CHAPTER I

INTRODUCTORY

General

NOTE—Read "Accountant General", "Government", and "charged" for the expressions "Principal Auditor", "local Government", and "non-voted" or "non-votable" respectively, wherever the expressions occur in this volume including the appendices and forms.

1. The rules contained in this volume deal with financial transactions of the Forest Department, with the initial accounts maintained by divisional forest officers and their subordinates, and with the accounts rendered by divisional forest officers to the Principal Auditor. They are supplementary to the general Account Rules in Volume V of the Handbook which are applicable to the Forest Department, unless there be something repugnant in the subject or context, or except to the extent that they are modified by the rules in this volume. F.A.C. 3.

2. As explained in paragraph 2 of Volume V of the Handbook, this volume contains the Subsidiary and Financial rules of the Government and also the rules made by the Auditor General under section 168 of the Government of India Act, 1935, and under the rules issued by the Governor General under paragraph 11(3) of the Government of India (Audit and Accounts) Order 1936, (see Appendix I to Volume V of the Handbook), prescribing the methods and principles in accordance with which the accounts of the department are to be kept and rendered to the Accountant General on prescribed dates, and also the form in which they are to be maintained and compiled for submission to the Accountant General. No rule of the Auditor General included in this volume, should be modified without the previous concurrence of the Accountant General.

3. Besides the rules contained in this volume, a number of rules bearing on matters which are more allied to the administrative working of the department but which also reproduce instructions or orders dealing with financial or accounts matters have for the sake of convenience in their application been reproduced in the Uttar Pradesh Forest Manual. No new rule pertaining to financial or accounts matters shall be introduced in that Manual, and no such rule which may already exist in that Manual shall be omitted or modified without a previous reference to the Finance Department of the Local Government.

NOTE—In a number of cases, reference to the relevant rules in the Forest Manual have been quoted in the rules in this volume, and vice versa.

4. Unless there be something repugnant in the subject or context, the definition of the terms used in this volume will be the same as that contained in Volume V of

the Handbook and in the Budget Manual. The following terms are, however, special for the purpose of this volume:

(1) Department means the Forest Department, Uttar Pradesh.

(2) Divisional Officer or Divisional Forest Officer means the officer appointed by proper authority to hold charge of a forest division.

CHAPTER II

DUTIES OF DEPARTMENTAL OFFICERS

Chief Conservator

5. The Chief Conservator of Forests as the chief head of the department is the technical adviser to the Local Government in all forest matters. He exercises a general control over the expenditure and accounts of the department. He examines the budgets of forest circles and prepares and submits the departmental budget to Government, distributes the appropriations for each year among the circles and arranges for re-appropriation of funds or for supplementary grants. He watches the progress of expenditure under each item of accounts against the sanctioned appropriation. He also deals with all general questions of financial importance affecting the department as a whole, as Well as questions relating to the classification of revenue and expenditure, accounting, forms, etc. F.M.V. 45.

Conservator

6. (i) The conservator of forests, as the head of a forest circle, exercises general control over the accounts of revenue and expenditure of all divisions subordinate to that circle. F.M.V. 46 and 245. F.A.C. 75.

(ii) Each divisional officer furnishes monthly to the conservator a copy of his accounts of revenue and expenditure as well as a number of returns pertaining to the demands for and realization of revenue. The conservator checks these accounts and returns, watches the progress of collection of revenue, the early settlement of old outstanding items, and scrutinizes all cases of free grants of forest produce and sales of forest produce at favourable or reduced rates. As regards expenditure, he sees generally that the money transactions are conducted in accordance with financial rules(and that sanctions exist for all items of unusual or capital

expenditure. He exercises a strict control over all the charges under the minor head "Conservancy, and works" and the charges on account of travelling allowances and contingencies.

(iii) He prepares the annual budget for his circle, distributes among divisions the appropriations sanctioned for the circle and exercises a strict control over the progress of expenditure, taking timely action for re-appropriation of funds, surrendering of allotments, or obtaining additional appropriation.

(iv) He inspects forest works during annual inspections, examines progress reports on works periodically submitted to him and thus reviews all works expenditure.

(v) He scrutinizes the abstract of the ledger submitted through him monthly (paragraph 195) to see that all grants of advances to contractors and disbursers are really necessary, are not high and are promptly adjusted.

(vi) He scrutinizes all items in the objection statements of the Principal Auditor, sees that the reply furnished in each case is complete and to the point and takes any other action that may be specially called for in particular cases.

(vii) He generally exercises the powers of a head of a department under the financial rules, as explained in other volumes of the Handbook.

7. The conservator may, during his absence from headquarters, delegate all or a portion of his duties with regard to the control of the accounts to a gazetted government servant in charge of his office. F.A.C. 77.

8. All letters which issue from the conservator's office sanctioning expenditure or appointments must be signed by the conservator himself or by a gazetted government servant in charge of his office, but not by the head assistant, the head clerk or other office employee. F.A.C. 78.

9. The divisional forest officer is primarily responsible for the effective check and control of accounts of the entire division, both in respect of revenue and expenditure. He also exercises general control over the accounts of all subordinate officers. His duties in respect of particular matters are explained in the different chapters of this volume. F.A.C. 57 and F.M.V. 165.

NOTE—The functions of the divisional officer are discharged by the Chief Conservator and conservators in respect of cash accounts of their own offices, designated as the General Direction and direction divisions respectively.

Working plan officer

10. Working plan officers will be considered as part of the divisional staff of the divisions in which they are serving and their accounts will pass through, and be incorporated in, the divisional accounts in the ordinary way. F.M.V. 74(i).

CHAPTER III

CASH AND CASH-BOOK

A—Cash

11. The term "cash" includes legal tender coin, currency notes, cheques payable on demand, demand drafts and remittance transfer receipts. (See also paragraphs 23 to 25-A of Volume V of the Handbook.) F.A.C. 14.

NOTE—A small supply of ten paise revenue stamps may, when necessary for use as receipts stamps, be kept as part of the cash balance.

Custody of cash

12. Every government servant who is authorized to receive and disburse F.A.C. 15.

government money should keep a cash chest for its custody and keep the key of it in his own possession. (See also paragraph 28 of Volume V of the Handbook.)

13. The contents of the chest must be counted by the head of the office or the senior most official in charge at least once a month and the amount compared with the cash-book balance. The result of the verification should be recorded in the cash-book each time as follows: F.A.C. 15.

"Cash balance verified by me today and found to be rupees (in figures), rupees (in words).

Date Designation of officer.

If any excess or deficit is found, an entry of it should be made at once in the cash-book and a report forwarded to the departmental superior. [See also paragraph 27.]

14. Under paragraph 69 of Volume V of the Handbook, subordinates of the department who are entrusted with government money, stores, valuables or with the collection of revenue are required to furnish security. Detailed rules on the subject will be found in Appendix I. F.M.V. 54—56

15. Whenever necessary, treasurers may be appointed with the sanction of the Local Government on furnishing adequate security. (See Appendix I) to have charge of the cash chest. F.M.V. 76.

16. Cash in small sums may be collected or disbursed by such subordinate officers who do not keep a cash chest as the divisional officer may authorize. Divisional officers are responsible for seeing that proper arrangements are made for the safe custody of money in such cases. Collections must be deposited with the least possible delay into the cash chest of the officer in whose accounts it will first appear and similarly an account supported by the payees' receipts should be rendered promptly to the same officer for payments made. F.M.V.176. 188 and 190.

17. In no circumstances shall any forest officer or subordinate place any private money in the government cash chest.

B—Cash-book

1—GENERAL

F. A. C. 16. 18. (i) Every government servant who is authorized to receive and disburse government money shall maintain a cash-book in form no. 1 (E-2), in which he should enter all money transactions as they occur.

(ii) A cash verification certificate shall be recorded every month by the government servant concerned on the cash-book.

F.M.V. 172. (iii) The cash-book of all subordinate disbursing officers shall contain a detailed record of their daily transactions and shall be written up daily.

F.A.C. 18 and F.M.V. 171. 19. The cash-book is the principal record of all money accounts, other registers being only subsidiary to it. All transactions should be entered in detail, and entries should be clear and neat. The transactions of the divisional office, if any, as distinct from those of the divisional head clerk (see paragraphs 28 and 177) should be written up day by day in the divisional cash-book. Similarly, all the transactions of each subordinate officer should be entered in a separate cash-book to be maintained by him and an account rendered monthly to the divisional officer for incorporation in the divisional cash-book. All items of classified revenue realized and expenditure incurred by subordinate officers should be posted in the divisional cash-book in totals only, while other items of receipts and charges and recoveries of service payments (paragraph 49) should be entered therein in detail.

NOTE—For detailed instructions for classification of revenue and expenditure, see Appendix II.

Record of transactions

20. Money transactions of the department consist of receipts on account of forest revenue and certain other miscellaneous charges, remittance of receipts into the treasury, drawals of cheques, payments on account of departmental expenditure and miscellaneous dues, and payment and recovery of advances. Detailed rules on each class of transaction will be found in the succeeding chapters of this volume.

21. All money transactions of the department must be shown in the cash-book (form no. I). Sufficient details should be given in column "Particulars" to admit of the main points of each transaction being readily ascertained without reference to detailed vouchers. Further instructions regarding the manner in which the different classes of transactions are recorded in the cash-book will be found in the relevant chapters of this volume. F.A.C. 17.

Classification of transactions

22. (i) The classification of receipts and charges should be given in the column "Head of service" on both sides of the cash-book. Revenue and charges falling under the major heads "X—Forest", "10—Forest", and "65—Capital Outlay on Forest" respectively should be classified in detail in accordance with the sanctioned accounts classification as given in Appendix II.	F.A.C.19.

(ii) All sums paid into the treasury by a departmental officer or on his account should be debited to "Forest remittance" even though the remittance be made by a cheque and not in cash (paragraph 42).

NOTE—For earnest money deposits, see paragraph 168.

(iii) The value of all cheques drawn should be credited to "Forest remittance" irrespective of whether or not they are cashed at once.

(iv) Advances and recoveries thereof should be shown under "Forest advances" or "Works advances."

(v) Deductions made from pay bills, etc., should be recorded as pertaining to service fund, income-tax, forest deposits, etc., as the case may be.

(vi) Value of bills accepted by other departments (paragraph 47) and of bills of other departments accepted by the divisional officer (paragraph 144) and all other items of receipts and charges adjustable by book transfer should be classified under "Book transfers."

(vii) Recoveries of service payments should be dealt with as prescribed in paragraph 49.

(viii) Expenditure on capital works to be financed from revenue should be shown in the divisional accounts under the appropriate head subordinate to "10—Forest, B. Conservancy and Works".

(ix) Expenditure on capital works, the cost of which will be met from the borrowed fund, should be shown under the head "65—Capital Outlay on Forests".

Inter-divisional transactions

23. (a) 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, and no inter-divisional adjustments are ordinarily allowed. When revenue is collected or expenditure incurred in one division on account of another, a note should be made outside the accounts, if the information is required for departmental purposes. F.A.C. 21.

(b) Similarly revenue or expenditure should be recorded in the cash account of the subordinate officer by whom it is collected or incurred, even though it might relate to another subordinate officer. F.M.V. 173.

NOTE— Inter-divisional adjustments are allowed in the case of advances of pay, travelling allowances, etc., made to government servants on transfer from one division to another.

(c) Clauses (a) and (b) apply only to transactions between divisions in the same circle. In the case of transactions between divisions in different circles, adjustments should be made monthly as they arise through the head "Inter-divisional transfers" to enable the results of the working of forests in each circle to be accurately ascertained.

NOTE—Pay and allowances of the staff belonging to the Working Plans Circle and lent to working plan divisions will be paid in the territorial divisions where they are employed. No further adjustment on this account will be made, vide paragraphs 10 and 66.

(d) When adjustments between different governments are involved, the rules in paragraph 85 and 85-A of Volume V of the Handbook apply. See also Treasury Rules 33—36, Appendix II, and the rules contained in Appendix IX, Volume V of the Handbook. F.M.V. 74-11

Checking and balancing

24. 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 payments are supported by vouchers which have been passed by the divisional officer. The cash-book should be initialed (and dated) under the last entry checked. F.A.C. 25.

25. (a) The cash-book should be closed and balanced monthly. Divisional officers should close their books on the last working day of each month. F.A.C. 26.

(b) Subordinate officers who do not submit their accounts direct to the Principal Auditor will close their accounts not earlier than the 20th of each month, and submit to the officer in charge of the forest division in which they are serving, or in which their accounts are compiled, a copy of the cash-book with the original vouchers and such other accounts as may be prescribed (see paragraph 205). F.M.V. 169.

26. Rules regarding the preparation of the cash account will be found in paragraphs 179—181.

27. In the case of divisional officers the cash balance on hand, if any (see paragraph 28), should be counted on the last day of each month and a certificate to the effect that it agrees with the computed balance should be recorded in cash account in form no. 3 (E-7) (paragraph 179). If the divisional officer is at headquarters, he must always verify the cash balance in person and sign the accounts rendered. If he is absent on tour, the duties may be entrusted to the senior gazetted subordinate or Forest Assistant of the divisional staff present at headquarters, but without the special sanction of the Local Government, not more than two months may be allowed to elapse without a personal verification of the balance by the divisional officer. F.A.C. 17.

NOTE—As the Divisional Forest Officer, Garhwal, remains on tour for more than a month and also that there is no divisional assistant in that division, he may check the cash balance of the head clerk as many times as he happens to be at the Headquarter during a year instead of verifying it every month.

F.A.C. 27. 28. As all transactions of the department are generally recorded in the first instance in the cash-books of subordinate officers and not in the divisional cash-book (see paragraphs 19 and 177), there will ordinarily be no cash balance in the divisional cash-book.

F.M.V. 193. 29. A copy of all subordinate cash-books will be sent to the divisional office bearing a forwarding number and date and a

note of returns which are blank.

F.M.V. 194. 30. A copy of the divisional cash-book is not sent to the Principal Auditor.

Correction of errors

F.A.C. 27-A 31. If an item in the forest accounts which properly belongs to one head is wrongly classified under another head, the error shall be corrected in the following manner:

(a) If the error is discovered before the close of the month's accounts, the necessary correction should be made in the original entries before the accounts are closed.

NOTES—The mistake should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The disbursing officer should initial every such corrections and invariably date his initials.

(b) If the error is discovered after the close of the month's accounts, but before the accounts for March final are closed, the correction should take the form of a fresh entry in the current cash-book.

NOTE 1.—Errors affecting only revenue or expenditure (service) heads, where the amounts involved do not exceed Rs. 10, need no formal correction.

NOTE 2.—If the error affects one or more heads on each side of the cash-book, the correcting entry should be made on both sides, but if it effects only receipt or expenditure heads on one side of the cash-book, the entry should be made on the one side affected, the amount (plus or minus) pertaining to each head being specified in the column headed "Particulars" and the column "Receipts" or "Disbursement" 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, quoting reference to the correcting entry.

NOTE 3.—No correcting entry should be made unless supported by the orders of the divisional officer obtained on a transfer entry memo. in the form below:

Particulars of	Debits	Credits

the original transaction with reasons for the proposed adjustment	Head of account	Amount			Head of account	Amount			
		Rs.	a.	p.		Rs.	a.	p.	

Passed.

Divisional Forest Officer.

(c) If the error is discovered after the accounts for March final have been closed and despatched, it should be reported by letter to the Principal Auditor who will deal with it in accordance with the rules in the Account Code and advise to the divisional officer the corrections (if any) which he should make in his accounts.

(d) In all cases in which a formal correction is not permissible, it is sufficient to make a suitable note (in red ink) in all the accounts concerned.

CHAPTER IV

REVENUE

Sale of forest produce

32. The various methods of disposing of forest produce are defined in the Forest Manual, Article 146.

33. (i) The powers of forest officers to enter into contracts, leases and agreements are laid down in the Forest Manual, Article 149 and Volume I of the Handbook.

(ii) The standard forms of agreements approved by Government for sale of forest produce are contained in the Forest Manual and the guard-book of prescribed forms.

34. (i) No timber or other forest produce and no live stock, stores, tools or plant may be sold, except on receipt of cash payment in full at the time of delivery. The conservator may, however, authorize forest officers of and above the rank of ranger, in exceptional cases and under such conditions regarding time of payment as he may lay down, to effect sales without payment in full at the time of delivery. Every such transaction, if the value exceeds Rs. 5,000, should be reported to the local Government; if the value exceeds Rs. 10,000, the previous sanction of the local Government should be obtained. F.D.C.

(ii) Sales to departments of Government with whom accounts are adjusted by book transfer are exempted from this rule.

Remittance of cash receipts

35. All revenue received by officers of the department should be paid into the treasury with as little delay as possible (vide paragraph 21 of Volume V of the Handbook), but numerous petty remittance must be avoided. Conservators will fix a maximum amount up to which small collections of revenue may be retained in the cash chest until the closing of the accounts, before which date all cash must be remitted to the treasury unless they have been used locally (see paragraph 41)

F.M.V. 177.

36. In order to minimize the risk of loss or
the collection of revenue, divisional officer
make it a condition of sale under an agreem
the revenue must be paid by the purchaser
into a treasury, and he will further insist tha
as possible, other sums shall also be so paid
purchaser (also see paragraph 39).

F.A.C. 19.

37. When revenue on account of timber or
forest produce is paid in advance, the amou
should be at once credited as revenue to the

appropriate account heads in the cash-book

F.A.C. 30.

38. Revenue collected at outlying stations r
remitted to treasuries by means of postal m
orders. In such cases no duplicate chalan is
at the treasury, as the money will be receiv
from the post office. The acknowledgment
coupon of the money order will be forward
treasury to the divisional officer and also a
of all remittances received by money order
day on which such transactions may occur
rules in Appendix III).

F.A.C. 32. and F.M.V. 178.

39. (i) Each remittance to the treasury by a
officer will be accompanied by the usual ch
form supplied by treasury officers in duplic
paragraphs 31-31-C and 32 of Volume V o
Handbook. One copy will form the voucher
entry in the cash-book and the other will be
by the treasury officer. Remittances by pur
(paragraph 36) will similarly be accompani
chalan forms in duplicate, one copy being g
the remitter who will send it to the forest of
directly concerned. The divisional officer w
in his accounts all revenue remitted by cont
from the entries in the range accounts supp
the chalan issued to the remitter and will ve
entries from the consolidated treasury recei
Chalans will eventually be sent to the Princ
Auditor as vouchers.

NOTE—In the case of moneys credited as forest revenue or as earnest money deposit by transfer from some other head of account, chalans need not be presented in duplicate as the full particulars of credit will be available in the treasury registers. The single copy of the chalan presented by the remitter will be returned to him with the treasury acknowledgment.

(ii) The following particulars will be given by the treasury officer in English on the back of each vernacular chalan or advice list:

(l) Name of sub-treasury or tahsil.

(2) Amount acknowledged.

(3) Number and date of treasury officer’s receipt.

(4) By what forest officer remitted.

(iii) Chalans accompanying remittances of cash by account keeping officers will not show particulars of the source, etc., of the revenue, and when a sum is remitted at one time composed of various items of revenue there must on no account be a separate chalan for each item.

(iv) Chalan may not be signed as remitted by any other forest officer than the officer in whose cash-book the remittance will primarily appear. The remitter must satisfy himself that the copy returned to him bears the signature of the treasury officer or his subordinates as required by paragraph 31-C of Volume V of the Handbook. Chalans for sums paid by cheques in favour of the treasury officer will not be signed by the treasurer; the second signature on such chalans for sums under Rs. 500 will be that of the person who may have been nominated to that duty by the district officer.

40. (i) When a chalan is received from a purchaser or when revenue is received in cash for which no bill, rawanna or permit is immediately issued, a receipt in triplicate in form no. 2 (form E-3) will be signed by the officer in whose accounts the item will appear, but subordinates authorized under paragraph 16 to receive revenue may also sign receipts for the same. One copy of the receipt will be given to the payer [see paragraph 43(b)]. F.M

(ii) When a bill, rawanna or permit is immediately issued on receipt of revenue, such form will be signed under the words "payment received," and a separate receipt should not be issued.

Utilization of receipts for departmental expenditure

F.A.C. 34 and F.M.V. 187.

41. As an exception to paragraph 21 of Volume V of the Handbook under wh moneys received by a government servant in his official capacity should be p full into a treasury, sums received by forest officers may be expended if requ immediate departmental expenditure locally. [See also paragraph 21-A and c 2(d) of Treasury Rule 7, Appendix II. Volume V of the Handbook.]

F.A.C. 34, and F.M.V. 117.

42. In all cases, however, the gross amount of revenue received must be pron remitted to the treasury, which may be done in cash or partly in cash and par cheque, or wholly by a cheque, the amount paid in cash and the amount remi cheque being shown separately in the chalan or remittance note (see also par 82 infra).

The following illustration is given as explaining the adjustments necessary in the divisional cash-book when revenue received is expended locally:

A subordinate's accounts show the following transactions:

Dr.	R.s	Cr.	
Opening balance	100	Total Expenditure	
Total revenue	1,400	Cash balance	
Total	1,500	Total	
Enter in divisional cash-book on one date—		Expenditure in range—from to —	
Revenue from—range from—to	1,400	Advanced to—for current expences	
Recovered from—by expenditure	100	Remittances to—treasury by cheque no.—	
Cheque no.—on—treasury	1,400		

Entry in accounts

F.M.V. 174.

43. (a) Every item of revenue received by a subordinate officer in connection his charge will appear first in his cash-book. For this purpose payments in ca not as a rule be taken in divisional offices; and chalans for revenue paid direc treasury by purchasers or others will be handed over by them to the range off concerned, or will be sent to him from the divisional office for entry.

(b) In special cases where it is more convenient to enter a certain class of revenue direct into the divisional cash-book, the conservator may relax this rule, or in cases of numerous regularly recurring petty payments he may authorize the receipt of cash by the head clerk of the divisional office.

44. (a) Every entry in subordinate cash-books of revenue received and all entries in divisional cash-books of revenue taken direct into divisional accounts will show the name of payer, the forest on account of which realized, the general nature of the

F.M.V

payment and a sufficient reference to the subsidiary revenue return in which the item appears. Details of rates, volume, quantity, forest concerned, etc., will not appear unless there is no corresponding entry in any subsidiary return.

(b) Entries will be supported by a copy of the receipt in the prescribed form no. 2 (form E-3) (see paragraph 40) when one has been issued.

(c) Payments which are not payments in full must always be entered as "part payments" or "final payments."

(d) All entries of revenue must be the gross amounts and not net amounts after deducting connected expenditure.

45. All entries in the subordinate cash-books of "remittances of revenue to treasuries" will show the name of the treasury and the treasury number and date of each chalan or advice list in the column of "Particulars," and when revenue is remitted to a sub-treasury or tahsil, the name of the district treasury to which it is subordinate must also be given. In the divisional cash-book these details are not required as they appear in the schedule of remittances to treasury (paragraph 183). F.M.

46. A consolidated receipt for the money remitted to the treasury by all officers of the division and credited in the treasury accounts during the month should be obtained by the divisional officer from the treasury officer on the 1st of the ensuing month. F.A.C

Book adjustment receipts

F.A.C. 36 and F.M.V. 238.

47. Claims of the department against other departments of the Government sh be dealt with in accordance with the rules in paragraphs 189 to 191 and Appe IX of volume V of the Handbook. Recoveries made in cash under those rules should be treated like other revenue receipts realized in cash; but when a boo adjustment has to be made, a bill setting forth full particulars of the claim sho first be sent to the officer concerned in form no. 4 (E-18) and its return duly watched

F.A.C. 17 and F.M.V. 238.

48. On receipt of the accepted bill the amount should be entered on both side the cash-book, on the Dr. side by credit to the appropriate head of revenue an the Cr. side by debit to "Book Transfer," the accepted bill being treated as a voucher in support of the debit.

Recoveries of service payments

F.A.C. 20 49. Recoveries of service payments should be dealt with thus:

(a) If made before the close of the year in which the payment was charged in the accounts—

(1) When the recovery is in adjustment of an overcharge on account of pay and allowances and is made by deduction from a bill (note 6 under paragraph 81 of Volume V of the Handbook), the net amount only of the bill should be charged in the cash-book and the amount recovered should not be shown as a separate item of receipt therein. The amount deducted, with the necessary particulars, should be noted in the "Remarks" column of the classified abstract of expenditure (form no. 25).

(2) In all other cases the amounts recovered should be entered on the debtor side of the cash-book as "Recoveries of service payments," but not remitted into the treasury as revenue receipts. In the classified abstract of expenditure (form no. 25) the amounts should be shown as minus entries in red ink under the sub-heads to which they were originally charged, so that the total of form no. 25 will be correspondingly reduced, as also the amount of the lump sum entry to be made in the monthly cash account (form no.3), as the expenditure charged during the month.

(b) If made after the close of the year in which the payment was charged in the accounts—

The amount recovered should be credited in the cash-book as miscellaneous revenue under "V(b)—Refunds and other sources" and paid into the treasury.

NOTE—Amounts of undisbursed pay and allowance relating to a particular account year, but refunded in a subsequent year should be adjusted as a reduction of charge in all cases except when a refund is made in cash which should be accounted for as revenue.

Accounts of revenue

50. Rules regarding the maintenance of detailed accounts of outturn of forest produce and its value and the submission of periodical returns are laid down by the Chief Conservator and will be found in the Forest Manual.

51. Rules regarding the preparation of the classified abstract of revenue and schedule of remittances will be found in paragraph 182—185.

Miscellaneous

52. Rules regarding money received in the department as deposits will be found in Chapter XI.

53. Sale-proceeds of printed from and rawanna books printed at the Government Press are creditable to the head "XLV—Stationery and Printing". Receipts on this account should be remitted into treasury on separate chalans to be accounted for under that head and the transactions should not be included in the forest accounts. Similarly vouchers for refunds of amounts so credited drawn by forest officers will be paid direct from the treasuries and charged in the treasury accounts and the transactions will not also, therefore, appear in the forest accounts.

CHAPTER V

BUDGET

General

54. The general regulations regarding the preparation and submission of estimates of departmental revenue and expenditure and other matters pertaining to appropriation and re-appropriation of funds are contained in the United Provinces Budget Manual. The following regulations emphasize the essential points and include some further details peculiar to the preparation and submission of the budget estimates of the department. F.M.V. 148.

Heads of appropriation

55. For purposes of framing estimates, and of the review of appropriation accounts, the major heads "10— Forest'' and "65—Capital Outlay on Forests" are divided into heads of appropriation as shown in Appendix II. Briefly, the heads are divided into minor heads which again are divided into primary units and items (detailed heads). The minor heads under "10— Forest" are (i) A—General Direction, (ii) B—Conservancy and Works, (iii) C—Establishment, (iv) D— Interest on capital outlay, (v) E—Charges in England, (vi) F—Loss or Gain by Exchange. Examples of primary units are—"Pay of officers" under "A—General Direction", "Live stock, stores, tools and plant" under "B— Conservancy, etc." and "Allowances and honoraria" under "C—Establishment." Examples of items are "Carriage of tents and records", under "A—General Direction—Contingencies", and "Roads and bridges" under "B—Conservancy, etc.—7 Communications and buildings." The arrangement of minor heads, primary units and items as shown in each year's Detailed Estimates should be very strictly adhered to in all accounts and returns vide paragraph 16 of the Budget Manual.

Divisional estimates

F.M.V. 149. 56. The estimates of divisions will be prepared in the prescribed form and must reach conservators by August 20. They will be accompanied by the "plans of operation" prescribed in the Forest Manual.

F.M.V. 150. 57. The entries in estimates will be regulated as follows:

(i) The figures of the budget estimate for the current year will be the figures originally sanctioned; but if any modifications of the original grants have been made under proper authority in the course of the year, the modified grant should not be shown as the budget estimate of the year, but the sanctioned changes in the grants should be fully explained in the remarks pages of the budget.

(ii) The figures of the revised estimate should be shown by divisional officers and conservators in their budgets with necessary explanations of variations. These figures will be based on the actuals of as many months of the current year as may be available and an estimate of revenue and expenditure of the remaining months. It must be clearly understood that any excess in the total figures of the revised estimates is not authorized expenditure unless covered by a supplementary grant or re-appropriation of the amount required.

(iii) The budget estimates for the ensuing year will include only sanctioned items of expenditure, i.e. expenditure regularly included in the budget from year to year or approved by definite orders for inclusion in the estimates. Expenditure

administratively sanctioned by Government but in respect of which formal orders directing its inclusion in the budget have not been received, should not be included; but normal increases of ordinary expenditure, e.g. necessary increases under heads B-1 to 6, 8 and 9 under Conservancy and Works for carrying on works on lines already approved should be included in the budget.

(iv) The instructions for framing estimates detailed in Chapters IV and V of the Uttar Pradesh Budget Manual should be carefully observed.

NOTE 1—Non-votable expenditure should be shown in red ink.

NOTE 2—No provision for leave or deputation allowances of officers in England should be made in the departmental budgets. A statement with full information will be submitted to Government by the Chief Conservator by August 10 each year with reference to rule 52 of the Budget Manual.

NOTE 3—Provision for stores, purchased in England, should be made under the head "Charges in England—Stores for India" subordinate to "10— Forest" or "65—Capital outlay on Forests" according as the cost is debitable to revenue or capital expenditure (See Appendix II); while that for Stores purchased in India will be made under the head B. 6. C., Appendix II.

Provincial estimates

58. (i) The budget for circles will be prepared from divisional estimates in the prescribed form for each circle separately. All budgets should be despatched by conservators to reach the Chief Conservator not later than September 20

They should contain detailed explanation with reference to each unit of appropriation of: F.M.V. 151

(1) Comparison of revised with original estimate.

(2) Comparison of proposed with revised estimate, and

(3) Comparison of proposed with actuals of the last completed year.

(ii) The Chief Conservator will scrutinize the budgets of all the circles and complete the appendices, etc. relating to pay of gazetted officers and submit to Government in the Finance Department and to the Principal Auditor so as to reach them not later than October 15 his budget comprising—

(1) General abstract of the budget estimate by circles.

(2) Consolidated budget estimate showing—

(a) totals by heads of budget,

(b) totals by sub-heads.

(3) Explanatory memorandum of variations between proposed estimate and budget estimate (for current year), with reference to each detailed head (see paragraph 20 of the Budget Manual) where there may be any important variations. It should also give reasons for the repetition or omission of any special item. It is important to explain the causes of increases under "pay of officers and establishment," whether such increase be due to the normal increments or to sanctioned increases of establishment.

(4) Budget estimate of General Direction, Eastern, Western, Kumaun and Working Plans Circles, with explanations.

(5) Appendices showing calculations of pay of officers chargeable to AI (a), AI (b), C1 (a), C1 (b), C1 (c) for proposed estimate and revised estimate.

(iii) The instructions contained in paragraph 57 are applicable also to circle and the Chief Conservator's budgets and must be followed in their preparation.

Schedule of new expenditure

F.M.V. 152.

59. (i) The schedule of new expenditure will be forwarded to the Chief Conservator by conservators and must be timed to reach that officer on Augus 20 and the local Government in the Forest Department not later than Septembe 1. Detailed instructions for the preparation and submission of the schedules of new expenditure will be found in Chapter VII of the Budget Manual.

(ii) As regards expenditure under B—7 "communications and buildings" the following lump sum reserve has been fixed by Government for the Eastern, Western and Kumaun Circles, to cover new works costing up to Rs. 10,000 each:

			Rs.
B—7	(a) Roads and bridges		47,500

B—7	(b) Buildings		1,15,500
B—7	(c) Other works		12,000
		Total	1,75,000

(iii) When the annual budget estimates are prepared this reserve will be distributed among the three circles by the Chief Conservator. The fixed reserve does not include "repairs" which vary annually according to circumstances and which will be shown separately in the budget estimates.

(iv) The lump sum reserve of Rs. 1,75,000 has been sanctioned for a period of 5 years commencing from 1931-32, after which it will again be examined in detail in order to see what changes, if any, are needed.

Communication of grants

60. (i) When a grant has been voted by the Legislative Assembly, the amount voted, together with any sum assigned to meet expenditure "charged on the revenues of the Province" will be communicated to the Chief Conservator. When the final orders of the Government on the estimates have been issued, an abstract of the budget showing the total of each item is forwarded to the Chief Conservator, who will make the necessary corrections in the circle budgets concerned and communicate the final figures of the grants to conservators. F.M.V. 153.

(ii) On receipt of intimation of sanction to budgets from the Chief Conservator it will be the duty of each conservator to make allotments among his divisional officers.

Control of grants

61. The general rules relating to expenditure in excess of the budget estimates and to supplementary grant will be found in Chapter XIII of the Budget Manual. No application for a supplementary grant will be entertained by Government after February 10. F.M.V. 194.

62. Provision 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, and no expenditure may be incurred under any head of appropriation if the appropriation sanctioned under such head by competent authority is not sufficient to cover the outlay. F.M.V. 156.

F.M.V. 157. 63. For rules regarding payments not covered by appropriations, inevitable payments and withdrawal of money against appropriations, see paragraphs 158 to 162 of volume V of the Handbook.

Re-appropriations

F.M.V. 155. 64. (i) In order to reduce as much as possible the frequency of changes in the sanctioned budget grant under each unit of appropriation, changes of a petty nature will not as a rule be applied for during the first six months of the financial year; provided always that any expenditure in excess of the allotment which is likely to occur before the month of March shall be provided against as soon as the excess is known. For this purpose divisional officers will submit to the conservator, so as to reach him not later than January 5, a certificate to the following effect:

The examination of figures of actual expenditure to end of December and the estimated requirements for January, February and March under voted heads 10—Forest indicate that—

no saving is anticipated

or

a saving of Rs.....is anticipated

or

a supplementary grant for Rs.....on account of

.....under.....

.....is required.

F.M.V. 158. (ii) The conservator will send a consolidated certificate for his circle so as to reach the Chief Conservator by January 10 and the Chief Conservator will report to the Forest Department of Government by January 15 through Form B—Final Statement of Excesses and Savings—all supplementary estimates which have been approved till then and all ascertained savings on that date. Supplementary estimates which are approved after January 15, will be reported direct to the Finance Department separately up to February 10.

(iii) The final latest estimates containing actuals to end of January and anticipations for February and March will be submitted by conservators to the Chief Conservator so as to reach him by February 12. The latter will treat these latest figures as an application for such re-appropriation of funds as are indicated thereby and will make arrangements accordingly.

65. The power of re-appropriation in respect of the budget grant under the head "10—Forest" has been delegated to the Chief Conservator subject to the provisions of paragraphs 127, 128, 130 and 136 of the Budget Manual. As required by paragraphs 138 and 141 of the Budget Manual copies of all orders sanctioning re-appropriations should be communicated to the Finance Department, to the Principal Auditor and to the Forest Department as soon as such orders are passed by the Chief Conservator. All proposals for re-appropriation which require the previous consent of the Finance Department should be made in quadruplicate through the Forest Department.

Working plan estimate

66. The following procedure is prescribed for preparing the budgets of working plan divisions: F.M.V. 159.

Working plan officers will prepare their own budgets and revised estimates for all expenditure and will submit these for the approval of the Conservator of Forests, Working Plan Circle, on July 20, who after making such additions and alterations as he thinks fit, will return the estimates to the working plan officers concerned for incorporation in the territorial divisional budget. The territorial divisional officers

will show the items relating to working plan separately in their budgets under each sub-head, e.g.:

	Rs.
B (c)	3
Divisional working Plan	
Total	3,200

F.M.V. 160. 67. The working plan officers will keep a monthly abstract of expenditure by ite to prevent the working plan budget being exceeded for which they will be responsible.

F.M.V. 161. 68. A working plan officer will submit his latest estimate to the territorial divisio officer by February 1, at latest. The divisional officer will incorporate them in hi latest estimates.

Appropriation accounts

F.M.V. 163 69. (i) Each year by June 15, the Chief Conservator will transmit to the Principal Auditor an account of the expenditure in the department during the previous financ year. The account will compare actual expenditure with the grants, supplementary well as original, for both "voted" and "charged" amounts. Re-appropriations sanctioned by executive authorities will be excluded from the account which will consist of:

(1) a table with the following columns:

Major head and sub-head	Final grant or appropriation	Actual expenditure	Excess	Net modification by re-appropriation, withdrawal or surrender	Remainder unadjusted plus or minus
1	2	3	4	5	6

	Rs.	Rs.	Rs.	Rs.	Rs.

and (2) explanations of deviations of expenditure from (1) final grant or appropriation (col. 2) and (2) grant as modified by re-appropriation withdrawal or surrender (col. 5).

(ii) Each conservator will submit not later than May 15 each year, a statement of the actual expenditure of his circle as corrected up to date giving explanations of variations between the actuals and the latest estimates.

(iii) Simultaneously with the statement of actuals, the conservator will submit annually to the Principal Auditor direct so as to reach him not later than May 31, a report of extra-statutory remissions and abandonments of claims if the amount involved exceeds Rs. 200 in each case. Detailed rules are contained in paragraph 82-A of volume V of the Handbook. A duplicate copy of the report will be sent to the Chief Conservator. The list of extra-statutory remissions and abandonments of claims, to revenue in the Forest Department, in respect of which a, report should be sent is given below:

(1) Remissions of rent of residential buildings, land and extra amenities.

(2) Remissions of leave and pensionary contributions to government servants transferred to foreign service.

(3) Write off of irrecoverable value of stores or government money, lost by fraud or otherwise.

(4) Write off of irrecoverable revenue.

(5) Reduction of sale money.

(6) Write off of timber and other produce from stock register.

The list should include all remissions, etc. whether sanctioned by Government, Chief Conservator, conservator, or a divisional officer. (See also, paragraphs 82 and 82-A of volume V of the Handbook.

CHAPTER VI

Funds

70. Funds for making payments are obtained by divisional officers by means of cheques drawn on treasuries, and ordinarily no money may be expended for government payments other than that drawn by cheques, except in the case of— F.A.C. 3 and F.M.V. 187.

(i) cash recoveries of service payments, or

(ii) funds required for immediate expenditure locally (see paragraph 41).

71. Forest officers may make payments either in cash or by cheque. Cheques may be used only for bona fide demands against government and not for the transfer of funds from one division to another. In order to minimize the risk of loss or fraud in the disbursement of money, cheques will be used as much as possible for large payments both of expenditure and advances. F.A.C. 9. and F.M.V. 182 and 188.

72. Divisional officers are responsible for seeing that their drawings by cheques are strictly regulated by the appropriations at their disposal.

73. When officers of other departments are authorized to incur charges on account of the department, they will do so as forest disbursers. They should maintain the accounts prescribed in this volume. F.A.C. 5.

74. A conservator may, by a written order, empower by name, any individual government servant who holds charge of a sub-division or range, to draw cheques against the drawing account of his divisional officer to any extent that the conservator or the divisional officer may specify. This order should be intimated to the treasury officer concerned. F.A.C. 6 and F.M.V. 180(ii).

1. Cheques drawn under this rule should be from a book separate from that used by the divisional officer.

2. As an alternative, subordinate officers may be supplied with funds by cash advances vide paragraph 154.

F.A.C. 7. F.M.V. 184. 75. Cash may, if required, be obtained by officers of the department by cheques drawn on sub-treasuries subordinate to the treasuries from which they draw funds. The departmental officer should, in such cases, advise the officer in charge of the headquarters treasury, 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.

Cheques

F.A.C. 8. 76. Cheques are issued by government servants as holding a certain office.

F.A.C. 8. 77. All transfers of charge of an office the holder of which is authorized to issue cheques should be reported to the treasury or sub-treasury officer by the relieved government servant—vide paragraph 66 of volume V of the Handbook.

F.M.V. 183. 78. Cheque books bearing printed serial numbers are supplied by the Principal Auditor. Indents for cheque-books shall be forwarded by all officers direct to that officer.

Books of cheques drawn on sub-treasuries should be separate from those issued on sadr treasuries (see paragraph 55 of volume V of the Handbook).

F.M.V. 183. 79. No cheque will be issued for a sum of less than Rs.10 and no cheque will hold good for more than three months from the date of issue; cheques presented at a lat date, or not bearing the distinguishing numbers advised as in use, will be refused payment by the treasury officer. The counterfoils of cheques may be destroyed aft five complete account years.

F.M.V. 191. 80. When a cheque has been issued in payment of a government servant's pay or travelling allowance bill the local Government accept no further responsibility in case of fraud or misappropriation in respect of such a cheque made over to a messenger, see paragraph 111 and rule 1 under paragraph 138, volume V of the Handbook. In the case of bills of establishment the drawing officer will be held personally liable for any defalcation, unless some responsible person is sent to cas the cheque.

NOTE—The following persons should be regarded as responsible persons for the purposes of this rule:

1. A peon or other official in permanent service of the Crown for amounts up to Rs.100.

2. A peon or other official of over 20 years' service for amounts up to Rs.200.

3. A peon or other official who has furnished security of not less than Rs.50 or two ordinary peons in permanent service of the Crown for amounts up to Rs.500.

4. Two persons or other officials who have furnished security as in clause 3 above or an official in permanent service of the Crown of not less than two years' standing whose pay is Rs.25 per mensem or over for amounts up to Rs.2,000.

5. An official in permanent service of the Crown whose pay is not less than Rs.50 per mensem and a peon, in all other cases.

In special or emergent cases, however, the drawing officer may at his discretion deviate from this rule but in all cases personal responsibility will continue.

81. The procedure to be followed whenever any defalcation or loss of government money or fraud in connection with the revenue from timber or other forest produce is discovered is laid down in paragraph 82, volume V of the Handbook. F.M.V. 192.

82. Under paragraph 42, a cheque may be drawn for receipt in the treasury on account of revenue which has been utilized locally for expenditure. Such cheques should be endorsed as follows under the signature of the forest officers—"Received payment by transfer credit to revenue under head of service . . . . . F.M.V. 186.

Such a cheque should never be made payable to any forest officer or treasury officer by name or official designation.

83. In drawing cheques the rules in section V of Chapter III of volume V of the Handbook should be carefully observed. P.A.C. 10.

Register of cheques drawn

84. A monthly register of cheques drawn from all treasuries by an officer should be kept in form no. 5 (E. 6), see paragraph 200. F.A.C. 12.

Entry in the accounts

85. 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. See also paragraph 87. F.A.C. 17.

F.A.C. 16.

86. When a cheque is drawn in favour of self or order to replenish the cash chest, the amount of it should at once be entered as a receipt. This entry must not be delayed until the money has been received after the encashment of cheque at the treasury.

Adjustment of cancelled, lost or lapsed cheques

F.A.C. 22. 87. If a cheque which has been drawn and entered in the cash-book has to be cancelled subsequently, the amount of it should be charged on the creditor side "cancelled cheque" the cancelled cheque being treated as the voucher. Simultaneously an entry should be made on the debtor side, as indicated below

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

(b) If the cancelled cheque is not replaced immediately—The expenditure in payment of which it was drawn has to be written back. An entry of the cancelled cheque should therefore, be made on the debtor side as for a cash recovery of a service payment (paragraph 49).

There will thus be no fresh charge against the head of service originally debited, even if the cancelled cheque is renewed.

"A cheque remaining unpaid for any cause for twelve months after the month of its issue should be cancelled and its amount written back in the above manner."

F.A.C. 23. 88. If a cheque drawn by a disbursing officer is reported to have been lost, the fa should be intimated to the treasury officer, concerned and a certificate of non-payment obtained in accordance with paragraph 65 of volume V of the Handboo The lost cheque should then be treated in the accounts in all respects like a cancelled cheque, the treasury certificate of non-payment being regarded as a voucher in support of the entry of cancellation on the creditor side of the cash account.

F.A.C. 24. 89. If a lapsed or time-expired cheque is presented for renewal, it should not be effected by altering the date. The lapsed cheque should first be taken back and cancelled, and then a fresh cheque should be issued, vide paragraph 87.

CHAPTER VII

CHAPTER VII

EXPENDITURE (GENERAL)

Classification of expenditure

90. Forest expenditure is either "revenue" or "capital." The broad principles to be observed in the distribution over capital and revenue heads of charges in the department are set out below : E. D. C. 67 and F.A.C. Appendix I.

(i) 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 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.

(ii) In accordance with the principle enunciated above, the following expenditure should be deemed "capital."

Initial outlay, e.g. :

(a) The cost of all operations in connection with the increase of the area under forest growth or the introduction of organized working, e.g. :

(1) Purchase of land for plantations and forest purposes and cash compensation for extinction of forest rights;

(2) Expenditure on forest settlements and demarcation;

(3) Initial expenditure on the creation of new plantations; but not expenditure on their maintenance or on replacing a forest crop, natural or artificial;

(4) Cost of compiling working plans and carrying out regular forest surveys by professional agency.

(b) The cost of first construction and equipment and of first supply of all appliances and appurtenances necessary for working the forests, e.g. :

(1) construction of permanent roads, tram-ways, bridges, houses, canals, timber slides, saw mills, factories, etc.;

(2) equipment of houses, saw mills, factories, etc.;

(3) purchase of live-stock, stores, tools and plant, etc.

(c) The cost of construction of any work by Government under section 35 of the Forest Act (Act XVI of 1927) on forests and lands which are not the property of Government.

(iii) "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 forest (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. Thus the following expenditure will usually be "revenue" :

(a) The cost of tending operations, e.g. thinnings, improvement fellings, cleaning, creeper-cutting stubbing out kana grass, etc.

(b) The cost of all measures for inducing and aiding natural reproduction, e.g. clearing undergrowth, collecting and burning the debris of fellings, hoeing the soil prior to the seed fall, artificial filling of gaps to supplement natural reproduction, re-opening trenches in order to stimulate the production of root suckers, and so forth.

(c) The cost of protection of forests from fire, from unauthorized grazing and fellings, from insects and fungoid attacks, etc.

(d) The cost of any renewal or replacement of the items mentioned in (ii) (b) above rendered necessary by ordinary wear and tear or depreciation or natural death.

(e) The cost of maintaining all Government forests.

NOTE—In doubtful cases the determination whether a particular form of forest expenditure is of a "revenue" or "capital" nature should be based on the application of the principle enunciated in clause (i) above.

Sanctions to expenditure

91. General orders regarding the powers of the local Government and subordinate authorities to sanction expenditure will be found in the Uttar Pradesh Book of Financial Powers, Volume I of the Handbook. Appendix IV contains a list of powers delegated to forest officers to sanction different classes of expenditure.

NOTE—In determining the powers of authorities to sanction the sale or write off of Government stock, the value of an article should be interpreted as meaning its "book value" (i.e. the original value less depreciation at such rates as may have been prescribed by the local Government or such revised value based on the market value as may be entered in the relevant stock register under the rules applicable to the case.

92. Divisional forest officers are authorized to sanction all usual payments on account of items of "revenue" expenditures provided the appropriations are not exceeded.

The above power is subject as regards expenditure on any one work to the same limits as the powers delegated regarding capital expenditure on such works (see Appendix IV). F.M.V. 197.

93. The procedure to be followed in connection with sanctions to expenditure is laid down in volume I of the Handbook.

F.M.V. 206. F.A.C. 48. 94. (i) All sanctions to expenditure accorded by the Chief Conservator, conservators or divisional officers will be intimated to the officers concerned in form no. 6 (E-9). They will also be communicated to the Principal Auditor monthly by the Chief Conservator, conservators and divisional officers in a consolidated statement in the prescribed form no. 7 (form E-10) on the 5th of each month.

NOTE—The divisional officers will intimate to the Accountant General only their sanctions for Rs.100 and above in the case of capital expenditure and for Rs.200 and above in the case of additions and alterations (special repairs).

(ii) Any sanction not acted on for twelve months from the date of issue lapses. (See Volume I of the Handbook).

Capital Expenditure

95. (1) Capital expenditure may be met from the revenues of the Province or for borrowed funds. The expenditure on all capital works met from revenues is debited to the relevant heads subordinate to "10—Forest", while that met from borrowed funds is debited to head "65—Capital Outlay on Forests". In sanctioning estimates for works and in classifying departmental expenditure of a capital nature, the classification should be distinguished and clearly recorded.

NOTE (1)—If it is considered necessary to keep separate accounts for any large scheme of capital work met from revenues, separate pro forma commercial accounts may be kept with the sanction of the Government, outside regular accounts of the department.

NOTE (2)—The interest on capital outlay met from borrowed funds is chargeable to forest revenue under "10—Forest."

(2) Minor heads of appropriation under "65—Capital Outlay on Forests" are given in Appendix II.

(3) In the classified abstract of expenditure sent to the Principal Auditor, the capital and revenue charges should be shown in separate sheets and distinctly classified as such. The vouchers sent in support of the abstracts should similarly indicate whether they are for capital or revenue charges.

96. In the intimation of sanction referred to in paragraph 94, the proper classification of all capital charges should be given by the sanctioning authority.

Control of expenditure

97. (1) The responsibility for exercising a close watch over the progress of expenditure against the appropriation rests primarily with disbursing officers and this responsibility extends to appropriation under all items of expenditure. Items are defined in paragraph 55. F.M.V. 180.

(2) In no circumstances must a divisional officer incur expenditure or liability in excess of his sanctioned appropriation without the specific sanction of a higher authority. All items of expenditure in excess of the sanctioned appropriation must be regularized before the close of the year by additional appropriation or by re-appropriation of funds (see paragraph 64).

(3) The conservator watches the total expenditure of a circle under each item of expenditure against the appropriation by means of monthly classified abstracts received from divisional officers and the monthly summaries of expenditure sent to him by the Principal Auditor (paragraph 207).

(4) The conservator will inform the Chief Conservator any time when the necessity for early re-appropriation is evident. Normally such re-appropriation will be confined to the revised estimates and latest estimates.

(5) A record of monthly expenditure will be maintained by conservators and divisional officers in bound books of Form no. 8 (E-4) for controlling expenditure against the sanctioned appropriation. Entries relating to revenue may also be made in this register with advantage as it will enable the officers to watch the progress of their revenue, and the register will be useful for other purposes.

Vouchers

F.M.V. 175

98. All entries on the expenditure or creditor side of cash-books, except totals of subordinates' accounts in the divisional cash-book, must be supported by vouchers. Ordinarily no item will be entered in any subordinate cash-book the voucher for which has not been passed by the divisional officer or which pertains to a payment which has not been authorized by the divisional officer. On no account will any item be taken into the divisional cash-book before the voucher has been passed by the divisional officer.

NOTE—The divisional officer may authorize payment or pass a voucher for payment only if the expenditure has been sanctioned by competent authority.

F.M.V. 212.

99. General rules regarding the preparation of vouchers are contained in paragraph 47 of Volume V of the Handbook. The forms of vouchers used in the Forest Department are laid down in Chapters, IV, VIII and IX. For items adjusted by book transfer, vouchers will be in the form supplied by the department concerned.

F.M.V. 213.

100. (i) The number and date of sanction, if any, accorded by the divisional officer or by higher authority will be entered on vouchers.

(ii) All vouchers for payments, including advances except treasury chalans or advice lists, and acknowledgements of transfers to other departments, must bear the dates of payment, and they must be passed for payment, in words as well as in figures, by the divisional officer, who thereby assumes the responsibility for the charge. Care must be taken not to leave space for fraudulent alterations before or after either entry. The form for stating an amount in words should be "Rupees…….....only" in case there are no paise. If, however, the amount consists of paise also, only the whole rupees should be written in words the paise being written in figures thus, "rupees twenty-five paise 30".

NOTE—The totals of the bills may be filled in words by the clerks preparing them, but the drawing officers will be held responsible for the accuracy of the entries and that they are so made as not to lend themselves to fradulent manipulation. Corrections affecting the amounts of the bills either in words or in figures should, however, be attested by the drawing officers by their full signature with dates and not initials.

(iii) Disbursement certificates are required on all vouchers as well as the payee's receipt, but the amount need not be entered in words in either case.

(iv) The person receiving the amount must always sign the voucher with his full signature over a stamp (when necessary) and put the date below his signature, but when two or more of the other certificates required are to be signed by the same officer one signature will suffice, a mark being made to show that the signature applies in two or more places on the voucher. No letter or order authorizing payments or referring to account matters shall be recognized by any subordinate, except when such letter or order is signed by the divisional officer himself.

Issue of duplicates or copies of documents

101. The issue of duplicates or copies receipts granted for money received or duplicates or copies of bills or vouchers is regulated by paragraph 75 of Volume V of the Handbook. F.M.V. 213

CHAPTER VIII

General

102. Unless there be something repugnant in the subject or the context, the general rules in Volume V of the Handbook regarding pay and allowances and the preparation of bills apply to the department with this difference that divisional officers discharge the functions which the treasury officer discharges in the case of bills of other civil departments, and pay the charges by cheque or out of cash obtained from the treasury by cheque. The following rules are peculiar to the department. F.A.C. 51.

Classes of establishment

103. (i) The establishment of the department is divided into permanent and temporary. F.D.C. 6. F.M.V. 6.

NOTE—Labourers are not included in the term "Establishment." For rules regarding labourers see paragraphs 122—128.

(ii) Permanent establishment includes all government servants of whatever rank who are required for the ordinary administration of the forests, and who are employed for the whole year and year after year. Their pay and allowances will be charged under the appropriate primary units and items subordinate to the minor heads A—General Direction and C—Establishment.

(iii) Temporary establishment comprises government servants who are required to strengthen for a time the permanent staff; their pay and allowances will be charged to appropriate primary units and items subordinates to the minor heads A—General Direction, B—Conservancy and Works or C—Establishment. For instance, those employed on departmental timber operations will be charged to primary units B-I—"Timber and other produce removed from the forests by Government agency"; and those entertained for the collection of revenue derived from timber and other produce removed from the forests by consumers or purchasers will be entered under primary unit B-2.

(iv) The powers of the Chief Conservator and conservators to sanction posts and transfer posts from one circle, division or office to another are detailed in the Forest Manual and Volume I of the Handbook.

Temporary establishment

F.M.V. 9. 104. (a) Divisional officers should submit proposition statements for temporary establishment required for each financial year in the prescribed form (Form A-1) so as to reach the conservator by February 1, the temporary establishment year running from March 1 to the end of the following February.

(b) On sanctioning the proposals, conservators will forward copies of the detailed lists to the Principal Auditor and will intimate to him any subsequent changes made by them in the lists.

Establishment return

F.M.V. 43

105. A list of the permanent establishment as it stood on April 1 will be prepared in treasury Forms 364 and 365 copies of which can be obtained from the local treasury officer and will be forwarded to the Principal Auditor, vide paragraph 127 volume V of the Handbook. Conservators concerned will submit the return for rangers, head assistants and head clerks to the Chief Conservator, who will consolidate them and forward a combined return. The lists of the rest of the establishment will be sent by conservators direct.

Changes in establishment

F.A.C. 54. and F.M.V. 42.

106. (a) All changes in the personnel of establishment, and the grant of all leave to subordinate employees, sanctioned by conservators and by divisiona officers, should be intimated by the sanctioning authority to the Principal Auditor in forms nos. 9 (A-6) and 10 [A-6(a)], a separate list being prepared for subordinate forest and office establishments, separately again for permanent and temporary. Subordinates absent on deputation will also be shown in form no. 10. These forms will be dispatched at the beginning of each month.

(b) As rangers, head assistants and head clerks are borne on a provincial list, it is necessary for conservators to intimate monthly to the Chief Conservator the information necessary for the compilation of a complete leave return for these classes of officers which the Chief Conservator will forward in form no. 10 to the Principal Auditor.

Pay bills

107. The pay bills of gazetted officers will be drawn on form no. 11 (E-15). The originals duly receipted with stamps attached, when necessary, will accompany the accounts as vouchers, copies being kept in the divisional office. F.M.V. 214.

108. (a) The pay bills of the permanent and temporary staff, whose pay is entered direct into the divisional cash-book will be prepared in books of form no. 12 [E-15(a)], and the signature of each recipient will be taken when payment is made, receipt stamps being attached when necessary. When receipts of persons serving at a distance are obtained on separate abstracts, the divisional officer will note, in the signature or remarks column of the divisional bill-book, that the receipts of the incumbents have been obtained and filed separately. F.M.V. 215 and F.A.C. 52.

(b) In all subordinate offices pay bills will be prepared in the same form on loose sheets which will bear the payee's receipts and will accompany the monthly accounts sent to the divisional office. No office copies will be kept, but the original bills will be returned by the divisional office. After any objections have been disposed of, these bills will be kept in the subordinate offices for two years.

109. If any non-gazetted government servant is allowed have of any kind or is placed under suspension or is transferred, promoted, reduced, or discharged, or if any appointment is made during the month, the number and date of the order making the change should be entered in the remarks column of the establishment bill, against the name of the employee to whom the order relates. F.A.C. 55.

F.M.V. 216. 110. The vouchers for the permanent and temporary non-gazetted establishments to accompany the cash accounts will be abstracts from the establishment bill-book and of the pay bills from subordinate officers signed by the divisional officer. In these vouchers the names of government servants in inferior service need not be given, but the number and the designation of post in each grade on different rates of pay must always be specified.

F.M.V. 217. 111. (a) Permanent and temporary establishments will be shown on separate bills and temporary establishments sanctioned for 12 months will be on bills separate from those for shorter periods. Temporary establishments charged to different account heads or sanctioned for varying periods, if included in one bill, should be separately shown with the head or the period for which each has been sanctioned noted

on the top. The number and date of the order sanctioning the establishments will be quoted on each bill.

(b) Arrear pay will also be drawn on separate bills and not in the ordinary monthly bill, the amount claimed for each month being entered separately on the same bill `(see paragraph 141 of volume V of the Handbook).

F.M.V. 218. 112. In the pay bills complete lists of the sanctioned scale of establishment will be entered on the first day of each month; but only pay and allowances actually paid up to the last day of the month, and for which the payees' receipts have been received in the divisional office, will be charged in the cash-book. Pay remaining unpaid will merely be entered in columns 3 and 4, and left out of the total for each range or forest unit to be posted in column 6.

F.M.V. 221. 113. When any periodical increment is drawn for the first time, a periodical increment certificate in form 11-A (Treasury form 348) prescribed in paragraph 137, volume V of the Handbook will be attached to the pay bill. Similarly in the case of a person in the permanent establishment whose name appears for the first time, a last-pay certificate or health certificate should be attached (see paragraph 136 of volume V of the Handbook).

Travelling allowance bills

114. The general regulations regarding travelling allowances are contained in the Travelling Allowance Rules, Volume III of the Handbook.

115. (i) Travelling allowance bills will be prepared on loose sheets of Treasury forms nos. 265 and 266 meant for use of gazetted and non-gazetted government servants respectively. F.M.V. 222.

(ii) The vouchers for charges on account of travelling allowance will ordinarily be the original bills receipted by the payee, and countersigned by the officer duly authorized, but see paragraph 116(4).

(iii) A copy of every travelling allowance bill will be kept in the divisional office.

116. The following instructions for preparing travelling allowance bills should be carefully followed: F.M.V. 223.

(1) Journeys of different kinds and journeys and halts should not be entered on the same line.

(2) Hours of journey should be quoted in the bill—

(a) When for an absence from headquarters of not more than two consecutive days daily allowance is claimed for two days.

(b) When mileage or actual expenses in lieu thereof are claimed.

(c) When both railway or streamer fare and daily allowance are claimed in respect of a journey by rail or steamer immediately preceded or followed by journey by road or by halt.

(3) The number of kms. travelled should be entered in all cases of journeys by road or by boat.

(4) Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the officer and not on travelling allowance bills.

(5) When the first item of travelling allowance to any officer is a halt, the date of commencement of that halt should be stated in the remarks column.

(6) When the journeys of two or more officers for the same month are identical, one bill should be prepared for the whole establishment which is chargeable to one and the same account head.

Entry in accounts

F.A.C. 52. 117. Pay, establishment and travelling allowance charges of divisional officers and their subordinates should be charged in the cash-book without further details, the entries being supported by the bills as vouchers, and the actual payees' acknowledgments, in the case of payments to non-gazetted government servants who do not draw their own bills, being retained in the divisional office.

Leave salaries

F.A.C. 53. 118. The leave salary of gazetted government servants of the department on leave in India at a place where there is no disbursing officer of the department may be paid direct on bills under the same rules as those of any other gazetted government servant. No charge on account of such payments will appear in the cash-book or accounts of the division.

Compensatory allowances

F.M.V. 220 119. A compensatory allowance payable at a fixed periodical rate is charged in the same pay bill as pay.

Miscellaneous

120. Pay and allowances due to a government servant on his transfer to another circle or division and not paid on his departure, should be paid from and charged against the appropriation of the division to which he has been transferred.

CHAPTER IX

General

121. Works of the department are carried out by departmental labour or through the agency of contractors.

Works carried out by departmental labour

122. Under "labour" is included all bona fide manual labour employed— F.M.V. 7.

(a) on the reaping, collection, fashioning, removal, transport, and sale of forest produce;

(b) on the feed and keep of cattle;

(c) on the construction and maintenance of tools and plant;

(d) on the construction and maintenance of communications and buildings;

(e) on the demarcation, improvement, extension and protection of forests, including subject to the conservator’s sanction, surveyors and draftsmen employed on a definite piece of work;

(f) on the formation and maintenance of nurseries and plantations;

(g) on field work in connection with the compilation of working plans; and

(h) on any other kind of work sanctioned by the conservator.

123. The following classes of employees will be classed under "labour": F.M.V. 7.

Coolies’ mates.

Fire watchers.

Stump markers.

Boatmen (excluding crews of permanently maintained steamers and boats).

Sarnaiwalas.

Mullahs.

Men specially employed for enumerating trees

Such other classes as may be authorized from time to time by the Chief Conservator.

F.M.V. 7. 124. The following menials are not included in labour and will

be charged to office contingencies:

Khalasis (see paragraph 2207, Manual of Government Orders), runners, punkha coolies, garden coolies, sweepers, menials for supplying drinking water, dusting offices or cleaning rest-houses, fodder cutters for elephants.

F.A.C. 38. 125. For works executed by labourers, whether paid by the day or otherwise, a muster roll in form no. 13 (E-19) must be kept showing the names of labourers, the number of days they have worked, the rate of pay and the amount due to each. This nominal muster-roll is the initial record of the labour employed each day on each work and must be written up daily by the subordinate deputed for the purpose.

F.A.C. 39. 126. Payments on muster rolls should be made or witnessed by the officer of highest standing available, who should certify to the payments individually or by groups by a distinctive mark, his initials or signature. The amount paid on each date should be noted in words as well as in figures at the foot of the muster roll.

F.A.C. 40. F.M.V. 7(b) and 239 127. After payment, an abstract should in the case of labourers paid at daily rates be prepared in form no. 14 (E-20), wherein the amount paid should be certified. In the case of labourers employed at a monthly rate of pay, a general voucher in form no. 18 (E-21), should be prepared. These forms will be the vouchers in support of the charge to be sent to the Principal Auditor. Both the original muster roll and the abstract should be sent to the divisional office with the range or subordinate accounts. Copies will not ordinarily be kept in the subordinate office.

128. The pay of labourers will be charged in the accounts to the appropriate head according to Appendix II.

Contracts

129. The rules regulating the execution of contracts, deeds for works and supplies and the powers of forest officers with regard to them are defined in the Forest Manual, article 149.

Estimates

130. When an item of capital expenditure (paragraph 90) is of a nature to require detailed estimates, they will be forwarded to conservators in the prescribed forms 15 and 16 [E-8 and 8(a)]. F.M.V. 205

131. The estimates of all permanent works of the department should include the value of timber to be extracted from forests and used on them. The value of timber actually used should be credited to accounts as revenue. This adjustment should be effected in the case of all works and not confined to works relating to residential buildings or those of a commercial nature.

Buildings

132. (a) The general rules in Chapter VIII of Volume V of the Handbook relating to Government buildings are generally applicable to buildings occupied by forest officers.

(b) In regard, however, to rest-houses in the forests, at timber depots and in plantations, which are constructed, for the purpose of affording shelter to government servants during the rains and hot weather, in order to preserve their health, and to enable them to travel rapidly from forest to forest at all times of the year, rent should not, as a rule, be charged, as these buildings are only occasionally used for a short period whenever the work may require the presence of a government servant.

(c) In cases where a rest-house is used as a residence by the government servant, in charge during the greater portion of the year, and, in any other doubtful cases, the Local Government will decide whether rent shall be paid.

F.M.V. 330. 133. The conservator will supply the Principal Auditor with a statement of the monthly rents due from forest officers occupying government buildings as residences, and when any new government building is so occupied he will report at once the date of first occupation and the amount of the monthly rent fixed for it. When the rent of any building shown on the above statement is not paid in any month the

divisional officer will submit with the cash accounts of that month a certificate stating why it has not been paid. For rules regarding government residences and assessment and recovery of rents see Fundamental Rules 45 and the subsidiary rules made thereunder.

1. No rent should be charged for furniture in inspection bungalows, except when they are used as residences for forest officers. In such cases rent should be assessed for the building and furniture separately as laid down in rule 45 A-VI of the Fundamental Rules.

2. In the case of residential bungalows, where rent is not already charged on the furniture, the rent on furniture purchased before the year 1921 should be charged at seven per cent., on that supplied during the year 1921, and up to June 19, 1922, at eight per cent., and on supplies made thereafter at twelve per cent. on the capital value involved.

NOTE—Chicks being perishable articles should not be purchased as furniture for residential buildings, but should be paid for by tenants.

F.M.V. 331.

134. No rent will be charged for buildings intended for the use of and occupied by, members of the Uttar Pradesh Subordinate Forest Service, members of the clerical establishment including draftsmen and the occupants of any posts similar to those clerks and draftsmen attached to the offices at Haldwani, Ramnagar, Lansdowne, Kotdwara, Kalsi, Chakrata and Pauri, and members of the subordinate establishment, including peons, chaukidars, export staff, establishment in charge o live-stock, buildings, gardens and plantations and dakwalas and daftris of the Fores Department.

Commencement of works

135. (a) No work shall be commenced until it has been sanctioned by competent authority and provision made in the budget for the expenditure involved. In the event, however, of its being necessary to undertake a work the necessity for which could not be foreseen and the urgency of which is so great as to render it impossible to obtain the sanction of the appropriate authority before commencing it, such work may be undertaken in anticipation of regularly prepared estimates and sanction thereto, subject to

F.D.C. 59A and F.A.C. 48.

immediate intimation to the authority to whom the officer ordering the execution of the work is immediately subordinate that it has been commenced in anticipation of sanction or of budget provision. This intimation must invariably be accompanied by an intimation must invariably be accompanied by an explanation of the urgency, a statement of the probable cost of the work and a statement of when the detailed estimate will be submitted.

(b) It will then rest with the authority to whom the report is made to stop the work, to regularize its execution or to apply without delay for sanction from competent authority for its continuance or for the provision of funds in those cases in which he is unable to provide funds himself, while in every case he will with as little delay, as possible, report the circumstances and the action he proposes to take to the Principal Auditor.

(c) The Local Government will without any hesitation enforce disciplinary action against any officer administrative or executive, who may fail, or delay, to comply with these orders.

Measurements

136. (a) 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 measurements made should be systematically recorded in book, called the measurement book (from no. 17) 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. F.A.C. 43

(b) 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 duly attested by a responsible government servant—see paragraph 83 of Volume V of the Handbook.

(c) The dates of commencement and completion of works should invariably be recorded in the measurement books pertaining to final measurements.

F.A.C.44. 137. A reference to the voucher 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 in the

measurement book and no contract certificate or bill should be signed without thus crossing off the connected entry in the measurement book. The document on which payment is made should invariably bear a reference to the number and page of the book in which the detailed measurements are recorded.

Bills

F.A.C.42. 138. Payments to contractors for works or supply can be made only by the divisiona authorized subordinate officer. Claims for such payments should be prepared, prefe claimants themselves, in form no. 18 (E-21) and no payment should be made until t the claim, in respect of quantities and rates as well as the quality of work or supply factors, has been accepted by a responsible officer. Bills for payments on account to suppliers on large works will be drawn on form no. 19 [E-21(a)]. See also paragrap

F.M.V.208. 139. Particulars of the rates and quantities, etc., should be given on vouchers on wh are made for work done, otherwise than on a lump sum contract. In cases in which i to give such details a brief certificate should be given on such vouchers by the fores to the effect that the payments made are covered by the estimated value of the work for final payment being prepared as usual, giving full details of the rates and quanti work and reference to the vouchers relating to part payments previously made. The commencement and completion of works should invariably be recorded in the bills payments. In the case of works within the power of sanction of divisional officers it that each part payment voucher in respect of any one work shall show the number a total payments made up to the last preceding part payment voucher.

140. Ordinarily charges other than those relating to pay and allowances will be drawn in form no (E-21) referred to in paragraph 138, the only exceptions being those drawn on form nos. 14 and 1 20 and E-21(a)]. The Principal Auditor may, however, prescribe such other forms as he may cons necessary for special cases.

141. In the case of part payments to contractors the charges should be debited to the respective heads of account under "10—Forest" or "65—Capital Outlay on Forests", but the transactions should appear in the contractors' ledger as well as in the abstract (paragraphs 189 and 195), under a separate heading "part payment" and should not be mixed up with the items on account of advances. Part payments made from time to time will be entered in column 11 of the abstract of the contractors' ledger. Columns 9, 10, 11, 12, 13 and 14 will be completed every month. The recoveries will be shown in columns 7 and 8 once only when the account is finally settled when the balances in columns 13 and 14 will also be

squared. In order to check that part payments are within the sanctioned amount of the contract, the contract money should be shown in column 3 of the ledger.

NOTE—For the rules regarding advances to contractors, see paragraphs 158 and 159.

Record of sanction and expenditure

142. A detailed record of the sanction relating to each sanctioned work and the expenditure incurred thereon from time to time should be kept in a register in form no. 20 (E-23). F.A.C.49.

F.A.C. 50. 143. When a sanctioned work is completed all outstanding liabilities should be discharged as soon as possible and the account of the work should be closed. A completion report showing the amounts sanctioned and actually expended, in the same details as in the monthly accounts should then be submitted through the Principal Auditor to the conservator, who should forward it to the Local Government if the work was sanctioned by Government.

Payment to other departments

F.A.C. 47 and F.M.V. 288 144. Payments to other departments for value of supplies receive from, or service rendered by, them are regulated by the rules in Appendix IX of Volume V of the Handbook. Claims received sh be scrutinized, as far as possible, in the same way as those of contractors. Cash payments should be made only if so required b rules. In all other cases, if the claim is in order, the necessary adjustment entries should at once be made in the cash-book by cr to the department concerned and debit to the proper account head bill should be returned duly accepted (with the month of adjustm specified in the endorsement), and the duplicate copy of the bill (a copy of the endorsement of acceptance recorded thereon) shoul treated as the voucher supporting the entry in the cash-book.

NOTE—In the following cases the value of supplies made or services rendered is adjusted in the cash-book only on receipt of intimation from the Principal Auditor of the correct amount adjustable which is advised by him on receipt of debits or credits through the, exchange accounts; the invoices received should be returned duly accented :

(1) cost of medical stores or articles supplied by the Defence Department;

(2) cost of articles supplied by the Central Forest Research Institute and Map Office:

(3) amount of railway credit notes.

Rents

F.M.V. 332 145. The payment of rent for buildings occupied for public purposes is regulated b item no. 24 of Appendix X, Volume V of the Handbook and items 5 and 23 of Appendix IV of this volume.

NOTE—The powers of authorities of the department to sanction other regularly recurring expenditure are detailed in Appendix IV and Volume I of the Handbook.

Law charges

146. (i) The powers of sanction of the various sanctioning authorities are specified in appendix IV. F.M.V. 315.

(ii) The divisional officers should, if possible, report to the conservator before commencing proceedings in any grave or unusual criminal case.

(iii) Rules on the subject of engagement of and grant of remuneration to legal practitioners for the conduct of criminal cases are reproduced in the Forest Manual, article 278.

Printing charges

147. (i) The cost of printing work done at the Government Press or at one of its branches for the department will not be charged for, but all other printing work done at other presses will be paid for by the department.

(ii) The rules for local printing and supply of stationery are contained in the Uttar Pradesh Printing and Stationery Manual.

Cost of medicines

148. (i) The cost of medicines supplied in any year by the Government Medical Store-keeper is intimated to the divisional officer by the Principal Auditor (vide note to paragraph 144). It is charged to the head C. 5(e). F.M.V. 275 (ii).

(ii) When medicines which have been found to be useful in the treatment of malarious disorders are not supplied by the Medical Store-keeper, they may be purchased by divisional officers under the powers delegated to them, vide appendix IV and Volume I of the Handbook. F.M.V. 275 (iv).

Miscellaneous charges

149. Rules regarding certain miscellaneous charges incurred in the department will be found in the Forest Manual. They are supplementary to the rules contained in appendix X of Volume V of the Handbook.

CHAPTER X

General

150. The rules in Chapter XI of Volume V of the Handbook regarding advances are also applicable to the Forest Department. Under those rules and subject to the

conditions laid down in them government servants of the department are eligible for advances for the purpose of building, purchase, or repairs to a house, purchase of a motor car, motor boat, motor cycle, or other conveyances and miscellaneous advances under paragraph 249 of Volume V of the Handbook. The advances referred to in paragraphs 151 to 159 below are special to the department.

Advances to non-gazetted servants

151. Conservators may authorize an advance to the extent of one month's pay to the following classes of non-gazetted government servants on the permanent establishment serving under their orders : F.D.C. 66A.

(a) Government servants on the executive establishment.

(b) Clerks employed in range offices elsewhere than at the headquarters of divisional offices.

(c) Clerks and inferior staff who are required to accompany gazetted government servants on continuous tour likely to last for more than a month.

The scope of such advances should be limited to cases where the need for it arises out of the peculiar circumstances of service in the department, for instance, advances may be granted for the following purposes :

(i) To meet expenses in connection with equipment and purchase of provisions before proceeding or while on tour.

(ii) To meet expenses incurred on account·purchase of paddy or other grain, in localities when supplies are not readily available.

(iii) To meet expenses incurred on the purchase of articles and clothing on account of theft of property if the theft occurs on tour.

(iv) To meet medical expenses incurred by nongazetted government `servants on the permanent establishment on their own account or on account of members of their families.

152. Divisional officers may sanction an advance to the extent of one month's pay, not exceeding Rs.5 in each case, to the same classes of non-gazetted government

servants on the permanent establishment serving under their orders and on the same conditions as set out in paragraph 151.

F.D.C. 66A. 153. Advances of pay under paragraphs 151 and 152 above should be recovered in three equal installments, beginning with the month following that in which the advance is made.

Advances to disbursers

F.A.C. 28. 154. A subordinate who is not authorized to draw cheques (see paragraph 70) may be given a cash advance of suitable amount to enable him to make the disbursements entrusted to his charge.

F.A.C. 29. 155. When such a cash advance is made to a subordinate the amount of it must be charged at once in the cash-book of the officer making the advance, under "Forest advances" as an advance to the disburser concerned. Until cleared the advance should be held at the personal debit of the disburser.

F.A.C. 30. 156. The remittance of advances to disbursers by postal money orders is permissible where this course is found to be convenient (see rules in appendix III).

F.A.C. 30. 157. If advances are remitted by money order under paragraph 156, the post office receipt with the money order acknowledgment of the disburser concerned, will suffice as a payment voucher.

Advances to contractors

F.M.V. 209. 158. Advances to contractors are as a rule prohibited, and every endeavour should be made to maintain a system under which no payments are made except for work actually done. Exceptions are, however, permitted in the following cases:

(a) Cases in which, in the interest of works, it is absolutely necessary to make petty advances. In such cases advances up to Rs.50 may be allowed by range officers and up to Rs.100 by divisional officers.

(b) In all other cases only with the sanction of the Local Government, who may, in exceptional circumstances, authorize such advances as may be deemed indispensable, taking the necessary precautions for securing government against loss and for preventing the system from becoming general or continuing longer than is absolutely essential.

159. The amount advanced should be charged in the cash-book under the suspense head "Work advances", subordinate to "B—Conservancy and works" or "65—Capital outlay on Forests", the entry being supported by an acknowledgement by the payee in form no. 18 (E-21). When recovered (wholly or partially) from the contractor either by work done or in cash, the amount recovered should be credited in the cash-book under "Work advances, the numbers and dates of the items in which the advances so recovered were originally charged being quoted in the entry on the debtor side. If the recovery is for the value of the work done, such value should simultaneously be charged per contra to the appropriate head of accounts classification (paragraph 22) in the cash-book, and the charge supported by a voucher (detailing the work done and the rates) which should be signed by the contractor in token of the correctness of the credit given in his ledger account (paragraph 189) and completed as a payment voucher in other respects (paragraphs 137 and 138). F.A.C. 46.

NOTE—Payments "on account" and part payments, for works under paragraphs 138—141 are not treated as advances for the purposes of this paragraph and paragraph 158.

Intimation of advances

160. The authority sanctioning the advances referred to in paragraphs 150 to 152 should forward an advice of the sanction to the Principal Auditor. F.M.V. 196.

Entry in the accounts

F.A.C. 17. 161. All entries on account of advances on both sides of the cash-book and the cash account should be in red ink.

162. Advances to disbursers and contractors are entered in the accounts under "Forest advances" and "Works advances." See paragraphs 155 and 159.

163. Tour advances (inclusive of advances for travelling expenses granted to subordinate) are not debited to "Advances repayable", but are treated as final charges debitable to the tour and travelling expenses under the appropriate head of account viz., heads A(3). (5) and C(4) and (5). See clause (c) and the note under clause (e) of paragraph 249 of Volume V of the Handbook.

164. Advances not falling under the class referred to in paragraphs 162 and 163 above are recorded in the books of the forest officers under the head "Miscellaneous advances." They will be adjusted under the appropriate heads of account by the Principal Auditor.

165. The rules regarding the preparation of the ledger of disbursers and contractors will be found in paragraphs 189 to 194.

Irrecoverable advances

F.D.C. 72. 166. In the event of an advance or a portion of an advance proving irrecoverable, it m be written off under the head "Miscellaneous" under the orders of competent authori vide appendix IV and the rules in Volume I of the Handbook.

CHAPTER XI

General

167. The general rules regarding deposits are contained in Chapter XV of Volume V of the Handbook. The following paragraphs deal with the deposit transactions of the department.

Earnest Money and Security deposits

168. (a) Purchasers of forest produce required to furnish security money may deposit the same without limit with the forest officer. Similarly tenderers for works and miscellaneous purposes required to furnish security may deposit the security money with the forest officer provided that the amount of the security required does not exceed Rs. 1,000 in each case. (If the required security exceeds the above amount the tenderer should himself deposit the security money into the treasury or sub-treasury in accordance with the instructions laid down in paragraph 340(b)(i)(I) of Volume V of the Handbook.)

(b) The amount of security money deposited with the forest officer under clause (a) above, should at once be entered in the cash-book of the department and then remitted to the treasury or sub-treasury without undue delay.

The following procedure will be followed :

(1) The money realized will be entered in the departmental cash-book—

(a) on its receipt, on the debtor side as "Remittances from contractors and purchasers."

(b) on remittance to the treasury, on the creditor side as earnest money or security deposit.

In the treasury the amount will be treated as "Revenue Deposit."

* * * *

Schedules in support of the above transactions in Form E-14 after correcting the heading thereof to "Schedule of remittances of earnest money and security deposits to treasuries" will be sent by the divisional forest officer to the treasury concerned for verification, with a request to quote the serial number of the register of revenue deposits against the respective items. On return from the treasury officer the schedule will be submitted to the Accountant General either with or after the sub-mission of the monthly accounts, provided it is submitted before the end of the month, at the latest.

NOTE—Direct deposit’s into the treasury by the purchasers or tenderers do not enter the departmental cash-book.

(2) Deposits in the treasury will be accompanied by chalans in triplicate, one of which will be of coloured paper and headed "For use in Principal Auditor's office only". This will form the voucher to the entry in the cash-book and will be sent to the Principal Auditor with the monthly cash account. The duplicate copy of the chalan in the usual form will be retained by the forest officer for subsequent action where necessary under paragraph 346(b) of Volume V of the Handbook.

(3) The entry on the treasury chalan will be "Remittances from contractors and purchasers". Lump sum totals of earnest money and security remittances to the treasury will be entered in the monthly cash account (Form no. 3).

(c) If in any case a tendered is required to furnish "earnest money" along with his tender for contract he may deposit it with the forest officer if the amount does not exceed Rs. 1,000.

Otherwise he should deposit it into a treasury or sub treasury as laid down in clause (a) above. When deposited with the forest officer, the money will be dealt with as prescribed in clause (b) above.

168-A. (1) At the discretion of the forest officer earnest money or security may be accepted in one of the following forms:

(a) deposits in treasury;

(b) Government promissory notes or other Government paper; and

(c) Fixed deposits in bank—Fixed deposit receipts of the Imperial Bank of India will be accepted, which must be hypothecated to either the Chief Conservator of Forests or the Conservator of Forests or the Divisional Forest Officer concerned and will be held at the risk of the depositor, Government not being liable for any loss due to the failure of the bank or to any other cause. The depositor should deposit fresh security in the event of such a loss.

NOTE—Although deposit receipts of banks other than the Imperial Bank of India will not be accepted as security deposits, the parties concerned may be permitted to make either by a suitable deposit or guarantee arrangements with any bank which should deposit Government securities to cover the amount of security demanded with a margin of 5 per cent below the market value.

(2) Security deposits made under clause (a) of paragraph 168 above, may also be accepted in one of the following forms:

(i) Post office cash certificates, and

(ii) Deposits in post office savings bank.

It is not permissible to deposit ‘earnest money’ in either of these forms.

(3) In all cases the earnest money or security must be hypothecated to either the Chief Conservator of Forests or the Conservators of Forests or the Divisional Forest Officers.

(4) The custody of Government promissory notes and other Government paper will be regulated according to the orders contained in the Government Securities Manual.

(5) A receipt in form No. 2 will be issued in each case. of receipt of earnest money or security by a forest officer, whether such money is received in cash or in any other of the forms described above.

(6) In cases where security money is deposited in cash (either with the forest officer and remitted by him to the treasury, or direct into the treasury), it is permissible under Treasury Rule 7 to withdraw the amount from the treasury at the request of the depositor and invest it in any of the following forms:

(a) Government promissory notes, or other Government paper—under rules in Chapter VIII of the Government Securities Manual.

(b) Fixed deposits in the Imperial Bank of India—The receipts for the fixed deposits must be issued in the name of either the Chief Conservator of Forests or the Conservator of Forests or the Divisional Forest Officer concerned, which will be held at the risk of the depositor, Government not being liable for any loss due to the failure of the bank or any other cause. In the event of such a loss, the depositor must deposit fresh security acceptable under the rules.

(c) Post office cash certificate (d) Post office savings bank account	Under the rules for cash certificates and Savings Bank Accounts issued by the post office.

Earnest money deposits may also be similarly invested in forms (a) and (b) above.

NOTE—In no case should be money deposited with the forest officer be invested direct in any of the prescribed forms. It must be remitted to the treasury and then withdrawn for investment in accordance with the ordinary procedure, see paragraph 346(b), of the Financial Handbook, Volume V, Part I.

(7) Monies lying in the revenue deposit in the treasury, may be converted at the cost of the depositor into interest bearing securities provided:

(i) that the depositor has expressly desired this in writing, and

(ii) that the new form of security is one given under clause (6) above and is permissible under the terms of the agreement or bond.

The Divisional Forest Officer should thereafter endorse upon the original deposit receipt of the contractor.

"Received payment by transfer credit to Forest Remittances", and forward it to the treasury for adjustment.

(8) The money required for investment should be taken from the cash chest or by drawing a cheque against the drawing account of the division. The remittance for investment should be shown on the creditor side of the Divisional cash-book as "investment of cash security deposits in" (the form of the security should be named.)

NOTE—The Audit Office will classify the above payment under "Forest Remittances" which will thus cancel the credit under "Forest Remittances" appearing in the treasury accounts.

168-B. Transactions connected with interest bearing securities do not pass through the cash-book and consequently the regular accounts of the division. A register of the receipt and disposal of these securities should therefore be kept in form no. 20B and at the close of the year an account in Public Works Department form no. 86 should be prepared from this register for submiss`ion to the Principal Auditor. This account should be supported by (1) the acknowledgment (in original) of the depositors for securities returned or re-transferred to them during the year and (2) the certificate of the Divisional Forest Officer that all securities shown as outstanding in this account, or their acknowledgments by the authorized custodians (vide paragraph 168-A), are in his possession.

169. Refund of earnest money or security will be made from the treasury under the authority of an order endorsed in favour of the contractor by the forest officer upon the treasury chalan [vide paragraph 346(b) of Volume V of the Handbook]. If the lease to which the earnest money pertains concerns the accounts of more than one division, the sanction of the conservator is necessary. No part payment can ever be made, but the whole amount can be withdrawn from the treasury and part may be re-deposited. F.A.C. 37 F.M.V. 174

NOTE—Amounts up to Rs.500 may be refunded by money order if desired by the endorsing officer, provided that money order forms duly filled in are sent to the treasury with the chalan. The money order commission in such cases will be borne by the contractor.

Refunds of earnest money or security will be acknowledged by purchasers and others in form no. 18.

170. An account of all receipts and disposals of earnest money and security deposits will be kept either in form no. 20A or in form no. 20B. All deposits received on account of the purchase of forest produce will be entered in form no. 20A. All others (excluding securities entered in form no. A-12) will be entered in form no. 20B.

Forest Deposits

171. The following transactions of the department may be treated as forest deposits:

(i) Amounts deducted from the pay of subordinates on account of security deposits under the rules in Appendix I, which for any reason it may not be possible to pay into the post office savings bank for credit to the deposit account of the subordinate; these should be adjusted as soon as possible and not later than one month.

(ii) Fees received in advance with applications for shooting permits; these should be re-adjusted as soon as the person for whom a permit in respect of the particular shooting area should be issued has been selected, the amount deposited by the successful party being credited to the appropriate revenue head by debit to "Forest deposits" and other amounts refunded in cash as "Forest deposits".

(iii) Sums due to a contractor on the settlement of his accounts for a departmental work which he may refuse to accept, or delay in taking, after the final bill has been passed; such items should be settled with all expedition and a report submitted to the Principal Auditor once a quarter explaining why any case could not be settled.

(iv) Amounts of advances received by the Divisional Forest Officers from the Military Department in connection with the supplies of timber, etc., to the Defence Department.

"NOTE—For account rules regarding the execution of words by the Forest Department on behalf of local bodies, see Appendix V."

172. The amounts treated as forest deposits under paragraph 171 should, if realized in cash, be added to the cash balance of the forest officer concerned and used for current expenses as if they were drawn on cheques from the treasury. They should be classified in the cash-book as "Forest deposits—receipts." Amounts treated as

deposits under clause (iii) of paragraph 171 should be adjusted in the cash-book by debit to the head of expenditure on account of the work concerned and credit to "Forest deposits—Receipts." When repayments have to be made the amount should, if necessary, be drawn on cheques from the treasury and debited in the cash-book to "Forest deposits—payments."

173. Rules regarding the maintenance of the register of deposits will be found in paragraphs 198 and 199.

174. The amounts of deposits which lapse to Government under paragraph 351 of Volume V of the Handbook are adjusted by the Principal Auditor by credit to forest revenue under "X—Forests—Miscellaneous—Other sources." The Principal Auditor will communicate to the divisional officer the items so credited, and the latter will then make necessary entries in his cash-book for March and in the deposit register, (see paragraph 198), against the items concerned.

175. Deposits which lapse to Government should not be repaid without pre-audit by the Principal Auditor. Claims for such deposits should be prepared on form no. 18(E. 21) with full details of the month and year of original credit and of adjustment as forest revenue. The bill should be submitted for pre-audit to the Principal Auditor, who will authorize payment on ascertaining (i) that the item was really received; (ii) that it was credited to the Forest Revenue as lapsed; and (iii) that the claimant’s identity and title to the money are certified by the divisional officer. The amount will then be paid by the divisional officer in the ordinary way and charged in the cash-book as a refund of revenue and not debited to deposits, but the repayment should, however, be noted in the deposit register against the entry of its credit to the Forest Revenue so as to guard against a second repayment.

CHAPTER XII

General

176. (a) The rules in the foregoing chapters deal with the procedure to be followed in respect of the receipt of departmental revenue and other dues, the disposal of amounts collected, the payment of departmental charges, and the manner in which the transactions are to be recorded in the cash-book.

(b) The rules in this chapter deal with the incorporation of the accounts of subordinate officers in the divisional accounts, the subsidiary registers and returns maintained in the divisional office in connection with the different classes of transactions and the procedure to be followed in the closing of the monthly

divisional accounts and their transmission to the Principal Auditor and the conservator.

177. (i) The general principle in regard to the keeping of accounts by subordinate officers is that all detailed accounts of transactions connected with the working of the forests and office business are primarily maintained by the subordinate officer directly in charge, viz, all range officers, head clerks, and camp clerks of conservators and divisional officers and such other officers as circumstances may require. F.M.V. 165.

(ii) Range officers and other subordinates are held absolutely responsible for the upkeep and correctness of their accounts, but may on their own responsibility, delegate the writing up of the cash-book to their clerks.

Incorporation of subordinates' accounts

178. Before closing his accounts for a month the divisional officer must satisfy himself that the accounts of his subordinate officers for the month have been duly examined and truly and accurately incorporated in his own accounts. For this purpose the accounts of the latter should be received in the divisional office in time for the preparation of the divisional monthly accounts on the due date, vide paragraph 25. If they do not reach in time to be so incorporated they may be taken in the following month's divisional accounts, but such an occurrence should be avoided as far as possible. In the case of the accounts of March, however, the divisional officer must keep open his own accounts until receipt of all the accounts of rangers, and other disbursers, in order that all receipts and payments of the official year may, without exception, be brought into the accounts of the year. F.A.C. 58.

Cash account

F.A.C. 61. 179. The monthly cash account will be prepared in form no. 3 (E-7) from the cash-book. It should show in respect of the following items merely the totals for the mo and all other items of receipt or charge should be entered in detail—

(a) Debtor-side—(1) Cheques drawn; (2) recoveries of advances from contractors and disbursers, and of miscellaneous advances; (3) revenue received and credited in the cash-book under "X— Forests;" and (4) refunds of forest revenue taken by deduction from revenue.

(b) Creditor-side—(1) Remittances to treasuries; (2) advances made to contractors and disbursers and miscellaneous advances and (3) expenditure charged in the cash-book under "10—Forest" and "65—Capital outlay on Forests."

The divisional officer must sign a certificate at the foot of the monthly cash account to the effect that the lump sums shown agree with the details in the cash-book and also with other subsidiary returns concerned, after making allowance for—

(1) cash recoveries of service payments noted in the cash-book, but not shown in the cash account; and

(2) refunds of forest revenue charged in the cash-book but taken by deduction from revenue in the cash account.

When the divisional officer signs the accounts while on tour and cannot give the required certificate, he should furnish it separately as soon as he returns to headquarters.

NOTE—The subsidiary returns referred to are the following :

Form no. 5 (E-6) for cheques drawn (paragraph 84); form no. 22 (F-13) for payments and recoveries to contractors and disbursers (paragraph 195); form no. 24 and 25 [E-11 and E-11 (a)] for revenue received and Expenditure charged (paragraphs 182 and 186): and form no 26 (E. 14) for remittances to treasuries (paragraph 183).

180. Neither blank returns nor a forwarding letter will accompany the monthly account of any office. A note of forms that are blank will be made at the foot of cash account. F.M.V. 17

181. The copy of the cash account sent to the Principal Auditor, will be accompanied by vouchers for refunds and items of revenue adjusted by book transfer entered on the creditor side. F.M.V. 19(ii)

Classified abstract of revenue

182. (i) Divisional officers will ordinarily maintain the classified abstract of revenue in form 24(E-11) in the details laid down below. This register constitutes the divisional officer's means of checking the progress made in realizing the revenue shown in the various demand registers; accordingly the detail required for each item is only that sufficient for reference to the demand registers (see last sentence of paragraph 44). F.M.V. 207 F.A.C. 62 and 63.

(ii) All the items of revenue recorded in the cash-book for the month should be classified and arranged in the abstract in accordance with the classification prescribed in Appendix II.

(iii) Before signing the register each month, the divisional officer should check each item with the entries in the corresponding registers of revenue and call for explanations of any discrepancies and of items which have not appeared in any demand register. The registers of civil, criminal and compounded cases (departmental forms H-3 and H-1) will be treated as demand registers for this purpose. It will not be necessary to show each item of the subordinate cash-books separately, but items belonging to the same range, etc. and the same subsidiary register should be grouped into one entry. To facilitate check all entries appertaining to the same account head and the same demand register should be grouped together, and in such groups entries of revenue from outstandings should be separated from current revenue.

(iv) Entries not appearing in any subsidiary register must show full details as in the cash-book.

(v) A copy of the register will be sent to the Conservator, Kumaun Circle, unless otherwise ordered. An abstract showing only the total revenue under each sub-head [except as provided below in regard to the head R.-V(b)] will be sent to the Principal Auditor and to all Conservators, other than the Conservator, Kumaun Circle.

(vi) As regards revenue under the head R-V—Miscellaneous—details of recoveries of items of "rents of buildings and furniture", "recoveries of water-tax" and "contribution towards leave salary" should be given. For other important recoveries arising out of special orders details need not be given, but the total amount of each class of receipt should be given.

Schedule of remittances

F.A.C. 65.

183. A schedule of remittances of revenue to treasuries should be prepared in form no. 26 (E-14). The entries in this statement should show each item of remittance separately, and reference to these items should invariably be made against the entries in the last column of the consolidated treasury receipt (paragraph 185).

F.M.V. 210.

184. Details will be obtained from the subordinate and divisional cash-books supported by the original remittance chalans. Every item of remittance on a separate chalan will appear separately and the number and date of each chalan will be entered in the remarks column. A copy with the chalans will be sent to the Principal Auditor with the monthly accounts.

185. (i) On the first of each month (see paragraph 611 of Volume V of the Handbook) each treasury which has received forest remittances during the month sends to the divisional officer concerned a consolidated receipt showing details of each remittance separately.

F.M.V. 21.

(ii) On receipt of the consolidated treasury receipt the chalan entered in form no. 26(E-14) will be checked with those entered in the consolidated treasury receipt and those found in the consolidated treasury receipt will be marked off in the divisional register in form no. 26. A list of chalans entered in form no. 26, but not found in the consolidated treasury receipt will be made, and enquiries must at once be instituted with the treasury officer concerned, and, if possible, the discrepancies should be adjusted within the current month. At the same time against every item in the consolidated treasury receipt which has appeared in form no. 26 the corresponding item, number and date of the divisional cash-book will be entered.

(iii) Before forwarding the consolidated treasury receipt to the Principal Auditor a copy will be retained in the divisional office only of those items against which no entry of the corresponding item in the book has been made, and inquiries concerning such items must be instituted if they are not traced in the cash-book of the following month.

Classified abstract of expenditure

186. (1) The classified abstract of expenditure in form no. 25[E-11(a)] constitutes the principal means of check over expenditure for the divisional officer, conservator and the Principal Auditor, both as regards appropriation under each account head and administrative

F.M.V. 108 and F.A.C. 6 and 63.

sanction for each item.

(2) Sufficient details should be given in column 3 to admit of the main points of each transaction being readily ascertained without reference to the detailed voucher.

(3) The register number and date of the sanction of the competent authority for all works or operations should be quoted after the item in column 3.

(4) Unless the charges are drawn on form no. 19 [E-21(a)], the progressive cost of any particular work, the expenditure on which is spread over two or more months, should be disclosed for purposes of check by bringing forward the total previous expenditure in the remarks column of the form against the fresh entry in column 3.

(5) If the copy for the Principal Auditor is made separately instead of by duplication on a typewriter, the requirements of clauses (2), (3) and (4) need not be applied to items for which a voucher is sent to the Principal Auditor and clauses (3) and (4) do not apply to the office copy.

(6) Separate classified abstracts will be prepared for "revenue" and "capital" (separately for heads "10—Forest and 65—Capital Outlay on Forests") expenditure as defined in paragraph 95.

(7) A copy of the abstract should be submitted monthly to the conservator.

F.M.V. 208.

187. A copy of the abstract will be sent to the Principal Auditor with the monthly cash account. It will be accompanied by vouchers for each item of expenditure above Rs.1,000 entered in the classified abstract, and for all charges of whatever amount for pay and travelling allowance of both permanent and temporary establishments; also for all items of expenditure adjusted by book transfer with other departments. Vouchers for items of Rs.1,000 and under must be forthcoming before the account is signed. They will be cancelled and be kept in the divisional office for three complete financial years.

188. The certificate at the end of the form of classified abstract should be signed by the divisional officer after he has satisfied himself that their requirements have been complied with.

Ledger of advances

189. A ledger should be maintained by the divisional officer in form no. 21(E-12) for all accounts with contractors and disbursers. On the debtor-side will be entered all payments of bills passed to their credit and all sums repaid by them in cash. F.A.C. 67.

190. Only one account is opened with each disburser, but in the case of contractors a separate account should be kept with each person in respect of each work. F.A.C. 68.

191. When examining the cash-books of subordinate disbursing officers (paragraph 178), it should be seen that the opening and closing cash balances in the cash account of each disburser agree with the balances shown as outstanding against him in the ledger at the commencement and the close of each month. F.A.C. 31.

192. Each item charged 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 will thus be a running account with each contractor and disburser, from which the amount due by him or to him can always be easily ascertained. F.A.C. 69.

193. The account of each contractor and disburser should be balanced and signed by the divisional officer on the last day of each month in which any transaction takes place, unless the conservator directs that this should be done at other stated intervals. F.A.C. 70.

194. 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 should be appropriate to that particular account until it is finally closed, the numbering being in a continuous sequence through successive years. F.A.C. 71.

Monthly abstract of the ledger

F.A.C. 72. 195. An abstract of the contractors' and disbursers' ledger accounts should be prepared monthly in form no. 22(E-13), and, with the supporting vouchers it shou be submitted in original to the conservator on the same day on which the monthly

accounts are sent to the Principal Auditor (paragraph 200). In this abstract should shown in consecutive order first the contractors' accounts and then the disbursers' accounts. The columns should be totalled separately for contractors' and disburse accounts and a grand total of all accounts should be given at the foot of the abstra

F.A.C. 73. 196. The abstract for March in each year should be accompanied by a brief statem explaining the circumstances under which each item outstanding for more than twelve months remains unadjusted, and the steps which have been taken with a vi to its early clearance.

F.A.C. 74. 197. The conservator should within ten days of receipt in his office, pass the abstr on to the Principal Auditor, after examining them and making therefrom such note for information and guidance as might appear to him desirable or necessary.

Register of forest deposits

198. A record of the transactions relating to forest deposits should be maintained in the divisional office in a register in form no 23. The register should show month by month the details of receipt and adjustments and the closing balance of each separate deposit item. It should be written up monthly before the divisional accounts are submitted to the Principal Auditor.

NOTE—For account rules regarding the execution of works by the Forest Department on behalf of local bodies, see Appendix V.

199. Annually, on June 1, a copy of the deposit register for the whole year should be prepared and submitted to the Principal Auditor, clearly pointing out in the "Remarks" column the particular items which have lapsed under paragraph 351 of Volume V of the Handbook.

Monthly accounts

200. A copy of the monthly register of cheques form no. 5(E-6), prescribed in paragraph 84 should be submitted by the divisional officer to the Principal Auditor on the last day of each month. The remaining accounts of the month consisting of the following returns should be submitted on or before the dates F.A.C. 59.

laid down in paragraph 201.

(1) Monthly cash account, form no. 3(E-7).

(2) Classified abstracts of revenue and expenditure, form nos. 24 and 25 [E-11 and 11(a)].

(3) Schedule of remittances of revenue to treasuries, form no. 26 (E-14.)

They should be accompanied by all vouchers others than those which the divisional officer is authorized to cancel after payment (paragraph 187) including all treasury receipts (chalans) for revenue paid into treasuries.

201. (i) The 10th of each month is the latest date permissible for the despatch of the monthly accounts from any divisional office to the Principal Auditor. The accounts of each division must be despatched on the earliest possible date and in no case later than the date for each division given in the sub-joined table. F.M.V. 167

Table of latest dates for despatch of monthly accounts:

Circle	Division	Date
General Direction Western.	General Direction Dehra Dun Saharanpur Lansdowne	10th of the month. 8th of the month.
Circle	Division	Date
	Direction	8th of the month
Western Kumaun	Ramnagar Other divisions Naini Tal Direction	9th of the month. 10th of the month. 8th of the month. 10th of the month.

	Other division	5th of the month.
Gonda 5th	Gonda	6th of the month.
Eastern	Pilibhit	8th of the month.
Pilibhit 6th	Behraich	10th of the month.
Behraich	Direction division	10th of the month.
Direction division 8th	Other division	
Other division 10th	All division	
Working plan 10th		
all divisions 10th		

(ii) In the case of the accounts of March, a maximum extension of ten days is permitted beyond the dates fixed in the above table.

F.A.C. 60. 202. For special reasons, the divisional officer may authorize a few days' delay in the submission of accounts but if they are not despatched on or before the 15th of the following month, an explanation of the cause of delay must invariably be forwarded to the Principal Auditor on that date.

203. When specially asked by the Principal Auditor to do so the divisional officer should on the 4th month communicate to him the totals of receipts and expenditure under the following heads:

Receipts	Expenditure
(1) X—Forests.	(8) 10—Forests.
(2) Income-tax.	(9) 65-A Capital outlay on forests.
(3) Posts and Telegraphs.	(10) Defence services.
(4) Defence services.	(11) Railways.
(5) Railways.	(12) Other debt and remittance.
(6) Other debt and remittance.	(13) Grand total of expenditure.

(7) Grand total of receipts.	

NOTE—For the accounts of March the totals should be communicated if so desired by the Principal Auditor as early as possible before the date fixed for submission of accounts.

204. All accounts sent to the Principal Auditor must be in English and the requisite particulars must be entered in English on all vernacular vouchers and signed by the divisional officer when they are forwarded for audit in support of charges entered in the divisional monthly accounts. F.M. 168.

205. In addition to the accounts prescribed above such accounts of revenue due and outstanding, and of timber transactions should be submitted by the divisional officer as the Principal Auditor may from time to time direct. Copies of all such directions will be forwarded by the Principal Auditors to the conservator. F.A.C. 66.

206. Errors in accounts can be corrected only in accordance with the rules in paragraph 31. F.A.C. 66A.

Summaries of revenue and expenditure

207. After completing the examination of the monthly accounts of each circle, the Principal Auditor prepares summaries of revenue and expenditure for the General Direction Division and for the different divisions in each circle in form no. 27. A copy of the return is furnished monthly to the conservator of the circle concerned. F.D.C. 60.

208. The Conservator will furnish monthly, in form no. 28 to each divisional officer an extract from form no. 27 of the portion pertaining to his division.

209. The Principal Auditor will prepare annual reports forms (nos. F.D.C. 24 and 27) for the circle under his audit and forward them to the conservator. Paise will not be shown in annual forms but will be rounded off to the nearest rupee. These forms will be inserted in the annual report over the Principal Auditor's signatures. F.D.C. VII 78(ii).

CHAPTER XIII

Objection statement

210. The results of the audit of bills and accounts will be communicated by the Principal Auditor to the divisional officer, in objection statements in form no. 29 (E-22). F.A.C. 80.

211. The objection statement should be returned in original within two weeks of its receipt, through the conservator who should note all corrections and alterations in his copies of the divisional classified abstracts of revenue and expenditure (paragraphs 182 and 186). F.A.C. 81. F.M.V. 242

In the case of Garhwal Forest Division the objection statement should be returned within four weeks of its receipt.

212. Divisional offices will keep a copy of all objections which contain important audit rulings in a bound register of form no. 29. F.M.V. 242.

213. Objections to subordinate accounts will be entered on the original accounts and a fair copy of the objections will be sent to the subordinate office in form no. 29, which will be returned to the divisional office in original, a copy of all objections containing important audit rulings being retained in the subordinate office. F.M.V. 242.

214. Copies will not be kept in divisional offices of the half margin memoranda of objection unless they contain instructions for future guidance. F.M.V. 242.

215. All items in form no. 29 will be serially numbered and the authority on which the objection is based will invariably be given in column 6 by a reference to the relevant financial or other rules. F.M.V. 243.

F.A.C. 82. 216. A list will be forwarded by the Principal Auditor to the conservator each month showing the dates on which the objection statements were sent to each divisional office.

F.A.C. 82. 217. The list referred to in paragraph 216 should be completed and sent back to the Principal Auditor by the conservator after all the objection statements for the month have been returned.

List of Appendices

Appendix

APPENDIX I

(See PARAGRAPH 14)

Rules for securities of Forest Subordinates

Section 1

1. All members of subordinate services in the department who have the custody of government monies or stores or valuables or who deal with the collection of Forest revenue must furnish security except where exemption may be made under the general or special orders of the Government. The general principal to be observed in regard to the requiring of security is that no government servant should be entrusted with money, stores, or valuables who does not furnish security. The security taken in respect of cash or valuables should be equal to the maximum amount which the government servant concerned ordinarily has in his hands at one time and the amount of cash or valuables left in the hands of a government servant should not save in very special circumstances be more than the amount of security taken. In respect of stores in the custody of a government servant, the amount, of security shall be a suitable percentage of the maximum value of stores determined by the conservator according to the circumstances in each case.

NOTE—The provisions of note 3 to paragraph 69 and of paragraph 69-A and 69-B of Volume V of the Handbook are also applicable to the department.

1-A. Subject to the conditions laid down in rule 1, the amount of security shall be regulated by the conservator according to the circumstances and local conditions in each case.

2. Immediately any member of the subordinate service is called upon to furnish security he must sign an agreement in department form no. A-11, which lays down the conditions under which the security may be confiscated or returned to the

depositor. The forms in which security may be furnished are laid down in paragraph 71, Volume V of the Handbook.

NOTE 1—Full details regarding the nature of the security furnished should be entered in the schedule appended to the agreement. If, however, the executant is permitted to change the nature of the security from one form to another it is not necessary to alter the schedule every time a change is made, but a copy of the order permitting the change should be annexed to the agreement.

NOTE 2—The security bond of a Forest subordinate should be returned to the depositor or his legal representative as soon as the security has been refunded to him.

NOTE 3—The surety bond should be returned when asked for if any of the following events occur:

(a) the surety gives notice of withdrawal from any further surety ship, provided that the amount of the security for which he originally stood surety has been deposited in full by the forest employee concerned;

(b) the forest subordinate quits service, provided that before quitting he has deposited the whole of the security which he was required to furnish, and

(c) return of the subordinate's security money by the Forest Department.

3. (a) If the security is given in cash the depositor should be advised to deposit the money in the Post Office Savings Bank indicated by the divisional officer, and pledge it to the divisional officer as a security deposit in accordance with the Post Office Savings Bank security deposit rules. If, however, the amount of security furnished exceeds the maximum limit for a Post Office Savings Bank account, the money may be invested in any other prescribed forms of security. In investing the money the provisions of paragraph 71 of Volume V of the Handbook should be kept in view.

(b) If the security is given in any of the forms of government paper permitted by paragraph 71 of Volume V of the Handbook, it must be deposited with the Government in accordance with the rules laid down in Chapter VIII of the Government Securities Manual and in the Post Office Guide.

NOTE—Five-year Post Office Cash Certificates may be deposited in the treasury or kept in the iron safe of the head clerk or the head assistant as the conservator may direct.

4. If a subordinate cannot furnish the whole amount of the security in one instalment he will be required to deposit such portion (if any) as he is able to

furnish in one instalment, either in cash or in any other form prescribed in rules 2 and 3 above. He will deposit the balance in the Post Office Savings Bank indicated by the divisional officer by monthly instalments, which will be deducted from his salary and paid into the Savings Bank, at the following rates:

(a) Government servants drawing up to and including Rs.19 per mensem at six paise in the rupee (i.e. 6 per cent.).

(b) Government servants drawing above Rs.19 per mensem at a flat rate of 10 per cent:

Provided that the deductions will be rounded off to the nearest rupee, the minimum deduction being a rupee and the first instalment not being less than two rupees.

5. (a) Every government servant, who under rule (4) pays a portion of the whole amount of the security due from him by instalments, shall give a security bond in departmental form no. A-11 (a) for the full amount due, deducting such amount as he may have already deposited at the time these rules come into force.

(b) In all cases the sureties must be approved by the divisional officer in consultation with the district officer.

(c) The divisional officer should similarly verify every five years the existence and reliability of the sureties.

6. On opening his deposit account in the Post Office Savings Bank, each depositor must fill in and send to the Post Master, through the divisional officer, a letter pledging the amount of his deposits, past and future, to the divisional officer in the form prescribed for pledged security deposit according to the Post Office Savings Bank Rules.

7. A register of security should be kept in the divisional office in departmental form no. A-12.

8. Security bonds or mortgage-deeds given as security in connexion with the employment of treasurers, cashiers or clerks charged with the disbursement of money or the custody of securities may be executed by the head of the office.

NOTE—The provisions of paragraphs 72 and 73 of Volume V of the Handbook are also applicable to the department, and should be observed.

II—Rules regarding deduction and adjustment of money on account of security furnished by forest subordinates, Uttar Pradesh.

1. The divisional officer shall be responsible that the monthly security deductions are regularly made and entered in the departmental form no. A-13, an abstract of which for the current year in form no. A-13 (a) will form part of the tour records.

2. The divisional officer will every month exclude from the amounts of the cheques, which he issues for salaries, all the deductions to be made on account of security deposits and will then remit the aggregate amount of such deductions, minus those referred to in rule 5 to the Post Office Savings Bank by a cheque payable to the Post Master and forwarded with a nominal list of the various deposits to be made. Any portion of the amount of the cheque, which cannot for any reason be accepted in deposit and is in consequence returned by the Post Master, will be at once entered on the debit side of the divisional office daily cash-book and added to the divisional office cash balance. Simultaneously, the amount will be entered in form no. 23 vide paragraph 198 of the Forest Account Rules.

3. The divisional officer will each month compare the savings bank pass-books with the register of deposits and submit a certificate in departmental form no. A-13 (b) to that effect to the conservator along with the monthly account.

4. Once a year, on 1st August, or as soon as practicable after the pass-books have been balanced by the *Post Office, a return in departmental form no. A-13 (a) will be sent to each range officer, showing the amount standing to the credit of each individual serving in the range from whom cash security is taken. Should any one question the correctness of his account, the range officer will at once make the necessary reference to the divisional officer.

5. In regard to those men whose pass-books, owing to recent transfer, have not yet been received from their previous division usual deduction for security deposit will not be made from the salary cheque.

On the receipt of the pass-books, the deposits in arrear will be deducted from the next pay bills and sent to the post office in addition to the deductions on account of the current month.

*NOTE—The pass-books should be sent annually to the post office for this purpose on 15th June.

6. In the case of men absent on leave, the several deductions overdue from them on account of security will be made on the first occasion on which their arrears of pay are disbursed.

7. When the pass-book of any depositor is complete, the Post Master will be asked officially in writing to open a new one, transferring to it the amount of the used up book. On no consideration whatsoever will the amount of the latter be withdrawn and then paid back into the post office in order to start a new account. There will

thus be no handling of money in beginning a new pass-book. No individual will have more than one security deposit account and consequently a new paas-book will not be started until the pass-book in use is quite filled up.

8. In the event of a depositor being transferred to a post to which no responsibility in respect of money is attached, further deductions from salary will cease, but the amount in deposit will continue to be pledged to Government.

9. As soon as the amount in deposit is sufficient the depositor may, at his option let the money remain in the Post Office Savings Bank, or request that government paper to the extent of as many hundreds of rupees of stock as the sum at his credit admits shall be purchased on his behalf.

The balance of the deposit after purchase of the promissory notes shall remain in the Post Office Savings Bank. Such governments paper shall be left in the custody of the Reserve Bank of India. The depositor will receive the interest accruing on his paper. The procedure to be followed in the purchase and custody of government paper is fully described in Chapter VIII of the Government Securities Manual.

10. All correspondence and other papers connected with the subject of security deposits will be signed by the divisional officer alone, never under any circumstances by any clerk.

APPENDIX II

(See PARAGRAPHS 22, 55 AND 128)

Classification of Forest Revenue and Expenditure

PART I

The following are the minor heads prescribed for the classification of Forest receipts and expenditure:

REVENUE

Major Heads	Minor Heads
X—Forest	I—Timber and other produce

	removed from the forests by Govt. agency.
	II—Timber and other produce removed from the forests by consumers and purchasers.
	III—Drift and waif wood, and confiscated forest produce.
	IV—Revenue from forests not managed by the Government.
	V—Miscellaneous.
	VI—Receipts in England.
	VII—Loss or Gain by Exchange (1).
	VIII—Deduct Refunds.

EXPENDITURE

A—Direct Demands on the Revenue

Major Heads	Minor Heads
10—Forest	A—General Direction.
	B—Conservancy and Works.
	C—Establishment.
	D—Interest on Capital (3).
	E—Changes in England (2).
	F—Loss or Gain by Exchange (1).

Explanatory Notes

(1) All receipts and disbursements in the United Kingdom on behalf of the Government are finally brought to account on the books of the Accountant General, Uttar Pradesh, under the appropriate heads of account concerned. This

minor heads is intended to exhibit the loss or gain by exchange in these transactions between the United Kingdom and the Government.

(2) Such expenditure consists of payments on account of—

(1) leave salaries and deputation pay,

(2) sterling overseas pay,

(3) stores for India, and

(4) other charges.

Hitherto provision for expenditure falling under items (l), (2) and (4) was excluded from departmental budgets and included in a separate demand, the expenditure under which was booked in the Home accounts and controlled by the High Commissioner or the Secretary of State for India, while provision in connection with item (3) was made under the relevant Indian grants and expenditure was booked in the Indian accounts. The above arrangement has ceased under the new constitution and has been replaced from 1st April, 1937, by one under which all transactions in England are transferred to India through the remittance accounts for incorporation under the appropriate major, minor and sub-heads in the Indian accounts. A new minor head, "Charges in England," with the four sub-heads mentioned above, has, therefore, been introduced with effect from 1937-38 under various major heads of accounts, and budgeting officers are required to frame estimates and control expenditure under these sub-heads and to submit them, with their usual budget estimates, to Government in the Finance Department through the Accountant General, Uttar Pradesh. These estimates will be intimated to the High Commissioner for India or the Secretary of State at the commencement of each financial year.

Under the budgeting arrangement previous to April, 1937, the officers indenting stores through the High Commissioner were required to place the requisite funds at the disposal of the latter at the time the indent is sent. Under the new arrangement, however, it is not necessary to do so. Now the officer making the purchase should only intimate to the High Commissioner the details of the budget allotment in the Indian grant concerned to which the cost will be taken. In other respects the procedure for obtaining stores from the United Kingdom laid down in paragraph 8 of Appendix X to the Financial Handbook, Volume V, is applicable.

(3) This head should record the interest on capital outlay on individual forest schemes which is specifically met from borrowed funds.

Major Heads	Minor Heads

65—Capital outlay on forests (1)	Organization, Improvement and Extension of Forests.
	Communications and Buildings, Railways and Tramways.
	Live-stock, Stores and Tools and Plant.
	Establishment.
	Suspense.
	Charges in England (3).
	Loss or Gain by Exchange.
	Deduct Receipts and Recoveries on Capital Account (2).

Explanatory notes

(1) This head is intended for exhibition of expenditure of a capital nature in the Forest Department which is met from borrowed funds. Other Forest expenditure of a capital nature in the Forest Department which is not met from borrowed funds, is not recognized as such in regular accounts and is debited initially and finally to "10—Forest."

(2) This head will be credited with the recoveries of expenditure previously debited to the capital major head when the recoveries cannot conveniently be taken to any other minor head.

(3) See explanatory note (2) under head "10—Forest".

PART II

The following are the prescribed subordinate heads into which revenue and expenditure should be classified in the Accounts and the Budget of the department:

Revenue—X—Forests

R.I.—Timber and other produce removed from the forests by Government Agency

R.I. a—Timber

Revenue on timber of all kinds cut or collected in or removed from the forests by Government agency, or purchased by Government, and the expenses of cutting, collecting removing or purchasing which are charged to B.I.a and B.8.g.

Example

Payments under contract agreements for lost, missing or burnt logs, sleepers or other timber (see R.V.a.)

R.I.b–Firewood and Charcoal

Revenue on all firewood and charcoal cut or collected or manufactured in or removed from the forests by Government agency, or purchased by Government, and the expenses of cutting, collecting, removing or purchasing which are charged to B.I.b. and B.8.g.

Example

Payments under contract agreements for lost, missing or burnt·firewood and charcoal (see R.V.a.)

R.I.c—Bamboos

Revenue on all bamboos cut or collected or removed from the forests by Government agency, or purchased by Government and the expenses of cutting, collecting, removing or purchasing which are charged to B.I.c.

Example

Payments under contract agreements for lost, missing or burnt bamboos (see R.V.a.)

R. I. d—Resin

All revenue from resin.

R. I. e—Grass and other minor produce

Revenue on all produce other than timber, firewood, charcoal, bamboos, or resin cut or collected in or removed from the forests by Government agency, or

purchased by Government, and the expenses of cutting, collecting, removing or purchasing which are charged to B. I. e.

Examples

Payments under contract agreements for lost, missing or burnt grass or other minor produce (see R. V. a.).

Sale proceeds of hay, etc. etc.

R. II—Timber and other produce removed from the forests by consumers or purchasers

R. II. a—Timber

Revenue on timber of all kinds removed from the forests by consumers or purchasers, and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses for marking or girdling or temporary revenue collecting establishments be incurred by Government on such timber, they would be charged to B. 2 (see that head).]

Examples

Payments for the valuation of timber on land applied for cultivation.

R. II. b—Firewood and Charcoal

Revenue on firewood and charcoal removed from the forests by consumers or purchasers, and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses for marking or girdling be incurred by Government on such firewood and charcoal, they would be charged to B. 2 (see that head)].

Examples

Sale-proceeds of firewood and brushwood sold to contractors from the plains rakhs.

Sale-proceeds of firewood and brushwood sold standing on forest or waste land sold, granted or leased for cultivation.

R. II. c—Bamboos

Revenue on bamboos removed from the forests by consumers or purchasers and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses be incurred by Government on such bamboos, they would be charged to B. 2 (see that head).]

R. II. d—Grazing and Fodder grass

Revenue on grazing and fodder grass removed from the forests by consumers or purchasers and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses be incurred by Government on such grazing and fodder grass, they would be charged to B. 2 (see that head).]

Examples

Sale-proceeds of grazing leases, and of grazing and grass cutting permits.

R. II. e—Other minor produce

Revenue on all produce other than timber, firewood, charcoal, bamboos, grazing and fodder grass removed from the forests by consumers or purchasers, and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses be incurred by Government on such produce they would be charged to B. 2 (see that head).]

Examples

Sale-proceeds of cardamom leases.

" of skins, horns and manure.

R. III.–Drift and waif wood and confiscated forest produce

Revenue on all unclaimed drift and waif timber and on confiscated timber and produce of all kinds, whether transferred to Government account or not. Recoveries from owners of salvage expenses on claimed drift timbers.

R. IV.–Revenue from forests not managed by Government

Duty on foreign timber and other forest-produce, such as:

Boom dues on timber from non-Government Forests.

Rafting fees on timber from non-Government Forests.

R. V.–Miscellaneous

R. V. a–Fines and forfeitures

Fines—Realization by fines inflicted under a Magistrate's order when credited to Forest Revenue.

Forfeitures—Of deposits for non-fulfilment of agreement.

By securities for non-fulfilment of agreement.

All payments for non-fulfilment of agreement other than those mentioned under R. I. a, b, c, e.

R. V. b.—Refunds and other sources

All revenue which does not fall under any other head.

All sums accepted as compensation for offences compounded by Forests officers. All such sums should be classified as revenue of the forest damaged, since such receipt is not a fine but the recovery of the cost of specific damage done and should be treated accordingly.

Refunds by the payees of sums previously disbursed by the Department.

Examples

Sale-proceeds of forest lands and buildings (not exceeding Rs. 50,000) for which the Forest Department had to incur expenditure (any special and non-recurring receipts from forest land and buildings exceeding Rs. 50,000 unconnected with expenditure previously debited to a capital head shall be credited to "LI—Extraordinary."

Rent of land under temporary cultivation.

Rent of wells, watercourses, water mills, depots, shops.

Fees on registration of property marks.

Fees on duplicate permits.

Pass and removed permit fees.

Sale-proceeds of fishing contracts or leases.

Sale-proceeds of licences to catch hawks.

Sale-proceed of hunting and shooting permit.

Sale-proceeds of condemned tents, furniture and other stores, also of condemned live-stock, tools and plant.

Sale-proceeds of confiscated impliments and other articles which are not "forest produced'' (see R. III).

Cost of delivering timber at railway stations when separately charged.

Price of stores lost and paid for by workmen, contractors or establishment.

Sale of boiler ashes.

R. V. c.—(1) Rents of buildings and furniture.

(2) Recoveries of water-tax.

R. V. d.—Water-tax on residential buildings.

R. V. e.—Recoveries of cost of Government establishment from private bodies.

R. V. f.—Contributions towards leave salary.

R. V. g.—Passage contribution.

R. VI—Receipts in England.

R. VII—Loss or gain by exchange.

R. VIII—Deduct Refunds.

Refunds of forest revenue to be adjusted by deduction from receipts.

Refunds on account of rents of buildings.

EXPENDITURE—10—Forest

A—GENERAL DIRECTION

1. Pay of Officers:

(a) Chief Conservator of Forests (non-voted).

(b) Forest Engineer (non-voted).

2. Pay of Establishment:

(a)Clerks.

(b) Servants.

3. Allowances and Honoraria:

(a) Cost of passage (non-voted).

(b) Travelling allowance (voted).

(c) Travelling allowance (non-voted).

(d) House rent and other allowances.

4. Grants-in-aid.

5. Contingencies (non-contract):

(a) Carriage of tents and records.

(b) Other charges.

B—CONSERVANCY AND WORKS

B.I.—Forest produce extracted by Government agency.

B.I.a.—Timber.

All charges for work connected with the cutting or collecting of timber in and removal of timber from the forest by Government agency.

Examples

Marking, felling, logging, sawing, measuring, moving, extracting by paths, slides or otherwise, launching, catching, landing, classifying, stacking, guarding and preserving timber.

Blasting or otherwise clearing river-beds for the extraction of timber.

Commission to coolie-chowdris in connexion with any such work.

Making and repair of boats used on timber works.

Construction and repair of temporary buildings in connexion with timber works.

Construction and repair of temporary roads, slides and tramways for extracting timber.

Clearing and fencing timber depots.

Advertisement and notice of timber sales.

Compensation on account of land temporarily taken up for timber works.

Compensation on account of damage done by timber works.

Thinning and cutting out of inferior. species, where the operations form part of the main exploitation prescribed and yield principally timber (B. I b. and B. 8 g).

Cutting out of burnt trees, where the operation is a profitable one and yield principally timber (B. I b. and B. 8 g).

Pay and travelling allowance of temporary establishment employed on timber works.

Expenses in connexion with accidents to workmen and others.

Repairs of tools, stores and plant used on timber works.

Carriage of tools, stores and plant used on timber works otherwise than on first receipt or on transfer from one division to another (see B. 6 c).

Watching timber supposed to be stolen.

B.I.b.—Firewood and charcoal

All charges for work connected with the cutting or collecting of firewood, the manufacturing of charcoal, or the removal of firewood and charcoal from the forests by Government agency.

Examples

As under B. I a; but for fuel and charcoal intead of for timber.

Weghment of fuel and charcoal, also cost of bags, baskets, etc. for the storage or transport of the same.

Thinning and cutting out of inferior species, where the operations form part of the main exploitation prescribed and yields principally firewood and charcoal (see B. I A and B. 8 g).

Cutting out of burnt trees and shrubs or brustwood, where the operation is a profitable one and yield principally firewood and charcoal (see B. I A and B. 8 g).

B.I.c.—Bamboos

All charges for work connected with the cutting or collecting or the removal of bamboos from the forests by Government agency.

Examples

As under B. I. a: but for bamboos instead of for timber.

B. I. d.—Resin

Charges for resin.

B. I. e. Grass and other minor produce

All charges for work connected with the collection in or removal from the forests by Government agency of grass and of produce other than timber, firewood, charcoal, bamboos and resin.

Examples

As under B. I. a. but for grass and minor produce instead of timber.

Collection of myrobalans.

Collection of stag’s horns.

Weighment of minor produce.

Rearing of lac.

Rearing of silkworms and sale of cocoons.

Watching produce supposed to be stolen.

B. 2.—Forest produce extracted by other agency

All incidental charges in connection with the removal of produce of all kinds from thc forest by consumers or purchasers.

All charges incurred in connection with produce given free or under privileges or to right-holders.

Examples

Marking trees or other produce for removal.

Marking out areas from which produce may be removed.

Pay and travelling allowance and uniforms of temporary establishment employed to supervise removals, issue permits or to guard grass preserves, as well as incidental charges connected with the formation of the preserves.

Erection and repair of temporary huts for such establishment.

Construction and repair of temporary roads, bridges or other works. When used solely or mainly for the removal of produce by purchasers.

Commission paid for collecting revenue classified under R. II.

Payment of fees to lambardars and others for collecting grazing dues.

Payment of tahsil establishments entertained for keeping account of grazing dues collected.

Cost of lamp-oil at Revenue chaukis.

Payment for assistance by seizing and impounding cattle.

B. 3—Drift and waif wood and confiscated forest produce.

Charges in connexion with drift and waif timber including amounts paid for salving, claimed and unclaimed drift wood, collecting, moving, storing and disposing of such timber.

Charges in connexion with confiscated forest produce of all kinds.

Examples

Pay and travelling allowance and uniforms of temporary estabalishment employed on drift timber works, and on rivers.

Repairs of tools, stores and plant used on such works.

Carriage of tools, stores and plant used on such works, otherwise than on first receipt or on transfer from one division to another (see B. 6. c).

Watching produce supposed to be stolen.

Carriage of confiscated produce.

B. 4—Payment and charges on account of collection of revenue from private forests not managed by Government.

Examples

Pay and uniform for temporary establishments engaged in the protection or collecting of foreign timber.

Cost of collecting non-Government timber at the booms, construction and repairs, etc. of a boom.

B. 5—Rent of leased forests and payments to share-holders in forests managed by Government.

Examples

Payments for Banda and Gorakhpur shared forests.

B. 6—Live-stock, stores, tools and plant

B. 6 a—Purchase of cattle

Examples

Purchase of elephants, buffaloes, bullocks, mules and well-cattle.

B. 6. b—Feed and keep of cattle

Examples

Feed and keep of elephants, buffaloes, bullocks, mules and well-cattle.

Medicines and vetrinary charges.

Pay and uniform of establishment in charge of live-stock, Rent of grounds for stabling elephants and other animals.

Ferry hire for elephants and elephant gear.

B. 6. c—Stores, tools and plant

Purchase in India (and repairs) of tools, stores and plant of all kinds and for whatever purpose obtained [Charges for carriage on first receipt or on transfer from one division to another to be debited to B. 6. c other charges for carriage to be debited to works (see instructions under other heads)].

Purchase of petty stores such as paint, ironmongery, etc. should be charged to the work concerned.

Examples

Carts, mining tools, crow-bars, spades, pickaxes, phowrah, saws, files, saw-sets, badges, taxes, marking hammers, and other marking implements.

Surveying and mathematical instruments, measurers. Elephant gear.

Arms and accoutrements.

Tents and apparatus belonging thereto, such as ropes and saleetas.

Furniture for rest-houses.

Office furniture including tables, chairs, almirahs, boxes, carpets, locks, keys, weighing-machines.

Repairs of rest-house and office furniture and tents, carriage of stores, etc. on first receipt.

B. 7.—Communications and buildings

B. 7. a Roads and bridges

Construction and repair of permanent and semi-permanent roads, paths, bridges, tramways, and timber slides, i.e. of such as are not classed as "temporary" and charged to works (see B. I. a., B. 2 and B. 8 e).

Examples

Cutting and clearing of interior lines where they are used mainly as roads or path (see B. 8 e. B. 8 f. and B. 8 g).

Pay and travelling allowance and uniform of temporary establishment employed on these works.

Repairs of tools, stores and plant used on these works.

Carriage of tools, stores and plant used on these works, other-

*In many cases cleared lines serve as boundary lines, fire protection lines and export or inspection roads. The cost of clearing and maintaining such lines should be charged to B. 7. a. B. 8. a. and B. 8. f. according to circumstances, but the entire cost should be charged under one subhead only.

wise than on first receipt or on transfer from one division to another (see A. IX. c).

Purchase of or compensation for land taken up for permanent or semi-permanent roads or paths.

B. 7. b (i)—Buildings

Construction and repair of permanent and semi-permanent buildings, i. e. of such as are not classed as "temporary" and charged to work (see B. I. B. 2 and B. 8. e.).

B. 7 b (ii)—Water-tax on residential buildings

Examples

Purchase of or compensation for building sites.

Purchase and carriage of materials.

Pay and travelling allowance of establishment employed on these works.

Repairs of tools, stores and plant used on these works.

Carriage of tools, stores and plant used on these works, otherwise than on first receipt or on transfer from one division to another (see B. 9. c.).

Rates and taxes on building.

B. 7. c—Other works

Works other than those to be charged to M. 7. a or B. 7 b.

Examples

Clearing snow from buildings.

Closing and securing unoccupied buildings.

Construction and repair of wells, tanks and bunds or anicuts.

Laying out and keeping in order office or rest-house compounds and camping-grounds.

Pay and travelling allowance and uniform of temporary establishment employed on these works.

Repairs of tools, stores and plant used on these works.

Carriage of tools, stores and plant used on these works, otherwise than on first receipt or on transfer from one division to another (see B. 9. c.).

Purchase or rent of or compensation for land taken up for wells, tanks and camping-grounds.

B. 8—Forest organization and improvement

B. 8. a.—Demarcation

All charges connected with the demarcation of forest boundaries and the erection and repairs of boundary marks; also the maintenance of outer boundaries, except where they are specially cleared for fire protection.

Examples

Digging trenches, erecting fences, cutting and clearing lines, erecting and numbering pillars when done on an outer boundary.

Laying down checking outer boundaries when not done as part of a survey.

Pay and travelling allowance and uniform of temporary establishment employed on these works.

Repairs of tools, stores and plant used on these works.

Carriage of tools, stores and plant used on these works, otherwise than on their first receipt or on transfer from one division to another (see B. 6. c.).

B. 8. b—Cost of forest settlements; compensation for land and rights

Compensation for expropriation of land and commutation of rights paid under the Forest Act. or otherwise than as provided under B. 1 and B. 7.

Cost of settlement operations.

Purchase of land for plantations and forest purposes.

B. 8. c.—Surveys

All charges connected with surveys undertaken by the Survey of India or with topographical surveys by local officers, and all charges connected with maps, whether originally prepared or copied but not purchased (see B. 6 c.). Surveys in connexion with and subsidiary to other works such as demarcation settlements, roads, buildings, exploitation. etc. will be charged to the sub-head concerned.

Examples

Pay and travelling allowance and uniform of temporary establishment employed on surveys.

Laying out and clearing of compartment lines for Surveys.

Repairs of tools, stores and plant used on these works.

Carriage of tools, stores and plant used on these works, otherwise than on first receipt or on transfer form one division to another (see B. 6. c.).

All contingent charges incurred in connexion with regularly constituted Survey parties.

B. 8. d—Working Plans

All charges connected with working plans.

Purchase, repairs and carriages of stores, tools and plants are chargeable to B. 6. c.

The pay and travelling allowance and allowances of permanent establishment should be charged to appropriate sub-heads under C., but all sub-charges in connexion with the temporary establishment will be charged to B. 8. d. Any work undertaken solely and mainly for the working plan will come under B. 8. (d).

B. 8. e—Sowing and planting

All operations to induce or help regeneration in areas under concentrated regeneration, i.e. sowing and planting, nurseries, fencing, burning slash or undergrowth cultural operation, etc.

The following are the areas which will be taken as under concentrated regeneration.

All P. B. I. areas or their equivalent until removed by a working plan division from P. B. I.

All coppice areas, felled over until they cease to appear in Form no. 18-A.

All plantation areas, until they cease to appear in Form no. 18-B or C.

(An exception to this will be in the Afforestation Division for exceptional reasons).

The following are examples of the works to be charged to B. 8(e).

The following works in areas included in or connected with areas under concentrated regeneration.

Nurseries, fencing, soil preparation, sowing, planting, weeding, tending, creper cutting, cultural operations, special fire lines, departmental burning of slash, or undergrowth, inspection paths.

NOTE—Clearing and burning fire lines, or construction and repair of roads, passing through such areas, such works being part of the general divisional scheme of fire protection or roads will be charged to B. 8. f and B. 7. a, respectively.

B. 8. f—Fire Protection

Cost of all measures for protecting forests.

Examples

Cutting and clearing of lines made and maintained solely or principally for purposes of protection from fire (see B. 7. b., B. 8. a and B. 8. e. and B. 8. g.). Sweeping up of dead leaves.

Laying out and keeping in order traveller’s camping-grounds in fire-protected forests. Extinguishing fires, including rewards to villagers.

Measuring up burnt areas.

Pay and travelling allowance of temporary establishment employed on fire-protection, also pay of watchers employed as daily labourers.

Repair of tools, stores and plant used in fire-protection.

Carriage of tools, stores and plant used in fire-protection otherwise than on first receipt or on transfer from one division to another (see B. 6. c.).

B. 8. g.—Other works

Inducing or helping regeneration in areas outside concentrated regeneration.

The following works in areas included in or connected with areas not under concentrated regeneration.

Nurseries, fencing, soil preparation, sowing, planting, weeding or any operations to induce or help regeneration.

Tending, creeper cutting, cultural operation, unremunerative thinnings, burning sal areas to induce regeneration.

NOTE—Early burning of chir areas as a measure of first-protection will be charged to B. 8 (f).

B. 9.—Miscellaneous

B. 9. a—Law charges

All charges connected with legal business.

Examples

Pleaders' fees.

Witnesses' expenses.

Printing charge-sheets.

Copying judgments.

Stamps.

All other costs connected with the institution or defence of cases in Courts.

B. 9. b.—Rewards for killing wild animals

B. 9. c—OTHER CHARGES

All expenditure under "B—Conservancy and Works" not chargeable under other heads or sub-heads.

Examples

CHARGES IN CONNECTION WITH TROUT

Collection, preparation and carriage of museum and herbarium specimens and of produce for Forest Schools, Museums, Exhibitions, etc.

Reward to establishment or other persons when duly authorized, except in connection with fires (B. 8. f).

Charges in connection with chemical analysis and experiments.

Charges in connection with meteorological observations.

B. 10—SUSPENSE

Advances to contractors, suppliers and labourers in connection with the execution of works.

C—ESTABLISHMENT

1. Pay of Officers :

(a) Conservators (non-voted).

(b) Members of Indian Forest Service (non-voted).

(c) Provincial Forest Officers (voted).

2. Pay of Establishment :

(a) Subordinate Forest Establishment.

(b) Clerical Establishment.

(c) Dispensary staff.

(d) Temporary establishment.

(e) Pay or stipend of students while under training.

3. Contribution to Central Government for training of I. F. S. probationers and rangers.

4. Allowances and honoraria :

(a) Cost of passages (non-voted).

(b) Travelling allowances (voted).

(c) Travelling allowances (non-voted).

(d) House-rent, honoraria and other allowances.

5. Contingencies (non-contract) :

(a) Stationery.

Examples—Purchase of stationery and freight, etc.

Typewriters.

(b) Carriage of tents and records.

Examples—Carriage of tents and records.

Khalasis and dak runners.

Bardaish.

(c) Rents, rates and taxes.

Examples—Rent of residential buildings.

Rent of non-residential buildings.

Water-tax.

Taxes other than those on buildings.

(d) Official postage and telegram charges.

(e) Other charges.

Examples of charges debitable to C. 6 (e):

All charges under C—Establishment not chargeable under other heads or sub-heads.

Carriage of parcels otherwise than by post and where not chargeable to other heads.

Uniforms.

Fuel for office use.

Printing.

Lighting office.

Sweeping office.

Dusters for office use.

Making and pulling punkhas.

Purchasing and watering tatties.

Binding and preserving of books and office records.

Matting and chicks.

Mounting maps.

Bastas for vernacular records.

Purchase and carriage of books and maps.

Forms.

Tin map cases.

Rent of telephone.

Carriage of money from or to treasuries.

Commission on money orders.

Purchase and repairs of bicycles.

6. Grants-in-aid contributions for passages of officers transferred to or from other Governments (non-voted).

"D—Interest on Capital Outly : see explanatory note (3) under head ‘10—Forest’ on page 94."

"E—Charge in England: Expenditure in England should be shown under the following heads subordinate to this minor head:

1. (i) Leave salaries and deputation pay (voted).

(ii) Leave salaries and deputation pay (charged).

2. Sterling overseas pay (charged).

3. Stores for India.

4. Other charges.

Under each of these sub-heads the charges should be distinguished between expenditure of the Secretary of State and that of the High Commissioner for India.

"F—Loss or Gain by Exchange : see explanatory note (1) under head ‘X—Forest’ on page 93."

NOTES—(1) Under head R.V—Fines and confiscations under the Forest Law should on realization be credited to "Law and Justice" (1) when imposed and realized by Judicial Officers, (2) when imposed by Forest and realized by Judicial officers (should such cases ever occur); and to "Forest revenue" (1) when imposed and realized by Forest Officers, (2) when imposed by Judicial and realized by Forest Officers. F.M.V. 17.

(2) Under head B-6—Expenditure on account of the hire of cattle will be charged under the appropriate sub-head as part of the outlay on the work for which they are required.

(3) Refunds of forest revenue should appear as minus entries in the revenue side of the accounts irrespective of the year in which the revenue was credited.

APPENDIX III

(See PARAGRAPHS 38 AND 156)

F.M.V. 189. The remittance of revenue to treasuries and of advances to disbursers by postal money order is authorized under the following rules:

(i) Remittance of revenue

1. Divisional Officers should provide themselves, as well as their range and other revenue remitting officers, with ordinary inland money order forms in books with counterfoils, such as are obtainable at all post offices; and these alone should be used, all particulars of the remittance being noted on the counterfoil.

2. The remitter should make out a money order on one of these forms filling in the name of the most convenient post office and other particulars, and making it payable to the officer in charge of the treasury, and should send it with the cash to the post office. He should note briefly on the coupon such particulars of remittance as may be necessary for the treasury officer's information.

3. The treasury officer, on receipt from the post office of the money order, will sign and date the money order and return it to the post office after cutting off the strip containing the coupon and acknowledgment. He will forward to the divisional officer the advice list prescribed, together with the corresponding strips consisting of the coupons and acknowledgments of all money orders received during the day.

4. The entry in the remitter's accounts will be supported by the receipt given to the remitter by the post office when the money order was issued.

5. Commission paid on money orders will be charged to the head C-5—Establishment—contingencies in the departmental accounts.

(ii) Remittance of advances

6. In remitting advances to disbursers the same procedure as that prescribed in rules 1 and 5 above should be followed; but the amount of the money order and the commission may be paid into the post office either in cash or, where the post office is at a treasury or sub-treasury station, by a cheque drawn in favour of the post master on such treasury or sub-treasury.

The latter course can only be adopted when the remitter has a drawing account with the treasury or sub-treasury concerned.

7. The money order will be treated by the post office as an ordinary inland money order and acknowledgment sent to the remitter in due course. The remitter's account will be supported by this acknowledgment as well as the receipt referred to in rule 4 above.

APPENDIX IV

(See PARAGRAPH 91)

List showing the delegation of certain financial powers to the various officers of the Forest Department

Item no.	Number and date of order	Nature of power	Authority to whom delegated	Extent to which delegated	Special condition, if any
		Advances			
1	6.0.No. 177/XIV-A-1137/1964 dt. 27-5-67.	To sanction advances of pay to non-gazetted servants on the permanent establishment in special circumstances.	(i) ccf, Dy ccf ref. Divisional Officers.	One months pay in accordance with paragraph 151-152 F.A.R.	do not exceeding Rs.-100/-
2	G. O. no. 340/XIV—288, dated the 17th August, 1934.	To sanction case advances to Taungya cultivators.	Conservators	Up to a limit of Rs.500 in each Taungya area.	
	G.O. no. 1479/XIV—188-1937, dated the 23rdJanuary, 1940.	To sanction cash advances to the tenants of the forest villages in the Eastern circle, for agricultural purposes.	Conservator of Forests, Eastern Circle.	Up to a limit of Rs.500 in each forest village.	
3	G.O. no. B-242/X—87-35, dated the 2nd February, 1935.	Books and periodicals Power to increase their annual allotment for the purpose of books, newspapers, etc. from any other part of the budget under their controls.	Chief Conservator and Conservators.		

		Buildings			
4	G. O. no. 246-B, dated the 10th March, 1923 and no. C.-5678/X—205, dated the 20th November, 1929, and F. M. V 334.	To sanction sale or demolition of Government buildings in the Forest Department other than residential buildings.	Chief Conservator and Conservators.	Provided the book value does not exceed Rs.10,000 in each case.	Subject to the certificate of the collector to the effect that he has ascertained to the best of his knowledge after due inquiry that the building is not wanted by any other department and could not be conveniently utilized for any public purpose.
5	G. O. no. B-1722/X—142, dated the 27th October, 1934.	Power to take buildings on lease for use as office or combined office and residence.	Chief Conservator and Conservators.	Rs.100 a month in each case when accommodation is provided in a separate building and one-half of the total rent subject to a maximum of Rs. 15 a month when the accommodation is provided in a building partly used as a private residence.	The lease should be executed on a standard form drawn up by the Government Conveyancer, or where such standard form does not exist the draft of the lease should be drawn up in consultation with that officer.
		Capital Expenditure		Rs.	
6	F. M. (V) 197, G. O. no. 297/XIV, dated the 14th March, 1024.	To sanction capital expenditure. *G. O. no. A-2/18-07 X-14(26)/73, dt.	(i) To the Chief Conservator—(a) Purchase of elephants (each)——10,000 (b) Purchase of livestock other than elephants, stores, tools and plant, including office and		(i) The establishment of elephants sanctioned to be maintained should not be

	D. M. No. 2719/II-B 182-54, dt. 5.8.55 of G. O. no. A-2-3041(A)	12.9.73. DYCF Rs. 5000 (c) other items Rs. 10,000	rest-house furniture and tents——50,000 (c) Other items——2,50,000 (ii) To Conservators— (a) Purchase of elephants (each)—— 10,000 (b) Purchase of livestock other than elephants, stores, tools and plant, including office and rest-house furniture and tents.—— 25,000 (c) Other items—— 50,000 (iii) To all oficers in charge of divisions drawing——Rs.1,000 and over per mensem— (a) Purchase of stores, tools and plant—— 2,000 (b) Other items of expenditure (excluding livestock, furniture and tents)——2,000 (iv) To all other officers of the Indian Forest Service incharge of divisions drawing less than Rs.1,000— (a) Purchase of stores, tools and plant——500 (b) Other item of expenditure (excluding livestock, furniture and tents)——500 (v) To all Assistant and Deputy Conservators of the Provincial Forest Service, all Extra Assistant Conservators of Forest and Forest Assistants in charge of Divisions— (a) Purchase of stores, tools and plant 500 (b) Other items of expenditure (excluding livestock, furniture and tents) 500	increased without the sanction of the Local Government. (ii) The power to sanction purchase of furniture shall not be exercised in respect of purchase of furniture for residential buildings; such purchases require the sanction of the Local Government. Estimates for renewal of unserviceable furniture of residential buildings may be sanctioned by conservators if it does not involve increase in the capital cost. If an increase in the capital cost is involved, Government sanction is required. (iii) It is not permissible to purchase stores, tools and plants in small lots or

					carry out
					in portions any work, alterations or repairs of which the aggregate cost will exceed the maximum limit laid down.
`					(iv) The scale of tents prescribed by Government should not be exceeded.
		Contracts			
7	Paragraph 89 (ii) F. M. V and G. O. no. 917, dated the 13th September, 1927.	To execute contracts security bonds and other instruments in connexion with the administration of forests and the business of the department.	Conservators and Divisional Forest Officers.	See Forest Manual	
		Establishment			
8	F. M. V. 8.	(a) To transfer posts on the permanent establishment.	Chief Conservator and conservators.	See article 7 F. M. (6th Edn.).	
		(b) To distribute within divisions the total amounts sanctioned for			

		the pay of subordinate forest service and clerical establishment.			
		Establishment—(concld.)			
9	F. M. V. paragraph 8	Temporary establishment of the Forest Department.	Chief Conservator and Conservators.	See article 48, F. M. (6th Edn.).	
		General powers			
1`0	Art. 79 of F. M. (V) G. O. nos. 273/XIV-23, dated the 27th March, 1929 324/XIV—97, dated the 9th February , 1934, and 215/XIV—370, dated the 16th September, 1938.	To sanction charges in connexion with the preparation of forest maps.	(i) Chief Conservator (ii) Conservators	(i) Up to a limit of Rs.3,000. (ii) Up to a limit of Rs.1,500.	Provided, the expenditure can be met from the budget concerned.
11	F. M. V. 197	To sanction all usual payments on account of revenue expenditure.	Divisional Officers	Limited as regards expenditure on any one work, to the powers delegated regarding capital expenditure, see items 6 above and F.	

				A. R., paragraph 92.	
		Grant of Forest Produce			
12	G. O. no. 419L, dated the 8th October 1915, paragraph 134, F. M. V. and F. D. C. 58(ii), G. O. no. 331/XIV—49, dated the 17th April, 1917, and G. O. no. 45/XIV—49-25, dated the 18th January, 1926.	To sanction grants of forest produce free or at favourable rates.	(i) Chief Conservator of Forests. (ii) Conservators (iii) Deputy Conservators of the Indian Forest Service in charge of Divisions. (iv) All other Divisional Forest Officers.	(i) Up to a value of Rs. 1,000 in each case. (ii) Up to a value of Rs.1,000 in each case. (iii) Up to a value of Rs. 250 in each case. Provided all such grants are reported to Conservator. (iv) Up to a value of Rs.50 in each case. Provided, all such grants are reported to Conservator.	The power cannot be exercised in respect of grants of forest produce to subordinate officials of the department either free or at reduced rates inclusive of petty demands at favourable rates.
		Hot Weather charges			
13	G. O. no. 425/XIV—134-1905, dated the 11th July, 1915, F. M. V. 201.	To sanction charges in connection with the hot weather establishment and fittings.	Conservators	Subject to the provision made in the budget for these charges.	
		Leave salaries			
14	G. O. no. 230/X—226, dated the 10th	Power to waive recovery in individual cases	Chief Conservator and	Up to a limit of Rs.100 in individual	Subject to the following conditions : (a)

	March, 1934.	of excess leave salary, officiating pay or promotion pay irregularly drawn by Government servants belonging to subordinate services under their administrative control on pay of not more than Rs.50 per mensem.	Conservators.	cases and subject to the proviso that in the case of any one establishment, in which a number of overdrawals are due to the same cause the power can be exercised up to an aggregate maximum of Rs.500.	that the money is drawn in good faith ; (b) that no defect of system is disclosed ; (c) that the overdrawal has not involved other expenditure requiring reference to Government ; (d) that it has not been caused by any delay in notifying a promotion or reversion ; and (e) that the reasons for remitting the recovery are recorded in writing by the remitting authority. In all other cases of irregular payments not covered by the above delegation, the sanction of Government should be obtained.
		Medicines			
15	G. O. no. 937/XIV—185-B, dated	Power to purchase medicine.	Divisional Forest Officers.	Medicines which have been found	

	the 21st November, 1899, and no. 242/XIV—30, dated the 6th June, 1911 and F. M. V. 275(iv).			useful in the treatment of malarious disorders but have not been supplied by the Medical Stores keeper.	
		Pleader's Fees			
16	F. D. C. 66 and G. O. no. 331/XIV—49, dated the 17th April, 1917 and F. M. V. 315.	To sanction expenditure on pleader's fees in the prosecution of criminal offences.	Chief Conservator	Up to a limit of Rs.500 in each case.	Divisional Forest Officers should, if possible, report to the Conservators before commencing proceedings in any grave or unusual criminal case.
			Conservators	Up to a limit of Rs.250 in each case.	
			All Divisional Forest Officers	Up to a limit of Rs.100 in each case.	
		Projects			
17	(a) G. Os. no. 240-AF/114-AF—42, dated the 24th July, 1943 and no. B-1723/X—142 dated the 27th October, 1994.	To accord administrative approval to projects for original works pertaining to communications and non-residential buildings.	Chief Conservator and Conservators.	Up to Rs.2,00,000 in any one case.	
	(b) G. O. no. 992/XIV-180—1940,	To accord administrative approval to	Ditto	Up to Rs.5000 in any one case.	G. O. no. 3148/x—35 AC 1912 lk0

	dated the 30th September, 1940.	projects for improvement to existing residential buildings, provided the standard rent does not exceed 10 per cent of average emolument of the class of tenant for whom the building is meant.			fuekZ.k fo0 9 fn0 14.12.72
		Re-appropriation.			
18		Power of re-appropriation in respect of budget grants under the head 8—Forests.	Chief Conservator	Between heads subordinate to a minor head provided expenditure does not involve undertaking a recurring liability.	Subject to the provisions of paragraphs 127, 128, 130 and 136 of the Budget Manual and particularly that relating to reappro-
		Refunds			
19	G. O. no. 1782/XIV—148, dated the 21st July, 1921 and F. M. V. 195	To sanction refunds of revenue.	(i) Chief Conservator of Forests.	(i) Up to Rs, 3,000 in each case.	priation to augment the existing budget allotment for travelling allowance which can be sanctioned by Government only, vide G.
			(ii) Conservators	(ii) Up to Rs. 1,000 in each case.	
			(iii) Deputy Conservators of the Indian	(iii) Up to Rs. 200 in each case.	

			Forest Service in-charge of Divisions.		O. no. G-1173/X—635-A, dated the 8th December, 1938.
			(iv) When holding charge of divisions Assistant Conservators of the Indian Forest Service, Deputy and Assistant Conservators of the Provincial Forest Service, Extra Assistant Conservators of Forests Assistants.	(iv) Up to Rs. 100 in each case.	
20	G. O. no. 4994/X—78, dated the 11th December, 1923 and F. M. V. 195	To sanction special refunds claimable by purchasers under the guaranteed system.	Chief Conservator of Forests.	Full power.	
		Remissions			

21	G. O. no. 923(1)/XIV—235-1932, dated the 2nd March, 1933 and art. 149-A (V) F. M. VI	To cancel or reduce the sale money payable under any contract which they are empowered to execute.	Conservators and Divisional Forest Officers subject to the control of the conservator.		
		Rent for houses or land			
22	F.D.C. 65	To sanction regularly recurring expenditure of the nature of rent for houses or land.	Chief Conservator Conservators	Rs. 100 in each case. Rs. 50 per mensem in each case or Rs. 500 per mensem for the whole circle.	
23	F.M. (v) 331, as amended by G. O. no. 629/XIV—243, dated the 16th November, 1932.	Power to sanction payment of rent for hired accommodation to— (1) Forest subordinates posted to beats or other charges for which no chowkis or other quarters have yet been built, and	Chief Conservator and Conservators.	(i) Up to Rs 30 per mensem to one subordinate; (ii) Up to Rs. 300 per mensem on the aggregate for the whole circle.	Provided, that the grant of rent either in the forests or at the headquarters is restricted to those employees who would be entitled to rent-free quarters, if quarters were supplied, and the head of the

		(2) Forest subordinates called temporarily from their posts in the forest in the interest of Government work to the headquarters of divisions or circle usually during the rains.			office certifies in writing that accommodation was actually hired and no accommodation in a forest building was available.
	G. O. no. 69/XIV-43—1940. dated the 9th July, 1940	(3) Non-ministerial employees of the Development Forest Division who are paid from the Rural Development Department Budget.			
		See paragraph 134 of this book.			
23(a)	G. O. no. 611/XIV—7, dated the 19th June, 1937.	To sanction payment of rent for hired accommodation to members of the Uttar Pradesh Upper Subordinate Forest Service.	Chief Conservator and Conservators.	Up to the hire actually paid subject to a maximum of Rs. 30 per memsem.	Provided, head of the office certifies in writing that the accommodation was actually hired and no accommodation in a forest building was available.
		Rewards			

24	F. M. V. 200 (ii) (iii) G. O. no. 301, dated the 28th February, 1880, ohd resolution no. 381-F/277-5, dated the 9th June, 1885, G. O. no. 552-F/81=2, dated the 29th August, 1888 and G. O. no. 324 XIV-97, dated the 9th February 1934.	Power to authorize payment of rewards out of compensation received under section 68 of the Indian Forest Act.	(a) Conservators of Forests	(a) To person or persons who may have contributed to the discovery of the offender, a portion of amount received as compensation.	
			(b) Subordinate Officers empowered to compound cases under section 68 of the Indian Forest Act.	(b) Up to a maximum in each case of Rs. 20 and within the limit of the sum realized as compensation received in cases when the offender has refused to pay compensation demanded and the case goes to Court up to maximum, in each case, of Rs. 20.	
25	G. O. no. 167/V—143-1908, dated the 6th April, 1909, F.M. (v) 200(i).	To sanction grant of rewards to a forest subordinate rendering to the Government meritorious service of an exceptional	Conservators	Up to a limit of Rs.100, in each case.	Provided that the service rendered has been attended with considerable risk of bodily injury or danger to the

		character in the discharge of his duties.			life or property of the servant concerned or it has been instrumental in averting any serious accident or important loss to the Government.
26	F.M.V. 200(iv), G.O. no. 194/XIV—137, and no. 263/XIV—137, dated the 13th February. 1898 and 30th March, 1918, respectively.	To sanction rewards for putting out fires to any government official or other person who renders specially valuable assistance in fire protection.	Conservators	Up to a limit of Rs.100, in each case.	In the case of an official who does not belong to the Forest Department the payment should be made with the concurrence of the head of the department to which the official belongs.
27	G.O. no. A-1013/X—48, dated the 11th December, 1931.	Sales To sanction the sale of (a) surplus stores (b) unserviceable Stores.	Chief Conservator and Conservators.	In case where the original value was not more than Rs. 5000 and provided in the case of surplus stores that the sale is effected at a depreciation of not more than 20 per cent.	
27(a)	G.O. no. U-21F/XIV—130, dated the	To sanction the sale of valuable stores and stock.	(i) Chief Conservator of Forests.	(i) Up to a depreciated or market value	G.O. no. 2719/II-3-182-54, dt. 5.8.55

	31st March, 1937.		(ii) Conservators (iii) All other Heads of Deptt.	of Rs. 10,000. (ii) Up to a depreciated or market value of Rs. 2000. (iii) Up to a depreciated or market value of Rs. 2000.	
		Stores			
28	G. O. no. 1094/XVIII—218, dated the 27th June, 1927, and G. O. no. 2242/XV-III—218, dated the 11th December, 1929.	To obtain direct from manufacturers or dealers in England or in any foreign country such articles as he may require for experimental or research purposes.	Chief Conservator		
		Travelling allowance			
29	F. M. V. 237(v), G. O. no. 73/X, dated the 6th January, 1920.	Power to sanction the payment of travelling allowance to private individuals summoned from other stations for interview by the proper authority before selection as candidates for	Chief Conservator	Subject to the condition that the total expenditure does not exceed Rs. 1,000 in any year.	The discretion should be used sparingly and with reference to the merits of each particular case.

		appointment in the Utilization Circle.			
		Write off			
30	G. O. no. 53/XIV—135, dated the 29th January, 1914, paragraph 128 F. M. V. and 61(1) F. D. C.	To write-off sums of irrecoverable revenue.	(i) Chief Conservator of Forests. (ii) Conservators (iii) Divisional Forest Officers.	(i) Up to a limit of Rs. 1,000. (ii) Up to a limit of Rs. 500. (iii) Up to a limit of Rs. 25.	
31	F. D. C. 72.	Power to write-off irrecoverable advances due from contractors.	Chief Conservator or Conservator.	Rs. 250 in each case.	To be written off under the head miscellaneous.
32	G.O. no, 419-L, dated the 8th October, 1915, paragraph 146.F.M. V. G. O. no. 331/XIV—49, dated the 17th April, 1917, and G.O. no. 45/XIV—49–24, dated the 18th January, 1926, F. D. C. 62(i).	To write off valuable stores and stock. NOTE—In case of tents a certificate of unfitness by two gazetted government officers must be attached. When tents of under ten years' use are condemned, the reason must be fully and specially stated.	(i) Chief Conservator of Forests. (ii) Conservators (iii) Deputy Conservator of the Indian Forest service incharge of divisions. (iv) All other Divisional Forest Officers.	(i) Up to a deperciated or market value of Rs. 5,000. (ii) Up to a depreciated or market value of Rs. 1,000. (iii) Up to a depreciated or market value of Rs. 250. (iv) Up to a depreciated or market value of Rs. 50.	The sanction for renewals of unserviceable furniture of residential buildings of conservator or Government under item 6 of this statement automatically conveys sanction to the writting off of the furniture from the stock register and the sale of furniture may be effected

					by the Divisional Officer without further sanction.
33	G. O. no. 308/XIV—82-1940, dated the 23rd April, 1940.	To write off-irrecoverable cash advances due from— (a) any one Taungya cultivator or forest villager ; (b) any one Taungya centre or forest village.	Conservators of Forests	(a) Up to a limit of Rs. 50 (b) Up to a limit of Rs. 250.	

NOTE—For general powers delegated to the officers of the Forest Department as Heads of Department see Appendix to F.H.B.I,

(See paragraphs 171 and 198)

Account rules regarding the execution of works by the Forest Department on behalf of local bodies.

1. (i) When a work is to be executed on behalf of a local body the local body after approving the estimate prepared by the Divisional Forest Officer will advance an amount equal to the gross estimated expenditure to the Divisional Forest Officer. This amount will be credited in the accounts to the head ‘Forest Deposit’ against which will be charged all expenditure incurred up to the amount of the deposit. Any expenditure on ‘Deposit Works’ incurred in excess of the amount deposited will be charged to advances account pending recovery, to effect which action should at once be taken.

(ii) A local body may be authorized by the Divisional Forest Officer to pay the deposit direct into the treasury in which case the accompanying chalan will state that the amount is to be credited to the Forest Department naming the division and the work to which it relates.

(iii) The expenditure will be met by Range Officers from their Forest advances and the recovery of the amount shown in their cash-books against ‘Forest Deposit’.

2. A consolidated record of the transactions of each month relating to all ‘Deposit Works’ will be prepared in F. A. R. Form no. 30 ("Schedule of Deposit Works"). This schedule shows in respect of each work the amount of a deposit received and the expenditure incurred during the month and up to date. This will be supported by a record of the details of the expenditure in F. A. R. Form no. 25 (Classified abstract of expenditure).

3. One copy of the consolidated record will be submitted monthly to the Accountant General, Uttar Pradesh, and one to the local body concerned. When no transactions occur in a month blank returns need not be submitted. Refund of unexpended balances of completed works should be taken in reduction of the deposit and therefore shown in the schedule as minus realization and not as expenditure.

4. A copy of the details of expenditure in F. A. R. Form no. 25 with all vouchers will be sent to the local body and acquittance for them in support of the total expenditure debited in the Deposit account against each work will be furnished to the Accountant General, Uttar Pradesh, by the Divisional Forest Officer, with the monthly accounts.

List of Forms

F. A. R. Form no. 1

(F. D .E. 2)

CASH BOOK

(See para. 118)

Dr. Cash Book of_____Conservator of Forest,_____Division_____, for the Cr. month of 19 .

Date	Number of item	Paticulars	Receipts	Head of Service	Date	Number of–		Particulars	Disbu
						Item	Voucher		
1	2	3	4	5	6	7	8	9	10

		Cash balance brought forward.	Rs.	n.p.						Rs.
									Total	
									Cash balance in hand on	
		Total Rs.							GRAND TOTAL	

(F. D. E. 3)

FORMS

F. A. R. Form no 2

(See para. 40)

FOREST DEPARTMENT—CIRCLE, UTTAR PRADESH

Book No. _____ No. _____

_____FOREST DIVISION _____195

Received from _____

the sum of Rupee _____

on account of _____

Dated——195 .

Designation of Forest Officer.

FORMS

(F. D. E. 7) F. A. R. Form no. 3

CASH ACCOUNT

(See paragraphs 26 and 179)

Dr. Cash Account of——Conservator of Forests——Division— , for the month of——19 . Cr.

Date	No. of item	Particulars	Receipts	Head of Service	Date	No. of—		Particulars	Disbursem	
						Item	Voucher			
1	2	3	4	5	6	7	8	9	10	
		Opening balance	Rs.	n.p.					Rs.	n.p
								Closing balance		
								Total in words		
		Total						Total		

1. Certified that the lump sums shown in the cash account agree with the details in the cash-book and also with other subsidiary returns concerned.

2. Statements accompanying the cash account are forms 24 and 25 with vouchers, form no. 26 with chalans and form no. 22 with vouchers.

3. Certified that the balance in my hands on amounted by actual count, to rupees as shown above and that I am personally responsible that the said balance was actually in my custody.

——Officer in charge,

——Division,

——Conservator of Forests,

——Division.

Dated 19

F. A. R. Form no. 4

(See paragraph 47)

BILLS FOR CLAIMS ON ACCOUNT OF SUPPLIES TO OTHER DEPARTMENTS

Bill no. FOREST DEPARTMENT Voucher no.

of Head of Service of 19 .

The_____ DR.

To the ..... Conservator of Forests ..... Division

Dates	Items	Amount		Total	
1	2	3		4	
		Rs.	n.p.	Rs.	P.

_____

Conservator of Forests.

Division,

The 19 .

Accepted for Rupees——Credit for this amount will be given in the account for the month of 19 , and is adjustable by the

No.

_____

Signature of officer supplied.

Dated 19 .

F. A. R. Form no. 5

(See paragraph 84 and 200)

FOREST DEPARTMENT——DIVISION

Register of cheques drawn during——19

No. of cheque	Date	On what treasury	Amount	For use in office of the Account ant General	Remark
				Date of encashment at treasury	
1	2	3	4	5	6

			Rs.	n.p.		
		Total				

Dated_____ _____,

_____ Conservator_____Division.

F. A. R. Form no. 6

(See paragraph 94)

FOREST DEPARTMENT, UTTAR PRADESH CIRCLE

Sanctions accorded to expenditure in the

Estimate no.	Sanction no.	Date	Nature of work and rate, etc.	Amount		Head of service
				Rs.	n.p.	

No. , dated 19 .

With reference to his no , dated 19 , sanction the above estimate.

Conservator of Forests, Uttar Pradesh,

_____Circle.

(F. D. E. 1) F. A. R. Form no. 7

(See paragraph 94)

FOREST DEPARTMENT,————

Intimations of sanctions accorded to items of capital expenditure for the month of——19 .

Sanction no.	Date	Forest division for which sanction is intended	Nature of work and rate, etc.	Amount		Head of service
(1)	(2)	(3)	(4)	(5)		(6)
				Rs.	n.p,	

No.

Forwarded to the Accountant General, Uttar Pradesh, Allahabad, for information.

Dated——

The——19 . Conservator of Forests,———

F. A. R. Form no. 8

(See paragraph 97)

FOREST DEPARTMENT, UTTAR PRADESH,——CIRCLE

Register for controlling the progress of expenditure against the appropriation for 19 . 19 .

Unit of appropriation—

Month	Division	Division	Division	Division	Division	Division	Division	Divisi
1	2	3	4	5	6	7	8	9
Sanctioned estimate	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Revised estimate								
Latest estimate April, 19 May, 19								
Total to end of May, 19 June, 19								
Total to end of June 19 , July 19								
Total to end of July 19 . August, 19								

Total to end of August 19 . September, 19								
Total to end of September, 19 October, 19								
Total to end of October, 19 November, 19								
Total to end of November, 19 December, 19								
Total to end of December, 19 January 19								
Total to end of January, 19 February, 19								
Total to end of February, 19 March,								

19								
Total to end of March, 19								

Accountant. Head Assistant. Conservator of Forests,

——Circle.

F. A. R. Form No. 9

(See paragraph 106)

Return of changes in the subordinate Forest and Depot/Office/Temporary Establishments

sanctioned by the Conservator of Forests during the month

of——19 .

Division	Name of subordinate	Appointment, or change in rank	Pay		Date from which to have effect	Communicated to divisional office in letter—		Remarks
						No.	Date	
1	2	3	4		5	6	7	8
			Rs.	nP.				

DATED 19 .

Conservator of Forests,

[F. D. A. 6(a)] F. A. R. FORM No. 10

(See paragraph 106)

Return of leave or deputation sanctioned to the Subordinate/Office establishment by the Conservator of Forests——Circle during the month of 19 .

			Nature of absence						
Division	Name and rank of absentee	Pay of absentee	Kind	Period	Date	Leave salary	Name and substantive rank of every person acting by reason of the absence	Substantive pay of officiating Government servant	A p o

1	2	3	4			5		6	7		8
						Rs.	nP.		Rs.	n.P.	R

Certified that the following vacancies have been left unfilled during the month of in the grades mentioned against each—Grade of No. of vacancies.

Ditto Ditto

DATED 19 . Cator of Forests.

F. A. R. FORM No. 11

(See paragraph 107)

FOREST DEPARTMENT, UTTAR PRADESH

Pay bill of gazetted Government servant

Name of Government servant_____

AUDIT NO.

HEAD OF SERVICE

_____Division

Received for the month of_____19 .

My substantive pay as _____

Additional pay for officiating as ____

Overseas pay_____

Special pay_____

Fixed travelling allowance_____

GROSS Total Claim			
Less Fund deductions as follows:			
Uncovenanted Service Family Pension Fund	Rs.		
Bengal and Madras ditto	"		
General Family Pension Fund	"		
Hindu Family Annuity Fund	"		
Postal Insurance Fund (Policy no.——)	"		
Forest Officer's Provident Fund	"		
General Provident—(Account no.——)	"		
Net claim			

Deduct Income Tax Special Surcharge for purposes of Union.		
Deductions on account of advances and recoveries as detailed below:		
Advance of pay——		
House rent——		
Net amount payable, Rs.		

(Net amount to be written in words) Rupees————

Ten n.P receipt stamp for payment exceeding Rs. 20

Received payment

The Dated at 19

(Signature and official designation) Stamp must be defaced by the drawer.

has been disbursed by me.

Passed for Rupees This amount of Rs.

Conservator of Forests,

——Division. Disbursing Officer,

For use in Principal Auditor's Office

Admitted

Objected

Auditor Audit Officer.

Dated

F. A. R. FORM No. 12

(See para. 108)

FOREST DEPARTMENT————————————

Salary Bill of Non-Gazetted Officers (Subordinate Forest Service, Office and other establishments)

Salary List of Permanent Establishment of the————————————Division for————————19 .

Head of Service						Voucher no.————————of————————19 .							
1	2	3		4		5		6		7		8	
Name of incumbent	Name and pay of post	Pay, acting and leave allowance, claimed separately		Pay, acting or leave allowance, held over for future payment		Fines		Net charge		Fund and other deductions		Income-tax	
		Rs.	n.P.	Rs.	n.P.	Rs.	n.P.	Rs.	n.P.	Rs.	n.P.	Rs.	n.P.
Total													

1. Received contents and certified that I have satisfied myself that all emoluments included in bills drawn* 1 month/2 months/3 months previous to this date, with the exception of those detailed below (of which the total has been refunded by deductions from this bill), have been disbursed to the proper persons, and that their acquittance have been taken and filed in my office with receipt stamps duly cancelled for every payment in excess of Rs. 20.

2. Certified that no person in superior service has been absent either on other duty or suspension or with or without leave (except on casual leave during the month of————————,

NOTE—When an absentee statement accompanies the bill, this certificate should be struck out.

3. Certified that no leave has been granted until by reference to the applicant's Service Book, leave accounts and to the leave rules applicable to him, I had satisfied myself that it was admissible, and that all grants of leave and departures on and returns from and all periods of suspension and other duty and other events which are required under the rules to be so recorded have been recorded in the Service Books and leave accounts under my attestation.

4. Certified that all appointments and substantive promotions and such of the officiating promotions as have to be entered in the Service Books, as per columns in the Standard Form no. F. R. 11, have been entered in the Service Book of the persons concerned under my attestation.

5. Certified that all Government servants whose names are omitted from, but for whom pay has been drawn in the bill, have actually been entertained during the month (paragraph 131, Financial Handbook, Volume V, Part I).

6. Certified that no person for whom house rent allowance has been drawn in this bill has been in occupation of rent-free Government quarters during the period for which the allowance has been drawn.

7. Certified that the leave salary of the following non-gazetted Government servants is based on the pay of the permanent post held substantively by them at the time of taking leave and that they were in permanent service on 24th August, 1927 (paragraph 131, note 2, Financial Handbook, Volume V Part I).

1	4
2	5
3	6

8. Certified that no leave salary for any Government servant (except the following in whose Service Books a note regarding allocation has been recorded) drawn in this bill for————————is debitable to any Government, etc. other than the Central (Civil) Government.

1	4
2	5
3	6

9. Certified that individual certificates have been obtained to the effect that the conditions laid down in Subsidiary Rules 150 (a) (ii),, 150 (b) (iii), 151 (b) (i), 151 (b) (ii), 152 (iii), 152-A proviso (ii), and 152 (b) contained in the Financial Handbook, Volume II, have been fulfilled and recorded in my office.

10. That the Forest Rangers, Deputy Rangers and Foresters maintained ponies or other conveyance during the month for which permanent monthly travelling allowance is charged.

PASSED FOR Rs.————————

DATE————————

The————————————19 .

Conservator of Forests,

————————————Division,

---

*One line to be used and the other scored out.

REVERSE

F. A. R. Form No. 12

FOREST DEPARTMENT _____

————————————DIVISION.

Salary List of Permanent Forest Establishment

for————————————19 .

Voucher no. of————————19 .

Notes to be carefully attended to in preparing the Bill

(1) When, for any reason, an officer's salary or leave allowance is not drawn but is withheld, the amount due should be entered in columns 3 and 4.

(2) Both the pay and acting allowance of an officer should be shown (separately) under range (or unit) in which he is for the time acting.

(3) If an officer's name appears for the first time as a member of this establishment, there must be attached to this bill either—

(a) a last pay certificate, if he has been transferred from another office : or

(F. D. E. 19) F. A. R. FORM NO. 13

(See paragraph 125)

FOREST DEPARTMENT————————CIRCLE————————DIVISION————

Name of work————————————

Daily attendance of labourers employed————————from————————to————

Serial no.	Name of labourers with parent	Residence of labourers	Rate	Date of attendance of labourers	Total number of days	Amount of wages	Thumb-impression or signatures	Remarks

	age and caste																																					
				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31				
																																				Rs. n, P.		
		Total																																				

_____________________________ ________________________________

Signature of Disbursing Officer. Signature of the Officer-in-charge of the work.

Date ——————————— Date———————————

I certify that the labourers whose names have been entered in the muster roll were engaged on the work, that their wages have been distributed according to this bill, and that the signatures or the thumb-impression of the labourers have been taken in my presence.

I certify that the measurement on which the entries in this bill are based were made by.................. (Name) ....(rank) on.........................(date) and are recorded at page....................... of measurement book no ....

NOTE—If it is impracticable to make measurements, a remark to this effect, specifying the reason, should be recorded.

____

Signature of the Disbursing Officer with date.

F. A. R. FORM No. 14

(F. D. E. 20.) (See paragraph 127)

Head of FOREST DEPARTMENT.....DIVISION Voucher no.

Service. of 19

Daily labour on————————————from————————to————————19 .

Particulars of works	Progress			Description of labour and materials	No.	Rate		Amount		Sig
	Previous	Now exhibited	Total			At	Per	Per item	Per work	
1	2	3	4	5	6	7	8	9	10	11
								Rs.	Rs. nP	(1) imp me.
										(2) actu
										(3) on v bas by.. on.. at p boo
							Total			Div Off

This amount of Rupees.....has been disbursed by me.

————————————Forest Ranger.

Passed for Rupees..... .....Conservator of Forests,

Division.

NOTE—If it is impracticable to make measurements, a remark to this effect, specifying the reason, should be recorded.

F. A. R. FORMS No. 15

(See paragraph 130)

Abstract of cost

Quantity	Items	Amount					
		Rate	Cost				Total
	Total Rs. Contingencies at 5 per cent.						
	Grand Total Rs.						

Date———————— ————————Conservator,

The————————19 . ————————Division.

F. A. R. FORM No. 16

(See paragraph 130)

PAGE–

DETAIL OF MEASUREMENTS AND CALCULATIONS OF QUANTITIES

Sub-work

(for composite work)————————————————————

Serial no. and name of sub-head and details of work	Dimensions				Number, contents or area	Total	Grand Total
	Number	Length	Breadth	Height or depth			
	Brought forward						
	Carried over						

FORM NO.16(concluded)

PAGE————————

————————————DISTRICT

ESTIMATE No.————————

DETAIL OF MEASUREMENTS AND CALCULATIONS OF QUANTITIES

Sub-work (or composite work)————————————————

Serial no. and name of sub-head and details of work	Dimensions				Number, contents or area	Total	Grand Total
	Number	Length	Breadth	Height or depth			
	Brought forward						
	Carried over						

F. A. R. FORM No. 17

(See paragraph 136)

————————Division.

————————Range.

MEASUREMENT BOOK

No.

Name of officer————————————

Date of first entry————————————

Date of last entry———————————————

Instructions for the guidance of officers and subordinates using measurement books

1. This book as the basis of all accounts of work done must contain such a complete record of facts as to be conclusive evidence in a court of law.

2. Details of measurements may be entered in pencil, but they must not be inked over, the pencil entries must stand as they are but the contents or areas must inveriably be entered in ink only, and not in pencil and then inked over, by the subordinate or officer making the measurements.

3. Erasures and writing over of figures are strictly prohibited, if corrections are necessary, they must be made by drawing a line through the wrong entry and writing the correct figure above it and the correction initialed by the officer making it.

4. Every measurement must be recorded in the measurement book and in no other book at the time it is taken. The practice of entering measurements in note books and afterwards copying them into measurement books is strictly prohibited,

5. When any measurement or series of measurement, is cancelled, the reason for cancellation should be given in the measurement book under the signature of the officer who made the measurements.

6. On the front page of each book should be recorded the names of the officers and subordinates who have used the same and the numbers of the pages between which their measurements are recorded. When an officer is transferred, he should make over his measurement book to his successor and take a receipt from him noting the fact after the last entry in each book. The relieving officer should inscribe his name on each book below that of his predecessor, with a remark to the effect that the book was taken over on such and such a date.

7. The first entries to be made on the occasion of each measurement are:

(i) Name of work.

(ii) Situation of work.

(iii) Agency by which executed—that is contract, piece-work or daily labour (number of contract, piece-work agreement or work order to be quoted).

(iv) Name of contractor.

(v) Date of measurement.

(vi) Name of subordinate in charge of daily labour.

(vii) Reference to last measurement on account of the same contract (number and page of measurement book) in the case of running bills.

8. When no work has been done on any item since the last measurement, the item should, nevertheless, be shown in the measurement book, but only the total quantity or area of work done need be given as well as a reference to the number and page of measurement book on which the details of the measurements appeared.

9. Every set of measurements must bear the signature of the officer by whom it was actually made, with the words "measurements taken by me on the————of———— 19 ."

10. All work done, whether by a contractor or daily labour, as well as all materials received or issued (whether purchased or issued from stock) must be entered in a measurement book.

11. After the bill has been paid the measurements concerned should be crossed off by the disbursing officer by diagonal red ink lines and an entry made at the foot of the measurements "Paid as voucher no.————, dated————, etc."

12. For each large work, a separate measurement book should be used.

13. All signatures or initials appearing in the measurement book must be dated.

14. Measurement books should be carefully scrutinized by the divisional officer, after check by the divisional accountant or accounts clerk, and the return of all completed books to the divisional office, when no longer required in the range office should be insisted on.

Checked by the following officers

By whom checked	From page	To page	Initials of checking officer	Date

Particulars	Details of actual measurement				Contents or area
	No.	L	B	D	

F. A. R. FORM No. 18

(See paragraph 138)

FOREST DEPARTMENT————————————————DIVISION

General Voucher

Head of Service

Voucher no.————————of————————19 .

Particulars	Amount	
1	2	
	Rs.	nP.
Total		

Received the above amount of Rs. ————————

This amount of Rs.————has been disbursed by me ————————

Dated———————— ————————

————————19 . ————————

Passed for Rs.————————

Conservator,————————Division.

For use in the Principal Auditor’s Office

Audit register page————

Admitted Rs.————————

Objected to Rs.————————

For reasons noted below :

Auditor. Reviewing Officer.

To be printed on the back of the form

Certified that the measurements on which the entries in this bill are based were made by————————(name)————————————(rank) on————————(date) and are recorded at page————————of measurement book no.————————————

Divisional Forest Officer,

————————————Division

F. A. R. FORM No. 19

(See paragraph 138)

FOREST DEPARTMENT————————————DIVISION————————-CIRCLE

HEAD OF SERVICE————————————VR. No.————————DATE————————

1. Name of work————————————————————————————

2. Number of sanction————————————————————————

3. Amount of sanction————————————————————————

4. Name of contractor————————————————————————

5. Agreement no.————————————, dated————————————————

6. Reference to Vr. no.————dated————on which previous payment was made.

7. Reference to measurement book no.————————————and page————————(if necessary under paragraphs 136 and 137 of the Forest Account Rule s).

Quality of work executed		Item of work done or materials supplied	Rate	Unit	Value of work done		Remarks
Since last bill	Up to date				Up to date	Since last bill	

Total value of work done Deduct value of work done on last bill							
Total value of work done since last bill							

Received the amount of Rs.———————— in par/full payment of my contract.

This amount of Rs.———————— has been disbursed by me.

Dated————————

The ————————19 . ————————

Passed for Rs.

————————Conservator Division————————Circle.

FORMS

F. A. R. FORM NO. 20

(See paragraph 142)

Record of sanction, progress of expenditure on works and control of total expenditure against the appropriation for the financial year 19 –19.

Budget Sub-Head. S. E-Rs. R. E.-Rs. L. E.-Rs.

NOTE–The submission of completion report should be recorded in the column of remarks with reference to the forwarding letter no. and date

Sanction no. and date	Particluars of works (Length,	Sanctioned amount	Detail of payments

	rate, range, etc.)										
		Rs.	C. B. voucher		Amount		C. B. voucher		Amount		C v
			No.	Month	Rs.	n. P.	No.	Month	Rs.	n. P.	No

Total amount sanctioned.

FORMS

Memorandum of payments made

Total value of work done	Rs.	n.P.	Rs.	n.P.
Amount of previous payments from last voucher no. ————of———— ——forwarded with accounts for———— ————19 Payments now made. By Cash Rs. By Cheque no. of Rs. By Value of stock supplied Rs.				
Balance due				

F. A. R. FORM No. 20-A

(See paragraph 170)

EARNEST MONEY ACCOUNT OF————————————————IN RESPECT OF LOT NO.————————————

(————————————RANGE) FOR RS.————————————

Amount of earnest money required Rs.————————————

		Deposits				Withdrawals				Balance		Total		Dated ini Divisiona Forest Of
		In treasury		Other forms		From treasury		Other forms		In treasury		Other forms		
		Rs.	n.P.	Rs.	n.P.	Rs.	n.P.	Rs.	n.P.	Rs.	n.P.	Rs.	n.P.	Rs
1st June, 1934	Transfer from Earnest Money of lot no. 103 of 1933	50								50				50
10th June, 1934	By cash deposited into Treasury [vide chalan (part) no. dated].	100								150				15
1st March,	By transfer					150								

1935	to Revenue vide cash-book items no.													

F. A. R. FORM NO. 20-B

(See paragraph 170)

FOREST DEPARTMENT UTTAR PRADESH————————————
CIRCLE,————————DIVISION

Register of Security Deposits for works and miscellaneous purposes other than those entered in A-12

ber	Name and address of depositor	Reason for deposit	Amount of security required	Particulars of security deposited			Binding Space	Date of lapsing in the case of treasury deposits	Dated initials of the Divisional Forest Officer	Disposals			Dated initials of the Divisional Frest Officer	Remarks
				Amount	Date	Whether deposited in cash, Governm				Date	Particulars of disposal	Amount		

						ent paper, bonds, etc, (Give no. and date and other particulars in case of Government paper. Give no. and date of chalan and name of treasury in the case of treasury deposits)								

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

(F. D. E. 12) F. A. R. FORM No. 21

[See paragraph 189]

CONTRACTORS' AND DISBURSERS' LEDGER

Account no.——————

Dr. ——————. in account with Forest Division Cr.

——————, dated——————195 .

Date	Cash-book Cr. item no.	Particulars of advances made	Amount	Date	Cash-book Dr. item no.	Particulars of advances recovered	Amount
1	2	3	4	5	6	7	8

			Rs.	n.P.				Rs.	n.P.

DATED————————— ,

————————————————195 .

Signed————————— Conservater.

(F. D. E. 13) F. A. R. FORM

[See

FOREST DEPARTMENT

Abstract of entries in the Contractors' and Disbursers'

No. of Accountant's ledger	Name and rank	Particulars of work	Department debtor							
			Balance due from last month		Nos. of Dr. items in cash-book	Nos. and dates of original items of payments now recovered	Recoveries in cash or value of supplies or work done during the month		Total	
1	2	3	4		5	6	7		8	
			Rs.	nP.			Rs.	n.P.	Rs.	n.P.

DATED ——————— ——————————195 .

FORMS

No. 22 paragraph 195]

————Division

Ledger during————19 .

Department creditor							Balance due		
Balance outstanding from last month	Nos. of Cr. items in cash-book	Payments during month		Total	By Contractor Disburser		To Contractor Disbursers		Remarks
9	10	11	12	13	14	15			
Rs.	n.P.	Rs.	n.P.	Rs.	n.P.	Rs.	n.P.	Rs.	n.P.

———————

Conservator,

———Division

F. A. R. FORM No. 23

(See paragraph 198)

FOREST DEPARTMENT————————CIRCLE

Register of forest deposits of the————division for the year 19

Serial no.	Month item which transaction dates	Particularly of items	Opening balance of the year	April 19			And so on for the other months of the year including March Final.	F (a * a th ‘ in a
				Credits (receipts)	Debits (payments or adjustments)	Closing balance		

								it la u p 3 H V V
1	2	3	4	5	6	7	8	9
		Rs.	nP.	Rs.	nP.	Rs.	nP.	R
		Total						

*To be indicated thus:—"A" Paid in cash, "B" Adjusted by credit to Government "C" Paid into Post Office Saving Bank Deposit account, and so of additional letters being entered with explanation at foot.

F. A. R. FORM No. 24

(See paragraph 182)

FOREST DEPARTMENT————————DIVISION

Classified abstract of revenue during————19 .

NOTE—The items in this abstract should be arranged in accordance with the prescribed heads of account.

No. of item in cash-book	Items	Amount	Total of revenue sub-head	Remarks	
1	2	3	4	5	
		Rs.	n.P	Rs.	n.P
	Total Revenue Rupee——				

————Conservator of Forests,

Dated———19 ————Division

F. A. R. FORM No. 25 (obverse)

(See paragraphs 186 and 188)

FOREST DEPARTMENT,————————DIVISION

Classified abstract of expenditure during———195 .

NOTE—The items in this abstract should be arranged in accordance with the prescribed heads of account.

Number in cash book of—

Item	Voucher	Items	Amount	Total of unit of appropriation	Remarks	
1	2	3	4	5	6	
			Rs.	nP.	Rs.	nP.
		Carried over				

FORM No. 25 (REVERSE)

No. in cash book of—		Items	Amount	Total of unit of appropriation	Remarks
Item	Voucher				
1	2	3	4	5	6

		Brought forward Grand total	Rs.	n.P.	Rs.	n.P.	

CERTIFICATE

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 charged in this account could not, with due regard to the interests of the Government, be avoided. I also certify that to the best of my knowledge and belief the payments entered in this account have been duly made to the parties entitled to receive them. All vouchers for payments of pay and travelling allowances and of refunds and advances vouchers for all other payments above Rs. 600 in amount and vouchers for all items adjusted by book transfer with other departments are attached to the account. I have, as far as possible, obtained vouchers for other sums, and I am personally responsible that they have been so destroyed that they cannot be used again.

(2) I also certify that all the articles detailed in the vouchers attached to this form and those retained in this office have been duly received in good order and accounted for in the stock register. The quantities are correct and the quality is good, the rates paid are not in excess of the accepted market rates. Suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payment.

(3) I also certify that the rates detailed in the form and on the vouchers attached to the form are correct with reference to those specified in the contract bond.

(4) I also certify that the animals for which the rewards have been drawn were actually destroyed and produced before me and that their skulls have been broken up as ordered by Government to prevent double payment.

(5) I also certify that part payments made are covered by the estimated value of work done.

(6) I also certify that menials charged to office contingencies have actually been maintained and paid and their thumb-impressions have been attested by disbursing officers.

Dated_____ _____Conservator of Forests,

The_____195 , Incharge of the Division.

(F. D. E. 14.) F. A. R. FORM No. 26

(See paragraph 183)

FOREST DEPARTMENT————————————DIVISION

Schedule of remittances of revenue to Treasuries————————————during————————195 . Schedule of remittances of earnest money and security deposit to Treasuries.

Date when remitted	Number of item or chalan	Name of treasury	By whom remitted	Amount	Remarks
1	2	3	4	5	6
				Rs.	n.P.

Dated————————195 , ————————Division,

F. A. R. FORM

[See paragraph

FOREST DEPARTMENT,

Monthly Summary of Revenue and Expenditure of the different

Head of Account	Budget estimate 195 .5	Direction Division	Division		Division		Division		Division	
1	2	3	4		5		6		7	
REVENUE Rs.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.
I—Timber and other produce removed from the Forests by Government agency—										
(a) Timber										
(b) Firewood and charcoal.										
(c) Bamboos										
(d) Resin										
(e) Grass and other minor produce.										
II—Timber and other produce removed from the forests by consumers or purchasers—										
(a) Timber										

(b) Firewood and charcoal.										
(c) Bamboos										
(d) Grazing and fodder grass.										
(e) Other minor produce.										
III—Drift and waif wood and confiscated forest produce—										
Carried over										

No. 27—(contd.)

207)

_____CIRCLE

divisions during_____19

Division	Division	Division	Division	Division	Total	Total to end of...19	Total to end of...19	
8	9	10	11	12	13	14	15	

Rs.	nP	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	I (a) (b) (c) (d) e II (a) (b) (c) (d) (e) III

FORM

(See paragraph

FOREST DEPARTMENT

Monthly Summary of Revenue and Expenditure of the different

Head of account	Budget,estimate 195. 5	Direction Division	Division	Division	Division	Division

1	2	3	4	5	6	7

REVENUE (contd.)	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.
Brought forward.												
IV.—Revenue from forests not managed by Government.												
V.—Miscellaneous.												
(a) Fines and forfeiture.												
(b) Refunds and other sources.												
(c) Rents.												
(d) Recoveries of cost of Government Establishment from private bodies.												
(e) Contributions towards leave salary of gazetted officers.												
(f) Contributions towards leave salary of non-gazetted officers.												
VI—Receipts in England.												
VII—Lose or Gain by ``````````exchange.												
VIII—Deduct refund—Grand Total, Revenue												
EXPENDITURE												
10.—Forest.												
A.—General Direction.												

No. 27—(contd.)

207

_____CIRCLE

divisions during 195

Division		Division		Division		Division		Division		Division		Total to end of ...195		Total to end of ...195		
8		9		10		11		12		13		14		15		
Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	IV V (a) (b) (c) (d) (e) (f) VI 1 (a) (b) 2 (a)

FORM

(See paragraph

FOREST DEPARTMENT;

Monthly Summary of Revenue and Expenditure of the different

Head of account	Budget,estimate, 19	DirectionDivision		Division		Division		Division	
1	2	3		4		5		6	
EXPENDITURE––(contd.) Brought forward 3. Allowances and honoraria. (a) Cost of passage (non-voted). (b) Travelling allowance (voted). (c) Travelling allowance (non-voted). (d)House rent and other allowances. 4. Contingencies (non-contract). (a) Carriage of	Rs.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.

tents and records. (b) Other charges Total General Voted Direction. Non-voted Grand Total Carried over										

No. 27—(contd.)

207

_____CIRCLE

divisions during

Division		Division		Division		Division		Division		Total		Total to end of ...195		Total to end of ...195		
8		9		10		11		12		13		14		15		
Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	3 (a)

																(b) (c) (d) 4 (a) (b)

FORM

[See paragraph

FOREST DEPARTMENT

Summary of Revenue and Expenditure of the different

Head of account	Budget estimate, 19	Direction Division	Division	Division	Division	Division
1	2	3	4	5	6	7

EXPENDITURE —(contd.)	Rs.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.
Brought forward											
10—Forest											
B—Conservancy and works											
1. Forest produce extracted by Government Agency—											
(a) Timber											
(b) Firewood and charcoal.											
(c) Bamboos											
(d) Resin											
(e) Grass and other produce.											
2. Forest produce extracted by other Agency.											
3. Drift and waif wood and confiscated forest produce.											
4. Payments and charges on account of collection of revenue from private forests not managed by Government.											

5. Rent of leased forests and payment to shareholders in forest managed by Government. 6. Live-stock, stores, tools and plant— (a) Purchase of cattle (b) Feed and keep of cattle. (c) Stores, tools and plants. 7. Communications and Buildings— (a) Roads and Bridges 8 F. (b) Buildings {8 F. 8 A. (c) Other works {8 F. 8 A. Carried over											

No. 27—(contd.)

———CIRCLE

divisions during 19

Division		Division		Division		Division		Division		Totals		Total to end of 195		Total to end of 195		
8		9		10		11		12		13		14		15		
Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	1 (a) (b) (c) (d) (e) 2 3 4 5 6 (a) (b) (c) 7 (a) (b) (c)

FORM

[See paragraph

FOREST DEPARTMENT,

Summary of Revenue and Expenditure of the different divisions

Head of account	Budget, estimate 19	DirectionDivision		Division		Division		Division		Division	
1	2	3		4		5		6		7	
EXPENDITURE—(contd.) Brought forward 8. Forest organization and improvement— (a) Demarcation (b) Cost of forest settlements, compensation for land and rights. (c) Surveys (d) Working plans (e) Sowing and planting. (f) Fire protection (g) Other works 9. Miscellaneous—	Rs.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.

(a) Law charges (b) Rewards for killing wild animals (c) Other charges 10. B. Suspense Total B.—Conservancy, etc. 8. F. C.—Establishment. 1. Pay of officers—(a) Conservators (non-voted). (b) Indian forest officers (non-voted). (c) Provincial forest officers (voted). Carried over											

No. 27—(contd.)

207]

———CIRCLE

of———Circle during 19

Division	Division	Division	Division	Division	Total	Total to end of 19	Total to end of 19	
8	9	10	11	12	13	14	15	

Rs.	nP.	Rs.	nP.	Rs.	nP,	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	8 (a) (b) (c) (d) (e) (f) (g) 9 (a) (b) (c) 10 1 (a) (b) (c)

FORM

[See para

FOREST DEPARTMENT

Summary of Revenue and Expenditure of the different

Head of	Budget	Direction	Division	Divisio	Divisio	Divisio

account	estimate, 195 -5	Division		n	n	n
1	2	3	4	5	6	7

EXPENDITURE —(contd.)	Rs.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.
Brought forward											
2. Pay of establishment—											
(a) Subordinate forest establishment.											
(b) Clerical establishment.											
(c) Dispensary staff											
(d) Temporary establishment.											
(e) Pay and stipend of students while under training.											
3. Contribution to Central Government for training of Indian Forest Service probationers and rangers.											
4. Allowances and honoraria—											
(a) Cost of passages (non-voted).											

(b) Travelling allowance (voted).											
(c) Travelling allowance (non-voted).											
(d) House rent, honoraria and other allowances.											
Carried over											

No. 27– (contd.)

graph 207)

————CIRCLE

divisions of——Circle during 195 —(continued)

Division		Division		Division		Division		Division		Total		Total to end of 195		Total to end of 195		
8		9		10		11		12		13		14		15		
Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	
																2 (a) (b) (c

																) (d) (e) 3 4 (a) (b) (c) (d) 5 (a) (b)

FORM

(See paragraph

FOREST DEPARTMENT

Summary of Revenue and Expenditure of the different divisions of

Head of account	Budget estimat	Direction Division	Division	Divisio n	Divisio n	Division

	e. 195 5						
1	2	3	4	5	6	7	

EXPENDITURE–(concld.)	Rs.	Rs.	nP.	Rs.	nP.	Rs	nP.	Rs.	nP.	Rs.	nP.
Brought forward											
5. Contingencies (non-contract)–											
(a) Stationery											
(b) Carriage of tents and records.											
(c) Rents, rates and taxes.											
(d) Official postage and telegram charges.											
(e) Other charges											
6 Grants in-id– Contributions for passages of officers transferred to or from other Governments (non voted).											
Total, C– Establishment											
D–Interest on Capital Outlay.											

E–Expenditure in England											
1. Leave salaries and deputation pay (voted).											
2. Leave salaries and deputation pay (charged)											
3. Sterling overseas pay (charged).											
4. Stores for India											
5. Other charges											
Total. E–Expenditure in England.											
F–Loss or gain by exchange.											
GRAND TOTAL											

No. F., dated 195.

Forwarded to the Conservator of Forests,

ALLAHABAD:

Dated the 195 .

No. 27—(concld.)

207)

———CIRCLE

Circle during 195 —(concluded)

Division		Division		Division		Division		Division		Total		Total to end of 195		Total to end of 195		
8		9		10		11		12		13		14		15		
Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	
																6 (a) (b) (c) (d) (e) 7 8A 52

																A

Circle. Principal Auditor.

FORMS

F. A. R. FORM No. 28

(See paragraph 205)

(PART I)

FOREST DEPARTMENT,——CIRCLE ———— DIVISION

Extract from the summary of revenue and expenditure furnished by the Principal Auditor for the month of

REVENUE

Budget heads	Amount	
R. I. (a) Timber	Rs.	nP.
I. (b) Fire-wood and charcoal		
I. (c) Bamboos		
I. (d) Rosin		
I. (e) Grass and other minor produce		
R. II. (a) Timber		
II. (b) Fire-wood and charcoal		
II. (c) Bamboos		
II. (d) Grass and other minor produce		

II. (e) Other minor produce		
R. III. Drift and waif wood and confiscated forest produce		
R. IV. Revenue from forests not managed by government		
R. V. (a) Fines and forfeiture		
V. (b) Refunds and other source		
V. (c) Rents of building and furniture		
V. (d) Recoveries of cost of Government establishment from private bodies.		
V. (e) Contributions towards leave salary of gazetted officers.		
V. (f) Contributions towards leave salary of non-gazetted officers.		
R. VI. Receipts in England		
R. VII. Loss or gain by exchange		
Grand Total, Revenue		
Deduct Refunds		
Net Revenue		

FORM No. 28—(contd.)

(See paragraph 208)

(PART II)

FOREST DEPARTMENT,——CIRCLE——DIVISION

Extract from the summary of revenue and expenditure by the Principal Auditor for the month of ————————195

EXPENDITURE

Budget heads	Amount	
B. 1. (a) Timber	Rs.	nP.
1. (b) Fire-wood and charcoal		
1. (c) Bamboos		
1. (d) Rosin		
1. (e) Grass and other produce		
B. 2. Forest produce extracted by other agency		
B. 3. Drift and waif wood and confiscated forest produce		
B. 4. Payments and charges on account of collection of revenue from private forests not managed by Government.		
B. 5. Rent of leased forests and payment to share-holders in forests managed by Government.		
B. 6. (a) Purchase of livestock		
6. (b) Feed and keep of cattle		
6. (c) Stores, tools and plant		
B. 7. (a) Roads and bridges 8 F.		
7. (b) Buildings 8 F.		
7 (c) Other works 8 F.		
Carried over		
Brought forward		
B. 8. (a) Demarcation		
8. (b) Cost of forest settlements, compensation for land and rights.		
8. (c) Surveys		
8. (d) Working plan		
8. (e) Sowing and planting		

8. (f) Fire protection		
8. (g) Other works		
B. 9. (a) Law charges		
9. (b) Rewards for killing wild animals		
9. (c) Other charges		
B. 10. Suspense		
Total, B		
Conservancy and works 8 F.		
C. 1 (a) Conservator (non-voted)		
1. (b) Indian Forest Service Officers (non-voted)		
1. (c) Provincial Forest Officers (voted)		
C. 2. (a) Subordinate forest establishment		
2. (b) Clorical establishment		
2. (c) Dispensary staff		
2. (d) Temporary establishment		
2. (e) Pay or stipend of student while under training		
C. 3. Contribution to Central Government for training of Indian		
Forest Service probationers and rangers.		
Carried over		
Brought forward		
C. 4. (a) Cost of passage (non-voted)		
4. (b) Travelling allowance (voted)		
4. (c) Travelling allowance (non- voted)		
4. (d) House rent, honoraria and other allowances		

C. 5. (a) Stationery		
5. (b) Carriage of tents and records		
5. (c) Rents, rates and taxes		
5. (d) Official postage and telegram charges		
5. (e) other charges		
C. 6. Grants-in-aid. Contributions for passages of officers transferred to or from other Governments (non-voted).		
Total, C		
Establishment		
Total, 8—Forest		
D. Interest on Capital Outlay		
E. Charges in England		
F. Loss or gain by exchange		
65—Capital outlay on Forests		

No.----------,dated ----------

Copy forwarded to the Divisional Forest Officer,----------

---------- Conservator,----------Circle,

F. A. R. FORM No. 29

(See paragraph 210)

FOREST DEPARTMENT,——————————————

Objection statement to the accounts the——————————
Division of the month of————195

Serial no of objection	Number of item in cash-book and whether on Dr. or Cr. side	Date	Particulars	Amount entered in Objection Book		Nature of objection	Explanation	Conservator's recommendatio and Accountan General's orde
1	2	3	4	5		6	7	8
				Rs.	nP.			

F. A. R. FORM No. 29—(REVERSE)

FOREST DEPARTMENT————————————————————

————————————————————DIVISION

Objection Statement to the Accounts for

————————————195.

No. O. S.————————, dated————————195 .

FORWARDED to the Divisional Officer to be returned through the Conservator of Forests.

Asstt. Accountant General.

No., dated 195 ,

FORWARDED, with explanations to the Conservator of Forests.

Conservator,

Division,

No.————————, dated————————195 .

RETURNED to the Assistant Accountant General.

Conservator of Forests,

F. A. R. Form no. 30– Schedule of Deposit Works

(See Appendix V)

Division————————————

Account of Deposit Works during the month of 19

Serial no.	Name of work and name of depositor	Deposit			Expenditure			Remarks
		To end of previous month	During the month	Total to date	To end of previous month	Total charge of the month	Total to date	

1	2	3	4	5	6	7	8	9

F.A.R. Form no. 31

(See paragraph 14 and Appendix I)

(F.D.A.-11)

An Agreement made this_____day of_____19 ,
BETWEEN_____son of_____caste_____resident of_____(hereinafter called the depositor) of the one part AND the Governor of the Uttar Pradesh (hereinafter called the Governor which expression includes his successors and assigns)of the other part
WHEREAS the depositor has been appointed to the post of_____in

(1) In words
(2) In figures.

the Forest Department, Uttar Pradesh AND WHEREAS it was a condition of his said appointment that the depositor should give security to the amount of Rupees (1)_____Rs. (2)____(hereinafter called the deposit) for the due discharge of his duties in the said appointment AND WHEREAS the depositor has made the said deposit in the form specified at (3)_____in the Schedule hereto (or has paid rupees (1)_____(Rs. (2)_____) of the said deposit in form at (3) in the schedule hereto and has agreed

to pay the balance by monthly instalments of rupees (1)_____(Rs. (2)_____) NOW THESE PRESENTS WITNESS and the parties hereto hereby agree.

(3) State whether at a, b, c or d of the schedule.

FIRST, that the said deposit or any part thereof may be taken by the Governor for the purpose of indemnifying him, the Governor, from any loss caused by the act, negligence or default of the depositor in losing, misappropriating, injuring or failing to prevent injury to any money or property while in his custody or under his supervision as a servant or officer of the said Department or in permitting or failing to prevent the loss or misappropriation of, or injury to, any such money or property as aforesaid by any person whosoever.

SECOND, that the said deposit or any part thereof may be applied for the purpose of realizing any penalty for which the depositor may become liable under the rules of the said Department in force for the time being.

THIRD, that the said deposit may be retained by the Governor for six months after the depositor has either died in the said service or has quitted the same.

FOURTH, that on the expiration of the said period of six months the said deposit will be repaid to the depositor or the person then entitled to his property after his accounts have been passed by the officer authorized under the rules of the said Department to examine and pass the same and after all sums to which the Governor may be entitled under the first or second clauses hereof have been deducted therefrom.

FIFTH, that any additional sum deposited by the depositor and stated in the schedule hereto and verified by the signature or mark of the depositor and of the officer accepting the same may be applied in the same manner and shall be refunded subject to the same conditions as the said deposit.

SIXTH, that if the said deposit is insufficient for the purposes set forth in the first and second clauses hereof the depositor will pay to the Governor such sum as may be necessary to make up such deficiency.

SEVENTH, that the officer receiving or entitled to deal with the said deposit may (but shall not be bound to) change the same from any of the forms enumerated in the schedule hereto to any other one or more of the said forms on the request in writing and at the risk of the depositor.

EIGHTH, that the repayment either in whole or in part of the said deposit or of any additional deposit made under the fifth clause hereof shall not exonerate the depositor or his estate or effects from liability to make good to the Governor any loss or damage for which the depositor was liable under the terms of these presents or the rules of the said Department and which was not made good before such repayment as aforesaid made.

IN WITNESS whereof the parties hereto have hereunto set their hands on the day and year first above written.

The Schedule above referred to:

(Forms in which security may be given).

(a) in cash,

(b) in Post Office Cash Certificates,

(c) script or certificates for any loan issued by the Government of India, upon the security of the revenue of British India, or by the Government of Uttar Pradesh upon the security of its revenue.

(d) Fixed deposit receipts of the state bank of India, the Allahabad Bank, the Central Bank, or any other bank that has been recognized by Government.

NOTES-(1) Fixed deposit receipts of banks accepted as security must be issued in the name of the Uttar Pradesh Government.

(2) Government will hold the fixed deposit receipt at the depositor's risk and will not be liable to the depositor in the event of loss of the security due to failure of the Bank or any other cause: and that if security is lost, the loss will fall on the depositor who must furnish fresh security forthwith.

Witness_____

Witness_____

F. A. R. Form no. 32

(see paragraph 14 Appendix I)

[F. D. A.-11(a)]

An Agreement made this_____ day of_____19 , BETWEEN _____ _____son of _____ and _____ son of _____ caste _____ desident of _____ (hereinafter called "the Sureties") of the one part AND the Governor of the Uttar Pradesh (hereinafter called the Governor which expression includes his successors and assigns) of the other part WHEREAS _____ (hereinafter called the Forest employee) has been appointed to the post of _____ in the Forest Department, Uttar Pradesh and WHEREAS it was a condition of his said appointment that the Forest employee should give security to the amount of rupees _____ for the due discharge by him of his duties in his said appointment or in any other appointment which he might hold in the said department AND WHEREAS the Forest employee has deposited rupees _____ of the said sum and has agreed to pay the balance of the same by monthly instalments of rupees _____ AND WHEREAS it is necessary as a condition of his retaining his said appointment that the Forest employee should procure sureties for the payment by him of the balance of the said sum. NOW THESE PRESENTS witness and the sureties hereby jointly and severally contract with the Governor that in consideration of the aforesaid appointment of the Forest employee and/or of his being allowed to continue in the said appointment :

(1) That if the Forest employee makes default in paying any one or more of such instalments as aforesaid, the Sureties will pay the same to the Governor.

(2) That if the Governor suffers any loss caused by the act, negligence or default of the Forest employee in losing, misappropriating, injuring or failing to prevent injury to any money or property while in his custody or under his supervision as a servant or officer of the said department or in permitting or failing to prevent the loss or misappropriation of, or any injury to, any such money or property as aforesaid by any person whatsoever then the sureties will indemnify the Governor for such loss to the extent of but not more than, the amount of instalments then to be paid by the Forest employee if the same are not paid by him or his legal representatives.

(3) That, except as provided in clause 1 the sureties' liability under these presents shall cease as soon as the Forest employee has deposited the whole amount which he is bound to deposit as security.

(4) That, if the sureties do not give notice of their intention to withdraw from their suretyship, they shall, notwithstanding the fact that the Forest employee may have paid the whole amount of his security deposit, continue to be sureties for him in like manner as a provided in clauses 1 and 2 if by reason of the Forest employee being appointed to any higher post in the said department it shall become necessary for him to give further security and he is permitted to pay the same by instalments.

(5) That while the Forest employee is liable to pay any instalment of a security deposit either by reason of his present appointment or of his promotion to any other post in the said department, the sureties cannot terminate their suretyship.

IN WITNESS whereof the parties hereto have hereunto set their hands the day and year first above written.

Witness_____

Witness_____

F. A. R. Form no. 33

(See paragraph 14 and Appendix I)

FOREST DEPARTMENT, UTTAR PRADESH————— Circle, ———Division

Register of Security Deposit Bonds

Name and designation of the subordinate	Amount of security required	Value of security furnished to date		Officer to whom pledge and name of post office in which cash security is deposited under	Date of entries in columns 3 and 4	No. and date of letter forwarding Government paper		No. and d acknowle of the Tr or the De Controlle Currency
		Value in cash	Face-value in Government paper			The Treasury	The Deputy Cuntroller of Currency	

				rule 3				

1	2	3	4	5

F. A. R. Form no. 34

(See paragraph 14 and Appendix I)

Pass-book	Name and caste of depo	Rank	Pay	Balance	Monthly payment to security deposit	Total amount	Remarks

	sitor																		
					Net amount	Interest	April	May	June	July	August	September	October	November	December	January	February	March	Net amount	Interest	

F. A. R. Form no. 35

(See paragraph 14 and Appendix I)

FOREST DEPARTMENT

Abstract showing the details of the Security Accounts of the Officials of the———

———Range. ————Division, for the year ending————19

Serial no.	Name and designation of official	Number of Account Pass-book	Account to credit at the beginning of the year	Interest added during the year	Withdrawals made during the year	Deposits made during the year	Amount to credit on last day of year Remarks

Dated——— Officer-in-charge,

———19 Forest Division

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