

## **PREFACE**

This Manual for audit of forests Accounts contains relevant information in regard to the working of different wings of the Forests Department, and is mainly intended for the guidance and benefit of staff members of this office.

Suggestions either in the nature of amendments or rectification of errors, omissions etc. in the manual should be brought to the notice of the Works and Forest wing.

Works and Forest wing will be responsible for keeping this manual current and will issue suitable correction slips in case of any changes after getting the corrections duly approved by the Accountant General.

Dated: /03/2019

Nagpur

**Accountant General**

Audit-II, Nagpur

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## **CHAPTER-I**

### **INTRODUCTION**

This Manual for Forest audit of Forest Accounts, which gives only summary of the provisions contained in Departmental and standing orders, is intended to serve as a guide to help the members of IAAD to locate the original provisions/standing orders. Contents of this manual should not be quoted as an authority in any matter. Reference should invariably be made to the original orders.

## CHAPTER-II

### Administration of Forests in Maharashtra.

**2.1** Forests not only provide timber, fire wood and other forest produce to the mankind but also play an important key role in bringing about a perceptible change in the micro-climate, soil and moisture conservation and maintaining the depth of water table in the area under forests. Forests also provide habitat for varied flora and fauna. Thus, forests perform three functions simultaneously viz (i) Protection of environment (ii) Production of forest produce which gives sizeable revenue to the state exchequer and (iii) aesthetics. Forestry is primarily a labour oriented activity of long term gestation and provides employment to tribals and forest dwellers which in turn ameliorate their Socio-economic condition.

**2.2** Details of the total forest area in the state of Maharashtra at the end of 2014-15 are as under: -

Geographical area of Maharashtra State.	307713 Sq. Kms
Total forest area	56702.64
Forest	55249.86
Forest area with Revenue Department	1452.78 Sq. Kms

Percentage of the total of area to the total geographical area state: 18.42 %

Forest area handed over to the Forest Development Corporation of Maharashtra (FDCM) at end of year 2015-16	360915.00 ha
Forest area under Private forests at the end of year 2015-16	264635 ha

As per the 'State of Forest Report 2001' published by Forest Survey of India, Dehradun, the forest cover of Maharashtra is 47482 sq. km. (30894 sq. km. 'dense forests' with crown density above 40 per cent and the remaining 16588 sq. km. being 'open forests' with crown density falling between 10 to 40 per cent. The forest cover in the state has been showing increasing trends in the 1997, 1999 and 2001 assessments. In the 2001 assessment, the increase in forest cover in the State has been recorded as 810 sq. km over the 1999 assessment.

**2.3**An act to consolidate the law relating forests, the transit of forest produce and the duty leviable on timber and other forest produce was enacted by the Government of India in the year 1927 and curtailed proprietary rights of individual on forest. In exercise of the powers conferred by Sections 26, 32,41,42,51 and 76 of the Indian Forest Act, 1927 Bombay Forest Rules, 1942 were framed by the Government of Bombay. Bombay Forest Manuals were also brought out in the year ,1943 which deal with

- (i) Organisation of the Department, establishment classification of revenue and expenditure, budget estimates/accounts and office procedures,
- (ii) Forest laws and policies, and constitution, protection, management and working of

forests; and

iii) Matters concerning the rights, Privileges and. concessions granted to the public in respect of trees in land outside government forests, removal of forest products from forests, grazing of cattle, free grants, permits etc.

#### **2.4 Organisational set up of the Forest Department.**

Forest Department in Maharashtra functions under the overall charge of the Principal Chief Conservator (PCCF) of Forest (Head of Forest Force, HoFF), Maharashtra State, Nagpur. He acts as a technical adviser to the Government in shaping various policies of the Government, legislation and implementation of the policies. He represents the state in all forestry matters at the State as well as the national level. Four officers of the rank of Principal Chief Conservator of Forest viz. PCCF& Director General (Social Forestry, Pune), PCCF (Production & Management, Nagpur); PCCF (Research, Education & Training, Pune) and PCCF (Wile Life, Nagpur) assist him in formulating policy proposals regarding "Forest production" and "Forest Conservation". The Forest Department has 11 territorial forest circles headed by Chief Conservator of Forest (CCF), Territorial. A circle is divided into territorial forest divisions / sub – divisions (independent). There are a total of 51 divisions/ independent sub-divisions in Maharashtra. Territorial Forest Divisions / Sub-divisions are further subdivided into Territorial Ranges, Ranges into Rounds and Rounds into Beats- which is the smallest unit of forest administration. There are in all 5602 territorial Beats, 1480 territorial Rounds, and 372 territorial Ranges in Maharashtra.

In addition to the 11 Territorial Circles, there are 2 Wildlife Circles, with 10 wildlife Divisions/ PA- management units.

The Forest Development Corporation of Maharashtra Ltd. (FDCM) works on specific areas assigned to it by the Government on a long term lease basis and is headed by the Managing Director of the rank of PCCF.

The wing that tackles non-forest lands from the point of view of forestry and extension is the Social Forestry Directorate (SFD) headed by the officer of the rank of PCCF.

#### **THE PROTECTED AREA NETWORK:**

A separate wildlife organisation also exists in the forest department for scientific management of the wild-life sanctuaries, national parks and game reserves. This organisation is headed by a Principal Chief Conservator of Forest (WL) who assisted by four Assistant Principal Chief Conservators of Forests and one Chief Conservators of Forests.

Total 9305.05 sq. km area is under Protected Area Network (National Parks, Wildlife Sanctuaries and Project Tiger Area) in the State. Maharashtra has 60 Wildlife Protected Areas (PAs) that include 6 National Parks and 48 sanctuaries and 6 Conservation Reserves. It has the distinction of having 6 Tiger Reserves, viz. Tadoba- Andhari, Melghat, Pench, Navegaon-Nagzira, Sahyadri and Bor

For overseeing the, trade of tendu leaves, Additional Principal Chief Conservator of Forests (APCCF) has been appointed. In addition to the territorial Conservators of Forests, the subjects such as formulation of working plans, Research and Education, Evaluation of

plantation programmes, Tiger project etc. are handled by separate APCCF. A separate wing of Forest Engineering, headed by an Executive Forest Engineer exists in the Forest Department to chalk out systematic programme of construction of forest roads, Residential buildings, Administrative buildings and also for repairs and maintenance of the existing forest roads and buildings.

**2.4.2A** separate wing, for raising forests on available non-forest lands of Government and the non-forest land of individuals, known as "Social Forestry Directorate was made functional in August 1982 under the Horticulture and Social Forestry Department. From 1988 it was brought under the purview of the Revenue and Forest Department. Further in August 1992, the Social Forestry wing was transferred under the control of the Rural Development and Water Conservation Department. In January 2015 it was again transferred to Revenue and Forest Department and was integrated with Forest department vide Government Resolution of 31<sup>st</sup> March 2017. This wing will work under the overall supervision of HoFF, Nagpur and will be assisted by PCCF & Director General (Social Forestry (SF), Pune) in formation of policies and decisions. Six posts of Joint Directors (Social Forestry) at regional levels were merged with CCF, Territorial. 34 Divisional Forest Officer (DFO), Social Forestry at district level will report to respective CCF at regional level regarding implementation social forestry schemes. The DFO of SF will be assisted by Assistant Conservator of Forest, SF in exercising execution and administrative function. Range Forest Officer, Forester and Forest Guard (SF) execute the schemes relating to plantations on Government, non-forest lands and also the plantation on the non-Government non forest lands and other schemes in the non-forest areas placed under their jurisdiction.

## **2.5 Activities of the Department**

**2.5.1** Activities of the Department are guided by the forest policy laid down by Government of India. Basic objectives for forests, as per the Government of India National Forest Policy, 1988 lay emphasis on conservation and preservation of the forests. The objectives in brief, are as under: -

- Maintenance of environmental stability through preservation and, where necessary, restoration of the ecological balance that has been adversely disturbed by serious depletion of the forests of the country.
- Conserving the natural heritage of the country by preserving the remaining natural forests with the vast variety of flora and fauna.
- Checking of soil erosion and denudation in the catchment areas of the rivers, lakes, reservoirs etc.
- Checking the extension of sand dunes along the coastal tracts.
- Increasing substantially the tree/forest cover in the country through massive afforestation and social forestry programmes, especially on all denuded, degraded and unproductive lands.
- Meeting the requirements of fuel wood, fodder, minor forest produce and small timber of the rural and tribal population.

- Increasing the productivity of forests to meet essential national needs.
- The strategy to achieve these objectives has been spelt out by the Government of India, which is as under
- Encourage afforestation with particular emphasis on fuel wood and fodder development on all degraded and denuded lands.
- Schemes and projects which interfere with forest that clothe steep slopes, catchment of rivers, lakes, reservoirs, geological unstable terrain and such ecologically sensitive areas should be severely restricted.
- Rights and concession, including grazing, should always remain related to the carrying capacity of forests.
- Diversion of forestland for any non-forest purpose should be subject to the most careful examination by specialists from the standpoint of social and environmental costs and benefits.
- Forest management should take special care of the needs of the wildlife conservation and the forest management plans should include prescription for this
- Tribal people should be associated closely in the protection, regeneration and development of forest
- Shifting cultivation should be discouraged.
- Damages to forests from encroachment, fires and grazing should be arrested by adopting improved and modern management practice.
- Forest based industries should, as far as possible, raise the raw material needed for meeting its own requirements.
- The practice of supply of forest produce to industry at concessional price should cease.
- Forest extension, forestry education and forestry research should be adequately & strengthened

**2.5.2** Taking into account the National Forest Policy, 1988, the activities of the Department have been divided into 10 programmes which are as under:-

- Direction and administration.
- Research.
- Education and training.
- Forest protection and development.
- Forest plantations.
- Forest production.
- Forest roads and buildings.
- Nature conservation and wildlife.

- Forest parks and welfare activities.
- Massive afforestation programmes on degraded forests through the Forest Development Corporation of Maharashtra.

**2.5.3** Forest Department derives its revenue from sale of under mentioned forest produces.

**(a)** Sale of timber.

**(b)** Sale of fuel wood.

**(c)** Sale of tendu leaves.

**(d)** Sale of other minor forest produces like Gum, Honey medicinal fruits and herbs etc.

**(e)** Receipts from grazing fees, sale of seedlings, Receipt from social and farm protection



## **Chapter – III**

### **Forest Accounts**

**3.1.1** Disbursing officers who are required to render accounts direct to the Accountant General should maintain accounts and render accounts returns in the same forms as are prescribed for division so far as they apply to their transactions. Relevant provisions in the Account Code Volume III and Maharashtra Treasury Rules, 1968 and subsidiary rules there under, regarding financial transactions and accounts and the procedure for payment of moneys into, and the withdrawal and disbursement of moneys from the Public account, generally apply to the accounts of the Forest Department.

Forest accounts are broadly of two kinds, viz

- (i)Accounts of Timber and other forest produce, stores, Tools and plants etc.
- (ii)Cash accounts.

**3.1.2** Divisional officers are responsible for the effective check and control of divisional forest accounts both in respect of revenue accounts and expenditure accounts. Members of the office establishment are not to be entrusted with Government money, except as advances by cheque on account of the pay of office establishment and for contingent charges, which should as a rule be made payable only to head or camp clerk. Members of the office establishment are not authorised to receive payment for forest produce. All subordinates who have the custody of Government moneys or who deal with the collection of forest revenue should be made to furnish security.

(Authority - Articles 241 & to 245 of BFM Vol. I).

### **3.2. Cash account**

**3.2.1.** Every officer who is authorised to receive or disburse Government money is required to keep an account of the moneys received or money disbursed in cash book. Form No BFM 52. He should enter all money transaction as soon as they occur. Similarly, all book transfers, i.e. transactions in which no actual payment of receipt of cash is involved should be entered simultaneously on both sides of the cash book, by affording the credit or debit to the head 8782 cash remittances - Forest remittances and adjustment (A) Inter Departmental transfers (B) Inter Divisional transfers appearing on one side and an, equivalent debit to an expenditure head or credit to a revenue head, on the other. The Book transfers are normally resorted-to when the Forest Department supplies forest produce or renders services to another department of Government, the value of which is to be recovered. Similarly, expenditure incurred in case of advance of Pay, travelling allowance etc. made to Government servant em transfer from one division to another or in the cases' when the expenditure cannot be directly accounted for by the disbursing officer should also be brought to account at once under the head "Forest Remittances - Inter Divisional transfers.

When a cheque is dawn's in favour of self to replenish the cash, the amount of it should be entered at once as a receipt and the entry should' not be delayed for actual encashment of the cheque at the treasury and actual receipt of cash in the division. Similarly, a cheque drawn in order to be paid away should be entered simultaneously on both sides of the cash book, once

as a receipt of money from the treasury and again as-a payment to the payee concerned.

If a cheque which has been drawn and entered in the cash book has to be cancelled subsequently, the amount of it should be accounted for on the credit side as a "Cancelled cheque", the cancelled cheque' being treated as a voucher. The entries on the debtor side should be as under: -

**(a) If the cancelled cheque is replaced immediately by a fresh cheque** - the fresh cheque should be shown as "Forest remittance". The number and date of the cheque-in-lien of which it is, drawn is quoted in the entry.

**(b) If the cancelled cheque is: not replaced immediately-** If the expenditure in. payment, of which it was drawn has already been charged in the cash book to the appropriate head, and if the, cancellation of, the" cheque 'is intended to be a reversal of the payment, it should be written back by making an entry of the cancelled cheque on the debtor side as a cash recovery of service payment.

(Authority: - Article 304 to 309 of the BFM, Vol. I)

### **3.2.2- Closing and balancing.**

The cash book should, be closed and balanced monthly. The account balance at the close of, the month should be checked, with the actual cash balance, on hand certified by actual count. If any excess or deficiency is found it should be entered: at once as such in the cash book on the debtor or creditor side, as the case may be and a report made to the Accountant General

The Divisional, cash book should contain a detailed record of daily transactions made by the Divisional Officer, which is to be written up daily. In respect of transactions made by Sub-Divisional Officers, other: subordinate, disbursing officer and for the transactions for which subsidiary registers are maintained, brief particulars of the transactions and totals of the transaction are required to be entered in the Cash book as the original accounts of these officers contain details of the totals. The Cash book should also contain details of recoveries of service payments and other adjustments.

(Authority: - Articles 309 to 314 of the BFM Vol-I).

### **Audit checks on Cash Account.**

The accounts of receipts and disbursement rendered by the Divisional Officer to the Accountant General (A&E) should be checked in Central Audit to see that:-

- All items of receipt and charges are entered in the said accounts.
- Charges have been incurred with reference to sanctions and allotments therefor.
- Advances and recoverable payments are covered by proper authority.
- Cash recoveries of Service payments have not been shown as separate item in the cash account.
- Refunds of forest revenue have been accounted for by deduction from revenue in the Cash account.

- Receipts and recoveries on Capital account have been deducted' from expenditure under "Capital outlay on Forestry and wild life", in the Cash account.
- The rules in chapter 1 of Section III of the CAG's Manual of Standing Orders (Audit) apply generally to the current review of audit of Forest Officers account.
- (Authority: - Paragraphs 5.1.1 to 5.1.10 of Comptroller & Auditor General's MSO (Audit)

### **3.3 Compilation of the accounts in the Divisional Office.**

**3.3.1.** Before closing the accounts of a month. The Divisional Officer should satisfy himself that the accounts of his subordinate Officers for the month have been examined and incorporated truly and accurately in his own accounts. The cash account should show in respect of the following items merely the totals for the month and all other items of receipt. or the charge should be entered in detail:

#### **Debit Side (Receipt Side)**

- (a) Cheques drawn.
- (b)Deposits received.
- (c) Recoveries of advances from disbursers
- (d)Revenue received and credited in the cash book.
- (e)Recoveries made by deductions from pay bills on account of provident fund, LIC, Income tax, house rent etc. supported by schedules showing the full details of recoveries made.
- (f) Refund of revenue taken by deduction from revenue.
- (g) Recovery of interest from contractors/Government servants.
- (h)Recovery of advances from Government servants Viz, House building advance, Motor Cycle advances, Festival advance etc.

#### **Credit Side (Payment side)**

- (a) Remittances to treasury.
- (b)Repayment of Deposits.
- (c) Advances to disbursers.
- (d)Expenditure charged to the Major Head- 2406 Forestry and wild life.
- (e) Expenditure charged to the Major head 4406-capital outlay on forestry and wild life
- (f)Receipts and recoveries to be deducted from the expenditure under capital outlay.
- (g) Loans to Government servant as House building advance, Motor cycle advance, Festival advance etc.
- (h)Inter Divisional transfers.
- (i)Inter departmental transfers.

(Authority: Articles.429 and 430 of the Bombay Forest Manual Vol. I).

### **3.4 Subsidiary Registers maintained at the Divisional level.**

**3.4.1.** Divisional Officer is required to maintain subsidiary registers to enter transaction in respect of which totals are exhibited in the cash account.

#### **(a) Register of revenue demands and outstanding**

As soon as sale of forest produce, whether held by the Deputy Conservator of Forests or by his subordinate, is sanctioned, or an order is issued which involves recovery of revenue e.g. fines levied on contractor, ground rent etc., an entry of the demand and subsequent collection/recovery thereof, during the same month in which the demand \_ made has to be made in the Register of revenue demands and outstanding (BFM 56). All items of revenue, which are not fully realised during the month in which the demand was made, should be transferred from the register of revenue demands to divisional Register of revenue outstanding (Form BFM 57). This register is to be closed annually and outstanding of previous year is to be carried forward to new register for follow up.

(Authority: - Articles 317 and 319 of Bombay Forest Manual, Vol. I).

#### **3.4.2 Register of forest remittances: -**

Forest Officers receiving money on behalf of the Government are required to give a receipt to the payer. After noting the receipt of the cash in the cash book, the forest officers are required to remit the amount into the treasury with as little delay as possible. All remittances to the treasury should be entered in the register of forest remittances (Form BFM.60). The remittance has to be accompanied by challan in duplicate; the original copy duly receipted by the treasury forms the voucher for/the entries in the cash book while the duplicate would be retained by the Treasury Officer. At the end of each month the Treasury Officer is required to forward to the Divisional Officer, a consolidated receipt of forest remittances showing individual items separately, The Divisional Officer has to reconcile the items with reference to the credit entries in his cash account and keep a note of the unadjusted items.

The Divisional Officer is required to prepare a statement in the form given below and send it to the Accountant General (A&E) along with the monthly account.

(a) Total amount of forest revenue remaining, unadjusted in the books of the Treasury Officer at the end of the previous month

(b) Total amount of revenue for the current month as incorporated in the monthly account of the Division

(c) Total (a) + (b)

(d) Total amount of revenue duly adjusted by, the Treasury Officer (Amount as per consolidated treasury receipt)

(e) Balance amount of revenue to be adjusted at the end of current month (c) –(d)

(f) Details of the unadjusted revenue (Amount as per (e))

Sr. Name	Name of the party	Amount	Name of treasury	Item No. and month of
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				register of revenue

(Authority: - Articles 320 to 328 of the B.F. Manual, Vol. I and paragraph 9.4 of the 'CAG's MSO (A&E), Vol. I).

### 3.4.3 Register of Cheques drawn: -

Divisional Officer is required maintain a Register of Cheques drawn by him in which the details of the Cheques drawn by him are entered in a chronological order. At the end of each month, the Divisional Officer is required to obtain a certificate from the Treasury Officer indicating the number of Cheques encashed during the month and list out uncashed Cheques. He is also required to prepare a statement in the form given below and submit same to the Accountant General (A&E) along with the monthly account.

- (a) Total amount of Cheques that remained uncashed at the end of previous months
- (b) Total amount of Cheques issued during the current month (As per Register of cheques drawn)
- (c) Total (a+b)
- (d) Total amount of cheques encashed during the current month (Amount incorporated in the certificate received from the treasury Officer)
- (e) Total amount of cheques remaining uncashed at the end of current month: - (c-d)
- (f) Details of uncashed cheques at the end of the month

Cheques No.	Date	Amount
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### Audit Checks in local audit on Cash account: -

#### a) Cash Book

It may be seen in local audit that: -

- Whether the page count certificate has been recorded under the dated initials by the Divisional Officer.
- Whether the Cheques drawn in favour of self or in order to replenish cash have been entered at once in the cash book as receipt.
- Whether all entries in the cash book relating to remittance of revenue to treasuries are supported by receipted challans.
- Whether all the entries of drawl's and payments made through the Divisional Cash book have been attested by the Divisional Officer.
- Whether monthly closing has been made on the last day of the month and physical verification of cash has been made and a certificate to that effect recorded in the Cash book duly signed by the Divisional Officer.

- Whether errors/mistakes/over writings in the cash book are cancelled in red ink and fresh entries are taken after due attestation on by the Division Officer.
- Whether accounts of the Ranges and other accounts i.e. the transactions appearing in the Divisional Officer's Cash book and also the transactions appearing in the Cash book of the Head Clerk of the Division have been incorporated in the cash accounts of the Division and the balances agree with the balances appearing in the disbursers ledger.
- Whether the account of any Range excluded in any of the month have been incorporated before closing the accounts of the March final.
- Whether addition/alterations made in the Range Accounts, at the time of incorporation of the Range accounts in the Divisional Accounts, intimates to the Range Officer concerned.
- Whether a consolidated statement (Audit note on the Range Account) containing objection in respect of the expenditure (Disallowed vouchers) the Range Officer concerned and one copy received duly replied.
- Whether entries recorded in the cash book are supported by paid vouchers and payees receipts.
- Whether all money receipts in cash/cheques demand drafts have been entered in the cash book on receipt side and remitted in to the treasury immediately.

Provision noted above applies mutatis muttandis in respect of checking of cash book of Range Officer/Head Clerk.

### **3.5 Account of Work**

**3.5.1** Forests works are highly labour oriented. It is generally seen that about 70% of expenditure of works like plantations is on account of wages of the labourers. The Forest (Conservation) Act, 1980 discourage engagement of contractors for forest works. As a result, from the year 1983 onwards, engagement of contractors for forest works has been stopped, except in case sale of Tendu Leave all forest work relating to conservancy, production, plantations, protections etc are therefore, execute departmentally by employing labourers.

**3.5.2** For works executed by the labourers employed on daily wages, a muster-roll in Form BFM 90 should be kept, showing the names of the labourers, the number of days they have work, the rates of wages etc. The disbursing officer should record a certificate on the Voucher to the effect that labourers were employed actually on the work and paid on muster roll. When the roll is closed, an abstract of the whole work should be given. The abstract may relate to the type of work executed viz.

(a)TCM (Trench-cum-Mound fencing) - Length of the trench-cum-mound fencing executed.

(b)Fire line tracing: Length and width of fire line traced.

(c)Grass weeding: Total area cleaned.

(d)Plantation of seedlings: Number of seedlings planted.

(e) Preparation of beds for raising seedlings: Number of beds prepared and seeds planted.

General rules which are to be observed for keeping the muster rolls are as under:

- The Work for which the labourers are employed should be specified clearly.
- Before commencement of the work the roll should be called every day and daily total of labourers present should be recorded and attested.
- Surprise inspection of these rolls should be made by the Forest Officers and certificate of surprise check should be recorded on the roll.
- Payments on muster rolls should be made and witnessed by the Range Forest Officer and he should certify the payments by his initials or signature.

### 3.5.3.Measurement books:

Work done otherwise than on a Lump-sum contract and supplies made by a contractor/supplier should be measured before payment therefor; is made. Details of such measurements should be systematically recorded in a book, called measurement book, which will form the basis of all accounts of quantities. The pages of the book should be machines numbered and no page may be torn out nor any entry is erased or effaced so as to be illegible. All corrections in the measurements must be duly attested by the Range Forest Officer. Entries in the measurement book should be crossed by drawing diagonal lines on each page after paying the bills/claims for payment. Reference number to the voucher number and date on which the payment was released should be recorded in the measurement book. Similarly, the bill/claim/document should invariably bear a reference to the measurement book, its page number and the date on which the measurements were recorded.

(Articles: -334 to 340 of the Bombay forest Manual, Volume- I).

**3.5.4** Quantity of work done by an adult labour in one working day of eight hours in respect of certain items of forestry works is as under:

Sr .No.	Item of work	Out turn
1	Soil working-picking 15 cms deep, digging trench of 30 cms depth, breaking clods and piling earth from trench over the 15 cms picked line for forming a ridge and furrow for very hard solid	7.08 cum
2.	Soil working in lines upto 30 cms depth and clods breaking	4.81 cum
3.	Soil working in patches upto 30 cms depth and breaking of clods.	2.40 cum
4.	Making of pit of size 30 cm x 30 cm x 30 cm	1.42 cum
5.	Digging upto 30 cms on any given area `	2.97 cum

6	Broadcast wowing in nurseries	372. sqm
7..	Weeding in nursery First rain Weeding	93 Sqm
8.	Weeding in nursery Second rain Weeding	57.6 Sqm,
9	Making root shoot	400 numbers
10	Planting of cutting including making and transport over a distance of 2.5 Kms	80 numbers
11	Weeding in plantations. first weeding in patches	30.6 Sqm.
12.	Weeding in plantations Second weeding in patches.	22.37 Sqm
13.	Grass cutting in March	278.07 Sqm. (Approx)
14	Grass cutting in patches around plants	232.07 Sqm (Approx)

### **3.5.5 Minimum time required for plantation/afforestation works:-**

#### ***Operation Workdays per Ha.***

- a) Clearing the land 15
- b) Digging of trenches/pits 25
- c) Planting seedlings/saplings 15
- d) Weeding/mulching – First 25
- e) Weeding/mulching - Second; 20
- f) Fire line tracing, Path making 05

#### ***Second year operations***

- a) Casualty replacement 15
- b) Weeding - two times 30
- c) Maintenance of fire line 05

#### ***Audit Checks***

It should be seen in audit of muster rolls that: -

- the muster-rolls are prepared in proper form
- the muster-rolls are not prepared in duplicate
- it is prepared for each period of payment separately
- daily attendance of labourers, their absence etc. are recorded in Part-I of the Roll under proper attestation,



- no attempt is made to tamper with the original entries,
- payment after a muster had been passed were made promptly,
- Unpaid wages are properly recorded in the Register of unpaid wages before completing the memorandum of payment,
- wages remaining unpaid for more than three months are reported to the Divisional Officer,
- progress of work is shown in Part-I of the muster roll in all cases where the work is susceptible of measurement,
- the rates adopted for payment are not in excess of the rates approved by the District Collector,

In respect of audit of measurement books it should be seen that: -

- the measurement books are maintained properly and the over writings/corrections/erasers are duly attested,
- the pages are machine numbered and none of the pages are missing,
- separate measurement's for separate works are recorded,
- arithmetical calculations are correct and abstract of measurements are drawn at the end of the measurement
- the measurements are cancelled after passing the payment and the voucher number and date under which the payment is made is kept recorded under the passing order.
- the measurements are checked by the Range Forest Officer/Divisional Forest Officer before payment.

### **3.6 Contractor's and Disburser's ledger: -**

**3.6.1** A bound ledger in form B.F.M. 68 is required to be maintained in divisional and where necessary, in range offices, for all accounts with disbursers. On the debtor side of the ledger, payments by way of Forest advances made to the disbursers are required to be entered; while on the creditor side, the amount of the bills passed i.e. the amount of the account of the advance rendered by the disbursers and also the sums repaid by them in cash are required to be entered. The pages in the ledger are to be machine numbered and an appropriate index to the accounts, it contains is required to be made at the beginning of the ledger. Only one account is required to be opened for a disburser and each item entered in the cash book under "Forest Advances" is required to be posted in the ledger. On receipt of an, account supported by requisite vouchers for the work done or expenditure incurred, the amount of the account rendered by the disburser is set off against the amount due from the disbursers, as shown in his account in the ledger, Thus the ledger account depicts running account of the disbursers from which the amount due by him or due to him can always be ascertained easily. The balances of advances shown as outstanding against a disburse at the commencement and close of each month in the Divisional Disburser ledger should agree with the opening and closing cash balance in the cash account of the subordinate/disbursers.

The abstract of the disbursers ledger for March in each year should be accompanied by: -

(a) a consolidated acknowledgement by the Divisional Officer testifying to the correctness of the total balances outstanding against disbursers at the end of the account year;

(b) a brief explanatory statement showing, in respect of each account in the abstract containing items outstanding for more than 12 months, (i) Year' of payment and the outstanding balances of each such item at the end of each year beginning from the year of payment, (ii) the circumstances it has remained unadjusted and (iii) steps taken with a view to early clearance of the item.

*Audit Checks: -*

It should be seen in audit of disburser's ledger that: -

(i) The abstract for March in each year is supported by the brief statement explaining the circumstances in which each item outstanding for more than 12 months had remained to be adjusted and the steps which have been taken with 3 views to its early clearance.

(ii) The closing balance has been worked out after duly observing relevant rules and orders for clearance of the items constituting the closing balance.

(iii) The outstanding balances which are not cleared within a reasonable period should form the subject of special enquiry.

(iv) When the balances due are made up of more than one items, the details of the items making of the balances are given by the Divisional Officer in the column for remarks.

(v) The details of the sums disallowed by the Divisional Officer in the account either permanently or temporarily are correctly carried forward while closing of the ledger account every month.

(vi) The sums disallowed permanently the disbursers accounts are recovered expeditiously.

(vii) The sums which are temporarily disallowed are charged to the account after receipt of suitable compliance from the disburser and on specific orders of the Divisional Officer.

(Authority: Articles 382 to 386 of Bombay Forest Manual, volume I and paragraph 5 .1 .9 of CAG's MSO (Audit).

### **3.7 Inter Divisional transfers: -**

**3.7.1.** In the Forest Department, the Forest Divisions have been adopted as forest units to ascertain the results of the working of the department. As such all revenue and expenditure is required to be recorded at once in the accounts of the Division within which it is collected or incurred, without reference to its origin or objects. However, adjustments are required to be carried out monthly under the head "Forest remittances - Inter divisional transfers" between the different divisions when revenue is collected or expenditure is incurred in one division on account of another division. Divisional Officer is required to maintain a Register of Inter Divisional Transfers (IDT), both for IDT advices received from other Divisions and IDT advices raised against other Divisions. On receipt of the IDT advice along with supporting vouchers from a Division where the charges were incurred or the revenue was collected, the

responding division is required to take a note of the advice in its Register of IDT advices and adjust the amount in its own account after due scrutiny of the supporting vouchers and reflect the transaction adjustment in the cash account in hand under appropriate major head of account. The responding division is also required to convey the acceptance of the IDT advice to the originating division along with the details of the item number and month in which the adjustment was carried out for making suitable entries in the Register of IDT advices maintained by that Division. This register is required to be closed monthly with a view to keeping a watch over the pending IDT advices.

***Audit Checks: -***

During audit of the accounts of the Inter Divisional Transfers it should be seen that-

- (a) The Register of IDT advices is maintained for the originating and responding items separately.
- (b) Transactions made under the head "Forest remittances - Inter Divisional transfer" actually relate to other divisions and no transaction which the Division should have accounted for in its own account is passed on to another Division.
- (c) IDT advices are supported by proper vouchers in case of expenditure items and credit advices in case of revenue items.
- (d) There is no delay in raising/sending the claim to the responding Divisions.
- (e) There is no delay in settlement of the claims/IDT advices.
- (f) The IDT advices which remain un-responded for long time should be scrutinised in detail for suitable comments.

(Authority: Article 285 of Bombay Forest Manual Vol I)

**3.8 Correction of Errors: -**

**3.8.1** Rectifications of errors in the accounts are to be made by proposing transfer entries. Errors in account broadly fall under the following categories

- (a) When an item of forest revenue is credited to a wrong sub-head/major head.
- (b) When an item of forest expenditure is debited to a wrong Sub-head/major head.
- (c) When there is any error in debiting or crediting debt, deposit, remittance heads transactions.

**3.8.2** If such errors are discovered before the close of the month's accounts, the error can be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between, the lines under the dated initial of the Divisional Officer.

**3.8.3** If the error is discovered after the close of the month's accounts, but before the accounts of March supplementary are closed, the correction may be made by making a fresh entry in the cash book. If the error is discovered after the March supplementary accounts are closed, the matter should be reported to the Accountant General (A&E) who would deal with it suitably and advise the Divisional Officer the corrections, if any, to be made in his account.

### **Audit Checks: -**

During audit of transfer entries, it should be ensured that the transfer entries are made for rectifying clerical errors. or are based on specific orders of the controlling officer. In no case, the transfer entries are made by debit to a service head and credit to Deposits for avoiding lapse of budget grants.

(Authority: Article 390 of Bombay Forest Manual, Volume – I)

### **3.9 Accounts of timber and other forest produce: -**

**3.9.1** The standing growth in the forests is often designated as forest capital. When standing trees growth is sold, department receives the value directly in the form of cash and hence it is not concerned with the handling of the resultant timbers and firewood. With the implementation of the forest conservation Act, 1980, sale of standing corps has been stopped in the state of Maharashtra and working of the forest is done either departmentally or through the forest Labour Co-operative Societies. In the case of working on departmental system basis the stage at which the timber is converted into money is the receipt of the produce in the sale depot established for such purposes. It, therefore, becomes necessary to maintain accounts of timber from the stage of felling to the stage of disposal and delivery of timber/firewood to the purchases. In the case of timber each piece of log has to be accounted for in such a manner as to enable, its .log identification possible at any stage during its handling from felling to sale depot. This necessitates maintenance of Several Registers.

**3.9.2** Under the system of Government Working, two classes of depot are required to be established: -

(i)Forest depot.

(ii)Sale depot.

**3.9.3** The forest depots are established to receive timber and other forest produce obtained from working of the coupes. Normally sales are not made in the forest depot. All such material on reaching as forest depot and on its dispatch from there is required to be shown in the "Felling Register" (Form BFM 5) from each forest depot a monthly return in form BFM 6 has to be submitted to the Divisional Officer with a copy to the Range Officer and the receiving unit. The Divisional Officer is expected to carry out frequent comparison between the work actually done in the jungle and the entries, in the Felling Register and between the Felling Register and the monthly returns.

### **3.9.4 Sale depots: -**

Timber and other forest produce obtained from exploitation operations and other methods are received in the sale depot for their ultimate disposal. In each sale depot, a Register of Receipts (form BFM 40) has to be kept to enter details of the forest produce as it arrives in the sale depot. A Register of disposal (Form BFN 41) to show all stock sold or otherwise disposed of is also requires to be kept. All logs and scantlings on reaching a sale depot are required to be measured and marked with distinct serial numbers or marked in such a manner as may be ordered by the Conservator of Forests. The number of logs and scantlings, their measurement with their distinct serial numbers must be entered daily in the Register of

receipts as they are taken charge of. A return in form BFM 42 on receipts and issues of 'timber and other produce in depots ' has to be submitted monthly from each sale depot to the Divisional Officer. A summary of these returns (BFM 42) is to be prepared by the Divisional Office: and submitted to the Conservator of forests every month. While preparing the summary, similar produce are to be grouped together, and the numbers and quantities are to be totaled separately. The stock at each sale depot is required to be counted periodically and the Depot books are balanced at the time of physical counting. A report on the physical counting is also required to be submitted to the Conservator of Forests. Timber used for departmental buildings, bridges and other works are accounted for in Forms BFM 35 to 44 as the cases may be and the full value thereof debited to the work concerned. When a Government saw mill provides material for such works the full value of the material including cost of the sawing must be credited to the mill, whether the works belong to the same division as the mill or not.

### **AUDIT CHECKS**

1 To see whether proper marking and felling register has been maintained or not (Form BFM 35), what instructions are issued by Conservator of the circle and the register is being filled as per these instructions.

2 The out turn i.e. net yield of all fellings by Government agency must appear in Form 35 and 36.

3 It should be seen that felling register (Form BFM 5) is being maintained or not and it should be seen that all entries are made in it when all timber and other forest produce reaches forest depot and is dispatched from there. From each forest depot a return in Form BFM 6 is to be submitted in the DFO whether this is being done should be verified. Comparison should be done in respect of work actually done in jungles and the entries in the felling register and between the felling register and the monthly returns.

4 It should be seen that whether Register of Receipts (Form BFM 40) is being maintained in sale depot or not, it should be checked whether entries are taken as soon as stock arrives and entries regarding stock disposed of should be verified from the Register of disposal (Form BFM 41) and both these registers must be compared.

5 It should be seen whether separate forms are being maintained for sandalwood and sawmill operations as prescribed by Chief Conservator of Forest.

6 The outturn of illicit felling in Form BFM 48 should be compared with Form BFM 40.

7 To be seen whether a return in Form BFM 42 is being submitted from each sale depot to the DFO or not.

8 A register is being kept in divisional office in Form BFM 43 showing the details of timber and other Forest produce credited in the depot return (BFM 43) should also be compared with the corresponding entries in a few selected register of depots i.e. the account kept in BFM 40- Register of receipts and BFM 41 – Register of disposals.

9 It should also be seen that periodical verification of the stocks at depots have been carried out and the depot registers are duly closed and balanced.

10 There is no delay in submitting BFM 42 by the Range Officer to the Divisional Officer. Abnormal submission of the BFM 42 should be examined in detail for suitable comments in the Inspection Report.

### **3.10 Accounts of stores, tools and plants: -**

**3.10.1** All forest officers including the controlling divisional, range, round and depot required to maintain a register of stores, tools and plant. All articles acquired by purchase or otherwise are required to be entered in the register of Articles such as books, stationery and other articles supplied for consumption are, however not required to be, entered in the register. The register should be permanent and should contain an index to the articles the opening page of the book. Head of each office is responsible for taking stock annually by comparing the actual stock with the entries in the dead stock register and record a certificate to that effect.

#### **Audit Checks:-**

During audit of accounts of stores and, stock kept in any forest office, it should be seen that the departmental regulations governing purchase, receipt and issue, custody, condemnation, sale and stock taking of stores are well devised and are properly carried into effect. It should be generally seen that:

(a) The purchases are properly sanctioned and are made economically and in accordance with rules and orders made by competent authority. (Viz Maharashtra Contingent Expenditure Rules, 1965)

(b) When stores are purchased from contractors, the system of *open* competitive tenders is adopted and that the purchase is made from the lowest tenderer unless there are recorded reasons for accepting the higher tender

(c) The rates paid agree with those; shown in the contract or agreement made for the supply of stores.

(d) The certificates of quality and quantity are recorded on the supplier's bills by the passing and receiving Government servants before claims are paid.

(e) The proposals of purchase have not been split up so as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the order.

(f) Cases of un-economical purchases and loss which may be clearly and definitely attributed to the defective or inferior nature of the stores which were accepted and certified to be satisfactory in quality could be reported to Government.

(g) The accounts of receipt of stores, issues and balances are properly kept and the entries are attested by responsible officer. It should be seen that the issues are supported by requisition and indents approved by proper authority and by proper acknowledgement of the recipients.

(h) There is no unnecessary accumulation of stores which may lead to locking of capital.

(i) The Sanctions to write off are accorded by competent authority.

(j) The unserviceable stores are sorted out periodically and action is taken for disposal of unserviceable, surplus and obsolete stores in accordance with the procedure prescribed by

Government in this behalf.

(k)The physical verification of the stores is carried out annually and discrepancies noticed are reconciled.

(Authority: Articles 262 to 266 of the Bombay Forest Manual, Volume-I and paragraph 2.5.4 of Comptroller & Auditor General's MSO (Audit), Volume-I).

## CHAPTER IV

### 4. Management and Working of Forests.

**4.1** Management of forests denotes developing the naturally generated jungles into scientifically generated forests by plantation of valuable and selected species for obtaining desired forest produce and revenue returns in perpetuity. It is also called as "Scientific Forestry" in which it is ensured that the forests do not deteriorate in quality and continue to give sustained yield of forest produce from year to year to meet the demand of the consumers. Forests have, however, been under severe strain due to ever increasing population pressure which is causing a very wide gap between demand and supply. This has led to degeneration of forests to a great extent. Management of forests therefore aims at arresting the degeneration of the forests by, adopting scientific methods and at the same time aims at meeting the demand of the consumers by adopting suitable methods for obtaining sustained yield of forest produce. This has to be achieved by systematic planning of activities for achieving the objectives and also by systematically implementing and monitoring the planned activities.

### 4.2 Working Plan

**4.2.1** Working plan for a forest is a written scheme of management, aiming at continuity of policy and action, controlling treatment of forests. It is a technical plan prepared by the Working plan Officer for all forests or collection thereof, managed by the Forest Department, which are being or are about to be exploited. Generally, the period, for which a working plan is prepared, varies from 15 to 20 years. Revision for any Working plan is taken about three years in advance with a view to introducing better methods of working of the forests, based on the past experience of Management, and to apply up-to-date knowledge gained in the field of forestry. While preparing the Working plan, basic put principles to be followed are:

- (a) that the details of the previous working are neatly collected by proper survey, analysis and evaluations of the past working,
- (b) that the long term prescriptions are made by taking into account the existing objectives management and existing forest policy,
- (c) that for the short term 'plan for next *ten* years, specified actions are proposed, and
- (d) that the manner in which the execution/implementation of the plan is to be controlled is defined and records to be maintained for each operation of the working plan are prescribed.

### 4.2.2 Preliminary working plan report: -

Before taking up revision of the working plan, reconnaissance of the entire forest area is taken up and a preliminary report indicating the existing position of forest; trend of demands for the forest produce, effects of previous workings, manpower requirement, financial requirement etc. is prepared. The Preliminary report of the 'Working plan is of primary importance, as it provides a skeleton in which details would be filled in later by the working plan Officer. This report indicates the work that has to be done during the first year's field work, what information has to be collected, what maps are to be prepared, what enumeration are to be carried out and so on. As this is a Preliminary Report, it is subject to modification



and alterations and may be seen radically changed if it is later found that the premises on which it is based are faulty.

**4.2.3** The Working Plan Officer is required to submit the preliminary report in quadruplicate to the Conservator of Forests, Working Plan for his approval. The Conservator of Forests Working plan is required to obtain comments of the territorial Conservator and the Divisional Officer concerned before according approval to the preliminary report.

**4.2.4** On approval of the preliminary report by the Conservator of Forests, the working plan Officer is required to submit the first draft plan to the Conservator of Forests, Working plan. The Conservator of Forests, Working plan is then required to send the draft plan to the territorial Conservator of Forests and the Silviculturist to enable them to offer their suggestion. On receipt of the suggestion, if any, the Working plan is corrected and final copies are prepared for routing the final draft through the territorial Conservator and the Collector of the District. On their approval it has to be sent to the Chief Conservator of Forests (Production) and Principal Chief Conservator of Forests for their approval. On approval, the implementation of the prescription so far as they relate to the Silvicultural treatment and management scheme of the forest crops is permitted, pending formal sanction of the Working plan by Government.

**4.2.5** Working plans are required to be written *in two distinct parts*.

Part I: Type of Forest, Forest Produce, available human resources, past working of forest management, statistical data about growth and regeneration of trees, information about wild life.

Part II: - Chapters on future management.

Following mandatory overlapping working circles are included in Working Plans.

- 1) Non-wood forest produces (NWFP).
- 2) Joint Forest Management (JFM).
- 3) Wildlife Management.
- 4) Forest Protection.

Final draft is placed before the State Level Committee (SLC) under the Chairmanship of PCCF. Once it is approved by SLC, one copy of approved draft is sent to Regional CCF (Central), Bhopal. After examining the same, the approval of Government of India is accorded as such or after necessary alteration and modification.

## **WORKING CIRCLES AND THEIR OBJECTIVES**

### **a) Selection cum Improvement (SCI) Working Circles: -**

Forest having more than 0.4 densities are included in this working circle. A sustained supply of medium to large size timber and poles and to improve the proportionate value of the crop by suitable tending operation and providing growing space of naturally regenerated seedlings of such species.

### **b) Improvement Working Circle:**

Forests, which are not scientifically worked earlier or have been subject to damages by overgrazing. Fires, poor regeneration etc are identified under this working circle for bringing the forests under scientific management. The Silvicultural system adopted in this circle is improvement felling and stocking the forests with artificial regeneration.

**c)Teak Plantation Working Circle: -**

Teak Plantation from genetically superior stock is raised through “over wood removal” as per guidelines.

**d)Afforestation Working Circle: -**

Areas with density less than 0.4 are included in the working circle and afforestation of suitable miscellaneous species is carried on such area.

**e)Pasture Working Circle: -**

Generally, the areas adjoining the village are included in this working circle. Rotational grazing is prescribed in such areas, sowing of palatable grass seed is done.

**f)Protection Working Circle (PWC): -**

Sloppy areas which are closed to and in the catchments of the major dams and water bodies are covered in this working circle. Fire measures and illicit grazing control measures are strictly done. Soil and water conservation works are carried out wherever it is possible.

**4.2.7 Felling Series**

Each working circle is sub-divided into a number of "Feeling Series" which forms a self-contained unit of management.

**4.2.8 Annual Plan of operations: -**

Since the working plan identifies the activities to be taken up from year to year for implementation of the working plan, an annual plan of operations is to be drawn up every year in which the working of each forest for the year is detailed. This is ordinarily framed for the forest year commencing on July 1st and ending on June 30th of the year following. The plan is submitted to the Conservator of Forests indicating requirement of funds for different operations like labourers for marking, felling, dragging of felled produce, laying of extraction paths, repairs to existing extraction paths, maintenance of electrical/diesel pumps, maintenance of vehicles protection measures against grazing fire protection etc. Preparation of annual plan of operations enables the Divisional Officer to keep a control over the implementation of the working plan.

**4.2.9 Records to be kept for the control over the Work of the forests: -**

For the control of the Working of all forests under Working plan, the Working plan officer is required to prescribe a set of control forms to control the Working plan. Control forms are normally classified as follows:

(a) Fellings

(b)Subsidiary Operations

(c) Plantations and artificial regeneration

Similarly, Control books and Records of Works should be kept separately for each Working circle or the year for which operation are prescribed in the Working plan.

**4.2.10 Control book:** - The objects of the control book are: -

(a) To compare the actual exploitation of the year with the prescriptions of the Working plan.

(b) To record the yield of timber and other produce and the revenue derived there from.

(c) In the event of the area or quantity of material exploited *in* any year being less than that prescribed in the working plan, to provide for bringing forward year by year details of the balance still available for exploitation, until it is exploited or written off under the orders of a competent authority.

(d) In the event of any exploitation in excess (whether WI of material or area) of the prescriptions of the plan, to provide that such excess shall, unless orders to the contrary are issued by competent authority, be deducted from the quantity prescribed for exploitation in future years.

One form is used for each operation in each felling series. The forms are required to be arranged by working circles, felling series and kinds of operations performed. The reasons for writing off of an area not worked should be briefly mentioned in the remark column.

**4.2.11 Record of works-**

This will be a brief record of all works carried out in connection with the construction and repairs of communications and buildings wells, tanks, etc., demarcation, sowing and planting cultural operations, protection from fire, climbers cutting, improvement felling, thinning, cleaning and other tending operations in a compartment.

**4.2.12 Forest journal: -**

The form of forest journal has to be prescribed in the working plan to record “information relating to growing stocks, factors influencing the crop or crops” and results of work done.

**4.2.13 Control Maps**

A map showing the results of fire protection measures, progress of fellings, progress of reproduction- both artificial and natural and progress of Silvicultural operations has to be *maintained* where considered necessary.

**4.2.14 Compartment History: -**

Compartment history is a record of all events affecting the forestry of an individual compartment. It generally includes all information relating to a compartment to enable the forest officer to understand the forest better. Following records are to be maintained in each compartment history file.

**a) Stock maps:** - Stock map indicates the type of forests, age class i.e. old, middle-aged, young and scattered and important species of good and accurate stock map is an essential part

of a forest working plan in as-much-as it in combination with the compartment description gives a complete picture of the forest.

**b) Treatment map:** -Treatment maps showing different types of areas to be treated as per the prescriptions of the Working plan are prepared before commencement of the prescribed activities.

Besides these the file may contain details about the following:

- (i)Description of the growing stock
- (ii)Record of plantations and changes in the growing stock
- (iii)Record of operations and out turn.
- (iv)Record of observations and
- (v)Record of injuries like illicit fellings, fires etc. to the forest.

(Authority: - Articles 86, 105, 106, 110 and 214 of the Working plan code).

#### **4.3 Deviations from the working plan: -**

**4.3.1** Any large or unusual operation not prescribed in the Working plan will constitute a deviation from. The deviations may lead to the following situations.

(I) Deviation which would seek to alter the schedule of working given in the working plan, viz,

**(a)**Non-working of a coupe in the prescribed year or working of a coupe in the year not prescribed, by the plan.

**(b)**Changes in the areas of coupe on account of disforestation or undertaking areas for execution of any special scheme under Plan-programmes.

(II) Deviations which would involve alteration in the Silvicultural treatment, viz.

**(a)**Stopping or curtailing clear fellings for planting because of shortage of labour, funds, material for plantation work or un-suitability of terrain and soil for undertaking plantations to the extent prescribed by the working plan.

**(b)**Extensive fellings of dry trees killed by fire, fungus/insect attacks or other natural calamities.

**(c)**Felling of unusual size and extent for special departmental work.

**(d)**Special fellings to meet a sudden new demand of a particular industry.

**(e)**Felling involving modifications in the prescribed marking rules.

#### **4.3.2 Procedure for obtaining sanction for deviation: -**

Proposals for obtaining sanction for deviations are required to be submitted sufficiently in advance so that sanctions could be accorded as far as possible before the deviation occurs. In case of deviation of the type (I) mentioned above, the territorial Divisional Officer should submit a proposal in duplicate to the conservator of Forest, Working plan through the Working Plan Officer. On necessary scrutiny of the proposal, Conservator of Forests,

Working plan may issue necessary sanction for the deviation. The coupe which remains in arrears should be shown distinctly in the Control forma and the entry be carried forward till the coupe is ultimately worked or written off under the orders of the Conservator of Forests, Working plan.

**4.3.3** In case of the deviation of the type (II) mentioned above the proposal has to be routed to the Chief Conservator of Forest (Production) and for Principal Chief Conservator of Forest for approval.

(Authority: Articles 191 and 192 of the Working Plan Code)

**Audit checks to be applied during local audit:-**

It may be generally seen that the exploitations and other operations in a year or years conform to the Working plan of the forests concerned or approved deviations there form. The checks to be exercised over such individual record/register are as under:

**a) Annual plan of operations: -**

It should be seen that: -

- (i)The exploitation has been done according to the working plan prescriptions.
- (ii)Reasons for deviations are properly explained and got sanctioned by the competent authority.
- (iii)Coupes in arrears for working have been taken up for exploitation or orders of the competent authority have been obtained for complete exclusion of the coupes.

**b) Control books: -**

In scrutiny of control books it should be seen that: -

- (i)The control books have been maintained in the forms prescribed in the sanctioned working plan.
- (ii)The blocks and compartments have been entered in the order and according to the year prescribed in the working plan and the' results of working and the year of working are shown against them. (Mistake is often made by entering the coupes in the order in which they are worked).
- (iii)Excess yields and deficit yields are duly justified / explained.
- (iv)Departure from the working plan if any, are authorised in each case.
- (v)The figures of yield represent the result of actual working of the coupe as checked from time to time by the Felling Officer.
- (vi)Control books have been kept even for a forest for which no working plans have been framed.
- (vii)Orders issued on the control forms in previous years have been carried out.

## CHAPTER V

### 5 Revenue Accounts

**5.1** The audit of revenue accounts deals with sale proceeds and collection of forest revenue," scrutiny of the procedures followed for assessment' and collection of revenue and scrutiny of the initial, records maintained for exercising a proper control over the prompt collection of revenue on account of sale proceeds.

Major sources of revenue for the Forest Department and the gross, revenue collected during the period from 2012-13 to 2016-17 are as under:

(In Lakh Rupees)

Sr. No	Year	Target	Achievement	Percentage
1.	2012-13	31616	25277	79.55
2.	2013-14	33829	18507	54.70
3.	2014-15	35178	21199	57.33
4.	2015-16	37382	22299	59.65
5.	2016-17	39251	17282	44.02

Besides these sources of revenue, miscellaneous revenue on account of imposing of penalties on offender under the Indian Forest Act,1927"or breach of any clause of agreements executed by purchasers.

Government and offences such as illicit fellings and encroachments is also collected by the forest officers.

### 5.2 Methods of Extraction and Disposal of Forest Produce: -

**5.2.1** Extraction of the major forest produce is done departmentally or through the forest labourers Cooperative Societies. Brief description of the methods of extraction of the timber and other produce are under.

**5.2.1.1 Demarcation:** - Before a coupe is taken up for felling, it is demarcated sufficiently in advance to locate the exact boundaries of the coupe and the un-workable areas in the coupe. After demarcation, the coupes are inspected and treatment maps are prepared.

**5.2.1.2 Marking of Trees:** - All trees to be marked for felling are to be given a distinct hammer mark at the breast height and at the base of the tree an aclear blaze of size 10 cm X 10 cm. The trees of teak, Shisham, Bija.Tinsa, Ain, Haldu, Siwan and Khair having a girth exceeding 20 Cms. at breast height and trees 'Of all other species having girth exceeding 30 Cms at breast height are to be given digit numbers below the hammer mark to identify the particular tree right through all the operations relating to exploitation. These digit numbers are required to be simultaneously recorded in the marking register (Form BFM 35) along with the description of the tree indicating as to whether the tree would yield timber, firewood or

poles. An abstract of trees marked assessment of the yield in aggregate of all the species marked for felling - girth class wise and quality wise is required to be prepared to arrive at the estimated yield.

### **5.3 Estimation of Volume of Logs and Trees: -**

**5.3.1** As the trees do not have an accurate cylindrical shape, it is difficult to arrive at their correct volume and volume of the expected yield. The formulae used for estimating the volume are as under: -

**(A)Quarter Girth Formula:** - If L is the length of the tree/log and G is the mid girth (without bark), the Volume is

$$V = \frac{L \times G^2}{4 \times 3.14}$$

**4 x 3.14**

**(B) Smalians Formula:** - If L is the total length, B is 'the area at the base. and 'T is the area at the top of the log/tree, the Volume is

$$V = \frac{L}{2} (B+T)$$

**2**

**(c)Huber's Formula:** If L is the length and M is the area at the mid-section of the log/tree the Volume is

$$V = L \times M$$

Normally, the quarter girth formula is used for, the purpose of estimation and even for recording final quantities.

#### **Audit Checks.**

During scrutiny of marking register "it should be *seen* that.

**(a)**The trees marked for felling fall in the coupes due for working as per the prescriptions of the working plan.

**(b)**The formula adopted for the purpose of estimation of yield is uniformly applied to all species and

**(c)**The total number of trees felled as per the felling register agrees with the number of trees marked in the marking register. If not, reasons for excess number of trees felled or less number of trees felled are kept on record.

### **5.4 Agency for Exploitation.**

**5.4.1** After marking and enumeration of the trees to be felled, exploitation of forest produce is done through one of the following agencies:-

**(a)**Forest Department.

**(b)**Forest Labourers Co-operative Societies.

**(c)**Nistar.

## **5.5 Exploitation of Forest Produce by Departmental Agency.**

**5.5.1** Felling is the starting point of all operations for exploitation. As soon as trees are marked for felling they must appear in form BFM 35 – the “Marking and felling Register”. Results of subsequent operation such as felling of trees- conversion to logs and removal thereof from the coupe to the Jungle Depot or sale Depot must appear in the same Register. The out turn from a coupe after all fellings the portion of the total quantity of all produce felled or cut which is utilisable, must appear in form BFM 35 and 36.

### **5.5.2 Logging.**

Logging means 'wood harvesting for marketing thereof keeping in the view the demands of a particular type and size. Logging operations involve cutting of the tree and converting it into pieces for transportation to jungle/sale Depot.

Immediately on felling, the tree number should be chiselled out on the thick end of each piece below the hammer mark. After this the logs are cut and log numbers are assigned to the log along with the tree number note of the conversion of the tree into logs is also made and the number of logs made length and girth and volume of the logs is recorded in the Logging register (Register of measurements).

### **5.5.3 Haulage of Timber**

The work of haulage of timber and fire wood from the coupe to the Jungle depot/ Sale depot is carried out through haulage contractors. In case of difficult terrain and for short distances bullockcarts of the local population are also used. Rates for these items are annually fixed by the Conservator of Forests.

### **Audit Checks.**

It should be seen during scrutiny of working of coupes departmentally that

**(A)**No fresh compartment was allowed to be worked before the working of the previous compartment was completed. (Otherwise no compartment will ever be worked completely and supervision on the fellings would be wanting / incomplete).

**(B)**Trees marked for felling as per the marking register are recorded in the Felling register before commencement of the felling operations.

**(C)**The total quantity of logs etc. worked out in the felling register should agree with the estimated quantity of material shown in the Marking register.

**(D)**Variations between the estimated quantity of timber, poles and fire-wood and the quantity actually exploited are duly explained.

**(E)**If it is noticed that the out turn out is much less than estimated out turn from the coupe the coupe accounts should be thoroughly checked to co-relate the estimated and actual expenditure on all operations of felling. In the given situation the expenditure should correspondingly get reduced.

**(F)**The Felling register is regularly filled up.

**(G)**All the remarks for the trees which are not felled for the reasons that they are hollow or



unsuitable for conversion to timber /firewood are attested the Range Forest Officer / Sub-Divisional forest officer or the Divisional forest officer.

(H)The felled material is immediately transported to the jungle depot or the sale depot before on-set of monsoon

(I)Haulage contracts *are* awarded only after approval of the Conservator of Forests and the, haulage claims are settled on the basis of quantity actually received in the sale Depot. In case of variation between the quantity transported and quantity actually received the variations should be explained suitably and the shortages are regularised under the orders of the Conservator of Forests.

## **5.6 Sale Depot.**

**5.6.1** On receipt of the felled material from the Jungle depot, the material received is to be physically counted with reference to the details, such as log number, length, girth class etc. recorded in the challan under which the material is transported from the jungle depot. One copy of the challan is retained in the sale depot for entering the details in the **Register of receipts (BFM 40)**. Remaining copies are returned to the transporter /Range forest officer for his record and also for settling the contractors claim on account of haulage of material.

**5.6.2** The logs are assigned separate serial running numbers in the sales depot. At this stage the measurements are again recorded and then the material is segregated into lots as per their girth size length and species. The firewood is also separately stocked in stokes of size 1 x 1 x 1 m.

### **Audit Checks.**

During audit of deposit register it should be seen that.

(A)The total receipts shown in the register as posted from carting challans agree with the relative felling register.

(B)There does not exist a substantial difference between the quantities as recorded in the carting challans and those recorded after re-measurement at the, Sale depot.

(C)The total quantities of all the lots prepared and the left out material (Material not included in the lots) agree with those shown in the depot register.

(D)The total cubical content of each lot is arithmetically correct and agrees with the entries in the Lot Register for the particular lot.

## **5.7 Exploitation of Forest Produce through the Forest Labourer's Co-Operative Societies.**

**5.7.1** In the pre-independence era, the forests were exclusively exploited through the agency of forest contractors. These contractors used to employ the local tribals for the works of exploitation but did nothing to improve their social and economic conditions. After independence this aspect was reviewed and it was decided to organize Co-operative Societies and allow such Societies to work the forest coupes in place of agency of forest contractor which would provide necessary relief to the Adiwasis (Tribals) and free them from the clutches of the forest Contractors. The movement gained strength from year to year and

contributed to the Welfare of the Adiwasis.

**5.7.2** The function of the forest Labourers Co-operative Societies. (FLCS) movement is based on a 3 tier structure. At the primary stage FLCS, at the District level the District federation and at the state level the Apex body, Maharashtra Rajya Jungle Kamgar Sahakari Sangh Limited. The FLCS are registered under the Maharashtra Co-operative Societies Act. 1960. The area of operation of a Society is fixed in terms of one or more felling series so as to make the society an economically viable unit.

### **5.7.3. Procedure for Allotment of Coupes to the FLC's.**

Allotment of forest coupes to the FLCS is made by the Conservator of Forests if the Society is prima-facie eligible for such allotment. The societies which fulfill the following conditions are considered prima-facie eligible for allotment of coupes by the Conservator of forests.

(A)The District Deputy Registrar of Co-operative Societies should certify that, the Society possesses adequate borrowing capacity and that they can secure requisite finance for coupe operation.

(B)The Society has settled all the dues of the forest department according to the orders issued by Government from time to time.

(C)The Society must have applied for allotment of a particular coupe before 28th February and their request has been

(D)Sponsored by the District federation.

(E)The coupes sought for exploitation by the society must be from the area of their operation.

Cases, wherein the coupes sought for exploitation are not allotted by the Conservator of forests on account of outstanding government dues, un-satisfactory past working etc. are referred to the Chief Conservator of Forests (P) for allotment. Remaining cases are referred to the Apex body i.e. the council for FLCS for their decision.

### **5.7.3 Basis Forwarding Coupes for Exploitation.**

Initially, the coupes were allotted to the Societies on basis of "Upset price of the coupe. The loss or gains in the operations were to be shared equally by the Society and the Government. This formula was modified in the year 1959 and the coupes were then allotted based on the "Revised formula".

The "Revised formula" envisaged that the Conservator of Forests of the circle could allot the coupes to the Societies from their area of operation based on the recommendations of the co-operative Department. The realisation from such coupes is determined by deducting the actual expenditure incurred on admissible items from the total amount realised from the sale of material exploited from the coupe. In addition to the admissible expenditure the societies are entitled to a share of 20 percent of the net realisation from working of the coupe

### **5.7.5 Logging Formula.**

Under this formula, the Society is responsible for felling, extraction, conversion and delivery of the material from the coupes to the forest Depot. The societies are 'allowed actual

expenditure on admissible items plus 10 per cent of the cost of operations as profit. Disposal of the forest produce in this, case is to be, made by the forest department.

### **5.7.6 Exploitation and Disposal of Forest Produce**

On allotment of the coupes, the FLCS are supposed to exploit the coupes in a most efficient manner under the supervision of the personnel of the Forest Department. In order that the material exploited is correctly recorded. The Forest Department is required to lend the services of suitable forest officer of the rank of Guard/forester or a Range forest officer to the society during the working period of the coupe. This officer acts as a coupe agent of the. Society keeps proper records of the material exploited and issues passes for transportation of the material to sale depots. On receipt of the material in the Sale Depot, it has to be arranged in lots as per the quality, length and girth class. Up-set price of each lot is fixed by the Divisional officer before the lots are put up for sale by public auction.

Out of the total realization of the sale proceeds, the Society is required to credit 60 per cent of the proceeds from sale of Timber and 40 per cent proceeds from sale of firewood to the Government account. Balance amount is retained by the Society for the expenditure on various admissible items, repayment of loans obtained from financing agencies and Payment of other dues of the Government.

### **5.7.7 Settlement of Coupe Accounts**

Settlement of the coupe accounts is to be done in two stages. In the first stage, the accounts upto 30th June are to be provisionally closed taking into account the actual expenditure incurred on various admissible items meant for working out the operational cost of the coupes and the amount of sale proceeds upto 30 June. Such closing is to be completed by 31st July. In the second stage final accounts of the society are closed on the basis of audited accounts and after all the material are sold.

**5.7.8** While closing the provisional as well as the final accounts of the coupes the points to be kept in view by the departmental officers are as under

(A)The figures of yield certified by the Auditor of the Co-operative Department are to be verified with reference to the figures appearing in the Jungle dispatch register maintained by the Society and the Depot register maintained at the sale depot.

(B)The wages paid to the labourers for fixed items are at the rates fixed by the circle wage Board/Government.

(C)The Wage rates for variable items are fixed by the Wage Board after taking into account local conditions and also in consultation with, the Society and the Divisional officer concerned.

(D)The amounts deposited by the Society with the Forest Department as per fixed percentage of sale proceeds, agree with the figures appearing in the Treasury challan under which the said amounts were remitted.

(E)The expenditure on account of Pay and allowances of Mukadam, Watchmen, supervisor, Secretary-Cum-Accountant and Depot Clerks is in accordance with the orders issued by

Government from time to time.

(F)The expenditure on account of haulage of material by bullock-carts and private Trucks was made at approved rate and there is no variation between the quantity transported from coupe and quantity received in the sale Depot.

(G)The society has accepted the measurement taken at the sale Depot as final measurements.

The Provisional settlement of accounts enables the societies to get back its funds to meet the operational cost and other dues like repayment of Bank loans etc. if any. The final settlement of account is based on the audited accounts and serves the purpose of closing the accounts finally after sale of the entire exploited material.

### **5.7.9 Records to be maintained by the FLCs/Forest Department.**

Following Registers are required to be maintained for various exploitation operations.

#### **Coupe Register**

(1)**Jungle Register:** - This register has to be maintained with a view to obtain relating to marking list, fellings, logging, dispatch and receipt of material in Sale Depot at one place. Columns in the Register are required to be filled up from time to time as the operations proceed from one stage to another.

(2)**Felling Register:** - This register is maintained for recording the progress of felling made daily. Details such as number of trees marked for felling, number of trees actually felled, number of trees felled which were not marked for felling etc. are to be recorded in this register.

(3)**Logging Register:** - This register is maintained to record the details of conversion of felled trees into logs.

(4) **Dragging Register:** - This register indicates the details of removal of logs and others materials from the coupe to the coupe Depot by means of trucks, bullock Carts, elephants etc.

**5.7.10 Firewood Register:** - This register indicates the details of the number of stacks of firewood prepared from the felled material.

#### **5.7.11 Transport Registers**

**5.7.11.1 Challan Book:** - Challan book is a very important record in the exploitation operations. It links the quantities finally available in the coupe depot to quantities actually transported to sale depot for the purpose of sale. The challans have columns set apart for recording the log number, its measurement in the jungle/forest. Columns are set apart for recording measurements taken in the sale depot, which are to be taken as final for all purposes. The challans are prepared in quadruplicate. 2<sup>nd</sup> and 4<sup>th</sup> copy of the challan is sent along with the material. These copies are produced before the sale depot officer who unloads the material and records measurement on the copies. When all the material is re-measured and acknowledged, the Sale Depot Officer returns the second copy to the transporter. The

third copy to the coupe forester and the fourth copy is retained in the sale depot for depot records.

**5.7.11.2 Fortnightly Progress Report:** - The forest guard/forester in-charge of the coupe is required to send fortnightly progress reports to the Range forest officer indicating there in a brief report on trees due for felling. The trees actually felled, trees yet to be felled, logging operations, out turn, transportation to sale depot and balance lying in the coupe.

### **5.7.11 3 Coupe Completion Report**

The forest guard/forest in-charge of the coupe is required to submit a coupe completion report to the Divisional officer after all the operations are over the report is required to be submitted through the Range forest officer.

### **5.7.12 Sale Depot Registers.**

**5.7.12 1 Receipt Register:** - Generally one Receipt Register has to be maintained in a depot. However, in the case of exceptionally large depots where a separate Sub- depot can be opened or where material from coupes worked by several societies is received separate receipt register is to be maintained for each such depot.

**5.7.12.2 Lot Register:** - Timber of same species and equal length form a lot. However, inferior species can also be mixed together to form a lot. The register also provided columns for recording the details of date of auction, name of purchaser Sale price etc. Separate Lot register for fuel stocks is also to be maintained.

**5.7.12.3 Sale Register:** - Details of the Timber material sold, details of payment received, details of rent and interest received for delay in lifting the material by the purchaser, date of delivery, and others material from the coupe to the coupe depot by means of trucks, bullockcarts, elephants, pass number etc. are recorded in this register.

**5 7.12.4 Disposal Register:** -For disposal of fuel Wood this register is required to be maintained. The columns in this register are similar to those in the Sale Register.

### **Audit Checks.**

**During audit of coupe accounts worked by FLCs, the audit checks on similar lines as applicable to the departmental operations may be exercised. For exercising audit checks following records should be called for.**

**(A)Marking register.**

**(B)Felling register.**

**(C)Logging register.**

**(D)Transport register.**

**(E)Coupe completion reports.**

**(F)Sale depot register.**

**(G)Lots.**

**(H)Fixation of upset price.**

**(I)Publicity for Sale.**

**(J)Bid Sheets.**

**(K)Receipt of Sale price.**

**(L)Transport permits.**

**5.7.13 Approved Items of Expenditure for FLCs Accounts. (Revised Formula/Logging Basis)**

- (1) Clearing of area to the extent necessary.
- (2) Felling of trees.
- (3) Fashioning / Polishing.
- (4) Billeting and stacking of fire wood.
- (5) Dragging of timber.
- (6) Pay of Mukadam.
- (7) Fire tracing.
- (8) Erection of Maridap (Coupe Depot)
- (9) Pay of Coupe agent.
- (10)Loading of timber/firewood in trucks.
- (11) Transport charges upto sale depot.
- (12) Extraction paths in the coupes.
- (13)Office rent.
- (14)Octroi charges and statutory duties/taxes.
- (15)Sales depot expenses.
- (16)Watchmen.
- (17)Weighment of material.
- (18)Pay of Staff.
- (19)Stationery and printing.
- (20)Postage.
- (21)Depreciation on dead stock.
- (22)Welfare activities.

**5.8 Exploitation of Forest Produce through “Nistar”**

**5.8.1** “Nistar” means the concession granted to agriculturists and Villagers for removal from forest coupes on payment at stipulated rates for specified forest produce for bonafide domestic use, but not for barter sale.

**5.8.2 Nistar Rates:** - The rates for “Nistar” are 'to be fixed by the Divisional officer in

consultation with the Collector of the District. The rates so fixed are not to exceed 50 per cent of the market rates of the material of the same kind.

### 5.8.3 Distribution of Nistar Material

The coupes to be earmarked should be selected with due regard to the demand. The supply of Nistar material is governed by "Nistar Patrak" prepared by Revenue officers. Nistar allowed is confined to small size timber, poles firewood in stocks equal to 50 per cent of the estimated yield of the coupe etc. The FLCS or the forest Department who are in-charge of the working are required to keep the produce meant for Nistar distribution in the coupe depots. The Nistar material is then to be disposed of on the advice of the respective Zilla Parishad and Gram panchayat.

### 5.8.4 Time Schedule: -

The time schedule for selection of the coupes for Nistar Material, collection of material and final disposal etc. is to be finalized by the Revenue authorities in consultation with the forest Department.

Particulars	Last Date
A) - Publishing a Jahirnama (Notice) indicating the coupes to be worked and informing' the Z.P. and PanchayatSamiti concerned.	31st March
B) - PanchayatSamiti to communicate requirement of material to the Divisional forest officer and fix the quantum per family. .	31 <sup>st</sup> May
C) Finalisation of the proposal received from the PanchayatSamitis and communicating earmarking of material for the beneficiaries.	30 <sup>th</sup> June
D) FLCs/Forest Department to stock the material at the appointed place/Depot	31 <sup>st</sup> January

The Divisional forest officer is required to give wide publicity to the Nistar, material available with him in the selected depots. The needy villagers then obtain the material on the strength of the certificate issued by the Panchayat Samiti. The period of distribution of Nistar material extends from 1st January to 15 April every year and the material is sold/distributed on the principles of First come first served" basis. A maximum of 10 poles and 2 cartloads of firewood is admissible for a family. The Panchayat Samiti/Zilla Parishad is required to maintain a record of the certificates for Nistar issued.

### Audit Checks.

During scrutiny of accounts relating to issue of Nistar material, it may be seen that.

(A)The issue of Nistar material is supported by Nistar patrak, as issued by the Revenue authorities.

(B)The Nistar rates do not exceed fifty per cent of the market rates of the nistar material.

(C)The correct rates approved by the District Collector are charged.

(D)The material offered under Nistar is as per the maximum quantum of material admissible

per family.

### **5.9 Auction of Forest Produce.**

No timber or other forest produce, livestock, stores, tools and plants may be sold except on receipt of cash payment in full at the time of delivery of the material. The Conservator of Forests may however, authorize forest officers above the rank of Range forest officers, in exceptional cases and under such conditions regarding time of payment as he may lay down, to effect sales without Payment in full at the time of delivery.

#### **5.9.2 Procedure for Conducting Sales.**

Following procedure is required to be followed in conducting sales.

(1) Before a sale is held a copy of the notice of the sale in the prescribed form together with the conditions of sale and a report showing the proposed upset price based on the results of similar previous sales should be submitted by the, Range forest officer to the Divisional, forest officer who would then approve the proposals before the date of the proposed sale.

(2) The upset price is merely an estimate of the price which the officers authorised to sell the material expects to get. The upset price should on no account be made public.

(3) On receipt of the Divisional officer's permission/sanction for conducting the sale, the notice of the sale should be made public through Newspapers. The date of sale as a general rule is kept 15 days after the publication of the notice.

(AUTHORITY: - Articles 193 and 194 of the BFM Volume I)

#### **5.9.3 Unified Sale Depot Conditions.**

With a view to regulating the sale of timber firewood, charcoal and bamboo in sale depot and also in-situ, Govt. had prescribed following conditions vide Revenue and' forest Department's resolution

NO.TMR-1680/117241/CR-937/III/F-9 dt. 29-04-1986.

(1) The act of bidding shall be deemed to be complete and an un-reserved acceptance of the sale conditions.

(2) The intending bidders would be required to, sign the sale conditions in token of their acceptance of the conditions.

(3) The intending bidder should inspect the material arranged in lots/stacks to satisfy himself about the correctness of the contents and quantity of the lots.

(4) The intending' bidders are required to deposit 10 per cent of-the amount of bid the bidder proposes to make as Earnest Money deposit.

(5) The amount of Earnest money deposit shall not be less than Rupees five hundred.

(6) The Earnest money deposit shall be accepted in any one of the following forms.

(A) Receipted challan of any Government Treasury

(B) By a demand draft/call deposit Receipt drawn on any local nationalized bank in favour of



the Divisional officer or any other officer authorised by him. In exceptional circumstances, the officer holding the auction may permit received of cash as earnest money deposit from a prospective bidder.

(7) Earnest money deposited by the unsuccessful bidders, if practicable, may be returned to the bidder, without any interest, soon after the auction is over

(8) In case of a successful bidder, the amount of earnest money would be adjusted against the dues Payable by the bidder towards the sale value of the material.

(9) The earnest money deposit will not carry any interest.

(10)The bid sheet duly signed by the bidder in presence of two witnesses shall be a conclusive proof of the bid amount offered by the bidder in respect of the specified lot/lots of the forest produce. The sale shall be accepted by the Divisional officer if it is within his powers to accept the offers.

Cases where the offers are to be submitted to the conservator of Forests for acceptance of the offers/bid amounts the intending purchaser is required to keep his offer valid for a period of 30 days from the date of the auction. Acceptance of the bids/offers shall be communicated to the intending purchaser through the Divisional officer or independently.

(11)Once the bid is accepted, the timber or the forest produce shall lie in the depot entirely at the risk of the bidder whose bid is so accepted and the Government shall not be liable for loss of the produce due to fire, theft, floods decay etc.

#### **5.9.4 Payment for the Material by the Purchaser.**

The purchaser (Bidder now referred to as purchaser) shall pay the aggregate, amount for the lots purchased by him in the following manner(A) 1/4th of the sale price along with forest Development Tax and Sales Tax within seven days from the date of sanction of the Sale. In case the, purchaser fails to remit the ¼ th Sale price within this period the purchaser s allowed to Pay the 1/4 th Sale price and other taxes within twenty-three days after the. initial period of seven days from the date of sanction of the Sale along with interest @ 18 per cent on the amount of the defaulted installment.

(B) Balance 3/4th of the sale price is to be paid within sixty days from the date of sanction of the sale. Extension for Payment 'of the balance sale price upto 30 days is allowed to the purchase in case he defaults in remitting the 3/4<sup>th</sup> of the sale price within the period of sixty days mentioned above Interest at the rate of 18 per cent is levied on the defaulted installment and recovered from the purchaser.

#### **5.9.5 Failure to Pay the Sale Price within the Stipulated Period**

In the event of failure to make payment of the sale price and other takes within the prescribed period of 7 days (for ¼ of the Sale price) and 60 days (for ¾ of the Sale price) from the date of sanction of the sale, the Divisional officer or the Sub Divisional officer of the independent Sub-Division may cancel the Sale and forfeit to Govt. the amount, of Earnest money and installment of Sale' price and other, taxes thereon paid by the purchaser, without prejudice to the other rights of the Government. On such cancellation of the sale the material shall be put

for re-auction at the risk and cost of the purchaser. The purchaser shall be liable to pay the amount of loss if any suffered by Government in subsequent re-auction of the material and such loss shall be deemed to be arrears of Land revenue unless paid within 15 days from the date of *issue* of demand notice. The purchaser shall not, however, be entitled to any profit that may accrue, to Government on such subsequent auction.

However, if the purchaser pays the full sale price together with forest Development Tax and Sales Tax and a penalty amounting to 10 per cent of the sale price before the date of re-auction of the material, the re-auction shall be cancelled and the material shall be handed over to the purchaser.

#### **5.9.6 Removal of the Material by the Purchaser.**

The purchaser is required to remove the material, purchased by him in the auction, within ninety days from the date of sanction of the sale. The purchaser may seek extension of this time limit by writing to the Divisional officer a week before the expiry of the time limit. Divisional officer may permit the extension of time limit for a specified period and charge ground rent at the prescribed rates.

Despite the extension granted by the Divisional Officer, if the purchaser fails to remove the material from the sale depot, the Conservator of Forests may permit removal of the material for which appropriate ground rent, which shall not be more than 10 per cent of the sale price, may be levied by him. Decision of the Conservator would be final and would be binding on the purchaser.

#### **5.9.7 Procedure for Recoveries the Loss from the Purchaser**

If the purchaser fails to pay the sale price or commits a breach of any of the terms and conditions, the Divisional officer has a right to sell the material at the risk and cost of the purchaser and appropriate the sale proceeds towards the dues outstanding against him.

The amount of loss, if any, sustained by Government would be determined as under: -

(A) The amount due for recovery from the purchaser i.e. the Rs. X Sale price.

(B) Amount realised, if any on re-sale of the material - Rs. Y

(C) Amount paid by the purchaser as Earnest Money/Security deposit/Advance on account of sale price etc. Rs. Z

The amount of loss would be  $Loss = X - (Y+Z)$

Section 82 of the Indian Forest Act, 1927 provides that all money payable to the Government if not paid when due be recovered under the law for the time being in force as if it were an arrear of land revenue.

#### **5.9.8. Procedure for recovering sums recoverable as an arrear of land revenue.**

Department officers are required to follow the procedure mentioned below for recovering sums due to Government as arrears of land revenue.

(A) The Department may send a requisition in writing (Revenue Recovery Certificate-RRC) for recovering the sum to the Tahasildar of the Taluka in which the defaulter resides or has

property.

(B) Such requisition shall contain the following particulars.

(i) Full name and address of the defaulter

(ii) The sum to be recovered

(iii) The provision of law under which the sum is recoverable as an arrears of land revenue.

(iv) The process by which the sum may be recovered.

(v) Details of the property against which the recovery process may be executed.

The RRC issuing officers are also required to maintain a Register showing the RRCs issued by them and to keep close watch on the receipt of the acknowledgements from the Tahasildar. They also required pursuing the cases with the Tahsildars regularly till recovery of the amount due is made.

(Authority: Rule 17 of the Maharashtra Realisation of Land Revenue Rules, 1967)

### **5.9.9 Upset Price**

Fixation -of upset price for the material sold in sale depots is based on the prices realised during the previous auctions of the species of comparable, dimensions i.e. girth and length. While fixing the upset price prevailing market rates for similar material are Also to be kept in view. Similarly, the upset price for firewood and the minor forest produce is to be fixed on the basis of prevailing market prices and the sale results of earlier auctions.

### **Audit Checks**

While conducting the audit of accounts relating to auctions, it may be seen that-

(A) The forest produce is sold by auctions only and in all other cases express permission of the Conservator of Forests is kept on record.

(B) Various conditions prescribed under the unified sale depot conditions have been followed and there are no deviations therefrom

(C) If any produce was proposed. to be resold at, the risk and cost of the original purchaser a registered notice announcing the re-sale was sent to the defaulter so as to reach him will before the sale.

(D) No private offer after, the date of sale was accepted.

(E) The revenue collected, is sent into Treasury immediately.

(F) Interest @ 18 per cent per annum on delayed payment of auction sale price, was recovered.

(G) The, ground rent is recovered, at the prescribed rates wherever applicable.

(H) Reasons for rejection of highest offer are kept on record.

(I) Abnormal variations in the upset price and actual sale price is critically, examined.

(J) If the upset price and sale prices of different lots belonging to same species and girth class exhibit abnormal variation reasons for the variations should be critically examined. The reduction in, Sale price realised may be as a result of deterioration of the produce, on account of storage for a long time.

(K) The entries in the lot register, Bid sheets, sale register and ,Challan book for a particular lot depict the same details and there are no variations.

(L) The upset price was fixed scientifically with the approval of the appropriate authority.

(M) Reasons for enhancement or reduction in the Up-set price proposed are kept on record.

(N) The officers which equal or marginally exceed the sanctioned Upset price are not rejected on a speculative presumption of achieving better rates during next auction

### **5.10 State Trading in Tendu Leaves.**

**5.10.1** Tembhurni or Tendu leaves and Apta leaves are one of the important forest produce because of their utility for the manufacturing of “Biddis”. Till the year 1969, there was no effective control on collection of the leaves from the Government, lands as the same produce was also available in the private lands thus making it impossible to identify the source of collection so as to recover royalty on the produce collected from the Government land. This situation leads to malpractice, exploitation of labourers, smuggling and profiteering. The Government, therefore decide in the year 1969 to nationalize the trade in Tendu & Apta leaves with the following objects in the mind.

(i) To prevent smuggling and pilferage of Tendu/Apta leaves from Government forests.

(ii) To ensure a fair return to the private growers by preventing exploitation by the contractor and,

(iii) To ensure that the labourers/engaged in this trade gets fair wage for his efforts he puts in collecting the leaves and that he is not exploited by the contractors.

**5.10.2** An enactment was accordingly made on 26-12-1969 which came to be known as “Maharashtra Minor Forest Produce (Regulation of Trade) Act, 1969”. Government also framed the Maharashtra Minor Forest Produce (Regulation of Trade in Tendu leaves) Rules, 1969 for regulation of the monopoly purchase of tendu leaves.

### **5.10.3 Disposal of the Minor Forest Produce (Tendu)**

Tendu leaves are collected annually from tendu plants in about six to eight weeks’ time between middle of April and first week of June for the purpose of the trade. The Government has powers section 3 of the Act to divide specified areas into units.

Under section 12 of the Act, Government has powers to decide the manner in which the produce would be sold or disposed of vide Resolution No. MFP-2170/422269-U dt 24-04-1970 Government authorised the forest officers to dispose of the Tendu leaves by inviting tenders subject prior approval of Government to the tender notice. Tender form, terms and conditions incorporated in the tender and terms and conditions incorporated in the agreement with the purchaser. The draft tenders and the agreements are to be drawn up by keeping in view the various provisions of the Act and the Rules made thereunder.

#### **5.10.4 Terms and Conditions of the Tender**

The tenderers are required to satisfy the following conditions for being eligible to compete in the trade.

##### **5.10.4.1 Certificate of Registration.**

According to the provisions of the section 11 of the Act, every manufacturer of finished good using the minor forest produce (Tendu leaves) and every exporter of minor forest produce are required to get themselves registered for trading in the Tendu leaves. Such registered manufacturers are only eligible for submission of offers for the purchase of Tendu leaves.

##### **5.10.4.2 Earnest Money Deposit**

(i) Every offer has to be accompanied by an earnest money deposits in the form of a receipted challan of any Government Treasury in Maharashtra or a demand draft of a bankers cheques on a local banks or receipt for deposit at call with any scheduled bank having a branch at the headquarter of the Conservator/Divisional Officer for a sum equivalent to 10 per cent of the amount of offer in favour of the Conservator/Divisional Officer concerned.

(ii) No interest would be payable in any event what-so-ever on the amount of earnest money deposits.

(iii) Without prejudice to any other rights remedies or powers of the Government, earnest money shall be liable to be forfeited, if the offerer, after submitting his offer withdraws his offer or in the event of the offerer's failure, after the acceptance of his offer to pay the amount of his offer or execute the agreement.

(iv) The earnest money would be return to all unsuccessful offerer as soon as practicable, after the decision on their offerer.

(v) In case of successful offerer, the earnest money would be appropriated towards the security deposit required to be furnished by the offerer.

##### **5.10.4.3 Security Deposit.**

(i) The successful offerer is required to be deposit as security for due compliance by him of the terms and conditions of the contract and the terms and conditions of the agreement a sum equivalent to 25 per cent of the amount of his offer.

(ii) The security deposit has either to be in the form of a receipted challan of any Govt. treasury in Maharashtra, credited to the Revenue Deposit in the name of the Divisional officer concerned or in the *form* of a demand draft on the State Bank of India or Reserve Bank of India in the name of the Divisional officer concerned or in the form of a Bank guarantee in the prescribed form from a scheduled Bank in India in the name of the Divisional officer concerned or National Saving Certificates etc. duly transferred in the name of the Divisional Officer concerned.

(iii) In addition to the security deposit as noted above, the successful offerer has to submit additional security deposit equal to the above amount i.e. 25 per cent of the amount of his offer within, 15 days from the date of signing the agreement. The additional security deposit has to be in the form of a security Bond of an independent surety owning immovable property

in Maharashtra and holding a certificate of personal solvency issued by the competent authority or a Bank Guarantee in the prescribed form.

(iv)The security deposit may be adjusted by the Divisional officer concerned towards the recovery of the amount, if any including the purchase price recoverable *from* the offerer provided that the offerer makes good such deductions by the deposit of an equivalent amount within 15 days of the receipt of notice to that effect.

(v)The security deposit may be refunded to the offerer if the Divisional officer is satisfied that all obligations and formalities on the part of the successful offerer under, the terms of the said agreement have been duly complied with and that no amount is due against him.

#### **5.10.4.4 Offers for Purchase of Tendu Leave.**

The offerer would be bound by his offer and the terms and conditions contained in the tender till the orders of the competent authority accepting or rejecting his offer are passed and the contract *is* sanctioned in the name, of some other person for the particular Unit/group of units. In case of breach of this condition the earnest money shall be forfeited to Government. In addition, the defaulting offerer shall bear the loss, if any, suffered by the Government *in* the subsequent disposal of that unit and this loss unless paid within 15 days from the date of issue of notice of demand shall be deemed to be arrears of land and would be recovered from the offerer as such. The offerer shall not, however, be entitled to any profit that may accrued to the Govt. on such subsequent disposal.

#### **5.10.4.5 Withdrawal of Offer**

Offerer would be allowed to withdraw his offer for; any unit/group of units before the commencement of the opening of offers for that unit on the following conditions.

(A)On opening of the remaining offers, at list one offer is complete in all respects is available for consideration and

(B)The earnest money deposited by the offerer is forfeited to Government.

#### **5.10.4.6 Payment of the Amount of Offer.**

Once the offer is accepted, requisite agreement is drawn, and initial amount of security deposit is made the offerer becomes a licensee of the Government for removal of tendu leaves from a specified area. The licensee is required to pay, the amount of offer in the following manner: -

(A) If the licensee desires to remove the tendu leaves directly from the collection depots at the units: -

(1)10 per cent of the amount of offer for the notified yield on or before the first, day of April.

(2)The remaining 90 per cent of the amount of offer for the notified yield in lump sum before removing the tendu leaves from the collection depots at the units but not later than 15th day of May.

(3)The proportionate amount for the additional permissible collection of tendu leaves i.e. upto, 25 per cent of the notified yield for which the offer is accepted on or before 10th day: of

June

(B) If the licensee desires to store the tendu leaves in his own/hired godowns situated within the units or outside the unit in the state of Maharashtra:

1. 10 per cent of the amount of offer for the notified yield on or before 1st day of April, and
2. The remaining 90 per cent of the amount of offer plus the proportionate amount for the permissible additional collection in excess of the notified yield in three equal installments.

#### **5.10.4.7 Collection of Tendu Leaves.**

The licensee is required to make his own arrangement at his own cost for establishment of collection centers, employment of labourers construction of huts for stocking leaves and other arrangement for earning out the contract. The collection centers would be notified by the Divisional officer. The leaves would be collected at the notified centers only and the leaves collected at other or unauthorized collection centers would be forfeited to the Government.

The leaves would be collected from the concerned unit in raw form in the form of bundles containing 70 leaves each. A bundle may; however, contain not less than 65 leaves and not more than 75 leaves. Such collections would be allowed to the extent of the notified yield for which the offer is accepted. In case the yield of Tendu leaves exceeds the notified yield the licensee would be allowed to collect and remove additional tendu leaves upto 25, per cent over and above the notified yield for which the licensee would be required to Pay additional purchase price at average rate arrived at by dividing the amount of offer by, the number of standard bags of notified yield for the unit. He will however, not be entitled to claim any concession or remission in Payment of the lump sum price of tendu leaves as per the notified yield, if the total yield is less than the notified yield.

**Note:** -A standard bag is a bag containing 70,000 tendu leaves or 1000 bundles of 70 tendu leaves each.

The licensee is, required to pay, to the labourers who collect the leaves for him at the rates fixed by the Government from time to time. The rates are distinctly fixed for (i) Collection of leaves from the lands of the growers i.e. private lands and (ii) Collection of leaves from Government lands. Further different rates are fixed by Government for units located in different forest circles.

#### **5.10.4.8 Illicit Felling of Trees in the Units**

The licensees are required to collect tendu leaves by adopting the traditional method i.e. plucking of the leaves from the tree by hand and not by any other method what so ever. They are not permitted to cut the trees or branches or make use of any sharp instrument like axe, knife etc. in the process of collection. The licensee is required to satisfy himself before taking over possession of the unit about illicit felling of tendu trees in the unit and inform the Divisional officer concerned immediately. If at the time of taking over of the unit, which is to be done positively before 30th June by the department it is noticed that Tendu trees were

illicitly felled, the Divisional officer may without prejudice to any other-rights and remedies would penalty in case of illicit felling of tendu trees.

#### **5.10.5 Powers to Accept Offers.**

The powers to accept or reject, any tender relating to sale, of tendu leaves have been entrusted to the Conservators and the Chief conservator of Forests (E&N) in the following manner.

Sr. No	Descriptionofthe powers	Authoritiescompetent to exercise the powers.
1.	To accept or reject any tender upto a10 per cent below the upset price.	Related Conservator of Forest
2.	To accept or reject any tender from 10 per cent below upset price to 20 per cent below the upset price.	ChiefConservatorof Forests in consultation with the respective territorial Conservator of Forest
3.	To accept or reject any tender from 20 per cent below the upset price to 40 per cent below the upset price.	A committee consisting of Principal Chief Conservator of Forest and minimum three Conservator of Forests.
4.	Below40%of upset price	Government

(Authority: - R&FDeptt.GRMFP2102/218/F-1 dated15.3.2003)

#### **5.10.6Departmental Working of Tendu Leaves.**

Due to the obstructions caused to Contractors by extremists in collection of tendu leaves from the tendu units under the jurisdiction of the Allapalli, Bhamragarh and Sironcha Divisions of South Chandrapur circle Government had permitted collection of tendu leaves departmentally from the tendu season of the year 1985. The Government has to take a decision every year for departmentally the collection of tendu leaves in these areas. Specific sanction of the Government for collection of tendu leaves departmentally is, therefore, essential. After the collections, the leaves are sold in public auction, as any other forest produce, by the Conservators of forest.

The charges to be paid to the labourers for collection of the leaves are also to be decided by the Government and communicated to the Additional Principal Chief Conservators of forests (Non- Timber Forest Produce and Evaluation) and the respective Conservators/ Deputy Conservators of forests. Similarly, expenditure on other items relating to collection of tendu leaves viz. Jute bag carting, bagging; storage etc. is to be based on the rate structure prescribed by the Territorial Conservator of Forests concerned.

#### **5.10.7Transport Permits.**

Every person desiring to transport tendu leaves whether for use within the state or for sale



outside the state is required to obtain a "Transport permit".

From the Divisional officer or any other officer authorised by him in that behalf. The authorised officer may issue/grant any one or more of the following permits

(A) For transport of: tendu leaves from any depot set up in any unit to a storage godown (Form TP-I (main) and form TP- I (Subsidiary).

(B) For transport from one storage godown to another or to a distribution center of the manufacturer or exporter (form TP-11).

(C) For transport outside the State (In Form TPI II).

These permits would be subject to the following conditions.

(1) Each consignment of tendu leaves during movement by any mode of transport would be accompanied by an appropriate permit.

(2) The tendu leaves would. Be transported only by the specified route.

(3) Except with the permission in writing of the permit officer, the tendu leaves would not be transported at any time after sunset and before sunrise.

(4) The permit would be valid for such period as may be specified therein.

(5) All transport permits after transporting the tendu leaves or after the expiry of the period mentioned therein whichever is earlier, would be returned with in a fortnight to the nearest forest officer.

#### **i.Losses Due to Natural Calamities or Act of Third Parties**

The licensee would not be entitled to claim any compensation whatsoever for any loss or damage that may be sustained by him on account of fire; tempest, disease' pest, flood, drought or any other natural calamity or by reason of any wrongful acts committed by any third party or for any other reason what so ever.

#### **ii. Insurance of the Leaves.**

If the licensee desires to store the tendu leaves in his own/hired godowns duly approved for this purpose by the Deputy Conservator of Forests, the leaves shall be kept under the custody, Watch and ward, supervision at the risk of the licensee but under the control of the Deputy Conservator of Forests. The licensee would be required to insure the leaves stored by him in the godowns with the Government Insurance Fund against loss or damage by theft, fire, strike, riot and the cost of the leaves at the amount of offer.

It the leaves are stored in godowns belonging to the Government and hired by the licensee the licensee would in addition, thereto also insure the building in which the said godowns are situated against the afore said risks.

#### **Audit Check**

During check of accounts relating to collection of tendu leaves, it should be seen that: -

(A) The tenders are accepted by appropriate authority; particularly where the officers are less than the upset price.

(B) All the units are put to auction every year, examine the cases where the units were not put to auction and comment suitably if the records do not indicate proper and adequate justification for not putting the unit for sale.

(C) Earnest money, in case of successful offerers, is appropriated to security deposit and the balance amount security deposit and additional security deposit is deposited by the offerers before signing the agreement and after signing the agreement within the stipulated period.

(D) The purchase price for the leaves is paid on prescribed due dates and in case of delayed payment of installments, interest at the prescribed rate is recovered.

(E) The licensee Pays Sales Tax, forest Development Tax and Income Tax at the prescribed rates. In case certificates of exemption from payment of Sales Tax and Income Tax are produced, it should be seen that they are issued by the appropriate authorities and they remain valid till the expiry of the contract.

(F) The final figures of collection of tendu leaves agree with the total of the weekly collection figures received from the unit and that the total collection does not exceed 125 per cent of the notified yield for that unit excess leaves i.e. exceeding 125 percent, found in possession of the licensee are taken over by the Department and disposed of Without giving any compensation to the licensee.

(G) Full purchase price is paid even if the total collection falls below the notified yield for that unit.

(H) Compensation at the prescribed rates is levied and recovered from the licensee for illicit fellings of tendu and other tress in the Units.

(I) The tendu leaves kept in approve. Godowns are insured by the licensee for appropriate value till the full value thereof is receive by Government or till the licensee removes them under a proper permit after payment of all clues.

(J) In case of default in payment of the purchase price or the default in signing of the agreement within the prescribed period or the loss sustained by the Government due to the re-sale of the unit at the risk and cost of the licensee, the amount due to Government is recovered expeditiously by the encashing the bank guarantees presented by the licensees and also by forfeiting the security deposits/earnest money.

(K) Where the amount due to Government is not paid by the licensee on demand within the prescribed period, such cases are referred to Revenue authority for recovery of the dues as an arrear of land revenue.

(L) Departmental collection of the tendu leaves is resorted to on the express order of the Government.

(M) Estimates for such units are prepared taking into account the estimated yield from such units. It should also be seen that the estimated yield is based on specific data for earlier years.

(N) Actual collection of tendu leaves matches with the estimated yield. Shortfall 1 in collection figures should be critically examined.

(O) Payment to growers and also on other items is made at prescribed/approved unit rates.

(P) The leaves collected departmentally are sold by public auction and the royalty received is more than the expenditure made on departmental collection of tendu leaves. Losses incurred should be specifically brought out.

## **5.11 Miscellaneous Receipts.**

### **5.11.1 Sale of Other Minor Forest Produce.**

**5.11.2** Minor forest produce such as Gum, Hirda fruits, Moha seeds, Moha flowers Rosha grass etc form a separate source of revenue. For this purpose, the sales are conducted by adopting the range as a production unit farm and sold by public auction by the Divisional officer concerned.

### **5.11.3 Fixation of Upset Price of the Farm**

In case of minor forest produce, it is not possible to estimate the quantity accurately and therefore for fixation of the upset price of the farm, average of sale value realised during the last three consecutive sales is worked out. This average sale value is further modulated with the current market trends and the upset price is thus fixed.

### **5.11.4 Conduct of Sales.**

Each year the Divisional officer puts the farms for sale by public auction on similar terms and conditions as applicable to sale of other forest produce.

### **5.11.5 Allotment of Farms to FLCs.**

Minor forest produce farms are also allotted to the forest Labourers Cooperative Societies at the upset price/based on the price realised in the auction sales in the previous year or the average of last three year's auction sale prices whichever is higher.

### **5.11.6 Allotment to TDC.**

Under the provisions of the Maharashtra Tribal Economic Condition (Improvement) Act, 1976, in February 1977 Government had decided to appoint the Maharashtra state Tribal Development corporation (TDC), Nasik as its agent for the purchase of Minor forest produce from the specified forest areas (Tribal areas) under the jurisdiction of the Conservator of Forests, North and South Chandrapur Circle, Dhulia Circle and Thane Circle. This allotment was also at the upset price calculated the entire following basis.

$$U = \frac{5}{6}(M + U)$$

Where,

U - Upset price.

M = Current market rates. C = Cost of collection.

The conservators of forests were to fix uniform rates for the items relating to the

collection or the minor forest produce. Further, while fixing the upset price actual collections made during the past five years were also taken into account. Though the royalty i.e. the upset price for the farm was to be paid' in advance by the TDC, the TDC did not Pay the royalty in advance.

**5.11.7**In October 1994, the Government in Tribal Development Department revised the existing procedure for levy of royalty on minor forest produce collected by the TDC and introduced the procedure mentioned below: -

**(1)**The forest Department would charge royalty at the nominal rate of Rs. 5/- per quintal on the Minor Forest Produce collected by the TDC through the tribal.

**(2)**Average of previous ten years' collection of minor forest produce would be worked out to decide the estimated quantity of Minor Forest Produce to be sold to the TDC.

**(3)**The royalty at the nominal rate of Rs. 5/- per quintal would be made applicable from the year 1985-1986 and the demands/dues against the TDC would be suitably revised. Difference between the total demands and the amount payable at the nominal rate would be written off on receipt of proposals through the Principal Chief Conservator of Forests.

## **5.12 Receipts from Sale of Bamboo.**

Though Bamboo is a minor forest, produce falling under the category grass, the revenue realised from the sale of Bamboos is substantial.

### **5.12.1 Exploitation of Bamboos**

Bamboos grow to proper size in about 3 years and therefore for the purpose of working they are to be worked in a cyclical rotation of 3 years. Bamboo felling series are formed for management of the working of the Bamboos. These series are further divided into 3 coupes but the purpose of maintaining the rotation of 3 years Cycle. The felling series are classified as Nistar or commercial felling series. The bamboos under the Nistar series are to be supplied for the domestic consumption while bamboo from the commercial felling series is supplied to Paper Mills on long term contracts or is to be sold through public auction.

### **5.12.2 Departmental working of Bamboo.**

Compartments included in the coupe due for working are to be demarcated in advance. With a view to controlling the exploitation of the bamboo, compartments are to be opened for extraction only when they are due and that too not more than two to three compartments to be opened for exploitation. The compartments are to be closed after the exploitable bamboos are fully exploited.

**5.12.3**The bamboo coupes are required to be worked on job rates prescribed by the Conservator of Forests concerned. The bamboo is a perishable produce and, therefore, it has to be removed from coupe and disposed of as early as possible. It has, also to be ensured that no cut bamboo remains lying in the coupe so that the Government may not be put to loss. As in, case of timber transportation of bamboo from coupes to the sale depots is to be carried, out by Government machinery and if the same is not available haulage contracts are to be made.

**5.12.4**The sale of the bamboo in sale depot is to be carried out under the standard "Unified Sale Depot conditions".

### **5.13 Grazing in Forests**

**5.13.1**Under Rule 40 of the Bombay forest Rule 1942, pasturing of cattle in forests is prohibited except in areas specially assigned and except under a permit. Grazing in forests is thus controlled by issue of permits by a Revenue or forest officer which shall be granted OD Payment of the fee prescribed by the State Government and in accordance with the conditions under which the grazing is permitted are as under: -

(A) Not more than 5 animals in 2 Hectares of grass kuran would be permitted for grazing.

(B) Passes for grazing would be issued by the Divisional officer.

(C)In case of grass kurans sold for grazing of Cattle's:

(1)No cattle would be permitted in the kuran unless the sale price is fully paid

(2)The Kurans would be opened for grazing from 1st of September.

### **5.13.2 Cutting and Disposal of Grass**

Grass in grass Kurans is to be cut and disposed of annually. Such Kurans are to be allotted to specified institutions/agencies for exploitation on stipulated terms and conditions. The allotment is required to be done in the following order.

(1)Gram Panchayat.

(2)Military farm.

(3)Government farms /Dairies.

(4)Co-operative Milk Producers Unions/Societies.

(5)Forests Labourers Co-operative Societies.

(6)Such allotments would be made at the upset price fixed by the forest Department. If for any reason, the Kurans are not allotted to these specified agencies, it could be sold by public auction to private contractors.

### **5.13.3. Removal of Grass**

The agency for exploitation of the grass is required to remove the produce by 31<sup>st</sup> March. Extension for removal of the produce already cut and stacked in bundles can be granted by the Divisional officer or any other officer authorised by him.

The agency is required to pay full Sale price even if the yield falls below the estimated yield. No compensation or remission in sale price is permissible in such cases. Similarly, if the agency fails to exploit the available produce within the prescribed time limit the sale price has to be fully paid and no compensation or remission for produce not removed is allowed.

The agency is also required to reserve 50 per cent of the produce if need be, for supply to

people, affected by scarcity like conditions. Such supply to Government would, be at the rates prescribed by the Government or at the rates derived by the Conservator of Forest concerned after taking into account the collection charges incurred by the agency.

### **Miscellaneous Revenue (Sources other than Forest Produce)**

Besides the revenue sources mentioned above, revenue by way of fees etc. is also collected by the forest department.

- (1) Transit passes.
- (2) Property marks.
- (3) Licenses fee for Saw Mills etc.
- (4) Audit Checks

During the audit of accounts of miscellaneous receipts following checks may be exercised.

#### **(A) Minor forest produce.**

(1) Minor forest produce is a seasonal produce, the crop of which would be lost after the season is over. Hence it may be seen whether the produce was put to sale well ahead of the commencement of the collection season Royalty for the minor forest produce farms allotted to the TDC is recovered at stipulated rates and are based on the actual collections made. Actual collection may be verified from the copies of Transport permits issued from time to time.

(2) Units which could not be sold in auction are worked departmentally, if feasible or a report to the Conservator of Forests in respect of such units is made for his guidance/orders.

#### **(B) Bamboo**

- (1) The bamboo coupes are taken up for working as per the prescribed felling cycle.
- (2) The estimated yield and the actual yield from the coupe does not show large variations and where such variations exist, causes leading to the variations are kept on record.
- (3) Reasons for the bamboo coupes not worked or which are declared un-workable are kept on record and are justifiable.
- (4) Felled bamboo is removed from forest immediately and sold to fetch better price. It should also be seen that the entire felled quantity is removed from the coupe to avoid deterioration due to rains
- (5) The terms and conditions stipulated in the long term agreement with M/s. Ballarpur Industries Limited are scrupulously followed before release material to the Company.
- (6) Interest on belated payment of monthly installments is recovered from the company.

The quantity of material removed during the entire season is cross checked with reference to quantities mentioned in the reports submitted by the Range officers and the reports sent by the company. The rate of royalty needs to be ascertained during audit as per agreement finalised by Government.

### **(C) Sale of Grass Kurans**

- (1) Grazing license books issued by Division are correctly accounted for in the records of the Range office
- (2) The stock of grazing license book is checked by an officer authorized by, the Divisional officer.
- (3) The grazing fees are correctly charged at the specified rates.
- (4) In case of sale of grass Kurans full sale price is realised before the removal of the material/grass from, the Kurans.

### **(D) Other Miscellaneous Revenue**

- (1) Check the entries in the Register of Private property marks with reference to the case paper and see that fee at correct rate was recovered.
- (2) Check the register of grant of licenses is maintained and fees at correct rates are recovered.
- (3) In case of Saw mills check that the license fee for grant of fresh license and renewal thereof has been recovered at the prescribed rates

### **5.14 Forest Offences**

**5.14.1** Any action of any person which violates the provisions of the Indian Forest Act, 1927 and the action so made is punishable under the provisions of the Indian Forest Act, 1927, is called as "Forest Offence". Any of the following acts constitute a forest offence.

- (A) Felling, girdling, lopping, burning of any tree in reserved or protected forest or stripping off the bark of a tree or plucking leaves of tree or otherwise damaging a tree.
- (B) Quarrying of stones or lime, burning of wood for making charcoal or collection of any forest produce for subjecting it to any manufacturing process or unauthorized or removal of any forest produce.
- (C) Breaking up or clearing for cultivation or for any other purpose any land in any protected forest.
- (D) Setting fire to such forest or kindling of a fire without taking reasonable precaution to prevent its, spreading to any tree in the protected forest whether standing, fallen/failed
- (E) Burning of leaves, any fire kindled by any person in the vicinity of any protected forest.
- (F) Felling any tree or dragging any timber so as to damage any reserved tree.
- (G) Permitting cattle to damage forest produce
- (H) Infringement of any rules made under section 32 of the Indian forest Act, 1927.

**5.14.2** Any person who commits any of the above offences is punishable with imprisonment for a term, which may extent to one year, or with fine, which may extend to Rs Two thousand or with both.

**5.14.3** Whenever fire is caused willfully or by gross negligence in protected forest, The

Government may suspend any right of pasture or to forest produce for such period as it thinks fit.

**5.14.4** When there is a reason to believe that a forest offence in respect of any forest produce has been committed, such produce together with all tools, boats, vehicles or cattle used in committing any such offence may be seized by any forest officer or police officer. Such property can be released by any forest officer not below the rank of a Range Forest Officer on execution by the owner of the property a bond for production of the property so released, if any, when so required before the Magistrate having jurisdiction to try offence on account of which the seizure has been made.

#### **5.14.5 Report and Registration of offences**

Forest guard, who ordinarily is the first discoverer of an offence is required to fill up a form of "First Report" (called preliminary offence report-POR) immediately/48 hours of discovery of the offence. Triplicate copy of the report is sent by him, to the Range Officer and the duplicate copy direct to the Divisional Officer. On receipt of the first report, the Range Officer is required to take a note of the offence in an "Enquiry Register" maintained by him and forward the report to the headquarters of his range and simultaneously proceed to the spot, where the forest offence was committed, for enquiry. He should draw Panch-nama and also record statements of the witnesses for prosecution of the accused. The Range Officer would forward the enquiry report and its accompaniment to the Divisional Officer.

**5.14.6** In the Division Office a "Divisional Offence Register" is required to be kept for entering details of the first reports received from the Forest Guard/Forest Officers. On receipt of the enquiry report from the Range Officer, the Divisional Offence Register is completed and final orders on the case are passed by the Divisional Officer. The case papers are then returned to the Range Officer for carrying out the orders. The order may be issued in the following form: -

(A) No proof, no further action to be taken

(B) Warn the offender. (C) Recovery Compensation of Rs. \_\_\_\_ within three days else.

(D) Prosecute.

**5.14.7** In cases where the party contests the orders of the Divisional officer in the court of Law, such cases are recorded in a "Register of court cases" and watched till a final decision is received from the court of law. A "Register of complaints" is also required to be maintained in the Divisional office for follow up on complaints received from general public, such cases / complaints are referred to the Mobile checking squad for further action. Penalty realized in deciding the cases is credited to Govt. account and the material / forest produce seized is taken to stock of the Division.

#### **5.14.9 Valuation of Seized Material**

Conservators of forests are required to annually publish a schedule of rates for valuation of different species of timber poles firewood and bamboo of different girths for the purpose of arriving at the upset, price of the produce for auction and also for valuation of seized produce under the forest offence cases. Such, valuation is to be based on the girth, length and class of



the timber.

#### **5.4.10 Valuation on the basis of stumps (Illicit Felling)**

On many occasions Forest Officers come across offences relating to unauthorised removal/felling of standing trees where neither the offenders are known nor the material is seized. In such a situation the stump of the tree is only available in the forests. To assess the loss of forest produce in such cases, the Conservator of Forests are required to prepare valuation tables which are to be based on the examination of the "Stump" of the unauthorised felled/removed tree. Such tables are required to be revised as and when the market rates of timber register a rise or more than 20 per cent over the rates adopted in the valuation table.

#### **Audit Checks**

During check of disposal of forest offence cases and cases of illicit fellings, it should be seen that.

(A) The forest Offence reports received from the Range Forests Officers are entered into the Divisional Register of Forest offences (A list may be compiled from the range office register and detail thereof be traced out in the Divisional Register of offences.

(B) There is no delay in processing the case from stage to stage i.e. between discovery and first report by the forest guard between first report and enquiry report of the range officer and Range forest officer. Between divisional order and final report from the Range forest officer.

(C) The rewards paid to informers and officers for detection of the forest offence are given with due discretion and only after they are sanctioned by the competent authority.

(D) The cases where the offenders contest the cases in court of Law, are recorded in the register of Court cases maintained in the Division and progress made in settlement of the, cases from time to time is noted therein briefly.

(E) The penalty levied is recorded in a suitable register and recovery thereof is watched.

(F) The valuation of the seized material is made on the basis of schedule of rates for timber etc. in force.

(G) The seized material, which is not released by the Divisional Officer by compounding of the case, is taken to stock of, the Division only after the Divisional Officer has decided that the case is to be prosecuted.

(H) In the cases of illicit fellings responsibility is fixed and proceedings initiated for recovery of damages wherever they are attributable to negligence or connivance on the part of the subordinates (Charge handing over report of forest guards wherein the damages to the forest due to illicit fellings are required to be mentioned may be seen to ascertain the correctness of the reports on illicit fellings in a particular beat.

(I) The forest produce confiscated has been disposed of as early as possible to avoid loss of revenue due to natural decay and deterioration of the material.

(J) The physical verification of the material, which is not disposed of is conducted from time to time.

### **5.15 Refund of Revenue**

In the audit, of receipts, besides audit of assessment and collection of forest revenue, it is the duty of audit to ascertain what checks are imposed to ensure the prompt detection and investigation of irregularities. Double refunds, fraudulent, forged refund vouchers or other losses of forest revenue in authorizing refund of forest revenue.

During audit of refund vouchers it is to be seen that: -

(A) All refunds have been authorised by competent authority.

(B) If the refund has been made by the Divisional Officer in compliance with the orders of a court of law remitting the revenue previously credited to Government account, it should be ensured that the voucher is accompanied by the original orders of the court.

(C) The amount which is to be refunded, was deposited by the claimant

(D) A note regarding the amount refunded is recorded against the original entry in the cash book and the receipt schedule to avoid entertainment of double refund claim.

(E) The refund is supported by duly receipted vouchers in a proper form.

(F) The claim for refund was received within the prescribed time for claiming of refund i.e. the claim was not time barred.

## **CHAPTER VI**

### **EXPENDITURE ACCOUNTS**

#### **6.1 Preparation and submission of departmental budget estimates.**

6.1.1 Principals of budgeting by down that the estimates of expenditure for the financial year are to be based on the approved programmes and the activities proposed there under. Budget estimates for the activities under plan and Non- plan are required to prepare separately. The estimates relating to expenditure have two parts.

(a)Part I relating to fixed charges like salaries of permanent and temporary establishment, office expenses, rent and taxes, motor vehicles, continued schemes etc. and

(b)Part II relating to expenditure on new items/new schemes which need specific fresh sanction of the Government/legislature.

The figures of expenditure/receipts adopted in the estimates should represent the gross transactions under a particulars major head of account. Incase of receipt as an exception, refunds of revenue are deducted from the gross collection and the net collections are exhibit in the budget estimates.

**6.1.2**In forest department, Annual budget estimates are to be prepared by the Deputy Conservator of Forest independent Sub Divisional Forest Officers other independent drawing and disbursing officers. Estimates prepared at the Divisional, Sub-divisional level are required to be submitted to the territorial conservator of Forests for consolidation of the estimates for the circle and onward submission to the Principal Chief Conservator of Forests (HoFF), before 15<sup>th</sup> of September each year.

Similarly, the estimates for maintenance and repairs of forest roads, buildings etc. are to be prepared by the Forest Engineer and are required to be routed through the Conservator of forests. The estimates for the Wild life wing are required to be submitted through the Additional Principal Chief Conservator of forest for the wild life in the course of their submission to the Principal Chief conservator of forests (Wildlife).

On receipt of budget estimates for the ensuing year from the various controlling officers, the Principal Chief Conservator of Forests (HoFF) in required to submit a consolidated estimate to the Government as prescribed under paragraphs 31 and 34 of the Maharashtra Budget Manual.

**6.1.3**Similar procedure is required to be followed for estimates of receipts. The Deputy Conservators of forest and independent Sub Divisional Forest officers are required to prepare these estimates taking into account the estimated yields of different produce during the ensuing year.

#### **6.2 Distribution of Grants and control over expenditure**

6.2.1 On receipt of intimation from Govt. regarding the sanctioned estimate of revenue and the amounts allotted under different head of expenditure, the principal Chief Conservators of Forests and of the officers. The conservators of forests, in turn are required to distribute the

grants among the Divisions by detailed sub- heads.

### **3. Regeneration of forests**

Regeneration of forests can be achieved either by natural regeneration or by artificial regeneration for this purpose large number of sapling of teak, bamboo and other tree species are grown in the forest nurseries. Grants for this activity are made available under this sub head.

### **4. Fire and forest protection**

Forest areas are protected from forest fires with the use of modern fire control techniques and equipment's. Expenditure on personnel, Wages, Maintenance of Machinery and equipments etc. is to be met out of the grants under this sub-head.

### **5. Revision and preparation of working plans**

In order to ensure management of forests on a scientific basis separate working plans for each territorial Divisions are required to be prepared. Separate working plan Divisions for preparation of the working plans exist. Expenditure on their activities is required to be met from, the grants under this sub-head.

Besides the above programme, following programmes are being executed as State Plan Schemes under the caption "Forest Conservation and Development".

(A) Fire and forest protection.

(B) Reforestation of degraded forests.

(C) Survey of forest resources.

(D) Re-organisation of forest department.

(E) Revision and preparation of working plans.

(F) Compensatory afforestation in replacement of the forest land proposed to be used for non-forest purpose.

### **6.5.3.4105- Forest Produce**

This sub-head takes into account expenditure on exploitation of forest produce such as Tendu leaves, Apta leaves, Timber, Firewood and Charcol, Bamboo and Grass and other minor forest produce by the government agency i.e. the departmental exploitations. Similarly, the expenditure on supervision on the working of F.L.C.S. and maintenance of Sale Depots is also met from the grants under this sub-head.

### **Centrally Sponsored Schemes**

Besides the programmes noted above, the centrally sponsored schemes and World Banks aided schemes are also executed by the Department.

### **6.6 Works under Forest Department.**

**6.6.1** The works in the forest department are usually executed departmentally or through the Forest Labourers Cooperative Societies or on piece rate system. In case of collection

of tendu leaves, the work of collection of tendu leaves is made through agents appointed for this purpose. The operations noted below performed in the forest areas constitute a work:

(A) Laying out of a coup.

(B) Marking of trees in a coupe.

(C) Felling of trees, conversion and transport of felled material from a coupe.

(D) Independent Silvicultural operations such as cutting back operation (CBO), climber cutting, improvement works etc.

(E) Maintenance of logging/transport machinery.

(F) Maintenance of forest roads/buildings.

(G) Construction of new forest roads/buildings.

(H) Maintenance of boundary marks.

### **6.6.2 Procedure for Execution of Works.**

Before taking up execution of any work, an estimate of projected expenditure is required to be prepared. The estimates for forestry works are to be prepared according to the schedule of prescribed works under the sanctioned working plan or according to the sanctioned schemes in the five years plans. The estimates for the work should have introduction justifying the need for taking up of the work objects of the work, details of items included in the work, quantities and the rates adopted for estimation of the total expenditure on the work.

Once the estimates are sanctioned by the competent authority, the works can be commenced subject to the availability of funds for the works.

### **6.6.3 Schedule of Rates**

Conservator of forest are required to prepare a schedule of rates for forestry works such as felling, logging, fashioning, stacking, numbering, lettering etc in consultation with the Circle Wage Board of which the Conservator of Forests is the Chairman. The rates adopted by him are to be determined on the basis of work studies and work norms approved by the Principal Chief Conservator of Forest.

In case of Civil works, the specification, norms and rates are to be adopted from the current schedule of rates of the Public Works Department.

Rates for procurement of seeds, stores required for forestry works etc. are to be determined by the Conservator of Forests through purchase committee, constituted by him at the circle level.

The specification for forestry works like plantations, cultural operation, pre-monsoon works and departmental works are to be drawn by the Principal Chief Conservator of Forests and the sanction to these works is to be accorded in the form of maydays required for each operation.

#### **6.6.4 Payment to Contractor/Suppliers**

Payment to the Contractor/Suppliers should be made only by the Divisional Officer or by an officer specifically authorised by him. No payment should be made until the quantities and rates are measured and accepted by a responsible officer.

#### **6.6.5 Grants to Zilla-Parishad**

According to the provisions of section 181-A of the Maharashtra Zilla Parishad and Panchayat Samiti Act, 1961 the state Government shall after the due appropriation made by law, make every year a grant to every Zilla Parishad of a sum equal to "seven per cent" of the average of the amounts of gross revenue realized from forest during the three financial years immediately preceding. Such grants would be utilized by the Zilla Parishad for works and development schemes. In the forest areas within the limits of the District in accordance with such directions as the State Government may from time to time issue in this behalf.

This Grant in aid is released under the budget of the Rural Development and Water Conservation Department as other expenditure under the Major Head 2406- Forestry and Wild life.

#### **6.6.7. Rewards**

Forest Officer are empowered to grant rewards to private individuals who may render assistance in preventing or extinguishing fires or furnish information leading to detection of the causes of forest fires. Similarly, rewards may be granted to private individuals when they act as informers in detection of forest offence cases as per limit prescribed by Government.

#### **Audit checks on expenditure accounts.**

Audit of expenditure is to be conducted on the general principles laid down in chapter 2 of the Comptroller & Auditor General' MSO (Audit). During scrutiny of works accounts it should be seen that.

(A)The works were taken only after receipt of Administrative approval, technical sanction and sanction to the detailed estimates from the competent authority.

(B)The estimates were prepared on the basis of schedule of rates approved by the Conservator of Forest.

(C)In case of Civil works entrusted on piece work system, adequate publicity was given before awarding of the works to the piece workers.

(D)In case of forestry works, to estimates are based on the rate structure and maydays for each item as approved by the Conservator of Forests.

(E)The works were commenced only after receipt of funds and orders for their commencement were given.

(F)No material alteration in the scope of the work is made without the specific approval of the Conservator of Forests.

(G)Whenever any work is carried out through an external agency or material is procured

through an external agency, the supplies made are measured (Weighted and counted) and a note thereof made in a measurement book and the measurements are duly checked by the Range Officer/ Divisional Officer.

(H) In case of works taken up under Annual plan operations CAM the APO register in the Division Office is filled up monthly from the entries made in the plantation register and other related registers maintained at the Range Office level, and kept upto date,

(I) In case of works relating to survey settlement and demarcation of boundaries, it may be seen that the targets assigned were achieved. Shortfall in achieving the targets should be critically examined and commented upon suitable to highlight the incidences of encroachments due to delay in completion of demarcation of forest boundaries

(J) In case of incidences of fires in the jungle/forest/sale depots etc. it may be ascertained that the prescribed fire protection measures were taken and the loss due to fire was beyond control.

(K) In case of grant-in - aid to Zilla Parishad, it may be seen that the amount or GTA disbursed to the Zilla Parishad is authorised for disbursement by Government and it is based on the average revenue collection of preceding three years.

#### 6.6.8 (A) Typical rate structure for plantation (600 Plans)

A-Pre-monsoon operation.	Material & supply.	Maydays required
1. Fixing boundaries.		0.50
2. Tribal pits for preparing treatment maps. 0.20m x 0.20m x 0.60m		0.40
3. Earthen bund with base of 1.05 to 0.15m and height 0.30m Total length 200 RM per hectare Total quantity 36 Cum per hectare @ 2cum per man- day.		18
4. Gully plugging @ 16cum per hectare for 0.87 man-day per cum		13.92
5. Digging of 600 pits per hectare of		39.60
Size 0.45m x 0.45m x 0.45m for 100 pits 6.6 maydays		

6. Fixing of the pits with earth 1.66 maydays for 100		5
<b>First year operations</b>	<b>Material &amp; Supplies</b>	<b>Labour Maydays</b>
1. Cost of Seedlings (600 seedlings).		
2. Transport of seedlings (from nursery to site of plantation) 0.14 man-day for 100 seedlings.		0.84
3. Plantation of Seedlings 1.5 man-day per 100 seedlings.		9
4. Weeding and mulching of the Soil- Three Weddings. 3.50 maydays for 100 Seedlings.		21
5. Watering of the Plants March to June.		
6. Tracing of fireline 3 cm wide 200 RM per hectare 1 man per day for 100 RM		2
7. Watch and Ward		

**Second year operations**

Cost of replacement of seedlings for casualty replacement 20 percent i.e. 120 seedlings.		
Transportation of 120 Seedlings from nursery to plantation site @ 0.14 man-day for 100 Seedlings.		0.17
Plantation of Seedlings @ 2 maydays for 100 Seedlings.		2.40
Weeding and Mulching.		10.20
Fire line tracing 3M wide.		2.00
Watch and Ward.		

**Third year's operation.**

1- Weeding & Mulching.		3.00
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2. Fire line tracing. 3M wide.		2.00
13. Watch and Ward		

## 6.7 Forest Nurseries:-

### 6.7.1 Forest nurseries are of two categories: 1) Permanent and 2) Temporary nurseries.

Permanent nurseries are centrally located and conveniently situated for supply of seedlings for plantations on large areas. They usually have permanent establishment of Mali, Forest guards and labour force. The compliment of machinery, fencing irrigation facilities etc. are also usually provided. Temporary nurseries on the other hand are established for a specific period in the plantation area with the sole purpose of supplying root shoot cutting, supplying seedlings for casualty replacement and to supplement the planting stock.

### 6.7.2 Characteristics of Nursery: -

Normally the area of the nursery is about 0.25 to 3.00 per cent of the total area on which the plantations are to be raised. Locations for the nursery should be on the best available soil. It should be rectangular or square in shape with well laid out beds separated with paths (3m wide) for the movement of vehicles within the nursery and secondary paths (1m wide) for the movement of Wheelbarrows etc. Entire area of the nursery should be properly fenced and should have main gate for movement of vehicles and wicket gate for labour movement. It should also have permanent and assured Water supply, for sowing the seeds, the whole area of the nursery id ploughed upto a depth of 45cm. And all stumps, roots, grass roots and stones are removed. Seed beds of size 1.2mx12.2m (4'x40') are prepared which are raised 15cm x above the ground. Normally 2500 polythene bags are arranged in one bed which normally suffices for plantation in 1-hectare area with 2mx2m spacing. Green manure and Chemicals/fertilizers are used for raising the Seedlings.

### 6.7.3 Collection or Seeds: -

Large, plump, well filled and fresh seeds are collected, tested for germination and treated before they are sown. Some seeds retain germination capacity and remain viable even after a long time in storage e. g. Sal seeds must be sown immediately after collection, Khair seeds can be stored for a few months, Eucalyptus seeds can be stored for over one year, Teak seeds germinate better if kept and weathered for a year. Quantity of seeds required for a bed can be roughly estimated by following formulae: -

$$W = (A \times D) \times 100 / (P \times N)$$

Where,

N= weight of seeds required.

A= Area of bed in Sq.cm D= Number of plants required per Sq.m.

P= Plant percentage of seeds/percentage of germination.

After sowing of the seeds, the beds should be kept clear of Weeds and Soil should be also be kept worked up for good quality seedlings.

Seed Weight, germination percentage and Pre-treatment procedures in respect of some species: -

Special	No. of seeds per Kilograms	Percentage of germination	Pretreatment
a) Babul	7,700	50-90	4
b) Khair	38,500	80	-
c) Haldu	11,00,000	30-40	-
d) Maharukh	25,000	40	-
e) Kala Siris	8,000		3
f) Safedoiris	23,000	70	3
g) Cashew	500	90-95	-
h) Dhaura	1,20,000	20-30	-
i) Neem	4,400	70-75	-
j) Semul	28,000	50-70	-
k) Palas	1,800	90	-
l) Analtas	5,500	65	2
m) Cassia	35,000	75-80	6
n) Shisam	24,000	50-60	-
o) Sossoo	14,000	80	-
p) Eucalyptus	4,00,000	20	-
q) Chandan	8,500	75	5
r) Sal	500	60-70	-
s) Tamrid	800	60-70	4

t)Teak	2,500	60-80	9
u)Arjune	150	40-50	-

**Different pre-treatment: -**

- 1.Boiling in water followed by soaking for 48hours.
- 2.Boiling in water for 5 minutes or in concentrated Sulphuric acid for 2minutes.
- 3.Boilinginwaterandsoakingfor12hours.
- 4.Boiling in water and soaking for 24hours.
- 5.Soaking in cold water for 24 to 48hours.
- 6.Soaking in hot water for 24 hours or in Sulphuric acid for 5 minutes.
- 7.Soaking in cold water for 2-3hours.
- 8.Soaking in cold water for severaldays.
- 9.Alternate soaking and drying for 2-3 days each for a week.

**6.7.6. List of records to be maintained: -**

**a)Nursery register:** -This register should contain details of location of the nursery, Name of the Division, Name of the Range, total area under the nursery date of establishment, types of seedlings raised, number of beds, progressive expenditure, account of seedlings raised and supplied for various plantation.

**b)Bed register:** - One or two pages may be allotted to each bed to record its number and various operations performed. The operations would include date or formation of bed, manure and fertilizers added, quantity of seeds sown, name of species, number of seedlings raised, dates of Seedlings, Working of the soil, transplantation of seedlings to other beds etc. The register should also indicate count of Seedlings which is to be taken in months of October, January; and June.

**c)Tools and plants register:** -Tools and plants required for the nursery are of various type. The register should contain details of sucharticles.

1)Nursery board: - A board of 2mx1.2m size giving particulars of the nursery should be prominently displayed at the entrance of thenursery.

2)Bed boards: -Small sized boards (15cm x10cm) at the head of each bed showing serial number of thebed, species and latest count of the seedlings should be displayed.

3)Diesel pumps/Electric pump.

4)Germination boxes.

5)Sieves, wire mesh etc.

**6.7.7** Normally, for nursery having 4 hectares as its area, following implements are provided.

Wheelbarrows	6	Khurpi	<b>100</b>
<b>Pickaxes</b>	<b>24</b>	Gardening Scissors	<b>2</b>
Shovels	<b>24</b>	Secateurs	4
Crowbar	<b>24</b>	Pruning Knife	<b>4</b>
Pans	<b>24</b>	Grafting knife	<b>4</b>
Water Cans with rose	<b>12</b>	Pruning saw	6
Forks and hoes	12	Crosscut saw	2
Clay water pots	18	Axes with handle	<b>24</b>
Iron Pots	6	Balance	1
Trowels	<b>24</b>	Saw doctoring kit	2 Sets
Scribes	6	Ropes Strings	
Bill hooks	<b>24</b>	Metal tapes etc.	

**Audit checks on the accounts of the nurseries: -**

It may be seen in audit that: -

-Requisite estimates are prepared for different operations required for raising seedlings in nursery and that the estimates are approved by the competent authority based on the proposed plantation programmes.

-Fertilizers, insecticides, seeds and other items required for raising of seedlings are procured after observing prescribed procedures and that the purchases are made through approved dealers.

-Stock accounts of the items procured and neatly kept and perishable /chemical items are put to use before the expiry dates.

-Germination tests are carried out on seed before finally accepting the supply and material not meeting the required standards is rejected.

-The seeds are subject to pre-sowing treatment and are sown only after such treatment.

-Quantity of seeds sown is not more than required and wastage's are minimized.

There are no deviations from the approved estimates and in case of deviations they are covered with proper authority.

Stock account/survival count of the seedling is maintained and issues made with proper authorisation

-Old and over mature seedlings are not allowed to remain in the nursery.

-Log book for diesel pump set/electric pump set and other mechanized equipment's are kept.

## 6.8 SUCCESS/FAILURE OF PLANTATIONS

**6.8.1** Primary object of raising plantation under any scheme viz. Economic plantations of valuable species, fast growing species, fuel wood, bamboo etc. is to increase productivity. It is, therefore, essential that the stocking of the areas planted assures of full productivity at maturity of the species. The planting is initially made at a close spacing of 1m/2m/3m so as to provide insurance against mortality of the seedlings because of natural causes or diseases etc. Surviving excess number of plants is removed through tending in early stages and intermediate thinning to obtain intermediate yields and also to provide space for growth of the healthy trees.

The success or failure of the total plantation is to be judge on the percentage of survivals after the third year operations as the estimates provide for replacement of casualties during first year and second year operations.

Norms laid down for adjudging failure or successes of plantation are as under: -

Category of the area	Successful	Partially successful	Failure
1. Suitable area with favorable conditions, soil etc. Site rainfall	60 and over	33 to 60	Less than 33
2. Medium forest sites quality	50 and over	25 to 50	Less than 25
3. Poor forest sites	40 and over	20 to 40	Less than 20

1) Suitable Sites: Soil more than 60 cm (2') deep, rainfall 1240mm to 3000 mm (50" to 150"), prevalence of adverse biotic factors and gentle to moderate slope.

2) Medium Site: Soil more than 30 cm (1') deep, rainfall between 900 mm and 1250 mm (35" to 50") prevalence of adverse biotic factors and moderate slope.

3) Poor sites: Soil less than 30 cm (1') deep, rainfall less than 900 mm (35") or more than 3000 mm, excessive prevalence of mist and fog during monsoon adverse biotic factors and steep slopes.

**6.9 Soil Conservation measures:** The primary object of the scheme is to provide protection to the site for conservation of top soil and moisture. The object of production assumes a secondary position. Ordinarily trenching, bunding, closures around the site, planting of soil bunding plants or herbs or shrubs etc. 'is to be carried out at sites which are denuded and

badly degrades for soil conservation at such sites.

**Criteria for judging the success of soil conservation and afforestation works would be ensure that;**

1. The contour trenches, bunds, furrows, terracing of the slopes, digging of saucer shaped pits etc had been executed as prescribed in the estimates.
2. The gully plugging work had been carried wherever necessary,
3. The sites had been closed for grazing and suitable steps taken for protection had been successful.
4. The soil conservation had actually resulted in the accumulation of soil and growth of grass and
5. The soil bunding had been affected through growth of grass, sowing of seeds and planting of seedlings and that at least two plants per trench had survived.

Examination of the above parameter would determine the success or failure of the soil conservation and afforestation works.

## **CHAPTER VII**

### **LOCAL AUDIT OF FOREST DIVISIONS**

**7.1** Central audit conducted by the audit staff at the headquarters of the Accountant General (Audit) is based on the accounts rendered by the departmental Officers to the Accountant General (A&E) and also on the basis of copies of sanctions orders etc. endorsed to the Audit Office. Major portion of the original records based on which the sanctions, orders etc. are issued are retained in the offices in which they originate. To enable the Comptroller & Auditor General of India to assure himself of the accuracy of the original data on which the accounts of the Government are based, he has the authority under Section 18 of Comptroller & Auditor General's (DPC) Act, 1971 to inspect any office which is responsible for keeping initial and subsidiary accounts, call for any accounts, books, papers and other documents which are relevant to the transaction, put such questions and call for any information as he may require for the preparation of any report which is his duty to prepare.

#### **7.2 Primary objects of inspections are: -**

- (i) to see that the initial accounts from which the accounts rendered by departmental officers are compiled or on which they are based are properly maintained in the prescribed forms and that financial rules and orders are being carried out;
- (ii) To test the degree of care exercised by the departmental authorities responsible for keeping the accounts over the accuracy of original records.

Besides this, in local audit of accounts, a test audit of vouchers which are not audited in the central audit and a test audit in sufficient details to verify the accuracy and completeness of accounts according to the prescribed rules for the audit of expenditure and receipts of the Union/State is also carried out. Forest revenue being the one of the main sources of revenue of the state, accounts of revenue realisation, remittances and refunds are also subjected to detailed checks.

#### **7.3 Audit Planning: -**

**7.3.1** Early in January each year, a plan for the local audit inspection of the Forest Divisions/Administrative Offices during the ensuing financial year is drawn up based on the above norms and also based on the availability of personnel/parties. This plan, in the form of annual programme, as approved by the Accountant General is split up in quarterly programmes for the various inspecting parties. Copies of the programme of local audit are required to be sent to the administrative department concerned in addition to the units proposed to be audited.

#### **7.3.2 Databank**

Headquarter Section is required to build up a data bank containing documentation on reports of various committees, study reports, plan and budget documents, news-paper and journal clippings etc. for conduct of the audit of accounts. A register of special points for inspection is also required to be maintained. Each Division and Administrative Office is to be assigned separate folios wherein all points requiring local investigation at the next inspection of the division would enter.

#### **7.4 Documents to be supplied to the Inspection Party: -**

**7.4.1** Headquarters Section is required to supply following documents to the inspection party for smooth conduct of audit of accounts of the Division.

- a) A complete set of audited accounts of one month (Vouchers and Accounts) selected by the Group Officer for detailed scrutiny.
- b) Details of additional month selected for check of arithmetical accuracy and check of Travelling Allowance bills and details of Range accounts to be checked.
- c) Foils of paid cheques relating to the selected month for detailed scrutiny.
- d) Details of special points for detailed investigation in local audit.
- e) Previous Inspection Report and Test Audit Note files.
- f) Copy of duty list and title sheet.

These documents are required to be sent in advance to the field party so that they are available to the party on the day of commencement of the audit.

**7.5** The inspection of the accounts may include the following items of checks.

- A) Complete vouching of Cash Book entries for the selected month with reference to the vouchers sent from the Headquarters Section.
- b) An examination of the general cash arrangement of the Forest Division and the financial control exercised by the Divisional Officer.
- c) Examination of the contractor's/disburser's ledgers.
- d) Scrutiny of vouchers retained in Division which are not submitted for central audit.
- e) Examination of initial accounts, such as Muster Rolls etc.

**f) General examination of the arrangement for the custody of money value passes, permits, musters roll etc.**

- g) General review of the accounts of the Division for the entire period under audit.
- h) Tracing of receipts in cash book and remittance thereof into treasury.
- i) Check of Service Books and leave accounts of staff whose name do not appear in the pay bill and also of the regular establishment.
- j) Check of initial accounts of works with reference to measurement books.
- k) Check of quantity accounts of timber and other forest product.

Check of GOF accounts of class IV Government servants.

#### **7.6 Duty List:**

**7.6.1** Items to be checked by the Inspecting Officer, Asstt. Audit Officer/Section Officer and Auditors are as under: -



### **7.6.2 Items of work to be done by the Inspecting Officer.**

The Inspecting Officer should devote his personal attention to all the items of work on the items specified in paragraph C.I.S. of MSO (Audit). He should also personally carry out the following items of work.

1. Review of all regular contracts and percentage of other agreement made since last. Inspection, Examination of correspondence with the higher authorities in connection with the contract, rates sanctions etc.

2. Review of the Banking arrangements to see that they are generally satisfactory. It should be seen in particular: -

a) In whose custody the current cheque books are kept and by whom cheques are filled in.

b) What stock of Blank cheque books and Receipt books is in hand where the books are kept and what accounts are kept the balance of books in stock should be verified.

c) Whether the certificate of account of cheques is duly recorded by the drawing office on each cheques book.

3. Review of the balance of stock, system of acquisition and verification of stores.

4. Review of the cash books on the lines of provisions contained in Section VI of MSO (Audit) including a review of the arrangements of the custody of the cash and of withdrawal of money from the chest.

5. Review of implementation of the working plan, marking of coupes for exploitation, departmentally worked coupes, coupes allotted to FLCS, out turn from working of coupes, coupe completion reports, reports on deviations from working plan.

6. Review of the following register and accounts (The nature and extent of check being left to the discretion of the Inspecting Officer. nature and extent of check being left to the discretion of the Inspecting Officer.)

(a) Muster Roll

(b) Deposit Register.

(c) Register of rents of buildings and lands.

(d) Establishment work.

(e) Monthly account.

(f) Register of revenue and outstanding of revenue.

7. Miscellaneous items of work, namely: -

(a) Review of the Inspection Report of the Conservator and the Divisional Forest Officer.

(b) Review of the irregularities noticed at the previous Inspection.

(c) Review of the extent to which instructions order previously issued and noted for compliance are being observed in practice.

8. Verification of: -

- (a) Security Bonds of the Head Clerk, Range Forest officer etc.
- (b) Register of G. P. Notes deposited for safe custody.

9. Generally, Examination of: -

- (a) Government Securities.
- (b) Accountant Generals circular file and codebooks.

10. Review of the accounts of Receipts taking a test check of at least one month's receipts and General examination of the system of realising and accounting of Forest Revenue in the Divisions inspected.

11. Scrutiny of transactions relating to allotment of coupes to Forest labourers co-operative societies with special reference to revised formula prescribed by Government (No. FLC/1058/1123-E (II) dated 03-12-1969).

12. Review of general maintenance of accounts recorded with special reference to Comptroller & Auditor General's confidential D.O. letter No. 3405/Admn. III / 479-60 dated 05-12-1960.

**Items of work to be done by the Asst. Audit Officer: -**

1. Examination of Register of works.
2. Scrutiny of transfer entry memos selected by the- Inspecting Officer
3. General examination of the contractors and Disbursers ledger and methods of safeguarding financial interest of Government.
4. Extract of items outstanding in the Register of stock for over one and half years unused or partly used.
5. Printed Return of Buildings.
6. Forest Deposits.
7. General Examination of the following Registers etc.
  - a) Register of lands leased out.
  - b) Register of lands demarcation.
  - c) Register showing the details of forest produce credited in Form 9 for which contractors were paid.
  - d) Register of free grants.
  - e) Register of produce removed by right holders
  - f) Register of live-stock.
  - g) Register of Forest produce seized and disposed of.
  - h) Register of Stationery.

i) Register of fixed charges and Misc. sanction

j) Capital and revenue account of Buildings.

k) Stock account Form No.9.

**8. Check of cash book for the selected month.**

a) Receipt Side: -

i) Receipt book of counterfoils.

ii) Entries from the payments side in respect of deductions from bills.

iii) Corresponding. Entry for cash drawn from the treasury in the cash book and remittance book with the challans etc.

b) Payment side: -

i) Counter foils of cheques.

ii) Paid cheques

iii) Paid bills received from the Audit Office.

iv) Examination of interest bearing securities.

**Item of work to be done by the Civil Auditor.**

1. Check of the cash book for the selected month.

a) Receipt Side: -

i) Receipt book of counterfoils.

**ii) Entries from the payments side in respect of deductions from bills.**

iii) Corresponding entry for cash drawn from the treasury in the cash book and remittance book with the challans etc.

b) Payment side: -

i) Counter foils of cheques.

ii) Paid cheques

iii) Paid bills received from the Audit Office.

iv) Examination of interest bearing securities.

1. To verify all the interest bearing securities on hand, the accounts shown with that in the register and the acknowledgement for these returned after the last annual account last audited at the time of inspection.

2. To see that all the securities first entered in the Register of Deposit or the Register of Miscellaneous recoveries find place in the register.

3. Examination of receipt in (A) to see that they are in proper form and that they are in proper form and that they are given by competent persons.

Note: These checks when completed should be brought to the Inspecting Officer for checking them.

v) Complete checking of pay and T.A. Bills sent by the audit office for audit. Festival advances bills for one selected months are to be checked. It should be examined whether the pay and T.A. Claim are thoroughly scrutinized before submitting the bills to the Divisional Forest Officer.

2. Check of leave accounts of Government servant beyond the age of 53 and scrutiny of leave account with the service books. Check of leave account with the service books. Check of leave accounts and initial pay of Forest Guards etc. whose names are not shown in the pay bills.

3. Examination of

1. Register of Duplicate keys

2. Register of appropriation and

3. Register of contingent expenditure

(I) Verification of credits in the Register of Revenue

(II) Verification of stamp account.

(III) to verify that contractors are paid by cheques drawn only treasuries in jurisdiction of the D.F.O's as stipulated in their contracts.

To check whether the register showing the monthly adjusted items under Forest remittances is maintained and whether the steps taken to clear these items are adequate.

(X) Register of cheques.

#### **7.6.5 Carrying forward of outstanding observations of old Inspection Reports: -**

Settlement of outstanding paragraphs of previous Inspection Reports is one of the important duties of the Inspecting Officer. Latest position in respect of all outstanding objections should be ascertained in writing from the head of the office and verified with reference to the original record maintained by him. Compliance to the objections, which have been marked by headquarter section for verification should be verified with the relevant record to ensure that adequate action has been taken to set right the irregularities pointed out by audit. All objections which have been fully complied with should be proposed for deletion from the Inspection Report concerned. (According to the procedure in vogue, paragraphs which have been proposed for closure/deletion should be carried forward/copied under Part-I (B) of the report with appropriate remarks regarding proposed deletion. Final closure of the paragraphs is to be done in Headquarters Section under the orders of the Group Officer. The paragraphs which cannot be proposed for deletion should be shown as outstanding with suitable comments relating to their pendency.

#### **7.6.6 Processing of the draft Inspection Report in the headquarter section: -**

The draft Inspection Report should be sent to headquarter section (Addressed by name to

the Group Officer) immediately after conclusion of the audit. Following time schedule is required to be adhered to for processing the report.

i) For receipt of the draft Inspection Report in Headquarter section (from Last day of audit)	7 days
ii) For editing/approval a) by Auditor - 2 days b) by SO/AAO 7 days c) by BO/GO .... 7 days	16 days
iii) For miscellaneous works	7 days
Total	30 days

**The draft Inspection Report should be examined and edited before they are sent to the Divisional Officer /Department. Observations which are not in order or which do not conform to the Rules/orders should be expunged or modified.**

Fair and typed copies of the Inspection Report should be forwarded to the Divisional Officer in form SY 211 and SY 212 with suitable headings and by providing separate columns for recording against each paragraph of the report, replied of the Divisional Officer, remarks of the Conservator of Forests/Chief Conservator of Forests and final disposal by the Accountant General.

The divisional officer is required to return the report with his replies within four weeks through the Conservator of Forests/Chief Conservator of Forests. On receipts of the first compliance report (FCR), further replies/remarks are communicated to the Department. Important points which may merit mention in the conventional audit report are referring to Head of Department separately for his comments and also processed separately for their inclusion in the Audit Report as draft paragraph.

## **CHAPTER VIII**

### **CENTRAL AUDIT: -**

8.1.1 Monthly account of Forest Divisions containing cash account and supporting vouchers therefore are received in the Forest Accounts Compilation Section (FAG) of the office of the Accountant General (A&E). Expenditure/revenue figures incorporated in the cash accounts are posted in the departmental classified/consolidated abstracts. Thereafter, schedules and vouchers relating to provident fund accounts are transmitted to the sections concerned for posting in the ledger cards. Similarly, other schedules relating to recovery of Motor Cycle Advances, House Building Advances, Forest Advances, Remittance, cheque drawn etc. are also transmitted to respective sections for their posting in Broad-Sheets. On completion of the preliminary checks and postings in the abstracts/broad-sheets, the vouchers are handed over to the Central Audit Parties (CAP's) of the Audit office.

8.1.2 Central Audit work is to be carried out every month by the CAP's in the Accounts and Entitlement office. Immediately on receipt of the vouchers, the vouchers are listed and categorized in a register for facilitation their selection for audit. On completion of the listing of vouchers the Assistant Audit Officer in-charge of the CAP would randomly select vouchers for audit and also mark audited vouchers for review. After audit, vouchers or accounts should be defaced in red ink with the word "Audited" over initials of the persons who conducted the audit. If any objection is taken in audit of a voucher or to any item in a schedule or other accounts, a note of the objection should be recorded thereon in red ink in sufficient details to make it readily understandable. Amount admitted/objected should also be recorded on the voucher. Similarly review of vouchers is also to be done by the Assistant Audit officer, simultaneously on completion of the audit by the auditor.

8.1.3 The Central Audit Support Sections (CASS) would render assistance to the CAP's in performing their duties efficiently by supplying relevant sanction files along with important points to be seen in central audit by the CAP's when the CAP's audit the accounts. After completion of the audit and review of the accounts and vouchers, the CAP will forward the selection Register, the audit completion certificate and the audit notes (in triplicate) to the concerned CASS section. This section will, thereafter deal with the audit notes and all subsequent correspondence. After scrutiny and editing of the audit notes, the CAS section will send them to the Divisions concerned. Replies to the audit notes will be received in CAS section and suitable action for closure or referring the point for local audit etc. will be taken by the CAS section. In exceptional cases verification of replies can be got done through the CAP concerned.

8.2.1 The accounts of receipts and payments which are rendered by the Divisional and other officers of Forest Department should be checked to see that: -

- a) All items of receipt and charges are entered in details in the said account.
- b) Charges have been incurred with reference to sanctions and allotment thereof and advances/recoverable payments are covered by proper authority.

- c)The certificate as recorded on the monthly cash accounts should be checked to see that
- i)Cash recoveries of service payments have not shown as separate items in the cash account.
- ii)Refunds of forests revenue have been accounted by deduction from revenue in cash account.
- iii)The receipts and recoveries on capital account have been deducted from expenditure under "4406-Capital Outlay on forestry and Wildlife" in the cash account.**
- d)All vouchers in support of payment should be checked in the same manner as payment vouchers received from treasuries.
- e)Works and Conservancy charges should receive special attention and it should be seen that the requisite sanction exists and that it has not exceeded without proper authority. When expenditure on a work is spread over two or more months, the total expenditure, up to date, should be watched against the sanction. Works forming parts of a single scheme even though sanctioned piece-meal may be grouped together to ensure that the whole scheme has received the sanction of competent authority and that the aggregate expenditure does not exceed sanctioned amount. Charges booked under "Establishment" may be subjected to normal rules and procedures of audit relating to such charges.
- f)The charges are correctly classified to "Capital" and "Revenue" with reference to the monthly list of sanctions received from the conservator.
- g) Vouchers are in the prescribed form and are in original. They are duly receipted by the payee. A brief abstract is given in the authorized official language under the signature of the drawing officer and the sub-vouchers contain notes of dates of payment.
- h)The vouchers are numbered with reference to their numbers in the list of payment or other account as the case may be.
- i)Detail work upto the totals and the totals are given in words as well as in figures.
- j)Vouchers bear pay orders signed by the concerned disbursing officer.
- k)Vouchers are stamped "Paid"
- l)There are no erasures and that any alterations in the total are attested by the officer concerned.
- m)Revenue stamp of appropriate value is affixed where the net amount paid is in excess of Rs.500/-and they are punched.
- n)Copies of sanctions attached to the vouchers are certified by the sanctioning officer or by an authorised gazette officer.
- o)Fund and Income tax deductions have been made where ever necessary.
- p)No claim relating to pay and allowances not claimed within one year (or such other period as may be prescribed in this behalf) of its becoming due have been paid without the sanction of Accountant General (A&E) where the rules of the government so

prescribed.

q) Vouchers and other documents which are not received with cash account should on receipt subsequently be audited in the same way as they should have been audited had they been received at the proper time.

r) In cases where certificates of payments are received in lieu of lost vouchers or payee's receipt they should be, as a special case, audited in detail in the same way as the original voucher even if they are not selected for audit.

s) In respect of classification of expenditure recorded on voucher it should be ensured that: -

**i) Major, Minor and detailed heads of accounts as noted in the paid vouchers selected for audit are authorised heads.**

ii) The expenditure has been classified as per the provision made in the annual financial statement i.e. budget provision approved by the State Legislature.

iii) The expenditure which should have been charged to the Consolidated fund of the State has not been classified as voted or vice-versa.

### **8.3 Duties of the personnel in CAP for forest accounts:**

Duties assigned to the personnel of CAP's for audit of forest accounts are as under: -

#### **8.3.1(I) Assistant Audit Officer**

a) Overall supervision and co-ordination of work of the audit parties.

b) Selection of vouchers for audit and review.

c) Check of classification of vouchers for amount over Rs. 50,000/-

d) Audit of vouchers for amount over Rs. 50,000/-

e) Review of vouchers audited by Sr. Auditor/Auditor

Recording pass order on monthly account.

#### **8.3.2 (II) Senior Auditor/Auditor**

a) Audit of classified abstract of revenue and expenditure.

b) Audit of contractor's and disbursers ledger

c) Audit of works and contingent bills upto Rs. 50,000/-

d) Audit of T.A. and L.T.C. Bills.

e) Audit of Medical reimbursement claims.

f) Audit of grant-in-aid bills.

g) Audit of refund bills.

h) Audit of Transfer entries.

i) Any other routine work entrusted by Assistant Audit officer.



- j) Audit of Establishment bills of non-gazette staff.
- k) Audit of bills of advances to Government Servants.
- l) Listing of vouchers for selection for audit/review.

## **Chapter-IX**

### **Organization and Functions of the Forest Department**

#### **1. Introduction: -**

The subject '**Forests**' was included in the seventh schedule of provincial legislative list referred to in Section 100 of the Government of India Act, 1935. The administration of the Forests in the then Bombay Province was entirely under the control of the provincial Government and was dealt with in the Agriculture and Forest Department of the Secretariat. The subject has been included in the concurrent list in 1976, as per 42nd amendment to the Constitution of India. The subject is now being dealt with by the Ministry of Environment and Forests in the Government of India and by Revenue and Forest Department of the Government of Maharashtra.

#### **2. Organization of the Forest Department: -**

- 1.2.01 Awareness of the Forest management for meeting the industrial requirements of Teak was felt by the British Government in England in the year 1805. Dr. Gibson, Superintendent of Botanical Gardens, Bombay Presidency was appointed to act as interim ' Conservator of Forests from 1841 to 1842. He later became the first Conservator of forests with a small staff in 1847.
- 1.2.02 A charter for protection and preservation of the Forests was drawn in 1865. The enactment of Indian Forest Act was done in 1878, and this act was in force in the State till 1927. The present Indian Forest Act, dealing more comprehensively with the aspects relating to Forests, was passed in 1927, which is now in force. It has been amended from time to time to make it more effective.
- 1.2.03 In 1892, Department was re-organized forming 3 circles corresponding to Revenue Divisions. For the first time, a Chief Conservator of Forest was appointed in 1917. The Department ceased to be ancillary to the Revenue Department from 1921.
- 1.2.04 The first conservancy in Berar (which is a part of present Maharashtra State) came under British Rule in 1855. The foundation of regular forest administration was laid in Berar and Melghat by Sir Brandis in 1869. First conservancy in Vidarbha was started after purchase of ex-jamindari forests of Aheri, which was brought under Working Plan in 1895.
- 1.2.05 Reorganization of the State was done in 1956. Due to bifurcation of reorganized bilingual Bombay State, present State of Maharashtra was constituted in May, 1960. The Forest area of the then Maharashtra State was 67321.87 Sq. Kms, which included 6604.5 Sq. Kms of area in charge of Revenue Department and 3670.03 Sq. Kms area of forest in charge of private individuals. The Forest Department then consisted of 6 territorial circles, 25 territorial divisions, 3 independent sub divisions and functional divisions of Working Plans, silviculture, utilization and a Forest Engineer.
- 1.2.06 The formation of present structure of Forest Department is due to expansion of the Department , creation of additional posts of Chief Conservator of Forests,

Conservators and Divisional Forest Officers in 1964, formation of Indian Forest Service from 1st July 1966, creation of Forest Development Board and subsequently Forest Development Corporation of Maharashtra Ltd., introduction of State Trading in Minor Forest Produce, creation of Social Forestry Wing and reorganizations of the department in 1964, 1981, 1983, 2011 etc.

- 1.2.07 **The Forest Department:** -The present Forest Department is headed by the Principal Chief Conservator of Forests (Head of Forest Force), who acts as a Team leader and a coordinator of all activities and programmes of the Forest Department and Forest Development Corporation of Maharashtra Ltd. And work outside the forest areas on non-forest wastelands and community lands. The Principal Chief Conservator of Forests (Head of Forest Force) is assisted by Principal Chief Conservators of Forests (Wildlife), Principal Chief Conservators of Forests (Production and Management), Additional Principal Chief Conservators of Forests (Personnel), Additional Principal Chief Conservators of Forests (Administration- Subordinate Cadre), Additional Principal Chief Conservators of Forests (Budget, Planning and Development), Additional Principal Chief Conservators of Forests (Non-Timber Forest Produce, Monitoring & Evaluation), Additional Principal Chief Conservators of Forests (Protection), Additional Principal Chief Conservators of Forests and Nodal Officer, Additional Principal Chief Conservators of Forests (Conservation), Additional Principal Chief Conservators of Forests (CAMPA), Additional Principal Chief Conservators of Forests (Information, Technology and Policy), Additional Principal Chief Conservators of Forests (Research, Education & Training) who deal with the subjects allotted to them. The Forest Department in Maharashtra State is divided into 11 Territorial Circles, 44 Territorial Forest Divisions and 7 Independent Sub Divisions. The Divisions are further sub-divided into 369 Territorial Ranges, the 1460 Rounds and 5515 Beats as on 2011. In addition to these territorial units the Wildlife Wing has 4 Circles, 14 Divisions, 65 Ranges, 167 Rounds and 688 Beats. There are 5 functional circles and they are assigned the works of Research, Working Plan, Education, Evaluation, Training etc.
- 1.2.08 In addition to the above staff, officers from Public Works Department (Engineers), Medical Department (Medical Officers), and Revenue Department (F.S.O. etc.) are taken on deputation.
- 1.2.09 **The F.D.C.M. Ltd.:** -The Forest Development Corporation of Maharashtra Ltd. Is headed by Managing Director in the rank of Principal Chief Conservator of Forests. He is assisted by one Chief General Manager in the rank of Additional Principal Chief Conservators of Forests & three General Managers in the rank of Chief Conservators of Forests in the headquarter & four in charge of Territorial Regions in the rank of Chief Conservators of Forests, one Regional Manager in the rank of Conservator and 16 Divisional Managers in charge of territorial or functional Divisions in the rank of Dy.C.F./D.F.O. and 43 Assistant Managers in the rank of Assistant Conservators of Forests. The organization consists of 74 Ranges, 204 Rounds and 423 Beats as on 2011.
- 1.2.10 **The Social Forestry Department:** - The Social Forestry Department is headed by the

Principal Chief Conservators of Forests and Director General, assisted by 6 Chief Conservator of Forests and Deputy Director General in charge of Territorial Circles, corresponding to Revenue Divisions and 1 Additional Principal Chief Conservator of Forests and Additional Director General at the Head quarter. There are 33 Divisions corresponding to the 33 Districts and 3 Divisions at Head Quarters headed by DyDirectors of Social Forestry in the rank of Dy. Conservator of Forests. The Social Forestry Organisation is provided with 82 Assistant Directors, (56 in the field and rest in the office of the Director and Joint Directors) in the rank of Assistant Conservator of Forests, 301 Plantation Officers in the rank of Range Forest Officers, 600 Assistant Plantation Officers in the rank of Foresters and 208 Plantation Kotwals in the rank of Forest Guards.

### **Protection, Conservation & Development of Forests: -**

To take measures to protect forests, wildlife and natural eco-system from damage, theft, fires, degradation, misuse and abuse.

To conserve soil, water to protect and improve its fertility, preserve wildlife, total biological diversity through net-work of National Parks, Sanctuaries, Biosphere reserves to provide corridor to maintain genetic continuity.

To carry out all round development of forest areas to enrich present forest, increase their productivity by taking up plantations. Implement need-based programme of afforestation for production of fuel, fodder in open and remote areas, carry out construction and maintenance of roads, administrative and residential buildings, maintain mechanized units of logging, transport and communication system for management, maintenance, use and improvement of the forest.

### **Scientific Management of the Forests: -**

To carry out scientific management through Working Plans consistent with permanence, maintenance and improvement of the forest eco-system and to meet the demand of rural populace to permissible extent.

Management of catchment areas of watersheds, degraded forest lands and wastelands on the principles of land capability and land use to meet growing demands of local populace. Promote industries to procure their requirements through farmers or by building their own resources. Avoid making supply of forest produce to industries at concessional rates. Supply of raw material to cottage industries if surplus is available over and above the requirement of rural-tribal populace. To regulate the rights and concessions of the local populace including those of grazing to the extent of carrying capacity of the forest without depleting their source and only to the extent of bonafide needs.

To improve the capacity of production optimized by increased investment on adoption of advance technology, research and development.

Development of Farm Forestry, Social Forestry in non forest areas outside the reserved forests to increase total production capacity to reduce pressure on Government Forests.

### **Research, Extension, Education etc.: -**

To carry out research in Silviculture, Ecology, Seed and Seedling production, regeneration, Utilization, Pathology and other fields in forestry in the interest of better conservation, management and sustenance of the forests. Research in Wildlife, Tribal Development and Technological Improvements in the areas closely related to forest.

To impart education and training to foresters in professional matters and scientific disciplines, educate public in respect of Forest, Wildlife, Social Forestry, management of community forestry. Promote specialization in the field of forestry.

- (iv) To survey and build up adequate data base by collection of appropriate information on forests and forestry through undertaking systematic surveys and collecting information essential for management of the forests. Develop built-in capacity to collect and feed this information on forest land, crop growth, market trends, personnel resources and development etc. through appropriate Management Information System.
- (v) To carry out proper monitoring and evaluation for improvement and review of the specific projects and works prescribed under approved Working Plans.
- (vi) To create adequate legal support to forestry, forest protection, conservation and management, farm forestry, joint forest management, social forestry, protection of interests of farmers, economically weaker sections, women and tribal in developing trees and forests by conferring on them suitable rights of ownership and usufructs. Develop suitable import- export strategy for forest produce in the interest of forest conservation.
- (vii) To build-up suitable financial support for development, maintenance and sustenance of forest.

### **1.04 Relations with the Government of India: -**

#### **1.04.01**

- (i) The subject of Forests and Wildlife in the Central Government is dealt with by the Ministry of Environment and Forests. The Director General of Forests (previously designated as Inspector General of Forests) may correspond officially with the Principal Chief Conservator of Forests (HoFF)/Principal Chief Conservators of Forests/ Additional Principal Chief Conservators of Forests on technical and professional matters and on subjects on which he may require information or desires to make suggestions.
- (ii) He may write to the State Government with reference to professional matters, make inspection tours and submit to Government report or notes on forests visited, either directly or through the Government of India.
- (iii) The Ministry of Environment and Forests has established the regional offices of the Department of Environment, Forests and Wildlife to deal with the matters of forest conservation, ecological matters, and deforestation. The State of Maharashtra is covered under the jurisdiction of Regional C.C.F., Western Zone with office at Bhopal. The functions of the Regional C.C.Fs. are narrated in the **Govt. Resolution No. 37-3/85-F-P, dated 7-4- 1986** of the Government of India. Please see in sub para 1.04.02.

#### **1.04.02 Functions of Regional Chief Conservators of Forests: -**

- (i) To monitor and evaluate all on-going forestry development projects and schemes with specific emphasis on conservation of forests.
- (ii) To assist the States/Union Territory Govts. in preparation of the proposals involving diversion of forest lands for non-forestry purposes under the provisions of the Forest (Conservation) Act, 1980 for expeditious processing and disposal of such cases.
- (iii) To under take physical inspection of sites in cases of diversion of forests involving an area of more than 40.0 ha.
- (iv) To monitor the implementation of conditions stipulated by the Central Govt. in proposals approved under the Forest (Conservation) Act, 1980.
- (v) To assist the States and Union Territories in the preparation of management plans for working of forests under their control within the frame work of guide lines issued by the Central Govt. from time to time.

**1.04.03** To assist the States and Union Territories in streamlining collection, storage and retrieval of data covering all the facets of forests and forestry activities and to transmit such data to the Central Government/Central data Processing Centre. The Headquarter Unit located at New Delhi will be responsible for supervision and coordination of all the activities in relation to the functions assigned to the Regional Offices as enumerated above under the overall control of the Secretary to Govt. of India in the Department of Environment, Forests & Wild life and will be part of the Secretariat.

**1.04.04 Other matters:** -The Government of India regulates the disforestation and monitors the process of conservation, preparation of Working Plan for regulating and implementing the schemes of protection and conservation of environment and wildlife by monitoring activities and regulation of the State Government and observance of implementation of the provision of centra lacts, legislation on wild life etc. in general and The Forest Conservation Act 1980 in particular.

The liaison between Central and State Government for the purpose of processing disforestation proposals is kept through the Nodal Officer representing Forest Department of the State. The planning process is also closely monitored by the Central Government, through the Regional C.C.Fs. who is a member of the Committee for finalization of Working Plan of Forests prepared in accordance with policies and guidelines issued by the Government of India or the Honourable Supreme Court of India.

**1.04.05** The Government of India is also associated with State Governments in the activities of Social Forestry, development of Wildlife and nature conservation etc. through financial support of centrally sponsored or centrally aided schemes.

**1.04.06** The Forest Research Institute is now designated as Indian Council for Forestry Research and Education, Dehradun and carries out the functions of forestry research and imparting training to State Forest Service Officers including R.F.Os. Indira Gandhi National Forest Academy of Dehradun imparts training to Indian Forest Service Officers. I.C.F.R.E. runs research institutes at Dehradun, Coimbatore, Jabalpur, Jodhapur and

Kurseong to cater to the regional needs of research. Wildlife Institute of India at Dehradun carries out work of research on wildlife and bio-diversity conservation and imparts training to the Forest Officers working in the States.

**1.04.07** Indian Institute of Forest Management is established at Bhopal for catering to the needs of management studies in forestry in the country to create managerial and professional skills required for managing forestry related activities outside forest areas.

**1.04.08** The Government of India also keeps liaison with international institutes like O.D.A., C.I.D.A., S.I.D.A., I.U.F.R.O. etc. of research and education in forestry, nature conservation, wildlife, environmental protection, etc for the benefits of the States.

## Chapter-X

### Position and duties of Forest Officers and their relations with other Departments

#### [A] Powers: -

#### 1. Powers of Forest Officers: -

The forest officers exercise the powers vested in them *vide* the following acts/rules/manuals etc. The Indian Forest Act 1927 and rules made thereunder

The Wild Life (Protection) Act 1972 and rules made thereunder. The Forest Conservation Act 1980 and rules made thereunder The Maharashtra Forests Produce (Regulation of Trade) Act, 1969

The Maharashtra felling of Trees (Regulation) Act 1964 and rules made thereunder

The Maharashtra Sale of Trees by Occupants belonging to Scheduled Tribes (Regulation) Act, 1969

The Maharashtra Civil Services Rules

The Manual of Financial Powers, 1978 and subsequent revision done from time to time  
The Manual of Financial Powers, 2011

#### Functions assigned to various officers and employees are described as under

#### Functions of Principal Chief Conservator of Forests:

##### *Principal Chief Conservator of Forests (Head of Forest Force) M.S.:-*

All policy matters, including policies related to wildlife management and wasteland development.

Matters pertaining to committees of legislature and Forest Development Corporation of Maharashtra Ltd.

Overall control and supervision on all territorial and functional charges including preparation of working plans and research and general administration of the Forest Department.

Establishment including disciplinary matters and inland / foreign training assignment pertaining to IFS Personnel.

Establishment including disciplinary matters pertaining to Maharashtra Forest Service Class I (Senior & Junior) Updating Maharashtra Forest Manual

##### *Principal Chief Conservator of Forests (Wildlife): -*

Enforcement of Wildlife Protection Act and Rules and matters arising there from. Wildlife Research.

Matters pertaining to State Wildlife Advisory Board. Field and Office Inspections of Circles of Wildlife Wing.

Implementation, supervision and monitoring of all activities as per approved



Management Plans of Protected areas.

Implementation, supervision and monitoring of all Plan and Non-Plan schemes including budget allotted to wildlife wing.

***Principal Chief Conservator of Forests (Production and Management):***

Forest Utilisation.

Forest based industries, except that of Minor Forest Produce. Matter related to preparation of Working Plans, Working Schemes, Forest Resources Survey

Forest Labourers Co-operative Societies.

Matters pertaining to supply of timber, firewood, bamboo, grass and such other produce to Industries / Institutions / Individuals etc. including supply of forest produce under Nistar conditions.

Matters pertaining to enforcement of Maharashtra Supply of Forest Produce by Government (Revision of Agreement) Act, 1982 and the Rules framed thereunder.

Monitoring of Revenue, Timber Accounts and Depots.

Matters related to Grazing including grazing settlement. Stores and Vehicles. Issues related to engineering matters.

Field and Office inspection of the Circles allotted by Principal Chief Conservator of Forests (HoFF).

Implementation, supervision and monitoring of all Plan and Non Plan schemes including budget of the Circle allotted by the Principal Chief Conservator of Forests (HoFF).

***Principal Chief Conservator of Forests & Director General, SFD, Pune: -***

Director Social Forestry for all practical purpose is counterpart of the P.C.C.F. of the Forest Department. In the State of Maharashtra, he is heading a separate organization charged with development of forestry outside the legally constituted forests. Besides, he is designated as the nodal officer for implementation of Integrated Watershed Development Programme being funded by Ministry of Rural Development, GOI.

**2.03 Functions of Addl. Principal Chief Conservator of Forests: -**

Subject to the overall control of the Principal Chief Conservator of Forests (HoFF) in the matters of general administration, policy, planning, budget and other matters assigned (to- him), the A.P.C.C.Fs./C.C.Fs. shall be responsible for the functions respectively assigned to them to take decisions on the subject allotted to them, and implement the decisions at lower levels. They shall also be competent to correspond directly with the subordinate officers of the department, with other Government departments directly on the subjects respectively assigned to them. However, when dealing with policy issues and important matters affecting entire department, even though primarily related to the subject assigned to them, the A.P.C.C.Fs. /C.C.Fs. shall take decision in consultation with P.C.C.F. (HoFF) /P.C.C.F. and shall route references to the Government through him.

**2.03.01 Additional Principal Chief Conservators of Forests(Administration-Subordinate Cadre):**

Establishment matters including Disciplinary matters and Departmental Enquiries in respect of Forest Officers and Forest subordinates belonging to:-

- (i) Maharashtra Forest Services - Class - II including preparation of select list of RFOs fit for promotion to MFS classI (Jr.) and approval of the same by Govt.
  - (ii) GeneralStateService-Class-I
  - (iii) GeneralStateService-Class-II
  - (iv) Non-Gazetted Executive Establishment of the Forest Department.
- 3 Non-Gazetted Ministerial Establishment of the Forest Department.
  - 4 General Administration of the office of the Principal Chief Conservator of forests. Departmental Examinations
  - 5 Management of Human Resources and Development.
  - 6 Matters related to casual labourers including supernumerary posts. Matter related to forestry research
  - 7 Field and office inspections of the Circles allotted by the Principal Chief Conservator of Forests (HoFF).
  - 8 Implementation, supervision and monitoring of all Plan and Non Plan schemes including budget of the circles allotted by the Principal Chief Conservator of Forests (HoFF).
- 9 Additional Principal Chief Conservator of Forests (Personnel): -**
- 10 Entrusted with the responsibility of managing the gazette cadres of the Department. Inaddition, the post, being directly attached to the P.C.C.F. (HoFF), is also required to coordinate the work of various subject matter specialists in the Headquarters, which will be further strengthened and
  - 11 Field & Office inspection of the Circles allotted by the Principal Chief Conservator of Forests (HoFF).
  - 12 Implementation, supervision and monitoring of all Plan and Non Plan schemes including budget of the Circles allotted by the Principal Chief Conservator off Forests (HoFF).
- 13 Additional Principal Chief Conservator of Forests (Budget, Planning and Development): -**
- 14 Formulation of the Annual as well as Five Year Plan proposals and Annual Budget Proposals, both Revenue & Expenditure.
  - 15 Formulation of Supplementary demand/SectionI/SectionII item, New Item proposals n respect of various Plan/Non-Plan schemes and programmes.
  - 16 Formulation of proposals for continuance of programmes under various Plan / Non Plan schemeandtotalorthesameasperthebudgetaryprovisions.

- 17 Settlement of the audit paragraphs appearing in the Inspection Reports of the Accountant General (Audit)
- 18 Internal Audit.
- 19 Formulation of the replies to the issues raised by various Legislature Committees such as the Estimate Committee and Public Accounts Committees.
- 20 Monitoring of all State level, District and State Pool Schemes and programmes and other programmes such as DRDA, JFM, etc.
- 21 Processing and Accordance of Administrative Approval and Technical Sanction to Plans & Estimates of Engineering works.
- 22 Monitoring of all Centrally Assisted Plans, Schemes, and Programmes.
- 23 Release and Distribution of Annual Budget Grants (both Plan and Non-Plan) and Appropriation and Re-appropriation of these grants and their Reconciliation.
- 24 State Forestry Action Plan.
- 25 Standardisation of Plantations / Afforestation modules. Formulation of Cost Structures for various Plans / Schemes. Monitoring of 20 Point Programme.
- 26 Monitoring of Forest Development Tax. Formulation of Performance Budget.
- 27 Matters related to JFM.
- 28 Field and office inspections of the Circles allotted by the Principal Chief Conservator of Forests (HoFF).
- 29 Implementation, supervision and monitoring of all Plan and Non Plan schemes including budget of the Circles allotted by the Principal Chief Conservator of Forests of Forests (HoFF).
- 30 *Additional Principal Chief Conservator of Forests (Protection):-***
- 31 Forest Protection and Vigilance. Saw Mills.
- 32 All matters pertaining to various Forest Acts & Rules not specifically assigned to other Additional Principal Chief Conservator of Forests.
- 33 Matters connected with Meetings and Library.
- 34 All matters pertaining to Malki cases on lands belonging to Adiwasis / other than the Adiwasis.
- 35 Field and Office inspections of the Circles allotted by the Principal Chief Conservator of Forests (HoFF).
- 36 Implementation, supervision and monitoring of all Plan and Non Plan schemes including budget of the Circles allotted by the Principal Chief Conservator of Forests of Forests (HoFF).

37 ***Additional Principal Chief Conservator of Forests (Resource Utilization): -***

38 The Forest Resource Utilization Officer will also work according to the orders issued by Government, PCCF (HoFF) and Principal Chief Conservator of Forests (Production & Management) from time to time in collaboration with territorial officers and their establishment and conduct research into problems concerning forest utilization in the state and collect requisite statistics. The duties include *interalia* the collection of data in respect of raw material resources for industries based on forest produce, organization of supply of timber and other forest produce by the department, improvement of logging methods, introduction of improved methods of exploitation of forests and utilization of forest produce, marketing of forest produce and collection of local out turn and yield data and

39 Field & Office inspection of the Circles allotted by the Principal Chief Conservator of Forests (HoFF).

40 Implementation, supervision and monitoring of all Plan and Non Plan schemes including budget of the Circles allotted by the Principal Chief Conservator of Forests (HoFF).

41 ***Additional Principal Chief Conservators of Forests (NTFP, Monitoring & Evaluation):***

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42 Evaluation.

43 Nationalisation of forest produce and matters pertaining to the Maharashtra Minor Forest Produce (Regulation of Trade) Act, 1969 and Rules made thereunder.

44 Matters pertaining to Minor Forest Produce and NTFP (excepting Industrial supplies) and disposal of Tendu leaves. Matters pertaining to *in situ* conservation of Medicinal Plants.

45 Field & Office inspection of the Circles allotted by the Principal Chief Conservator of Forests (HoFF).

46 Implementation, supervision and monitoring of all Plan and Non Plan schemes including budget of the Circles allotted by the Principal Chief Conservator of Forests (HoFF).

47 ***Additional Principal Chief Conservator of Forests (Conservation): -***

48 All issues related to Forest lands including demarcation and maintenance of forest boundaries, Land Records.

49 Matters related to Acquisition of private forests,

50 Field and Office inspection of the Circles allotted by the Principal Chief Conservator of Forests (HoFF).

51 Implementation, supervision and monitoring of all Plan and Non Plan schemes including budget of the Circles allotted by the Principal Chief Conservator of Forests (HoFF).

***Additional Principal Chief Conservator of Forests and Nodal Officer: -***

All matters connected with enforcement afforestation (Conservation) Act, 1980 and CAMPA

Dali and Eksali plots

Standardisation of Plantations, Afforestation Modules under Compensatory Afforestation Scheme.

Field & Office inspection of the Circles allotted by the Principal Chief Conservator of Forests (HoFF).

Implementation, supervision and monitoring of all Plan and Non Plan schemes including budget of the Circles allotted by the Principal Chief Conservator offorests (HoFF).

***Additional Principal Chief Conservator of Forests (CAMPA): -***

To Promote Compensatory afforestation, the Green India programme for large scale afforestation of degraded forest land through JFM.

To promote environmental services such as wood, non-timber forest products, fuel etc. Supporting such other services necessary for the production of ecosystem services, biodiversity, nutrient cycling and primary production.

Field & Office inspection of the Circles allotted by the Principal Chief Conservator of Forests (HoFF).

Implementation, supervision and monitoring of all Plan and Non Plan schemes including budget of the Circles allotted by the Principal Chief Conservator offorests (HoFF).

***Additional Principal Chief Conservators of Forests (Information, Technology and Policy): -***

Formulation of Forestry Projects including Externally Aided Projects. Strategic Planning Forest Statistics, Matters related to publicity and extension. Revision/updating of Maharashtra Forest Manual MIS & Computers

Field & Office inspection of the Circles allotted by the Principal Chief Conservator of Forests (HoFF).

Implementation, supervision and monitoring of all Plan and Non Plan schemes including budget of the Circles allotted by the Principal Chief Conservator of Forests (HoFF).

***Additional Principal Chief Conservator of Forests (Eco-Tourism & Wildlife Admn.):***

Preparation of WL management plans with high professional input.

Liaison with a number of GOI and other State Govt.agencies who are involved inprevention and detection of poaching.

Trade in WL articles besides creating a core group of specialised professionals within the Forest Department.

**Additional Principal Chief Conservator of Forests (Research, Education & Training):** Matters pertaining to forestry education and forest training institutes, different training programmes, (exceptover--seas) including Forest training pertaining to the forest officers/ staff referred to above.

The Addl. Principal Chief Conservator of Forests (Research Education & Training) with headquarter at Pune, heads the Forest Research Organization and is assisted by one Silviculturist in the rank of the Chief Conservators of Forests heading Research Division at Pune, three Asstt. Conservators of Forest (Research) incharge of Research Sub Divisions at Nagpur, Jalna and Wadala, 15 research Range Forest Officers manning 15 Research Centers.

**2.03.13 Additional Principal Chief Conservator of Forests (Working Plan-East), Nagpur and (Working Plan-West), Pune: -**

- (i) Preparation of management plan with the help of modern tools like satellite imageries, GIS.
- (ii) To oversee work relating to working plan preparation etc for Forest Circles

**2.04 Functions of Chief Conservators of Forests/Conservators of Forests: -**

**2.04.01 Chief Conservator of Forests (Territorial): -**

Chief Conservator of Forests are in administrative charge of circles. They are responsible, within their respective areas, for the proper implementation of Working Plans/Schemes and supervision of all forest works, control of establishment, expenditure, advances, all kinds of works and of contracts, sales and supplies and for the general management of forests within their charges.

**2.04.02 Chief Conservator of Forests, Working Plans: -**

The work of the Chief Conservator of Forests, Working Plans consists of preparation, revision, monitoring and evaluation of working plans according to Working Plan code and orders of superiors from time to time. The work includes the survey of growing stock, enumeration of trees, stem & stumps analysis, collection of other statistical data and to prepare working plans for regulating the exploitation, regeneration, protection and general working of the forests. They are also required to scrutinize control forms & compartment histories kept in connection with working plans in the divisions.

**2.04.03 C.C.F. and Silviculturists: -**

C.C.F. and Silviculturists, Pune will work according to the orders issued by Government and the Additional Principal Chief Conservator of Forests, (Research, Education & Training) Pune from time to time and will, in collaboration with territorial officers and his establishment conduct research into silvicultural problems. Their duties also include collection of data of growth and survival by laying out sample plots, collection of local volume and out turn labels; evolving correct thinning regimes at different stands, undertaking experiments in connection with grazing control and pasture improvement, organizing seed supply and maintenance of seed orchard and research gardens.

**2.04.04 Chief Conservator of Forests, Mangrove: -**

A Mangrove cell has been created to deal with all matters pertaining to Mangrove land. It is headed by Chief Conservator of Forests, Mangrove who will deal with all matters pertaining to management of Mangrove areas.

#### **2.04.05 Chief Conservator of Forests (Planning and Management-W.L.): -**

They will be responsible for the overall management of wildlife and nature conservation within the Protected Areas assigned to them.

##### **Conservator of Forests: -**

They are responsible for doing all the works assigned by the Government and / or the controlling officers.

#### **2.05 Functions of other Officers and Employees**

**2.05.01 Deputy Conservator of Forests/ Divisional Forest Officer/ Independent Sub D.F.O.:** - Dy. Conservator of Forests/D.F.O./ Independent Sub D.F.O. incharge of a Forest Division, as Head of the Division and Head of the Office, is incharge of all the forest development and protection works and responsible for exercising supervision and control on the staff and matters concerning the forest management and administration in his division. He/ She should arrange for exploitation, regeneration and protection of forest according to the sanctioned Working Plans and conduct sales, enter into contracts, supply material to departments and realize revenue and control over expenditure and also deal with the forest offence cases.

#### **2.05.02 Assistant Conservator of Forests:-**

- (i) The Assistant Conservators are also called Sub Divisional Forest Officers and attached officers in Forest Department, Asst.manager in F.D.C.M.Ltd. And Asst. Director of Social Forestry in Social Forestry Dept. They assist the D.C.Fs. /D.F.Os. in the work of inspection and supervision of forest i.e. marking of trees for felling and insilvicultural works, in works of protection and maintenance of forest, which requires technical knowledge. They are often employed on special works such as collection of data for working plans, construction of the more important roads and buildings etc. When entrusted with the management of specific parts or ranges of a division, they relieve the Dy.C.F. in some of his touring, inspection and administrative duties connected with those parts. They control establishment and forest offences under their charge.
- (ii) They will be specifically responsible for account of timber, fuel, MFP, Tendu, Apta collected in departmental extraction, through FLCS or offence cases and recovery of revenue from grazing, sale of timber from offence cases, account of store, tool, plants and their use as per norms. They will be also responsible for inspection of unserviceable store tools and plants, reporting to Dy.C.F. to carry out their disposal as per rules, maintenance of record, preparation of factual report and reports to the audit objection of C.F., C.C.F. and A.G. related to such store tool, plants, equipment for use in range.
- (iii) All ranges including those pertaining to EGS, afforestation, central sale depot etc. should be proportionately distributed amongst A.C. Fs. In the division to form sub-divisions for their supervisions. Central sale depot may be considered as "Range" while sub divisions are formed. A.C.Fs. of such sub-divisions should look after all works regarding Tendu, FLCS and other desks dealing specially with particular subjects which are attached to them. (I.e. Tendu, FLCS, EGS establishments, accounts, maintenance of

the record of offence cases etc.)

- (iv) Duties of A.C.Fs. designated as Assistant. Manager in FDCM and Assistant Director in Social Forestry will be similar to those in the Forest Deptt. With suitable modifications as per the specifics of the Organisation.

A.C.F. incharge of specialized works will be assigned such work or duties which will be prescribed by the C.C.Fs. concerned in consultation with P.C.C.F.

- (v) The Sub Divisional Forest Officer will keep in constant and regular touch with the Dy.C.F./D.F.O. and inform him of the general progress and special or unusual events if any in the ranges under his charge.
- (vi) He will be responsible for the proper management of forest areas of forest works in his charge.
- (vii) Through the Range Forest Officer, he will implement the prescriptions of the working plans regarding the works therein. He will also see that the compartment history files and control forms are kept-up-to-date by the Range Forest Officers.
  - (i) He will inspect and check the works prescribed and satisfy himself that they are carried out timely and economically and that expenditure incurred on them commensurate with the physical progress. He will take measures to keep sale depots in proper condition ensuring safety from theft and fires etc. and see that the records of the forest produce and account of receipt and disposal of the produce is kept and submitted properly.
  - (ii) He will keep watch on the collection and remittance of revenue by his subordinates.
  - (iii) He should mobilize the field staff and the vigilance staff to ensure proper protection of the forest against fires, encroachments, illicit felling and grazing - and deal with the offence cases finally according to the law.
  - (iv) He will ensure proper discipline in the range staff and report all cases of indiscipline and misconduct to the Dy.C.F./D.F.O. for taking action alongwith relevant evidence etc. if any.
  - (v) He will enquire into and report on complaint cases of friction between the public and the staff. So far as the rules permit, he should set right on the spot any grievances or complaints, as is practicable. Such complaints or grievances, which cannot be set right on the spot, should be reported to the Dy.C.F. /D.F. O with his recommendations.
  - (vi) The monthly accounts will be submitted to him direct by the Range Forest Officer. He will scrutinize the expenditure and contingencies and forward it to the Dy.C.F. /D.F.O. for final check and incorporation. His check will extend to the comparison of the expenditure with the budget allotment for various works to ensure proper control. If this check is to be effective as it should be, the Range Forest Officers in the Sub-Division should submit their cash accounts in 2 installments, the first installment by the 10<sup>th</sup> and the second by 20<sup>th</sup> of the month. In order not to delay the transmission of the cash account to the Dy. C.F. the Sub-Divisional Forest Officer should arrange as far as possible to be at headquarters in the last week of every month. The checking of the cash



account from technical point and from physical achievement point of view will be carried out by the Sub-Divisional Forest Officer. The detailed check from account and audit point of view will be carried out in the Divisional Office. Lump sum payments for works such as repairs to roads and buildings require his special attention and he should not hesitate to recommend to Dy.C.F. to disallow any items of expenditure concerning which he has any doubts. The matter should however be pursued and finalized in the form of final action to prevent undue accumulation of disallowed vouchers. The final decision and orders must be passed by the Dy.C.F. within 3 months.

- (vii) As regards revenue accounts, he will check stock, inspect the depot forms and all objection statements to vendors and depot officers will pass through him.
- (viii) He will inspect stores, tools and plants, also live and deadstock, buildings and roads, at range headquarters and in the course of his tour, note on defects, losses, adequacy and suitability, need for improvement, repair and replacement there of, make report of the same and take steps to update position of stock and maintenance of record regarding the same.
- (ix) Sub Divisional Forest Officer Incharge of Research, Education, Training, Wildlife, specific desks in the office of the Conservator of Forest, C.C.Fs., Logging Units will discharge their duties, as per the specific orders given to them from time to time.

#### **2.04.02 Range Forest Officer: -**

Range Forest Officer in charge of a Range is responsible for the supervision and control of the staff and for matters concerning the development and protection of forests in the Range.

R.F.O. is responsible for administration of his Range and proper execution of forest development and protection works in his Range. He arranges for exploitation, regeneration and protection of forest according to the sanctioned working plans, under the guidance of the A.C.F. and Dy.C.F./D.F.O.

#### **Round Officer: -**

Round Officer's duties include protection of forests, investigation of offences, issue of transit and other passes, collection of grazing fees, and marking of trees in coupes and inspection of forests.

He is responsible for all works in his round. He should instruct the Beat Guards about all their duties, and see that they know their forest boundaries, write their diaries and explain to them the forest rules, regulations, rights and privileges applicable to the local villagers etc. The duties in respect of beat guards/forest guards are also equally applicable to foresters/round officers. The duties of R.F.O. as they relate to forester are also applicable to Round Officers and Foresters

#### ***Beat Guard: - He should***

patrol and protect all forests in his beat;

repair and maintain forest boundary marks in accordance with orders on the subject;

see that the rights and privileges existing if any in the forests are not abused by the villagers; prevent illicit cutting of trees by constantly moving around the beat;

see that cattle do not graze in closed areas; if they are habitual or accidentally strayed, warn the owner to be more careful in future; and if not properly cared for by their owner, and allowed to pick up a subsistence by pilfering food or if deliberately driven into such areas, impound them;

see that whenever prescribed, fees are paid for grazing in open areas;

frequently inspect fire stations or climb tall places to look out for fires in the fire season, maintain fire lines in good time, as per orders in this behalf; collect villagers and put out forest fires promptly in the event of their occurrence and prevent kindling of fire or leaving it burning upon public or prevent ways wherever this is prohibited detect and report illicit shooting and fishing in reserved forests; see that forest produce is not removed except in accordance with the transit rules under the Forest Act; collect timber found adrift, beached or sunk; carry out silvicultural works such as sowing seeds, preparing nurseries, collecting seeds, planting and carrying out other cultural operations as ordered. Cut creepers and make petty repairs to plantation and nursery fences without special orders. keep the forest rest house in his charge together with the compound in clean and tidy condition and generally protect them from damage; and submit first offence report immediately on discovery of a forest offence, try to trace the offender and, if found, take him to the Round officer promptly and give necessary help to the Round officer in conducting the enquiry.

***Ranger Surveyor: -***

The duties of Ranger Surveyor correspond to the duties of district Inspector of Land Records in respect of maintenance of survey record and record of forest settlement proceedings, orders of F.S.O., appeals etc. made to the competent authority and maintenance of complete land records in respect of forest department including register of maps, sets of revenue (village) maps, certified copy of record of rights by revenue department duly compared and corrected with the record of Forest Department Form No. I prescribed in standing order of P.C.C.F. 015/Nondvahi/481/29-11-2002 (Record of Reserved and Protected Forests etc.). He must go through the Gazette Notifications and orders of FSO, prepare a compilation of such notifications related to the forests acquisition of private forest, settlement records reservation proceedings etc. He should see that the revenue maps are procured and compared with the forest maps and discrepancies reported to the Dy.C.F. /D.F.O. after scrutiny of relevant forest and revenue record

**When Attached to the Division: -**

He must inspect Survey and Demarcation works carried out by the surveyors and carry out 20% checking of the 115<sup>th</sup> boundary demarcation works annually. For this purpose, he must prepare proper tour programmes in his demarcation jurisdiction. When attached to the Chief Conservator without the post of Ranger Surveyor in division, he should carry out inspection of the works of surveyors in consultation with C.C.Fs.

When in charge of Survey and Demarcation work in a territorial division, he must prepare and check the maps of the plantation areas or coupes laid out for working. He should assist the Dy.C.F. in maintaining account of hammers. When in charge of working plans he will be responsible for preparation and laying out coupes, compartments, verifications of maps. He should assist Dy.C.F. in maintaining register and account of hammers and prepare statement of demarcation of annual coupes, maintain compartment histories, carry out compilation of observations from Forest Register maintained by Dy.C.F. /D.F.O. in addition to usual works of maintaining important files relating to land section of the Forest Department., annual administration report, preparation and submission of control forms and deviation proposals etc. He will be responsible for all matters pertaining to survey, demarcation, maintenance of record of rights and maps of the Forest Department. When stationed under Chief Conservator of Forests he will ensure that the above matters are complied at divisional level.

**Forest Surveyor:** -The duties include: -

Laying out coupes on the ground according to the working plan maps.

Carrying out such other survey and demarcation work in the field as may be directed by the Divisional Forest Officer in this behalf.

Preparing block, compartment or coupes traces, copying out maps, filling up and coloring details in stock-maps, preparing enlargements or reductions from maps;

Computation and tabulation of areas.

Correcting maps and registers according to Government Notifications of afforestation and disforestation of areas.

Attend all correspondence affecting forest areas, survey and demarcation; maintain compartment history files.

Scrutinize and put to the Divisional Forest Officers, deviation proposals and control forms received from the Range Forest Officers and to peruse their further disposal.

**Chief Forest Statistician:** -

The duties of Forest Chief Forest Statistician are: -To build up and keep up-to-date all the data and information regarding forest statistics in a readily available form and to carry out analysis of results.

- (i) To prepare yield and volume tables in collaboration with the Silviculturists and Working Plans Officers.
- (ii) To advise Working Plans Officers and Evaluation wing as under on sampling methods and computed at a of enumeration surveys.
- (iii) To prepare commercial volume tables for various species in consultation with the Forest Utilization Officers and Working Plans Officers.
- (iv) To prepare ready reckoners/tables for calculating volume for saw mill in consultation

with the A.P.C.C.F. (R.U.).

- (v) To undertake studies on costs for raising plantations carrying out exploitations in various places, working out rates of sale of forest produce for granting the sale under contract agreement as per the directions of A.P.C.C.F. (R.U.).
- (vi) To carry out such other functions and duties as may be specially entrusted to him by the P.C.C.F. (HoFF) or Additional Principal Chief Conservators of Forests (Information, Technology and Policy)

**2.05.09 Forest Engineer: -**

The duties of the Forest Engineer include the preparation of designs and estimates of roads, buildings and other engineering works and the construction of more important of such works as may be entrusted to him. He is required to make experiments and give his advice regarding the most suitable forms of mechanical transport and mechanical appliances for the extraction of timber and fuel and to assist in their introduction and successful working. The technical supervision of the working of saw mills (mechanical aspect only), the erection of new ones where necessary and the organization of supply of store are among his duties which he is expected to perform with the assistance of Saw Mill Engineer, Workshop Superintendent.

## **Chapter-XI**

### **Works and Contracts**

#### **1. Introduction: -**

The forest works are executed departmentally or through forest laborers co-operative societies or on piece rate. Increasing need has been felt to carry out works on contract to reduce the over-heads of expenditure, executive establishment.

General rules regarding the works executed by civil officers (Financial rules, F.P.I Rule 101,

102) are also applicable to Forest department. Special rules applicable to the Forest Department in respect of conservancy and work charges reproduced in Rule 158 to 164 of financial rules under devolution rules are incorporated in the appropriate paras below.

#### **2. The Classification of Works: -**

The forest works are classified under two major categories.

- (i) Capitalworks.
- (ii) Revenue works.

They are broadly represented in forestry by major heads of account to 4406 and 2406 forestry and wildlife. Forestry Research and Education is grouped under Agricultural Research under major head 2415.

Work under any major, minor, sub-head or detailed head should be taken to mean an independent operation under a detailed head, including all subsidiary processes required for the completion of the particular operations, in a definite portion of a forest such as a coupe or compartment, or block or range (eg. In case of departmental exploitation of forest, each coupe or compartment may be taken as a separate unit, and the process of felling, conversion and transport should form one work). Completing a single operation like plantation over a period of years may be taken as one work.

#### **Timber/Firewood/Bamboo: -**

- (i) Demarcation of coupe.
- (ii) Marking of trees in a coupe.
- (iii) Felling, conversion and transport from each coupe.
- (iv) Independent silvicultural operations like C.B.O. climber cutting, improvement works when carried out independently.
- (v) Maintenance of machinery and equipment for particular operation.
- (vi) Maintenance of logging/ transport unit.
  - (vii) Purchase of consumable stores for departmental operations.
  - (viii) Up keep of cattle

- (ix) Purchase of store, tools and plants
- (x) Maintenance of boundary marks
  - (xi) Reproduction (xiii) Fire protection (xiv) Other operations

A detailed classification of work is done under annual plan of operation prepared by the R.F.Os. and Dy. C.F. When the work extends over more than one year the total work is divided into annual portion of work (plantation); whereas in case of coupe working, even if the work extends over more than one year the complete coupe working is called as one work. In the present system of accounting, detailed head, represented by computer code is treated as a unit of accounting.

Classification of work is adopted for the purpose of working MFP, wildlife, soil and water conservation work according to the need, the basic classification following the major categories mentioned above.

### 3. **Procedure to commence works and preparation of a project or (budget) estimate of works**

#### 20.03.01 **Procedure to Commence Works: -**

No revenue work shall be commenced unless: - (BFM 206)

- (i) An estimate is sanctioned by competent authority. The revenue works for the purpose of this chapter are the works sanctioned under major head-2406 and 2415 and capital works are the works executed under budget head 4415 and 4406. The common rules are applicable for execution of the sanctioned works under these heads.
- (ii) All powers to incur expenditure must be exercised within budget limits. Conversely provision in the budget does not authorize expenditure without further sanction if the amount of item is in excess of the maximum limit fixed for each class of officer in the orders sanctioning them. They should therefore indicate the source (with complete account classification) from which it should be met.
- (iii) Expenditure can only be incurred on works or other objects if sanction of competent authority has been obtained as required by any statutory rules or by any orders, generally or specially issued thereunder by competent authority or is contained in the rules in any authorized code, if funds to cover the charge during the year have been provided by competent authority and if no breach of any canons of financial propriety is involved.
- (iv) When estimated cost exceeds the power of sanction of such work of the Dy. C.F. the prior sanction of the competent authority should be obtained for the whole work as well as the rates.
- (v) Capital works should commence only after obtaining administrative approval...

#### 20.03.02 **Preparation of a Projector (budget) Estimate of Works: -**

- (i) In case of repairs and maintenance of civil works, the description of the works / measurements of the items of works and an abstract may suffice. The maintenance works under forestry are of more complex nature. Normally estimates of such works are

prepared under Annual Plan of operations. A detailed estimate of each work should be prepared in respect of exploitation, plantations etc.

- (ii) The estimates of forestry works are prepared according to the schedule of prescribed works under sanctioned working plan or according to the sanctioned scheme under Five Year Plan. The schemes are prepared one year in advance. The year in which the works are to be executed are clearly indicated. The details of area are based on survey demarcation of the area. Treatment map of the area should invariably be verified by the Gazetted Officer. The detailed maps of the area should be enclosed with the scheme, before submitting proposal for its sanction. The proposal should be based on adequate scrutiny of record to avoid execution of works on wrong sites. The proposal of the scheme or project should be accompanied by the detailed estimate, plans, maps, measurements of the proposed work, quantities, rates, amount and expenditure required for each item of store, tools and plants etc.

In case of works sanctioned under budget or for which administrative approval has been given by the Govt., detailed plans and estimates, maps should be prepared expeditiously. In case of each estimate submitted for administrative approval or technical sanction, information in the prescribed form, should be submitted as an Annexure of description of the work. Such forms prescribed for civil works by the P.W.D. manual, para 141 should be submitted along with the estimate.

- (iii) The rates given in the estimate should be according to the sanctioned schedule of rates or according to the rates approved under type estimate which are prepared for each type of work. Detailed justification and authority should be given for any deviation in these rates.
- (iv) The abstract of work should be prepared keeping in view the method in which the work is proposed to be executed. Whenever the work is proposed to be given on piece rate, the detailed break-up of cost of material to be supplied and the items of wages to be given to the piece rate workers should be indicated separately to keep better control on the works.
- (v) The estimate should provide the cost required on shelter for Labour, store, store-house, to be prepared or hired and provision for contingencies on unexpected items of expenditure. Upto 5% amount may be provided on such works, but this provision can not be utilized for any new work which is not included in the proposed estimate, without specific sanction of the competent authority, even if the work is antecedent to the main work.
- (vi) Existing power of Technical Sanction:- The Following powers are delegated to respective Engineers in Forest Department to accord Technical Sanction for each Civil Work.

(a)	Forest Engineer, M.S.Nagpur	Up to 25,00,000/- (Rs-Twenty five	Rs- vide G.R.no.M.S.C.-2011/case no.178/F-5 dated 30-09-2011
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		lakhs only)	
(b)	Dy.ForestEngi neers	Up to Rs-50,000/- (Rs-Fifty thousand only)	
(c)	D.C.F./D.F.O./ Sub D.F.O.	Up to Rs. 1,00,000/- (Rs-One lakh only)	
(d)	C.F.	Up to Rs. 4,00,000/- (Rs-Four lakhs only)	
(e)	C.C.F.	Full Powers	
(f)	A.P.C.C.F.	Full Powers	

### **Administrative Approval: -**

Administrative approval of scheme, a proposal or a work is a formal acceptance thereof by the competent authority after scrutiny and examination of the details and financial implications involved there under in consultation with the Finance department, wherever necessary, for the purpose of incurring expenditure there on, as and when funds are provided for by the authority competent to sanction funds.

For every work proposed to be carried out including petty works and repairs, annual repairs for which a lump sum provision has been sanctioned by the competent authority appropriately; a detailed estimate must be prepared for the sanction of respective competent authority having financial competence to do. This sanction is known as the technical sanction to the estimate.

- (i) Powers of administrative approval for civil works has been revised per G.R. no. M.S.C. - 2011/caseno. 178/ F-5, dated 30-09-2011.
- (ii) Powers of administrative approval for various types of construction civil works *i.e.*, Roads, Buildings with type plan / non-type plan, fencing, etc. are adopted as per Govt.of Maharashtra, (R&FD) Circular No- MFS-1076/2543-F -3, Mumbai, Dated-23 April 1976 and amendment as per G.R. no. M.S.C.-2011/case no. 178/ F-5, dated 30-09-2011 regarding powers delegated to Forest Officers to give Administrative and Technical Sanction for Civil Works.

**Specifications:** All the specifications for all type of civil works are to be adopted as per handbook of specifications formed by P.W.D. & Irrigation Department for respective works.

**Resolutions & Notifications:** All the resolutions, orders, notifications, circulars etc. regarding all types of Civil work published by P.W.D. are to be followed in forest Department. Also account code and P.W.D. manual is to be adopted for Civil works as far as possible.

**Works and contracts:** For all type of Civil / Construction works, formalities / norms/C.S.R. Rates procedures / forms, etc. are to be adopted as per P.W.D. but for exceptional works, the Principal Chief Conservator of Forests, Maharashtra State,



Nagpur deems / thinks fit to carry out, it departmentally subject to condition that the estimated cost is not exceeded.

**Rates for Item of Works:** For all type of Civil Construction works, all the rates are to be adopted as per C.S.R. of P.W.D. / Irrigation, Maharashtra Jeevan Pradhikaran Department of Concerned Circle / Region. In Case of any item which is not given in C.S.R. Forest Engineer, M.S. Nagpur will finalise the rate of R.A. prepared by Concerned Dy. Forest Engineer. The administrative sanction is necessary for revision of estimate or modification of the estimate though the expenditure incurred is within the sanctioned grants and also when the expenditure incurred is in excess by 10%.

On works other than normal annual repairs executed within the permissible norms for repairs, detailed estimate should be prepared and submitted for technical sanction of the competent authority whenever the expenditure on such works exceeds Rs.5,000/-.

For the works of repairs or minor works of amount less than Rs. 10,000/- for administrative approval, and Rs.5,000/- for technical sanction, individual estimate should be prepared by the work executing officer as per sanctioned schedule of rates. Each such work should be sanctioned in group of works included in annual plan of operation as an individual estimate. This work must form part of normal work of repairs, maintenance, executed according to the schedules.

**Alterations in Design during Construction: -**

No material alteration in construction or works is sanctioned without the sanction of the officer competent to give sanction to such work, should any alteration of importance, involving any additional expenses, be considered necessary, a revised supplementary estimate should be submitted for sanction. In urgent cases, where the delay thus caused would be inconvenient and immediate report of the circumstances must be made to the superior authority and dealt with as the case may require. The responsibility for bringing material deviation or modification to the notice of the competent authority rests primarily with the Executive authority (**P.W.D. Para 263 & 267, Sixth Edition**).

Additions and alterations to a completed work may be sanctioned subsequently by an authority within the limit of its powers, irrespective of the cost of the original work, but addition and alterations to a work in progress can not be sanctioned so as to raise the total cost of the work, including the additions and alterations above the limit of power of sanction of such authority. (BFM209)

If an Officer is required, on grounds of unusual urgency or otherwise, to carry out a work, for which no estimate have been sanctioned or no financial provision exists, the orders of the officers authorizing the work should be conveyed in writing.

20.03.02 Nothing in this or the previous chapter and nothing in the rules and orders delegating powers of sanctioning expenditure should be construed into a permission to purchase stores, tools and plant in small lots or to carry out in portions any work, alterations, or repairs, of which the cost in the aggregate would exceed the maximum amounts fixed for each class of officers in the delegation orders regarding delegation of

powers. In respect of an enterprise to be spread over a number of years, all expenditure to which Government is inevitably committed, must be included in determining the cost for the purpose of sanction. But expenditure on work, which it is desired to defer and is not a necessary consequence of, or essential for making productive work already undertaken, need not be so included. Thus if a plantation can be planned out in blocks so that the block first completed can be a self-supporting unit, even although work on other blocks is postponed, each block can be treated as a separate scheme for the purpose of sanction. (BFM 210)

**Supplementary and Revised Estimate: -**

- (i) If during the currency of work, it becomes necessary to take up unexpected work over and above the work first sanctioned, a supplementary estimate covering the works should be submitted, accompanied by the full report of the circumstances which rendered it necessary. Abstract of the work given should show a comparison between the amount of the original estimate and that of the total of the sanction required for works including the supplementary works.
- (ii) Revised estimate must be submitted when a sanctioned estimate is likely to exceed by more than 5% either from the rate being found insufficient or from any cause whatsoever.

**Schedule of Rates: -**

In Order to fix the variable items of coupe working, wage board committee at circle level under the chairmanship of conservator of forest /chief conservator of forest has been appointed.

- (iii) The rates for major works like plantation works, fire protection works, are determined on the basis of work studies and work norms sanctioned by the Additional Principal Chief Conservator of Forest [Budget Planning & Development] M.S. Nagpur
- (iv) The rates for collection of seed should be determined by the C.F./C.C.F. through purchase committee at the circle level consisting of the representatives of Social Forestry and

F.D.C.M. Control on quality of seed collection should be kept as per specifications provided by A.P.C.C.F. (Research, Education & Training)

**Contracts: -**

**The works are executed-1) through Labours employed on daily wages 2) on lumpsum basis 3) on piece rates and 4) on contract basis.**

- (v) In piece rate work, the quantity of work and the period is not specified though in practice when an agreement is drawn for such work, the period of the work is specifically introduced. In P.W.D. these works are executed on form A-1 or A-2. This method is used for petty works. This method is also followed in Forest Department.
- (vi) The works executed as per written agreement are called contract works. Contract works should be carried out as per standard conditions of contracts. The instructions for

execution of various constructional works in Forest department are given in circular No. D- 24/3/FE/43/1498, dt.11-2-93 by the C.C.F. (W.L.).

- (vii) As a matter of choice, forestry works are not generally carried out on contract basis except the works carried out through F.L.C.S. When it is desired to carry out such works on contracts, instructions given in the subsidiary paras of this chapter should be followed, for drawing up a contract and observance of the terms and conditions of the contract. All contracts should be drawn in writing. The terms of agreement should include the conditions for penalty and liabilities, period of completion of work and quantum of works to be completed etc.
- (viii) The contractual method of work includes work carried out on rate list, as well as piece work. The works on rate list should be limited to Rs. 50,000/-. The works on piece work may be taken up to limit of Rs.2,00,000/- as per the procedure adopted for civil works (circular No.1498, dt.11-2-93 from C.C.F. (WL)).
- (ix) The specifications of forestry works like plantations, cultural operations, pre monsoon works and departmental works should be clearly drawn by C.F. / C.C.F. with the concurrence of P.C.C.F. through A.P.C.C.Fs./ C.C.Fs. dealing with the subject. Sanction to these works should be given for each specification in form of mandays. When estimate is to be a sanctioned combination of varying rates from different sources (i.e.D.S.R. for excavation works of pits and trenches and norms of mandays from forestry works for refilling, planting etc.) should be adopted.

**Payment to Contractors: -**

Payment to the contractors should be made only by the Dy.C.F. or by an Officer specifically authorized by him. The claims for such payment should be prepared preferably by the claimants in the prescribed form. No payment should be made until the scrutiny of claim in respect of quantities, rates as well as the quantity of supply has been accepted by a responsible Govt. Servant.

**Measurements: -**

The measurements of the work executed by the contractors and the supplies made should be measured (weighed and counted) before payment. The details of the measurement taken should be systematically recorded in Measurement book (form No. P.W.D.9 & 10) which forms the basis for accounts of quantity of work. The pages of measurement book should be machine numbered. No page should be torn or entries erased so as to be illegible. All corrections must be duly attested by the officer making the entries for the same. For record of measurements of forest produce, the forms prescribed for departmental works and in case of M.F.P., form prescribed in M.M.F.P. (Regulation) of trade Act and rules thereunder in respect of specified M.F.P. and in case of plantation and nursery works forms prescribed in plantation and nursery registers must be used.

Reference to the voucher in which quantities are entered for payment, the date of entry should be introduced in Measurement Book. On making payment the entry should be crossed by cross mark in the Measurement book. The documents in which payment is made

should bear a reference to the number and page of the book and date in which detailed measurements are recorded.

**Advances to Contractors and Workmen: -**

Advances to contractors and workmen should be given only when no other arrangements can be made for carrying out a work, such advances are regulated by the rules in duly adopted in this manual subject to the limits and rules therein; the Conservator / Chief Conservator may from time to time fix the amount up to which, and the circumstances under which, advances may be made to contractors without his previous sanction. The C.Fs. / C.C.Fs. may also require that all advances made to contractors, exceeding certain limits, must be reported to him.

It must be clearly understood that officers who advance Government money otherwise than in accordance with the above rules and orders do so at their own risk; and unless they can furnish perfectly satisfactory reasons for their action, they will be held personally responsible for the same.

**Note 1:** - As far as possible the system of giving advances to contractors should be done away with contractors should preferably be encouraged to work with slightly higher rates of wages and without advances, and their bills for work done should be made out and paid by Dy.C.Fs. at the end of each month.

**Note 2 :-** (a) Private money should not be used on Government works for making advances to labourers or otherwise

(b) To avoid competition for Labour between Government Departments, they should co-operate with one another in securing Labour on equal terms. (BFM 212)

## **Chapter - XII Buildings and Roads**

### **A) Buildings**

#### **1. Introduction: -**

Rules for preparation of designs and estimates for the construction and maintenance works which are applicable to buildings maintained by the P.W.D. are also applicable to any other department maintaining buildings departmentally. Rules for occupation of Govt. residence and the rules for calculation of rents are given in the M.C.S.R., 1981. The public buildings are the buildings borne on the record of P.W.D. Buildings on the record of FD and belonging to the Forest department are Govt. buildings primarily used for the Forest department.

#### **2. Selection of Site: -**

Site to be finalized before preparation of Stage-I Estimate. The sites of buildings should be finalized before submitting proposal for sanction and preparation of stage I estimate of the buildings. The instructions contained in PWD Hand book Part II (See page 929 to 932) should be followed before giving sanction to the proposal and certificate to that effect that "these instructions have been taken into account" should be endorsed on the report submitting the estimate for sanction. **(Para 154 of PWD Manual.**

While finalizing the site the local officials should invariably be consulted regarding the suitability of site (Approval of Town Planning Department, Revenue Department, Gram Panchayat or Municipality/Municipal Corporation is necessary for finalizing the site of a building on any land coming within the limits of village or township or a city). While taking up construction work of building, rules regarding the use of the land for non forest purposes as per forest conservation Act should also be taken into account. Particular consideration should be given for areas coming on river bank, under high flood level, areas on the slopes of hill, areas exposed to strong winds, incidence of lightning etc. Adequate security measures should be taken against these vagaries of the nature, particularly while constructing buildings on isolated areas in the remote places. Lightning conductors should be provided for such buildings in consultation with electrical divisions of the P.W.D.

A report prepared by architect to the government of Maharashtra for submitting preliminary information to the Architect should be prepared in respect of site in question, after carrying out inspection of the site. The report should contain 7/12 extract (or the map of the forest area in question.) An extract of record of rights from Talathi, when the land is non forest land, a map showing contour, approach roads, location of the main road, drainage line, electric supply, water supply and position of the proposed building along with results of the excavation of trial pits etc. should be filled in meticulously and the plans should be sent to the Architectural section of the P.W.D., in case of bigger building complex, and to the Forest Engineer in case of small and isolated buildings for their scrutiny. On their suggestion regarding the line plan, primary estimate (stage I estimate) should be prepared. For taking up building on non forest land approval of the architect should be obtained.

Adequate precaution should be taken while taking over land from Gram Panchay at or Revenue department, in which case sanction of the competent revenue authority is required to be obtained for transfer of land to the Forest department. The record of such transfer should be entered into form No.1 giving the nature of land taken over for the work showing the usage describing the block of land on which the construction is made and on the register of buildings.

**Consultation with Architect to Government:** - Services of the Architect to govt. are available for consultation in respect of residential and non residential building, construction projects. The reference to the Architect is generally made through the Administrative Department. Problems of general nature, architectural procedure in carrying out construction work, selection of sites are dealt by the Architect to Government. The offices of the Dy. Chief Architect to Govt. are established at Bombay, Pune, Nagpur, Amravati & Aurangabad. On reference from head of the department they will render necessary advice to the local officers for preparation of site plans for preparation of stage I estimate for the approval of Town Planning Department. They are authorized to give approval to the layout plans, works of rural construction and building complexes. The Architect to the Govt. will also be consulted for selection of sites, no change should be done in the plans prepared by the Architect to Govt.

Sites for quarters for rangers, foresters, beat guards, naka guards and other forest subordinates should be taken on suitable locations such that the subordinates with their families can live without inconvenience in the house constructed for them. For this reason, such sites should not be selected in isolated positions in the forests, but should be kept near other Govt. building (Forest or Police, Public Works, Customs, etc.) or near habitations in villages. As far as possible the land selected should be forest area or Govt. waste land which can be obtained without cost. Finally, there should be suitable water supply close at hand. Without these essentials the cost of building will be wasted, as no official will occupy an isolated house in a wild jungle where there is no potable water. (BFM 220)

**Management of Government buildings by Forest Department: -**

The Forest department is connected with the management of following classes of buildings.

- (i) Buildings constructed and maintained by the Forest Department from Forest funds and
- (ii) Buildings not constructed by the Forest Department, but which are assigned to the Dept. and are to be maintained from Forest funds.

**3. Maintenance of Registers and Record: -**

**General: -**

Record of all buildings wells, tanks, road, and construction work in their charge should be kept in the **P.W.D. Form No. 133** by concerned R.F.O., Sub-D.F.O., and Dy.C.F. C.C.F. /C.F. including any R.F.O. in charge of the area or the construction. A note of such construction should be taken and the record of rounds and beats to ensure proper

protection measures should be kept.

Each C.C.F. (T), C.C.F.(WL), C.F.(T)/C.F.(WL) will keep a printed register of all buildings in charge of the department within his Circle. The register will be printed separately for each Circle in **P.W.D. form No. 133** with such modifications as may be necessary. It should be kept corrected from time to time by the C.C.F.(T), CCF. (WL), C.F. (T)/C.F. (WL) by means of slips issued at the end of each financial year

**Note:-**If there are historical monuments in the forest area not protected by the archeological Department report of their occurrence should be submitted by the concerned staff to Dy.C.F. /C.F. /C.C.F. and normal protection should be provided by the local forest officer to the same.

**List of other Existing Structure: -**

The construction of mosques, temples or tombs within the compounds of Govt. buildings should not be permitted without the sanction of Govt. Complete lists of such structures supplemented by block plans and plinth dimensions should be maintained in each division. R.F.O., Sub-D.F.O., Dy.C.F./C.F./C.C.F. should see that no further erection or extension of such structures takes place. Such structures are not to be maintained from Government

**Register of Buildings: -**

Record of all buildings wells, tanks, road, and construction work in their charge should be kept in the P.W.D. form No.133 by concerned R.F.O., Sub-D.F.O., Dy.C.F., and C.C.F./C.F. including any R.F.O. in charge of the area or the construction. Note of such construction should be taken and the record of rounds and beat to ensure proper protection measures should be *kept*.

**4. Construction of Compound Wall, Additions and Alteration of the Constructions: -**

**Construction of Compound Wall: -**

As far as possible construction of compound walls may be avoided but in areas vulnerable to encroachments, thefts adequate fencing measures should be provided to safeguard govt. property and the property of occupants from damage and theft.

**Additions and Alteration of the Constructions: -**

Subordinates should reside all the year round in the quarters built for them. They are not permitted to erect thatched huts close to the building or to make any additions or alterations to it for the purpose of cattleshed, storage of grass, fuel and bathing, etc. Such constructions are not allowed within 15 meters of any Government building under any circumstances. Similarly, the use by subordinates of verandahs of Government buildings for the above purpose is prohibited. The occupants will be held responsible for seeing that the buildings and their surroundings are always kept clean.

### **Chapter-XIII: Cash Accounts to be kept in forest offices**

#### **1. Cash, Cash-Book and Other Accounts Record: -**

##### **General: -**

- (i) (a) Such of the direction contained in this chapter as apply to the accounts of Divisional Forest Officers, shall also apply *mutatis mutandis* to accounts of Conservators and other Forest officers who draw funds against their own drawing accounts and render separate accounts to the accountant general in respect of transactions of passing through them.
- (b) A Cheque received from a private individual payment against for timber, etc. sold should not be treated as "cash" and entered in the cash accounts until and unless it has been encashed. Cheques drawn in favour of self or in order to replenish the cash in the cash chest may be considered as cash while they are in transit to the treasury for realization.
- (c) The term "cash" includes legal tender, coin, notes, cheque deposit at call receipts of scheduled banks and drafts payable on demand. A small number of revenue stamps may be treated as part of the cash balance.

**Note :** (I) Government securities, deposits, receipts of scheduled banks, debentures and bonds, accepted as security deposits do not fall under this category.

- (d) The responsibility for the effective check and control of forest accounts both in respect of revenue and expenditure rests on the Divisional Forest Officer.

##### **(ii) Cash Book: -**

- (a) Every officer or subordinate who is authorized to receive or disburse Government money should keep an account in cashbook, in which he should enter not only all money transactions as they occur but also book transfers permissible. (i.e. book transfers within the same Department or book transfers for Govt. stationery etc.)
- (b) Every item of revenue and expenditure or payment should be supported by the prescribed voucher and full particulars of the transaction should be shown in the cash book as well as the voucher concerned. Entries in the cash book of "remittances of revenues to treasuries" will be supported by vouchers in the form of treasury challan.
- (c) **Cash Book of the Forest Department:** -All revenue and expenditure must be recorded at once in the accounts of the division within which it is collected or incurred, without reference to its origin or object. The "Division" has been adopted as the Forest unit to ascertain the results of the working of the Department and adjustments must be made between the different divisions when revenue is collected or expenditure incurred in one division on account of another. The adjustment referred above should be made monthly.
- (t) Only transactions connected with the public service and no other transactions should be shown in the cash book. Sufficient details should be given in the column "Particulars" to the main points of each transaction being ascertained readily without reference to the detailed vouchers. All items of revenue received, the person who pays it, and the articles and quantities removed should be stated in that column whenever the information is



available. The classification of receipts and charges should be given in the column "Head of service" in accordance with the prescribed accounts classification.

- (g) The divisional cash book should contain: -A detailed record of the daily transactions of the Divisional Forest officer to be written up daily. Transactions for which subsidiary registers are maintained (e.g., registers of contingent charges, deposits received and repaid) should be entered in brief and in daily totals only under each head, where possible, and the details from such registers should not be repeated in the cash book. (BFM 311)

The revenue realized under major heads 0406 and expenditure incurred under 2406, 4406 etc. by sub-Divisional Forest officers, and other subordinate disbursing officer should be entered in totals only, the original accounts of these officers containing details of the totals being filed in the divisional office; other items from these accounts which will pass through the subsidiary register of the divisional office (e. g., remittances) should also be entered in the totals under each head in the cash book; the remaining items from these accounts should be entered in detail in the divisional cash book; and,

Credits in details of recoveries of service payments and other adjustment as explained in this and the proceeding chapters/paras.

The cash book of all other disbursing officers should contain a detailed record of their daily transaction and should be written daily.

- (iii) **Cheque show entered in cash book:** -A cheque drawn in order to be paid away should be entered simultaneously on both sides of the cash book once as a receipt of money from the treasury and again as a payment to the payee concerned, the number and distinguishing letter of the cheque being specified in both the entries. (BFM308)
- (iv) **Book transfers:** -All book transfers, *i.e.*, transactions in which no actual payment or receipt of cash is involved should be entered simultaneously on both sides of the cash book, the credit or debit to book transfer heads appearing on one side and an equivalent debit to an expenditure head or credit to a revenue head on the other side. (BFM 309)

**Note:- (1)** When the Forest Department supplies forest produce or renders service to another department of Government, the value of which is to be recovered, an invoice in duplicate in prescribed form will be sent to the Officer concerned. He will countersign and return the original copy specifying thereon (a) the major, minor and sub-head and primary and secondary unit to which the charge is debitable, (b) the month and year to which the charge relates, (c) the designation and the name of the state to whom it is debitable of the Account Officer by whom the charge is adjustable. This will then be used as a voucher in support of the book transfer debit entry in the forest cash book, and a corresponding credit to forest revenue under the appropriate detailed head under "0406" will be shown on the Dr Side, the date of acceptance of the bill being quoted in the entries.

**Note: - (2)** A similar procedure will be followed in the case of payments for supplies received from or services rendered by other departments. Original copies of bill or price

invoices received from a supplying department will be returned duly counter signed and with complete account, classification, etc. of the charges in the forest accounts shown there on. On receipts of intimation from the A.G. the duplicate copies will be adjusted in the cash book by debit to the proper detailed head under "0406" and corresponding book transfer credit to the Department concerned, the departmental number and date of the bill being quoted in the entries.

**Note :-**(3) With a view to speed up the settlement of transactions involving inter-departmental adjustments the supplying officers should include in the monthly accounts sent to the A.G., all items including those for which acceptances by the departments or officers to whom supplies are made or services rendered are not received in time. The A.G. will adjust all the transactions, adjustments relating to those items for which accepted invoices are not sent with the monthly accounts being treated as provisionally adjusted, subject to re- adjustment later, if found necessary. In order to facilitate the adjustment, the departments or officers requisitioning for supplies or services should give complete classification of the charges on their requisitions. The supplying officers should show in their accounts full particulars of the departments or officers supplied and of the head of accounts to which the charges are to be debited.

**Note :-**( 4) the adjustment mentioned in note (3) should be made in the case of transaction originating in a forest division such as those mentioned in note (I). In other no such adjustment should be made except on receipt of an intimation from the A.G.

Detailed instructions regarding departmental transfer are contained in **Rule 44 of MCE Rule1964** and appendix there under Appendix V.

(v) **Entry of establishment Charges:** - Pay and allowance of Forest officers and their establishment which are paid by cheques or out of cash obtained from the treasury should be entered in the cash book under proper head and detailed head (salaries). The entries being supported by bills as vouchers.

(vi) **Earnest Money Deposits:** -

- (a) Earnest money deposits tendered by contractors or purchasers of forest produce should be paid by them direct into a treasury or sub-treasury where they will be treated as "Revenue Deposits" and not as "Forest Remittances". No previous authority of a forest officer to receive this money is necessary, but the depositor must state the designation of the forest officer in whose favour he makes the deposit. Such deposit should not appear in the accounts of the officers of the forest departments. Similarly, earnest money deposit which are received initially by a forest officer but remitted subsequently to the treasury as such should also be dealt with in the treasury accounts as "Revenue Deposits".

**Note:** - Earnest money deposits are not security deposits within the meaning of the Postal Saving-Bank or cash certificate rules and should not be deposited in the saving Bank or invested in cash certificates.

- (b) Refunds of earnest money deposited by contractor etc., will be made by the treasury under the authority of an order endorsed upon the original treasury receipt by the forest

officer in whose favour the deposit was made. No part repayment of earnest money can ever be made. If however, the forest officer desires that the deposit, instead of being refunded be carried to the credit of Government, he will return the receipt with this direction, where upon the Treasury officer will make the necessary transfer on the authority of this voucher and supply the forest officer with a certificate of credit and not receipt in the form of challan, to distinguish such transfer credits from credits in respect to which cash is paid into the treasury.

**Method of Obtaining Money for Disbursement and Manner in which Disbursements are made: -**

- (vii) Drawal of funds by cheques: -Funds required by the Divisional Forest officer/Dy.C.F. for expenditure will be drawn from treasury by means of cheques, the Divisional Forest Officer/ Dy.C. F being responsible for seeing that the budget grants are not exceeded. The amounts to be drawn will be regulated by electronic Budget Distribution System.

**Note :-** (I) Officers should carefully follow the detailed rules given in the Financial Publications of Government as regards requisition for and custody of cheque books, intimation to the treasury officers of opening of cheque books, method of writing cheques, attesting corrections and alterations therein, and making endorsements thereon, procedure indicating time-barred, cancelled and lost cheques, cheque for values of service stamps, cheques forwarded not for cash payment but for credit in the treasury account, etc viz. Financial Rules under devolution **Rule 37 (e) (F.P.1.)- 13 to 22 (b), 87 II. Treasury (F.P.11) T. O. 25, 26. S. R. 24, 28, 29, 30, 79, 80, 81, 82 (a), and 118.** The more important of these rules will appear in some of the following paragraphs.

- (viii) When officer of other Civil Departments are authorized to incur charges on account of forest Department, they will do so as forest disbursers. They can, therefore, obtain funds from the treasury for such expenditure only under the rules applicable to the officer of the forest department.
- (ix) The Treasury officer will cash against the drawing account of a Divisional Forest officer, a cheque drawn by an A.C.F./officer holding charge of a forest sub-division or range provided that he has received from the Conservator instructions to that effect in writing. That officer should not use the same cheque book as the Divisional Forest Officer.
- (x) Cash may, if required, be obtained by officers of the Forest Department by cheque drawn on the sub-treasuries subordinate to the district treasuries with which they are placed in account. The departmental officer should, in such cases, advise the District Treasury officer, from time to time of the probable amount of his drawings on each sub-treasury in order that funds may, if possible, be duly provided.
- (xi) (a) Disbursing officers authorized to draw cheque whether on treasuries or sub-treasuries or on the State Bank of India either at the local head office or on branch, should obtain their cheque books direct from the Treasury officers in charges of the head treasury concerned, by sending duly signed printed requisiting form which is inserted in each book towards the end. No more than one book should be obtained on a single requisition. The cheque books should, on receipt, be carefully examined to see that the number of

forms contained in each book is intact and a certificate of count should be recorded in the fly-leaf.

- (b) Each cheque book must be kept under lock and key in the personal custody of the drawing officer, who when relieved, should take a receipt for the correct number of cheques made over to the Reliving Officer, the loss of a cheque book or blank cheque forms should be notified promptly to the Treasury officer with whom the disbursing officer concerned has a drawing account.
- (c) No advice of the issue of any cheque need be sent to the treasury. As a general rule cheque should not be issued for a sum less than Rs. 10/- unless this is permissible under the provision of any law or rule having the force of law.
- (xii) A Government Servant who is authorized to withdraw money by cheque shall notify to the Treasury Officer or to the local officials of the Bank, as the case may be, the numbers of the cheque books, which from time to time he proposes to use and of the cheques which they contain.
- (xiii) In the case of sub- treasuries, the advice of the number of the cheque book to be used should ordinarily be sent through the district treasury, but in case of urgency it may be sent directly to the sub-treasury, a copy being forwarded simultaneously to the district treasury.
- (xiv) When a Government Servant who is authorized to draw or countersign cheques or bills payable at a treasury or the Bank makes overcharge of his office to another, he must send a specimen of there living Government Servant's signature to the treasury officer or the local officials of the Bank, as the case maybe.
- (xv) All cheque should have, written across the min words at right angles to the type, a sum little in excess of that for which they are granted; thus "under thirty rupees" will mean that the cheque is for a sum not more than Rs.30. No abbreviation such as "eleven hundred "for" one thousand one hundred "should be used.
- (xvi) If the currency of the cheque expires owing to it not being presented at the treasury for payment within 3 months after the month of its issue, it may be received back by the drawer for destruction and issue of a new cheque *in lieu* of it. The fact of the destruction and number and date of the new cheque should be recorded on the counterfoil of the old cheque and the number and date of the old cheque destroyed entered on the counter foil of the new cheque.
- (xvii) If a cheque which has been drawn and entered in the cash book, has to be cancelled subsequently, amount of it should be accounted for on the creditor side as a "Cancelled Cheque", the cancelled cheque being treated as a voucher. Simultaneously, an entry should be made on the debtor side, as indicated below:-(BFM 312)
  - (a) If the cancelled cheque is replaced immediately by a fresh cheque:-The fresh cheque should be shown as a cheque drawn the number and date of the cheque *in lieu* of which it is drawn being quoted in the entry.
  - (b) If the cancelled cheque is not replaced immediately:- If the expenditure in payment of

which it was drawn has already been charged in the cashbook to the appropriate head and if the cancellation of the cheque is intended to be a reversal of the payment, it should be written back by making an entry of the cancelled cheque on the debtor side as for a cash recovery of a service payment.

Notes should be made on the counterfoils of the cancelled and new cheque as directed in

**Financial Rules under Devolution Rule 37 (e) (F.P.I)-17 and 18.**

(xviii) When a cheque is reported to have been lost before being cashed, the fact should be reported at once to the Treasury officer on whose treasury the cheque is drawn. A certificate in the form given below should accompany the report for signature by the Treasury officer: "Certified that cheque No.----- dated ----- for Rs.----- reported by the Deputy Conservator of Forests of --to have been drawn by him on this treasury in the favour of----- has not been paid and will not be paid if presented here after." (BFM 313)

Dated the-----Treasury officer.

A lost cheque will be treated in the account in all respects like a cancelled cheque, the treasury certificate being forwarded as voucher in support of the entry copy of cancellation on the creditor side of the cash account.

(xix) A lapsed or time-expired cheque, if renewed should be treated as a cancelled cheque and the fresh cheque issued in its place entered in the cash book in the manner indicated in para (xi) above. (BFM 314)

(xx) When the cheque is drawn in favour of self or order to replenish the cash chest the amount of it should be entered at once as a receipt. This entry must not be delayed until the money has been received after the cheque has been encashed at the treasury.

(xxi) A monthly register of cheque drawn on all treasuries with which the drawing officer is placed in account should be kept.

(xxii) Range Forest Officer and other disbursers who submit account direct to the Divisional Forest Officer should submit with their monthly cash accounts an application for funds required for disbursements during the following month, showing the amount required under each head and the cash balance in hand. After scrutiny of the requisition on 1<sup>st</sup> of every month the D.F.O. will issue cheques for amounts which he considers necessary, and send them to the disbursers with vouchers for the advance for completion and return. The disbursers should cash the cheque and proceed to make payments as directed in the following articles.

(xxiii) Payments for works, pay and allowances, purchases and other outlay in connection with the business of the forest department are made by the Divisional Forest Officer by means of cheque or book transfer or through disbursers subordinate to him to whom he advances funds by means of cheques. The Divisional Officer should satisfy himself that the pay and allowances, etc., drawn by him and disbursed through the subordinates disbursers have been properly disbursed and that payment receipts and acquaintance rolls, etc. are correctly received and recorded by him.

Without the special sanction of Government, a Divisional Forest officer may not appoint disburser officers other than: -

- (a) his Gazetted Assistant,
- (b) Range Forest officer including Ranger Surveyors
- (c) Survey or sand
- (d) Forester incharge of independent rounds, sub-ranges or sale-deposits.

A Gazetted Assistant may be appointed a disbursing officer and given an advance for his expenses while on tour including pay and allowances, travelling allowance bills of establishment on tour with him and contingencies.

The Range Forest officer or Ranger Surveyor will be the disburser of pay and allowances, travelling allowance of the staff under him, of bills for contingencies and works in his charge.

- (xxiv) The head-clerk will be disburser of the pay and allowances and travelling allowance of the ministerial and menial staff at the headquarters, of bills for contingencies and small bills which the Divisional Forest Officer does not pay by cheque.
- (xxv) The Divisional Forest Officer shall make payment other than pay and allowances and travelling allowances of subordinates as far as possible by cheque. This applies particularly to contractor bills for works other than petty works and bills of suppliers for amounts in excess of Rs.500/-
- (xxvi) Pay and travelling allowance bills and supplementary bills must be passed by him prior to disbursement and payment should not be made before the due date as defined in Financial Rules under **Devolution Rule 37(e) (F.P.I)**

**Closing and Balancing of Cash Book: -**

- (xxvii) All disbursers subordinate to the Divisional Forest Officer will keep cash books and close their account on such a date as will permit of their incorporation in the divisional accounts of the month.

The unspent balances with disbursers may not exceed their probable requirements from the date on which they close their accounts up to the end of the month. If this balance exceeds Rs. 2000 in the case of Range Forest Officer or Rs. 500 in other cases, an explanation will be given in the ledger abstract furnished to the Accountant General and the Conservator.

- (xxviii) The Sub Divisional Forest Officer should verify the cash balance with the Range Forest Officer, in each month and keep a record of the check made by him in the cash book. The result of each verification of the cash balance by the Divisional Forest Officer, who should also verify the cash balance thrice a year, should be reported to the Chief Conservator/Conservator of Forest, on each occasion.
- (xxix) The subordinate disbursing officers are responsible for the proper disbursements and the Divisional Forest Officer will see that they make them personally whenever this

can be done without undue delay.

(xxx) All disbursers accounts must be passed and balanced by the Divisional Forest Officer after they have been closed for the month the account of the closing balance as entered in the disbursers through the objection statement or special memorandum and his acknowledgement obtained in token.

(xxxi) Date for closing cash book (Please see para 25.14.02).

**General instructions regarding disbursement by subordinate: -**

(xxxii) Members of the office establishment should not be entrusted with government money, except as advances by check on account of the pay of officers establishment and for contingent charges, which should as a result be made payable only to the Head or Camp

clerk, nor should they be authorized to receive payment for forest produce. All subordinates who have the custody of government money or to deal with the collection of forest revenue should be made to furnish security in accordance with **Financial Rule under Devolution Rule 37(e) (F.P.1) 40.**

(xxxiii) Heads of Offices may allow responsible heads of branches or section in their offices, who have furnished adequate security, to keep the petty cash balance standing in their names, the discretion for the same resting with the officers themselves.

(xxxiv) Every Range Forest Officer shall make all payments himself and never entrust them to him to his clerk. He shall keep a strict control over the action of the clerk and always see that all money transactions (both receipts and payment) are properly brought to the cash book and are duly supported by vouchers. The responsibility for such transaction rests entirely on the Range Forest Officer himself.

**Note: -** Where delay would otherwise occur, petty sums of less than Rs.20/- in any one instance may be paid by range clerk on behalf of the Range Forest Officer. In such cases the Range Forest Officer is responsible that the money has been truly disbursed and the signature correctly taken and should satisfy himself to this effect.

(xxxv) This rule applies to all charges for conservancy and works, establishment, etc., in the range but the Range Forest officer may, when necessary, entrust to his Round officers the duty of disbursing the pay of establishment and expenditure on annually recurring petty works such as demarcation, marking, thinning, fire-tracing, currant repairs to roads, buildings, wells etc., in their respective charges, and may, for this purpose advance money to the round officer out of the "Forest Advance" received by him from the Divisional Forest Officer and obtain regular voucher and accounts from them for incorporation in his own accounts.

(xxxvi) Subordinates, workers and other payees should not be called into headquarter of the disburser to receive pay and wages, etc., due payments should be made properly on the spot.

(xxxvii) All payments should be supported by vouchers in the prescribed forms, for the preparation of which the instructions given in forgoing para should be followed so far as

they apply to payment made by subordinate disbursers.

(xxxviii) For work done by labourers payment should be made on muster-rolls which should be maintained according to the instructions in para 25.06.01(i) and need not be submitted for the Division Forest Officer's audit before payment. For work done or supply made by contractors and piece-workers, measurement books should be used whatever required and bills in excess of Rs. 500/- should, before payment, be submitted to the Divisional Forest Officer for being audited and passed for payment.

(xxxix) The payments of petty advances to workmen, even though it be on the Range Forest Officer's own responsibility, should be avoided as far as possible. When important works involving large payments, such as followings; plantations, making roads, demarcating boundary lines and the like, are undertaken departmentally, the Range Forest Officer should, at least once in each week, arrange to pay the workmen on the spot for work done. If the workmen are in want of money at shorter intervals, disbursements may be made twice a week. Payments should be made by the Range Forest Officer himself, as a rule, but may, when necessary, be entrusted to the Round Officers.

**Payment to Contractors Bill:** -Contractors, suppliers and others should be encouraged to submit their bills and claims in proper departmental forms. But bills not prepared in such form should not be rejected if they set forth the necessary details of the claims. In such cases the additional particulars required should be added by the Disbursing Officer. In separate sheet or departmental form of the minus particulars not entered by the contractors but actually carried out as per specification to facilitate the entries in M.B. These instructions are applicable to petty piece rate workers executing departmental work in forest area in which the case the labour is not conversant with details and technical of the work.

**Note :-**(I) When it is not possible to support a payment by a voucher a certificate of payment, prepared in manuscript, signed by the disbursing officer and endorsed if necessary by his superior officer, should always be placed on record. Full particulars of the claims should invariably be set forth, and where this necessitates the use of regular bill form, the certificate itself may be recorded there on.

(ii) Cash memoranda issued by tradesmen for sales against cash payment should not be regarded as sub-vouchers unless they contain an acknowledgement of the receipt of money from the purchaser as named there in for the price of the articles sold.

**Powers to be Exercised within Budget Limit: -**

- (xl) It must be distinctly understood that all power to incur expenditure must be exercised within budget limits; that is no expenditure must be incurred under any budget head unless it can be met from the original grant or by re appropriation sanctioned by competent authority. Conversely, provisions made in the budget does not authorize expenditure without further sanction if the amount of the item is in excess of the maximum fixed for each class of officers in the delegation orders.
- (xli) All proposals for expenditure and orders sanctioning them should therefore indicate the



source (with complete account classification) from which it should be met. Gross amount of revenue receipt must be promptly remitted to the treasury, in cash, or partly in cash and by cheque, or wholly by cheque, the amount paid in cash and the amount remitted by cheque being shown separately in the challan or remittance note. (BFM 322)

**Note:** - For supplementary rules framed by Government to regulate the collections of revenue and its remittance to the treasury see Para 26.03 and for powers of Conservators in this behalf see 31.04.

(xlii) All forest revenue not paid to Government when due according to the conditions stipulated in sale notices, contract agreements, etc., will be subject to the levy of interest at the rate laid down in the conditions under the orders of Government. (BFM 323)

(xliii) Revenue outstanding which prove irrecoverable may be written off under the orders of competent authority. When the sanction is received the amount should be entered in the register of outstanding in red ink in the column allotted to recoveries of them on, the sanction being quoted in support of the entry.

**Note:** - Amounts entered in the registers of revenue demands and outstanding, which are required to be increased or reduced as a result of subsequent revision of orders (e.g. reduction or enhancement of fines inflicted on contractors for breach of contract terms), may be corrected, the revised order being quoted in support of the correction. The reductions in such cases do not amount to "irrecoverable revenue" and do not come under this para.

(xliv) **Scrutiny of record of revenue demands and outstanding at the periodic inspections of Divisional Offices by Chief Conservator /Conservators :-** The registers of revenue demands and outstanding, of leases licences, sales bills and of forest offences, and bill and receipt books, etc. should be scrutinized and recoveries and remittance to treasuries of amounts due to Government should be verified with entries in the cash book, the classified abstract of revenue and expenditure and the register of remittances. Similarly, D.F.Os. should, at their inspections of subordinate offices, scrutinize the items of recovery, credits and remittances of revenue with the help of bill, receipt pass and permit books, registers of pass and permit books and of leased lands, sale slips duplicate copies of monthly accounts admitted and returned by the D.F.O etc. The D.F.O.'s inspection notes should be submitted to the Chief Conservator /Conservator, and those of the Conservator to the Chief Conservator for perusal and return.

## **2. Registers of revenue demands and outstanding: -**

It is the duty of all Forest Officers responsible for the collection of revenue and of controlling officers to see that all sums due to Government are regularly received and checked against demands and that they are paid into the treasury. To facilitate the performance of this duty, a register of revenue demands should be maintained in divisional offices in As soon as a sale of coupes, kurans, farms or forest produce, whether held by the D.F .O., or by his subordinates, is sanctioned, or an order is issued which involves the recovery of revenue (e.g. fines inflicted on contractors, Ground rent, etc.) or any item of revenue becomes due, the required entry should be

made in columns I to 7 of the register and the amounts subsequently accounted for in columns 8 to 11.(BFM 317)

**The exceptions to the above rules are: -**

- (i) the amounts recoverable in forest offence cases the credit of which should be watched with the help of the offence register (Press No. For.) and the offence cases;
- (ii) the rents of forest lands given out on temporary leases the annual recovery of which is watched in detail with the help of the register of leases but which should be entered in totals only for each range or round in the divisional register of revenue demands; and
- (iii) the fees for shooting licenses issued by C.C.F./C.F. who recover the fee; before granting the licenses and maintain a register of such licenses.

All items of revenue, which are not fully realized during the month in which the demand occurs, should be transferred from the register of revenue demands to the divisional register of revenue outstandings and their recovery watched thereafter with the help of the latter register. This register should be kept for the financial year, the entries being arranged according to account heads with a separate serial number for each detailed head and with sufficient space under each head for entries during the year. At the beginning of each year all the outstanding items of previous years should be carried forward to the new register. (BFM 319)

Forest Officers receiving money on behalf of Government must give the payer a receipt. If the money is received in payment of a bill previously issued, the receipt should be endorsed on the back of the bill itself in all other cases receipts should be given and should bear serial numbers for the financial year. The officer signing the receipt should satisfy himself at the time that the amount has been credited in the cash book. The receipt books should be kept in the safe custody of the officer who issues them.

Duplicate of copies of receipts or vouchers are in no case to be issued by any Government officer on the allegation that the originals are lost or missing. If any necessity arises for such a document, a certificate may be given that, on a specified day, a certain sum on a certain account was received from or paid to a certain person.

(I) This prohibition extends only to the issue of duplicate on the allegation that the original s lost, and does not apply to cases, where under existing rules, duplicates are required to be prepared with the original. All Revenue should be paid into the treasury with as little delay as possible, Departmental receipts should not, as a rule, be used meeting expenditure, but if funds be wanted for immediate local expenditure, sums locally received may be expended. In all such cases the gross amount to incur expenditure must be exercised within budget limits; that is no expenditure must be incurred in any budget head unless it can be met from the original grant or by appropriation sanctioned by competent authority. Conversely, provision made in the budget does not authorize expenditure on item in excess of the maximum fixed for each class of officer in the delegation orders.

(ii) All proposals for expenditure and orders sanctioning them should therefore indicate source (with complete account classification) from which it should be made.

**Register of Forest Remittances: -**

All remittance to the treasury should be entered in the register of forest remittances in, each remittance will be accompanied by the usual challan in triplicate, the original copy duly received by the treasury will form the voucher in support of the debit in the cashbook.

**Note: - 1)** Every challan will be examined and initialized by the Divisional Officer who must satisfy himself that, in the case of sub-treasuries, it bears the signature of head karkun, and, in the case of district treasuries, it bears the signatures of the accountant and treasurer and if the remittance is Rs.500/-or more, of Treasury Officer also. Challans for sums paid by cheques in favour of the Treasury officer will not be signed by the treasurer, the second signature on such challans for sums under Rs.500/-will be that of the person who may have been nominated to that duty by the district Officer.

**Note: -2)** A treasury officer will receive forest revenue (a) When paid by a forest officer (b) When a challan is countersigned by a forest officer or (c) When the treasury officer is specially authorized by a Forest Officer to receive it. In such cases a copy of the challan will be forwarded by the treasury officer direct to the D.F.O., in order that the revenue may be brought to the account in the book of the latter.

**Note :- 3)** Challans should always contain the name of the forest division to which one revenue belongs, so that when a Forest Officer countersigns a challan on account of remittance of another division the revenue may be credited at the treasury to the proper division.

Forest revenue collected at outlying stations may be remitted to treasuries by means of money orders. In such cases no duplicate challan is tendered at the treasury, but the money received from the post office is credited without any challan.

**Register of Cheque Drawn:-**

Funds required by the Forest Officers for expenditure will be drawn from the treasury by means of cheques by drawing officers being responsible for seeing that the budget grants are not exceeded. A monthly register of cheque drawn on all treasuries with which the drawing officer is placed in account should be kept.

**General Rules regarding payment and vouchers:-**

General Rules regarding payment and preparation of voucher refer Section I of Chapter I in part V of BTR. Regarding precaution to be taken in respect of cheques /cheque books.

Payments are made by cheques or from money drawn from the treasury by cheques. Cheques should be used as much as possible for all payments, except in the case of daily labour, pay and allowances of establishment and petty contingent expenditure. (BFM 330)

As a general rule, every payment, including repayment of money previously lodged with Government for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim. The following forms should be used for departmental payments:-

Pay bill of Gazetted Government Servants - T.O. Form No.3 F.P.II-S.R.31

Pay bill of permanent or temporary establishment-T.O.Forms 5 or 6, F.P.II-S.R.38

Travelling allowance bill of Gazetted Government Servants-T.O.Fonn F.P.II-S.R.35

Travelling allowance bill of establishment-T.O. Formto, F.P.II-S.R.45

Cash remittances to treasuries - T.O. Form I, F.P. II 5

Book transfer debits for supplies made to public departments

Payments to labourers on daily wages, muster roll (FP.I-Form) and abstract there of Refund ofr venue

Remuneration to village officers for collection of forest revenue Repayment of Forest deposits

General voucher for all other payments including advances recoverable, conservancy and works, charges, supplies, contingencies, etc.

Value of service postage stamps - Receipt issued by the Treasury Officer

**Note:** - When it is not possible to support a payment by a voucher a certificate of payment prepared in manuscript signed by the disbursing officer, and endorsed if necessary by his superior officer, should always be placed on record. Full particulars of the claims should invariably be set forth, and where this necessitates the use of a regular bill form, the certificate itself may be recorded thereon.

**Note:-** Cash memoranda issued by trade men for sales against each payment should not be regarded as sub-voucher unless they contain an acknowledgement of the receipt of money from the purchaser as named the in for the price of the articles sold.

Except when payments due to contractors are made to financing banks, every voucher should bear, or have attached to it, an acknowledgement of the payment, signed and dated (and stamped where necessary) by the person by whom or in whose behalf the claim is put forward. No payment will be made in the absence of the necessary acknowledgment. (BFM 332)

**Note (1):** - If a Disbursing Officer anticipates any difficulty in obtaining, from the person to whom money is due, a receipt in the proper form, it is open to him to decline to hand him the cheque or cash or to make a remittance to him, as the case may be, until the acknowledgement of the payment, with all necessary particulars, has been given by him. In all cases of payment by remittance, a note of the date and mode of remittance must be made on the bill or voucher at the time of remittance.

**Note: - (2)** Cheques drawn in favour of contractors and other should be delivered to them by the disburser direct, by hand or through the post, delivery through subordinate officer

being permitted only for good and sufficient reasons and on the responsibility of the disburser.

**Note: - (3)** In the case of articles received by value payable post, the value payable cover together with the invoice or bill showing the details of the items paid for may be accepted as voucher. The Disbursing Officer should endorse a note on the cover to the effect that the payment was made through the post office and these will also cover charges for the postal commission.

**Note: - (4)** No duplicates should be obtained or prepared and filed as office copies of vouchers as mentioned in the previous para. In other cases, if duplicates are prepared for record, no duplicate acknowledgements of the payments should be taken from the payees.

### **General Instructions Regarding Payment and Vouchers: -(BFM 333)**

- (i) All vouchers for payments, including advances, except treasury challans or advice lists and acknowledgements of transfers to other departments, must be passed for payment in words as well as in figures, by the Divisional Officer, who thereby assumes the responsibility for the charge.
- (ii) All vouchers should bear the dates of payment, and a disbursement certificate by the disburser.
- (iii) In the case of illiterate male/female payees clear impression of the left thumb should invariably be taken on voucher by the disbursing officer before him in the following manner: -

A small quantity of ordinary printers ink (which will be supplied by the Director, Government Printing and Stationery) mixed with a very small quantity of sweet oil, should be well rubbed on a tin slab until sufficiently inked. The thumb should be rolled on the pad and then lightly and carefully rolled on the paper on which the print is to be taken from side to side so that the impression is clearly impressed on it. It must be specially borne in mind that any side movement, either at the time of applying or removing the thumb will cause a smudge or spoil the impression.

The whole utility of the finger impression lies in the fact that, if accurately taken, they are an infallible proof of identity. Heads of offices should therefore see that those of their subordinates who are required actually to take thumb impressions are qualified to do so properly, to issue imperative instructions for the exercise with all possible care, and to warn them of the worthlessness of blurred impressions. Heads of officers should also arrange that all subordinate to whom this duty is entrusted are supplied with the necessary appliances for taking clear impressions, and there must be constant scrutiny of the work done in order to prevent the risk of indistinct and imperfect impressions being brought up on the records.

The special ink pads for thumbs impression obtainable from the Superintendent of Stationery are preferable and should be used in place of the tin slabs, rubber roller and printer's ink.

- (iv) Receipts for all sums exceeding Rs. 500 (except receipts of Forest advances to disbursers and other receipts exempted (vide **accountant code 11, 12, vol.1 1935 and schedule 1 of the stamp act**) must be stamped. Heads of offices should carefully supervise the canceling of stamps in their offices.
- (v) Complete account classification should be given **in** all vouchers **in** the space provided, showing the major, minor and detailed head to which the charge is debited and whether it is voted or non-voted (charged).

**Note:** - Further instruction regarding preparation and completion of voucher, arrears and time barred claims, responsibility for overcharge, elimination of paise from transaction etc.

Extracts from the more important of those instructions applying to the Forest Department are given below for ready reference and for the guidance of subordinates to whom the above Financial Publications are not supplied: -

- (a) Vouchers should be prepared in Regional language or English but when the use of a regional language is un-avoidable a brief abstract should be endorsed in English under the signature of the preferring officer stating the amount, the name of the payee, and the nature of the payment.
- (b) The following transaction will be taken to the nearest Fifty paise, sixty paise and over being treated as one whole rupee and amounts less than fifty paise being omitted: -
- (c) Each individual item in a pay and allowance, or travelling allowance bill.

Payments to recoveries from Government Servants except as specified below: -

- In the case of emoluments fixed by statute, the payment may be made to the next higher rupee.
  - Amounts of insurance premium are taken in whole rupee.
  - As regards recoveries of amount under objection when all amounts of bills are calculated as in sub para above.
- (d) In the following transactions also fraction of rupee should be eliminated in Government accounts: -

► Recoveries of service payments which are ordered by departmental officers without the cognizance of the Audit Office.

Accounts rendered from one Government or Departmental to another. (Fractions or rupee need not be eliminated in exchange accounts between one Government Department and another, if it is not possible to remove them from the original transactions).

► Amounts converted into Indian currency from Dollars and other foreign currencies.

- (e) All corrections and alterations in the total of a voucher should be attested by the dated initials of the person signing the receipt as many times as such corrections and alterations are made; and corrections and alterations in the orders of payment must be attested in the same way. No document bearing an erasure can be accepted and payments of such

vouchers should be refused and a fresh voucher called for.

- (t) Charges against two major heads should not be included in one voucher. This order does not apply to the allowances of an officer, or of an establishment, as in such cases the whole of his allowances even if belonging to two or more major heads of account should be drawn on a single bill if they are chargeable wholly to Central or Provincial Revenues.
- (g) Unless Government has expressly authorized it in the case of any specified office, no payment may be made on a voucher or order signed by a clerk instead of by the head of an office, although in the absence of the latter the clerk may be in the habit of signing letters for him. Nor may any money be paid on a voucher or order signed with a rubber or facsimile stamp. When the signature on a voucher is given by a mark or seal or thumb impressions, it should be attested by some known person. Signatures in regional language must always be transliterated.
- (h) Bills requiring previous countersignature should not be paid before they are countersigned.
- (i) In bills on account of charges incurred under any special orders, the orders sanctioning the charge should be quoted. Copies of sanctions accompanying a bill must be duly certified by a responsible officer, not by a clerk.
- (j) The authority under which deductions are made in a bill should be quoted.
- (k) Dates of payment should when possible be noted by the payers in their acknowledgements in sub-vouchers, acquaintance rolls, etc. If for any reason, such as illiteracy or the presentation of receipts in anticipation of payment, it is not possible for the dates of payment to be noted by the payees, the dates of actual payment should be noted by disbursing officers on the documents under their initials, either separately for each payment or by groups as may be found convenient.
- (l) Erasures and over-writings in vouchers or bills are absolutely forbidden, if any corrections be necessary, the incorrect entry should be cancelled neatly in red ink, and the correct entry inserted. Each such correction, or any interpolation deemed necessary, should be authenticated by the head of the office who should set his dated initials against each.
- (m) When the payee signs in a regional language, (Marathi) he should be required to note the amount of acknowledgement in that language, in his own handwriting, if he is able to write. In transliterating his acknowledgements, the amount acknowledged, as well as any remark made by him, should also be reproduced in Marathi.
- (n) The Disbursing Officer is responsible to see that the full name of the work as given in the estimate or the name of the component part (or sub-head) of it, or the head of account, to which the charges admitted on a voucher are debitable, or to which the deductions or other credits shown in the voucher are creditable, is clearly indicated or to which the deductions or other credits shown in the voucher are creditable, is clearly indicated on it in the space provided for the purpose in some prominent position.

## **Conservancy and Works Charges: -**

### **Classification and General Rules: -**

- (vi) Forest works fall under two categories. Capital and Revenue, instances of the former are given in next paragraph. For the purpose of sanction and record of expenditure, the term "Revenue work" should be taken to mean an independent operation under a detailed head including all subsidiary processes required for the completion of the particular operation carried out in a defined portion of a forest such as a coupe or compartment or block or a range, *e.g.*, in the case of departmental exploitation of forests, each coupe or compartment may be taken as a separate unit and all the process of felling, conversion and transport should form one "work". Marking of trees in compartments which is done one or two years in advance of the felling can be regarded as a separate work. Where the operations extend over a larger area and the expenditure for each coupe or block is not clearly distinguishable, as in the case of fire protection and demarcation of forests, the range may be taken as the unit of area. The following are quoted as a few instances of units of "Work under detailed heads :- Few Examples :- Laying out of coupe, marking, departmental exploitation, repairs to machinery for departmental exploitation, repairs to saw mills, purchase of consumable store for departmental works, labour charges including temporary establishment for departmental works, current and special repairs to buildings including cost of material, clearing compounds, repairs to fences, demarcation (maintenance of boundary mark), reproduction (regeneration of coupes), fire protection, publicity, cultural operations, CBO, law charges, conveying material, rewards paid to informants.
- (vii) Where important structural alterations are contemplated though not necessarily involving an increased outlay, the orders of the original sanctioning authority should be obtained.

The responsibility for bringing material deviations or modifications to the notice of the competent authority rests primarily with the Executive and not with Audit.

In the case of works, the estimates for which have been sanctioned by the Competent Authority, no additions or alterations, likely to cause an excess which will not fall within the powers of sanction of that authority should be permitted without the previous approval of a higher authority.

### **Commencement of Capital Work: -**

- (viii) No Capital work shall be commenced unless:
- (a) Administrative approval is given.
  - (b) When the cost exceeds Rs. 1000, properly detailed design and estimate are prepared, and technically sanctioned.
  - (c) Funds are allotted and orders for it commencement given.

**Note: (I):** The formal acceptance by an authority, of the necessity of executing a work or scheme to meet the administrative needs of the department is called "administrative approval". After such approval is accorded the preparation of properly detailed plans and



estimates be processed for the sanction of competent authority, which is called " technical sanction".

- (ii) : All sanctions will be numbered consecutively by the sanctioning authority for each financial year, and they will be communicated by him to the Accountant General in monthly lists. Work taken prior to obtaining sanction: - If, any case, whether on grounds of urgency or otherwise, Divisional (District) Officer is required to carry out a work for which no estimates have been sanctioned or for which no financial provisions exists (Whether estimates have been sanctioned or not) the orders of the officer authorizing the work should be conveyed in writing. On receipt of such written orders, the officer who is directed to carry out the work should immediately intimate to the Accountant General that he is incurring a liability for which there is no provision or there is in-adequate provision of funds, and should, at the same time, state approximately the amount of the liability which it is likely, he will incur by compliance with the written orders which he has received. The Accountant General will then be responsible for bringing the facts instantly to the notice of the higher financial authority, with a view to take necessary steps being taken either to stop the progress of work nor to regularize its execution. There will be no hesitation on the part of the government in enforcing disciplinary action against any officer- administrative or executive, who may fail in or delay to comply with these orders.
- (iii) Where important structural alterations are contemplated though not necessarily involving an increased outlay, the orders of the original sanctioning authority should be obtained.
- (iv) The responsibility for bringing material deviations or modifications to the notice of the Competent Authority rests primarily with the Executive and not with Audit.
- (v) In the case of works, for which the estimates have been sanctioned by the competent authority, no additions or alterations, likely to cause an excess which will not fall with in the powers of sanction of that authority, should be permitted without the previous approval of a higher authority.

**Commencement of Revenue Works: -**

No revenue work shall be commenced unless: -

- (ix) An estimate for it is sanctioned by the competent authority.
- (x) When the estimated cost exceeds Rs. (1000/-) the previous sanction of the Chief Conservator/Conservator is obtained to contract rates.

**Measurement Book: -**

- (xi) Work done otherwise than on a lump sum contract and supplies made by a contractor, should, unless impracticable, be measured (weighed or counted) before payment therefor is made. The details of the measurement made should be systematically recorded in a book, called Measurement Book.
- (xii) The pages of the book should be machine numbered and no page entry be erased or effaced so as to be illegible. All corrections must be only attested by a responsible

Government Servant.

- (xiii) A reference to the vouchers in which the quantities are entered for payment as well as the date of entry should be given by an endorsement upon the original entries on the measurement book, and no contract certificate or bill should be signed without crossing the connected entry in the measurement book. The document in which payment is made should invariably bear a reference to the number and page of the book in which the detailed measurements are recorded and should also indicate the date on which the measurement was made.

**Completion report of Capital Work: -**

On Completion of the works all outstanding liabilities should be discharged as soon as possible and the accounts be closed. For capital works costing above Rs. (5000/-), a completion report in should be submitted through the Accountant General to the Chief Conservator /Conservator who should, if the work was sanctioned by higher authority, forward the completion report to such authority.

**Expenditure under Conservancy Work: -**

- (i) Expenditure under Conservancy works is divided into (i) work charges (ii) Conservancy, exploitation and other charges. The former represents expenditure on the construction of roads, bridges, buildings, wells and other works charged to the minor heads 0070 Communications and Buildings, while (ii) 101 Forest Conservation &Development, 105 forest produce includes all other expenditure.
- (ii) Expenditure of all classes will be audited and recorded in the Accountant General's office against sanctions accorded by competent authorities communicated to him. Voucher in support of the expenditure should contain the following details: -
- (a) Works charges: Disbursing officers should give the following particulars on all vouchers for works charges:

Authority sanctioning the work quoting number and date of order.

- ▶ Amount of sanctioned estimate.
- ▶ Progressive total expenditure of past years.
- ▶ Progressive expenditure of current year (including the amount of the voucher in which it is shown).

When the Disbursing Officer is not in possession of all the above details the entries should be completed in the divisional office concerned, before incorporating the voucher in the accounts. When there are several vouchers relating to one and the same work during the month, the above details should be shown not in each of such vouchers but in a consolidated voucher for each work prepared in the Divisional office giving full particulars of the work. The consolidated voucher should be submitted to the Accountant General with the paid vouchers as sub-vouchers.

(b) Conservation, exploitation and other charges: -  
The disbursing officer or the divisional officer, as the case may be, should quote in vouchers for this class of expenditure the following particulars:

- ▶ Authority
- ▶ Sanctioned amount or rate.
- ▶ Progressive expenditure (when the sanction is for a lump sum and the expenditure is spread over two or more months) including the amount of the voucher in which it is shown.

**Roads and Buildings:** - Every Range Forest Officer should draw up lumpsum estimates each year, for annual repairs to the forest roads and bridle paths, and for annual repairs to buildings in his charge to the Divisional Forest Officer at the beginning of each year. When, however repairs are urgent he may send in supplementary estimate at any time.

- (iii) Leaks in roofs must be immediately made water tight.
- (iv) All posts should be tarred once in every five years 2 feet from the ground level.
- (v) Drains of roof drip should be put in order at the beginnings of the rains.
- (vi) Fences should be kept in order and no cattle allowed into the compound.
- (vii) Wells should be baled out and cleaned at the end of the summer.

**Muster Rolls and Vouchers:** -

- (i) **Muster Roll:** - For works executed by labourers employed on wages (daily or otherwise), muster roll should be kept, showing the names of the labourers, the number of days they have worked, the rates of wages and the amount due to each. An abstract of the muster roll for submission as voucher to the Accountant General should be prepared by the disbursing officer, who should record a certificate on the voucher to the effect that the labourers were employed actually on the work and paid on the muster rolls.
- (ii) Except when payments due to contractors are made to financing banks, as provided in Financial Rules under **Devolution Rule 37(e) F.P.I.-19A**, every voucher should bear, or have appended to it, an acknowledgement of the payment, signed and dated (and stamped where necessary) by the person by whom or in whose behalf the claim is put forward. No payment will be made in the absence of the necessary acknowledgement.

**Note (1):** If a disbursing officer anticipates any difficulty in obtaining, from the person to whom money is due, a receipt in the proper form, it is open to him to decline to hand him the cheque or cash or to make a remittance to him, as the case may be, until the acknowledgement of the payment, with all necessary particulars have been given by him. In all cases of payment by remittances a note of the date and mode of remittances must be made on the bill or the voucher at the time of remittances. In cases of remittances by postal money order, the purpose of the remittance should be briefly stated in the acknowledgement portion thereof.

**Note (2):** Cheques drawn in favour of contractors and others should be delivered to them

by the disburser directly, by hand or by post. Delivery through subordinate officers is being permitted only for good and sufficient reasons and on the responsibility of the disburser.

**Note (3):** In case of articles received by value payable post, the value-payable cover together with the invoice or bill showing the details of the items paid for may be accepted as a voucher. The disbursing officer should endorse a note on the cover to the effect that the payment was made through the post office and this also could cover charges for the postal commission.

- (iii) The following rules should be observed in keeping the muster-rolls: -
- (a) In the heading the work for which the labourers are employed should be specified clearly.
  - (b) The roll should be called every day without fail before commencing and after closing the work and daily total of presence stated in it and
  - (c) The Range Forest Officer (or any other non-ministerial officer to whom this duty may be entrusted by the C.C.F. /C.F.) should make surprise inspections of these rolls when the labour is employed continuously for fifteen days or more and endorse on them "checked with the labourers present and the work done and found correct." When labouris engaged for a shorter period than fifteen days' similar endorsements should be made in the case of at least 25 percent of the muster rolls in the range.
  - (d) When the rolls are closed, an abstract of the whole work should be given at the end. Thus under Demarcation, the length and width of the line demarcated should be stated, external and internal boundaries to be differentiated from each other. The method employed such as by cairns or pillars etc. with the sizes of the latter should also be stated.

Under nursery, the area of beds prepared the quantity and kinds of seeds sown, or the number and kind of seeding transplanted should be stated.

- (e) Payments on muster rolls should be made or witnessed by the officer of the highest standing available and he should certify to the payments individually or by group by his initials or his signature. The amount paid on each date should be noted in words as well as in figures at the foot of the muster-rolls.
- (iv) Preparation of consolidated voucher when there are several payments falling under a particular nature of work, a consolidated voucher for such items may be prepared in the Divisional Office subject to the following restrictions: -
- (a) Payments for work done on muster-rolls or through piece workers or works of different nature carrying differentrates should be made on separate vouchers.
  - (b) Refund bills should be treated as separate vouchers.

In vouchers for charges on account of purchase of furniture or other stores and materials the following certificates should be furnished: -

"I certify that the materials and stores billed for above have been brought on the respective inventories and that all materials and stores are being duly accounted for and verified in the manner laid down Sections I and II of chapter 9 of the financial rules under **devolution Rule 37 (e) F.P.I**".

"I certify that purchases billed for have been received in good order, that their quantities are correct and their quality good that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the original indents and invoices concerned to prevent double payment.

**Establishment Charges: -**

- (i) The pay bill will be prepared by the concerned Head of the office /officers authorized through a specific Govt. order for this purpose and sent to the concerned Treasury /Sub Treasury along with the prescribed schedules.

Budget provision for such payments shall be made by the concerned officers of the Forest Department.

**Note:-**For general rules regarding the preparation of pay and travelling allowance bills and last pay certificates and payment of pay, allowances and leave salary, etc., see the following:- **Financial Rules under Devolution ( 37 (e) F.P.I) Articles-30,51 to 59 and 71 to 76) Treasury orders and subsidiary Rules**-Treasury orders 18,19, 21 and 22, subsidiary rules of 31 to 32 A, 34 to 46, 48 to 48-B, 104,104-A and 109 to 114.

- (ii) An outline of the procedure followed in the Forest Department is given in the Following articles.
- (iii) The pay bills of permanent and temporary establishment will be prepared in **Gen/1-M and Gen/2-M (revised)** as the case may be, and the signature of each recipient will be taken on the bill when payment is made, receipts stamp being affixed when necessary. When receipts of persons serving at a distance are obtained on separate abstract or acquaintance rolls, the divisional office will record a note in the "Acquaintance" column of the bill referring to those documents which will be filed with the bill. (BFM 349)

**Note: -** Heads of department are empowered to permit the remittance of salaries and allowances by money order at Government expense, provided the cost of remittance is less than the travelling allowance which would otherwise be incurred, *vide S. No. 57 Manual of Financial Powers (F.P.VII)*.

- (iv) The pay bills of Gazetted Officers will be prepared in **Form No. Gen/1-M and Gen/2-M (revised)** duly receipted (and stamped when necessary) by the officers concerned and submitted with the monthly account as vouchers, copies be kept in the divisional office.

**(v) Drawal of Arrears: -**

- (a) Arrears pay should be drawn, not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately with quotation of the bill from which the charge was omitted or withheld, or of any special order or competent Authority granting special pay or new allowance. Such bill can be presented at any time

subject to the conditions laid down by the Government Financial Rules under **Devolution Rule 37(e) (F.P.I)- 30** and may include as many items are necessary. (BFM 353)

- (b) When pay has been revised with retrospective effect and where the amount involved is considerable, it should be stated whether budget provision exists or whether additional allotment has been applied for.

**Note:** - When payments are due by the Forest Department they should be settled promptly without waiting for applications from the persons to whom they are due, and officers whose duty is to make payments should clearly understand that failure on the part of the payee to apply will not absolve the officer concerned from responsibility for delay in settlement of just claims against the Department.

- (c) To avoid double claims in respect of pay drawn on supplementary bills a subsidiary register should be maintained by the drawing officer in the form and manner prescribed in Treasury Orders and subsidiary Rules made their under **(F.P. II)-Subsidiary Rules 48B.**

**Note:** -To ensure that an adequate scrutiny has been exercised to avoid the possibility of double payment, the drawing officer should give certificate to be separately signed in the following form on all supplementary claims in favour of person whose names are not shown in the salary bills: -

"Certified that the increments (travelling allowance and other allowances) drawn in this bill have not been drawn and paid before and I have satisfied myself that the present claim is a bonafide one and should be admitted.

- (vi) Bills will be prepared for the temporary establishments sanctioned under each budget sub- head in the same form and under the same rules as are prescribed above for permanent establishments, and the number and date of order sanctioning the establishment will be quoted on each bill. (BFM 354)
- (vii) The bill will also be prepared for establishment sanctioned under any budget sub-head for different periods or if included in one bill, they should be separately shown with the period for which each has been sanctioned be noted on the top.

**(viii) Travelling Allowance Charges: -**

- (a) The travelling allowance bill of Gazetted Officers should be prepared in form no. Gen- 21 M and 25 M and those of establishment in form T .0. Form 10 of the Treasury Orders and the Subsidiary Rules made there under (F.P.11) (Press Nos.Gen.27 and 24).The travelling allowance bill of the P.C.C.F., Add. P.C.C.F., Chief Conservator and Conservators may be paid without countersignature. Those of other Government Servants will be countersigned before payment by the Conservator or by the Dy. C.F. Authorized by the Conservators to countersign such bills under Rule 508 and Serial No. 14 of Appendix XLII, Bombay Civil Services Rules Manual (F.P.V).

- (b) Vouchers for charges on account of travelling allowance will be countersigned by the

C.C.F. /C.F. or by the officer duly authorized by the competent authority and will, in the case of bills of Gazetted Officers, be receipted by the payees, and, in the case of bills of other Government Servant, bear the following certificate, payee's receipt being taken in the office copy of the bill or in a separate acquaintance roll which should be filed with the office copy: - (BFM 358)

"Certified that I have satisfied myself that the amounts shown in this bill have been disbursed to the officers named, and their receipts taken on the office copy of the bill or in a separate acquaintance roll. "Office copies of the bills should be kept in all cases.

- (c) The Officer who countersigns travelling bills must satisfy himself that the charges are justified by the circumstances of the case and scrutinize the claims according to the instructions in Bombay Civil Service Rules (F.P.V.). To avoid double claims and payment for one and the same journey, he should maintain a register of travelling allowance bills as prescribed in the note to that rule. (BFM 359)
- (d) Subordinates should submit their claims of travelling allowance (other than permanent travelling allowance which is paid along with pay) with their diary to the Divisional Forest Officer by the 10<sup>th</sup> of the month following that to which the claim relates. If the claims are preferred later, the delay should be explained. Regular bills in the prescribed forms will be prepared in the divisional office and passed for payment.

#### **Contingent Charges and their Account: -**

Rules formed by the Govt. to regulate contingent expenditure (revised) are contained in **F.P.V, M.C.E.R., 1965.** (BFM 362)

- (i) Contingencies are of 2 kinds. (1) Supplies and services (2) Contingencies of incidental expenses.
- (ii) Supplies and services represent the expenditure on main and proper activities of the department. These charges are most particular to the particular department in which they are incurred.
- (iii) Incidental expenses comprise of those charges which are incidental such as stationery, books etc. Such expense is common to all the departments. The M.C.E.R. apply to both type of contingencies except in so far as it is governed by special rules prescribed for particular purpose and department.

Classes of expenditure such as conservancy and works charges of the Forest deptt. works expenditure of B. & C., Irrigation and Power deptt are of different nature. Separate rules are prescribed for them in the departmental manual concerned. However, the rules on contingencies (Incidental expenses) are commonly applicable to the F.D. as in case of other deptts. **MCE Rule4** (Note below the Rules)

#### **Contingent Expenditures of the Forest Deptt. -**

The contingent expenditure of the F.D. falls under the following 2 categories.

- (i) Non-contract non-countersigned contingencies (or audited contingencies) referred to **in**

**F.P. 1-80.** They are governed by **Rule 26 of MCER 1965.** Non-contract, non-countersigned contingencies are those for which detailed bills are not required to be sent to countersign by Officer but which are under the direct audit of the A.G. These are required to be closely scrutinized by the controlling officer before transmission of the detailed bill to the audit office. In case of contingencies including supply and services not requiring counter signature the particulars of charges are required to be entered in the bill presented for payment. The bill should be accompanied by special voucher and will be under the direct scrutiny of A.G. without intervention of countersigning officer. The bill should be supported by sub vouchers for all individual payments above Rs. 1,000/- For vouchers below this limit, prescribed certificate should be signed.

Non contract non countersigned contingencies are given in **Statement 3 of MCER 1965,** and includes charges on carriage of tents and records, rent, rates and taxes, service postage, sundries etc.

- (ii) Non-contract special contingencies - These are the charges whether recurring or non-recurring which cannot be incurred without the previous sanction of the superior authority such as rents referred to in **F.P.I 80(c).** Please refer **Rule 21 of MCER 1965.** These are passed under orders of Govt. or any other authority specially powered in this behalf, which should be noted on the bills before encashment. Regarding charges such as House Rent when once sanctioned do not require further sanction unless there is a change in the amount but the number and date of the order by which charge was originally sanctioned should be quoted on each bill except where a standing sanction exists. Sanction of govt. should be obtained for providing in the items of special contingencies. Items for special contingencies are contained in **Statement 4 of MCER 1965.** Instructions contained in the Financial Rules regarding control and record of expenditure and preparation and sanction of vouchers apply *mutatis mutandis* to the Forest Department.

Supplies and services are held to comprise charges representing main and proper activities of the deptt. And are incurred for the technical working of the deptt.

The list of charges comprising supplies and services is given in statement 5 of Appendix I, of MCER 1965 except where otherwise stated these charges should be regulated as if they were countersigned contingencies.

Record of contingent expenditure should be kept as per the directions contained in **para II, Sec. 9 of MCER, 1965.**

- (iii) A register of contingent expenditure shall be kept in each office and the initials of the Head of Office shall be entered against the date of payment of each item. A register of contingent expenditure should be kept in **form No. 5 prescribed under MCER 30, form TR 26.** Register will be signed by the DFO in each month in taken of having scrutinized entries made therein.

**Refunds: -**

Refunds of revenue are taken in reduction of receipts and charged to the head "0406



Forestry and Wildlife deduct refunds" the payment being noted against the original receipt entry in the cash book and classified abstract of revenue. Refund bills will be prepared and paid after sanction of competent authority, which should be communicated to the Accountant General. For powers see F. P. VII-14. The instructions in **F.P.1- 96, 98 and 99** should be observed. (BFM 365)

**Losses and Write-off: -**

Rules for the reporting of losses of public money, departmental revenue, stores, etc. and the exhibition of such losses in the Government accounts and in the appropriation accounts are contained in App.18 to F.P.I. (BFM 367)

Cases involving loss of Government money or revenue should be thoroughly investigated in order that it may be possible to decide whether the loss should be recouped from any of the Government Servants responsible for it. Wherever it is found that the loss was occasioned by the negligence of a Government Servant he will be liable to make it good. The general rules for the enforcement of responsibility for losses sustained by Government through fraud or negligence of Government servants are given in App.IS-A to F.P.I. (BFM 368)

(I)Whenever any defalcation or loss of public money, departmental revenue, stores or other property is discovered, the fact should be immediately reported to the A. G. and the immediate official superior, even when such loss has been made good by the person responsible for it; and when the matter has been fully enquired in to, a further and complete report should be submitted as above, stating the nature and extent of the loss, the errors or neglect of rules by which such loss was rendered possible , and the prospects of effecting a recovery

(ii) Reports submitted under (I) above must be forwarded forthwith to Government through the usual channel with such comments as may be considered necessary, *vide* Rule (2) of **Section II of App. ISA to F.P.I.** and further action should be taken under the rules in that App.

**Note:** -For powers of officers to write off stores, tools and plant, live-stock, timber and other stock, and the irrecoverable value of stores, losses of public money, etc., see **F.P.I-329\*and** F.P. VII-37.0

**Register of Receipt and Repayment of Deposits: -**

Each item of" Forest deposit" received should at once be entered in a register. There should be a continuous series of numbers beginning a new each account year. The entry in the column "Nature of Deposit" should be sufficient to explain why the amount is deposited. The Dy.C.F. should check carefully the amount and particulars of each entry and then set his initials in the proper column against each. A daily total only should be carried to the cash book. (BFM 371)

In April each year, the Divisional Forest Officer should examine the Register of Receipts of Deposits of the second proceeding year and transfer to a Clearance Register with suitable change in the headings, all the outstanding balance which are

not reported for lapse. To this Clearance Register should also be transferred any items in the last preceding Clearance Register but one that are for special reasons not allowed to lapse to Govt. It should then be submitted to the Accountant General in order that repayments during the next two years may be recorded in it in the columns provided for the purpose.

**Note:** -It is not intended that the Clearance Register should be used in divisional offices for the repayment. Items entered in the Clearance Register should continue to be recorded there in the original Receipt Register.

**Forest Deposits Received: -**

- (i) Every item of Forest Deposits should be recorded in the name of the person from whom, (not that of the Government official, if any, through whom), it is received. It should be passed through the accounts even though repaid on the day of receipt, and be kept distinct, however small it be, till finally disposed of never being consolidated with others. (BFM 372)
- (ii) Each repayment of deposit should at once be recorded in both the register of repayments, from which the daily total should pass into the cash book and in that of receipts, in the latter the date and amount of the repayment also being noted. (BFM373)
- (iii) Voucher should be used for repayment of deposits. When a deposit is adjusted by transfer to some other head of accounts, the head of account to which it is transferred and the item in which it is included in the divisional account, should be noted both in the register of receipts and in the register of repayments, and it should be credited separately in the cash book or the subsidiary register concerned. The Voucher submitted with the monthly accounts should state these facts along with the statement being attested by the signature of the Divisional Forest Officer. (BFM 374)
- (iv) Security deposits should on no account be repaid or retransferred to the depositors or otherwise disposed of, except in accordance with the terms of their agreements. Ordinarily security deposits become payable in the case of forest contracts after their final completion. (BFM 375)
- (v) In the event of the amount of the original security being retained as security deposit for a fresh work undertaken by the same contractor, the following procedure should be followed. (BFM 376)

An acknowledgment in the prescribed form setting forth full particulars of the security returned and stamped where the amount of the security exceed Rs.500/-should be obtained from the depositor and security shown as returned against the original entry in the deposit register, a fresh entry being made in the deposit register giving full particulars of the new work to which the amount has been transferred. The transaction need not pass through the cash accounts of the division, but to facilitate identification and check, cross reference should be given in the relevant schedules and registers. The depositor acknowledgment should be submitted to audit in support of the refund entry in the schedule. In the months in which such transactions take place the certificate at the end of

cash account should be suitably modified by the insertion of the words" and with the exception of items of security deposits transferred from one work to another and shown in the registers of deposits received and repaid but not in the cash book".

**Note:-** Before repayment of security deposit on completion of work in coupes, etc., and at the time of taking over charge of the areas, the Range Forest Officers must satisfy themselves by actual check of the areas that no irregularity has occurred or fraud has been committed and that the works have been completed according to the terms of the contracts and certify to the Divisional Forest Officer, accordingly and the Divisional Forest Officer must satisfy himself that the Range Forest officers are exercising due precaution in this matter, by checking their work occasionally. No security deposit should be repaid unless the Divisional Forest Officer is satisfied that the contract is complete in all respects and that the contractor owes nothing to the department.

- (vi) The same procedure should be followed when a deposit is transferred from one contract to another on account of transfer of contract or other reasons, but the transaction should appear in the cash accounts of the division concerned. (BFM 377)
- (vii) Claims on behalf of deceased contractors in respect of the deposits lodged by them should be dealt with in the manner prescribed in Financial Rules under Devolution Rule 37 (e) (F.P.1) - 62(b), except that indemnity bonds should be taken in all cases before payment is made. The indemnity bond has been prescribed in Appendix I-1 of Financial Rules under Devolution Rule 37(e) (F.P.I). (BFM 379)
- (viii) Deposits not exceeding one rupee unclaimed for one whole account year, balances not exceeding one rupee of deposits partly repaid during the year then closing, and all balances unclaimed for more than three complete account years will, at the close of March in each year, be credited to Government by means of transfer entries in the Accountant General's office. (BFM 380)
- (ix) The refund of lapsed deposits credited to state revenue under this para is regulated by Financial Rules under **Devolution Rule 37(e) (F.P.I).III-8\* and III-C**, the application to Accountant General is made and the amount refunded should be charged in the cash book as a "miscellaneous refund" and not debited to deposits. (BFM 381)

**Note (1):-**The designation of the Accounts Officer by whom the charge is adjustable, and the name of the State to which it is debitible should be mentioned. This will then be used as a voucher in support of the book transfer debit entry in the forest cash book, and a corresponding credit to forest revenue under the appropriate detailed head will be shown on the date of acceptance of the bill being quoted in the entries.

**Note (2):** - A similar procedure will be followed in case of payment for supplies received from or services rendered by other departments. Original copies of bills or price invoices received from a supplying department will, be returned duly countersigned and with the complete account classification, etc., of the charge in the forest accounts shown thereon. On receipt of intimation from the Accountant General, the duplicate copies will be adjusted in the cash book, by debit to the proper detailed head under proper major /sub head and corresponding book transfer credit to the department concerned, the

departmental number and date of the bill being quoted in the entries.

**Note (3):** -With a view a speed up the settlement of transaction involving inter-departmental adjustments, the supplying officers should include in the monthly accounts sent to the Accountant General all items including those for which acceptance by the departments or officers to whom supplies are made or services rendered are not received in time. The Accountant General will adjust all the transactions, adjustments relating to those items for which accepted invoices are not sent with the monthly accounts being treated as provisionally adjusted, subject to re adjustment later, if found necessary. In order to facilitate the adjustment, the departments or officers requisitioning for supplies or services should give complete classification of the charges on their requisition. The supplying officers should show in their accounts full particulars of the departments and officers, and of head of account to which the charges are to be debited.

**Note (4):** -The adjustment mentioned in note (3) should be made in the case of transactions originating in a forest division such as those mentioned in note (1). In other cases, no such adjustment should be made except on receipt of an intimation from the Accountant General.

#### **Register of money receipt books**

- (x) A register of money receipt books should be maintained in the Divisional Forest Office. All receipts and issues be serially entered in this register. A separate page should be opened to record the issue and returns from each officials that the returns of the used up books can be watched and the stock of books with him on any given date is ascertained.
- (xi) When a new stock register is opened, the balance in stock at the Divisional Office and at Ranges including those **in** actual use should be carried forward as opening entries **in** the new register.
- (xii) The Range Forest Officer should submit the account of the money receipt books in the following form along with his monthly cash account.

<b>Name of subordinate using money receipt book</b>	<b>Book No.</b>	<b>Number of pages used during the month from No.- to No.--</b>	<b>Number of pages unused from No.-- to No.--</b>	<b>Total amount collected by each officer.</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>

Account of unused pages should be checked during subsequent months.

- (xiii) The recoveries adjusted in the range cash book should be checked in the divisional office with the past account of money receipts as shown above. All used up money receipt books should be immediately returned to the Divisional Forest Office.

## **Forest Advances and Contractors' and Disbursers' Ledger: -**

### **Advances to Disbursers: -**

- (xiv) A Subordinate Officer who is not authorized to draw cheques against the drawing account of the Dy. C.F. may be given a cash advance of suitable amount to enable him to make the disbursements entrusted to his charge. (BFM 290)
- (xv) When an advance is made to a Subordinate Officer the amount of it must be charged at once by debiting it in the accounts of the officer making the advance, to the major head "Forest Advance" 8550 under the minor head "Advances not bearing interest- Advances repayable" as an advance to the disburser concerned. When an account of the advance is rendered by the disburser, the amount of the expenditure incurred should be credited to "Forest Advances" by a *per contra* debit to the appropriate sub-head of account classification.

### **Cash account of advance to contractors and workmen: -**

- (xvi) Advances to contractors and workmen should be given only when no other arrangements can be made for carrying out a work, such advances are regulated by the rules Subject to the limit and rules therein, the C.C.F./C.F. may from time to time fix the amount up to which, and the circumstances under which advance may be given to the contractors without his previous sanction.

The Conservator may also require that all advances made to the contractor, exceeding the sanctioned amount must be reported to him. This may be relaxed in case of advances paid under appropriate contract bearing adequate security deposit. (BFM 211)

(xvii) It must be clearly understood that officer who advances the Government money otherwise than in accordance with the appropriate rules and orders, does so at his own risk, and unless she furnishes perfect satisfactory reasons for their action, he will be held personally responsible. (BFM 212)

**Note:** - (I) As far as possible the system of giving advance to contractor should be done away with. Contractors should preferably have been encouraged to work without advances and their bills for work done should be made out and paid by R.F.O. in each fortnight and Dy.C.F. at the end of each month.

- (xviii) Private money should not be used on Government works for making advances to labourers or otherwise. To avoid competition for labour between Government Depts., they should be co-operative with one another, in securing labour on equal terms.
- (xix) The account heads against which work advances should be adjusted and the manner of accounting for transactions in connection with advance to contractors and work men are dealt with under para 25.09.

### **Contractors and Disbursers Ledger: -**

- (xx) (a) A bound ledger should be maintained in Divisional and where necessary, in Range Offices, for all accounts with the disbursers and contractors, on the debtor side should be entered all payment made to them and on the creditor side the amount of all bills passed

to their credit and all sums repaid by them in cash. (BFM 382)

- (b) Any advances made by Sub-Divisional Forest Officers and subordinates under the orders of the Divisional Forest Officer should be incorporated in the usual course in the Divisional account and thus in the divisional ledger.
  - (c) The rules regarding ledger accounts of divisional offices and submissions of monthly abstracts thereof apply *mutatis mutandis* to similar accounts of range offices.
  - (d) The pages in the ledger should be numbered consecutively, and there should be an index to the accounts it contains. Each new account opened should be assigned a number which will be appropriate to that particular account until it is closed finally. The numbers should be given to the accounts in the ledger in consecutive order as they are opened and should run in a consecutive sequence until a new ledger volume is opened. (BFM 383)
- (xxi) (a) Only one account should be opened for paying advance to each disburser, but in the case of contractors a separate account should be kept with each person in respect of each work. (BFM 384)
- (b) In the divisional ledger the advances made by Range Forest Officers to workmen, etc., and recoveries thereof should be entered in lumpsums against the names of the Range Forest Officers concerned, only one account being maintained for all work advances (without the names of the actual recipients) made by each Range Forest Officer.
- (xxii) Each item entered in the cashbook under "Forest Advances" or "Work Advances" should be posted at once in the ledger, and when any work is accepted as having been done by a contractor, or any account supported by the necessary vouchers is accepted from a disburser, the amount covered by work done or expenditure incurred, should be set off against the amount due from the contractor or disburser, as shown in his account in the ledger. The ledger account should thus be a running account with each contractor and disburser from which the amount due by him or to him can always be ascertained easily. (BFM 385)
- Note:** - (i) Advances to contractors and disbursers should as a rule be made by cheques, and should be supported by vouchers. Remittances of advances to disburse by postal money orders are permitted in case where the use of cheques is inconvenient.
- Note:** - (ii) Voucher for work advances should bear a certificate to the effect that all the condition of the rule. To this volume have been observed in full in granting the advance. The order sanctioning the advance should be quoted in the voucher.
- (a) The account of each contractor and disburser should be balanced and signed on the last day of closing account of each account month in which transactions take place. (BFM 386)
  - (b) The opening and closing cash balance in the cash account of each subordinate (including, in the case of the Range Forest Officer), the balance of all payments made to them and the creditor side the amounts of all bills passed to their credit and all sums repaid by them in cash should be properly reflected.

- (c) Advances made on their own authority to Round Officers should agree with the balances shown as outstanding against him in the divisional ledger at the commencement and the close of each month.
- (d) When advances are made by the Range Forest Officer to workmen under the rules in or the Round Officers for the disbursement of pay of establishment and petty works charges, the amounts should be entered at once in the cash book and the ledger and the recoveries adjusted according to the instructions quoted above. The ledger accounts will show the outstanding at a glance to enable the Range Forest Officer to effect speedy recovery thereof and prevent over payment. A new Range Forest Officer while taking over charge, should examine the ledger and sign it in token of its correctness and endeavor to recover sums outstanding, if any, either by work done or in cash. Chief Conservator /Conservator is authorized to sanction remission of arrears and write of unrecoverable advances subject to a maximum of Rs. 250 in each case.

**Other Advances: -**

(xxiii) Advances other than those dealt with above, viz. advances to contractors and disbursers, are governed by rules contained in the various Financial Publications or by special orders of Government. These advances may be classified as: -

- (a) Advances bearing interest and
- (b) Advances not bearing interest

(xxiv) In order to watch the recoveries of the advances listed above, a register should be enforced in the offices at all level.

(Note: - Advances to contractors and workmen are advances bearing interest whereas advances to disbursers are interests free. These are not included in the list given below).

(xxv) In order to watch the recoveries of the advances listed above, a register should be enforced in the offices at all level.

**Register of Monthly and Progressive Revenue and Expenditure in each unit: A** register should be maintained in each divisional office showing the sanctioned budget estimate of the year under each detailed head, the monthly revenue and expenditure of the divisional office and of each subordinate disbursers and progressive revenue and expenditure of the division as a whole. The monthly totals under each detailed head should agree with the figures in the divisional monthly classified abstract of revenue and expenditure submitted to Accountant General. (BFM 387)

**Closing of Accounts of the Year: -**

**Checking and Closing of Accounts: -**

(xxvi) All entries in the cash book must be checked by the disbursing officer as soon as possible after the date of their occurrence, and he must see that all receipts have been properly credited in it, and that the payments are supported by vouchers which have been passed by him. The cash book should be initialed (and dated) under the last entry checked.

(xxvii) The cash book should be closed and balanced monthly. Divisional Forest Officers should close their books on the last working day of each month, but subordinate officers may do so on the 20<sup>th</sup> or such earlier date as may be necessary in order to ensure that the officer in charge of the division in which they are serving, or in which their accounts are compiled may receive the cash account by the last day of the month (with the original vouchers and such other account documents as may be prescribed). For the month of March, Divisional Forest Officer should keep open his own accounts until the receipts of accounts of all the subordinate officers. (Ref. Para 25.01.03(v)).

(xxviii) On no account submission of account should be delayed. For special reasons the Divisional Forest Officer may authorize few days delay in the submission of the accounts, but if they are not dispatched on or before the 10th of the following month the reasons for the delay must be intimated invariably on that date.

(xxix) The disbursers who are required to submit monthly cash accounts to the Divisional Forest Officer under this para above 25.14 .01 (ii) should also submit supplementary accounts for March if there are transactions of the nature mentioned there in; if not, they should report to the Divisional Forest Officer accordingly.

(xxx) The Range Forest Officer should submit with his monthly accounts an abstract of the contractors and disbursers ledger in together with a consolidated receipt signed by him for the advances made by him during the month to the work man, labourers etc, supported by individual receipts of the payees. The abstract submitted by the Range Forest Officer for March in each year or for March Final when necessary, should be accompanied by an explanatory statement giving the information required under heads in respect of each item of advance outstanding for more than 12 months.

(xxxi) The account balance at the close of the month should be checked with the actual cash balance in hand by actual count. If any excess or deficiency is found, it should be entered at once as such as in the cash book on the debtor or creditor side, as the case may be, and a report be made to the Accountant General.

**Note (1):-** The duty of verifying and certifying the monthly divisional cash balance must ordinarily be performed by the Divisional Officer in person and the following certificate be given in the monthly cash account submitted to the Accountant General.

"Certified that the balance in my hand on date \_\_\_\_ amounted by actual account to Rs. \_\_\_\_\_ shown as in the form and that I am personally responsible that the said balance was actually in my custody."

But if the Divisional Officer is on tour on the 1st of the month, he should verify by; actual count the part of balance which is with him on tour and obtain from his head clerk a certificate in the following form in respect of the other part of the balance at headquarters:- "I certify that the cash balance in my hands on date amounted by actual count to Rs. \_\_\_\_\_ and that I am personally responsible that the said balance was actually in my custody."

In such case the certificate to be submitted by the Divisional officer to the Accountant



General should be as follows

"I certify that the cash balance in my hand on as shown in the cash account amounted to -----Rs.-----of which Rs.-----are in my personal custody and Rs.\_\_\_\_\_In the custody of the head clerk at headquarters. The amounts have verified by actual count, the former by me and the latter by the head-clerk as certified by him."

**Note (2):** - When a Divisional Forest Officer, or Range Forest Officer, or other disbursing officer removes cash from his chest and takes it with him on tour for disbursement, the fact should be noted in red ink in the cash book in the column: Particulars "on the Cr. side but the amount should not be entered in the column "Disbursements" as an actual payment, as it will still form a portion of his cash balance. Any subsequent increase or decrease in the amount should be noted. On the officer's return to headquarters, the amount actually disbursed should be debited to the head concerned, the amount unpaid being returned into the cash balance.

**Note (3):** - Forest Officer should not keep large cash balance. Money not required for immediate disbursement should never be drawn from the treasury. Payments should, as far as possible be made by cheques, and withdrawals from the treasury should be limited to the amounts during the month for disbursement of pay, etc., of establishment, wages of workers and contingent expenditure which should all be estimated accurately in advance, so as to leave a very small cash balance (not exceeding Rs. 500/- as a rule for Head Clerk and Rs. 2000/-for RFO) on the day on which the monthly account is closed. The limits of the closing balances for the different Forest Offices will be as laid down by the Chief Conservator in consideration of the above principles. When the cash balance exceeds the prescribed limits reasons should be recorded in the monthly cash account.

**Closing of the Account of the Year: -**

(xxxii) The financial year terminates on 31st march and actual transactions taking place after that date should on no account be treated as pertaining to that year. In order, however, that as many of the unadjusted outstanding of the year as possible should be cleared and that errors in account coming to notice after 31st March should be rectified, if possible within the accounts of the year. The account books prescribed above should be kept open, after the closing of the accounts for March, for inclusion of transfer entries relating to rectification of errors and for settlement of outstanding till the March supplementary account is submitted to A.G. (BFM 388)

(xxxiii) During the month of April, the Division Forest Officer and subordinate disbursers where necessary should leave in the cash book sufficient no of pages to accommodate book transfers adjustments of: -

- (a) Revenue paid into treasury before the 1<sup>st</sup> April but omitted from the cash accounts for March and previous month for want of information or other cause.
- (b) Expenditure actually incurred before the 1<sup>st</sup> April which can be taken in reduction of the heads "Work Advances" and "Forest Advances" so as to bring down the outstanding under

advances to as low a figure as possible, and

- (c) Book transfers on account of supplies made to or received from other departments of the Maharashtra Government before 1<sup>st</sup> April, which can be adjusted against the grants of the year just closed. The entries in the March supplementary portion of the cash book will be strictly confined to: -
- (1) Debit to forest remittances and credit for forest revenue.
  - (2) Debit to expenditure and credit to work advances or form advances.
  - (3) Credit to forest revenue and debit to expenditure.
  - (4) *Per contra* debit or credit to Book transfer.

Being composed entirely of book adjustment, this supplementary account will have no opening or closing balances. The March supplementary part of the cash book of subordinate disbursers should be closed on the same date as the cash book for April and relevant supplementary cash accounts for March with voucher etc., should be sent to the Divisional Forest Officer along with the accounts for April. The divisional officer's account for April should be pushed forward and rendered on the due date, care being taken that they contain no items which ought to go into the supplementary accounts for March. The latter should be closed on 20<sup>th</sup> May or on such date as may be prescribed by the Accountant General. (BFM 389)

**Note:** -The March preliminary account should be the final account of the financial year so far as transactions with the Central Government, other state Governments and railways are concerned. No such transactions should be included in the March supplementary account (except responding items of transactions originating in other accounting circles, which are adjusted on receipt of intimation from the Accountant General and adjustments of rectification of mis-classifications etc.) and all such items which cannot be included in March Preliminary accounts should be left over for adjustment in following financial year.

#### **Correction of Errors: -**

Corrections should be made by drawing a line through entry and writing the corrections in red ink. When one or more figures of a sum or numbers, require correction the whole sum or no, should be re written. No erasers are permitted. All corrections should be initialed.

If an item in the forest accounts which properly belongs to one head is classified wrongly under another head, the error should be corrected in the following manner :-( BFM 390)

(xxxiv) If the error is discovered before the close of the monthly account, the necessary correction should be made in the original entries before the accounts are closed. The mistake should be corrected by drawing the pen through the incorrect entry and inserting the correct one in the red ink between the lines. The disbursing officer should make initials on every such correction and put date under such initials.

(xxxv) If the error is discovered after the closing of the (month) accounts, but before the

accounts for March supplementary are closed, the correction should take the form of a fresh entry in the current cash book including period of march supplementary account.

**Note:** (1) Errors affecting only revenue or expenditure (service) heads, where the amount involved does not exceed Rs. 10/- need no formal correction.

**Note:** (2) If the error affects more than heads one on each side of the cash book, entry correcting the error should be made on both sides, but if it affects only receipts or expenditure heads on one side of the cash book, the entry should be made on the side affected, the amount (plus or minus) pertaining to each head being specified in the column of "Particulars", as the case may be, being left blank. At the same time, a suitable remark should be made in red ink against the original in correct entries in all accounts, the reference to the correcting entry being quoted.

**Note:** (3) No correcting entry should be made unless supported by the orders of the Divisional Forest Officer obtained on a Transfer Entry Memorandum in the form.

(xxxvi) If the error is discovered after the accounts for March supplementary have been closed and dispatched to the Accountant General, it should be reported by letter to the Accountant General who will deal with it in accordance with the **rules in Volume III of the Account Code** and advise the Forest Officer regarding the corrections (if any)

(xxxvii) In all cases in which a formal correction is not permissible, a suitable note (in red ink) should be made in all the accounts concerned.

#### **Subsidiary Account of Commercial under-taking: -**

So far as Maharashtra Forest Department is concerned the undertakings which are treated as commercial are (i) the Allapalli and Pedugundam Ranges, the Depot at Ballarshah in Allapalli Division. The maintenance of subsidiary accounts on commercially basis is carried out for these undertakings in addition to the regular quantity accounts and cash accounts prescribed in this Manual, and the preparation of the annual trading accounts in which the activities of the undertaking should be exhibited, as per manual prescribed for this purpose.

## **Chapter-XIV: Cash Accounts of Subordinate Disbursers (Range, Depot and Round Officers, Etc.)**

### **1. General: -**

The rules in the previous chapters regarding collection of revenue and remittances to treasuries, payments and vouchers therefor, advances and ledger accounts, custody of Government money, cash book, etc., apply *mutatis mutandis* to the transactions of subordinate disbursers. The following articles describe the procedure to be followed by them in the maintenance and submission of their accounts. (BFM 392)

### **2. Cash Book: -**

- (i) Every subordinate who is authorized to receive and disburse Government money should maintain a cash book, in which he should enter all money transactions immediately they occur. (BFM 393)
- (ii) Every item of revenue and expenditure or payments should be supported by the prescribed voucher and full particulars of the transactions should be shown in the cash book as well as in the vouchers concerned. (BFM 394)
- (iii) Corrections should be made by drawing a line through the entry and writing the correction in red ink. When one or more figures of a sum or number require correction the whole sum or number should be rewritten. No erasures are permitted. All correction should be initialed. (BFM 395)
- (iv) ***All advances paid or recovered should be entered in red ink. (BFM 396)***
  - (a) The cash book of round officers should be examined by the R.F.O. at least once in 3 months, with the counterfoils of receipts, permits and passes issued by them and with other vouchers. He should inspect the works executed, see whether the expenditure charged them in their cash books is justified and has been really paid, and, where it is not, report the matter at once to the D.F.O. Similarly, the Sub- D.F.O. should, half-yearly, and the D.F.O. yearly, examine the cash books kept by the R.F.O. and his subordinates. (BFM 397)
  - (b) The examination of the cash book as above should be as thorough as possible and include a scrutiny of the connected registers and vouchers, e.g., the register of receipts and issues of passes and other books and forms should be examined with a view to seeing whether the opening balance in the current register agrees with the last closing balance brought over from the used up register, whether the stocks obtained from the divisional office from time to time have been credited in the register and the balances correctly carried forward from month to month, whether the price of books sold to contractors, etc., has been correctly credited to the cash book and whether the number of books in hand agrees with the balance shown in the register. The origin also, where available, of receipts, permits, grazing passes, etc., issued should be compared with the counterfoils, and the amounts collected should be checked with the credits in the cash book.

### **Collection and Remittance of Revenue: -**

- (v) The R.F.O. should collect all revenue pertaining to his range as a whole such as value of the material from coupes and compartment from which any material or M.F.P. is sold, fees for timber permits and such other major items. The Round Officer should collect all petty items of revenue pertaining to his charge, such as grazing fees, rent of leased forest lands, permit fees for minor forest produce, compensation in forest offence cases, etc. Officers in charge of timber depots should collect all revenue due for materials old from the depots. No other subordinates, unless specially empowered in writing by the D.F.O., may receive money on behalf of the Government. (BFM 398)
- (vi) Permits, passes, for which any officer is authorized by the D.F.O. to issue, should be issued promptly in the printed form, on payment of the prescribed fees by the applicants. Under no circumstances shall manuscript permit, passes or receipts be issued. (BFM 399).
- (vii) Receipts in the prescribed forms should be given for all Government money collected. (BFM 400)
- (viii) The following supplementary rules 4 to 6 sanctioned in R. 3624 of 30-12-1920 should be observed. (For Rules 7 and 8 sanctioned in this Resolution see para 26.05 (i) and 26.06 (i).

**S. Rule 4.**-No Forest Officer shall allow a larger sum of revenue than the following limits to accumulate or remain in his charge but shall at once pay the money into the treasury. When the treasury is situated at a distance from the officer's headquarters the money may be remitted by postal money order: -

Range Forest Officer. ....Rs. 100

**Note.** -The Range clerk may collect revenue in the ranger's absence on tour provided he has furnished security under the rules.

Round Forester or round guard or depot officer..... Rs. 50

Forest Guard (when authorised to collect revenue by special order) ... Rs. 25

**S. Rule 5.** -When the total of the sums collected does not exceed the limits in Rule 4, remittances to the treasury shall, when the office is at a treasury town, be made on the closing day of each week. When the office is at a distance from the treasury the remittance may be deferred till the accounts of the month are closed, but in no case should the officer keep forest revenue in his possession for more than one month.

**S. Rule 6.**-In no case shall a forest officer accept ready money payment from purchasers of coupes, kurans, farms, etc., but shall furnish the payer with a challan in duplicate and direct him to pay the money direct to the treasury and return the original challan signed by the treasury officer as a voucher. In the case however, of small items of revenue, such as permit and grazing fees, compensation under section 68 of the Indian Forest Act, cash may be accepted and remitted to the treasury under the provisions of Rules 4 and 5. For sums thus collected a receipt in the prescribed form shall invariably be given to the

payer.

- (ix) Revenue collected locally may be used for local expenditure, only under the express orders of the Dy.C.F. If on the date of closing accounts any sum of revenue remains in a disburser's hands, which he is unable to remit to the treasury, he may treat the unremitted revenue as "Forest Advance" for expenses during the succeeding month and submit a voucher for the amount with the cash account. Nothing in this article should be taken as allowing large sums to be kept unremitted and in no case should revenue in excess of the amount permitted by the above rules be retained unremitted. On receipt of the cash account and the voucher, the Dy. C.F. should debit the amount to "Forest advances" by *per contra* credit to "0406" and make a remittance to the treasury by cheque for an equal amount. (BFM 402)

### **3. Custody of Government Money: -**

- (i) Government money in headquarters should be kept in the iron safe or cash chest provided for the purpose; the latter should be securely chained to a post or kept in a bigger box with a strong lock. Money taken by an officer on tour should be kept in a strong box securely locked. At night the box should be in the personal custody of the officer; during the day, when the officer is away from his camp for inspection or other work, his personal guard should be made responsible for looking after it.(BFM 404)
- (ii) No funds in excess of the amount required for disbursements during the month should be asked for, and the balance in hand should be brought down to a low figure as possible by prompt disbursements. An explanation should be submitted with them monthly cash accounts when the cash balance exceeds the limit prescribed by the rules and standing orders. (BFM 405)
- (iii) The actual cash balance should be counted each time the cash book is closed. If any excess or deficit is found a note should be made in the cash book and a report submitted to the Dy. C.F. explaining the discrepancy. (BFM 406)

### **4. Application for Funds: -**

- (i) Subordinates are supplied with funds by advances given by the D.F.O. (BFM 407)

The amount of advances to be made to a Forest Officer should never as a rule exceed the amount of his security; but should it be found absolutely necessary on any special occasion to supply a Forest Officer with funds in excess of the amount for which he has furnished security, save in the case of advance made for the payment of salaries and allowances of the forest establishment, the fact shall be reported to the Chief Conservator/Conservator of the Circle.(Supplementary rule 7 sanctioned in R.3624 of 30-12-1920) (BFM 408)

- (ii) R.F.Os. and other disbursers who submit accounts direct to the Dy. C.F. should submit with their monthly cash accounts an application for funds required for disbursements during the following month, showing the amount required under each head and the cash balance in hand. After scrutiny of the requisitions, the Dy.C.F. should, on the 1<sup>st</sup> of each month, issue cheques for amounts which he considers necessary, and send them to the

disbursers with vouchers for the advances for completion and return. The disbursers should cash the cheques by the 5<sup>th</sup> of the month and proceed to make payments as directed in the following para. (BFM 409)

## **5. Payments and Vouchers: -**

### **(A) General Rules.**

- (i) Every Range Officer shall make all payments himself and never entrust them to his clerk. He shall keep a strict control over the action of his clerk and always see that all money transactions (both receipts and payments) are properly and promptly brought on to the cash book and are duly supported by the vouchers. The responsibility for such transactions rests entirely on the Range Officer himself. (Supplementary Rule 8 sanctioned in R.3624 of 30-12-1920) (BFM 410)

**Note:** - Where delay would otherwise occur, petty sums of less than Rs.20 in any one instance may be paid by the clerk on behalf of the R.F.O. In such cases the R.F.O. is responsible that the money has been truly disbursed and the signature correctly taken and should satisfy himself to this effect.

- (ii) The above Rule applies to timber depot officers and other independent disbursers submitting accounts direct to the Dy.C.F. and they should, likewise, themselves make all payments entrusted to their charge. (BFM 411)
- (iii) As per serial No. (i) above also applies to all charges for conservancy and works, establishments etc., in the range, but the Range Officer may, when necessary, entrust to his round officers the duty of disbursing the pay of establishment and expenditure on annually recurring petty works such as fire-tracing, current repairs to roads, buildings, well, etc., in their respective charges, and may, for this purpose, advance money to the round officers out of the "Forest advance" received by him from the Dy.C.F. and obtain paid up regular vouchers and accounts from for incorporations in his own account.(BFM 412)
- (iv) Subordinates, workmen and other payees should not be called into headquarters of the disburser to receive pay and wages, etc., due. Payments should be made promptly on the spot. (BFM 413)
- (v) All payments should be supported by vouchers in the prescribed forms, in the preparation or which the instruction given in Chapter XXV should be followed, so far as they apply to payments made by subordinate disbursers. (BFM 414)

### **(B) Conservancy and Works Charges.**

- (vi) For detailed rules see para 6 of Chapter XXV. For work done by labourers payment should be made on muster rolls which should be maintained according to the instructions in 25.06.10 (i) and need not be submitted for the Dy. C.F.'s audit before payment. For work done or supplies made by contractors and piece workers measurement books should be used wherever required according to 25.06.04 (i) and bills in excess of Rs. 500 should,

before payment, be submitted to the Dy.C.F. for being audited and passed for payment. (BFM 415)

- (vii) The payment of petty advances to workmen, even though it be on the R.F.O.'s own responsibility, should be avoided as far as possible. When important works involving large payments such as felling, plantations, making roads, demarcating boundary lines and the like, are undertaken departmentally, the R.F.O. should, at least once in each week arrange to pay the work men on the spot, for work done. If the work men are in want of money at shorter intervals, disbursements may be made twice a week. Payments should be made by the

R.F.O. himself, as a rule, but may, when necessary, be trusted to the round officers. (BFM 416)

**Note:** - The wages should (not be paid in lump to the patil for distribution among the labourers but should) be paid to the individual labourers directly.

**(C) Establishment Charges.**

- (viii) On the 20<sup>th</sup> of each month, round officer should prepare and submit to their R.F.O. acquaintance roll for the pay of the establishment in their charge for that month. With the help of these rolls the R.F.O. should prepare a pay bill in form 19 Gen M-1(revised) for the whole range. The bill so prepared should be presented to the concerned Treasury / Sub Treasury for drawing the amount. Pay Bill register should be maintained in Range Office in form Nos. Gen 16 and 17 ME. When arrears pay is to be paid, supplementary pay bill should be prepared in the above manner with the help of pay bill register for the months in which the pay was withheld and submitted to the Divisional office for scrutiny and sanction before payment. (BFM 418)

- (ix) The following instructions should be followed in preparing the acquaintance rolls: -

(a) In the case of a subordinate on leave his name and pay should be shown in red ink with a remark in the column "signature etc.," stating the kind and extent of, and the authority granting the leave. (BFM 419)

(b) Amounts of advances paid (H.B.A., Conveyance, Pay advance, Festival advance)

G.I.S. provident fund and income tax, professional tax should be deducted from the pay and shown in column "net amount payable." Pay may be actually disbursed less by such amount. Statement of payment and deductions should be prepared in the *prescribed proforma*.

(c) Amounts of recoveries of advances of pay or conveyance allowance will be dealt with in the same way as the funds deduction mentioned in clause (ii) above.

(d) In all cases when a permanent first appointment or an acting or temporary appointment is made, the authority under which the appointment was made should always be quoted, in the last column against the name of the person appointed.

(e) The pay should be disbursed as soon as possible after receipt of the monthly advance from the D.F.O. by the 10th of the month following that to which the claim relates. If the



claims are preferred later, the delay should be explained. Regular bills in the prescribed form will be prepared in the divisional office and passed for payment.

- (x) **Travelling Allowance Bills:** -Subordinates should submit their claims to travelling allowance (other than permanent travelling allowance which is paid along with pay) in their diary to the D.F.O. by the 10<sup>th</sup> of the month following that to which the claim relates. If the claims are preferred latter, the delay should be explained. Regular bills in the prescribed form will be prepared in the divisional office and passed for payment. (BFM 420)

## 6. **Contractors' and Disbursers' Ledger: -**

This should be kept in Range Offices where necessary.

When advances are made by the R.F.O. to workmen under the rules in or to round officers for the disbursement of pay of establishment and petty works charges, the amounts should be entered at once in the cash book and the ledger and the recoveries adjusted according to the instructions quoted above. The ledger account will show the outstanding at a glance and enable the R.F.O. to effect recovery thereof and prevent overpayment. A new R.F.O., while taking over charge, should examine the ledger and sign it in token of its correctness and endeavor to recover sums outstanding, if any, either by work done or in cash. (BFM 421)

## 7. **Monthly Cash Accounts: -**

- (i) Round Officers should close their books on the 18<sup>th</sup> of each month (except March, the cash books for which should be closed on the 31st and immediately submit to the R.F.O. and abstract of it in duplicate in with the necessary vouchers, for incorporation in the Range Accounts. (BFM 422)

(ii) The R.F.O. should close his cash book on the last day of March and on the 20th of other months after incorporating there in the transactions of his round officers in totals of revenue collected, remittances made to the treasury, expenditure incurred and advance recovered, and return to the round officers the duplicate copies of MFM Form 3 noting thereon the amounts admitted and disallowed. Within 2 days of closing his cash book, the R.F.O. should prepares and submits to the Dy.C.F. in duplicate an abstract account in of the range as a whole. These instructions regarding closing and submission of accounts should also be followed by the other independent disbursers who submit accounts direct to the Dy.C.F. (BFM 423)

- (iii) (a) The duplicate copies will be returned by the Dy.C.F. to the disbursers concerned with orders regarding sums disallowed, etc., noted in the "remarks" column. (b) If the accounts in **MFM Form 4a** are passed by the divisional head clerk when the Dy.C.F. is on tour, the latter, on his return to headquarters, should examine them and record approval thereof by signing the original copies retained in his office. (BFM 424)
- (iv) Each of the **MFM Forms 4a, 4b** serves the purpose of the monthly cash account, the monthly classified abstract to revenue and expenditure and objection statement, all in one. (BFM 425)

- (v) The R.F.O. should submit with his monthly accounts an abstract of the contractors and disbursers' ledger in the **MF Form 18**, together with a consolidated receipt signed by him for the advances made by him during the month to workmen, labourers etc., supported by individual receipts of the payees. The abstract submitted by the R.F.O. for March in each year or for March Final when necessary, should be accompanied by an explanatory statement giving the information required under heads (1) to (3) of para 27.05.02 (ii) in respect of each item of advance outstanding for more than 12 months. (BFM 426)

## **Chapter-XV: Duties of the Chief Conservator/Conservator in respect of Accounts**

### **1. General Matters and Control over Forest Account: -**

The General duties are applicable to all forests officers. The C.C.F./Conservator, being in overall control of the circle should ensure that these duties are observed by his subordinate. He is responsible for all the matters regarding revenue and expenditure in his circle. His specified duties also include: -(B.F.M.454)

- (i) The duties of the C.C.F./ Conservator with regard to the forest accounts are to exercise a strict control over the export and sale of timber and other forest produce, the revenue, and the whole outlay for conservancy and works, and to examine the charges on account of travelling allowances and contingencies.
- (ii) The C.C.F./Conservator is specially required to control the adjustment of advances and outstanding on account of revenue.
- (iii) He is responsible for seeing that the accounts returns are punctually submitted to the A.G. by Dy.C.Fs.
- (iv) Under the authority of Government, the C.C.F./Conservator may delegate all or a portion of his duties with regard to control of the accounts to the Gazetted Government Servant in charge of his office.
- (v) He should sign all letters issued from his office sanctioning expenditure, appointments, etc., and may delegate the power to a Gazetted Government Servant in charge of his office but not to the head clerk or other office employee.

### **2. Checking of Classified Abstract, Contractors and Disbursers Ledger etc.: On receipt of the divisional accounts, the C.C.F./Conservator should take the following action: -**

- (i) He will carefully examine the classified abstracts of revenue and expenditure and notify to the A.G., any items which he considers open to objection or which are wrongly classified. The C.C.F./Conservator may also address D.F. Os direct regarding any items on which he requires further information.
- (ii) He will scrutinize the entries in and compare them with the transactions the opening and closing balance being also carefully checked. He will address D.F. Os regarding any discrepancies which may be noticed.
- (iii) Hewilllexaminethemonthlyabstractsofcontractors'anddisbursers'ledgerwithaviewto seeing that the advances are duly authorized and covered by proper security, are not in excess of the requirements of the works concerned, are otherwise in accordance with the rules in and are promptly recovered; and that interest due is being properly charged and recovered. The further disposal of the abstract is explained in para 27.05.04. (B.F.M.455)

### **3. Checking of Register and Record of revenue during C.C.F./C.F.'s inspection:-**

At the periodic inspections of divisional office by C.C.F./Conservators, the various registers of revenue demands and outstanding, of leased lands and of forest offences, and bill and receipt books, etc. should be scrutinized and recoveries and remittances to

treasuries of amounts due to Government should be verified with entries in the cashbook, the classified abstract of revenue and expenditure and the register of remittances. Similarly, Divisional Forest Officers should, at their inspection of subordinate offices scrutinize the recovery credit and remittance of revenue items with the help of bill, receipt, pass and permit books, registers of pass and permit books and of leased lands, the objection statements issued by the Divisional Forest Officer etc. The Divisional Forest Officer's inspection notes should be submitted to the C.C.F./Conservator and those of the C.C.F./Conservator to the P.C.C.F. (HoFF), M.S, Nagpur for perusal and return.

## Chapter-XVI: Distribution of Grants and Control of Revenue & Expenditure

### 1. Distribution of Grants: -

The method followed by Govt. in communicating and distributing Budget Grants is explained in Chapter XII of Financial Publication 6 of the Govt. On receipts of intimation from Government regarding sanctioned estimates the grants will be distributed by the P.C.C.F. (HoFF) among the C.C.F. /C.F. and the other officers by detailed sub heads. The C.C.F. /C.F. in turn will distribute the grants among the divisions by detailed sub heads.

**Budget Distribution System:** - In order to keep financial discipline and proper control over the expenditure, Computerized Budget Distribution System has been introduced *w.e j* 1.6.07 *vide* GR Finance Deptt. No. Sankirna-1006/PK-131/KoshaPrashasana, dated 15-05-2007. Main objective of the BDS is that the budget grants should be available to all Treasury Officers/Pay & Accounts Officers & other through Electronic System, as well as to enable the DDOs to draw the amount easily from the treasury.

- (i) It is compulsory to distribute the grants through BDS. There is no need to issue ink-signed orders for the grants distributed through BDS.
- (ii) It is essential to produce computerized authorization slip with every bill. No such authorization slip can be issued if there are no grants available in any service head No bill can be accepted by the Treasury/Pay & Accounts officer without authorization slip.
- (iii) DDO can submit any bill on any working day in the month for the grants received for a particular month.
- (iv) The details of this newly introduced electronics system are available on Govt. of Maharashtra website *i.e.* [www.maharashtra.gov.in](http://www.maharashtra.gov.in).

**Monthly Cash Flow:** - DDOs and their controlling officers are expected to plan and incur expenditure on a monthly basis within the budgeted amount. For that purpose, a system of monthly cash flow has been introduced since 2005-06 *vide* Govt. circular, Finance Deptt. No. Kharchani-10.06/PK-1/Arthopaya, 20/04/2006.

## **Chapter-XVII: Reappropriations and Revised Estimates**

### **1. Reappropriations: -**

When it is not possible to confirm expenditure on services or items specified under certain heads exactly to the amount allotted under subordinated heads, efforts are made to provide the same from the saving available under the other subordinate heads. The procedure is known as Reappropriation. Reappropriation should be proposed after taking into account the funds of entire year and only when it is known or anticipated that the unit funds are to be transferred will not be utilized in full or that savings can be effected for the sub-unit. Funds shall not be reappropriated from a unit with the intention of restoring the diverted appropriation to that unit when savings become available under the other units later in the year. The appropriation audit is conducted by AG by sub heads. Transfer of funds from one sub head to another will constitute the smallest unit of reappropriation except when declared otherwise. (161 to 179 MBM)

### **2. Six, Eight and Nine monthly revision of Budget Estimate: -**

The Six, Eight and Nine monthly revised estimates of the department will be prepared by the Principal C.C.F. and submitted to Govt. These revised estimates will be prepared with the help of the summaries of revenue and expenditure received from the conservator.

## Chapter-XVIII: Inspection of Offices

### 1. Internal Audit Inspection by the Forest Department: -

- (i) All Divisional and Sub-divisional Forest Offices will be inspected by the Chief Conservator/Conservator and all range, round and other disbursers' offices by the Dy.C.F. at least once a year. Such inspection should extend to records, returns and other matters. (iv)and in the **relevant inspection report forms** (Press Nos. For.101,103 and 358). The periodical inspection of cash books, etc., should also be carried out by the officers concerned. The reports of inspection carried out by each officer should be submitted to his immediate superior for perusal and return (the portion of each inspection report of the Chief Conservator / Conservator under the head "cash account" should be submitted by him to the A.G.)
- (ii) The annual administration reports of the officers concerned should contain a paragraph showing the number and condition of the office inspected by them.
- (iii) The Principal Chief Conservator will inspect Chief Conservator / Conservator / Division Offices through central audit wing created in the office of PCCF, issue audit inspection notes and receive and deal with inspection reports of these offices. (BFM589)

### 2. Inspection of accounts by Accountant General: -

The A.G. will inspect locally the accounts of selected forest divisions every year and the following procedure will be observed in communicating the results of the inspection:-

- (i) The inspecting officer's reports will be forwarded by the A. Gs. office to the Dy.C.Fs concerned with the request to return them with their replies through the Chief Conservator/Conservator concerned and the Principal Chief Conservator. On receipt of these replies the A.G.'s office will scrutinize them and the remarks of the Chief Conservator/Conservators and the Principal Chief Conservator thereon, and then forward the reports to Governments with final remarks on important points. Government will pass orders on those points where necessary and return the inspection reports to the A.G.'s office for final record, after complete action is taken on all the points.
- (ii) With a view to ensure prompt disposal of the reports at each stage, the following maximum periods have been laid down for their disposal in each office and the officers concerned should dispose of them within the limits allowed: -

Office of	Period allowed from date of receipt.
Dy.C.F.                    ... ..	4 Weeks.
Conservator/Chief Conservator	3 "
Principal Chief Conservator	3 "
A.G.                        ... ..	4 "
Government	6 "

## **Chapter XIX: Plantation Works**

### **1. Plantation Works: -**

Plantation works are generally carried out as per the prescriptions and method prescribed in the Working Plans of the area. The estimates are prepared on the basis of the norms fixed by the G.R.No.FDM/2007/416/F-2 dated 07.07.2008.

### **2. Important G.Rs. related to Plantation and other related works: -**

- (i) For taking up works under EGS/ MREGS, latest G.R.No. MREGS-2011/PK-84/EGS-1, dt. 01-11-2011 has been issued by Govt. of Maharashtra.
- (ii) For giving Technical and Administrative sanction to the works under EGS/MREGS/FD/Others, latest (i) GRNo.M.S.C.2011/caseno.75/F-5 dated 30-09-2011 and (ii) G.R.No. MREGS-2011/PK-85/EGS-1/dt.03-11-2011 has been issued by the Govt. of Maharashtra.
- (iii) There is distinct paradigm shift in the approach of Forest Department from regulatory to participatory mode in the management of forests. Involvement of Joint Forest Management Committees (JFMCs) is being encouraged by the GOI through SFDA, Campa and other programmes. Accordingly, State Govt. has also taken steps to strengthen JFMCs by bringing them under the control of Gram Sabha. They have been delegated powers to govern, protect, use and afforest the areas under their control. Forests within 3 kms. of all existing villages can be managed by the elected JFMCs with each gaon as unit. The JFMCs have been given right to extract Minor Forest Produce (MFPs). They can also get share of 20% timber produce if they protect the forest efficiently for 5 years. Detailed instructions have been issued by the Govt. vide their G.R. No. FDM/2011 /PK-85/EGS- 1 /dt.05-10-2011.
- (iv) To protect Naturally Regenerated areas and plantation areas of forests, entry of Cattle in forest areas has been regulated *vide* Govt. of Maharashtra's G.R. No.MFP-2011/PK-248/F-1, dt.31-10-2011.