.51
17	Conservator of Forest, Western Forest Circle	2	2455.00
18	Chief Conservator of Forest, Territorial-I	1	198.00
19	Divisional Forest Officer, Jiribam	2	46.99
20	Principal Chief Conservator of Forest, Wildlife	2	16.73
21	Conservator of Forest, Park & Sanctuary	3	0
22	Divisional Forest Officer, Central Forest Division	2	0
23	Divisional Forest Officer, Working Plan Division-I	1	18.79
TOTAL		64	13161.58

Statement - 4

List of Divisions from which even first reply is due on the Inspection Report issued upto 31.03.2019 (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 Forest	OA-II/IR/2-368(C)/PCCF-Sanjenthong/Forest/13-14	13
2014-15			
5	Principal Chief Conservator of Forest	PAG(Au)/LAG I/1/PCCF/2014-15	11
2015-16			
6	Conservator of Forest, 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 Forest, Wildlife	PAG(Au)/LAG-VI/1-1/Addl. PCCF/2015-16	7
10	Principal Chief Conservator of Forest	PAG(Au)/LAG-VI/1-2/PCCF/2016-17	5
11	Chief Conservator of Forest, Territorial-I	PAG(Au)/AMG-II/LAG-VI/2016-17	4
12	Divisional Forest Officer, Jiribam	PAG(Au)/AMG-II/LAG-VI/1-6/2016-17	3
13	Principal Chief Conservator of Forest, Wildlife	AG(Au)/ES/1-34/PCCF/FD/2016-17	7
14	Conservator of Forest, Park & Sanctuary	AG(Au)/ES/1-31/Dy.CF(WL)-P&S/2016-17	5
15	Divisional Forest Officer, Central Forest Division	AG(Au)/ES/1-27/DFO-CFD/2016-17	5
16	Divisional Forest Officer, Working Plan Division-I	PAG(Au)/LAG-I/1-35/DFO-WPD-I/2015-16	3

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

Annexure - A

Sl.No.	Name of Divisions	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Average delay
1	Pr. CCF - Admn. & Planning	27	0	15	0	25	0	31	0	0	47	25	27	16.42
2	Pr. CCF - Wild life & CCF (Cons) & CJM	46	15	0	10	24	0	16	0	8	0	1	1	10.08
3	Director, Manipur Zoological Garden	5	0	13	0	0	12	2	0	1	0	4	1	3.17
4	DFO - Thoubal Forest Division	21	11	2	13	0	0	2	0	0	9	2	8	5.67
5	DFO - Bishnupur Forest Division	42	11	0	0	8	0	3	0	0	0	3	12	6.58
6	DFO - Jiribam Forest Division	6	8	10	0	0	0	3	0	0	8	1	12	4
7	DFO - Chandol Forest Division	0	0	7	4	2	0	0	0	1	0	6	0	1.67
8	DFO - Eastern Forest Division, Ukhrul	12	15	14	4	0	8	12	0	0	15	8	16	8.67
9	DFO-Western Forest Division, Tamenglong	19	18	7	11	3	12	9	0	11	15	8	28	11.75
10	DFO- Southern Forest Division, Churachanpur	8	0	2	0	0	0	10	0	0	4	2	15	3.42
11	DFO- Northern Forest Division, Kangpokpi	18	18	0	0	2	0	0	0	0	4	0	26	5.67
12	DFO-Central Forest Division, Mantripukhri	8	12	0	0	0	0	2	0	0	4	0	6	2.67
13	Dy. CoF- Working Plan Div., Mantripukhri	0	0	0	0	0	0	0	0	0	4	0	12	1.33
14	DFO- Soil & Water Conservation Divn.-I, Mantripukhri	0	0	0	10	2	12	5	1	19	0	0	20	5.75
15	DFO - Social Forestry Division	6	0	0	0	8	0	9	0	14	11	0	23	5.92
16	DFO - Urban Forestry Division	5	0	0	6	4	0	2	0	0	0	0	0	1.42
17	DFO - Wildlife Division	41	15	0	6	3	0	0	0	0	0	0	0	5.42
18	Director, Forest Training School	19	11	0	0	25	6	12	37	6	9	0	6	10.92
19	CoF - Eastern Forest Circle, Mantripukhri	6	16	13	11	0	2	10	0	0	4	3	0	5.42
20	CoF-Western Forest Circle, Mantripukhri	9	15	0	10	24	12	20	0	56	25	0	0	14.25
21	CoF - Central Forest Circle, Sanjenthong	0	12	7	0	0	0	9	0	5	0	9	0	3.5

COMPTROLLER & AUDITOR GENERAL OF INDIA

2019

agaemanipur@cag.gov.in