Organization and functions of the Forest Department and Forest Service

1.01 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 to 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.

1.02 Organisation of the Forest Department:-

1.02.01 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.

1.02.02 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.

1.02.03 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.

1.02.04 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.

1.02.05 Reorganisation 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 includeed 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.

1.02.06 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 etc.

1.02.07 The Forest Department: - The present Forest Department is headed by the Principal Chief Conservator of Forests, who acts as a Team leader and a coordinator of all activities and programmes of the Forest Department, Forest Development Corporation of Maharashtra Ltd. and Social Forestry Department which is manned by personnel deputed from forest department and work outside the forest areas on non forest wastelands and community lands. The Principal Chief Conservator of Forests is assisted by Additional Principal Chief Conservators of Forests (Human Resources Management and Administration), Additional Principal Chief Conservators of Forests (Budget, Planning and Development), Additional Principal Chief Conservators of Forests (Production and Management), Chief Conservators of Forests (Policy Technology and Strategic Planning), Chief Conservators of Forests (Conservation) Chief Conservators of Forests (Evaluation and Nationalization), Chief Conservators of Forests (Protection) who deal with the subjects allotted to them. The Forest Department in Maharashtra State is divided into 11 territorial Circles, 43 territorial Forest Divisions and
5 independent Sub Divisions. The Divisions are further sub-divided into 330 territorial Ranges, the 1344 Rounds and 5011 Beats as on 31/12/2007. In addition to these territorial units the Wild life Wing has 4 Circles, 14 Divisions, 63 Ranges, 196 Rounds and 677 Beats. There are 5 functional circles and they are assigned the works of Research, Working plan, Education, Evaluation, Training etc. The Organisation Chart of Forest Department as well as the Wildlife wing has been shown in Annexure I (1), Annexure I (2) and Annexure I (3). Statement showing Range, Round & Beat has been given in Appendix (1).

1.02.08 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.

1.02.09 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 General Manager in the rank of Chief Conservators of Forests & two Regional Managers in the rank of Conservators of Forests in the headquarter & five in charge of territorial Regions in the rank of Conservators of Forests and 16 Divisional Managers in charge of territorial or functional Divisions in the rank of Dy. Conservator of Forests and 43 Assistant Managers in the rank of Assistant Conservators of Forests. At subordinate level, the organization consists of 145 Range Forest Officers, 377 Foresters and 587 Forest Guards.

1.02.10 The Social Forestry Department :- The Social Forestry Department is headed by the Director, Social Forestry in the rank of Chief Conservator of Forests, assisted by 6 Joint Directors in charge of territorial circles, corresponding to Revenue Divisions and 1 Joint Director at the Head quarters. There are 33 Divisions corresponding to the 33 Districts and 3 Divisions at Head quarters headed by Dy Directors 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.

The sanctioned staff in Forest Department and Social Forestry has been shown in the Appendix (2).

1.03 Functions of the Forest Department:-

The functions of the Forest Department are:-

1.03.01 Protection, Conservation & Development of Forests:-

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

(ii) 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.

(iii) 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.

1.03.02 Scientific management of the forests:-

(i) 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.

(ii) Management of catchment areas of watersheds, degraded forest lands and waste lands 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.

(iii) 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 the resource and only to the extent of bonafide needs.

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

(v) To carry out replenishment of degraded and inferior forests with indigenous and ecologically established valuable species, production of fodder, use of pasture on cutting terms by encouraging stall feeding of the cattle.
(vi) 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.

1.03.03 Research, Extension, Education etc.:-

(i) 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.

(ii) 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.

(iii) To create awareness of populace for best land use, for raising, fuel, fodder, crops on available waste land not under active cultivation, promote farm forestry, social forestry, participate in watershed management carried out for integrated development of the area, eco-development works now being introduced to promote and motivate populace for joint forest management, create infrastructure for sustenance of the developed areas.

(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/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 C.C.Fs & CFs:-

(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 undertake 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.
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.

1.04.03 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 & Wildlife and will be part of the Secretariat.

1.04.04 Other matters :- The Government of India regulates the deforestation 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 central acts, legislation on wildlife etc. in general and The Forest Conservation Act 1980 in particular.

The liaison between Central and State Government for the purpose of processing deforestation 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, 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, Dehra Dun 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, Jodhpur and Kurusong 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-II*

Position and duties of Forest Officers and their relations with other Departments

[A] Powers:-

2.01 Powers of Forest Officers:-

The forest officers exercise the powers vested in them vide the following acts/rules/ manuals etc.,

(i) The Indian Forest Act 1927 and rules made there under
(iii) The Forest Conservation Act.1980, and rules made there under
(iv) The Maharashtra Forests Produce (Regulation of Trade) Act,1969
(v) The Maharashtra felling of Trees (Regulation )Act 1964 and rules made there under
(vi) The Maharashtra Sale of Trees by Occupants belonging to scheduled Tribes (Regulation ) Act, 1969
(vii) The Maharashtra Civil Services Rules

[B] Functions assigned to various officers and employees are described as under

2.02 Functions of Principal Chief Conservator of Forests:-

2.02.01 Principal Chief Conservator of Forests (M.S.):-

(i) All policy matters, including policies related to wildlife management and wasteland development.
(ii) Matters pertaining to committees of legislature
(iii) Forest Development Corporation of Maharashtra Ltd.
(iv) Overall control and supervision on all territorial and functional charges including preparation of working plans and research and general administration of the Forest Department.
(v) Establishment including disciplinary matters and inland / foreign training assignment pertaining to IFS Personnel.
(vi) Establishment including disciplinary matters pertaining to Maharashtra Forest Service Class I (Senior & Junior)
(vii) Updating Maharashtra Forest Manual

2.02.02 Principal Chief Conservator of Forests (Wildlife):-

(i) Enforcement of Wildlife Protection Act and Rules and matters arising there from.
(ii) Wildlife research.
(iii) Matters pertaining to State Wildlife Advisory Board.
(iv) Field and Office Inspections of Circles of Wildlife Wing.
(v) Implementation, supervision and monitoring of all activities as per approved Management Plans of Protected areas.
(vi) Implementation, supervision and monitoring of all Plan and Non-Plan schemes including budget allotted to wildlife wing.

2.03 Functions of Additional Principal Chief Conservator of Forests :-

Subject to the overall control of the Principal Chief Conservator Of Forests in the matters of general administration, policy, planning, budget and other matters assigned (to-him), the A.PCCFs / 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 APCCFs / CCFs shall take decision in consultation with PCCF and shall route references to the Government through him.

* Author APCCF (HRM & A)
2.03.01 Additional Principal Chief Conservator of Forest (Human Resource Management & Administration)

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 class I (Jr.) and approval of the same by Govt.
(ii) General State Service – Class – I
(iii) General State Service – Class – II
(iv) Non-Gazetted Executive Establishment of the Forest Department.
(v) Non-Gazetted Ministerial Establishment of the Forest Department.
(vi) General Administration of the office of the Principal Chief Conservator of Forests.
(vii) Departmental examinations
(viii) Management of human resources and development.
(ix) Matters related to casual labourers including supernumerary posts.
(x) Matter related to forestry research
(xi) Field and office inspections of the Circles allotted by the Principal Chief Conservator of Forests.
(xii) Implementation, supervision and monitoring of all Plan and Non Plan schemes including budget of the circles allotted by the Principal Chief Conservator of Forests.

2.03.02 Additional Principal Chief Conservator of Forests (Budget, Planning and Development):

(i) Formulation of the Annual as well as Five Year Plan proposals and Annual Budget Proposals, both Revenue & Expenditure.
(ii) Formulation of Supplementary demand / Section I / Section II item, New Item proposals in respect of various Plan / Non-Plan schemes and programmes.
(iii) Formulation of proposals for continuance of programmes under various plan / Non Plan scheme and to tailor the same as per the budgetary provisions.
(iv) Settlement of the audit paragraphs appearing in the Inspection Reports of the Accountant General (Audit)
(v) Internal Audit.
(vi) Formulation of the replies to the issues raised by various Legislature Committees such as the Estimate Committee and Public Accounts Committees.
(vii) Monitoring of all State level, District and State Pool Schemes and programmes and other programmes such as DRDA, JFM, etc.
(viii) Processing and Accordance of Administrative Approval and Technical sanction to Plans & Estimates of Engineering works.
(ix) Monitoring of all Centrally Assisted Plans, Schemes, and Programmes.
(x) Release and Distribution of Annual Budget Grants (both Plan and Non-Plan) and Appropriation and Re-appropriation of these grants and their Reconciliation.
(xi) State Forestry Action Plan.
(xii) Standardisation of Plantations / Afforestation modules.
(xiii) Formulation of Cost structures for various Plans / Schemes.
(xiv) Monitoring of 20 Point Programme.
(xv) Monitoring of Forest Development Tax.
(xvi) Formulation of Performance Budget.
(xvii) Matters related to JFM.
(xviii) Field and office inspections of the Circles allotted by the Principal Chief Conservator of Forests.
(xix) Implementation, supervision and monitoring of all Plan and Non Plan schemes including budget of the Circles allotted by the Principal Chief Conservator of Forests.

2.03.03 Additional Principal Chief Conservator of Forests (Production and Management):

(i) Forest Utilisation.
(ii) Forest based industries, except that of Minor Forest Produce.
(iii) Matter related to preparation of Working Plans, Working Schemes,
(iv) Forest Resources Survey
(v) Forest Labourers Co-operative Societies.
(vi) 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.
(vii) Matters pertaining to enforcement of Maharashtra Supply of Forest Produce by Government (Revision of Agreement) Act, 1982 and the Rules framed there under.

(viii) Monitoring of Revenue, Timber Accounts and Depots.

(ix) 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.

(x) Implementation, supervision and monitoring of all Plan and Non Plan schemes including budget of the Circle allotted by the Principal Chief Conservator of Forests.

2.04 Functions of Chief Conservator of Forests/ Conservator of Forests

2.04.01 Chief Conservator of Forests (Conservation):-

(i) All issues related to Forest lands including demarcation and maintenance of forest boundaries, Land Records.

(ii) Matters related to Acquisition of private forests,

(iii) Field and Office inspection of the Circles allotted by the Principal Chief Conservator of Forests.

(iv) Implementation, supervision and monitoring of all Plan and Non Plan schemes including budget of the Circles allotted by the Principal Chief Conservator of Forests.

2.04.02 Chief Conservator of Forests and Nodal Officer: -

(i) All matters connected with enforcement of Forest (Conservation) Act, 1980. and CAMPA

(ii) Dali and Eksali plots

(iii) Standardisation of Plantations, Afforestation Modules under Compensatory Afforestation scheme.

2.04.03 Chief Conservator of Forests (Evaluation and Nationalization): -

(i) Evaluation.

(ii) Nationalisation of forest produce and matters pertaining to the Maharashtra Minor Forest Produce (Regulation of Trade) Act, 1969 and Rules made there under.

(iii) 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.

(iv) Field and office inspection of the Circles allotted by the Principal Chief Conservator of Forests.

(v) Implementation, supervisions and monitoring of all Plan and Non-Plan schemes including budget of the Circles allotted by the Principal Chief Conservator of Forests.

2.04.04 Chief Conservator of Forests (Protection):-

(i) Forest Protection (including grazing encroachments and fire protection) and Vigilance.

(ii) Saw Mills.

(iii) All matters pertaining to various Forest Acts & Rules not specifically assigned to other Chief Conservator of Forests.

(iv) Matters connected with Meetings and Library.

(v) All matters pertaining to Malki cases on lands belonging to Adiwasis / other than the Adiwasis.

(vi) Field and office inspection of the Circles allotted by the Principal Chief Conservator of Forests.

(vii) Implementation, supervision and monitoring of all Plan and Non Plan schemes including budget of the Circles allotted by the Principal Chief Conservator of Forests.

2.04.05 Chief Conservator of Forests (Policy, Technology and Strategic Planning):-

(i) Forest Policy and Legislation

(ii) Formulation of Forestry Projects including Externally Aided Projects.

(iii) Strategic Planning

(iv) Forest Statistics, Matters related to publicity and extension.

(v) Revision / updating of Maharashtra Forest Manual

(vi) MIS & Computers

(vii) Field & office inspection of the Circles allotted by the Principal Chief Conservator of Forests.

(viii) Implementation, supervision and monitoring of all Plan and Non Plan schemes including budget of the Circles allotted by the Principal Chief Conservator of Forests.

2.04.06 Chief Conservator of Forest (Research, Education & Training):-

(i) Matters pertaining to forestry education and forest training institutes, different training programmes, (except over--seas) including Forest training pertaining to the forest officers/ staff referred to above.

(ii) The Chief Conservator of Forests (Research Education & Training) with head quarter at Pune, heads the Forest Research Organisation and is assisted by two Silviculturists in the rank of the Conservators of Forests heading Research Divisions at Pune and Chandrapur, three Asstt. Conservators of Forest (Research) in charge of
Research Sub Divisions at Nagpur, Jalna and Wadala, 15 research Range Forest Officers manning 15 Research centers.

2.04.07 Chief Conservator of Forests/ Conservator of Forests (Territorial):-

Chief Conservator of Forests & 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.

2.04.08 Conservator of Forests, Working Plans: -

The work of the 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.

2.04.09 Silviculturists:-

Silviculturists and Director (MVSS) Chandrapur will work according to the orders issued by Government and the 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.

The silviculturists will also undertake investigation of methods for the improvement of growing stock and soil fertility, for introduction of new species of high economic value and for the successful afforestation of waste lands.

2.04.10 Conservator of Forests (Resource Utilization):-

The Forest Resource Utilization officer will also work according to the orders issued by Government, PCCF and Additional Principal Chief Conservator of Forests (Production & Management) from time to time in collaboration with territorial officers and their establishment conduct research into problems concerning forest utilization in the state and collect requisite statistics. The duties include inter alia the collection of data in respect of raw material resources for industries based on forest produce, organisation 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 outturn and yield data.

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. in charge of a Forest Division, as Head of the Division and Head of the Office, is in charge 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 realise 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 in silvicultural 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 ACFs in the division to form sub-divisions for their supervisions. Central sale depot may be considered as "Range" while sub divisions are formed. ACFs 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.) The sub-divisional sets up should be formed by the Regional C.C.F. taking into account exigencies of all works and should not be charged without their orders.

(iv) Duties of ACFs 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.

ACF in charge of specialized works will be assigned such work or duties of 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 Divisional Forest Officer 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 there in. He will also see that the compartment history files and control forms are kept up-to-date by the Range Forest Officers.

(viii) 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.

(ix) He will ensure that the stores, tools, and plants, live stock, dead stock, buildings and roads in Sub-Division in his charge are properly maintained, repaired and used. He will report cases of loss or damage.

(x) 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.

(xi) He will keep watch on the collection and remittance of revenue by his subordinates.

(xii) 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.

(xiii) 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 along with relevant evidence etc. if any.

(xiv) 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.

(xv) 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 10th and the second by 20th 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 head-quarters in the last week of every month. The checking of the cash account from technical point and from physical achievement work 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.

(xvi) 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.
(xvii) He will inspect stores, tools and plants, also live and dead stock, 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.

(xviii) Sub Divisional Forest Officer in charge or 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.

2.05.03 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.

2.05.04 Round Officer :-
(i) 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.

(ii) 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.

2.05.05 Beat Guard:- He should
(i) patrol and protect all forests in his beat;
(ii) repair and maintain forest boundary marks in accordance with orders on the subject;
(iii) see that the rights and privileges existing if any in the forests are not abused by the villagers;
(iv) prevent illicit cutting of trees by constantly moving around the beat;
(v) 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;
(vi) see that whenever prescribed, fees are paid for grazing in open areas;
(vii) 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.
(viii) detect and report illicit shooting and fishing in reserved forests;
(ix) see that forest produce is not removed except in accordance with the transit rules under the Forest Act;
(x) collect timber found adrift, beached or sunk;
(xi) 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.
(xii) keep the forest rest house in his charge together with the compound in clean and tidy condition and generally protect them from damage; and
(xiii) 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.

2.05.06 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.1 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./DFO after scrutiny of relevant forest and revenue record. (Form 1) & Annexure II (1)

When Attached to the Division: -

He must inspect survey and demarcation works carried out by the surveyors and carry out 20% checking of the 1/5th boundary demarcation works annually. For this purpose he must prepare proper tour programmes in his demarcation jurisdiction. When attached to the Conservator without the post of Ranger Surveyor in division, he should carry out inspection of the works of surveyors in consultation with 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. /D.F.O. 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 DFO, 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 Conservator of Forests he will ensure that the above matters are complied at divisional level.

2.05.07 Forest Surveyor: - The duties include:-

(i) Laying out coupes on the ground according to the working plan maps.
(ii) Carrying out such other survey and demarcation work in the field as may be directed by the Divisional Forest Officer in this behalf.
(iii) Preparing block, compartment or coupes traces, copying out maps, filling up and coloring details in stock-maps, preparing enlargements or reductions from maps;
(iv) Computation and tabulation of areas.
(v) Correcting maps and registers according to government notifications of afforestation and disforestation of areas.
(vi) Attend all correspondence affecting forest areas, survey and demarcation; Maintain compartment history files.
(vii) 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.
(viii) Preparation of a sale where this work has not specifically been entrusted to another member of the office staff by the Divisional forest officer.

2.05.08 Chief Forest Statistician: -

The duties of Forest Chief Forest Statistician are:-

(i) 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.
(ii) To undertake statistical analysis to advise on the design of experiments.
(iii) To prepare yield and volume tables in collaboration with the Silviculturists and working plans officers.
(iv) To advise Working plans officers and Evaluation wing as under on sampling methods and compute data of enumeration surveys.
(v) To prepare commercial volume tables for various species in consultation with the Forest Utilization Officers and Working Plans Officers.
(vi) To prepare ready reckners/tables for calculating volume for saw mill in consultation with the FUO.
(vii) To study business trends in timber-trade.
(viii) 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 FUO.
(ix) To carry out such other functions and duties as may be specially entrusted to him by the P.C.C.F. or Chief conservator of Forests (Policy, Technology and Strategic Planning).

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-III
Classification of Establishment

Classification :-

3.01 Permanent Establishment :-
Permanent establishment includes all Govt. servants of whatever rank, who are required for the ordinary
administration of the forest and who are employed for the whole year and year after year. Permanent post means
a post carrying a definite rate of pay sanctioned without limit of time. Financial Rules 9(22)

3.01.01 The salaries of permanent establishment are charged on non plan activity of the budget under
detailed head salary under each activity (each such activity has separate computer code) i.e. :- major head
2406-forestry & wildlife, sub major head 01 forest minor head 001- Direction and administration, sub major
head (1) chief Conservator of Forest (Computer Detailed head-01 Salaries code 24060022).
i.e.:- major head 2406 Forestry & wildlife ,sub major head-01forest , minor head 001-Direction and
Administration, sub minor head (1) Principal Chief Conservator of Forest (computer code 24060022) Detailed
head-01 Salaries.

Note :- The major, minor and sub heads of establishment under different categories and heads of
expenditures are given in chapter XXIV.

3.02 Temporary establishment :-
Temporary establishment consists of staff which is required to supplement the permanent establishment
whenever there is a temporary expansion of their duties.

3.02.01 Temporary post means a post carrying definite rate of pay sanctioned for a limited time.

3.02.02 This establishment for a particular sanctioned rate of pay under proper budget head is provided for under the
same minor head as permanent establishment but is distinguished from them by being grouped under a separate
secondary unit, temporary establishment. This establishment is required to be sanctioned by the Government
annually or for specific period. All appointments to temporary establishment should specify a definite period of
their appointment. It should be specifically stated that their services would be terminated at any time or on the
completion of work without assigning any reason. While carrying out their termination, principle of first come
last go should be observed and the junior most man from within the unit of administration (governed by the unit
of appointing authority) should be removed. Such Government servants should be required to sign an
undertaking that he will give at least one month's notice if he wants to leave the job.

The form of undertaking required to be given by the Government servant "I Shri ..................................have
been appointed on temporary basis. I am aware of the fact that my services are likely to be terminated at any
time without assigning any reason.I shall be required to give one month's notice or one month's pay in lieu there
of if I leave the job. I am accepting this job on the conditions stated above".

(Signature)

3.02.03 The pay, leave salary, travelling allowance and other allowances are payable to the permanent as well as
temporary establishment as per M.C.S. (Pay) Rules, Leave Rules, 1981. (Except establishment on fixed pay or
under specific contract) Position of temporary and permanent post is indicated for the purpose of budgeting for
non plan posts as well as plan posts.

Note: - Work charged establishment :- Work charged establishment is employed in certain departments like
Public Works Department, for implementing field works or supervision of works on sites or for protection of
stores, tools, machinery of plants etc. on work sites.

3.02.04 Instructions have been issued by the Government to take a regular review of the temporary posts in the
department and submit proposal for making 80 % of the temporary posts into permanent posts which are in
existence for a period of 3 year or more and which are required on a long term basis.

(Finance Department No. MTS/1081/CR-832/dt.16.11.1981)

* Author APCCF (HRM & A)
Govt. Revenue & Forest Mantralaya Mumbai vide their G.R. No. FST-19/04/C.No.109/F-4 dated 8th August 2006 approved the proposal for converting 80% temporary posts (of Group B, C, D) into Permanent posts as under

**Annexure III (1)**

<table>
<thead>
<tr>
<th>S.N.</th>
<th>Category</th>
<th>No of post converted in to permanent posts</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>B</td>
<td>312</td>
</tr>
<tr>
<td>2</td>
<td>C</td>
<td>3587</td>
</tr>
<tr>
<td>3</td>
<td>D</td>
<td>376</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>4275</td>
</tr>
</tbody>
</table>

3.03 **Superior Service** :-
3.03.01 Superior service means any kind of service which is not Class IV.
3.03.02 Gazetted Government servant is one whose appointment is notified in the Gazette by the Government. Appointments of the Gazetted Government servants are done by Government. (MPSC)

3.04 **Sanctioned strength of the Forest Department** :-
3.04.01 The Government of Maharashtra had approved the Akrutibandh (Sanctioned strength) of the Forest Department for a period of three years (2003-2006) vide G.R. dated 10/1/2003. **Appendix (2)**

The strength consists of the Forest officers in charges of territorial & functional divisions, other supporting offices and field establishment staff connected with mechanized logging unit, workshops saw mills, Civil Engineering Section, communication system on wireless, motor boats, staff of other department like Forest settlement officer, (Dy. Collector, Revenue Inspector) etc. There are 161 cadres in the Forest department.

3.04.02 **Sanctioned strength of Forest Department in the state is given below:-**

Govt. Revenue & Forest Mantralaya Mumbai vide their G.R. No. MSC-1099/C.No.11/ F-2 dated 10/1/2003 has sanctioned Akrutibandh consisting of 25025 posts. The details are as under.

<table>
<thead>
<tr>
<th>S.N.</th>
<th>Category</th>
<th>Permanent</th>
<th>Temporary</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>A</td>
<td>190</td>
<td>204</td>
<td>394</td>
</tr>
<tr>
<td>2</td>
<td>B</td>
<td>383</td>
<td>486</td>
<td>869</td>
</tr>
<tr>
<td>3</td>
<td>C</td>
<td>8323</td>
<td>6554</td>
<td>14877</td>
</tr>
<tr>
<td>4</td>
<td>D</td>
<td>701</td>
<td>603</td>
<td>17444</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>9597</td>
<td>7347</td>
<td>17444</td>
</tr>
<tr>
<td>5</td>
<td>Supermenry post of Forest labour</td>
<td>7581</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Grand Total</td>
<td>25025</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Detail Statement showing various sanctioned post has been enclosed in **Appendix (2)**.

3.04.03 **Forest Service**:-

This includes State Forest Service and Indian Forest Service officers on the cadre of Forest Dept. Social Forestry & FDCM LTD. The present status (2000-2001) of I.F.S cadre, M.F.S cadre and subordinate services is given below.
(i) **Indian Forest service :-**

As per *Government of India Notification No. 16016/2/2002-AIS(II) a dated 17th April, 2002*, cadre strength of Indian Forest Service is as under.

<table>
<thead>
<tr>
<th>S.N.</th>
<th>Details of Posts</th>
<th>No. of posts</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Senior duty posts</td>
<td>113</td>
</tr>
<tr>
<td>2</td>
<td>Central Deputation Reserve 20 % of item 1 above</td>
<td>22</td>
</tr>
<tr>
<td>3</td>
<td>State Deputation Reserve 25 % of item 1 above</td>
<td>28</td>
</tr>
<tr>
<td>4</td>
<td>Training Reserve 3.5 % of item 1 above</td>
<td>4</td>
</tr>
<tr>
<td>5</td>
<td>Posts to be filled by promotion under rule 8 of the Indian Forest Service (Recruitment) Rules 1966 not exceeding 331/3 % of item 1, 2, 3 &amp; 4 above.</td>
<td>55</td>
</tr>
<tr>
<td>6</td>
<td>Leave Reserve and Junior Posts Reserve 16.5% of item 1 above</td>
<td>18</td>
</tr>
<tr>
<td>7</td>
<td>Posts to be filled up by Direct Recruitment (Items 1+2+3+4+6-5)</td>
<td>130</td>
</tr>
<tr>
<td>8</td>
<td>Direct Recruitment Posts</td>
<td>130</td>
</tr>
<tr>
<td>9</td>
<td>Promotion Posts</td>
<td>55</td>
</tr>
<tr>
<td></td>
<td><strong>Total Authorized Strength</strong></td>
<td>185</td>
</tr>
</tbody>
</table>

(ii) **Maharashtra Forest Service.-**

<table>
<thead>
<tr>
<th>S.N.</th>
<th>Details of Posts</th>
<th>No. of posts</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Divisional forest officer (class I)</td>
<td>43</td>
</tr>
<tr>
<td>2</td>
<td>Assistant Conservator of Forests</td>
<td>222</td>
</tr>
<tr>
<td>3</td>
<td>Range Forest officer (Class II)</td>
<td>789</td>
</tr>
</tbody>
</table>

(iii) **Subordinate Forest service Class III:-**

- Forester (Class III) :- 2553
- Forest Guasrd (Class III) :- 8771

(iv) **Forest Engineering branch:-**

- Forest Engineer (Civil) ( Class I) :- 1
- Deputy Forest Engineer (Civil ) (Class – II) :- 12
- Workshop Superintendent (Mech.eng.Class –II) :- 2
- Saw Mill Engineer (Mech. Eng. Class- II) :- 1

(v) **Forest Statistics:-**

- Chief Forest Statistician (Class - I) :- 1
- Forest Statistician (Class - II) :- 2
- Asst. Forest Statistician (Class - II) :- 9

(vi) **Other Posts.:-**

- Administrative Officer (Class- I) :- 1
- Personal Assistant to C.C.F. (Class -II ) :- 9
- Higher Grade Stenographer :- 23

(vii) **Personnel on Deputation from Forest Department--**

- O.S.D. to Commissioner of cooperation (Dy.C.F. Grade) (Class-I) :- 1
- Deputy Director, ACB (Dy.C.F. Grade) :- 1
- Agricultural Dept. (D.F.O. Grade ) :- 1
- O.S.D. (Environment Dept.) Dy.C.F. Grade I :- 1

(viii) **Personnel on Deputation to Forest Department--**

- Forest settlement Officer (Dy. Collectors-grade) :- 5
Note-1. :-
(i) Officers employed in Mantralaya are included in the above permanent cadre strength
(ii) Detailed Class III / IV employees of all categories are given in appendix III.

Note-2. :-
Work charged establishment is employed in forest Department in respect of staff taken over from public works Dept. in Sanjay Gandhi National Park, Borivali or Gharapuri Island where staff from Bombay Municipal Corporation and Parks and Gardens Department was transferred and continued on the same terms and conditions as were applicable to them in their parent Department. No new appointments are to be made on these posts without Government sanction.

The establishment in the category of Clerks, Accountants in Forest Dept. typists cum clerks or steno typists should not be appointed and their posts should not be sanctioned in work charged establishment. The posts on work charged establishment are sanctioned for specific works. Appointments on such posts are made for such specific posts and specific period only.

Note- 3:
(i) Expenditure on such establishment should not exceed the expenditure sanctioned for particular work to the extent of permissible expenditure on work charged. In case of any excess, sanction of govt. should be obtained.
Persons on work charged establishment should be terminated if the works are stopped or completed.
(ii) Men employed on work charged establishment should not be designated with a title used for ordinary establishment such as rangers, foresters, forest guards, as these titles should be used only for staff whose pay and allowances are charged to the appropriated heads of the permanent establishment or temporary sanctioned establishment.
(iii) All persons engaged departmentally for the execution of works are considered as Labors and their wages should be drawn on "MUSTER ROLL" and charged to the estimates of the works in which they are employed appropriately terms as 'wages'. Such persons are not included in the terms appointment as temporary establishment and temporary work charged establishment, referred to in clause (ii) above. Certain labourers on forestry works like exploitation of timber, sale depot works (other than works on job rate) have been brought under the preview of `Minimum wages act 1948 (Schedule I S.No.49) Govt. notification, Industries, Energy and Labour Dept.No. MWA - 5285/6133/Lab - 7 dated 15.5.1986.
(iv) The wages for Employment Guarantee scheme are fixed by the Govt. from time to time for zones identified for such employment.

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Chapter- IV

Constitution, Recruitment, Training, Pay of Establishment etc

Gazetted Services:-

4.01 Indian Forest Service:-

4.01.01 The Indian Forest Service which was part of All India Service existed from 1922. Officers to the service were recruited in England from 1922 onwards. Further recruitment to the service was stopped in accordance with the recommendation of the Law Commission. The recruitment to the service was started in India with effect from 1st July, 1966. (MHA notification No. 2/6/64 AIS (iv) dated 1.9.1966). Recruitment to this service is governed by Indian Forest Service (Recruitment) Rules, 1966.

4.01.02 Constitution of the Service:-
The service consists of the following persons.

(i) Members of the State Forest Service recruited in the service (as the initial constitution) in accordance with the provisions of Sub rule (1) of Rule 4 of Indian Forest Service (Recruitment) Rules, 1966 and
(ii) Persons recruited to the service in accordance with the provisions of Sub Rules (2) & (4) of Rule 4 of Indian Forest Service (Recruitment) Rules, 1966.

4.01.03 Method of Recruitment to the Service:-

(i) From among the members of the State Forest Service adjudged suitable in accordance with such regulations as the Central Government may make in consultation with the State Government and the Union Public Service commission.
(ii) After the recruitment under the Sub Rule (1) of Rule 4 of Indian Forest Service (Recruitment) Rules, 1966.
   (a) By competitive examination, by selection of persons from amongst the emergency commissioned officers and short service commissioned officers of the armed forces from 1962 to 1968.
   (b) By promotion of substantive members of the state forest service.

4.01.04 Appointments of the persons by competitive examinations and by selection of persons from amongst the emergency commissioned officers as per Rule 4 (2) (a) is made in the junior time scale of pay and by promotion of the substantive members of the S.F.S. in senior time scale of Pay (Rule 6) I.F.S. Recruitment Rules, 1966.

4.01.05 Recruitment by promotion made under Rule 8 in the state shall not exceed 33.3 % of the number of senior duty posts born on the cadre of that state.


4.01.07 Appointment to the I.F.S. by competitive examination is regulated by the I.F.S. (Appointments by competitive examinations) Regulations Rules, 1967. (MHA Notification No.2/7/64-AIS (iv),dt.11-4-1967).


4.01.09 Since elaborate publications are available describing rules regulating constitution, recruitment, training etc. of the I.F.S and general rules regulating their services, common to All India Services are available, only a brief mention of the Govt. Notifications and of the rules is made above.

4.02 Cadre, Cadre strength, Pay, Appointment to I.F.S. by Promotion etc.

4.02.01 Cadre and Cadre Strength:-
The cadre of the I.F.S. service is regulated by I.F.S. (Cadre) Rules, 1966. The strength and composition of the cadre is determined by regulations made by the Central Govt. in consultation with the State Government. The strength and composition of each such cadre is reexamined by the Central Govt. in consultation with the state Government and alternations are made their in suitably. Central Government has however power to alter strength and composition of any cadre at any other time. The power includes power to convert senior posts into
junior posts and vice-versa. State Government is empowered to add member to their cadre strength for 1 year and with the prior approval of the Central Government for a further period of a 2 year, to the posts of joint cadre. Appointments to the cadre posts of State cadre are made by State Government. Cadre Posts are filled in by officers of the cadre. A non cadre Officer can be temporarily appointed to the cadre post in consultation with the Central Government. Cadre posts are not normally kept vacant. A report in respect of vacancy in the same is required to be made to the Central Govt. for making alternative arrangement or keeping the same in abeyance. (MHA Notification 2/2/62-ATS (iv),dt.1-9-1966)

4.02.02 Fixation of Cadre Strength:-
In pursuance of sub Rule (1) of Rule 4 of I.F.S (Cadre) Rules, 1966, the Central Government has fixed the revised cadre of I.F.S. service in Maharashtra.

4.02.03 Pay:-
The pay of I.F.S. Service officer is regulated by I.F.S. (Pay) Rules, 1968. The scales of pay admissible to a member of service as per Fifth Pay Commission recommendations are as follows -
(i) Jr. scale: Rs. 8000 – 275 – 13500 with effect from 1.1.1996
(ii) Senior Scale :-
   (a) Time scale : Rs. 10000 – 325 – 15200 with effect from 1.1.1996.
   (b) Jr. Administrative Grade Rs. 12000 – 375 – 16500.
   (Non functional) with effect from 1.1.1996)

Provided that a member of the service shall be appointed to the senior scale on his completing four years of service, subject to the provisions of sub-rule (2) of Rule 6-A of the Indian forest service (Recruitment) rules, 1966, and to the Jr. Administrative grade on completing nine years of service.

Note- The 4 years and nine years of service in this Rule shall be calculated from the year of allotment assigned to him under Regulation 3 of the I.F.S. (Regulation of seniority) Rules, 1968.

(iii) Selection grade - Rs. 14300 – 400 – 18300
(iv) Super-time Scale :- Conservator of Forests. - Rs.16400 – 450 – 20000
(v) Chief conservator of forests - Rs. 18400 – 500 – 22400.
(vi) Above super time scale :
    Prin. Chief Conservator of Forest Rs.24050 – 650 -26000

The I.F.S. (pay) Rules, 1968 provide option for adopting new scale (Rule 3(1)). Member of service is entitled to draw pay in the selection grade only on appointment to that grade. Rules regarding fixation of pay in selection grade are contained in Rules-3 (2) above. Appointment to the selection grade and to post carrying pay above the time scale of pay is made by selection on merit.

** Sixth Pay commission for Central Govt. employees has been announced by Central Government.

4.02.04 Appointment to I.F.S. by Promotion:-
The rules regulating appointment to I.F.S. by promotion are governed by I.F.S. (Appointment by promotion Regulations) 1966, according to these rules the committee will be consisting of.

(i) Chief secretary and Addl. chief secretary
(ii) Secretary to Govt. dealing with the Forest Department.
(iii) Prin. Chief conservator of Forest (PCCF)
(iv) A senior member of service not lower in rank than C.F.
(v) A nominee of the Govt. of India not below the rank of Joint Secretary.

The committee will meet annually and prepare a list of members of M.F.S. considered to be suitable for promotion to the Indian Forest Service.

The committee shall consider members of the State Forest Service in the order of seniority in that service. The members of S.F.S. eligible to be considered should have completed at least 8 years of service (whether officiating or substantive) in the S.F.S. For computing the period of continuous service for the purpose of this regulation, any period during which officer has undertaken training in Diploma course in F.R.I. & College, Dehra Dun or such other training which is approved by the central Government shall also be included. The service rendered in ex-cadre posts will also be counted for the period. A member of M.F.S. who has attained 54 years of age on first January of the year in which the committee meets shall not be considered. The selection committee shall classify the eligible officer as outstanding, very good or unfit as the case may be on all relative assessment on their service record. The list shall be prepared by including required number of names first from amongst the officers finally classified as outstanding then from amongst those officers similarly classified as "very good" and there after as "good" and the order of names interse within each category shall be in the order of their seniority in the S.F.S. The list so prepared shall be reviewed and revised every year. The list prepared in accordance with the regulation 5 of the rules shall then be forwarded to the Commission by the State
Government along with the record of the members to be considered and observation of the state Government and the recommendation of the Committee. The Commission shall consider the list and after making necessary changes approve the same. The list finally approved by the Commission (Termed as – the “select List”) shall remain in force until it is reviewed. Appointment of the member of the S.F.S. from the select list shall be made in accordance with the provisions of Rule 9 of the I.F.S.(Cadre) Rules, 1968.

4.03 Maharashtra Forest Service

4.03.01 Maharashtra Forest Service :-

The Forest service in the old Bombay state was re-constituted from the 1st October, 1929 into superior Forest service consisting of class I and class II officers. The class I service consisted of D.F.O. and above. The Assistant Conservator of Forest held a Class II post, Upper subordinate forest service consisted of Forest rangers. Lower subordinate forest service consisted of foresters and forest Guards. The Govt. of Maharashtra later included the posts of Assistant Conservators of Forests in the Class I and Range Forest Officers in the Class II service of the Gazetted rank. Hence the present Maharashtra Forest Service consisting of (1) Class I service (D.F.Os and Assistant Conservator of Forests) (2) Class II service (R.F.Os), (3) Class III service- Foresters, Forest Guards, in the executive cadre.

The establishment of the Forest department is supported by Engineers, headed by the Forest Engineer, workshop Superintendents, Medical officers in charge of Forest dispensaries and ancillary staff supporting wireless, constabulary for protection work etc. A detailed list of the staff, their pay scales is given in Annexure IV (1)

4.03.02 Recruitment to Maharashtra Forest Service Gazetted Services.

Recruitment to the M.F.S. is regulated by Rule 7 to 12 of Appendix “C” to the Maharashtra Civil services (Classification and Recruitment) Rules.

The service is divided into Class I and Class II services. Class I service earlier consisted of D.F.O. & above. The Govt. of Maharashtra vide their No. FST/1389/CR-644/F-4, dated 25th January, 1990 has upgraded the class II post of Assistant Conservator of Forests into Class I and the post of R.F.O. from Class III to M.F.S. Class II giving them a status of Gazetted service.

4.03.03 M.F.S. Class I :-

The M.F.S. Class I, thus now consists of :-

(i) D.F.Os in the scale of Rs.10000 – 325 – 152000 equivalent to the Dy. C.F. under I.F.S. &

(ii) A.C.Fs in the scale of Rs. 2200-75-2800-EB-100-3700.

The recruitment to the post of D.F.O. is done by promotion from amongst the A.C.F. who have put in not less than 3 years of service on the M.F.S. Class-I. Officer from the cadre of D.F.O. are absorbed in the I.F.S. up to 33.33 % of the total strength of I.F.S.

Recruitment Rules to the post of Assistant Conservator of Forests have been notified vide Government Notification NO.MFS 1087/75/CR-23/F-8 of Revenue and Forest Department, Mantralaya Mumbai 32 Dated 12 March 1998, which has been enclosed in Annexure IV (2).

Rules regulating the recruitment to the post of D.F.O. in Maharashtra Forest Service Class-I in Department of Maharashtra State.

Appointment to the post of D.F.O.s, also designated as Dy. Conservator of Forests, in M.F.S. Class I in the Forest Department of Government of Maharashtra shall be made by promotion from amongst the Officers (Assistant Conservator of Forests) in the M.F.S. Class-I who have put in not less than 3 years of service as Assistant Conservator of Forest.

4.04 Recruitment to the post of Maharashtra Forest Service Class II (Group B)

Maharashtra Forest Service Class II :- (Recruitment Rules for the post of Range Forest Officer)

Recruitment Rules 1997 for the post of Range Forest Officer in the Maharashtra Forest Service class-II (Group B ) has been notified vide Revenue & Forest Department, Mantralaya, Mumbai dated 6th April, 1998, which has been enclosed in Annexure IV (3). Appointment to the post of Range Forest Officer is made by nomination and promotion in the ratio of 50:50. The recruitment to the post by nomination is conducted by Maharashtra Public Service Commission through open competitive examination. The candidates must fulfill conditions of age, educational qualification and physical measurements as specified in the recruitment rules. Selected candidates are required to undergo medical tests and a walking test. After final selection the candidates are required to undergo two years training course successfully and complete one year field training satisfactorily
for completion of 3 years probation period. Suitable persons in Forester cadre having completed minimum 3 years regular service are eligible for promotion to the post of Range Forest Officer on the basis of seniority cum merit. The person appointed by either promotion or nomination is required to pass the departmental examination and examination in Hindi and Marathi language unless he/she has already passed or has been exempted from passing these examinations.

4.05 Recruitment rules for the post of Forester, Forest Guard, Surveyor, Range Surveyor & Chief Accountant, Accountant, Clerk-cum-typist.

Recruitment rules for the post of Forester, Forest Guard, Surveyor, Range Surveyor & Chief Accountant, Accountant, Clerk-cum-typist have been notified by Govt. R&FD in Govt. Gazette Notification No. FST-1279/116770/F-4 dated 29th October 1987, which has been enclosed in Annexure IV (4).

Recruitment Rules 1987 for the post of Forester, Forest Guard, Surveyor, Range Surveyor, Clerk-cum-typist, Accountant, Chief Accountant in group “C” cadre has been notified vide Revenue & Forest Department, Mantralaya, Mumbai dt.29-10-1987. The prescribed mode of recruitment in these cadres is given below.

<table>
<thead>
<tr>
<th>S.N.</th>
<th>Cadre</th>
<th>Mode of Recruitment</th>
<th>Recruitment Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Forest Guard</td>
<td>Nomination</td>
<td>100 percent</td>
</tr>
<tr>
<td>2</td>
<td>Forrester</td>
<td>Nomination &amp; Promotion</td>
<td>Ratio for nomination not less than 35 percent &amp; not more than 50 percent</td>
</tr>
<tr>
<td>3</td>
<td>Surveyor</td>
<td>Nomination</td>
<td>100 percent</td>
</tr>
<tr>
<td>4</td>
<td>Range Surveyor</td>
<td>Promotion</td>
<td>100 percent</td>
</tr>
<tr>
<td>5</td>
<td>Clerk-cum-typist</td>
<td>Nomination &amp; Promotion</td>
<td>75 percent for nomination and 25 percent for promotion from Group “D” cadre.</td>
</tr>
<tr>
<td>6</td>
<td>Accountant</td>
<td>Nomination &amp; Promotion</td>
<td>Not less than 20 percent and more than 30 percent for nomination and 70-80 percent for promotion.</td>
</tr>
<tr>
<td>7</td>
<td>Chief Accountant</td>
<td>Promotion</td>
<td>100 percent</td>
</tr>
</tbody>
</table>

The candidates desirous for selection to the posts in group C cadre are required to fulfill the conditions of age, educational qualifications, physical measurements (In case of Forester and Forest guard) and skill test (In case of Clerk-cum-typist) stipulated in the recruitment rules of the respective posts. The candidates should be able to read, write and speak Marathi language. Selection to the posts in group C are conducted by the appointing authority as per procedure laid down in Government guidelines issued from time to time. Before being appointed for the post, the candidates are required to undergo medical tests. After the selection to the post of Forester, the candidates as required to undergo one year pre service training course in training schools conducted by the Forest Department. However, the candidate appointed to the post of Forest Guard is required to undergo one year post service training course in training schools conducted by the Forest Department. The candidates appointed to the posts in group C are required to pass departmental examination(in case of Clerk-cum-typist & Accountant) and examinations in Marathi and Hindi languages unless they have passed or exempted from passing these examinations as per rules prescribed in this behalf.

4.06 Recruitment Rules for the post Personal Assistant-Group “B, Higher Grade Stenographer Group “B”, Lower Grade Stenographer Group”B” and Steno-Typist Group “C”.

4.07 Recruitment Rules for the post of Senior Statistical Assistant and Junior Statistical Assistant.

Recruitment Rules for the post of Senior Statistical Assistant and Junior Statistical Assistant in the Forest Department (Recruitment) Rules, 1988, which has been enclosed in Annexure IV (6).


4.08 Recruitment to the post of Drivers.

Recruitment Rules for the post of Drivers have been notified vide Government Resolution No.RTR 1076/3107-XII/ dated 14th November, 1980 and is named as “Drivers of Motors cars and Jeeps in Government Offices (Recruitment) Rules 1980”, which has been enclosed in Annexure IV (7).

4.09 General :- Appointments, Promotions, Resignations etc.(M.F.S.)

(i) The following principles should be observed in MFS in connection with the promotions of the officers from a lower to a higher grade -

(a) No officer should be so promoted unless his record shows him to have the necessary positive qualification for the higher grade, service or post such as personality, professional qualification, initiative, strength or character and readiness to assume individual responsibility.

(b) No officer who has the positive qualifications, referred to in (a) above should be passed over by an officer senior to him unless the latter has, in addition, really exceptional ability or qualification.

The above principles shall not apply to such key posts as the Heads of the Departments where the discretion of the Govt. is absolute.

Govt. in G.A.D. has issued instructions for preparation of select list of officers for giving promotion in higher rank.

(Govt. circular, GAD No.SRV/1081/1251/CR-6/85/12,dt.23-7-)

According to the instructions in the above circular (Rule 4) a committee constituted by the Govt. for carrying out promotions will meet annually and prepare a select list as per Rule 5 for the post newly being created or becoming available in each year.

(Govt. circular GAD No.SRV/1088/2108/12, dt. 15-11-1988)

In order to enable Govt. to deal adequately with MFS, the proposals for promotion of officers which require consultant with the Public Service Commission, the following procedure should be followed :-

➢ Recommendations for promotion to a Gazetted post in a permanent vacancy should be submitted by the Head of the Department to Govt. in Administrative Department concerned at least 2 to 3 months before the vacancy is likely to occur.

➢ In submitting the recommendations, it should invariably be stated whether they involve the supervision of any senior officer qualified for the post which is to be filled. If so, a detailed report giving full reasons for superseding him to be made.

➢ The recommendations should be accompanied by a complete and up to date list showing the name of officers in order of seniority down to the most junior man recommended for promotion.

(ii) Proposals regarding the posting and appointments of Gazetted officers requiring the orders of Govt. should be addressed to Secy. to Govt., R. & F.D.

(iii) The Govt. in G.A.D. vide their circular No. CFR/1277/562/13,dt.7-7-1977 has instructed use of the grading to decide criteria for promotion by establishment board, selection committee, special review committee, committee deciding advance increments etc. These committees should carry out the grading of confidential reports as follows :-

Outstanding A+ , Very good A , Positively good B+

Good B , Average B- , Below Average C


(iv) The Selection Committee should take adequate number of officers into consideration while preparing select list whenever a select list is prepared for more than 25 officers. The number of officers to be considered should be
twice the number of officers to be selected and whenever such number is less than 25 the number of officers to be considered should be three times the numbers to be considered for selection.

(G.R.GAD No. SRV/1077/CR/383/79/12, dt. 18-5-1983)  **Annexure IV (9)**

Provided that in the case of person directly appointed as Asstt. Conservator of Forests, the period spent on training at Govt. Forest College and the period of probation including the extended period of probation, if any, shall not be counted towards requisite period of service.

A person appointed to the post of D.F.O. shall be required to pass the examination in Hindi and Marathi according to the Rules made in that behalf unless he has already passed or has been exempted from passing these examinations. (R.&F.D.No. MFS/1876/142931/(a)CR-454-18/F-8,dt. 22-11-84) **Annexure IV (10)**

### 4.10 Constitution, pay etc. of Establishment (M.F.S.)

The Govt. of Maharashtra has framed detailed Rules regarding pension, retirement, resignation etc. under **Maharashtra Civil Service (pension) Rules, 1982**, which should be referred in dealing with the cases of retirement, resignation, pension etc.

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Chapter-V

Departmental Examination

5.01 Rules for the departmental examination of Gazetted Forest officers and directly recruited Range Forest Officers:-

Forest Officers directly appointed as Assistant Conservator of Forests, Indian Forest Service Officer on probation and directly appointed Range Forest Officers are required to pass examination in language (Hindi and Marathi) according to the Government Officers Regional language examination rules and departmental examination in three subjects namely a) Land revenue and criminal laws b) Forest law and c) Account and Procedure as per prescribed syllabus. The departmental examination is conducted twice a year in the month of July and January by the Maharashtra Public Service Commission. The officers appointed to the post of Assistant Conservator of Forests, Indian Forest Service Officer and directly appointed Range Forest Officers are required to pass language examination and departmental examination within a period of five years in three chances after expiration of the first year of probation. In the event of failure to pass the departmental examinations such officers will neither be confirmed in class I and II nor be given promotion and they will further render themselves liable to have their increments withheld until they pass examination or Government may at its discretion dispense with their services or may deal with them in such manner as may seem fit. However, the Gazetted officers who have attained the age of 45 years are exempted from passing departmental examination.

Rules for the Department Examination for Gazetted Forest Officers and Range Forest Officers recruited directly have been enclosed as **Annexure V (1)**.

5.02 Rules for the departmental examination clerks and accountants:-

Rules for the departmental examination clerks and accountants have been notified vide No.DLE.1070/30803/ F-4 dated 5th November, 1980 as “Post-recruitment Training Examination for clerks and accountants in the (Forest Department) Rules,1980” which has been enclosed as **Annexure V (2)**.

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* Author APCCF (HRM & A)
Chapter-VI
Leave of Absence

6.01 Grant of leave

6.01.01 Grant of leave to I.F.S. Officers:

Matters pertaining to the grant of leave to Indian Forest Service Officers are governed by the All India Services (Leave) Rules, 1955.

6.01.02 Grant of leave to M.F.S. Officers and Staff of the Forest Deptt.:

Rules regulating the leave to be granted to the officers and staff of Maharashtra State Forest Service are governed by "Maharashtra Civil Services (Leave) Rules, 1981.

6.02 Grant of study leave to –

Grant of study leave to I.F.S. Officers is regulated by the All India Services (Study Leave) Regulations, 1960. Grant of study leave to the officers of the Maharashtra Forest Service is regulated by Rule 80 to 93 of the Maharashtra Civil Services (Leave) Rules, 1981.

Summary of Rules regarding Study leave.

6.02.01 Rules regarding Study Leave regulation of I.F.S. Officers:

Study leave may be granted to a member of the service with due regard to exigencies of public service to enable him to undergo the studies in or out of India for higher or specialized service in professional or technical subjects related to sphere of his duties or to the background of public administration or to the working of the member. The member of the service is required to submit on his return a full report on the work done by him while on study leave. Study leave shall not be granted without prior approval of the Central Govt., in subject in which adequate facilities exists in India. Leave shall ordinarily be granted to a member who has not attained 7 years of service or has completed 30 years of qualifying service or age of 50 years within 3 years of the date of his return from studies. Study leave will ordinarily be granted for 12 months at any one time save in exceptional cases for 24 months in all during his entire service. Study leave may be combined with other kinds of leave up to total absence of 28 months. Provisions for the grant of study and other allowances are contained in Rule No. 7 of the Study Leave Rules. Every member of the service is required to execute a bond in the prescribed manner before proceeding on study leave. The cost of the fees, leave salary, study allowances, travelling expenses etc. will have to be refunded along with interest on default of serving at least 3 years of service on his return. The study leave will count for promotion, pension, seniority and increments.

All cases of deputation on study leave of I.F.S. are referred to the Ministry of Environment and Forests in the Central Govt. The application should be forwarded at least 2 months before the date prescribed for the purpose. The State Govt. should satisfy themselves that the conditions of the duration of the training, course of training, facilities for study and the manner in which officer proposes to finance his study should be obtained by the State Govt. It should be ensured that concurrence of the State Govt. is obtained before granting such leave.

Maharashtra Forest Service Officers:

Grant of study leave to officers of M.F.S. is regulated by Rule 80 to 93 of Maharashtra Civil Services (Leave) Rules, 1981. Conditions of grant of leave to M.F.S. Officers and the principles for granting the leave are similar to those of I.F.S. Leave for particular study or study tour should be approved by the authority competent to grant leave. The Govt. servant is required to submit on his return full report on the work done by him, while on study leave. The minimum required length of service for granting the study leave is 5 years under the Maharashtra Govt. The leave is not granted to a person who is due to retire within 3 years of the date on which he is expected to return to his duty after the expiry of leave. Applications for study leave are considered on merits of each case in consultation with G.A.D. and Finance Deptt. Every application for study leave shall be submitted through proper channel to the authority competent to grant leave. Report regarding admissibility of the study leave shall be obtained from the officer maintaining leave account.

Every Govt. servant in permanent employment availing study leave shall be required to execute a bond in Form No. 7 of Appendix V and temporary Govt. Servant in Form No. 9, before the leave granted to him commences. Similar agreement bond should be executed in Form No. 8 & 10 for extension of leave. Study

* Author CCF (Personnel)
leave shall not be debited against the leave account of the Govt. Servant and up to a limit of total absence of 28 months may be combined with other kinds of leave. Pay and D.A. (Without other allowances) and study allowance as per Rule 87 and 88 are admissible Govt. may at its discretion grant cost of fees for study or travelling allowance in exceptional cases. The actual amount of leave salary, study allowances, cost of fees, travelling and other expenses incurred by the govt. are liable to be recovered in the event of resignation or retirement of the govt. servant within a period of 3 years, after such return to duty.

6.03 General Rules regarding – Grant of Leave

6.03.01 Gazetted forest officers should give the earliest possible intimation of their intention to apply for leave to the officer competent to grant leave. The officer immediate superior to the applicant should submit his recommendation in each case after due scrutiny. Grant of leave is permission granted by a competent authority at its discretion to remain absent from duty. Leave can not be claimed as of the right and the same can be refused or revoked by the authority competent to grant it. Duties of the govt. servant absent on leave are to be discharged by another govt. servant ordinarily from same station or district. The authority competent to grant leave may commute one kind of leave to another or allow combination of different kinds of leave. Barring exception no govt. servant shall be granted leave of any kind for a continuous period exceeding 5 years.

6.03.02 When a govt. servant applies for repeated grant of leave on medical certificate within short intervals, the attention of the Medical Board of the Govt. medical officers should be drawn to his case with a view to their carefully considering the term of absence necessary for his complete recovery. Production of medical certificate does not confer a right to leave which is not admissible. Application for leave on medical grounds by non-Gazetted govt. servant shall be accompanied by a medical certificate in Form 4 Appendix V of leave rules 1981. In case of class IV govt. servant authority competent to grant the leave may accept such certificate as it may deem sufficient. A govt. servant may be recalled on duty as per Rule 46.

6.03.04 Leave application should always be submitted in sufficient time to enable account section to ascertain the title and pass orders regarding the same in time.

6.03.05 Commutation of leave of one kind into another can be done at the request of govt. servant by authority competent to grant a leave. The commutation can be done retrospectively into leave of a different kind which was due and admissible to him at the time the leave was granted. Govt. servant can not claim such commutation as a matter of right. (RULE 14 – Maharashtra Civil Services (LEAVE) RULES, 1980.

6.04 Authorities competent to grant leave

The following Forest Officers are competent to grant leave to the officers and sub-ordinate in the Forest Department.

Non-Gazetted officers - Head of the office up to 180 days.

Gazetted officers - C.F./C.C.F./P.C.C.F. (in case of Gazetted staff of MFS working under them, up to a period of 180 days).

Note: - Full powers in respect of leave of Non-Gazetted subordinates are vested in C.Fs. and in case of Gazetted forest officers in P.C.C.F. and C.C.F. (Administration)

I.F.S.Officers - A.C.Fs./DY.C.Fs./C.Fs – P.C.C.F. upto a period of 60 days and the Govt. in Revenue & Forest Department beyond this period.

C.C.F. - State Government

The officers authorized to grant leave should see that in granting the same the spirit of the rules governing such grant is not disregarded. The guidelines in this regard are contained in Rule No.10,11 & 12 of M.C.S. (LEAVE), Rules 1980 and in the All India Services (Leave), Rules 1955.

6.05 Grant of Casual leave

Casual leave is intended to meet special circumstances for which provision can not be made by exact rules. Ordinarily, not more than 7 days casual leave can be granted at one time, to be extended to 8 days only in most exceptional circumstances. The amount of such leave enjoyed by an officer in one year should not exceed 8 days. (Vide Government Resolution No. NMR /1498/No 52/98 sb-9 Mantralaya 32 , Dated 21 December 1998).

If tendency of exhausting Casual Leave is observed, and such person remains absent without permission Casual Leave can be refused to him, if it is asked without adequate reasons. If such person remains absent
without prior permission, his absence may be treated as leave without pay. Earned leave of one or two days short duration may be refused to such person.

The subordinate staff may be granted leave in exchange of his presence on holidays (up to a limit of 3 days within the same calendar year). Compensatory holidays should not be accumulated for more than three days and should not be allowed to be carried forward to the next calendar year. Compensatory Holidays can be prefixed or suffixed or both to leave due and/or holidays. *(Vide Govt. Circular, GAD No.P-13/1317-B, dated 16th July, 1964)*

### 6.06 Supplementary instructions

The following supplementary instructions are laid down for the guidance of subordinate staff:

- Sickness or inability to work must be reported at once. If the ailment is likely to last for more than 5 days the subordinate should proceed to the nearest hospital, reporting to his higher authorities that he has done so, and should report on duty after recovery from ailment, along with fitness certificate from competent medical authority.

- Leave granted to subordinates must be taken immediately on receipt of the order unless the order specifies a date from which the leave takes effect. If a subordinate does not wish to avail himself of the leave promptly, the order granting the leave should be returned for cancellation.

- If any subordinate desires to extend his leave, he must at least seven days before his leave expires, forward a registered letter with his address, (R.F.O. to the D.F.O. and a Round Officer or Beat Guard to the R.F.O.) and give full reasons for seeking extension; failing this and not returning to resume duty, he will be liable to be punished severely.

- If the extension is not sanctioned the subordinate will be considered on leave without pay from the expiry of his original leave until he returns, and if he does not return within seven days of receipt of reply he will be superseded. No excuse for delay will be accepted unless a medical certificate is produced.

- Normally, whenever an application for grant of medical leave is received in the office from an employee, along with requisite medical certificate, issued by the competent medical authority, medical leave for the period specified in such certificate has to be sanctioned by the concerned office. However, it is noticed that the leave applied for is not decided nor his/her pay and allowances are allowed, until the applicant resumes his duties. This ultimately causes inconvenience and financial hardship to the ailing applicant, who is, at many times, in dire need of money for his medical treatment etc. It is, therefore, desirable that sanctioning of medical leave should not be withheld till the date of resumption by the applicant, but based on the validity/authenticity of the medical certificate, produced by an applicant, such leave should be decided and eventually pay and allowances be allowed.

- As the services of the protective establishment are most needed during the fire season, i.e. from 1st February to 31st May, no privilege or casual leave shall be ordinarily granted to any member of that establishment during the above period except under very exceptional circumstances or when the application for leave is accompanied by a medical certificate.

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**Chapter-VII**

Medical Certificate, Medical Attendance and Reimbursement

Medical Certificate, Physical fitness.

7.01 Conditions regarding physical fitness.

7.01.01 Conditions as regards physical fitness certificate, age limits, in the case of persons admitted to I.F.S. are contained in A.I.S. (Appointment by competitive examination) Regulation and I.F.S. (Appointment by competitive examination) Regulation 1967. The examination is conducted prior to the selection in the service. Candidate’s age should not be less than 21 years and above 30 years on the first day of July of the year in which examination is held. The limits are relaxable as per the rule 4 of conditions of eligibility.

The candidates are examined at the special medical institution immediately after the U.P.S.C. examination, which are conducted at Delhi. The standard of physical fitness is also relaxable to hill tribes and certain members of S.T.

7.01.02 Certificate of physical fitness is pre-requisites for substantive appointment or continuance in the State (MFS) service. The rules regarding medical examination and production of medical certificate in M.F.S. and in the Forest department in general are contained in MC.S. (General conditions of service) Rules, 1988, Chapter III of the rules. The age limit for recruitment to pensionable service is determined in the case of each category of service and except as provided in M.C.S. (classification and recruitment) Rules.

7.01.03 Every govt. servant shall produce a medical certificate of health either before he is appointed or before he completes 6 month service from the date of appointment whichever is earlier. Normally a person appointed by Govt. should be medically examined before his appointment. However, in the cases, where a person is required to appointment immediately for work, appointment may be made without first obtaining a medical certificate, but the appointment should be subject to his medically being declared fit by appropriate medical authority, failing which his services should be terminated.

Heads of the offices concerned should arrange for medical examination for computation of pension in direct communication with the Civil Surgeon of the district concerned, when the communication is asked for, after retirement of a govt. servant.

7.02 Medical Attendance.

7.02.01 Members of the families of A.I.S. officers serving in connection with affairs of the union, outside India on deputation or on leave including study leave may avail these medical facilities admissible under A.I.S. (medical attendance rules) 1954. The State Govt. may extend these concessions to the members of the services serving in connection with the affairs of the State. A member of the service is entitled free of charge medical attendance by the authorized Medical Attendant and the charges if any paid would be reimbursable to the govt. servant.

The medical treatment is also admissible to the family members of the govt. servant. The patient is entitled for T.A. when he falls ill at a station which is not the H.Q. of the authorized Medical Attendant and also admissible to the family members of the govt. servant. The patient is entitled for T.A. when he falls ill at a station which is not the H.Q. of the authorized Medical Attendant and also medical assistance by person other than authorized Medical Attendant, as per the advice of authorized medical attendant; the charges for services other than medical assistance are required to be paid as per rule 9.

The Maharashtra State Services (Medical Attendance) Rules, 1961

7.02.02 the Govt. servants in Forest department of Maharashtra State are governed by Maharashtra State Services (Medical Attendance) Rules, 1961 as amended from time to time. They are applicable to the Govt. servant on leave or under suspension. They are admissible to the family members as defined in the rule. The govt. servant in receipt of pay not less than 5,00/- per month, or any Gazetted officer would be examined by Medical Officer in MM. Services, Class I or Civil Surgeon of the district, supdt. of the Govt. Hospital in Bombay. In respect of

* Author APCCF (HRM & A)
non Gazetted Govt. servant, they would be examined by officer of M.M.S.Cl.II in Bombay and a M.M.S. Class II officer in other places. In all other places, M.M.S.Class II Officers in the station are treated authorized officers. In respect of govt. servant whose pay is less than Rs. 150/- per month, Medical officer of M.M.S.Class III or resident medical officer of any govt. hospital. The details of authorized medical officers are given in rule 4 of the rules regarding medical examination by the authorized Medical Attendant, cost of medicine, T.A. payable are contained in the above rules. List of medicine which can be reimbursed is also given in the rule including Ayurvedic medicines or Homeopathic medicines. The facility has been extended to the govt. servant serving in other states who would be treated by the Medical officer of the respective state.

7.03 Medical Reimbursement Rules:-

7.03.01 The reimbursement of medicines prescribed by authorized Medical Attendant etc. is applicable to the officers of the I.F.S. as well as M.S.S. and all govt. servants of Maharashtra State. They are contained in Rule 8 to 12 and 13 and 14 in the M.S.S. (Medical Attendance Rules) 1961. The Govt. servant serving under Govt. of Maharashtra and officers of the cadre of I.F.S. are entitled to free medical treatment and treatment at the residence, cost of medicines and other expenses required for the treatment as per rule are prescribed in the rules mentioned above. [Annexure VII (1)]

Rule 2 :- The patient shall be entitled to treatment free of charge as per rule 2 of the above rule. The authorized medical attendant himself or may direct him to other govt. hospital as per provision in rule 8.

The treatment may be given at the residence of the patient. Such patient shall be entitled to receive the cost incurred by him on such treatment on production of certificate from the authorized medical attendant, which will be equivalent to cost of treatment under sub rule 2 of rule 8. Other expenses required for such treatment i.e. transport cost on summoning of specialist would be payable as per rule 12.

7.03.02 Instructions for medical reimbursement charges for medical expenses to govt. servants for private treatment in emergent circumstances-reimbursement on charges for beds are given in G.R.P.H.D. No. MAG-1981/4907/Arogya-9, dt.15-10-1985. [Annexure VII (2)]

Guiding principles for reimbursement of medical expenses to Govt. servants for private treatment in emergent circumstances are given in G.R.P.H.D. No. MAG/1081/4907/PAH-9A, dt. 19-10-1983. [Annexure VII (3)]


Instructions for sanction of advance for operations on heart, kidney, transplant, blood cancer, operation of coronary bypass are given is G.R.MAG/1083/4119/PB-9, dt. 21-8-85. [Annexure VII (5)]

Powers of sanctioning medical reimbursement bills are given to Civil Surgeons in the districts, Dean of Medical Colleges where there are govt. medical colleges and Supdt. of J.J. St.Georges, Gokuldas and Cama Hospitals in Bombay. Similarly powers of sanctioning M.R. bills of emergency treatment in private hospitals as per the G.R. dt. 19-10-1983 above is also delegated to the Civil Surgeons. [Annexure VII (3)]

Govt. has fixed norms for percentages of medical reimbursement to be given to the servant for treatment taken in private hospitals as per G.R.No.MAG/1989 dt. 12-10-1989. [Annexure VII (6)]

7.03.03 The Maharashtra State service (Medical Attendance Rules) 1961 have been promulgated by the Govt. of Maharashtra vide. G.R.PHD No. MMG/1058/5, dt.9-5-1961. Some important provisions of the rules are summarized below.

The medical reimbursement under these rules is admissible to the members of the service or a family as defined in the rule. Authorized medical attendance means Medical Supdt, or Civil Surgeon or officer authorized by them in this behalf. Supdt. and Dy.Supdt of the Govt. Medical Colleges in case of Govt. servant drawing pay more than 500/- per month, in respect of non Gazetted govt. servant drawing pay more than Rs. 150/- but less than 500/- R.M.Os and M.M.S. Cl,II officers as defined in the rule and in case of govt. servant drawing less than Rs.150/-, M.M.S. Cl.3 or R.M.O. etc.

The Govt. Servant and their families should not normally take treatment from non govt. hospital and before taking treatment from non govt. hospital or dispensaries should invariably consult their authorized medical officer/Attendant immediately, who will certify such consultation or Pathology test, investigation etc. required to be done from private hospital or physician. Special accommodation if available in the hospital will be made available to such govt. servant as per his status on payment of charges up to 50 % of which will have to be borne by the govt. servant whether inclusive or exclusive of diet. The engagement of extra nurse, special diet,
blood transmission services, and ambulance services will be available on recommendation of the authorized medical attendant. Diabetic treatment is also available within the frame work of rules. Such permission is normally required in advance but also may be obtained at subsequent stage and fees of consultation may be paid under certain circumstances (Rule 4 to 7). The patient is entitled to charges as per rule 8. Treatment may be given at the residence of the patient on the prescription of authorized medical attendant. The list of medicines admissible to the patient is given in the M.S.S. (Medical attendance Rule 1961). The claims of reimbursements under these rules should be submitted to the controlling authority within the one year from the date of the completion of medical treatment. Expenditure is debited to head of an account where should allowance and honoraria of the govt. servant is debited. The charges for services rendered shall be determined by authorized medical attendant. All claims for reimbursements shall be countersigned by the controlling authorities who are empowered to counter sign the T.A. bills of the Govt. servants. In case of disputes, the matter should be referred to the Director, Health Services/Administrative deptt. The Govt. of Maharashtra has entered into reciprocal arrangement with Govt. of U.P., M.P. and Orissa for free medical treatment and attendance of govt. servant at the hospital of respective govt. subject to conditions under rule 30. The Govt. servant should sign a certificate in respect of size of family as on 15-8-1968.

The Govt. has simplified the procedure for reimbursement of medical expenses admissible under the M.S.S. (M.A.) Rules, 1961. (Please refer Govt. in P.H.D. No. MAG/ 1084/116/PM-9-A, dt. 21-7-1984 [Annexure VII (7)]).

The Govt. servant should apply for claiming medical reimbursement along with Certificate 'A' in case of patients who are not admitted in the hospital and Certificate 'B' in case of patients who are admitted in the hospital for treatment, along with certificate of bills are also required to be countersigned by the authorized medical attendant, which are submitted to controlling authority and admitted by him. Provisions for payment of consultation charges are also embodied in the G.R. The guide lines for reimbursement of medical expenses to govt. servants for private treatment in emergent circumstances are given in G.R. PMD. No. MAG/1081/4907/PAH-9A, dt.19-10-83 and even No.dt. 2-1-1984 etc. as per the govt. circular PHD No. MAG-1081/4907-PH-9-a, dt. 2-1-94 certificate in the Certificate 'C' has been prescribed regarding emergency medical treatment to govt. servant by private practitioner and Certificate 'D' for emergency treatment to the govt. servant in private hospitals. [Annexure VII (3)]

(Certificates A, B, C, & D are in [Annexure VII (7)]

Chapter-VIII
Conduct and Discipline

8.01 Conduct Rules for I.F.S. Officers:
Indian Forest Service Officers are governed by All India Service (Conduct) Rules, 1968.

8.02 Conduct Rules applicable to Officers and subordinates in the Forest Department –
Conduct rules prescribed under Maharashtra Civil services 1979 are applicable to the officers and subordinates of the Forest Department.

8.03 Measures to Prevent Corruption: -
In each Government office a board of suitable size should be hung in a conspicuous place with the following notice in the regional language of the district concerned posted on it :-
"All Government servants are required to treat the members of the public approaching them on official business with consideration and courtesy.
Members of the public are requested to co-operate with Government in stamping out corruption. Do not tip or bribe any member of this office. If any tip or bribe is asked for, please report to the undersigned.
Signed................."

Straw-board required for the above purpose should be purchased locally. If available, the cost there of being met from the contingent grant at the disposal of each officer. Officers who are unable to procure boards locally should obtain them from the Superintendent, Government Printing and Stationery. (BFM 87)

8.04 Co-operation of members of public to prevent Corruption: -
With a view to suppressing the evil of corruption in the subordinate services, the co-operation of the members of the public is invited so that they may bring without hesitation to the notice of the Heads of Departments and Offices, of misconduct among the lower ranks of officials. Such complaints, when received, should be enquired into with care and without discouraging persons from producing the whole available evidence. While this policy is adhered to, it is emphasized that the responsibility for the conduct and discipline of Government servants under them rests entirely on the respective Heads of Departments and that they cannot and should not on any account share with non-officials the duty of initiation, conduct or control of departmental enquiries into cases of misconduct on the part of their subordinates. The departmental enquiries are strictly official in character and the participation in any such enquiry except as witnesses of non-officials must be entirely at the discretion of the officer in charge of the enquiry and in accordance with the prescribed procedure only. The Heads of Departments should bear this principle in mind and make sure of its observance by Heads of Offices under them.

While members of the legislature as well as persons interested in the administration are to be encouraged to bring complaints that have come to their notice direct to the district officers competent under the rules and the law to deal with these complaints. These persons should be made to understand quite clearly that it is the function only of the officers of Government concerned to conduct any investigation required. (BFM 88)

8.05 Citizen Charter :-
Introduction: - Government of India, Ministry of Personnel, Public Grievances & Pensions, Departments of Administrative Reforms & Public Grievances, Sardar Patel Bhavan, Sansad Marg, New Delhi –110001 Dated 31.01.2000 informed that “From 1996 onwards a consensus has emerged in Government on “An effective and responsive Administration” culminating in the Chief Minister’s conference on 24th May 1997. A number of important decisions were taken for ensuring accountability and transparency in agencies engaged in providing services to the people. It was decided to initiate action on a priority basis for the introduction of Citizen’s Charter incorporating essentially citizens entitlement to public services, wide publicity of standards of performance, quality of services, access to information, simplified procedures for complaints, time bound redressal of public performance. It was also agreed that

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state Government would adopt Citizens’ Charter principles for providing more citizen friendly administration at all levels”.

8.05.01 Concepts of Citizens’ Charter (Basic Principles):-
Charter is a document that enshrines the following trusts between the service provider and its users.

Trust on the part of the user – that the service provider will supply the service according to commitment.
Trust on the part of the service provider – that the user’s expectations will be realistic and that he will fulfil his own obligations.
The six basic principles of the citizens’ charter are:

(i) Standards
Explicit standards published and monitored, which individual users can reasonably expect for each service.
Publications of actual performance against these standards.

(ii) Information and Openness
Full, accurate information readily available in plain language about how public services are run, what they cost, how will they perform and who is in charge.

(iii) Choice and Consultation
The provision of choice wherever practicable. There should be regular and systematic consultation with those who use a service. Users’ views about services and their priorities for improving them, to be taken into account in final decisions on standards.

(iv) Courtesy and Helpfulness
Courteous and helpful service from public servants who will normally wear name badges. Services available equally to all who are entitled to them and run to suit their convenience.

(v) Putting Things Right
If things go wrong, an apology, a full explanation and a swift and effective remedy. Well publicized and easy to use complaints procedures with independent review wherever possible.

(vi) Value For Money
Efficient and economical delivery of public services within the resources the nation can afford and independent validation of performance against standards.

(vii) If things go wring : What could go wrong :
Whom to contact:
What to expect to set it right.
How you can help us?

8.05.02 (a) Citizens’ Charter – Model Guidelines
The Charter arises from the dissatisfaction of the citizen/consumer/customer with the quality of service we offer. To be useful, the charter must be simple.
The charter must be framed not only by senior experts, but by interaction with the cutting edge staff who will finally implement it and with the users (individual organizations).
Merely announcing the charter will not change the way we function. Create conditions through interaction and training for generating a responsive climate.
Begin with a statement of the service(s) being offered.
Place against each service the entitlement of the user, serviced standards and remedies available to the user for the non-adherence to the standards.
Procedures/cost/charges should be made available on line/display board /booklets enquiry counters etc. at places specified in the charter.
Indicate clearly, that while these are not justifiable, the commitments enshrined in the charter are in the nature of a promise to be fulfilled with oneself and with the user.
Frame a structure for obtaining feedback and performance audit and fix a schedule for reviewing the charter every six months at least.
Separate charters can be framed for distinct services and for organizations /agencies attached or subordinate to a Ministry /Department.
(b) Citizens’ Charter – General Structure Guidelines:-

A brief statement regarding the concerned service.
Public Interface of the concerned service to be addressed (e.g. Reservation, passenger amenities by Railways; Mail delivery, premium services by post; etc.)
Commitment to standards. (Time frame, Quality of service)
Our staff: What to expect from them?
Where they are located?
Keeping you informed: What information do you need?
If things do wrong: What could go wrong:
Whom to contact:
What to expect to set it right.
How you can help us?

8.05.03 Dos and don’ts for implementing the charter

<table>
<thead>
<tr>
<th>Dos</th>
<th>Don’ts</th>
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<tbody>
<tr>
<td>1) Make haste, slowly.</td>
<td>Don’t merely make haste.</td>
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<tr>
<td>2) List areas of interface.</td>
<td>Don’t be unrealistic.</td>
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<tr>
<td>3) Phase out areas for introduction of small steps</td>
<td>Don’t take on more than you can commit.</td>
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<tr>
<td>4) Involve customer and staff in formulating and implementing.</td>
<td>Don’t involve only senior officers in the formulation and implementation.</td>
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<td>5) Prepare a master plan for formulation and implementation over five years and budget for it.</td>
<td>Don’t rush into an overall package for and /organization.</td>
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<tr>
<td>6) Win consumer confidence with small highly visible measures.</td>
<td>Don’t promise more than you can deliver.</td>
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<tr>
<td>7) Remember, Citizens’ charter is a process, constantly evolving.</td>
<td>Don’t look upon it as a one time exercise with a final outcome.</td>
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<td>8) Inform the customer of the proposed commitments.</td>
<td>Don’t inform the customer unless you are sure of delivering the service.</td>
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<td>9) Use simple language.</td>
<td>Don’t use difficult language or jargon.</td>
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<td>10) Train your staff.</td>
<td>Don’t leave your self out.</td>
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<td>11) Delegate powers.</td>
<td>Don’t centralize.</td>
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<tr>
<td>12) Set up systems for feed back and independent scrutiny.</td>
<td>don’t continue blindly without regular periodic reassessment of performance.</td>
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Model citizens’ charter for forest department has been approved by Government of India which needs to be followed by the forest officers for the purpose of providing transparent and efficient service to the deserving beneficiaries.

The approved Citizen Charter is enclosed in Appendix (3)

8.06 Enquiries to be done promptly into charges of corruption: -

Prompt steps should be taken to enquire into charges of corruption brought against subordinates. The Heads of offices should furnish Government with copies of orders passed by them in disposing of such charges as soon as orders are passed. (BFM 89).

8.07 Precautions to be taken for launching prosecution against Subordinates:-

The utmost care should be taken before prosecutions are launched under section 182, I.P.C., against person from whom complaints have been received about the misconduct of Govt. officials and in no case should such prosecution be undertaken without the sanction of the Head of the Department. (Principal Chief Conservator of forest in case of Forest Department). (BFM 90).

8.08 Officers not to accept farewell entertainment: -

It is the desire of Government that officers leaving the station on transfer, leave, etc, should not accept any farewell entertainment from the members of their staff, especially low paid members. (BFM 95).
8.09 **Use of Khadi Cloth for Personal Apparel:**

As Government is anxious to develop and encourage indigenous and particularly cottage industries, there is no prohibition against Government servants using khadi cloth for personal apparel including cap, if they so desire. (BFM 96)

8.10 **Private Works by Peons:**

Peons are under no obligation to undertake private and personal work of officers under whom they serve and would be entirely justified in refusing to do such work if they do not wish to do so. They must not be liable to transfer on account of such refusal. (BFM 97)

There is no objection, however, to peons undertaking, in return for adequate remuneration, small duties of a personal character, provided such duties are undertaken willingly and do not interfere with Government work. No peon should, however, under any circumstances, be required to do what is commonly known as domestic service, e.g., it will be a misdemeanor for an officer to employ a peon as a Mali, Dhobi, Cook or Butler.

8.11 **Duties from Village Servants:**

They should be called upon to perform only those duties for the forest department out of the prescribed list which they have been discharging so far. (BFM 98)

8.12 **Proper Treatment to Scheduled Castes and Tribes:**

The principles of proper treatment of the Scheduled Castes and Tribes and of sympathetic attention to their rights as members of the public should be enforced by all heads of offices. (BFM 99)

8.13 **Grant of Legal Assistance to Govt. Servants:**

Rule 189 of the rules for the conduct of legal affairs of Government is applicable for orders regarding grant of legal assistance to be allowed to Government servants to institute or defend civil or criminal proceedings in respect of acts done by them in the discharge of their official duties. (BFM 100)

8.14 **Supplementary Instructions:**

(i) The following supplementary instructions are laid down for the guidance of subordinate staff:

1. No subordinate may proceed outside the limit of his charge except:
   - when going from one end to another of his charge by the shortest routes.
   - when going to the "bazaar" town on the day fixed by the D.C.F/D.F.O.;
   - when ordered by a superior officer;
   - when summoned by a court;
   - when tracing stolen property or in pursuit of an offender;
   - when proceeding to superior officer in case of sudden necessity for leave of absence.

Provision-

(a) When leaving his charges under authority of exceptions (i) and (ii) no subordinate is to stop outside his jurisdiction during the night except in the case where the "bazaar" town or other place, which he has authority to visit, is over 25 Kms. from the nearest village of his charge. In the other exceptions he will stop as long as the circumstances compel him to and no longer; these instructions are particularly applicable for interior areas of Thane, Chandrapur Circles and Melghat areas and in respect of lower subordinates.

(b) Summons issued on any subordinate will be served through the round officer, who will arrange for the duties of the subordinate summoned being carried out during his absence. When the period of absence exceeds 5 days, the subordinate shall report to the D.C.F/D.F.O. for orders;

(c) under exception (vi) The R.F.O. can make a petition in person to the D.C.F/D.F.O. when the latter is encamped within 25 Kms. from his jurisdiction, otherwise by post; round officer should make it similarly to the R.F.O. and a beat guard should always make it in person to the round officer or to the R.F.O. when the latter happens to camp within the round in which the beat is situated. The R.F.O. will obtain the sanction of the D.C.F/D.F.O. in each case in which he is not authorized to grant the leave himself.

Any subordinate who leaves his charge before such sanction will be liable to disciplinary action.

(ii) Beat guards should ordinarily not be employed outside their beat without reference to the D.C.F/D.F.O.

(iii) If the R.F.O. thinks that the beat guard could be more usefully employed temporarily outside his/her beat, he/she should usually ask permission of the D.C.F/D.F.O before hand, stating the reason and probable time he will be required elsewhere; but may in case of emergency act on his/her own authority, provided he/she at once reports the matter with reasons.
(iv) Subordinates wishing to resign must give at least three months' notice and await orders from the D.C.F./D.F.O. before leaving the work with which they are entrusted. Disobediency of these orders renders them liable to severe disciplinary action.

(v) When a subordinate ceases to belong to the department all Government property in his/her charge including his/her uniform must be taken over by the R.F.O.

(vi) The exact, date, forenoon or afternoon, must at once be reported in the case of a subordinate, newly appointed, proceeding on leave, returning from leave, removed, dismissed, suspended, etc.

(vii) Severe penalties (reduction, removal or dismissal according to circumstances of the case) will be imposed on subordinates found :-

- withholding pay or travelling allowance or wages without the D.C.F./DFO sanction;
- falsifying diaries, vouchers or other documents;
- allowing other persons access to maps, records or other Government papers in their charge without permission from their superiors.

(viii) In the event of serious misconduct on the part of any of his/her subordinates, the R.F.O. should at once report the facts to the D.C.F./D.F.O. for orders.

(ix) Suspension is equivalent to arrest on parole and not to be treated as on leave as is time imagined generally. A subordinate under suspension, therefore, is not at liberty to leave his post any more than when he/she is on duty. If without permission of the officer who suspended him, he/she leaves the limit of his/her charge, he/she will be considered as "absent" without leave. Absence without leave constitutes a breach that entails forfeiture of all past service.

(x) All correspondence connected with work in a range should go through the R.F.O. and his/her subordinates may only address the D.C.F./D.F.O. through him.

(xi) In forwarding petitions the R.F.O. should make such notes or remarks as are necessary to enable the D.C.F./D.F.O. to pass orders without further reference. When villagers ask for privileges, etc. to which they are entitled the rules on the subject should be explained to them.

(xii) All supplies taken from villagers must be paid for promptly and in full.

(xiii) Due respect must be paid to officers of other departments. A subordinate should take every opportunity to call on superior Government officials of all departments that are on tour in his/her charge.

(xiv) Guards when meeting their superiors are to stand up straight and make a military salute and are not to bend their backs, necks or knees and go through other movements calculated to bring ridicule on Government uniform, and the R.F.O. will be held responsible that his/her subordinates know how to salute and wear their uniforms and equipment. (BFM 101)

Note: - The D.C.F./D.F.O. with the help of ACF should prepare a plan for utilization of manpower available to him/her with respect to works under forest conservation and protection, normal works after taking into account period of absence of staff on leave etc. Annual plans of operations should be prepared by using modern techniques like PERT-CPM. The programme should be implemented scrupulously. The R.F.Os. should also prepare and implement similar programmes within their jurisdiction after obtaining sanction from the D.C.F./D.F.O. Services of Labour available should also be carefully taken into account. It should be seen that all available man-power, machines, tools and implement are utilized to the best of their ability.

No compromise should be accepted in the works of forest conservation and protection for the purpose of these works. The executive staff i.e. R.F.O., Foresters, Forest guards, including Surveyors, Range Surveyor, Jeep, Truck and Tractor drivers, Forest and Fire protection staff and labourers, will be treated 24 hours on duty and any declination of duty by them will make them liable for serious disciplinary action including dismissal.

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Chapter-IX
Penalties

9.01 Conduct Rule for AIS Officers:-
The cases of misconduct of All India Service Officers are determined according to All India Service (conduct Rules, 1979). The disciplinary action is instituted against them as per All India Service (Discipline and appeal Rules, 1979).

9.02 Conduct Rules for MCS Officers:-
The Government of Maharashtra has prescribed Maharashtra Civil Services (Conduct) Rules, 1979 to enable the Controlling Officer to handle disciplinary matters in respect of the officers of the Government of Maharashtra.

9.02.01 Disciplinary proceedings are instituted and penalties are inflicted according to Maharashtra Civil Services (Discipline and Appeal) Rules, 1979. The rules mentioned above may be referred in dealing with disciplinary matters.

Note (1):- The contents in para 9.03 to 9.14 are reproduced since they have special significance attached to them. The provisions in this para are in addition to the provisions contained in rules quoted in para 9.01 and 9.02 above.

9.03 Dealing with the cases of allegations against All India Services Officers:-
When dealing with cases in which serious allegations are made against Government servants who belong to the All India Services or are holders of equivalent posts, action on the following lines should be taken.

9.03.01 Whenever a serious charge reflecting on the integrity or honour of an officer of the All India Services or of similar status is made, publicly, or by a responsible person, and is supported by allegation of fact, those facts should be investigated and put on record at the earliest possible moment by the agency of an officer of position and trustworthiness on whose findings Government can rely. The investigation should normally be made by an officer of the department concerned, who should preferably be the Head of that Department. The result of this first investigation should be submitted immediately to Government in the administrative department concerned to enable Government to decide after considering the investigating officer’s report whether there is any ground for the institution of formal departmental proceedings or not and, if so what are the points in dispute and the charge or charges which should be framed. (BFM 103(1)).

9.03.02 Government considers that if the essential facts are not fixed as far as possible at the outset, they tend to become more and more disputed and uncertain as time goes on, that when serious imputations are made against a responsible officer of Government, prompt investigation is in his interest as well as that of Government, and that it should not be possible for such accusations to be completely disregarded at the time they are made and then to be brought up later when they can be neither proved nor disproved and yet be used to discredit an officer against whom some person has a grudge. (BFM 103(2)).

9.04 Transfer or Suspensions:-

9.04.01 When a written complaint has made alleging that serious offences have been committed by a Government servant, the Government servant should, if the officer to whom the complaint has been made is satisfied that it is made in good faith that the person who makes it is ready to substantiate it and that the alleged offence is of a serious nature, be transferred and an immediate enquiry should be instituted by a Government officer of as high a rank as possible. Immediately there is ground to believe that prima facie case exists, the Government servant against whom the complaint has been made should be suspended. (BFM 104).

9.04.02 If the officer to whom a complaint has been made is not competent to order the transfer of such Government servant, or the institution of an enquiry or if the Government servant is not liable to transfer, he should report the case to the officer competent to pass the necessary order, who will proceed as directed in (i) above.

9.05 Appointment of Enquiry Officer:-
A departmental enquiry into the conduct of a Government servant should, as a general rule, should be held by as high an officer as practicable. Accordingly the following officers under the Forest Department should hold

* Author APCCF (HRM & A)
enquiries in respect of Government servants of that Department. Whenever practicable an officer of a higher rank should be appointed to hold an enquiry in preference to those named below:— (BFM 105).

Gazetted staff-Conservators in respect of the Gazetted staff under them.

Note 1 :- Where there is a Sub-D.F.O under the D.C.F/ D.F.O. the former may hold enquiry on behalf of D.C.F/D.F.O. against all subordinates from Range Forest Officer down words but order disposing off the case should be issued by D.F.O. or other higher authority as the case maybe.

Note 2 :- Where there is no sub D.F.O. the R.F.O. may conduct preliminary enquiry against Forest Guards and other low paid subordinates below the rank of foresters. If the preliminary enquiry shows that there is a prima facie case, the D.C.F/D.F.O. should frame a charge or charges against the subordinate concerned and complete the proceedings in the prescribed manner, and issue orders in each case unless, on the basis of the preliminary enquiry held by the R.F.O., it is decided to launch prosecution against the subordinate.

Note 3 :- Sub-D.F.Os. in independent charge of sub-divisions may exercise the powers of a D.C.F/D.F.O. in this respect. The cases of Non-Gazetted staff the Conservators and D.C.F/D.F. Os. may usually dispose of the correspondence, provided that the officer inflicting punishment takes care to see that person concerned knows with what he/she has been charged and has had an opportunity of explaining or denying the charge.

9.06 Instruction to be Observed in Conducting DE:-

9.06.01 The instructions to be observed in conducting a departmental enquiry so that it may not be vitiated by any defect in procedure are given in manual of departmental enquiries and AIS/MCS conduct discipline and appeal rules contained in para 9.1 and 9.2 above. (BFM 106).

9.06.02 The proceedings of an enquiry against a Government servant generally include two kinds of reports, viz.

(1) the preliminary report stating the allegations or results of preliminary investigation on which the formal enquiry was instituted,

(2) the forwarding report of the enquiry officer in a formal departmental enquiry.

The report at (1) viz, the report in a preliminary enquiry which is usually conducted confidentially should be treated as confidential along with other papers of the preliminary enquiry. On the other hand, the report at (2) viz, the forwarding report of the officer who holds a departmental enquiry should form part of the proceeding of the case. If there are any facts or considerations which should be kept out of the public record. The officer holding the enquiry should submit them separately and confidentially to the authority who is competent to pass orders.

9.07 Criminal Prosecution:-

Criminal prosecutions of officers of the MFS and subordinate forests service may be instituted only by the orders of those authorities who have the powers of reduction and dismissal, but in the case of forest guards a report will submitted for the orders of the Conservator of Forests before such proceedings are instituted. (BFM 107).

9.08 Conducting Enquiry Expeditiously: -

9.08.01 It appears desirable to summarize and amend the existing orders relating to enquiry into charges of misconduct on the part of Government officers for information and guidance of all heads of offices. (BFM 108(1)).

9.08.02 Government have noticed with regret that extreme delay sometimes occurs in the departmental enquiries which necessarily proceed further action in regard to charges of misconduct which may end in a criminal prosecution. Government desire to insist on their invariably being conducted with the utmost promptitude. Delay is most injurious both in the public interests and also in those of the officer concerned, in as much as it tends to render more difficult the discovery of the truth and kept under suspicion, which may be detrimental the individual affected. (BFM 108(2)).

9.08.03 Prosecution: - When the preliminary enquiry indicates a criminal offence, application to prosecute should at once be made to the authority empowered to dismiss, and permission should be promptly granted, if that authority agrees that there is a prima facie case for a prosecution and does not consider that there exists adequate reasons, which must always be recorded, for not instituting a prosecution. This procedure is, however unnecessary in those cases generally in which the misconduct amounts only to an offence against a special law or rules relating to official duties, though made triable by the Criminal Courts. In such cases, unless there are circumstances, which render a criminal prosecution advisable, the misconduct may more suitably be dealt with departmentally. On the other hand, a belief that there is not sufficient evidence to make out prima facie case
before a Criminal Court, is not a proper reason for substituting a departmental enquiry regarding a criminal offence proper for a prosecution. (BFM 108(3)).

9.08.04 On sanction for prosecution being obtained, the officer incriminated shall at once be placed before a Magistrate to be dealt with according to law. On the termination of the judicial proceedings it will be the duty of the departmental superior to consider evidence and findings and determine whether the retention of the subordinate in the service is desirable or not. This is a matter entirely for his/her consideration, subject to an appeal to higher departmental authority. He/She is responsible for the retention or dismissal of his/her subordinates as may be expedient in the interests of the public service, and in the case of an acquittal by a Magistrate, while he/she must carefully consider the reasons, he/she is not justified in retaining a servant whom he/she believes on the evidence to be corrupt or otherwise so discredited as to be unfitted for retention in the public service. In minor matters which have been made punishable by a court, if the superior officer has referred the matter to the decision of a Magistrate, he/she will be well advised to accept the Magistrate's conclusion; but it does not always follow that in such cases conviction affects an officer's character so as to necessitate his/her dismissal or removal from service. In the more serious cases touching the moral character of a public servant the decision as to the retention or dismissal or removal of an officer must ultimately rest with the departmental superior. The responsibility is his/her, and cannot be avoided by the substitution of the Magistrate or Judge for his/her own. Before an order of dismissal is made the officer, as a general rule, should be summoned and informed of the reasons for which it is considered proper to dismiss him/her, and any explanation he/she may have to make should be recorded and considered. When no prosecution has been instituted the departmental enquiry must be so conducted as to give to the accused servant a fair trial. This requires that he/she shall be confronted with the witnesses who incriminate him and be shown the documents used to substantiate the charges against him/her. He/She must be allowed to cross-examine hostile witnesses and to call in his/her own witnesses for examination and his/her explanation must be reduced to writing and carefully considered. A departmental officer is bound by the technical rules of the Evidence Act, but the principles, which are based on the universally recognized canons of fair dealing, must be attended to, and care should be taken to have the papers compiled in such manner as on their face to satisfy an appellate authority that the enquiry has been so conducted. (BFM 108(4)).

9.08.05 These orders embody the general principle which should be followed, but do not apply to petty cases of disobedience, insubordination and the like, which are usually disposed of in correspondence, provided that the officer inflicting the punishment takes care to see that the person concerned knows with what he/she is charged and has had an opportunity of explaining or denying the charge. (BFM 108(5)).

9.09 Cases of Misappropriation etc.:-

In cases of misappropriation or fraud involving loss of public money detailed rules in Appendix I8-A to F.P.I. should be followed. (BFM 109).

Note :- The sanction of Government under section 197 of the criminal procedure code is necessary to the prosecution of public servants for criminal breach in respect of Government money.

9.10 Criminal Prosecutions in Addition to Departmental Action:—

Cases occasionally occur in which it is considered inexpedient to undertake the prosecution of Government servant who are dismissed on account of officers which they are liable to be criminally prosecuted. In such cases, the reasons what render it inexpedient to undertake a criminal prosecution should be recorded at time the order of dismissal is passed. When there is no objection to such a course the reasons should be included in the order of dismissal of which the dismissed servant receives a copy; but in every case a copy of the recorded reasons for not instituting a prosecution when the offender was liable to one should be forwarded, with any that may afterwards be made on the case, to Government. (BFM 110).

9.11 Punishment of Dismissal:—

9.11.01 The punishment of "dismissal should be considered to be a bar for re-employment in Government service and should be reserved for serious case Whenever the dismissal of a public servant is ordered, the order of dismissal must be in writing and must contain a clear statement of the reasons for the order. Unless serious cases of actions of omissions showing unfitness to perform of a particular office or of a particular character and where
it is not thought necessary to bar re-employment under Government, the term "removal" or "discharge" should be used.  

(BFM 111(1)).

9.11.02  The dismissal of public servant should be notified in the Gazette only in the following cases, viz. (1) when it is necessary to notify the public of the removal from service of an officer, whether because his /her appointment was previously Gazetted or from any other cause, and (2) when it is specially desired to exclude from re-employment in the service of Government a public servant who has been dismissed for a heinous offence such as fraud or falsification of accounts. The reasons for the dismissal of a public officer should not be stated in the notification regarding his/her dismissal even in cases in which a conviction has been obtained in a criminal Court.  

(BFM 111(2)).

9.11.03  As a precaution against the inadvertent re-employment of men who may have been dismissed, officers should ascertain an applicant for a post has been in Government service before, and should refer to his previous employer the circumstances connected with his/her discharge are not clear. The applicant should be required to produce a copy of his/her character book or record of service and a person who succeeds in obtaining employment by the concealment of his/her antecedents would obviously merit dismissal on the true facts being discovered. The sanction of Government should always be required to the re-employment of persons dismissed except in cases for which powers have been delegated by Govt.  

(S/74/2 of FP VII).  

(BFM 111(3)).

9.12 Reduction of Pension:-

To enable the authorities to decide the question of reducing a pension, it is the duty of every officer to take upon himself, when occasion arises, the responsibility of putting his suspicions and the grounds thereof in writing, of recording the answer of the subordinate concerned and of passing an order which shall make clear his/her own opinion as to the truth or falsehood of the allegations or suspicions which have given rise to the proceedings.  

(BFM 112).

Leave should not be granted to a subordinate whose conduct is under enquiry and who is under suspension, until the result of the enquiry is recorded vide FP V-153.

9.13 Compulsory Retirement:-

The expediency of inviting to retire should rarely be adopted with the object of ridding the service of an officer with a long record of unsatisfactory service. Pensions are liable to reduction, hence, when any such invitation is made, it should be clearly explained to the officer concerned that it will lie with the superior authorities to determine whether full pension is to be granted or whether it shall be reduced.  

(BFM 113).

9.14 Result of Reduction:-

When a forest officer is reduced to a lower class or grade, his/her name will, as a rule, be placed at the bottom of the list of officers in that class or grade; but should the competent authority desire, in any special case, that the officer degraded be placed in any other position in the lower class or grade, the fact should be stated in the order reducing the officer; this applies both to Gazetted and subordinate forest services.  

(BFM 114).
Chapter-X
Appeals

10.01 Appeals in respect of orders issued in departmental proceedings against I. F. S. officers:
The appeals in respect of orders issued in the departmental proceedings against an Officer of Indian Forest Service are governed by All India Service (discipline and appeal Rules), 1979.

10.02 Appeals in respect of orders issued in departmental proceedings against M F S officers:
Appeal in respect of Officers of Maharashtra Forest Service and others members serving in the Forest Department are dealt according to Maharashtra Civil Services (Discipline and Appeal Rules 1979).

10.03 Orders against which no appeal lies:
Notwithstanding anything contained in this Part, no appeal shall lie against,
(MCS (D&A) Rule 16) :-
(i) any order made by the Governor;
(ii) any order of an interlocutory nature or of the nature of a step-in-aid or the final disposal of a disciplinary proceeding, other than an order of suspension;
(iii) any order passed by an inquiry authority in the course of an inquiry under rule 8 of MCS (D&A) Rules.

10.04 Orders against which appeal lies:
Subject to the provisions of Rule 16, a Government servant may prefer an appeal against all or any of the following orders, namely:-
(i) an order of suspension made or deemed to have been made under Rule 4 of MCS (D&A) Rules;
(ii) an order imposing any of the penalties specified in these rules, whether made by the disciplinary authority or by any appellate or reviewing authority;
(iii) an order enhancing any penalty, imposed under Rule 5 of these rules;
(iv) an order which;
(a) denies or varies to his/her disadvantage his/her pay allowances, pension or other conditions of service as regulated by rules or by agreement; or
(b) denies promotion to which he/she is otherwise eligible according to the recruitment rule and which is due to him/her according to his seniority;
(c) interprets to his/her disadvantage the provisions of any such rule or agreement;
(v) an order;
(a) stopping him/her at the efficiency bar in the time scale of pay on the ground of his unfitness to cross the bar;
(b) reverting him/her while officiating in a higher service grade or post to a lower service, grade or post, otherwise than as a penalty;
(c) reducing or withholding the pension or denying the maximum pension admissible to him/her under the rules governing pension;
(d) determining the subsistence and the other allowances to be paid to him/her for the period of suspension or for the period during which he/she is deemed to be under suspension or for any portion thereof;
(e) determining his/her pay and allowances;
    ➢ for the period of suspension, or,
    ➢ for the period from the date of his/her dismissal, removal, or compulsory retirement from service, or from the date of his/her reduction to a lower service, grade, post, time-scale or stage in a time-scale of pay, to the date of this reinstatement or restoration to his/her service, grade or post; or
(f) determining whether or not the period from the date of his/her suspension or from the date of his/her dismissal, removal, compulsory retirement or reduction to a lower service, grade, post, time-scale of pay or stage in a time-scale of pay to the date of his/her re-instatement or restoration to his/her service, grade or post shall be treated as a period spent on duty for any purpose.
Explanation in this Rule -
➢ the expression “Government servant” includes a person who has ceased to be in Government service;
➢ the expression “Pension includes additional pension, gratuity and any other retirement benefits”.

* Author APCCF (HRM & A)
10.05 Appellate authorities: -

(i) Subject to the provisions of any law for the time being in force: -

• a member of Class I or Class II service (including a person who belonged to any of these classes immediately before he/she ceased to be in service), may appeal to Government against the orders passed by the authorities subordinate to Government imposing penalties on him/her;

• a member of Class III of Class IV service (including a person who belonged to any of those classes immediately before he/she ceased to be in service), may appeal to the immediate superior of the Officer imposing a penalty upon him/her; under Rule 5 of MCS (D&A) rules :

(ii) Notwithstanding anything contained in sub-rule (l) of this rule,-

• an appeal against an order in a common proceeding held under Rule 12 of MCS (D&A) rules shall lie to the authority to which the authority functioning as the disciplinary authority for the purpose of that proceeding is immediately subordinate;

• where the person who made the order appealed against becomes, by virtue of his/her subsequent appointment or otherwise the appellate authority in respect of such order, an appeal against such order shall lie to the authority to which such person is immediately subordinate.

10.06 Period of limitation for appeals: -

No appeal preferred under this part shall be entertained unless such appeal is preferred within a period of forty-five days from the date on which a copy of the order appealed against is delivered to the appellant.

Provided that, the appellate authority may entertain the appeal after the expiry of the said period, if it is satisfied that the appellant had sufficient cause for not preferring the appeal in time.

10.07 Model Form and contents of appeal: -

(i) Every person preferring an appeal shall do so separately and in his/her own name and shall address it to the authority to which the appeal lies.

(ii) The appeal shall be complete in itself and shall contain all material statements and arguments on which the appellant relies, but shall not contain any disrespectful or improper language.

10.08 Submission of appeals: -

(i) Every appeal shall be submitted to the authority which made the order appealed against: provided that:-

(a) where such authority is not the Head of the Office in which the appellant may be serving, or

(b) where the appellant has ceased to be in service and such authority was not the Head of the Office in which the appellant was serving immediately before he/she ceased to be in service, or

(c) where such authority is not subordinate to any Head of Office referred to in clause (a) or (b) of this sub rule according as the appellant is or is not in service and thereupon, such Head of office shall forward the appeal to the authority against whose order the appeal is made.

(ii) A copy of the appeal shall also be submitted direct to the appellate authority.

10.09 Transmission of Appeals: -

The authority which made the order appeal against shall, on receipt of a copy of the appeal, without any avoidable delay, and without waiting for any direction from the appellant authority, transmit to the appellant authority, every appeal together with its comments thereon and with the relevant records.

10.10 Consideration of appeal: -

(i) In the case of an appeal against an order of suspension, the appellate authority shall consider whether in the light of the provisions of rule 4 of these rules and having regard to the circumstances of the case, the order of suspension is justified or not and confirm or revoke the order accordingly.

(ii) In the case of an appeal against an order imposing any of the penalties specified in Rule 5 of MCS (D&A) rules or enhancing any penalty imposed under the rule, the appellate authority shall consider :-

(a) whether the procedure laid down in these rules has been followed, and if not, whether such non-compliance has resulted in the violation of any provisions of the Constitution of India or in the failure of justice;

(b) whether the findings of the disciplinary authority are warranted by the evidence on the record; and
(c) whether the penalty or the enhanced penalty imposed is adequate, inadequate or severe; and pass orders:-

- confirming enhancing reducing or setting aside the penalty; or
- Remitting the case to the authority which had passed the order appealed against, with such directions as it may deem fit in the circumstances of the case.

Provided that:-

- the appellate authority shall not impose any enhanced penalty which neither such authority nor the authority which made the order appealed against is competent to impose;
- the Commission shall be consulted in all cases where such consultation is necessary;
- if the enhanced penalty which the appellate authority proposes to impose is one of the major penalties and an inquiry under Rule 8 of MCS (D&A) rules has not already been held in the case, the appellate authority shall, subject to the provisions of Rule 13 of MCS (D&A) rules, itself hold such inquiry or direct that such inquiry be held in accordance with the provisions of Rule 8 of MCS (D&A) rules; and thereafter, on a consideration of the proceedings of such inquiry and after giving the Government servant a notice stating the enhanced penalty proposed to be imposed on him/her and calling upon him/her to submit within fifteen days of receipt of the notice or such further time not exceeding fifteen days, as may be allowed, such representation as he/she may wish to make on the enhanced penalty, and make such orders as it may deem fit; and
- if the enhanced penalty which the appellate authority proposes to impose is one of the major penalties and an inquiry under Rule 8 of MCS (D&A) rules has already been held in the case, the appellate authority shall give to the Government servant a notice stating the enhanced penalty proposed to be imposed on him/her and calling upon him/her to submit within fifteen days of receipt of the notice or such further time not exceeding fifteen days, as may be allowed, such representation as he/she may wish to make on the enhanced penalty, and make such orders as it may deem fit; and
- no order imposing an enhanced penalty shall be made in any other case unless the appellant has been served with a notice stating the enhanced penalty proposed to be imposed on him/her and calling upon him/her to submit within fifteen days of receipt of the notice or such further time not exceeding fifteen days, as may be allowed, such representation as he/she may wish to make on the proposed enhanced penalty;

(iii) In an appeal against any other order specified in Rule 17 of MCS (D&A) rules, the appellate authority shall consider all the circumstances of the case and make such orders as it may deem just and equitable.

10.11 Implementation of orders in appeal:-
The authority which made the order appealed against shall give effect to the orders passed by the appellate authority.

10.12 Review:-

(i) Notwithstanding anything contained in MCS (D&A) Rules, the Governor or any authority subordinate to him/her to which an appeal against an order imposing any of the penalties specified in Rule 5 of MCS (D&A) rules lies may, at any time, either on his/her or its own motion or otherwise call for the records of any enquiry and review any order made under MCS (DA) rules or under the rules repealed by Rule 29 of MCS (D&A) rules from which an appeal lies but against which no appeal has been preferred or orders against which no appeal lies, after consultation with the Commission where such consultation is necessary, and may:-

- (a) confirm, modify or set aside the order; or
- (b) confirm, reduce, enhance or set aside the penalty imposed by the order, or impose any penalty where no penalty has been imposed; or
- (c) remit the case to the authority which made the order or to any other authority directing such authority to make such further inquiry as it may consider proper in the circumstances of the case; or
- (d) Pass such other orders as it may deem fit - provided that, no order imposing or enhancing any penalty shall be made by any reviewing authority, unless the Government servant concerned has been given a reasonable opportunity of making a representation against the penalty proposed, and where it is proposed to impose any of the major penalties or to enhance the penalty imposed by the order sought to be reviewed to any of the major penalties, no such penalty shall be imposed except after an inquiry in the manner laid down in Rule 8 of MCS (D&A) rules and after giving a reasonable opportunity to the Government servant concerned of showing cause against the penalty proposed on the evidence adduced during the inquiry and except after consultation with the Commission where such consultation is necessary.
Provided further that, no power of review shall be exercised by the authority to which an appeal against an order imposing any of the penalties specified in Rule 5 of MCS (D&A) rules, lies unless:

- the authority which made the order in appeal, or
- the authority to which an appeal would lie, where no appeal has been preferred is subordinate to it.

(ii) No proceeding for review shall be commenced until after-
- the expiry of the period of limitation for an appeal,
- the disposal of the appeal, where any such appeal has been preferred.

(iii) An application for review shall be dealt with in the same manner as if it were an appeal under these rules, except that the period of limitation for its consideration shall be six months commencing from the date on which a copy of the order under review is delivered to the applicant.

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Chapter XI
Transfers and Charge Reports

11.01 General:
(i) A part from consideration of efficiency, administrative control and individual convenience, transfers of officer involves considerable expenditure of public money and there is therefore the need of restricting transfers to occasions when public necessity overrides the other waste of public money by the frequent transfer of Government servants.

(ii) Heads of departments should, at the time of inspection of the subordinate offices, pay particular attention to the length of service put in by members of establishment under their control, in one post or office, and the effect which continued employment is tending to have on their general efficiency. If it is found that any member of the staff has been kept in one office or post for an unduly long period, without adequate reasons, steps should immediately be taken to transfer the person concerned.

(iii) For the more important orders regarding transfer and joining time F.P.V.-27, 28, 29 and 102 and F.P.I-58 and 59 M.C.S. joining time rules and orders may be referred.

Note: - Authorities who permit transfer of charge of a post elsewhere than at head quarters fixed are expected to take into full consideration before issuing the orders, the exact financial effects which such orders will produce.

(iv) On the occasion of a transfer of charge, arrangements must be made by the two officers concerned that the relieving officer is placed in such a position as to enable him to carry on the duties of which he has taken charge, in an efficient manner, and with as complete a knowledge of the property entrusted to his charge as possible the particular of work in progress, and all arrangements made in connection with them, as the circumstances of the case admit.

11.02 Transfers and charge reports:-
(i) An officer transferred from one appointment to another should make over the office of which he may be in charge only to the person regularly appointed to his place, unless a special order of Government authorizes any other mode of procedure.

(ii) In the case of transfer of Gazetted officers a Certificate of Transfer of Charge in form Gen.93 m should be made out and signed by the relieved and relieving officers. One copy should be submitted to the D.C.F./C.F. and P.C.C.F. In the case of I.F.S. officer, a copy of the transfer report in the above form should be submitted to the C.F./P.C.C.F. and the Secretary to Govt. Revenue and Forest Department and to the Accounts Officers, I.F.S.(Accounts). Revenue and Forest Department Mantralaya Mumbai, on the day of transfer. Appendix (4)

(iii) The relieved officer will report the transfer of charge to the officers in charge of the treasuries on which he has opened cheque books, and will, at the foot of the report, send a specimen of the relieving officer’s usual signature, in order that the treasury officers may satisfy themselves as to the validity of the cheque presented by the relieving officer.

(iv) The following rules relate to C.C.Fs/Conservators/D.C.Fs/ D.F.Os.:-
The relieving officer must see that all office books are posted up to date, and in the case of cash and stock accounts, that the vouchers of receipts and issues belonging to the accounts of the current month are made over to him. The relieving officer will make himself acquainted with all out standings and liabilities on account of the department, and state that he has done so.

(v) The cash book will be closed, and the cash balance will be counted, in the presence of both officers, who will then sign the book.

A Certificate of Transfer of Charge in form Gen.93 m should be made out in duplicate and signed by both officers. One copy should be submitted to the immediate superior and the other to the Secretary Govt. Revenue and Forest Deptt. and the Accounts Officers, I.F.S. (Accounts) Revenue and Forest Deptt. with the charge report mentioned above. Appendix (4)

In the case of a transfer between two D.C.Fs/D.F.Os., the relieving officer will take over charge of all timber, bamboo’s and other forest produce, for which a certificate, in a form similar to that prescribed above for cash, will be submitted.
Besides cash, timber and forest produce, the following are the main classes of property which ordinarily form the subject of transfer between D.C.Fs/D.F.Os.:

- Demarcated reserves.
- Plantations.
- Timber depots and revenue stations.
- Buildings, roads and bridges.
- Live stock.
- Machinery, stores, instruments and tools.
- Books and maps.
- Office records.
- Office furniture.

In the transfer report, the relieving officer should state by what means he has satisfied himself of the nature and condition of the different classes of property of which he has taken charge.

Live and dead stock and other articles which may be at headquarters, as well as books and maps, office records, and office furniture, should, as a rule, be personally inspected by the relieving officer at the time of transfer, and the fact of this having been done should be stated.

In the case property at a distance from headquarters, the registers and other documents in which they are described should be examined.

It will rest with the Chief Conservator of Forests/Conservator to prescribe the forms of reports and certificates to be submitted by non-Gazetted officers subordinate to D.C.Fs/D.F.Os. in case of transfer of charge. The documents should be comparable to the corresponding documents maintained and exchanged at Divisional Level in respect of corresponding subject to maintaining uniformity of procedure and continuity of record.

11.03 Important matters to be taken into consideration in making transfers:

- The controlling officers should prepare list of officers due for transfer in coming April/May during the December/January month. During routine transfers, the choice of the govt. servant may be taken into consideration, keeping in view the administrative convenience.

- Officers transferred from one place should not be reposted in the same place and if for unavoidable reasons they are required to be so posted, such posting should not be given at least for one year.

(GAD circular No. TRF/1086/12, dt. 3-3-1986)

- Ban on transfers after announcement of election (item iii (i) of E.C.E.O. Conference) should apply to persons likely to be connected directly with the elections. In other cases transfers could be made with the approval of the Chief Election Officer. The grant of leave may be considered on merits at appropriate level.

(Proceedings-No.484/1/86, dt.13-2-1986 from Election Commissioner, G.O.I., New Delhi)

- Special concessions and amenities should be provided to the family of employees working in tribal region as follows.

  The officers who have served for 3 years may be transferred in the place of their choice subject to other conditions and regulations regarding promotion, transfer in the place of district where landed property of the officer is situated. Officers should also not be posted in the same region where they have served for prolonged period. The children of the staff members working in tribal areas should be given priority for admission to school etc. If two or more officers show preference for one place, the claim of officer serving in tribal area longer may be given priority.


- Officers of Class I and II may not be retained in one district for more than 3 years subject to orders contained in the reference below. If exceptional circumstances prevail i.e. if a particular work can only be executed by particular person having specialized knowledge of the subject, if the work in hand has reached a critical stage, the condition may be relaxed subject to observance of other instructions given by the Govt. from time to time.


- Regular transfers of, Foresters and Forest Guards: - As per prevailing orders the class III govt. servants who become eligible for transfer after completion of two tenures of 3 years, should be transferred in other place in the same district.
(vii) Officers should not be kept in one district after 3 years and in exceptional conditions not more than 4 years. Class III officers should be posted in the same district to some other place after two tenures. Transfers of the class IV personnel may not be effected unless it is essential due to special circumstances. Transfers should not be effected in the middle of the academic year. Transfers of class I and Class II officers and class III employees more than 30% at a time in a year, should not be effected. The period for review of transfer could be taken as calendar year. Large scale transfers should be done only at the end of academic year in April/May. The cases of transfers during the pervious year should be reviewed to ensure that the Govt. orders given from time to time are not violated.

(R&FD cir. MFS/1085/CR-143/85/F-8, dt.11-4-85)

(viii) Fixing of seniority under inter-circle transfers. The applications of inter-circle transfers should be given in prescribed proforma enclosed with this order. The willingness of the circle from which and to which the transfer is effected should be obtained stating that they are prepared to absorb the person on exchange/non exchange basis. The seniority of the incumbent transferred will be fixed as per TRF/1086/7304/CR-123/F-4, 1986.

(Circular issued in respect of RFOs)

(ix) Instructions contained in GAD cir. NO. TRF/1077/XII dt.27-9-77 and read RFD Reso. No. TRF/1074/239090, dt.19-8-75 should be observed in effecting transfers of husband and wife from one district to other.

11.03.01 The orders regarding restrictions on transfers during period of elections are applicable only during the period of election and regular transfers. These orders will not be applicable to promotions, retirements, resignations and transfer due to posts lying vacant due to death of govt. servants, as well as transfers made on public interests.

11.03.02 Powers of transfer in SFD and FDCM: - Powers of transfers of MFS Class I and II, IFS officers, and class I and II officers are vested with the Government in Revenue & Forest Department.

11.04 Additional instructions in respect of charge reports of C.Fs. / D.F.Os. /F.U.O. etc:-

The following rules relate to the charge reports of Chief Conservator of Forests, Conservators of Forests, Divisional Forest Officers, Silviculturists and Forest Utilization officer:

(i) The cash book will be closed and the cash balances will be struck, counted in the presence of both officers who will then sign the book.

(ii) A Certificate of Transfer of Charge should be made out in duplicate and signed by both officers. One copy thereof should be submitted to immediate superior and the other to Accountant General with the charge report mentioned in para 11.02(ii).

(iii) The officer to be relieved should prepare an exhaustive note concerning his/her Division with a view to acquaint his/her successor with all important matters vis. organisation of the circle or Division, works in progress, management problems establishment, important pending cases etc. One of the main objects of this note should be to acquaint the successor with matters concerning which immediate steps may be required to be taken by him/her after assuming charges. It is desirable that the officer to be relieved uses his/her charge note to communicate this to his/her successor rather than leave the latter to find it out for himself/herself in due course of time or having to depend for this on the initiative of his/her subordinates.

(iv) Besides cash, the following main classes of property form the subject matter of transfer between forest officers:

- Timber and other forest produce.
- Demarcated reserves.
- Other forest areas including plantations.
- Timber Depots and revenue Stations.
- Buildings, roads and bridges.
- Live stock.
- Machinery, stocks, Instruments and Tools, charge report mentioned in article.
- Books and Maps.
- Office records.
- Office furniture.
(v) In the case of a transfer of charge between the Division Forest Officer, the relieving officer will take even charge of all timber, and other forest produce, for which certificate, in a form similar to that prescribed para 11.02 (v) for cash will be submitted.

(vi) Relieving officer should ensure that in due course of time items of the charge should be verified by the concerned subordinate staff and verification certificates to that effect be obtained from them.

- In the transfer report, the relieving officer should state by what means he/she has satisfied himself/herself of, the nature and condition of the different class of property of which he/she has taken charge.
- Live and dead-stock and other articles which may be at headquarters as well as books and maps, office records, and office furniture, should, as far as may be practicable, be personally inspected by the relieving officer at the time of transfer, and the fact of this having been done so should be stated.
- In the case of property at a distance away from headquarters, the registers and other documents in which they are described should be examined.
- In case of transfer of charge of non-Gazetted executive staff, the relieving and the officer to be relieved will make out a report and the same will be signed by both the relieving and the relieved officer and the former will submit a copy thereof to the Divisional Forest Officer.

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Chapter-XII

Supply of Uniform and Weapons to Subordinates

12.01 General Rules:
For Procurement of Uniform articles, Industries, Energy and Labour Department’s G.R.No.BHAKHASA 1088/(2512) Industry, dated 2/1/1992 and the related government resolutions, circulars issued in this regard are to be followed scrupulously.

General instructions issued in section 25 of Maharashtra Contingent Expenditure Rules should be followed in making the procurement of clothing etc. when not specified otherwise.

12.02 Supply of uniform to the Forest subordinates

12.02.01 Supply of Uniform to Range Forest Officers and Ranger Surveyor:
The government has prescribed details of uniform articles and the periodicity to supply these articles at the government expenditure. The average annual expenditure to be incurred on the supply of these articles is

(i) Range Forest Officer Rs. 695/- per officer
(ii) Ranger Surveyor Rs. 610/- per officer

(G.R.No. 1091/CR-264/F-5, dated 16/3/1995) [Annexure XII (1)]

12.02.02 Supply of Uniform to Foresters, Forest guards and Surveyors

The government has prescribed details of uniform articles and the periodicity to supply these articles at the government expenditure. The average annual expenditure to be incurred is as follows.

Average annual expenditure per officer/subordinate

(i) Forester Rs.660/-
(ii) Forest guard Rs. 645/-
(iii) Surveyor Rs. 610/-

The requirement of cloth needed for uniform is to be purchased as per G.R.No.of Industries, energy and Labour Department G.R.No.BHAKHASA 1093/(2668)/Industry-6, dated 23/11/1994 and other related government orders with reference to purchase of uniform articles.

The grants needed for uniform articles are to be met from sanctioned grants under 2406-Forestry & Wildlife 01, Forests, 101, Forest Conservation and Development (1) Administration and Protection.

(G.R.No. 1091/CR-264/F-5, dated 1/2/1995) [Annexure XII (2)]

12.02.03 Supply of Uniform articles to the Drivers:
The uniform prescribed by government for the drivers is as follows.

(i) Safari type bush shirt
(ii) Full pant
(iii) P- cap
(iv) Black boots and socks.

An amount of Rs. 2500/- (including stitching charges) has been sanctioned once in two years to purchase the uniform articles.

Expenses on the uniform should be met by the concerned forest divisions, from their sanctioned grants.


The rates of washing allowance payable to Drivers have been revised to Rs. 50/- per month.


12.02.04 Uniform for the driver of CCF and CFs:

(i) One dress should be white and other should be khaki consisting of terricot (67% polyester and 33% viscous cotton).
(ii) Bush shirt full sleeve military type with collar strap and buckle embossed “Van Vibhag” in Marathi. Driver should also bear their name on a black plastic strip 2 cms x 8 cms showing designation as ‘Wahan Chalak’ in Marathi.

(iii) Full pant
(iv) Dark blue cap one piece with a brass buckle having letters ‘M.F.D.’
(v) Socks-Khaki or matching
(vi) Black leather shoes which can be polished

All other drivers will wear uniform as above both dresses being khaki. The amount is inclusive of stitching charges.

(CCF (Productions memorandum: Desk-8/Store/29/90-91/861, dated 6/12/1991) [Annexure XII (6)]

12.02.05 Supply of Uniform to Class IV Govt. Servants:
Following uniform has been prescribed by government.

(i) Male Govt. Servant
Terricot white bush shirt – 3 nos (48% polyester, 52% Cotton) 2 meters per shirt 3 trousers white (67% polyester, 33% Cotton), 1.30 meters per wijar

(ii) Female Govt. servant:
Sarees – light blue with black border (67% polyester and 33% Cotton)

(iii) The above supply will be made once in a 2 years.
Ref: GAD, GR No.Misc-10/01/3054/CR-21/2002/29, dated 16/1/2003 [Annexure XII (7)]

12.02.06 Stitching charges of Uniform and washing allowance to class IV government servants.

(i) Uniform stitching charges for men class IV servants have been revised to Rs. 250/- per pair (one shirt and one pant) and women class IV servants to Rs. 50/- for stitching of a blouse.

(ii) The stitching charges of woolen uniform to men class IV government servants have been revised to Rs. 350/-
The rates for purchase of woolen Jersy to class IV women government servants have been revised to Rs. 200/-

(iii) The rate of washing allowance payable to class IV government servants has been revised to Rs. 50/- per month.

12.03 Supply of weapons to subordinates.

12.03.01 Govt. of Maharashtra vide letter No. TRS-1095/CR112/F-6, Dt. 14/9/2000 has decided to supply Pistols to the officers up to the level of Deputy Conservator of Forests and Rifles to the Foresters and Guards for self protection. [Annexure XII (8)]

12.03.02 Govt. of Maharashtra vide its Notification No. TRS-1095/CR112/F-6, Dt. 19/9/2006 has also provided immunity to the officers/staff of Forest Department while using arms for self protection. [Annexure XII (9)]
Govt. of Maharashtra vide letter No. TRS-1095/CR112/F-6, Dt. 6/12/2005 has laid down certain conditions for using the arms on duty. [Annexure XII (10)]

12.03.03 The Government in R & FD vide No. TRS-1095/CR112/F-6, Dt. 19/9/2000 has authorized imparting training to officers/staff of Forest Department regarding use of weapon at PTA Nasik and other Police Training Institutes in Maharashtra. [Annexure XII (11)]
Chapter -XIII

Securities to be taken from Forest Subordinates

13.01 Security to be Furnished by the Subordinates:-

Subordinates entrusted with the collection or custody of stores, stamps or any other property should furnish security in accordance with financial rules under devolution rule (F.P.I)-40 in one of the forms mentioned therein. The following rules for the forest department should be considered to modify the general rule quoted above wherever they differ from it. (BFM 146)

In accordance with the provisions of section 2 of Act XII of “1850”, the following rules have, with the approval of Governor, been made requiring the amount and kind of securities and sureties to be given by every person appointed to any office in which such person is to be entrusted with the receipt, custody or control of any such moneys as are specified in section 3 of the said Act:-

**Rule 1**: Every Forest Officer below the rank of Assistant Conservator, whether appointed permanently or temporarily, whose duty requires that he should be entrusted with the charge of Government money and drawing pay at the rate of Rs. 3050/- or over, shall furnish security with one or more sureties as the C.C.F./Conservator of Forests of the circle may direct, for a sum which shall in no case be less:

(i) than the aggregate of the pay payable to such subordinate for 12 months service, or

(ii) than the amount of forest revenue or funds which such subordinate is, by special authority from the C.C.F./Conservator of Forests of the circle permitted to hold at any one time in his custody.

**Note**: The personal security bond should be in the form in Financial rules under Devolution Rule 37 (C) (F.P.I)-Appendix I-B with two sureties as prescribed therein. Financial Rules under Devolution Rule 37 (c) (F.P.I)-“40” also permits other forms of security.

**Rule 2**: Every such forest officer shall within one month, on obtaining, temporary or permanent promotion or on the decease or withdrawal of his original security, furnish fresh security.

**Note**: To avoid the necessity of calling for a fresh bond on every occasion of promotion from grade to grade in a class or transfer from place to place of a subordinate, the C.C.F./Conservator may prescribe sufficiently large amounts for the original bounds to be taken under rule 1, which will be adequate for all grades in each class of subordinates, e.g. Guards, Foresters, and so on, and the bonds should not mention the particular beat or round, etc. in which the subordinate is serving but should mention his duties in a general way, e.g. "holds the office of Forest Guards in the division" or "holds the office of Forester in the circle" and so on.

**Rule 3**: The D.C.F. or A.C.F. or Sub-Divisional Forest Officer with the sanction of the C.C.F./Conservator of Forests of the circle, may at any time require any such forest officer, as is referred to in rule 1, to furnish within 1 month a fresh bond in substitution of any bond previously executed by such forest officer.

**Rule 4**: The D.C.F. or A.C.F. or Sub-Divisional Forest Officer may, at his discretion and without stating his reasons, decline to accept any person as surety.

**Rule 5**: The C.C.F./Conservator of Forests of the circle may at any time direct that the security to be furnished under these rules shall be in the form of a deposit of Government promissory or currency notes or cash.

**Note**: For the several forms in which security may be given see Financial Rules under Devolution Rule 37(e) (F.P.-I)-40 Appendix 1-13 under Rules 73, 51, 65, 48 for this purpose Financial Rule 51 Reproduced.

13.02 Rules for Probationary and Permanent Appointments:-

The above rules apply to probationary as well as to permanent appointments. (BFM 147)

13.03 Personal Securities:-

In cases where an employee is required, as a condition of his office, to deposit cash or negotiable securities, the bond of an Insurance Company can not be accepted in lieu thereof. But a bond may be accepted in place of personal securities if the State Government is satisfied with the terms of the bond and the solvency of the company. (BFM 148)

* Author APCCF (HRM & A)
13.04 The following supplementary Rules have been passed:-

S. Rule 1 :- The D.C.F. or A.C.F. or Sub-Divisional Forest Officer will be held responsible that security is furnished and maintained by every forest officer below the rank of Assistant Conservator of Forests in his division, who may be required under the rules made by the Conservator of Forests of the Circle, under section-2 of the Act-XII of “1850”, to furnish security and he shall in consultation with the Mamlatdar of the taluka in which the surety resides satisfy himself that the surety offered is, and continues to be a proper one.

Note 1:- The solvency of the sureties should be verified every year, see note (2) below clause (1) of Financial Rules under Devolution Rule 37(e) (F.P.I)-“40”. Regarding the responsibility of the Revenue Department for the issue of solvency certificates and instructions to Mamlatdars and Mahalkaries in this connection, see para 4 of Appendix (6) to this Volume.

Note 2:- Government Officers to whom surety bonds are tendered should verify the identity of the personal securities and their solvency before the surety bond is accepted and only responsible Government officials who have identified the personal sureties should sign such surety bonds as witnesses.

S. Rule 2 :- Care must be taken that no person's security is accepted on behalf of a disproportionately large number of forest officers below the rank of Assistant Conservator whether of the same range or department or not.

S. Rule 3 :- The D.C.F. or A.C.F. or Sub-Divisional Forest Officer shall keep a register (Form 2) of all securities furnished by forest officers below the rank of Assistant Conservator in his division, for scrutiny by the C.C.F./Conservator of Forests of the circle during the course of his annual tour, and shall submit annually to the Chief Conservator of Forests/Conservator of Forests, in the first week of January, a certificate that all such securities are good and sufficient.

13.05 Amount of Security:-

Conservator are empowered by R 5966 of 31-08-1903 to settle the amount of security required from each subordinate official, permanent or temporary, the power to accept securities from forest subordinates was re-delegated to Conservators subject to the rules reproduced in this chapter. See also Manual of Financial Powers (F.P.VII)-3. (BFM 150)

13.06 Responsibility of Sureties:-

It should be distinctly understood that when men of straw or inadequate means are accepted as securities and any loss to Government results from the insufficiency of such security the officers accepting such sureties will be held personally responsible for any loss incurred. (BFM 151)

13.07 A Security Bond:-

A security bond continues in force until it is cancelled and surety who withdraws from his suretyship continues to be liable, notwithstanding his withdrawal for any defalcation of his principal occurring up to 60 days after he has given notice of his intention to withdraw. A security bond should not be destroyed until so long after the principal has ceased to occupy an office in which he has to furnish security that there is no probability of its being of any use. If a fresh bond is for any reason against defalcations which may have occurred before the date of the new one. (BFM 152)

Note:- The new form of security bond given in Appendix I to Financial Rules under devolution Rule 37(e) (F.P.I) requires the sureties to give six calendar months notice in writing of their intention to terminate their suretyship and the bond continues in further until the expiration of the said period of six months.

(i) Ten year National Plan Certificates can be accept as security from Government Servants who handle cash under sub-Rule 3(a) of Financial Rule under Devolution Rule 37(e). (R. 858-1054 of 03-01-1954)

(ii) A Government servant serving in one Department may be permitted to standing surety for a Government servant serving in another Department provided in the case of Hindus they are not members of the same joint family. Retired Government servants and servants of local bodies should not be debarred from standing as sureties for Government servants. (Rule 40 F.R. under D.R. 37(e) F.P.I)

(iii) Forest contractors should not be accepted as sureties for any subordinates of the Forest Departments.

(iv) Securities required to be furnished by the cashiers, store-keepers etc. under Rule-40 of Financial Rule under Devolution Rules 37(e) (F.P.I) should be obtained within a period of thirty days from the date on which the charge of the post is taken over by the Person concerned. The Heads of Offices concerned may however, in exceptional circumstances extension of this period for a further period of thirty days only in the cases where it is not possible for the Government Servant concerned to furnished the security within the period to be allowed which should not exceed sixty days from the date of appointment to the post of cashiers, store keepers etc.

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Chapter-XIV
Tours and Diaries

A. Tours

14.01 Visit of Inspector General of Forests:–
Whenever Director General of Forests, Government of India pays visit to Maharashtra State, a copy of the tour programme may be endorsed to the Government in R.& F.D. for information.

Prin. Chief Conservator of Forests may send a copy of important tour programme or a report of such visit outside the State to Government in R.& F.D.

14.02 Tour Programmes of C.C.Fs.:–
The Chief Conservator of Forests should furnish a copy of their tour programme to the Principal Chief Conservator of Forests for information.

14.02.01 Gazetted Officers attached to the office of Prin. Chief Conservator of Forests and Chief Conservator of Forests / Conservators of Forests, not concerned with the field visits, inspections and regular tours, need not submit tour diaries.

Gazetted Officers attached to the office of the Chief Conservator of Forests/Conservator of Forests, need not submit tour diaries if their duties do not require touring and field duties. Whenever they are holding additional charges of an officer required go on tour, tour diaries for the entire month should be submitted to their official superior.

14.02.02 Chief Conservator of Forests/Conservator of Forests should submit monthly tour diaries to their respective Additional Principal Chief Conservator of Forests/Chief Conservator of Forests regularly. Copies of the relevant extract of diaries concerning particular Division or works should also be endorsed to the concerned officers for information and necessary action along with a letter for submitting compliance.

The Number of days Conservators & officers subordinate to them have to tour in the areas in their charge has not been fixed, but they are required to pass as much of their time as possible in the jungle. They are accordingly expected to be on tour for 7 months in a year, and reside at Headquarters for the remaining period during which they have to make short bouts in the jungle to inspect plantations and regeneration works.

14.03 Tours of Dy. C. Fs. /R. F. Os.:–
14.03.01 The Dy. Conservators of Forests should carefully plan their tours to adjust adequate field visits and attend important meetings at district and regional levels. They should as far as possible avoid frequent visits from Head quarter and camp in the jungle for better acquaintance with forests and staff. (BFM 156).

14.03.02 R.F.Os. should spend the greater portion of their time on tours and not content themselves with completing the prescribed number of days for touring. They should carefully and properly plan the tours to exercise maximum possible personal supervision of forest works, should tour at least 20 days in each month and spend maximum time in the field. (BFM 157).

14.03.03 All touring officers should satisfy themselves before leaving a camp that all supplies received or services accepted whether by themselves, their servants, or their official establishment, have been duly paid for at adequate rates by the persons concerned. (BFM 158).

B. DIARIES

14.04 Diaries:–
14.04.01 All Forest Officers not below the rank of C.C.Fs. and all subordinates of the Executive Branch will maintain diaries in the prescribed form in which full but concise details of work done or inspected with the results of inspections should be given. The C.Fs./C.C.Fs should submit monthly diaries to respective Chief Conservators of Forests and Additional Principal Chief Conservator of Forests to whom they are attached. Diaries of the Dy. Conservators of Forests, Assistant Conservators of Forests and officers of the equivalent

* Author APCCF (HRM & A)
ranks should be submitted to the C.Fs. through proper channel. When officers are directly attached to C.Fs. or C.C.Fs. they should submit their diaries direct to the office that they are attached. R.F.Os and Non-Gazetted subordinates of the Executive Branch in a Division except Beat Guards should submit copies of the diaries to the D.C.F. the diaries should be submit for each month within the first week of ensuing month.  (BFM 159).

14.04.02

(i) The Forest Guard must be supplied with a stamped diary book by the R.F.O. Before supply, the R.F.O. shall provide on the fly-leaf following details over his signature.  (BFM 160).

➤ Names of all villages in his beat or in his charge.
➤ Details of the forest areas (blocks, compartment Protected, Survey numbers, areas of Reserved, Protected, unclassed, acquired forests or other Government land in his charge)
➤ Details of areas opened and closed to grazing giving S/Nos., compartment Nos. of these areas.
➤ List of current works, plantations, regeneration areas, silvicultural plots and other sample areas plus trees, preservation areas in the same.
➤ Map of the area on suitable scale.
➤ Any other details relevant to specific work allotted to him.

(ii) The Forest Guard must always keep the diary-book on his person.

(iii) Whenever the Forest Guard meets his official superiors, he shall produce his diary book for their inspections. The official superiors i.e. Foresters or R.F.O. shall on every such occasion read and sign the diary book and date it below the last entry along with his remarks that may be necessary regarding his work.

(iv) Forest Guards must write their diaries daily,

(v) Forest Guards are not to submit diaries.

14.04.03 R.F.Os. should ensure that diaries are duly completed and produced by the Forest Guards and Foresters at the time of making payments of monthly salaries.

14.04.04 All offences and important matters should be noted by Range Forest Officer. The RFO shall also note whether the work done during the period was satisfactory and will also mark any portions that he thinks should call attention of the superiors.  (BFM 161).

14.05 T. A. bills of Gazetted Officers:-

The traveling allowance bills of Gazetted officer as well as other establishment should be prepared in form no. Gen 24-M, Outer (Revised) and 25-M, Inner (Revised). The travelling allowance bills of the Principal Chief Conservator of Forests, Additional Principal Chief Conservator of Forests, Chief Conservator of Forests, Conservator of Forests, and Dy. Conservator of Forests may be paid without Counter signature. Those of other Government by the Conservators or by the D.C.Fs, authorized by the Conservators to counter signature such bills.  Appendix (7,8)

14.06 Vouchers of on Account of T. A. Bills:-

The vouchers for charges on account of travelling allowance will be in duplicate, original copy will be stamp receipted by the payees office, copy of the bills should be kept in all cases. The officer, who is required to counter signature travelling allowance bill must satisfy himself that the charges are justified by the circumstances of the case and scrutinize the claims according to the instructions, to avoid double claims and payment for one and the same journey he/she should maintain a register of travelling allowance bills in the prescribed Form 20 m. Every endeavor should be made, to pay all personal claims for pay and allowances, including travelling allowance, up to date to government servants on transfer before issuing a last pay certificate.  Appendix (9)

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Chapter-XV
Casualties among the Officers and Condolatory Resolutions

15.01 A list of names and addresses to be maintained by Heads of Office:-
All Heads of the offices should keep a list showing names and addresses of the nearest relatives or friends of all Gazetted as well as Non Gazetted officers, serving under them and send a copy of the same to the circle incharge. Any change in the addresses etc. should be notified to the Heads of the offices as well as to the circle incharge. A list showing the names and addresses of the nearest relatives or friends and home town addresses should be kept in respect of IFS officers from all cadres by the CF/CCF. & PCCF. A copy of the addresses should also be sent to the Secretariat Department concerned. Any change in the addresses should immediately be notified to them. (B.F.M.166).

15.02 Annual return of I.F.S. Officers names, addresses etc.:-
A self contained annual return should be submitted by I.F.S. officers in triplicate on or before 1st June to the CF/CCF circle in charge giving
- Name of the officer and designation
- Home address (detailed local address including address of the nearest relative or friends)
- Detailed addresses of the nearest relatives or friends in home town.
- Names of the persons to be contacted in case of emergency.
- Specific remarks if any.

15.03 Intimation regarding death of Officers:-
Intimation regarding the death of officer serving in Maharashtra should be given to his/her nearest relatives or friends by the Head of the office or circle incharge under whom he/she may be serving.

In the case of an officer serving in the mufussil, intimation regarding his/her death should be given by the Head of the Office. The intimation should be communicated preferably by phone followed by the telegram and a letter of confirmation of the telegram conveying intimation to his/her home town, it should be stated whether the nearest local relative has been informed.

The Heads of the offices should communicate the news of serious injury to their relatives as early as possible.

15.04 Communication of news of death, serious injury etc.:-
When officer or staff member is killed in execution of his duties, in any riot or assault while on duty, a detailed report should be made to Govt. in case of an IFS officer, and to the Heads of the Department (CF/CCF) in case of the officers of State Service.

15.05 Superior officers to make arrangement to protect the property of deceased subordinates, if he has no heirs.
In case of death of any officer or subordinate, if any local heir is not available to take care of the property of the officer, the nearest superior officer will make arrangement to take care for the protection of his/her property. He/She will prepare a list of the immovable and movable property of the officer concerned and if there is a possibility of loss to the same, arrangement for the protection of the property through police should be made.

15.06 Resolution of condolence:-
A resolution of condolence should be issued by Government in the administrative department concerned when head of the Department dies while holding office (whether on leave or not). In case of death of any officer while in service, a letter of condolence should be sent by the Head of the Department concerned on behalf of the Department.

15.07 Death of the officer due to riots etc.:-
Whenever any officer or subordinate dies whether by accident or by disease otherwise the Head of the office in case of subordinate service and Head of the Deptt. in case of all Gazetted officers should ensure that immediate financial help is given to the family through the legitimate sources. Cases of Pension, DCRG,

* Author APCCF (HRM & A)
Provident fund, G.I.S. etc. should be expedited. Payment of salaries and allowances due should be made to the widow of the deceased, the payment of the other dues should be made to the legal heir as per rules.

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*Chapter-XVI

Annual Confidential Reports of Officers and Establishment

16.01 Annual Confidential Reports of Officers and Establishment:-

For proper career planning on the one hand and with due regard to the interests of the Public Service on the other, it is essential that close and continuous attention should be paid to the work, character, capacity and professional knowledge of all officers. A continuous record of service, which the Government employee has performed during the year under report, should be maintained of all officers and establishment in the department. The record should be written up annually in a concise and descriptive manner, indicating clearly and with sufficient completeness the manner in which the Government servant has performed his duties during the year under report, his qualifications, ability and anything else that may of help to the authority with whom the power of making promotions rests, in forming an opinion of the usefulness and capacity of the Government servant.

16.02 Indian Forest Service Officers.

The Annual Confidential Report of Indian Forest Service Officers are supposed to be written as per the provision of All India Services Confidential (Rolls) Rules 1970. However in super session of the said rules, the All India Services (Performance Appraisal Report ) Rules 2007 have come in to existence and the competent authority has decided to implement the new system from the year 2008-09. ( GOI MOEF letter no. 280112/2008-IFS(ACR) Dated 4 th September 2008 ). The Salient features of the said Rules are as follows. [Annexure XVI (1)]

16.02.01 Performance Appraisal Dossier-

The Comprehensive Performance Appraisal dossier is to be maintained for each member of the service by the State Government and the Central Government. The performance appraisal dossier shall consist of the following documents.

(i) Curriculum vitae to be updated annually on the basis of the performance appraisal reports and a five-yearly Curriculum vitae update submitted by the officer reported upon.

(ii) The performance appraisal reports earned throughout the career.

(iii) Certificates of training, academic courses attended after joining service, study leave.

(iv) Details of books, articles and other publications.

(v) Appreciation letters from Government or Secretary or Head of Department or Special bodies or Commissions.

(vi) Reports of medical check-ups.

(vii) Copy of order imposing any of the penalties specified in the All India Services(Discipline and Appeal) Rules 1969 and final result of inquiry into allegations and charges against a member of the Service.

(viii) Warning of displeasure or reprimands of the Government.

16.02.02 Performance Appraisal Report

(i) Performance appraisal should be used as a tool for career planning and training rather than a mere judgmental exercise.

(ii) Performance appraisal report(PAR) to be recorded by 31st of December of the year in which the financial year ended; failing which the officer is to be assessed on the basis of the overall record and self assessment for the year.

(iii) Only one reporting, reviewing and accepting authority for a given period of time if more than one person supervises the performance of the member of service, the Government to identify the person to report or review well in advance of the relevant assessment year.

(iv) Disclosure of the full performance appraisal report, including the overall grade and assessment of integrity to the officer reported upon after finalization by the accepting authority. The officer reported upon has the option to

* Author CCF (Personnel)
give his comments on the assessment in terms of attributes, work output and competency. If the comments are accepted, the performance appraisal report to be modified and the decision and final grading to be communicated to the officer. The officer reported upon may represent his case to the Referral Board, which shall be confined to errors of facts. The decision of the Referral Board shall be final.

(v) The officer reported upon can prefer a memorial of the President on the Performance Appraisal Report.

(vi) Regular annual medical examination mandatory for all officers above the age of 40. This may be totally dispensed with officers below the age of 40, except in case of medical incident. A copy of Part C of the health check up report is to be attached to the PAR.

(vii) The exercise of preparation of a work plan is to be carried out at the beginning of the year and finalized by 30th April positively. The work plan to be reviewed during the month of September/October as a mid-year exercise and finalized by 31st October.

(viii) The officer reported upon to indicate specific areas in which he/she feels the need to upgrade skills and attend training program.

(ix) Numerical grade in respect of work output, personal attributes and functional competencies.

(x) Integrity is to be recorded not only in relation to matters relating to financial integrity but the moral and intellectual integrity of the officer is also to be reported upon.

(xi) Pen picture on the overall qualities of the officer including areas of strengths and lesser strengths, performance, attitude towards weaker sections and recommendations relating to domain assignment and an overall grade in the scale of 1-10 to be recorded by the reporting and reviewing authority. The overall grade will be based on the addition of the mean value of each group of indicators in proportion to weightage assigned.

(xii) Recommendations relating to domain assignment to be given by the Reporting authority.

(xiii) Schedule for completion of PARs to be strictly followed. The completed PAR should reach the Cadre Controlling Authorities by 31st March of the following year. The Cadre Controlling Authority to prepare a list of PARs not received and follow up with the Secretaries of the concerned Ministries and Chief Secretaries of the respective States. Secretary (Personnel) in the State and the Establishment Officer in the Centre shall be the Nodal officers to ensure that the PARs of the members of Service, duly completed, are sent to the Cadre Controlling Authority by 31st March of the following year. The nodal officer shall also keep a note of the failure of the Reporting Authority to submit the PAR of his subordinate in time for an appropriate entry in the PAR of such Reporting Authorities.

16.02.03 Annual Medical Check up of Indian Forest Officers

As per the All India Services (PAR) Rules 2007 annual health check up is mandatory for all the IFS officers above the age of 40 years and may be totally dispensed with for officers below the age of 40 years except in case of medical incident. The state government has to arrange for the medical health check up of all the IFS officers either in the state government hospital or at private hospitals on the panel of State Government as required under the rule. The Form –IV of the said rules is to be used for health check-up and a copy of summary of the health check up in Part –C of Form IV is to be attached to the Performance Appraisal Report by the administrative department and copy of the report id to be provided to the members of service. (GOI MOEF letter no. F.No.28011/3/2008-IFS.II Dated 22 April 2008) [Annexure XVI (2)]

16.02.04 Writing of Reports of Members of the Indian Forest Service

In view of Supreme Court directions / Government of India’s instruction State Government vide circular No.ACR 1001/PK 114/F-7,dt. 10th April 2007 notified the reporting, reviewing and accepting authority for writing Annual Confidential Report /Performance Appraisal Report. [Annexure XVI (3)]

16.02.05 Executive Instructions/Government of India’s Decisions

Government of India issued executive instructions/direction /decision under the all India services (confidential roll) rules, 1970 which are relevant to the All India Services (Performance Appraisal Report) Rules, 2007

16.03 Maharashtra Forest Service officers-

16.03.01 Annual Confidential Report (ACR)

The procedure for reporting, reviewing and the time schedule for Annual Confidential Report of Government employees effective from 1 February 1996 has been notified by the State Government General Administration Department Government Resolution No. CFR 1295/PK 36/95/Thirteen, dated 1st February 1996. The said G.R. also gives guidelines and instructions on various related issues such as
reporting about the integrity of an employee, assessment of performance of backward employee, cognizance of findings of complaint from peoples representatives, misbehaviour with the women employee, punishment, use of delegated power, implementation of scheme for backward and minority community, training attended, procedure for making representation against adverse remarks responsibility of accepting authority for non maintenance of ACR, non communication of adverse, outstanding, very good or good remarks etc. It has also been provided that adverse remarks if not communicated to the employee need not to be considered at the time of promotion, confirmation or crossing of efficiency bar. Some other salient provisions of the resolution are as follows.

[Annexure XVI (4)]

(i) Annual Confidential Report of each government employee including temporary Government employees who have served or likely to serve more than 3 months except class IV employees, has to be written for each financial year ending on 31st March as per the guidelines given in the Annexure A of the said GR

(ii) The government employee has to write self assessment report in the prescribed form (Part 3 of Annexure B) with in the given space and submit it to reporting officer within specified time limit.

(iii) The original or summary of report submitted by the training institute in-charge about an employee about his training performance should be a part of the Annual Confidential Report.

(iv) For assessment of the technical part the proforma can be prescribed by the administrative department in consultation with General Administration Department

(v) Annual Confidential Report of Group-A and B officer has to be maintained in 2 copies and as far as possible it should be written in Marathi.

(vi) Reporting officer should maintain the ephemeral roll of the employee in the format as prescribed in Annexure C of the GR under his own signature. The ephemeral roll should contain the brief remarks regarding Officer's work, character or conduct deserving to be noted including commendations, warnings, rewards or punishments along with the reference to file or case, if any. The ephemeral roll is to be destroyed one year after the Confidential Report for the period has been sent, if no adverse remarks are given in the Confidential Reports. If adverse remarks are given on the basis of the Ephemeral roll, then the Ephemeral Roll shall be kept with the relevant Confidential Report till representation is any against the adverse remarks is decided.

(vii) The Annual Confidential Report of Maharashtra Forest Service Officer, Class-I officer is to be reported, reviewed in English (R.& F.D. circular No.ACR 1005/PK 9/F-7, dated 11-01-2005). [Annexure XVI (5)]

(viii) The time schedule for submission of self assessment report, reporting and reviewing of the Annual Confidential Report is as follows- (G.A.D. circular no. 1206/PK 52/2006/13, dated 10-11-2006) [Annexure XVI (6)]

<table>
<thead>
<tr>
<th></th>
<th>Event</th>
<th>Deadline</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Submission of self assessment report to Reporting Officer</td>
<td>Upto 15th April</td>
</tr>
<tr>
<td>2</td>
<td>Submission of Part 4 of ACR duly filled by the Reporting Officer to the Reviewing Officer</td>
<td>30th April</td>
</tr>
<tr>
<td>3</td>
<td>Submission of Part 5 of ACR to the Accepting Authority</td>
<td>15th May</td>
</tr>
<tr>
<td>4</td>
<td>Communication of adverse, suggestive comments, good, positively good, outstanding, very good to be done vide D.O. letter by the Accepting Authority to the concerned officer.</td>
<td>30th June</td>
</tr>
<tr>
<td>5</td>
<td>Time limit for submission of representation on Adverse remarks</td>
<td>Within Two months from the date of communication</td>
</tr>
<tr>
<td>6</td>
<td>Decision of the representation against adverse remarks</td>
<td>Within Three months from the date of receipt of representation</td>
</tr>
<tr>
<td>7</td>
<td>Action to Delete remarks</td>
<td>Within 15 days from the date of decision</td>
</tr>
</tbody>
</table>
16.03.02 Writing of Reports of Members of the State Forest Service Officer

The Annual Confidential Report of Divisional Forest Officer, Assistant Conservator of Forest is to be reported, reviewed and accepted by the authorities as notified by the Principal Chief Conservator of Forest Maharashtra State or State Government.

16.03.03 No officer under suspension is allowed to write /review ACR on his subordinates if during major part of the writing /reviewing he is under suspension as he might not have full opportunity to supervise the work of his subordinates.

Those government employees who bring political pressure or recommendatory letter to expunge their adverse remarks, the entry of such activities will have to be taken in their ACR by the accepting authority in the form prescribed by GAD circular no. CFR-1202/440/13 Dated 1 August 2003. The grading of ACR for the purpose of promotion will have to decided after taking in to considering such entries. [Annexure XVI (7)]

16.04 Check List

(State Government R. & F.D. No.C.P.F. 1383/83267/F-7, dt 4th March 1983) [Annexure XVI (8)]

All the officers shall prepare the check list of employees working under their administrative control in duplicate by 28th March in the prescribed proforma. Principal Chief Conservator of Forests/Chief Conservator of Forests/Managing Director, FDCM and Director, Social Forestry will also prepare separate check list for Class-I and Class-II officers directly under their administrative control and the Class-III and Class-IV employees in his own office. Every employee figuring in the check list should be informed to write his self assessment report and send it to the Reporting Officer within prescribed time limit and they should also be informed that on their failure to write self assessment report by specified date, the Annual Confidential Report will be written without waiting for their self assessment report.

Wherein for any period the confidential report is to be written by the Reporting Officer currently working outside their office for which check list has been prepared. The officer who has prepared the check list should dispatch by 15th April, a blank copy of the Confidential Report form (showing the period to which it should pertain) along with self assessment report to be, if any, received from the officer/employee concerned to the Reporting Officer, asking him to write Confidential Report by specified date and send it to the Reviewing Officer concerned immediately.

One copy of the check list with the certificate there under duly completed and signed for Class-I and Class-II officers should be sent to the Government and by all Divisional Forest Officer and Assistant Conservator of Forests to the Chief Conservator of Forests office not later on 30th April.

16.05 Doubtful Integrity

Head of the department will prepare the list of such officer having doubtful integrity based on the below mentioned criteria and send it to Anti Corruption Bureau who after confidential inquiry will submit the report to Administrative Department. The concerned administrative department will take the approval of such list from the Government and such list will remain valid for three years and will be reviewed in July every year. The said list will also be referred while giving promotion, posting on important post, passport, Central Deputation, Foreign Tour, awards & medal (State Government GAD circular no. CDR/1005/PK 1/05/11 Dated 30 October 2006) [Annexure XVI (9)]

Criteria:

(i) Who is trapped for taking bribe and action has been taken
(ii) Offence has been booked for disproportionate income
(iii) Cases and events with conclusive evidence are available to prove the doubtful integrity of the employee. In such cases the entry of doubtful integrity is required to betaken in the ACR

The officers included in the doubtful integrity list will be watched by the Additional Chief Secretary Vigilance. (GAD GR No. CDR/1005/PK 1/05/11 Dated 24 July 2007) [Annexure XVI (10)]

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Chapter –XVII

Classified list of Officers and Other Returns regarding establishment

17.01 Classified list:-

A yearly list of officers of this State should be prepared in prescribed proforma in accordance with the instructions contained in the Government of India, Revenues and Agricultural Department, Circular No. 1126 of 12th September 1922. Care should be taken that all abbreviations and symbols denoting the professional training of officers and their qualifications etc, as well as other necessary details are correctly entered. Full particulars as regards extensions of service granted to officers should be given in the remarks column of the list against the officers concerned. The list should be corrected up to 1st January of each year and a typescript copy sent to the Director General of Forests by 30 January each year for incorporation in the All India list. Such war service as has been allowed by Government to count for pension should be shown against the name of the officer concerned in the list. (BFM 175)

Copies of the All-India list and of the State part of it can be obtained from the Manager of Publications, Delhi, on payment for distribution in this State.

Such war service rendered by an officer prior to the actual date of service as is allowed to count for promotion and seniority should be shown in the Civil List against the name of the officer concerned. (BFM 176)

17.02 History of Service:-

As soon as an officer is appointed or promoted to a Gazetted post either substantively, temporarily or in officiating capacity, the following information about him should be furnished to the Controlling Officer for incorporation in the History of Service maintained in his office in respect of each such Gazetted officer, as per GR TRW/1381/Prakara-365/89/Keshapura-4Dt.18/10/1989. (BFM 177)

(i) Date and place of birth.
(ii) Domicile.
(iii) Name of University (in the case of officers educated in Great Britain the name of the School and College should also be mentioned.
(iv) Religion.
(v) Academically degrees, if any, and professions qualifications.
(vi) Literary work, if any.
(vii) Particulars regarding awards of medals, orders or decorations.
(viii) Dates on which titles or decorations, if any were conferred.
(ix) Caste
(x) Sub-caste
(xi) Mother tongue.
(xii) Home of family.

17.03 Return showing Reoriented Composition of Services:-

The Additional Chief Conservator of Forests (Administration) should submit to the Director of Social Welfare, Maharashtra State, Pune by 15th February of each year a return showing the No. of vacancies filled by the appointment of member of the Backward Classes in Government service, in prescribed proforma under intimation to Government. (BFM 178)

17.04 Information regarding the names and addresses of the nearest relative:-

Chief Conservator of Forest/Conservators of Forests may obtain information regarding nearest relatives of IFS officers and Gazetted officers working under him for use in emergency. (BFM 179)
17.05 Statements of landed property held by members of Gazetted and non Gazetted services:-

For orders regarding the submission of returns relating to landed property held by Government servants, please see Rule 15, Maharashtra Civil Services, Conduct, Discipline and Appeal Rule. The Principal Chief Conservator of Forests in the case of Gazetted officers and Chief Conservator of Forests/Conservator in the case of other services are empowered to sanction the acquisition, by the officers concerned, of immovable property by purchase or gift. (vide Appendix II to Maharashtra Civil Services, conduct, Discipline and Appeal Rules).

Government servants holding landed property (including buildings) should submit a return in prescripted proforma while those who do not hold such property should sign a declaration in prescribed proforma to the effect that no landed property (including buildings) is held by them in India. The declaration should also mention the person's (i) name (ii) designation, and (iii) the district in which he is serving. The returns, and declarations, in the case of non-Gazetted officers whom the Chief Conservator of Forests / Conservator of Forest or the Principal Chief Conservator has power to appoint, should be obtained by the Chief Conservator of Forests / Conservator within one month of the expiry of the year for which the returns are due and recorded in his office. In the case of Gazetted officers who are appointed by government similar procedure should be followed and the Chief Conservator of Forests/Conservator should submit their returns or declarations along with his own to Principal Chief Conservator to enable him to submit a consolidated return to Government within two months after 31st March of the year for which it is due. The returns of officers, whose period of leave includes the date on which the returns are due, need not be submitted for the year for which they would be due if the Government servants were not on leave. The returns should be prepared carefully and submitted punctually. (BFM 181)

17.06 Returns of Subordinate establishment as they stand on 1st April:-

The annual establishment returns as on 1st April should be prepared separately for the subordinates executive and office establishment in prescribed proformas and forwarded by the Conservators and the Chief Conservator of Forests/Conservator to the Accountant General concerned annually so as to reach him not later than the 15th April each year. (BFM 183)

17.07 Absentee Statement, Return of changes, etc. of subordinate establishment:-

For the submission by the Chief Conservator of Forests/Conservators of the monthly absentee statement and return of changes in respect of the subordinate executive and office establishment in their charge to the Accountant General. (BFM 184)

17.08 Proforma for Bio-Data of I.F.S. Officers

Cadre: _________

1. Name : ____________________________________
   (Surname)
   : ____________________________________
   (Other names) (Middle, First)

2. Father's/Husband's Name : ____________________________________

3. Sex (Male/Female): __________________________

   : __________________________

5. Date of Birth : _________/ _________/ _________?
   Date Month Year

6. Year of allotment in IFS : __________________________

7. Date of appointment in IFS : __________________________
8. Date of superannuation : ______________________
9. State of domicile : ______________________
10. Home_Town : ______________________
11. Permanent address : _____________________________
    _____________________________ Pin_________
12. Mother tongue : ________________
13. Language known : _______________________________

14. Belong to : _________ (1 SC, 2 ST, 3 Other)

15. Name of nominee for :
   1st nominee ______________________
   2nd nominee ______________________
   Relation ______________________

16. Educational Qualification:

   : Degree : Subjects : Division : Remarks
   Graduate
   Post Graduate
   Others

17. Area of specialization:
   1.
   2.

18. Training Courses attended:
   (a) Training in India :

<table>
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<tr>
<th>S.No.</th>
<th>Institution</th>
<th>Name/nature of course attended.</th>
<th>Duration</th>
<th>Year</th>
<th>Remarks</th>
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   (b) Training abroad :

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<tr>
<th>S.No.</th>
<th>Institution</th>
<th>Name/nature of course attended.</th>
<th>Duration</th>
<th>Year</th>
<th>Remarks</th>
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19. Posting since joining IFS.

<table>
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<tr>
<th>S.No.</th>
<th>Post held/Scale of pay</th>
<th>From</th>
<th>To</th>
<th>Department/Organisation/Government. (Remarks if any).</th>
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(SIGNATURE OF THE OFFICER)
Chapter-XVIII

Government Servant’s Association & Co-operative Societies

18.01 Rules Regulating the Associations of All India Services:

The rules regulating associations of A.I.S. officers are laid down in A.I.S. (Recognition of Association) Rules.

18.02 Rules for Recognition of Associations for Govt. Servants in Maharashtra State:

The rules for recognition of association of Govt. servants are embodied in Rule 29, 30 and schedule II of the M.C.S. (conduct) Rules, 1979.

(i) As per Rule 7 of M.C.S. (Conduct) Rules, no Govt. servant shall join or continue to be a member of association, the objects or activities of which are prejudicial to the interest of the sovereignty and integrity of India or public or morality.

(ii) Govt. may after such enquiry as it deems fit grant recognition to an association of Govt. servants if in the opinion of Govt., such association has complied with the conditions prescribed in Rule 29.

(iii) An association to which recognition is granted under Sub. Rule (1) shall be a recognized association.

(iv) Govt. may cancel the recognition granted under Sub. Rule (1) above. (a) if the Govt. is satisfied that such recognition was granted under any mistake, misrepresentation or fraud or (b) if after giving an opportunity to the association to be heard, Govt. is of opinion that the association has committed a breach of any of the conditions prescribed.

An association which is not recognized association shall not be entitled to submit any representation or memorial or send any deputation in respect of any matter affecting Govt. servants or class of such servants (Rule 30).

(v) Conditions for recognition of associations of Govt. employees (as per Rule 30) belonging to non-industrial establishment are given in Appendix of the M.C.S. (conduct) Rules, 1979.

(vi) Form of application for recognition of an association of Govt. non industrial employees is given in schedule I of condition No.1 in the Appendix of the M.C.S. (conduct) Rules, 1979.

(vii) Model Rules for formation of association of Govt. servants, belonging to non industrial establishment are given for guidance in Schedule II of the M.C.S. (conduct) Rules, 1979.

(vii) Resolutions passed by associations of Govt. servants other than recognized associations will not be considered by Govt.

(ix) Associations of Govt. servants are debarred from publishing in the press, without permission, important memorials and representations which they submit to Govt. (BFM 188).

(x) All communications from service associations must be submitted to Govt. through the Heads of the Department concerned. It is open to such association to send another copy direct to the Secy. to the Govt. of concerned administrative department to ensure early consideration. (BFM 189).

(xi) The following list of associations of Govt. servants in the Forest Department has been recognized by Govt.

(a) I. F. S. Association
(b) M.S. Gazetted Forest Officers Association
(c) Rangers’ Association –R.N. P & S 2469/34 -1940
(d) Foresters & Forest Guards Association.– R.N. 2575/82
(e) Organization of Ministerial staff of M.S. , Forest and Social Forestry Department – R.N. 4333/96

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* Author APCCF (HRM & A)
Chapter-XIX
Powers, Sales, Works, and Contracts

A) Powers of the Forest Officers

19.01 Powers under I.F.A. and other enactments:-
The Powers delegated to Forest Officers under the I.F.A. and other enactments are dealt with in Volume II of this Manual.

19.02 Powers connected with establishment:-
Powers in connection with establishment are regulated in Financial Publication V. List of publication under which different powers are delegated is given below.

(i) M.C.S. (Pay) Rules, 1981
(ii) M.C.S. (Joining time etc.) Rules, 1981
(iii) M.C.S. (Leave) Rules, 1981.
(iv) M.C.S. (General Conditions of Service) Rules, 1981
(v) M.C.S. (Discipline & Appeal Rules, 1979

19.03 Financial Powers delegated to the Forest officers :-
The Financial powers common to all departments are given in Manual of Financial Powers, 1978 as amended from time to time.

19.03.01 Bombay Financial Rules, 1959 (Financial Publication No.1)
19.03.02 M. C. Expenditure Rules, 1965 (Financial Publication no.6)

Note: - Powers delegated to the Forest officer under I.F.A. & related enactment: - The acts and rules under which these powers are delegated are given in MFM Vol. II.

19.03.04 Powers under Miscellaneous items of expenditure
19.03.05 Powers under Maharashtra Public Works Manual
19.03.06 Powers under acts concerning forest, wildlife, cattle grazing, forest produce, minor minerals from forest etc. Duties and responsibilities of forest officer are given in the relevant Acts and orders of the Govt. on the same which legitimately forms part of volume II of this manual.

19.03.06 Financial powers are described in the Financial Publication IV Manual of Financial powers and delegation made in Appendices there to. General Rules regulating the exercise of these powers are contained in chapter 15 of Financial Publication I. Powers in connection with establishment, accounts, etc. not covered by the above rules are summarized in Appendix 10.

19.03.07 The delegation of powers to the Forest officers (Forest Department) in respect of matters connected with their working, sales etc. and general financial powers have been summarized in Statement of Delegation of powers vide R.& F. D. circular No.MFS/1076/2543-F-3, dt.23-4-76. Amendment of these powers has been effected by G.R.GAP/1092/CR-113/92-Vinimaya, dated 1-6-1992 and No.VAP/1092/CR-163/92-Vinimaya, dt.7-7-1993.  

[Annexures XIX (1), (2) & (3)]

19.03.08 Similar amendments have been received for Maharashtra Contingent Expenditure Rules etc. Powers regarding sales are given in Govt. Resolution R.&F.D. dated 23-4-76 above at Sr. No. 26 to 28 (Forest Sr. No. 32 to 34) as amended from time to time. [Annexure XIX (1)]

B) General Rules Regarding Sales

19.04 Sale of forest produce, live stock, store tools and plants :-
19.04.01 No timber or other forest produce or no live stock, store, tools and plants may be sold except on receipt of payment at the time of delivery.
19.04.02 Sale to public departments with whom the accounts are adjusted by book transfers are exempted from this rule. Exceptions may also be authorized by Govt. in the case of special transaction with other purchasers.

*Author APCCF (P & M) / CCF (E & N)
The powers delegated to forest officers of and above the rank of Dy. C. F. to accept tenders for and conduct sales of forest produce and live-stock, store tools and plants are given in G.R., R.& F.D. No. MFS/1076/2543-F-3, dt. 23-4-1976. Range and Round officers are empowered to confirm bids when the value of the material to be sold does not exceed Rs. 500/- and Rs. 100/- respectively and the bids equal or exceed the upset prices fixed by the DCF’s.

(Govt. Circular No. MFS-1076/2543-F-3 of 23-4-1976). [Annexure XIX (1)]

Officers subordinate to DCF and DCF himself should observe the procedure in conducting such sales as per instructions contained in G.R., R.F.D No. TMR/1680/117241-CR-937/III/F-9, dt. 29-4-1986. [Annexure XIX (4)]

C) Powers, Sales and Expenditure Rules

19.05 Local sales by R.F.O.:-
Range and Round officers are empowered to confirm bids when the value of the materials to be sold does not exceed Rs. 500 and 100 respectively and the bids equal or exceed the upset prices fixed by the D.F.O. (R. Govt. Circular No. MFS-1076/2543-F-3 of 23-4-1976). [Annexure XIX (1)]

19.06 Exploitation of material and sale by different Agencies:-

19.06.01 The timber and other forest produce are extracted from the forest, brought on appropriate sale depot and sold by public auction. The method of sale of standing coupes has been abandoned in the State of Maharashtra. The marking of coupes for felling is done as per the instructions contained in working plan and instructions issued by the C.F./CCF.

19.06.02 Coupes marked for felling are worked departmentally or allotted to Adivasi Jungle Kamgar Sahakari Sanstha on logging contract basis or revised formula basis. The coupes are worked by the society as per the sanctioned estimate and material is brought to the depot for sale. The grass kurans are allotted on priority basis, to the Gram Panchayat or Co-operative milk production societies. Supply of timber and other forest produce under free grants, to fire/flood sufferers and such sufferers of natural calamity is done as per the orders of Govt. and competent authority of the revenue department. Material is sold to them as per schedule of rates fixed by CF/CCF, in charge of the circle.

19.06.03
(i) Exploitation and sale of forest produce by departmental agency has been dealt in Chapter XXIII of this Manual.
(ii) Allotment of coupes to the Forest Labour Co-operative Societies is done by the C.F./CCF in the area of operation of the societies after taking into consideration the recommendations by the Dy.C.F. and Distt. Federation of F.L.C.S. as per the guidelines given by the Govt. The coupes falling outside the jurisdiction of the societies, shall be allotted by APCCF (P&M) after taking into consideration the recommendation of the CF/CCF’s in charge of circles and other guidelines given by government.

The detailed guidelines of working of Forest Labourers Co-operative Societies have been enumerated in the green book. After the allotment of coupe is done, the society enters into contract with the Govt.

(iii) The allotment of coupes to societies is based on revised formula and logging formula, depending on the audit class.
(Ref: G.R.No. FLC-1092/c.n.99/F-9, dt. 20-11-1993) [Annexure XIX (5)]
No coupe is allotted, if the government dues are outstanding against any society.
(Ref: G.R.No. FLC-1093/c.n.260/F-9, dt. 24-12-1993)[Annexure XIX (6)]
“No Objection Certificate” from the forest department is a must for registering Forest Labourers Co-operative Societies with the Co-operative deptt.
(Circular- Commissioner of Co-operation and Registrar, Co-operative Societies, Pune, dt. 23rd September, 1986)
[Annexure XIX (7)]

(iv) Deputy Conservator of Forests shall issue No Objection Certificate after obtaining permission from Additional Principal Chief Conservator of Forests (Production & Management) to any new society that is to be created.
(Memo, CCF (Production), No. D-11/FLCS/220, dt. 28-8-1985 [Annexure XIX (8)]
Detailed instructions regarding coupe allotment to FLCS, its area of operation, issuance of I.D. cards to members, action to be taken with reference to malpractices have been issued by Govt.
(Govt. Circular No. FLCS-1087/C.R.491/F-9, dt. 10-2-1987) [Annexure XIX (9)]
Government has allowed societies to utilize 50 % of the 20 % net profit admissible to societies working on revised formula as an incentive for welfare of the members of the society.
The 10% amount earmarked for welfare activities is to be utilized by the societies within one year after settlement of final accounts.

(Govt. Circular No. 1093/C.R.No.160/F-9, dt. 29-7-1994)  

Government has revised pay scales and other benefits for F.L.C.S employees effective from 1st January, 1982.

(G.R.No. FLC-1082/98998/F-9, dt. 16-8-1983)  

Government has issued directions regarding expenditure admissible to F.L.C.S. with reference to traveling expenses of employees of societies and expenses for erection of Mandav in the coupes.

(G.R.No. FLC-1078/80880/F-6, dt. 6-3-1978)  

(G.R.No. FLC-1080/82711/F-9, dt. 26-10-1983)  

The expenditure on welfare activities such as water supply, construction of hutments and medicines is limited to a ceiling of 2% of wages and the transport charges paid.

(G.R.No. FLC-1067/95152-7, dt. 29-9-1969)  

19.06.04 Instructions for Sale at Sale Depot:

(i) The sale dates should be finalized by C.F./CCF before 31st July of each year in consultation with concerned R.Ms. of FDCM Ltd under intimation to APCCF (P&M) and M.D., F.D.C.M.

(ii) Adequate publicity should be given to the sales. Publicity for major depot sales in Chandrapur, Amravati, Thane and Nagpur circles should be given in at least two news papers of nation-wide distribution. Publicity for major sales should be done adequately. Letters may be sent to the intending purchasers according to the mailing list kept in the office of Dy.C.F. which should be updated after each sale at least once in six months.

(iii) Duty list of sale should be issued at least 10 days in advance of the sale. The staff should be given training and rehearsal before the sale.

(iv) List of defaulting contractors and purchasers should be made available to the officer accepting E.M.D.

(v) The armed police guard should be summoned for protection of cash received during sales.

(vi) The task of preparation of lot list, bid sheets should be attended. A cyclostyled printed lot list should be supplied to the purchasers. It should also be published on the notice board of the sale depot office.

(vii) Upset price should be prepared as per the standing order No.46 of PCCF office dated 30th September, 1971. The prices realized during the previous auctions for comparable material both in respect of dimension, species, quality and the trend of market is to be taken into consideration while preparing upset price. Preparation of upset price should be done personally by the Dy.C.Fs. The upset price statement should be prepared in triplicate. The Dy.C.F. should sanction the upset within his competence and Upset price of lots beyond the competence of Dy.C.F. should be submitted to the C.F./CCF by the Dy.C.F. at least 7 days before the date of sale.

(viii) Sale of timber, firewood and other forest produce brought on depot are done as per the instructions contained in Annexure B of G.R., R. & F. D. TMR-1680/117241/CR-937/III/F-9, dt.29-4-1986.  

19.06.05 Disposal of Minor Forest Produce:

(Excluding the MFP under schedule I of M.M.F.P. (Regulation of Trade) Act 1969.

(i) The term M.F.P. means any forest produce as defined in clause (a) and (b) (i) and (ii) of sub section 4 of sections 2 of the Indian Forest Act, 1927 (excluding timber, trees and charcoal, but including bamboos). The disposal of valuable M.F.P. like Tembhurni leaves and Apta is done under Maharashtra Minor Forest Produce (Regulation of Trade), Act.1969.

Tendu + Apta, these two NTFP have been nationalised and are the property of the State as per provision of Mah. MFP (Regulation of Trade) 1969. The collection & sale are being carried out by the Forest Department for these NTFP. The State gets revenue from Tendu like any other Timber Produce. As per the Maharashtra Minor Forest Produce (Regulation of Trade) Amendment Act, 1997 (Mah Act No. XLV of 1997), the word “Minor” has been deleted for tendu + Apta and thus Tendu and Apta leaves have been excluded from the schedules of Minor Forest Produce and as such they are no more the M.F.P. now.

(ii) The disposal of Apta and Tembhurni leaves is done in the State of Maharashtra as per the provision of Maharashtra Minor Forest Produce (Regulation of Trade) Act. 1969. The produce so disposed is notified in Maharashtra Government Gazette in schedule under section 2 (a) of the Act.
Tenders are Invited for Offers for Permission to Collect and Remove Tendu Leaves  

The Maharashtra State has enacted the “Maharashtra Transfer ownership of Minor Forest Produce in the schedule areas and the Maharashtra Minor Forest Produce (Regulation of Trade) Amendment Act, 1997 (Mah Act No. XLV of 1997) in pursuant to the provision of the Panchayat (Extension to the schedule areas) Act 1996. Accordingly, the ownership of Minor Forest Produce from the Government lands in the scheduled areas, excluding the National Parks and Sanctuaries shall vest in the Panchayat within whose jurisdiction such areas fall. As such collection of these 33 items of Minor Forest Produce and sale thereof is expected to be carried by Gram Panchayat. The minor Forest produce from area other than scheduled once is disposed of in the State of Maharashtra by the allotment of the annual working areas, to the Gram Panchayat, tribal Co-op society T.D.C., milk producing Co-operative societies, Military Farms, Govt. Animal, Husbandry Centres, and by auction sale in keeping with the general or special legislation.

19.06.06 Disposal of grass from grass kurans, closed areas, Plantation areas, and areas closed for grazing:-

(i) As per government resolution No. MFP 1665/1189814, dated 8th November 1971 and As per government resolution No. MFP 1665/118931-(6)-F-2, dated 29th October 1976, government has prescribed priority for allotment of grass kurans as follows and also the procedure for sale of grass kurans.  
{Annexures XIX (16) & (17)}

(a) Village Panchayats
(b) Military Farms/state government cattle breeding farms
(c) Public bodies including dairy societies
(d) Forest Labour Co-operative Societies.

(ii) The grass kurans shall be allotted to the public bodies mentioned above on the upset price.

The upset price of the kurans shall be fixed according to the following formula.

\[ U = M - C \]

\( U = \) Upset price
\( M = \) is the market price of fodder in the locality
\( C = \) Cost of exploitation

(iii) The amount of upset price should be recovered in full within a month from the allotment of kuran and the arrears, if not paid, should be recovered as arrears of land revenue.

(iv) Procedure for sale of kuran:

The Deputy Conservator of Forests, shall notify the list of kurans available for disposal six months in advance of the commencement of the period. These bodies should submit to the Deputy Conservator of Forests their application for allotment with a ‘No objection certificate’ from the co-operation and Dairy Development Department four months in advance of the date of commencement of allotment with an undertaking of acceptance of the upset price which will be fixed by the Deputy Conservator of Forests. It is however, not necessary for the Military farms/State government cattle breeding farms to furnish a No objection certificate.

The revenue Commissioner has to give No Objection certificate to the Chief Conservator of Forests/Conservator of Forests in the month of July whether to keep grass kurans on forest land on sale or reserved after considering the rainfall in the month of June and July (Govt. Circular No. TAG-1089/CR-2161/F-1, Dt. 20/10/1989).  
{Annexure XIX (18)}

The Deputy Conservator of Forests should then decide the claims to the respective kurans within a month. If the aggrieved parties are not satisfied, they may appeal to the Chief Conservator of Forests/Conservator of Forests within 7 days of receipt of the communication from DCF. The decision of CF(T)/CCF(T) shall be final in this matter.

The Forest Department will be at liberty to cancel the allotment so as to take up departmental extraction of grass because of scarcity conditions, or other reasons.

(v) The grass from the areas not disposed of as above, the areas reserved by the Collector and subsequently released for disposal and not allotted to the bodies above, should be sold by public auction on standard terms and conditions.

(vi) The Dy.C.F. should publish a sale notice in the prescribed manner giving a list of areas available for disposal.

(vii) The Collector may declare scarcity condition for certain areas and issue instructions to the D.C.F. to carry out supply of grass from the grass producing area (closed areas or kurans) sold or otherwise. On receipt of such intimation the purchaser of the grass will have to carry out supply of grass at the point instructed by the D.C.F. on the price fixed by the D.C.F. If the supply of grass is not made the contract of sale will be liable to be
terminated/cancelled. The dispute regarding the value of the produce will be settled by the D.C.F. and appeal in this regard should be made with the CF(T)/CCF(T) whose decision will be final and binding upon the parties.

The details of grass kurans or areas deleted from the sale will be published on notice board of office of the D.C.F. before the date of public auction and such areas will not be auctioned.

The Labour employed on extraction will be paid wages as per the minimum wage fixed for the Forest Department under minimum wages Act.

Any orders issued by the Govt. of Maharashtra in respect of grass kurans and closed areas will be binding on the department and the purchasers. On receipt of such orders the auction sale will be stopped or the sale declared will be cancelled.

19.07 Legislation on the revision of agreement for supply of forest produce -Maharashtra Act XVI of 1982:-

"Maharashtra supply of forest produce by govt. (revision of agreement)" Act, has been enacted to suite the changing needs and use of forest produce allotted to the Industry.

19.07.01 Object :- Government had made commitments in a number of cases for sale or supply of forest produce to the purchasers on long-term subject to availability for utilization in industries based on forest-produce like paper mills. Normally the agreements provided for periodical revision of price or rate for the forest-produce to be supplied to the purchasers. There were however, some cases, in which there was no provision for revision of the price or rate. In some cases, ceiling had been put on the increase in the price or rate at the time of revision. In the absence of these provisions Government was deprived of a fair price legitimately payable to it for the forest produce supplied to the purchasers.

19.07.02 This Act provides the power to the Government to suitably revise such agreements as and when necessary, where there was ceiling on the increase, which came in the way of Government fixing the price or rate based on the prevailing market value. It provides for termination of an agreement by Govt. for breach of any of the terms and conditions of the agreement as amended, after giving an opportunity to the purchaser to show cause and after giving him one month's notice. Similarly an option has been given to the purchaser to terminate the agreement after giving one month's notice, within a period of six months from the date on which the amendment in the terms and conditions or the revision in the price or rate is communicated to him, if he does not find it convenient to abide by the terms and conditions of the agreement as revised under this Act.

19.07.03 The Act empowers Govt. to revise agreement to sale or supply forest produce, which has been or may be entered into by the State govt. with any purchaser. It also provides for periodical revision of the price for a period not less than twelve months to remove any modification of any ceiling imposed in any such agreement or the increase at the time of revision in the price etc. and the adjustment or change in the amount of weight or measures in which the produce is to be counted for purpose of sale or supply without materially or substantially changing the quantity of produce agreed to be supplied.

19.07.04 The Act provide for maintaining the price at not more than the market rate. It empowers the Govt. as well as purchasers to terminate agreement after giving due notice on part of govt. and one month notice on part of purchaser.

19.07.05 The rules made under the Act Maharashtra Supply of Forest Produce by Govt.( Revision of Agreement) Rules, 1983 provide for giving notice of amendment, mode for determination of market value under Sec.4 of the M.S.F.P.G. (Revision of agreement) Act. 1983.

19.08 Supply of bamboo to M/s BILT on long lease

Central provinces & Berar government had entered into an agreement with M/s Ballarpur Industries Ltd. on 31/9/1947 permitting the said company to cut and remove bamboo growing in the government forest for the manufacture of paper in the paper factory of the said company on payment of royalty Rs. 5.25 Per Ton of Air Dry bamboos on a long term lease for the first time. The agreement has been renewed periodically and the latest agreement is in force for the period 2004-05 to 2013-14 for supply of 1,81,540 ADMT from the North and South Chandrapur Circles.

Govt. has reserved 40,000 M.T. bamboo to small scale industries in Adivasi areas (G.R. No. FND-1503/CR-165/F-1, Dt. 26-2-2004). [Annexure XIX (19)]

19.09 Sale of Trees from the Holding of Scheduled Tribes:-

19.09.01 The Maharashtra Act no.23 of 1969 viz. Maharashtra Sale of Trees by occupants belonging to Scheduled Tribes (Regulation) Act 1969 has been promulgated to regulate the disposal of trees standing in the holdings of
persons belonging to scheduled tribes in the State of Maharashtra. The primary object of the Act is to save the adivasis from exploitation by contractors and help them in getting proper remuneration/prices for the timber/fuel wood from the trees from their holdings. The forest produce grown on their holdings was being purchased by the contractors at very low prices taking advantage of their ignorance, their inability to raise finance for extraction and sale and for want of marketing facility. The Act provides for carrying out departmental extraction and sale of the produce from trees belonging to tribals at a reasonable price and to ensure proper remuneration of the same to the tribals.

19.09.02 The Act empowers the Collector to settle the land matters and remove the difficulties in respect of their holdings and ownership to deal with irregular contracts entered with the tribal in the past, and carry out extraction of the produce through the Forest Department.

19.09.03 The Act prohibits the sale of trees in the holdings of tribals except with the assistance of the Collector (the amendment provides for performance of these duties by the DFOs & Sub.DFOs as per letter R.& F.D.TRS/1081/104117/F-5 (a) dated 11-8-81 etc. invalidating the sale made in contravention of these provisions.

19.09.04 Instructions for Carrying Out Sale:-

(i) (a) Demarcation of the land: - The demarcation of the land will be carried out with the help of Talathi within 15 days of the receipt of application.
(b) Detailed marking list will be prepared as relevant in the forest department and abstract of out-turn will be drawn after personal inspection by an officer not below the rank of R.F.O.
(c) The trees shall be serially numbered in coaltar with special hammer mark at the base as also at the breast height.

(ii) Record of out-turn will be Maintained by:-
(a) Carrying out proper panchanama in presence of occupant whose signature will be obtained on the marking list.
(b) A complete record of account of expenditure shall be maintained in respect of demarcation, marking, felling, conversion transport, stacking and any other item incidental to extraction, transport and sale.
(c) A proper panchanama of material received at sale depot will be drawn mentioning details of the quantity and estimated value.

(iii) Manner of holding sale and recovery of dues: -
(a) Upset prices of the material shall be determined and sanctioned by competent authority according to the general financial powers delegated to the forest officers in regard to the forest produce.
(b) When the sale value of the material does not exceed Rs.500, the material should be extracted and transported departmentally for sale by public auction at the nearest village site.
(c) The sale and recovery will be completed within 6 months as provided in the Act.
(d) Appropriate wide publicity of sale by auction on village site or sale depot should be given before 15 days. Unified sale conditions, given under GR no. TMR/1677/128178/F-5 DT. 24-9-80 should be followed as modified from time to time (vide GRTMR/1680/117241 dt.29-4-86 and even no. dated 21-10-86).

(e) Issue of public notice.
(f) Regarding terms and conditions at the time of sale.
(g) Confirmation of sale after 15 days after hearing objections etc. should be carried out as provided in GR.
(iv) Payment to the occupant of the sale proceeds should be done in the following manner:-
(a) Net sale proceeds should be paid after deduction of all expenses incurred in connection with the sale.
(b) An advance payment, 15% of the net estimated value of the material (upset price less expenditure) shall be made to the occupant on receipt of material at the regular sale depot.
(c) Payment should be made in presence of Gazetted officer and responsible witnesses of Gram panchayat.
(d) Separate record should be maintained of the work concerned.

(v) The procedure for sale of standing material has also been indicated in the G.R. but the practice of sale of standing material has been discontinued by the forest department and hence the procedure is not followed in working the area under question.

(vi) The sale proceeds of the sale of timber and fuel from Malki areas belonging to STS are invariably classified as forest deposit while carrying out remittance of the same in the treasury. The heads for expenditure and revenue are given in GR.TRS/1083/2803/F-3, dt.13.6.84.
(ix) **19.10 Guidelines for conducting sale of timber, charcoal, bamboos and firewood**:­

Government in Revenue and forest Department vide their Resolution No. TMR 1680/117241-CR-937-III/F-9, dated 29th April, 1986 have modified the unified depot sale conditions for sale of timber, charcoal, bamboos and firewood in depots and in-situ. [Annexure XIX (4)]

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20.01 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.

20.02 The Classification of Works:-

The forest works are classified under two major categories.
(i) Capital works.
(ii) Revenue works.

They are broadly represented in forestry by major heads of account to 4406 and 2406 forestry and wild life. 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. Whereas cultural operation in an annual coupe carried out in short period as a single operation, where the operation extends over a large area and the expenditure for each coupe or block is not clearly distinguishable as in case of fire protection and demarcation of forest, the range may be taken as a unit of area. The following are quoted as instances of unit of work under each detailed head.

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) Upkeep of cattle
(ix) Purchase of store, tools and plants
(x) Communication and buildings
(xi) Maintenance of boundary marks
(xii) 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. For the purpose of further classification, the work is divided into primary operations mentioned

* Author APCCF (P & M)
above. Working of timber or firewood consists of variety of operations. When a combined single estimate is prepared it is designated as one work.

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.

20.03 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 definition of capital and revenue works is defined in chapter XXIV-24.02. 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) Funds are allotted and orders are given for the execution of the work.

(vi) Capital works should commence only after obtaining administrative approval. Detailed plans and estimates should be prepared and got sanctioned from competent authority, funds allotted, and orders for its commencement should be given before starting the work.

20.03.02 Preparation of a Project or (budget) Estimate of Works: -

(i) The estimate of work or estimate of a project should contain introduction giving need of the project or work, objects of work, details of work, including items, measurements, quantities, rates and estimated cost of each item of work and the justification for undertaking the work. Such an estimate of a complete work may consist of individual estimate of an independent work or a composite estimate of all the works according to the need. An abstract of the estimate should also be prepared.

(ii) 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.

(iii) 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 records 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. The estimating officer will be responsible for the mistake of measurements, quantities, volumes and the supervising officer i.e. Sub. D. F.O. and Dy. C.F. will be responsible for any technical mistake including the quantities, rates and amount given in the estimate.

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. [Annexure XX (1)]
(iv) 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. The provision for transport cost, Labour amenities should be given with factual data.

(v) The abstract of estimate should be given along with estimated amount in rupees.

(vi) 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.

(vii) 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. Up to 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. The provision for contingent expenditure under sub estimate of a project may however be limited to 3% of the estimate.

(viii) Specific provision should be made in the estimate for cost on supervision of the work at local level, store tools and plants as per rules. The cost on store, tools and plants should be limited to 1.5%. The cost of supervision should be included only after obtaining prior approval or as per prescribed norms in a particular scheme.

(ix) 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 Rs-10,00,000/- (Rs-Ten lakh only) | vide GR no-MFS-1080/1710/CR 35/ F-9, dt-28th Feb. 1985 [Annexure XX (2)] |
| (b) | Dy.Forest Engineers | Up to Rs-25,000/- (Rs-Twenty Five thousand only) | vide GR no-MFS-1076/2543/ F-3, dt-23rd April 1976. [Annexure XIX (1)] |

(Note: It is proposed that the financial powers delegated to various officers in P.W.D. under Appendix-42 of Maharashtra Public Works Manual and are existing in-vogue should be made applicable to the officers equivalent / relevant /corresponding in the Forest Department of Engineering Cadre. If in future P.W.D. enhances the powers of Ex. Engineer and Dy. Engineer same should be adopted by Forest Engineer, Maharashtra State, Nagpur and Dy. Forest Engineer respectively in Forest Department.)

20.04 Administrative Approval:-

20.04.01 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.

20.04.02 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. Thus technical sanction means the order of a competent authority according sanction to a detailed estimate of the cost of work or repair proposed to be carried out.

20.04.03 To accord administrative approval for Civil Works, following powers are given

   - Head of Department - Rs-5,00,000/-
   - Regional Head - Rs-5,00,000/- [Annexure XX (3), Page 53]

(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, [Annexure XIX (1)]

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.

20.05 **Alterations in Design during Construction**: -

20.05.01 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). [Annexure XX (4)]

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 cannot 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)

20.05.03 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.

20.05.04 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. (BFM210)

20.06 **Supplementary and Revised Estimate**: -

(i) If during the currency of work it becomes necessary to take up unexpected works 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 what so ever.

20.07 Repairs: - Details regarding the repairs are given in chapter XXI.

20.08 Schedule of Rates:-
In Order to fix the variable items of coupe working, wage board committee at circle level under the
chairsmanship of concerning conservator of forest/ chief conservator of forest has been appointed.

(i) 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 Conservater of Forest [Budget Planning &
Development] M.S. Nagpur

(ii) In case of forest produce to be given on predetermined rates, the schedule of rates
is fixed by the respective Conservator / Chief Conservator of Forests.

(iii) For executing civil works the specification, norms and schedule of P.W.D. will be
utilized.

(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 C.C.F. (Resource, Education & Training)

20.09 Contracts:-
The works are executed - 1) through Labours employed on daily wages 2) on lump sum basis 3) on
piece rates and 4) on contract basis.

(i) 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.
{Annexures XX (5) & (6)}

(ii) 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 CCF(W.L.). {Annexure XX (7)}

(iii) As a mater 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.

(iv) 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 CCF (WL)). {Annexure XX (7)}

(v) No revision of accepted rates specified in contracts is possible / allowed.

(vi) 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 sanctioned combinations of varying rates from different sources (i.e. D.S.R. for
excavation works of pits and trenches and norms of man days from forestry works for refilling, planting etc.)
should be adopted.

20.10 Payment to Contractors: -
Payment to the contracts 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.
20.11 Measurements:-

(i) 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 out nor 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. 

[Annexure XX (8)]

(ii) 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.

20.12 Advances to Contractors and Workmen: -

(i) 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 Appendix (6) 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.

(ii) 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.F’s 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 – XXI
Roads and Buildings

A) Buildings

21.01 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.

21.02 Selection of Site:-

21.02.01 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 , Page no-61) [Annexure XXI (1)]

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 lightening etc. Adequate security measures should be taken against these vagaries of the nature, particularly while constructing buildings on isolated areas in the remote places. Lightening conductors should be provided for such buildings in consultation with electrical divisions of the P.W.D.

21.02.02 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.

21.02.03 Adequate precaution should be taken while taking over land from Gram Panchayat 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.

21.02.04 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

* Author APCCF (P & M)
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.

21.02.05 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)

21.02.06 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.

21.03 Maintenance of Registers and Record:

21.03.01 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 RFO, Sub DFO, and DCF, CI including any RFO 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. [Annexure XXI (2)]

Each CCF (T), CCF(WL), CF(T)/CF(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 CCF (T), CCF(WL), CF(T)/CF(WL) by means of slips issued at the end of each financial year. [Annexure XXI (2)]

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. /CF/CCF and normal protection should be provided by the local forest officer to the same.

21.03.03 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 RFO, Sub D.F.O, DCF, and CF including any RFO in charge of the area or the construction. A note of such construction should be kept and the record of rounds and beats to ensure proper protection measures should be kept. [Annexure XXI (2)]

21.04 Construction of Compound Wall, Additions and Alteration of the Constructions:

21.04.01 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.

21.04.02 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 cattle shed, 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. (BFM 230)
21.05 Admissibility of Accommodation to Government Servant:-

21.05.01 Type plans and designs admissible to Govt. Servants and recovery of House rent:-

A table giving type of residence, carpet area of the residence, pay range of the officers to whom it is admissible and rate of recovery of licence fee from the officer is given below. Recovery of licence fee shall be made for the type of residence actually used irrespective of entitlement of the residence with reference to pay of concerned employee. (for details R.No- Ghamav-1094/PK-28/Sewa-5/2000/CR-97 Mantralaya Mumbai –32 Dated 21 September,2006 may be referred). [Annexure XX1 (3)]

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Pay Range</th>
<th>Entitled Type of residence</th>
<th>Admissible carpet area (in sq. ft.)</th>
<th>Flat rate of licence fee per month</th>
</tr>
</thead>
<tbody>
<tr>
<td>1)</td>
<td>2550 - 4000</td>
<td>I</td>
<td>Up to 220</td>
<td>60</td>
</tr>
<tr>
<td>2)</td>
<td>4001 - 6500</td>
<td>II</td>
<td>221-320</td>
<td>130</td>
</tr>
<tr>
<td>3)</td>
<td>6501 - 8000</td>
<td>III</td>
<td>321-420</td>
<td>220</td>
</tr>
<tr>
<td>4)</td>
<td>8001 – 9700</td>
<td>IV</td>
<td>421-550</td>
<td>290</td>
</tr>
<tr>
<td>5)</td>
<td>9701 - 14300</td>
<td>V</td>
<td>551-750</td>
<td>460</td>
</tr>
<tr>
<td>6)</td>
<td>14301 and above</td>
<td>VI</td>
<td>751-1110</td>
<td>700</td>
</tr>
<tr>
<td>7)</td>
<td>…….</td>
<td>VII (Spl. Type)</td>
<td>1111 and above</td>
<td>700</td>
</tr>
</tbody>
</table>

Whenever Govt. residence have attached servant quarter and/all inclusive of garage/parking space with roof or open parking space, charges for servant quarters and additional space for garage for 4 wheelers shall be recovered from the allottee of the main residences at the following rates.

<table>
<thead>
<tr>
<th>Additional Space attached to the main residence</th>
<th>Rate of charges (Rs. per month)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i) Servant's Quarters</td>
<td>60</td>
</tr>
<tr>
<td>(ii) Garage with Exclusive possession</td>
<td>60</td>
</tr>
<tr>
<td>(iii) Parking Space with roof</td>
<td>40</td>
</tr>
<tr>
<td>(iv) Open parking space</td>
<td>20</td>
</tr>
</tbody>
</table>

Service charges shall be recovered in addition to the recovery of license fee from the pay slab of Rs.4381/- and above in the revised scale.

21.05.02 The compounds of all subordinates quarters should be cleared of all rank growth and grass by the officials residing therein at their own expenses or by their own Labour. Rest house and depot compounds should be cleared at Government expense for any damage from fires in the compounds, the R.F.O and the local subordinates will be held responsible.

21.05.03 Protection of Construction Work:-

All reasonable precautions should be taken to avoid the risk of fire in Government buildings. Combustible material such as waste paper etc. and firewood which is only likely to be stored in any quantity as attached property, should be kept isolated as far as possible. (BFM 224)
21.05.04 Responsibility for protection of the Buildings: -

The Dy.C.F will assign the responsibility of protection and maintenance of residential buildings to the subordinate officers in writing. He will also specify the designation of officers who will supervise the works, of protection, maintenance and upkeep, and make arrangements for providing funds and material for the same. Beat Guard will be jointly responsible along with Chaukidar and Khansama in charge of the rest house for protection, maintenance and upkeep of the Forest Rest Houses, rest huts, inspection huts or such structures in their charge that are used for occupation of the officers, visitors etc. They should keep Rest House clean and as far as possible free from vermin, white ants, wasps, nests and see that the furniture is kept clean and free of dust. A framed copy of the rules for the occupation of Forest Rest Houses should be hanged on the wall together with a list of furniture and crockery with the value noted against each. These rules should be carefully explained to the concerned employee who will be responsible for breakage. It is not customary to carry out insurance of Govt. buildings. Insurance of Govt. buildings is done only as per specific orders of the Govt. which should be insured from the Govt. insurance funds available with the finance Department. (BFM 232)

(i) Inspections of Buildings: - The Sub D.F.O./DFO/Dy. CF/ CF / CCF or Field Director should make frequent inspections of all buildings in his charge and see that each is maintained in good condition. He will be responsible that all defects, which he cannot remedy expeditiously from ordinary repair grants, are brought to the notice of the Higher Authorities for the latter's inspection, if necessary, and further action. (BFM233)

(ii) Estimate of Repairs: - The R.F.O should submit estimates in the standard form for annual repairs to buildings in his charge to the D.C.F at the beginning of each year, but when repairs are urgent he may send supplementary estimates of such work at any time. The following points should be carefully attended to -

1) Leaks in roofs must be immediately made water tight.
2) All posts should be tarred once every five years up to 2 feet from the ground level.
3) Drains of roof drip should be put in order at the beginning of the rains.
4) Fences should be kept in repairs and no cattle allowed into the compound.
5) Wells should be baled out at the end of the rains. (BFM 234).

(iii) Scale of Maintenance of Buildings: - The maintenance of the buildings should be carried out as per the circular of P.W.D. No. BDG/1180/378/D-2, dt. 29-7-80 through which norms for the repairs and maintenance have been prescribed. As per this circular, expenditure on repairs and maintenance of residential and office buildings should be limited to Rs.60/- per sq.m. and repairs to electrical equipments at the rate of Rs.6.00/- per sq. m. (Total Rs.66.00/- sq.m.) the limit may be increased by 25% for buildings which have been constructed before 25 years or more. The amount does not include service charges or taxes. [Annexure XXI (4)]

(iv) Priority for Carrying out Repairs: - Annual grants for repairs are allotted as per estimate submitted by the DCF or C.F./CCF. Important repairs should be carried out on priority from this amount. Special care should be taken to carry out repairs of quarters of Foresters and Forest Guards. Large expenditure should not be incurred on the residential building of officers and supervisors. The application of oil paint and distemper should not be carried out after each transfer of the occupant, but should be carried out when the buildings are due for the same. Dy.C.F. or CF/CCF should pay more attention to the repairs of the houses of lower subordinates.

(v) Special Repairs: - Special repairs may be under taken for old buildings after preparation of plans and estimates for the same. The same may be carried out as per the statement given below. The task of oil painting and distemper may be deferred to another year to accommodate the work in sanctioned expenditure. It should be ensured that all the maintenance work is to be completed within the cycle of three years. Phased programme of the same should be prepared by the Dy.C.F. or C.F./CCF and submitted to the C.C.F. or A.P.C.C.F. for approval, based on which the demand of funds should be made by the C.C.F. or A.P.C.C.F.(Circular No.D-24/35/repairs/942, dt.8-2-91 from CCF (WL)). (copy of the circular of the Govt. in P.W. and H.Deptt. No. BGD/1180/378/D-2, dt.29-7-80). [Annexures XXI (5) & (4)]

21.06 Utilization of Certain Produce from compounds etc:-

21.06.01 Utilization of Certain Produce from compounds etc. of Government Buildings by Resident

The produce obtainable from non-residential buildings may be disposed of by auction sale when the same can be disposed off as one time removal. (A long term license to cut and remove leaves, fruits, flowers should not be given, which may endanger the protection of campus.) This does not include the salier use of trees standing or fallen timber fuel etc. obtainable from the same. Such produce should be disposed off by appropriate method of sale.
21.06.02 Privilege of Using Usufructs: -

The occupant Government servants will be entitled for the flower, fruits, grass and other perishable articles growing or grown in the campus, occupied by him.

The Officers occupying rent free quarters should maintain the garden/orchards within the campus occupied by him. He will also be entitled for perishable produce as mentioned in the foregoing paras.

21.07 Fixtures and Furnitures: -

21.07.01 Fixtures and Furnitures, Repairs, etc. :-

The residential and office buildings are normally provided with essential fittings required for the occupants. Such articles should be securely fixed to the buildings. They should be examined regularly by the officer maintaining the same. The expenditure on the fixtures should be incurred from among the maintenance and repairs grants. The periodical repairs of such fixtures like doors, windows pans, tabs and pipes should be carried out by the officer in charge of the building. Furniture drapery, screens or tattar (mats) will not be provided or repaired.

21.07.02 Furniture Admissible at Residence of Certain Officers: -

The officers of the rank of Dy.C.F. and above are entitled to keep following office articles at his residence

(i) Office table  - 1
(ii) Office chair  - 1
(iii) Plain chair  - 1
(iv) Tray          - 1
(v) Bench or stool - 1. The use of office furniture at their residence by other officers is not allowed.

(P.W.D. Manual P.no-139, Para 365)

21.08 Hiring of Accommodation for Office Purposes: -

Whenever suitable govt. accommodation will not be available, private accommodation can be hired on rent for office. When such building is used solely for the purpose of office, the rules regarding Payment of its rent, municipal taxes etc. are given in rule 147 & 148 of M.C.E.R., 1965. When such building is used partly for office and partly for residential purpose, a recovery of rent will be done as per M.C.E.R.1965. The Dy.C.F. is empowered to sanction the rent of Rs.5000 and the C.F. / C.C.F. is empowered to sanction the rent of Rs. 10,000 and Head of the Department up to Rs. 20,000, as per GR VIAPRA-1000/PK-46/2001/viniyam, dated 11th July, 2001

Certificate of reasonableness of rent should be obtained from the Executive Engineer, P.W.D. before hiring such building. The revision of rent may be done on account of increase in rent equal to the increase in municipal taxes, provided certificate from municipal authority is obtained.

(P.W.D. Manual P.no-140, Para 369)

21.09 Rules Regarding Rent, Rates and Taxes: -

Detailed rules increase respect of rents to be charged, payment of taxes, method of recovery of payment for local taxes for specific services, electrical charges, water supply and conservancy charges are contained in (M.C.E.R. 147 to 151).

[Annexure XXI (6)]

21.10 Miscellaneous Construction: -

Sufficient protection should as far as possible be provided to persons working in the forests. Want of proper shelter for the men employed in fever-haunted localities is one of the causes of the loss of such forests, and due provision for such men, besides being a duty on the part of Government, would also, by husbanding the health and strength of their servants, prove in the end a measure of economy. The health of forest officers who are necessarily out in the forests during a large portion of the most unhealthy season of the year should be cared for as far as may be possible. Nothing will tend more to this end than the building of small huts for their accommodation in convenient situations.

21.11 List of Subordinates Entitled to Free Quarters or Accommodation at Reduced Rate: -

A list of Government servants who have been granted rent free quarters or quarters at reduced rent is given in Appendix of M.C.S.R.-1959, P.No.427.

Note:- The concession of rent free quarters granted to certain forest subordinates does not give a claim for rent where no quarters are provided by Government.
B) Roads

21.12  Type Designs of Road:-
Type designs for forest bridges, culverts, and road sections with notes and drawing and the standard P.W.D. plans prescribed for residential accommodation of the forest subordinates have been printed and circulated separately. In cases of works for which there are approved standard type designs and estimates, abstract estimates should be submitted for sanction after correcting them according to local P.W.D. Circular schedule rates and quoting the references No. of the designs. The Forest Engineer Maharashtra State, Nagpur shall maintain a record of standard type designs and estimates duly revised from time to time by consulting with P.W.D.’s respective Engineer / Architect.

21.13  Preparation of Designs and Estimates: -
In the preparation of designs and estimates for the construction and repairs of roads, bridges, Culverts etc., instructions contain in the following publications for the Forest Department, referred to in the preceding article, should be followed: - (BFM 213)
(i) Standard type designs of slabs and timber top drains, culverts and bridges.
(ii) Explanatory notes on the above with example.
(iii) P.W.D. Technical Paper No. 38- Standard Forest Roads, Cross Sections and Earthwork Tables or recently Published Tech. Paper from time to time.

The record of the above publications shall be maintained by the Forest Engineer, Maharashtra State, Nagpur.

21.14 Repairs to Road: -
Range Forest Officer should see that all roads in charge of the Forest Department are kept in proper repair. The following points should be attended to when carrying out repairs:
(i) Kilometer stone should be renewed and repainted where necessary.
(ii) All obstructions should be cleared, including overhead and side cover likely to hinder traffic;
(iii) The drainage system should be improved and renewed where necessary; to effect this satisfactorily the roads should be inspected at the beginning of the monsoon preferably during a heavy down pour;
(iv) Ruts and hollows should be filled in with suitable material;
(v) Bridges and culverts must be examined at the beginning and the end of the rains to see if they are safe and any defects put right. The timber of permanent bridges should be given a quoting of coal tar in the hot whether once in two years;
(vi) Where a bridge cannot bear heavy traffic or elephants, stream bank just below should be cut away, where necessary to provide and easy crossing.

21.15 Dragging Timber Along Roads: -
Dragging timber along Forest Department roads is not allowed. Infringement of this rule by villagers or contractors should be reported by beat guards to the Range Forest Officer concerned.

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*Chapter –XXII

Introduction and General Rules

22.01 General Rules and their applications: -

22.01.01 This chapter on Forest accounts describes primarily the financial method and procedure to be observed by the officers of the Forest department in maintaining and rendering the accounts to the official superiors and A.G. These rules are supplementary to the rules in the Accounts Code volume III in general and the rules contained in the financial publications of Government of Maharashtra in particular. In addition, they include rules which are peculiar to the Forest department.

22.02 Whenever Forest department executes the works of civil construction as per the orders of civil authorities, the rules of that department will be applicable in respect of technical matters and procedure involved in execution of work, procurement of plants, machinery tools etc.

22.02 Classification of transactions in Forest Accounts: -

The Forest account is broadly classified in two kinds viz.

(i) Account of timber and other forest produce, store, tools and plants dealt with in chapter XXIII.

(ii) Cash account dealt with in chapter XXIV to XXVI

The responsibility for the control of the former and for revenue collection and their remittance into treasury rests with departmental officers. [Appendix (12)]

The Government servants are liable to render satisfactory account to the A.G. as per the instructions contained in Account code volume III Maharashtra and Maharashtra Forest Manual and Maharashtra Treasury Rules, 1968.

22.02.01 Responsibility of effective check and control of Divisional forest account both in respect of revenues and expenditure rests on the Dy.C.F

22.03 General instructions

22.03.01 Government servant receiving money on behalf of Government must give a receipt. This receipt should be in Form (Bombay- Fin. R., Form No.1) and signed only by a responsible officer who should satisfy himself at the time that the amount has been entered in the cash book. The blank receipt books should be kept in a safe custody of the officers who issued them. [Annexure XXII (1)]

22.03.02 If the money is received in payment of a grazing license or rated pass, no separate receipt should be issued.

22.03.03 The Government servant who handles Government money should not, except with the special sanction of the head of the office, handle also, in his official capacity the money which does not belong to Government. Where, under any special sanction, the Government servant deals with both Government and non-Government money in his official capacity, Government money should be kept in cash box separate from the non-Government money and the transaction related to the later should be accounted for in a separate set of books and kept entirely out of Government accounts.

22.03.04 The cash kept in cash chest should be counted at least once in a month by a Gazetted Officer not below the rank of A.C.F. who will record a note in the cash book showing the date of examination and the amount in words. The balance by actual counts should be compared with the cash book balance and the excess or deficit if any noted in the cash book and reported to the immediate superior. The counting of cash should be done on the last working day of each month immediately after closing the cash account of the month. But where this is not possible the cash balance may be counted on the first working day of the following month before any disbursement is made on that date. [F.R. 10. and 11).

22.03.05 (i) Members of the office establishment should not be entrusted with Government money, except as advance by cheque on account of the pay of office establishment and for contingent charges, which should as a rule be made payable to the steno or camp clerk, nor should they be authorized to receive payment for forest produce. All subordinates who have the custody of Government money or who deal with the collection of the forest revenue should be made to furnish security in accordance with F.P.I-40 and the rules in chapter XIII of this volume.

* Author APCCF (B, P & D))
(ii) Head of offices may allow responsible heads of branches or sections in their offices, who have furnished adequate security, to keep the cash balances standing in their names. The responsibility for the safe custody of the same rests with the officers themselves.

22.03.06 (i) Duplicate copies of receipts or vouchers are in no case to be issued by any Government officer on the pretext that the originals are lost or missing. If necessity arises for such a document, a certificate may however be given that, on this specified day a certain account was received from or paid to a certain person.

(ii) This prohibition extends only to the issue of duplicates on the allegation that the originals are lost, and does not apply to cases where, under existing rules, duplicates are required to be prepared with the originals.

22.03.07 It is a general rule that departmental receipts should not be appropriated to meet departmental expenditure except with the sanction of the competent authority. However an exception has been made in the case of Forest Department and cash receipts of the Forest Department are permitted to be used for meeting immediate local expenditure, only under the express orders of the Dy.C.F.

If on the date of closing account 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 succeeding month and submit a voucher for the amount with 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 Divisional Forest Officer should debit the amount to "Forest advances" by per contra credit to 2406 forestry and wild life under appropriate head of expenditure account and make a remittance to the treasury by cheque for an equal amount.

22.04 Expenditure can be incurred only:-

(i) If sanction of competent authority has been obtained as required by any statutory rules or by any orders, general or special, issued there under by competent authority, e.g. the rules in any authorized code,

(ii) If funds to cover the charge during the year have been provided by competent authority, and

(iii) If no breach of any of the canons of the financial propriety is involved. (BFM 199)

Note :- The canons of financial propriety are reproduced below for ready reference.

22.04.01 (i) The expenditure should not be prima facie more than the occasion demands. Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

(ii) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.

(iii) Public moneys should not be utilized for the benefit of a particular person or section of the community unless:-

   (a) The amount of expenditure involved is insignificant, or
   (b) A claim for the amount could be enforced in a court of law, or
   (c) The expenditure is in pursuance of a recognized policy or custom.

(iv) The amount of allowances, such as traveling allowances, granted to meet expenditure of a particular type, should be so regulated that the allowances are not on the whole sources of profit to the recipients.

22.04.02 No money should be withdrawn from the treasury unless it is required for immediate payment. It is not permissible to draw advances from the treasury either for the prosecution of works, the completion of which is likely to take a considerable time or to prevent the lapses of appropriations. (BFM 200)

22.05 Vigilance in Respect of Public Expenditure and Revenue:-

Every public officer should exercise the same vigilance in respect of expenditure incurred from Govt. revenue, as a person of ordinary prudence should exercise in spending his own money. The Drawing officer is responsible for seeing that:-

(i) Vouchers are prepared according to rule.

(ii) The money is either required for immediate disbursement or has already been paid from the permanent advance.

(iii) That the expenditure is within the available appropriation.

(iv) That all steps have been taken with a view to obtain an additional appropriation if the original appropriation has been exceeded or is likely to be exceeded.

(v) That in case of contract contingencies, the proposed expenditure does not cause any excess fixed for these contingencies. (Rule No. 13, M.C.E. rules, 1965)
22.06 Security to be furnished for handling Govt. cash by subordinates: -

Subordinates entrusted with the collection or custody of cash, store, service postage, stamps or any other property may be required to furnish security in one of the forms mentioned below, the amount being regulated according to the circumstances and local conditions in each case under the sanction of competent authority. The amount of security should be adequate to keep the cash balances standing in their names, responsibility for the safe custody of the cash resting with officers themselves. The forms of security (personal security bonds with two sureties has been prescribed rule 51 in F.P.1 Appendix 3 of BFR rules.  

NOTE: - Details instructions for securities to be taken from forest subordinates are given in chapter XIII.

22.07 Personal Ledger Account of non Govt. Money: -

If a government servant receives in his official capacity money which are not government dues, the deposit of which in the custody of government has not been authorized by government, he must not credit such money to the public account. Personal ledger account should be opened by government servant authorized to administer the funds. Government servant will be personally responsible for utilization of the money in strict conformity to the rules and regulations.
Chapter-XXIII
Accounts of timber, other forest produce, Store, tools plants and livestock

23.01 Objects of Revenue and Timber Account: -

Account of timber and other forest produce provides information regarding works of harvesting of forest produce, cost of works and links the account of harvesting etc. to the revenue and expenditure accounts.

These accounts should exhibit the details of transactions such as felling, collection, logging, movement, storage, classification, sale, dispatch, recovery of sale proceeds of timber and other forest produce. These details are linked with costs so that the work can be checked, inspected, audited or verified appropriately at each stage.

The system of these accounts should also meet the requirement of laws related to the forests, particularly the rules regarding transit of timber and other forest produce.

This chapter deals with accounts of timber and other forest produce. Details of departmental working forms part of technical working of the department and are dealt separately.

23.02 Exploitation of Forest Produce by Departmental Agency: -

23.02.01 Marking of Trees: -

The works of exploitation of forest produce for giving silvicultural treatment to the forest commences as per the programme of execution of such works laid down in the working plan. When such areas are due for working, the coupes are demarcated and marking of trees for felling is done. The marking of timber and fuel wood trees or poles is done as per the marking rules given in the working plan. The record of marking of trees to be felled is maintained in register of marking as per {Annexure XXIII (1)}, showing marking list and title sheet bearing details of compartment, coupe under working, year of operation. The marking list bears Sr. No. of trees, the species, the girth of each tree at breast height, the quality of the wood, Specific remarks if any are also given. Abstract of the marking is drawn at the end in this marking list. The abstract of the marking forms the basis of the estimate of working of the coupe, showing probable yield of the coupe.

Marking record should be personally verified by A.C.F. and Dy. C. F./Sub-DFO of independent subdivision before starting the felling. The details of marking of poles for thinning, improvement operations, C.B.O., removal of dead and diseased wood from subsidiary silviculture works should also be maintained in marking register with necessary modifications to be made locally as per the requirement.

23.02.02 Planning of Marking: - The marking is carried out one year in advance of the departmental working of the coupe, which gives sufficient time to prepare estimate of working.

23.03 Departmental Works: -

23.03.01 Departmental works are started as per sanctioned annual plan of operations which is prepared according to sanctioned working plan/schemes. Schedule of working areas is sent by DyCF/Sub DFO of independent subdivision to R.F.O., R.F.O. may also in turn compare the schedule received from D.F.O. with the sanctioned working plans/ schemes and may point out omissions to D.F.O. for updating the schedule particularly about the treatment of plantations, cultural operations thinning etc. R.F.O. should inspect the working areas and assess the feasibility of working of the same and submit feasibility report to A.C.F. and DyCF/Sub-DFO of independent sub-division. Marking of the coupe should be taken in such areas as are feasible in consultation with A.C.F./ DyCF/Sub-DFO of independent sub-division. Marking should be done as per the prescriptions of working plan.

R.F.O. should submit to DyCF/Sub-DFO of independent sub-division register of marking as per Annexure XXIII (1) in triplicate. It should contain details of working circle, felling series, year of working, system of working, map of the coupes with certificate of demarcation, areas under different treatment, detailed marking list abstract of marking by each treatment and section of the coupe, estimate of the out turn, impression of marking hammer, certificate of marking officer-R.F.O., inspecting officer i.e. A.C.F. regarding completion of correct marking as per Working Plan Prescriptions. Since this forms the basis of all further operations, local modifications may be made in the list with the approval of CCF(T)/CF(T).
23.03.02 R.F.O. should also submit a detailed report on coupe working giving locations of coupe, sale depot, distance from coupe, estimate of cost, yield and revenue obtainable from the coupe, suggesting method of working, duration of working, programme of working, source of Labour, nature of each work required to be carried out as per sanctioned schedule of rates, cost of working of coupe Departmentally or through F.L.C.S. The estimate of coupe working should be submitted by R.F.O. to DyCF/Sub-DFO of independent sub-division through A.C.F. in charge of Range.

23.03.03 Sanction to The Work: - On receipt of the estimate A.C.F. should personally inspect the coupes and scrutinize the items, certify the quantities, rates and issue certificate to that effect. He should also verify the estimated outturn and revenue on the basis of his inspection. He should also propose the name and designation of R.F.O./Forester who will be in charge of the work and will be responsible for all operations in the coupes. On receipt of estimate, DyCF/Sub-DFO of independent sub-division should scrutinize the same and accord technical sanction to the work. He should accord administrative approval to the estimate up to the limit of 10,000 Rs. in each case subject to budgetary regulations and allotment of grants. The grants should be asked for in advance budget. Where it is necessary to undertake the work due to rejection of coupe by F.L.C.S. he should specifically submit proposals to CCF(T)/CF(T), who after taking review of available grants will accord sanction to the work as per rules. All estimates above Rs.50,000/- in value should be submitted to CCF(T)/CF(T). for Administrative approval. DyCF/Sub-DFO of independent sub-division will return two copies of sanctioned estimate to R.F.O. who would in turn hand over one copy along with marking record to the officer in charge of coupe working. The sanction given to work will be entered on Register of sanctioned works as prescribed by concerned CCF(T)/CF(T).

23.04 Exploitation: -
23.04.01 Exploitation is done departmentally by Forest Department and through F.L.C.S. The estimate of work should bear all items of expenditure including sanctioned coupe depots. Planning of work should be done for each operation.

23.04.02 Felling & Logging: -
(i) Details of felling are entered in jungle register. This register provides information on logging, felling, transport and corrected measurements at sale depots and abstract of coupe work, information of species, girth at breast height, date of felling, log Sr. No. Measurement of each log, details of transport to sale depot, sale depot No. and measurement and movement of the material is obtained at a glance from this register. This register forms the basis of account of coupe working. This register is to be maintained as per Annexure XXIII (2). It is also called jungle register.
(ii) Felling Register: - Register of felling is kept as per Annexure XXIII (3), in the coupe. The title sheet of the register gives trees actually felled, details of felling done by each labourer or Labour gang. Abstract of felling done by each labourer or gang leader is prepared periodically for making payment to labourers.
(iii) Logging Operations: - Trees felled are logged on the stumpsite. They are given chisel number in serial order and passing hammer on the stump. Logs are also given bata number on stump to facilitate recording in register of felling and logging.
(iv) Fashioning Register: - This register shall contain, the fashioning of the logs done wherever necessary to obtain maximum revenue to government. It contains, log no, tree no., species, initial measurement at stump site, measurement after fashioning and the difference between two measurements and the dispatch of material [Annexure XXIII (4)].
(v) Dragging Operations: - Record of movement of timber, firewood up to coupe Depot by dragging/local carting is to be kept in the register as per Annexure XXIII (5).

23.04.03 Preparation of Firewood:-
Register of preparation of fuel stacks is maintained for each section. Suitable abstract may be maintained for payment to Labour. Part payments/payments may be recorded on contractors and disbursers ledger for the sake of control.

23.04.04 Carting/Transport of Timber etc. and Carting Challans:-
(i) Timber/fuel is dispatched from coupe along with carting challans in quadruplicate containing details of Serial No’s, measurement and volume of logs, number of poles. The carting challan is accompanied by transit pass. The necessary details are to be kept in the coupe dispatch register as per Annexure XXIII (6).
Progress Reports of Departmental Felling and Carting:

Fortnightly progress reports of felling, logging and transport to depots should be sent by Exploitation Officer in charge of coupe working to RFO in duplicate. One copy of this report should be sent to A.C.F. who will consolidate the same by each range and put up the same to DyCF/Sub-DFO of independent sub-division for perusal. These reports may be submitted till the work or particular coupe is complete, last report stating that the work is complete and reports will be discontinued thereafter.

23.05 Establishing Depots of Timber & Other Forest Produce Records at Sale Depot:

23.05.01 Depots:

(i) Forest depot, to which material is dragged or transported from the coupe up to suitable loading point. The DyCF/Sub DFO of independent sub-division shall decide the location of the forest depot in consultation with in-charge ACF/RFO.

Note:-In some cases special plots will be set aside as 'Forest depots'; in others, the areas where the fellings have been made will be considered as 'Forest depots'. Sale of the forest produce and delivery of specified material to Industries should not be effected from forest depots.

(ii) Sale Depots:

Sale depots are established as (1) Local sale depots for sale of inferior material, transport and handling of which will not be economical at central sale depots. (2) Central sale Depots are established for sale of valuable timber and forest produce where material from one or more Divisions or circles may be brought and sold in organized manner. 3) Annual programme of sale of all central sale depots should be prepared by CCF(T)/CF(T) and coordinated by APCCF(P&M) for the entire state considering the sales of Forest Department and FDCM and sales of adjoining states.

Note: - Forest colonies, checking Nakas etc. where material seized in offence cases is kept and sold are not classified as sale depots. Details and location of all such material should be kept by the R.F.O. and A.C.F. in their office. Annual stock verification of such material should be done by R.F.O. Balances should be worked out during such stock taking and disposal monitored by concerned A.C.F. All timber of superior species including valuable poles in offence cases should invariably be brought to local or central sales Depots for sale as soon as the offence case is decided.

23.05.02 On receipt of material at sale depot measurements are carried out and recorded in sale depot (measurement) register. Measurements recorded at sale depot are also recorded on all 3 copies of challan received from coupe/coupe depot. Copy of the challan is sent back to coupe depot officer who will take entry of corrected measurement on jungle Register. The figures of outturn (volume) are reconciled on the basis of sale depot measurements in the Jungle register and are adopted for timber account.

23.05.03 Preparation of Lots:

Lot register:

After classification of timber at sale depot lots are prepared. Details of measurements of logs in volume and classification is recorded in lot register.

23.05.04 Recording of measurements of fuel stack & charcoal are done in separate register.

23.05.05 Sale Register:

Sale of timber and fuel is recorded in sale Register. It is a consolidated form giving description of timber, fuel sold, date and amount of sale, authority for sanction of sale, details of payment of sale value, depot rent, interest, Forest Development Tax value, added tax and particulars of delivery. Similar form is maintained for fuel and charcoal and other M.F.P. also.

Disposal of timber and fuel is to be maintained in register of disposal.

23.06 Maintenance of an account of timber and other forest produce:

(i) The Account of timber and other forest produce is required to be maintained in such details that it will be possible to obtain classified information of forest produce extracted and sold/supplied and Revenue realized from each source i.e. coupe and sale depot etc. at Range level and Divisional level into major, minor and detailed heads of revenue accounts. This information is also required to be furnished for including the same in working plan and Annual Administration Report.

(ii) The minor head also includes processing units etc. Separate procedure is adopted for accounting of timber supplied to the processing units, the account of which is maintained on commercial basis.

(iii) Separate procedures of account are provided for tendu, Apta. (Minor Forest produce is also allotted to Tribal Development Corporation as per their demand).
23.07 Accounting in Depot: -

23.07.01 Depot forms and Returns: -

(i) In each depot whether it is a sale depot or a forest depot a register of receipt will be kept in the form Annexure XXIII (7) in which will be entered all stock as it arrives. Register of disposal in the form of Annexure XXIII (8), showing all stock dispatched to other places, sold, or otherwise disposed of will also be kept. Separate registers will be kept for:

(a) Timber including drift and waif wood for receipt as well as disposal.
(b) Bamboo, fuel, grass, birda, rosha and other produce inform

(ii) The number and measurement of the logs and scantlings must be entered daily in the Register of Receipts as they are taken charge of by depot in charge after receipt of the material. In case of sale depot, number will be entered on the receipt, followed by the entry in respect of volume as taken in the depot measurements at sale depot.

(b) Logs and scantlings when sold will be stamped with such sale or other marks as may be prescribed in accordance with the relevant rules and orders (i.e. Bombay Forest Rules).

23.07.02 Stock taking at Depot etc: -

(i) The depot will be in the charge of a Depot Officer, normally of the rank of R.F.O. or a Forester in case of small or temporary depot. The Depot officer is responsible for accounting of receipts and issues and proper classification as per standards prescribed, numbering, stamping, stacking, lotting, sale and issuance of Transport permit to forest produce for dispatch of the same to its destination after sale, as per the terms and conditions of the sale.

(ii) (a) A return will be submitted from each sale Depot to the DyCF about the receipt & disposal of forest produce.
(b) A summary will be prepared by the DyCF from the returns submitted for each Depot and submit to the CCF(T)/CF(T) every month. The receipt and issues of forest depots will be shown separately from those of sale Depots.
(c) A register will be kept in the Divisional office showing details of timber and other forest produce credited in the Depot returns and the quantity for which contractors were paid. It will be posted regularly that it may serve as a check against over payment to transport contractor in particular.

(iii) Stock at each sale depot must be counted monthly by the Depot officer. The figures should be corroborated with the monthly return of receipt and disposal, submitted to the DyCF/Sub-DFO of independent sub-division. This verification should be done by the RFO in charge of the Range under whom the depots are placed or the territorial RFO in charge of the Range under whom the depots are maintained by the Foresters. Stock verification should be done once in July and in January based on the stock at hand, or when specifically assigned by DyCF/Sub-DFO of independent sub-division.

The DyCF/Sub-DFO must physically verify the stock at each Depot once in a year. The ACF should carry out 100 % verification of all the produce once in a year. The depot books should be balanced at the time of counting the stock. A report of each stock taking should be submitted by the RFO to the DyCF/Sub-DFO and by ACF and DyCF/Sub-DFO of independent sub-division to the CCF(T)/CF(T) in the stipulated months.

(iv) Bill Book :-A bill book must be used for timber and other produce sold from depots. After each transaction, the bill may be given to the purchaser while the counterfoil will form the depot copy. Payments made from time to time by the purchaser should be noted on the counterfoil by entering the receipted treasury challan of the number, date and amount.

23.07.03 Use of Timber etc. for Departmental Works :-

(i) Timber and other forest produce used for departmental works viz. buildings, bridges, roads, boundary lines, etc. should be maintained in each range office and in each independent sales depot in charge of Range Forest Officer. A copy of the form should be submitted monthly by each RFO in charge of a range or an independent sale depot to the DyCF.

(ii) The full value at scheduled rates of timber or other produce used in departmental constructions should be debited to the work concerned. When a govt. provides sawn material for such works, the full value of the material including cost of sawing must be credited to the concerned saw mill.

(iii) To obviate any misuse of such material, the following procedure is prescribed:-

(a) In each case the RFO should submit to the DyCF/Sub-DFO of independent sub-division an estimate of the produce required, stating the source from which he can conveniently bring it. As far as possible produce should be procured from a forest Sale Depot.
(b) If construction works of the Forest department are entrusted to contractors, and if it is possible to supply timber required for the works tenders should be invited on the specific condition that the timber will be supplied by the Department and the contractor will be charged the value of the material at sanctioned Scheduled Rates plus 10 per cent supervision charges.

23.08 Saw Mill Operations/Commercial Undertakings: - The Forest department operates saw mill at Allapalli. The accounting of departmental saw mill has been prescribed in the manual of the commercial undertaking of the Forest Department.

23.09 Account for Sandalwood Operations: - Sandalwood operations are not carried out in the State for want of exploitable material. The seized sandalwood in the offence cases is to be disposed off as per the government directives.

23.10 Accounting of drift and waif wood and Forest Produce exploited by purchasers, right and privilege holders etc.:-

23.10.01 Drift and Waif Wood: - Receipt of drift timber should be taken in a register, as soon as it is received, permitting statutory period of two months for receiving any claims on the same. If no claims are received the material should be disposed of and entry taken accordingly.

23.10.02 Exploitation of forest product by purchasers, right and privilege holders etc.:-

23.10.03 Forest Produce seized in offence cases: -

(i) A register of forest produce and other property seized and disposed of otherwise than under section 68 of the I.F.A.; in accordance with the forest law or rules in force, will be kept by each Range Forest Officer. He should submit monthly returns in the same to the DyCF/Sub-DFO of independent sub-division. A divisional register should be maintained for each division in which returns from ranges should be consolidated.

(ii) In cases disposed of under section 68 of the I.F.A. compensation levied should be shown under budget sub head: - 0406-03-800 other receipts-compensation-fines and forfeiture. The value of forest produce seized and subsequently released after recovery of the same should be shown under the appropriate revenue head 0406-01-101.

23.11 Transport of Forest Produce: -

23.11.01 Regulation of Transport: - All departmental transport or timber and other produce will be regulated in accordance with the following rules: -

(i) Printed forms of challan (in bound books) should be used for the purpose and DyCF/Sub-DFO of independent sub-division should be responsible for the custody, receipt and issue of the challan books. The challan is in 4 parts as shown below: -

- Part I - Counterfoil
- Part II- An advance copy and a voucher
- Part III- The flying copy, and
- Part IV- The cartman's (or transport contractor's copy)

(ii) The dispatching officer shall fill by carbon process all the entries, for which he is responsible, in the four parts of the challan at the time of loading after due verification of the material and hand over parts III and IV to the cart man or the transport contractor and send part II direct to the receiving officer as early as possible. If any case of loss of any part of a challan in transit occurs, the fact must be reported immediately to receiving and dispatching officers and to Divisional Forest Officer direct as soon as the loss is discovered.

(iii) As soon as the material reaches the receiving depot, the cart man or the transport contractor or an agent on behalf of either shall present part III and IV of the challan to the receiving officer who shall get the material unloaded at a suitable place and shall check the contents of the sanctioned rates in the challan with the actual material and make necessary corrections regarding discrepancies, if any. The receiving officer shall also tally Part II of the challan, which he will receive from dispatching officer, with part III and IV. Part IV of the challan shall be handed over to the cart men or the transport contractor or his authorized agent and part III shall be returned to the dispatching officer.

If discrepancies are noticed in part II and III of a challan, the fact will immediately be reported to the DyCF/Sub-DFO of independent sub-division for his orders. In the mean while, the payment for transport based on the actual quantity of timber carried, less the cost of timber found short, if any, will be made to the cart men. In the case of transport contractors, the adjustment on account of shortage will be made at the end of month or
other suitable periods by setting off the excess brought against the shortages. This excess or shortage should consist of all bonafide material shortage not being loss and excess not being replacement by improper means.

(iv) The agency, through which transmission of parts II and III of challan may take place shall be decided by the DyCF/Sub-DFO of independent sub-division, for each locality.

(v) The dispatching officer, on receipt of part III of the challan shall endorse part I to the effect that the consignment has been received correctly or otherwise and paste part III on part I in the challan book.

(vi) Counterfoils (part I), when challan books are completed shall be returned by the issuing officer to the Range Forest Officer without delay for check and comparison. Any delay in returning such books after issue of the last should be reported by the Range Forest Officer to the DyCF/Sub-DFO of independent sub-division. The Range Forest Officer will after checking the challan books in the manner prescribed to that effect forward them to the DyCF/Sub-DFO of independent sub-division within a month of their receipt from the issuing officer.

(vii) The Range Forest Officer's check shall extend to comparison of parts I and II in the challan books and the entries in the registers concerned and with Part II whenever possible. The Divisional office check shall extend to comparison of cash book with part II (vouchers) of challans. A further check shall be exercised by the DyCF/Sub-DFO of independent sub-division or any Gazetted assistant in comparing part I with part III and the entries in the register to reasonable extent which may not be less than 15% of the entries and a certificate will accordingly be recorded on the completed challan books.

(viii) Any material shown in part I by the dispatching officer and for which part III is not yet received should be shown as "In transit" and will remain as part of the dispatching officer's stock till part III is returned to him.

(ix) When payment to a transport contractor in case by the DyCF/Sub-DFO of independent sub-division the contractor will prepare a bill supported by the challans (part IV) in respect of each claim. He will present this bill either to the dispatching officer or receiving officer or Range Forest Officer, in accordance with instructions from the DyCF/Sub-DFO of independent sub-division. The officers receiving the bill shall verify the claim with part II of the challans and with entries in the appropriate registers. He will then forward the bill, parts IV and his report to the DyCF/Sub-DFO of independent sub-division, who will make payment and return part IV to the contractors.

23.11.02 Register of Payment to Transport Contractor:

In divisions where the transport of timber and other produce is entrusted to a contractor on a contract basis, a register will be kept showing the details of timber and other forest produce credited and the quantity for which contractors were paid. It will be posted regularly and balanced monthly in order that it may serve as a check against overpayments. The register will be maintained by the Range Forest Officer and also by the DyCF/Sub-DFO of independent sub-division the latter making all entries of payments made by the Range Forest Officers also on receipt of intimation of the same periodically.

23.12 Monthly Timber Returns:

(i) The following returns will be submitted monthly by each Range Forest Officer to the DyCF/Sub-DFO of independent sub-division:

(a) Receipts and issues of timber and other produce in depots.

(b) Sales of produce cut and collected by government agency.

(ii) Range Forest Officers in charge of independent sales depots will likewise submit monthly returns to the DyCF/Sub-DFO of independent sub-division. The returns will quote, wherever possible, references to voucher numbers in the month's cash accounts, in support of the receipt and disposal entries to facilitate checking by the DyCF/Sub-DFO of independent sub-division.

(iii) The DyCF/Sub-DFO of independent sub-division will prepare divisional returns from the returns submitted from each range and sales depot in charge of independent Range Forest Officer, and submit the same to the CCF(T)/CF(T) every month. Each description of produce will be grouped by detailed heads and sub heads separately under each depot and the numbers and quantities will be totaled separately.

Note (1) :- For the purposes of this Article, every coupe where fellings have been made will be considered as a "depot" in addition to the regular "sales" depots and "Forest" depots.

Note (2) :- The "gross yield" is the total volume or quantity of all produce felled or out, whether removed and utilized or not. The "outturn" or "net yield" comprises of such portion of the gross yield as has been or will be utilized.

(iv) (a) All timber and other forest produce collected and removed from the forests by department, and purchasers, tribal development corporation, different societies to whom forest produce supplied at predetermined rate
(including co-operative societies to whom coupes may have been allotted) will be entered in a monthly statement.

(b) The return of revenue outstanding will be submitted quarterly by to the DyCF/Sub-DFO of independent sub-division and by each DyCF/Sub-DFO of independent sub-division to the CCF(T)/CF(T) after consolidation.

23.13 Maintenance of Record: -

(i) A register of all sales effected during each month will be maintained by each Range Forest Officer and DyCF/Sub-DFO of independent sub-division and a copy of the monthly entries submitted.

(ii) The sales or contracts will be serially numbered in the Divisional Office starting with 1st April in each year.

(iii) The record of installments due, paid and outstanding should be maintained in the Range offices and divisional offices. A copy of the month's entries should be submitted by each Range Forest Officer and Range Forest Officer in charge of an independent sales depot to the DyCF/Sub-DFO of independent sub-division. An abstract should be prepared in each month by the DyCF/Sub-DFO of independent sub-division and submitted to the CCF(T)/CF(T). This abstract shows the position of recoveries and outstanding in detail giving an analysis thereof.

23.14 Checking of Timber Returns:- Before signing the timber returns the DyCF/Sub-DFO of independent sub-division should check the various forms on the following lines and satisfy himself that they are correctly prepared :-

(i) The opening balance should agree with the closing balance of the previous month. The receipt and disposal of the produce worked departmentally should agree with the same figure shown in the range return.

(ii) The sales shown in the range return and the volume disposed of by sale should agree with the quantity and amount of sales effected.

23.15 Miscellaneous Register: - For maintaining the record of miscellaneous demands such as extension fees, fines and penalties recoveries from contractors, deficit recoveries of grazing dues (where leviable) etc. which do not find place in the sales Register or register of miscellaneous demand be maintained in each range office and Divisional Office. This should be scrutinized and signed by the Range Forest Officer and DyCF/Sub-DFO of independent sub-division each month and the progress of recoveries watched. The CCF(T)/CF(T) should inspect this register during his office inspection.

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*Chapter-XXIV
Classification of Forest Receipt & Expenditure

24.01 Account Classification: -

The Govt. of India has prescribed structure of account classification to be followed by the states in order to bring uniformity in the accounts classification- Detailed classification is contained in publication of Govt. of Maharashtra "List of Major and Minor heads of account"

24.01.01 Alterations in the authorized arrangements for detailed heads can be made by the state Govt. in consultation with the comptroller General and with the sanction of the Govt.

24.01.02 Revised structure of classification introduced from 1st April 1987 with Coding: -

(i) **Major Heads**: - Four digit code has been allotted to the major heads, the first digit indicating whether the major Head is receipt head or Revenue expenditure, Head of capital expenditure or Loan Head: Adding 2 to the first digit of the Receipt Head even or odd in a series will give the number allotted to the corresponding Revenue expenditure head, adding another-2- the capital expenditure head and another 2- the Loans head of account. i.e. 0406 Receipt head for Forestry and wild life 2406 The Revenue expenditure head for Forestry and wild life 4406 Capital outlay on forestry and wild life 6406 Loans for forestry and wild life. Codes are provided for contingency fund, state provident fund (8005) and forest remittances (8782) in the series of 8000.

(ii) **Sub Major Heads**: - A two digit code has been allotted, the code starting from "01" under each major head where no sub major head exists, it is allotted a code of "OO". Nomenclature "general" has been allotted code 80, so that even after further Sub Major heads are introduced, the code for "General" will continue to remain the last one.

(iii) **Minor Heads**: - These have been allotted a three digit code, the codes starting from "001" under each Sub major/major head (where there is no sub major head) Codes from 001 to 100 and a few codes from 750 to 900 have been reserved for certain standard minor heads. For example Code "001" always represents- Direction and Administration.

Non standard minor Heads have been allotted codes from "101" in revenue expenditure series and "201" in Capital and loan series where description under Capital/Loan is the same as in the revenue expenditure section.

The code number for the minor Head is the same as the one allowed in Revenue Expenditure Section. Code numbers from "900" are always reserved for deduct Receipt Deduct Expenditure head.

(iv) **Sub-head and Below**: - Minor heads are further divided into sub heads & detailed heads which represent schemes proper. They are allotted a Computer code.

Each sub head with detailed head with a computer code represents independent scheme.

(v) Standard two digits object heads have been prescribed for classifying expenditure under each work or independent scheme

24.02 Capital and Revenue Expenditure: -

Expenditure is either "Revenue" or "Capital: The basis of the distinction is that expenditure which would, in the event of the undertaking being a commercial one, be met out of the revenue or income of the undertaking should be treated as "Revenue" and that which would be regarded as capital outlay should be treated as "Capital". The question whether any particular expenditure in a commercial undertaking is debitable to "Capital" or to "Revenue" is determined in the case of a new undertaking by the consideration that all initial outlay on first construction and equipment and all outlay on maintenance thereof until the undertaking reaches a productive stage are a "Capital charge, and in the case of an existing undertaking by the consideration that expenditure which improves the earning capacity of the undertaking, equivalent in the case of a forest to the yield capacity, is a "Capital" charge and that which merely maintains the earning capacity at its previous level is a "Revenue" charge.

(i) "Revenue" expenditure comprises, besides working expenses incurred on the production of revenue and on the realization thereof, all charges that are necessary for the maintenance of forests (after they have commenced to yield revenue) up to a proper standard of efficiency, i.e., the cost of all operations in connection with the conservation and regeneration of forests, including the replacing of forest crops by artificial means after harvesting, which may be required from year to year to maintain the forests in a state of normal efficiency.

* Author APCCF (B,P & D)
24.03 Transactions with other departments & Governments:

(i) Adjustments with other departments and Governments in respect of supplies made or services rendered by or to the Forest department should be regulated by the directions contained in Chapter IV of Account Code, volume I. Detailed instructions in this regard are issued in Rule 44 of the Manual of Contingent Expenditure (Maharashtra Contingent Expenditure Rules 1965, (Rule No. 44 and Appendix V thereto).

Note :- 1) The cost of the stationary supplied by the Stationery department and of printing work done at places of the Maharashtra Govt. for the Forest department will not be charged to that department.

Note :- 2) As per instructions contained in Govt. of India it is incumbent on the consuming department to arrange with the producing department, in preference to any other agency, for the supply of their requirements to the extent they can get it. The supplying department should cover the cost of production and the department supplied should receive it for a price, which is less than that in the market. Acceptable terms can only be arrived at by negotiations and agreement between the departments.  

(BFM 282)

(ii) For the sake of I.D.T. the Govt. servant supplying will prepare an invoice of the quantity and the price of the work done and forward it in duplicate to the Govt. servant supplied or served who on approving the invoice will countersign both and return of the work/bill in contingent register or appropriate stock register. Invoices should invariably specify complete account classification to which the charge is debitable as specified in Rule 44 stated above.

(iii) A. G. on receipt of the invoice supported by receipted acknowledgement shall give requisite credit to the respective govt. department; in case of govt. presses the credit will be given without waiting for the acceptance of debit by the concerned department or office.

(iv) The procedure of I. D.T. does not apply to the offices of the Central Govt., the Corporations and Z.P. for supply from forest department.

(v) Telephone bills should be paid in cash or by cheques. Special instructions regarding supply through CSPO should be noted.

(vi) Recoveries of payments made in cash: - Recoveries of payments made in cash should be treated like other revenue receipts or service payments as the case may be.  

(BFM 283)

(vii) Transactions with the Central Govt.: - Transactions of recovery Modified of value of material supplies or services rendered should be made on cash payments.  

(BFM 284)  

(G.N. of 22-2-1966 see rule 44 of M.C.E. Rules)

24.04 Inter Divisional Transfer:

(i) All revenue and expenditure must be recorded at once in the accounts of the Division within which collected and incurred, without reference to which origin or object. The Division has been adopted as the Forest unit to ascertain the results of working of the department and adjustment must be made between the different divisions when revenue is collected or expenditure is incurred in one division on account of other.  

(BFM 285)

(ii) Adjustments referred to in clause (a) above should be made monthly under the head 'forest Remittances' Inter Divisional Transfers'. Instructions contained under section 11 of Rule 44 of M.C.E. Rule 1965, and appendix V should be followed in connection with I.D.T.

24.05 Forest Remittances: - Generally all sums paid into treasury by a departmental officer or on his account, should be debited to forest remittance 0406, forestry and wildlife irrespective of whether remittance is made in cash or cheque. Similarly the value of all cheques drawn should be credited to 8782 cash remittances irrespective of whether or not they are cashed at once.  

(BFM 289)

Whenever the payment is being ordered to be paid by the department and officers, they should give adequate classification of major head, sub major head, minor head on the challan of remittance. Description of the exact purpose or object for which the remittance is made should also be given by the subordinate carrying out the remittance. On receipts of challans or payment for carrying out remittances, R.F.O.s and officers above him should give detailed classification and computer code of such remittances to avoid misclassification. In case of sale of timber and other forest produce, the name of the depot or coupe, felling series should be recorded while entering the details in the cash book.

General rules for collection and remittance of forest Revenue:

(i) Departmental receipts may ordinarily be realized in legal tenders, coins or currency Notes but in certain cases under prior agreement bank drafts, bankers cheques payable on demand may be accepted.
(ii) All sums paid into the treasury by departmental officer or on his account should be debited to forest remittances irrespective of whether a remittance is made by cash or by cheque. Similarly the value of all cheques drawn should be credited to forest remittances irrespective of whether or not they are cashed at once.

(iii) Members of the Outdoor staff shall collect dues for petty lease (licensees) dues in offence cases and such other recoveries as they may be directed to collect by specific order of the Conservator of Forests. They shall grant Money Receipt and remit the revenue into the treasury without any delay accompanied by challan in triplicate.

(iv) In Vidarbha grazing dues may be collocated through forest subordinates or through Vendors depending on special rules laid down for the purpose.

(v) Every sum exceeding Rs. 100/- due on account of lease on forest produce shall ordinarily be remitted through the person from whom it is due direct to the treasury in cash accompanied by challan in triplicate.

(vi) Remittance by forest officers may be partly through cash and partly by cheques or wholly by cheques the amount paid in cash and amount remitted by cheque being shown separately in the challan in remittance not.

(vii) **Conservator of Forests is empowered:**

(a) To authorize any subordinate official whether permanent or temporary to collect minor forest produce revenue.

(b) To make rules for their respective circles to regulate.

- The amount of revenue in one item which subordinate of any particular class or grade may receive.
- The maximum amount of revenue of any subordinate may accumulate before paying it into the treasury or remitting it to the R.F.O.

(viii) Remittance of Revenue (not being the sale proceeds by rated passes purchased and paid for at the treasury in Vidarbha, which shall be regulated by relevant rules) will be made:

(a) When realized at the treasury or sub-treasury, town direct to treasury on the very day on which it is received or at the latest on the next following day on which the treasury is open.

(b) Where the distance from treasury exceeds 32 K.M. and there is a Money Order Officer in the immediate neighborhood and amount to be realized is large enough it will be made by Postal Order without unnecessary delay.

(c) Under other circumstances by the hand of reliable member of the forest establishment with necessary precautions taken for the safety of the case remittance.

### 24.06 Forest Advances:

(i) **Advances to Disbursers:** When a subordinate officer who is not authorized to draw cheques against the drawing account of the divisional officer is given a cash advance of suitable amount to enable him to make the disbursements, entrusted to his charge (see F.P.I. 28 and supplementary rule 7 in 26.5.1 of this volume), the amount of the advance should be debited in the accounts of the officer making the advance to the minor head “Forest Advances” under the major 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 accounts classification. (BFM 290)

(ii) **Advances to Contractors, etc.** Advances to contractors, suppliers and labours made by D.F.Os in connection with the execution of works should be debited in the cash book to the detailed head "under Suspense-Work Advances". While such advances made by R.F.Os. (out of funds supplied to them as "Forest Advances" under the preceding article) should, on receipt of the monthly range accounts, be adjusted in the divisional cash book by credit to "Forest Advances", and debit to "Work Advances" lump entries being made in the name of each R.F.O. All work advances will be supported by the payees receipts on voucher, a consolidated voucher in support of the lump entries being required in addition from each R.F.O. for all work advances made by him during the month. (BFM 291)

(iii) When an advance is recovered (wholly or partially) from a contractor, etc., either by work done or in cash, the amount recovered will be credited in the cash book under "Work Advances". If the recovery is the value of work done, such value will be charged per contra to the appropriate budget head in the cash book, and the charge will be supported by a voucher detailing the work done and the rates, which will be signed by the contractor to show that he acknowledges the correctness of the credit given in his ledger accounts. (BFM 292)

(iv) Work advance which proves irrecoverable and are written off under the orders of competent authority (vide F. P. VII 35 IV) are credited in the cash book to "Work Advances" and debited to the work for which the advance
was originally granted, under the appropriate head of expenditure. All orders sanctioning a write-off, irrespective of the amount, should be communicated to the A. G.  

(BFM 293)

(v) Debits and credits on account of work advances should appear in the classified abstract of revenue and expenditure \((\text{Form 5})\) under the sub-head “work advances” as a net transaction by showing the total amount advanced and deducting therefrom recoveries effected, if any, during the month. This figure need not appear again in the cash account \((\text{Form 4})\) as a separate item, as the total of the classified abstract shown against “0406 Forestry and wildlife etc.” in the cash account includes these transactions. If the recoveries exceed payment in any month the net excess will appear as minus entry in the classified abstract. 

(BFM 294)

24.07 Recoveries of Service Payments: -

Recoveries of service payments should be dealt with as follows: -  

(BFM 295)

(i) If made before the close of the year in the accounts of which the payment was included. 

(a) When the recovery is in adjustment of an over change on account of pay or travelling allowance and is made by deduction from a bill debitable to the same detailed head, the net amount only should be debited to that head.

If the recovery is in compliance with a retrenchment order from the A.G. the number and date thereof should be quoted against the deduction in the bill and the amount deducted should also be noted in the remark column of the classified abstract against the head concerned.

(b) In all other cases, the amount recovered should be entered initially in the cash book as an item of receipt under “Recoveries of Service Payments” and retained as part of the cash balance, but in the accounts rendered to the A.G. the amount should appear as a minus entry in red ink in the classified abstract of expenditure under the sub-head to which it was debited originally, the net total of the abstract being shown on the creditor side of the monthly cash account.

(ii) If made after the close of the year in the accounts of which the payment was included: - The amount should be credited in the accounts as miscellaneous revenue under. 800 other receipts and remitted to the treasury as usual.

24.08 Other Recoveries: - Other recoveries from pay bills, etc., should be recorded as pertaining to “Provident Funds”, “Income-tax, etc. as the case may be, but such recoveries as are creditable to the Central Government (e.g., deduction on account of income-tax, should be classified under proper head.

24.09 Forest Deposits: -

(i) 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 deposits should not appear in the accounts of the officers of the Forest Department Similarly, earnest money deposits 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". Currently EMD is received by cash or in the form of D.D./Deposit at call etc. as per the terms and conditions of sale.  

(BFM 298)

(ii) Refunds of earnest money deposited by contractors, 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, whereupon 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 receipts in the form of challan, to distinguish such transfer credit from credits in respect of which cash is paid into the treasury.  

(BFM 299)

(iii) Deposits received by forest officers from purchasers or contractors as security for the due fulfillment of contract terms or for other purposes are remitted to the treasury as "Forest Remittances” and treated in the forest accounts as "Forest Deposits” under the major head "Departmental and Judicial Deposits-Civil Deposits” which are regulated by the same rules as are applicable to "Revenue Deposits". Challans accompanying the remittances should clearly show the purpose of forest remittance on account of security deposit for forest contracts to enable the treasury officer to distinguish them from earnest money deposits creditable to "Revenue Deposits".  

(BFM 300)
(iv) No sums are to be credited to "Deposits which can be carried to any other head of account for example revenue on account of timber or other forest produce paid in advance should at once be finally carried to the proper sub head "0406 Forest" and not placed in deposit.  
(BFM 301)

(v) Any sums received by the Forest Department on account of "Land Revenue" or other heads of revenue should be remitted direct to the treasury, for credit to the heads concerned. But where this is not possible (e.g. share creditable to "Land Revenue" in the sale proceeds of a minor forest produce form given out jointly for revenue and forest land, sale proceeds of trees exploited by the Forest Department from non-forest lands which are to be paid to the department concerned after deducting exploitation and supervision charges, etc.) the receipts should be credited to "Forest Deposits" in the forest accounts in the first instance and the amounts creditable to other heads should, when determined, be remitted to the treasury by a cheque at convenient internal (i.e., not less often than once a month). When this cheque is received at the treasury it will be paid by transfer credit to the revenue heads concerned.  
(BFM 302)

24.10 **Other Miscellaneous Transactions:**

Other miscellaneous transactions should be classified as follows:-

(i) Interest on arrears of revenue due from purchasers of forest produce, on work advances to contractors, etc., and on advances to Government servants, should be credited to "0049 interest receipt".

(ii) Contributions for leave and pension of officers lent to foreign service, if recovered at a combined rate, should be credited to "007/ leave salary and pension contribution superannuation" if levied separately.

(iii) Any special and non-recurring receipts (Such as from sale of land and other Governments asset or any extraordinary windfalls) unconnected with expenditure previously debited to a capital head should be credited to "800 other receipt" if they amounts to Rs. 10,000 and over. The corresponding expenditure head is intended for record of heavy extraordinary non-recurring expenditure such as would arise from severe damage by flood or earthquake.

(iv) Irrecoverable temporary loans and advances written off, and rewards for the destruction of wild animals (if paid through the Forest Department). should be debited to relevant head under minor head 800 other expenditure. In the former case there will be a per contra credit to the loan and advance head concerned.  
(BFM 303)

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Chapter-XXV
Cash Account

25.01 Cash, Cash Book and Other Accounts Record: -

25.01.01 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. (also see rule 99 - 101 B.T.Rules).

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.

(e) In respect of cash transactions, Government servants are bound, under Treasury Rule 32, to render satisfactory accounts thereof to the Accountant General.

(ii) Cash Book: -

(a) Every officer or subordinate who is authorized to receive or disburse Government money should keep an account in cash book, Form 3 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.) (BFM 304)

(b) All money transactions must be entered in the cash book immediately they occur.

(c) 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. The name of the treasury and the treasury number and date of each challan or advice list will invariably be entered in the cash book in the column of "particulars".

(d) 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.

(e) The bills on which the pay and travelling allowance charges of the Forest Department are paid by the Divisional Officer and not at the treasury are entered in the cash book.

(f) 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.  

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) Cheques how 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. 

(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.

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 countersigned and with complete account, classification, etc. of the charges in the forest accounts shown thereon. 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 (1). In other no such adjustment should be made except on receipt of an intimation from the A.G.

Detailed instructors regarding departmental transfer are contained in Rule 44 of MCE Rule 1964 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, whereupon 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.

25.01.02 **Method of Obtaining Money for Disbursement and Manner in which Disbursements are made:-**

(i) **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 :-** (1) 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.I.)-13 to 22 (b), 87 II. Treasury (F.P.II)-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.

(ii) 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.

(iii) The Treasury officer will cash against the drawing account of a Divisional Forest officer, a cheque drawn by an ACF/office 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.

(iv) 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.

(v) **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 Relieving 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.

(vi) 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.

(vii) 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.

(viii) When a government servant who is authorized to draw or countersign cheques or bills payable at a treasury or the Bank makes over charge of his office to another, he must send a specimen of the relieving government servant’s signature to the treasury officer or the local officials of the Bank, as the case may be.

(ix) All cheques should have, written across them in 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.

(x) If the currency of the cheque expires owing to it not being presented at the treasury for payment within 3 month 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 counterfoil of the new cheque.

(xi) 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)

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.

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 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.

(xii) 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 hereafter."  

(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.

(xiii) 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)

(xiv) 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 cashed at the treasury.

(xv) A monthly register of cheque drawn on all treasuries with which the drawing officer is placed in account should be kept.

(xvi) Range forest officer and other disbursers who submit account direct to the Divisional forest officer should submit with their monthly cash accounts an application in Form 12 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 1st of every month the DFO 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.
(xvii) 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 disbursers officers other than:

- (a) his Gazetted assistant,
- (b) Range Forest officer including Ranger Surveyors
- (c) Surveyors and
- (d) Forester in charges of in dependant 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.

(xviii) The head-clerk will be disburer 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.

(xix) 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/-.

(xx) 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)

25.01.03 Closing and Balancing of Cash Book: -

(i) 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.

(ii) 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 Conservator of Forest, on each occasion.

(iii) The subordinate disbursing officers are responsible for the proper disbursements and the Divisional forest Officer will see that the make them personally whenever this can be done without undue delay.

(iv) 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.

(v) Date for closing cash book (Please see para 25.14.02).

25.01.04 General instructions regarding disbursement by subordinate: -

(i) 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.I) 40 and the rules in Chapter XIII of this Volume.
(ii) 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.

(iii) 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 and 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.

(iv) 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 in corporation in his own accounts.

(v) 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.

(vi) 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 disburser.

(vii) 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.

(viii) 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.

25.01.05 Forms to be used for Preparation of vouchers (Please refer para 25.05.02 in this regard).

25.01.06 Payment to Contractors on 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 thereon.

(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 therein for the price of the articles sold.

25.01.07 Powers to be Exercised Within Budget Limit: -

(i) 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 may budget head unless it can be met from the original grant or by reappropriation 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.

(ii) 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.

(iii) 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)

(iv) Revenue outstanding which prove irrecoverable may be written off under the orders of competent authority (for powers see F. P. VII Relevant extracts in the text and appendices to chapter XIX and chapter II). 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 the month, 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.

(v) Scrutiny of record of revenue demands and outstanding. At the periodic inspections of divisional offices by 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.O.s 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 Conservator, and those of the Conservator to the Chief Conservator for perusal and return.

25.02 Registers of revenue demands and outstanding :-

25.02.01 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. See F.P.I.41 and 41-A in this connection. To facilitate the performance of this duty, a register of revenue demands should be maintained in divisional offices in Form 13. 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 1 to 7 of the register and the amounts subsequently accounted for in columns 8 to. (BFM 317)

25.02.02 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 Conservators who recover the fee; before granting the licenses and maintain a register of such licenses.

25.02.03 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 outstanding (Form 14), 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 is 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 a 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 sanctioned 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 form 12, each remittance will be accompanied by the usual challan in triplicate, the original copy duly receipted by the treasury will form the voucher in support of the debit in the cash book.

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 treasury and if the remittances 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 authorize by a forest officer receive it. In such cases a copy of the challan will be forwarded by the treasury officer direct to the DFO 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 or remittance of another division the revenue may be created 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. The acknowledgement with the coupon of the money order is forwarded by the treasury to the D. F. O., and also an advice of all the remittances received by money order on each day on which such transactions may occur. In such cases the post office receipt, with inland money order acknowledgement, will suffice as a voucher in place of the challan, in support of the debit in the forest accounts. (BFM 327)

At the end of each month the treasury officer forwards to the D. F. O., a consolidated receipt of forest remittances showing individual items separately. The D. F. O. should show against each item therein the corresponding Cr. item and the date of entry in the forest accounts, keep a note of unadjusted items, and then submit the consolidated receipt to the A. G. The unadjusted items should be adjusted in the divisional account on receipt of the relevant accounts from subordinate officers. (BFM 328)

Register of Cheque Drawn :-

Funds require 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 grant are not exceeded. A monthly register of cheque drawn on all treasuries with which the drawing officer is placed in account should be kept.
25.05 General Rules regarding payment and vouchers:

General Rules regarding payment and preparation of voucher refer section 1 of chapter 1 in part V of BTR regarding precaution to be taken in respect of cheques/cheque books.

25.05.01 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.

25.05.02 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. Form F.P. II-S.R. 35)
- Travelling allowance bill of establishment (T.O. Form to, F.P. II-S.R.)
- 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 (F.P.I-Form) and abstract thereof
- Refund of revenue
- 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. Form (10). Value of service postage stamps.
- Receipt issued by the Payments made by money order. Treasury officer Post office receipt and money order acknowledge of payee.

Contractors, and suppliers should be encouraged to submit their bills and claims in proper departmental forms. But bills not prepared in such forms 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.

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 in the for the price of the articles sold.

25.05.03 Except when payments due to contractors are made to financing banks, as provided in F.P.I.-19 A. 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. In cases of remittance 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 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. In no case should cheques be drawn unless the acknowledgement for payment is in the hands of the drawee, even when the cheque is to be delivered through a subordinate officer.

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 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 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.

25.05.04 General Instructions Regarding Payment and Vouchers:

The following general instruction regarding preparation and completion of vouchers should be observed. (Additional instructions regarding vouchers for remittances, book transfers, conservancy and works charges, establishment charges, contingencies, refunds, deposits and advances are given in the section dealing with those subjects). (BFM 333)

(i) All voucher 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 and 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 sump 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 upon 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 paisa from transaction etc. are contained in F.P.I F.P. II-S.R.26,27,30,3 A.

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 unavoidable 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) All vouchers must be filled in and signed in ink. The amount of each voucher should, as far as whole rupees are concerned, be written in words as well as figures. The amount of naya paisa may always, however, be written in figures after the words stating the number of rupees, but if there be no such fractions, the word "only" should be inserted after the number of whole paisas and care should be taken to have no space for interpolation as in the following examples- "Rupees twenty-six only", Rupees twenty-five, 40 ps. etc.

(c) The following transaction will be taken to the nearest Fifty paisa, sixty paisa and over being treated as one whole rupee and amounts less than fifty paisa being omitted:

- 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 department officers without the cognizance of the Audit Office.
➢ Accounts rendered from one Government or department 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) In cases where transactions involving an odd number of half-paise necessitate the adjustments of a fraction of a paise, such fractions should be neglected and the amount looked by all the parties concerned should be to the paise next below.

(f) In claims payable by Government in respect of contingent and other charges, paise should be rounded off to the nearest ten paise in the totals, if the claimants have no objection.

(g) 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.

(h) 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.

(i) 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.

(j) Bills requiring previous countersignature should not be paid before they are countersigned.

(k) 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.

(l) The authority under which deductions are made in a bill should be quoted.

(m) 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.

(n) 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.

(o) 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.

(p) 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 debitble, 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.
25.06 Conservancy and Works Charges:-

25.06.01 Classification and General Rules:-

(i) 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.

(ii) 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.

25.06.02 Commencement of Capital Work :-

(i) 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 or 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 within the powers of sanction of that authority, should be permitted without the previous approval of a higher authority.

25.06.03 Commencement of Revenue Works :-

No revenue work shall be commenced unless :-
(i) an estimate for it is sanctioned by the competent authority.
(ii) When the estimated cost exceeds Rs. (1000/-) the previous sanction of the Conservator is obtained to contract rates.
(iii) funds are allotted and orders for its execution given.

25.06.04 Measurement Book :-

(i) 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. (Financial Rules under Devolution Rules 37(e)F.P.I.-From 13, Press No. P.W.D. 9 or 10) which will form the basis of all accounts of quantities. The description of the work or supply must be lucid so as to admit of easy identification and check.  (BFM 339)

(ii) The pages of the book should be machine numbered and no page may be torn out nor may any entry be erased or effaced so as to be illegible. All corrections must be only attested by a responsible Government servant. Note :- In case of timber operations, the forms prescribed in Chapter XXIII of this Manual should be used. This does not however reduce the use of Measurement books for recording measurements and quantities of timber used in departmental constructions.

(iii) 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. (BFM 340)

25.06.05 Register of Sanctioned Work :-

Expenditure incurred on capital as well as revenue works will be entered in detail in a book. The number and date of sanction will be recorded on all vouchers which support expenditure on any work sanctioned in estimate or, when no vouchers are submitted, in the classified abstract of expenditure in accordance with para 27.13 (BFM 346)

25.06.06 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 Form (15) should be submitted through the Accountant General to the Conservator who should, if the work was sanctioned by the Conservator who should, if the work was sanctioned by higher authority forward the completion report to such authority. (BFM 347)

25.06.07 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. This distinction should be maintained in the preparation of vouchers details of major, minor sub & detailed head & computer code should be shown on voucher to explain exact nature of the work.  (BFM 341)

(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 in Form (16) under para 29.02 and para 19. 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.

25.06.08 Contract for works and supplies :-

(i) In the case of work or supply costing not less than Rs. 100, a contract should be made on a written agreement, duly stamped and registered, so that it can be maintained in a court of law in the event of dispute. This rule does not however, apply to petty forest works, costing not more than Rs. 300 in the aggregate, in which payment is made to one person on behalf of a group, as a matter of convenience.

(ii) The following documents relating to forest works or supply are exempted from stamp duty and registration:

   - Agreement for the felling, conversion, collection and transport of forest produce;
   - Agreement for the felling, collection, removal and purchase of timber, firewood etc.,
   - Agreement for the collection, removal and purchase of minor forest produce;
   - Agreement for cutting, removal and purchase of grass;
   - Agreement for the cutting, collection, pressing & storage of grass;
   - Agreement for grazing of cattle;
   - Agreement for the manufacture and purchase of minor forest produce;
   - Agreement for the purchase and resale of firewood to the public;
   - Agreement for the lease of forest land;
   - Agreement for constructing roads and buildings;
   - Agreement for the supply of clothing articles for forest subordinates;
   - Agreement for lease of private buildings and land for Govt. Offices depots, residences of Government servants and other purposes.
   - Agreement for the lease of forest land given out for agriculture.

Note :- However in the case of minor forest produce contract the limit may be raised to Rs. 2000 provided the amount of the accepted bid is paid in full by the purchaser on the day of the sale or within a week of it and his signature is taken on the conditions of sale. In the case of such contracts a simple permit is sufficient, case should be taken to see that the words "issued subject to sale conditions" are invariably entered on the permit.

(iii) Payment can be made to the contractors only by the Dy. C. F. or by an authorized subordinate Government servant. Claims for such payment should be prepared. Preferably by the claimants themselves, and no payment should be made until the correctness of the claim, in respect of quantities and rates, as well as the quality of the work or supply and other necessary factors, has been accepted by a responsible Government servant.

(iv) Range Forest Officers are authorized to make payment for work done or supplies made by contractors or piece-workers up to a limit of Rs. 500 on a single bill. Bill in excess of Rs. 500 on a single voucher should be pre-audited and passed for payment by the Dy.C.F.

Note :- This does not confer on Range Forest Officers the powers to sanction works or expenditure but only authorizes them to make payments for work done or supplies made after the estimates therefore have been sanctioned and funds allotted by competent authority in accordance with the rules in this Manual.

(a) Payments to contractors for work done will be audited with reference to the terms of agreements and the rates shown therein. This applies to cases in which contracts are accepted by the officers higher than Dy.C.F. i.e. those above the limit of Rs. 10,000/- each. Dy.C.F. should accordingly send to the Accountant General copies of contract agreements, showing the conditions rates, quantities, etc., in respect of all capital works above Rs. 10,000/-.  

(BFM 343)
(b) Such of the revenue works above Rs. 10,000/- as are selected by the Accountant General for detailed audit. The revenue works selected for detailed audit will be about 20 percent of the total number of such works above Rs. 10000/- (i) On the copies of contract agreements sent to the Accountant General particulars regarding tenders received for the work for which each agreement is entered into should be recorded briefly as "3/12" this would mean that the total number of tenders received was 12 while that accepted was 3rd in the list made and kept in the divisional office.

(c) In cases in which copies of contract agreement are not required to be furnished to the Accountant General a certificate that the claim is correct with reference to contract rates should be recorded on bills by disbursing officers.

(v) Before paying contractor's bills for material delivered by them at depot, the Divisional Forest Officer should satisfy himself that the material has been received correctly and in good order and has been recorded in the appropriate register of receipts, and should obtain certificates to this effect from officers in charge of the depots. These Certificates should be retained in the divisional office for checking, and for references at the time of final settlement of each contractor's account on termination of the contract period. In the vouchers submitted to the Accountant General the Divisional Forest Officer should give the following certificate: -  "I certify that I have obtained and kept on my record the subordinate officer's certificate that the material has been received correctly and in good order and has been recorded in the appropriate register of receipts". (BFM 344)

(vi) Payment to contractors on cheques :- Payments to contractors should, as far as conveniently practicable, be made by cheque on the nearest treasury. The nearest treasury would ordinarily be one within the district, but in specific cases where the nearest treasury happens to be outside the district, payment may be made by the disbursing officer by cheque on such a treasury.

Wherever fractions of a rupee occur in the total of contractor's bills, or, in case of works or supplies chargeable to more than one, in the totals chargeable to each estimate, fractions less than half may be disregarded, and half a rupee and over taken as a rupee. This rule applies only to regular contractors bills and not to payments for petty supplies.

25.06.09 Roads and Buildings :- Every Range Forest Officer should draw up lump sum 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.

(i) Leaks in roofs must be immediately made water tight.

(ii) All posts should be tarred once in every five years 2 feet from the ground level.

(iii) Drains of roof drip should be put in order at the beginnings of the rains.

(iv) Fences should be kept in order and no cattle allowed into the compound.

(v) Wells should be baled out and cleaned at the end of the summer.

25.06.10 Muster Rolls and Vouchers :-

(i) Muster Roll :- For works executed by labourers employed on wages (daily or otherwise), muster role 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. (BFM 334)

(ii) Except when payments due to contractors are made to financing banks, as provided in Financial Rules under Devolution Rule 37(e) F.P.L.-19A, every voucher should bear, or have attended 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 there of.
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 :- (BFM 335)

(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 Conservator) 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 labour is 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 and 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 different rates should be made on separate vouchers.

(b) All bills prepared by Range Forest Officers in excess of Rs. 500 should be pre-audited and passed for payment by the Dy.C.F. over his dated signature and treated as separate voucher.

(c) 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 deviation 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.

25.07 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. Detailed instructions in this regard are contained in the Govt. Resolution. Finance Department No. mkn-1000/Ch. No. 44/05/Tr.Ch.-5, dated 04/01/2006 as amended from time to time. In addition Maharashtra Treasury Rules, Volume-1, Rule 449 (1) and Chapter V should be referred to (BFM 348) [Annexure XXV (1) & (2)]

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) Drawl 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 as 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 48 B.

Note :- To ensure that an adequate scrutiny has been exercised to avoid the possibility of double payment, the drawing officer should under 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) All changes in the personnel of a Circle and the grant of all leave to subordinate employees, sanctioned by Conservators as well by that Dy.C.F. who have been authorized to exercise such powers, should be intimated by the conservator to the Accountant General. (BFM 356)

(ix) Note: - For detailed rules see Treasury Order 21 and Subsidiary Rules 32, 109 and 111 (F.P.II). In his general letter No. 3 (G.A.D./81/412) of 10th May 1937, the officers may draw an increase or charged rate of pay or allowance on the authority of their controlling officers. In the following cases fresh pay slips should be issued by such controlling officers to Gazetted officers and orders sanctioning the increase in case of non Gazetted officers :-

(a) In the case of those services where the grant of increment depends upon the passing of examinations until all such examinations are passed.

(b) Whenever the date of increment has to be changed by reason of the officer taking leave without pay or being suspended.

(c) Whenever an officer passes from a junior to a senior scale or from one time scale to another outside or beyond it.
(d) Whenever an officer passes an efficiency bar.
(e) Whenever an increment of the officer is stopped order of competent authority.
(f) Whenever an officer is appointed to a temporary post or reverts therefrom.
(g) Whenever an officer is drawing leave salary or pay for the first time.
(h) Whenever leave salary admissible during leave is changed.
(i) Whenever an increment is earned during the probationary period.
(j) Whenever an officer proceeds on leave of any kind or return therefrom.
(k) Whenever an officer is in occupation of government quarters, on his transfer to a post located in a different Public Works Division.
(l) Whenever an officer earns an increment for continuous or non-continuous officiating service.

Pay and travelling allowance due to a Government servant on his transfer to another Circle or division, and not paid on his departure, should be paid from the division to which he has been transferred on the basis of LPC. It is not necessary to effect inter-divisional adjustment as per treasury order and Subsidiary Rules made thereunder (F.P.II)-Subsidiary Rule 104-A, to pay all personal claims for pay and allowances, including travelling allowance, up to date to Government servant on transfer before issuing a last pay certificate.

(x) 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. O. Form 10 of the Treasury Orders and the Subsidiary Rules made thereunder (F.P.II) (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 Conservator 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 :-

"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 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 forms will be prepared in the divisional office and passed for payment.

25.08 Contingent Charges and their Account:-

25.08.01 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 Rule 4 (Note below the Rules)
25.08.02 Contingent Expenditures of the Forest Dept.:-

(i) The contingent expenditure of the F.D. falls under the following 2 categories. 1) Non contract non countersigned contingencies (or audited contingencies) referred to in F.P. 1-80 1950. 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.

(ii) 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, telegram charges sundries etc.

(iii) Non contract special contingencies - These are the charges whether recurring or non recurring which can not be incurred without the previous sanction of the superior authority such as rents referred to in F.P.I 80(e). 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.

25.08.03 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.

25.08.04 Record of contingent expenditure should be kept as per the directions contained in para II, Sec. 9 of MCER, 1965.

(i) 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.

(ii) Departmental officer should furnish a certificate in the given in MCER 31, when a claim on account of the tax under Bombay Sales Tax Act 1959 or the Central Sales Tax Act, 1956 is included in contingent the bills preferred by them.

(iii) Instructions on indent of service postage stamps are given in Chapter XXXVI, para 36.01.01.

25.09 Refunds:-

Refunds of revenue are taken in reduction of receipts and charged to the head "0406 Forestry and Wild life 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-I4. The instructions in F.P.I- 96, 98 and 99 should be observed. (BFM 365)

25.10 Losses and Write-off: -

25.10.01 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)

25.10.02 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. 18-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 into, 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. (For exceptions in which a report need not be submitted to the A.G. see rule II of Section I of App. I8 to F.P.I. (BFM 369)

(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. I8A 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

25.10.04 In order to minimize the risk of embezzlements, thefts, etc., heads of offices should see, whenever it is necessary to send a peon to cash cheques or to credit money into the treasury, that the work is entrusted to a trustworthy peon of longer service. Ordinarily one person may carry an amount up to Rs. 2000. When such amount exceeds Rs. 2000 two persons should be sent. If the amount is in excess of Rs. 5,000 one of the persons must invariably be a clerk. These limits are applicable in all cases unless lower limits have, in specific instances, been laid down in other rules or orders of Government. (BFM 370)

25.11 Register of Receipt and Repayment of Deposits:-

25.11.01 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)

25.11.02 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.

25.11.03 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. (BFM 373)

(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 or receipt and in the register or 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) When works which should be done by contractor according to the terms of their contracts are carried out departmentally and the cost is debited to the deposits of the defaulting contractor, complete vouchers giving full details should be furnished to the A.G. duly supported by the Sub-vouchers, where necessary, to enable the audit office to see that the expenditure incurred is in order, that the payment has in fact been made to the proper party, that proper receipt has been discharged by that party and that a II nd claim against Govt. is impossible. (BFM 378)

(viii) 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.I)- 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-I of Financial Rules under Devolution Rule 37(e) (F.P.I). (BFM 379)

(ix) 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)

(x) 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-B* 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 debitable 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 readjustment 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.

25.11.04 Register of money receipt books

(i) 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 official so that the returns of the used up books can be watched and the stock of books with him on any given date is ascertained.

(ii) 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.

(iii) The Range Forest Officer should submit the account of the money receipt books in the following form along with his monthly cash account.

<table>
<thead>
<tr>
<th>Name of subordinate using money receipt book</th>
<th>Book No.</th>
<th>Number of pages used during the month from No.-- to No.--</th>
<th>Number of unused pages from No.-- to No.--</th>
<th>Total amount collected by each officer.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
</tbody>
</table>

Account of unused pages should be checked during subsequent months.

(iv) 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.

25.12 Forest Advances and Contractors and Disbursers Ledgers :-

25.12.01 Advances to Disbursers :-

(i) A subordinate officer who is not authorized to draw cheques against the drawing account of the Dy.C.Fs may be given a cash advance of suitable amount to enable him to make the disbursements entrusted to his charge.

(BFM 290)

(ii) 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 disburer concerned. When an account of the advance is rendered by the disburer, 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.

25.12.02 Cash account of advance to contractors and workmen :-

(i) Advances to contractors and workmen should be given only when no other arrangements can be made for carrying out a work, such advance are regulated by the rules in Appendix (6). Subject to the limit and rules there in, the Conservator 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)
(ii) 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 he furnishes perfect satisfactory reasons for their action, he will be held personally responsible.  (BFM 212)

Note :- (1) As far as possible the system of giving advance to contractor should be done away with. Contractors should preferably be 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.

(iii) 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.

(iv) 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.

25.12.03 Contractors and Disbursers Ledger :-

(i) (a) A bound ledger in Form (17) should be maintained in Divisional and where necessary, in Range offices, for all accounts with the disbursers and contractors, on the debitor 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)

(ii) (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 lump sums 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.

(iii) Each item entered in the cash book 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 :- (1) 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 in Appendix (6) 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.

(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 Appendix (6) 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 there of 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. Conservator is authorized to sanction remission of arrears and write off unrecoverable advances subject to a maximum of Rs. 250 in each case.

25.12.04 Other Advances:
(i) 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:

(Note: Advances to contractors and workmen, dealt with in Section II are advances bearing interest whereas advances to disbursers dealt with in Section 1 are interest free. These are not included in the list given below).

<table>
<thead>
<tr>
<th>Nature of Advance</th>
<th>S.No.of rules or articles</th>
<th>Name of the Financial or other authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i) ADVANCE BEARING INTEREST</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) House building advances</td>
<td>7610(271)</td>
<td>Financial Rules under devolution Rule</td>
</tr>
<tr>
<td>(b) Advances for purchase of</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(ii) Motor cycle</td>
<td>2203</td>
<td>- do -</td>
</tr>
<tr>
<td>(iii) Other convey-</td>
<td>2203</td>
<td>- do -</td>
</tr>
<tr>
<td>(iv) Purchase of personal computer</td>
<td>as in i(b) (i) above</td>
<td></td>
</tr>
<tr>
<td>(ii) ADVANCES NOT BEARING INTEREST</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) Advance of pay and Travelling</td>
<td>proper salary head</td>
<td></td>
</tr>
<tr>
<td>allowance on transfer.</td>
<td>salary &amp; T.E.</td>
<td></td>
</tr>
<tr>
<td>(b) Advance of traveling allowance on</td>
<td>salary &amp; T.E.</td>
<td></td>
</tr>
<tr>
<td>tour.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(ii) In order to watch the recoveries of the advances listed above, a register should be enforced in the offices at all level.

25.13 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 Form (5) submitted to Accountant General. (BFM 387)
25.14 Closing of Accounts of the Year :-

25.14.01 Checking and Closing of Accounts :-

(i) 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.

(ii) 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 20th 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 by the last day of the month, the cash account (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)).

(iii) 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.

(iv) 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 therein; if not, they should report to the Divisional forest officer accordingly.

(v) The Range Forest Officer should submit with his monthly accounts an abstract of the contractors and disbursers ledger in Form (18) together with a consolidated receipt signed by him for the advances made by him during the month to the workman, 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.

(vi) 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 count 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 head quarters :-

"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 disbursment, 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.

(vii) Whenever cash balances are checked, such check must be thorough and the correctness of all cash book entries for the period for which the cash balance is struck, must be verified with subsidiary vouchers and reference to latest objection statement, in addition to counting of the cash.

(viii) As soon as the audit check of the Range Forest officer's account in the Divisional Office is over, the irregularities, discrepancies etc., in the amount, if revealed should be communicated by Divisional Forest officer to the Range Forest Officer in duplicate. The Range Forest Officer should return one copy of the objection statements duly replied within 10 days of its receipt.

It is essential that the amount of cash balance as shown against each Range Forest Officer in the divisional ledger be clearly intimated in each months, objection statements, even though there may be no other objections,

(ix) Gazetted Officers when checking range cash account should take this balance in to accounts in order to arrive at the correct cash balance of Range Forest Officer.

25.14.02 Closing of The Account of the Year:-

(i) 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)

(ii) 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 1st 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 1st 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 1st 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 later should be closed on 20th 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.
25.15 **Correction of Errors:**

25.15.01 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 rewritten. No erasers are permitted. All corrections should be initialed.

25.15.02 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)

(i) 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.

(ii) 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 incorrect 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 below:-

<table>
<thead>
<tr>
<th>Particulars of original transaction, with reasons for the proposed adjustment</th>
<th>Debits</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Head of Account</td>
<td>Amount</td>
<td>Head of Account</td>
</tr>
</tbody>
</table>

Passed: Divisional Forest Officer

(iii) 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 advice the Forest Officer regarding the corrections (if any)

(iv) 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.

**25.16 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.

List of Documents to be submitted to the Accountant General along with monthly Cash Account

(i) **Form No. 25** (Account Form)  **Form (4)**

(ii) Detailed Head wise classified Abstract of Revenue and Expenditure) **Form No. 25**  **Form (4)**

(iii) **Form No. 35**-Classified Abstract of Expenditure  **Form (4)**

(iv) Copy of Cheque drawn Register (**Form No. 22**)  **Form (5)**

(v) Statement showing the details of cheques drawn/encashed/remaining uncashed during the month  **(Form No. 23) Form (7)**
(vi) **Form No. 34** Ledger for Advances to disbursing Officers

(vii) Proforma in Respect of Remittance

(viii) Proforma in respect of 8443 Forest Deposits plus minus for the month.....

(ix) General vouchers in **Form No. 32** above Rs. 250/-

(x) Duplicate copies of Pay bill, and original copies T.A. Bills and other bills

(xi) **Form No. 36** (Details of amount paid into Treasuries)

(xii) Scheduled of recoveries from the Pay bills as per list attached.

(xiii) Scheduled of IDT raised to other Divisions/Deptts.

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Chapter-XXVI

Cash Accounts of Subordinate Disburbers

(Range Depot and Round Officers, Etc.)

26.01 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)

26.02 Cash Book:-

(i) Every subordinate who is authorized to receive and disburse Government money should maintain a cash book, Form 3 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 month, 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 originals, 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.

26.03 Collection and Remittance of Revenue:-

(i) 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 material sold 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)

(ii) 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)

(iii) Receipts in the prescribed forms should be given for all Government money collected. (BFM 400)

(iv) 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).

* Author APCCF (B.P & D)
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
- Round forester or round guard or depot officer..... Rs. 50
- Forest guard (when authorised to collect revenue by special order) ... Rs. 25

Note.- The Range clerk may collect revenue in the ranger's absence on tour provided he has furnished security under the rules.

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.

(v) 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.

26.04 Custody of Government Money:-
(i) Subordinates should furnish security in accordance with the rules in Chapter XIII. See also regarding custody and care of Government money. (BFM 403)
(ii) 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)
(iii) 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 as low a figure as possible by prompt disbursements. An explanation should be submitted with the monthly cash accounts when the cash balance exceeds the limit prescribed by the rules and standing orders. (BFM 405)
(iv) 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)

26.05 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 1st 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 5th of the month and proceed to make payments as directed in the following para. (BFM 409)

26.06 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. 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 thought 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 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 R.F.O. himself, as a rule, but may, when necessary, be entrusted 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 20th 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-I (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 following 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 from will be prepared in the divisional office and passed for payment.

(xii) 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 10th 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)

26.07 Contractors and Disbursers' Ledger :
This should be kept in Range Offices where necessary, in Form (17), vide instructions in 25.12. (BFM 421)

When advances are made by the R.F.O. to workmen under the rules in Appendix (6) 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.

26.08 Monthly Cash Accounts:-

(i) Round officers should close their books on the 18th 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 Form 3 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 Form 3 noting thereon the amounts admitted and disallowed. Within 2 days of closing his cash book, the R.F.O. should prepare and submit to the Dy.C.F. in duplicate an abstract account in Form (4a) 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 of Form (4a) will be returned by the Dy.C.F. to the disbursers concerned with orders regarding sums disallowed, etc., noted in the "remarks" column. These copies as well as the copies of Form (4b) returned to the round officers should be filed by the respective disbursers and produced at the time of inspection of their offices.

(b) If the accounts in 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 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 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)

(vi) The disbursers who are required to submit monthly cash accounts to the Dy.C.F. under sub para above should also submit supplementary accounts for March as required if there are transactions of the nature mentioned therein; if not, they should report to the Dy.C.F. accordingly. (BFM 427)

26.09 Audit Check in Divisional Office and Incorporation of Subordinates' Accounts in Divisional Account:

(i) The principal duty of the accounts branch of the Divisional Forest office is the incorporation of Range accounts after checking into one consolidated account of the Divisional Forest Office which is submitted to the Accountant General. The Dy.C.F. is required to see that such subsidiary accounts are properly incorporated. Although it is desirable in order to avoid objections, to see that the various forms submitted agree with each other. It should be remembered that as the Accountant General's office does not see the Range accounts, the responsibility for their incorporation and check rests entirely with the Dy.C.F. and his accounts branch.

(ii) It is the duty of the accounts branch of the Divisional Forest Office to see that the Range accounts represent the actual state of affairs and that these accounts are to the satisfaction accurately built up from the records submitted by the disbursers.

(iii) The cash account starts with the opening balance, shows the total receipts and payments, and thus works up to the closing balance. The cash account is supported by the certificate that the cash balance shown in the account, has been verified according to the prescribed rules and agrees with the balance of the disbursers for the last day of closure of the cash account of the month. The cash account shows the vouchers required, vouchers forwarded and those still to be submitted. It is also to be seen that the details in each work up to the totals and that the details agree with the supporting documents.

(iv) One of the important duties of the accounts branch is the detection of frauds as it occurs by frequent violation of important rules. The suspicious factors in the original records money receipts vouchers after opportunity to detect frauds.

(v) In checking the voucher furnished in support of the accounts, attention should be devoted to the following important points:-

(a) That the vouchers are in the prescribed form; that they are duly receipted by the payees; that they are in original; that a brief abstract is given under the signature of the drawing officer and that signature where necessary are transliterated, also that vouchers contain notes of dates of payment;

(b) That the vouchers are properly drawn up, arithmetically correct, receipted by the proper person, certified by the disbursers and countersigned by the controlling officer as the case may be;

(c) That the details work up to the totals and the totals are in words as well as in figures;

(d) That there are no erasures and that any alterations in the total are attested by the officer concerned as many times as they are made;

(e) That revenue stamps are affixed where necessary and that they are defaced;

(f) That G. P., fund income-tax, Professional tax, G.I.S. deductions have been made in strict conformity with rules; and that recovery of advances is also done correctly, regularly and completely.

(g) That, except in certain specified cases, no claim against Government, not preferred within the time limit prescribed by Government, has been paid without sanction of the competent authority.

(h) That, except in cases in which it is specifically authorized, no payment is made on a voucher on order by a subordinate instead of the Head of the office himself, and that copies of sanction are certified by the sanctioning officer or by an officer authorized to sign for him.

(vi) The revenue shown in the Range Forest Officer's account should be checked with money receipts and treasury challans and revenue should be classified under proper sub-heads. The challans received with the Range Forest Officer's account should also be verified with the consolidated treasury receipt and the accountant should satisfy himself that they agree with each other.

(vii) In the case of Vendor's account where the rated pass system is in force, it should be seen that the rates charged are in accordance with the sanctioned schedules.
The Head clerk or where there is no head clerk, the Accountant in the Divisional Forest Office should balance the account of every disburser when received, by endorsing the following abstract giving lump sum totals on each cash account in the printed form as per Annexure to the forms of range cash account.

(viii) In the above form reference to the Dr or Cr side of adjustments made in the Divisional Forest Offices cash book should be given against each item at the time of incorporating these items in the Divisional cash book.

(ix) The Head-clerk or Accountant should then put up the audit memo along with the divisional cash book to the Dy.C.F. or in his absence to his Gazetted assistant who should satisfy himself in regard to the correctness of adjustments made and in token of his satisfaction, will countersign and pass the figures of revenue and expenditure in the audit memo.

(x) The Range accounts should also be compared with the abstract of entries in the Contractor's and Disbursers' Ledger. If the Range accounts disagree with the entries in the ledger abstract, the Accountant must be called upon to explain, and the Range Forest Officer at once addressed to make his account agree (when, for instance, any sums are disallowed). The check of revenue entails the checking of payments due by contractors or disbursers who are paying fixed amounts by installment and Dy.C.Fs should either keep themselves or require their Accountants to put up the register in which such installments are originally written up and subsequent payments entered as they are shown from time to time. From this the Dy.C.Fs will become aware of instalments which are overdue and take action for their recovery.

(xi) Copies of the Range accounts submitted to the Divisional Office should occasionally be compared with the cash books in Range Offices. This will be in addition to the complete checking and comparing of the book entries in the monthly cash accounts every year during the time of Range Office inspection. For this purpose the Divisional Forest Officer and his Gazetted assistant should make it a point when they happen to be at the headquarters of the Range, to call for the cash book and Range account of any particular month, to be selected personally, from the Divisional Office and check the entries with the original cash book and see that the payments are supported by necessary vouchers, remittances are supported by treasury challans and correct entries appear in the other registers of the Range. Selection of the cash account to be compared with the original should not be entrusted to the divisional staff and those cash accounts should invariably be selected which contain alterations in the audit memo. Any discrepancy should be severely dealt with as it gives a loop-hole for fraud.

(xii) Regarding checking of subsidiary forms, it should be seen that all the items in the divisional cash book agree with the registers or schedule concerned, e.g.:

(a) to cheques drawn - figures should agree with those in the register of cheques;
(b) by amount of advances made etc.- figures should agree with those in the ledger abstract;  
(c) by expenditure charged etc.- figures should agree with the totals of Form (5) (Expenditure)
(d) to revenue received - figures should agree with totals of Form (5) (Revenue)
(e) by revenue paid into treasuries - figures should agree with totals of Schedule of remittances.

(xiii) After the incorporation of the Range accounts and other disbursers' accounts in the divisional cash book, the divisional audit memo in the form prescribed should be prepared and pasted in the divisional cash book. It should agree the cash account as submitted to the Accountant General.

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Chapter-XXVII
Accounts Returns rendered by Forest Department Officers to the Accountant General and Controlling Officers

27.01 General :- The direction contained in this chapter shall apply primarily to accounts of Dy.C.Fs. They 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 A.G. in respect of transactions passing through them.

27.02 Incorporation of Subordinates' Accounts :-
Before closing the accounts of a month the Dy.C.F. 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. For this purpose, the accounts of the latter should reach the office of compilation in time for the preparation and submission of the accounts returns on the due date (see para 27.04). If they do not arrive in time to be so incorporated, they should be taken in the following month's accounts but such an occurrence should be avoided as far as possible. In the case of accounts for March, however, the Dy.C.F. must keep open his accounts until receipt of all the subordinates accounts in order that all receipts and payments of the official year may, as far as possible, be brought into the accounts of the year (see also para 25.14).

27.03 Compilation of Monthly Accounts :-
27.03.01 Cash Account
The monthly cash account should be prepared in Form (4) - State Accounts. It 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 :

(i) Debtor side :- (1) Cheques drawn: (2) deposit received; (3) recoveries of advances from disbursers; (4) revenue received and credited in the cash book under revenue heads 0406, 0049, 0045. (5) recoveries made by deduction from pay bills on account of service and other funds, provided the bills are accompanied by schedules showing the full particulars of each recovery; (6) refund of forest revenue taken by deduction from revenue; (7) receipts and recoveries creditable to the Central Government; (8) receipts and recoveries creditable to Railways; and (9) receipts and recoveries creditable to other Provinces.

(ii) Creditor Side :- (1) Remittances to treasuries; (2) deposits repaid; (3) advances made to disbursers; (4) expenditure debited in the cash book to 0406-forest; (5) expenditure debited in the cash book to 4406-capital outlay on forest; (6) receipts and recoveries to be deducted from capital outlay; (7) payments debitable to the Central Government; (8) payments debitable to Railways; and (9) payments debitable to other Provinces.

27.03.02 Classified Abstract of Revenue and Expenditure :-
A classified abstract of revenue and expenditure should be prepared in Form (5) the expenditure debited to the head “4406 capital outlay on forests” being shown separately from that debited to “2406 Forest.” All items of revenue and expenditure recorded in the cash book for the month should be classified and arranged in this return in accordance with the prescribed classification, the entries being made in such detail as may be required by the A.G., in order that they may be readily understood and checked.

27.03.03 In respect of all unvouched outlay (i.e. items not exceeding Rs. 500 for which no vouchers are submitted to the A.G. (vide 27.04(iii)) on works which are outside the powers of sanction of Dy.C.Fs, the following information should be furnished in the remarks column of the classified abstract :-

(i) Reference to item No. of Form (16) in which sanction to the allotment, estimate, rates, etc., is intimated to the A.G.

(ii) Reference to the No. of the voucher of the month in which, the total progressive expenditure for the month inclusive of the unvouched expenditure has been shown; or the total progressive expenditure for the month, if there be no vouched expenditure on that work during the month.

27.03.04 Schedule Of Remittances to Treasuries.
A schedule of remittances to treasuries should be prepared, in Form (11) which will be a copy of the divisional register of forest remittances (25.03.01) and show each item of remittance separately. A reference to

* Author APCCF (B.P & D)
these items should be made invariably against the corresponding entries in the last column of the consolidated receipt received from the treasury concerned (P. 25.03.01). No challans will accompany the schedule. (BFM 433)

27.03.05 Schedule of Transactions with other Governments and Railways.
A schedule should be prepared separately for receipts and payments in which all items of receipts and payment originating in the division on behalf of other Government should be detailed and grouped by each Government. A separate schedule should be prepared in respect of transactions originating in the division on behalf of Railways, in which the transactions should be grouped by each Railway. (BFM 434)

27.03.06 Schedules of Deposit Transactions
An "Extract register of Forest Deposits received" should be written up daily from the register of receipts, It is of importance that each deposit should be confined exactly to its own cage, as the A.G. has to detail repayments against it. (BFM 435)

27.03.07 An "Extract register of repayment of Forest Deposits” should also be written up daily. (BFM 436)

27.03.08 A plus and minus memorandum of deposit transactions of each month should be prepared, showing the opening balance, total receipts, total repayments and closing balance. As this balance should always agree with the aggregate of repayable deposit balances upon the deposit register, it should be reduced in the memorandum for April by the amount reported for lapse under 27.04 (xi). (BFM 437)

27.03.09 Abstract of Contractors' and Disburser's Ledgers.
An abstract of the contractor’s and disburser's ledger should be prepared monthly in Form (17). In this abstract should be shown, in consecutive order, first the contractors’ accounts and then the disbursers’ accounts. The advances made by R.F.Os. to workmen etc. and amounts recovered by them will be shown in lump separately against each R.F.O. The columns should be totaled separately for contractors’ and disbursers' accounts. (BFM 438)

27.04 Submission of Accounts to the Accountant General: -
(i) A copy of the monthly register of cheques drawn (25.04) should be submitted to the A.G. on the last day of each month, and the other accounts mentioned below should be submitted so as to reach the A.G. by the 8th of the month following.-- (BFM 439)

Accounts Returns.
That to which they relate (except in the case of accounts for November, February and March)
(a) Monthly cash account ... ... ... vide 27.03.01
(b) Classified abstract of revenue and expenditure 27.03.02
(c) Schedule of remittances to treasuries ... ... 27.03.04
(d) Schedule of transactions with other Government 27.03.05
(e) Schedule of transactions with Railways ... ... 27.03.05
(f) Extract register of deposits ... ... 27.03.06
(g) Extract register of repayments ... ... 27.03.07
(h) Plus and minus memo, of forest deposits ... 27.03.08

These should be accompanied by all the vouchers required by and voucher for all other items of payments entered in the monthly cash account. Blank return should not be submitted with the cash account, but a note should be made at the foot of the account that they are blank.

(ii) A certificate signed by the Dy.C.F. should be attached to the monthly cash account to the following effect :- (BFM 440)

(a) That the lump sums shown agree with the details in the cash book and also with the subsidiary returns after making allowance for,

- cash recoveries of service payments noted in the cash book but not shown in the cash account as separate items,
- refunds of forest revenue noted in the cash book but taken by deduction from revenue in the cash account,
- receipts and recoveries on capital account noted in the cash book but deducted from expenditure under the head 4406-Capital outlay on forest in cash account,
- recoveries of “work advances” noted in the cash book but deducted from payments under 2406 Forest 4406 in the cash account, and
- security deposits transferred from one work to another and shown in the registers of deposits received and repaid but not in the cash book; and
(b) that the account balance agrees with the actual cash balance, the certificate being worded as shown in note 25.01.03 (closing and balancing).  (BFM 315)

(iii) A certificate in the following form signed by the Dy.C.F. should be attached to each classified abstract of expenditure :-  (BFM 441)
"I certify that (so far as I have been able to ascertain by an examination of the accounts and vouchers and by personal inspection of the works carried out which I have been able to visit) the expenditure entered in this account could not, with due regard to the interests of the Government service, be avoided.  I certify that, to the best of my knowledge and belief, the payments included in this account have been duly made to the parties entitled to receive them.  All vouchers for payments of salaries and travelling allowances and of refunds and advances, vouchers for all other payments above Rs. 500 in amount, and vouchers for all items adjusted by book transfer with other Governments, departments, etc., are attached to the account.  I have, so far as possible, obtained vouchers for other sums, and a personally responsible that they have been so destroyed that they cannot be used again."

(iv) Fair copies of accounts should be signed only after they have been compared with office copies.  All money transactions passing through the office should be subjected to a careful scrutiny and the Dy.C.F. cannot escape this responsibility even if the accounts are signed by his head clerk under the provisions of 27.04.(viii).  (BFM 442)

(v) For special reasons the Dy.C.F. may authorize a 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 reason for delay must be intimated invariably on that date.  (BFM 443)

(vi) The accounts for February and November should be dispatched punctually on the last day of those months, and those for March so as to reach the A.G. by the 12th of April of the succeeding year at the latest; but the schedules of transactions with other Governments and Railways (P. 27.03.05) for March should invariably be dispatched so as to reach the A.G. not later than the 7th of April and all correcting entries affecting those schedules should be intimated so as to reach him by the 12th April at the latest.  (BFM 444)

(vii) In addition to the ordinary accounts for March, a supplementary account for that month, in the form of the cash account Form (4) comprising the transactions included in the supplementary account books P. 25.14 and 25.16 should be submitted to the A.G. so as to reach him by the 1st June, or such other date as may be prescribed by him.  This will be accompanied by the usual classified abstract of revenue and expenditure, schedule of remittances to treasuries and the necessary vouchers, etc.  (BFM 445)

(viii) When the Dy.C.F. signs the accounts while on tour and cannot give the certificate, required by 27.4 (ii) and 27.04.(iii) they should be furnished separately when he returns to headquarters.  Similarly, when the Dy.C.F. is on tour and is not able to sign and submit the accounts so as reach the A.G. by the prescribed date, they may be dispatched over the signature of the Dy.C.Fs. head clerk, if delay can be saved thereby.  In that case, the vouchers to accompany the accounts should invariably be signed by the Dy.C.F. himself and dispatched with the accounts or as soon after their submission as possible; the certificates required by para 27.04 (ii), 27.4 (iii) in the cash account and the classified abstract of revenue and expenditure will be omitted and in their place the Dy.C.F. should subsequently (after examining the account books and other papers at headquarters) send the same to the A.G.  (BFM 446)

(a) A certificate of responsibility in the following form :-
"After due examination of the accounts, books and other necessary papers for the month of ....... the accounts of which were dispatched under the signature of my head clerk during my absence from headquarters, I accept responsibility for the same."

➢ the certificates prescribed in para 27.04.(ii) in respect of the monthly cash account and
➢ the following certificate in respect of the classified abstract of expenditure :-
"I certify that (so far as I have been able to ascertain by an examination of the accounts and vouchers and by personal inspection of the works carried out which I have been able to visit) the expenditure entered in the classified abstract of expenditure in Form (5) (with the exception of the under mentioned items for the recovery and adjustment of which orders have been issued) could not, with due regard to the interest of the Government service, be avoided.  I certify that, to the best of my knowledge and belief, the payments included in that account have duly been made to the parties entitled to receive them.  All vouchers for payments of salaries and travelling allowances and of refunds and advances, vouchers for all other payments above Rs. 250 in amount, and vouchers for all items adjusted by book transfer with other Governments, departments, etc., have been submitted
to the Accountant General. I have, so far as possible, obtained vouchers for other sums, and am personally responsible that they have been so destroyed that they cannot be used again.

ITEMS DISALLOWED.

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“Divisional Forest Officer.”

(ix) At the end of every quarter a certificate should be recorded on the Extract Register of Receipts of Deposits by the Dy.C.F. that he has examined the register personally and that the entries are made with the at most care and regularity.  (BFM 449)

Note.- The examination is not intended to be mechanical, and to secure only that all necessary entries are made initialed without fail at the time of the transaction, but also that no moneys are placed unnecessarily in deposit, or allowed to remain there without good cause.

(x) In April each year, Dy.C.F. should examine the Register of Receipts of Deposits of the second preceding year and transfer to a clearance Register with suitable change in the heading, all the outstanding balances which are not reported for lapse under para27.4.(xi). 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 Government. It should then be submitted to the A.G. in order that repayments during the next two years may be recorded in it the columns provided for the purpose.  (BFM 448)

Note :- It is intended that the Clearance Register should be used in divisional offices, the replacement of items entered in the Clearance Register should continue to be recorded there in the original Receipt Register, vide 25.11.

(xi) Immediately after 31st March each year, a statement of deposits or balance of that year which lapse under 25.11 should also be submitted to the A.G. For this purpose, the register of deposits should be examined early in March and steps taken to repay all deposits and balance which have become due for repayment. The items finally entered on 31st March in the statement of lapsed deposits should be marked off in the register of receipts as having lapsed and been credited to Government on 31st March. (BFM 449)

Note :- In preparing the lapsed statement the items should be entered in chronological order, and separate total should be given for deposits relating to different years.

27.05 Submission of Accounts to the Conservator :-

Soon after submission of the monthly accounts to the A.G. the Dy.C.F. should submit the following accounts each month to the Conservator on such date as may be prescribed by him :-  (BFM 450)

27.05.01

(i) A summary in Form (27) of receipts and issues of timber and other forest produce in 23.10 vide depots. If any produce is entered as received during the month, the expenditure on account of which cannot be charged in the same month, the reason will be briefly recorded in the "Remarks" column against the entry in question.

(ii) A return in Form (19) of revenue outstanding, which should be prepared from the register of revenue outstanding (Form (14), see para 25.02). All the columns of the return should be filled in whenever there is a sale or a transaction in which the revenue is only partly realized, during the months in which there are no new transactions in columns 2 and 3, only columns 4, 7 and 8 should be filled in with the totals for the month under each sub-head and the year of sale. The return for March in each year will be accompanied by a brief explanation of the circumstances under which each item of revenue that has been outstanding for 12 months remains un adjustment and the steps taken to recover it.

(iii) Classified abstract of revenue and expenditure Form (5) in which the items should be entered in such detail as the Conservator may direct. The closing cash balance of the division for the month to which the abstract relates should be shown at the beginning of the return to enable the Conservator to see whether it is within the prescribed limit.

(iv) The monthly abstract of the contractors and disbursers' ledger prescribed vide para 25.12.03 by together with vouchers and the consolidated receipts of R.F.Os. for "work advances" made by them.
27.05.02  The abstract of the contractors' and disbursers' ledger for March in each year, or for March Supplementary when such is rendered, should be accompanied by:— (BFM 451)

(i) a consolidated acknowledgement by the Dy.C.F. testifying to the correctness of the total balances outstanding against contractors and disbursers at the end of the account year (based on their individual acknowledgments which should be obtained annually and retained in the divisional office), and

(ii) a brief explanatory statement showing, in respect of each account in the abstract containing items outstanding for more than 12 months, (i) the year of payment and the outstanding balance of each such item at the end of each year beginning from the year of payment, (2) the circumstances in which it has remained unadjusted, and (3) the steps taken with a view to its early clearance. In this explanatory statement the items of advances outstanding against each R.F.O. should contain details of the amounts advanced by him under 24.06 and outstanding against workmen, labourers, etc.

27.05.03  The ledger abstract for March Supplementary will open with the closing balances of March. The abstract for April, which will in turn open with the closing balances of March Supplementary, cannot therefore be prepared and submitted until the later accounts are rendered and the closing balance of the year ascertained; but it should be submitted not later than the 25th May. (BFM 452)

27.05.04  The ledger abstracts for the last month in the financial year and the voucher and other documents accompanying them should, after scrutiny, be forwarded by the Conservator to the A.G. within 10 days of their receipt to Conservator's office, but the vouchers accompanying them should be forwarded to the A.G. within 10 days of their receipt. (BFM 453)

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Chapter-XXVIII
Duties of the Chief Conservator of Forests/Conservator in respect of Accounts

28.01 General Matters and Control over Forest Account: -

The General duties are applicable to all forests officers. The CCF/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 CCF/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 CCF/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 CCF/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.

28.02 Checking of Classified Abstract, Contractors and disbursers ledger etc :-

On receipt of the divisional accounts mentioned in para 27.05.01 the CCF/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 CCF/Conservator may also address D.F.Os. direct regarding any items on which he requires further information.

(ii) He will scrutinize the entries in Forms (27), (19) and compare them with the transactions shown in Form (5), the opening and closing balance being also carefully checked. He will address D.F.Os. regarding any discrepancies which may be noticed.

(iii) He will examine the monthly abstracts of contractor's and disbursers ledger with a view to 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 Appendix (6) 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)

28.03 Checking of Register and Record of revenue during CCF/C.F's inspection: -

At the periodic inspections of divisional office by CCF/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 remittances 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, 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 CCF/Conservator and those of the CCF/Conservator to the PCCF, M.S, Nagpur for perusal and return.

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* Author APCCF (B.P & D)
Chapter-XXIX
Accountant General

29.01 The duties of the Accountant General with regard to forest accounts are :-

(i) To audit the monthly accounts submitted by Forest Officer, and
(ii) To regulate the expenditure within the budget grants sanctioned by Government and the appropriation made by the Principal Chief Conservator and Conservators.

For set of detailed instructions given by Accountant General for carrying out Audit-Inspection Please see Instructions below (29.04). These instructions should also be followed for carrying out office inspections and internal audit by the audit wings of Principal Chief Conservator's office and during office inspection by the Chief Conservator of Forests/Conservator of Forests in additions to instructions given in Chapter XLI of the manual.

29.02 Objected Items:-

Items objected to or referred by the Accountant General will be entered in an objection statement which will be forwarded to the Divisional Forest Officer concerned for needful action. The statement (in original) will be returned, within a week after receipt, by the Divisional Forest Officer to the Accountant General, through the Conservator, who will note all corrections and alterations in his copies of the Divisional classified abstracts of revenue and expenditure.

Note: - For duties of officers and action to be taken with regard to audit objections see Financial Rules under Devolution Rules 37 (c) (F.P.I 33 and 33-A. Treasury orders and subsidiary Rules (F. P.II) - T.O. 28 and for waiving of recoveries of amounts placed under objection and Financial Rules under Devolution Rule 37 (c) (F.P.I) 330 see also Appendix (12) to this Volume regarding functions of Audit.

29.03 Audit of Monthly Accounts:-

(i) After completing the audit of the monthly accounts, the accountant General will prepare summaries of revenue and expenditure for each division (including the Direction Division) and furnish copies of them monthly to the Conservator concerned. Summaries will also be prepared in respect of the General Direction Division and of the accounts of officers directly subordinate to it and supplied to the Chief Conservator.

(ii) The Accountant General will likewise furnish the Conservators and the Principal Chief Conservator, not later than the first week of August, with statements showing the March final figure of receipts and expenditure for the previous year, to enable them to have correct figures for the preparation of the budget and the annual summary of revenue and expenditure.

29.04 Instructions for carrying out Audit-Inspection:-

Extract of method and procedure of audit inspection carried out by A.G. General points regarding Audit Inspection carried out by the Audit wing of Accountant General are reproduced here. The matter is selected from the set of instructions given by A.G. to their audit parties. The Annexure will facilitate departmental officers in providing the information required by the Audit wing of the Accountant General and to get inside into the view of audit. There instructions will also be useful in carrying out internal audit by P.C.C.F., C.Fs. etc.

1.0 Introductory: - The functions of the Comptroller and Auditor General of India are derived mainly from provisions of Article 149 to Article 151 of the Constitution of India. Initially, Under Article 149 of the Constitution, the Comptroller and Auditor General of India had to perform such duties and exercise such powers in relation to the accounts of the Union and of the States and of any other authority or body as may be prescribed by or under any law made by Parliament and until provision in that behalf is so made, was to perform such duties and exercise such powers in relation to accounts of the Union and of States as were exercisable by the Auditor General of India before the commencement of the Constitution in relation to the Account of Dominion of India and of the provinces respectively.

A comprehensive legislation was framed in the year 1971 to prescribe the salary and other condition of Service of the Comptroller and Auditor General of India and his duties and power in relation to the account of

* Author APCCF (B,P & D)
the Union, the states, the Union Territories and other authorities and bodies. The legislation was enacted by the Parliament on 15th December 1971 as Comptroller and Auditor General’s (Duties, Power and Conditions of Services) Act. 1971. This Act has been further amended in 1976, 1984 and 1987.

The duties entrusted to the C & AG of India under the provisions of the C & AG’s (DPC) Act, 1971 fall broadly under two categories, namely those relating to (i) Compilation and keeping of accounts and (ii) audit there of. The provisions relating to audit are embodied in Sections 13 to 20,23 and 24 of the Act. Under Section 13 of the Act, it is the duty of the C & AG of India to audit all expenditure from the consolidated fund of India, of each State and of each Union Territory having a Legislative Assembly and to ascertain whether the moneys shown in the account as having been disbursed were legally available for and applicable to the services or purpose to which they have been applied or charged and whether the expenditure confirms to the authority which governs it. C & AG of India is also required to audit all transactions of the Union, of the state and of the Union Territories relating to the Contingency funds and Public Accounts and report on the expenditure, transactions or accounts so audited by him.

Section 16 of the Act provides for audit by the C&AG of India of all receipts which are payable into the Consolidated fund of India and of each State and of each Union Territory having a Legislative Assembly. It also requires the C & AG of India to satisfy himself that the rules and procedure in that behalf are designed to secure an effective check on the assessment, collection and proper allocation of revenue are being duly observed and to make for this purpose such examination of the account as he thinks fit and report thereon.

Audit principles and procedures to be followed by the personnel of the audit department in audit of expenditure and audit of revenue both in the central office by CAPs and locally in the Auditors office by the LAPs have already been published in the Manual of standing orders (Audit) published by the Headquarters office. It has been directed by the Headquarters office vide paragraphs 5.1.1 and 6.1.4 of the MSO (Audit) that the local Accountant General may prescribe instructions for exercising audit checks on the accounts taking into account the provisions in the codes/manuals of the State Government and other local conditions. Competition of this manual has been an endeavor in that direction.

In order to discharge the auditorial functions effectively the basic provisions of the Acts and Rules governing the administration of forests in the State of Maharashtra have been set out in succeeding paragraph. The contents may, in no sense, be regarded as a substitute for the Acts and Rules. The other acts in acted by the State of Maharashtra would give the auditor a scope to grasp the essentials of the administration of Indian forest Act, 1927 as adopted in the State of Maharashtra, and the Rules made thereunder. The audit of expenditure and audit of receipt have been separately dealt with in this Manual.

2.0 Forest Department derives its revenue from sale of under mentioned forest produces.
(a) Sale of timber and bamboo.
(b) Sale of fuel wood.
(c) Sale of tendu and apta leaves.
(d) Sale of other minor forest produce like Gum, Honey medicinal fruits etc.
(e) Receipts from grazing fees, sale of seedings,
(f) Receipt from social and farm forestry.

Audit of expenditure is regulated by the general principles governing the audit of expenditure as laid down in Chapter 2 of the CAG’s MSO (Audit) while that of the revenue and refunds therefrom is to be regulated by the general principles governing the audit of receipts as laid down in the Chapter 4 of the Comptroller and Auditor General Manual of standing orders (Audit).

3.0 Forest Accounts:
Disbursing officers who are required to render accounts direct to the Accountant General should maintain accounts and render accounts and 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 Bombay Treasury Rules, and subsidiary rules thereunder, 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.
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 authorized 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.  

(BFM  241 & to 245).

4.0  **Cash Account:**

(1) Every officer who is authorized to receive or disburse Government money is required to keep an account of the moneys received or money disbursed in cash book. Form (3). He should enter all money transaction as such as they occur. Similarly, all book transfers, i.e. transaction in which no actual payment of receipt of cash is involved should be entered simultaneously on both sides of the cash book, 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 equivalent debit to on 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 service 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 on 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"

(2) When a cheque is drawn 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.

(3) 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 creditor 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 lieu 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.  

(BFM 304 to 309).

(4) **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.

(5) 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.

(BFM 309 to 314).

(6) **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 concerned by proper authority.
- Cash recoveries of Service payment have not been shown as separate items in the cash account.
- Refunds of forest revenue have been accounted 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 Officer's account.

(Authority :- Paragraphs 5.1.1 to 5.1.10 of CAG's MSO Audit).

5.0 Compilation of the accounts in the Divisional Office.

(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 :-

   Debtor 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.

   Creditor 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.
   (BFM 429 and 430).

(2) Subsidiary Registers maintained at the Divisional level :-
Divisional Officer is required to maintain subsidiary registers to enter transaction in respect of which totals are exhibited in the cash account.

(3) (a) Register of revenue demands and outstanding.
As soon as sale of forest produce, whether held by the Deputy Conservator of Forest 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, has to be made in the Register of revenue demands and outstanding. All items of revenue, which are not fully realized should be transferred to divisional register of Revenue outstanding Form (14). This register is to be closed annually and outstanding of previous year is to be carried forward to new register for follow up.

(BFM 317 and 319)
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 a little delay as possible. All remittances to the treasury should be entered in the register of forest remittances (Form (12)). The remittance has to be accompanied by the challan in triplicate, the original copy duly receipted by the treasury forms the voucher for the entries in the cash book while the duplicate and triplicate 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 along with duplicates copy of challan. 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 statement in the form given below and send it to Account General (A & E) along with the monthly cash 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 Divisions.
(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 remaining to be adjusted at the end of current month.
(f) Details of the unadjusted revenue (Amount as per (e)).

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(BFM 320 to 328 ) and paragraph 9.4 of the CAG's MSO (A&E), Vol. I).

Register of cheques drawn :-

Divisional Officer is required to maintain a Register of Cheques drawn by him in which the details of the Cheque 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 encashed Cheques. He is also required to prepare a statement in the form given below and submit the 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.

Audit Checks in local audit on Cash account :-

(1) 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 drawls 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/overwriting in the cash book are cancelled in red ink and fresh entries are taken after the attestation by the Divisional 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 Divisions have been incorporated in the cash accounts of the Divisions and the balance 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 March final.
- Whether additions/alterations made in the Range Accounts, at the time of incorporation of the Range accounts in the Divisional accounts, intimated to the Range officer concerned.
- Whether a consolidated statement (Audit note on the Range account) containing objections in respect of expenditure (disallowed vouchers) and revenue items prepared in duplicate and sent to the Range Officer concerned and one copy received back duly replied.
- Whether entries recorded in the Cash book are supported by paid vouchers and payees receipts.
- Whether all money receipt in cash/cheques/demand drafts have been entered in the cash book on receipt side and remitted into treasury immediately.
- Provisions noted above apply Mutatis Mutandis in respect of checking of Cash book of Range Officer/ Head Clerk.

2) Account of works :

Forest works are highly labour oriented. It is generally seen that about 70 percent of the expenditure on works like plantations is on account of wages of the labours. The forest (conservation) Act, 1980 discourage engagement of Contractors for forest works. As a result, from the year 1983 onwards, engagements of Contractors for forest works has been stopped, except in case of sale of Tendu leaves. All forest works relating to conservancy, production plantations, protections etc. are therefore, executed departmentally by employing labourers.

For works executed by labourers employed on daily wages, a muster-roll should be kept, showing the names of the labourers, the number of days they have worked, the rates of wages etc. The disbursing officer should record a certificate on the Vouchers to the effect that the 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/weeded.
(d) Plantation of seeding :- Number of seedlings planted.
(e) Preparation of beds for raising seedling :-

Number of beds prepared and seeds sown.

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 or witnessed by the Range Forest Officer and he should certify the payments by his initials or signature.

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 machine numbered and no page may torn out nor may any entry be 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 measurement were recorded.

(BFM 334 to 340).

(4) 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 was made promptly,
- Unpaid wages are properly recorded in the Register of unpaid wages before completing the memorandum of payment at the foot of the muster roll,
- Wages remaining unpaid for more than three months are reported to the Divisional Officer, - progress of work is shown in Para-II 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 overwriting/corrections/erasers are duly attested,
- the pages are machine numbered and none of the pages are missing,
- separate measurements for separate works are recorded,
- arithmetical calculations are correct and abstract of measurements are drawn at the end of the measurements,
- 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.

(5) Contractor's and Disburser's ledger :-

A bound ledger in Form (17) 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 them disbursers and also the sums repaid by the 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 disbursers is set off against the amount due from the disburser, 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 balance of advances shown as outstanding against a disburser at the commencement and close of each month in the Divisional disburser's ledger should agree with the opening and closing cash balance in the cash account of the subordinate/disburser.

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

(a) a consolidated acknowledgment 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 balance of each such item at the end of each year beginning from the year of payment, (ii) the circumstances in which 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' 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 a view 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 item, the details of the items making up 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 from 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 disburer and on specific orders of the Divisional Officer.

(BFM 382 to 386) and paragraph 5.1.9 CAG's MSO (Audit).

(6) Inter Divisional Transfers :-

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, of 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 a long time should be scrutinized in detail for suitable comments.

(BFM 285)

(7) Correction of errors:-

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.

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.

If the error is discovered after the close of the month's accounts, but before the accounts of March supplementary are closed, correction may be made by making a transfer entry in the book. If the error is after
the supplementary are closed, the matter should be reported to the Accountant General (A&E) who would deal with it suitably and advice 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 be made by debit to a service head and credit to Deposits for avoiding lapse if budget grants. (BFM 390)

7.0 Accounts of timber and other forest produce :-

(1) The standing growth in the forests in 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 implementations of the forest conservation Act, 1980, Sale of standing crops has been stopped in the state of Maharashtra and working of the forest is done either departmentally or through the forest Labourer's 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 purchaser. In the case of timber each piece of log has to be accounted for in such a manner as to enable its identification possible at any stage during its handling from felling to sale depot. This necessitates maintenance of Several Registers.

Under the system of Government working, two classes of depots are required to be established:-

(i) Forest depot.
(ii) Sale depot.

(2) The forest depots are established to receive timber and other forest produce obtained from working of the coupes. Normally sales are not made from the forest depots. All such material on reaching at forest depot and on its dispatch from there is required to be shown in the "Felling Register". From each forest depot a monthly return in prescribed form 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) 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 (25) has to be kept to enter details of the forest produce as it arrives in the sale depot. A Register of disposal Form (26) to show all stock sold or otherwise disposed of is also required 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 (27) on receipts and issues of timber and other produce in deposits has to be submitted monthly from each sale depot to the Divisional Officer. A summary of these returns is to be prepared by the Divisional Offices 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 works like buildings, rest houses etc. is to be properly accounted for in Forms (20 to 29) as the case may be and the full value thereof is required to be debited to the work concerned. (BFM 42)

Audit checks:-
It should be seen in audit of accounts of timber and other forest produce that:-

(a) The closing balance of the previous months are correctly brought forward as the opening balances of the succeeding months.
(b) The outturns shown in Forms (20 and 21) are traced in the receipt column of the Form (19) (Timber account).
(c) The outturns from illicit fellings are traced in Form (27).
(d) The quantity of material used in departmental works as accounted for in Form (29) is traced in the issue columns of Form (27).
(e) The transport of timber and other forest produce from one forest depot to another is correctly shown as receipt by the particular forest depot.
(f) The sale of timber and other forest produce is traceable in the bill book Form (4) and cash book (Cash Receipts).

(g) The closing balance are correctly struck.

(h) Sanction of the competent authority is obtained for timber and other produce shown as written off.

(i) The arithmetical calculations are correct.

(j) The Register in Form (28) maintained in Divisional Office should be checked with Form (27) received from the Range and it should be seen that there are no discrepancies between two sets of records. The entries recorded in the Register showing details of timber and other forest produce credited in the depot return Form (28) should also be compared with the corresponding entries in a few selected registers of depots i.e. the account kept in Form (25). - Register of receipts and Form (26). - Register of disposals.

(k) 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.

(l) There should be no delay in submitting Form (27) by the Range officer to the Divisional Officer. Abnormal delays in submission of the Form (27) should be examined in detail for suitable comments in the Inspection Report. (BFM 246 to 256)

(4) Accounts of stores, tools and plants :- All forest officers including the controlling, divisional, range, round and depot officers are 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. 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 on 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, receipts 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 tender 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 Governments 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.

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.

(f) The account 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 requisitions and indents approved by proper authority and by proper acknowledgment of the recipients.

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

(h) The sanctions to write off are accorded by competent authority.

(i) 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.

(j) the physical verification of the stores is carried out annually and discrepancies noticed are reconciled. (BFM 262 to 266) and paragraph 2.5.4 of CAG's MSO (Audit), Volume - I).

8.0 Forest Nurseries :- 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 mail, 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.
Characteristics of a 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. Location 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 (3 m wide) for the movement of vehicles within the nursery and secondary paths (1 m 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 is ploughed up to a depth of 45 cms. and all stumps, roots, grass roots and stones are removed. Seed beds of size 1.2 m x 12.2 m (4x40) are prepared which are raised 15 cm x above the ground. Normally 2500 polythene bags are arranged in one bed which normally suffice for plantation in 1 hectare area with a 2m x 2m spacing. Green manure and Chemical/fertilizers are used for raising the Seedlings.

Collection of 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 and 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 formula:-

\[
W = \frac{A \times D}{P \times N} \times 100
\]

Where

- \(W\) = Weight of seeds required.
- \(A\) = Area of bed in Sq. cm.
- \(D\) = Number of plants required per Sqm.
- \(P\) = Plant percent 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:-

<table>
<thead>
<tr>
<th>Species</th>
<th>No. of seeds per kilograms</th>
<th>Percentage of germination</th>
<th>Pretreatment</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Babul</td>
<td>7,700</td>
<td>50-90</td>
<td>4</td>
</tr>
<tr>
<td>b) Khair</td>
<td>38,500</td>
<td>80</td>
<td>-</td>
</tr>
<tr>
<td>c) Haldu</td>
<td>1,00,000</td>
<td>30-40</td>
<td>-</td>
</tr>
<tr>
<td>d) Maharukh</td>
<td>25,000</td>
<td>40</td>
<td>-</td>
</tr>
<tr>
<td>e) Kala Siris</td>
<td>8,000</td>
<td>-</td>
<td>3</td>
</tr>
<tr>
<td>f) Safed Siris</td>
<td>23,000</td>
<td>70</td>
<td>3</td>
</tr>
<tr>
<td>g) Cashew</td>
<td>500</td>
<td>90-95</td>
<td>-</td>
</tr>
<tr>
<td>h) Dhaura</td>
<td>1,20,000</td>
<td>20-30</td>
<td>-</td>
</tr>
<tr>
<td>i) Kardai</td>
<td>1,50,000</td>
<td>20-30</td>
<td>-</td>
</tr>
<tr>
<td>j) Neem</td>
<td>4,400</td>
<td>70-75</td>
<td>-</td>
</tr>
<tr>
<td>k) Semul</td>
<td>28,000</td>
<td>50-70</td>
<td>-</td>
</tr>
<tr>
<td>l) Palas</td>
<td>1,800</td>
<td>90</td>
<td>-</td>
</tr>
<tr>
<td>m) Amaltas</td>
<td>5,500</td>
<td>65</td>
<td>2</td>
</tr>
<tr>
<td>n) Cassia</td>
<td>35,000</td>
<td>75-80</td>
<td>6</td>
</tr>
<tr>
<td>o) Deodar</td>
<td>7,900</td>
<td>50-60</td>
<td>7</td>
</tr>
<tr>
<td>p) Shisam</td>
<td>24,000</td>
<td>50-60</td>
<td>-</td>
</tr>
<tr>
<td>q) Sissoo</td>
<td>14,000</td>
<td>80</td>
<td>-</td>
</tr>
<tr>
<td>r) Eucalyptus</td>
<td>4,00,000</td>
<td>20</td>
<td>-</td>
</tr>
<tr>
<td>s) Chandan</td>
<td>8,500</td>
<td>75</td>
<td>5</td>
</tr>
<tr>
<td>t) Sal</td>
<td>500</td>
<td>60-70</td>
<td>-</td>
</tr>
<tr>
<td>u) Tamarind</td>
<td>800</td>
<td>60-70</td>
<td>4</td>
</tr>
</tbody>
</table>
Different Pretreatment :-
1. Boiling in water followed by soaking for 48 hours.
2. Boiling in water for 5 minutes or in concentrated sulphuric acid for 2 minutes.
3. Boiling in water and soaking for 12 hours.
4. Boiling in water and soaking for 24 hours.
5. Soaking in cold water for 24 to 48 hours.
6. Soaking in hot water for 24 hours or in Sulphuric acid for 5 minutes.
7. Soaking in cold water for 2-3 hours.
8. Soaking in cold water for several days.
9. Alternate soaking and drying for 2-3 days each for a week.

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 of formation of bed, manures and fertilizers added, quantity of seeds sown, name of species, number of seedlings raised, dates of Weeding, Working of the soil transplantation of seedling 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 types. The register should contain details of such articles.

1) Nursery board :- A board of 2m x 1.2m size giving particulars of the nursery should be prominently displayed at the entrance of the nursery.
2) Bed boards :- Small sized boards (15 cm x 10 cm) at the head of each bed showing serial numbers of the bed, species the seedlings should be displayed.
3) Diesel pumps/Electric pump.
4) Watering pipes.
5) Germination boxes.
6) Sieves, wire meshes etc.

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

<table>
<thead>
<tr>
<th>Implement</th>
<th>Quantity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sheelbarrows</td>
<td>6</td>
</tr>
<tr>
<td>Khurpi</td>
<td>100</td>
</tr>
<tr>
<td>Pickaxes</td>
<td>24</td>
</tr>
<tr>
<td>Gardening Scissors</td>
<td>2</td>
</tr>
<tr>
<td>Shovels</td>
<td>24</td>
</tr>
<tr>
<td>Secateurs</td>
<td>4</td>
</tr>
<tr>
<td>Crowbars</td>
<td>24</td>
</tr>
<tr>
<td>Pruning Knife</td>
<td>4</td>
</tr>
<tr>
<td>Pans</td>
<td>24</td>
</tr>
<tr>
<td>Grafting Knife</td>
<td>4</td>
</tr>
<tr>
<td>Water cans with rose</td>
<td>12</td>
</tr>
<tr>
<td>Purunning saw</td>
<td>6</td>
</tr>
<tr>
<td>Forks and hoes</td>
<td>12</td>
</tr>
<tr>
<td>Crosscut saw</td>
<td>2</td>
</tr>
<tr>
<td>Clay water pots</td>
<td>18</td>
</tr>
<tr>
<td>Axes with handle</td>
<td>24</td>
</tr>
<tr>
<td>Iron pots</td>
<td>6</td>
</tr>
<tr>
<td>Balance</td>
<td>1</td>
</tr>
<tr>
<td>Trovles</td>
<td>24</td>
</tr>
<tr>
<td>Saw doctoring kit sets</td>
<td>2</td>
</tr>
<tr>
<td>Scribes</td>
<td>6</td>
</tr>
<tr>
<td>Ropes, strings</td>
<td></td>
</tr>
<tr>
<td>Bill hooks</td>
<td>24</td>
</tr>
<tr>
<td>Metal tape etc.</td>
<td></td>
</tr>
</tbody>
</table>
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 are 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 treatments and are sown only after such treatment.
- Quantity of seeds sown is not more than required and wastage 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 authorization.
- Old and over mature seedlings are not allowed to remain in the nursery.

9.0 Local audit of forest divisions :-

(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 and 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 the CAG'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.

(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 central audit and a test audit in sufficient detail 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 realization, remittances and refunds are also subjected to detailed checks.

(3) In Maharashtra, the work of local audit of accounts of forest divisions has been divided mostly on a regional basis among the Principal Accountant General (Audit)-I, Bombay and the Accountant General (Audit)-II, Nagpur. The Nagpur Office has been entrusted with the work of scrutiny, approval and issue of Inspections Reports on the accounts of Forest Divisions located in the entire state. The inspection work, however, is allocated as under :-

(a) Inspection of forest Divisions located in Dhule, Jalgaon and Nasik Districts is conducted by the Nagpur Office in addition to the Inspection of Forest Divisions located in Marathwada and Vidarbha areas of the state.

(b) Inspections of Forest Divisions located in the Konkan region and the Western Maharashtra region are conducted by the Bombay Office and the draft reports are sent to Nagpur Office for scrutiny, approval and issue.

(c) Forecast for inspection of Forest Divisions in the ten districts of Western Maharashtra, excluding Dhulia, Jalgaon and Nasik districts, is to be sent in January each year by Nagpur Office to the Bombay Office for incorporation in the yearly local audit programmes.

(d) Bombay office is required to send a copy of the local audit programmes in advance to the Nagpur Office to enable the Nagpur Office to send required documents to the field parties before commencement of the local audit.
(e) Weekly tour diaries, Travelling allowance claim etc. should be sent by the local audit parties to the respective office to which they belong.

(f) Supervision of the Audit Officer on the field party is to be provided by the respective Office. However, at the level of the Group Officer, the supervision of the inspection of Forest Divisions in the entire state would be with the Nagpur Office.

(4) Norms for taking up of audit of Forest Divisions:

Forest department is a revenue earning department and contributes sizeable revenue to the state exchequer. Therefore, besides audit of expenditure, emphasis is also laid on audit of revenue receipts. With a view to intensifying the audit of revenue receipts Accountant General II, Maharashtra Nagpur vide his orders dated 26-02-1977 had approved categorization of the Forest Divisions on the basis of their revenue collection, for providing supervisions of the Gazetted Officer.

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Category of the Forest Division</th>
<th>Party days to be provided</th>
<th>Extent of Supervision</th>
<th>Composition of Party personnel</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Revenue earning of more than Rs. 150 lakhs.</td>
<td>15</td>
<td>100%</td>
<td>Two section officer</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>One Auditor</td>
</tr>
<tr>
<td>2</td>
<td>Revenue earning between Rs. 75 and Rs. 150 lakhs.</td>
<td>12</td>
<td>100%</td>
<td>As above</td>
</tr>
<tr>
<td>3</td>
<td>Revenue earning between Rs. 50 and Rs. 75 lakhs.</td>
<td>10</td>
<td>100%</td>
<td>As above</td>
</tr>
<tr>
<td>4</td>
<td>Revenue earning between Rs. 25 and Rs. 50 lakhs.</td>
<td>8</td>
<td>33 ----%</td>
<td>One section officer</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Officer, Two Auditor</td>
</tr>
<tr>
<td>5</td>
<td>Revenue earning of less than Rs. 25 lakhs.</td>
<td>6</td>
<td>33 ---- %</td>
<td>&quot;-&quot;</td>
</tr>
</tbody>
</table>

(5) Besides these norms, the norms for regulation of party days for public works inspection circulated by the Headquarters office vide General Circular No. 117-TA II/1980 circulated under No. 1116TA II/34-81 dated 21-09-1981 are also made applicable for preparing the forecast for audit of Forest Divisions. Further, headquarters office vide DO No. 770-TAI/117-74 dated 7-9-74 had issued instructions to the effect that the audit of Public works Division should be on annual basis. These norms are also made applicable to the audit of Forest Division. Similarly, for audit of the accounts of conservators of Forest and other administrative offices of the Forest Department periodicity of audit and mandays/party days to be provided are adopted as per periodically prescribed under Principal Accountant General, (Audit) I, Bombay's No. CAX/CGN -11/Vol II/854 dated 3-9-1993.

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>P.W. Division</th>
<th>Forest Division</th>
<th>Party Days</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Survey,investigation design, Research, quality control</td>
<td>Working plan, Evaluation &amp; Nationalization, Education, Research etc.</td>
<td>5 days</td>
</tr>
<tr>
<td>2</td>
<td>Works Division with works expenditure</td>
<td>Forest Division with works expenditure</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(a) Up to Rs. 80 lakhs</td>
<td>(a) Up to Rs. 80 lakhs</td>
<td>8 days</td>
</tr>
<tr>
<td></td>
<td>(b) Above Rs. 80 lakhs and Upto Rs. 120 lakhs</td>
<td>(b) Above Rs. 80 lakhs and Upto Rs. 120 lakhs</td>
<td>10 days</td>
</tr>
<tr>
<td></td>
<td>(c) Above Rs. 120 lakhs and upto Rs. 200 lakhs</td>
<td>(c) Above Rs. 120 lakhs and upto Rs. 200 lakhs</td>
<td>12 days</td>
</tr>
<tr>
<td></td>
<td>(d) Above Rs. 200 lakhs and upto Rs. 250 lakhs</td>
<td>(d) Above Rs. 200 lakhs and upto Rs. 250 lakhs</td>
<td>14 days</td>
</tr>
<tr>
<td></td>
<td>(e) Above Rs. 250 lakhs and upto Rs. 300 lakhs</td>
<td>(e) Above Rs. 250 lakhs and upto Rs. 300 lakhs</td>
<td>15 days</td>
</tr>
<tr>
<td></td>
<td>(f) Above Rs. 300 lakhs</td>
<td>(f) Above Rs. 300 lakhs</td>
<td>16 days</td>
</tr>
<tr>
<td>3</td>
<td>Chief Engineer's Office</td>
<td>Principal Chief Conservator of Forests, Chief Conservator of Forests</td>
<td>5 days</td>
</tr>
<tr>
<td>4</td>
<td>Superintending Engineer</td>
<td>Conservator of Forests</td>
<td>3 days</td>
</tr>
</tbody>
</table>

Periodicity and mandays based on contingent expenditure for Direction/Administrative Offices as per Pr. AG(Audit)-I, Bombay No. OA I/CGN-11/Vol.II/854 dated 3-9-93.

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Annual contingent expenditure</th>
<th>Periodicity</th>
<th>Minimum man days to be provided</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Rs. 10 lakhs and above</td>
<td>Annual</td>
<td>30</td>
</tr>
<tr>
<td>2</td>
<td>Above Rs. 5 lakhs and upto Rs. 10 lakhs</td>
<td>Biennial</td>
<td>18</td>
</tr>
<tr>
<td>3</td>
<td>Above Rs. 1 lakhs and upto Rs. 5 lakhs</td>
<td>Triennial</td>
<td>15</td>
</tr>
<tr>
<td>4</td>
<td>Below Rs. 1 lakhs</td>
<td>Quinquennial</td>
<td>12</td>
</tr>
</tbody>
</table>
(6) Audit Planning :- 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 personal/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) Data Bank :- 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 be entered.

(8) Documents to be Supplied to the inspection Party :- 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.

The inspection of the accounts may include the following item 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 account 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 produce.
(l) Check of CPF accounts of class IV Government servants.

(9) Duty List :-

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

10.0 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 para 6.1.5 of MSD. He should also personally carry out the following of work.

(1) Review of all regular contracts and of percentage of other agreements 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 out study 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 book in stock should be verified.
(c) Whether the certificate of account of cheques is dully recorded by the drawing office on each cheque 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 provision contained in section VI of MSO (And) 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 allotted to FLCS, out turn from working of coupes, coupe completion reports, reports on deviations from working plan.

6. Review of the following Registers and Accounts (the 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 demands of revenue and outstanding of revenue.

7. Miscellaneous items of work, namely:-
   (b) Review of the Irregularities noticed at the previous Inspection.
   (c) Review of the extent to which instructions and 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. General Examination of:-
   (a) Government Securities.
   (b) Accountant Generals circular file and code books.

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 realizing and accounting of Forest Revenue in the Divisional inspected.


11.0 Items of Work to be done by the Section Officer/Asstt. 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 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 off.
   h) Register of Stationery.
   i) Register of fixed charges and Misc. sanction.
   j) Capital and revenue account of Buildings.
   k) Stock account form.
8. Receipt side :-
   i) Receipt book of counter foils.
   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 counter foils.
         ii) Paid bills received from 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 Officer.
      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 last annual account last audited at the time of inspection.
2) To see that all securities first entered in the Register of Deposit or the Register of Miscellaneous recoveries find place in the Register.
3) Examination of receipt in (1) to see that they are in proper form and that they are given by the competent persons.
Note :- These checks when completed should be brought to the Inspecting Officer, for checking them.
(iii) Complete checking of pay and T.A. bills sent by the audit office for audit festival advance bills for one selected months are to be checked. It should be examined whether they pay and T.A. claims are thoroughly scrutinized before submitting the bills to the Divisional Forest Officer.
2. Check of leave accounts of Government servants beyond the age of 53 and scrutiny of leave account with the service books. Check of leave accounts and initial pay of Forest Guards etc. whose name are not shown in the pay bills.
(iv) Examination of (1) Register of Duplicate keys (2) Register of appropriation and (3) Register of contingent expenditure.
(v) Verification of credits in the Register of Revenue.
(vi) Verification of stamp account.
(vii) To verify that contractors are paid by cheques drawn only on Treasuries in Jurisdiction of the D.F.Os. 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.

12.0 Inspecting Officer's Report :-

The results of the inspection and local audit should be set forth in the following parts of the Inspection Report. Separate Inspection Reports for Revenue Accounts and Expenditure Accounts are required to be issued.
Part-I : A Introductory :- In this part, the dates and period of inspection of the accounts, details of administrative inspection carried out by the Controlling Officer and the details of the inspection of accounts of the subordinates carried out by the officer in charge of the office are to be incorporated.
Part-I : B :- In this part, details of the objection from previous inspection reports, which are to be complied with by the department, are to be incorporated after reviewing and updating the observations, where ever necessary.
Part-I : C :- In this part, the persistent omissions which are of procedural natural such as overwriting in cash book, delay in reconciliations of figures, non-maintenance of essential records etc. should be incorporated
Part-II : A :- This part relates to the findings of the Current Inspection. Omission/irregularities which are likely to materialize into draft paragraphs of the Audit Report should be included under this section.
Part-II : B :- This section would consist of irregularities which though not major are to be brought to the notice of the higher authority for compliance.
Part-III : C :- For this part, a Test Audit Note should be prepared in duplicate to incorporate all observation of minor nature which are not settled on the spot and which are not included in part II of the report. This Test Audit Note (TAN) should be handed over to the head of the office on the spot for complying with the remarks before commencement of the next local audit. Brief mention about this position is to be made in Part III of the report.

The inspection report should be based on the replies to the preliminary observation/Audit queries/ Half margin memo addressed to the Divisional Officer. Replies to the audit queries should be obtained well in time before conclusion of the audit, should be scrutinized and replies/observations which merit inclusion in the draft Inspection Report and the Test Audit Note should be marked for doing so.

As a rule trivial matters which can be and have been set right on the spot or are of no consequence to the finance of Government, need not be mentioned in the report. However, it may be apt to mention the type error or irregularity with one or more instances, so that remedial action could be initiated by Government. It is desirable that statements and figures in relation to any defects or irregularities discovered should be based on clear documentary evidence. It is not sufficient to quote the rule or the order violated; the actual or possible effect of such violation on the actual or possible effect of such violation on the financial interests of government should be explained clearly. The Inspection Report should be completed before the conclusion of the audit and should not be signed by the Inspection Officer until the officer in charge of the office has been given opportunity of reading and discussing the draft report.

13.0 Carrying forward of outstanding observations of old Inspection Reports :-

Settlement of outstanding paragraphs of previous Inspection Report 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 can not be proposed for deletion should be shown as outstanding with suitable comments relating to their pendency.

14.0 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.

1) Form receipt of the draft inspection report in Head Quarter Section (From last day of audit) 7 days
2) For Editing/Approval
   a) By auditor  2 days
   b) by So/AAO  7 days 16 days
   c) by BO/GO  7 days
3) For typing  4 days
4) For comparing the typed copies and issue  3 days

Total  30 days

The draft Inspection Reports 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 Rule/Orders should be expunged or modified and those which are not considered to be of sufficient importance should be transferred to Part III i.e. Test Audit Note and issued as Supplementary Test Audit Note to the one already issued by the party on the spot.

Fair and typed copies of the Inspection Report should be forwarded to the Divisional Officer in forms SY 211 and SY 212 with suitable headings and by providing separate columns for recording against each paragraph of
the report, replies 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 receipt 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 referred to Head of Department separately for his comments and also processed separately for their inclusion in the Audit Report as draft paragraphs.

15.0 **Arrangement for Central Audit of Forest Accounts** :-

Monthly accounts of Forest Divisional containing cash account and supporting vouchers therefor are received in the Forest Accounts compilation Sections (FAC) of the Office of the Accountant General (A & E). Expenditure/revenue figures incorporated in the cash accounts are posted in the departmental clarified/consolidated abstracts. Thereafter, schedules and vouchers 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 Officer.

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 category wise in a register for facilitating their selection for audit. On completion of the listing of voucher the Assistant Audit Officer in charge of the CAP would random vouchers for review. After audit, voucher or accounts should be enforced in red ink with the work “Audited” over the initials of the person who conducted the audit. If any objection is taken in audit of a voucher or to any item in a schedule or other account, a note of the objection should be recorded thereon in red ink in sufficient detail to make it readily understandable. Amount admitted/objected should also be recorded on the voucher. Similarly review of voucher is also to be done by the Asstt. Audit Officer simultaneously on completion of the audit by the auditors. 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 CAPs 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 CAS 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.

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 detail in the said account.
(b) Charges have been incurred with reference to sanctions & allotments therefor and advances & recoverable payments are covered by proper authority.
(c) The certificate as recorded on the monthly cash account should be checked to see.
   (i) Cash recoveries of service payments have not shown as separate items in the cash account.
   (ii) Refunds of forest 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 payments 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 piecemeal 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 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 payments or other accounts as the case may be.

(i) Details work up to the totals and 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 not 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 authorized Gazetted officer.

(o) Fund and Income tax deductions have been made where ever necessary.

(p) No claims 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 prescribe.

(q) Vouchers and other documents which are not received with cash account should subsequently be audited as they had not 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 authorized heads.

(ii) The expenditure has been classified as per the provision made in the annual financial statement 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.

16.0 Duties of the personnel in CAP for Forest Accounts: - Duties assigned to the personnel of CAPS for audit of forest accounts are as under :-

(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 voucher for amount over Rs. 50,000/-.

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

(f) Recording pass order on monthly accounts.

(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 up to 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 AAO.

(j) Audit of estt. bills of non-Gazetted staff.

(k) Audit of bills of advances to Government Servants.

(l) Listing of vouchers for selection for audit/review.

(Authority :- Section-III Chapter-I Section IV Chapter V and VI of MSO (Audit))
Chapter-XXX
Budget and Estimates

30.01 Introductory: Provisions as per Maharashtra Budget Manual:

All matters concerned with the preparation, consolidation and submission of the budget estimate are governed by the provisions of the Maharashtra Budget Manual, F.P.VI. The following supplementary instructions are laid down for the preparation of the forest budget estimate and for enforcing the rules.

30.02 Principles of Govt. Budgeting:

The budget is prepared for the one year and the appropriation in the same cannot be carried forward. Budget should be comprehensive in all respect containing part I history, details of programme and proposed activities. It should contain precise specifications given clearly. Budget demands must be presented in gross terms. It should be accurate and based on actual. The funds authorized (allotted) should not be diverted to other services. The budget should be periodically reviewed and corrective action taken in the interest of implementation of the programme. Receipts for budget consist of Tax and Non - Tax revenue (interest, dividend and departmental receipts).

Estimate of expenditure is framed for total period required indicating the year wise break up at different phases, position regarding availability of land, material, machinery, foreign exchange, personnel, etc. It is framed from resources obtainable from consolidated funds as well as reserve funds, public account. Expenditure from consolidated fund consists of 1) Revenue account 2) Capital Account and 3) Loan accounts. Expenditure from public account is incurred from available funds of provident fund, insurance and other reserve funds.

30.02.01 Estimates should generally be Gross:

The gross transactions in the case of both receipts and expenditure under every major head of account should be shown separately. As an exception, refunds of revenue are deducted from gross collection and budget is prepared for net receipt.

30.02.02 Budget Calendar:

The dates on which budget estimate, revised estimate etc. are to be submitted by the administrative Department to the Finance Department have been prescribed in the Appendix 2 of M.B.M.Volume I. [Annexure XXX (1)]

30.02.03 Forms of Departmental Estimates of Revenue and Expenditure:

The selection forms for preparation of estimates of receipts and expenditure are given in para 30 of M.B.M Printed forms prescribed for the department are supplied to the estimating officers.

30.03 Different Parts of the Estimates:

The estimate should be prepared in the following parts for each sub head, non plan and plan, new items etc.

a) Estimates of revenue.

b) Estimates of expenditure part-1 relating to fixed charges i.e. on account of salaries of permanent and temporary establishment, office expenses, rate, rent and taxes, motor vehicle for concerned detailed head.

c) Estimates of expenditure part-2 relating to entirely new objects of expenditure for which approval of the legislature is required to be obtained.

Preparation of Receipt Estimate:

The Dy. C.F./Ind. Sub D.F.O. and other independent drawing and disbursing officers should prepare estimate of revenue in printed form and submit them to the C.F. on 15th August. The C. Fs after carrying out necessary consolidation should submit the estimate to the P.C.C.F. on 15th September in quadruplicate. P.C.C.F. should send the same to R. & F. D. on or before 15th October in triplicate which will be forwarded to the Finance Department by 1st of November.

30.03.01 Part I expenditure on continuing scheme:

The expenditure estimate is submitted in two parts. Part I estimates of expenditure on continuing schemes contains head, standing charges to be provided for in each detailed head separately in the prescribed form. The individual statements submitted by the heads of offices from which consolidated statements are prepared by the controlling officer, need not be submitted to the Administrative Departments. These estimates are forwarded to the Finance Department, by 1st of November.

30.03.02 Part II Expenditure on New Schemes:

The estimates for new expenditure are submitted for such items which need specific fresh sanction of the Government. These are the items which were not provided in the past year and are required to be included in the ensuing budget. Such items are known as new items of expenditures. Specific sanctions of Legislature or the Govt. are necessary on such new items depending on the nature and

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The magnitude of expenditure involved. The new expenditure may be on a new service either new form of services or a new instrument of existing services.

**30.03.03 New Instrument of Services:** Following monetary limits have been adopted in respect of new instrument of services:

1. Minimum Annual recurring expenditure -- 2,00,000
2. Minimum Annual Non recurring expenditure -- 20,00,000
3. Case including Recurring and non recurring expenditure -- 20,00,000

(Circular 1004/letter.no. 43/Budget-1/ dated: 23.8.2004.)

When the expenditure on new instruments of services is more than above limits, new items of expenditure should be processed. All new constructions should be included in Part II budget estimates.

**30.03.04 Submission of Proposal for New Works:** To enable the finance department to judge the general scope and the cost of new scheme, and outline of the scheme and estimate if the scheme is a new major work must be sent to Finance Department for examination. The detailed plan and estimates of work need not be shown to Finance Department when the block (rough) plans and estimates are approved unless there is an increase of more than 10% of the cost over the cost shown in the rough estimate or there is a material deviation in the plan. A scheme work so approved by the Finance Department can then be approved administratively by the department proposing the expenditure.

**Note:** The points which should be normally noted by the Head of Department and Administrative Department are:

1. In case of proposal for increase of staff or revision of pay, the number, rates of pay and allowances and the period if appointments are temporary should be given in details.
2. Proposal should be given in the form given in para 30 of M.B.M. Annexure `A`
3. The financial effect of the proposal both in the budget in which it is proposed to give effect to them and in subsequent years should be clearly brought out. A careful estimate of the whole cost involved after taking into account full implications of the proposal should be prepared.

**30.03.05 The form and Date of Submission of New Item Proposals:** The statement of new items proposed should be in the prescribed form. All new items which are finally approved by the Govt. for being included in the budget Memo with all the relevant details. Acceptance by the Finance Department of proposal for a scheme (or new item) does not constitute an authority for incurring any liability in connection with it till necessary provision is made in appropriate Act. Appropriate monitoring should be devised by administrative Department and controlling officer to keep watch on the progress of works and expenditure under plan scheme.

When schemes are implemented by stages in more than one year items of new services are known as section I New Item. Provisions required for execution of such schemes within the scope of sanction already accorded by the legislature are processed as section II new Item. They are also processed within the monetary limits prescribed for section I new Item.

Under exceptional circumstances, expenditure on new service not contemplated in the Annual financial statement are proposed in the course of a financial year. They are accepted on a relative merit and urgency and processed as a single item. Funds are obtained by means of supplementary demands or as advances from contingency fund.

**30.04 Preparation of Budget by finance department:**

Proposals for ordinary items of expenditure are not to be provided for in the budget. Such proposals are authorized by administrative department with the concurrence of the finance department provided that the expenditure on them can be met by saving within the sanction grants.

**30.05 Recurring Contingent Expenditure:** The sanction from time to time to establishment and the recurring contingent expenditure should be reviewed. A register of sanction should be maintained for fixed items of sanctions as well as for recurrent contingent expenditure. The estimates should be based on actuals taking into account only such receipts and payments expected to be actually realized or made during the budget year. Rules relating to the classification in the account and exhibitions of recoveries of the expenditure as receipts or as deduction from expenditure should be followed. The rules are mentioned in Appendix 42. M.B.M. Vol. I

**30.05.01 Contingencies:** Contingencies comprise of supplies and services and those charges incidental to the management of an office like purchase of ordinary books and periodicals, stationery. The estimates of this class
are now classified under various object wise detailed heads such as office expenses, rents, rates and taxes, publication and should be provided in the respective object wise detailed heads.

Note: - The contingent expenditure of the forest department falls under the two categories 1) Non contract non countersigned contingencies (or audited contingencies) 2) non contract special contingencies. The average of actual of the preceding 3 years should not be accepted on these charges. As a matter of course the details of the actual and required absolute minimum should be taken into account after sorting out the expenditure on items of the previous years. For petty constructions and repairs separate estimates should be given in the remark column for each class.

The estimates should be carefully sorted out to initial outlay on newly acquired forests, or the cost of first construction, procurement of equipment for the first time for the project etc.

**Preparation of Plan Estimate:** - The procedure for preparation of estimate for plan scheme is the same as in the case of Non plan scheme. The estimates are however, required to be proposed in separate forms under the following group sub head.

  Schemes in Five Year Plan.
  a) State level plan schemes in the State Sector.
  b) District level plan scheme included in the State Sector.
  c) Centrally sponsored schemes.
  d) Assistance outside the state plan financed by Central Govt. or agency providing through Central Govt.

  The above mentioned plan schemes are required to be forwarded to the Planning department and the Finance department well in time in prescribed proforma, since they are to be processed by both these departments.

  The budget estimate is thus to be submitted for:-
  1) Plan and non plan for coming year in the form of detailed estimate in prescribed forms.
  2) Revised estimates are required to be submitted for 4/8/9 month to the administrative department during the currency of financial year in the form of expenditure summary.
  3) Surrender of grant can be done from the inspection of the year after receipt of budget grant from the Govt. Final surrender report should be submitted not later then 15th of February to the administration Department concerned.
31.01 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. among the CCF/C.F and the other officers by detailed sub heads. The CCF/C.F. in turn will distribute the grants among the divisions by detailed sub heads.

31.01.01 Budget Distribution System: - In order to keep financial discipline and proper control over the expenditure, Computerized Budget Distribution System has been introduced w.e.f.1.6.07 vide GR Finance Deptt. No. Sankirna-1006/PK-131/Kosha Prashasana, 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. [Annexure XXXI (1)]

(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 electronic system are available on Govt. of Maharashtra web site i.e. www.maharashtra.gov.in.

31.01.02 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. [Annexure XXXI (2)]

31.02 Watching the Progress of Revenue: -

In Appendix II to the Bombay Budget Manual, (F.P.X.) list of the controlling authorities is given to whom the Accountant General reports the amounts of revenue received and brought to account to enable them to compare the amount with the departmental returns of demands and realizations. It is the duty of the collecting officer to see that all income claimable is claimed, realized and paid into the treasury, and of the controlling officer to supervise the proceedings of collecting officers and in particular, to satisfy himself, by a comparison of the returns submitted by collecting officers with the statements of treasury credits furnished by the Accountant General, that the amounts reported as collected have been duly credited in the accounts. The Divisional Forest Officers and Conservator should try as far as possible to realize the full budgeted revenue and to attain this object; they should personally watch the progressive totals from month to month.

31.03 Appropriation of Budget Grants by D. F. Os. / Dy. C. F. :-

On receipt of budget grants from C.C.Fs. / Conservators, at the beginning of April. Divisional Forest Officers / Dy.C.F. should draw up a detailed programme of works etc. to suit the allotments and make arrangements for carrying it out, intimating at the same time to the subordinate disbursing officers concerned, their quota of the grants and the works for the proper execution of which they are responsible. (BFM 481)

(i) At the beginning of each subsequent month, the Divisional Forest Officers / Dy.C.F. should scrutinize and revise the programme of works with special reference to (1) expenditure incurred to date and the balance of the grants, (2) the progress of works as ascertained by inspection during tours and otherwise and (3) the ability of various subordinates and contractors in charge of the works to complete them according to programme by the end of the financial year having regard to the labour supply available, nature of the season and other circumstances. Works showing unsatisfactory progress should be speeded up by issue of orders to the individuals concerned. (BFM 482)

(ii) In the monthly returns of expenditure submitted by Divisional Forest Officers / Dy.C.F. to the C.C.Fs. / Conservators the figures in the column probable expenditure to be given for the remaining months of the financial year should be based on the special monthly scrutiny as detailed in the preceding paragraph as

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regarding expenditure under different works. While in calculating the probable expenditure under salaries, the vacancies in the sanctioned establishment which might remain unfilled, the leave taken by officers and subordinates and the several changes occurring from time to time should be taken into consideration. (BFM 483)

31.03.01 Surrender of Savings: - Any savings anticipated should be promptly surrendered and not held up till the last on the vague likely hood of their being required for some purpose and any extra grants required for inevitable items of expenditure should be indicated with full explanation of the savings or excesses. Remarks such as "Actual requirements", "Due to strict economy", "Less expenditure than anticipated" do not adequately explain the cause of savings. It is not sufficient to say that certain operations provided for in the budget were not carried out, the actual reasons for which it was considered necessary to omit the works or the circumstances which prevented their being carried out should be stated. Explanation for the amounts responsible for each cause should be furnished separately. (BFM 484)

31.04 Watching Actual by C.C.F. / Conservators: -

Controlling officers of the circles viz CCFs / Conservators should watch the monthly expenditure by detailed heads against budget grants and for this purpose they should obtain from the Divisional Forest Officers / Dy.C.F. a summary of monthly and progressive revenue and expenditure and estimated figures for the remaining months of the financial year and should maintain unit book register. The monthly statement must be dispatched by the Divisional Forest Officers / Dy.C.F. on the 5th of the month following that to which the expenditure relates, from the officers under his control with whom allotments have been placed, showing the result of the review. The Head of the Department should personally report to the Chief Conservator/PCCF.

31.04.01 Receipts of the departmental officers: - The Departmental controlling officers must keep a constant watch over the progress of actual expenditure under different units of appropriation. Circumstances affecting progress of expenditure and resulting into surrenders, savings or requirement of supplementary grants should be constantly watched and reviewed by them. Ultimate responsibility for keeping the expenditure within grants lies with the departmental controlling officers. The controlling officer should call from each disbursing officer statement of expenditure along with the progressive total in each month in the form IX - A of M.B.M. by 10th of each month following the month of account. The statement in form MBM XII should also be called by the controlling officers on 10th of each month. A register of expenditure should be maintained in the form X of MBM for keeping effective control on the expenditure. These registers are suitably modified according to the departmental need. After monthly scrutiny and consolidation of the monthly returns Conservators should draw the attention of The Divisional Forest Officers / Dy.C.Fs. If the figures in these returns indicate that works are not progressing satisfactorily and the grants therefore are likely to lapse or that expenditure is too heavy with the possibility of its resulting in an excess over sanctioned grants. (BFM 487)

31.05 Control of Expenditure by PCCF: -

(1) To enable the Principal Chief Conservator to carry out his functions as controlling officer, all the C.C.Fs. / Conservators should submit, for each of the months of September to March a summary of revenue and expenditure in form indicating there in the sanctioned grants and the detailed reasons for the same. The grants should be shown in this statement as modified from time to time by orders of reappropriation or redistribution of the C.C.Fs. / Conservator and higher authorities. As these statements form the basis for all reappropriation, supplementary grants and surrender of savings, they should be compiled very carefully with a view to show as accurate a revised estimate as possible. It should be submitted so as to reach the Chief Conservator/PCCF not later than 12th of the month following that to which they relate. Any substantial savings or excesses in expenditure foreseen during the month for which no return has been prescribed should be reported at once to the Chief Conservator/PCCF. (BFM 488)

(2) The controlling officers should review without fail the progress of expenditure from month to month with a view to see that expenditure is kept within the sanctioned grants and access the savings that might be available for utilization elsewhere. Every head of the Department should obtain a monthly report before the 20th of month following that to which the expenditure relates, from the officers under his control with whom allotments have been placed, showing the result of the review. The Head of the Department should personally report to the Secretary of the Administrative Department concerned every three months that such a review has been made.
32.01 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.  \[161\text{ to } 179\text{ MBM}\]

32.02 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.  \[180\text{ to } 188\text{ MBM}\]

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33.01 Submission of Account:-

As soon as the supplementary accounts for March are closed, the Divisional Forest Officer should submit to the Conservator a return in Form (30) showing the actual receipts and expenditure under each detailed head for the financial year, with reasons for increase or decrease if any, in the figures as compared with the sanctioned budget estimates for the year under report. This return should be submitted so as to reach the Chief Conservators/Conservators by 10th May each year. On receipt of the above return the Chief Conservators/Conservators should prepare a report giving a clear and full explanation of the reasons for the variations in the figures for the whole circle and submit it to the Principal Chief Conservator of Forest by 20th May.

(BFM 492)

The report should be in Form (31) and should contain figures under major head 0406 forestry and wildlife, 0045, 0049, 083 under revenue heads, 2235, 2046, 4216, 4415, 4406, under expenditure head and relevant minor heads. Charged and voted items are shown separately. All variations in figures should be fully explained in a separate note. While explaining the savings and excesses under expenditure the instructions given below the form should be carefully observed. Particular attention is drawn to the instructions (c) when the variations is due to several causes the exact or approximate amount due to each should be stated. (BFM 493)

33.02 Store Account:-

The Conservators, the Forest Engineer, the Utilization Officer should submit to the Principal Chief Conservator by 5th August each year an account of departmental stores, including buildings. A consolidated return will be prepared by the Principal Chief Conservator submitted to the Accountant General by 1st September for inclusion in the Appropriation Accounts and Audit Report. (BFM 494)

33.03 Remissions of and abandonment of claims to revenue:-

The returns showing remissions of revenue and abandonment of claims to revenue referred to in rule III in section I of Appendix 18 to Financial Rules under Devolution Rule 37 (c) (F.P.I.) should be submitted by Conservators directly to the Accountant General, so as to reach him by 15th August, a copy being sent, at the same time to the Principal Chief Conservator for information. (BFM 495)

33.04 Grant of Forest Produce free or at concessional rate:-

The return showing the grants of forest produce free or at concessional rates in form referred to in rule III-B in section I of Appendix 18 of Financial Rules under Devolution Rule 37(3)(F.P.I.), (page 341) should be submitted by the officers concerned, so as to reach the Principal Chief Conservator by 31st July every year. The latter officer will consolidate the returns by circles and forward them to the Accountant General, so as to reach him by 15th August. (BFM 496)

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Chapter-XXXIV

Annual Administration Reports and Other Periodical Returns

34.01 Schedule of Returns-Submission: -

A brief annual report or statement of progress in each division for the twelve months ending on 31st March should be submitted to the Chief Conservator/Conservator of forest by the D.F.O./Dy.C.F. not later than 1st July from Chief Conservator's/Conservator’s annual report as per para 34.03. The chapters for the report, prescribed in Para 34.03 should be submitted to the Chief Conservator a fortnight earlier. The directions in 34.04 apply to the forms which accompany the Chief Conservator's annual report. It rests with Principal Chief Conservator to prescribe the manner and detail in which forms the Dy.C.F's report shall be prepared and submitted.

34.02 Short Report by Chief Conservator of Forest:-

The Chief Conservators of Forest/Conservators should prepare short reports for their circles exhibiting in a concise manner the progress of work during the year and submit them to the Principal Chief Conservator of Forest, not later than 1st August. The reports should be computer type-written and prepared in the forms prescribed and in accordance with the instructions contained in Para 34.02.02 Forms should be accompanied by photographs (to be sent in advance if possible) illustrative of the work of the department in its various branches, e.g. forest engineering, timber extraction, regeneration, anti-erosion works, JFM and latest important schemes etc. Each circle may send 2,3 photographs. The forms prescribed in 34.04 should be submitted separately to the Principal Chief Conservator of Forest a fortnight earlier.

34.02.01 From the circle, administration reports and other information in his session the Principal Chief Conservator of Forest will compile a concise report for the States omitting unimportant details, and submit one computer typewritten copy of it to Government by 15th September.

34.02.02 In compiling the report the following principles should be strongly followed:-

(i) The annual administration report is a record of work done and as such should contain no proposals for future action or complaint regarding inadequacy of funds, establishment, etc. Such representations should form the subject of separate reports

(ii) The report should contain only the explanation of really important or suggestive variations in the statistics, and the statement of really noteworthy facts in the history of the year's administration.

(iii) No mere paraphrasing and reproduction of the statistics should be allowed in the report.

(iv) All attempts to offer explanations of variations in the figures which are not important or unusual should be excluded unless the fact alleged in explanation is itself important enough to demand mention.

(v) The idea that it is necessary to say something should be discarded, and it should be recognized that the briefer a report the better, provided that it says all that is needed for an intelligent comprehension of the meaning of the facts and figures and of the salient features of the year's work. Prominence should be given to facts, which are likely to interest the public.

(vi) The introduction into the text of large numbers of tables of statistics detracts from the value and interest of a report while it greatly increases the cost of printing it. The body of the report should be almost entirely in narrative form. It will occasionally be necessary to introduce tables of comparative statistics into the narrative, but such tables should be brief and simple and their number rigidly restricted. Such tables can be avoided by giving the previous year's totals or the averages of a specified number of past years in one or two lines below the year's total in the relevant chapters.

(vii) The number of maps and diagrams should be restricted and the number of photographs should not exceed 10 for the state report. They should be inserted at suitable places in the report.

(viii) The printing of statistics side-ways on a page should be avoided as far possible.

(ix) Pages of tabular matter should not be printed with the columns left or almost entirely blank.

(x) It is seldom necessary to give in full detail and in separate columns, in tables of statistics, the corresponding figures for the preceding year. In most cases it will be found sufficient to give corresponding figures for the totals only, by means of one additional line at the foot of the table.

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(xi) It is improper to insert criticisms of orders passed by Government in the annual forest administration reports which should be confined to detailing and explaining the operations of the year and in so far only as they affect these operations should Government orders be referred to. Government expects Chief Conservators/Conservators to carry out locally and without cavil the orders issued to them and the discussion in administration reports of the policy of Government orders must be avoided.

(xii) Hypothetical figures should be avoided in official reports.

(xiii) Care should be taken in the preparation of the reports to avoid discrepancies between the figures given in the body of the reports and those given in the forms appended to them.

(xiv) Correct scientific nomenclature of all plants mentioned in botanic/economic reports should be employed in the preparation of the forest administration reports in abridged version of silviculture report. As regards the more generally known trees, plants and products, if the local and not the scientific name is in common use, it will suffice to give the scientific equivalent once or twice when the product is first alluded to in the report.

34.03 Set up of Administrative Report:

The administration report should be arranged in chapters, sections and sub section mentioned below and complied according to the instructions given under each chapter.

34.03.01 CHAPTER I
CONSTITUTION OF STATE FORESTS

(i) ALTERATION IN AREA.

This section should give concisely the forest areas added or excluded during the year, together with the reasons for additions and exclusions. The following four classes of forest should be dealt with (if existing in the circle) (i) Reserved, (ii) Protected, (iii) Unclassed or Public Forest Land, and Leased Forest. Similarly area in charge of FDCM should also find place in this chapter.

(ii) FOREST SETTLEMENTS.

The progress made in Forest Settlements will be recorded, the area finally settled during the year, that under settlement, and the cost and agency employed. An estimate of the area still to be settled should be added, together with suggestions for the future.

(iii) DEMARCATION.

The length of boundary demarcated and repaired during the year should be noted, differentiating between external and internal boundaries. The method employed and its cost per km should be stated and an estimate made of the work still to be done.

(iv) FOREST SURVEYS.

A short report by the Survey of India Department, should, where necessary, be entered here, followed by a brief not of local surveys if undertaken. The section should close be with an estimate of the amount of survey work still outstanding.

The chapter should end with a statement of the total expenditure under the head "Constitution of State Forests".

The following information should be incorporated in the chapter.

(a) Changes in forest areas should be supported by proper authority, i.e. Govt. Gazettes, etc. Note :- Information regarding forest area in Form No. 32-I & 32-II should be given.

(b) Information in form No. 32-I & 32-II be given as per the prescribed proforma.

(c) The progress of acquisition of private lands may be commented upon pointing out bottlenecks, if any.

(d) The progress of Forest settlement work may be given detailing the area involved.

(e) If any work of topographical survey has been carried out, the current progress there under, availability of maps should be brought out.

34.03.02 CHAPTER II
MANAGEMENT OF STATE FORESTS

(i) REGULATION OF MANAGEMENT.

(a) Preparation and Control of Regular Working Plans.- Under "Preparation" should be mentioned the area for which new working-plans were sanctioned during the year and area for which working plan were under compilation. In each case the system of working prescribed or proposed should be recorded; and in the case of
Revisions of working-plans should next be noted, and the subsection should close with an estimate of the area for which working-plans are still required.

(b) Preliminary Working Plan Reports.- A brief notice of the reports submitted or under compilation should be entered.

(c) Forest Resources Survey :- A brief report regarding Forest Resources Survey scheme carried out should be incorporated and details of area covered and expenditure incurred.

(d) Working of Coupes :- Details of working of coupes by different agencies should be given.

(ii) PROTECTION OF FORESTS.

General protection:- This sub-section is of importance and the total number of forest offences which comes under observation during the year, under the head (i) Injury by fire, (ii) Unauthorized felling or removal of produce, (iii) Unauthorized grazing and (iv) other offences, should be compared with those of the past year and the average of the past three years, the reasons for any marked increase or decrease in the total being given. In a separate paragraph the number of cases compounded and in another paragraph the number of cases taken to court should be considered together with the percentage of convictions obtained and the nature of punishments inflicted by the magistracy in important cases.

The sub-section should close with remarks as to undetected under cases.

(a) INJURY BY FIRE AND PROTECTION FROM FIRE.

The reasons for increase or decrease in fire offences compared with those of the previous year should be explained. The sub-section should then deal with the measures for fire protection employed throughout the circle, and be followed by information as to the area under regular protection, the percentage of success attained, and its cost per square km. The origin of fires should be considered under the following heads:

- Natural fire.
- Unintentional / accidental due to human being.
- Deliberately / Intentional / Incendiary due to human being.
- Due to unknown causes.

The extension of operations hitherto unprotected forests should be noted. The figures of areas protected should not represent areas which enjoy natural immunity from fire as they give little indication of the success attended by continued precautions what is required is the most trustworthy information obtainable which will offered some indication of the extent of valuable forest for which continuous protection is desirable and of the proportion of such forest which has been continuously protected for a term of year.

(b) UNAUTHORISED FELLING AND REMOVAL OF FOREST PRODUCE

The increase or decrease in offences under this head compared with those of the past year should be explained, together with measures taken to reduce illicit fellings and misappropriation of forest produce and to remove the causes thereof. Distinction should be made between misappropriation of (a) timber, (b) firewood and (c) minor forest produce.

(c) UNAUTHORISED GRAZING AND PROTECTION FROM CATTLE.

The increase or decrease in grazing offences compared with those of the past year should be explained.

The percentage of forests open to (i) Grazing, and (ii) Browsing, to the whole area may be mentioned. The number of cattle impounded, as compared with the average number of the last three years, should be noted and reasons given for any marked change in these numbers. The injury done by cattle, the means taken to prevent such injury and their results should be recorded.

Full details should be given regarding grazing operations, mentioning the number of cattle permitted to graze, the amount of fees, if any, collected, and any special steps taken for the improvement of fodder and grazing areas.

(d) OTHER OFFENCES

The nature of offences may be explained together with reasons for increase or decrease in number compared with past years.

Protection against injuries from natural causes: - This sub-section should be of interest, and the damage charge done and measures taken may conveniently be dealt with under the heads:

- Vegetable pest including creepers and climbers, Loranthus, Priekly pear, Lantana, etc.
Animal pest, including rats, hares, porcupines, monkeys, cheetal, sambhars, bison, elephants, etc.
Insect pests including teak defoliators and other insects, locusts, etc.
Natural causes such as forest, erosion, cyclone, etc.
Encroachment of forestland, illegal transport, poaching of animals etc.

Any special danger from natural causes threatening the forest should be mentioned together with measures taken to avert them.

(iii) JOINT FOREST MANAGEMENT:

To ensure the success of all projects and programmes on conservation and protection of Natural forest including Protected Areas or man-made plantations and regeneration of degrading wastelands, the concept of Joint Forest Management (JFM) shall be adopted as basic approach. Various activities are being carried out through Joint Forest Management. Circle wise information regarding No. of JFM’s committee, their members/beneficiaries, mandays generated and area protected by them should be given with their various activities conducted during the year.

The following information should also be provided in the chapter.
(a) Whether there is a need and proposal for bringing unorganized forest areas under Working Plans/Working Schemes may be mentioned giving descriptions or areas involved. The programme, if any, to replace schemes by working plans should be mentioned.
(b) Area under W. P. and W. S. must be given separately according to legal classification.
(c) In respect of the results of annual coupe working the reasons for decrease or increase compared to previous year in the number of coupes worked or for large number of coupes remaining may be given.
(d) Information regarding working of Mobile Squad and check Nakas be given separately. Also the details of material seized its value, compensation received or levied should be given in respect of offences detected.
(e) Information regarding supply of Weapons and setting up of number of Wireless Station for protection be given.

34.03.03

CHAPTER III
SILVICULTURE

(i) SYSTEM OF MANAGEMENT.
Under this section only a tabular statement showing the area under each system or type of management will be given and below it an explanation of all important changes as they occur from year to year, indicating the reasons for differences e.g. deforestations, revision of working plans, provision of elbowroom etc.

(ii) GENERAL PROGRESS OF REGENERATION AND AFFORESTATION.
This section will describe all area under regeneration under main heads viz.:-
A. Mainly Natural.
B. Mainly Artificial.
C. Afforestation.
Under A "Mainly natural" there will be two sub-heads, viz. (i) concentrated and (ii) not concentrated. Regeneration by coupes under coppice with standards, clear felling etc., will constitute concentrated regeneration, while regeneration in forests worked under the selection or improvement system will fall under "not concentrated".
Under B "Mainly artificial" will include all plantation works undertaken to replace tree-growth removed in fellings and the replacement of which is not obtained by natural regeneration. Regeneration under the agri-silvicultural system may also be dealt with in this section.
Under C "Afforestation" will deal with the creation of new forest crops e.g. afforestation of arid areas. Efforts to check erosion by contour trenching and planting etc. should be described in these stating areas dealt with, expenditure incurred, and results obtained etc.

(iii) TENDING OF THE GROWING STOCK IN AREAS NOT UNDER CONCENTRATED REGENERATION.
This section will deal with the usual cultural operations consisting of thinning, cutting back operations, climber cutting and felling and girdling of worthless species.

(iv) TREE PLANTING BY PRIVATE AGENCIES.
Concessions granted to private persons regarding tree planting in forest areas (number of leases, area involved, work done etc.) and help rendered by the Forest Department to associations, agriculturists and others
in tree planting in non-forest areas (advice given, seeds and seedlings supplied etc.) may conveniently be mentioned in these sections.

The following information should also be provided in the chapter.
(a) Information regarding area managed under different silvicultural systems should be given.
(b) Information on non-Plan and plan Plantation and other special activities like Drought Prone Areas Programme, Employment Guarantee Scheme etc. should tally with plan progress reports, 20-point programme. Total expenditure incurred on Forest account & other account on all operations should be given.
(c) The species wise details of plantations and afforestation under all type of activities including Drought Prone Areas Programme, Employment Guarantee Scheme, and Integrated Rural Development Programme etc. should be given.
(d) Massive afforestation programme should be dealt with in details.
(e) Information regarding supply of seedlings under Vanamahotsava should be given.
(f) Species wise plantation and afforestation under various activities should tally with figures reported in form No.43.

34.03.04

CHAPTER IV
EXPLOITATION OF FOREST PRODUCE

(i) SYSTEM OF EXPLOITATION.
(a) Major forest produce: - The areas worked under the various methods of exploitation in force should be stated, and any reasons for increase or diminution of the areas operated should be explained. The methods should be classified under the headings "Clear fellings by compartments", "Uniform" "Selection", "Simple Coppice", "Coppice with Standards", "Improvement Fellings" and "Unregulated Fellings".
(b) Minor forest produce: - The system of disposal of minor forest produce should be explained. Grazing permitted for the purpose of producing revenue should be treated here. Efforts made to increase the utilization of minor forest products may be touched on.

The arrangement regarding exploitation and collection of minor forest produce, the results of the year and the progress made in creating or extending industries (in connection with such produce), which improve the condition of the forest tribes, should be noticed fully.

(ii) AGENCY OF EXPLOITATION.
(a) Departmental agency: - The reasons for employing departmental agency should be given as also the percentage of total outturn extracted by his method. The more important departmental work may briefly be described, including transport by land or water and depot arrangements. Major and minor produce should be kept separate for the purpose of this sub-section and the total value of disposal of the year should be entered.

Mechanical skidding and the work done by departmental sawmills should be mentioned in this section.
(b) Purchases: - The sub-section includes permit-holders, and a sub-division as regards major and minor produce becomes a necessity. The working of the permit system and the check at revenue and other stations will here be touched on. The total value of the year's sales should be entered.
(c) Rights, privileges and free grants: - The sub-section should deal with the utilization by right and privilege holders of the produce placed at their disposal and explain any increase or decline in the demand, as well as the means taken to permit the proper exercise of rights and privileges without damage to the forest. The estimated value of removals should be stated under each of the heads-timber, fuel, bamboos, grass and grazing and other minor produce.

Any large grants made during the year to individuals or communities may be mentioned and the reasons for the grant explained. The estimated total value of the grants, calculated at full rates should be given under each of the heads mentioned above.

Grant of any new forest privilege or extension of existing privilege to new localities, and forest grievances redressed should be mentioned.

(iii) OUTTURN AND SOURCES OF FOREST PRODUCE.

This sub-section will summarize by volume, quantity or value, all outturn by whatever agency extracted alteration in area.
(iv) FOREST LABOUR AND WAGES.

A statement should be given showing approximately the number of labour units employed by the department and by forest contractors on forest works (felling, conversion and extraction, regeneration and planting, fire protection, roads and buildings etc.) and the total amount of wages earned by them. The object is to give an idea of the extent of employment the forests afford to people, apart from their utility as valuable sources of supply of timber and other produce and their influence on climate and agriculture.

The difficulties experienced, if any, in getting labour for forest works and the manner in which they were overcome may be mentioned.

The following information should also be provided in the chapter.

(a) Data on forest area worked under different silvicultural systems and through different agencies should be given. The forest area worked during the previous year should be consistent with the total area naturally regenerated during the year. (Form No. 43). The trends in outturn of forest produce with reference to previous years may be brought out with reasons and with reference to number of coupes and area worked. There should be No inconsistencies.

(b) The extent of working through Forest Labourers Co-operatives Societies, should be given in terms of number of functioning Societies, number of Coupes worked, total realization, yield of different types of forest produce extracted and values there of.

(c) In respect of outturn of minor forest produce not only value there of but quantities at least of important items of minor forest produce like bamboo, grass, bidi leaves, gum, hirda, mohawa seed and flowers etc. should be given. Information regarding outturn of Major and Minor Forest Produce in Form No. 44 and 45 respectively should be given districtwise and divisionwise.

(d) Prices of various important species (Teak, Bija, Haldu etc.) sold at different depots should be furnished.

(e) Minimum daily wage rates sanctioned for different categories of Labourers.


(g) Supply of Forest produce to Forest-based industries. The supply of forest produce to forest based industries must be given in the proforma given below.

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Name of Industry</th>
<th>Kind of Material Supplied</th>
<th>Quantity</th>
<th>Value (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>

(h) The details of working, if any, carried-out in the forests should be given separately stating area involved, quantity and value of forest produce taken up.

(i) Supplies of forest products to railways, jails, industries etc. should be mentioned.

34.03.05

CHAPTER V

FOREST ENGINEERING

The detail information about Civil Engineering works carried out by the Forest Department is to be given. The latest picture of communication (Roads and Bridges & Buildings), and similarly the existing machinery and vehicles should be given in this chapter. Circle wise expenditure on roads, bridges & buildings should be given for the year. These figures of expenditure should be given separately for non plan & plan heads. (i.e. the expenditure under new work & repair should be given separately.) These figures should tally with the corresponding expenditure under these heads ‘Roads & Buildings’ shown in form No.47.

COMMUNICATIONS AND BUILDINGS.

(i) Roads and Bridges.-

The information in this section should be sub-divided under the heads of "permanent" and "temporary" works. If the works were of some magnitude, details may be given regarding their nature.

(ii) Building.-Here again the information given should differentiate between "permanent" and "temporary" works, but no details are required for permanent buildings of importance. The cost of permanent and temporary buildings should only be given in totals.
(iii) Miscellaneous Works.- A short paragraph may be devoted to a brief description of any miscellaneous works of interest. Otherwise a brief statement of the cost incurred will suffice.

The following information should also be provided in the chapter.

(i) The performance of industrial units (Saw Mills, seasoning units and treatment plants) should be commented upon with reference to profit, losses etc.

(ii) The details of vehicles and machinery in F.D. may also be given.

(iii) Similarly, the figures of quantity logged and value thereof in respect of Mechanical Logging Units may be examined for correctness of there magnitude.

34.03.06

CHAPTER VI
FINANCIAL RESULTS

A comparison should be made of the income and expenditure of the present and the past year and the average of the five preceding years. An analysis should then be made of the income as derived from major and minor Forest produce, of the expenditure (A) incurred on extension, constitution, improvement and exploitation of the forest property, and of that (B) incurred for administrative, executive and protective charges, giving percentages of the whole in each case, and at the end the percentage of net income. The extent of outstanding and increase or deficit in stock should be taken into consideration.

It is important that the receipts under all heads from forest reserves should be clearly distinguished from receipts from other supplementary sources, as it is otherwise impossible to estimate the real resources of the themselves. The reporting should be as per present text.

The following information should also be provided in the chapter.

(i) The trends in forest receipts and expenditure under various heads should be scrutinized with reference to data for two/three years and complete reasons for increase or decrease therein during the year under report should be given.

(ii) The outstanding amount due for over one year should be shown separately and efforts for recovery of outstanding may be mentioned. Similarly outstanding on account of different reasons should be shown separately.

(iii) The details of F.D. Tax collection and utilization through any of the schemes may be given.

34.03.07

CHAPTER VII
ADMINISTRATION

This chapter should deal with establishments, services and conduct of officers, casualties, etc. of Forest Officials. The inspection of offices should be briefly reported on. The charges held by various officers during the year should be given.

A paragraph should be added dealing with the efforts made to suppress corruption. Other subjects to be included are training of Rangers and Foresters, Civil suits Land Revenue, administration by the Forest Department in areas where such administration is handed over to it.

The following information should also be provided in the chapter.

(i) The information regarding the number of retirements, deaths, resignation etc. in the caption "Casualties and Punishments" should be given in the following form.

<table>
<thead>
<tr>
<th>Circle</th>
<th>Retirement</th>
<th>Death</th>
<th>Resignation</th>
<th>Degradation</th>
<th>Dismissal</th>
<th>Prosecution</th>
<th>Other Suspension etc.</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td></td>
</tr>
</tbody>
</table>

(ii) The number of all types of posts of Gazetted officers in the categories viz. class I and II and also all types of posts of non-Gazetted staff in the categories i.e. class III and IV may be given in the following table.

<table>
<thead>
<tr>
<th>Circle</th>
<th>Categories</th>
<th>Designation</th>
<th>No. of sanctioned Posts</th>
<th>No. of Posts filled in Posts</th>
<th>No. of Posts vacant</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>I</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>II</td>
<td>III</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
CHAPTER VIII
DEVELOPMENT UNDERTAKEN DURING THE YEAR UNDER PLAN SCHEME:-
Achievements under different plan schemes with Physical & Financial indicating targets & achievements should be given under various plans heads and the schemes other than forest account viz Western Ghat, DPAP, and RVP etc. should also be given in the text.

CHAPTER IX
WELFARE ACTIVITIES FOR BACKWARD CLASSES
The various activities created under Tribal sub-plan for the upliftment of backward class people should be invariably mentioned. It should include,
(i) The concessions and privileges granted to village dwellers in or near the forest tracts,
(ii) Employment given to Adiwasis & backward class people residing in forest tracts.
(iii) Welfare works exhibited under the grant of 7% of forest revenue to Z.P.
(iv) Any other relevant information pertaining to welfare activities for backward classes viz. trading of forest produce through Tribal Development Corporation of Maharashtra state, FLCS, felling of trees, sale of trees belonging to SC/ST. etc be given.

The following information should also be provided in the chapter.
(i) The employment of persons from Scheduled Castes, Scheduled Tribe, Nomadic Tribes, and Other Backward Classes in different cadres should be given.
(ii) Information on Nistar supplies (Quantify and value) and supplies to Right and privilege holders may please be given separately.

CHAPTER X
GENERAL
(i) Some other aspects of working not covered elsewhere should be included here. e.g a) Implementation of 20 point programme b) scarcity measures etc. giving factual data.
(ii) State monopoly trading in bidi leaves i.e. collection of sale of bidi leaves under provision of Maharashtra Minor Forest produce act, 1969 should be given. Similarly information regarding wages paid to Tendu labourers as “INCENTIVE BONUS” for proportionate collection of tendu leaves vide GR NO. MFP-21-04/C.R. 67/F-1, dated 28th February 2006 should be given in the following proforma --

<table>
<thead>
<tr>
<th>Circle</th>
<th>Division</th>
<th>Royalty recovered for collection of Tendu leaves</th>
<th>Wages paid to labourers as Incentive Bonus</th>
<th>No. of Labourers to whom bonus was paid</th>
</tr>
</thead>
</table>

(iii) Information pertaining to National parks, sanctuaries and other Wild life management units, Tiger project areas functioning under the control of Principal Chief Conservator of Forests (Wild life). M.S. should be given.
(iv) Information regarding encroachments on Forest land should be given.
(v) District wise details of utilization of the funds under E.G.S. should be given.
(vi) Forest Conservation Act 1980:-
The proposal under preview of this act, received from the project authorities, similarly sanctioned, pending and rejected proposals alongwith the forest area, Area received under compensation, the expenditure there of for planting on the same area etc.
(vii) Private forest brought under possession of Forest Department for development should be mentioned.
(viii) Forest Publicity Wing.
(ix) **Internal Audit Section:**
The present prescribed forms and chapters should be taken into consideration for drafting and presenting. Any new activities of the department should also be added in appropriate place of respective chapters.

34.3.11 **The Chief Conservator of Forest (Research, Education and Training)** will submit their report on abridged version to the Principal Chief Conservator of Forest soon after the close of the financial year and in accordance with the instructions that may be issued by him from time to time, separate reports described the work done and the research and experiments carried out during the year in the respective branches. Information regarding education and training to various forest personnel should be given in detail.

34.3.12 **Conservator of Forest (Resource Utilization)** will submit their report on supply of forest produce to various forest based industries under the contracted obligations.

All the returns and chapters should be in a neatly computer typed form so that their preservation and frequent handling are possible.

34.04 **Annual Administration Returns:** (AAR Forms 32(i & ii) to 48)

The Chief Conservator of Forests/Conservator of Forests will submit the AAR to the Principal Chief Conservator of Forests by 15th July. No additional returns giving in a different form, the information contained in the following statements shall be submitted. (Existing Forms 111(I & II) to 127)

(i) **FORM 32 (I): FOREST AREA IN CHARGE OF FOREST DEPARTMENT**
FORM 32 (I) will show the area in charge of the Forest Department. Reserved, Protected and Unclassed Forest areas should be shown separately and for each division, and totals given for each circle and the state. The form contains 13 columns. The figures in columns 4 (area as on 1st April) should agree with those in columns 7 (area as on 31st March) of the previous year. Area in every column will show in square kilometers. The tripartite classification of the forests into (i) Forest proper, (ii) Pasture reserves and (iii) Fuel and fodder reserves and their total should agree with that in column 7.

Area of Private forest brought under the possession of Forest Department and Forest area transfer to FDCM be given in Column No.11 and 12 separately.

(ii) **FORM 32 (II): FOREST AREA IN CHARGE OF REVENUE DEPARTMENT**
FORM 32 (II) show the area in charge of revenue department. The forms contains 11 columns, Reserved, Protected and Unclassed Forests area should be shown separately and for each division and total given for each circle and the state. The figures in column 4(area as on 1st April) should agree with those in column 7 (area as on 31st March) of the previous year. Area in every column will show in Sq.Kilometers. The tripartite classification of the forests into (i) Forest proper, (ii) Pasture reserves and (iii) Fuel and fodder reserves and their total should agree with that in column 7.

(iii) **FORM 33: PROGRESS MADE IN FOREST SETTLEMENT.**
Column 6 should tally with the previous year's total of column 6 and 7 minus column 5. The cost in column 8 will be the year's total expenditure shown as in FORM 47 under the head “Forest Settlement” (plus any expenditure under the corresponding sub-head). Figures are required by divisions/circles.

(iv) **FORM 34: DEMARCATION AND MAINTENANCE OF BOUNDARIES**
Boundaries include, besides the outer perimeter, the limits of enclosures of private or other lands within the forests, but not the limits of sub-divisions, such as compartment, coupes etc. The figures in each column should be the total for the Circle and be given by divisions. The following point should be noted:

- (a) Total of columns 3 and 4 should equal column 5 of previous Year’s form.
- (b) Columns 5 is total of columns 2, 3 and 4.
- (c) Column 6 is not intended to include any boundaries, which do not require demarcation, as they will be shown in column 7. Where surveys have not been completed, the entries in column 6 and 7 must be estimated.
- (d) Column 8 should be the total of columns 5, 6 and 7 of the present form.
- (e) Cost of demarcation under column 9 should be the expenditure on boundaries artificially demarcated during the year as given in column 2. Figures in column 10 should be expenditure on previously existing boundaries repaired as shown in column 3. The figures in columns 9 and 10 should equal the expenditure on demarcation in form FORM 47 under the relevant heads.
(v) **FORM 35: - FOREST SURVEY OPERATION**

This form should be restricted to survey made by the Survey of India Department. The expenditure shown in the form should be the amount shown in **FORM 47** under relevant head. Figure should be given for the whole circle and by divisions.

(vi) **FORM 36: - PROGRESS MADE IN WORKING PLAN**

This form is required a divisional abstract and for each class of forest separately.

(a) The figure in column 3 should be the same as the figure in column 6 of the previous year's form.

(b) Column 6 should agree with column 3 (+) 4 (-) 5 of this form.

(c) Columns 6,8,9 and 10 should total up to column 11 which in turn should equal column 7 of **FORM 32 (I)**

(d) The expenditure in column 15 should be the total in **FORM 47** under relevant heads.

(vii) **FORM 37: - COMMUNICATION AND BUILDINGS**

The expenditure (on new works plus repairs) shown in this form on (i) buildings, (ii) roads and paths and (iii) other works should tally with the expenditure in **FORM 47** under the relevant detailed heads.

(viii) **FORM 38: - BREACHES OF FOREST LAW AND RULES**

Figures should be given in totals for the Circle and by divisions. The letter 'A' in this form means "Cases taken into Court". 'B' means "cases disposed of under section 68 of the Indian Forest Act 1927" and 'C' means "undetected cases". Column 4 should agree with column 40 of the previous year's form. Any variations due to transfer of some cases to 'C' or cancellation should be explained in a footnote. Column 38 should be equal to column 20 minus 32, and column 39 should be equal to column 21 minus 33. The 'C' cases shown in column 22 should be omitted in arriving at the figure in column 40 which should be the total of column 38 and 39.

(ix) **FORM 39: - AREA OF FOREST PROTECTED FROM FIRE**

Column 4 should show the percentage of area shown in column 2 (Area attempted) with the area shown in column 3 (Area protected). To arrive at the figure in column 6, subtract column 3 from column 2 and calculate what percentage the difference is of column 2. This form should show figures by divisions.

(x) **FORM 40: - CAUSES OF FOREST FIRES**

Figures should be given by divisions. Column 3 is the total of columns 5 to 7 of form M.F.M. 117 (breaches of forest law and rules), unless any cases of fire occurring in forest contract areas are excluded from the later form, being treated not as a forest offence under the forest Act, but as a breach of contract terms and included in this Form. The number of such cases should be given in a footnote.

(xi) **FORM 41: - AREA CLOSED AND OPEN TO GRAZING**

Figures should be given of divisions. Column 7 is the total of columns 2 to 6 and should agree with the total area of reserved and protected forests in column 7 of **FORM 32 (I)** and **FORM 32 (II)**.

(xii) **FORM 42: - GRAZING IN GOVERNMENT FORESTS**

Figures should be given of divisions. Grazing in forest on payment at full rate, at privilege rate, by right and free Grantees etc. should be given.

(xiii) **FORM 43: - PROGRESS IN CONCENTRATED REGENERATION AND AFFORESTATION**

Progress made under concentrated regeneration and afforestation should be given in Form No.122. In this form area naturally regenerated (column 2 and 3), area artificially regenerated (column 4 to 14) and afforestation works carried out (column 16 to 26) under all schemes (viz; Plan, Non-Plan, EGS, C.A., F.D.A., D.P.A.P, Western Ghat, World Bank and JFM etc.) should be given.

(xiv) **FORM 44: - OUT TURN (IN CUBIC METER, SOLID) OF TIMBER (TEAK & NON-TEAK) AND FIREWOOD AND AGENCY OF EXPLOITATION**

Circle totals should be given for various agencies. Timber and fuel should be given in cubic meter. Value of timber and firewood should be given in Rupees.

(xv) **FORM 45: - OUTTURN OF MINOR FOREST PRODUCE**

Each kind of produce should be shown by its value in rupees. The value of (i) Bamboos and (ii) Tendu and Apta leaves (iii) grass and grazing and other items of minor produce should be given. The unit of quantity for Bamboo, Grass and Grazing should be given in Metric tonnes and for Hirda, Gum, Rosha grass, Moha flowers, Moha fruits(seeds), Lac etc. should be given in quintal. Tendu leaves and Apta leaves unit should be give in Std. Bags.
FORM 46: ACCOUNT OF TIMBER AND FIRE WOOD CUT OR COLLECTED BY GOVERNMENT AGENCY AND BROUGHT TO DEPOTS, SOLD LOCALLY OR DISPOSED OF

Figures should be given by divisions and separately for (i) timber with separate figures, if available, for teak and non-teak (ii) Fire wood.

(a) Columns 2 and 3 should agree with columns 7 and 8 of the previous year's form.
(b) Column 4 should agree with column 3 of Form M.F.M. 123 of the year concerned in the case of Timber and Firewood respectively.
(c) Column 5 is the total of columns 2 and 4 as the case may be.
(d) If the value in column 3 is less than that in column 8, the difference should be shown in column 9 and if it is greater it should be shown in column 10.

FORM 47: SUMMARY OF REVENUE AND EXPENDITURE

The figures should be shown by divisions and should agree with the year's total under each detailed head in the "Summary of Revenue and Expenditure as per Appropriation Account Certified by A.G.

FORM 48: REVENUE RECEIVED AND OUTSTANDING ON ACCOUNT OF REVENUE

Figures should be given by divisions. Column 3 agrees with column 7 of the previous year form. Column 5 is the total of column 3 and 4. The amount shown in column 6 should tally with the net revenue shown in FORM 47. Column 7 is the difference between column 5 and 6.

34.05 Other periodical reports and returns:

Other periodical reports and returns to be submitted by forest officers in connection with establishments, works, accounts, and budget estimates have been described in the previous chapter dealing with those subjects. Each forest office should maintain a standing list of all periodical reports and returns to be submitted by it, as prescribed in this and other volume of this manual and in other codes and publications of Government and executive orders of Government and subordinate authorities

Showing :-

(1) Name of report or return
(2) Date of submission
(3) To whom to be submitted
(4) Authority for submission
(5) Remarks.

(i) As soon as a fresh order is issued prescribing a new report or return or canceling any one, the list should be corrected accordingly and always kept up-to-date. The end of the office should see that the reports and returns are submitted punctually and steps in advance for the collection of the information or statistics required for their operation to avoid delay in submission. Inspecting officers should see that the list correctly maintained and acted up to.

(ii) A similar list should be maintained by each office of reports and returns due to it form subordinate and other offices, for watching their punctual submission and facilitating the issue of reminders in case of delay.

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Chapter XXXV

Rules regarding Correspondence and Office Procedure

35.01 General Rules:

35.01.01 Rules Regarding Correspondence:

(i) In conducting office business all prolixity of routine should be avoided. Reports and returns should be cut down to the minimum necessary for efficient administration and all work conducted with a view to aim at economy of time and expenditure and reduction of clerical labour. Unnecessary verbiage or waste of space in official communications and in noting upon them should be avoided and brevity, promptness and regularity aimed at. (BFM 507)

(ii) (a) At the head of official letters both the name and official designation of the writer and the official designation only of the officer to whom the letter is addressed should be given. The writer's name and designation at the head of the letter may be omitted if they are given below his signature. (BFM 508)

(b) All communications should bear at their head a short title stating their subject in as clear, brief and correct a manner as possible.

(iii) Long letters and reports are to be divided into numbered paragraphs; and if they are of great length, a brief marginal abstract of each paragraph may usefully be added.

(iv) It frequently happens that, when the opinions of heads of offices and controlling officers are called for on questions relating to proposed legislation and matters of general policy, the reports and opinions of subordinate officers are submitted in original with a few remarks from the controlling officer. Government desire that the substance of the opinions of subordinates be condensed as much as possible in the controlling officers own report. It is, of course, to be understood that any reports which it may be though advisable to send on in original to Government may be forwarded with the controlling officer’s report. Government have found it necessary from time to time to call attention to the great desirability of curtailing reports as far as is compatible with clearness and a full representation of necessary points. Officers addressing Government should invariably do so as concisely as possible and avoid the practice of forwarding long files of correspondence "for orders" without themselves summing up the case and clearly stating the point on which they consider orders of Government to be necessary. The officer who reports to Government should state the whole facts clearly and not leave them to be ascertained from heterogeneous accompaniments. (BFM 509)

(a) Officers to whom Secretariat files are referred unofficially should on no account show or hand them over to anyone outside their offices without the permission of Government. (BFM-510)

(v) Copies of Government Resolutions should not be supplied to private companies, firms or individuals, but they should be addressed by letter, in communicating to them the decision of Government. (BFM 511)

(vi) Such of the orders of Government as are of interest to the agriculturists as a class should be given wide publicity in the village in a suitable manner, even when a specific direction to that effect is not given. (BFM 512)

(vii) When officers are asked to submit a reply to a reference made by a particular date but are unable to do so they should invariably send on or before the specified date an interim reply explaining the cause of their inability to reply by the specified date. (BFM 513)

(viii) Reminders should invariably be attended to either by sending the final reply or an interim reply in case no final reply can be sent. In the latter case reasons for delay should be reported. (BFM 514)

(ix) The tendency on the part of the head of an office to transfer the blame for delay in disposal of correspondences on to a subordinate is to be deprecated. The head of every office should be held responsible for the delays and in order to ensure proper control he or his Superintendent or head clerk, as the case may be, should periodically check the daftars of all clerks in the office, obtain from them at the end of every week a list of undisposed of correspondence and other items of work which have remained in arrears for more than 7 days without action being taken about them, and expedite their disposal. (BFM 515)

(a) Unless demi-official letters have been brought on the record of Government and referred to by Government, they should not be noticed in official correspondence. Semi-official correspondence is either used to supplement

* Author APCCF (HRM & A)
and explain official correspondence in which case the distinction of style indicates a fundamental distinction in
the writers' intentions as to its official use or it is adopted in lieu of official correspondence to save time or to
secure secrecy, in which case it should be followed by an official communication in due course.
(b) b1: No demi-official letter or telegram should be quoted in official correspondence without the express
sanction both of the sender and the received. On no account should it be communicated to Indian States or
quoted in the issue of orders to subordinates officials.
   b2: Demi-official communications or instructions, which are provisionally required for action or record,
must be supplemented by official communications containing no reference to the demi-official correspondence.
   b3: Demi-official correspondence should be limited to the user above described (BFM-516)
(x) The following rules should be observed for the treatment of confidential correspondence :- (BFM 517)
   (a) Confidential papers should not pass in usual course through an office. Only the head of the office and a few
trustworthy clerks (whose names are to be noted) should deal with them.
   (b) Confidential papers should pass from hand to hand either by personal delivery or be sent in sealed covers.
   (c) The entries in the ordinary office registers and diaries should be made from slips furnished by the
confidential clerk who deals with the papers, and should be very general, sufficient merely to admit of the paper
being traced and referring to a separate register. This separate register should be kept by the confidential clerk,
and should be in the same form and as full as the general register kept for ordinary correspondence.
   (d) Confidential papers should not be brought on the ordinary proceedings, but should be separately recorded,
and kept under the personal custody of the confidential clerk. If printed, the spare copies and the volumes of
proceedings should be treated with the same attention as the originals, and when forwarded for information or
use of Government, should be carefully packed under double cover.
   (e) As few copies of confidential papers as possible should be printed and register should be kept of these
showing how copy has been disposed of.
   (f) When confidential papers are sent out of an office by post, they should be put into double covers, the inner
one marked “Confidential” and superscribed with only the name of the addressee, and the outer one bearing the
usual official address. When not sent by post, only one cover addressed by name will suffice.
   (xi) All covers, including those containing secret and confidential documents, intended for commanders and staff
officers of military formations, should be addressed to the officers concerned by name with the addition of the
words “or next senior officer present”. (BFM 518)
   (xii) The procedure to be followed when a Government servant is summoned by a court to produce official documents
for the purpose of giving evidence, or when copies of documents on the Government records are applied for as a
means of supporting a claim against Government, has been laid down in rules 176 to 179 of the rules for the
conduct of the legal affairs of Government, 1939, published separately. (BFM-519)
   (xiii) (a) The institution and defence of suits, appeals and other civil proceedings as well as grant of assistance to
Government servants who have to institute or defend civil or criminal proceedings in respect of acts done by
them in the discharge of their official duties are regulated by rules 108 to 171 and rule 189 respectively of the
above publication. (BFM 520)
   (b) All proposals regarding the institution or defence of suits in which the Forest Department is concerned should
be submitted by the D.F.O. to the Conservator /Chief Conservator who should pass them on to Government or to
the Joint Secretary, Law and Judiciary Department for advise and to the Principal Chief Conservator for
necessary action.

35.02 Procedure to be Followed for Registration and Distribution of Tapal :-
35.02.01 Receipt and Distribution of Tapal :-
   Tapal should be received by Head clerk in the office of Forest Divisions or by the Office Superintendent in
Direction Divisions. In absence of Office Superintendent or Head clerk, Head of the office should nominate
suitable responsible senior member to receive the Tapal.
   Routine tapal received from subordinate offices may be accepted by receipt clerk (Inward clerk) in absence
of Head clerk or Superintendent, but he must immediately put up the same to the Head clerk.
   Head clerk or Office Supdt. should open routine tapal except D.O. letters, confidential letters or letters
addressed by name. He should also open tapal pertaining to legislative assembly questions and such urgent
matters as needs immediate attention.
   Tapal opened should be submitted to the Head of the Office on the same date in suitable batches as they are
received. Demi Official letters may be opened by the Gazetted Assistance of the D.F.O., C.F/CCF or PCCF.
In absence of the Head of the Office, the Head clerk or Office Supdt. should get the tapal inwarded after carrying out marking of particular section on the same. All correspondence such marked should be forwarded to the respective branches or Desks. The inward clerk (also called Registry clerk) should maintain a diary book for distribution of tapal to different desks or sections. In small offices or Division office, a common diary should be maintained.

In direction Division and bigger offices, diary may be maintained for each important Desk or group of Desks. Receipts clerk or Inward clerk should maintain separate receipt register for receipt of tapal from senior officers and Govt. Prin. Chief Conservator of Forest or C.C. Fs. may maintain a separate inward register for central Govt. Desk Officers should check up the receipt of tapal sign the receipt or diary book putting date and return the receipt book to the inward clerk immediately.

All officers opening the tapal should immediately put a signature and date on the same. Head clerk or Office Superintendent should mark the tapal to particular section or desk dealing with the same. He should also give instructions for compliance of the letter indicating time limit or nature of urgency of the same. It is customary to assign the task of receiving and distribution of tapal and control on correspondence to an independent/O.& M. officer in the office of Principal Chief Conservator or Managing Director, FDCM etc. The method is efficient and useful in respect of the control of the correspondence.

All tapal except routine correspondence in respect of periodical returns, account returns, receipts acknowledgements should be brought to the notice of the Head of the office unless otherwise instructed by him through a written order. For the sake of convenience, Head of the Office may assign perusal and final disposal of certain correspondence to supervising officer (Dy.C.Fs. or C.Fs. at the Head quarters of the Conservator and C.C. F.s looking after particular subject), whenever there is urgency, the tapal received should be processed and submitted to the Head of the office in normal course of routine.

**Action on receipt of tapal in the office** :- All ordinary non confidential post when received, should be seen by the Head clerk or Office Supdt. He should distribute the same to the branches concerned. Receipts of tapal such as a) telegram and immediate references b) letters including reminders from higher officers and Government c) letters including reminders from head of the deptts d) any other letters which the Head of the office may consider necessary e) All confidential and secret references, should be seen by head of office to whom they are marked.

35.02.02 **Instructions for preparation of office notes, draft letters, memorandums and other forms of official correspondence**:-

**Office noting or preparation of office note**:- Office files are divided into 2 parts 1) Noting section 2) file proper containing correspondence. They are separated by a thick separator. The noting section and correspondence are given separate Sr, No.s. The office notes are written to point out different references, rules, previous correspondence, suggestions etc. to enables the officer to take decision. All unofficial references borne on noting sections and letters, telegrams, correspondence on correspondence section. The object of writing office note is to maintain in the form of permanent record, background, reasoning and different points of rules loading to logical decision to enable the officer to evaluate the matter during the currency of the file or at the end.

It is not necessary to write office note on all types of correspondence i.e. 1) While merely forwarding a letter to local/subordinate offices or to other divisions for necessary action 2) For acknowledgment of applications or letters 3) Routine matters such as leave, G.P.F., account transactions, application received for service etc. 4) Replies based on facts which do not need further elaboration 5) For calling additional information 6) Nil information 7) When officer himself is capable of taking decisions. 8) While calling copies or enclosure 9) Appeals on previous decisions without mentioning any new point 10) While drafting replies where the matters are very simple and clear.

In the above circumstances the draft letters and even fare copies along with O.Cs. can be submitted for approval and signature but the note should be invariably submitted whenever new points are involved. NO draft should be submitted for approval on important matters or new questions under the presumption that the orders in question will be the same as anticipated by the desk Officer or head of the office.

Occasionally a brief note can be written on the margin of the draft if the possibility of approval of draft is certain. Whenever complicated matters are involved detailed note should be given.

The noting assistants should carefully examine the contents, go through the rules, select files, previous decisions on the matters and understand the background called for adequate information if necessary. He should
discuss the matter with other Desks and write composite note if it involves more than one Desk and obtain signature of all concerned.

Detailed instruction for writing office note are given in para 4.13 of publication "Mantralayitil, Tipni Lekhan wa Patrawayawahar" Govt. of Maharashtra Publication. Each note should be distinct, duly numbered, giving name of Desk, reference of previous correspondence. It should give distinct paragraph for each new point. Paragraph should be numbered giving sequence of events chronologically. It should be to the point avoiding repetition. Officers should quote references in the margin, reference to previous decisions etc language of note should be simple, clear. Long sentences should be avoided. Statistics should be enclosed separately. It should be written unbiased. The noting assistance should suggest reply according to Rules and should avoid give personal opinion or unnecessarily creating further problems. Whenever orders are required, distinct points calling for orders should be written chronologically. Flags of priority or urgency should be given with the reference. If note is to be submitted to more than one senior officers, their designation should be written one below the other in rising order. If file is shown to other department, it should be noted in the end of the note. Note should be signed and dated. It should not be shown to unconnected persons or person who has vested interest in the same. One extra blank sheet (courtesy sheet) should also be enclosed with the note.

Sequence of points in the note should be as follows:-

(a) Previous correspondence
(b) Points raised in the letter under consideration for decision.
(c) Points in favour and dis-favour, provisions of rules or otherwise and reference to previous decisions.
(d) Provisions form the budget etc. if financial implications are involved
(e) Conclusion or suggestion based on the above matters, useful in the interest of disposal.
(f) Need of consulting other sections/departments.

All notes may not need the above points and note can be simplified as per the facts.

In case of dis-agreement, the note can be prepared as per the guideline given by the senior officers oral or written and the noting officer should stipulate that noting is done as per the instructions of such officer.

35.02.03 Maintenance of a Select File: - Select file is a compilation of all important references or orders on one subject. Whenever any important order is issued, one extra copy of the same should be passed on to the select file. It should be filed and indexed chronologically. Important notes, previous orders, opinions of the concerned department and copies of case law etc. should also be kept in a select file. Such file need not be prepared for each year separately and should be maintained as a reference file.

35.02.04 System of Desk Officer :- System of Desk Officers has been introduced since 1975 to reduce time for dealing with the case at multiple levels, to introduce accountability at each level, to enable the administrator to fix responsibility and to improve the quality of compliance through specialization and delegation. The system is being followed in the offices of C.Fs. & above in Forest department. It is also being followed to some extent at Divisional level, and may be practiced elsewhere depending upon the feasibility.

35.03 System of Filing, Method of Giving Subject:-

35.03.01 System of Filing etc: - Govt. of Maharashtra has adopted 3 letter system of numbering files from 1951-52. In this system first 3 letters broadly indicate subject on the file, followed by 4 figure index, first 2 figures from 10 to 99 indicate sub subject of the main subject and 3rd and 4th figure indicates the year in which the file was created. Thus EGS/12/88 indicates Employment Guarantee Scheme, sub file No. 12 of 1988. The index of sub file is given on the particular date; it becomes easy to trace out the file from case register in this method. Further indexing system can also be developed in this method. Simplex system of giving number and short form of desk, compilation or subjects, number of file and years etc. is followed in forest offices.

35.03.02 Method of Giving Subject :- It is necessary to adopt method of giving subject carefully to each file or correspondence in case of particular correspondence from the file, to enable the reader to understand the reference and its location easy. The conventional method followed includes a short title and name of individual subject matter like 'GPF Advance e.g. “Application of Shri xxx for non refundable GPF Advance”. While writing the subject care should be taken not to include defamatory matters or names of persons i.e. instead of writing "corruption by Shri Patil or complaint against corrupt Shri Patil" The subject should be written in this manner. "E.G.S. - Complaint against Shri Patil, Z.P. Engineer".
35.04 **Correspondence:-**

It is necessary to carry out correspondence in Government department in simple fluid language, communicating exact substance. A good correspondence is characterized by accuracy, gravity and clarify. Construction of correspondence should consist of small and simple sentences (Sentence should not be long and complicated) Simple words with exact and definite meaning should be used avoiding words with double meaning or ambiguity. Explanation should be given for specific terms used. Repetition of same words for different aspect should be avoided. Matter should be explained in straightforward manner. One para should contain only one point. Conclusion or summary should be given in the last para. Each letter should be self contained. The events should be described chronologically in the letter. Excess information should be enclosed as enclosures. Refusal should be communicated politely and softly but clearly. The sender should invariably write complete name and address of the office with pin-code, telephone number etc. in the letter to enable the addressee to establish contract again if necessary. The letter should be numbered and should also bear the number & date of the previous correspondence from sender if any. The letter should be started with 'Dear Sir' or Madam’ (Mahodaya) and should be ended by 'Yours faithfully'. The officer should write his name & designation & sign over the same. Endorsement regarding urgency or confidentiality should also be given. If the letter is typed manuscript may be preserved. If adequate copies are not prepared, manuscript may be preserved as office copy.

The draft letter should be written on independent paper leaving adequate margin. The draft should invariably bear the list of enclosures and names of persons or offices to whom the copies are to be endorsed.

Types of correspondence in Govt. - The Govt. correspondence is classified into following types:-

1) Letter (Ordinary letter)
2) D.O.
3) Memorandum
4) Office order
5) Endorsement
6) Circular
7) Notice
8) Telegram

In addition to the above correspondence communication by Govt. to the departments is also done through Govt. Resolution, Govt. Notifications, publications, messages by teleprinter, fax, e-mail etc. If the draft is not approved by the Head of the Office, the submitting officer should specifically put up a note that the Draft is for approval and signature. If the Draft is approved he may accordingly give a note 'Draft approved for signature'.

The discipline of putting appropriate flags for previous correspondence, note-sheet and draft etc. should be followed scrupulously.

35.05 **Procedure to be Followed in Respect of Typing:-**

35.05.01 **Procedure to be Followed in Respect of Typing and Issue of Correspondence:-**

All typists working in an office should ordinarily be located at one place except the camp clerk, stenographer or personal assistance should work under the direct supervision of Head Clerk. In Direction Divisions supervision of typing work should be assigned to the Head clerk in charge of establishment section. Normally a separate typist should be given for each Desk in Direction Divisions. If this is not possible work of specific branches should be allotted to the typist. The recruitment conditions of Forest department envisage the knowledge of typing to the clerks. Whenever practicable, the clerk himself should undertake typing work in the interest of speedy disposal. The Head clerk or O. & M officer should distribute the work of typing within the members of his group.

In order to reduce the burden of typing the office should issue reminders on printed or cyclostyled forms and send letters as reminders only when it is absolutely necessary to do so. Routine orders forwarding, account returns, returns of routine nature may also be sent on such cyclostyled or printed forms suitably. While typing fair copies, printed letter heads may be used as far as possible. Wherever possible system of typing addresses on the envelopes simultaneously with the typing of fare copies of letters should be introduced. Cyclostyled slips of permanent addresses may be used in certain cases, but the care should be taken to paste them securely to avoid dislocation of the address. Addresses on printed inland letter form should be typed in original. The noting officer should give full instructions regarding the number of copies to be typed and the accompaniments to be attached etc. while giving instructions for issue of communications. The Desk Officer or Section head in charge of compilation should undertake to carry out the work of typing in time. He should examine the typed matters and dispatch the signed copies expeditiously.
Worksheet of Typist: - The typist should maintain a daily record of the work done by them in the following proforma: -

1) Sr. No. 2) File Number
3) No. of words typed 4) Typist's initial
5) Remarks

Note: - These remarks will be entered by the Head clerk or O.& M. Officer, supervising the work of typing. In case of separate typist, attached to particular Desk the remarks will be written by the Desk Officer. At the end of every day, he will also indicate the total number of words typed, No. of cases received, No. of cases disposed off and No. of cases in arrear. The work of the typist will be reviewed by the Head of the office in each month, in case of District level office and by Supdt. or O & M Officer in higher offices.

Observance of Typing Norms: - A norm of 7,000 words per typist per day in English should be observed when the typist is not adequately experienced. A norm of 10,000 words should be achieved ultimately by each typist in English norms for Marathi being approximately 75% of English typing. Each typist must indicate the work done by him in the form prescribed above. He should maintain the worksheet in the above form. The Head clerk or O&M officer should check the work of each typist turn by turn periodically and also carry out the surprise check at the end of particularly day.

Disposal of Cases:-

Measures for Avoiding Delay in Disposal of Cases: - Common reasons for delay in disposal of cases are:-

1) Unnecessary movement of papers from Head of the office to subordinate officers and from such officers to the lowest local officers for enquiry and report 2) Indifferent or incomplete reports from the subordinate officers 3) faulty office procedure 4) Inadequate control ever work 5) Non-receipt of enclosures.

Action to be taken for avoiding delay:-

(a) Papers should not be forwarded to any officers for the remarks or reports unless it is absolutely necessary to do so. (b) when papers are forwarded the forwarding officer must specifically state the points on which remarks are necessary. (c) the responding officer must clearly answer all the points and mention other points in a elucidation of his reply officers must clearly state their suggestions recommendation and suggest a course of action best suited in particular circumstances of each case(d) In making recommendations, the officer should support them with relevant law, rules and orders

Avoidance of Faulty Office Procedure: - All offices should take steps to ensure that assistants in office arrange their papers in six bundle system as under:-

1) Paper pending disposal
2) Await papers
3) Periodicals
4) Standing order files
5) Papers to go to record
6) 'D' class papers, as per A.B.C.D. list.

Papers pending disposal should be divided into urgent & non urgent sets, should be arranged chronologically and disposed off accordingly. Await papers should also be arranged chronologically with reference to dates by which replies are expected.

Control Over Disposal: - Control should be exercised over disposal by maintaining various control registers such as worksheet, weekly arrear list, LAQ and LCQ registers. Suitable reminders should be given for non receipt of enclosures or accompaniments or incomplete reports.

Observance of time limit for disposal of cases: - A Head of the office should fix time limit for disposal of cases in the normal course. The Direction Divisions should issue instructions for such time limit depending upon the priority as a general rule. Immediate cases should be put up on the same day. Urgent cases within 4 days and ordinary cases within a week. Time limit indicated for particular reference should be observed. Same time limit should be observed for resubmission of the report.

System of Priority Marking: - Five types of priority markings have been approved by Govt. (i) Urgent (ii) Immediate (iii)Scarcity priority (iv) LAQ, LCQs (v) Emergency. The markings such as confidential' 'Secret,' Top Secrets' are not priority markings. They may be used in appropriate cases.

Final Disposal of Pending Cases: - (i) Desk officers are responsible for ensuring reminders to his branches as well as to subordinate offices. (ii)He should remind Demi officially after 2 reminders are issued. Further reminders should be issued under the signature of Head of the Office.
The Head clerk should carry out Daftar inspections of all branches and Supdt. that of Division offices and offices of the Direction division to under take scrutiny of the cases awaited for longer period.

35.07 Destruction of Record:-

35.07.01 Classification, Weeding and Destruction of Record:-

Classification of the record is done at the final stage of disposal i.e. when the draft orders are put up for approval or proposals made for filling or recording the papers. Proper and timely classification facilitates weeding and destruction at the later stage. All noting assistants and Desk Officers should give correct classification for filing the papers as below:

(a) To be preserved indefinitely
(b) To be preserved for 30 years
(c) To be preserved for 5 years
(d) To be destroyed as soon as the purpose is fulfilled and in any case not later than 1 year after the end of the year in which they were filed.

The question of classification should be considered in connection with each paper and clear orders taken at the final stage when draft order are put up for approval or proposals made for filling or record. Following principle should be borne in mind in classifying the papers:

(a) As far as possible cases should be kept distinct and single.
(b) Questions general and particular should not be confused. Separate files should be prepared for each category.
(c) Administrative need of record should be carefully considered.
(d) Even in respect of files to be preserved the weeding of papers in these files should be carried cut to the full extent.
(e) Minimum period of preservation should be long enough to provide for any revision or reconsideration.

Files which are partially classified and un-classified should be classified and papers for destruction should be separated and destroyed. Papers which required to be preserved should be properly prepared and kept in the file.

The classification of files should also be given clearly on the file cover and dockets.

35.07.02. Record which should not be Destroyed:- (i) Record connected with expenditure, which is within the statute of limitations (ii) records connected with expenditure on projects schemes or works not completed although beyond the period of limitation (iii) Records connected with claims to service and personnel matters affecting persons in service (iv) orders and sanction of permanent character until they are revised.

Precautions to be taken before actual destruction:-

The file should be kept for classification and examined to ensure that nothing required for preservation is destroyed. Destruction of record should be done in the supervision of A.C.F. for Divisional Offices and under the specific orders of Head of the Office in presence of senior most Gazetted assistance for Direction Division. The period of preservation will be reckoned by calendar year from the last day of the year during which the record is filed.

Preservation of certain kinds of record:-

1) Sr. No.
2) Description of record
3) Minimum period of preservation in years
   (i) Annual Establishment returns -35 years
   (ii) Cash books -20 years
   (iii) Register of contingent expenditure - 5 years
   (iv) Detailed budget estimates - 5 years
   (v) T.A. Bills & acquaintance rolls - 3 years
   (vi) Service Books - 5 years after death or retirement of the officials.
   (vii) Leave account of N.G. Servants. - 3 years after death or retirement.
   (viii) Pension cases - 5 years
   (ix) Paybills of Govt. servants, for whom no service books are maintained - 35 years
   (x) Paybills of other class of Govt. servants -6 years.
The A.B.C.D. List of documents pertaining to the Forest department of Maharashtra has been published by the Govt. in 1969. The classification of list of documents for preservation and destruction is given in No. O & M/5266 of 65-66, Pune-1, dated 09-10-1965 issued by the C.C.F., M. S. The publication also gives the names and abbreviations for the compilation to be indicated in tri-letters.

35.08 Treatment to be given to M. L. A. and M. L. Cs, etc:-

35.08.01 Treatment to be given to:-

(i) M. L. A. and M. L. Cs:-

(G.A.D. circular No. MPG/1082/25/18 (RAVAK) dated 28-11-82)

The M. L.’s and M. L. Cs should be received courteously and with respect in Govt. office.

(a) They should be treated with appropriate courtesy in the Govt. offices.

(b) Whenever they visit Govt. office, preference should be given to meet them. They should not be required to stand in queue to meet the officers like other common applications etc.

(c) The Govt. officers should carefully listen to their say and extend all possible help to these representatives of the public in their work to the extent possible within the existing rules of the Govt.:

(G.A.D. Circular No. CUR-1088/835/12/11 dated 18/08/88)

(ii) The members of the legislative assembly committee.

All Govt. departments/offices/Govt. owned undertakings/ institutions should take special precautions to maintain the dignity of the members and the special powers endowed on them Special precaution should be taken to extend courteous treatment to the members of the committee as per directives given in Govt. circular GAD No. CDRIC - dated 22-4-1962.

(b) Calling C.C.F.s/ P.C.C.F. in Mantralaya during the period of Assembly Sessions:-

The Desk Officers in Revenue & Forest Department and the Dy. Secretary should take necessary action to prepare replies to the Assembly matters as per the information obtained from the Principal Chief Conservator of Forests. There is no need to call the field officers for the purpose. The P.C.C.F./C.C.F. should be called to Bombay only when the work is very important necessitating their personal presence. They should be called after prior permission of the Secretary.

35.08.02 Observance of courtesies by officers in their dealings with members of parliament/members of State legislature

As members of the parliament or legislative assembly have to discharge their duties in the interest of the public, it is necessary to ensure that they are not made to wait unduly before granting them interview. Officers should give preference to members of parliament/legislative council/assembly for purposes of interviews over other visitors except when other visitors have already come by previous appointment. In such cases the position should be explained to the M.Ps/M.L.Cs./M.L.As and they should be seen immediately after the closure of the previous appointment.

35.08.03 Relation between Members of Legislature and Officers Instructions for Regulation of:-

(GAD circular No. CDR/1064/D dated 22-4-1964 )

The principles on which the relations of Govt. officials towards the peoples representatives should based on are:

(i) Govt. servant should show particular courtesy and consideration to the members of the legislature.

(ii) While Govt. servant should attend carefully to what the members of the legislature have to say, they should always act according to their own best judgment.

Govt. officials should set apart 2 or 3 hours every day when anybody can see him. The members of the legislature must be given priority within these hours. In very rare cases when officer is unable to see the members of the legislature at a time about which he has not previous notice, the difficulty should be politely explained to him and other appointment should be fixed in consultation with him.

35.08.04 Miscellaneous Orders:-

(i) Presence of officers in meetings called by non officials who have been given status of cabinet ministers: - Officers should attend meeting called by non officials who have been given status of the rank of cabinet minister in discharge of their duties. These non officials are not expected to interfere into day to day matters of administration. The officers should not attend to such meetings which have been called by such non official in respect of work not directly connected with their official function.

(GAD circular MS/1092/BR-165/AK, dt. 11-8-92)
(ii) Eating Pan or Tobacco by officers while on duty is prohibited. The office premises should be kept clean. Officers should avoid eating Pan, tobacco or supari while talking to the superior etc. in chronological order of events with name of persons included and officers connected with the events. Correct name and period and officers concerned should be given when enquiry is instituted against officers connected with the case.

Report received should be thoroughly screened and examined. Report prepared should not be contractory. Report based on inferences drawn or mere opinion of officer should not be sent.

(iii) Smoking in public places has been banned by the Honourable Supreme Court of India.

(iv) When officer have to leave Head quarter for unavoidable reason, responsible Gazetted officer or specific person from office should be made responsible for sending reply.

(R&FD circular LBD-1891/262-9/A-1, dt. 22-1-1992)

Note: Appointment of contract/Liaison officer should be done from each office to handle correspondence in respect of above question.

35.09 Correspondence with Other States:-

Officers of the Govt. of Maharashtra and officers of corresponding rank of other States in India can correspond with each other in matters relating to forest offences, revenue recoveries, help of police, revenue, forest matters etc. when they are reciprocal arrangements to that effect. The correspondence should be conducted in other cases through Govt. In all cases the correspondence should be conducted with the fullest courtesy and in the letter form, even cases in which communication is merely intended to convey information.

35.09.01 Disposal or Council Questions:-

Precaution to be taken in submitting replies to Mah. Legislative Assembly and/Council question, un stirred questions, out motions, attention notice etc.

(No. D-12/TMR/B/23/530, dated 14-7-86)

The replies related to Mah. Legislative Assembly/Council questions should be sent after scrutiny of the questions form all sides whenever subject related with or connected with other departments than forests or is jointly connected with such departments, a copy of the question and extract of the answer related to the forest department should be sent with the appropriate officer of the other department under intimation to the superior officer of this department. If possible information from another department should be collected and a complete report should be sent to the Govt. The responsibility of the department will not be over merely because of the fact that question is not directly related or completely related to this department.

(State Minister/Forest & Horticulture/911/89 (dated 5-6-89). Instructions given by the Minister of state regarding Assembly question).

Appropriate margin should be left in the question and the replies for carrying out noting. Reply of the principle question should be sent without waiting for subsidiary questions.

In case the replies not found proper, concerned officer should be called with the relevant reference. The reply to Assembly question should be submitted with appropriate office note. Information asked pertains to particular period, additional information of the previous one or two years and subsequent period should also be given so that complete information can be visualized. The reply should be prepared after taking into consideration previous replies to such or similar questions.

Complete record of the movement of the question/answer should be kept, (Orders of the Minister of State forwarded vide Govt. letter no. R&FD VSA/1548/CB-215/F-5, dt. 8-6-89.

Prin. Secretary, Legislature Branch circular No. LEG/1091/120/Case-9/5, dated 2-2-91.

35.09.02 Treatment of Applications, Reminders etc:-

Instructions are issued by the Govt. from time to time in respect of anonymous applications, complaints etc. of confidential nature and enquiry to be done in respect of such application. If the application is received by Regd. A.D. acknowledgment of the same is given by Inward Clerk of the office or the officer in whose name it is received. In respect of confidential complaints, separate instructions have been issued confidentially and hence these instructions are not reproduced here.

35.09.03 A box for receiving applications or petitions should be kept at the entrance of every Govt. office in place easily accessible to public for receiving petitions etc. The box should be opened daily and the receipts of the petition etc. may be acknowledged in accordance with the orders given below:-

All letters, petitions, etc. from private or non-official persons, or as well as from officers not in the service of the provincial Govt. or in the Secretariat, addressed to heads of offices, should at once be acknowledged with an intimation that they will be duly considered. (Form No. Gen 236 sanctioned in 1013 of 16-8-1937 being
used for the purpose). The officer who first receives the communication should acknowledge it before passing it on to the officer concerned for disposal. Officers will be hold responsible for the direct observance of this rule.

The following classes of petitions should not however be acknowledged: -

1) Petitions by telegram,
2) Petition against order already declared to be final,
3) Petitions from Govt. servants,
4) Reminders and such routine papers as requisitions for copies of documents. etc.

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36.01 **Postage Stamps and Stationary**:

36.01.01 Payment of postage is normally effected by means of postage stamps issued by the Indian post office under the authority of Govt. of India. The post office also issues certain items of stationery like envelopes, inland letters, and post cards with the value of requisite stamps embossed on them.

Post offices also sell revenue stamps issued by central government. These stamps cannot be used for payment of postage.

Postage charges can also be paid by means of a proper impression or impressions of a franking machine.

*(Clause 10 of post office Guide)*

36.01.02 **Official Postal Articles**: Official postal articles will be transmitted by post under the following conditions:

(i) Office files containing notes and orders or draft letters and fair copy exchanged between Govt. Offices may be sent by post as letters, package or parcels etc. at the option of the sender. All official correspondence and papers should be transmitted with as much regard as practicable to the saving of weight by post, and by the cheapest mode of dispatch (letter post, speed post, book packet, unregistered parcel etc. as the case may be) consistent with the Post Office Rules.

(ii) Whether the postage is prepaid or not, must bear the superscription "on India Govt. Service" when posted by Govt. Officials, authorized to use service postage stamps or on service when posted by all other authorized to use postage service stamps. The superscription must be supported by the signature and official designation to be entered in the lower left hand corner of the articles of the officer, who sends the articles or of the Head clerk or other responsible officer to whom the duty of the dispatch is assigned. The post office may not take cognizance of the stamps or impression without (sender's) signature. The delivery and re-direction articles superscribed 'OIGS' should bear official address of the addressee.

(iii) Important documents such as service books, maps, agreements, notices to be served on contractors etc when dispatched by posts should be registered.

36.01.03 **Unpaid and Insufficiently Paid Articles**:

(i) The postage chargeable on the delivery of official postal article, when the postage is not pre-paid or insufficiently paid will be paid (a) at the pre-paid rate (b) on an insufficiently paid post card, letter or packet at the amount which is deficit.

(ii) In case where it is not thought advisable to entrust postage stamps to a subordinate official, who has to correspond with, or to send returns to the superiors, he may be allowed by the superior to post to him official articles other than parcels without prepaying the postage, and the same course may be adopted in other cases where it is found convenient or proper to make the postage charge fall on the receiving office.

*(The prepayment of postage on parcels is compulsory)*  
*(P.O. Guide clause 199)*

If an official article is not covered by service postage stamps when ordinary postage stamps are used the articles will be delivered. The irregularity will however, be brought to the notice of the official superiors concerned.

Letters etc. from Govt. offices to private persons by the Govt. officers in their official capacity will, even when they relate to the private interest and concerns of the individuals or associations, will be sent as official postal article prepaid in the usual way.

Postage due articles may be accepted by the post office as per the clause 204 of the P.O. Guide.

36.01.04 **Franking Machine**: Postal Franking machine is a stamping machine intended to stamp impression of dies of approved design on private and official postal articles in payment of postage and postal fees. The impressions consist of the value die and licence die. Franking machines are used under a licence issued by the Head of the Postal Division in which machine is located with the last dispatch of the day or on the close of the business hours of the day. The licensee will be required to tender at the office of posting a daily packet (in prescribed form) duly filled in signed and dated. The impressions of the franking made on the right corner on the address side of the article or on address wrapper. There may be more than one impressions of the value die.
but only one licence die on the each article. Machine franked articles posted in letter boxes shall be treated as unpaid articles. Unregistered articles bearing impressions of the previous date shall also not be accepted. The rules regarding licence etc. of franking machine are contained in clause 11 of P.O. Guide.

36.01.05 **Large Official Letters**: Large official letters in bulk can be presented at the window of the post office. (POG 20). Letters or other articles intended to be registered or insured, articles intended to be sent as value payable or with regard to which certificates of posting are required must be presented at the post office half an hour before the time fixed for closing.

As far as possible, minimum number of postage stamps shall be used. The address on the postal article should be written completely parallel to the length of the cover with the lower half towards the right hand side of the front of the article leaving a clear margin of at least 3 cms. at the top. Post town should be written in block letters. Pin code of the post town should be noted below.

36.01.06 **Certificate of Posting**: i) Certificate of posting is meant to ensure that letter and other articles entrusted to servants or messengers for posting are actually been posted. Certificate of posting may be obtained in respect of any postal article for which a receipt is not given by the post office.

ii) Delivery of registered articles: - Registered articles are delivered to the addressees or his authorized agent. In absence of the addressee, the article shall be detained in the post office for a period not exceeding 7 days from the date of presentation to the addressees. Proper remark when the addressee refuses or is not found will be entered on the article so returned. (Clause 36,37,of P.O. Guide.) A notice of the damaged registered article will be given by the post master to the addressee. Addressee will take delivery of the same from Post master. Parcels will be detained up to ten days and will not be redelivered at post office window. Insured articles up to value of Rs. 500/- will be delivered in ordinary manner. Articles insured for money order may be delivered in cash. Certain post offices deliver money order by cheque or; postal pay order or by book adjustment. Money orders exceeding Rs 500/- are normally paid at the post office.

36.01.07 **Post Boxes**: Post boxes are available on rent at certain post offices. Fully prepared unregistered articles or mail, telegrams, registered news papers, books are delivered through box. Window delivery of the postal articles can be made at the window of a post office during business hours, to a messenger. All postal officials are forbidden for making public any information coming to their knowledge in the course of their official duties. (clause 85 of P.O. Guide.)

Payment to the post office by cheques - Cheques drawn by the Government, department and offices in their official capacity are accepted by the post office on S.B.I. or banks having clearing account with them.

36.01.08 **Limits of Weight and Size**: Letters - A letter should not weight more than 2 kg, and should also conform to the following limits of size in role form - 80 cms. other than role form. 60 cms. On one side sum total of dimension not exceeding 100 & 90 cms respective.

36.01.09 **Registration**: Letters, post cards, book and pattern packets, parcels and news papers may be registered at any post office. Prepayment of postage and registration fee is compulsory in the case of all registered articles. Registered articles must be presented in the window of the post office.

36.01.10 **Insurance**: Registered letters, value payable registered letter, registered parcels may be insured up to the value of Rs. 600 in branch post office and 10,000/- in other post offices to cover all risks in the course of transmission by post. The post office will be liable to pay the sender compensation not exceeding the amount for which the article has been insured on the insured postal article. For loss of the postal article or any of its contents or for any damage caused to it in course of transmission by post.

36.02 **Indian Postal Order**: Small sums of money can be transmitted by Indian postal orders.

36.03 **Telegrams**: -

36.03.01 **Method of Tendering Telegram**: Telegram may be presented at the public counter of a telegraph office or may be handed in at a postal receiving office for forwarding them to the nearest telegraph office by first registered post without any additional charges or by special messengers on payment of charges by the sender.

Telegram may be handed over to a village postman in which case an extra charge will be payable for each telegram so handed over.

Telegram may be telephoned to the telegraph office on phonogram system as per clause 7 & 8 of Telegraph Guide.

Messenger who delivers a telegram may be entrusted with a reply telegram without causing detention to him. The fact of reply telegram having been given to the messenger and the amount paid to him in respect there of
should be mentioned on the receipts and for the original telegram. The above facilities may particularly be used by the staff residing in the interior stations.

36.03.02 **Classes of Telegram:-**

General class: - Ordinary and express telegram may be sent by the Government department and private persons. Express telegrams have preference over ordinary telegram in transmission only.

Both express and ordinary telegrams are accepted and delivered throughout the working hours of an office and on payment of late fees there after in certain post offices.

Telegrams conveying messages regarding death only shall be admitted as urgent inland private telegrams. Such telegram will be classed as per the inland express rate. This telegram will be classed as XX and will have priority in transmission over all express and urgent telegrams. **(Clause 30 of Telegraph guide)**

Persons who are allowed to send state telegrams are specially authorized to do so. Special priorities are given for such telegrams for emergency and safety of human life. State telegram other than weather telegram must be marked by the sender as state and may be paid for in cash or by impressions of franking machine prior to dispatch.

Inland state telegrams may be accepted without prepayment at all Govt. telegraph offices from any Govt. official on condition that settlement of all charges due shall be made monthly. **(Clause 37 & 38 of T.G.)**

Abbreviated address of Govt. officials :- The abbreviated addresses of Govt. official are registered on payment of prescribed fees without any restrictions as to the number or words or letters used. Application for such registration should be made to the officer in charge of the local telegraph office. **(Clause 39 of T.G.)**

36.03.03 **Telegrams in Deonagari script** :- All classes of telegram can be sent in Hindi of any other modern Indian language written in Deonagri characters, from all telegraph offices in India.

Inland photo telegram: - Suitable messages may be transmitted or received by photographic apparatus, on payment of special charges between certain stations. **(Clause 48 of T. Guide)**

Refund of full charge less 50 ps. shall be payable without any application on complaint if it is delayed beyond 24 hrs., in case of an express telegram or 48 hrs. in case of an ordinary telegram at the time of duty.

36.04 **Phonogram System:** - Prepaid telegrams or telegrams booked from telephone by telephone subscriber may be telephoned to the telegraph office without prepayment. The signature of the sender would not be necessary in case of such telegram. Telephone subscriber, however will be held responsible for payment of all dues on phonograms.

36.05 **Use of Fax Machine:** - Fax machines are used for sending very important messages or correspondence of very urgent nature.

The machine requires special type of stationary (paper), training for operating the machine should be imparted to the staff using this machine. It is expected by Govt. that use of fax should reduce expenditure on phones. **(GAD/Com/1388/pra 41/18-I dt. 6th march 1991).**

36.06 **Rules for Use of Fax Machine:-**

(i) Fax should be used for very important work and work of urgent nature.

(ii) Message should be sent in minimum words, annexures should not be enclosed.

(iii) **Office sending fax should intimate the fax number and should avoid sending fax of other offices or numbers.**

(iv) Urgency of work should be noted (in the note side) for which such facility may be used.

(v) The messenger sending message should note the subject of fax in register kept for the purpose.

36.06.01 **Instructions for Use of Fax Machine:-**

If fax is kept at receiving mode, message can be accepted at any time. The distribution of messages can be done during day time. Such machinery should be kept in receiving mode to effect economical use. **(GAD, circular, fax 1092/parkore 367/18-A dt. 9-7-92).**

36.07 **E-Mail Services**

All the offices of the Forest Department should utilize as far as possible E-mail service through internet. The E-mail service is the cheapest and quickest mode of exchange of voluminous information – word documents, graphics etc., during the 24 hours period.

The E-mail communication is amenable for editing, thus eliminates retyping the entire document by the receivers. The in-charge of every office should insist on maximum use of this service for communication of routine matters.
36.08  **Use of Telephone:** - Instructions for obtaining new connection of Telephone are contained in rule 62 of MCE rule 1964.


(ii) Petty charges. e.g. shifting a telephone from one place to another, may be incurred by heads of offices within the contingent allotment for the office.

(iii) The number and date of the Government order sanctioning the expenditure on new connections should be quoted on the bills on which the charges are incurred.

(iv) Telephone bills including trunk call charge, rent, (bill for electronic lock, call bill, indicator bill, indicator doors etc.) and bills for other miscellaneous term should be paid in cash or by cheque.

(v) To sanction plug and socket connection to govt. telephone installed in offices under their control and to sanction the expenditure with reference to shifting of telephone have been delegated to Head of office / Regional Head of office / Head of Deptt. with some conditions. (G.R.No. Finance Deptt. VIAPRA-1000/PK-46/2001/viniyam, dated 11th July, 2001).

36.08.01  **Reimbursement of expenditure incurred on Residential Telephone, Mobile phone, Internet facility of government officers.**

The Government G.R.No. vap-10.05/pk-39/2005/vinium dated 23rd January 2006 has taken a decision to reimburse the telephone expenditure on monthly basis incurred by the officers towards expenditure of Residential telephone, Mobile phone and Internet facility. The internet facility in the residences is allowed to Dy. Secretary/Joint Secretary and equivalent rank officers.

36.08.02  **Miscellaneous Orders:**

Miscellaneous orders, information regarding current rates, charges, information regarding current facility, trunk call rates. International calls, international fixed time calls, radio telephone service, subscriber trunk dialing (STD codes), codes for ISD calls, procedure for taking new telephone, information on approved attachments, cordless telephone, contract on STD facility, detailed billing of STD, safe custody, telephone tariff accessories. PABX special facility, telex service and fax are available in telephone directory for ready reference.

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37.01 General Rules:-

(i) Office work should be conducted in such a manner that, while a sufficient record of every transaction is preserved, the bulk of documents may be kept as small as possible and arranged as best calculated to facilitate reference. (BFM 553)

(ii) A group of documents relating to one subject is called a "case" A group of cases referring to one head or division of work may be collected in a "file". (BFM 554)

(iii) To facilitate the keeping of each case complete in itself, no two subjects should, as a rule, be included in one letter or docket. (BFM 555)

(iv) On the top of each case will be kept a title page on which the register number and subject of the case and the name of the file will be entered. A list of the documents in the case and the general purport of each may be added whenever necessary. The papers in each case should be arranged chronologically and the pages numbered to facilitate reference. (BFM 556)

(v) (a) A register of cases in English will be kept in prescribed form with a series of numbers separate for each file commencing on the opening of each financial year. These numbers and the name of the file, if any, will be entered on the title page in prescribed form referred to in para 37.01(iv). (BFM 556)

(b) As regards cases in regional languages, "A" papers to be kept permanently will be entered in prescribed form (Press No. For. 221, First of "A" papers) and "B" papers to be kept for periods exceeding 6 years will be entered in prescribed form (Press No. 222, First of "B" papers), correspondences under each list No. being given a separate series of numbers for the financial year. Papers which are to be kept for 6 years or less periods will have no First and will be dealt with according to the instructions in Appendix (13).

(vi) The files of cases in English and Marathi may be as various as the requirements of each circle necessitate. They as well as the usual cases in each of them should be fixed as far as possible. Documents which do not belong to any particular case may be placed in a file designated "Miscellaneous". (BFM 558)

(vii) (a) Government Resolutions, Circulars, etc., of a standing nature should be filed chronologically in separate files maintained continuously from year to year according to subjects numbered in Alphabetical order (as prescribed by the Principal Chief Conservator) with an index to each file. The Accountant General's general letters and circulars should similarly be filed chronologically in separate continuous files according to subjects.

(b) If the orders mentioned, above are received in duplicate, one copy will be placed with the case to which it relates. If only one copy is available, and it has special reference to any case, a memorandum of its contents will be filed therewith. Government Resolutions, etc., which are not of a standing nature may be filed chronologically according to departments in annual files.

(viii) (a) The Principal Chief Conservator's standing orders should be filed in serial order in separate chapter according to fixed subjects. The chapters will be numbered in Roman in alphabetical order of the subjects and the orders in each chapter will have separate Arabic serial numbers. Each chapter will have an index of the orders contained in it and there will also be a general index of the numbers and names of chapters. Each new order will be issued with the chapter No. and serial No. marked on it and will be filed in its appropriate place and its No. and subject entered in the index. The entire chapter together will thus form a book for ready reference. An order issued in supersession or substitution of a previous order will be given the chapter No. and serial No. of the superseded order. For partial amendment of an existing order a formal correction slip should be issued. (BFM 560)

(b) The same procedure will be followed in respect of standing orders of the Chief Conservators / Conservator and Dy. Conservator of Forest

(c) Circular memoranda which are not of a standing nature may be issued as "Working Orders" with a separate series of numbers for each financial year. They need not be entered in the register of correspondence.
(ix) All accounts, books, maps, records and papers of a forest office are Government property, and the officer in whose charge they are will make them over to his successor on being relieved of charge. The successor should certify in the register of each of them that it is posted up to date and the contents thereof are forthcoming.

37.02 Divisional and Subordinate Offices

(i) (a) Registers of receipts and issues of correspondence will be kept in the same book (prescribed form). One book will be kept for correspondence with the Conservator’s office, and another for general correspondence. (BFM 562)

(b) A new series of numbers will be commenced in each register at the opening of each financial year. All letters issued should bear the number of the file followed by the serial number of issue, to facilitate reference.

(ii) Registers of receipts and issues of correspondence in regional languages will be kept in prescribed forms (Press Nos. Gen. 41 and 40) respectively, and each financial year will have a new series of numbers. (BFM 563)

(iii) All letters will be opened by the Dy. Conservator of Forest himself or by someone duly authorized by him. He will write on them the date of receipt, and will then register them or cause them to be registered. The general register number and the name of the file, if any, to which they belong, will be entered on them at the foot of the docket, as well as the number of the case, thus:— (BFM 564)

XIV-10 of 1902.03

Register No. 329 ------------------------

Timber and Fuel.

(iv) Instructions for filing, sorting and preservation of records have been laid down in Appendix (13). (BFM 565)

(v) At the end of each year, the register of English cases and ferists of correspondence in the regional language will be gone through, and corrections, if any are necessary, will be made in them and an approved endorsement will be written at the end of them and signed by the Dy. Conservator of Forest who will also authorize the destruction of useless records (BFM 566).

(vi) Confidential papers due for destruction should be destroyed by burning. Non confidential records due for destruction and waste paper should be disposed of in accordance with the orders in P.& S. 1561/34 of 18th June 1943 and 9th August 1943, and the sale proceeds credited to “0406 Forestry and Wildlife 01 forestry-800 other receipts. (BFM 567)

(vii) Officers who are not provided with clerks will conform, as nearly as possible, to the above rules. They may, under ordinary circumstances, dispense with copying letters, but will in that case make fuller entries of their contents in the registers. (BFM 568)

(viii) (a) A list of registers, books, etc., required to be maintained in the divisional forest office and its different subordinate offices is given in Appendix (14). Registers, etc., in addition to these should be prescribed for or introduced in any of the offices concerned with the approval of the Principal Chief Conservator of Forests. (BFM 569)

(b) Pass, permit and receipt books should be kept by such of the subordinates only as have been authorized to keep them by the Dy. Conservator of Forest

(c) No pages should be torn out of any book or register and no erasures made. Any corrections made should be initialed.

(ix) R.F.Os. and other subordinates should endeavor to avoid unnecessary writing and correspondence and should take every opportunity to ask the advice of superior officers on tour regarding questions or orders not properly understood. (BFM 570)

(x) An order book in prescribed form (Press No. For. 347) should be kept on the person by the R.F.O. for the Dy. Conservator of Forest to write any personal orders in and one by the Round Officer for the R.F.O. or Dy. Conservator of Forest to write orders in. The beat guard's diary book will be used by the R.F.O. or the Round Officer for the purpose. There should be no unnecessary correspondence between the R.F.O. and Round Officer similar to those instances in serial No. (26) (ii) of Appendix (15), and none whatever between the Round Officer and the beat guards. Use of the order book should be made to the fullest extent. (BFM 571)

(xi) The R.F.O. will keep the records according to the sanctioned A and B lists (Press No. Spl. For 28), the instructions in Appendix (13) being followed. At the time of his annual inspection the Dy. Conservator of Forest should inspect the records due for destruction and authorize their destruction. The round officer should keep only the current record and send everything else to the range office. The beat guard will keep no record whatever except the current books he is authorized to. (BFM 572)
37.03 **Offices of Principal Chief Conservator, Chief Conservators, Conservators, Silviculturist And Utilization Officer**

(i) Registers of receipts and issues of documents should be kept as ordered for divisional offices (37.02(i)). There may be as many registers as will suit the requirements of each office. *(BFM 573).*

(ii) The rules regarding registry, sorting, preservation and destruction of correspondence laid down in (37.02(i)), (37.02(iii),(iv)) apply generally to the above offices except as regards the numbers and names of files which may vary. As regards the destruction of useless records in the Principal Chief Conservator's and Chief Conservator’s, Conservator’s offices, the Superintendents have been authorized in this behalf, vide *serial No. 31 of Appendix (10)* *(BFM 574).*

(iii) Should the Principal Chief Conservator, Chief Conservators and Conservators while on tour, carry on any official correspondence which has not passed through their offices, they will send there the original letters received and copies of those written by them. They will keep a camp register for such letters, the entries being numbered consecutively as in the case of other registers but differentiated by the prefix "C" to show that they were received or issued from the camp office. *(BFM 575)*

*Accompaniment to government circular, political and services department, no. Rcr.1059(o&m)-b, dated the 25th November 1959 is given in Appendix (16)*

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Chapter-XXXVIII

Books and Maps

38.01 Rules Regarding Regulation of Purchase and Supply of Official Publications: -

Rules 144 to 180 of the Manual of Contingent Expenditure (Third Edition) (F. P.IX) regulate the purchase and supply of official and non-official books, publications, newspapers etc. Government does not undertake to supply books and newspapers indiscriminately and supplies must be confined to what is found actually necessary for the public service. All books and periodicals procured for any office should be registered or filed and must not be permanently removed from the office for which they were intended.

38.02 Official Publications: -

38.02.01 Rule 144

(i) Officers to whom power to purchase books and publication Manual of Contingent Expenditure (F.P.IX) has been delegated - should apply to the Director, Government Printing and Stationery, for copies of the Civil List and other official Publications which are kept in stock at the Press.

Exception: - The Indian Postal Guide and the Government Telegraph Gazette and Telegraph Guide should be obtained from the Post Office and Telegraph Department respectively, on cash payment by Government servants and others requiring them.

Government Publications when published by a private press, are also excluded from the operation of the rule.

Purchase of Foreign books and Publications through Trade. (ii) The requirements of foreign books and publication should be obtained by the officers through trade channel i.e. from any book-seller in India who quotes the lowest rates. No orders should be placed for books in foreign countries. The D.MSC-40555-E of 17-10-1955.

(iii) All controlling officers, while inspecting the offices, should see that all purchasers are made as per manual of contingent expenditure and by the specific sanction of the competent authority.

38.02.02 Classification of official reports: - As a rule, printed reports etc. which are not really of a secret or confidential nature should not be marked "For Official use only".

38.02.03 Railway and State Transport publications required for the preparation and checking of bills containing charges can be purchased out of the contingent grants. Note 1:– The number and date of the Government order sanctioning the purchase should invariably be quoted in the bill in which the amount is drawn.

38.02.04 Authorities competent to sanction the purchase of books, newspapers or other publications should make their own arrangements direct with agents to purchase periodicals and books as may be required for their use and for the use of Government servants subordinate to them. In the case of purchase of non-official publication published in foreign countries the procedure laid down in para VIII (article 632 of manual of C.E.) should be followed by the officers concerned.

38.02.05 The sanction for the supply should be communicated to the Audit Officer.

38.02.06 These rules do not apply to the supply of Survey of India Printed Maps which is governed by orders issued in G.R.R.D. No. 3939/49 of 30th April 1952 (Confidential).

* Author APCCF (P & M)
38.03 **Publication of Govt. of India and State Govt:**

38.03.01 **Purchase of Publication of Govt. of India and State Govt.** - The publications of the Government of India and other State Governments should be purchased in accordance with the procedure laid down in **Rules 14 to 15 of the Manual of Contingent Expenditure (F.P.).**

38.03.02 The Chief Conservator of Forests is authorized to supply free of charge copies of the Annual Forest Administration report to Forest Departments of other States. (BFM 579)

38.04 **Register of Books and maps** (i) In each office including the Range office a register of books must be kept. The current number of the register and the date of receipt should be entered on each copy. The columns of “Remarks” are intended to explain what has become of any copies which may have been lost or otherwise disposed of. The entries in this column should be dated and initialed by the officer to whose office the books belong.

38.05 **Annual Stock-taking of books and maps:** - The Head of the clerical staff in every office is responsible for all books and maps in the office. On the 1st of July each year he should take the stock of books and maps and note the result in the register concerned. (BFM 582)

38.06 **Bombay Natural History Society** - All Chief Conservators/Conservators, Deputy Conservator of Forests, Sub-Divisional Forest Officers holding independent charge of subdivisions should become members of the Bombay Natural History Society by paying the annual subscription for its journal, as may be fixed from time to time and the expenditure be met from the grants sanctioned under contingencies.

38.07 **Books & Publications: Supply to candidates appearing for Departmental Examination:** - In cases where the question papers set for the Departmental Examinations are to be answered with the aid of books, it is necessary for the examining authority to supply books to the candidates in the examination hall to enable them to refer the books in the Hall, as the candidates are not allowed to use their own books. The examining authorities should obtain from the Director, Government Printing & Stationery, Bombay, as many sets of books as the candidates appearing for the examination. These will be supplied free. The examining authorities should lend these sets to the candidates for their own use on payment of deposit which should not be less than the price of the Book on condition that the book should be returned at the time of examination without making any notes therein or without spoiling it in any way, failing which the deposit should be forfeited.

38.08 **Newspaper allowance to government servants towards supply of News papers/Magazines.**

The government has decided to pay fixed amount per month to the officers eligible to get newspapers at government expense in their residences as follows.

(i) Chief Secretary/Addl. Chief Secretary/Principal Secretary and Secretary = Rs.600/-per month

(ii) Head of the departments and officers working in other officers holding above the rank of Deputy Secretary and above in the Mantralaya Department’s = Rs.250/-per month

This newspaper allowance shall be paid to the above officers, subject to certain conditions.

(G.R.No.VAPRA-10.05/CR 16/05/VINIYAM, dated 14th July, 2005) (Annexure XXXVIII (1))
39.01 Stationery and Forms:-

39.01.01 The orders of Government on the subject are contained in rules 78 to 82 and 84 and 85 of the Manual of Contingent Expenditure (F.P.IX) and in the Bombay Stationery and Printing Manual, Volume I, 1943 (especially Chapters III to V, XXIV and XXVIII).

39.01.02 Indents for Stationery: -

(i) The requirements of Range officers should be included in the indent of the Deputy Conservator of Forests.

(ii) The annual indent for stationery should be sent to the Director, Government Printing and Stationery by 15th June and the annual indent for standard forms and envelopes to the Yeravda Prison Press by 15th February in accordance with the instructions in Chapters III, XXIV and XXVIII of the Stationery and Printing Manual. As regards triennial and quinquennial indents for special forms, the indent of Forest Department is to be submitted by 15th August.

(iii) No indents for stationery articles which are not standardized (viz articles which are not mentioned in the printed model Indent form of the Stationery Office) should be preferred on the Director of Printing and Stationery, Bombay.

39.01.03 Indenting officers should verify the actual weight of package of stationery, on the arrival of the consignment, with that shown in the Railway or Steamer receipt and in the event of a difference, lodge a claim with the authorities concerned. Any damage or shortage of stationery should be immediately intimated to the Director, Government Printing and Stationery, Bombay.

39.01.04 Inland Letter Forms: - Heads of departments and offices should obtain inland letter forms from the Manager, Government Photzinco press who has been instructed to print the same. (D.GSO-1354-E of 13th August 1956).

39.01.05 Indents for Standard Forms: - The indenting officers should take care to submit the indents for the supply of standard forms to the press according to the prescribed schedule. (D.D.PST4254-E of 10th May 1954. 3rd November 1954).

39.01.06 Additional Supplies of Stationery and Drawing Articles:-

(i) While submitting proposals for additional supplies of stationery or drawing articles, the officer concerned should invariably indicate therein the item Nos. of the articles. (D.GSO-1455-E of 24th February 55).

(ii) While submitting requisitions for additional quantities of stationery articles the following information should invariably be furnished.

D. GSO-1352 of 3-10-1952.

(a) Number of members in the office who require stationery.

(b) In respect of each item of stationery:-

(i) Number/quantity sanctioned as per model indent.

(ii) Number/quantity in balance at the time of submission of annual indent.

(iii) Number/quantity asked for in the annual indent.

(iv) Number/quantity actually supplied by the Director, Government Printing and Stationery. (including "will follow items).

(v) Number/quantity required in addition to (iv) above.

(vi) Reasons justifying the demand at (v) above.

*Author APCCF (P & M)
Stationery Articles Required Urgently in Emergency.

In super session of the orders contained in Governmental Circular, Industries and Labour Department, No. PSP/1360/18312-PRS, dated the 5th January 1961, Government is pleased to lay down the following consolidated rules for local purchase of standard items of stationery and other articles by Head of Department, Regional Heads of offices and Head of Offices.

Rules for Local purchase of stationery and Drawing Articles.

1. Local purchase is permissible to the extent of 25% of the sanctioned quantity of those articles, which are essentially required but not supplied by the stationery depots. It is not necessary to obtain no objection certificate from the stationery depots nor the sanction of Government in the Administration Department concerned.

2. The local purchase shall be made only after inviting competitive quotations for standard items from at least three dealers and accepting the lowest to specifications.

3. The purchases made should be reported to the Stationery Depots within 2 weeks, giving full particulars; viz; Item, Number, Description, Quantity, Rate and Total Expenditure.

4. The monetary limits for such local purchases during any financial year shall be as follows:

- **STATIONERY ARTICLES** (Including clothing and cycle accessories)
  - Rs. 1000/- for Head of Departments and Regional offices
  - Rs. 500/- for Head of offices

- **DRAWING ARTICLES**
  - Rs. 1000/- for Head of offices under the Irrigation Department and Public Works Department
  - Rs. 500/- for other Head of offices using drawing articles

5. It is essential to certify on the bills as follows:
   - (i) the local purchase made is strictly in conformity with the Rules prescribed by Government under Government Circular, Industries, Energy and Labour Department, No. PSP/1474/2809-IND-6, dated the 6th April, 1976.
   - (ii) The intimation of the local purchase has been sent to the Government Stationery Depot on ________.

6. Purchase of any item essentially required but not supplied by the stationery Depot, beyond 25% of the sanctioned quantity, is permissible only on the basis of a No objection Certificate from the Stationery Depot, provided it is within the overall monetary limit mentioned in Para 4 above.

7. Purchase of stationery beyond the monetary limit mentioned in rule 4 or any non-standard item of stationery shall necessarily require prior sanction of Government in the Administrative Department concerned in such cases, the Administrative Departments will not be required to consult the Industries, Energy and Labour Departments and Finance Department as long as the relevant rules are strictly adhered to by the offices.

Industries, Energy Labour Deptt. Circular No. PSP-1474/2809-ND-6, Dt. 6th April, 1976. [Annexure XXXIX (1)]

Computer stationery: Head of Department, Regional Heads and Heads of offices have been given the powers to sanction for purchase of consumables and other related articles needed for computers upto Rs. 10,000/- per computer per year.

(Ref : G.R.No. VIAPRA-1000/PK-46/2001/Viniyam, dated 11th July 2001, Sr.No.28 C, Rule No.76, 1st part, Sub-division- two) [Annexure XX (3)]

Stationery for Newly Created Offices: Newly created offices have been authorized to purchase their requirements of stationery articles locally during the first year, Head of Department and Regional Heads have been given full powers to sanction stationery for newly created offices. (Ref : G.R.No. VIAPRA-1000/PK-46/2001/Viniyam, dated 11th July 2001, Sr.No.21, Rule No.75, 1st part, Sub-division- two) [Annexure XX (3)]

Articles such as locks, rubber stamps etc. which are required once for all should however be obtained through the Director of Government Printing and Stationery as usual. The articles such as safes, steel dispatch boxes etc., will be supplied by the Central Stores Purchasing Officer after the Indenting Officers obtain orders of Government for the supply of such articles. Payment will be made by the Central Store Purchasing Officer direct and debited to cost of stores purchased for other offices.”
39.03 Economy in the use of Stationary:-
(i) All forest offices should pay special attention to the instructions in paragraphs 65 to 72 of Chapter III and 533 of Chapter XXVIII of the Stationery and Printing Manual regarding economy in the use of Stationery, forms and envelope and the maintenance accounts and the check and inspection of the stock thereof.
(ii) All Heads of Departments and offices should take care to see that proper economy is observed in the use of small and large size envelopes. Envelopes already used should be utilized by the use of economy slips. 
(D-GSO-1351-X of 4th August 1951)
(iii) Stationery Economy Slips: - Cases (i.e. files and connected paper) need not be wrapped in cartridge paper, but should be sent in envelopes unless they are too big for the usual size of the envelopes in use. Economy slips should invariably be used and the packets or wrappers used again for other cases in view of the general scarcity of paper. The economy slips are printed as a standard form and will be supplied to the officers on indent.

39.04 Miscellaneous Articles of Stationery:-
39.04.01 Mathematical and Scientific Instruments: - All indenting officers should as a rule place their indents for mathematical survey and scientific instruments, on the Mathematical Instrument Office, Calcutta, direct. Articles dispatched to the Mathematical Instruments Office, Calcutta should invariably be booked "Freight paid" and "Street delivery".

39.04.02 Typewriters and Duplicators: - While sending typewriters and duplicators to the Director, Government Printing and Stationery, Bombay, for repairs or replacement, it is necessary that they are properly packed in a separate box with enough packing material. This should be strictly followed in order to avoid damage to machines in transit and consequent unnecessary extra cost to Government in their repairs.

39.04.03 Waste Paper Baskets:- In the first fortnight of every financial year all officers requiring waste paper baskets should first ascertain from the local or the nearest Jail whether baskets as per samples furnished by the officers and at the rates communicated by them to the Jail authorities, can be supplied by them and if they are unable to make the supply, then only local purchase may be made.
(H. & L.G-9794 of 20-6-1949).

39.04.04 Office Bicycles: - Heads of the Deptt., Regional Heads and Heads of offices have been authorized to sanction repairs to bicycles upto Rs. 700/- per Cycle per annum (inclusive of the cost of the spare parts and cost on account of replacement of tyres and tubes) subject of the condition that the expenditure be met from the sanctioned grant. (Vide Sr. No. 40 of Rule No.93, Part-I,Sub Dn II of G.R.No.VIAPRA/1000/PK-46/2001,Viniyam, dt. 11-7-2001) [Annexure XX (3)]

39.04.05 Old bicycles condemned by officers locally, after complying with provisions of paragraph 198 of the Bombay Printing and Stationery Manual need not be returned to the Stationery office. They may be sold by auction and the sale proceeds credited to Government under the head "XLV Stationery and Printing".

39.04.06 Loss of Bicycles: - When negligence on the part of a Government servant is suspected, the replacement value of the bicycle to the extent of 50 percent should be recovered from him and when negligence is established beyond doubt, full replacement value of the lost bicycle should be recovered. The replacement value may be defined as current approximate value of a bicycle similar to the make, size and condition of the lost one.

39.04.07 Officers concerned should approach the Director, Government Printing and Stationery, Bombay with details about the lost bicycle, such as size make, the date of the order sanctioning the supply of the bicycle etc. and obtain from him the information regarding the replacement value of the bicycle.

39.04.08 They should also approach the administrative department with full details about the circumstances in which the bicycle was lost and their recommendation about the replacement value which should be recovered, and obtain their order in the matter.

39.04.09 The Director, Government Printing & Stationery Bombay should supply new type of strong locks and chains along with the bicycles.
39.04.10  Binding Work:

(i) Heads of Departments in Poona are authorized to entrust their binding work to Training Centre for War Disabled, Auadh (Poona) whenever the Yeravda Prison Press, Poona is unable to undertake the same.

(ii) Heads of the Department, Regional Heads and Heads of the offices have been empowered to get binding work done through local presses/book binders without reference to the Director Government Printing and Stationery to the extent upto Rs. 15000/- per annum where libraries are maintained by the offices and upto Rs. 6000/- per annum where no library are maintained by the office on the following conditions:-

- The budget grant should be available with the Department/office concerned.
- Usual procedure of inviting tenders/Quotations and accepting the lowest rates etc. should be observed while entrusting the work.

(Video Sr.No. 34 of the Statement appended to Govt. Resolution, finance Dept. No. DFP-1089/(81)(92)/Viniyam dated 6th Nov. 1990)

(G.R.No VIAPRA-1000/PK-46/2001/Viniyam, dated 11th July 2001)  [Annexure XX (3)]

II. PRINTING.

39.05  Power for Undertaking Printing Work:

(i) The powers of officers to get printing work done at Government and local Private presses and the conditions under which it may be done are described in the Manual of Contingent Expenditure (F. P. IX)-59 and in paragraphs 481, 482 and 483 of the Stationery and Printing Manual.

39.05.01  Head of office and Regional Heads are empowered to get the urgent printing work done locally through private printing press up to Rs. 6,000/- per annum, and the Head of Deptt. Up to Rs. 25,000/-, subject to certain conditions.

(Sr.No. 31-33, Part-I Sub Dn. II of G.R.No. VIAPRA -1000/PK-46/2001/viniyam, dt. 11-7-2001)  [Annexure XX (3)]


39.05.03  Advance Intimation of Printing Work at Stationery Department. All Heads of Departments should send to the Director, Government Printing and Stationery as far as possible, advance intimation regarding the extent and nature of work to be sent to the presses of all large-size and urgent printing work.


39.05.04  Printing of Requisition Forms :- All indenting officers who are authorized to indent directly on the press for printing work should send all work for printing under the printed requisition form no. Gen. 206(m).

[Annexure XXXIX (5)]

Heads of Departments and offices should send to the Press as far as possible a complete and final copy of the required material, so that no additions or alterations may be necessary at the proof stage.

(PST. 5353 of 2nd Fed 1954)

39.05.05  Printing of forms required by Silviculturists :- Printing of the following forms has been sanctioned for being supplied annually to the Silviculturist by the Director of Printing and Stationery Bombay.

i) Ledger file dividers (set of five) 100 set

ii) Ledger file covers 200 

iii) Ruled Index cards. 1000 

iv) Card Index dividers(Set of Five) 50 

v) Wrappers. 1000 

39.05.06  Printing of Forms in Regional Languages :- (i) Heads of Departments and offices should see that all forms which are meant for public use are printed in regional languages. (D.YPB/1553-E of 21-11-1953)

39.05.07  Supply of Printed forms in Regional Languages: - In order to avoid inconvenience to the public, officers should ensure that adequate supplies of printed forms are made available in regional language.

(D.R. OFL-1057/64/60-B of 26-6-1957)

39.06  Delegation of Financial powers :- Necessary details of Delegation of Financial Powers have been prescribed for various items of purchase office use, and to undertake printing and binding works etc. (Finance Dept. G.R.No. VIAPRA-1000/PK-46/2001/viniyam, dated 11th July, 2001).  [Annexure XX (3)]
Chapter-XL

Economy in Contingent Expenditure

40.01 Instructions to enforce strict economy in contingent expenditure:-

Every Officer should pay personal attention to the following instructions and enforce strict economy in all kinds of contingent expenditure:

1. Renting of post boxes. - The practice of hiring post boxes in all offices should be discontinued.

2. Dusting of offices. - No payments should be made to inferior establishment on this account as it is a part of their normal work. Costly series of publications having no direct connection with day to day functioning of offices should not be purchased. Costly pictorial publications on wildlife may be purchased only after obtaining sanction from C.C.F. (Wild Life).

3. Times of India Directory and Indian Year Book.- Such costly publications should not be purchased locally. These are to be supplied by the Superintendent, Government Printing and Stationery to whom indents should be sent in proper time, after obtaining sanction of Government, if it has not already been given.

4. Furniture.- Additional furniture should not be purchased indiscriminately, simply because savings in the budget grant are available at the close of the year. Additions to furniture should not be made without the previous sanction of the controlling officers who should fix a limit for expenditure on annual repairs and replacements in respect of each office under their control. Heads of offices in Pune and in other places situated near a prison, Government Industrial Schools and such other institutions, e.g. Criminal Tribes Settlement, as receive grants from Government, should obtain their furniture requirements from such local prison or institutions instead of from private dealers, (vide also F.P. IX-71 and 72).

5. Water supply charges.-Whenever such charges are incurred, the officers should frequently check the consumption of water in their offices personally and take adequate measures to prevent waste, the watchman in charge of the building being held personally responsible for preventing waste.

6. Electricity charges.- Officers should personally see that fans are not allowed to run unless necessary. Similarly electric lights should have low power bulbs and should not be allowed to burn unless quite necessary. Effective control in these respects should be enforced through the watchman in charge of each building as in the case of water consumption.

7. Tenders.-Sufficient interval should be allowed between the date of publication of the notice calling for tenders and the dates of submission of tenders, in order to secure wide publicity, and keen competition among the tenders in order to secure wide publicity and keen competition among the tenders.

8. Service postage and telegrams :- Letters intended for local address should not be sent by post but delivered by hand. Economy in postal and telegram charges should be observed in all possible ways, these instructions do not apply to letters to be sent in distant places in big metropolitan cities like Bombay, Pune where cost on sending tapal by hand will be higher unless the tapal is of urgent nature.

9. Carriage of office kit.- The procedure mentioned in P 25.08 should be observed when private kit is carried with office kit on tour.

10. Stationery, etc.- See P-39.03 regarding economy in the use of stationery. Officers are not allowed to purchase fountain pens, attaché cases, ash-trays and other such items intended for their personal use at Government cost. Controlling offices should check the contingent bills of the officers under their control and see that in no case such expenditure is incurred.

11. Advertisement.- Official advertisements in newspapers should not be, unnecessary long resulting in avoidable waste of money. They should be restricted to the minimum number of words necessary to convey the purport. Details should, as a rule, be supplied separately on request.

40.02 Additional instructions from Maharashtra expenditure contingent rules:-

Additional instructions contained on the subject in Maharashtra contingent expenditure rules are given below. Where relevant they are applicable in supercession of the above instructions.

1. Charges on new telephone connection shifting of telephone and charges payable for local call and trunkcall for use of Govt. are payable by Govt. Charges for private call should be remitted by the officer by challan MCE Rule 62.

* Author APCCF (B.P & D)
(2) Rules regarding payment of Commission on banks are given in MCE Rule 63.

(3) Construction and repairs:

Where the building etc. are under the administrative control of P.W.D. expenditure should be charged to that department up to Rs. 2500/-

When buildings are under administrative control of MCE Rule 64 the deptt. which occupy them the expenditure should be treated as works expenditure of that deptt.

Sanitary, water supply and electrical installation. MCE Rule 65

(4) Hot weather installation Subject to Rule 68, the expenditure MCE Rule 68 is charged to govt.

(5) Postal charge, telegram charges detailed instructions covered MCE Rule 71 in chapter XXXVI.

(6) Recurring charges:

Payments for supply of drinking water: - The payment is made to Cl.IV servants for supplying drinking water or for acting as Night Darwan, in addition to their own duties. The allowance paid will not count for his salaries of pension. The allowance is granted subject to the conditions of Rule 72.

Breakable articles should not be purchased at Govt. cost for public office. Earthen-ware pots for drinking water/storing water should be provided at Government cost since they are part of drinking water expenses.

(7) Railway Freight charges. See.................... MCE Rule 74.

(8) Procurement Medicine and tin medicine boxes....... MCE Rule 84,85,86

(9) Fixtures and Furniture......................... MCE Rule 89

When new building is constructed by P.W.D. fixtures as required i.e. when necessary i.e. racks, shelves, fans are provided in the estimate. The subsequent expenditure on repairs/-of these buildings is to be paid by the concerned deptt.

(10) Furniture and Dead stock ...................... MCE Rule 90

Articles for furniture for newly created office should receive govt. sanctions. New sets of furniture for Rest Houses should be treated as furniture for newly created office. Administrative departments of the Secretariat are authorized to sanctions without reference to Finance deptt. Furniture for newly created office according to the prescribed standard scale, provided expenditure is met from the sanctioned grants. Officers controlling their own contingencies/Heads of Offices should not purchase additional furniture indiscriminately simply because savings in the contract grants are available at the close of the financial year.

Additional furniture should not be prepared or procured without previous sanction of the controlling officer, who should fix a limit for expenditure on annual repairs and replacement. Heads of offices in Pune and in other places situated near a prison or govt. industrial school, etc. should try to obtain furniture requirements from such institutions.

(11) Scales should be procured as per provisions of...... MCE Rule 91

(12) For procurement of locks see MCE Rule 92.

(13) Purchase of bicycle should be made, as provided in purchase MCE Rule 93 of bicycle, from Govt. Printing and Stationery store. Payment of the cost should be paid from the funds of the concerned department Specific sanction of the Head of the department Charges upto Rs. 50/- are allowed for repairs of the bicycle per year.

(14) Clothing Refer MCE Rule................. 104(2) 118

(15) Supply of uniforms to Peons refer.. MCE Rule 105, 109 110, 112, 118.

(16) The rules regulating the grant of supply of uniforms to the forest department are contained in MCE Rule 124.

Scale and type of uniforms etc. to employees of the Forest Department are prescribed in the Forest Manual.

(17) Washing allowances: - Washing allowance of Rs. 50 is admissible to peons in office.

(18) Rent: - Rent of any land or building occupied for public purposes shall be paid by the Public Office or department occupying it. It will be charged to the detailed head 'Rent, Rates and Taxes.. The first charge in every year should be supported by certificates form the Executive Engineer that suitable building belonging to govt. was not available, for the purpose required. Certificate of reasonableness of rent should be issued by the Executive Engineer concerned, when the building is first hired. No revised rent certificate is necessary on account of increasing rent equal to increasing municipal taxes provided a certificate from the Municipality regarding the increase in taxes is attached to the Bill and kept on record.

In regard to the Buildings in charge and maintained by the Forest department a register of all building should be printed for each circle.

(19) Taxes-Municipal and Cantonment: - The taxes of Municipal MCE Rule 148 rates on non residential buildings are paid by the department concerned. When the tax is paid by the P.W.D. as department in Administrative
control of the building the payment may be charged to the maintenance estimate of the building concerned. Taxes on residential buildings, when the buildings are under administrative control of P.W.D. are charged to the maintenance estimate of the buildings concerned. Taxes other than those for specific services (i.e. service charge in cantonment areas) are levied on the owner and are treated as a part of the rent proper. Govt. servant should not be charged amount more than 10% of his emoluments. If a building is occupied by Govt. servant no part of the taxes should be recovered from him.

If assessment of municipal tax is found excessive, appeal may be preferred for reducing the same. The local charges of taxes for specific services rendered by MCE Rule 179 local bodies like electrical charges, water supply and conservancy charges should unless otherwise directed be recovered from all occupants.

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Chapter-XLI

Inspection of Offices

41.01 Internal Audit Inspection by the Forest Department:-

(i) All divisional and sub-divisional forest offices will be inspected by the 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 enumerated in Para 25.02.01 and 26.02.(iv) and in the relevant inspection report forms (Press Nos. For .101, 103 and 358). The periodical inspection of cash books, etc., prescribed in P 26.02.(iv) should also be carried out by the officers concerned. Instructions for inspection of offices are given in Appendix (15). 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 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 Conservator's officer, Divisions 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. (BFM 589)

41.02 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 :-

<table>
<thead>
<tr>
<th>Office Of</th>
<th>Period allowed from date of receipt</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dy.C.F.</td>
<td>4 Weeks.</td>
</tr>
<tr>
<td>Conservator/Chief Conservator</td>
<td>3 &quot;</td>
</tr>
<tr>
<td>Principal Chief Conservator</td>
<td>3 &quot;</td>
</tr>
<tr>
<td>A.G.</td>
<td>4 &quot;</td>
</tr>
<tr>
<td>Government</td>
<td>6 &quot;</td>
</tr>
</tbody>
</table>

Note :- The chapter XXIX deals in details about the audit of Forest Divisions by A. G. The duties of the A.G. in respect of inspection of cash account, account of timber, store, tools and plants, records regarding works and expenditure audit checks on different items are briefly reproduced in this chapter. These instructions should also be followed by the forest officers in carrying out audit of subordinate offices by them. (BFM 590)

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* Author APCCF (B.P & D)
Chapter –XLII

Stores

42.01 Responsibility for General Administration of Store:-
42.01.01 The general administration of all the store of Division is vested in Dy.C.F./ SubDFO in charge of independent subdivision for making arrangements to acquire and dispose of the store according to the rules and instructions of the Govt.
42.01.02 All transactions of receipts and issues of store should be recorded in accordance with the prescribed rules and procedure, in the order of occurrence, fictitious stock adjustment are strictly prohibited such as debiting cost of material to work, transferring cost to another work for want of sanction, carrying out revision of value of material used on work to avoid excess outlay over appropriation etc. The departmental audit and the A.G. is required to bring such irregularities to the notices of appropriate authorities.
42.01.03 Cost of the acquisition of store should be debited to the final head of account concerned or the particular work for which they are required, if either of these can be done at once, otherwise it should be kept in a suspense account pending clearance as the material are actually issued by debiting to specific heads of accounts or works.
Note :- In accordance with the above rule, cost of supply of all store required for general use is debited at once to the minor head. Tools and Plants subordinate to the major head under which such charges of the Division, are classified and sub items of tools and plants which are required for specific works are debited to that work.
42.01.04 Categories of Store: - On the particulars of para 3 above, the store can be divided into two distinct categories. (1)Store debited to suspense - stock (2) Store debited to final head, which includes tools and plants, material of construction and material charged to work.
42.01.05 Numerical or quantity account :- Account of (numerical or quantity account) receipts, issues and balances of store has to be maintained for both types of store above with a view to control the balances efficiently until the stores are disposed of finally either by consumption on works or otherwise. The quantity account should also be reconciled periodically with value account for store which are not debited to final heads. The final record of all stores as also the returns of subordinates should take account of all quantities only and both, quantity account with the value account should be maintained in the Divisional office.

42.02 Stock :-
42.02.01 Stock Keeping: - The Stock of a store of Division may be kept in a single godown or in any stores maintained by a R.F.O. The stock account should be kept in the office of a R.F.O. who is authorized to maintain cash account and who is incharge of the area in which store lies. A separate account should be kept in Division office of any stock which is directly under the charge of Dy.C.F./ SubDFO in charge of independent subdivision.
42.02.02 Vocabulary of Store:- In order to ensure accuracy of posting of all transactions like list of indents, list of material in stock, showing correct description of store, proper classification of store should be evolved. The following classification may be used.

Classification of Store

A Work
(i) Nursery & Plantation
(ii) Seed
(iii) Logging equipment
(iv) Workshop & machinery
(v) Pump sets, pipes
(vi) Civil work
(vii) Camp equipment
(viii) Marking hammers, beat axes

B Office
(i) Furniture & Tools
(ii) Clothing equipment

* Author APCCF (P & M)
(iii) Stationary  
(iv) Survey articles  
(v) Electronic devices  
(vi) vehicle (Car & Jeep)  
C Miscellaneous  
(i) Coal tar & other sundries

42.03 Quantity Accounts:--

42.03.01 Receipts of Material: - Material may be received from  
(i) Indent place with D.G.S.N. & D.  
(ii) C.S.P.O.  
(iii) Divisional Purchase Committee  
(iv) Through local purchase  
(v) Through subordinate offices  
(vi) Through manufacturers or supplies by the Departments or Government.

On receipt of the store the officer in charge of the store must enter the details of value, quantities, description, make of the stores, proper authority of its purchase.

42.03.02 Stock Taking: - All material received should be examined and counted or measured at the time of taking delivery. This measurement should be recorded on stock receipt. In case of larger store, the total number or quantity received should be entered in the bincard. Acknowledgment for receipt of material to be given to supplier shall be signed by an officer not below the rank of R.F.O. The material should be kept in charge of responsible govt. servant who should be required to give a certificate in the following form on the bill or invoice "received on dated .............! Receipt of material recorded on the statement of stock receipt at page No........Sr. No.............Signature date. "

42.04 Issue of Store:--

The store may be issued for works or for transfer to other users under appropriate authority. It should be issued only on receipt of an indent signed by the Dy.C.F./SubDFO in charge of independent subdivision while transferring to other range or Division. R.F.O. should be specifically authorized to issue the store for his own works assigning appropriate limits according to the requirement of sanctioned estimate.

42.05 Bin Cards:--

Separate indent should be prepared for each work. The authority of sanction, account classification should be mentioned on the indent which forms basis of charging value of the material to the user. The entry of the store issued should be made in the bincard where such cards are made. One copy of the indent should be retained by the issuing officer as a voucher. Third and Fourth copy of the indent should be sent to the Divisional officer for further action.

42.06 Account of the Value of the Store:--

42.06.01 Payment of stock received: - The payment of stock received for other divisions of the F.D. may be done by I.D.T. or through cheques. Cash payment should not be made for stock received except petty material at range level.

42.06.02 Recovery of Stock Issued: - Rate of issue of material should be so fixed that the cost to be charged to the works on which materials are to be used should be approximately equal to the actual cost of the store and that there may be no ultimate profit or loss in the stock account. It should provide beyond the original price paid the cost of carriage, the storage charges, handling charges and any other charges actually incurred. Occasionally 10% supervision charges should be recovered in addition to the value of the stock as calculated above for supply to the other departments, when such recovery is appropriately agreed before the supply is made. Such recovery is not charged to the value of materials but is remitted as revenue.

42.06.03 Storage Charges: - Excepting mechanized logging units, govt. workshops and saw mills, Forest department does not have a system of central store. The material is generally stored in the nursery or Range H. Q. and in exceptional cases in a store specially procured for this purpose. It is supervised by the local Forest Guard or Forester. The cost on these stores is directly charged to the works. In order to avoid disproportionate cost on all work, the Dy.C.F./SubDFO in charge of independent subdivision may issue instructions to distribute these charges proportionately on different works. He should however see that dis-proportionate expenditure is not incurred on up keep, protection and handling of such stores which does not need full time attention or
supervision. It is preferable to keep the store of range or round level in a room attached to the office or in a labour shade in the nursery where extra expenditure will not be required for its protection.

42.06.04 The record of store should be maintained in form No. 8 of MCER, 1965. An account should be maintained in the account branch of the Dy.C.F. to record day to day transactions relating to each item of stock. This should be maintained in the stock ledger which will bear different sections of pages for each article of stock, columns for receipts, issues, balances for both quantities and values. The separate ledger should be maintained for articles of stores, tools, plants and livestock. All items of receipts and issues will be entered in the ledger from the copies of statement of stock receipts. The balances should be worked out periodically not later than a month. The ledger should be closed giving the details of quantities and values at the end of each month. Consolidated abstract should be prepared for each month. Quarterly progress report of procurement and issues of stores should be submitted to the C.C.F.(T)/C.F.(T)

42.06.05 Tools and Plants: Registers of return of live stock should be maintained as mentioned below.
(i) Register of work done.
(ii) Register of the expenditure on upkeep of animal.
(iii) Annual divisional return of live stock. The tools and plants are divided in two kinds:
   (a) General and ordinary tools and plants i.e. those required for the general use of Division
   (b) Tools and plants i.e. those required not for general purposes but for specific works. The cost of the supply, repairs and carriage of general and ordinary tools and plants is charged to the ordinary head "Tools and plants" where as similar charges of special tools and plants are born by the works concerned. In both cases, the cost charged in the account against sanctioned estimate in the same way as expenditure on works, though for the purpose of sanction, it is treated as expenditure on tools and plants.

42.07 General Instructions regarding Store

42.07.01 A register of stores, tools and plants should be kept in Form No. 8 of F. P. IX (Press No. Gen. 11) in all forest offices including the central store in the Divisional range, round and depot offices. All articles acquired by purchase or otherwise should be entered in the register. Booklets and stores supplied for consumption (such as stationery) should be excluded.
(i) Stores, tools and plant should ordinarily be classified as given in para 42.02.02:
(ii) The store register should be permanent, a page of half a page being assigned to each kind of article and an index of such articles should be given on the opening page of the book. The Divisional register shall contain the account of each range separately and the range register that of each round separately.
(iv) In the "remarks" column of the register, note should be made of surplus articles, no longer required so that may be transferred to other offices or departments needing them or sold before there value is seriously depreciated.

42.07.02 Whenever any new articles are purchased, a certificate to the effect that they have been included in the dead stock register should always be given on the relevant voucher as follows before making payment.
(i) "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 in section 1 and 11 of chapter 9 of Financial Publication No.1"
(ii) "I certify that the 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 market rates and that suitable notes of payment have been recorded against the original indents and invoices concerned to prevent double payments".

Note :- (1) Rules for the supply of articles other than stationery and printing store required to be purchased for the public service are contained in APP. 2to F. P. I. Instructions for the purchase of stationery and printing stores and jail made articles are given in Rule 32 of F.P.IX.
The powers of forest officers to sanction purchase of stores, tools and plant are given in F.P. VII-18.

42.07.03 All officers entrusted with the use or consumption of stores are responsible for maintaining them in proper custody; in good order; keeping correct records and preparing correct returns for them. Any loss or damage to stores should forthwith be reported to the authority competent to deal with the matter. When articles are issued, a written acknowledgment should be obtained from the person concerned.
Note :- For powers of officer to write off store, tools and plant, etc., and irrecoverable value of such articles and losses see F. P/ VII.37.
The head of each office will be responsible for taking stock annually, by comparing the actual stock with the entries in the dead stock register. In the month of June each year, he will submit a certificate to his immediate superior to the following effect:

"I Certify that I have inspected the register of articles of dead-stock maintained under Rule 77 of the Manual of Contingent Expenditure - Financial Publication No. IX, and have found that it has been properly kept up to date and that the articles mentioned therein are actually held in stock, with the exception of those mentioned below, the explanation of the absence of which is appended, and that no articles have been written off, except under proper sanction, which has been duly recorded on the return under the signature of the head of the office."

Note (1) - Certificates of stock taking are not required from Conservators. These officers will exercise check over articles of dead-stock in their own charge and will deal finally with the certificates of stock-taking submitted to them by subordinate officers.

The conservator will examine the stock-books and articles of dead-stock during office inspections. The Dy.C.F./SubDFO in charge of independent subdivision, in the course of his tours, will similarly compare the articles in charge of his subordinates with his own register and see that their books and stocks are properly maintained.

(i) In those divisions where Government elephants or other cattle are kept, returns of live-stock, together with statement of the cost of maintenance and of the work on which they have been employed, will be submitted annually to the C.C.F.(T)/C.F.(T)

(ii) Returns of elephants should show name, sex, age, height, and condition of the animal.

Note: - Power to prescribe forms for the return of livestock and time of submission thereof has been delegated to the C.C.F.(T)/C.F.(T).

General Rules regarding Procurement of Stores:

General rules applicable to all departments regarding stores are contained in part II, Section 25 of MCER, 1965. These general rules apply to all articles including articles of dead stock such as plants, material, instruments, furniture, equipment, livestock etc.

Authority Competent to Sanction the Purchase of Store: - Subject to any special rule or order, authority which is competent to incur contingent expenditure may sanction the purchase of store required in accordance with the provisions contained in Rule 172 of MCER subject to usual restrictions regarding the existence of necessary appropriation and to any monetary limits and conditions prescribed in regard to specific articles or clause of articles.

M.C.E. Rules: - The rules for purchase of store are regulated in strict conformity with the rules in Appendix 6 under Rule 172 of MCER.

General Rules: - While making purchase of store, definite requirement should be worked out. The store should not be purchased much in advance of actual requirement if such purchase is likely to prove un-profitable to govt., Purchase of store should be done according to the scale or limits prescribed.

Split up Purchase Order: - Purchase order should not be split-up to avoid necessity of obtaining the sanction of higher authority required with reference to total amount of the orders.

Inspection of Material: - All material received should be inspected, examined, measured and weighed ascertaining the quality and quantity by the officer taking charge of the same.

Supply on Indent to Other Department: - Material should be supplied to other Deptt. after obtaining firm indent from an authorized person.

Handing Over Custody on Transfer: - In case of transfer, the officer in charge of store should see that the stores in his custody is handed over correctly to his successor and a proper receipt taken from him.

Head of the office or officer entrusted with store should take appropriate care of protection, keeping the store in good conditions and maintaining suitable account and inventories and submit correct returns in respect of the store to prevent loss and to facilitate checking of the balances etc.

Verification of Stock: - Head of the office should verify the stock such as plants, materials, furniture as per rule 181 and 98 or MCER. The R.F.O. should verify the stock and store in every six months ending 30th September and 31st March, and should submit a certificate to the Head of the office by 15th October and 15th of April in the prescribed form. The ACF and Dy.C.F./SubDFO in charge of independent subdivision should carry out surprise verification and certain items of stock to exercise checks on pilferages and losses. The result of such verification should be recorded against the balance in the register itself under the dated signature of the verifying officer as contained in article 179 of MCER.
42.09  **Account Keeping** :-

The account of stock should be kept in accordance with the instruction in section 24 of MCER in general and specific rules relevant in respect of particular items in the Forest department.

42.09.01  **Inventory of Dead Stock** :- Inventories of articles of dead stock should be kept in form No. 8 prescribed under Rule 95 of M.C.E.R.

42.09.02  **Inspection of Perishable Store** :- The inspection of perishable store should be carried out at least once in 6 months and others once in a year. The store remaining in stock for over an year should be considered surplus unless there is good reason to treat them otherwise.

42.09.03  Head of the office should check the stock by comparing actual stock with the entries in return, in the month of June each year and submit a certificate to the C.F./ C.C.F. in the form given in M.C.E.R. 98 when carrying out office inspection check the entries in register and return and give remarks regarding the procurement and use of store.

“I certify that I have inspected the register of articles of dead-stock maintained under Rule 95 of Maharashtra Contingent Expenditure Rules – Financial Publication No. IX, and have found that it has been properly kept up-to date and that the articles mentioned there in are equally held in stock, with the exception of those mentioned below, the explanation of the absence of which is appended, and that no articles have been written off, except under proper sanction, which sanction has been duly recorded on the return under the signature of the head of the office”.

42.09.04  **Inspection of C.C.F.(T)/C.F.(T)** :- C.C.F.(T)/C.F.(T) when inspecting offices of subordinates, should invariably examine the inventories of store kept in the offices.

42.09.05  **Transfer of Charge** :- When charge of office is transferred the certificate in form under Rule 98 of MCER should be submitted to the Head of the department by the officer taking over charge.

42.09.06  **Authority Competent to Write off the Store** :- The authority competent to sanction the purchase of dead stock articles for office has been delegated the power to write off un-serviceable articles. While condemning such articles full reasons must be recorded on such orders together with a certificate as follows. 'Certified that I have personally satisfied myself that each item written off in the proceeding has became unserviceable in the ordinary course through proper uses or by wear and tear.'

42.09.07  **Loss Due to Depreciation etc** :- Instructions contained under Rule 103 of M.C.E.R. may be followed while assessing the loss due to depreciation, damage etc. Note :- The rules quoted above are subsidiary to the rules under Sec. 24 of M.C.E.R. which should be referred for details.

42.10  **Quantities of Store to be mentioned in the body of estimate** :-

To spell out the requirement of the store, the quantum of store of each type required for execution of works should be clearly given in the body of sanctioned estimate. Analysis of material and store required should invariably be given in the body of sanctioned estimate in respect of major store required for such work. The detailed estimate should also include the requirement of store in minor quantities. Whenever certain store is required to be procured as specialized machinery or product having only one make or sole manufacturer, sanction of the Govt. should be obtained for deviation from the rule for purchase of store as per Rule 10 of App. 6 of the M.C.E. Rules. A certificate in the form App. 3 should also be given for procurement of such articles as proprietary article. Certificate should be given after entering into correspondence with CSPO and obtaining his approval. Copy of such certificate should be enclosed with letter submitted to the govt. for purchase of such store. (Rule 2 & 8, App.6, Rule 172 of MCER 1965.)

In normal course, no separate sanction will be required for purchase of store which form part of the sanctioned type estimate or estimates sanctioned by the competent authority (such as calculated quantity of poly bags). This does not absolve the store purchasing office from following proper procedure of purchases of store as per rule given above. Purchase of store should be kept harmonious with the efficiency of work and up to minimum level. The C.C.F.(T)/C.F.(T) should from time to time analyze the inventory of stock and ensure that stock held in excess of these limits is kept as per rule or actual requirements of the works.

42.11  **Office Procedure for Purchase of Store** :-

The procedure contained here has been prescribed by the govt vide G.R., I.& E. & L.D. No. SPO/1077/60963/CSPSO/572/IND-6, dt. 21-2-78. Since the manual of purchase of store has described the procedure in details, the only salient features and important aspects are reproduced here. For details the manual should be referred as revised from time to time.
Govt. has also issued revised instructions for procurement of store as per G.R.I.O.E. & L.D. No. 1088/2512/IND-6, dt. 2-1-92. These orders will prevail in supersedion of instructions contained in manual of purchase of store wherever they are relevant.

42.11.01 Role of Industries Commissioner and Formation of Purchase Committee :- Industries Commissioner, Central Purchasing Officers heads central store purchase organization for purchase of store on rate contract/quantity contracts required by the State Govt. departments. He is assisted by purchase committee within his office as prescribed under G.R. dt. 2-1-92 above. Even after decentralization of the store purchase activities, the CSPO shoulders the over-all responsibility for laying down policies for his organization as well for all govt. departments.

42.11.02 Fixing Rate Contract :- As a matter of policy, rate contracts are fixed by C.S.P.O. for items required in large quantities and by more than one departments.

42.11.03 Classification of requirement of different depts. by C.S.P.O. :- List of items required by different departments are classified as per Annexures A, B, C of the manual. Whenever there is a doubt as to whether a particular item falls in the list, A.B.C., the purchase officer should refer the matter to the CSPO whose decision in this behalf will be final. Whenever items are required in large quantities, rate contract for the same should invariably be fixed through CSPO. The department should make it a point to refer the items and quantity of store required by them to CSPO whenever such contingency arises.

Note 1:- The matter regarding policy to be adopted for purchase of store narrated in the manual is not repeated here.

Note 2:- Purchaser will be bound to follow the procedure prescribed under this manual and under the rules made there under from time to time for procurement of store.

Note 3:- Precautions regarding specifications, methods of taking decision by the departmental purchase committees given in the manual should be followed strictly.

42.11.04 Rate Contracts :- Whatever is the classification of store, the store which is available on D.G.S. & D./C.S.P.Os rate contract are not to be purchased directly by the Divisional Forest Officers. Such store should be procured by placing orders against these rate contracts by the D.D.Os. The purchasing officer while starting procurement should first enquire with D.G.S.& D. and C.S.P.O. where the items of store is on rate contract and the period of validity of the rate contract. In addition to this as a matter of precaution the purchasing officer should endorse copies of the tender enquiries under separate letter to the Industries Commissioner.

Regarding demands of certain items commonly required by various purchasing officers, rate contracts are concluded even if a quantity of the item which an individual department buys during the period of contract is meagre.

The rate contracts are classified as 1) simple rate contracts 2) fixed quantity contracts and 3) running rate contracts.

The standard terms and conditions under rate contract are given in the manual of purchase of store. It consists of terms and conditions, of acceptance of tender specifications of goods of supply, delivery, payment, taxes to be paid, period of, clause of penalty etc. The instructions in respect of payment, procedure, concluding contract etc. should be followed carefully by D.D.Os as well as by the competent authorities heading departmental purchase committee.

Following _check points are given to facilitate D.D.Os./Purchase committees making procurements - Processing indents, obtaining approval of competent authority, calling tenders, Advertisement in Govt. Gazette, opening and scrutiny of tender, acceptance of tenders, agreements, obtaining security deposits, preparation of draft contract etc. should be observed. Model forms of comparative statement are given in the manual. Tips on items manufactured by departmental institutes, calling tenders payment of custom duty etc. should be noted by the officers.

42.11.05 Classification of store on rate contract indicated in the manual of office procedure for purchase of store: - The classification of store is given in Annexure A, B and C of the manual.

Annexure 'A' gives specific items required by each department only for which the purchase procedure is followed by the respective department. As already stipulated in the chapter 3, para 4 of the manual, the list is liable for revision by the CSPO.

Considerable items under these Annexure particularly for P.W.D., civil supplies department, agricultural equipments, engineering items, ropes, varnishes and tools certain clothing, items used by agricultural department, agricultural tools and implements, seeds, fertilizers, insecticides, are required by the Forest
department. The APCCF (Prod.) should specifically enter into correspondence with CSPO with the list of store
required for finalizing the classification of store including the procedure of purchase to be followed in respect of
store.

Annexure 'B' gives common items required by more than one department in small quantities: - Machine
tools, agricultural implements, electrical instruments particularly for publicity. Items of steel, corrugated
sheets, survey and drawing instruments wooden material, stationery and some miscellaneous items are required
by the Forest department for which CSPO man enter into rate contract and proper reference should be made to
the CSPO.

Annexure 'C' gives list of items for which rate contracts/quantity rate contracts are to be fixed by CSPO
which should be referred and the procurement made on rate contract.

42.11.06  (1) Departmental purchase committee: - The point in respect of Annexure 'A', procedure to be followed
by departmental purchase committee, preference to be given to S.S.I. Units, Govt. undertakings etc. should be
noted carefully. Instructions in respect of formation of committees at each level for procurement of store
required by the govt., the instructions are given in the manual. The important provisions are reproduced above
for ready references.

(2) Larger quantities of stationery items would be procured by Directorate of printing and Stationery. A
high level store purchase committee has been formed for covering purchases over Rs.10 lakhs of such items and
store below Rs.10 lakhs will be purchased by the departmental committee of the Directorate.

Summary of instructions contained in Appendix 6 of M. C. E. Rules, 1965 regarding rules of supply of
articles required to be purchased by Govt. is given in para below.

42.11.07  Summary of Important Rules under M.C.E. Rule 172:-

Introductory: - These rules are framed for fulfilling different objects of Govt. for promoting development
of industries, cooperatives, as per the policy of Govt. for purchasing the stores economically, efficiently.
Following rules are applicable for purchase of stores.

A common procedure will be followed for purchase of store, purchase of minor articles upto Rs. 1000/- can
be made without inviting tenders or quotations. Such purchases can be made upto Rs. 2000/- for one type of
article when the purchasing officer feels that it is not possible to follow the procedure for such petty purchases.

For purchase of articles over Rs. 1000/- and below Rs. 50,000/-: - The purchases can be made locally by
the purchasing officer after obtaining rate quotation from all the registered supplies with Central Store Purchase
Organisation. He should however address the enquiries to all the concerned on the approved list of CSPO.

Purchase of articles over Rs. 50,000/- should be done by inviting public tenders as per the standard
procedure laid down for all purchases.

(Ref: Govt.of Mah. Notification dt. 22-11-1991 (Finance Deptt.) [Annexure XLII (1)]

All articles shall be subject to inspection before acceptance for which prescribed specifications should be
given and tests conducted by competent authority.

Purchases of all important plant and machinery, steel articles should be done on rate contract of DGS & D
or the enquiries should be addressed to all concerned on the approved list of manufacturers suppliers with DGS
& D. DGS&D.

Articles required for constructions by the constructing firms should confirm to specifications and satisfy the
prescribed tests.

Purchases can be made from other departments of govt. subject to scrutiny regarding cost, quality etc.
Special instructions for purchase from abroad given in the rules should be followed.

All purchases in India be made through the agency of CSPO except such articles as are allowed to be
purchased by the consuming department without reference to CSPO as shown in the schedule II appended to
the rule.

Indents should be issued after taking in to account and noting in the indent-form total cost of the material,
availability of sufficient funds and financial limits on the purchases.

The Administrative departments are empowered to sanction departure from the rules in consultation with
CSPO.

42.11.08  Classification of Store: - The store has been classified under MCER 172 as 1) stationery store 2) office
machinery and appliances 3) Printing store under sch. 1 of the rule.

42.11.09  Articles which can be purchased without references to C.S.P.O. : - Under sch.II of the rule list, of
articles which can be purchased without reference to CSPO is given. Purchases of these articles are subject to
approval by the Head of the departments subject to certificate regarding exclusive manufacture, observance of
normal procedure of purchase, financial powers of the officers and approval for CSPO regarding exclusive
manufacture.

42.12 Purchase Committees :-
Instructions of the govt. for carrying out purchases from CSPO and purchase committees of the
departments are contained in G.R. No. 1088/2512/IND-6, dt.2-1-92.
Summary of instructions to be noted by the officers of the Govt. as per the GR is given below.

42.12.01 Purchases through the department: - General articles required by a single department could be
purchased by that department. The Secretaries of the Administrotive departments should arrange for purchase of
these articles through a joint committee on appropriate rate contract.

42.12.02 Stationery and Printing Articles: - The purchases of large number of stationery and printing articles
should be assigned to department of Printing and Stationery. Committees have been formed by the Govt. for
purchases of store above Rs. 10 lakhs at the level of CSPO and Directorate of Stationery and Printing below Rs.
10 Lakhs.

42.12.03 Purchases from Central Prison can be done as usual subject to general considerations.

42.12.04 Purchase through SSI Unit: - Purchase through SSI Units will be done by the existing store purchase
committees by fixing rate contracts. MSSIDC may in turn fix their rate contract at their level. Articles to be
purchased from such committees are given in the Anne. III of the G.R. dated 2-1-92.

42.12.05 Purchase to be done by CSPO: - Purchases of articles to be done by CSPO is given in Anne. IV of the
G.R. dated 2-1-92.

42.12.06 Procedure to purchase by Govt. department/Semi Govt. Organizations: - The Govt. has fixed the
procedure for determining the rates of purchases from Govt. and Semi Govt. organizations and certain other
cooperatives or charitable institutes. These rates will be intimated by CSPO to the purchasing officers on
intimation to them.

42.12.07 Procedure for purchases by the departments concerned:-
(i) Each department should establish a committee for fixing rates and rate contracts of stores required by them.
    They may also appoint a representative of CSPO on this committee. Instructions given by the govt. as per G.R.
    dt. 21-2-76 should be followed.
(ii) Standard recommendations given by Lentin Commission (Ann.IV of G.R.) should be followed.
(iii) Special instructions given under G.R. dt. 2-1-92, para 8.3. should be followed in issuing tenders and
     accepting the same.
(iv) In carrying out purchases, Govt. circular dt. 14-10-86 regarding quality marks given by Bureau of Indian
     Standard should be adhered to. If such standards are not prescribed, the department may lay down its own
     standards appropriately or fix the specifications and get articles inspected from the govt. approved instts.
     mentioned in the G.R.
(v) The tenders should be called as per the two envelope system.
(vi) Inspection of materials should be done strictly according to the rules.
(vii) Adequate proof of payment (appropriate form of voucher) should be obtained in respect of purchases.
(viii) Govt. has also decided to operate principles of parallel rate contract to implement its policy regarding giving
     preference to small scale industries. (see rule 9)

42.12.08 Price preference to SSI Units: - Instructions regarding price preference to SSI units co-operatives,
reservation of articles to be purchased from them, are contained in para 10 of the above G.R.
Similarly other instructions contained in the G.R. should also be followed.

42.12.09 Adding and Modifying items in Schedule: - The items of different articles contained in Annexure should
be carefully noted. The purchasing department may refer matter to the MSSIDC and Administrotive department
to modify the schedule to include or exclude items to be purchased as per this G.R.

42.12.10 Powers of the Officers of the Purchase Committee: - The powers of the officers of the committee will
be the same as are assigned to them under manual of financial powers and orders of the Administrotive
department should be obtained for finalizing the purchases of higher limits whenever necessary.

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Chapter –XLIII
Charitable Endowments

43.01 Maharashtra State Forest Employees Welfare Fund:-

The Government of Maharashtra has sanctioned establishment of the Maharashtra State Forest Employees Welfare Fund vide Government of Maharashtra, Revenue and Forest department, Resolution No. FOM 1475/132140-F-4 Mantralaya, Mumbai –32 dated 24th March 1980 with the Primary object of introducing and adopting measures for the welfare of class-III and Class-IV employees of the Forest Department of the Maharashtra State. Due to lack of required participation and persuasion, the scheme was discontinued. This scheme was revived by the Government of Maharashtra vide Revenue and Forest department, Resolution No. FDM 1475/132140-F-4 Mantralaya, Mumbai –32 dated 9th August 2006 and the revised rules were approved. A copy of the G.R along with the rules is given as Annexure  XLIII (1).

Salient features of this Fund:-

The Maharashtra State Forest Employees Welfare Scheme came into force with effect from 9th August 2006.

The main features of the scheme are as under:-

(i) The Objects of The Fund

(a) The primary object of the Fund is to introduce and adopt measures for the welfare of the employees of the Forest Department, Social Forestry Department of the State of Maharashtra and members of their families as defined in Rule 9 of the Maharashtra Civil Services Rules. The Fund is a benevolent fund contributing towards and intended for the benefit of its members to the maximum extent the resources permit and is based on the principle of mutual help and cooperation.

(b) Assistance from the Fund shall be provided to its members.

• To meet expenses in connection with emergencies such as accident, sudden demise through the insurance cover.
• To provide interest free loans as a stop gap arrangement till official advances or medical bills are sanctioned to meet the expenses related to urgent medical check up, treatment/ operation. These loans shall be recovered from the medical advances/ bills/salary with in a period of six months. If the interest free loan is not repaid within the six month period, interest @ 4% per annum shall also be recovered from the member.
• To conduct general medical checkup camps/ blood donation camps (for ensuring availability of blood to the members in the need of hour).
• To rehabilitate the medically invalidated needy members/ dependents/orphaned members of families through vocational training/ educational support etc.
• To carry out other welfare activities as decided by the Management Committee.

(ii) Membership :-

• The membership to the Fund shall be voluntary.
• The employees, to whom these rules are applicable shall make an application for his enrolment as a member of the fund in the prescribed form to the Chairman of the Executive Committee.
• A member of the fund can continue to be a member so long as he/she is in employment of the Government of Maharashtra
• A member of the Fund, on leave or on deputation or under suspension, shall continue to be a member, so long as he holds a lien on a post in the Forest Department/SFD and continues to subscribe regularly to the Fund in his posted Division/ Office.

(iii) Subscription From The Members

Subscription shall be collected from all the members of the Fund at the rates decided by the Management Committee. The present rate of the subscription is as under:-

* Author APCCF (HRM & A)
Article I. CADRE

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(iv) **Administration of The Fund**

The fund shall be administered in accordance with the approved rules under the guidance of the Management Committee, Executive Committee and Divisional Committee.

(v) **Qualifications for Benefits**

In deciding priority of claims to benefits, on case to case basis, the Executive Committee shall take into consideration:

- Urgency of the need of the applicant.
- The circumstances of the family of the subscriber.
- The length of service of the subscriber.
- Genuineness of purpose, and other relevant information pertaining to the claim/ economic condition of the member/dependents.
- The quality of the service the subscriber has rendered.
- Track record of payment of subscriptions.

(vi) **Subscription & Donations**

- Every member of the Fund shall subscribe to the Fund at rates mentioned above. Subscription is paid during first fortnight of April/October of that year, but not later than 30th April/31st October.
- Donations from individuals/Registered Societies/ Organizations/others may be accepted both in cash/kind (e.g. Forest/Wild Life Protection Equipment, vehicles etc) subject to prior approval by the Executive Committee and will issue receipt for the same.

(vii) **Accounts of The Fund**

The Accounts of the Fund will be maintained by the staff under Conservator of Forests (HRD) Nagpur who is the Treasurer of the Fund. The Account of the Fund shall be operated jointly by Member Secretary & Treasurer of the Executive committee. The Accounts of the Fund shall be audited by Principal Chief Conservator of Forests, M.S., Nagpur annually preferably in the month of May. In addition, these accounts shall be audited by the Local Audit Department of the Government of Maharashtra i.e. the Chief Auditor, Local Fund Accounts, Mumbai

(viii) **Accounts of The Divisional Committee**

Each Divisional Committee shall open Saving Bank Account with State Bank of India / Nationalize Bank and credit all the moneys received from the Executive Committee in the respective accounts. The Accounts shall be jointly/singly operated by the Chairman and Treasurer of the Divisional Committee. Treasure shall maintain a Cash book and the funds shall promptly be recorded in that Cashbook. Treasurer shall send the same to the Management Committee by 30th April every year. The Inspecting Officer shall inspect annually and shall audit the accounts.

(ix) **Honorarium**

The staff which is required to maintain the Accounts of Divisional and Executive Committees may be granted an honorarium at the rate that may be fixed by the Management Committee.

(x) **Settlement Of Claims**

All applications shall in the first instance be investigated by the Divisional Committee and if the Divisional Committee finds that such applications come within the scope of the Fund, it shall forward the same with a full statement in each case, in the forms prescribed for the purpose, to the Executive Committee for disposal.

(xi) **Procedure For Payment Of Benefits/Loans**

Payments to the beneficiaries shall be made in cash / by cheques. It would be necessary to obtain the consent of the beneficiaries regarding mode of payment.
(xii) **Emergency Powers Of Divisional Committee**  
Each Divisional Committee may advance up to Rs.5000/- for the fund at its disposal to meet urgent cases of distress among the dependents of the subscribers of the Fund. The said action should be reported to the Executive committee.

(xiii) **Decisions of The Management Committee to be Final**  
The decision of the Management Committee on all matters connected with the interpretation of the Rules of the Fund and the adjudication of all claims shall be final.

**43.02 Van krida Mandal:**  
As one of the measures for undertaking welfare activities, mainly those relating to encouragement of sports, the need for having a suitable body was felt. On the initiative of some officers of the Forest Department, the Van Krida Mandal was formed. Afterwards, it was registered with the registrar of societies, Nagpur under the provisions of **Society Registration Act 1860, on 18th July, 2000.** Its membership was extended to employees of the Forest Department, Forest Development Corporation of Maharashtra Ltd (FDCM Ltd) and Directorate of Social Forestry. The main objectives for its formation were to collect the contribution/donations received from employees of the forest department.  

Annexure XLIII (2).

**43.02.01** The main objectives of Van Krida Mandal are as follows.
(i) This Mandal will works in educational, social, Cultural and charitable fields.
(ii) To develop the team spirit through the medium of sports.
(iii) To organized sports meets at various levels.
(iv) To collect the funds from various sources and to distribute and utilized them for sports’ events and related activities.
(v) To organize coaching camps.
(vi) To extend co-operation with other similar institution.
(vii) Various other welfare activities.
(viii) To carry out relief works at the time of natural calamities.

**43.02.02** Van Krida Mandal has been actively contributing from arranging state level and National Forests Sports Meet. In addition, following activities have been organized by Van Krida Mandal from time to time:-
(i) Printing and publicity of the souvenir.
(ii) Expenses regarding cultural programs.
(iii) Part contribution for purchasing uniform articles, training/coaching camps and VIP arrangements.

Van Krida Mandal is also contributing for similar activities for the 10th India Sports Meet.

**43.02.03** The operation of the fund under Van Krida Mandal shall be utilized for achieving the above stated objectives of the Van Krida Mandal as per the bye-laws. The accounts shall be got audited annually as per legal requirements and placed before the A.G.M.
Chapter –XLIV
Forest Conferences

44.01   Regarding place and period to hold conferences of forest officers:-
A conference of forest officers should be held in suitable place annually preferably in the rains to discuss
forest matters of importance. (BFM 604)

44.02   Regarding papers for discussion;-
The Principal Chief Conservator is authorized to get the papers, intended for discussion at the annual forest
conference, printed at the Government Central Press for the convenience of officers meeting at the conference.
(BFM 605)

44.03   Recording of Proceedings of the conference:-
(i) It is not necessary to have on Government’s record the proceedings of the annual forest conference except in
connection with subjects regarding which Government has given an express direction that the question should
be placed before the conference for discussion.
(ii) The controlling officer or officers should submit, through the usual channel, any proposals in connection
with questions discussed at the conference on which the orders of Government are required.  (BFM 606)

44.04   Regarding Traveling allowance of officers:-
For forest conferences convened by the Chief Conservators and Conservators as also the Silvicultural and
Utilization Conferences and meetings of the Board of Forestry, etc. held at various places, travelling allowance
(T.A.) of officers permitted to attend these conferences is regulated under the prevailing rules as on tour.

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*Author CCF (PT & SP)
45.01 Right to Information Act, 2005

45.01.01 The Right to Information Act, 2005 has converted culture of secrecy into culture of openness and transparency in the working government. It will be helpful & very effective in strengthening our democratic institutions, empowering the public, removing corruption and greater involvement of citizens in the development of the nation. The Act has created a practical regime through which the citizens of the country may have access to the information under the control of public authorities.

45.01.02 The basic objective of Right to Information Act, 2005 is to empower citizens, promote transparency and accountability in government. An informed citizen will be better equipped to keep necessary vigil on the instrument of governance and make the government more accountable to the governed.

45.01.03 Under the provisions of Right to Information Act, 2005, Assistant Public Information Officer, Public Information Officers & First Appeal Authority have been designated in all Forest & Wildlife Divisions of all Forest & Wildlife Circles vide this office letter No. 552, dated 10/10/2005, which is enclosed as [Annexure XLV (1)] of Compendium. A comprehensive list APIO, PIO & First Appeal Authority has been given in this Annexure.

45.01.04 The copy of Right to Information Act, 2005 has been enclosed as [Annexure XLV (2)] of the Compendium. Besides the guidelines for information seekers under this act issued vide GOI letter no. 1/8/2007-IR, Ministry of Personnel, Public Grievances & Pensions (Department of Personnel & Training) dated 8th November, 2007 has been enclosed as [Annexure XLV (3)] of Compendium.

45.01.05 As far as the office of Principal Chief Conservator of Forest, M.S., Nagpur is concerned, Following officers have been designated as Public Information Officer & First Appellant Officer along with the subject concerned.

**List of Public Information Officers.**

<table>
<thead>
<tr>
<th>S.N.</th>
<th>Public Information Officer</th>
<th>Subjects dealt with</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Conservator of Forest (Resource Utilization)</td>
<td>Production &amp; Management</td>
</tr>
<tr>
<td>2</td>
<td>Chief Conservator of Forest &amp; Nodal Officer</td>
<td>Forest Conservation Act, 1980.</td>
</tr>
<tr>
<td>3</td>
<td>Conservator of Forest (Tendu)</td>
<td>Tendu &amp; Minor Forest Produce</td>
</tr>
<tr>
<td>4</td>
<td>Conservator of Forests (Information Technology, Publicity &amp; Development)</td>
<td>Budget, Planning &amp; Development.</td>
</tr>
<tr>
<td>5</td>
<td>Conservator of Forest (Human Resource Development)</td>
<td>Establishment</td>
</tr>
<tr>
<td>6</td>
<td>Conservator of Forest (Joint Forest Management -2)</td>
<td>Forest Protection</td>
</tr>
<tr>
<td>7</td>
<td>Dy. Conservator of Forest (Survey &amp; Monitoring)</td>
<td>Wildlife</td>
</tr>
</tbody>
</table>

**List of First Appellant Officer**

<table>
<thead>
<tr>
<th>S.N.</th>
<th>First Appellant Officer</th>
<th>Subjects dealt with</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Additional Principal Chief Conservator of Forest (Human Resource Management &amp; Administration), M.S., Nagpur.</td>
<td>Production &amp; Management/Forest Conservation Act, 1980/Tendu &amp; Minor Forest Produce/Budget, Planning &amp; Development/Establishment/Forest Protection.</td>
</tr>
</tbody>
</table>

* Author APCCF (HRM & A)
All the Public Information officers designated above have been given instruction to maintain all its records duly catalogued and indexed in a manner and the form which facilitates the right to information under this Act and ensure that all records that are appropriate to be computerized are, within a reasonable time and subject to availability of resources, computerized and connected through a network all over the country on different systems so that access to such records is facilitated.

Besides they have been asked to publish 17 manuals as per the provisions of section 4 (1) (b) within one hundred and twenty days from the enactment of this Act, the details of which are as under.

**Details of Manuals as per the provisions of Rule No.4 (1) (b) of RTI Act 2005.**

<table>
<thead>
<tr>
<th>Manual No.</th>
<th>Particulars</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td>the particulars of its organization, functions and duties;</td>
</tr>
<tr>
<td>(ii)</td>
<td>the powers and duties of its officers and employees;</td>
</tr>
<tr>
<td>(iii)</td>
<td>the procedure followed in the decision making process, including channels of supervision and accountability;</td>
</tr>
<tr>
<td>(iv)</td>
<td>the norms set by it for the discharge of its functions;</td>
</tr>
<tr>
<td>(v)</td>
<td>the rules, regulations, instructions, manuals and records, held by it or under its control or used by its employees for discharging its functions;</td>
</tr>
<tr>
<td>(vi)</td>
<td>a statement of the categories of documents that are held by it or under its control;</td>
</tr>
<tr>
<td>(vii)</td>
<td>the particulars of any arrangement that exists for consultation with, or representation by, the members of the public in relation to the formulation of its policy or implementation thereof;</td>
</tr>
<tr>
<td>(viii)</td>
<td>a statement of the boards, councils, committees and other bodies consisting of two or more persons constituted as its part or for the purpose of its advice, and as to whether meetings of those boards, councils, committees and other bodies are open to the public, or the minutes of such meetings are accessible for public;</td>
</tr>
<tr>
<td>(ix)</td>
<td>a directory of its officers and employees;</td>
</tr>
<tr>
<td>(x)</td>
<td>the monthly remuneration received by each of its officers and employees, including the system of compensation as provided in its regulations;</td>
</tr>
<tr>
<td>(xi)</td>
<td>the budget allocated to each of its agency, indicating the particulars of all plans, proposed expenditures and reports on disbursements made;</td>
</tr>
<tr>
<td>(xii)</td>
<td>the manner of execution of subsidy programmes, including the amounts allocated and the details of beneficiaries of such programmes;</td>
</tr>
<tr>
<td>(xiii)</td>
<td>particulars of recipients of concessions, permits or authorizations granted by it;</td>
</tr>
<tr>
<td>(xiv)</td>
<td>details in respect of the information, available to or held by it, reduced in an electronic form;</td>
</tr>
<tr>
<td>(xv)</td>
<td>the particulars of facilities available to citizens for obtaining information, including the working hours of a library or reading room, if maintained for public use;</td>
</tr>
<tr>
<td>(xvi)</td>
<td>the names, designations and other particulars of the Public Information Officers;</td>
</tr>
<tr>
<td>(xvii)</td>
<td>such other information as may be prescribed and there after update these publications every year;</td>
</tr>
</tbody>
</table>

Accordingly, all these 17 manuals have been published in all territorial forest & wildlife circles.

**Procedure for obtaining Information (Section - 7):** Subject to the proviso to sub-section (2) of section 5 or the proviso to sub-section (3) of section 6, Public Information Officer on receipt of a request under section 6 shall within thirty days of the receipt of the request, either provide the information on payment of prescribed fee or reject the request for any of the reasons specified in sections 8 and 9. Provided that where the information sought for concerns the life or liberty of a person, the same shall be provided within forty-eight hours of the receipt of the request.

If Public Information Officer or State Public Information Officer, as the case may be, fails to give decision on the request for information within specified period Public Information Officer shall be deemed to have refused the request.
Where access to information is to be provided in the printed or in any electronic format, the applicant shall, subject to the provisions of sub-section (6), pay such fee as may be prescribed:

Provided that the fee prescribed under sub-section (1) of section 6 and sub-sections (1) and (5) of section 7 shall be reasonable and no such fee shall be charged from the persons who are of below poverty line as may be determined by the appropriate Government.

45.01.10 Provision of First & Second Appeal: Any person who, does not receive a decision within the time specified in sub-section (1) or clause (a) of sub-section (3) of section 7, or is aggrieved by a decision of the Public Information Officer, may within thirty days from the expiry of such period or from the receipt of such a decision prefer an appeal under section 19 (1) to such officer who is senior in rank to the Public Information Officer in each public authority:

Provided that such officer may admit the appeal after the expiry of the period of thirty days if he or she is satisfied that the appellant was prevented by sufficient cause from filing the appeal in time.

Where an appeal is preferred against an order made by a Public Information Officer, under section 11 to disclose third party information, the appeal by the concerned third party shall be made within thirty days from the date of the order.

A second appeal under section 19, sub-section (2) against the decision under Section 19 sub-section (1) of shall lie within ninety days from the date on which the decision should have been made or was actually received, with the State Information Commission.

An appeal under sub-section (1) or sub-section (2) shall be disposed of within thirty days of the receipt of the appeal or within such extended period not exceeding a total of forty-five days from the date of filing thereof, as the case may be, for reasons to be recorded in writing. The decision of the Central Information Commission or State Information Commission, as the case may be, shall be binding.

Where the Central Information Commission or the State Information Commission, as the case may be, at the time of deciding any complaint or appeal is of the opinion that the Public Information Officer, has, without any reasonable cause, refused to receive an application for information or has not furnished information within the time specified under sub-section (1) of section 7 or malafidey denied the request for information or knowingly given incorrect, incomplete or misleading information or destroyed information which was the subject of the request or obstructed in any manner in furnishing the information, it shall impose a penalty of two hundred and fifty rupees each day till application is received or information is furnished, so however, the total amount of such penalty shall not exceed twenty-five thousand rupees:

In addition, it can recommend for disciplinary action against the Public Information Officer, under the service rules applicable to him.

Provided that the Public Information Officer shall be given a reasonable opportunity of being heard before any penalty is imposed on him,

Provided further that the burden of proving that he acted reasonably and diligently shall be on the Public Information Officer

45.02 Salient Features of the Provisions of Right of Information Act, 2005.

45.02.01 Obligations:-

S 4 (1) Every public authority shall - (a) maintain all its records duly catalogued and indexed in a manner and the form which facilitates the right to information under this Act and ensure that all records that are appropriate to be computerized are, within a reasonable time and subject to availability of resources, computerized and connected through a network all over the country on different systems so that access to such records is facilitated

45.02.02 Coverage:-

(i) Came into effect from October 12, 2005

(ii) Covers Central, state and local governments, and

➢ all bodies owned, controlled or substantially financed;

➢ non-government organization substantially financed, directly or indirectly by funds provided by the appropriate Government (2(h))

(iii) Covers executive, judiciary and legislature (2(e))

(iv) Includes information relating to private body which can be accessed by under any other law for the time being in force (2(f))
45.02.03 What is a Public Authority?

"Public authority" means any authority or body or institution of self-government established or constituted—
(i) by or under the Constitution;
(ii) by any other law made by Parliament;
(iii) by any other law made by State Legislature;
(iv) by notification issued or order made by the appropriate Government, and includes any—
  ➢ body owned, controlled or substantially financed;
  ➢ non-Government organization substantially financed, directly or indirectly
  by funds provided by the appropriate Government;

45.02.04 What does Right to Information mean?

It includes the right to -
(i) inspect works, documents, records.
(ii) take notes, extracts or certified copies of documents or records.
(iii) take certified samples of material.
(iv) obtain information in form of printouts, diskettes, floppies, tapes, video cassettes or in any other electronic mode or through printouts.[S.2(j)]

45.02.05 Processes under RTI Act, 2005.

(i) Application to be submitted in writing or electronically, with prescribed fee, to Public Information Officer (PIO).
(ii) Envisages PIO in each department/agency to receive requests and provide information. Assistant PIO at sub-district levels to receive applications/appeals/complaints and forward to appropriate PIO. These will be existing officers.
(iii) Information to be provided within 30 days. 48 hours where life or liberty is involved. 35 days where request is given to Asst. PIO, 40 days where third party is involved and 45 days for human rights violation information from listed security/intelligence agencies.
(iv) Time taken for calculation and intimation of fees excluded from the time frame.
(v) No action on application for 30 days is a deemed refusal.
(vi) No fee for delayed response.

45.02.06 What is not open to disclosure?

The following is exempt from disclosure [S.8])
(i) information, disclosure of which would prejudicial affect the sovereignty and integrity of India, the security, strategic, scientific or economic interests of the State, relation with foreign State or lead to incitement of an offence.
(ii) information which has been expressly forbidden to be published by any court of law or tribunal or the disclosure of which may constitute contempt of court;
(iii) information, the disclosure of which would breach a breach of privilege of Parliament or the State Legislature;
(iv) information including commercial confidence, trade secrets or intellectual property, the disclosure of which would harm the competitive position of a third party, unless the competent authority is satisfied that larger public interest warrants the disclosure of such information;
(v) information available to a person in his fiduciary relationship, unless the competent authority is satisfied that the larger public interest warrants the disclosure of such information;
(vi) information received in confidence from foreign Government
(vii) information which would impede the process of investigation or apprehension or prosecution of offenders;
(viii) cabinet papers including records of deliberations of the Council of Ministers, Secretaries and other officers;
(ix) information which relates to personal information the disclosure of which has no relationship to any public activity or interest, or which would cause unwarranted invasion of the privacy of the individual;
(x) Notwithstanding any of the exemptions listed above, a public authority may allow access to information, if public interest in disclosure outweighs the harm to the protected interests.

45.02.07 RTI Act 2005-Exemptions

(i) Infringes copyright, except of the state.
(ii) Where practicable, part of record can be released.
(iii) Intelligence and security agencies exempt (S 24)– except cases of corruption and human rights violation
(iv) Third party information to be released after giving notice to third party
(v) Most exempt information to be released after 20 years (with some exceptions).
(vi) Provided that the information, which cannot be denied to the Parliament or a State Legislature shall not be denied to any person.
(vii) Notwithstanding anything in the Official Secrets Act, 1923 nor any of the exemptions (a to i), a public authority may allow access to information, if public interests in disclosure outweighs the harm to the protected interest.

45.02.08 Information Commission:-
(i) The Central Information Commission/State Information Commission is an autonomous body set up to inquire into complaints received from citizens.
(ii) You can complain that you have been refused access to information. You can also complain about how the public authority has handled your request, for instance;
   - failure to respond to your request within 30 working days (or failure to explain why an extension to the 45 days is needed)
   - failure to give you proper advice and help within the stipulated time
   - failure to give information in the form in which you asked for it
   - failure to properly explain reasons for refusing your request, for instance if the public authority believes that giving you information would harm a criminal investigation.

45.02.09 What information does the Information Commission need?
To deal with complaint promptly, send the following details to Information Commissioner:-
(i) name and address of the appellant;
(ii) name and address of the Central Public Information Officer against the decision of whom the appeal is preferred;
(iii) particulars of the order including number, if any, against which the appeal is preferred;
(iv) brief facts leading to the appeal.
(v) if the appeal is preferred against deemed refusal, the particulars of the application, including number and date and name and address of the State Public Information Officer to whom the application was
(vi) prayer of relief sought;
(vii) grounds for the prayer or relief; verification by the appellant; and
(viii) any other information which the Commission may deem necessary for deciding the appeal.

45.02.10 RTI Act 2005 – Penalties
(i) imposable by Information Commission on PIO or officer asked to assist PIO
(ii) For unreasonable delay – Rs 250 per day up to Rs 25,000
(iii) For illegitimate refusal to accept application, malafide denial, knowingly providing false information, destruction of information, etc. – up to Rs. 25,000 fine
(iv) Recommendation for departmental action for persistent or serious violations
   However, no criminal liability
(v) Immunity for actions done in good faith (S. 21).

45.02.11 RTI Act 2005 – Access
Universal Access – especially to the Poor
(i) Fee at a reasonable level – though quantum not specified. No fee for BPL.
(ii) Assistant Public Information Officers at sub-district levels to facilitate filing of applications/appeals
(iii) No need to specify reason for seeking information or other personal details
(iv) Provision to reduce oral requests into writing.
(v) Provision to provide all required assistance, including to disabled persons.
(vi) Information to be provided in local languages.
(vii) Provision for damages.
(viii) Open only to citizens of India.

45.02.12 RTI Act 2005–Responsibilities of Public Authorities
(i) Appointing PIOs/Asst. PIOs within 100 days of enactment (5(1)).
(ii) Maintaining, cataloguing, indexing, computerizing and networking records [4(1) (a)].
(iii) Publishing within 120 days of enactment a whole set of information and updating it every year [4(1)(b)]
(iv) Publishing all relevant facts while formulating important policies or announcing the decisions which affect public [4(1)(c)]
(v) Providing reasons for its administrative or quasi judicial decisions to affected persons [4(1)(d)]
(vi) Providing information suo moto [4(2)]
(vii) Providing information to Information Commission [25(2)]
(viii) Raising awareness, educating and training [26(1)]
(ix) Compiling in 18 months and updating regularly local language guide to information [26(2) (3)]

45.02.13 Public Awareness and Educational Programmes Sec 26

(i) Develop and organize educational programmes to advance the understanding of the public, particularly the disadvantaged, to exercise right to information.

(ii) Government to:
   ➢ Encourage public authorities to participate in programmes; promote timely/ effective dissemination of accurate info on activities.
   ➢ Train CPIOs and produce relevant training materials – user guide and related matter.

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**Chapter –XLVI**

**Plantation Works**

46.01 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. [Annexure XLVI (1)]

46.02 For the works to be taken under EGS/MREGS Govt. issues G.R.s for fixing work norms / cost norms as and when required and accordingly the estimates of works are prepared and sanctioned by the authorized officers.

For giving technical sanction to the works under EGS/MREGS following G.R.s are in force.

- Revenue and Forest Deppt. GR.No.FDM-2006/PK.313/F-2/1.11.2007 [Annexure XLVI (2)]
- Planning deppt. EGS-2007PK 24/EGS-10/14 August, 2007 [Annexure XLVI (3)]

* Author APCCF (B,P & D)

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**Chapter –XLVII**

**Training**

47.01 Training is a powerful tool of Human Resource Development. It is imperative to strengthen the Training Wing of the Forest Department. All the existing training institutions of the Department should be provided with adequate infrastructure facility and staff. Training Wing should be expanded to cater the training need of the Forest Department. Field staff should not be posted in the Department unless they obtain professional training in recognized institute of the Department. Ministerial staff should also be given basic training to cater the need of the Forest Department.

47.02 Chief Conservator of Forests (Research, Education and Training) shall be overall incharge of training activities of the Department who will work under the supervision of the Prin. Chief Conservator of Forests. The Conservator of Forests, Education & Training shall work as controlling officer of all the Forestry Training Institutes in the State. The institute will be headed by a Director / Principal. Training programme shall be conducted as per the Training Rules approved by Government. A Review Committee constituted by the Government will review the training modules of the different cadres viz. Forest Guards, Foresters, Range Forest Officers etc. once in three years and suggest modifications if any for consideration of the Government.

* Author CCF (R, E & T)

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