

**Government of Manipur**  
**Secretariat: Finance Department**  
**(Budget Section)**

**NOTIFICATION**  
**Imphal, the 28<sup>th</sup> March, 2019**

**No. 9/1/2018-FB(Misc):** In compliance to the provision of section 4 of Compensatory Afforestation Fund Act, 2016 and Compensatory Afforestation Fund (CAF) Rules, 2018 and communication F.No. 11-100/2015-FC(Vol.III) dated 28.01.2019 of Ministry of Environment, Forests & Climate Change (FC Division) New Delhi and in accordance with the letter No.746/Government Accounts/62-2017-H dated 23.08.2018 of the Comptroller & Auditor General of India, New Delhi, the Government of Manipur hereby establishes a special Fund called "**State Compensatory Afforestation Fund-Manipur (SCAF)**" referred as '**State Fund**'. The State Fund shall take into immediate effect.

As per the provision of the CAF Act, 2016, the monies received in the 'State Fund' shall be an interest bearing non lapsable fund under public account.

The State Government hereby adopts the following Head of Accounts for transaction.

1. **Current Receipt of Compensatory Afforestation:** The receipts relating to Compensatory Afforestation from User Agencies shall be deposited under below mentioned Head of Account:

Major Head	8336	Civil Deposits
Sub-Major Head	00	
Minor Head	103	State Compensatory Afforestation Deposits
Sub Head	16	Manipur
Detailed	01	Compensatory Afforestation
	02	Catchment Area Treatment Plan
	03	Integrated Wildlife Management Plan
	04	Net Present Value of Forest Land
	05	Interest
	06	Others

2. **Accounting Procedure:** SCAF authority shall be responsible to maintain the accounting procedure as given below for transferring of monies received from User Agencies and send an advice to Accountant General (A&E), Manipur for accounting adjustment/settlement every month.

- (i) 90% to State Compensatory Afforestation Fund (SCAF)

<b>Debit (Deduct Credit)</b>		
Major Head	8336	Civil Deposits
Sub-Major Head	00	
Minor Head	103	State Compensatory Afforestation Deposits

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Sub Head	16	Manipur
Detailed	01	Compensatory Afforestation
	02	Catchment Area Treatment Plan
	03	Integrated Wildlife Management Plan
	04	Net Present Value of Forest Land
	05	Interest
	06	Others

<b>Credit</b>		
Major Head	8121	General and other Reserve Funds
Sub-Major Head	00	
Minor Head	129	State Compensatory Afforestation Fund (SCAF)
Sub Head	16	Manipur
Detailed	01	Compensatory Afforestation
	02	Catchment Area Treatment Plan
	03	Integrated Wildlife Management Plan
	04	Net Present Value of Forest Land
	05	Interest
	06	Others

(ii) Balance 10 percent to National Compensatory Afforestation Fund (NCAF)

<b>Debit ( Deduct Credit)</b>		
Major Head	8336	Civil Deposits
Sub-Major Head	00	
Minor Head	103	State Compensatory Afforestation Deposits
<b>Credit</b>		
Major Head	8121	General and Other Reserve Funds
Sub-Major Head	00	
Minor Head	128	National Compensatory Afforestation Fund (NCAF)

### (3) Expenditure from the Fund:

On the basis of receipts under State Compensatory Afforestation Fund, the Finance Department would release the fund as per budget provision against the below mentioned Head of Account and expenditure will be incurred accordingly.

<b>Debit</b>		
Major Head	2406	Forest & Wildlife
Sub-Major Head	04	Afforestation and Ecology Development
Minor Head	103	State Compensatory Afforestation
Sub Head	16	Manipur
Detailed	01	Compensatory Afforestation
	02	Catchment Area Treatment Plan
	03	Integrated Wildlife Management Plan
	04	Net Present Value of Forest Land
	05	Interest
	06	Others

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Since the expenditure is to be met from the State Compensatory Afforestation Fund, following adjustments shall have to be carried out by the Accountant General (A&E) in the annual accounts of the state:

<b>Deduct Debit (-)</b>		
Major Head	2406	Forestry & Wildlife
Sub-Major Head	04	Afforestation and Ecology Development
Minor Head	904	Deduct amount met from State Compensatory Afforestation Fund
Object Head	70	Deduct Recoveries
Major Head	8121	General and other Reserved Funds
Sub-Major	129	State Compensatory Afforestation Fund(SCAF)

**(4) Recoupment from State Fund:**

As provided in sub rule (9) of Rule 2 and Rule 5 of CAF(AP) Rules, 2018, the Pay and Account Officer of the State Treasury/**Accountant General**, Manipur shall debit the concerned Functional Head under Consolidated Fund of the State and thereafter make the accounting adjustment at regular intervals with the State Compensatory Afforestation Fund as deduct recoveries and this ensures that the expenditure is adjusted from the State Fund and the balance continues to remain in the interest bearing, non-lapsable fund in public account of the State. The following entry shall be made in the books of Pay and Accounts Officer-

<b>Debit</b>		
Major Head	8121	General and other Reserve Funds
Sub-Major Head	129	State Compensatory Afforestation Fund (SCAF)
Minor Head	103	State Compensatory Afforestation
<b>Debit (-)</b>		
Major Head	2406	Forestry & Wildlife
Sub-Major Head	04	Afforestation and Ecology Development
Minor Head	904	Deduct amount met from SCAF
Object Head	70	Deduct recoveries

**(5) Budget of the State Authority:**

The State Authority as set up as per the provisions of the Compensatory Afforestation Fund Act, 2016 shall prepare its budget showing the estimates receipts and expenditure of the State Authority and forward the same to the Central Government, in such form and at such time in each financial year as may be prescribe and similar arrangement with that of the National Authority.

**(6) Accounts of State Authority:**

(i) The Department of Forest, Government of Manipur shall maintain a broadsheet of receipts and payments from the State Fund and effect reconciliation on monthly basis with the State Authority and it should be ensured that there is no adverse balance under the Reserve Fund at any time.

(ii) The Accountant General (A&E), Manipur shall, within a period of six months from the date of commencement of the Act, audit the accounts of all the monies collected by the State Government, which has been placed under *ad hoc* Authority and deposited in the nationalised banks and submit the report to Central Government.

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**(7) Audit of State Authority-**

- (i) The Accountant General (A&E), Manipur has the power to conduct the audit including special audit or performance audit of the **State Fund and State Authority**.

By Orders & in the name of the Governor,

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28/03/2019

THOKCHOM BEDAJIT  
Under Secretary (Finance),  
Government of Manipur.

Copy to:

1. Secretary to the Governor of Manipur, Raj Bhavan, Imphal.
2. Secretary to Chief Minister, Manipur.
3. PS to Dy. Chief Minister, Manipur.
4. PS to Minister (Forests & Environment), Manipur.
5. Staff Officer to Chief Secretary, Government of Manipur.
6. Principal Chief Conservator of Forests & HoFF, Government of Manipur.
7. Additional Chief Secretary (Forests & Environment), Government of Manipur.
8. Inspector General of Forests (SU/EAP), Ministry of Environment, Forest & Climate Change (Forest Conservation Division), Government of India with reference to his letter F. No.11-100/2015-FC (Vol. III) dated 1<sup>st</sup> February, 2019.
9. Principal Secretary (Finance), Government of Manipur.
10. Principal Accountant General (A&E), Manipur.
11. Director, Printing & Stationery, Manipur with 2(two) spare copies for publication in the Gazette of Manipur.
12. Martha Khuman, Website Manager, Department of Information Technology, Manipur Secretariat.
13. Guard File/Order Book.