सत्यमेव जयते

GOVERNMENT OF MAHARASHTRA

# MAHARASHTRA FOREST MANUAL 2020

## VOL-I

(Updated upto 30th September 2020)

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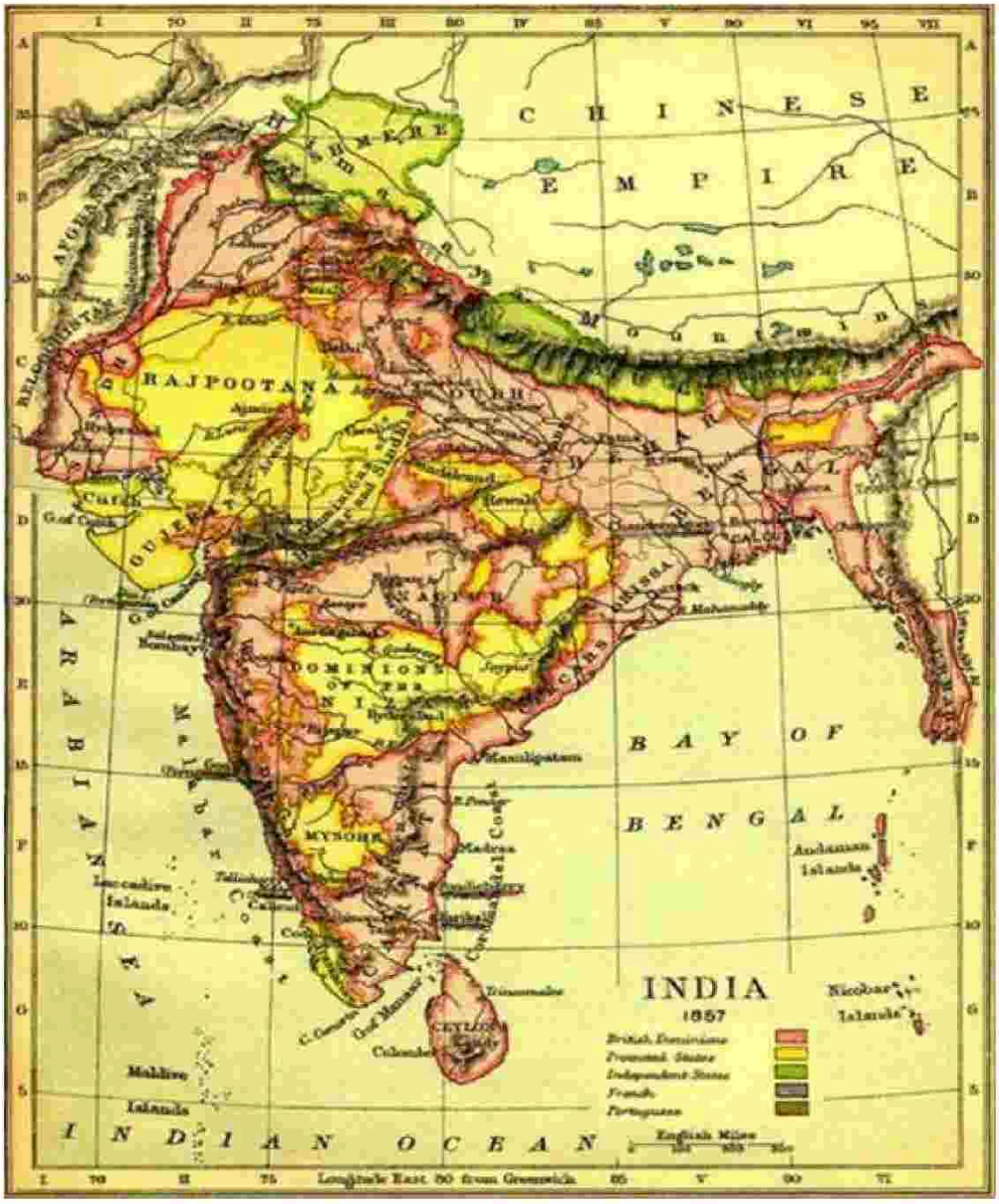
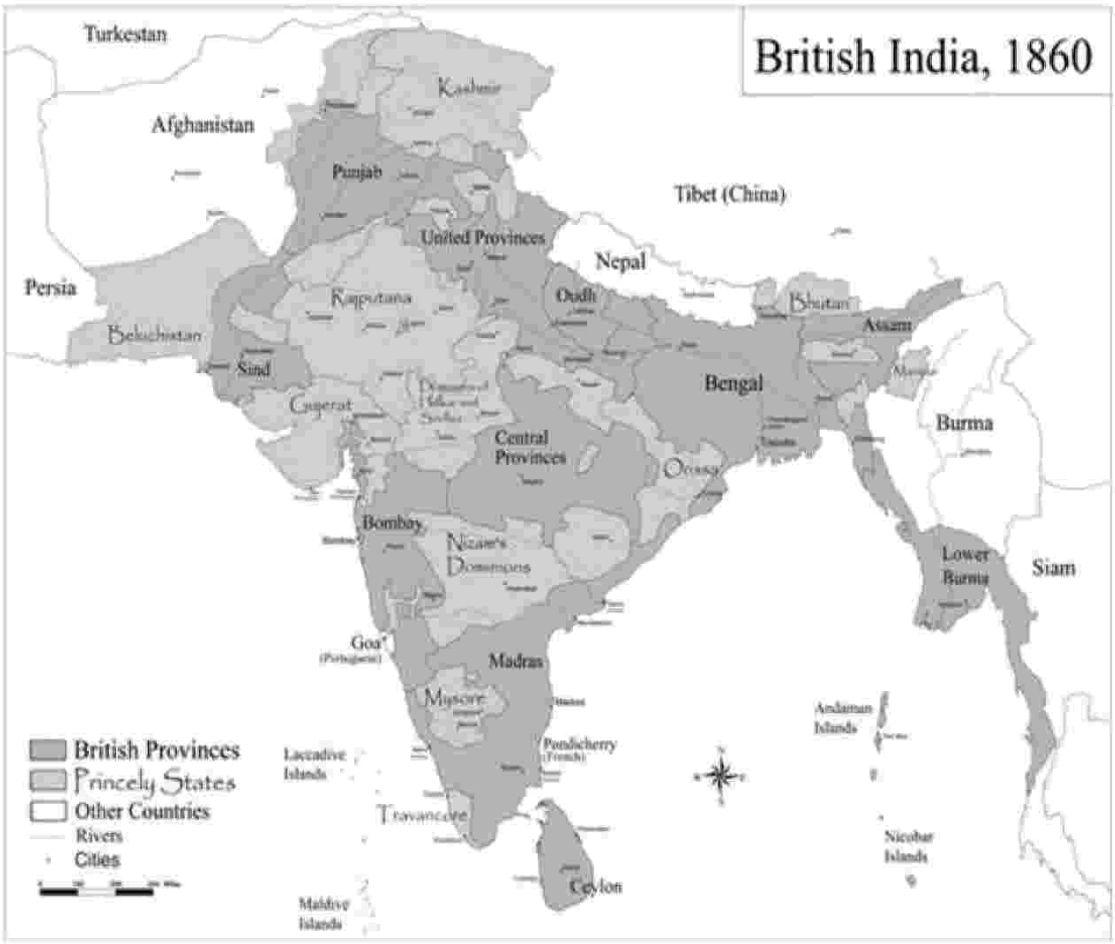
# CHAPTER 1
# BRIEF HISTORY OF GOVERNANCE IN MODERN INDIA

## 1.01 The Government of India Act, 1858

The modern governance in India may be reckoned since the assumption of sovereignty over India by the British Crown from the East India Company following the first war of Indian independence in 1857. The British Parliament enacted the Government of India Act, 1858 for the governance of India under the direct rule of the British Government.



**1.02** By the Government of India Act, 1858, the powers of the Crown were to be exercised by the Secretary of State for India, assisted by a Council of fifteen members (known as the Council of India). The Council was composed exclusively of people from England, some of whom were nominees of the Crown, while others were the representatives of the Directors of the East India Company. The Secretary of State, who was responsible to the British Parliament, governed India through the Governor-General, assisted by an Executive Council, which consisted of high officials of the Government.




**1.03** **Mechanism to interpret laws**

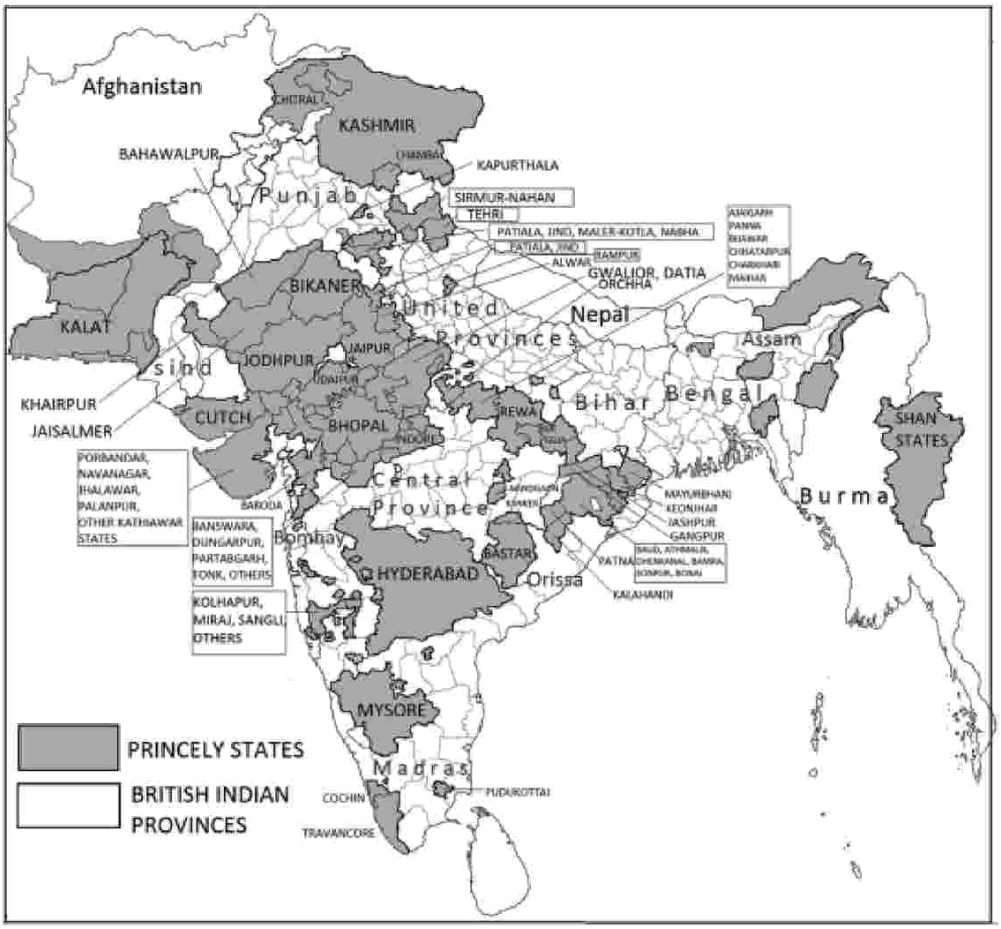
The General Clauses Act, 1897 was enacted to consolidate and extend the General Clauses Acts, 1868 (1 of 1868) and 1887 (1 of 1887). It is a consolidating and amending Act with a purpose to avoid superfluity and a repetition of language; and to place in a single Act, provisions as regards definitions of words and legal principles of interpretation which would otherwise have to be incorporated in different Acts and Regulations. The definitions and the rules of interpretation contained in the General Clauses Act, 1897 have to be read in every other Statute governed by it, provided the statute does not contain anything repugnant to them in the subject or context or does not exhibit a different intention. As per Article 367, this Act is also applicable for interpretation of the Constitution.

**1.04** The General Clauses Act, 1897 is basically applicable to the Central Acts. To take advantage of the concept with respect to the State Acts, it was adopted in the form of the Bombay General Clauses Act, 1904, which was subsequently renamed as the Maharashtra General Clauses Act.

## 1.05 British India and Princely States (Provinces and Native or Princely States)

The division of colonial India into British and Princely India was structured along various hierarchies and divisions overlapping social, cultural, economic, political and ideological differences between these two parts of population. Princely States formed about two-fifths of the territory and a quarter of the population of colonial India. So far as geographical extent of the Princely States is concerned, on one hand existed bigger States like Hyderabad and Mysore while on the other, there were tiny States also. To appreciate the range of territorial extent of Princely States, V.P. Menon, the then Secretary for the Ministry of States in his book 'The Integration of Indian States' refers to the following extract from an article which appeared in the Tribune in July 1939, giving a graphic picture of the problem of smaller States in Kathiawar.---

> As many as 46 States in this Agency have an area of two or less than two square miles each. Eight of them, namely Bodanones, Gandhol, Morchopra, Panchabda, Samadhiala, Chabbadia, Sanala, Stanoness and Vangadhra are just over half a mile each in area. Yet none of these is the smallest State in Kathiawar! That distinction goes to Vejanoness which has an area of 0.29 square mile, a population of 206 souls and an income of Rs 500/- a year. There is nothing in the annals of the Indian States—Gujarat States excepted —which can beat this record. This is not all. Even these tiny principalities do not seem to be indivisible units. Some of them are claimed by more than one "sovereign" officially described shareholder. Thus Dahida, with an area of two square miles, have six share holders and Godhula and Khijadia Dosaji, being one square mile each in extent, have two shareholders each; while Sanala, 0.51 sq. mile in area, is put against two shareholders. Such instances can be easily multiplied up to thirty to forty.



**1.06** In order to better manage and control the Princely states, the colonial State deputed residents, political agents and crown representatives in them. The Princely States were not fully and formally part of British India. The parts of the Indian subcontinent, which were not conquered or annexed by the British but under indirect rule, were subject to Subsidiary Alliance system.

> **Subsidiary Alliance**—Pioneered by the French Governor Joseph Francois Dupleix, this system was refined by Lord Wellesley. The purpose and ambition of this system are stated in his dispatch to the East India Company Resident in Hyderabad.—
>
> "His Excellency the Governor-General's policy in establishing alliances with the principal States of India is to place those States in such a degree of dependence on the British power as may deprive them of the means of prosecuting any measures or of forming any confederacy hazardous to the security of the British empire, and may enable us to reserve the tranquillity of India by exercising a general control over those states, calculated to prevent the operation of that restless spirit of ambition and violence which is the characteristic of every Asiatic government, and which from the earliest period of Eastern history has rendered the peninsula of India the scene of perpetual warfare, turbulence and disorder."

**1.07** In a Subsidiary Alliance, princely rulers were not allowed to make any negotiations and treaty with any other ruler. They were also not allowed to have an independent armed force. They were to be protected by the East India Company but had to pay for the subsidiary forces that the company was to maintain for protection. If Indian rulers failed to make the payment, part of their territory was taken away as penalty. By late 18th century, the power of the Maratha Empire had weakened and the Indian subcontinent was left with a great number of small and weak States. Many rulers accepted the offer of protection by Lord Wellesley, as it gave them security against attack by their neighbours. The alliance was forced upon rulers so their territories could be annexed by the British.

**1.08 Relations between Princely States and British Government**

Theoretically, the princely States had internal autonomy, while by treaty, the British Crown had suzerainty and was responsible for the States' external affairs. The princely rulers held a variety of titles, such as Maharaja, Raja, Nizam, Raje, Deshmukh, Nawab, Mirza, Baig, Khan, Thakur Sahab, Darbar Saheb, Jam Saheb etc. By 1947, only four of the major States, namely Jammu and Kashmir, Hyderabad, Mysore and Travancore still had their own British Resident present in the States' Capitals, while most of the others were grouped together into Agencies, such as the Central India Agency, the Deccan State Agency and the Rajputana Agency. From 1920, the States were represented in the Chamber of Princes. The important States were ranked as salute States, whose ruler was entitled to a given number of salutes.

**1.09 The Government of India Act, 1935**

The Government of India Act, 1858 was dominated by the principle of absolute imperial control without any popular participation in the administration of the country, while the subsequent history is one of gradual relaxation of imperial control and the evolution of responsible government. The Government of India Act, 1935 provided for a constitutional relationship between the Indian States and British India on a federal basis. A special feature of the scheme was that, whereas in the case of the Provinces, accession to the federation was to automatic, in the case of States it was to be voluntary. The reasons for treating the Provinces and the States differently are explained in the following extract from the Joint elect Committee's report:

> The main difficulties are two: that the Indian States are wholly different in status and character from the Provinces of British India, and that they are not prepared to federate on the same terms as it is proposed to apply to the Provinces, possess sovereignty in various degrees and they are, broadly speaking, under a system of personal government. Their accession to a Federation cannot therefore take place otherwise than by the voluntary act of the Ruler of each

State, and after accession the representatives of the acceding State in the Federal Legislature will be nominated by the ruler and its subjects will continue to owe allegiance to him. On the second point the Rulers have made it clear that while they are willing to consider Federation now with the Provinces of British India on certain terms, they could not, as sovereign States, agree to the exercise by a Federal Government in relation to them of a range of powers identical in all respects with those which that Government will exercise in relation to the Provinces on whom autonomy has yet to be conferred.

**1.10** India was thus a mosaic of territories comprised within the British India i.e. Governors' Provinces and the Chief Commissioners' Provinces under the direct control of the British Government as well as Princely States under the suzerainty of the British Crown. The process of gradual relaxation in governance culminated to the enactment of the Government of India Act, 1935, whereby the concept of the federal governance was first time introduced by the British Parliament. The terms 'British India' and 'India' are defined in section 311(1) of the said Act as under.—

> **"British India"** means all territories for the time being comprised within the Governors' Provinces and the Chief Commissioners' Provinces;
>
> **"India"** means British India together with all territories of any Indian Ruler under the suzerainty of His Majesty, all territories under the suzerainty of such an Indian Ruler, the tribal areas, and any other territories which His Majesty in Council may, from time to time, after ascertaining the views of the Federal Government and the Federal Legislature, declare to be part of India.

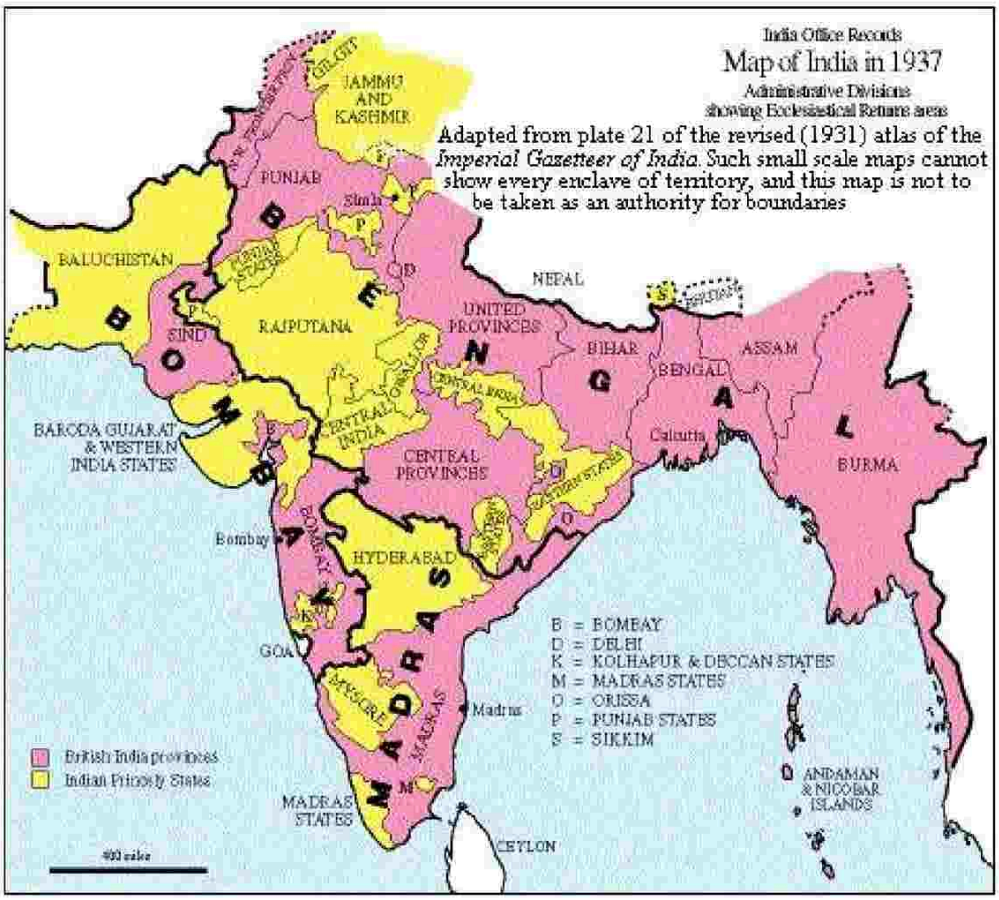
**1.11** Through section 100 of the Government of India Act, 1935, the subject matters of governance were categorized in the Seventh Schedule into three Lists namely, 'Federal Legislative List' under the exclusive domain of the Federal Legislature, 'Provincial Legislative List' under the exclusive domain of the Provincial Legislature and 'Concurrent Legislative List' where under subject to certain conditions, the Provincial Legislature was also competent to make laws. The subject of 'Forests' was enumerated at serial no. 22 in the Provincial Legislative List.

**1.12** A State was considered to have acceded when its ruler executed an Instrument of Accession (section 6 of the Government of India Act, 1935) and after it was accepted by the British Government. Though the accession was to be voluntary, rulers were expected to accede on the first forty-seven items of the federal legislative list and the content of the accession was to be as uniform a possible for all States. An instrument of accession would become operative only when His Majesty had signified his acceptance of it.

> **Instrument of Accession** was a legal document to bring about accession of a princely State into the Indian dominion. It was executed between the Government of India on the one hand and the ruler of each princely State on the other.

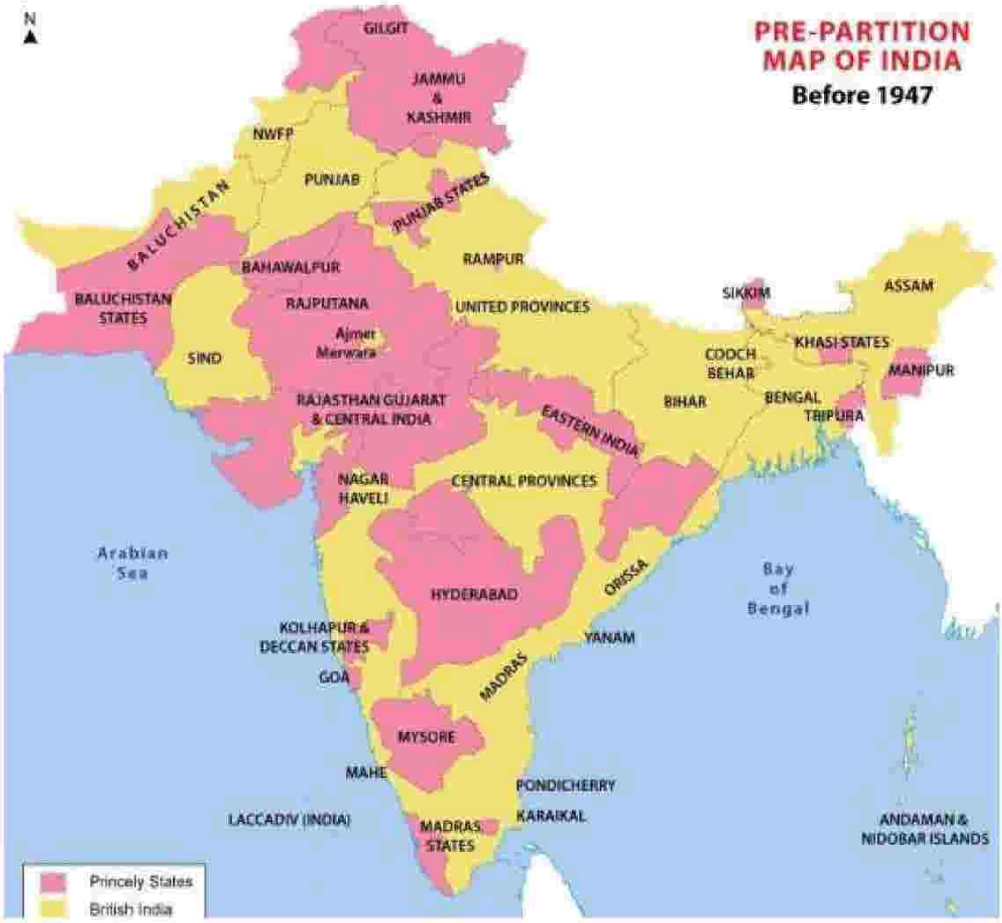
**1.13** The relationship of the rulers with the paramount power was safeguarded by creating a Crown Representative in addition to the Governor-General. In the conduct of their affair a members of the federation, the States were to deal with the Governor-General as head of the federal government; but in their relations with the paramount power, they were to deal with the Crown Representative. The Act permitted same individual to hold both offices; and, in fact, the same person was so appointed—with the style and title of 'Viceroy'; but he had different secretarial and other agencies for his dual functions.

**1.14** The Government of India Act, 1935, other than the part relating to federation, came into force on 1st April, 1937. From this date, functions of the Crown in its relations with the States were entrusted to the Crown Representative; those functions included negotiations with the ruler for their accession to the federation. The Provincial Governments were formed following the elections in the year 1937. However barely as they started functioning, the Second World War broke out in September, 1939. The political situation thereafter compelled most of the Provincial Governments to tender their resignations. This was followed by the deadlock till the conclusion of the World War in September, 1945.




## 1.15 The Indian Independence Act, 1947

Section 6 of the Government of India Act, 1935 had the provisions related to the accession of Indian States through the Instrument of Accession. The scheme of setting of two dominions was crystallized through the Mountbatten Plan of 3rd June, 1947, which was embodied in the Indian Independence Act, 1947 by the British Parliament.

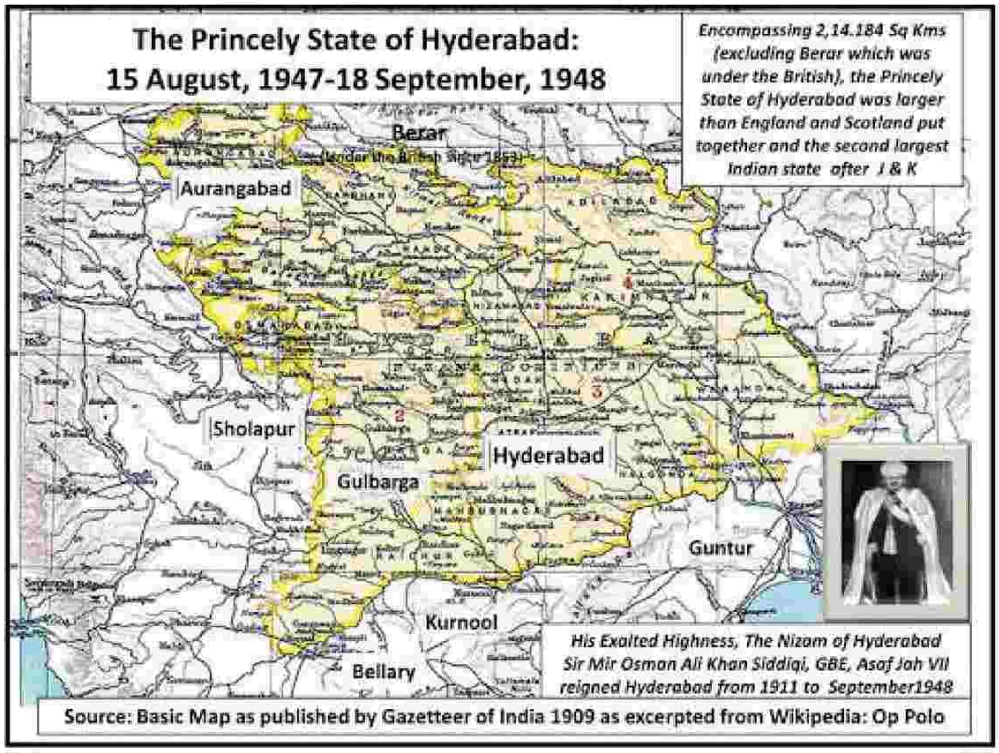



**1.16** Apart from the provision of setting up of two dominions namely India and Pakistan, the Indian Independence Act, 1947 had a distinct provision under section 7, which is commonly known as the **'Lapse of Paramountcy'.** As per this provision, as from the appointed day (15th August, 1947), the British Government had no responsibility as respects the government of any of the territories which, immediately before that day, were included in British India. Further, the suzerainty of British Crown over the Indian States lapsed and with that, all treaties and agreements in force at the date of the passing this Act (18th July, 1947) between the British Crown and the rulers of Indian States, all functions exercisable by the British Government at that date with respect to Indian States, all obligations existing at that date towards Indian States or the rulers thereof, and all powers, rights, authority or jurisdiction exercisable by the British Government at that date in or in relation to Indian States by treaty, grant, usage, sufferance or otherwise stood lapsed. The Princely States were left free to choose whether to join one of the newly independent countries of India and Pakistan or to remain outside them. At the time of independence, there were about 565 princely States which acceded either to India or Pakistan under the provisions of the Government of India Act, 1935 and the Indian Independence Act, 1947, which stood as the precursor to the Constitution of India.

**1.17 Administrative Consolidation after integration: (Why Public Service?)**

Out of 565 States, Hyderabad and Mysore were left territorially untouched. Two hundred and sixteen States were merged in provinces in which they were situated, or to which they were contiguous. Five States were taken over individually as Chief Commissioner's provinces under the direct control of the Government of India, besides twenty-one Punjab Hill States which comprised Himachal Pradesh. Three hundred and ten States were consolidated into Six

Unions, of which Vindhya Pradesh was subsequently converted into a Chief Commissioner's province. The administrative consolidation post-integration of Princely States was a daunting task. Administration in the Princely States was in varying stages of development and generally, barring a few exceptions, it was both personal and primitive. States, such as Mysore, Baroda, Travancore and Cochin had well-organized administrative machinery. Such States could stand comparison with their neighbouring provinces and in some respects were even ahead of them. At the other end were smaller States where, owing mainly to slenderness of their resources, the rulers were not in position to discharge even the elementary functions of government. The entire administration often consisted merely of some tax gatherers and few policemen who were sometimes styled 'State troops'. Between these two extremes, there were several States with administrative systems of varying degrees of efficiency. Even a tiny State had all paraphernalia of a big State. However, beyond the capital, squalor and poverty prevailed all around.




**1.18** The revenue administration was in a rudimentary state. Where the jagirdari system prevailed, the jagirdar was practically a miniature ruler who performed many of the functions of the government. He collected the revenues and maintained some sort of record, but the rate at which they were collected was left to his own discretion. Survey and settlement were unknown over very large tracts and the administration of land records, even in settled areas, was in the poorest of poor shapes.

**1.19** The judiciary in most of the States left much to be desired. The appointment of judges was frequently made and terminated at the will of the ruler, who was the final Court of Appeal. In many States, there was no system of codified law.

**1.20** In contrast to the conditions in the States, provincial administration had a uniform system of law, an organized judiciary, a highly developed land revenue administration and an administrative apparatus capable of organized endeavour, an objective appraisal of situations

and an impartial implementation of the government's policy. The broad framework of the structure of the public services had been built up over a century. The experienced personnel, who had been selected on the basis of competitive examinations and trained to shoulder responsibilities, were available to man the pivotal posts. There were popular ministers elected on wide suffrage, the provinces enjoyed a large measure of provincial autonomy and political organizations had everywhere taken deep roots and thrown up popular leaders with administrative ability.

**1.21** The top servants of the States, which were merged into Unions, lacked even the opportunity to work together for any common purpose and the majority of them were inevitably steeped in old jealousies and intrigues. The first and foremost task was to reorganize the service personnel inherited from the various States. Some of them were of considerable ability and experience, but under the autocratic regime they lacked, through no fault of their own, those traditions of objectivity, impartiality and fairness which were associated with the public services in the provinces. By means of rules and regulations, by the organization of service cadres, by the constitution of the Public Service Commissions, by precept as well as example, every effort was made to re-orientate the outlook of these State servants and thus to lay the foundations of organized public services in the Unions. It was therefore soon realized that if the parochial outlook and regional loyalties inherited from the erstwhile States were to be exorcised from the administrative services, it could be done only by extending the senior cadre of the all-India services to the Unions.

**1.22** After the transfer of Power, there was a crisis in the position of permanent services. The revenue and district administrations in the top ranks were almost entirely controlled by the Indian Civil Service. This cadre had already been substantially reduced because there had been no intake of officers during or after the war years. At the time of the partition, almost the entire British element had retired from service and the senior Muslim officers had opted for service in Pakistan. To remedy this shortage in manpower, the Government of India organized the Indian Administrative Service, Indian Police Service and set up a Special Recruitment Board to select persons of necessary calibre from all walks of life to fill administrative posts at various stages of seniority. It was the one great merit of the All India Services that they were recruited on an all-India basis and by open competition, and because of the fact that they were interchangeable between the Centre and the Provinces they were able to develop a wider outlook.

**1.23 The Constitution of India.**

As stated in preceding paragraphs, prior to the independence, India comprised of provinces which were under the direct control of the British Government as well as about 565 princely States, the process of accession and subsequent integration of which continued for a period of few years after the independence. The Constitution of India came into force on 26th January, 1950 as a consequence of which the Government of India Act, 1935 and the Indian Independence Act, 1947 were repealed.

**1.24** The Indian Constitution is based on federal principles where unlike the Unitary System of governance, the powers are delegated by the Union, both Union and States derive powers from the same source i.e. the Constitution itself. The relations between the Union and the States are covered in PART XI of the Constitution. The system of categorizing the subject matters into the three lists, similar to that of the Government of India Act, 1935 has been adopted in the Constitution, with the only difference that the residuary powers lie with the Parliament instead of States. It is pertinent to note that although the State Legislatures have full powers to make legislations with respect to the subject matters enumerated in the State List, but under circumstances specified in articles 249, 250 and 252, the Parliament is also empowered to make laws.

**1.25** PART IX of the Constitution deals with the Panchayats and PART X deals with the Scheduled and Tribal Areas. The provisions for administration and control of such areas are described in Fifth and Sixth Schedule respectively. As per Article 243, the provisions of the Fifth Schedule

apply to the administration and control of the Scheduled Areas and Scheduled Tribes in any State other than the States of Assam, Meghalaya, Tripura and Mizoram. The provisions of the Sixth Schedule apply to the administration of the tribal areas in the States of Assam, Meghalaya, Tripura and Mizoram.

**1.26** The President is empowered to declare the Scheduled Areas by way of issuing Order under paragraph 6(2) of the Fifth Schedule. Paragraph 5 of the Fifth Schedule empowers the Governor with powers to amend Acts of Parliament or of the Legislature of a State in their application to the Scheduled Areas. The relevant portion is reproduced as under.---

> **Paragraph 5(1)--** Notwithstanding anything contained in this Constitution, the Governor may by public notification direct that any particular Act of Parliament or of the Legislature of the State shall not apply to a Scheduled Area or any part thereof in the State or shall apply to a Scheduled Area or any part thereof in the State subject to such exceptions and modifications as he may specify in the notification and any direction given under this sub-paragraph may be given so as to have retrospective effect.

**1.27** In the original Constitution, the erstwhile Governors' Provinces and Chief Commissioners' Provinces under the direct control of the British Government were categorized as Part A and Part C States respectively, whereas the area under the jurisdiction of Indian States (Princely States) was categorized as Part B States. As per the Constitution, this categorization was as under.—

| States in Part A | States in Part B | States in Part C |
|---|---|---|
| 1. Assam | 1. Hyderabad | 1. Ajmer |
| 2. Bihar | 2. Jammu and Kashmir | 2. Coorg |
| 3. Bombay | 3. Mysore | 3. Delhi |
| 4. CP and Berar | 4. Madhya Bharat | 4. Bhopal |
| 5. Madras | 5. Patiala & East Punjab States Union (PEPSU) | 5. Bilaspur |
| 6. Orissa | 6. Rajasthan | 6. Himachal Pradesh |
| 7. Punjab | 7. Saurashtra | 7. Kutch |
| 8. United Provinces | 8. Travancore | 8. Manipur |
| 9. West Bengal | 9. Vindhya Pradesh | 9. Tripura |
| | | 10. Andaman and Nicobar Islands |

**1.28** Subsequently, the States were reorganized on linguistic grounds. The first State to come into existence on linguistic ground was Andhra Pradesh by way of enactment of the Andhra State Act, 1953 by taking out some territory from the State of Madras as it existed at the commencement of the Constitution.

**1.29** **The States Reorganization Act, 1956 (Act No. 37 of 1956)**

This Act was passed on 31st August, 1956 to reorganize the boundaries of the different States of India on linguistic basis, in order to honour the sentiments of the local people. The effect was given from 1st November, 1956, which was designated as 'appointed day'. The term 'transferred territory' was defined as under.--

> **Section 2(p) "transferred territory"** means any territory transferred from an existing State to another existing State or to a new State by the provisions of Part II;

**1.30** Section 8 of the said Act provided for the formation of a new State of Bombay. It is reproduced as under.—

**Section 8 Formation of a new Bombay State.**

(1) As from the appointed day, there shall be formed a new Part A State to be known as the State of Bombay comprising the following territories, namely:—

(a) the territories of the existing State of Bombay, excluding—

(i) Bijapur, Dharwar and Kanara districts and Belgaum district except Chandgad taluka, and

(ii) Abu Road taluka of Banaskantha district;

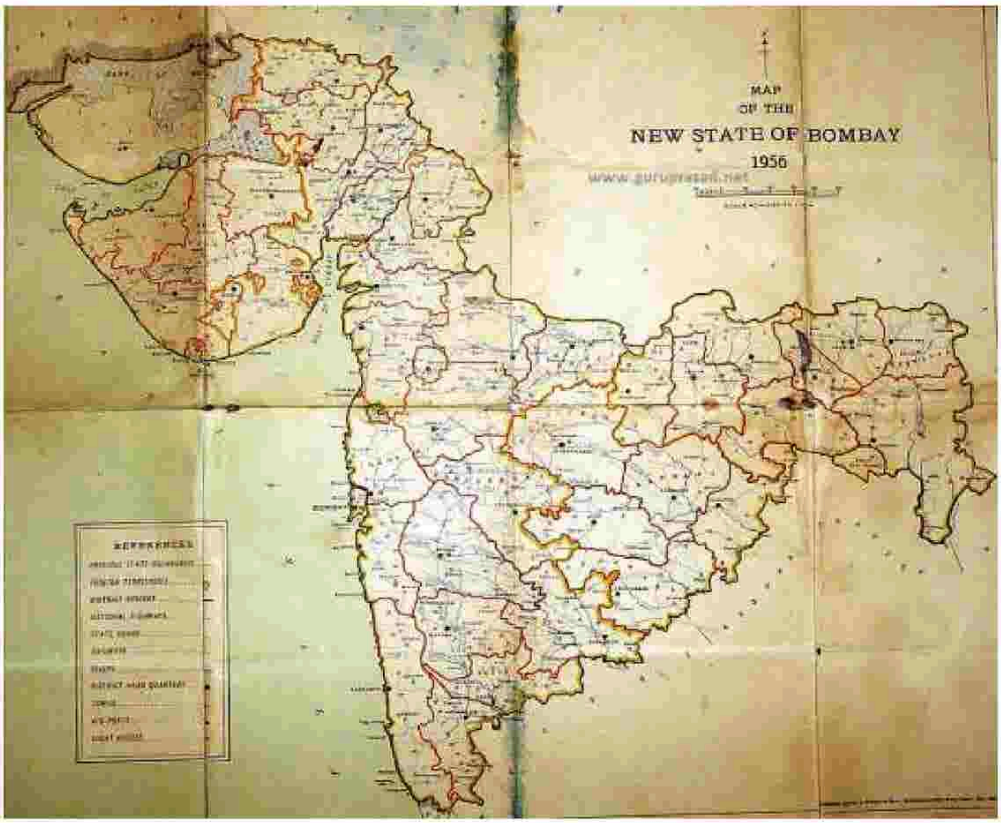
(b) Aurangabad, Parbhani, Bhir and Osmanabad districts, Ahmadpur, Nilanga and Udgir taluks of Bidar district, Nanded district (except Bichkonda and Jukkal circles of Deglur taluk and Mudhol, Bhiansa and Kuber circles of Mudhol taluk) and Islapur circle of Boath taluk, Kinwat taluk and Rajura taluk of Adilabad district, in the existing State of Hyderabad;

(c) Buldana, Akola, Amravati, Yeotmal, Wardha, Nagpur, Bhandara and Chanda districts in the existing State of Madhya Pradesh;

(d) the territories of the existing State of Saurashtra; and

(e) the territories of the existing State of Kutch; and thereupon the said territories shall cease to form part of the existing States of Bombay, Hyderabad, Madhya Pradesh, Saurashtra and Kutch, respectively.

(2) The said Chandgad taluka shall be included in, and become part of, Kolhapur district, the said Ahmadpur, Nilanga and Udgir taluks shall be included in, and become part of, Osmanabad district, the said Islapur circle of Boath taluk, Kinwat taluk and Rajura taluk shall be included in, and become part of, Nanded district and the territories comprised in the existing State of Kutch shall form a separate district to be known as Kutch district, in the new State of Bombay.




**1.31** With the enactment of the said Act, the Part VII containing the provisions for Part B States was repealed.

**1.32 Formation of Maharashtra and Gujarat**

The Bombay Reorganization Act, 1960 (11 of 1960) provided for the reorganization of the State of Bombay to form two States, namely Gujarat and Maharashtra from the Appointed day. Accordingly, with effect from 1st May, 1960, these two States came into existence. The relevant provisions of this Act are reproduced as under.---

**Section 2(h) "transferred territory"** means the territories which, as from the appointed day, are the territories of the State of Gujarat.

**Section 3. Formation of Gujarat State.—**

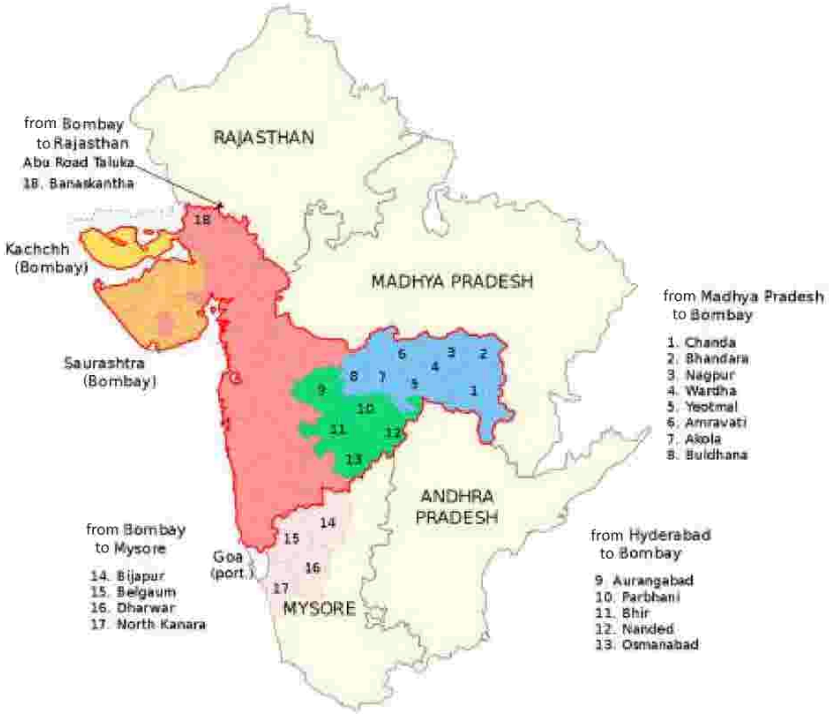
(1) As from the appointed day, there shall be formed a new State to be known as the State of Gujarat comprising the following territories of the State of Bombay, namely:--

(a) Banaskantha, Mehsana, Sabarkantha, Ahmedabad, Kaira, Panch-mahals, Baroda, Broach, Surat, Dangs, Amreli, Surendranagar, Rajkot, Jamnagar, Junagadh, Bhavnagar and Kutch districts; and

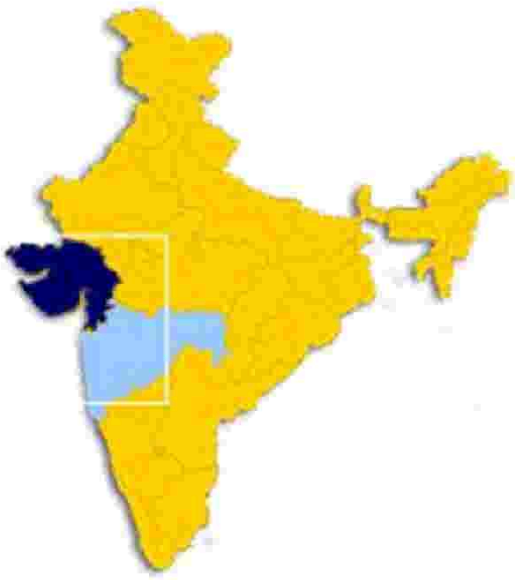
(b) the villages in Umbergaon taluka of Thana district, the villages in Nawapur and Nandurbar talukas of West Khandesh district and the villages in Akkalkuwa and Taloda talukas of West Khandesh district, respectively specified in Part I, II and III of the First Schedule;

**and thereupon, the said territories shall cease to form part of the State of Bombay, and the residuary State of Bombay shall be known as the State of Maharashtra.**

(2) The villages in Umbergaon taluka specified in Part I of the First Schedule shall form a separate taluka of the same name and be included in Surat district, and the remaining villages in the said taluka shall be included in, and form part of Dahanu taluka of Thana district; and the villages specified in Parts II and III of the First Schedule shall respectively be included in, and form part of, Sonagadh taluka of Surat district and Sagbara taluka of Broach district.




**1.33** Thus, the State of Maharashtra came into existence on 1st May, 1960. Bombay was made its Capital, which is now known as Mumbai.



**1.34** It may therefore be appreciated that apart from the areas included in the erstwhile Bombay Presidency, the State of Maharashtra also comprises of areas included in the erstwhile Provinces of Central Province and Berar as well as portions from the then Princely State of Hyderabad and some other smaller Princely States.

# CHAPTER 2
# EVOLUTION OF FOREST MANAGEMENT AND FOREST SERVICE IN INDIA

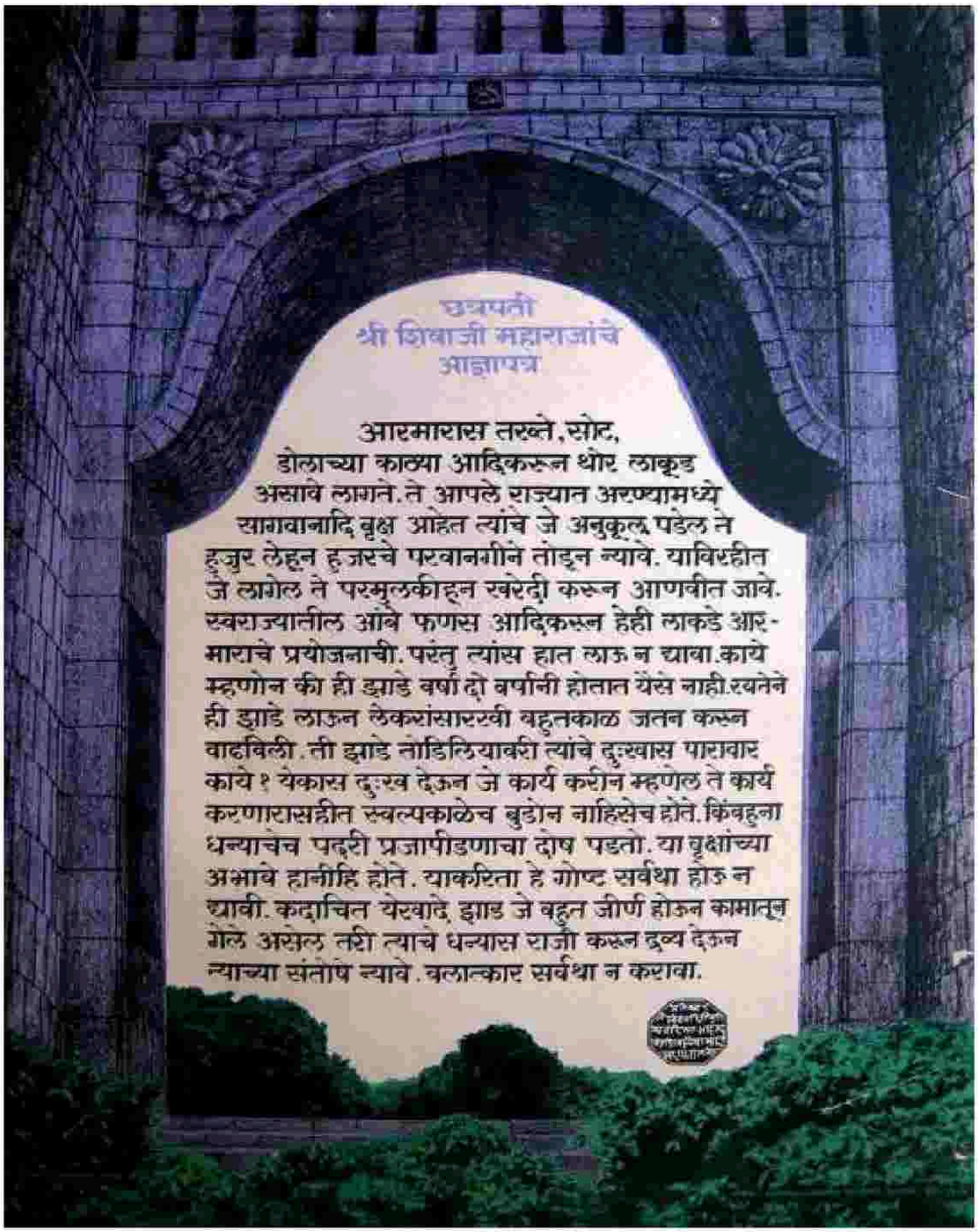
**2.01** **Ancient period--**Present edifice of the Forest Management Practices in India was developed by European foresters, during eighteenth and nineteenth century, by the East India Company and post 1857, by the British Crown. Following decline of Mughal empire and the battle of Plassey in 1757, the East India Company gradually increased its influence in the Northern India. European powers heralded introduction of new knowledge, technology for development and narrative of "evolution of forest management and forest service" has, so far, been mostly confined to this period. The narrative assumes that forest management was evolved de novo – implying that "natives" were ignorant of the scientific forest management practices. However, careful and in-depth study of the ancient literature, brings forth a contrary picture. Even two thousand years prior to so called dawn of forest-management in British India around 1858, the "natives" had well documented principles of natural resource management including Forest, pastures, wild life related trade, etc, as enunciated in Arthashastra written by Chanakya in the reign of Chandragupta Maurya. Taxila had great influence on Hindu culture and the Sanskrit language. It is perhaps the best known for its association with Chanakya, also known as Kautilya, the strategist who guided Chandragupta Maurya in the founding of the Mauryan Empire. Chanakya's *Arthashastra* was composed during this period. But institutions that were repositories of profound knowledge, were completely obliterated by savage attacks by the Foreign Invadors.Taxila was invaded in 450 CE, and there was complete breakdown of trade as well. The Huns swept over Gandhāra and Punjab around 470 CE, causing widespread devastation and destruction of Taxila. British Officers were not conversant with the Arthashastra probably due to this reason.

**2.02** Thanks to the translated version of Kautilya Arthashastra, that was rediscovered in 1905 by R. Shamasastry, (Arthashastra was also translated by other eminent scholars also) and its first English translation published in 1915, Anglicized community duly acknowledged the same. It indicated that during Maurya and Gupta reigns, Indian subcontinent comprised of an advanced and learned community, and thus rightly recognized as the "Golden Era". Universities and Centres of learning like Taxila and Nalanda were established during that period. This treatise of Kautilya Arthashastra, includes number of subjects, inter alia on the nature of government, law, civil and criminal court systems, ethics, economics, markets and trade, the methods for screening ministers, diplomacy, theories on war, nature of peace, and the duties and obligations of a king to right up to implementing government functionaries, etc. Arthashastra presents in-depth examinations on matters such as history, economics, politics, management of state resources including Forests, Grazing lands, wild animal wealth, trade etc.

**2.03** The *Arthashastra* classifies forests into two broad categories, namely Productive and Non-productive. The first category was to be managed for forest-produce and elephants. The second was to be reserved for ascetics, recreation and Wildlife sanctuaries. Factories were set up in the forests for producing useful articles by the Superintendent of Productive Forests and the Chief Ordnance Officer. The well-protected leisure forests, intended for the King's pleasure had plantations bearing sweet fruits, thornless trees and pools of water and was stocked with tame deer, wild animals rendered harmless and tamed elephants. The Chief Superintendent of Forest Produce was designated as Kupyadhyaksha and Chief Elephant Forester was known as Nagavanadhyaksha. Standard punishments were prescribed for trapping, injuring or killing of fish, deer, animals and birds whose slaughter is not customary as well as killing of protected species.

**2.04.** The Arthashastra also reveals that the Mauryas designated specific forests to protect supplies of timber, as well as lions and tigers, for skins / pasture land, in the context of tracing evolution of forest management and forest-service, this is the starting or the cardinal point. Interestingly, the Arthashashtra lays down the pay-scales for government officials into three categories, namely, Higher Grade, Middle Grade and Lower Grade. The Highest salary scale was 48,000 pannas (unit of currency described in Arthashastra), entitled to Officiating Priest, King's Purohita, Crown Prince, King's Mother, Queen, Councillors (Amatyas) and Chief of Defence. The lowest grade of 60 pannas was payable to labourers, bodyguards of King, Mahaouts of King etc. The Superintendent of Forests was entitled for 4000 pannas!

**2.05** **Chhatrapati Shivaji Maharaj** paid personal attention to the protection, conservation and preservation of forests. This is evident from the Adnyapatra of his reign.



**2.06** So far as the erstwhile Bombay region is concerned, beyond British India, there were a number of Princely States like Kolhapur, Satara, Sawantwadi etc. where forests and incidental resources thereto were managed in a traditional manner. Most of the major Princely states in the erstwhile Rajputana had Shikar Khana departments. The forest officers of the British India were benefitted by the native wisdom of the knowledgeable locals. **Sarkhel Kanhojee Angre** [Admiral in the Maratha Navy] had nurtured Teak forests in the seventeenth century along Bankote creek, to ensure timber required for ship building. Naval wars between the British and Marathas revolved around control on timber trade to Bombay. There are many examples of mutual learning i.e. Dr. Gibson, the first Conservator appointed by the British East India Company, studied Marathi and Modi scripts, to understand forest management practices and terminology in use from Maratha official records.

**2.07** **Colonial Era [prior to 1865]---**European maritime countries like Great Britain, Netherland, France, Spain, Portugal and Belgium etc to have access to spices and other tropical novelties, had reached the Indian subcontinent via sea route, bypassing the Arab controlled land route (commonly known as 'the Silk route'). As the European States had run out of their own resources, they needed wood to build ship to explore further and control sea lanes for the expansion of maritime trade. Subsequently, timber harvesting attained paramount importance with the establishment of strong foothold of the East India Company (EIC) in the Indian subcontinent.

**2.08** Timber trees like Teak, Sal and Deodar etc were most sought after tree species for infrastructure developments, but exploitation of timber was a daunting task. Canopy openings made for timber felling was followed by slash and burns as it not only facilitated logging and off road transport but was also conducive to shifting cultivation practices. European settlers outsourced timber collection activity to local contractors and appointed their own supervisors for the same. Building of an ocean- going ship consumed substantial chunk of well-stocked forest area. Considering the volume of sea trade and extent of protection needed for the same by the Navy, one can imagine the quantity of wood required for ship-building activity alone during the colonial period. At that point of time, the emphasis was more on engineering skills required for timber exploitation and off road transport, i.e. logging rather than Silviculture.

**2.09** **Appointment of Conservators and Superintendent of Forests prior to 1865—Captain Watson,** a Police Officer was appointed as Conservator under the East India Company in Madras Presidency from 1806 to 1823, with a limited mandate of timber exploitation. His methods of harvesting lead to considerable discontent among the locals. Later on, **Sir Thomas Munro,** the then Governor of Madras Presidency, observed that instead of State intervention, Forest Management should be left to private proprietors and market forces should be left alone to ensure forest conservation for timber resources and the post was therefore, later on abolished. However, there were modest attempts to regenerate timber resources for long term sustainable timber supply as demonstrated by an initiative to plant Teak under the guidance of Collector, **H.V. Conolly** in Nilambur in the year 1842-44.

**2.10** Compared to Madras, the Bombay presidency had more thriving ship building activity. The Bombay Presidency management was largely pragmatic and economic and thus aimed at ensuring sustainable timber supply. At that point of time, forest matters were the joint responsibility of Revenue, Political and Military departments of the East India Company. **Dr. Alexander Gibson,** a vaccinator in the army, and also the Garden Superintendent in Poona, used to frequently travel across the Presidency, as also the adjoining Karvar region that was under the Maratha influence and thus observed potential forest resources to meet the needs of the Company. He reported the wanton misuse of forests to his superiors. Dr. Gibson was, thus, assigned as an interim Conservator from 1845 (with a promised salary of Rs 300/- per month) with a duty to explore valuable timber areas and ensure long term sustainable timber supply to the ship yards. His official appointment as Conservator of Forests, became effective from 22 March1847.

**2.11** After rapid survey along the Western coast and part of hinterlands under the Bombay Presidency from Gujarat to Karvar region, Dr. Gibson came to the conclusion that the reckless system of cutting trees for timber and burning away debris, which had taken place during previous two decades in the region, was unsustainable. The doctrine of the then Governor Madras Presidency, Sir Thomas Munro, that **"where the article is in demand, the interest of the people of the country, will at all times, will lead them to raise the supply sufficient to meet that demand"** was not working. Dr. Gibson reported valuable teak bearing areas in Peth, Harsul, Surgana, Dangs etc and some areas were brought under the direct control of the East India Company, which entered into negotiations with stake holders for harvesting wood. Dang forests were taken on annual lease, for Rs 11,010/-.

**2.12.** Around 1850, the Conservator's duties were defined as general superintendence and control of forests throughout the Presidency. Dr. Gibson continued till 1860 and was succeeded by **D.A. Dalzell** (1860-69). The highest rank in forest department at the provincial level continued to be the Conservator but depending on seniority and nature of work, they enjoyed varied pay scales. Posts of Chief Conservators were established later on.

**2.13.** **Central Province** – After victory of the East India Company and the Nizam of Hyderabad over the Marathas in 1818, new political arrangements came into being. De jure Berar region was annexed to Nizam but continued under de facto control of the East India Company. Nagpur was annexed by the British in 1853 under the Doctrine of Lapse. All such events brought extensive areas under British control and were organized under administrative unit designated as Central Province.

**2.14** Central Indian hilly region under Bhonsale's domain, lacked means of communication and infrastructure for trade and moreover, was populated by tribals for whom the concept of land ownership was not engrained and hence ownership of forest lands was nebulous. Bhonsale's domain of influence included Cuttack. (Incidentally the custom of annually building Jagannath Chariot was sanctified by the Bhonsale's as part of settlement with local Chieftain's annual contribution to the victor).

**2.15.** **Initiative of British Association in Edinburgh**— Owing to the initiatives of **Dr. Cleghorn, Dr. Alexander Gibson, Edward Balfour** and others, the plight of declining forests and its wider impact on hydrology, the flow of rivers and that on agriculture was brought to the notice of academicians in Edinburgh, where the British administration in the year 1850, formed a Committee to study forest destruction. **Lord Dalhousie,** Governor-General of India at that time, issued a paper laying down the first outline of an India-wide forest policy vide Memorandum of Government of India dated 3rd August, 1855. Dr. Cleghorn and Dr. Brandis were assigned the task of building up forest division, forest policy, make necessary rules and regulations. Dr. Brandis after ten years in Burma, became Inspector General of Forests in India, a position he served for 20 years. He was instrumental in introducing the draft Bill for forest management in 1868, which was discussed and debated for about a decade and eventually passed by the Governor General in Council as the Indian Forest Act, 1878.

**2.16** **Dr. Pearson** was appointed as Superintendent of Forest in the Central Province and process of survey and settlement followed in due course. Dr. Pearson observed that the earlier practice of parwana being issued by the civil authorities for tree-felling was disastrous and apprehended that lack of forest conservancy would lead to forest destruction. After joint inspection with Dr. Brandis in 1863, it was decided to focus efforts mainly on demarcation of reserves, fire protection and forest- resource assessment.

**2.17** **Mr. Cleghorn** advised Sir Robert Montgomery and extended sphere of his operations into the Punjab and also investigated forest matters in the North-Western Himalayas. He also assisted Sir Dietrich Brandis in implementing ideas from German forestry on the rotation and systematic working of forests in Bengal. His work led to the establishment of the Forest Department of India. Mr. Cleghorn was the first Commissioner for the Conservancy of Forests in 1867 with **Sir Dietrich Brandis** and then appointed as Inspector-General of Forests.

2.18 **Imperial Forest Department 1864: Recruitment in Imperial Forest Service and Training**—India pioneered in introducing scientific forest management in the year 1864. Subordinate to the Imperial Forest Department, the Imperial Forestry Service was organized in 1865. Initially, Forestry personnel comprised of selected civil servants or military officers. Later on, candidates were selected to undergo training in France and Germany for senior positions. The British Government established its own training facility at the Royal Engineering College at Coopers Hill, Surrey, in 1885 for the training of foresters. University of Aberdeen also established forestry course in 1914. In the year 1920, the Government of India took a historic decision that the IFS probationers may be trained at one centre and consequent to the establishment of Forest Research Institute at Dehradun, the training started in India in 1926.

2.19 **Winding up of Imperial Forest Service**—The Civil Disobedience movement and political events that took place thereafter, the demand for the devolution of power and self rule lead to the enactment of the Government of India Act, 1935, which introduced the essence of Federal governance in India. Accordingly provisional government were formed in provinces. The subject matter of 'Forest' was enumerated in the State Legislative List in the said Act. As a result, central intervention in forestry matters diminished. Under new arrangement the provisional governments were expected to recruit officers to man forest administration. In the meantime, Indian Forest College was established in 1938 to train Superior Forest Service Officers, recruited from different provinces, thus retaining the all India character of the service.

2.20 **Revival of All India Forest Service, 1963.**—The All India Services Act, 1951 was enacted in the year 1951 for the constitution of Indian Administrative Service and Indian Police Service. With an amendment in 1963, it was provided to include the Indian Service of Engineers (Irrigation, Power, Buildings and Roads), the Indian Forest Service and the Indian Medical and Health Service. At this juncture, contribution by **Mr. Hari Singh** deserves to be acknowledged. Mr. Hari Singh joined the Forest Service in the erstwhile Bombay Presidency. In recognition of his outstanding contribution in connection with timber supply for defence purposes and the development of forestry, he was appointed by His Majesty, the King of Great Britain as Member of the most Excellent Order of the British Empire in the New Year Honours List published on 1st January, 1943. Subsequently, he was selected by the Government of India to hold the highest office in the Forestry sector in the country, namely Inspector General of Forests. It was largely due to his resourcefulness, and persistent efforts, that the Indian Forest Service came into being in 1966. He retired in 1969 after completing 37 years of meritorious service.

2.21 **Forest Policy**—British Government came up with the Forest Policy for the first time in the year 1894, with a formal document. The first Policy after the independence was declared in the year 1952. At present, the National Forest Policy of 1988 is in force laying down the broad Guidelines as per which forests should be managed. Forest Policies so declared have been discussed in detail in Chapter 54 of this Volume.

2.22 **Management as per Working Plan / Management Plan**—Hon'ble Supreme Court in its landmark judgment dated 12.12.1996 in Writ Petition (Civil) 202 of 1995 [T.N. Godavarman Thirumulpad vs. Union of India and others] made it clear that –

> The felling of trees in all forests is to remain suspended except in accordance with the Working Plans of the State Government, as approved by the Central Government. In the absence of any Working Plan in any particular State, such as Arunanchal Pradesh, where the permit system exists, the felling under the permits can be done only by the Forest Department of the State Government or the State Forest Corporation.

2.23 In its subsequent orders in the same Writ Petition, the Apex Court has made it clear that felling shall commensurate with regeneration. Similarly, it has now become mandatory to manage National Parks and Sanctuaries under the Management Plan duly approved by the Competent Authority. The Tiger Reserves are to be managed as per the Tiger Conservation Plans.

# CHAPTER 3
# ORGANIZATIONAL STRUCTURE OF THE FOREST DEPARTMENT

**3.01** The Forest Department in Maharashtra is under the administrative control of the Revenue and Forests Department of the State Government. The Secretariat is known as Mantralaya, and is located at Mumbai. The Headquarter of the Forest Department is at Nagpur.

**3.02** The Forest Department is headed by the Principal Chief Conservator of Forests (Head of Forest Force), who happens to be the Technical Advisor to the State Government in all matters relating to Forest and Wildlife, as per rule 70 of the Maharashtra Forest Rules, 2014.

**3.03** The Forest Department comprises of Territorial wing, Wildlife Wing, Social Forestry Wing and other Functional Wings.

**3.04** The Directorate of Social Forestry, entrusted with the task of extension activities was earlier used to be under the administrative control of the Water Conservation Department of the State Government. In the year 2015, it was integrated with the Forest Department. Consequential adjustments have been made in the organizational set-up of the Forest Department. The designations of the officials in the Social Forestry Wing have now been brought at par with that of the Forest Department.

**3.05 The Organizational Structure of the Forest Department is depicted as under-**

**3.05.01 Staff position in Forest Department as on 31st March, 2020.**

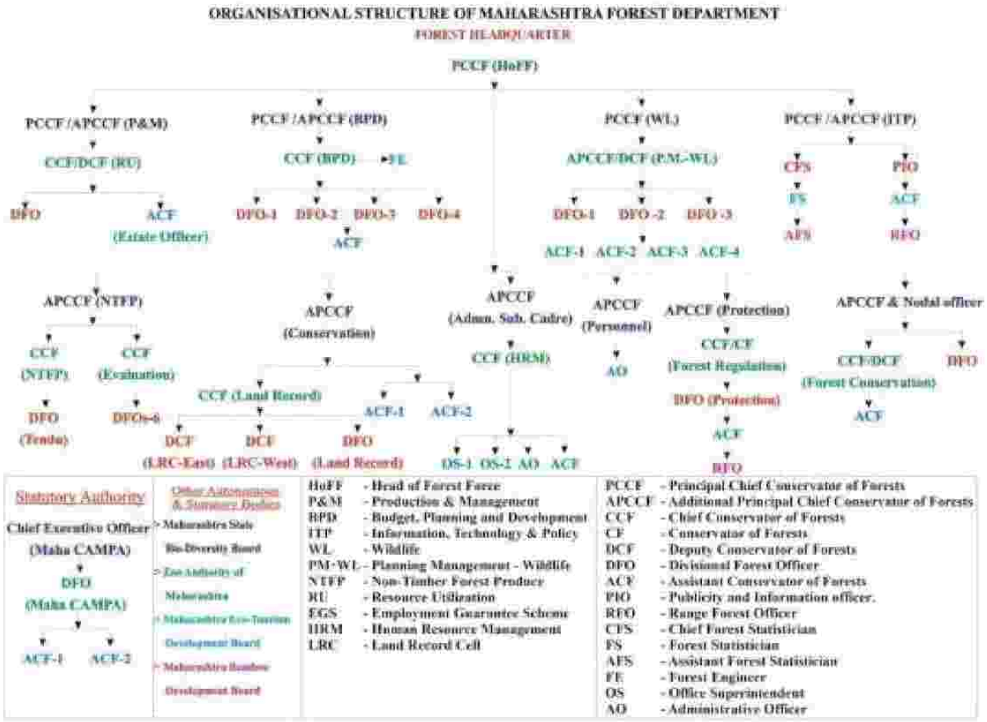
| Sr. no | Details | Sanctioned posts |
|---|---|---|
| | **Group - A** | |
| 1 | Principal Chief Conservator of Forests | 7 |
| 2 | Additional Principal Chief Conservator of Forests | 16 |
| 3 | Chief Conservator of Forests | 24 |
| 4 | Conservator of Forests | 18 |
| 5 | Deputy Conservator of Forests | 68 |
| 6 | Divisional Forest Officer | 109 |
| 7 | Assistant Director | 1 |
| 8 | Deputy Commissioner Animal Husbandry, Wildlife | 1 |
| 9 | Assistant Commissioner Animal Husbandry Wildlife | 3 |
| 10 | Veterinary Officer | 8 |
| 11 | Chief Forest Statistician | 1 |
| 12 | Forest Engineer | 1 |
| 13 | Assisant Conservator of Forests | 289 |
| 14 | Administrative Officer | 20 |

| Sr. no | Details | Sanctioned posts |
|---|---|---|
| 10 | Steno Typist | 6 |
| 11 | Draftsman | 2 |
| 12 | Tracer | 10 |
| 13 | Armed Police | 150 |
| 14 | Police Constable | 15 |
| 15 | Driver | 500 |
| 16 | Mechanic | 15 |
| 17 | Mahawat | 15 |
| 18 | Sawyer | 6 |
| 19 | Wireless Operator | 2 |
| 20 | Other | 189 |
| | **Total Group C** | **16549** |
| | **Group D** | **1056** |
| | **Other Group D (Supernumerary van majoor)** | **8329** |
| | **Total** | **26080** |
| | **[Group B (Non-Gazetted) + Group C + Group D + Other Group D]** | |
| | **Total [Group A + Group B + Group B (Non-Gazetted) + Group C + Group D + Other Group D]** | **27792** |
| 1 | Group A | 604 |
| 2 | Group B | 1108 |
| 3 | Group B (Non Gazetted) | 146 |
| 4 | Group C | 16549 |
| 5 | Group D | 1056 |
| | **Total Item 1 to 5** | **19463** |
| | Supernumerary (Forest labourers) | 8329 |
| | **Grand Total** | **27792** |

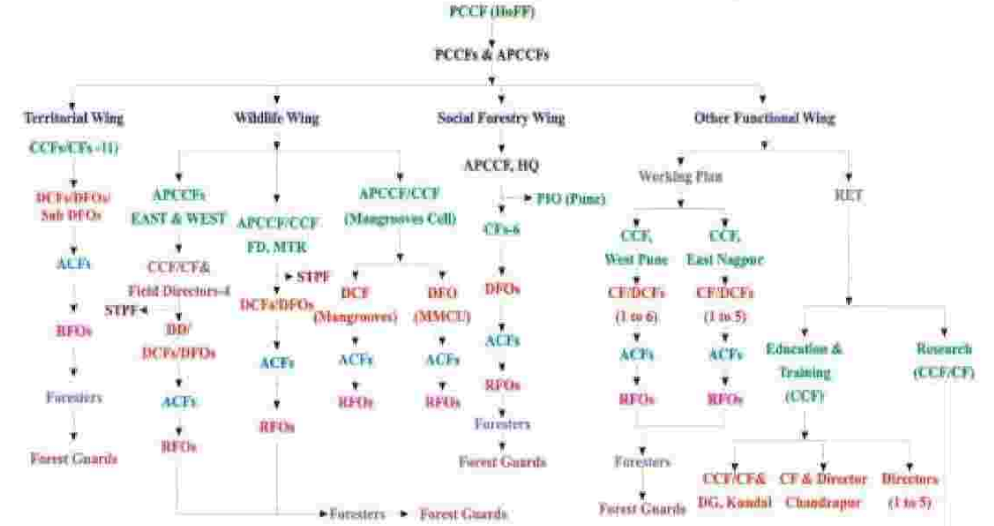
**3.05.02** Statement of Range, Rounds and Beats in Forest Department as on 31st March, 2019 is as under—

| Sr. no | Circle | Division | Independent Sub-division | Ranges | Rounds | Beats |
|---|---|---|---|---|---|---|
| | **A-TERITORRIAL WING** | | | | | |
| 1 | Thane | 6 | 0 | 54 | 275 | 890 |
| 2 | Nashik | 3 | 2 | 35 | 117 | 386 |
| 3 | Dhule | 5 | 0 | 37 | 131 | 463 |
| 4 | Pune | 3 | 1 | 26 | 88 | 277 |
| 5 | Kolhapur | 5 | 0 | 38 | 127 | 415 |

| Sr. no | Circle | Division | Independent Sub-division | Ranges | Rounds | Beats |
|---|---|---|---|---|---|---|
| 6 | Aurangabad | 6 | 0 | 38 | 123 | 480 |
| 7 | Amravati | 4 | 0 | 20 | 76 | 341 |
| 8 | Yavatmal | 4 | 0 | 30 | 110 | 458 |
| 9 | Nagpur | 4 | 0 | 44 | 209 | 892 |
| 10 | Chandrapur | 3 | 0 | 19 | 69 | 275 |
| 11 | Gadchiroli | 5 | 0 | 37 | 166 | 736 |
| | **Total** | **48** | **3** | **378** | **1491** | **5613** |
| | **B-WILDLIFE WING** | | | | | |
| | **Total** | **13** | **0** | **103** | **268** | **970** |
| | **C-FDCM Limited** | | | | | |
| 1 | Nagpur | 6 | 0 | 27 | 60 | 131 |
| 2 | Nashik | 3 | 0 | 18 | 54 | 111 |
| 3 | Chandrapur | 5 | 0 | 25 | 69 | 147 |
| | **Total** | **14** | **0** | **70** | **183** | **389** |
| | **Grand Total [A+B+C]** | **75** | **3** | **551** | **1942** | **6972** |

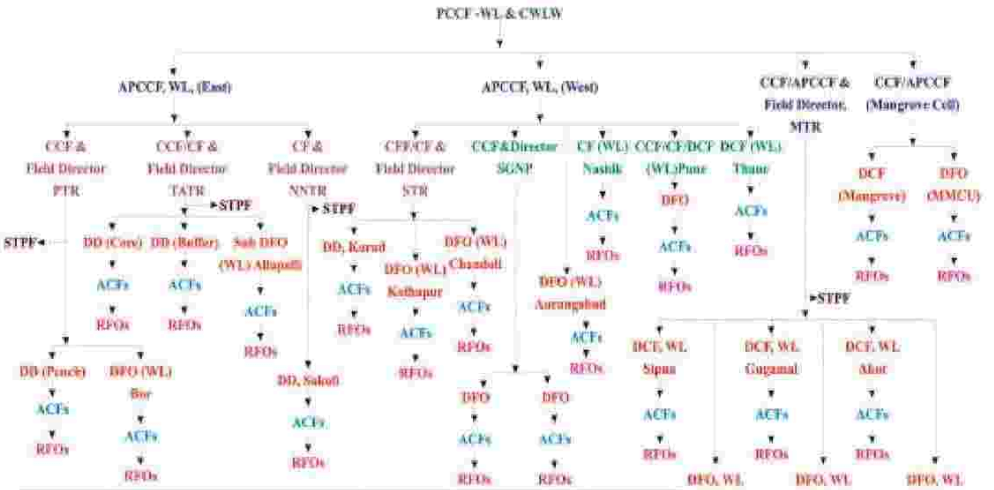


## ORGANISATIONAL STRUCTURE OF MAHARASHTRA FOREST DEPARTMENT

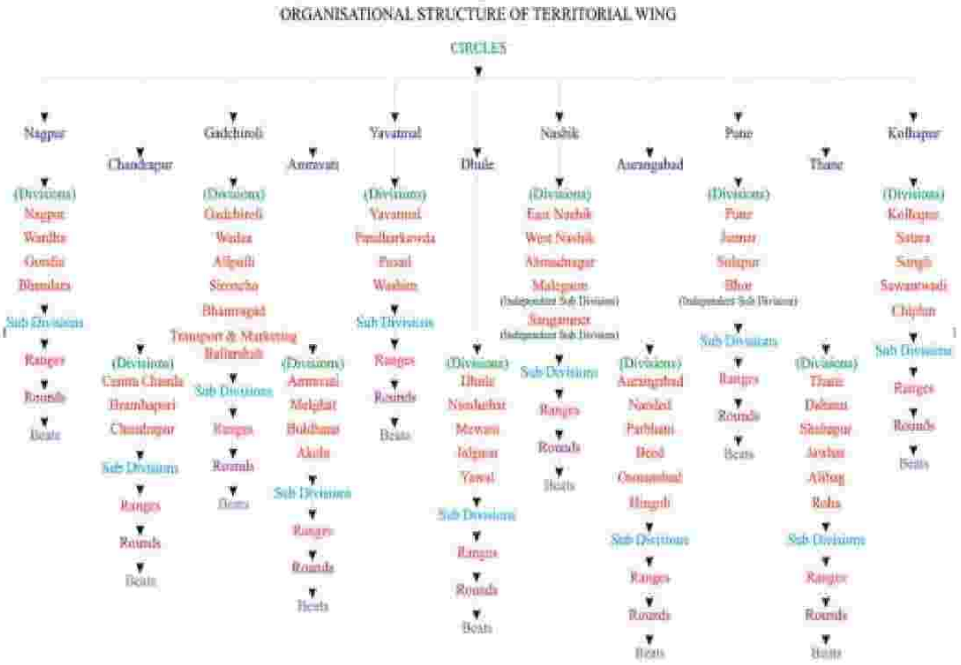


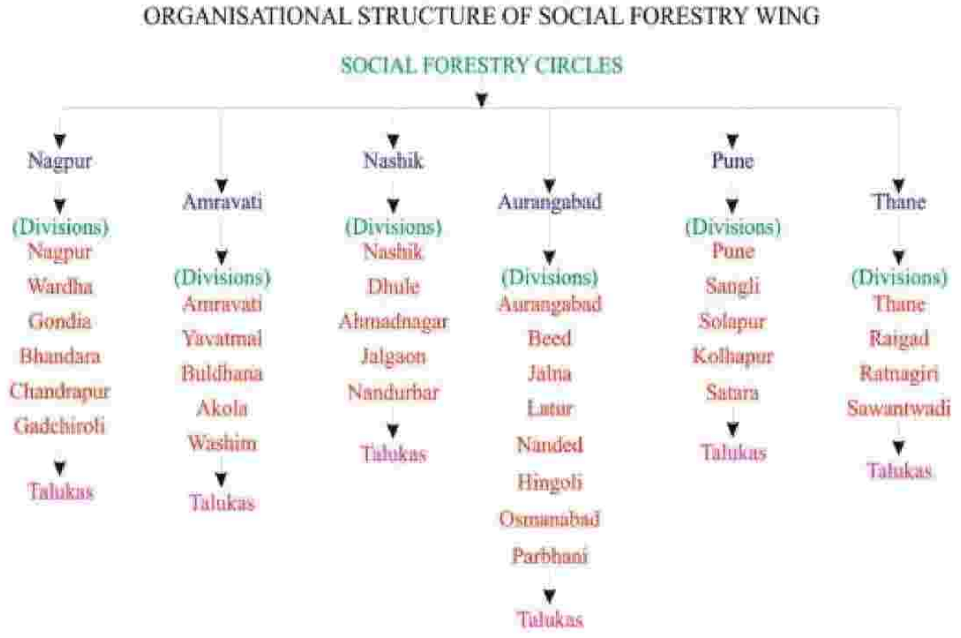

| | | | |
|---|---|---|---|
| HoFF | - Head of Forest Force | DFO | - Divisional Forest Officer |
| PCCF | - Principal Chief Conservator of Forests | ACF | - Assistant Conservator of Forests |
| APCCF | - Additional Principal Chief Conservator of Forests | RFO | - Range Forest Officer |
| CCF | - Chief Conservator of Forests | DG | - Director General |
| CF | - Conservator of Forests | DD | - Deputy Director |
| DCF | - Deputy Conservator of Forests | RET | - Research, Education & Training |
| STPF | - Special Tiger Protection Force | | |

## ORGANISATIONAL STRUCTURE OF WILDLIFE WING



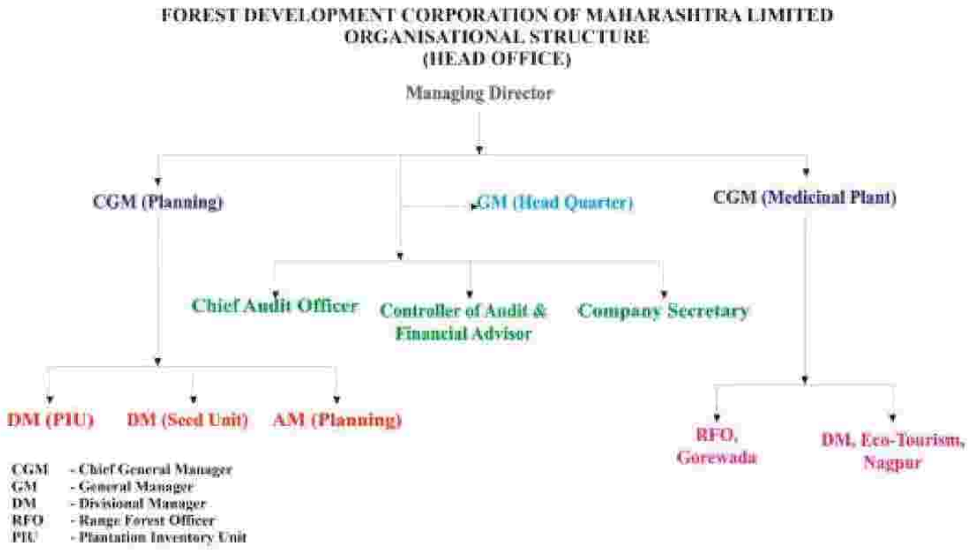

| | | | |
|---|---|---|---|
| PCCF-WL&CWLW | - Principal Chief Conservator of Forests - Wildlife & Chief Wildlife Warden | RFO | - Range Forest Officer |
| | | DD | - Deputy Director |
| APCCF | - Additional Principal Chief Conservator of Forests | PTR | - Pench Tiger Reserve |
| CCF | - Chief Conservator of Forests | TATR | - Tadoba Andhari Tiger Reserve |
| CF | - Conservator of Forests | NNTR | - Navegaon Nagzira Tiger Reserve |
| DCF | - Deputy Conservator of Forests | MTR | - Melghat Tiger Reserve |
| DFO | - Divisional Forest Officer | STR | - Sahyadri Tiger Reserve |
| ACF | - Assistant Conservator of Forests | SGNP | - Sanjay Gandhi National Park |
| STPF | - Special Tiger Protection Force | MMCU | - Mumbai Mangrove Conservation Unit |

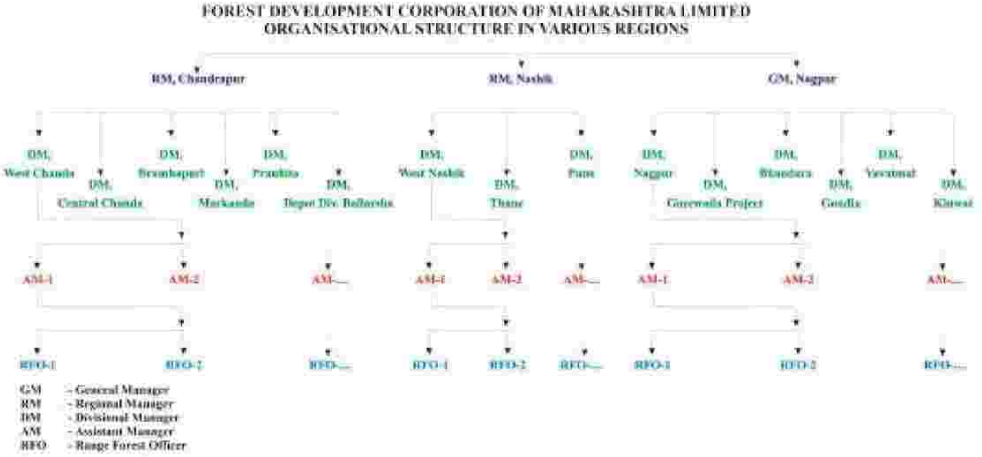



## 3.06 The Forest Development Corporation of Maharashtra Limited

The Forest Development Corporation of Maharashtra Ltd. is an Undertaking of the State Government and is incorporated under the Companies Act, 1956. It is headed by the Managing Director, who happens to be an IFS Officer of rank of Principal Chief Conservator of Forests. The Organogram of the FDCM Ltd. is given under.




## 3.07 Other Statutory and Autonomous Bodies.

### 3.07.01 Maharashtra Bamboo Development Board, Nagpur

Considering the importance of bamboo in promoting the rural economy, the Government of Maharashtra vide Government, Resolution No. Bamboosa-2015/CR-139/F-9 dated 6th August, 2016 constituted the Maharashtra Bamboo Development Board and permitted to register the same under the Societies Registration Act 1860. Accordingly, it was registered vide registration No. mah-531/17 (NAG) Dated 09/06/2017 by the Charity Commissioner, Nagpur.

**3.07.01.01 Aims and Objectives of Maharashtra Bamboo Development Board**

i. To implement the Bamboo Policy effectively as a promotional agency in the bamboo field.
ii. To suggest measures to the Government for proper execution of policy, plans and functioning relating to Bamboo.
iii. To strengthen mutually beneficial relations among all concerned for increased bamboo production and expansion of bamboo industry.
iv. To achieve the primary objectives of National Bamboo Mission.
v. To encourage for enhancement in quality and production of bamboo produced in the State.
vi. To suggest plans to encourage entrepreneurs for bamboo based traditional as well as modern industries.
vii. To improve the quality of bamboo in the State, taking up plantations of appropriate and quality-bamboo species on private / forest lands.
viii. To make available treated bamboo for value adding industries, to train the willing people for value enhanced production, to increase the production of value enhanced bamboo products and to establish the mechanism for proper marketing such products in rural areas.
ix. To make available good and useful high-quality plants of bamboo at reasonable rates to the people.
x. To organize Seminars, Workshops, Industrial Fairs, Exhibitions, Trainings Work-shops and to participate in similar programmes organized by other agencies.
xi. To train the bamboo workers at Bamboo Research and Training Centre, Chichpalli, Chandrapur and to increase employment opportunities in collaboration with entrepreneurs.
xii. To participate in International Trainings / Programmes / Study Tours etc.
xiii. To propose to the Government for establishing company to encourage bamboo industry in the State, in collaboration with private companies, Non-Government organization working in the bamboo sector.
xiv. To take appropriate measures to develop the bamboo based industries operating in forest / adjoining areas of the State, such as Gadchiroli Agarbatti Project.
xv. To achieve the aims of the Bamboo Board, acquire any movable / immovable property, purchase, acquire, rent or lease, alter or construct.

**3.07.01.02** The Board functions through the Governing Council under the Chairmanship of Hon'ble Minister (Forests) and the Executive Committee under the chairmanship of the Principal Chief Conservator of Forests (HoFF).

**3.07.01.03 Bamboo Promotion Foundation, Maharastra**

To empower the bamboo sector of the State, the Government of Maharashtra formed a Company, named as Bamboo Promotion Foundation vide Government Resolution Revenue and Forests Department No. Bambusa-2017/Cr.No.68/F-9, dated 24/08/2018.

**3.07.01.04 Duties and responsibly of Bamboo Promotion Foundation, Maharashtra**

i. To promote organised Bamboo market.
ii. To form clusters of Bamboo and manufacture design and sell their products.
iii. Production and value addition of Bamboo in villages in Scheduled Areas.
iv. To establish a pilot village exhibiting house constructions from Bamboo.
v. Bamboo Incense stick projects (Gadchiroli model).
vi. To coordinate between Architecture and Designers for marketing of Bamboo.
vii. To promote Bamboo Plantation in agriculture sector.
viii. To promote the use of Bamboo in younger generation.
ix. To establish knowledge and information centres.
x. To assist the small entrepreneurs and Businessman.

**3.07.02 Maharashtra Ecotourism Development Board**

The State Government declared the Eco-Tourism policy vide Government Resolution No. WLP-1002/CR-53/F-1, dated 20th February, 2008. In order to fulfil the objectives laid down therein, the State Government in Revenue and Forest Department WLP-0415/CR-106/F-1 dated 8th December, 2015 has established the Maharashtra Eco-Tourism

Development Board. The Board functions through the Governing Body under the Chairmanship of Hon'ble Minister (Forests) and Executive Committee under the chairmanship of the PCCF (HoFF).

**3.07.03 Zoo Authority of Maharashtra**

The Zoo Authority of Maharashtra was established vide Government of Maharashtra, Revenue and Forest Department Resolution No. WLP 0515/ C.N.150/F-1 dated 30.12.2015 functioning under the control of the Chief Wild Life Warden of Maharashtra. It is registered as a Society under the Societies Registration Act, 1860 and as a Public Trust under Mumbai Public Trust Act, 1950.

**3.07.04 The Mangrove Cell**

Mangrove Cell was constituted by the Government of Maharashtra to address grave ecological concerns pertaining to marine eco-system. The State of Maharashtra has 720 km coastline along the Arabian Sea. Appreciating the importance of mangrove-conservation, the State Government in the year 2013, took a landmark decision to bring the government lands under mangroves in the reserved forests regime. Hon'ble Bombay High Court, vide order dated 6th October, 2005 in Writ Petition 3246/2004 has directed the State Government to declare private areas under mangroves as 'forests'. Subsequently, the High Court has passed orders whereby all mangroves come under the purview of the Forest (Conservation) Act, 1980. The establishment of the Mangrove Cell in 2012 initiated series of measures for conservation of mangroves in Maharashtra. The Cell also facilitated the establishment of Mumbai Mangrove Conservation Unit in 2014. There was an urgent need to scale up the above activities and to further promote research, education, ecotourism etc. to secure the biodiversity of our coastal and marine environment and to bring tangible benefits to the coastal communities. For this mission, creating an institution with the necessary skill set and the operational

flexibility to address this complex task was under the consideration of the Government, that led to the establishment of a "Mangrove and Marine Biodiversity Conservation Foundation" (Mangrove Foundation, in short). The Foundation was registered in the year 2015 under the Societies Registration Act, 1860.

**3.07.04.01 Functions of Mangrove Cell**

Mangrove Cell functions extensively for the mangrove conservation by taking block by block approach from raising mangroves in nurseries and organizing regular large-scale plantations in degraded mangrove areas to conducting Clean Mangrove Campaigns and awareness programmes. The Cell also forged strong partnerships with many leading national institutions and agencies, facilitating the introduction of state-of-the-art technologies and best practices to the Maharashtra shores. National Institute of Oceanography (NIO), Central Marine Fisheries Research Institute (CMFRI), Central Institute of Fisheries Technology (CIFT), Central Institute of Brackish Water Aquaculture (CIBA), Marine Products Export Development Authority (MPEDA), Wildlife Institute of India (WII), Salim Ali Centre for Ornithology (SACON) and Bombay Natural History Society (BNHS) are just a few names in that long and illustrious list of partners. Mangrove Cell also works with several NGOs, Citizen's Groups, educational institutions and private research organizations.

**3.07.04.02** Based on the 'International Climate Initiative' Agreement between Government of India and the Federal Republic of Germany, a bilateral project towards improving conservation of marine biodiversity called "Sustainable Management of Coastal and Marine Protected Areas" (SMCMPA) was launched in Maharashtra with the help of the German development agency called GIZ. The project led to the notification of the Thane Creek Flamingo Sanctuary in 2015. Spread over an area of about 17 square kilometers with 896 Ha of Mangrove cover, it is home to over 200 species of birds, many of which are migratory like the splendidly-colored flamingos which arrive in thousands in October-November. A 'Coastal and Marine Biodiversity Centre' was set up at Airoli, Navi Mumbai, in 2017 as part of the GIZ Project is an interpretation and orientation centre for mangrove and marine biodiversity which serves as a gateway to the Sanctuary for tourists and environmentalists.

**3.07.04.03 Activities of Mangrove Cell - Maharashtra Forest Department**

1 Mangrove Protection
2 Mangrove Conservation and Livelihood Generation Scheme
3 Mangrove Afforestation
4 Clean-up Campaign
5 Awareness generation

## 3.08 Functions of the Forest Department

The Forest Department functions under the broad framework of guiding principles laid down in the National Forest Policy, 1988 and various policy directives given by the Central Government and State Government from time to time, for the protection, conservation and preservation of forests and wildlife for the benefit the society in perpetuity.

## 3.09 Relations with the Central Government

(i) The Ministry of Environment, Forest and Climate Change (earlier known as the Ministry of Environment and Forests) is entrusted with the subject matter of 'Forests' in the Central Government. The Director General of Forests and Special Secretary (previously designated as Inspector General of Forests) transacts official business with the State Government on behalf of the Central Government. He is also the Chairperson of the Forest Advisory Committee constituted under the provisions of the Forest (Conservation) Act, 1980.

(ii) The Regional Office of the Ministry of Environment, Forests and Climate Change, Nagpur is entrusted with the matters related to the State of Maharashtra.

# CHAPTER 4
# FUNCTIONS AND DUTIES OF OFFICIALS IN FOREST DEPARTMENT

### 4.01.01 Functions of Officials in Forest Department under various statutes

Officials in Forest Department discharge duties and functions assigned to them under various legislations. Few of them are as under –

(i) The Indian Forest Act, 1927 and rules made thereunder.
(ii) The Wild Life (Protection) Act, 1972 and rules made thereunder.
(iii) The Forest (Conservation) Act, 1980 and rules made thereunder.
(iv) The Maharashtra Forests Produce (Regulation of Trade) Act, 1969 and rules made thereunder.
(v) The Maharashtra felling of Trees (Regulation ) Act, 1964 and rules made thereunder,
(vi) The Maharashtra Sale of Trees by Occupants belonging to Scheduled Tribes (Regulation) Act, 1969.
(vii) The Maharashtra Private Forests (Acquisition) Act, 1975 and rules made thereunder.
(viii) The Biological Diversity Act, 2002 and rules made thereunder.
(ix) The Maharashtra Land Revenue Code, 1966 and rules made thereunder.
(x) The Maharashtra Employment Guarantee Act, 1977 and rules made thereunder.
(xi) The Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Act, 2006 and rules made thereunder.
(xii) The Right to Information Act, 2005 and rules made thereunder.
(xiii) The Maharashtra Right to Public Services Act, 2015.
(xiv) Maharashtra Civil Services Rules.
(xv) The Bombay Financial Rules, 1959.
(xvi) The Maharashtra Treasury Rules, 1968.

### 4.01.02 Authorities to appoint through nomination, promotion and deputation

The State Government vde General Administration Department Government Resolution No. SRV-2016/CR-290/Desk-12 dated 19th November, 2016 has issued instructions in respect of appointment of Government servants in various Groups, through nomination, promotion and deputation. As per the said Resolution, The administrative Departments in the State Government have been authorized to declare the competent Authorities in respect of Government servants in Group B (non-gazetted), Group C and Group D.

**[Annexure 4.01]**

### 4.01.03 Delegation of Powers and Exercise of Delegated Powers

The State Government has delegated financial and administrative powers from time to time, to officials at various levels in the administrative hierarchy. Similarly, in certain cases, the senior officials have been authorized to delegate some of their powers to their subordinates. The State Government desires that officers, exercising the delegated powers, exercise the same with due diligence and they should not be reluctant to take decisions and exercise responsibitlites to safeguard the interests of the Government. It is expected that the orders regarding delegation of powers should be followed scrupulously both by the officers who have delegated the powers to subordinate officers and by the officers who have been delegated powers. The State Government has specifically cautioned that if an officer is found to shrink his own responsibility in taking decisions in respect of delegated powers and makes needless references to the superior officers for decision, this would amount neglect of duty and a note of the failure

on the part of the concerned officer should be taken by the concerned higher officer and such instances should reflect in the Confidential Record of the Concerned Officer. In this context, the Government of Maharashtra has issued two Circulars dated 9th April, 1975 and 14th February, 1977, which are embodied in the Government Resolutions delegating financial powers, issued from time to time by the Finance Department. Both these Circulars are reproduced as under—

Delegation of Powers
Reluctance on the part of officers to take Decisions and exercise responsibility

**GOVERNMENT OF MAHARASHTRA**
**GENERAL ADMINISTRATION DEPARTMENT**
**Circular No.DCN-1075/O. & M.**
**Sachivalaya, Bombay 400 032, dated 9th April 1975.**

**Read : Government Circular, Political and Service Department, No.DCN-1058/O. & M., dated 16th May 1958.**

**C I R C U L A R**

1. In the policy statement made on 21st February 1975, the Chief Minister had, among other things, stressed the need to ensure that the powers delegated to different categories of officers are exercised by them without interference by their superiors and without fear and favour. The issue of exercising of delegated powers was also raised recently during the Meeting of the Consultative Committee of the General Administration Department. In the course of discussion, the Chief Minister again referred to the tendency of certain officers not exercising the powers delegated to them and making needless references to their superiors and the administrative departments of the secretariat.

2. With view to securing greater administrative efficiency and implementation of developmental schemes and also with a view to enabling the administrative authorities to discharge these more efficiently, effectively and expeditiously, Government has from time to time delegated financial and administrative powers at different levels. It was also directed under Governments Circular, Political and Service Departments No.DCN-1058/O. & M., dated the 16th May 1958 that officers at all levels should make adequate and judicious use of the powers vested in them by general or special orders issued from time to time and should develop a more positive approach towards work and shoulder responsibility in matters falling within the sphere of delegated powers. Further the following recommendation of the Administrative Reorganisation Committee appointed by the Government of Maharashtra was accepted by Government:-
"A conscious efforts should be made by all Secretaries and Deputy Secretaries to see that delegation is made effective at all levels and that delegated powers are fully exercised. Severe notice should be taken of non-exercise of delegated powers by officers and higher authorities should specifically watch the exercise of delegated powers in order to see whether the powers are being properly exercised and whether there is need for introducing any safeguards or for enlarging the scope of the delegation" and the Secretariat Departments were requested to implement it so far as departments/offices under their administrative control were concerned.

3. Despite the instructions already issued, as stated above it is noticed that the officers are not always inclined to use which powers as expected of them. In the context of the Chief Minister's policy statement and the observations of the Chief Minister during the meeting of the Consultative committee of the General Administration Department, Government while reiterating the orders already issued from time to time in this behalf, is now pleased to direct that :-
    (i) The orders regarding delegation of powers should be followed scrupulously both by the officers who have delegated the powers to subordinate officers and by the officers who have been delegated the powers;
    (ii) Severe notice should be taken not only in all cases of non-exercise of delegated powers by officers but also in cases where officers deal with cases, power in respect of which already stand delegated to subordinate officers;

(iii) If the officers at higher level observe that subordinate officers refer to them cases for decision though they are competent to decide them, they should return the cases immediately pointing out the delegation of powers in those respects with a warning that cases where the subordinate officers have the powers vested in them should not be referred to the superiors thereafter;

(iv) If an officer is found to shrink his own responsibility in taking decisions in respect of delegated powers and makes needless references to the superior officers for decision, this would amount neglect of duty and a note of the failure on the part of the concerned officer should be taken by the concerned higher officer and such instances should reflect in the Confidential Record of the Concerned Officer.

4. The secretaries to Government as well as all the heads of several Departments of the Government should ensure that delegation is made effective at all levels, by ensuring (a) that the delegated powers are fully exercised by a subordinate authority without interference, fear and favour, and (b) that in all matters, where appropriate powers have been delegated to a subordinate authority, the delegating authority, does not use the power himself in any event.

5. Action is being taken separately to modify the form of Confidential Report with a view to providing a separate item on this account.
By order and in the name of the Governor of Maharashtra.

Sd/-
H. NANJUNDIAH,
Additional Chief Secretary to the
Government of Maharashtra

**Delegation of Powers**
**Control over**

**GOVERNMENT OF MAHARASHTRA**
**FINANCE DEPARTMENT**
**Circular No.DFP-1076/1392/896/GEN-5**
**Mantralaya, Bombay 400032, dated 14th February 1977**

**CIRCULAR**

1. To secure, greater administrative efficiency and implementations of developmental schemes and enable the administrative authorities to discharge their duties more effectively and expeditiously, Government has from time to time, delegated financial and administrative powers to various authorities at different levels, Recently, large number of delegations have been made by Governments. It is normally expected that officers at all levels should make adequate and judicious use of the powers vested in them and should develop more a positive approach to and shoulder their responsibility. It has been observed that the delegated powers are not exercised adequately at various levels.

2. Delegation itself denotes entrustment or commitment of authority or powers vested in an organization or individual to a subordinate instrument or official. Such delegation does not automatically relieve from responsibility the organization or individual on whose behalf the authority or powers are delegated. That organization or individual continues to be accountable for the decisions by the instrument or official in exercise of delegated authority or powers. In the light of this position, Governments is pleased to direct that the following measures should be adopted by all Supervisory and Controlling Officers:-

**(1) Heads of Departments** to whom powers have been delegated under various orders should endorse to the Administrative Departments copy of each order issued by them under the delegated powers and quote at the end the number and date of the orders under which power was delegated to them. Heads of Departments should also submit, in second week of every month, list of orders issued by them (without copies) under delegated powers to the Administrative Departments, quoting a reference to this

circular. The Administrative Departments should take a periodical review of such orders and find out whether the delegated powers have exercised judiciously and take suitable action, wherever necessary.

**(2)** **Regional Heads** to whom powers have been delegated under various orders endorse to the Heads of Department copy of each order issued by them under the delegated powers and quote at the end the number and date of the order under which the power was delegated to them. They should also submit in the second week of every month a list of orders issued by them (without copies) under delegated powers to the Heads of Departments quoting a reference to this circular. The Heads of Departments should take a periodical review of such orders and find out whether the delegated powers have been exercised judiciously and also take suitable action, wherever necessary, under intimation to Administrative Departments.

**(3)** **Head of Offices** to whom powers have been delegated under various orders should endorse to the Regional Heads copy of each of the orders issued by them under the delegated powers from time to time and quote at the end number and date of the order under which the power was delegated to them. They should also submit in the second week to every month a list of orders issued by them (without copies) under delegated powers to the Regional Heads, quoting a reference to this circular. The Regional Heads should take a periodical review of such order to find out whether the delegated powers have been exercised judiciously and take suitable action, wherever necessary, under intimation to Heads of Departments.

**(4)** **Secretaries of the Administrative Departments** should also take a periodical review in respect of the orders issued by the Desk Officers in their Departments.

**(5)** The exercise of the delegated powers should be watched during the visits/normal inspections undertaken by the Administrative Departments, Heads of Departments and Regional Heads in respect of their own and subordinate offices. During such inspections and visits, they should not only emphasis the proper exercise of the delegated powers by the Officers concerned but also take a note of the non-exercise or misuse of the delegated powers noticed, if any. Reports of such cases of default should be submitted to the Administrative Department concerned by the Heads of Departments and Regional Heads, for suitable action.

By order and in the name of Government of Maharashtra,

Sd/-
V.PRABHAKAR
Secretary to Government

## 4.02. Statutory Functions

### 4.02.01 Indian Forest Act, 1927

Officers of the Forest Department and the Forest Development Corporation of Maharashtra Limited have been empowered as 'forest-officers' within the meaning assigned to the said term under the Indian Forest Act, 1927 to carry out various functions under the said Act. They have also been assigned certain powers and duties under the Maharashtra Forest Rules, 2014 made under the said Act. These functions are as under---

**Rule 70. Principal Chief Conservator of Forests (Head of Forest Force) his powers and duties**

(1) The Principal Chief Conservator of Forests (Head of Forest Force) shall be the head of Forest Department and the technical advisor to the State Government in all matters relating to forest and Wild Life.

(2) He is empowered to deal on his own authority with technical questions such as the operation of sanctioned working plans, fire protection and silvicultural operations generally, and with matters regarding which powers have been specifically delegated to him.

**4.03.02 Principal Chief Conservator of Forests (Wildlife)**

i. Matters pertaining to management of wildlife within and outside Protected Areas.
ii. He shall supervise the functioning of the Maharashtra Ecotourism Development Board and the Zoo Authority of Maharashtra.
iii. He shall supervise the general administration of Wildlife Wing.
iv. He shall furnish various reports in wildlife related matters to the Government of Maharashtra.
v. He shall supervise matters pertaining to mangroves and wetlands.

**4.03.03 PCCF / APCCF (Production and Management)**

i. Implementation of the National Working Plan Code, 2014 and directives issued by the Government from time to time in that regard.
ii. Area handed over to the FDCM and area surrendered by the FDCM.
iii. Forest Resource Survey.
iv. Matters related to sale of forest produce.
v. Matters related to nistar, grazing, forest based industries.
vi. Matters related to Forest Labour Cooperative Societies.
vii. Matters related to vehicles, including procurement and disposal, uniform to field staff, stores and purchases.

**4.03.04 Principal Chief Conservator of Forests (Social Forestry)**

i. He shall supervise the forestry works outside forest areas.
ii. He shall ensure implementation of extension activities of the Forest Department.
iii. Matters regarding implementation and monitoring of all schemes related to Social forestry.

**4.03.05 PCCF / APCCF (Budget, Planning and Development)**

i. All matters related to Plan / Non-Plan Schemes and Budget related matters.
ii. Approval of distribution, appropriation, re-appropriation of grants to controlling officers.
iii. Matters related to Forest Engineering and maintenance and repairs to office building of PCCF.
iv. Field and office inspections of all Circles for purposes of monitoring funds utilization and physical progress.
v. Supervision and monitoring of all Non-Plan/Plan schemes including implementation of the Maharashtra Employment Guarantee Act, 1977, rules made thereunder and directives issued by the Government from time to time in that regard.

**4.03.06 PCCF / APCCF (Information, Technology and Policy)**

i. He shall be responsible for setting up of infrastructure and administration on Information Technology in the Forest Department including MIS.
ii. Matters related to Forest Policy.
iii. Formulation and Monitoring of Forestry Projects including Externally Aided Projects.
iv. Matters related to Forest Statistics including preparation and finalization of Annual Administrative reports.
v. Matters related to publicity and extension.
vi. Maharashtra Forest Manual.

## 4.04 Functions of Additional Principal Chief Conservator of Forests

### 4.04.01 Additional Principal Chief Conservator of Forests (Administration-Subordinate Cadre)

i. Establishment matters including Disciplinary Proceedings matters in respect of following Subordinate cadres.
   a) Maharashtra Forest Service - Class –II
   b) General State Service - Class –I
   c) General State Service - Class-II
ii. Matters related to administration of subordinate cadres.
iii. Approve inter-circle transfers of Forest Guards/Foresters/Office Staff.
iv. Matters related to labourers/Van Mazoors engaged on seasonal basis.
v. Matters pertaining to forestry education and induction training of MFS class II.
vi. Training of Forest Guards and Foresters.

### 4.04.02 Additional Principal Chief Conservator of Forests (Personnel)

i. Establishment matters pertaining to Maharashtra Forest Service Class I and IFS Officers.
ii. Matters related to in-land/Foreign training assignments pertaining to IFS/MFS (Class-I) personnel.
iii. Participation in seminars/conferences/workshops by IFS/MFS Class I personnel.
iv. He shall discharge the delegated functions as the Leave / Leave Travel Concession Sanctioning Authority in respect of IFS officers other than PCCFs and APCCFs.
v. GPF Advances up to APCCFs.
vi. Matters related to Forestry Research, Education and Training.
vii. Matters related to carbon sequestration/CDM etc.
viii. He shall be the authority on communication of ACR classification of all ACFs/DFOs in consultation with PCCF (HoFF)

### 4.04.03 Additional Principal Chief Conservator of Forests (Protection)

i. Matters pertaining to forest protection in the State.
ii. All matters related to forest protection and offence cases, transit of forest produce, Maharashtra Felling of Trees (Regulation) Act 1964, Maharashtra Sale of Trees of Occupants belonging Schedules Tribes Act, 1969 and rules framed there under.
iii. Matters related to saw mills and related industries.

### 4.04.04 Additional Principal Chief Conservator of Forests (NTFP)

i. Nationalization of forest produce and matters pertaining to the Maharashtra Forest Produce (Regulation of Trade) Act, 1969 and Rules made thereunder.
ii. Matters pertaining to the non-timber forest produce, including medicinal plants (Except Industrial Supplies).
iii. Monitoring and Evaluation of works carried out under various Schemes.
iv. Matters related to Provisions of Panchayats (Extension to the Scheduled Areas) Act, 1996, Maharashtra Transfer of Ownership of Minor Forest Produce in Scheduled Areas and Maharashtra Forest Produce (Regulation of Trade) (Amendment) Act, 1997 and rules made thereunder.
v. Policy matters pertaining to implementation of the Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Act, 2006 with respect to Minor Forest Produce.

**4.04.05 Additional Principal Chief Conservator of Forests (Conservation)**

i. Matters related to forest lands.
ii. Matters related to Maharashtra Private Forests (Acquisition) Act, 1975.
iii. Matters related to Identified Forests.
iv. Matters related to the Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Act, 2006.
v. Monitoring of—
    a. Demarcation of forest boundaries and land records,
    b. Forest settlements.

**4.04.06 Additional Principal Chief Conservator of Forests & Nodal Officer**

i. Matters connected with the implementation of the Forest (Conservation) Act, 1980.
ii. Standardization of Plantations / Afforestation models under Compensatory Afforestation Schemes.
iii. Matters related to Zudpi Jungle.

**4.04.07 Additional Principal Chief Conservator of Forests and Chief Executive Officer, Maha-CAMPA**

i. He shall discharge his functions assigned to him under the Compensatory Afforestation Fund Act, 2016 and Rules made thereunder.
ii. He shall monitor the implementation of the Compensatory Afforestation Fund Act, 2016 and rules made thereunder and the guidelines issued from time to time by the Central Government, National Authority of CAMPA and the State Government.

**4.04.08 Additional Principal Chief Conservator of Forests (Research, Education & Training), Pune**

i. He shall look after matters pertaining to forestry education and forest Training Institutes.
ii. Training programmes (except overseas), including Forest training pertaining to the forest officers / staff referred to above.

**4.04.09 APCCF / CCF (Mangroves)**

i. He shall report to the PCCF (Wildlife).
ii. He shall deal with all matters pertaining to the Mangrove Cell and protection and management of Mangrove areas in possession of the Forest Department.

**4.04.10 Additional Principal Chief Conservator of Forests (Wildlife-East, West and Melghat)**

i. He shall be the administrative in charge of the wildlife circle. He shall be the Monitoring Authority in respect of officials, managing protected areas under his jurisdiction.
ii. He shall have control over planning, preparation of budget and monitoring of protection works undertaken by the protected area managers under his jurisdiction.
iii. He shall report to the PCCF (Wildlife).
iv. He shall discharge duties and functions assigned to him in the capacity of the Wild Life Warden under the Wild Life (Protection) Act, 1972.
v. He shall monitor the works related to research works under his jurisdiction.
vi. Implementation, supervision and monitoring of activities as per approved Management plans of protected areas.

**4.05. CCF / CF (NTFP)**

i. He shall report to the APCCF (NTFP) .
ii. Matters pertaining to Minor Forest Produce and NTFP (Except Industrial Supplies) and disposal of Tendu and Apta leaves.
iii. Matters pertaining to medicinal plants.
iv. Matters pertaining to the Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Act, 2006 with respect to issues pertaining to Minor Forest Produce.
v. Audit Paragraphs related to NTFP including Tendu / Apta trade and Monitoring and Evaluation.
vi. Any other function assigned by the APCCF NTFP).

**4.06 CCF / CF / DCF (Budget, Planning and Development)**

i. He shall report to the PCCF / APCCF (BPD).
ii. Matters related to Plan / Non- Plan Schemes.
iii. Formulation and processing of proposals related to various Schemes.
iv. Formulation of the Annual as well as Five Year Plan proposal and Monitoring of all State level, District level State pool Schemes and programmes.
v. Standardization of Plantations / Afforestation Models.
vi. Formulation of cost structures for various Plans / Schemes.
vii. Matters related to Finance Commission.
viii. Settlement of the audit paragraphs, appearing in the Inspection Reports of the Account General (Audit).
ix. Internal Audit.
x. Any other function assigned by the PCCF / APCCF (BPD).

**4.07 CCF / CF (Human Resource Management)**

i. He shall report to the APCCF (Administration- subordinate cadre) and assist him in matters pertaining to subjects allotted to him.
ii. Establishment matters in respect of following subordinate cadres—
    a. Non-Gazetted executive Establishment of Forest Department.
    b. Non-Gazetted Ministerial Establishment of the Forest Department.
iii. Matters related to short term skill up-gradations / training programmes for forest /ministerial staff.
iv. Departmental Examination.
v. Establishment matters related to labourers including Van Mazoors.
vi. Any other function assigned by the APCCF (Administration- Subordinate Cadre).

**4.08 Chief Conservator of Forests / Conservator of Forests, Working Plans**

He shall discharge functions in accordance with the provisions contained in the National Working Plan Code, 2014 and as per the directives issued from time to time by the Government and official superiors.

**4.09 CCF / CF (Land Record)**

i. He shall report to the APCCF (Conservation).
ii. All issues related to forest land including demarcation of Forest boundaries, under various schemes and budget heads.
iii. Matters related to compilation of relevant notifications, maps and updating of information about forest land in the State and its computerization.
iv. Compilation and updating forest land records.

v. Monitoring the progress of Forest settlement and processing proposals received from the Circles for declaration of transferred land as reserved and protected forests.
vi. Any other function assigned by the APCCF (Conservation).

**4.10.01 Chief Conservator of Forests / Conservator of Forests (Territorial)**

The Chief Conservator of Forests / Conservator of Forests is the in-charge of territorial Circles.
i. He shall discharge functions and duties assigned to him under various legislations.
ii. He shall be responsible for matters related to protection, conservation and management of forests and wildlife in his jurisdiction.
iii. He shall be responsible for the implementation of Working Plan in his jurisdiction.
iv. He shall ensure the timely submission of requisite information and data to the Working Plan Officers by the DCF / DFO under his administrative control.
v. He shall monitor the execution of works and ensure through DCFs / DFOs under his administrative control, that they are executed as per specified norms, observing financial discipline.

**4.10.02 Chief Conservators / Conservators in Wildlife Wing**

i. He shall discharge functions and duties assigned to him under various legislations.
ii. He shall be responsible for matters related to protection, conservation and management of forests and wildlife in his jurisdiction.
iii. He shall be responsible for the implementation of Working Plan / Management Plan /Tiger Conservation Plan etc. in his jurisdiction.
iv. He shall be under overall supervision and administrative control of the Chief Wild Life Warden.

**4.10.03 Conservator of Forests (Social Forestry)**

He shall discharge functions assigned to him under various legislations and directives issued by the Government and official superiors from time to time.

**4.11.01 Deputy Conservator of Forests (Territorial) /Divisional Forest Officer (Territorial) /Sub-Divisional Forest Officers in-charge of independent Sub-Divisions**

He is the in-charge of territorial Division / Sub-Division.
i. He shall discharge functions and duties assigned to him under various legislations.
ii. While discharging the said functions and subject to directives issued by the Government and official superiors in that regard, he shall pursue with the Collector for seeking assistance of Police Officers and Revenue Officers, as and when necessary.
iii. He shall be responsible for matters related to protection, conservation and management of forests and wildlife in his jurisdiction.
iv. He shall be responsible for the implementation of Working Plan in his jurisdiction.
v. He shall ensure the timely submission of requisite information and data to the Working Plan Officers.
vi. He shall monitor the execution of works and ensure through his ACFs / Sub-DFOFs and other subordinate officials, that they are executed as per specified norms, observing financial discipline.
vii. He shall ensure that forests and wildlife related offences are dealt by him as well as by his subordinates as per the directives issued by the Government and official superiors from time to time.
viii. He shall ensure that forest-land records, including maps are maintained updated and shall make all efforts to for their reconciliation with Revenue Authorities and Working Plan Officer.
ix. He shall ensure that all subordinate field functionaries under his administrative control are provided with authentic copies of gazette notifications, maps, extracts of revenue records etc.

### 4.11.02 Working Plan Officers

Working Plan Officers shall discharge functions assigned to them in the National Working Plan Code, 2014 and according to directives issued by the Government and official superiors from time to time.

### 4.11.03 Divisional Forest Officer (Social Forestry)

He shall discharge functions assigned to him under various legislations and directives issued by the Government and official superiors from time to time.

## 4.12 Assistant Conservator of Forests and Sub-Divisional Forest Officers

i. Assistant Conservator of Forests / Sub-Divisional Forest Officer shall discharge functions and duties assigned to him under various legislations.
ii. He shall be responsible for matters related to protection, conservation and management of forests and wildlife in Ranges assigned to him.
iii. He shall discharge functions as per the specific instructions issued by the Government or Official Superiors from time to time.
iv. To ensure that the works executed are as per the specifications prescribed in that regard from time to time and within the financial allocations earmarked for the same, he shall carry out inspections as per the norms prescribed and shall keep the DCF / DFO abreast about the progress in that regard.
v. He shall be responsible for administration of Ranges assigned to him. He shall also ensure execution of Working Plan / Management Plan /Tiger Conservation Plan etc. and shall ensure that all prescribed forms are maintained updated.
vi. He shall ensure that records pertaining to stores, tools, dead stock, buildings and roads under his jurisdiction are maintained update.
vii. He shall examine and scrutinize Monthly Cash Accounts received from the Range Forest Officers, on technical parameters and financial regulations in force and submit it with his remarks to the DCF / DFO.
viii. He shall ensure that collections and remittances are duly accounted for in his jurisdiction.

## 4.13 Range Forest Officer

i. The Range Forest Officer shall discharge functions and duties assigned to him under various legislations.
ii. He shall be responsible for matters related to protection, conservation and management of forests and wildlife in his jurisdiction.
iii. He shall discharge functions as per the specific instructions issued by the Government or Official Superiors from time to time.
iv. He shall be responsible for the supervision and control of his subordinate staff and for matters concerning the development and protection of forests in the Range.
v. He shall submit monthly Cash Accounts, including that of JFMCs / VEDCs etc. to DCF / DFO, through the concerned Assistant Conservator of Forests / Sub-Divisional Officers.
vi. He shall be responsible for administration of his Range. He shall also ensure execution of Working Plan / Management Plan /Tiger Conservation Plan etc. and shall ensure that all prescribed forms are maintained update.
vii. He shall ensure that collections and remittances are duly accounted for by Foresters under his administrative control.
viii. He shall keep, maintain and update the forest land records in his Range as per the prescribed formats.

## 4.14 Round Officer / Forester

i. Round Officer / Forester shall discharge functions and duties assigned to him under various legislations, including investigation into forest-offences.

ii. He shall be responsible for matters related to protection, conservation and management of forests and wildlife in his jurisdiction.
iii. He shall discharge functions as per the specific instructions issued by the Government and Official Superiors from time to time.
iv. He shall appropriately instruct the Beat Guards about their duties, and see that they are conversant with forest boundaries in their beats, write their diaries and explain to them the forest rules, regulations, rights and privileges applicable to the local villagers etc.
v. The duties in respect of beat guards/forest guards are also equally applicable to foresters/.
vi. The duties of R.F.O. as they relate to forester are also applicable to Foresters.
vii. As the Member Secretary of the JFMCs / VEDCs etc. he shall submit Monthly Cash Accounts of these bodies to the RFO.

**4.15 Beat Guard / Forest Guard**

i. Beat Guard shall discharge functions and duties assigned to him under various legislations.
ii. He shall prevent commission of forest / wildlife offences and assist official superiors in the task of investigation of such offences.
iii. He shall discharge functions as per the specific instructions issued by the Government or Official Superiors from time to time.
iv. He shall patrol and protect all forests in his beat.
v. He shall repair and maintain forest boundary marks in accordance with orders on the subject;
vi. He shall ensure that the rights and privileges existing if any, in the forests are not abused by the villagers;
vii. He shall ensure prevention, detection, control and mitigation of fire in his jurisdiction.
viii. He shall detect all forest-offences under his jurisdiction and report to his official superior accordingly;
ix. He shall ensure that forest produce is not removed except in accordance with the transit rules under the Forest Act;
x. He shall collect timber found adrift, beached or sunk;
xi. He shall carry out silvicultural works such as sowing seeds, preparing nurseries, collecting seeds, planting and carrying out other cultural operations as ordered. He shall cut creepers and make petty repairs to plantation and nursery fences without specific orders to that effect.
xii. As the Member Secretary of the JFMCs / VEDC etc. he shall submit Monthly Cash Accounts of these bodies to the RFO.

**4.16** All Government servants in the above mentioned Cadres and Grades, serving in any other capacity shall discharge functions as per directives issued by the Government and official superiors from time to time.

**4.17 Ranger Surveyor**

i. He shall exercise the power invested with him under section 72(1)(a) of the Indian Forest Act, 1927, to enter upon any land and to survey, demarcate and make a map of the same.
ii. He shall ensure maintenance of survey record and record of forest settlement proceedings, orders of F.S.O., appeals etc., including register of maps, sets of revenue (village) maps, certified copy of record of rights by revenue department duly compared and corrected with the record of Forest Department Form No.1, prescribed in standing order of P.C.C.F. 015/Nondvahi/481/29-11-2002 (Record of Reserved and Protected Forests etc.).
iii. He shall make and update the compilation of Gazette Notifications, Orders and other Instruments related to the forest land, settlement proceedings etc.
iv. He shall assist the DCF / DFO in reconciliation of land records with the Revenue Authoritis.

**[Annexure 4.02]**

v. He shall inspect Survey and Demarcation works carried out by the surveyors and carry out 20% checking of the 1/5th boundary demarcation works annually. For this purpose, he must chalk out appropriate tour programmes in his jurisdiction.
vi. If posted in the Division, he shall prepare and check the maps of the plantation areas or coupes laid out for working. He shall assist the Dy.C.F. in maintaining account of hammers.
vii. He shall prepare statement of demarcation of annual coupes, maintain compartment histories, carry out compilation of observations from Forest Register maintained by Dy.C.F./D.F.O. in addition to usual works of maintaining important files relating to land section of the Forest Department, annual administration report, preparation and submission of control forms and deviation proposals etc.
viii. If posted or deputed in Working Plan Office, he shall be responsible for preparation and laying out coupes, compartments, verifications of maps.

## 4.18 Forest Surveyor

i. He shall exercise the power invested with him under section 72(1)(a) of the Indian Forest Act, 1927, to enter upon any land and to survey, demarcate and make a map of the same.
ii. Laying out coupes on the ground according to the working plan maps.
iii. Carrying out such other survey and demarcation work in the field as may be directed by the Divisional Forest Officer in this behalf.
iv. Preparing block, compartment or coupes traces, copying out maps, filling up and colouring details in stock-maps, preparing enlargements or reductions from maps;
v. Computation and tabulation of areas.
vi. Correcting maps and registers according to Government Notifications of afforestation and disforestation of areas.
vii. Attend all correspondence affecting forest areas, survey and demarcation; maintain compartment history files.
viii. Scrutinize and put to the Divisional Forest Officers, deviation proposals and control forms received from the Range Forest Officers and to peruse their further disposal.
ix. Keep, maintain and update the forest land records in the division as per the formats provided in MFM and MFR about land records.

## 4.19 Chief Forest Statistician

i. To build up and keep up-to-date all the data and information regarding forest statistics in a readily available form and to carry out analysis of results.
ii. To undertake statistical analysis to advise on the design of experiments.
iii. To advise Working Plans Officers and Evaluation wing as under on sampling methods and compute data of enumeration surveys.
iv. To undertake studies on costs for raising plantations, carrying out sustainable harvesting in various regions, working out rates of sale of forest produce for granting the sale under contract agreement as per the directions of DCF (R.U.).
v. To carry out such other functions and duties as may be specially entrusted to him by the P.C.C.F. (HoFF) or the officer in-charge of Information and Technology Wing in Forest Department.

## 4.20 Forest Engineer

The duties of the Forest Engineer include the preparation of designs and estimates of roads, buildings and other engineering works and the construction of more important of such works as may be entrusted to him. He is required to make experiments and give his advice regarding the most suitable forms of mechanical transport and mechanical appliances for the extraction of timber and fuel and to assist in their introduction and successful working. The technical supervision of the working of saw mills (mechanical aspects only), the erection of new ones wherever necessary and the organization of supply of store are among his duties which he is expected to perform with the assistance of Saw Mill Engineer, Workshop Superintendant.

## 4.21 Administrative Officer and Office Superintendant

The State Government in Revenue and Forests Department vide Government Order No. MFS-2012/666/CR-152/F-8 Dated 27th September, 2012 has assigned duties and functions to the Government Servants in these Cadres, which include duties and functions related to Financial and Establishment matters.

**[Annexure 4.03]**

## 4.22 Chief Accountant and Accountant

Chief Conservators / Conservators (Territorial), are the Appointing Authorities for the Government Servants in these Cadres. They shall prescribe the duties of Chief Accountants and Accountants in their respective jurisdictions. However, duties so prescribed shall be subject to any specific instructions in that regard from the State Government or the PCCF (HoFF), as the case may be.

## 4.23 Clerk

Deputy Conservators / Divisional Forest Officers (Territorial) and Sub-Divisional Forest Officers in case of independent sub-divisions, are the Appointing Authorities for the Government Servants in this Cadre. They shall prescribe the duties of Clerks in their respective jurisdictions. However, duties so prescribed shall be subject to any specific instructions in that regard from the State Government or the PCCF (HoFF) or the Chief Conservators (Territorial), as the case may be.

# — CHAPTER 5 —
# CLASSIFICATION OF ESTABLISHMENTS

## 5.01 Permanent Establishment

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

## 5.02 Temporary establishment

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

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

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

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

(Signature)

**5.02.03** The pay, leave salary, travelling allowance and other allowances are payable to the permanent as well as temporary establishment as per relevant M.C.S. (Pay) Rules.

## 5.03 Superior Service

**5.03.01** Superior service means any kind of service which is not Class IV.

**5.03.02** Gazetted Government Servant is one whose appointment is notified in the Gazette by the Government. Appointments of the Gazetted Government Servants are done by Government.

## 5.04 Sanctioned Strength of the Forest Department

The Government of Maharashtra has approved the Akrutibandh (Sanctioned strength) of the Forest Department vide Revenue and Forests Department GR No. MFS 2017/CR-77/F-8 dated, 13th September 2019.

| Sr. no | Details | Sanctioned posts |
|---|---|---|
| 1 | A (Cadre 20) | 604 |
| 2 | B (Cadre 10) | 1108 |
| 3 | B (Non Gazetted) (Cadre 4) | 146 |
| 4 | C (Cadre 54) | 16549 |
| 5 | D (Cadre 34) | 1056 |
| | **Total (122 Cadres)** | **19463** |
| 6 | Supernumerary post of Forest laborers | 8329 |
| | **Grand Total** | **27792** |

Statement showing various sanctioned posts has been enclosed in Annexure 5.01.

**[Annexure 5.01.]**

## 5.05 Forest Service

**i. Indian Forest Service**

As per Government of India Department of Personnel and Training Notification No. GSR-792(E), dated 12th August, 2016, cadre strength of the Indian Forest Service is as under.

| Sr. no | Details of Posts | No. of Posts |
|---|---|---|
| 1 | Senior duty posts | 126 |
| 2 | Central Deputation Reserve not exceeding 20 % of item 1 above | 25 |
| 3 | State Deputation Reserve not exceeding 25 % of item 1 above | 31 |
| 4 | Training Reserve not exceeding 3.5 % of item 1 above | 4 |
| 5 | Leave Reserve and Junior Posts Reserve not exceeding 16.5% of item 1 above | 20 |
| 6 | Posts to be filled by promotion under rule 8 of the Indian Forest Service (Recruitment) Rules 1966 not exceeding 33.33 % of item 1, 2, 3 & 4 above. | 62 |
| 7 | Posts to be filled up by Direct Recruitment (Items 1+2+3+4+5) | 144 |
| | **Total** | **206** |

**ii. Maharashtra Forest Service** As per the Akrutibandh sanctioned by the State Government vide GR No. MFS 2017/CR-77/F-8 dated, 13th September, 2019, the sanctioned strength is as under.--

| Sr. no | Details of Posts | No. of Posts |
|---|---|---|
| 1 | Divisional Forest Officer (Class I) | 109 |
| 2 | Assistant Conservator of Forests (Class I) | 289 |
| 3 | Range Forest Officer (Class II) | 991 |

| | | | |
|---|---|---|---|
| **iii.** | **Subordinate Forest Service Class III** | | |
| | Forester (Class III) | :- | 3025 |
| | Forest Guard (Class III) | :- | 9677 |
| **iv.** | **Forest Engineering Branch** | | |
| | Forest Engineer (Civil) ( Class I) | :- | 1 |
| | Deputy Forest Engineer (Civil ) (Class – I) | :- | 13 |
| | Deputy Commissioner Animal Husbandry (Wildlife) | :- | 1 |
| | Asssistant Commissioner Animal Husbandry (Wildlife) | :- | 3 |
| | Veterinary Officer (Class-I) | :- | 8 |
| | Workshop Superintendent (Mech. Engg.Class –II) | :- | 0 |
| **v.** | **Forest Statistics** | | |
| | Chief Forest Statistician (Class - I) | :- | 1 |
| | Forest Statistician (Class - I) | :- | 6 |
| | Asst. Forest Statistician (Class - II) | :- | 14 |
| | Asst. Chemical Analyst | :- | 1 |
| **vi.** | **Other Posts.** | | |
| | Administrative Officer (Class- I) | :- | 20 |
| | Senior Personal Assistant | :- | 3 |
| | Personal Assistant to CCF | :- | 9 |
| | Higher Grade Stenographer | :- | 35 |
| **vii.** | **Personnel on Deputation to Forest Department** | | |
| | Forest Settlement Officer (Dy. Collectors-grade) | :- | 6 |

**5.06 Contractual Staff**

The State Government has issued guidelines from time to time for availing the services of retired government servants on contractual basis. While engaging services of such retired Government Servants, the terms and conditions laid down in such guidelines must be followed in letter and spirit.

**6.02.03** **Pay**— The Central Government has notified Indian Forest Service (Pay) Rules 2016, as per which, the pay-scales, which deemed to have come into force with effect from 1st January, 2016 are as under (as per 7th Pay Commission)-----

**(A) Junior Scale : Level 10 in the Pay Matrix**

**(B) Senior Scale :**

| | | |
|---|---|---|
| i. | Senior Time Scale : | Level 11 in the Pay Matrix (Rs 67700-208700.) |
| ii. | Junior Administrative Grade : | Level 12 in the Pay Matrix (Rs 78800- 209200) |
| iii. | Selection Grade : | Level 13 in the Pay Matrix (Rs 123100 - 215900.) |

**(C) Super time Scale :**

| | | |
|---|---|---|
| i. | Conservator of Forests : | Level 13A in the PayMatrix (Rs131100-216600) |
| ii. | Chief Conservator of Forests : | Level 14 in the Pay Matrix(Rs144200-218200) |

**(D) Above Super time Scale :**

| | | |
|---|---|---|
| i. | Addl. P.C.C.F. : HAG: (Rs 182200-224100) | Level 15 in the Pay Matrix |
| ii. | HAG + Scale : | Level 16 in the Pay Matrix (Rs 205400-224400) |
| iii. | Apex Scale : | Level 17 in the Pay Matrix ( Rs 225000) |

## 6.03 Maharashtra Forest Service

**6.03.01** **Maharashtra Forest Service**

The Forest Service in the erstwhile State of Bombay was reconstituted from the 1st October, 1929 into Superior Forest Service consisting of class I and class II officers. The class I service consisted of officials of the rank of the D.F.O. and above. The Assistant Conservator of Forest held a Class II post, Upper subordinate forest service consisted of Forest Rangers. Lower subordinate forest service consisted of Foresters and Forest Guards. The Government of Maharashtra later included the posts of Assistant Conservators of Forests in the Class I and Range Forest Officers in the Class II service of the Gazetted rank. Hence the present Maharashtra Forest Service consisting of----

i. Class I service (D.F.Os. and Assistant Conservators of Forests)
ii. Class II service (R.F.Os.),
iii. Class III service-Foresters, Forest Guards, in the executive cadre.

The establishment of the Forest Department is supported by Engineers, headed by the Forest Engineer, Workshop Superintendents and Medical Officers in charge of forest dispensaries and ancillary staff supporting wireless, constabulary for protection work etc.

**6.03.02** **Recruitment to Maharashtra Forest Service Gazetted Services.**

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

**6.03.03** **Maharashtra Forest Service Class I**

i. D.F.Os. in the scale of S-23 : Rs.67700 – 208700.
ii. A.C.Fs. in the scale of S-18 : Rs.49100 – 155800.

The recruitment to the post of D.F.O. is done by promotion from among the A.C.F. who have put in not less than 3 years of service on the M.F.S. Class-I.

**ACF :** Recruitment Rules to the post of Assistant Conservator of Forests have been notified vide Government Notification NO.MFS 1087/75/CR-23/F-8 dated 12 March 1998 **[Annexure 6.01].** As per rule 5 of the said rules, appointment to the post by promotion and nomination shall be made in the ratio of 50:50. That ratio has been changed by 75:25, vide Government Notification NO.MFS 12-2000/CR-80/F-8 dated 2nd July 2008.

**[Annexure 6.02]**

**DFO :** Rules regulating the recruitment to the post of D.F.O. in Maharashtra Forest Service Class-I were notified vide Government Notification No.MFS 1876/12493(a)/CR-454-80/F-8 dated 22nd November 1984 **[Annexure 6.03].** Appointment to the post of DFO in Maharashtra Forest Service shall be made by 100% promotion from among the ACFs, who have put in not less than three years of service.

**6.04 Recruitment to the post of Maharashtra Forest Service Class II (Group B) Maharashtra Forest Service Class II (Recruitment Rules for the post of Range Forest Officer) Recruitment Rules 2014** for the post of Range Forest Officer in the Maharashtra Forest Service class-II (Group B) have been notified vide Revenue & Forest Department, Mantralaya, Mumbai dated 5th February, 2015, superseding the earlier Rules of 1997.

**[Annexure 6.04]**

**6.05 Recruitment rules for the post of Forester, Forest Guard, Surveyor, Ranger Surveyor & Chief Accountant, Accountant and Clerk-cum-Typist.**

**6.05.01** Recruitment rules for the post of Forester, Forest Guard, Surveyor, Range Surveyor & Chief Accountant, Accountant, Clerk-cum-Typist have been notified by Govt. R&FD in Govt. Gazette Notification No. FST-02/09/PK-86/F-4 dated 30th June 2011, as amended from time to time. The mode of recruitment in these cadres is given below.

| Sr. no | Cadre | Amendment Date | Mode of Recruitment | Recruitment Ratio |
|---|---|---|---|---|
| 1 | Forest Guard | 22.10.2013<br>13.05.2015 | Nomination | 100 percent |
| 2 | Forester | 22.10.2013 | Promotion and LDCE | 75:25 |
| 3 | Surveyor | – | Nomination | 100 percent |
| 4 | Ranger Surveyor | – | Promotion | 100 percent |
| 5 | Clerk-cum-Typist | 2.8.2018<br>25.10.2019 | Nomination, Promotion & from amongst Drivers | 50:40:10 |
| 6 | Accountant | – | Promotion & Nomination | 75:25 |
| 7 | Chief Accountant | – | Promotion | 100 percent |

**6.05.02** The candidates desirous for selection to the posts in group C cadre are required to fulfil the conditions of age, educational qualifications, physical measurements (In case of Forester and Forest Guard) and skill test (In case of Clerk-cum-Typist) stipulated in the recruitment rules of the respective posts.

**6.05.03** The candidates should be able to read, write and speak Marathi language.

**6.05.04** Selection to the posts in group C is conducted by the appointing authority as per procedure laid down in various legislations in force and guidelines issued by the State Government from time to time in this regard.

**6.05.05** Before being appointed for the post, the candidates are required to undergo medical tests.

**6.05.06** A person appointed as Forester is required to complete refresher training of such duration as prescribed by Additional Principal Conservator of Forests (Administration-Subordinate Cadre) from time to time at Training school immediately after promotion.

**6.05.07** The candidate appointed to the post of Forest Guard is required to undergo six months post service training course in training schools conducted by the Forest Department.

**6.05.08** The candidates appointed to the posts in group C are required to pass departmental examination (in case of Clerk-cum-typist & Accountant) and examinations in Marathi and Hindi languages unless they have passed or exempted from passing these examinations as per rules prescribed in this behalf.

## 6.06 Recruitment Rules for the post Personal Assistant-Group "B", Higher Grade Stenographer Group "B", Lower Grade Stenographer Group"B" and Steno-Typist Group "C".

Recruitment Rules for the posts of Personal Assistant-Group "B", Higher Grade Stenographer Group "B", Lower Grade Stenographer Group "B" and Steno-Typist Group "C" have been notified as "Personal Assistant-Group "B" , Higher Grade Stenographer Group "B", Lower Grade Stenographer Group "B" and Steno-Typist Group "C" in the various Government Offices of Government outside Greater Mumbai (Recruitment) Rules, 1997.

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

Recruitment Rules for the post of Senior Statistical Assistant and Junior Statistical Assistant in the Forest Department **(Recruitment) Rules, 1988.**
(GOVT. R&FD Gazette notification No.FST 1282/93787/CR-266, F-4 dated 18.8.1988 Appeared in part-IV-A)

## 6.08 Recruitment to the post of Drivers.

Recruitment Rules for the post of Drivers have been notified vide Government Resolution General Administration Department SRV 2015/CR-608/Desk-12, dated 2nd March, 2017.

## 6.09 General (Recruitment, Promotions, Resignations etc.)

### 6.09.01 Recruitment for appointment by nomination

(i) Government of Maharashtra, General Administrative Department vide Resolution No. Pranim-2016/(C.R.65/16)/13-A, Dated 13/6/2018, issued a detailed procedure for appointment by nomination on the post of Group-B (Non-Gazetted) and Group-C. Further, vide Government of Maharashtra, Revenue and Forest Department vide Resolution No. FST-09/18/C.R.376/F-4, dated 19/1/2019 constituted a Committee for monitoring the recruitment process.

(ii) Government of Maharashtra, Revenue and Forest Department vide resolution No. FST-07/18/C.R.323/F-4, dated 28/8/2018 issued a detailed procedure of recruitment for appointment by nomination on the post of Forest Guard (Group-C).

**6.09.02 Promotion (GAD GR No. SRV-2018/CR.159/Desk-12, dated 1.8.2019)**

(i) For recommendation of promotion, different Departmental Promotions committees have been constituted.

(ii) At least 3 members should be present in Departmental Promotion Committee meeting.

(iii) Departmental Promotion Committee meeting shall be conducted before 30th September of every year.

(iv) Following number of candidates shall be taken into consideration by the DPC.

| Sr. no | Category-wise Posts to be filled | Candidate to be taken into consideration |
|---|---|---|
| 1 | 1 to 3 | Three times but not more than 7 |
| 2 | 4 to 9 | 2 times but not more than 14 |
| 3 | 10 or more | 1.5 times |

(v) For promotion to the higher post, the Benchmarks score out of 50 of last 5 years Annual Appraisal Report shall be as follows.

| Sr. no | Steps of Promotion | Benchmarks score required for promotion |
|---|---|---|
| 1 | Promotion to the post of Group, C, B and upto 1st stage of Group A | 20 |
| 2 | Promotion to the 2nd stage of Group A and all above except those comes under Establishment Board | 25 |
| 3 | Promotion to the Group A post comes under Establishment Board | 30 |

(vi) The Departmental Promotion Committee shall take appropriate decision regarding the candidates facing Disciplinary Proceedings or Criminal Prosecution, as per the provisions of GR dated 15/12/2017 and 30/8/2018 and subsequent amendments from time to time.

## 6.10 Resignation

Government of Maharashtra vide GAD GR no. SRV-1092/1033/CR.33/92/8, dated 2/12/1997 issued detailed guideline regarding accepting the resignation of Government Servant.

**[Annexure 6.05]**

# CHAPTER 7
# DEPARTMENTAL AND LANGUAGE EXAMINATIONS

**7.01 Rules for the Departmental Examination of Gazetted Forest Officers and directly recruited Range Forest Officers**

i. Forest Officers appointed as Assistant Conservator of Forests, Indian Forest Service Officer and directly appointed Range Forest Officers are required to pass examination in Language (Hindi and Marathi) according to the Government Officers Regional Language Examination Rules and Departmental Examination in three subjects namely, (1) Land revenue and criminal laws (2) Forest law and (3) Account and Procedure as per prescribed syllabus.

ii. Every officer appointed directly as Assistant Conservator of Forests and Indian Forest Service Officer on probation shall appear for the Departmental Examination at the latest at the first examination conducted by the Maharashtra Public Service Commission after the expiration of the first year of his probation. Should such officers fail to pass the examination, they will neither be confirmed nor they be given promotion and they will further render themselves liable to have their increments withheld until they pass examination or Government may at its discretion dispense with their services, or may deal with them in such manner as may deem fit.

iii. Range Forest Officers promoted as Assistant Conservator of Forests (class I) shall be required to pass at the first examination held after the expiration of the first year of his appointment as a Assistant Conservator of Forests, the prescribed departmental examination. Should he fail to pass the examination, he shall neither be confirmed in class II nor given promotion and render himself liable to have his increments withheld until he passes the examination. He may even be reverted as Range Forest Officer if considered necessary. Provided that a Range Forest Officer appointed as Assistant Conservator of Forests who has already passed the Departmental Examination for Range Forest Officer prescribed in rule 4 shall be exempted from passing the examination under this rule.

iv. Every person who has been appointed directly as Range Forest Officer shall appear for the Departmental Examination, the latest at the examination held by the Public Service Commission before the expiration of the period of five years from the date of his appointment. Should such Range Forest Officer fail to pass the examination, he shall render himself liable to have his increments withheld until he passes the examination or the Principle Chief Conservator of Forests may at his discretion dispense with his services or may deal with him in such manner as he may deem fit. The Range Forest Officers will not be considered eligible for promotion until they pass the departmental examination for Gazetted Forest Officers and Range Forest Officers.

v. The Departmental Examination is conducted twice a year in the month of July and January by the Maharashtra Public Service Commission. However, the Gazetted officers who have attained the age of 50 years are exempted from passing Departmental Examination. [Government Resolution General Administration Department No. Misc.-2318/CR-3/Desk-17 dated 1st March, 2018]

vi. Rules for the Departmental Examination for Gazetted Forest Officers and Range Forest Officers recruited directly, published vide Revenue and Forest Department GR no. FTR-1068/308318-Z, dated 28th June 1971.

**[Annexure 7.01]**

vii Syllabus has been modified vide Government Letter dated 17th November 2017

**[Annexure 7.02A]**

## 7.02 Rules for the Departmental Examination of Clerks and Accountants

Rules for the departmental examination of clerks and accountants have been notified vide No.DLE.1070/30803/ F-4 dated 5th November, 1980 as "Post-recruitment Training Examination for clerks and accountants in the (Forest Department) Rules,1980" which has been enclosed as **[Annexure 7.02].** Every clerk and accountant shall be required to pass the Examination within three chances and within four years from the date of his appointment. Clerk or Accountant, who fails to pass the Examination within the period and number of attempts as stated above, shall not be allowed to draw his next increment and shall lose his seniority. Clerks and Accountants shall be exempted from passing the Departmental Examination after attaining the age of 50 years. [Government Resolution General Administration Department No. Misc.-2318/CR-3/Desk-17 dated 1st March, 2018]

## 7.03 Administrative Department to Conduct Departmental Examination

The State Government, vide General Administrative Department Circular Dated 22nd September 2020 has directed that the Maharashtra Public Service Commission shall no more conduct Departmental Examination from the year 2021 onwards and the Administrative Departments may conduct the same at the their level.

**[Annexure 7.03]**

# CHAPTER 8
# LEAVE AND ABSENCE

**8.01 Whole time of a Government Servant to be at the disposal of the Government**

Unless in any case it be otherwise distinctly provided, the whole time of a Government servant is at the disposal of the Government and he may be employed in any manner required by the proper authority, without a claim for additional remuneration,……..

[Rule 34 MCS (General Conditions of Services) Rules 1981]

**8.02** Leaves in respect of IFS officers are governed by the All India Services (Leave) Rules, 1955. In case of MFS Officers, leaves are governed by the Maharashtra Civil Services (Leave) Rules, 1981.

**8.03 Authorities competent to grant Leave.**

(a) Power to grant leave to gazetted government servant and power to grant study leave to the government servants have been delegated to the Head of Department/Regional heads under rule 29 of MCS (Leave) Rules, 1981 are as under--

Head of Departments :- Upto 180 days in respect of Government Servants of Group A and Group B.

Regional Heads :- Upto 180 days in respect of Government Servants of Group B, subject to the condition that no substitute is appointed during the leave period.

Secretaries of the Administrative Departments :- Full powers.

(b) Following Authorities are competent for granting of leave to the officers and subordinate in the Forest Department.

**i. Group C and D -** Appointing authority up to 5 years [As per rule 16 of MCS (Leave) Rules, 1981]

**ii. Group A and B--** (Up to 180 days) - Head of department as per MCS [General Conditions of Service) Rule 1981]

**iii. Group B (upto 180 days)-** Regional Heads designated as per the Bombay Financial Rules, 1959.

**iv. Indian Forest Service officers**

| | | |
|---|---|---|
| a) Dy. C.F. & C.F. | : - | Addl. P.C.C.F. (Personnel) |
| b) CCF (upto 15 days) | : - | Addl. P.C.C.F. (Personnel) |
| c) APCCF (up to 15 days) | :- | PCFF (HoFF) |
| d) CCF & APCCF (above 15 days) | :- | State Government |
| v. PCCFs and PCCF (HoFF) | :- | State Government |
| vi. Study leave of all IFS officers | :- | State Government |

(As per Revenue & Forest Department G.R. No. IFS 2011/CR-169 dated.09/08/2011 and GR No. IFS 2011/CR-169, dated 27/02/2018)

**8.04 Relevant provisions of the Maharashtra Civil Services (Leave) Rules, 1981 (Rule 7). Exercise and delegation of powers under these rules.**

No powers may be exercised or delegated under these rules except after consultation with the Finance Department. It shall be open to that Department to prescribe, by general or special order, cases in which consent may be presumed to have been given.

**Note.--** The powers delegated under these Rules are specified in Appendix I to these Rules and delegation of powers by the State Government from time to time.

**8.05 Rule 9(28)**

**Leave** means permission to remain absent from duty granted by a competent authority under the MCSR (Leave) Rules, 1981.

**8.06 Rule 10. Right to Leave.**

(1) Leave is permission granted by a competent authority at its discretion to remain absent from duty.
(2) Leave cannot be claimed as of right.
(3) When the exigencies of public service so require, leave of any kind may be refused or revoked by the authority competent to grant it, but it shall not be open to that authority to alter the kind of leave due and applied for except at written request of the Government servant.

**8.07 Rule 15. Combination of different kind of leaves.**

Except as otherwise provided in these rules, any kind of leave under these rules may be granted in combination with or in continuation of any other kind of leave.

***Explanation***—Casual leave which is not recognized as leave under these rules shall not be combined with any other kind of leave admissible under these rules.

**8.08 Rule 31. Leave not to be granted in certain circumstances.**

Leave shall not be granted to a Government servant whom a competent punishing authority has decided to dismiss, remove or compulsorily retire from Government service.

**8.09 Rule 33 Production of medical Certificate does not confer a right to leave which is not admissible**

Every Certificate of a Medical Board or a Medical Officer recommending the grant of leave to a Government servant must contain a proviso that no recommendation contained in it, shall deemed to be evidence of a claim to any leave not admissible to the Government servant under the rules to which he is subject.

**8.10 Rule 49 Leave intervening treated as over-stayal**

The entire period (excluding Sundays and holidays) intervening between the day on which leave expires and the day on which the Government servant resumes duty shall be treated as over-stayal.

**8.11 Kinds of Leave Due and Admissible**

**Rule 50. Earned leave for Government servants serving in Departments other than Vacation Departments**

**Rule 51. Calculation of earned leave**

**Rule 52 Vacation Department.**—A Vacation Department is, subject to the exceptions and to the extent stated in Appendix II, a department or part of a department to which regular vacations are allowed, during which a Government servant serving in the department is permitted to be absent from duty.

**Rule 53** **Government servant holding two appointments.** A Government servant holding two appointments, of which one is in a Vacation Department and one is not, will not be deemed to serve in a Vacation Department.

**Rule 54** **Earned leave for persons serving in Vacation Department**

**Rule 60** **Half pay leave**

**Rule 61** **Commuted leave**

**Rule 62** **Leave not due**

**Rule 63** **Extra Ordinary Leave** may be granted to a Government Servant in special circumstances—

(a) When no other leave is admissible.

(b) When other leave is admissible but the Government Servant applies in writing for the grant of extraordinary leave.

(c) The authority competent to grant leave may commute retrospectively periods of absence without leave into extraordinary leave.

**Rule 64** **Leave to a probationer, a person on probation and an apprentice.**

**Rule 65** **Person re-employed after retirement**

**Rule 66** **Leave preparatory to retirement**

**8.12** **Special kinds of Leave Other than Study leave.**

**Rule 74** **Maternity leave**

**Rule 75** **Special disability leave for injury intentionally inflicted.**

**Rule 76** **Special disability leave for accidental injury.**

**Rule 77** **Hospital leave**

**Rule 78** **Seamen's sick leave**

**Rule 79** **TB/Cancer/Leprosy/Paralysis leave.**—Rules regarding grant of leave to Government servants suffering from TB/Cancer/Leprosy/ Paralysis have been incorporated in Appendix to these Rules.

**8.13** **Rule 80 Study Leave**

Study leaves are entitled to a Government servant with due regard to exigencies of public service to enable him to undergo, in or out of India, a special course of study consisting of higher studies or specialized training in a professional or technical subject having a direct and close connection with the sphere of his duty.

**8.14** **Casual Leaves**

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

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

**8.15** The Official Website of the Government must be referred for the latest updates.

# CHAPTER 9
# SERVICE MATTERS

## 9.01 About the Chapter

It is extremely important for an administrator to apply the rules in letter and spirit to eliminate the possibilities of undue complications in future. It is equally important for a Government servant himself, to clearly understand service related provisions, so as to safeguard his own personal interests if the situation so demands. Maharashtra Civil Services Rules and All India Service Rules, covering various service related matters have been notified from time to time. Some of these Rules and Regulations are listed in the following paragraphs.

## 9.02 For the State Service Officers

i. The MCS (Conduct) Rules, 1979
ii. The MCS (Discipline and Appeal) Rules, 1979
iii. The MCS (General Condition of Services Rules), 1981
iv. The MCS (Joining Time, Foreign Service and payment during Suspension, Dismissal and Removal) Rules, 1981
v. The MCS (Leave) Rules, 1981
vi. The MCS (Pay) Rules, 1981
vii. The MCS (Pension) Rules, 1982
viii. The MCS (Regulation of Seniority) Rules, 1982
ix. The MCS (Commutation of Pension) Rules,1984
x. The MCS (Provision of Upper Age Limit for Recruitment by Nomination) Rules,1986
xi. The Maharashtra Government Servants (Other than Judicial Department Servants) Marathi Language Examination Rules, 1987
xii. The MCS (Compulsory Marathi Shorthand and Marathi Typing Examinations for Stenographers and English Typist) Rules, 1991
xiii. The MCS (Revised Pay) Rules,1998
xiv. The Maharashtra General Provident Fund Rules, 1998
xv. The MCS (Requirement of Knowledge of Computer Operation) Rules, 1999
xvi. Defined Contribution Pension Scheme, 2005.
xvii. The MCS (Declaration of Small Family) Rules, 2005
xviii. The MCS (Revised Pay) Rules, 2009

## 9.03 For the Indian Forest Service

i. The Indian Forest Service (Pay) Rules, 2016
ii. The Indian Forest Service (Cadre) Rules, 1966
iii. The Indian Forest Service (Fixation of Cadre Strength) Regulations, 1966
iv. The Indian Forest Service (Recruitment) Rules, 1966
v. The Indian Forest Service (Initial Recruitment) Regulations, 1966
vi. Indian Forest Service (Appointment by Competitive Examination) Regulations, 1967
vii. Indian Forest Service (Appointment By Promotion) Regulations, 1966
viii. The Indian Forest Service (Probation) Rules, 1968
ix. The Indian Forest Service (Probationers' Final Examination) Regulations, 1968.
x. The Indian Forest Service (Regulation of Seniority) Rules, 1997
xi. The Indian Forest Service (Regulation of Seniority) Amendment Rules, 2005
xii. The Indian Forest Service (Regulation of Seniority) Amendment Rules, 2012
xiii. All India Services (Death-Cum-Retirement Benefits) Rules, 1958

xiv. All India Services (Death-Cum-Retirement Benefits) Amendment Rules, 2012
xv. Review of Service under All India Services (Death-Cum-Retirement Benefits) Amendment Rules, 2012
xvi. Indian Forest Service(Probation) Amendment Rules, 2007.
xvii. All India Service (PAR) Rules, 2007 - Annual Medical Check-up of IFS

**9.04 Besides above Rules, the reference to following Acts and Regulations is also recommended.**

i. The Contempt of Courts Act, 1971
ii. The Administrative Tribunals Act, 1985
iii. The Maharashtra State Public Services (Reservation for Scheduled Castes, Scheduled Tribes, De-notified Tribes (Vimukta Jatis), Nomadic Tribes, Special Backward Category and other Backward Classes) Act, 2001
iv. The Maharashtra Government Servants Regulation of Transfers and Prevention of Delay in Discharge of Official Duties Act, 2005
v. The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013
vi. The Prevention of Corruption Act, 1988
vii. The Maharashtra Public Service Commission (Exemption from Consultation) Regulations, 1965

**9.05** This Chapter covers the issues, frequently encountered by the Authorities as well Government Servants, in day-to-day functioning. Wherever necessary, the relevant texts of the corresponding rules have been reproduced for ready reference. However, the Reader is advised to refer the updated official publications from the Government Press of these rules.

**9.06 Protection extended to members of civil services under Article 311 of the Constitution**

**(a) Article 311. Dismissal, removal or reduction in rank of persons employed in civil capacities under the Union or State**

**(1)** No person who is a member of a civil service of the Union or an All-India service or a civil service of a State or holds a civil post under the Union or a State shall be dismissed or removed by an authority subordinate to that by which he was appointed.

**(b) Article 311**

**(2)** No such person as aforesaid shall be dismissed or removed or reduced in rank except after an inquiry in which he has been informed of the charges against him and given a reasonable opportunity of being heard in respect of those charges.

Provided that where it is proposed after such inquiry, to impose upon him any such penalty, such penalty may be imposed on the basis of the evidence adduced during such inquiry and it shall not be necessary to give such person any opportunity of making representation on the penalty proposed.

Provided further that, this clause shall not apply—

(a) Where a person is dismissed or removed or reduced in rank on the ground of conduct which has led to his conviction on a criminal charge, or
(b) Where the authority empowered to dismiss or remove a person or to reduce him in rank is satisfied that for some reason, to be recorded by that authority in writing, it is not reasonably practicable to hold such inquiry; or
(c) Where the President or the Governor, as the case may be, is satisfied that in the interest of the security of the State it is not expedient to hold such inquiry.

**(c) Article 311**

**(3)** If, in respect of any such person as aforesaid, a question arises whether it is reasonably practicable to hold such inquiry as referred to in clause (2), the decision thereon of the authority empowered to dismiss or remove such person or to reduce him in rank shall be final.

## 9.07 Provisions in the MCS (Pension) Rules, 1982

**Rule 35. Extra Ordinary Leave,** only on Medical grounds and all other leaves for which leave salary is admissible shall count as qualifying service for pension.

**Rule 45. Dismissal or removal** of a Government servant from a service or post entails forfeiture of his past service.

**Rule 46 (1). Resignation** from a service or a post entails forfeiture of past service.

**Rule 46 (2). A resignation** shall not entail forfeiture of past service if it has been submitted to take up, with proper permission, another appointment, whether temporary or permanent under the Government where service qualifies.

**Rule 47 Effect of interruption in service.**

**Rule 47 (1)** An interruption in the service of a Government servant entails forfeiture of his past service, except in the following cases :--

Authorized leave of absence;

Unauthorized absence in continuation of authorized leave of absence so long as the post held by the absentee is not filled substantively;

Suspension, where it is immediately followed by reinstatement, whether in the same or a different post, or where the Government servant dies or is permitted to retire or is retired on attaining the age of superannuation while under suspension;----

Joining time while on transfer from one post to another;

**Rule 47 (2)** Notwithstanding anything contained in sub-rule (1), the appointing authority may, by order, commute retrospectively the periods of absence without leave as extraordinary leave.

Appointing authority may, by order, condone interruptions in the service of a Government servant; Provided that—

The interruptions have been caused by reasons beyond the control of the Government servant;

The total service pensionary benefit in respect of which will be lost, is not less than five years duration, excluding one or two interruptions, if any; and

The interruptions including two or more interruptions if any, does not exceed one year.

(2) The period of interruption condoned under sub-rule (1) shall not count as qualifying service.

(3) In the absence of a specific indication to the contrary in the service record, an interruption between two spells of civil service rendered by a Government servant under Government, shall be treated as automatically condoned and the pre-interruption service treated as qualifying service.

(4) Nothing in sub-rule (3) shall apply to interruption caused by resignation, dismissal or removal from service or for *participation in a strike. [Pl. refer rule 6 of the MCS (Conduct) Rules, 1979].

(5) The period of interruption referred to in sub-rule (3) shall not count as qualifying service.

## 9.08 *Demonstration and Strikes [Rule 6 of MCS (Conduct) Rules, 1979]

**Rule 6.** No Government servant shall—

(i) Engage himself or participate in any demonstration which is prejudicial to the interest of the sovereignty and integrity of India, the security of the State, friendly relations with foreign States, public order, decency or morality, or which involves contempt of court, demotion or incitement to an offence, or;

(ii) resort to, or any way abet, any form of strike in connection with any matter pertaining to his service or the service or any other Government servant:

Provided that, nothing in the sub-clause shall be deemed to prohibit those Government servants from resorting to a strike who are expressly permitted to resort to such strike under any law for the time being in force.

**9.09 Recognition of Associations [Rule 29 of the MCS (Conduct) Rules, 1979]**

**Rule 7** **(1).**Government, may after such inquiry as it deems fit, grant recognition to an association of Government servants, if in the opinion of Government, such association has complied with the conditions specified in Appendix.

(2). An association to which recognition is granted under sub-rule (1) shall be recognized association.

(3). Government may cancel the recognition of an association to which recognition is granted under sub-rule (1),

(a) If the Government is satisfied that such recognition was granted under any mistake, misrepresentation or fraud, or

(b) If after giving an opportunity to the association to be heard, Government is of the opinion that the association has committed a breach of any of the conditions specified in the Appendix.

**9.10 Rule 7. Joining of associations by Government servants.**

No Government servant shall join or continue to be a member of an association the objects or activities of which are prejudicial to the interest of the sovereignty and integrity of India or public order or morality.

**9.11** The State Government vide General Administration Department Circular No. Sanghatana 1516/CR-273/2016/16-A dated 2nd January, 2017 has issued the list of associations, duly recognized under rule 29. The authorities and Government servants are therefore advised to refer to this Circular. The Appendix referred to in Rule 29 lays down conditions for recognition of Associations of Government employees.

**9.12 Provisions under the All India Services (Discipline and Appeal) Rules 1969**

**Rule 6** **Penalties.—**

6(1) The following penalties may, for good and sufficient reasons and as hereinafter provided be imposed on a member of the Service, namely:—

**Minor Penalties:**

(i) censure;

(ii) withholding of promotion;

(iii) recovery from pay of the whole, or part of any pecuniary loss caused to Government, or to a company, association or body of individuals, whether incorporated or not, which is wholly or substantially owned or controlled by Government, or to a local authority set up by an Act of Parliament or of the Legislature of a State, by negligence or breach of orders;

(iv) withholding of increments of pay;

(iv) Reduction to a lower stage in the time scale of pay for a period not exceeding three years, without cumulative effect and not adversely affecting his pension.

**Major Penalties:**

(v) reduction to a lower stage in the time scale of pay for a specified period with further directions as to whether or not the member of the Service will earn increments during the period of reduction and whether, on the expiry of such period, the reduction will or will not have the effect of postponing future increments of his pay;

(vi) reduction to a lower time scale of pay, grade or post which shall ordinarily be a bar to promotion of the member of the Service to the time scale of pay, grade or post from which he was reduced, with or without further direction regarding conditions of restoration to the grade.

(vii) compulsory retirement:
Provided that, if the circumstances of the case so warrant, the authority imposing the penalty may direct that the retirement benefits admissible to the member of the Service under the All India Services (Death-cum-Retirement Benefits) Rules, 1958, shall be paid at such reduced scale as may not be less than two-thirds of the appropriate scales indicated in Schedules 'A' and 'B' of the said rules,

(viii) removal from Service which shall not be a disqualification for future employment under the Government,

(ix) dismissal from Service which shall ordinarily be a disqualification for future employment under the Government.

Provided that every case in which the charge of possession of the assets disproportionate to known sources of income or the charge of acceptance from any person of any gratification, other than legal remuneration, as a motive or reward for doing or for bearing to do any official act is established, the penalty mentioned in clause (viii) or clause (ix) shall be imposed.

Provided further that in any exceptional case, and for special reasons recorded in writing any other penalty may be imposed.

## 9.13 Provisions of the MCS (Discipline and Appeal) Rules, 1979.

**Rule 5 Penalties**

**Minor penalties**

i) Censure
ii) Withholding of promotion
iii) Recovery from pay of the whole or part of any pecuniary loss caused by Govt. servant to Government, by negligence or breach of orders.
iv) Withholding of increments of pay

**Major penalties**

v) Reduction to a lower stage in the time-scale of pay for a specified period,
vi) Reduction to lower time-scale of pay, grade, post or service for a period to be specified in the order of penalty
vii) Compulsory Retirement,
viii) Removal from Service, which shall not be a disqualification for future employment under Government.
ix) Dismissal from Service which shall ordinarily be disqualification for future employment under Government.

Provided that, (barring exceptional cases) in every case in which the charge of acceptance of any gratification other than legal remuneration as a motive or reward for doing or forbearing to do any official act is established, the penalty mentioned in clause viii or ix shall be imposed.

## 9.14 Penalty after retirement. [Rule 27 of the MCS (Pension) Rules, 1982]

(1) Government may, by order in writing, withhold or withdraw a pension or any part of it, whether permanently or for a specified period, and also order the recovery from such pension, the whole or part of any pecuniary loss caused to Government, if in any departmental or judicial proceedings, the pensioner is found guilty of grave misconduct or negligence during the period of the service including service rendered upon re-employment after retirement:
Provided that, the Maharashtra Public Service Commission shall be consulted before any final orders are passed in respect of officers holding posts within their purview:
Provided further that, where a part of pension is withheld or withdrawn, the amount of remaining pension shall not be reduced below the minimum fixed by the Government.

(2) (a) The departmental proceedings referred to in sub-rule (1), if instituted while the Government servant was in service whether before his retirement or during his re-employment, shall, after the final retirement of the Government servant, be deemed to be proceedings under this rule and shall be continued and concluded by the authority by which they were commenced in the same manner as if the Government servant had continued in service.

(b) The departmental proceedings, if not instituted while the Government servant was in service, whether before his retirement or during his re-employment,---

Shall not be instituted save with the sanction of the Government,

Shall not be in respect of any event which took place more than four years before such institution, and

Shall be conducted by such authority and at such place as the Government may direct and in accordance with the procedure applicable to the departmental proceedings in which an order of dismissal from service could be made in relation to the Government servant during his service.

No judicial proceedings, if not instituted while the Government servant was in service, whether before his retirement or during his re-employment, shall be instituted in respect of a cause of action which arose or in respect of an event which took place, more than four years before such institution.

Where Government decides not to withhold or withdraw pension but orders recovery of pecuniary loss from pension, the recovery shall not, subject to the provision of sub-rule (1) of this rule, ordinarily be made at a rate exceeding one-third of the pension admissible on the date of retirement of a Government servant.

For the purpose of this rule,--

**Departmental proceedings** shall be deemed to be instituted on the date on which the statement of charges **is issued** to the Government servant or pensioner, **or if the Government servant has been placed under suspension from an earlier date, on such date;** and

Judicial proceedings shall be deemed to be instituted—

In case of criminal proceedings, on the date on which the complaint or report of a police officer which the Magistrate takes cognizance is made, and

In case of civil proceedings, on the date of presenting the plaint in the Court.

## 9.15 MCS (Discipline and Appeal) Rules, 1979 Contd.

**Appointing Authority [rule 2 (a)]**

i. The Authority competent to make appointments to the Service of which the Government servant is for the time being a member or to the grade of Service in which the Government servant is for the time being included, or

ii. The authority competent to make appointments to the post which the Government servant for the time being holds, or

iii. The authority which appointed the Government servant to such service, grade or post, as the case may be, or

iv. **Head of Office [rule 2(e)]**– means the authority declared to be such under clause (x-a) of rule 2 of the Bombay Financial Rules 1959. (RFOs and ACFs)

**Regional Heads of Department [rule 2 (k)]-** means the authority declared as Regional Head for the purpose of the Bombay Financial Rules, 1959 and other financial rules of Government (DCFs and DFOs Social Forestry)

**Head of Department [rule 2 (d)]-** shall have the meaning assigned to it in clause (22) of rule 9 of the **Maharashtra Civil Services (General Condition of Services) Rules, 1981.**

## 9.16 Who can impose penalties and to what extent?

**[Disciplinary Authority (Rule 6)].---**means the authority competent under these rules to impose on a Government servant any of the penalties specified in rule 5.

**Rule 6(1)** The Governor may impose any of the penalties specified in rule 5.

**Rule 6(2)** Without prejudice to the provisions of sub-rule (1), Appointing Authorities may impose any of the penalties upon members of Group C and Group D Services serving under them, whom they may have power to appoint.

Provided that the Heads of Offices shall exercise the powers of imposing minor penalties on the Group C and Group D Government servants under their respective administrative control.

Provided further that Heads of Departments and Regional Heads of Departments shall exercise the powers of imposing minor penalties only in relation to Government servants of State Service ([GroupB]) under their respective control.

Provided also that, the Heads of Departments shall exercise the powers of

imposing minor penalties only in relation to Government servants of State Service [Group A] under their respective administrative control who draw grade pay of Rs 6600 and less, excluding those who were sanctioned a pay-scale of rs 10,650-15850/- in the unrevised pay-scales.

**Rule 6(3)** Without prejudice to the provisions of sub-rule (1), the Commissioners of Divisions shall, in the course of implementation of the Employment Guarantee Scheme under the MEGS Act, 1977 exercise the powers of imposing minor penalties only in relation to Government servants of State Service, [Group A], drawing pay in a scale the minimum of which is Rs 10,650 or less and of State Services, [Group B], and shall also exercise powers of imposing any of the penalties specified in rule 5 in relation to members of [Group C] and [Group D] Services serving in the said Scheme.

## 9.17 Who can institute Disciplinary Proceedings?

**Rule 7(1)** The Governor or any other authority empowered by him by general or special order may—

(a) Institute disciplinary proceedings against any Government servant;

(b) Direct a disciplinary authority to institute disciplinary proceedings against any Government servant on whom that disciplinary authority is competent to impose under these rules any of the penalties specified in rule 5,

(c) Direct the transfer of any pending enquiry from any enquiring authority, appointed by the disciplinary authority under rule 8(2) to any other enquiring authority if he is satisfied that it is necessary for timely completion of enquiry.

**Rule 7(2)** A disciplinary authority under these rules to impose any of the penalties specified in rule 5 may institute disciplinary proceeding against any Government servant on whom the disciplinary authority is competent to impose any of the penalties specified in rule 5.

## 9.18 When a Government Servant may be placed under suspension?

**Rule 4(1)** (a) Where a Disciplinary Proceeding against him is contemplated or is pending, or

(b) Where in the opinion of the authority aforesaid, he has engaged himself in activities prejudicial to the interest of the security of the State, or

(c) where a case against him in respect of any criminal offence is under investigation, inquiry or trial:

Provided that, where the order of suspension is made by an authority lower than the appointing authority, such authority shall forthwith report to the appointing authority, the circumstances in which the order was made.

(d) A Government servant shall be deemed to have been placed under suspension by an order of appointing authority—

(i) with effect from the date of his detention, if he is detained in police or judicial custody, whether on a criminal charge or otherwise, for a period exceeding 48 hours;

(ii) with effect from the date of his conviction, if, in the event of a conviction for an offence, he is sentenced to a term of imprisonment exceeding 48 hours and is not forthwith dismissed or removed or compulsorily retired consequent to such conviction.

**Caution**—All concerned authorities must ensure that if the order of suspension is issued under rule 4(1)(a), the disciplinary proceedings must be instituted within a period of 90 days or as per the time limit prescribed by the State Government from time to time, in this regard.

## 9.19.01 Who can issue the suspension order?

**Rule 4 (1)** the appointing authority or any authority to which the appointing authority is subordinate or the disciplinary authority or any other authority empowered in that behalf by the Governor by general or special order may place a Government Servant under suspension.

**Rule 4(2)** A Government Servant shall be deemed to have been placed under suspension by an order of the appointing authority.

**9.19.02 Who can revoke the suspension order?**

**Rule 4(5)** (a) An order of suspension made or deemed to have been made shall continue to remain in force until it is modified or revoked by the authority competent to do so.

(b) Where a Government servant is suspended or deemed to have been suspended and any other disciplinary proceeding is commenced against him during the continuance of that suspension, the authority competent to place him under suspension may, for reasons to be recorded by it in writing, direct that the Government servant shall continue to be under suspension until the termination of all or any of such proceedings.

(c) An order of suspension made or deemed to have been made under this rule may at any time be modified or revoked by the authority which made or is deemed to have been made the order or by any authority to which that authority is subordinate.

(d) Provided that, where a criminal offence is registered against a Government Servant, the recommendation of the Suspension Review Committee constituted by the Government in this behalf, shall be obtained by the authority which has made or is deemed to have made the suspension order or by any authority to which that authority is subordinate, before revoking or modifying the order of suspension of such Government servant.

**9.20.01** Conjoint reading of rule 4(1)(d) and 4(5)(a) shall make it clear that an order of deemed suspension can be made and subsequently be modified or revoked by the appointing authority or any authority to which the appointing authority is subordinate. The Order of deemed suspension cannot be revoked by any authority lower in rank to that of the Appointing Authority.

**9.20.02 Duration of suspension period**

Conjoint reading of rule 4(5)(d) and 4(5)(a) shall make it clear that the period of suspension starts from the date of issue of the order of suspension and ends on the date of issue of order of its revocation.

**9.21 Authorities Competent to take various actions contemplated in the MCS (Discipline and Appeal) Rules, 1979**

**Note 1---TABLE given below is an illustration with respect to DFO, ACF, RFO, Forester and Forest Guard etc in Group A, B and C. but it applies to all employees corresponding to Group A or Group B or Group C or Group D, as the case may be**

**Note 2---- In respect of Forest Department:**

**(a) Heads of Office.---**1. Range Forest Officers, vide GR No. MSC-2011/CR-177/F-5 dated 11th August, 2011.

**[Annexure 9.01]**

2. Asst. Conservator of Forests, vide GR No. FDM-2013/CR-182/F-2 dated 3rd September, 2014.

**[Annexure 9.02]**

**(b) Regional Head of Department--** Deputy Conservator of Forests, Divisional Forest Officers, Sub-Devisional Forest Officers of independent Sub-Divisions and Forest Engineer vide GR No. MSC-2011/CR-177/F-5 dated 11th August, 2011.

**[Annexure 9.01]**

**(c) Heads of Department—**

1. Secretary to Government, CCFs (All), CFs (Social Forestry) (all), vide Finance Department Notification No. MIS-2015/CR-23/SEVA-6 dated 18th April, 2017, under rule 9(22) of the MCS (General Conditions of Services) Rules, 1981, as specified in Appendix II in consonance with rule 2(d) of the MCS (Discipline & Appeal) Rules, 1979.

2. PCCF (HoFF), CCF (Territorial) (all), CF (Social Forestry) (all), CCF and Field Director (Wild Life) (all) and CF and Field Director, Nawegaon-Nagzira Tiger Reserve, Gondia, vide Revenue and Forests Department GR No. FDM-2016/CR-330/F-2 dated 31st December, 2016]

**TABLE**

| Rank of the Delinquent Government Servant | Competent Authorities | | | | |
|---|---|---|---|---|---|
| | For Placing under suspension | For Revoking the suspension | For Instituting Disciplinary Proceedings (Rule 8 and 10) | For Imposing Minor Punishment [Rule 5(i) to 5(iv)] | For Imposing Major Punishment [Rule 5(v) to 5(ix)] |
| 1 | 2 | 3 | 4 | 5 | 6 |
| | The order of deemed suspension & corresponding revocation (if any) is issued by the Appointing Authority. Authority lower in rank to the Appointing Authority cannot issue such orders. [Rule 4(5)(c)] | | | | |
| DFO (Group A) | State Government or any authority empowered by the Governor [Rule 4(1)] OR CF Social Forestry, CCF, Field Director, PCCF (HoFF), Secretary to Government. As Disciplinary Authority by virtue of being Head of Department [Rule 6(2) r/w Rule 4(1)] | Corresponding same Authority in Col. 2 or by any authority to which such is subordinate [Rule 4(5)(c)] | Governor or any authority empowered by him [Rule 7(1) OR CF Social Forestry, CCF, Field Director, PCCF (HoFF), Secretary to Government. As Disciplinary Authority by virtue of being Head of Department [Rule 6 (2) r/w Rule 7(2)] | Corresponding Authority in Col. 4 [Rule 6(1)] | Governor [Rule 6(1)] |
| ACF (Group A) | State Government or any authority empowered by the Governor [Rule 4(1)] OR CF Social Forestry, CCF, Field Director, PCCF (HoFF), Secretary to Government. As Disciplinary Authority by virtue of being Head of Department [Rule 6(2) r/w Rule 4(1)] | Corresponding same Authority in Col. 2 or by any authority to which such is subordinate [Rule 4(5)(c)] | Governor or any authority empowered by him [Rule 7(1) OR CF Social Forestry, CCF, Field Director, PCCF (HoFF), Secretary to Government. As Disciplinary Authority by virtue of being Head of Department [Rule 6 (2) r/w Rule 7(2)] | Corresponding Authority in Col. 4 [Rule 6] | Governor [Rule 6(1)] |

| Rank of the Delinquent Government Servant | Competent Authorities | | | | |
|---|---|---|---|---|---|
| | For Placing under suspension | For Revoking the suspension | For Instituting Disciplinary Proceedings (Rule 8 and 10) | For Imposing Minor Punishment [Rule 5(I) to 5(iv)] | For Imposing Major Punishment [Rule 5(v) to 5(ix)] |
| 1 | 2 | 3 | 4 | 5 | 6 |
| RFO (Group B) | State Government or any authority empowered by the Governor [Rule 4(1)]<br>OR<br>CF Social Forestry, CCF, Field Director, PCCF (HoFF), Secretary to Government.<br>By virtue of being Head of Department [Rule 6(2) r/w Rule 4(1)]<br>OR<br>DCFs, DFO as Disciplinary Authority by virtue of being Regional Heads of Department [Rule 6(2) r/w Rule 4(1)] | Corresponding same Authority in Col. 2 or by any authority to which such is subordinate [Rule 4(5)(c)] | Governor [Rule 6(1)]<br>OR<br>CF Social Forestry, CCF, Field Director, PCCF (HoFF), Secretary to Government.<br>As Disciplinary Authority by virtue of being Head of Department [Rule 6(2) r/w Rule 7(2)]<br>OR<br>DCFs and DFOs As Disciplinary Authority by virtue of being Regional Head of Department [Rule 6(2) r/w Rule 7(2)] | Corresponding Authority in Col. 4 [Rule 6] | Governor<br>Rule 6(1) |
| Foresters Group C | State Government or any authority empowered by the Governor [Rule 4(1)]<br>OR<br>CF Social Forestry, CCF By virtue of being Appointing Authority and any authority to which they are subordinate [Rule Rule 4(1)]<br>OR<br>DCFs, DFO as Disciplinary Authorities by virtue of being Regional Heads of Department [Rule 6(2) r/w Rule 2(c) and Rule 4(1)]<br>OR<br>ACFs & RFOs AsDisciplinary Authority by virtue of being Heads of Officers [Rule 6(2) r/w Rule 2(e) and Rule 4(1)] | Corresponding same Authority in Col. 2 or by any authority to which such is subordinate [Rule 4(5)(c)] | Governor [Rule 6(1)]<br>OR<br>CF Social Forestry, CCF, Field Director, PCCF (HoFF), Secretary to Government.<br>As Disciplinary Authority by virtue of being Head of Department [Rule 6(2) r/w Rule 7(2)]<br>OR<br>DCFs and DFOs As Disciplinary Authority by virtue of being Regional Head of Department [Rule 6(2) r/w Rule 7(2)]<br>OR<br>ACFs and RFOs As Disciplinary Authority by virtue of being Heads of Office [Rule 6(2) r/w Rule 2(e) and Rule 7(2)] | Corresponding Authority in Col. 4 [Rule 6] | Governor<br>Rule 6(1)<br>OR<br>CF Social Forestry, CCFs as Appointing Authority [Rule 6(2)] |

| Rank of the Delinquent Government Servant | Competent Authorities | | | | |
|---|---|---|---|---|---|
| | For Placing under suspension | For Revoking the suspension | For Instituting Disciplinary Proceedings (Rule 8 and 10) | For Imposing Minor Punishment [Rule 5(I) to 5(iv)] | For Imposing Major Punishment [Rule 5(v) to 5(ix)] |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Forest Guards Group C | State Government or any authority empowered by the Governor [Rule 4(1)]<br>OR<br>DCFs<br>By virtue of being Appointing Authority and any authority to which they are subordinate [Rule Rule 4(1)]<br>OR<br>ACFs and RFOs As Disciplinary Authority by virtue of being Heads of Officers [Rule 6(2) r/w Rule 2(e) and Rule 4(1)] | Corresponding same Authority in Col. 2 or by any authority to which such is subordinate [Rule 4(5)(c)] | Governor [Rule 6(1)]<br>OR<br>CF Social Forestry, CCF, Field Director and PCCF (HoFF), Secretary to Government.<br>As Disciplinary Authority by virtue of being Head of Department [Rule 6(2) r/w Rule 7(2)]<br>OR<br>DCFs and DFOs As Appointing [Rule 6(2) r/w Rule 7(2)]<br>OR<br>ACFs and RFOs As Disciplinary Authority by virtue of being Heads of Office [Rule 6(2) r/w Rule 2(e) and Rule 7(2)] | Corresponding Authority in Col. 4 [Rule 6] | Governor<br>Rule 6(1)<br>OR<br>DCFs as Appointing Authority [Rule 6(2)] |
| Group D | RFOs and ACFs as Disciplinary Authority by virtue of being Heads of Offices [Rule 6(2) r/w Rule 2(e) and Rule 4(1)<br>OR<br>DCFs as Appointing Authority or any authority to which they are subordinate [Rule 4(1)] | Corresponding same Authority in Col. 2 or by any authority to which such is subordinate [Rule 4(5)(c)] | Governor [Rule 7(1)]<br>OR<br>CCFs, CF Social Forestry, Field Director, PCCF (HoFF) as Disciplinary Authority by virtue of being Heads of Department [Rule 6(2) r/w Rule 7(1)<br>OR<br>DCFs as Disciplinary Authority [Rule 7(2) r/w Rule 6(2)]<br>RFOs and ACFs as Disciplinary Authority by virtue of being Heads of Offices [Rule 7(2) r/w Rule 2(e) and Rule 6(2)] | Corresponding Authority in Col. 4 [Rule 6] | Governor<br>Rule 6(1)<br>OR<br>DCFs as Appointing Authority [Rule 6(2)] |

## 9.22 Mandatory Actions and Procedures related to suspension
## The MCS (Joining Time, Foreign Service and Payments During Suspension, Dismissal and Removal) Rules, 1981

**Rule 67.** a) Leave may not be granted to a Government Servant under suspension.
b) Orders for subsistence allowance should be issued. Under Rule 68 it has to be issued by the Appointing Authority.
c) What is to be deducted and what not, is specified in Rule 69. The DDOs and other concerned authorities must scrupulously follow these rules.

## 9.23 How to decide the suspension period

**9.23.01** The period of suspension starts from the date of issue of the order of suspension and ends on the date of issue of order of its revocation. Suspension is not a penalty (as it is not listed in rule 5) and therefore it is not lawful to decide the period of suspension as 'suspension period', as a matter of routine. The provisions for deciding the period under suspension are contained in the Maharashtra Civil Services (Joining Time, Foreign Service and Payments During Suspension, Dismissal and Removal) Rules, 1981, Rule 72 stipulates for deciding following two things—
(a) pay and allowances to be paid to the Government servant for the period of suspension ending with reinstatement or the date of his retirement on superannuation, as the case may be; and
(b) whether or not the said period shall be treated as a period spent on duty.

**9.23.02** **Rule 72(2) In case, a Government Servant dies before the conclusion of Disciplinary Proceedings or Court Proceedings--**The period between the date of suspension and the date of death shall be treated as duty for all purposes and his family shall be paid the full pay and allowances for that period to which he would have entitled had he not been suspended, subject to adjustment in respect of subsistence allowance already paid.

**9.23.03.** **Rule 72(3)--** Where the authority competent to order reinstatement is of the opinion that the suspension was wholly unjustified, the Government servant shall, subject to the provision of sub-rule (8), be paid the full pay and allowances to which he would have been entitled, had he not been suspended.
Provided that where such authority is of the opinion that the termination of the proceedings instituted against the Government servant had been delayed due to reasons directly attributable to the Government servant, it may, after giving him an opportunity to make his representation within 60 days from the date on which the communication in this regard is served on him and after considering the representation, if any, submitted by him, direct, for reasons to be recorded in writing, that the Government servant shall be paid for the period of such delay only such amount (not being the whole) of such pay and allowances as it may determine.

**9.23.04** **Rule 72(4)--** In a case falling under sub-rule (3) the period of suspension shall be treated as a period spent on duty for all purposes.

**9.23.05** **Rule 72 (5)--** In cases other than those falling under sub-rules (2) and (3) the Government servant shall, subject to the provisions of sub-rules (8) and (9), be paid such amount (not being the whole) of the pay and allowances to which he would have been entitled had he not been suspended, as the competent authority may determine, after giving notice to the Government servant of the quantum proposed and after considering the representation, if any, submitted by him in that connection within such period which in no case shall exceed 60 days from the date on which the notice has been served as may be specified in the notice.

**9.23.06** **Rule 72(6)---** Where suspension is revoked pending finalization of the disciplinary or the Court proceeding, any order passed under sub-rule (1) before the conclusion of the proceedings against the Government servant, shall be reviewed on its own motion after the conclusion of the proceedings by the authority mentioned in sub-rule (1) who shall make an order according to the provisions of sub-rule (3) or sub-rule (5), as the case may be.

**9.23.07** **Rule 72(7)--** In a case falling under sub-rule (5) the period of suspension shall not be treated as a period spent on duty, unless the competent authority specifically directs that it shall be so treated for any specified purpose.

Provided that if the Government servant so desires, such authority may order that the period of suspension shall be converted into leave of any kind due and admissible to the Government Servant.

Note– The order of the competent authority under the preceding proviso shall be absolute and no higher sanction shall be necessary for the grant of—

(a) Extraordinary leave in excess of 3 months in the case of temporary government servant; and

(b) Leave of any kind in excess of five years in the case of permanent government servant.

**9.23.08** **Rule 72(8)--** The payment of allowances under sub-rule (2), (3) or (5) shall be subject to all other conditions under which such allowances are admissible.

**9.23.09** **Rule 72(9)---** The amount determined under the proviso to sub-rule (3) or (5) shall not be less than the subsistence allowance and other allowances admissible under rule 68.

## 9.24 Common Proceedings [Rule 12 of the MCS (Discipline and Appeal) Rules, 1979]

**(a) Rule 12 (1).** Where two or more Government servants are concerned in any case, the Governor or any other authority competent to impose the penalty of dismissal from service on all such Government servants may make an order directing that disciplinary action against all of them may be taken in common proceedings.

**(b) Rule 12 (2).** Where the authorities competent to impose the penalty of dismissal on such Government Servants are different, an order for taking disciplinary action in a common proceeding may be made by the highest of such authorities with the consent of others.

**(c)Rule 12 (3).** Every order for taking disciplinary action in a common proceeding shall specify—

(i) the authority which may function as the disciplinary authority for the purpose of such common proceeding;

(ii) The penalties specified in rule 5 which such disciplinary authority shall be competent to impose; and

(iii) Whether the procedure laid down in rule 8 and rule 9 or rule 10 shall be followed in the proceeding.

**9.25** Many a times, it is not reasonably practicable to hold an inquiry in the manners presecribed in the MCS (Discipline and Appeal) Rules, 1979. **Rule 13** provides for special procedure in certain cases and is reproduced as under.—

**Rule 13. Special procedure in certain cases.**— Notwithstanding anything contained in rules 8 to 12 of these rules—

(i) Where any penalty is imposed on a Government servant on the ground of conduct which has led to his conviction on a criminal charge, or

(ii) Where the disciplinary authority is satisfied for reasons to be recorded by it in writing that it is not reasonably practicable to hold an inquiry in the manner provided in these rules, or

(iii) Where the Governor is satisfied that in the interest of the security of the State, it is not expedient to hold any inquiry in the manner provided in these rules, the disciplinary authority may consider the circumstances of the case and make such orders thereon as it deems fit;

(iv) Disciplinary proceedings come to an end immediately on the death of the delinquent Government servant. No disciplinary proceedings under these rules, can therefore, be continued after the death of the concerned Government servant.

Provided that, the Government servant may be given an opportunity of making representation on the penalty proposed to be imposed before any order is made in a case under clause (i);

Provided further that, the Commission shall be consulted where such consultation is necessary before any orders are made in any case under this rule.

**9.26 Rule 26.—Service of orders, notices, etc.**

Every order, notice and other process made or issued under these rules shall be served in person on the Government servant concerned or communicated to him by registered post.

**9.27. Appellate Authorities [Rule 18 of the MCS (Discipline and Appeal) Rules, 1979]**

| Government Servant | Appellate Authorities |
|---|---|
| Member of Group A or B | (a) Government, against the orders passed by the authorities subordinate to Government imposing penalties on him; or<br>(b) The Governor, against the orders passed by the Government or any authority not subordinate to Government imposing penalties on him. |
| Member of Group C or D | Immediate superior of the Officer imposing a penalty upon him under rule 5 of these rules and no further appeal shall be admissible to him. |
| In case of Common Proceeding | The authority to which the authority functioning as the disciplinary authority for the purpose of that proceeding is immediately subordinate |
| Where the person who made the order appealed against becomes, by virtue of his subsequent appointment or otherwise the appellate authority, the appeal shall lie to the authority to which such person is immediately subordinate | |

**9.28. Exemption from consultation with the MPSC.**

**The MPSC (Exemption from Consultation) Regulations, 1965.**

- Notified on 8th October, 1965 by the Governor under Article 320(3) of the Constitution.
- Deemed to have come into force from 1st May 1960 (Formation of Maharashtra State).
- **Regulation 7- Consultation not necessary in regard to making of any order in disciplinary matter—**
  - (a) Before the competent authority passes an original order;
    - i) of censure,
    - ii) withholding increments or promotion (including stoppage of an efficiency bar), or
    - iii) of suspension, and
  - (b) Where it is proposed to impose any other penalty, until the case is ready for final decision,

(c) by Government on appeal from or a memorial against, an order of suspension, pending inquiry into charges against the person suspended.

**9.29** Rejecting a memorial or petition in any such disciplinary matter, where the memorialist or petitioner has or had a right of appeal against the order which is the subject of the memorial or petition. The procedures to be followed for execution of MCS (D&A) Rules, are covered under the manual of Departmental Inquiry.

**9.30 Guiding principles for preparing Chargesheet to institute disciplinary proceedings.**

(a) A Chargesheet contains four parts—
**Annexure 1**– Title of Charges
**Annexure 2**—Details under each head of Charges
**Annexure 3---** List of Documents on which the Charges are based
**Annexure 4**– List of witnesses (if any)

(b) The Charge sheet should always be drafted addressing the Government servant in the third form.

**(c) Charges should be specific—**

(i) They should spell out in unambiguous terms as to what omissions and commissions of the government servant attract charges against him.

(ii) Each charge should indicate that the government servant has committed misconduct by his acts of omission or commission.

(iii) Each Document referred in the charges should be the part of Annexure-3 by clearly indicating the corresponding serial number used in the body of charges.

(iv) Each document which is relied in Annexure 3 should have reasonable connection with the charge leveled.

(v) The Disciplinary Authority must ensure to retain with itself, the original copies of the documents relied upon in the chargesheet.

(vi) The Disciplinary Authority must ensure that the documents relied upon in Annexure 3 in the Charge sheet, which are served to the delinquent, are duly authenticated.

(vii) The Disciplinary Authority or the authority instituting the disciplinary proceedings, must keep the acknowledgement on the case file as a proof of serving it to the delinquent.

(viii) Witnesses, who are not relevant to the facts of the case must not be included in Annexure 4.

(ix) Each witness should be indicated with the corresponding charge in Annexure 4.

**9.31 Guiding Principles for drafting the Order**

a. The order should mention the background and charges. If the charge sheet is properly drafted, then the background can be extracted from it only.

b. If the order is being passed without the inquiry, then after narrating the charges, the submissions made by the delinquent in his defense statement must clearly be mentioned.

c. If the orders are passed on the basis of Inquiry Report, then after the narration on defense, the findings of the Inquiry Officers should clearly be narrated.

d. The copy of the Inquiry Report has already been furnished to the Government Servant. His defense on the findings must be clearly narrated.

e. The Order must incorporate the analysis of the case in totality, based on the charges, the defense of the delinquent on the charges, findings of the Enquiry Officer (if applicable) and the submissions of delinquent on the findings in the Enquiry Report. Each and Every Charge must be dealt in this manner.

f. Clear mention must be recorded as to whether each of the charge is proved, disproved or not proved .

g. If the charges are proved, and if it is intended to impose punishment on the delinquent, the quantum of punishment must be in commensurate with the misconduct of the government servant. The order should have a definitive comment on the quantum of punishment.

h. As a part of fair play and natural justice, the order must contain a formal line indicating the Appellate Authority before which the Government Servant may prefer his appeal.

i. Order must bear the name, signature, official seal and date at the end. Moreover, it should be affixed with the official seal and initials of the issuing authority on each of its pages.

**9.32** It is essential that the Authorities exercising powers conferred to them under the Maharashtra Civil Services (Discipline and Appeal) Rules, 1979 must be conversant with the procedural part, covered in the Manual of Departmental Inquiry.

**9.33 Provisions under the Employee's Compensation Act, 1923**

Earlier known as the Workmen's Compensation Act, 1923, its title has been amended in the year 2009 as per the present Title. This is an Act to provide for the payment of certain classes of employers to their employees of compensation for injury by accident. It extends to whole of India and is in force since 1st July, 1924. Some of the provisions pertaining to Forest Department are reproduced as under—

**Definitions—**

**Section 2(1)(c)—** **"Compensation"** means compensation as provided for by this Act.

**Section 2(2)(dd)—** **"employee"** means a person, who is---

(i) --------

(ii) ---------

(iii) employed in any such capacity as is specified in Schedule II, whether the contract of employment was made before or after the passing of this Act and whether such contract is expressed or implied, oral or in writing, but does not include any person working in the capacity of a member of the Armed Forces of the Union and any reference to any employee who has been injured shall, where the employee is dead, include a reference to his dependents or any of them.

Note—sub-clause (iii) covers persons specified in Schedule II of the Act, whether the contract of employment is expressed or implied, oral or in writing. Some of the persons specified in Schedule II of the Act, in respect of whom the provisions of this Act may be applicable are reproduced below. This includes any person who is-

(viii) employed in construction, maintenance, repair or demolition of—

(a) any building which is designed to be or is or has been more than one storey in height above the ground or twelve feet or more from the ground level to the apex of the roof; or

(b) any dam or embankment which is twelve feet or more in height from its lowest to its highest point.

(xxiii) employed in the tapping of palm-trees or felling or logging of trees, or the transport of timber by inland waters, or the control or extinguishing forest fires.

(xxiv) employed in operations for the catching or hunting of elephants or other wild animals.

(xxix) employed in horticultural operations, forestry, bee-keeping or farming by tractors or other contrivances driven by steam or other mechanical power or by electricity.

(xxxiv) employed in any employment which requires handling of snakes for the purpose of extraction of venom or for the purpose of looking after snakes or handling any other poisonous animal or insect.

(xl) employed in cleaning of jungles or reclaiming land or ponds.

(xli) employed in cultivation of land or rearing and maintenance of live-stock or forest operations or fishing.

(xliv) employed in spraying and dusting of insecticides or pesticides in agricultural operations or plantations.

**Section 2(1)(e)---** **"employer"** includes any body of persons whether incorporated or not and any managing agent of an employer and the legal representative of a deceased employer, and, when the services of a employee are temporarily lent or let on hire

to another person by the person with whom the employee has entered into a contract of service or apprenticeship, means such other person while the employee is working for him.

**Note**—The definition of the term, 'employer' is inclusive.

**Section 2(1)(k)—** **"partial disablement"** means, where the disablement is of a temporary nature, such disablement as reduces the earning capacity of a employee in any employment in which he was engaged at the time of the accident resulting in the disablement, and, where the disablement is of a permanent nature, such disablement as reduces his earning capacity in every employment which he was capable of undertaking at that time:
Provided that every injury specified in Part II of Schedule I shall be deemed to result in permanent partial disablement.

**Section 2(1)(l)—** **"total disablement"** means such disablement, whether of a temporary or permanent nature, as incapacitates a employee for all work which he was capable of performing at the time of the accident resulting in such disablement:
Provided that permanent total disablement shall be deemed to result from every injury in Part I of Schedule I or from any combination of injuries specified in Part II thereof where the aggregate percentage of the loss of earning capacity, as specified in the said Part II against those injuries amounts to one hundred percent or more.

Schedule I comprises of two Parts. Part I has the list of injuries deemed to result in permanent total disablement and the percentage of loss of earning capacity. Part II covers the injuries deemed to result in permanent partial disablement. Schedule III covers the List of occupational diseases.

**Section 2(1)(m)—** **"wages"** includes any privilege or benefit which is capable of being estimated in money, other than a travelling allowance or the value of any travelling concession or a contribution paid by the employer of a employee towards any pension or provident fund or a sum paid to a employee to cover any special expenses entailed on him by the nature of his employment.

**9.34** Section 3 of the Act mandates the Employer's liability for compensation, subject to certain exceptions mentioned therein. Section 4 prescribes the amount of compensation in case of (a) death resulting due to the injury, (b) permanent total disablement resulting from the injury and (c) permanent partial disablement results from the injury. Schedule IV gives the Factors for working out lump sum equivalent of compensation amount in case of permanent disablement and death. Schedule Section 5 covers the method of calculating wages and section 8 deals in the manner of distribution of compensation. Section 18A is the penalty clause.

**9.35** Provisions of this Act is applicable to all government servants, who are covered in the categories indicated above, irrespective of the fact as to whether they are regular employees or engaged as seasonal laboureres on daily wages or under the Employment Guarantee Scheme under the provisions contained in the Maharashtra Employment Guarantee Act, 1977. Officials, who are entrusted with the responsibilities of employer within the meaning of this Act must ensure the implementation of its provisions in consultation with the Government Pleader or the appropriate Legal Practitioner. The procedural part is covered under the Workmen's Compensation Rules, 1924.

**9.36 Central Administrative Tribunal and Maharashtra Administrative Tribunal**

Provisions related to Tribunals are dealt in PART XIV-A of the Constitution, inserted through the forty second Amendment. Tribunals have been classified into two categories, namely, Administrative Tribunals and Tribunals for other matters in Articles 323-A and 323-B respectively. Article 323-A, dealing with the service matters is reproduced as under—

**Article 323-A Administrative Tribunals.**—(1) Parliament, may, by law, provide for the adjudication or trial by administrative tribunals of disputes and complaints with respect to recruitment and conditions of service of persons appointed to public services and posts in connections with the affairs of the Union or of any State or of any local or other authority within the territory of India or under the control of the Government of India or of any corporation owned or controlled by Government.

**9.36.01** **The Administrative Tribunals Act, 1985**—Thus, to give effect to the provisions contained in Article 323-A, the Parliament has enacted the Administrative Tribunals Act, 1985, which received the assent of the President on 27th February, 1985. Paragraph 2 and 3 of the Statement of Objects and Reasons are reproduced as under---

2. The Bill seeks to give effect to the aforesaid constitutional provision by providing for the establishment of an Administrative Tribunal for the Union and a separate Administrative Tribunal for a State or a Joint Administrative Tribunal for two or more States. The Bill also provides for—
   (a) the jurisdiction, powers (including the power to punish for contempt) and authority which may be exercised by each Tribunal;
   (b) the procedure (including provision as to limitation and rules of evidence) to be followed by the State Tribunals;
   (c) exclusion of jurisdiction of all Courts, except that of the Supreme Cort under article 136 of the Constitution relating to service matters;
   (d) the transfer of each Administrative Tribunal of any suit or other proceedings pending before any Court or other authority immediately before the establishment of such Tribunal as would have been within the jurisdiction of such Tribunal if the causes of action on which such suits or proceedings are based had arisen after such establishment.
3. The establishment of Administrative Tribunal under the aforesaid provision of the Constitution has become necessary since a large number of cases relating to service matters are pending before the various Courts. It is expected that the setting up of such Administrative Tribunals to deal exclusively with service matters would go a long way in not only reducing the burden of various Courts and thereby giving them more time to deal with other cases expeditiously but would also provide to persons covered by the Administrative Tribunals speedy relief in respect of their grievances.

**9.36.02** In accordance with the provisions of the Administrative Tribunals Act, 1985, the Central Administrative Tribunal and the Maharashtra Administrative Tribunal have been set up in respect of members of Central Services including All India Services and members of State Services respectively.

**9.36.03** Section 19 of the Administrative Tribunals Act, 1985 deals with the manner in which the Applications shall be submitted to the Tribunals. Section 21 prescribes the period of limitation for admission of an Application. Section 20 stipulates that Tribunals shall not admit Applications unless other remedies exhausted. It is reproduced as under—

**Section 20 Applications not to be admitted unless other remedies exhausted.**

(1) A Tribunal shall not ordinarily admit an application unless it is satisfied that the applicant had availed of all the remedies available to him under relevant service rules as to redressal of grievances.

(2) For the purposes of sub-section (1), a person shall be deemed to have availed of all the remedies available to him under the relevant service rules as to redressal of grievances,--
   (a) if a final order has been made by the Government or other authority or officer or other person competent to pass such order under such rules, rejecting any appeal preferred or representation made by such person in connection with the grievance; or

(b) where no final order has been made by the Government or other authority or officer or other person competent to pass such order with regard to the appeal preferred or representation made by such person, if a period of six months from the date on which such appeal was preferred or representation was made has expired.

(3) For the purposes of sub-sections (1) and (2), any remedy available to an appellant by way of submission of a memorial to the President or to the Governor of a State or to any other functionary shall not be deemed to be one of the remedies which are available unless the applicant had elected to submit such memorial.

## 9.37 The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

With the policy of reservation for female candidates, the percentage of women Government servants has increased over last few years. Apart from this, the women work force is also engaged on forestry works of seasonal basis. It is therefore important for all concerned to understand the provisions of this Act, which provides protection against sexual harassment of women at workplace and for the prevention and redressal of complaints of sexual harassment and for matters connected therewith or incidental thereto. It received the assent of the President on 22nd April, 2013. The Central Government appointed the 9th day of December, 2013 as the date on which the provisions of the said Act came into force. The Preamble of the Act is reproduced as under----

> WHEREAS sexual harassment results in violation of the fundamental rights of a woman to equality under articles 14 and 15 of the Constitution of India and her right to life and to live with dignity under article 21 of the Constitution and right to practice any profession or to carry on any occupation, trade or business with includes a right to a safe environment free from sexual harassment;
> AND WHEREAS the protection against sexual harassment and the right to work with dignity are universally recognised human rights by international conventions and instruments such as Convention on the Elimination of all Forms of Discrimination against Women, which has been ratified on the 25th June, 1993 by the Government of India;
> AND WHEREAS it is expedient to make provisions for giving effect to the said Convention for protection of women against sexual harassment at workplace.

### 9.37.01 Some of the definitions under section 2 of the Act

(a) "aggrieved woman" means—
  (i) in relation to a workplace, a woman, of any age whether employed or not, who alleges to have been subjected to any act of sexual harassment by the respondent;
  (ii) in relation to dwelling place or house, a woman of any age who is employed in such a dwelling place or house;

(b) "appropriate Government" means—
  (i) in relation to a workplace which is established, owned, controlled or wholly or substantially financed by funds provided directly or indirectly—
    (A) by the Central Government or the Union territory administration, the Central Government;
    (B) by the State Government, the State Government;
  (ii) in relation to any workplace not covered under sub-clause (i) and falling within its territory, the State Government;

(c) "Chairperson" means the Chairperson of the Local Complaints Committee nominated under sub-section (1) of section 7;

(d) "District Officer" means on officer notified under section 5;

(e) "domestic worker" means a woman who is employed to do the household work in any household for remuneration whether in cash or kind, either directly or through any agency on a temporary, permanent, part time or full time basis, but does not include any member of the family of the employer;

(f) "employee" means a person employed at a workplace for any work on regular, temporary, adhoc or daily wage basis, either directly or through an agent, including a contractor, with or, without the knowledge of the principal employer, whether for remuneration or not, or working on a voluntary basis or otherwise, whether the terms of employment are express or implied and includes a co-worker, a contract worker, probationer, trainee, apprentice or called by any other such name;

(g) "employer" means—

(i) in relation to any department, organisation, undertaking, establishment, enterprise, institution, office, branch or unit of the appropriate Government or a local authority, the head of that department, organisation, undertaking, establishment, enterprise, institution, office, branch or unit or such other officer as the appropriate Government or the local authority, as the case may be, may by an order specify in this behalf;

(ii) in any workplace not covered under sub-clause (i), any person responsible for the management, supervision and control of the workplace.

Explanation.—For the purposes of this sub-clause "management" includes the person or board or committee responsible for formulation and administration of policies for such organisation;

(iii) in relation to workplace covered under sub-clauses (i) and (ii), the person discharging contractual obligations with respect to his or her employees;

(iv) in relation to a dwelling place or house, a person or a household who employs or benefits from the employment of domestic worker, irrespective of the number, time period or type of such worker employed, or the nature of the employment or activities performed by the domestic worker;

(h) "Internal Committee" means an Internal Complaints Committee constituted under section 4;

(i) "Local Committee" means the Local Complaints Committee constituted under section 6;

(j) "Member" means a Member of the Internal Committee or the Local Committee, as the case may be;

(l) "Presiding Officer" means the Presiding Officer of the Internal Complaints Committee nominated under sub-section (2) of section 4;

(m) "respondent' means a person against whom the aggrieved woman has made a complaint under section 9;

(n) "sexual harassment" includes any one or more of the following unwelcome acts or behavior (whether directly or by implication) namely:—

(i) physical contact and advances; or

(ii) a demand or request for sexual favours; or

(iii) making sexually coloured remarks; or

(iv) showing pornography; or

(v) any other unwelcome physical, verbal or non-verbal conduct of sexual nature;

(o) "workplace" includes—

(i) any department, organisation, undertaking, establishment, enterprise, institution, office, branch or unit which is established, owned, controlled or wholly or substantially financed by funds provided directly or indirectly by the appropriate Government or the local authority or a Government company or a corporation or a co-operative society;

(ii) any private sector organisation or a private venture, undertaking, enterprise, institution, establishment, society, trust, non-governmental organisation, unit or service provider carrying on commercial, professional, vocational, educational, entertainmental, industrial, health services or financial activities including production, supply, sale, distribution or service;

(iii) hospitals or nursing homes;
(iv) any sports institute, stadium, sports complex or competition or games venue, whether residential or not used for training, sports or other activities relating thereto;
(v) any place visited by the employee arising out of or during the course of employment including transportation by the employer for undertaking such journey;
(vi) a dwelling place or a house;

(p) "unorganised sector" in relation to a workplace means an enterprise owned by individuals or self-employed workers and engaged in the production or sale of goods or providing service of any kind whatsoever, and where the enterprise employs workers, the number of such workers is less than ten.

**9.37.02 Section 3 Prevention of sexual harassment.**

(1) No woman shall be subjected to sexual harassment at any workplace.
(2) The following circumstances, among other circumstances, if it occurs, or is present in relation to or connected with any act or behavior of sexual harassment may amount to sexual harassment:—
(i) implied or explicit promise of preferential treatment in her employment; or
(ii) implied or explicit threat of detrimental treatment in her employment ; or
(iii) implied or explicit threat about her present or future employment status; or
(iv) interference with her work or creating an intimidating or offensive or hostile work environment for her; or
(v) humiliating treatment likely to affect her health or safety.

**9.37.03** Chapters II and III have provisions related to constitution and composition of the Internal Complaints Committee and the Local Complaints Committee. Chapter IV deals with the procedure related to the complaint that may be filed by the aggrieved woman, the Conciliation by the Internal Committee or the Local Committee before initiating an inquiry in respect of the Complaint. Section 11 of Chapter IV relates to the manner or inquiry and is reproduced as under---

**Section 11. Inquiry into complaint.**

(1) Subject to the provisions of section 10, the Internal Committee or the Local Committee, as the case may be, shall, where the respondent is an employee, proceed to make inquiry into the complaint in accordance with the provisions of the service rules applicable to the respondent and where no such rules exist, in such manner as may be prescribed or in case of a domestic worker, the Local Committee shall, if prima facie case exist, forward the complaint to the police, within a period of seven days for registering the case under section 509 of the Indian Penal Code (45 of 1860), and any other relevant provisions of the said Code where applicable:
Provided that where the aggrieved woman informs the Internal Committee or the Local Committee, as the case may be, that any term or condition of the settlement arrived at under sub-section (2) of section 10 has not been complied with by the respondent, the Internal Committee or the Local Committee shall proceed to make an inquiry into the complaint or, as the case may be, forward the complaint to the police:
Provided further that where both the parties are employees, the parties shall, during the course of inquiry, be given an opportunity of being heard and a copy of the findings shall be made available to both the parties enabling them to make representation against the findings before the Committee.

(2) Notwithstanding anything contained in section 509 of the Indian Penal Code (45 of 1860), the court may, when the respondent is convicted of the offence, order payment of such sums as it may consider appropriate, to the aggrieved woman by the respondent, having regard to the provisions of section 15.

(3) For the purpose of making an inquiry under sub-section (1), the Internal Committee or the Local Committee, as the case may be, shall have the same powers as are vested in a Civil Court under the Code of Civil Procedure, 1908 (5 of 1908) when trying a suit in respect of the following matters, namely:—
   (a) summoning and enforcing the attendance of any person and examining him on oath;
   (b) requiring the discovery and production of documents; and
   (c) any other matter which may be prescribed.

(4) The inquiry under sub-section (1) shall be completed within a period of ninety days.

### 9.37.04 Inquiry into Complaint

Chapter V has the provisions related to inquiry and subsequent proceedings, consequences of malicious complaint and false evidence. For better understanding, these provisions are reproduced as under—

**Section 12. Action during pendency of inquiry.**

(1) During the pendency of an inquiry on a written request made by the aggrieved woman, the Internal Committee or the local Committee, as the case may be, may recommend to the employer to—
   (a) transfer the aggrieved woman or the respondent to any other workplace; or
   (b) grant leave to the aggrieved woman up to a period of three months; or
   (c) grant such other relief to the aggrieved woman a may be prescribed.

(2) The leave granted to the aggrieved woman under this section shall be in addition to the leave she would be otherwise entitled.

(3) On the recommendation of the Internal Committee or the Local Committee, as the case may be, under sub-section (1), the employer shall implement the recommendations made under sub-section (1) and send the report of such implementation to the Internal Committee or the Local Committee, as the case may be.

**Section 13. Inquiry report.**

(1) On the completion of an inquiry under this Act, the Internal Committee or the Local Committee, as the case may be, shall provide a report of its findings to the employer, or as the case may be, the District Officer within a period of ten days from the date of completion of the inquiry and such report be made available to the concerned parties.

(2) Where the Internal Committee or the Local Committee, as the case may be, arrives at the conclusion that the allegation against the respondent has not been proved, it shall recommend to the employer and the District Officer that no action is required to be taken in the matter.

(3) Where the Internal Committee or the Local Committee, as the case may be, arrives at the conclusion that the allegation against the respondent has been proved, it shall recommend to the employer or the District Officer, as the case may be—
   (i) to take action for sexual harassment as a misconduct in accordance with the provisions of the service rules applicable to the respondent or where no such service rules have been made, in such manner as may be prescribed;
   (ii) to deduct, notwithstanding anything in the service rules applicable to the respondent, from the salary or wages of the respondent such sum as it may consider appropriate to be paid to the aggrieved woman or to her legal heirs, as it may determine, in accordance with the provisions of section 15:
   Provided that in case the employer is unable to make such deduction from the salary of the respondent due to his being absent from duty or cessation of employment it may direct to the respondent to pay such sum to the aggrieved woman:

Provided further that in case the respondent fails to pay the sum referred to in clause (ii), the Internal Committee or as, the case may be, the Local Committee may forward the order for recovery of the sum as an arrear of land revenue to the concerned District Officer.

(4) The employer or the District Officer shall act upon the recommendation within sixty days of its receipt by him.

**Section 14. Punishment for false or malicious complaint and false evidence.**

(1) Where the Internal Committee or the Local Committee, as the case may be, arrives at a conclusion that the allegation against the respondent is malicious or the aggrieved woman or any other person making the complaint has made the complaint knowing it to be false or the aggrieved woman or any other person making the complaint has produced any forged or misleading document, it may recommend to the employer or the District Officer, as the case may be, to take action against the woman or the person who has made the complaint under sub-section (1) or sub-section (2) of section 9, as the case may be, in accordance with the provisions of the service rules applicable to her or him or where no such service rules exist, in such manner as may be prescribed:

Provided that a mere inability to substantiate a complaint or provide adequate proof need not attract action against the complainant under this section:

Provided further that the malicious intent on part of the complainant shall be established after an inquiry in accordance with the procedure prescribed, before any action is recommended.

(2) Where the Internal Committee or the Local Committee, as the case may be, arrives at a conclusion that during the inquiry any witness has given false evidence or produced any forged or misleading document, it may recommend to the employer of the witness or the District Officer, as the case may be, to take action in accordance with the provisions of the service rules applicable to the said witness or where no such service rules exist, in such manner as may be prescribed.

**Section 16. Prohibition of publication or making known contents of complaint and inquiry proceedings.**

Notwithstanding anything contained in the Right to Information Act, 2005 (22 of 2005), the contents of the complaint made under section 9, the identity and addresses of the aggrieved woman, respondent and witnesses, any information relating to conciliation and inquiry proceedings, recommendations of the Internal Committee or the Local Committee, as the case may be, and the action taken by the employer or the District Officer under the provisions of this Act shall not be published, communicated or made known to the public, press and media in any manner:

Provided that information may be disseminated regarding the justice secured to any vicitim of sexual harassment under this Act without disclosing the name, address, identity or any other particulars calculated to lead to the identification of the aggrieved woman and witnesses.

**Section 17. Penalty for publication or making known contents of complaint and inquiry proceedings.**

Where any person entrusted with the duty to handle or deal with the complaint, inquiry or any recommendations or action to be taken under the provisions of this Act, contravenes the provisions of section 16, he shall be liable for penalty in accordance with the provisions of the service rules applicable to the said person or where no such service rules exist, in such manner as may be prescribed.

**Section 18. Appeal.**

(1) Any person aggrieved from the recommendations made under sub-section (2) of section 13 or under clause (i) or clause (ii) of sub-section (3) of section 13 or sub-section (1) or sub-section (2) of section 14 or section 17 or non-implementation of such recommendations may prefer an appeal to the court or tribunal in accordance with the provisions of the service rules applicable to

the said person or where no such service rules exist then, without prejudice to provisions contained in any other law for the time being in force, the person aggrieved may prefer an appeal in such manner as may be prescribed.

(2) The appeal under sub-section (1) shall be preferred within a period of ninety days of the recommendations.

### 9.37.05 Duties of Employer

Chapter VI mandates the duties of the Employer and is reproduced as under—

**Section 19. Duties of employer.**— Every employer shall—

(a) provide a safe working environment at the workplace with shall include safety from the persons coming into contact at the workplace;

(b) display at any conspicuous place in the workplace, the penal consequences of sexual harassments; and the order constituting, the Internal Committee under sub-section (1) of section 4;

(c) organise workshops and awareness programmes at regular intervals for sensitising the employees with the provisions of the Act and orientation programmes for the members of the Internal Committee in the manner as may be prescribed;

(d) provide necessary facilities to the Internal Committee or the Local Committee, as the case may be, for dealing with the complaint and conducting an inquiry;

(e) assist in securing the attendance of respondent and witnesses before the Internal Committee or the Local Committee, as the case may be;

(f) make available such information to the Internal Committee or the Local Committee, as the case be, as it may require having regard to the complaint made under sub-section (1) of section 9;

(g) provide assistance to the woman if she so chooses to file a complaint in relation to the offence under the Indian Penal Code (45 of 1860) or any other law for the time being in force;

(h) cause to initiate action, under the Indian Penal Code (45 of 1860) or any other law for the time being in force, against the perpetrator, or if the aggrieved woman so desires, where the perpetrator is not an employee, in the workplace at which the incident of sexual harassment took place;

(i) treat sexual harassment as a misconduct under the service rules and initiate action for such misconduct;

(j) monitor the timely submission of reports by the Internal Committee.

### 9.37.06 Penalty Provisions

Section 26 to 28 deals with the penalty related provisions and are reproduced as under----

**Section 26. Penalty for non-compliance with provisions of Act.**

(1) Where the employer fails to—

(a) constitute an Internal Committee under sub-section (1) of section 4;

(b) take action under sections 13, 14 and 22; and

(c) contravenes or attempts to contravene or abets contravention of other provisions of this Act or any rules made thereunder,

he shall be punishable with fine which may extend to fifty thousand rupees.

(2) If any employer, after having been previously convicted of an offence punishable under this Act subsequently commits and is convicted of the same offence, he shall be liable to

(i) twice the punishment, which might have been imposed on a first conviction, subject to the punishment being maximum provided for the same offence:

Provided that in case a higher punishment is prescribed under any other law for the time being in force, for the offence for which the accused is being prosecuted, the court shall take due cognizance of the same while awarding the punishment;

(ii) cancellation, of his licence or withdrawal, or non-renewal, or approval, or cancellation of the registration, as the case may be, by the Government or local authority required for carrying on his business or activity.

**Section 27. Cognizance of offence by courts.—**

(1) No court shall take cognizance of any offence punishable under this Act or any rules made thereunder, save on a complaint made by the aggrieved woman or any person authorised by the Internal Committee or Local Committee in this behalf.

(2) No court inferior to that of a Metropolitan Magistrate or a Judicial Magistrate of the first class shall try any offence punishable under this Act.

(3) Every offence under this Act shall be non-cognizable.

**Section 28. Act not in derogation of any other law.**

The provisions of this Act shall be in addition to and not in derogation of the provisions of any other law for the time being in force.

**9.37.07** **Rules**—In exercise of powers conferred under section 29 of the Act, the Central Government, vide Notification dated 9th December, 2013 has notified the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Rules, 2013. Few of the provisions under these Rules are reproduced as under-----

**Rule 6. Complaint of sexual harassment.**

For the purpose of sub-section (2) of Section 9,-

(i) where the aggrieved woman is unable to make a complaint on account of her physical incapacity, a complaint may be filed by —
  (a) her relative or friend; or
  (b) her co-worker; or
  (c) an officer of the National Commission for Women or State Women's Commission; or
  (d) any person who has knowledge of the incident, with the written consent of the aggrieved woman;

(ii) where the aggrieved woman is unable to make a complaint on account of her mental incapacity, a complaint may be filed by-
  (a) her relative of friend; or
  (b) a special educator; or
  (c) a qualified psychiatrist or psychologist; or
  (d) the guardian or authority under whose care she is receiving treatment or care; or
  (e) any person who has knowledge of the incident jointly with her relative or friend or a special educator or qualified psychiatrist or psychologist, or guardian or authority under whose care she is receiving treatment or care;

(iii) where the aggrieved woman for any other reason is unable to make a complaint, a complaint may be filed by any person who has knowledge of the incident, with her written consent;

(iv) where the aggrieved woman is dead, a complaint may be filed by any person who has knowledge of the incident, with the written consent of her legal heir.

**Rule 7. Manner of Inquiry into complaint.**

(1) Subject to the provisions of section 11, at the time of filing the complaint, the complainant shall submit to the Complaints Committee, six copies of the complaint along with supporting documents and the names and addresses of the witnesses.

(2) On receipt of the complaint, the Complaints Committee shall send one of the copies received from the aggrieved woman under sub-rule (1) to the respondent within a period of seven working days.

(3) The respondent shall file his reply to the complaint along with his list of documents, and names and addresses of witnesses, within a period not exceeding ten working days from the date of receipt of the documents specified under sub-rule (1).

(4) The Complaints Committee shall make inquiry into the complaint in accordance with the principles of natural justice.

(5) The Complaints Committee shall have the right to terminate the inquiry• proceedings or to give an ex-parte decision on the complaint, if the complainant or respondent fails, without sufficient cause, to present herself or himself for three consecutive hearings convened by the Chairperson or Presiding Officer, as the case may be:
Provided that such termination or ex-parte order may not be passed without giving a notice in writing, fifteen days in advance, to the party concerned.

(6) The parties shall not be allowed to bring in any legal practitioner to represent them in their case at any stage of the proceedings before the Complaints Committee.

(7) In conducting the inquiry, a minimum of three Members of the Complaints Committee including the Presiding Officer or the Chairperson, as the case may be, shall be present.

**Rule 8. Other relief to complainant during pendency of inquiry.-**
The Complaints Committee at the. written request of the aggrieved woman may recommend to the employer to-

(a) restrain the respondent from reporting on the work performance of the aggrieved woman or writing her confidential report, and assign the same to another officer;

(b) restrain the respondent in case of an educational institution from supervising any academic activity of the aggrieved woman.

**Rule 9. Manner of taking action for sexual harassment.-**
Except in cases where service rules exist, where the Complaints Committee arrives at the conclusion that the allegation against the respondent has been proved, it shall recommend to the employer or the District Officer, as the case may be, to take any action including a written apology, warning, reprimand or censure, withholding of promotion, withholding of pay rise or increments, terminating the respondent from service or undergoing a counselling session or carrying out community service.

**Rule 10. Action for false or malicious complaint or false evidence.-**
Except in eases where service rules exist, where the Complaints Committee arrives at the conclusion that the allegation against the respondent is malicious or the aggrieved woman or any other person making the complaint has made the complaint knowing it to be false or the aggrieved woman or any other person making the complaint has produced any forged or misleading document, it may recommend to the employer or District Officer, as the case may be, to take action in accordance with the provisions of rule 9.

**Rule 11. Appeal.-**
Subject to the provisions of section 18, any person aggrieved from the recommendations made under sub-section (2) of section 13 or under clauses (i) or clause (A) of subsection (3) of section 13 or sub-section (i) or sub-section (2) of section 14 or section 17 or non-implementation of such recommendations may prefer an appeal to the appellate authority notified under clause (a) of section 2 of the Industrial Employment (Standing Orders) Act, 1946 (20 of 1946).

**Rule 12. Penalty for contravention of provisions of section 16.-**
Subject to the provisions of section 17, if any person contravenes the provisions of section 16, the employer shall recover a sum of five thousand rupees as penalty from such person.

**Rule 13. Manner to organise workshops, etc.—**
Subject to the provisions of section 19, every employer shall-

(a) formulate and widely disseminate an internal policy or charter or resolution or declaration for prohibition, prevention and redressal of sexual harassment at the workplace intended to promote gender sensitive safe spaces and remove underlying factors that contribute towards a hostile work environment against women;

(b) carry out orientation programmes and seminars for the Members of the Internal Committee ;

(c) carry out employees awareness programmes and create forum for dialogues which may involve Panchayati Raj Institutions, Gram Sabha, women's groups, mothers' committee, adolescent groups, urban local bodies and any other body as may be considered necessary;

(d) conduct capacity building and skill building programmes for the Members of the Internal Committee;

(e) declare the names and contact details of all the Members of the Internal Committee;

(f) use modules developed by the State Governments to conduct workshops and awareness programmes for sensitising the employees with the provisions of the Act.

# — CHAPTER 10 —
# MEDICAL CERTIFICATE, ATTENDANCE AND REIMBURSEMENT

## 10.01 Medical Certificate, Conditions Regarding Physical Fitness.

**10.01.01** Conditions as regards physical fitness certificate, age limits, in the case of persons admitted to I.F.S. are contained in A.I.S. (Appointment by Competitive Examination) Regulation and I.F.S. (Appointment by Competitive Examination) Regulation 1967. The examination is conducted prior to the selection in the service by the UPSC.

**10.01.02** Certificate of physical fitness is a pre-requisite for substantive appointment or continuance in the State (MFS) service. The rules regarding medical examination and production of medical certificate in M.F.S. and in the Forest department in general are contained in M.C.S. (General Conditions of Service) Rules, 1981. The age limit for recruitment to pensionable service is determined in the case of each category of service and except as provided in M.C.S. (classification and recruitment) Rules.

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

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

## 10.02 Medical Attendance.

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

**10.02.02** The medical treatment is also admissible to the family members of the goverment servant.

**10.02.03** The Government Servants recruited by the State Government are governed by Maharashtra State Services (Medical Attendance) Rules, 1961 as amended from time to time. They are applicable to the Government servant even on leave or under suspension. They are admissible to the family members as defined in the rule.

**10.02.04 Government of Maharashtra in Public Health Department vide Government Resolution No. MAG-2005/9/C.R.1/Arogya-3, dated 19/3/2005 and various instructions issued from time to time thereafter has specified diseases for which medical reimbursement is admissible.**

**10.03 The State Government has also delegated financial powers to various Authorities for payment of medical reimbursement claims. Concerned Authorities must therefore refer to the update instructions from the Government in this regard.**

# CHAPTER 11
# TRANSFERS AND CHARGE REPORTS

**11.01** **The Maharashtra Government Servants Regulation of Transfers and Prevention of Delay in Discharge of Official Duties Act, 2005.**

With an objective to provide for regulation of transfers of Government servants and prevention of delay in discharge of official duties, the Governor promulgated an Ordinance on 25th August, 2003. The said Ordinance was subsequently replaced by this Act in 2005, which came into force on 1st July, 2006, vide Government Notification General Administration Department No. SRV 2004/CR-15/2004/12 dated 25th May, 2006. The transfers of Government Servants are now therefore regulated by this Act and the powers delegated by the Government to various Authorities under the Act from time to time. The key terms defined under the said Act and other relevant provisions are reproduced as under.—

**Section 2(p). Post.—"post"** means the job or seat of duty to which a Government servant is assigned or posted.

**Section 2(i). Transfer.—"Transfer"** means posting of a Government servant from one post, office or Department to another post, office or the Department.

**Section 2(j) Transferring Authority.**—"Transferring Authority" means the authorities mentioned in section 6.

**Section 6.** The Government servants specified in column (1) of the table hereunder may be transferred by the Transferring Authority specified against such Government servants in column (2) of the table

**TABLE**

| Group of Government Servants | Competent Transferring Authority |
|---|---|
| (a) Officers of All India Services, all Officers of State Services in Group "A" having pay-scale of Rs 10,650-15,850 and above | Chief Minister |
| (b) All Officers of State Services in Group "A" having pay-scales less than Rs 10,650-15,850 and all Officers in Group "B" | Minister-in-charge in consultation with Secretaries of the concerned Departments |
| (c) All Non-Gazetted employees in Group "B" and "C". | Heads of Departments |
| (d) All employees in Group "D" | Regional Heads of Department |

Provided that, in respect of officers in entry (b) in the table working at the Divisional or District level, the Divisional Head shall be competent to transfer such officers within the Division; and the District Head shall be competent to transfer such officers within the District;
Provided further that, the Competent Transferring Authority specified in the table may, by general or special order, delegate its powers under this section to any of its subordinate authority.

**11.02.** In accordance with provisions contained in section 7, the State Government has designated the Transferring Authorities for the Government servants belonging to different Grades. Subsequently, in accordance with the Orders of the Apex Court, Civil Services Boards have

been constituted for different cadres to recommend the Transferring Authorities in the matter of transfers of Government servants. The State Government has also issued policy directives from time to time for implementation of the Act in letter and spirit.

**11.02.01.** Government of Maharashtra, General Administrative Department vide Resolution No. SRV-2017/C.R.415/Desk-12, dated 9/4/2018 has issued policy and procedure of general transfer of Government servants belonging to Group-B, C and D.

**11.02.02.** Government of Maharashtra, Revenue and Forest Department vide Corrigendum no. MFS-2016/C.R.143/F-8, dated 22/5/2017 and Corrigendum dated 4/4/2018 has issued policy of transfer for ACF, RFO, Forester and Forest Guard from one wing to other wing.

**11.03.** CHAPTER III of the Maharashtra Government Servants Regulation of Transfers and Prevention of Delay in Discharge of Officeial Duties Act, 2005 lays down the provisions for prevention of delay in discharge of official duties by Government servants. Relevant sections from this Chapter are reproduced as under.—

**Section 10 (1).** Every Government servant shall be bound to discharge his official duties and the official work assigned or pertaining to him most diligently and as expeditiously as feasible;
Provided that, normally no file shall remain pending with any Government servant in the Department or office for more than seven working days;

**Section 10(2).** Any willful or intentional delay or negligence in the discharge of official duties or in carrying out the official work assigned or pertaining to such Government servant shall amount to dereliction of duties and shall make such Government servant liale for appropriate disciplinary action under the Maharashtra Civil Service (Discipline and Appeal) Rules, 1979 or any other relevant disciplinary rules applicable to such employee.

**11.04. Transfers and charge reports**

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

(ii) In the case of transfer of Gazetted Officers, a Certificate of Transfer of Charge in form Gen.93 m should be made out and signed by the relieved and relieving officers. Copies of the said Certificate must be submitted to the concerned official superiors. In the case of I.F.S. officer, a copy of the transfer report in the above form should be submitted to the C.F./P.C.C.F. and the Government and to the Accounts Officers, I.F.S.(Accounts). Revenue and Forest Department.

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

(iv) The following rules relate to C.C.Fs./C.F.s/D.C.Fs./ D.F.Os.
The relieving officer must see that all office books are posted up to date, and in the case of cash and stock accounts, that the vouchers of receipts and issues belonging to the accounts of the current month are made over to him.

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

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

(vii) In the case of a transfer between two D.C.Fs./D.F.Os., the relieving officer will take over charge of all timber, and other forest produce, for which a certificate, in a form similar to that prescribed above for cash, will be submitted.

(viii) Besides cash, timber and forest produce, the following are the main classes of property which ordinarily form the subject of transfer between D.C.Fs./D.F.Os.---

a. Demarcated reserves.
b. The Forest land Records as per the formats provided in Maharashtra Forest Manual and Maharashtra Forest Rules 2014 about land records.
c. Plantations.
d. Timber depots and revenue stations.
e. Buildings, roads and bridges.
f. Live stock.
g. Machinery, stores, instruments and tools.
h. Books and maps.
i. Office records.
j. Office furniture.

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

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

(xi) In case of property at a distance from head-quarters, the registers and other documents in which they are described should be examined.

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

**11.05. Additional instructions in respect of charge reports of A.P.C.C.Fs. / C.C.Fs. /C.Fs. / Dy. C.Fs. /D.F.Os. / etc.**

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

(ii) A Certificate of Transfer of Charge should be made out in duplicate and signed by both officers. One copy thereof should be submitted to immediate superior and the other to Accountant General with the charge report mentioned in para 11.04(ii).

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

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

a) Timber and other forest produce.
b) Demarcated reserves.
c) The Forest land Records as per the formats provided in this Manual and Maharashtra Forest Rules, 2014 about land records.
d) Other forest areas including plantations.

e) Timber Depots and Revenue Stations.
f) Buildings, roads and bridges.
g) Live stock
h) Machinery, stocks, Instruments and Tools, charge report mentioned in article.
i) Books and Maps.
j) Office records.
k) Office furniture.

(v) In the case of a transfer of charge between the Divisional Forest Officers, the relieving officer will take even charge of all timber, and other forest produce, for which certificate, in a form similar to that prescribed in paragraph 11.04 (v) for cash will be submitted.

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

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

# CHAPTER 12
# SUPPLY OF UNIFORM AND WEAPONS TO GOVERNMENT SERVANTS

**12.01** **Uniform**—The State Government vide Revenue and Forests Department Government Resolution No FST-09/16/CR-415/F-4 dated 3rd November, 2016 has sanctioned Uniform allowance @ Rs 5167/- per annum to meet the expenses in respect of Uniforms in the cadres of Ranger, Forester, Forest guard, Ranger Surveyor and Surveyor. It is mandatory for the Government Servants belonging to these cadres to wear the uniform while on official duty.

**12.02** The State Government, vide General Administration Department Resolution No. CLO/1082/9929/29, dated 25/9/1991, has prescribed the uniform for the Drivers. Vide GAD GR No. Ganvesh-3405/964/CR.61/2005/29, dated 28/12/2006. an amount of Rs. 2500/- has been sanctioned for two years for uniform to the Drivers.

**12.03** The State Government, vide Revenue and Forest Department Government Resolution No. Sankirn-2015/C.R.37/F-5, dated 28/3/2016, has sanctioned Khaki Terricot Uniform to all Group D employees of the Forest Department.

**12.04** **Weapons--**Government of Maharashtra, vide Government Resolution Revenue and Forest Department, No. TRS-1095/CR-112/F-6, dated 8th March, 2002, issued Regulations and Code for use of fire arms. The forest officials are imparted training in weapon handling.

**[Annexure 12.01]**

**12.05** Precautions to be observed while carrying weapons and its use, have been incorporated in Para 15 of Code and Regulations for use of weapons in Government of Maharashtra letter No. TRS-1095/CR-112/F-6, dt.06/12/2005. The State Government, vide Letter No. TRS-1095/CR-112/F-6, dated 24th December, 2010 has further clarified that the Forest Officers, while patrolling in forests may use weapons after sun-set also and if situation goes beyond control they may use weapons outside protected and reserved forests for self-defence.

**[Annexure 12.02]**

**12.06** The State Government, vide Revenue and Forests Department Notification No. TRS-1095/CR-112/F-6 dated 19th September, 2006 has extended legal protection available under section 197(2) of the Code of Criminal Procedure, 1973 to Forest Guards, Foresters, Range Forest Officers, Assistant Conservators of Forests, Deputy Conservators of Forests and Divisional Forest Officers, charged with the maintenance of public order relating to forest protection.

**[Annexure 12.03]**

# CHAPTER 13
# SECURITIES TO BE TAKEN FROM FOREST SUBORDINATES

**13.01 Security to be Furnished by the Subordinates**

Subordinates entrusted with the collection of Government money or custody of stores, stamps or any other property should furnish security in accordance with financial rules under devolution Rule (F.P.I)-40 in one of the forms mentioned therein.
In accordance with the provisions of Section 2 of Act XII of 1850, the following rules have, with the approval of Governor, been made requiring the amount and kind of securities and sureties to be given by every person appointed to any office in which such person is to be entrusted with the receipt, custody or control of any such moneys as are specified in Section 3 of the said Act:-

**Rule 1** Every Forest Officer below the rank of Assistant Conservator, whether appointed permanently or temporarily, whose duty requires that he should be entrusted with the charge of Government money shall furnish security with one or more sureties as the Chief Conservator / Conservator of Forests of the circle may direct, for a sum which shall in no case be----

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

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

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

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

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

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

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

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

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

## 13.02 Rules for Probationary and Permanent Appointments

The above rules apply to probationary as well as to permanent appointments.

## 13.03 Personal Securities

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

## 13.04 The following Supplementary Rules have been passed

**S. Rule1** The D.C.F. or A.C.F. or Sub-Divisional Forest Officer will be held responsible that security is furnished and maintained by every forest officer below the rank of Assistant Conservator of Forests in his division, who may be required under the rules made by the Chief Conservator of Forests of the Circle, under section-2 of the Act-XII of 1850, to furnish security and he shall in consultation with the Mamlatdar of the taluka in which the surety resides satisfy himself that the surety offered is, and continues to be a proper one.

**Note 1-** The solvency of the sureties should be verified every year, see note (2) below clause (1) of Financial Rules under Devolution Rule 37(e) (F.P.I)-"40". Regarding the responsibility of the Revenue Department for the issue of solvency certificates and instructions to Mamlatdars and Mahalkaries in this connection, see para 4 of [Annexure 13.01] to this Volume.

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

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

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

**[Annexure 13.01]**

## 13.05 Amount of Security

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

## 13.06 Responsibility of Sureties

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

## 13.07 Security Bond

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

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

(i) Ten year National Plan Certificates can be accepted as security from Government Servants who handle cash under sub-Rule 3(a) of Financial Rule under Devolution Rule 37(e).

**(R. 858-1054 of 03-01-1954)**

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

**(Rule 40 F.R. under D.R. 37(e) F.P.I)**

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

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

# CHAPTER 14
# TOURS AND DIARIES

## 14.01 TOURS

**14.01.01 Tour Programmes of PCCFs / APCCFs / CCFs / CFs.**
All PCCFs and APCCFs in the office of the Principal Chief Conservator of Forests (HoFF) must give prior intimation about their tours to the PCCF (HoFF).

**14.01.02** All other gazetted officers in the office of the PCCF (HoFF) must give prior intimation about their tour to their respective controlling officers.

## 14.02 Tours of DCFs / DFOs /Sub DFOs / ACFs / RFOs.

**14.02.01** The Dy. Conservators of Forests / Divisional Forest Officers shall carefully plan their tours to adjust adequate field visits and attend important meetings at district and regional levels. They shall, as far as possible camp in the forests for better acquaintance with forests and staff.

**14.02.02** ACFs and RFOs should spend the adequate portion of their time on tours. They shall carefully plan tours to exercise maximum possible personal supervision of forestry operations.

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

## 14.03 DIARIES

**14.03.01** Gazetted Officers attached to the office of the Principal Chief Conservator of Forests not concerned with the field visits, inspections and regular tours, need not submit tour diaries.

**14.03.02** Gazetted Officers attached to the office of the Additional Principal Chief Conservator of Forests / Chief Conservator of Forests/ Conservator of Forests, need not submit tour diaries, if their duties do not require field-tours.
Provided that, whenever they are holding additional charge of an officer entrusted with field duties, tour diaries for the period of such additional charge must be duly submitted by them to their official superior.

**14.03.03** Additional Principal Chief Conservator of Forests / Chief Conservator of Forests / Conservator of Forests / Deputy Conservator of Forests / Divisional Forest Officers / Sub-Divisional Forest-Officers / Assistant Forest Conservator of Forests / Range Forest Officers / Foresters, assigned with the field duties must submit monthly tour diaries to their respective controlling officers, within the time frame prescribed by the State Government or instructions issued by the PCCF (HoFF) in this regard from

time to time. Copies of the relevant extract of diaries should also be endorsed to the subordinate officials to ensure compliance of the instructions given to them by the touring officers.

**14.03.04** All Forest-officers, for whom submission of tour-diaries is mandatory, shall precisely record in their diaries the inspection notes and instructions given to the concerned during the tour.

**14.03.05** When officers are directly attached to C.Fs. or C.C.Fs. they should submit their diaries directly to the office that they are attached. R.F.Os. and Non-Gazetted subordinates of the Executive Branch in a Division except Beat Guards should submit copies of the diaries to the D.C.F.

**14.04 Forest Guards**

(i) The Forest Guard must be supplied with a stamped diary book by the RFO. Before supply, the R.F.O. shall provide on the fly-leaf following details over his signature.
   a) Names of all villages in his beat or in his charge.
   b) Details of the forest areas (blocks, compartment, Survey numbers, areas of Reserved, Protected, un-classed, acquired forests or other Government land in his charge)
   c) Details of areas opened and closed to grazing giving S/Nos., compartment Nos. of these areas.
   d) List of current works, plantations, regeneration areas, silvicultural plots and other sample areas plus trees, preservation areas in the same.
   e) Map of the area on suitable scale.
   f) Any other details relevant to specific work allotted to him.

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

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

(iv) Forest Guards must write their diaries daily,

(v) Forest Guards are not to submit diaries.

**14.05** R.F.Os. should ensure that diaries are duly completed and produced by the Forest Guards and Foresters at the time of making payments of monthly salaries and during the tours of senior officials.

**14.06** All offences and important matters should be noted by Range Forest Officer. The R.F.O. shall also note whether the work done during the period was satisfactory and will also mark any portions that he thinks should call attention of the superiors.

**14.07 T. A. bills of Gazetted Officers**

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

## 14.08 Vouchers of on Account of T. A. Bills

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

# CHAPTER 15
# CASUALTIES AMONG THE GOVERNMENT SERVANTS AND CONDOLATORY RESOLUTIONS

**15.01 A list of names and addresses to be maintained by Heads of Office**

All Heads of the offices should keep a list showing names and addresses of the nearest relatives or friends of all Government servants, serving under them and send a copy of the same to the Circle in-charge. Any change in the addresses etc. should be notified to the Heads of the offices as well as to the Circle in-charge. A list showing the names and addresses of the nearest relatives or friends and home town addresses should be kept in respect of I.F.S. officers by the C.F./C.C.F. and P.C.C.F. A copy of the addresses should also be sent to the Secretariat Department concerned. Any change in the addresses should immediately be notified to them.

**15.02 Annual return of I.F.S. Officers names, addresses etc.**

A self contained annual return should be submitted by I.F.S. officers in triplicate on or before 1st June to the C.F./C.C.F. circle in charge giving

i. Name of the officer and designation
ii. Home address (detailed local address including address of the nearest relative or friends)
iii. Detailed addresses of the nearest relatives or friends in home town.
iv. Names of the persons to be contacted in case of emergency.
v. Specific remarks if any.

**15.03 Intimation regarding death of Officers**

Intimation regarding the death of Government servant must be given to his/her nearest relatives or friends by the Head of the office or circle in-charge under whom he/she may be serving. The Heads of the offices should communicate the news of serious injury to his/her relatives as early as possible.

**15.04 Communication of news of death or serious injury while discharging official duty.**

When a Government servant is killed in any riot or assault while on duty, a detailed report should be made to the Government, PCCF (HoFF) and official superiors.

**15.05 Superior officers to make arrangement to protect the property of deceased subordinates, if he has no heirs.**

In case of death of any officer or subordinate, if any local heir is not available to take care of the property of the officer, the nearest superior officer will make arrangement to take care for the protection of his/her property. He/She will prepare a list of the immovable and movable property of the officer concerned and if there is a possibility of loss to the same, arrangement for the protection of the property through police should be made.

**15.06 Resolution of condolence**

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

# CHAPTER 16
# PERFORMANCE APPRAISAL REPORTS AND ANNUAL CONFIDENTIAL REPORTS OF GOVERNMENT SERVANTS

## 16.01 Annual Confidential Reports of Government Servants

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

## 16.02 Indian Forest Service Officers

Performance Reports of the IFS officers are maintained in accordance with the All India Services (Performance Appraisal Report) Rules, 2007.

## 16.03 Writing of Reports of Members of the Indian Forest Service

The State Government specifies the Reporting, Reviewing and Accepting Authorities for the IFS officers from time to time.

## 16.04 Performance Appraisal Dossier

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

(i) Curriculum , to be updated annually on the basis of the performance appraisal reports and a five-yearly Curriculum vitae update submitted by the officer reported upon.
(ii) The performance appraisal reports earned throughout the career.
(iii) Certificates of training, academic courses attended after joining service, study leave.
(iv) Details of books, articles and other publications.
(v) Appreciation letters from Government or Secretary or Head of Department or Special bodies or Commissions.
(vi) Reports of medical check-ups.
(vii) Copy of order imposing any of the penalties, if any, specified in the All India Services (Discipline and Appeal) Rules, 1969.
(viii) Warning of displeasure or reprimands of the Government.

## 16.05 Annual Medical Check up of Indian Forest Officers

As per the All India Services (PAR) Rules 2007, annual health check up is mandatory for all the IFS officers above the age of 40 years and may be totally dispensed with for officers below the age of 40 years except in case of medical incident. The State Government has to arrange for

the medical health check up of all the IFS officers either in the State Government hospital or at private hospitals on the panel of State Government as required under the rule. The Form –IV of the said rules is to be used for health check- up and a copy of summary of the health check up in Part –C of Form IV is to be attached to the Performance Appraisal Report by the administrative department and copy of the report is to be provided to the members of service.

**16.06 Smart Performance Appraisal Report Recording Online Window (SPARROW)**

The Central Government has prescribed Smart Performance Appraisal Report Recording Online Window (SPARROW) for online recording of the Annual Performance Appraisal Report (APAR) in respect of IFS officers. The APAR can be submitted either by the DSC or the AADHAR linked authorization on the SPARROW website.

**16.07 Maharashtra Forest Service Officers**

**Annual Confidential Report (ACR)**

The procedure for reporting, reviewing and the time schedule for Annual Confidential Report of Government employees effective from 1 February 1996 has been notified by the State Government General Administration Department Government Resolution No. CFR 1295/PK 36/95/Thirteen, dated 1st February 1996. The said G.R. has also laid down guidelines on various issues. It has also been provided that adverse remarks, if not communicated to the employee need not to be considered at the time of promotion, confirmation or crossing of efficiency bar. Some other salient provisions of the resolution are as follows--

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

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

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

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

(v) **Ephemeral Roll----**Reporting Officer should maintain the Ephemeral Roll of the Government servant in the format as prescribed in Annexure C of the GR under his own signature. The Ephemeral Roll should contain the brief remarks regarding the functioning of Government servant, his conduct, deserving to be recorded including commendations, warnings, rewards or punishments along with the reference to file or case, if any. The Ephemeral Roll is to be destroyed one year after the Confidential Report for the period has been sent, if no adverse remarks are given in the Confidential Reports. If adverse remarks are given on the basis of the Ephemeral roll, then the shall be kept with the relevant Confidential Report till representation of the Government servant, if any, against such adverse remarks is finally decided by the Competent Authority.

**16.08 Writing of Reports of Members of the State Forest Service Officer**

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

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

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

## 16.09 MAHAPAR Portal for State Service Officers

From the year 2016-17 onwards, Government of Maharashtra has taken a decision to maintain Annual Performance Report of all Class I officers through an online process known as MAHAPAR. Under this, State is the Primary Custodian for compilation of Annual Performance Reports at one place for all officers. Besides this PAR Manager of the regional level have been nominated to create and generate the PAR in the MAHAPAR portal for all officers. The APAR forms contain following information : -

1) Part- I : Part-I contains general information about the officer.
2) Part-II: Part-II contains self assessment, targets and accomplishments and performance profile of the officer.
3)Part-III:Part-III is filled by the Reporting officer who gives his comments and numerical grades for various aspects of the performance of the officer reported upon. He also has to comment on the integrity of the officer and record reasons for his assessment if the integrity is reported as doubtful.
4)Part-IV:Part-IV is filled by the Reviewing authority which can give his own assessment of numerical grades. After acceptance the report is disclosed and the officer who has been reported and reviewed upon can submit his representation.

## 16.10 Check List

All the concerned Authorities shall prepare the Check List of Government servants working under their administrative control in duplicate, by 28th March in the prescribed proforma. Every Government Servant figuring in the check list must be informed by the concerned Authority to write his self assessment report and submit it to the Reporting Officer within prescribed time limit, failing which, the Annual Confidential Report will be written without waiting for self assessment report from him.

## 16.11 Doubtful Integrity

Central Government and State Government have issued guidelines from time to time in respect of manner in which the Doubtful Integrity of a Government Servant shall be recorded.

# — CHAPTER 17 —
# CLASSIFIED LIST OF OFFICERS AND OTHER RETURNS REGARDING ESTABLISHMENTS

**17.01 Classified list**

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

**17.02 History of Service**

As soon as an Officer is appointed or promoted to a Gazetted post either substantively, temporarily or in officiating capacity, the following information about him should be furnished to the Cadre Controlling Officer for incorporation in the History of Service maintained in his office in respect of each such Gazetted officer.

(i) Date and place of birth.
(ii) Domicile.
(iii) Name of University.
(iv) Religion.
(v) Academically degrees, if any, and professions qualifications.
(vi) Literary work, if any.
(vii) Particulars regarding awards of medals, orders or decorations.
(viii) Dates on which titles or decorations, if any were conferred.
(ix) Caste
(x) Sub-caste
(xi) Mother tongue.
(xii) Home of family.

**17.03 Return Showing Reoriented Composition of Services**

The office of the Principal Chief Conservators of Forests should submit to the Director of Social Welfare, Maharashtra State, Pune by 15th February of each year a Return showing the number of vacancies filled by the appointment of members of the Backward Classes in Government Service, in prescribed proforma under intimation to Government.

**17.04 Information regarding the names and addresses of the nearest relative**

Chief Conservator of Forest/ Conservators of Forests may obtain information regarding nearest relatives of IFS officers and Gazetted Officers working under him for use in emergency.

**17.05 Annual Property Return**

As per respective Conduct Rules, it is mandatory for Government servants to submit their Annual Property Returns within the following time-limits---

a. **State Service Officers.--** Details of Property as on 31st March to be submitted before 31st May.
b. **IFS officers :** Details of Property as on 1st January to be submitted before 31st January.

**17.06 Returns of Subordinate Establishment as they stand on 1st April**

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

**17.07 Absentee Statement, Return of changes, etc. of subordinate establishment**

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

# — CHAPTER 18 —
# ASSOCIATION BY GOVERNMENT SERVANTS

**18.01 Rules Regulating the Associations of All India Services**

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

**18.02 Recognition of Associations [Rule 29 of the MCS (Conduct) Rules, 1979]**

**Rule 29 (1).** Government, may after such inquiry as it deems fit, grant recognition to an association of Government servants, if in the opinion of Government, such association has complied with the conditions specified in Appendix.

**Rule 29 (2).** An association to which recognition is granted under sub-rule (1) shall be recognized association.

**Rule 29 (3).** Government may cancel the recognition of an association to which recognition is granted under sub-rule (1),

(a) If the Government is satisfied that such recognition was granted under any mistake, misrepresentation or fraud, or

(b) If after giving an opportunity to the association to be heard, Government is of the opinion that the association has committed a breach of any of the conditions specified in the Appendix.

**Rule 30--** An Association which is not recognized association shall not be entitled to submit any representation or memorial or send any deputation in respect of any matter affecting Government servants or a Class of such servants.

**18.03** The State Government vide General Administration Department Circular No. Sanghatana 1516/CR-273/2016/16-A dated 2nd January, 2017 has issued the list of associations, duly recognized under rule 29. The authorities and Government servants are therefore advised to refer to this Circular and subsequent instructions issued by Government from time to time in that regard. The Appendix referred to in Rule 29 lays down conditions for recognition of Associations of Government employees.

**18.04 Rule 7. Joining of associations by Government servants.**

No Government servant shall join or continue to be a member of an association the objects or activities of which are prejudicial to the interest of the sovereignty and integrity of India or public order or morality.

**18.05 Demonstration and Strikes**

**Rule 6.—** No Government servant shall—

(i) engage himself or participate in any demonstration which is prejudicial to the interest of the sovereignty and integrity of India, the security of the State, friendly relations with foreign States, public order, decency or morality, or which involves contempt of court, demotion or incitement to an offence, or;

(ii) resort to, or any way abet, any form of strike in connection with any matter pertaining to his service or the service or any other Government servant:
Provided that, nothing in the sub-clause shall be deemed to prohibit those Government servants from resorting to a strike who are expressly permitted to resort to such strike under any law for the time being in force.

**18.06 Consequence of participation in strike in contravention of rule 6.**

As per rule 47 of the MCS (Pension) Rules, 1981, the participation of strike in contravention of rule 6 of the MCS (Conduct) Rules, 1979 entails the forfeiture of the past service of the Government servant.

# CHAPTER 19
# POWERS OF SANCTION AND GENERAL RULES REGARDING SALES AND EXPENDITURE

## 19.01 Financial Powers Delegated to the Forest Officers

The Finance Department in State Government issues Resolutions from time to time, conferring financial powers to the Administrative Department, Heads of Department, Regional Heads of Department and Heads of Offices under Manual of Financial Powers, 1978. These include powers under the Bombay Financial Rules, 1959 and the Maharashtra Contingency Expenditure Rules, 1965 etc. Latest Resolution in this regard must be referred.

**19.02** The delegation of powers to the officials in Forest Department in respect of matters related to Departmental Working are summarized as under--

| Sr. no | Detail | Government Resolution |
|---|---|---|
| 1 | Administrative and Technical Sanctions for forestry works and works to be executed under the Working Plan. | Revenue and Forests Department GR No. MSC-2011/CR-175/F-5 dated 30.09.2011. **[Annexure 19.01]** |
| 2 | Fixing upset price, sale of forest produce, Revenue Receipts etc. | Revenue and Forests Department GR No. MSC-2011/CR-176/F-5 dated 30.09.2011. **[Annexure 19.02]** |
| 3 | Administrative and Technical Sanctions for Civil Works. | 1. Revenue and Forests Department GR No. MSC-2011/CR-178/F-5 dated 30.09.2011. **[Annexure 19.03]** 2. Public Works Department No. V:A Su-2015/cr-218/Imarti-2 dated 16.12.2015. **[Annexure 19.04]** |

## 19.03 Sale of forest produce, live-stock, store, tools and plants

**19.03.01** No timber or other forest produce or no live-stock, store, tools and plants may be sold except on receipt of payment prior to its delivery.

**19.03.02** Sale to public departments with whom the accounts are adjusted by book transfers, are exempted from this rule. Exceptions may also be authorized by Governmentt in the case of special transaction with other purchasers.

**19.03.03** Officers subordinate to D.C.F. and D.C.F. himself should observe the procedure in conducting such sales as per instructions contained in G.R. R.F.D No.TMR/1680/117241-CR-937/III/F-9, dt.29-4-1986 and amended vide GR No. MFP-2012/CR-01/F-9, dated 15th January 2020. **[Annexure 19.05]**

## 19.04 Local sales by R.F.O.

Range Officers are empowered to confirm bids as per the Revenue and Forests Government Resolution No. M.S.C.2011/ CR-.176/ F-5 dated 30-09-2011.

## 19.05 Harvesting of material and sale by different Agencies

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

**19.05.02** Coupes marked for felling are worked departmentally or allotted to Forest Labourers Cooperative Societies on logging contract basis or revised formula basis. The coupes are worked by the Society as per the sanctioned estimate and material is brought to the depot for sale. The grass kurans are allotted on priority basis, to the Gram Panchayat or Co-operative Milk Production Societies. Supply of timber and other forest produce under free grants, sufferers of natural calamity is done as per the orders of Government and competent authority of the Revenue Department.

**19.05.03 Forest Labour Cooperative Societies**—The concept of the coupe working through the Forest Labourers Cooperative Societies has its genesis in the National Forest Policy, 1952, which was declared soon after the independence. The relevant paragraph of the same is reproduced as under—

**32. Popular goodwill, co-operatives and forest workers**—While forest legislatin, forest education, and forest research constituted the basis for sound forest management, the welfare and goodwill of the people in the neighbourhood of forests provide the firm ground on which it stands. No forest policy, however well intentioned and meticulously drawn up, has the slightest chance of success without the willing support and cooperation of the people. The recognition of their rights to forest produce at concessional rates, or, free of royalty, is not only by itself enough. What is necessary is to instill in the people a direct interest in the utilization of forests. Intermediaries who exploit both the forests and local labour for their own benfit may with advantage be supplanted gradually by forest labour co-operative societies which may be formed to suit local conditions. Once the local population learns to look upon the forest as a means of its livelihood, a great step forward will have been taken.

**19.05.03.01** Maharashtra took initiative even before that and the first Forest Labour Cooperative Society was established in Thane on 05/04/1947.

**19.05.03.02** However, little impact could be perceived till 1966.

**19.05.03.03** The State Government laid down policies for allotment of Coupes and revenue-sharing mechanism. Government of Maharashtra vide Revenue and Forests Department, Resolution No. FLC 1175/126500-F6 dated 24/12/1975 stipulated that 30% advance in case of Timber, out of the proceeds of the auction of forest produce had to be given to Forest Labour Cooperative Societies. In case of Firewood, this amount was made 60%. After completion of coupe operations, Deputy Conservator of Forests / Divisional Forest Officer was supposed to examine the accounts and the relevant documents to assess the admissible expenditure.

**19.05.03.04** Any excess payment paid, may, in advance had to be recovered from the Forest Labour Cooperative Societies. Vice-versa if there was any shortfall, that had to be paid to the Society.

**19.05.03.05** Time table of Essential Operations (vide Government, Revenue and Forests Department, Resolution No. FLC 1074/81865-F6 dated 02/10/1975).

| Sr. no | Particulars of activity | Time-line |
|---|---|---|
| 1 | Supply of list of available Coupes to FLCS | 31st December of preceding year and Coupe working |
| 2 | Submission of application by FLCS | 28th February of the year of coupe working |
| 3 | Allotment of coupes by the CF/CCF | 31st May |
| 4 | Allotment of coupes to FLCS which had remained undecided by the PCCF office | 1st October |
| 5 | Final decision about coupe allotment of the Competent Authority. | 31st October |

(i) Allotment of coupes to the Forest Labour Co-operative Societies is done by the C.F./C.C.F. in the area of operation of the societies after taking into consideration the recommendations by the Dy.C.F. and District Federation of F.L.C.S. as per the guidelines issued by the Government in that regard. The coupes falling outside the jurisdiction of the societies, shall be allotted by the PCCF / APCCF(P&M) after taking into consideration the recommendation of the C.F./C.C.F. in charge of circles and other guidelines issued by the Government. The detailed guidelines of working of Forest Labourers Co-operative Societies have been enumerated in the green book. After the allotment of coupe is done, the society enters into contract with the Government.

(ii) The allotment of coupes to societies is based on revised formula and logging formula, depending on the audit class.
(Ref: G.R.No. FLC-1092/c.n.99/F-9, dt. 20-11-1993)
**[Annexure 19.06]**

No coupe is allotted, if the government dues are outstanding against any Society.
(Ref: G.R.No. FLC-1093/c.n.260/F-9, dt. 24-12-1993)
**[Annexure 19.07]**

"No Objection Certificate" from the forest department is a must for registering Forest Labourers Co-operative Societies with the Co-operative Department.
(Circular- Commissioner of Co-operation and Registrar, Co-operative Societies, Pune, dt. 23rd September, 1986)
**[Annexure 19.08]**

(iii) Deputy Conservator of Forests shall issue No Objection Certificate after obtaining permission from PCCF / APCCF (Production & Management) to any new society that is to be created.
[Memo, CCF (Production), No. D-11/FLCS/220, dt. 28-8-1985]

**[Annexure 19.09]**

(iv) Detailed instructions regarding coupe allotment to FLCS, its area of operation, issuance of I.D. cards to members, action to be taken with reference to malpractices have been issued by Govt.
(Govt. Circular No. FLCS-1087/C.R.491/F-9, dt. 10-2-1987)

**[Annexure 19.10]**

(v) Government has allowed societies to utilize 50 % of the 20% net profit admissible to societies working on revised formula as an incentive for welfare of the members of the society.
(G.R.No. FLCS/1078/196194/F-9, dt. 23-8-1985)

**[Annexure 19.11]**

(vi) The 10 % amount earmarked for welfare activities is to be utilized by the societies within one year after settlement of final accounts.
(Govt. Circular No. 1093/C.R.No.260/F-9, dt. 29-9-1994)

**[Annexure 19.12]**

(vii) Government has revised pay scales and other benefits for F.L.C.S employees effective from 1st January, 1982.
(G.R.No. FLC-1082/98998/F-9, dt. 16-8-1983)

**[Annexure 19.13]**

(G.R.No. FLC-2008/CR-6/C/F-9, dt. 27-09-2012)

**[Annexure 19.14]**

(viii) Government has issued directions regarding expenditure admissible to F.L.C.S. with reference to travelling expenses of employees of societies and expenses for erection of Mandav in the coupes.
(G.R.No. FLC-2008/CR-6/C/F-9, dt. 27-09-2012)

**[Annexure 19.14]**

(ix) The expenditure on welfare activities such as water supply, construction of hutments and medicines is limited to a ceiling of 2 % of wages and the transport charges paid.
(G.R.No. FLC-1067/95152-7, dt. 29-9-1969)

**[Annexure 19.15]**

## 19.06 Instructions for Sale of timber at Sale Depot

(i) The sale dates should be finalized by C.F./C.C.F before 31st July of each year in consultation with concerned General Managers of FDCM Ltd under intimation to PCCF/APCCF (P&M) and Managing Director, FDCM Limited.

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

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

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

(v) Apart from above, instructions issued by the PCCF from time to time must be followed in respect of depots, where the sale is to be carried out through e-Auction.

(vi) The services of armed police personnel must be availed for protection of cash received during sales.

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

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

(ix) Sale of timber, firewood and other forest produce brought on depot are done as per the instructions contained in Annexure B of G.R., R.& F. D. TMR-1680/117241/CR-937/III/F-9, dt.29-4-1986 and GR No. MFP-2012/CR-01/F-9, dated 15th January 2020.

## 19.07 Disposal of Minor Forest Produce

The term 'minor forest produce' is not defined in the Indian Forest Act, 1927. It was defined for the first time in the Maharashtra Minor Forest Produce (Regulation of Trade) Act, 1969, as the forest-produce specified in the Schedule appended therein. Initially, tendu and thereafter apta leaves were specified in that Schedule. The Parliament enacted Provisions of Panchayats (Extension to Scheduled Ares) Act, 1996. To give effect to the said Act in respect of ownership of minor forest produce in the Scheduled Areas, the State Legislature enacted the Maharashtra Transfer of Ownership of Minor Forest Produce in Scheduled Areas and Maharashtra Forest Produce (Regulation of Trade) (Amendment) Act, 1997, according to which thirty three items specified in the Schedule appended thereto was designated as 'minor forest produce' and the word 'minor' appearing in the Maharashtra Minor Forest Produce (Regulation of Trade) Act, 1969 was deleted. Thereafter the term 'minor forest produce' was defined in the Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Act, 2006 for the purposes mentioned therein. Eventually, the Maharashtra Transfer of Ownership of Minor Forest Produce in Scheduled Areas and Maharashtra Forest Produce (Regulation of Trade) (Amendment) Act, 1997 was amended in 2014 by Hon'ble Governor in exercise of powers conferred under Paragraph 5(1) of the Fifth Schedule of the Constitution, whereby the definition of the term 'minor forest produce' appearing in the said Act was brought at par with that mentioned in the Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Act, 2006 and the Schedule specified in the principal Act was deleted. Consequential amendment was also carried out in the Indian Forest Act, 1927 whereby section 28A was inserted. The State Government also notified the Maharashtra Village Panchayats Extension to Scheduled Areas (PESA) Rules, 2014 under the provisions of the Maharashtra Village Panchayas Act. Thus, the disposal of the minor forest produce is governed by following Acts, rules made thereunder and guidelines issued by the State Government from time to time in that regard.

**(i) In Scheduled Areas**

As per the Maharashtra Transfer of Ownership of Minor Forest Produce in Scheduled Areas and Maharashtra Forest Produce (Regulation of Trade) (Amendment) Act, 1997 and the Maharashtra Village Panchayats Extension to Scheduled Areas (PESA) Rules, 2014.

**(ii) In Community Forest Rights Areas**

As per rules made under the Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Act, 2006.

**(iii) Elsewhere**

As per the Maharashtra Forest Produce (Regulation of Trade) Act, 1969 and rules made thereunder.

## 19.08 Disposal of grass from grass kurans, closed areas, plantation areas, and areas closed for grazing

(i) As per Government Resolution No. MFP 1665/118981-4, dated 8th November 1971 and As per Government Resolution No. MFP 1665/118931-(6)-F-2, dated 29th October 1976, Government has prescribed priority for allotment of grass kurans as follows and also the procedure for sale of grass kurans.

**[Annexure 19.16, 19.17]**

(a) Village Panchayats
(b) Military Farms/State Government cattle breeding farms
(c) Public Bodies including Dairy Societies
(d) Forest Labour Co-operative Societies.

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

The upset price of the kurans shall be fixed according to the following formula.
U=M-C
U = Upset price
M = is the market price of fodder in the locality
C = Cost of exploitation

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

(iv) **Procedure for sale of kuran**

The Deputy Conservator of Forests, shall notify the list of kurans available for disposal, six months in advance of the commencement of the period. These bodies should submit to the Deputy Conservator of Forests their application for allotment with a 'No Objection Certificate' from the Co-operation and Dairy Development Department four months in advance of the date of commencement of allotment with an undertaking of acceptance of the upset price which will be fixed by the Deputy Conservator of Forests. It is however, not necessary for the Military Farms/State Government Cattle Breeding Farms to furnish a No Objection Certificate.

The Divisional Commissioner, after taking into consideration the rainfall in the month of June and July has to give No Objection Certificate to the Chief Conservator of Forests/ Conservator of Forests in the month of July, as to whether the grass kurans on forest land be sold or kept reserved. (Govt. Circular No. TAG-1089/CR-2161/F-1, Dt. 20/10/1989).

**[Annexure 19.18]**

The Deputy Conservator of Forests should then decide the claims to the respective kurans within a month. The aggrieved person may appeal to the Chief Conservator of Forests/ Conservator of Forests within 7 days of receipt of the communication from D.C.F. The decision of C.F.(T)/C.C.F.(T) shall be final in this matter. The Forest Department shall be at liberty to cancel the allotment, so as to take up departmental extraction of grass on the grounds of scarcity conditions, or other reasons.

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

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

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

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

(ix) The Labourers employed on extraction will be paid wages as per the minimum wages fixed for the Forest Department under the Minimum Wages Act.

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

## 19.09 The Maharashtra Supply of Government Forest-Produce (Revision of Agreements) Act, 1982

It was enacted to take powers to revise certain agreements to get fair price for forest-produce supplied by Government to purchasers for long term periods (exceeding twelve months) and for certain other matters. It received the assent of the President on 23rd March, 1983. Maharashtra Supply of Forest-Produce Government (Revision of Agreements) Rules, 1983 were notified on 15th June, 1983.

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

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

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

**19.09.04** The Act provides for maintaining the price at not more than the market rate.

## 19.10 Sale of Trees from the Holding of Scheduled Tribes

**19.10.01** The Maharashtra Act No. 23 of 1969 viz. Maharashtra Sale of Trees by occupants belonging to Scheduled Tribes (Regulation) Act 1969 has been enacted to regulate the disposal of trees in the holdings of persons

belonging to scheduled tribes in the State of Maharashtra. The primary object of the Act is to save the tribals from exploitation by contractors and help them in getting appropriate prices for the timber from the trees from their holdings. The forest produce grown on their holdings was being purchased by the contractors at very low prices taking advantage of their ignorance, their inability to raise finance for extraction and sale and for want of marketing facility. The Act provides for carrying out departmental extraction and sale of the produce from trees belonging to tribals at a reasonable price and to ensure proper remuneration of the same to the tribals.

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

**19.10.03** The Act prohibits the sale of trees in the holdings of tribals except with the assistance of the Collector.

**19.10.04 Instructions for Carrying Out Sale**

(i) (a) **Demarcation of the land: -** The demarcation of the land will be carried out with the help of Talathi within 15 days of the receipt of application.

(b) Detailed marking list will be prepared as prevalent in the forest department and abstract of out-turn will be drawn after personal inspection by an officer not below the rank of R.F.O.

(c) The trees shall be serially numbered in coal tar with special hammer mark at the base as also at the breast height.

(ii) Record of out-turn will be maintained by:-

(a) Carrying out proper panchanama in presence of occupant whose sign will be obtained on the marking list.

(b) A complete record of account of expenditure shall be maintained in respect of demarcation, marking, felling, conversion transport, stacking and any other item incidental to extraction, transport and sale.

(c) A proper panchanama of material received at sale depot will be drawn mentioning details of the quantity and estimated value.

(iii) Manner of holding sale and recovery of dues: -

(a) Upset prices of the material shall be determined and sanctioned by competent authority according to the general financial powers delegated to the forest officers in regard to the forest produce.

(b) When the sale value of the material does not exceed Rs.500, the material should be extracted and transported departmentally for sale by public auction at the nearest village site.

(c) The sale and recovery will be completed within 6 months as provided in the Act.

(d) Appropriate publicity of sale by auction on village site or sale depot should be given before 15 days. Unified sale conditions, given under GR No. TMR/1677/128178/F-5 DT. 24-9-80 should be followed as modified from time to time (vide GRTMR/1680/117241 dt.29-4-86 and corrigendum. dated 21-10-86 and GR No. MFP-2012/CR-01/F-9, dated 15th January 2020).

(e) Issue of public notice regarding terms and conditions at the time of sale.

(f) Confirmation of sale after 15 days after hearing objections etc. should be carried out as provided in GR.

(iv) Payment to the occupant of the sale proceeds should be done in the following manner:-
   (a) Net sale proceeds should be paid after deduction of all expenses incurred in connection with the sale.
   (b) Payment should be made in presence of Gazetted Officer and responsible witnesses of Gram Panchayat.
   (c) Separate record should be maintained of the work concerned.

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

(vi) The sale proceeds of the sale of timber and fuel from malki areas belonging to Schedule Tribes are invariably classified as forest deposit while carrying out remittance of the same in the treasury. The heads for expenditure and revenue are given in GR.TRS/1083/2803/F-3, dt.13.6.84. Taking into consideration the provisions in the Maharashtra Sale of Trees By Occupants Belonging to Scheduled Tribes Act, 1969 and the guidelines issued by the State Government and the PCCF from time to time, the relevant Budget Heads, to be used for transactions at varios stages are mentioned below—

**(a) While disbursing the advance to the Occupant, prior to sale**

| | |
|---|---|
| Major Expenditure head | 2406 - forestry and wildlife |
| Sub Major Head | 01 - forestry |
| Minor Head | 800 - other expenditure |
| Detailed Head | 50 – other expenditure |

**(b) While depositing the sale proceeds**

| | |
|---|---|
| Major Head | 8443 Civil Deposits |
| Sub major head | 109- Forest Deposit |
| Minor Head | 50 - Others |

**(c) While depositing the proceeds after final adjustments**

| | |
|---|---|
| Major Revenue heads | 0406 - Forestry and wildlife |
| Sub major head | 01 - Forestry |
| Minor Head | 800 - Other receipts. |

**19.10.05. Guidelines for conducting sale of timber,charcoal, bamboos and firewood**

Government in Revenue and Forest Department vide their Resolution No. TMR 1680/117241-CR-937-III/F-9, dated 29th April, 1986 and GR No. MFP-2012/CR-01/F-9, dated 15th January 2020 have modified the unified depot sale conditions for sale of timber, charcoal, bamboos and firewood in depots and in-situ.

## 19.11 Auction through E-tender

The State Government in General Administration Department vide Government Resolution MTS/File-2010/CR-34/39 dated 6th August, 2010 directed all Departments to adopt the e-tendering process.

**19.12.01** The State Government vide Revenue and Forests Department Government Resolution NO. MFP-2012/CR-1/F-9 dated 7th October, 2013 constituted a Committee under the chairmanship of the PCCF (HoFF) for sale of tendu, timber, bamboo etc. and authorized it to (1) prescribe the procedure, (2) select the Agency and (3) prescribe the terms and conditions in that regard.

**[Annexure 19.19]**

**19.12.02** Accordingly, the Unified terms and conditions specified vide GR dated 29.04.1986 (Annexure 19.05) were modified by the PCCF vide his Circular No. PCCF (P&M)/D-16/e-Auction/CR-53/F.No. 03/1195 ddated 11th January, 2018 and provisions related to sale of timber, firewood, Charcoal etc. through e-Auction were embodied in the said terms and conditions.

**[Annexure 19.40]**

## 19.13 Sales and Utilization

**Powers of Forest Officers regarding Sales**

Powers of Forest Officers regarding sales of timber, etc., vide serial Nos. 1, 2, 3(a), 3(b) and 4 of Manual of Financial Powers have been raised as per the statement annexed to the Govt. R. & F.D. No.MSC - 011/CR- 176//F-5, dated 30-09-2011.

**[Annexure 19.02]**

## 19.14 Unified Depot Sale Conditions

**(i) For sale of timber, charcoal, bamboo and firewood (in depots and in-situ)**

Unified Depot Sale Conditions for sale of timber, charcoal, bamboo and firewood in depots and in-situ, have been prescribed by Government as modified from 29th April, 1986.

(Ref. GR.No. TMR-1680/117241-CR-937-III/F-9, dated 29th April, 1986 and GR No. MFP-2012/CR-01/F-9, dated 15th January 2020)

**[Annexure 19.05]**

**(ii) For Conversion of firewood into charcoal**

The Government has modified the payment terms regarding conversion of firewood into charcoal vide No.TMR-1085/C R-411/F-9, dated 12th February 1987.

**[Annexure 19.20]**

(iii) **Ground Rent**

In order to bring uniformity in charging of ground rent in all the circles, the PCCF office has issued directions with regard to rate of ground rent of timber, firewood, bamboo, charcoal that came into effect from 1st October, 1986 onwards.

(CCF, Pune's Circular No. D-9/TMR-C/123/C-1 of 1986-87, dt. 22nd September 1986)

**[Annexure 19.21]**

**(iv) Ground rent Bamboo bundles**

In order to bring uniformity with regard to rate of ground rent to be charged for bamboo bundles the CCF (Production), M.S., Nagpur has prescribed rates vide No.D-16/Sale/A-2/559/90-91, dated 11/09/1990.

**[Annexure 19.22]**

**(v) Recovery of balance amount in the depots**

After sanction of sale, the date of presentation of demand draft before forest officer is to be considered as the date of payment.
(PCCF's Circular No.Desk-16/Sale/A-2/40/361, dated 9/7/1991)

**[Annexure 19.23]**

**(vi) Acceptance of offers below the sanctioned Upset Price**

Chief Conservator of Forests (Production) vide No.TMR/C/15(72-73)/8120 of 1974-75 dated 29th July 1974 has issued executive orders regarding procedure to be followed. If the offer received, either in open auction or in tender, is less than the sanctioned upset price and if in the opinion of the D.F.O./Dy.C.F., there is no likelihood of getting any more price in future, the D.F.O./Dy.C.F. concerned may accept the offer on "2 war" [Don War in Marathi] taking into Account the merits of the case. The D.F.O./Dy.C.F. will then refer the matter to the Chief Conservator of Forests concerned, giving full justification for recommending Upset Price. The Chief Conservator of Forests concerned will then issue necessary orders within the stipulated period about the acceptance or otherwise of the offer.

**[Annexure 19.24]**

**(vii) Sanction of lots kept on Two-war [Don War in Marathi]**

The time limit for sanction of lots kept on Two-war [Don War in Marathi] has been prescribed.
(PCCF Circular No. No.Desk-16/Sale/A-2/1013/90-91, dated 25/02/1991 and PCCF's Circular No.Desk-16/Sale/A-2/889/94-95/122, dated 29/9/1994)

**[Annexure 19.25]**

## 19.15 Stoppage of Contractor System in the harvesting of forestry works

Government has stopped Contractor System in the harvesting of forestry works from July 1981 and all harvesting works to be implemented through Department and Forest Labour Co-Operative Societies. (Government's letter No.FCT-1581/93544/F-1, dated 4/5/1981)

**[Annexure 19.26]**

## 19.16 NOC for Non-Agricultural use for charcoal manufacture under Sec.44

Non-agriculture permission for the manufacture of charcoal under certain conditions has been provided under section 44 of Maharashtra Land Revenue Code, 1966 and Maharashtra Land Revenue Rules, 1969.
(G.R.No.NAP 1087/16203/CR/1128/L-2, dated 19 February, 1992)

**[Annexure 19.27]**

## 19.17 The Maharashtra Land Revenue Rules, 1967, 1969 & 1970 for regulation, cutting & disposal of trees, other natural products, grazing etc.

(i) The Maharashtra Land Revenue (Regulation of Right to Trees etc) Rules, 1967 provide for regulation of cutting of trees for prevention of erosion of soil and procedure for purchase of trees in occupancy.

**[Annexure 19.28]**

(ii) The Maharashtra Land Revenue (Disposal of Government Trees, Produce of Trees, Grazing and Other Natural Products) Rules, 1969, provide for procedures for disposal of trees etc. belonging to Government, disposal of grazing lands, Recovery of value of trees etc.

**[Annexure 19.29]**

## 19.18 Timber and Hardwood supply from Government Depot

(i) The rules regarding supply of teak and other hardwood species like ain, haldu, sissam etc. to Government departments and certain parties at predetermined rates without auction or personal use of the said department and parties have been provided vide GR No. TMR-1374/432-50-F-5, dated 17th March, 1977 and with modifications in this regard vide GR No.TMR-1380/98056-F-5, dated 11th November 1980.

(ii) Government has directed schedule of rates shall be deemed to be the rates fixed by the C.C.F. concerned, from time to time, representing approximately the price which would have been realized, if the material would have been sold by auction/tender.
(G.R.No.TMR-1380/98056-F-5, dated 11 November 1980)

**[Annexure 19.30]**

## 19.19 Grading rules for classification of Timber

The details of grading rules for classification of timber logs i.e. teak and non-teak species are provided by memo of Chief Conservator of Forests, M.S., Pune.
(Memo No.D-16/grading rules/230, dated 23-09-1978, Circular dated 06-10-1978 and letter No.Desk-16/1200, dated 03-03-1984)

**[Annexure 19.31, 19.32]**

(APCCF (P&M)'s letter No. D-16/sale/204 dt. 03-06-2003) **[Annexure 19.33]**

## 19.20 Uniformity in the harvesting of Timber pieces

In order to bring uniformity in the harvesting of timber the detailed instructions have been issued.
(CCF's Circular No. Desk-16/R-3/grading rules/3/85-86/756, dated 30/10/1986)

**[Annexure 19.34]**

## 19.21 Nistar

**(i) An outline of the procedure regarding distribution of Nistar material**
Chief Conservator of Forests, Maharashtra State has issued detailed procedure to be followed regarding distribution of Nistar material.
(Ref. CCF's memo No. 33/C/II/237-63-64/20054 of 68-69, dt. 4th January, 1969)

**[Annexure 19.35]**

**(ii) Bamboo**

**(a) Supply of bamboo to Burad and Bamboo Craftsmen families in Vidarbha on Nistar rates**
Govt. has decided to supply 1500 bamboos per family per year to registered Burad / Bamboo Craftsmen families.
(Ref. Government Resolution Bamboo supply -1095/CR-128/F-9, dt. 30th May 1997 and Government Resolution No. Misc-2012/CR-349/F-9 dated 5th December, 2014)

**[Annexure 19.36, 19.37]**

**(b) Procedure for supply of bamboo on Nistar rates**
CCF (Production) has issued detailed guidelines regarding registration of Burad and Bamboo Craftsmen families, period of supply, fixation of Nistar rates etc.
(Ref. Desk-16/R-1/Burad bamboo/411/97-98, dated 3-7-1997)

**[Annexure 19.38]**

**(c) Registration of bamboo co-operative societies – procedure**
CCF (Production) has issued guidelines regarding registration of bamboo co-operative societies.
(Ref. Desk-16/R-1/Burad bamboo/Society/814/97-98, dt. 29th September, 1997)

**[Annexure 19.39]**

## 19.22 General rules for Weights and Measures, Classification, Calculation of Volume, etc.

**(i) Application of standards of Weights and Measures (Enforcement) Act, 1985 to the forest timber depot etc.**

The Forest Department depots that have dealings with the public for the sale of sandalwood, timber, firewood, Minor Forest Produce (MFP) etc. by weight or measure, should comply with the Standards of Weights and Measures (Enforcement) Act, 1985 and the Maharashtra Standards of Weights & Measures (Enforcement) Rules, 1987 framed thereunder.

**(ii) Timber length - Nearest 5 cm such as 12 cm is to be recorded as 10 cm, 13 cm is to be taken as 15 cm.**

Volume is to be recorded up to 3 places to decimal. Moss, Bark, Cow dung, Mud, etc. upon the log likely to vitiate its measurement should be removed.

The available standard ready reckoner of timber measurement may be used in calculating the volume of logs.

**(iii) Volume calculation for timber (other than logs) and fuel wood**

**(i) sawn timber**

Volume = L x B x W (all measurements in meter)

**(ii) Fuel wood**

Stacked volume = L x H x W

Beat size 1.20 m x 1.00 m x 2.00 m

# CHAPTER 20
# WORKS AND CONTRACTS

## 20.01 Introduction

The forest works are executed departmentally or through forest laborers co-operative societies or on piece rate. Increasing need has been felt to carry out works on contract to reduce the over-heads of expenditure, executive establishment.

General rules regarding the works executed by civil officers (Financial rules, F.P.I Rule 101, 102) are also applicable to Forest department. Special rules applicable to the Forest Department in respect of conservancy and work charges reproduced in Rule 158 to 164 of financial rules under devolution rules are incorporated in the appropriate paras below.

## 20.02 The Classification of Works

The forest works are classified under two major categories.

(i) Capital works.
(ii) Revenue works.

They are broadly represented in forestry by major heads of account to 4406 and 2406 forestry and wildlife. Forestry Research and Education is grouped under Agricultural Research under major head 2415.

Work under any major, minor, sub-head or detailed head should be taken to mean an independent operation under a detailed head, including all subsidiary processes required for the completion of the particular operations, in a definite portion of a forest such as a coupe or compartment, or block or range (eg. In case of departmental exploitation of forest, each coupe or compartment may be taken as a separate unit, and the process of felling, conversion and transport should form one work). Completing a single operation like plantation over a period of years may be taken as one work. Whereas cultural operation in an annual coupe carried out in short period as a single operation, where the operation extends over a large area and the expenditure for each coupe or block is not clearly distinguishable as in case of fire protection and demarcation of forest, the range may be taken as a unit of area. The following are quoted as instances of unit of work under each detailed head.

**Timber/Firewood/Bamboo**

(i) Demarcation of coupe.
(ii) Marking of trees in a coupe.
(iii) Felling, conversion and transport from each coupe.
(iv) Independent silvicultural operations like C.B.O./climber cutting, improvement works when carried out independently.
(v) Maintenance of machinery and equipment for particular operation.
(vi) Maintenance of logging/ transport unit.
(vii) Purchase of consumable stores for departmental operations.
(viii) Upkeep of cattle
(ix) Purchase of store, tools and plants
(x) Communication and buildings
(xi) Maintenance of boundary marks
(xii) Reproduction
(xiii) Fire protection
(xiv) Other operations

A detailed classification of work is done under annual plan of operation prepared by the R.F.Os. and Dy. C.F. When the work extends over more than one year the total work is divided into annual portion of work (plantation); whereas in case of coupe working, even if the work extends over more than one year the complete coupe working is called as one work.

In the present system of accounting, detailed head, represented by computer code is treated as a unit of accounting. For the purpose of further classification, the work is divided into primary operations mentioned above. Working of timber or firewood consists of variety of operations. When a combined single estimate is prepared it is designated as one work.
Classification of work is adopted for the purpose of working MFP, wildlife, soil and water conservation work according to the need, the basic classification following the major categories mentioned above.

## 20.03 Procedure to Commence Works and Preparation of a Project Report or Budget Estimate of Works

### 20.03.01 Procedure to Commence Works

No revenue work shall be commenced unless –

(i) An estimate is sanctioned by competent authority. The revenue works for the purpose of this chapter are the works sanctioned under major head-2406 and 2415 and capital works are the works executed under budget head 4415 and 4406. The common rules are applicable for execution of the sanctioned works under these heads.

(ii) All powers to incur expenditure must be exercised within budget limits. Conversely, provision in the budget does not authorize expenditure without further sanction if the amount of item is in excess of the maximum limit fixed for each class of officer in the orders sanctioning them. They should therefore indicate the source (with complete account classification) from which it should be met.

(iii) Expenditure can only be incurred on works or other objects if sanction of competent authority has been obtained as required by any statutory rules or by any orders, generally or specially issued thereunder by competent authority or is contained in the rules in any authorized code, if funds to cover the charge during the year have been provided by competent authority and if no breach of canons of financial propriety is involved.

(iv) When estimated cost exceeds the power of sanction of such work of the Dy. C.F. the prior sanction of the competent authority should be obtained for the whole work as well as the rates.

(v) Funds are allotted and orders are given for the execution of the work.

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

### 20.03.02 Preparation of a Project Report or Budget Estimate of Works

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

(ii) In case of repairs and maintenance of civil works, the description of the works / measurements of the items of works and an abstract may suffice. The maintenance works under forestry are of more complex nature. Normally estimates of such works are prepared under Annual Plan of operations. A detailed estimate of each work should be prepared in respect of exploitation, plantations etc.

(iii) The estimates of forestry works are prepared according to the schedule of prescribed works under sanctioned working plan or according to the sanctioned scheme under Five Year Plan. The schemes are prepared one year in advance. The year in which the works are to be executed are clearly indicated. The details of area are based on survey demarcation of the area. Treatment map of the area should invariably be verified by the Gazetted Officer. The detailed maps of the area should be enclosed with the scheme, before submitting proposal for its sanction. The proposal should be based on adequate scrutiny of record to avoid execution of works on wrong sites. The proposal of the scheme or project report should be accompanied by the detailed estimate, plans, maps, measurements of the proposed work, quantities, rates, amount and expenditure required for each item of store, tools and plants etc. The estimating officer will be responsible for the mistake of measurements quantities, volumes and the supervising officer i.e. Sub. D. F.O. and Dy. C.F. will be responsible for any technical mistake including the quantities, rates and amount given in the estimate.

(iv) In case of works sanctioned under budget or for which administrative approval has been given by the Govt., detailed plans and estimates, maps should be prepared expeditiously. In case of each estimate submitted for administrative approval or technical sanction, information in the prescribed form, should be submitted as an Annexure of description of the work. Such forms prescribed for civil works by the **P.W.D. manual, para 141** should be submitted along with the estimate.

**[Annexure 20.01]**

(v) The rates given in the estimate should be according to the sanctioned schedule of rates or according to the rates approved under type estimate which are prepared for each type of work. Detailed justification and authority should be given for any deviation in these rates. The provision for transport cost, Labour amenities should be given with factual data.

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

(vii) The abstract of work should be prepared keeping in view the method in which the work is proposed to be executed. Whenever the work is proposed to be given on piece rate, the detailed break-up of cost of material to be supplied and the items of wages to be given to the piece rate workers should be indicated separately to keep better control on the works.

(viii) The estimate should provide the cost required on shelter for Labour, store, store-house, to be prepared or hired and provision for contingencies on unexpected items of expenditure. Up to 5% amount may be provided on such works, but this provision can not be utilized for any new work which is not included in the proposed estimate, without specific sanction of the competent authority, even if the work is antecedent to the main work. The provision for contingent expenditure under sub estimate of a project may however be limited to 4% of the estimate.

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

(x) **Existing power of Technical Sanction-:** Powers delegated to various Authorities are tabulated below----

**TABLE**

| Sr. no | Authority | Limit in Rs | Reference |
|---|---|---|---|
| 1 | Forest Engineer | Up to Rs-1,00,00,000/- (Rs-One Crore only) | 1)vide G.R. no. M . S . C . -2011/case no. 178/ F-5 dated 30-09-2011 2)vide PWD GR No.VASu-2015 / C.No. 218 / Building-2 , D t . 1 6 Dec.2015. **[Annexure 19.03]** **[Annexure 19.04]** |
| 2 | Dy. Forest Engineers | Up to Rs-1,00,000/- (Rs-One lakh only) | |
| 3 | D.C.F./D.F.O. /Sub D.F.O. | **A) Road** (Excluding Bridge) Rs.60,000/-(Per Km) Rate not more than 33000/- **B) Building** i) Full power For Type-I & Type-II Qtr, (For Forest Guard & Forester ii) For Non-Type Rs.50,000/- iii) For well ,Pump & Its Accessories ,Open parts Rs.1,00,000/- iv) For Anicut Rs.1.00 Lakh. | |
| 4 | C.F. | A) Road(Excluding Bridge) Rs. 10,00,000/-per Km Rate Not more than 40000/- B) Bridge up to2.00 Lakh C) Building Rs.1.00 Lakh(For Type & Non Type Plan) D) Well,Pump,accessories open parts Rs.2.00 Lakh E) Anicut Rs.2.50Lakh. | |
| 5 | C.C.F. | A) Road(Excluding Bridge)Full Powers B) Bridge(up to Rs.5.00 lakh) C) i)Full Power for Govt. approved Type Plan ii) Rs. 2.20 Lac For Non.Type D) Well, Water tank etc Rs. 1.50 Lakh etc. | |
| 6 | A.P.C.C.F. | A) Road(excluding bridge)Full power B) Bridge up to 10.00 lakh C) i)Full Power For Govt. approved type Plan. ii) Rs.5.00 Lakh for Non-type D) Well, Water tank etc. Rs.3.00 Lakh. | |

## 20.04 Administrative Approval

**20.04.01** Administrative approval of scheme, a proposal or a work is a formal acceptance thereof by the competent authority after scrutiny and examination of the details and financial implications involved there under in consultation with the Finance department, wherever necessary, for the purpose of incurring expenditure there on, as and when funds are provided for by the authority competent to sanction funds.

**20.04.02** For every work proposed to be carried out including petty works and annual repairs for which a lump sum provision has been sanctioned by the competent authority appropriately; a detailed estimate must be prepared for the sanction of respective competent authority having financial competence to do. This sanction is known as the technical sanction to the estimate. Thus technical sanction means the order of a competent authority according sanction to a detailed estimate of the cost of work or repair proposed to be carried out.

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

(i) Powers of administrative approval for civil works has been revised per G.R. no. M.S.C.-2011/case no. 178/ F-5, dated 30-09-2011.

**[Annexure 19.03]**

(ii) Powers of administrative approval for various types of construction civil works i,e., Roads, Buildings with type plan / non-type plan, fencing, etc. are adopted as per Govt.of Maharashtra, (R&FD)Circular No- MFS-1076/2543-F-3, Mumbai, Dated-23 April 1976 and amendment as per G.R. no. M.S.C.-2011/case no. 178/ F-5, dated 30-09-2011 regarding powers delegated to Forest Officers to give Administrative and Technical Sanction for Civil Works.

**[Annexure 19.03]**

**Specifications:** All the specifications for all type of civil works are to be adopted as per handbook of specifications formed by P.W.D. & Irrigation Department for respective works.

**Resolutions and Notifications:** All the resolutions, orders, notifications, circulars etc. regarding all types of Civil work published by P.W.D. are to be followed in forest Department Also account code and P.W.D. manual is to be adopted for Civil works as far as possible.

**Works and contracts:** For all type of Civil / Construction works, formalities / norms /S.S.R. Rates procedures / forms, etc. are to be adopted as per P.W.D. but for exceptional works, the Principal Chief Conservator of Forests, Maharashtra State, may permit if he deems fit, to carry out it departmentally subject to condition that the estimated cost is not exceeded.

**Rates for Item of Works :** For all type of Civil Construction works, all the rates are to be adopted as per S.S.R. of P.W.D./ Irrigation, Maharashtra Jeevan Pradhikaran Department of Concerned Circle / Region. In Case of any item which is not given in S.S.R. Forest Engineer, M.S. Nagpur will finalise the rate of R.A. prepared by Concerned Dy. Forest Engineer.

The administrative sanction is necessary for revision of estimate or modification of the estimate though the expenditure incurred is within the sanctioned grants and also when the expenditure incurred is in excess by 10%.

On works other than normal annual repairs executed within the permissible norms for repairs, detailed estimate should be prepared and submitted for technical sanction of the competent authority whenever the expenditure on such works exceeds Rs.5,000/-.

For the works of repairs or minor works of amount less than Rs.10,000/- for administrative approval, and Rs.5,000/- for technical sanction, individual estimate should be prepared by the work executing officer as per sanctioned schedule of rates. Each such work should be sanctioned in group of works included in annual plan of operation as an individual estimate. This work must form part of normal work of repairs, maintenance, executed according to the schedules.

## 20.05 Alterations in Design during Construction

**20.05.01** No material alteration in construction or works is permissible without the sanction of the officer competent to give sanction to such work, Should any alteration of importance, involving any additional expenses, be considered necessary, a revised supplementary estimate should be submitted for sanction. In urgent cases, where the delay thus caused would be inconvenient and immediate report of the circumstances must be made to the superior authority and dealt with as the case may require. The responsibility for bringing material deviation or modification to the notice of the competent authority rests primarily with the Executive authority (P.W.D. Para 263 & 267, Sixth Edition). **[Annexure 20.02]**
Additions and alterations to a completed work may be sanctioned subsequently by an authority within the limit of its powers, irrespective of the cost of the original work, but addition and alterations to a work in progress cannot be sanctioned so as to raise the total cost of the work, including the additions and alterations above the limit of power of sanction of such authority.

**20.05.02** If an Officer is required, on grounds of unusual urgency or otherwise, to carry out a work, for which no estimate have been sanctioned or no financial provision exists, the orders of the officers authorizing the work should be conveyed in writing.

**20.05.03** Nothing hereinabove and nothing in the rules and orders delegating powers of sanctioning expenditure should be construed into a permission to purchase stores, tools and plant in small lots or to carry out in portions any work, alterations, or repairs, of which the cost in the aggregate would exceed the maximum amounts fixed for each class of officers in the delegation orders regarding delegation of powers. In respect of an enterprise to be spread over a number of years, all expenditure to which Government is inevitably committed, must be included in determining the cost for the purpose of sanction. But expenditure on work, which it is desired to defer and is not a necessary consequence of, or essential for making productive work already undertaken, need not be so included. Thus if a plantation can be planned out in blocks so that the block first completed can be a self-supporting unit, even although work on other blocks is postponed, each block can be treated as a separate scheme for the purpose of sanction.

## 20.06 Supplementary and Revised Estimate

(i) If during the currency of work it becomes necessary to take up unexpected works over and above the work first sanctioned, a supplementary estimate covering the works should be submitted, accompanied by the full report of the circumstances which rendered it necessary. Abstract of the work given should show a comparison between the amount of the original estimate and that of the total of the sanction required for works including the supplementary works.

(ii) Revised estimate must be submitted when a sanctioned estimate is likely to exceed by more than 5% either from the rate being found insufficient or from any cause what so ever.

## 20.07 Repairs

Details regarding the repairs are given in chapter 21.

## 20.08 Schedule of Rates

In Order to fix the variable items of coupe working, wage board committee at circle level under the chairmanship of concerning conservator of forest/ chief conservator of forest has been appointed.

(i) The rates for major works like plantation works, fire protection works, are determined on the basis of work studies and work norms sanctioned by the PCCF / APCCF [Budget Planning &Development].

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

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

(iv) The rates for collection of seed should be determined by the C.F./C.C.F. through purchase committee at the circle level consisting of the representatives of Social Forestry and F.D.C.M. Control on quality of seed collection should be kept as per specifications provided by A.P.C.C.F. (Research, Education & Training)

## 20.09 Contracts

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

(i) In piece rate work, the quantity of work and the period is not specified though in practice when an agreement is drawn for such work, the period of the work is specifically introduced. In P.W.D. these works are executed on form A-1 or A-2. This method is used for petty works. This method is also followed in Forest Department.

**[Annexure 20.03, 20.04]**

(ii) The works executed as per written agreement are called contract works. Contract works should be carried out as per standard conditions of contracts. The instructions for execution of various constructional works in Forest department are given in Circular No. D-24/FE/PB-4/476, dt.04-09-2014. by the PCCF / APCCF (Budget, Planning & Development).

**[Annexure 20.05]**

(iii) As a matter of choice, forestry works are not generally carried out on contract basis except the works carried out through F.L.C.S. When it is desired to carry out such works on contracts, instructions given in the subsidiary paras of this chapter should be followed, for drawing up a contract and observance of the terms and conditions of the contract. All contracts should be drawn in writing. The terms of agreement should include the conditions for penalty and liabilities, period of completion of work and quantum of works to be completed etc.

(iv) The contractual method of work includes work carried out on rate list, as well as piece work. The works on rate list should be limited to Rs. 62,500/-. The works on piece work may be taken up to limit of Rs.2,00,000/- as per the procedure adopted for civil works (Circular No.476, dt.04-09-2014 from PCCF / APCCF (Budget, Planning & Development).

**[Annexure 20.05]**

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

(vi) The specifications of forestry works like plantations, cultural operations, pre monsoon works and departmental works should be clearly drawn by C.F. /C.C.F. with the concurrence of P.C.C.F. through A.P.C.C.Fs./ C.C.Fs. dealing with the subject. Sanction to these works should be given for each specification in form of mandays. When estimate is to be sanctioned combinations of varying rates from different sources (i.e. D.S.R. for excavation works of pits and trenches and norms of man days from forestry works for refilling, planting etc.) should be adopted.

## 20.10 Payment to Contractors

Payment to the contractors should be made only by the Dy.C.F. or by an Officer specifically authorized by him. The claims for such payment should be prepared preferably by the claimants in the prescribed form. No payment should be made until the scrutiny of claim in respect of quantities, rates as well as the quantity of supply has been accepted by a responsible Govt. Servant.

## 20.11 Measurements

(i) The measurements of the work executed by the contractors and the supplies made should be measured (weighed and counted) before payment. The details of the measurement taken should be systematically recorded in Measurement book (form No. P.W.D.9 & 10) which forms the basis for accounts of quantity of work. The pages of measurement book should be machine numbered. No page should be torn out nor entries erased so as to be illegible. All corrections must be duly attested by the officer making the entries for the same. For record of measurements of forest produce, the forms prescribed for departmental works and in case of M.F.P., form prescribed in M.M.F.P. (Regulation) of trade Act and rules there under in respect of specified M.F.P. and in case of plantation and nursery works forms prescribed in plantation and nursery registers must be used.

**[Annexure 20.06]**

(ii) Reference to the voucher in which quantities are entered for payment, the date of entry should be introduced in Measurement Book. On making payment the entry should be crossed by cross mark in the Measurement book. The documents in which payment is made should bear a reference to the number and page of the book and date in which detailed measurements are recorded.

## 20.12 Advances to Contractors and Workmen

(i) Advances to contractors and workmen should be given only when no other arrangements can be made for carrying out a work, such advances are regulated by the rules in Annexure 13.01 duly adopted in this manual subject to the limits and rules therein; the Conservator / Chief Conservator may from time to time fix the amount up to which, and the circumstances under which, advances may be made to contractors without his previous sanction. The C.Fs./ C.C.Fs. may also require that all advances made to contractors, exceeding certain limits, must be reported to him.

(ii) It must be clearly understood that officers who advance Government money otherwise than in accordance with the above rules and orders do so at their own risk; and unless they can furnish perfectly satisfactory reasons for their action, they will be held personally responsible for the same.

**Note 1 :-** As far as possible the system of giving advances to contractors should be done away with. Contractors should preferably be encouraged to work with slightly higher rates of wages and without advances, and their bills for work done should be made out and paid by Dy.C.Fs. at the end of each month.

**Note 2 :-**
(a) Private money should not be used on Government works for making advances to labourers or otherwise
(b) To avoid competition for Labour between Government Departments, they should co-operate with one another in securing Labour on equal terms.

# CHAPTER 21
# BUILDINGS AND ROADS

## A) Buildings

### 21.01 Introduction

Rules for preparation of designs and estimates for the construction and maintenance works which are applicable to buildings maintained by the P.W.D. are also applicable to any other department maintaining buildings departmentally. Rules for occupation of Govt. residence and the rules for calculation of rents are given in the **M.C.S.R., 1981.** The public buildings are the buildings borne on the record of P.W.D. Buildings on the record of Forest Department and belonging to the Forest department are Govt. buildings primarily used for the Forest department.

### 21.02 Selection of Site

**21.02.01** Site to be finalized before preparation of Stage-I Estimate. The sites of buildings should be finalized before submitting proposal for sanction and preparation of stage I estimate of the buildings. The instructions contained in PWD Hand book Part II should be followed before giving sanction to the proposal and certificate to that effect that "these instructions have been taken into account" should be endorsed on the report submitting the estimate for sanction. **(Para 154 of PWD Manual, Page no-61)**

**[Annexure 21.01]**

While finalizing the site, the local officials should invariably be consulted regarding the suitability of site (Approval of Town Planning Department, Revenue Department, Gram Panchayat or Municipality/Municipal Corporation is necessary for finalizing the site of a building on any land coming within the limits of village or township or a city). While taking up construction work of building, rules regarding the use of the land for non forest purposes as per Forest (Conservation) Act 1980 should also be taken into account. Particular consideration should be given for areas coming on river bank, under high flood level, areas on the slopes of hill, areas exposed to strong winds, incidence of lightning etc. Adequate security measures should be taken against these vagaries of the nature, particularly while constructing buildings on isolated areas in the remote places. Lightning conductors should be provided for such buildings in consultation with electrical divisions of the P.W.D.

**21.02.02** The Plan Estimates must be prepared through the architect available in the Panel of Forest Department. The detailed Report prepared by such Architect must contain copies of 7/12 extract or the property card, as the case may be and the map of the area in question. An extract of record of rights from Talathi, when the land is non forest land, a map showing contour, approach roads, location of the main road, drainage line, electric supply, water supply and position of the proposed building along with results of the excavation of trial pits etc. should be incorporated meticulously and the plans so prepared should be sent to the Architectural section of the P.W.D., in case of bigger building complex, and to the Forest Engineer in case of small and isolated buildings for their scrutiny. Based on their observations, in respect of the said Report, primary estimate (Stage I estimate) should be prepared. For taking up building on non forest land, approval of the architect should be obtained.

**21.02.03** Adequate precaution should be taken while taking over land from Gram Panchayat or Revenue department, in which case sanction of the competent revenue authority is required to be obtained for transfer of land to the Forest department. The record of such transfer should be entered into form No.1 giving the nature of land taken over for the work showing the usage describing the block of land on which the construction is made and on the register of buildings.

**21.02.04 Consultation with Architect to Government--** Services of the Architect to Government are available for consultation in respect of residential and non residential building, construction projects. The reference to the Architect is generally made through the Administrative Department. Problems of general nature, architectural procedure in carrying out construction work, selection of sites are dealt by the Architect to Government. The offices of the Dy. Chief Architect to Govt. are established at Mumbai, Pune, Nagpur, Amravati and Aurangabad. On reference from head of the department they will render necessary advice to the local officers for preparation of site plans for preparation of Stage I estimate for the approval of Town Planning Department. They are authorized to give approval to the layout plans, works of rural construction and building complexes. The Architect to the Govt. will also be consulted for selection of sites, No change should be done in the plans prepared by the Architect to Government.

**21.02.05** Sites for quarters for rangers, foresters, beat guards, naka guards and other forest subordinates should be taken on suitable locations such that the subordinates with their families can live without inconvenience in the house constructed for them. For this reason such sites should not be selected in isolated positions in the forests, but should be kept near other Govt. building (Forest or Police, Public Works, Customs, etc.) or near habitations in villages. As far as possible, the land selected should be forest area or Govt. waste land which can be obtained without cost. Finally there should be suitable water supply close at hand. Without these essentials the cost of building will be wasted, as no official will occupy an isolated house where there is no potable water.

**21.02.06 Management of Government buildings by Forest Department**

The Forest department is concerned with the management of following classes of buildings.

(i) Buildings constructed and maintained by the Forest Department from Forest funds and

(ii) Buildings not constructed by the Forest Department, but which are assigned to the Dept. and are to be maintained from Forest funds.

## 21.03 Maintenance of Registers and Records

**21.03.01 General**

Record of all buildings wells, tanks, road, and construction work in their charge should be kept in the **P.W.D.Form No. 133** by concerned R.F.O., Sub-DFO, and D.C.F., C.F./ C.C.F. / A.P.C.C.F. including any R.F.O. in charge of the area or the construction. A note of such construction should be taken and the record of rounds and beats to ensure proper protection measures should be kept.

**[Annexure 21.02]**

Each A.P.C.C.F.(WL),C.C.F.(T),C.C.F.(WL),C.F.(T)/C.F.(WL) will keep a printed register of all buildings in charge of the department within his jurisdiction. The register will be printed separately for each Circle in **P.W.D. form No. 133** with such modifications as may be necessary. It should be kept corrected from time to time by the A.P.C.C.F.(WL),C.C.F.(T),C.C.F.(WL),C.F.(T)/C.F.(WL) by means of slips issued at the end of each financial year.

**[Annexure 21.02]**

**Note: -** If there are historical monuments in the forest area not protected by the Archeological Department, report of their occurrence should be submitted by the concerned staff to Dy.C.F. /C.F./C.C.F. and adequate protection should be provided by the local forest officer to the same.

**21.03.02 List of other Existing Structure**

The construction of mosques, temples or tombs within the compounds of Government buildings should not be permitted without the sanction of Government Complete lists of such structures supplemented by block plans and plinth dimensions should be maintained in each division. R.F.O., Sub-DFO, Dy.C.F. / C.F. /C.C.F./A.P.C.C.F. should see that no further erection or extension of such structures takes place. Such structures are not to be maintained from Government Funds and they should not be brought on the register of buildings.

**21.03.03 Register of Buildings**

Record of all buildings wells, tanks, road, and construction work in their charge should be kept in the P.W.D. form No. 133 by concerned R.F.O., Sub- DFO, D.C.F., C.F.,C.C.F.and A.P.C.C.F. including any R.F.O. in charge of the area or the construction. Note of such construction should be taken and the record of rounds and beat to ensure proper protection measures should be kept.

**[Annexure 21.02]**

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

**21.04.01 Construction of Compound Wall**

As far as possible, construction of compound walls may be avoided but in areas vulnerable to encroachments, thefts adequate fencing measures should be provided to safeguard govt. property and the property of occupants from damage and theft.

**21.04.02 Additions and Alteration of the Constructions**

Subordinates should reside all the year round in the quarters built for them. They are not permitted to erect thatched huts close to the building or to make any additions or alterations to it for the purpose of cattle shed, storage of grass, fuel and bathing, etc. Such constructions are not allowed within 15 meters of any Government building under any circumstances. Similarly, the use by subordinates of verandahs of Government buildings for the above purpose is prohibited. The occupants will be held responsible for ensuring that the buildings and their surroundings are always kept clean.

## 21.05 Admissibility of Accommodation to Government Servant

**21.05.01 Type plans and designs admissible to Govt. Servants and recovery of house rent**

A Table giving type of residence, carpet area of the residence, pay range of the officers to whom it is admissible and rate of recovery of licence fee from the officer is given below. Recovery of licence fee shall be made for

the type of residence actually used irrespective of entitlement of the residence with reference to pay of concerned employee. (G.R.No-Ghamav-2010/PK-4/Sewa-5 Mantralaya Mumbai –32 Dated 19 April, 2011 may be referred).

**[Annexure 21.03]**

**TABLE**

| Sr. no | Pay Scale | | Type of Residence Entitled | Carpet area Admissible (sq.ft.) | Flat rate of licence fee per month (Rs) |
|---|---|---|---|---|---|
| | As per 6th Pay Commission (Rs.) | As per 7th Pay Commission (Rs.) | | | |
| 1 | Up to 1800 | S1 to S5 | I | Up to 220 | 120 |
| 2 | 1801-2800 | S6 to S10 | II | 221-320 | 260 |
| 3 | 2801-4200 | S11 to S13 | III | 321-420 | 440 |
| 4 | 4201-5400 | S14 to S20 | IV | 421-550 | 580 |
| 5 | 5401-7600 | S21 to S23 | V | 551-750 | 920 |
| 6 | 7601 and above | S23 & above | VI | 751-1110 and above | 1400 |

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

| Additional Space attached to the main residence | Rate of charges (Rs. per month ) |
|---|---|
| (i) Servant's Quarters | 120 |
| (ii) Garage with Exclusive possession | 120 |
| (iii) Parking Space with roof | 80 |
| (iv) Open parking space | 40 |

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

**21.05.03 Protection of Construction Work**

All reasonable precautions should be taken to avoid the risk of fire in Government buildings, Combustible material such as waste paper etc. and firewood which is only likely to be stored in any quantity as attached property, should be kept isolated as far as possible.

**21.05.04 Responsibility for protection of the Buildings**

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

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

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

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

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

**[Annexure 21.04]**

**(iv) Priority for Carrying out Repairs** – Annual grants for repairs are allotted as per estimate submitted by the D.C.F. or C.F. /C.C.F./A.P.C.C.F. Important repairs should be carried out on priority from this amount. Special care should be taken to carry out repairs of

quarters of Foresters and Forest Guards. Large expenditure should not be incurred on the residential building of officers and supervisors. The application of oil paint and distemper should not be carried out after each transfer of the occupant, but should be carried out when the buildings are due for the same. Dy.C.F.or C.F. /C.C.F./A.P.C.C.F should pay more attention to the repairs of the houses of lower subordinates.

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

**[Annexure 21.05]**

## 21.06 Utilization of certain produce from compounds etc

### 21.06.01 Utilization of certain produce from compounds etc. of Government Buildings by Resident

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

### 21.06.02 Privilege of Using Usufructs

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

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

## 21.07 Fixtures and Furnitures

### 21.07.01 Fixtures and Furnitures, Repairs, etc.

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

**21.07.02 Furniture Admissible at Residence of Certain Officers**

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

(i) Office table - 1
(ii) Office chair - 1
(iii) Plain chair - 1
(iv) Tray - 1
(v) Bench or stool - 1. The use of office furniture at their residence by other officers is not allowed. (P.W.D. Manual P.no-139, Para 365)

## 21.08 Hiring of Accommodation for Office Purposes

Whenever suitable Govt. accommodation will not be available, private accommodation can be hired on rent for office. When such building is used solely for the purpose of office, the rules regarding payment of its rent, municipal taxes etc. are given in Rule 147 & 148 of M.C.E.R., 1965. When such building is used partly for office and partly for residential purpose, a recovery of rent will be done as per M.C.E.R.1965. The Head of office is empowered to sanction the rent of Rs.10000 and the Regional Head is empowered to sanction the rent of Rs. 20,000 and Head of the Department up to Rs. 40,000 and PCCF (HoFF) is empowered to sanction Rs.1.00 Lakh per month as per G.R.No.M.S.C.-2011/CR -182/ dt.30-09-2011
Certificate of reasonableness of rent should be obtained from the Executive Engineer, P.W.D. before hiring such building. The revision of rent may be done on account of increase in rent equal to the increase in municipal taxes, provided certificate from municipal authority is obtained. (P.W.D. Manual P.no-140, Para 369)

## 21.09 Rules Regarding Rent, Rates and Taxes

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

**[Annexure 21.06]**

## 21.10 Miscellaneous Construction

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

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

A list of Government servants who have been granted rent free quarters or quarters at reduced rent is given in Appendix of M.C.S.R.-1959, P.No.427.
**Note:-** The concession of rent free quarters granted to certain forest subordinates does not give a claim for rent where no quarters are provided by Government.

## B) Roads

### 21.12 Type Designs of Road

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

### 21.13 Preparation of Designs and Estimates

In the preparation of designs and estimates for the construction and repairs of roads, bridges, Culverts etc., instructions contain in the following publications for the Forest Department, referred to in the preceding article, should be followed-

(i) Standard type designs of slabs and timber top drains, culverts and bridges.
(ii) Explanatory notes on the above with example.
(iii) P.W.D. Technical Paper No. 38- Standard Forest Roads, Cross Sections and Earthwork Tables or recently Published Tech. Paper from time to time.

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

### 21.14 Repairs to Roads

Range Forest Officer shall ensure that all roads in charge of the Forest Department are kept in proper repair. The following points should be attended to when carrying out repairs-

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

### 21.15 Dragging Timber Along Roads

Dragging timber along Forest Department roads is not allowed. Infringement of this Rule by villagers or contractors should be reported by beat guards to the Range Forest Officer concerned.

# CHAPTER 22
# ACCOUNTS AND BUDGET

## 22.01 General Rules and their applications

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

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

## 22.02 Classification of transactions in Forest Accounts

The Forest account is broadly classified in two kinds viz.

(i) Account of timber and other forest produce, store, tools and plants dealt with in Chapter 23.

(ii) Cash account dealt with in chapter 24 To 26.

The responsibility for the control of the former and for revenue collection and their remittance into treasury rests with departmental officers. The Government Servants are liable to render satisfactory Account to the A.G. as per the instructions contained in Account Code Volume III Maharashtra and Maharashtra Forest Manual and Maharashtra Treasury Rules, 1968.

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

**22.02.02 Functions of audit and the principle governing the division of financial responsibility between Executive Authorities and Accounts and Audit Authorities in respect of expenditure and collection of Government money.**

i. **Functions of Audit-** Audit work is not confined, as many officers appear to consider it should be confined, to the mere checking of expenditure as to amount and sanction but it should cover a far wider field. The audit officer, when conducting his operations, must ask himself questions of a more searching nature than those relating only to the correct authorization of any item of expenditure. He must satisfy himself that in the first instance, the expenditure is really necessary, that the scheme or transaction to which it related is being carried out in the best and most economical way, in short, he must examine every project involving outlay or loss of revenue from the point of view of the taxpayer who provides the money and who is, in consequence, entitled to secure the best possible value for it. His function is to assist the administrative officer in safeguarding and furthering the financial interests of Government and of the taxpayer. To do this, it is obvious that he must often institute enquiries and make

requests for information which, to the administrative and executive departments concerned may appear at first sight to encroach unduly upon their own functions and to go beyond the proper sphere of audit. The enquiries naturally cause more resentment when they relate to actions which administrative exigencies cause to be taken in irregular fashion but it should be clear that it is just such actions which need the most careful scrutiny and while Government fully realize that such irregular procedure is at times caked for and justified by the circumstances, they are also sure that once the reasons underlying the apparently vaxations questions put by audit are properly understood, the administrative departments will cease to regard the audit officer as one to whom information is to be given in the most sparing and grudging manner and will rather afford him every facility to examine the financial side of their work and to advise them in connection with it.

ii. **Financial responsibility in respect of expenditure and collection of Government money-** Financial responsibility, whether of the executive or of the Accounts and Audit Department, relates both to receipts and to expenditure. In the assessment and collection of amounts due to Government, the primary responsibility is that of the executive. An Audit and Accounts Office cannot be held responsible for the assessment or collection of Government revenue. Even when the Auditor General is required under rule 12 of the Auditor General's Rules, to audit receipts, this responsibility of the executive is not affected or transferred. The ordinary function of the Accounts and Audit Department in relation to Government receipts is confined to ensure that the amounts collected are properly brought to account in the Government books. In the matter of expenditure of Government money, the Audit and Accounts Department is responsible for ensuring that expenditure is regular and proper and that the system of accounts is such that, provided the facts recorded in original documents are true, there can be no loss of Government money. But the administrative and executive officers must always remain responsible for the correctness of facts in the original documents.

iii. **(a) Distribution of responsibility for the audit of financial transaction between revenue collecting authorities and the Audit Departments-** The primary object of inspection by the Audit Department of treasuries and departmental offices is to assist the Heads of Departments and offices in maintaining an efficient system of regularity and control of financial transaction committed to their charge. It is not intended that those authorities should be relieved of their responsibilities in the matter of frequent cheek and supervision. An inspection by the Audit staff does not and cannot extend to a detailed examination of each and every item of receipt and expenditure or other transaction that occurs in an office or a department. An Audit inspection, which only supplements inspection and supervision by administrative and executive authorities, can do more than see generally that the rules prescribed for the guidance of those authorities in the manner of financial transitions are being duly observed and bring to notice any irregularity or want of attention on their part. The Audit Department is responsible for seeing that the procedure observed at treasuries and departmental offices meets all the requirements of audit, the accounts are properly

maintained and the orders in force regarding the custody and handling of cast and stores are observed. In fact any suggestions by Audit for safeguarding the financial interest of Government should be given special attention. The above is in general terms the limit of the audit responsibility.

**(b)** The Inspecting Officer from the Audit Department is not required to verify by count the balance of cash, stamps, opium or other stores. This duty devolves on the administrative and executive officers of the respective department. The need of careful verification of cash and stores cannot be too strongly emphasized. Such verification if properly carried out by local authorities at frequent intervals, should act as an effective deterrent against misappropriation or a means of detecting losses or irregularities before they had time to assume major proportions. Those entrusted with safeguarding the financial interest of Government are expected to exercise their full quota of vigilance and not be lulled into a false sense of security by the idea of inspections by the Audit Department.

iv. For regulations for the conduct of audit of receipts and of stores and stock accounts, see accompaniment to F.2797/33 of 8th May 1939, which have been printed also as appendices 1 and 2 to the Audit Code, 1st Edition, 1939.

## 22.03 General instructions

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

**[Annexure 22.01]**

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

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

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

**22.03.05** (i) Members of the office establishment should not be entrusted with Government money, except as advance by cheque on account of the pay of office establishment and for contingent charges, which should as a rule be made payable to the steno or camp clerk, nor should they be authorized to receive payment for forest produce. All subordinates who have the custody of Government money or who deal with the collection of the forest revenue should be made to furnish security in accordance with F.P.I-40 and the rules in Chapter 13 of this Volume.

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

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

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

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

If on the date of closing account any sum of revenue remains in a disburser's hands, which he is unable to remit to the treasury, he may treat the unremitted revenue as "Forest Advance" for expenses during succeeding month and submit a voucher for the amount with cash account. Nothing in this para should be taken as allowing large sums to be kept unremitted and in no case should revenue in excess of the amount permitted by the above rules be retained unremitted. On receipt of the cash account and the voucher, the Divisional Forest Officer should debit the amount to "Forest Advances" by per contra credit to 2406 forestry and wild life under appropriate head of expenditure account and make a remittance to the treasury by cheque for an equal amount.

**22.03.08 Bombay Financial Rules, 1959**

**Rule 57 Money not to be withdrawn from the Treasury unless required for immediate payment.—**No money should be withdrawn from the treasury unless it is required for immediate payment. It is not permissible to draw advances from the treasury either for the prosecution of works, the completion of which is likely to take a considerable time or to prevent the lapse of appropriations.

**Rule 58. Requirements for incurring expenditure on a work or other object– Expenditure can only be incurred on a work or other object**

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

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

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

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

**Canons of Financial Propriety**

(1) Every public officer should exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.

(2) Money borrowed on the security of allotted revenues should be expended on those objects only for which, as provided by rules made under the Act, money may be so borrowed. If the money is utilized on works which are not productive, arrangements should be made for the amortization of the debt.

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

(4) Government revenues should not be utilized for the benefit of a particular person or section of the community unless
   (a) The amount of expenditure involved is insignificant, or
   (b) A claim for the amount could be enforced in a court of law, or
   (c) The expenditure is in pursuance of a recognized policy or custom.

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

## 22.04 Vigilance in Respect of Public Expenditure and Revenue

The Drawing officer is responsible to ensure that----

i. Vouchers are prepared according to rule.
ii. The money is either required for immediate disbursement or has already been paid from the permanent advance.
iii. The expenditure is within the available appropriation.
iv. All steps have been taken with a view to obtain an additional appropriation if the original appropriation has been exceeded or is likely to be exceeded.
v. In case of contract contingencies, the proposed expenditure does not cause any excess fixed for these contingencies. (Rule No. 13, M.C.E. rules, 1965)

## 22.05 Security to be furnished for handling Govt. cash by subordinates

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

**[Annexure 22.02]**

**NOTE: -** Details instructions for securities to be taken from forest subordinates are given in chapter 13.

## 22.06 Personal Ledger Account (PLA) of non-Government Money

If a Government Servant receives in his official capacity money which are not Government dues, the deposit of which in the custody of Government has not been authorized by Government, he must not credit such money to the public account. Personal Ledger Account should be opened by Government Servant authorized to administer the funds. Government Servant will be personally responsible for utilization of the money in strict conformity to the rules and regulations.

# CHAPTER 23
# ACCOUNTS OF TIMBER, OTHER FOREST PRODUCE, STORE, PLANTS AND LIVESTOCK

## 23.01 Objects of Revenue and Timber Account

Account of timber and other forest produce provides information regarding works of harvesting of forest produce, cost of works and links the account of harvesting etc. to the revenue and expenditure accounts. These accounts should exhibit the details of transactions such as felling, collection, logging, movement, storage, classification, sale, dispatch, recovery of sale proceeds of timber and other forest produce. These details are linked with costs so that the work can be checked, inspected, audited or verified appropriately at each stage. The system of these accounts should also meet the requirement of laws related to the forests, particularly the rules regarding transit of timber and other forest produce. This chapter deals with accounts of timber and other forest produce.

## 23.02 Harvesting of Forest Produce by Departmental Agency

**23.02.01 Marking of Trees**
The works of harvesting of forest produce for providing silvicultural treatment to the forest commences as per the programme of execution of such works are laid down in the Working Plan. When such areas are due for working, the coupes are demarcated and marking of trees for felling is done. The marking of timber and fuel wood trees or poles is done as per the marking rules prescribed in the Working Plan. The record of marking of trees to be felled is maintained in register of marking as per **[Annexure 23.01]** showing marking list and title sheet bearing details of compartment, coupe under working, year of operation. The marking list bears Sr. No. of trees, the species, the girth of each tree at breast height, the quality of the wood. Specific remarks if any are also given. Abstract of the marking is drawn at the end in this marking list. The abstract of the marking forms the basis of the estimate of working of the coupe, showing probable yield of the coupe. All such records must be compiled grid-wise.

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

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

## 23.03 Departmental Works

**23.03.01** Departmental works are started as per sanctioned annual plan of operations which is prepared according to sanctioned working plan/schemes. Schedule of working areas is sent by DCF/DFO to R.F.O. The R.F.O. may also in turn compare the schedule received from DCF/DFO with the sanctioned working plans/ schemes and may point out omissions to

DCF/DFO for updating the schedule particularly about the treatment of plantations, cultural operations thinning etc. The R.F.O. should inspect the working areas and assess the feasibility of working of the same and submit feasibility report to A.C.F. and DCF/DFO. Marking of the coupe should be taken in such areas as are feasible in consultation with A.C.F./DCF/DFO. Marking should be done as per the prescriptions of working plan.

R.F.O. should submit the register of marking as per **[Annexure 23.01]** in triplicate to DCF/DFO. It should contain details of working circle, felling series, year of working, system of working, map of the coupes with certificate of demarcation, areas under different treatment, detailed marking list abstract of marking by each treatment and section of the coupe, estimate of the out turn, impression of marking hammer, certificate of marking officer-R.F.O., inspecting officer i.e. A.C.F. regarding completion of correct marking as per Working Plan Prescriptions. Since this forms the basis of all further operations, local modifications may be made in the list with the approval of C.C.F.(T).

**23.03.02** R.F.O. should also submit a detailed report on coupe working giving locations of coupe, sale depot., distance from coupe, estimate of cost, yield and revenue obtainable from the coupe, suggesting method of working, duration of working, programme of working, source of Labour, nature of each work required to be carried out as per sanctioned schedule of rates, cost of working of coupe Departmentally or through F.L.C.S. The estimate of coupe working should be submitted by R.F.O. to DCF/DFO through A.C.F. in charge of Range.

**23.03.03** **Sanction to The Work---** On receipt of the estimate A.C.F. should personally inspect the coupes and scrutinize the items, certify the quantities, rates and issue certificate to that effect. He should also verify the estimated outturn and revenue on the basis of his inspection. He should also propose the name and designation of R.F.O./Forester, who will be in charge of the work and will be responsible for all operations in the coupes. On receipt of estimate, DCF/DFO should scrutinize the same and accord technical sanction to the work. He should accord administrative approval to the each coupe estimate prepared as per the wage board schedule of rates sanctioned by the C.C.F.(T) subject to budgetary regulations and availability of grants. The grants should be asked for in advance budget. Where it is necessary to undertake the coupe work departmentally due to withdrawal or failure or neglect to execute the agreement or take charge of allotted coupe within the prescribed period by F.L.C.S., he should specifically submit proposals to C.C.F.(T) who after taking review of available grants will accord sanction to the coupe work as per rules.DCF/DFO will return two copies of sanctioned estimate to R.F.O. who would in turn hand over one copy along with marking record to the officer in charge of coupe working. The sanction given to work will be entered on register of sanctioned works as prescribed by concerned C.C.F.(T).

## 23.04 Harvesting

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

**23.04.02 Felling & Logging**

(I) **Jungle Register** Details of felling are entered in jungle register. This register provides information on logging, felling, transport and corrected measurements at sale depots and abstract of coupe work, information of species, girth at breast height, date of felling, log sr. no., Measurement of each log, details of transport to sale depot, sale depot no. and measurement and movement of the material is obtained at a glance from this register. This register forms the basis of account of coupe working. This register is to be maintained as per **[Annexure 23.02]**. It is also called jungle register.

(ii) **Felling Register** Register of felling is kept as per **[Annexure 23.03]**, in the coupe. The title sheet of the register gives trees actually felled, details of felling done by each labourer or Labour gang. Abstract of felling done by each labourer or gang leader is prepared periodically for making payment to labourers.

(iii) **Logging Operations** Trees felled are logged on the stump site. They are given chisel number in serial order and passing hammer on the stump. Logs are also given bata number on stump to facilitate recording in register of felling and logging.

(iv) **Fashioning Register** This register shall contain the fashioning of the logs done wherever necessary to obtain maximum revenue to government. It contains, log no, tree no., species, initial measurement at stump site, measurement after fashioning and the difference between two measurements and the dispatch of material as per

**[Annexure 23.04]**

(v) **Dragging Operations** Record of movement of timber, firewood up to coupe depot by dragging/local carting is to be maintained.

**[Annexure 23.05]**

**23.04.03 Preparation of Firewood**

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

**23.04.04 Carting/Transport of Timber etc. and Carting Challans**

(i) Timber/fuel is dispatched from coupe along with carting challans in quadruplicate containing details of Serial no. measurement and volume of logs, number of poles. The carting challan is accompanied by transit pass. The necessary details are to be kept in the coupe dispatch register.

**[Annexure 23.06]**

(ii) **Progress Reports of Departmental Felling and Carting**
Fortnightly progress reports of felling, logging and transport to depots should be sent by Exploitation Officer incharge of coupe working to R.F.O. in duplicate. One copy of this report should be sent to A.C.F. who will consolidate the same by each range and put up the same toDCF/DFO for perusal. These reports may be submitted till the work on particular coupe is complete, last report stating that the work is complete and reports will be discontinued thereafter.

## 23.05 Establishing Depots of Timber and Other Forest Produce Records at Sale Depot

**23.05.01 Depots--** Under the system of Government working including working through F.L.C.S., two classes of depots, namely Forest / Coupe Depots and Sale Depots are established. Brief description of the same is as under-----

**(i) Forest depot / Coupe Depot---** to which material is dragged or transported from the coupe up to suitable loading point. DCF/DFO shall decide the location of the forest depot in consultation with in-charge A.C.F./R.F.O.

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

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

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

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

**23.05.03 Preparation of Lots**

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

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

**23.05.05 Sale Register**

Sale of timber and fuel is recorded in sale Register. It is a consolidated form giving description of timber, fuel sold, date and amount of sale, authority for sanction of sale, details of payment of sale value, depot rent, interest, GST thereupon and particulars of delivery. Similar form is maintained for fuel and charcoal and other M.F.P. also. Disposal of timber and fuel is to be maintained in register of disposal.

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

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

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

(iii) Separate procedures of account are provided for tendu, Apta. (Minor Forest produce is also allotted to Tribal Development Corporation as per demand).

## 23.07 Accounting in Depot

### 23.07.01 Depot forms and Returns

(i) In each depot whether it is a sale depot or a forest depot a register of receipt will be kept in the form **[Annexure 23.07]** in which will be entered all stock as it arrives.Register of disposal in the form of **[Annexure 23.08]**, showing all stock dispatched to other places, sold, or otherwise disposed of will also be kept. Separate registers will be kept for: -

(a) Timber including drift and waif wood for receipt as well as disposal.

(b) Bamboo, fuel, grass, hirda, rosha and other produce.

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

(b) Logs and scantlings when sold will be stamped with such sale or other marks as may be prescribed in accordance with the relevant rules and instructions issued by the competent authorities in that regard from time to time.

### 23.07.02 Stock taking at Depot etc.

(i) The depot will be in the charge of a Depot Officer, normally of the rank of R.F.O. or a Forester in case of small or temporary depot. The Depot officer is responsible for accounting of receipts and issues and proper classification as per standards prescribed, numbering, stamping, stacking, arranging lots, sale and issuance of Transport permit to forest produce for dispatch of the same to its destination after sale, as per the terms and conditions of the sale.

(ii) (a) A return will be submitted from each sale Depot to the Dy.C.F. about the receipt & disposal of forest produce.

(b) A summary will be prepared by the Dy.C.F. from the returns received for each Depot and submitted to the C.C.F.(T) every month. The receipt and issues of forest depots will be shown separately from those of sale Depots.

(c) A register will be kept in the Divisional office showing details of timber and other forest produce credited in the Depot returns and the quantity for which contractors were paid. It will be posted regularly that it may serve as a check against over payment to transport contractor in particular.

(iii) Stock at each sale depot must be counted monthly by the Depot officer. The figures should be corroborated with the monthly return of receipt and disposal, submitted to the DCF/DFO. This verification should be done by the R.F.O. in charge of the Range under whom the depots are placed or the territorial R.F.O. in charge of the Range under whom the depots are maintained by the Foresters.

Stock verification should be done once in July and in January based on the stock at hand, or when specifically assigned by DCF/DFO.

The DCF/DFO must physically verify the stock at each Depot once in a year. The A.C.F. should carry out 100 % verification of all the produce once in a year. The depot books should be balanced at the time of counting the stock. A report of each stock taking should be submitted by the R.F.O. to the DCF/DFO and by A.C.F. and DCF/DFO to the C.C.F.(T)/C.F.(T) in the stipulated months.

**(iv) Bill Book -**A bill book must be used for timber and other produce sold from depots. After each transaction, the bill may be given to the purchaser while the counterfoil will form the depot copy. Payments made from time to time by the purchaser should be noted on the counterfoil by entering the receipted treasury challan of the number, date and amount.

**23.07.03 Use of Timber etc. for Departmental Works**

(i) Records of timber and other forest produce used for departmental works viz. buildings, bridges, roads, boundary lines, etc. should be maintained in each range office and in each independent sales depot in charge of Range Forest Officer. A copy of the same should be submitted monthly to the DCF/DFO by the R.F.O. concerned or the RFO, in-charge of the sale depot, as the case may be.

(ii) The full value at scheduled rates of timber or other produce used in departmental constructions should be debited to the work concerned. When a Government department provides sawn material for such works, the full value of the material including cost of sawing must be credited to the concerned saw mill.

**(iii) To obviate any misuse of such material, the following procedure is prescribed**

(a) In each case the R.F.O. should submit to the DCF/DFO an estimate of the produce required, stating the source from which he can conveniently bring it. As far as possible produce should be procured from a forest Sale Depot.

(b) If construction works of the Forest department are entrusted to contractors, and if it is possible to supply timber required for the works tenders should be invited on the specific condition that the timber will be supplied by the Department and the contractor will be charged the value of the material at sanctioned Scheduled Rates plus 10 per cent supervision charges

## 23.08 Saw Mill Operations/Commercial Undertakings

The Forest department operates saw mill at Allapalli, The accounting of departmental saw mill has been prescribed in the manual of the commercial undertaking of the Forest Department.

## 23.09 Account for Sandalwood Operations

Sandalwood operations are not carried out in the State for want of exploitable material. The seized sandalwood in the offence cases is to be disposed of as per the government directives.

## 23.10 Accounting of drift and waif wood and Forest Produce exploited by purchasers, right and privilege holders etc.

**23.10.01 Drift and Waif Wood** – Receipt of drift timber should be taken in a register, as soon as it is received, permitting statutory period of two months for receiving any claims on the same. If no claims are received the material should be disposed of and entry taken accordingly.

**23.10.02 Exploitation of forest product by purchasers, right and privilege holders etc.** For all timber or other forest produce sold otherwise than from a depot, a permit in prescribed form must be given before any of the aforesaid produce can be removed by the purchaser. This permit or license will be issued under the rules prescribed by each C.C.F. for his Circle. The officer issuing the permit may receive either cash, or a treasury challan as proof of the payment, Permit forms shall be kept in bound books and bear printed serial numbers. Each permit issued shall be filled in by the officer issuing it in the original as well as in the counterfoils and be provided with a serial number for the forest year. All amounts of produce and of money shall be written in words as well as in figures.

The books of licences should be periodically examined by the Dy. C. F. the returned licences being checked with their counterfoils and with the entries of the amounts realized on their account in the cash book or in the original accounts of the officer who issued the same, and an explanation called for as regards any licenses missing or unduly delayed.

**23.10.03 Free Grants etc.** All free grants of timber or other forest produce will be entered in a register in the divisional forest office. A separate permit book should be kept for such grants in the range forest office and it will serve the purpose of the register in that office.

**23.10.04 Forest Produce seized in offence cases**

(i) A register of forest produce and other property seized and disposed of otherwise than under Section 68 of the I.F.A.; in accordance with the forest law or rules in force, will be kept by each Range Forest Officer. He should submit monthly returns in the same to the DCF/DFO. A divisional register should be maintained for each division in which returns from ranges should be consolidated.

(ii) In cases disposed of under Section 68 of the I.F.A. compensation levied should be shown under budget sub head:- 0406-03-800 other receipts-compensation-fines and forfeiture. The value of forest produce seized and subsequently released after recovery of the same should be shown under the appropriate revenue head 0406-01-101.

## 23.11 Transport of Forest Produce

**23.11.01 Regulation of Transport- All departmental transport or timber and other produce will be regulated in accordance with the following rules**

(i) Printed forms of challan (in bound books) should be used for the purpose and DCF/DFO should be responsible for the custody, receipt and issue of the challan books.

The challan is in 4 parts as shown below–

Part I - Counterfoil.

Part II- An advance copy and a voucher

Part III- The flying copy, and

Part IV- The cartman's (or transport contractor's copy)

(ii) The dispatching officer shall fill by carbon process all the entries, for which he is responsible, in the four parts of the challan at the time of loading after due verification of the material and hand over parts III and IV to the cart man or the transport contractor and send part II direct to the receiving officer as early as possible. If any case of loss of any part of a challan in transit occurs, the fact must be reported immediately to receiving and dispatching officers and to Divisional Forest Officer direct as soon as the loss is discovered.

(iii) As soon as the material reaches the receiving depot, the cart man or the transport contractor or an agent on behalf of either shall present part III and IV of the challan to the receiving officer who shall get the material unloaded at a suitable place and shall check the contents of the sanctioned rates in the challan with the actual material and make necessary corrections regarding discrepancies, if any. The receiving officer shall also tally Part II of the challan, which he will receive from dispatching officer, with part III and IV, Part IV of the challan shall be handed over to the cart men or the transport contractor or his authorized agent and part III shall be returned to the dispatching officer.

If discrepancies are noticed in part II and III of a challan, the fact will immediately be reported to the DCF/DFO for his orders. In the meanwhile, the payment for transport based on the actual quantity of timber carried, less the cost of timber found short, if any, will be made to the cart men. In the case of transport contractors, the adjustment on account of shortage will be made at the end of month or other suitable periods by setting off the excess brought against the shortages. This excess or shortage should consist of all bonafide material shortage not being loss and excess not being replacement by improper means.

(iv) The agency, through which transmission of parts II and III of challan may take place shall be decided by the DCF/DFO, for each locality.

(v) The dispatching officer, on receipt of part III of the challan shall endorse part I to the effect that the consignment has been received correctly or otherwise and paste part III on part I in the challan book.

(vi) Counterfoils (part I), when challan books are completed shall be returned by the issuing officer to the Range Forest Officer without delay for check and comparison. Any delay in returning such books after issue of the last should be reported by the Range Forest Officer to the DCF/DFO. The Range Forest Officer will after checking the challan books in the manner prescribed to that effect forward them to the DCF/DFO within a month of their receipt from the issuing officer.

(vii) The Range Forest Officer's check shall extend to comparison of parts I and II in the challan books and the entries in the registers concerned and with Part II whenever possible. The Divisional office check shall extend to comparison of cash book with part II (vouchers) of challans. A further check shall be exercised by the DCF/DFO or any Gazetted assistant in comparing part I with part III and the entries in the register to reasonable extent which may not be less than 15 % of the entries and a certificate will accordingly be recorded on the completed challan books.

(viii) Any material shown in part I by the dispatching officer and for which part III is not yet received should be shown as "In transit" and will remain as part of the dispatching officer's stock till part III is returned to him.

(ix) In cases, when the material is transported by the Transport Contractor, he shall prepare the bill to that effect, duly supported by the challans

(part IV) in respect of each such claim and shall present the same either to the dispatching officer or receiving officer or Range Forest Officer, as the case may be, in accordance with instructions from the Dy.C.F./Sub-DFO of independent sub-division. The officer receiving the bill shall verify the claim with part II of the challans and with entries in the appropriate registers. He shall then forward the bill, parts IV and his report to the DCF/DFO, who will make payment and return part IV to the contractors.

**23.11.02 Register of Payment to Transport Contractor**

In divisions where the transport of timber and other produce is entrusted to a contractor on a contract basis, a register will be kept showing the details of timber and other forest produce credited and the quantity for which contractors were paid. It will be posted regularly and balanced monthly in order that it may serve as a check against overpayments. The register will be maintained by the Range Forest Officer and also by the DCF/DFO the latter making all entries of payments made by the Range Forest Officers also on receipt of intimation of the same periodically.

## 23.12 Monthly Timber Returns

**(i) The following returns will be submitted monthly by each Range Forest Officer to the Dy.C.F./Sub-DFO of independent sub-division**

(a) Receipts and issues of timber and other produce in depots.

(b) Sales of produce cut and collected by government agency.

(ii) Range Forest Officers in charge of independent sales depots will likewise submit monthly returns to the DCF/DFO. The returns will quote, wherever possible, references to voucher numbers in the month's cash accounts, in support of the receipt and disposal entries to facilitate checking by the DCF/DFO.

(iii) The DCF/DFO will prepare divisional returns from the returns received from each range and sales depot in charge of independent Range Forest Officer, and submit the same to the C.C.F.(T) every month. Each description of produce will be grouped by detailed heads and sub heads separately under each depot and the numbers and quantities will be totalled separately.

**Note (1) :-** For the purposes of this paragraph, every coupe where fellings have been made will be considered as a "depot" in addition to the regular "sales" depots and "Forest" depots.

**Note (2) :-** The "gross yield" is the total volume or quantity of all produce felled or out, whether removed and utilized or not. The "outturn" or "net yield" comprises of such portion of the gross yield as has been or will be utilized.

(iv) (a) The details of all forest produce extracted from the forests by the Forest Department, purchasers, the Tribal Development Corporation, FLCS etc. shall be incorporated in the monthly statement to that effect.

(b) The return of revenue outstanding will be submitted quarterly by to the DCF/DFO and by each DCF/DFO to the C.C.F.(T) after consolidation.

## 23.13 Maintenance of Record

(i) A register of all sales effected during each month will be maintained by each Range Forest Officer and DCF/DFO and a copy of the monthly entries submitted.

(ii) The sales or contracts will be serially numbered in the Divisional Office starting with 1st April in each year.

(iii) The record of instalments due, paid and outstanding should be maintained in the Range offices and divisional offices. A copy of the monthly statement to that effect, should be submitted by each Range Forest Officer and Range Forest Officer in charge of an independent sales depot to the DCF/DFO.

An abstract should be prepared in each month by the DCF/DFO and submitted to the C.C.F.(T). This abstract shows the position of recoveries and outstanding in detail giving an analysis thereof.

### 23.14 Checking of Timber Returns

Before signing the timber returns the DCF/DFO should check the various forms on the following lines and satisfy himself that they are correctly prepared :-

(i) The opening balance should agree with the closing balance of the previous month. The receipt and disposal of the produce worked departmentally should agree with the same figure shown in the range return.

(ii) The sales shown in the range return and the volume disposed of by sale should agree with the quantity and amount of sales effected.

### 23.15 Miscellaneous Register

This Register is required for maintaining the record of miscellaneous demands such as extension fees, fines and penalties recoveries from contractors, deficit recoveries of grazing dues (where leviable) etc. which de not find place in the sales Register or Register of miscellaneous demand be maintained in each range office and Divisional Office. This Register should be scrutinized and signed by the Range Forest Officer and DCF/DFO each month and the progress of recoveries must be monitored. The C.C.F.(T) should inspect this Register during his office inspection.

# CHAPTER 24
# CLASSIFICATION OF FOREST RECEIPTS AND EXPENDITURE

## 24.01 Account Classification

Centre has prescribed structure of account classification to be followed by the States in order to bring uniformity in the accounts classification. Detailed classification is contained in publication of Government of Maharashtra "List of Major and Minor heads of account".

**24.01.01** Alterations in the authorized arrangements for detailed heads can be made by the State Government in consultation with the Comptroller and Auditor General.

**24.01.02 Revised structure of classification introduced from 1st April 1987 with Coding**

**(i) Major heads-** Four digit code has been allotted to the major heads, the first digit indicating whether the major Head is receipt head or Revenue expenditure, Head of capital expenditure or Loan Head: Adding 2 to the first digit of the Receipt Head even or odd in a series will give the number allotted to the corresponding Revenue expenditure head, adding another-2- the capital expenditure head and another 2- the Loans head of account. i.e. 0406 Receipt head for Forestry and wildlife 2406 The Revenue expenditure head for Forestry and wild life 4406 Capital outlay on forestry and wildlife 6406 Loans for forestry and wildlife. Codes are provided for contingency fund, state provident fund (8005) and forest remittances (8782) in the series of 8000.

**(ii) Sub Major Heads -** A two digit code has been allotted, the code starting from "01" under each major head where no sub major head exists, it is allotted a code of "OO". Nomenclature "general" has been allotted code 80, so that even after further Sub Major heads are introduced, the code for "General" will continue to remain the last one.

**(iii) Minor Heads -** These have been allotted a three digit code, the codes starting from "001" under each Sub major/major head (where there is no sub major head) Codes from 001 to 100 and a few codes from 750 to 900 have been reserved for certain standard minor heads. For example Code "001" always represents- Direction and Administration.

Non standard minor Heads have been allotted codes from "101" in revenue expenditure series and "201" in Capital and loan series where description under Capital/Loan is the same as in the revenue expenditure section. The code number for the minor Head is the same as the one allowed in Revenue Expenditure Section. Code numbers from "900" are always reserved for deduct Receipt Deduct Expenditure head.

**(iv) Sub-head and Below-** Minor heads are further divided into sub heads and detailed heads which represent schemes proper. They are allotted a Computer code. Each sub head with detailed head with a computer code represents independent scheme.

(v) Standard two digits object heads have been prescribed for classifying expenditure under each work or independent scheme.

## 24.02 Capital and Revenue Expenditure

Expenditure is either "Revenue" or "Capital: The basis of the distinction is that expenditure which would, in the event of the undertaking being a commercial one, be met out of the revenue or income of the undertaking should be treated as "Revenue" and that which would be regarded as capital outlay should be treated as "Capital". The question whether any particular expenditure in a commercial undertaking is debitable to "Capital" or to "Revenue" is determined in the case of a new undertaking by the consideration that all initial outlay on first construction and equipment and all outlay on maintenance thereof until the undertaking reaches a productive stage are a "Capital" charge, and in the case of an existing undertaking by the consideration that expenditure which improves the earning capacity of the undertaking, equivalent in the case of a forest to the yield capacity, is a "Capital" charge and that which merely maintains the earning capacity at its previous level is a "Revenue" charge.

"Revenue" expenditure comprises, besides working expenses incurred on the production of revenue and on the realization thereof, all charges that are necessary for the maintenance of forests (after they have commenced to yield revenue) up to a proper standard of efficiency, i.e., the cost of all operations in connection with the conservation and regeneration of forests, including the replacing of forest crops by artificial means after harvesting, which may be required from year to year to maintain the forests in a state of normal efficiency.

## 24.03 Transactions with other departments & Governments

(i) Adjustments with other departments and Governments in respect of supplies made or services rendered by or to the Forest department should be regulated by the directions contained in **Chapter IV of Account Code, Volume I**. Detailed instructions in this regard are issued in Rule 44 of the Manual of Contingent Expenditure (Maharashtra Contingent Expenditure Rules 1965, (Rule No. 44 and Appendix V thereto)

**Note :-** 1) The cost of the stationary supplied by the Stationery department and of printing work done at places of the Maharashtra Govt. for the Forest department will not be charged to that department.

**Note :-** 2) As per Government of India instructions, it is incumbent on the consuming department to arrange with the producing department, in preference to any other agency, for the supply of their requirements to the extent they can get it. The supplying department should cover the cost of production and the department supplied should receive it for a price, which is less than that in the market. Acceptable terms can only be arrived at by negotiations and agreement between the departments.

(ii) **Recoveries of payments made in cash: -** Recoveries of payments made in cash should be treated like other revenue receipts or service payments as the case may be.

(iii) **Transactions with the Central Government.:-** Transactions of recovery Modified of value of material supplies or services rendered should be made on cash payments.
(G.N. of 22-2-1966 see rule 44 of M.C.E. Rules)

## 24.04 Forest Remittances

Generally all sums paid into treasury by a departmental officer or on his account, should be debited to forest remittance 0406, forestry and wildlife irrespective of whether remittance is made in cash or cheque. Similarly, the value of all cheques drawn should be credited to 8782 cash remittances irrespective of whether or not they are cashed at once.

Whenever the payment is being ordered to be paid by the department and officers, they should give adequate classification of major head, sub major head, minor head on the challan of remittance. Description of the exact purpose or object for which the remittance is made should

also be given by the subordinate carrying out the remittance. On receipts of challans or payment for carrying out remittances, R.F.Os. and officers above him should give detailed classification and computer code of such remittances to avoid misclassification. In case of sale of timber and other forest produce, the name of the depot or coupe, felling series should be recorded while entering the details in the cash book.

**General rules for collection and remittance of Forest Revenue**

(i) Departmental receipts may ordinarily be realized in legal tenders, coins or currency Notes but in certain cases under prior agreement bank drafts, bankers cheques payable on demand may be accepted.

(ii) All sums paid into the treasury by Departmental Officer or on his account should be debited to forest remittances irrespective of whether a remittance is made by cash or by cheque. Similarly the value of all cheques drawn should be credited to forest remittances irrespective of whether or not they are cashed at once.

(iii) Members of the Outdoor Staff shall collect dues for petty lease (licensees) dues in offence cases and such other recoveries as they may be directed to collect by specific order of the Chief Conservator /Conservator of Forests. They shall grant Money Receipt and remit the revenue into the treasury without any delay accompanied by challan in triplicate.

(iv) In Vidarbha, grazing dues may be collected through forest subordinates or through vendors depending on special rules laid down for the purpose

(v) Every sum exceeding Rs. 100/- due on account of lease on forest produce shall ordinarily be remitted through the person from whom it is due, direct to the treasury in cash accompanied by challan in triplicate.

(vi) Remittance by Forest Officers may be partly through cash and partly by cheques or wholly by cheques the amount paid in cash and amount remitted by cheque being shown separately in the challan in remittance not.

(vii) Chief Conservator of Forests is empowered –

(a) to authorize any subordinate official whether permanent or temporary to collect minor forest produce revenue.

(b) to make rules for their respective circles to regulate –

- the amount of revenue in one item which subordinate of any particular class or grade may receive.
- the maximum amount of revenue of any subordinate may accumulate before paying it into the treasury or remitting it to the R.F.O.

(viii) Remittance of Revenue (not being the sale proceeds by rated passes purchased and paid for at the treasury in Vidarbha, which shall be regulated by relevant rules) will be made

(a) When realized at the treasury or sub-treasury, direct to treasury on the very day on which it is received or at the latest on the next following day on which the treasury is open.

(b) Where the distance from treasury exceeds 32 K.M. and there is a Money Order Officer in the immediate neighborhood and amount to be realized is large enough it will be made by Postal Order without unnecessary delay.

(c) Under other circumstances by the hand of reliable member of the forest establishment with necessary precautions taken for the safety of the case remittance.

## 24.05 Forest Advances

**(i) Advances to Disbursers-** When a subordinate officer who is not authorized to draw cheques against the drawing account of the divisional officer is given a cash advance of suitable amount to enable him to make the disbursements, entrusted to his charge (see F.P.I. 28 and supplementary rule 7 in 26.05 of this volume), the amount of the advance should be debited in the accounts of the officer making the advance to the minor head "Forest Advances" under the major head "Advances not bearing interest - Advances Repayable", as an advance to the disburser concerned. When an account of the advance is rendered by the disburser, the amount of the expenditure incurred should be credited to "Forest Advances" by a per contra debit to the appropriate sub head of accounts classification.

**(iii) Advances to Contractors, etc.-** Advances to contractors, suppliers and labours made by D.F.Os in connection with the execution of works should be debited in the cash book to the detailed head "under Suspense-Work Advances". While such advances made by R.F.Os. (out of funds supplied to them as "Forest Advances" under the preceding article) should, on receipt of the monthly range accounts, be adjusted in the divisional cash book by credit to "Forest Advances", and debit to "Work Advances" lump entries being made in the name of each R.F.O. All work advances will be supported by the payees receipts on voucher, a consolidated voucher in support of the lump entries being required in addition from each R.F.O. for all work advances made by him during the month.

(iv) When an advance is recovered (wholly or partially) from a contractor, etc., either by work done or in cash, the amount recovered will be credited in the cash book under "Work Advances". If the recovery is the value of work done, such value will be charged per contra to the appropriate budget head in the cash book, and the charge will be supported by a voucher detailing the work done and the rates, which will be signed by the contractor to show that he acknowledges the correctness of the credit given in his ledger accounts.

(v) Work advance which proves irrecoverable and are written off under the orders of competent authority (vide F. P. VII 35 IV) are credited in the cash book to "Work Advances" and debited to the work for which the advance was originally granted, under the appropriate head of expenditure. All orders sanctioning a write-off, irrespective of the amount, should be communicated to the A. G.

(vi) Debits and credits on account of work advances should appear in the classified abstract of revenue and expenditure (MFM Form 5) under the sub-head "work advances" as a net transaction by showing the total amount advanced and deducting therefrom recoveries effected, if any, during the month. This figure need not appear again in the cash account (MFM Form 4) as a separate item, as the total of the classified abstract shown against "0406 Forestry and wild life etc." in the cash account includes these transactions. If the recoveries exceed payment in any month the net excess will appear as minus entry in the classified abstract.

## 24.06 Recoveries of Service Payments

Recoveries of service payments should be dealt with as follows–

(i) If made before the close of the year in the accounts of which the payment was included.

(a) When the recovery is in adjustment of an over charge on account of pay or travelling allowance and is made by deduction from a bill debitable to the same detailed head, the net amount only should be debited to that head.

If the recovery is in compliance with a retrenchment order from the A.G. the number and date thereof should be quoted against the deduction in the bill and the amount deducted should also be noted in the remark column of the classified abstract against the head concerned.

(b) In all other cases, the amount recovered should be entered initially in the cash book as an item of receipt under "Recoveries of Service Payments" and retained as part of the cash balance, but in the accounts rendered to the A.G. the amount should appear as a minus entry in red ink in the classified abstract of expenditure under the sub-head to which it was debited originally, the net total of the abstract being shown on the creditor side of the monthly cash account.

(ii) If made after the close of the year in the accounts of which the payment was included: - The amount should be credited in the accounts as miscellaneous revenue under. 800 other receipts and remitted to the treasury as usual.

## 24.07 Other Recoveries

Other recoveries from pay bills, etc., should be recorded as pertaining to "Provident Funds", "Income-tax", etc. as the case may be, but such recoveries as are creditable to the Central Government e.g., deduction on account of income-tax, should be classified under proper head.

## 24.08 Forest Deposits

(i) Earnest money deposits tendered by contractors or purchasers of forest produce should be paid by them direct into a treasury or sub-treasury where they will be treated as "Revenue Deposits" and not as "Forest Remittances". No previous authority of a forest officer to receive this money is necessary, but the depositor must state the designation of the forest officer in whose favour he makes the deposit. Such deposits should not appear in the accounts of the officers of the Forest Department. Similarly, earnest money deposits which are received initially by a forest officer but remitted subsequently to the treasury as such should also be dealt with in the treasury accounts as "Revenue Deposits". Currently EMD is received by cash or in the form of D.D./Deposit at call etc. as per the terms and conditions of sale.

(ii) Refunds of earnest money deposited by contractors, etc., will be made by the treasury under the authority of an order endorsed upon the original treasury receipt by the forest officer in whose favour the deposit was made. No part repayment of earnest money can ever be made. If, however, the forest officer desires that the deposit, instead of being refunded, be carried to the credit of Government, he will return the receipt with this direction, whereupon the treasury officer will make the necessary transfer on the authority of this voucher and supply the forest officer with a certificate of credit, and not receipts in the form of challan, to distinguish such transfer credit from credits in respect of which cash is paid into the treasury.

(iii) Deposits received by forest officers from purchasers or contractors as security for the due fulfillment of contract terms or for other purposes are remitted to the treasury as "Forest Remittances" and treated in the forest accounts as "Forest Deposits" under the major head "Departmental and Judicial Deposits-Civil Deposits" which are regulated by the same rules as are applicable to "Revenue Deposits". Challans accompanying the remittances should clearly show the purpose of forest remittance on account of security deposit for forest contracts to enable the treasury officer to distinguish them from earnest money deposits creditable to "Revenue Deposits".

(iv) No sums are to be credited to "Deposits" which can be carried to any other head of account for example revenue on account of timber or other forest produce paid in advance should at once be finally carried to the proper sub head "0406 Forest" and not placed in deposit.

(v) Any sums received by the Forest Department on account of "Land Revenue" or other heads of revenue should be remitted direct to the treasury, for credit to the heads concerned. But where this is not possible (e.g. share creditable to "Land Revenue" in the sale proceeds of a minor forest produce form given out jointly for revenue and forest land, sale proceeds of trees exploited by the Forest Department from non-forest lands which are to be paid to the department concerned after deducting exploitation and supervision charges, etc.) the receipts should be credited to "Forest Deposits" in the forest accounts in the first instance and the amounts creditable to other heads should, when determined, be remitted to the treasury by a cheque at convenient internal (i.e., not less often than once a month). When this cheque is received at the treasury it will be paid by transfer credit to the revenue heads concerned.

## 24.09 The Central Goods and Services Tax Act, 2017

This Act was passed to make a provision for levy and collection of tax on intra-State supply of goods or services or both by the Central Government and for matters connected therewith or incidental thereto. It received the assent of President on 12th April, 2017.

Goods and Services Tax (GST) has been implemented across India from 1st July 2017. Forest Development Tax (FDT) Act has been repealed w.e.f. that date. All GST related notifications and guidelines are available on www.mahagst.gov.in

## 24.10 Government Revenue Account System. (GRAS)

Government of Maharashtra has decided to receive payment electronically. e - Payment mode is used for revenue and non-revenue payment. Government of Maharashtra has developed internet portal "Government Receipt Account System" (GRAS) for acceptance of online payment. All GRAS related notifications and guidelines are available on https://gras.mahakosh.gov.in

## 24.11 Other Miscellaneous Transactions

Other miscellaneous transactions should be classified as follows–

(i) Interest on arrears of revenue due from purchasers of forest produce, on work advances to contractors, etc., and on advances to Government Servants, should be credited to "0049 interest receipt".

(ii) Contributions for leave and pension of officers lent to foreign service, if recovered at a combined rate, should be credited to "007/ leave salary and pension contribution superannuation" if levied separately.

(iii) Any special and non-recurring receipts (Such as from sale of land and other Governments asset or any extraordinary windfalls) unconnected with expenditure previously debited to a capital head should be credited to "800 other receipt" if they amount to Rs. 10,000 and over. The corresponding expenditure head is intended for record of heavy extraordinary non recurring expenditure such as would arise from severe damage by flood or earthquake.

(iv) Irrecoverable temporary loans and advances written off should be debited to relevant head under minor head 800 other expenditure. In the former case there will be a per contra credit to the loan and advance head concerned.

# CHAPTER 25
# CASH ACCOUNTS TO BE KEPT IN FOREST OFFICES

**[Throughout this Chapter, the transfer by cheque includes electronic transfer or transfer by any other means as prescribed by the State Government from time to time]**

## 25.01 Cash Book and Other Records of Accouts

### 25.01.01 (i) General

(a) Such of the directions contained in this chapter as apply to the accounts of Divisional Forest Officers, shall also apply mutatis mutandis to accounts of Conservators and other Forest officers, who draw funds against their own drawing accounts and render separate accounts to the Accountant General in respect of transactions of passing through them.

(b) A Cheque received from a private individual payment against for timber, etc. sold should not be treated as "cash" and entered in the cash accounts until and unless it has been encashed. Cheques drawn in favour of self or in order to replenish the cash in the cash chest may be considered as cash while they are in transit to the treasury for realization.

(c) The term "cash" includes legal tender, coin, notes, cheque deposit at call receipts of scheduled banks and drafts payable on demand. A small number of revenue stamps may be treated as part of the cash balance.
**Note :** Government securities, deposits, receipts of scheduled banks, debentures and bonds, accepted as security deposits do not fall under this category.

(d) The responsibility for the effective check and control of forest accounts both in respect of revenue and expenditure rests on the Divisional Forest Officer.

(e) In respect of cash transactions, Government servants are bound, under **Treasury Rule 32**, to render satisfactory accounts thereof to the Accountant General.

### (ii) Cash Book

(a) Every officer or subordinate who is authorized to receive or disburse Government money should keep an account in cash book, **MFM Form 3** in which he should enter not only all money transactions as they occur but also book transfers permissible. (i.e. book transfers within the same Department or book transfers for Govt. stationery etc.)

(b) All money transactions must be entered in the cash book immediately they occur.

(c) Every item of revenue and expenditure or payment should be supported by the prescribed voucher and full particulars of the transaction should be shown in the cash book as well as the voucher concerned. Entries in the cash book of "remittances of revenues to treasuries" will be supported by vouchers in the form of treasury challan. The name of the treasury and the treasury number and date of each challan or advice list will invariably be entered in the cash book in the column of "particulars".

(d) **Cash Book of the Forest Department–** All revenue and expenditure must be recorded at once in the accounts of the division within which it is collected or incurred, without reference to its origin or object. The "Division" has been adopted as the Forest unit to ascertain the results of the working of the Department and adjustments must be made between the different divisions when revenue is collected or expenditure incurred in one division on account of another. The adjustment referred above should be made monthly.

(e) The bills on which the pay and travelling allowance charges of the Forest Department are paid by the Divisional Officer and not at the treasury are entered in the cash book.

(f) Only transactions connected with the public service and no other transactions should be shown in the cash book. Sufficient details should be given in the column "Particulars" to the main points of each transaction being ascertained readily without reference to the detailed vouchers. All items of revenue received, the person who pays it, and the articles and quantities removed should be stated in that column whenever the information is available. The classification of receipts and charges should be given in the column "Head of service" in accordance with the prescribed accounts classification.

(g) The divisional cash book should contain detailed record of the daily transactions of the Divisional Forest officer to be written up daily. Transactions for which subsidiary registers are maintained (e.g., registers of contingent charges, deposits received and repaid) should be entered in brief and in daily totals only under each head, where possible, and the details from such registers should not be repeated in the cash book.

(h) The revenue realized under major heads 0406 and expenditure incurred under 2406, 4406 etc. by Sub-Divisional Forest officers, and other subordinate disbursing officer should be entered in totals only, the original accounts of these officers containing details of the totals being filed in the divisional office; other items from these accounts which will pass through the subsidiary register of the divisional office (e. g., remittances) should also be entered in the totals under each head in the cash book; the remaining items from these accounts should be entered in detail in the divisional cash book; and,

Credits in details of recoveries of service payments and other adjustment as explained in this and the proceeding chapters/paras.

(i) The cash book of all other disbursing officers should contain a detailed record of their daily transaction and should be written daily.

**(iii) Cheques how entered in cash book-** A cheque drawn in order to be paid away should be entered simultaneously on both sides of the cash book once as a receipt of money from the treasury and again as a payment to the payee concerned, the number and distinguishing letter of the cheque being specified in both the entries.

**(iv) Book transfers-** All book transfers, i.e., transactions in which no actual payment or receipt of cash is involved should be entered simultaneously on both sides of the cash book, the credit or debit to book transfer heads appearing on one side and an equivalent debit to an expenditure head or credit to a revenue head on the other side.

**Note :-** (1) When the Forest Department supplies forest produce or renders service to another department of Government, the value of which is to be recovered, an invoice in duplicate in prescribed form will be sent to the Officer concerned. He will countersign and return the original copy specifying thereon (a) the major, minor and sub-head and primary and secondary unit to which the charge is debitable, (b) the month and year to which the charge relates, (c) the designation and the name of the state to whom it is debitable of the Account Officer by whom the charge is adjustable. This will then be used as a voucher in support of the book transfer debit entry in the forest cash book, and a corresponding credit to forest revenue under the appropriate detailed head under "0406" will be shown on the Debtor side, the date of acceptance of the bill being quoted in the entries.

**Note :-** (2) A similar procedure will be followed in the case of payments for supplies received from or services rendered by other departments. Original copies of bill or price invoices received from a supplying department will be returned duly countersigned and with complete account, classification, etc. of the charges in the forest accounts shown thereon. On receipts of intimation from the A.G. the duplicate copies will be adjusted in the cash book by debit to the proper detailed head under "0406" and corresponding book transfer credit to the Department concerned, the departmental number and date of the bill being quoted in the entries.

**Note :-** (3) With a view to speed up the settlement of transactions involving inter-departmental adjustments the supplying officers should include in the monthly accounts sent to the A.G., all items including those for which acceptances by the departments or officers to whom supplies are made or services rendered are not received in time. The A.G. will adjust all the transactions, adjustments relating to those items for which accepted invoices are not sent with the monthly accounts being treated as provisionally adjusted, subject to re-adjustment later, if found necessary. In order to facilitate the adjustment, the departments or officers requisitioning for supplies or services should give complete classification of the charges on their requisitions. The supplying officers should show in their accounts full particulars of the departments or officers supplied and of the head of accounts to which the charges are to be debited.

**Note: - (4)** The adjustment mentioned in Note (3) should be made in the case of transaction originating in a forest division such as those mentioned in Note (1). In other no such adjustment should be made except on receipt of an intimation from the A. G.
Detailed instructions regarding departmental transfer are contained in Rule 44 of M.C.E. Rule 1964 and Appendix thereunder.

**(v) Entry of establishment Charges-** Pay and allowance of Forest officers and their establishment which are paid by cheques or out of cash obtained from the treasury should be entered in the cash book under proper head and detailed head (salaries). The entries being supported by bills as vouchers.

**(vi) Earnest Money Deposits**

(a) Earnest money deposits tendered by contractors or purchasers of forest produce should be paid by them direct into a treasury or sub-treasury where they will be treated as "Revenue Deposits" and not as "Forest Remittances". No previous authority of a forest officer to receive this money is necessary, but the depositor must state the designation of the forest officer in whose favour he makes the deposit. Such deposit should not appear in the accounts of the officers of the forest departments. Similarly, earnest money deposit which are received initially by a forest officer but remitted subsequently to the treasury as such should also be dealt with in the treasury accounts as "Revenue Deposits".

**Note: -** Earnest money deposits are not security deposits within the meaning of the Postal Saving-Bank or cash certificate rules and should not be deposited in the saving Bank or invested in cash certificates.

(b) Refunds of earnest money deposited by contractor etc., will be made by the treasury under the authority of an order endorsed upon the original treasury receipt by the forest officer in whose favour the deposit was made. No part repayment of earnest money can ever be made. If however, the forest officer desires that the deposit, instead of being refunded be carried to the credit of Government, he will return the receipt with this direction, whereupon the Treasury officer will make the necessary transfer on the authority of this voucher and supply the forest officer with a certificate of credit and not receipt in the form of challan, to distinguish such transfer credits from credits in respect to which cash is paid into the treasury.

**25.01.02 Method of Obtaining Money for Disbursement and Manner in which Disbursements are made**

(i) **Drawal of funds by cheques -** Funds required by the Divisional Forest officer / Dy.C.F. for expenditure will be drawn from treasury by means of cheques, the Divisional Forest Officer / Dy.C.F. being responsible for seeing that the budget grants are not exceeded. The amounts to be drawn will be regulated by electronic Budget Distribution System.

**Note :-** (1) Officers should carefully follow the detailed rules given in the Financial Publications of Government as regards requisition for and custody of cheque books, intimation to the treasury officers of opening of cheque books, method of writing cheques, attesting corrections and alterations therein, and making endorsements thereon, procedure indicating time-barred, cancelled and lost cheques, cheque for values of service stamps, cheques forwarded not for cash payment but for credit in the treasury account, etc viz. Financial Rules under devolution Rule 37 (e) (F.P.I.)-13 to 22 (b), 87 II. Treasury (F.P.II)-T.O. 25,26. S.R. 24, 28, 29, 30, 79, 80, 81, 82 (a), and 118. Some of the important rules are summarize in the followind sub-paragraphs.

(ii) When officer of other Civil Departments are authorized to incur charges on account of Forest Department, they will do so as forest disbursers. They can, therefore, obtain funds from the treasury for such expenditure only under the rules applicable to the officer of the forest department.

(iii) The Treasury officer will cash against the drawing account of a Divisional Forest officer, a cheque drawn by an A.C.F./officer holding charge of a forest sub-division or range provided that he has received from the Conservator instructions to that effect in writing. That officer should not use the same cheque book as the Divisional Forest Officer.

(iv) Cash may, if required, be obtained by officers of the Forest Department by cheque drawn on the sub-treasuries subordinate to the district treasuries with which they are placed in account. The departmental officer should, in such cases, advise the District Treasury officer, from time to time of the probable amount of his drawings on each sub-treasury in order that funds may, if possible, be duly provided.

(v) (a) Disbursing officers authorized to draw cheque whether on treasuries or sub-treasuries or on the State Bank of India either at the local head office or on branch, should obtain their cheque books direct from the Treasury officers in charges of the head treasury concerned, by sending duly signed printed requisiting form which is inserted in each book towards the end. No more than one book should be obtained on a single requisition. The cheque books should, on receipt, be carefully examined to see that the number of forms contained in each book is intact and a certificate of count should be recorded in the fly-leaf.

(b) Each cheque book must be kept under lock and key in the personal custody of the drawing officer, who when relieved, should take a receipt for the correct number of cheques made over to the Reliving Officer. The loss of a cheque book or blank cheque forms should be notified promptly to the Treasury officer with whom the disbursing officer concerned has a drawing account.

(c) No advice of the issue of any cheque need be sent to the treasury. As a general rule cheque should not be issued for a sum less than Rs. 10/- unless this is permissible under the provision of any law or rule having the force of law.

(vi) A Government Servant who is authorized to withdraw money by cheque shall notify to the Treasury Officer or to the local officials of the Bank, as the case may be, the numbers of the cheque books, which from time to time he proposes to use and of the cheques which they contain.

(vii) In the case of sub- treasuries the advice of the number of the cheque book to be used should ordinarily be sent through the district treasury, but in case of urgency it may be sent directly to the sub-treasury, a copy being forwarded simultaneously to the district treasury.

(viii) When a Government Servant who is authorized to draw or countersign cheques or bills payable at a treasury or the Bank, hands over charge of his office to another, he must send a specimen of the relieving Government Servant's signature to the treasury officer or the local officials of the Bank, as the case may be.

(ix) All cheques should have, written across them in words at right angles to the type, a sum little in excess of that for which they are granted; thus "under thirty rupees" will mean that the cheque is for a sum not more than Rs. 30. No abbreviation such as "eleven hundred" for "one thousand one hundred" should be used.

(x) If the currency of the cheque expires owing to it not being presented at the treasury for payment within 3 month after the month of its issue, it may be received back by the drawer for destruction and issue of a new cheque in lieu of it. The fact of the destruction and number and date of the new cheque should be recorded on the counterfoil of the old cheque and the number and date of the old cheque destroyed entered on the counterfoil of the new cheque.

(xi) If a cheque which has been drawn and entered in the cash book, has to be cancelled subsequently, amount of it should be accounted for on the creditor side as a "Cancelled Cheque", the cancelled cheque being treated as a voucher. Simultaneously, an entry should be made on the debtor side, as indicated below :-

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

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

Notes should be made on the counterfoils of the cancelled and new cheque as directed in Financial **Rules under Devolution Rule 37 (e) (F.P.I)- 17 and 18**.

(xii) When a cheque is reported to have been lost before being cashed, the fact should be reported at once to the Treasury officer on whose treasury the cheque is drawn. A certificate in the form given below should accompany the report for signature by the Treasury officer:-

"Certified that cheque No.--------- dated ---------- for Rs.---------- reported by the Deputy Conservator of Forests of ---------- to have been drawn by him on this treasury in the favour of ---------- has not been paid and will not be paid if presented hereafter."

Dated the ---------- Treasury officer.

A lost cheque will be treated in the account in all respects like a cancelled cheque, the treasury certificate being forwarded as voucher in support of the entry copy of cancellation on the creditor side of the cash account.

(xiii) A lapsed or time-expired cheque, if renewed should be treated as a cancelled cheque and the fresh cheque issued in its place entered in the cash book in the manner indicated in para (xi) above..

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

(xv) A monthly register of cheque drawn on all treasuries with which the drawing officer is placed in account should be kept.

(xvi) Range Forest Officer and other disbursers who submit account direct to the Divisional Forest Officer should submit with their monthly cash accounts an application for funds required for disbursements during the following month, showing the amount required under each head and the cash balance in hand. After scrutiny of the requisition on 1st of every month, the D.F.O. will issue cheques for amounts which he considers necessary, and send them to the disbursers with vouchers for the advance for completion and return. The disbursers should cash the cheque and proceed to make payments as directed in the following articles.

(xvii) Payments for works, pay and allowances, purchases and other outlay in connection with the business of the Forest Department are made by the Divisional Forest Officer by means of cheque or book transfer or through disbursers subordinate to him to whom he advances funds by means of cheques. The Divisional Officer should satisfy himself that the pay and allowances, etc., drawn by him and disbursed through the subordinates disbursers have been properly disbursed and that payment receipts and acquaintance rolls, etc. are correctly received and recorded by him.

Without the special sanction of Government a Divisional Forest officer may not appoint disburser officers other than: -

(a) His Gazetted Assistant,
(b) Range Forest officer including Ranger Surveyors,
(c) Surveyors and
(d) Forester in charges of independant rounds, sub-ranges or sale-deposits.

A Gazetted Assistant may be appointed as disbursing officer and given an advance for his expenses while on tour including pay and allowances, travelling allowance bills of establishment on tour with him and contingencies.

The Range Forest officer or Ranger Surveyor will be the disburser of pay and allowances, travelling allowance of the staff under him, of bills for contingencies and works in his charge.

(xviii) The Administrative Officer or the Office Superintendent or the Chief Accountatnt or any other Governent servant, as the case may be, specifically assigned with the duites to that effect, shall be disburser of the pay and allowances and travelling allowance of the ministerial and menial staff at the headquarters, of bills for contingencies and small bills which the Divisional Forest Officer does not pay by cheque.

(xix) The Divisional Forest Officer shall make payment other than pay and allowances and travelling allowances of subordinates as far as possible by cheque. This applies particularly to contractor bills for works other than petty works and bills of suppliers for amounts in excess of Rs. 500/-

(xx) Pay and travelling allowance bills and supplementary bills must be passed by him prior to disbursement and payment should not be made before the due date as defined in Financial Rules under Devolution Rule 37 (e) (F.P.I)

**25.01.03 Closing and Balancing of Cash Book**

(i) All disbursers subordinate to the Divisional Forest Officer will keep cash books and close their account on such a date as will permit of their incorporation in the divisional accounts of the month.
The unspent balances with disbursers may not exceed their probable requirements from the date on which they close their accounts up to the end of the month. If this balance exceeds Rs. 2000 in the case of Range Forest Officer or Rs. 500 in other cases, an explanation will be given in the ledger abstract furnished to the Accountant General and the Conservator.

(ii) The Sub Divisional Forest Officer should verify the cash balance with the Range Forest Officer, in each month and keep a record of the check made by him in the cash book. The result of each verification of the cash balance by the Divisional Forest Officer, who should also verify the cash balance thrice a year should be reported to the Chief Conservator /Conservator of Forest, on each occasion.

(iii) The subordinate disbursing officers are responsible for the proper disbursements and the Divisional Forest Officer shall ensure that as far as possible, they do so personally, without undue delay.

(iv) All disbursers accounts must be passed and balanced by the Divisional Forest Officer after they have been closed for the month the account of the closing balance as entered in the disbursers through the objection statement or special memorandum and his acknowledgement obtained in token.

(v) Date for closing cash book (Please see para 25.14.02).

**25.01.04 General instructions regarding disbursement by subordinate**

(i) Members of the office establishment should not be entrusted with government money, except as advances by checque on account of the pay of officers establishment and for contingent charges, which should as a result be made payable only to the Head or Camp clerk, nor should they be authorized to receive payment for forest produce. All subordinates who have the custody of government money or to deal with the collection of forest revenue should be made to furnish security in accordance with Financial Rule under Devolution Rule 37(e) (F .P.1) 40 and the rules in Chapter 13 of this Volume.

(ii) Heads of Offices may allow responsible heads of branches or section in their offices, who have furnished adequate security, to keep the petty cash balance standing in their names, the discretion for the same resting with the officers themselves.

(iii) Every Range Forest Officer shall make all payments himself and never entrust them to him to his clerk. He shall keep a strict control over the action of the clerk and always see that all money transactions (both receipts and payment) are properly brought to the cash book and are duly supported by vouchers. The responsibility for such transaction rests entirely on the Range Forest Officer himself.
**Note :**- Where delay would otherwise occur, petty sums of less than Rs.20/- in any one instance may be paid by range clerk on behalf of the Range Forest Officer. In such cases the Range Forest Officer is responsible that the money has been truly disbursed and the signature correctly taken and should satisfy himself to this effect.

(iv) This rule applies to all charges for conservancy and works, establishment, etc., in the range but the Range Forest officer may, when necessary, entrust the junctions of disbursing the pay of establishment and expenditure on annually recurring petty works

such as demarcation, marking, thinning, fire-tracing, currant repairs to roads, buildings, wells etc., in their respective charges, and may, for this purpose advance money to the round officer out of the "Forest Advance" received by him from the Divisional Forest Officer and obtain regular voucher and accounts from them for incorporation in his own accounts.

(v) Subordinates, workers and other payees should not be called into headquarter of the disburser to receive pay and wages, etc.

(vi) All payments should be supported by vouchers in the prescribed forms, for the preparation of which the instructions given in forgoing para should be followed so far as they apply to payment made by subordinate disburser.

(vii) For work done by labourers payment should be made on muster-rolls which should be maintained and need not be submitted for the Division Forest Officer's audit before payment. For work done or supply made by contractors and piece-workers, measurement books should be used whatever required and bills in excess of Rs. 500/- should, before payment, be submitted to the Divisional Forest Officer for being audited and passed for payment.

(viii) The payments of petty advances to workmen, even though it be on the Range Forest Officer's own responsibility, should be avoided as far as possible. When important works involving large payments, such as followings; plantations, making roads, demarcating boundary lines and the like, are undertaken departmentally, the Range Forest Officer should, at least once in each week, arrange to pay the workmen on the spot for work done. If the workmen are in want of money at shorter intervals, disbursements may be made twice a week. Payments should be made by the Range Forest Officer himself, as a rule, but may, when necessary, be entrusted to the forester under his administrative control.

**25.01.05 Payment to Contractors on Bill-** Contractors, suppliers and others should be encouraged to submit their bills and claims in proper departmental forms. But bills not prepared in such form should not be rejected if they set forth the necessary details of the claims. In such cases the additional particulars required should be added by the Disbursing Officer in separate sheet or departmental form. These instructions are applicable to petty piece rate workers executing departmental work in forest area in which case, the labour is not conversant with details and technical details of the work.

**Note :-** (i) When it is not possible to support a payment by a voucher a certificate of payment, prepared in manuscript, signed by the disbursing officer and endorsed if necessary by his superior officer, should always be placed on record. Full particulars of the claims should invariably be set forth, and where this necessitates the use of regular bill form, the certificate itself may be recorded thereon.

(ii) Cash memoranda issued by tradesmen for sales against cash payment should not be regarded as sub-vouchers unless they contain an acknowledgement of the receipt of money from the purchaser as named therein for the price of the articles sold.

**25.01.06 Powers to be Exercised Within Budget Limit**

(i) It must be distinctly understood that all power to incur expenditure must be exercised within budget limits; that is no expenditure must be incurred under any budget head unless it

can be met from the original grant or by reappropriation sanctioned by competent authority. Conversely, provisions made in the budget does not authorize expenditure without further sanction if the amount of the item is in excess of the maximum fixed for each class of officers in the delegation orders.

(ii) All proposals for expenditure and orders sanctioning them should therefore indicate the source ( with complete account classification) from which it should be met. Gross amount of revenue receipt must be promptly remitted to the treasury, in cash, or partly in cash and by cheque, or wholly by cheque, the amount paid in cash and the amount remitted by cheque being shown separately in the challan or remittance note.

**Note :-** For supplementary rules framed by Government to regulate the collections of revenue and its remittance to the treasury see Para 26.03 and for powers of Conservators in this behalf see 31.04.

(iii) All forest revenue not paid to Government when due according to the conditions stipulated in sale notices, contract agreements, etc., will be subject to the levy of interest at the rate laid down in the conditions under the orders of Government.

(iv) Revenue outstanding which prove irrecoverable may be written off under the orders of competent authority **(for powers see F. P. VII)** Relevant extracts in the text and appendices to Chapter XIX and Chapter II). When the sanction is received the amount should be entered in the register of outstanding in red ink in the column allotted to recoveries of the month, the sanction being quoted in support of the entry.

**Note :-** Amounts entered in the registers of revenue demands and outstanding, which are required to be increased or reduced as a result of subsequent revision of orders (e.g. reduction or enhancement of fines inflicted on contractors for breach of contract terms), may be corrected, the revised order being quoted in support of the correction. The reductions in such cases do not amount to "irrecoverable revenue" and do not come under this para.

**(v) Scrutiny of record of revenue demands and outstanding at the periodic inspections of Divisional Offices by Chief Conservator /Conservators-** The registers of revenue demands and outstanding, of leases licences, sales bills and of forest offences, and bill and receipt books, etc. should be scrutinized and recoveries and remittance to treasuries of amounts due to Government should be verified with entries in the cash book, the classified abstract of revenue and expenditure and the register of remittances. Similarly, D.F.Os. should, at their inspections of subordinate offices, scrutinize the items of recovery, credits and remittances of revenue with the help of bill, receipt pass and permit books, registers of pass and permit books and of leased lands, sale slips duplicate copies of monthly accounts admitted and returned by the D.F.O. etc. The D.F.O.'s inspection notes should be submitted to the Chief Conservator /Conservator, and those of the Conservator to the Chief Conservator for perusal and return.

## 25.02 Registers of revenue demands and outstandings-

**25.02.01** It is the duty of all Forest Officers responsible for the collection of revenue and of controlling officers to see that all sums due to Government are regularly received and checked against demands and that they are paid into the treasury. **See F.P.I.41 and 41-A** in this connection. To facilitate the performance of this duty, a register of revenue demands should be maintained in divisional offices in **MFM Form 13.** As soon as a sale of coupes, kurans, farms or forest produce, whether held by the D.F.O., or by his subordinates, is sanctioned, or an order is issued which involves the recovery of revenue (e.g. fines inflicted on contractors, Ground rent, etc.) or any item of revenue becomes due, the required entry should be made in columns 1 to 7 of the register and the amounts subsequently accounted for in columns 8 to 11.

**25.02.02 The exceptions to the above rules are**

(i) the amounts recoverable in forest offence cases the credit of which should be watched with the help of the Register of offence cases.

(ii) the rents of forest lands given out on temporary leases the annual recovery of which is watched in detail with the help of the register of leases but which should be entered in totals only for each range or round in the divisional register of revenue demands.

**25.02.03** All items of revenue, which are not fully realized during the month in which the demand occurs, should be transferred from the register of revenue demands to the divisional register of revenue outstandings, **(MFM Form 14),** and their recovery watched thereafter with the help of the latter register. This register should be kept for the financial year, the entries being arranged according to account heads with a separate serial number for each detailed head and with sufficient space under each head for entries during the year. At the beginning of each year all the outstanding items of previous years should be carried forward to the new register.

**25.02.04** Forest Officers receiving money on behalf of Government must give the payer a receipt. If the money is received in payment of a bill previously issued, the receipt should be endorsed on the back of the bill itself in all other cases receipts should be given and should bear serial numbers for the financial year. The officer signing the receipt should satisfy himself at the time that the amount has been credited in the cash book. The receipt books should be kept in the safe custody of the officer who issues them.

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

**25.02.06** (i) This prohibition extends only to the issue of duplicate on the allegation that the original is lost, and does not apply to cases, where under existing rules, duplicates are required to be prepared with the original. All Revenue should be paid into the treasury with as little delay as possible, Departmental receipts should not, as a rule, be used meeting expenditure, but if funds be wanted for immediate local expenditure, sums locally received may be expended. In all such cases the gross amount to incur expenditure must be exercised within budget limits;

that is no expenditure must be incurred in any budget head unless it can be met from the original grant or by appropriation sanctioned by competent authority. Conversely, provision made in the budget does not authorize expenditure on item in excess of the maximum fixed for each class of officer in the delegation orders.

(ii) All proposals for expenditure and orders sanctioning them should therefore indicate source (with complete account classification) from which it should be made.

## 25.03 Register of Forest Remittances

**25.03.01** All remittance to the treasury should be entered in the register of forest remittances in MFM Form 12, each remittance will be accompanied by the usual challan in triplicate, the original copy duly receipted by the treasury will form the voucher in support of the debit in the cash book.

**Note :-** 1) Every challan will be examined and initialized by the Divisional Officer who must satisfy himself that, in the case of sub-treasuries, it bears the signature of head karkun, and, in the case of district treasuries, it bears the signatures of the accountant and treasurer and if the remittance is Rs. 500/- or more, of Treasury Officer also. Challans for sums paid by cheques in favour of the Treasury officer will not be signed by the treasurer, the second signature on such challans for sums under Rs. 500/- will be that of the person who may have been nominated to that duty by the district Officer.

**Note :- 2)** A treasury officer will receive forest revenue (a) When paid by a forest officer (b) When a challan is countersigned by a forest officer or c) When the treasury officer is specially authorized by a Forest Officer to receive it . In such cases a copy of the challan will be forwarded by the treasury officer direct to the D.F.O., in order that the revenue may be brought to the account in the book of the latter.

**Note :-** 3) Challans should always contain the name of the forest division to which one revenue belongs, so that when a Forest Officer countersigns a challan on account of remittance of another division the revenue may be credited at the treasury to the proper division.

**25.03.02** Forest revenue collected at outlying stations may be remitted to treasuries by means of money orders. In such cases no duplicate challan is tendered at the treasury, but the money received from the post office is credited without any challan. The acknowledgement with the coupon of the money order is forwarded by the treasury to the D. F. O., and also an advice of all the remittances received by money order on each day on which such transactions may occur. In such cases the post office receipt, with inland money order acknowledgement, will suffice as a voucher in place of the challan, in support of the debit in the forest accounts.

**25.03.03** At the end of each month the Treasury Officer forwards to the D. F. O., a consolidated receipt of forest remittances showing individual items separately. The D. F. O. should show against each item therein the corresponding Creditor item and the date of entry in the forest accounts, keep a note of unadjusted items, and then submit the consolidated receipt to the A. G. The unadjusted items should be adjusted in the divisional account on receipt of the relevant accounts from subordinate officers.

## 25.04 Register of Cheque Drawn

Funds required by the Forest Officers for expenditure will be drawn from the treasury by means of cheques by drawing officers being responsible for ensuring that the budget grants are not exceeded. A monthly register of cheque drawn on all treasuries with which the drawing officer is placed in account should be kept.

## 25.05 General Rules regarding payment and vouchers

**25.05.01** As a general rule, every payment, including repayment of money previously lodged with Government for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim. The following forms should be used for departmental payments :-
Pay bill of Gazetted Government Servants - T.O. Form No.3 F.P.II-S.R.31
Pay bill of permanent or temporary establishment - T. O. Forms 5 or 6, F.P. II-S.R. 38
Travelling allowance bill of Gazetted Government Servants - T.O.Form F.P. II-S.R.35
Travelling allowance bill of establishment - T.O. Form to, F.P. II-S.R. 45
Cash remittances to treasuries - T.O. Form I, F.P. II 5
Book transfer debits for supplies made to public departments
Payments to labourers on daily wages, muster roll (FP.I-Form) and abstract there of
Refund of revenue
Remuneration to village officers for collection of forest revenue
Repayment of Forest deposits
General voucher for all other payments including advances recoverable, conservancy and works, charges, supplies, contingencies, etc. - **MFM Form 10**
Value of service postage stamps - Receipt issued by the Treasury Officer
Payments made by money order - Post Office receipt and money order acknowledgement of payee Contractors, and suppliers should be encouraged to submit their bills and claims in proper departmental forms. But bills not prepared in such forms should not be rejected if they set forth the necessary details of the claims. In such cases the additional particulars required should be added by the disbursing officer.

**Note :-** When it is not possible to support a payment by a voucher a certificate of payment prepared in manuscript signed by the disbursing officer, and endorsed if necessary by his superior officer, should always be placed on record. Full particulars of the claims should invariably be set forth, and where this necessitates the use of a regular bill form, the certificate itself may be recorded thereon.
**Note :-** Cash memoranda issued by trade men for sales against each payment should not be regarded as sub-voucher unless they contain an acknowledgement of the receipt of money from the purchaser as named the in for the price of the articles sold.

**25.05.02** Except when payments due to contractors are made to financing banks, as provided in F.P.I.-19 A. every voucher should bear, or have attached to it, an acknowledgement of the payment, signed and dated (and stamped where necessary) by the person by whom or in whose behalf the claim is put forward. No payment will be made in the absence of the necessary acknowledgment.

**Note (1) :-** If a Disbursing Officer anticipates any difficulty in obtaining, from the person to whom money is due, a receipt in the proper form, it is open to him to decline to hand him the cheque or cash or to make a remittance to him, as the case may be, until the acknowledgement of the payment, with all necessary particulars, has been given by him. In all cases of payment by remittance, a note of the date and mode of remittance must be made on the bill or voucher at the time of remittance. In cases of remittance by postal money order, the purpose of the remittance should be briefly stated in the acknowledgement portion thereof.

**Note :-** (2) Cheques drawn in favour of contractors and other should be delivered to them by the disburser direct, by hand or through the post, delivery through subordinate officer being permitted only for good and sufficient reasons and on the responsibility of the disburser. In no case should cheques be drawn unless the acknowledgement for payment is in the hands of the drawee, even when the cheque is to be delivered through a subordinate officer.

**Note :-** (3) In the case of articles received by value payable post, the value payable cover together with the invoice or bill showing the details of the items paid for may be accepted as a voucher. The Disbursing Officer should endorse a note on the cover to the effect that the payment was made through the post office and this will also cover charges for the postal commission.

**Note :-** (4) No duplicates should be obtained or prepared and filed as office copies of vouchers as mentioned in the previous para. In other cases, if duplicates are prepared for record, no duplicate acknowledgements of the payments should be taken from the payees.

**25.05.03 General Instructions Regarding Payment and Voucher**

The following general instruction regarding preparation and completion of vouchers should be observed. (Additional instructions regarding vouchers for remittances, book transfers, conservancy and works charges, establishment charges, contingencies, refunds, deposits and advances are given in the section dealing with those subjects).

(i) All vouchers for payments, including advances, except treasury challans or advice lists and acknowledgements of transfers to other departments, must be passed for payment in words as well as in figures, by the Divisional Officer, who thereby assumes the responsibility for the charge.

(ii) All vouchers should bear the dates of payment, and a disbursement certificate by the disburser.

(iii) In the case of illiterate payees, clear impression of the left thumb should invariably be taken on voucher by the disbursing officer before him in the following manner :-

a. A small quantity of ordinary printers ink (which will be supplied by the Director, Government Printing and Stationery) mixed with a very small quantity of sweet oil, should be well rubbed on a tin slab until sufficiently inked.The thumb should be rolled on the pad and then lightly and carefully rolled on the paper on which the print is to be taken form side to side so that the impression is clearly impressed on it. It must be specially borne in mind that any side movement, either at the time of applying or removing the thumb will cause a smudge and spoil the impression.

b. The whole utility of the finger impression lies in the fact that, if accurately taken, they are an infallible proof of identity. Heads of offices should therefore see that those of their subordinates who

are required actually to take thumb impressions are qualified to do so properly, to issue imperative instructions for the exercise with all possible care, and to warn them of the worthlessness of blurred impressions. Head of office should also arrange that all subordinate to whom this duty is entrusted are supplied with the necessary appliances for taking clear impressions, and there must be constant scrutiny of the work done in order to prevent the risk of indistinct and imperfect impressions being brought upon the records.

c. The special ink pads for thumbs impression obtainable from the Superintendent of Stationery are preferable and should be used in place of the tin slabs, rubber roller and printer's ink.

(iv) Receipts for all sums exceeding Rs. 500 (except receipts of Forest advances to disbursers and other receipts exempted ( vide accountant code 11, 12, vol.1 1935 and schedule 1 of the stamp act) must be stamped. Heads of offices should carefully supervise the canceling of stamps in their offices.

(v) Complete account classification should be given in all vouchers in the space provided, showing the major, minor and detailed head to which the charge is debited and whether it is voted or non-voted (charged).

**Note :-** Further instruction regarding preparation and completion of voucher, arrears and time barred claims, responsibility for overcharge, elimination of paise from transaction etc. are contained in F.P.I F.P. II-S.R.26,27,30,3 A.

Extracts from the more important of those instructions applying to the Forest Department are given below for ready reference and for the guidance of subordinates to whom the above Financial Publications are not supplied :-

(a) Vouchers should be prepared in Regional language or English but when the use of a regional language is un-avoidable a brief abstract should be endorsed in English under the signature of the preferring officer stating the amount, the name of the payee, and the nature of the payment.

(b) All vouchers must be filled in and signed in ink. The amount of each voucher should, as far as whole rupees are concerned, be written in words as well as figures. The amount of naya paise may always, however, be written in figures after the words stating the number of rupees, but if there be no such fractions, the word "only" should be inserted after the number of whole rupees and care should be taken to have no space for interpolation as in the following examples- "Rupees twenty-six only", Rupees twenty-five, 40 ps. etc.

(c) The following transaction will be taken to the nearest Fifty paise, sixty paise and over being treated as one whole rupee and amounts less than fifty paise being omitted :-

- Each individual item in a pay and allowance, or travelling allowance bill.
- Payments to recoveries from Government Servants except as specified below :-
  - In the case of emoluments fixed by statute, the payment may be made to the next higher rupee.
  - Amounts of insurance premium are taken in whole rupee.
  - As regards recoveries of amount under objection when all amounts of bills are calculated as in sub para above.

(d) In the following transactions also fraction of rupee should be eliminated in Government accounts :-

- Recoveries of service payments which are ordered by departmental officers without the cognizance of the Audit Office.
- Accounts rendered from one Government or Department to another. (fractions or rupee need not be eliminated in exchange accounts between one Government Department and another, if it is not possible to remove them from the original transactions).
- Amounts converted into Indian currency from other foreign currencies.

(e) All corrections and alterations in the total of a voucher should be attested by the dated initials of the person signing the receipt as many times as such corrections and alterations are made; and corrections and alterations in the orders of payment must be attested in the same way. No document bearing an erasure can be accepted and payments of such vouchers should be refused and a fresh voucher called for.

(f) Charges against two major heads should not be included in one voucher. This order does not apply to the allowances of an officer, or of an establishment, as in such cases the whole of his allowances even if belonging to two or more major heads of account, should be drawn on a single bill if they are chargeable wholly to Central or Provincial Revenues.

(g) Unless Government has expressly authorized it in the case of any specified office, no payment may be made on a voucher or order signed by a clerk instead of by the head of an office, although in the absence of the latter the clerk may be in the habit of signing letters for him. Nor may any money be paid on a voucher or order signed with a rubber or facsimile stamp. When the signature on a voucher is given by a mark or seal or thumb impressions, it should be attested by some known person. Signatures in regional language must always be transliterated.

(h) Bills requiring previous countersignature should not be paid before they are countersigned.

(i) In bills on account of charges incurred under any special orders, the orders sanctioning the charge should be quoted. Copies of sanctions accompanying a bill must be duly certified by a responsible officer, not by a clerk.

(j) The authority under which deductions are made in a bill should be quoted.

(k) Dates of payment should when possible be noted by the payers in their acknowledgements in sub-vouchers, acquaintance rolls, etc. If for any reason, such as illiteracy or the presentation of receipts in anticipation of payment, it is not possible for the dates of payment to be noted by the payees, the dates of actual payment should be noted by disbursing officers on the documents under their initials, either separately for each payment or by groups as may be found convenient.

(l) Erasures and over-writings in vouchers or bills are absolutely forbidden, if any corrections be necessary, the incorrect entry should be cancelled neatly in red ink, and the correct entry inserted. Each such correction, or any interpolation deemed necessary, should be authenticated by the head of the office who should set his dated initials against each.

(m) When the payee signs in a regional language, (Marathi) he should be required to note the amount of acknowledgement in that language, in his own handwriting, if he is able to write. In transliterating his acknowledgements, the amount acknowledged, as well as any remark made by him, should also be reproduced in Marathi.

(n) The Disbursing Officer is responsible to see that the full name of the work as given in the estimate or the name of the component part (or sub-head) of it, or the head of account, to which the charges admitted on a voucher are debitable, or to which the deductions or other credits shown in the voucher are creditable, is clearly indicated or to which the deductions or other credits shown in the voucher are creditable, is clearly indicated on it in the space provided for the purpose in some prominent position.

## 25.06 Conservancy and Works Charges

### 25.06.01 Classification and General Rules

(i) Forest works fall under two categories. Capital and Revenue, instances of the former are given in next paragraph. For the purpose of sanction and record of expenditure, the term "Revenue work" should be taken to mean an independent operation under a detailed head including all subsidiary processes required for the completion of the particular operation carried out in a defined portion of a forest such as a coupe or compartment or block or a range, e.g., in the case of departmental exploitation of forests, each coupe or compartment may be taken as a separate unit and all the process of felling, conversion and transport should form one "work". Marking of trees in compartments which is done one or two years in advance of the felling can be regarded as a separate work. Where the operations extend over a larger area and the expenditure for each coupe or block is not clearly distinguishable, as in the case of fire protection and demarcation of forests, the range may be taken as the unit of area. The following are quoted as a few instances of units of "Work under detailed heads"

**Few Examples :-** Laying out of coupe, marking, departmental exploitation, repairs to machinery for departmental exploitation, repairs to saw mils, purchase of consumable store for departmental works, labour charges including temporary establishment for departmental works, current and special repairs to buildings including cost of material, clearing compounds, repairs to fences, demarcation (maintenance of boundary mark), reproduction (regeneration of coupes), fire protection, publicity, cultural operations, CBO, law charges, conveying material, rewards paid to informants.

(ii) Where important structural alterations are contemplated though not necessarily involving an increased outlay, the orders of the original sanctioning authority should be obtained.

The responsibility for bringing material deviations or modifications to the notice of the competent authority rests primarily with the Executive and not with Audit.

In the case of works, the estimates for which have been sanctioned by the Competent Authority, no additions or alterations, likely to cause an excess which will not fall within the powers of sanction of that authority should be permitted without the previous approval of a higher authority.

**25.06.02 Commencement of Capital Work**

(i) No Capital work shall be commenced unless-

(a) administrative approval is given.

(b) when the cost exceeds Rs. 1000, properly detailed design and estimate are prepared, and technically sanctioned.

(c) funds are allotted and orders for it commencement given.

**Note :** (i) The formal acceptance by an authority, of the necessity of executing a work or scheme to meet the administrative needs of the department is called "administrative approval". After such approval is accorded the preparation of properly detailed plans and estimates be processed for the sanction of competent authority, which is called" technical sanction".

(ii) All sanctions will be numbered consecutively by the sanctioning authority for each financial year, and they will be communicated by him to the Accountant General in monthly lists.

(ii) **Work taken prior to obtaining sanction: -** If, whether on grounds of urgency or otherwise, Divisional Forest Officer is required to carry out a work for which no estimates have been sanctioned or for which no financial provisions exists (Whether estimates have been sanctioned or not) the orders of the officer authorizing the work should be conveyed in writing. On receipt of such written orders, the officer who is directed to carry out the work should immediately intimate to the Accountant General that he is incurring a liability for which there is no provision or there is in-adequate provision of funds, and should, at the same time, state approximately the amount of the liability which it is likely, he will incur by compliance with the written orders which he has received. The Accountant General will then be responsible for bringing the facts instantly to the notice of the higher financial authority, with a view to take necessary steps being taken either to stop the progress of work or to regularize its execution. There will be no hesitation on the part of the government in enforcing disciplinary action against any officer-administrative or executive, who may fail in or delay to comply with these orders.

(iii) Where important structural alterations are contemplated though not necessarily involving an increased outlay, the orders of the original sanctioning authority should be obtained.

(iv) The responsibility for bringing material deviations or modifications to the notice of the Competent Authority rests primarily with the Executive and not with Audit.

(v) In the case of works, for which the estimates have been sanctioned by the Competent authority, no additions or alterations, likely to cause an excess which will not fall within the powers of sanction of that authority, should be permitted without the previous approval of a higher authority.

**25.06.03 Commencement of Revenue Works**

**No revenue work shall be commenced unless**

(i) An estimate for it is sanctioned by the competent authority.

(ii) Funds are allotted and orders for its execution given.

**25.06.04 Measurement Book**

(i) Work done otherwise than on a lump sum contract and supplies made by a contractor, should, unless impracticable, be measured

(weighed or counted) before payment therefor is made. The details of the measurement made should be systematically recorded in a book, called Measurement Book. **(Financial Rules under Devolution Rules 37(e)F.P.I.-From 13, Press No. P.W.D. 9 or 10)** which will form the basis of all accounts of quantities. The description of the work or supply must be lucid so as to admit of easy identification and check.

(ii) The pages of the book should be machine numbered and no page may be torn out nor may any entry be erased or effaced so as to be illegible. All corrections must be duly attested by a responsible Government Servant.

**Note :-** In case of timber operations, the forms prescribed in Chapter 23 of this Volume should be used. This does not however reduce the use of measurement books for recording measurements and quantities of timber used in departmental constructions.

(iii) A reference to the vouchers in which the quantities are entered for payment as well as the date of entry should be given by an endorsement upon the original entries on the measurement book, and no contract certificate or bill should be signed without crossing the connected entry in the measurement book. The document in which payment is made should invariably bear a reference to the number and page of the book in which the detailed measurements are recorded and should also indicate the date on which the measurement was made.

**25.06.05 Register of Sanctioned Work**

Expenditure incurred on capital as well as revenue works will be entered in detail in a book. The number and date of sanction will be recorded on all vouchers which support expenditure on any work sanctioned in estimate or, when no vouchers are submitted, in the classified abstract of expenditure.

**25.06.06 Completion report of Capital Work**

On Completion of the works all outstanding liabilities should be discharged as soon as possible and the accounts be closed. For capital works costing above Rs. (5000/-), a completion report in MFM Form 15 should be submitted through the Accountant General to the Chief Conservator /Conservator who should, if the work was sanctioned by higher authority, forward the completion report to such authority.

**25.06.07 Expenditure under Conservancy Work**

(i) Expenditure under Conservancy works is divided into (i) work charges (ii) Conservancy, exploitation and other charges. The former represents expenditure on the construction of roads, bridges, buildings, wells and other works charged to the minor heads 0070 Communications and Buildings, while (ii) 101 Forest Conservation & Development, 105 forest produce includes all other expenditure. This distinction should be maintained in the preparation of vouchers details of major, minor sub & detailed head & computer code should be shown on voucher to explain exact nature of the work.

(ii) Expenditure of all classes will be audited and recorded in the Accountant General's office against sanctions accorded by competent authorities communicated to him in MFM Form 16. Voucher in support of the expenditure should contain the following details :-

(a) Works charges : Disbursing officers should give the following particulars on all vouchers for works charges :
- Authority, sanctioning the work quoting number and date of order.
- Amount of sanctioned estimate.
- Progressive total expenditure of past years.
- Progressive expenditure of current year (including the amount of the voucher in which it is shown).

When the Disbursing Officer is not in possession of all the above details the entries should be completed in the divisional office concerned, before incorporating the voucher in the accounts. When there are several vouchers relating to one and the same work during the month, the above details should be shown not in each of such vouchers but in a consolidated voucher for each work prepared in the Divisional office giving full particulars of the work. The consolidated voucher should be submitted to the Accountant General with the paid vouchers as sub-vouchers.

(b) Conservation, exploitation and other charges :- The disbursing officer or the divisional officer, as the case may be, should quote in vouchers for this class of expenditure the following particulars :
- Authority
- Sanctioned amount or rate.
- Progressive expenditure (when the sanction is for a lump sum and the expenditure is spread over two or more months) including the amount of the voucher in which it is shown.

**25.06.08 Contract for works and supplies**

(i) The following documents relating to forest works or supply are exempted from stamp duty and registration :-
- (a) Agreement for the felling, conversion, collection and transport of forest produce;
- (b) Agreement for the felling, collection, removal and purchase of timber, firewood etc.,
- (c) Agreement for the collection, removal and purchase of minor forest produce;
- (d) Agreement for cutting, removal and purchase of grass;
- (e) Agreement for the cutting, collection, pressing and storage of grass;
- (f) Agreement for grazing of cattle;
- (g) Agreement for the manufacture and purchase of minor forest produce;
- (h) Agreement for the purchase and resale of fire wood to the public;
- (i) Agreement for the lease of forest land;
- (j) Agreement for constructing roads and buildings;
- (k) Agreement for the supply of clothing articles for forest subordinates;
- (l) Agreement for lease of private buildings and land for Govt. Offices depots, residences of Government Servants and other purposes.
- (m) Agreement for the lease of forest land given out for agriculture.

**Note :-** However in the case of minor forest produce contract the limit may be raised to Rs. 2000 provided the amount of the accepted bid is paid in full by the purchaser on the day of the sale or within a week of it and his signature is taken on the conditions of sale. In the case of such contracts a simple permit is sufficient, care should be taken to see that the words "issued subject to sale conditions" are invariably entered on the permit.

(ii) Payment can be made to the contractors only by the Dy. C. F. or by an authorized subordinate Government servant. Claims for such payment should be prepared, preferably by the claimants themselves, and no payment should be made until the correctness of the claim, in respect of quantities and rates, as well as the quality of the work or supply and other necessary factors, has been accepted by a responsible Government Servant.

(iii) Range Forest Officers are authorized to make payment for work done or supplies made by contractors or piece-workers up to a limit of Rs. 500 on a single bill. Bill in excess of Rs. 500 on a single voucher should be pre-audited and passed for payment by the Dy.C.F.

**Note :-** This does not confer on Range Forest Officers the powers to sanction works or expenditure but only authorizes them to make payments for work done or supplies made after the estimates therefore have been sanctioned and funds allotted by competent authority in accordance with the rules in this Manual.

(a) Payments to contractors for work done will be audited with reference to the terms of agreements and the rates shown therein. This applies to cases in which contracts are accepted by the officers higher than Dy.C.F. i.e. those above the limit of Rs. 10,000/- each. Dy.C.F. should accordingly send to the Accountant General copies of contract agreements, showing the conditions rates, quantities, etc., in respect of all capital works above Rs. 10,000/-.

(b) Such of the revenue works above Rs. 10,000/- as are selected by the Accountant General for detailed audit. The revenue works selected for detailed audit will be about 20 percent of the total number of such works above Rs. 10000/-

(i) On the copies of contract agreements sent to the Accountant General particulars regarding tenders received for the work for which each agreement is entered into should be recorded briefly as "3/12" this would mean that the total number of tenders received was 12 while that accepted was 3rd in the list made and kept in the Divisional Office.

(ii) In cases in which copies of contract agreement are not required to be furnished to the Accountant General a certificate that the claim is correct with reference to contract rates should be recorded on bills by disbursing officers.

(iv) Before paying contractor's bills for material delivered by them at depot, the Divisional Forest Officer should satisfy himself that the material has been received correctly and in good order and has been recorded in the appropriate register of receipts, and should obtain certificates to this effect from officers in charge of

the depots. These Certificates should be retained in the divisional office for checking, and for references at the time of final settlement of each contractor's account on termination of the contract period. In the vouchers submitted to the Accountant General the Divisional Forest Officer should give the following certificate: -

"I certify that I have obtained and kept on my record the subordinate officer's certificate that the material has been received correctly and in good order and has been recorded in the appropriate register of receipts".

(v) Payment to contractor on cheques - Payments to contractors should, as far as conveniently practicable, be made by cheque on the nearest treasury. The nearest treasury would ordinarily be one within the district, but in specific cases where the nearest treasury happens to be outside the district, payment may be made by the disbursing officer by cheque on such a treasury.

Wherever fractions of a rupee occur in the total of contractor's bills, or, in case of works or supplies chargeable to more than one, in the totals chargeable to each estimate, fractions less than half may be disregarded, and half a rupee and over taken as a rupee. This rule applies only to regular contractors bills and not to payments for petty supplies.

**25.06.09 Roads and Buildings--** Every Range Forest Officer should draw up lumpsum estimates each year, for annual repairs to the forest roads and bridle paths, and for annual repairs to buildings in his charge to the Divisional Forest Officer at the beginning of each year. When, however repairs are urgent he may send in supplementary estimate at any time.

(i) Leaks in roofs must be immediately made water tight.

(ii) All posts should be tarred once in every five years 2 feet from the ground level.

(iii) Drains of roof drip should be put in order at the beginnings of the rains.

(iv) Fences should be kept in order and no cattle allowed into the compound.

(v) Wells should be baled out and cleaned at the end of the summer.

**25.06.10 Muster Rolls and Vouchers**

(i) Muster Roll :- For works executed by labourers employed on wages (daily or otherwise), muster role should be kept, showing the names of the labourers, the number of days they have worked, the rates of wages and the amount due to each. An abstract of the muster roll for submission as voucher to the Accountant General should be prepared by the disbursing officer, who should record a certificate on the voucher to the effect that the labourers were employed actually on the work and paid on the muster rolls.

(ii) Except when payments due to contractors are made to financing banks, as provided in Financial Rules under Devolution **Rule 37(e) F.P.I.-19A,** every voucher should bear, or have appended to it, an acknowledgement of the payment, signed and dated (and stamped where necessary) by the person by whom or in whose behalf the claim is put forward. No payment will be made in the absence of the necessary acknowledgement.

**Note** (1) : If a disbursing officer anticipates any difficulty in obtaining, from the person to whom money is due, a receipt in the proper form, it is open to him to decline to hand him the cheque or cash or to make a remittance to him, as the case may be, until the acknowledgement of the payment, with all necessary particulars have been given by him. In all cases of payment by remittances a note of the date and mode of remittances must be made on the bill or the voucher at the time of remittances. In cases of remittances by postal money order, the purpose of the remittance should be briefly stated in the acknowledgement portion thereof.

**Note** (2) : Cheques drawn in favour of contractors and others should be delivered to them by the disburser directly, by hand or by post. Delivery through subordinate officers is being permitted only for good and sufficient reasons and on the responsibility of the disburser.

**Note** (3) : In case of articles received by value payable post, the value-payable cover together with the invoice or bill showing the details of the items paid for may be accepted as a voucher. The disbursing officer should endorse a note on the cover to the effect that the payment was made through the post office and this also could cover charges for the postal commission.

(iii) The following rules should be observed in keeping the muster-rolls :-

(a) In the heading the work for which the labourers are employed should be specified clearly.

(b) The roll should be called every day without fail before commencing and after closing the work and daily total of presence stated in it.

(c) The Range Forest Officer (or any other non ministerial officer to whom this duty may be entrusted by the C.C.F. / C.F.) should make surprise inspections of these rolls when the labour is employed continuously for fifteen days or more and endorse on them "checked with the labourers present and the work done and found correct. "When labour is engaged for a shorter period than fifteen days similar endorsements should be made in the case of at least 25 percent of the muster rolls in the range.

(d) When the rolls are closed, an abstract of the whole work should be given at the end. Thus under Demarcation, the length and width of the line demarcated should be stated, external and internal boundaries to be differentiated from each other. The method employed such as by cairns or pillars etc. with the sizes of the latter should also be stated. Under nursery, the area of beds prepared, the quantity and kinds of seeds sown, or the number and kind of seeding transplanted should be stated.

(e) Payments on muster rolls should be made or witnessed by the officer of the highest standing available and he should certify to the payments individually or by group by his initials or his signature. The amount paid on each date should be noted in words as well as in figures at the foot of the muster rolls.

(iv) Preparation of consolidated voucher when there are several payments falling under a particular nature of work, a consolidated voucher for such items may be prepared in the Divisional Office subject to the following restrictions :-

(a) Payments for work done on muster-rolls or through piece workers or works of different nature carrying different rates should be made on separate vouchers.

(b) All bills prepared by Range Forest Officers in excess of Rs. 500 should be pre-audited and passed for payment by the Dy.C.F. over his dated signature and treated as separate voucher.

(c) Refund bills should be treated as separate vouchers.
In vouchers for charges on account of purchase of furniture or other stores and materials the following certificates should be furnished:-

- "I certify that the materials and stores billed for above have been brought on the respective inventories and that all materials and stores are being duly accounted for and verified in the manner laid down Sections I and II of chapter 9 of the financial rules under devolution Rule 37 (e) F.P.I".
- "I certify that purchases billed for have been received in good order, that their quantities are correct and their quality good, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the original indents and invoices concerned to prevent double payment.

**25.07 Establishment Charges**

(i) The pay bill will be prepared by the concerned Head of the office /officers authorized through a specific Govt. order for this purpose and sent to the concerned Treasury / Sub Treasury alongwith the prescribed schedules.
Budget provision for such payments shall be made by the concerned officers of the Forest Department. Detailed instructions in this regard are contained in the Govt. Resolution. Finance Department No. mkn-1000/Ch. No. 44/05/Tr.Ch.-5, dated 04/01/2006 as amended from time to time. In addition Maharashtra Treasury Rules, Volume-1, Rule 449 (1) and Chapter V should be referred.

**[Annexure 25.01, 25.02]**

**Note :-** For general rules regarding the preparation of pay and travelling allowance bills and last pay certificates and payment of pay, allowances and leave salary, etc., see the following :-
**Financial Rules under Devolution ( 37 (e) F.P.I) Articles - 30,51 to 59 and 71 to 76)**
**Treasury orders and subsidiary Rules -** Treasury orders 18, 19, 21 and 22, subsidiary rules of 31 to 32 A, 34 to 46, 48 to 48-B, 104, 104-A and 109 to 114.

(ii) An outline of the procedure followed in the Forest Department is given in the following pargraphs.

(iii) The pay bills of permanent and temporary establishment will be prepared in Gen/1-M and Gen/2-M (revised) as the case may be, and the signature of each recipient will be taken on the bill when payment is made, receipts stamp being affixed when necessary. When receipts of persons serving at a distance are obtained on separate abstract or acquaintance rolls, the divisional office will record a note in the "Acquaintance" column of the bill referring to those documents which will be filed with the bill.
**Note :-** Heads of department are empowered to permit the remittance of salaries and allowances by money order at Government expense, provided the cost of remittance is less than the travelling allowance which would otherwise be incurred, vide S. No. 57 Manual of Financial Powers (F.P.VII).

(iv) The pay bills of Gazetted Officers will be prepared in Form No. Gen/1-M and Gen/2-M (revised) duly receipted (and stamped when necessary) by the officers concerned and submitted with the monthly account as vouchers, copies be kept in the divisional office.

(v) **Drawl of Arrears**

(a) Arrears pay should be drawn, not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately with quotation of the bill from which the charge was omitted or withheld, or of any special order or competent Authority granting special pay or new allowance. Such bill can be presented at any time subject to the conditions laid down by the Government Financial Rules under Devolution Rule 37(e)(F.P.I)- 30 and may include as many items as are necessary.

(b) When pay has been revised with retrospective effect and where the amount involved is considerable, it should be stated whether budget provision exists or whether additional allotment has been applied for.

**Note :-** When payments are due by the Forest Department they should be settled promptly without waiting for applications from the persons to whom they are due, and officers whose duty is to make payments should clearly understand that failure on the part of the payee to apply will not absolve the officer concerned from responsibility for delay in settlement of just claims against the Department.

(c) To avoid double claims in respect of pay drawn on supplementary bills a subsidiary register should be maintained by the drawing officer in the form and manner prescribed in Treasury Orders and subsidiary Rules made their under (F.P.II)-Subsidiary Rules 48 B.

**Note :-** To ensure that an adequate scrutiny has been exercised to avoid the possibility of double payment, the drawing officer should give certificate to be separately signed in the following form on all supplementary claims in favour of person whose names are not shown in the salary bills :-

"Certified that the increments (travelling allowance and other allowances) drawn in this bill have not been drawn and paid before and I have satisfied myself that the present claim is a bonafide one and should be admitted.

(vi) Bills will be prepared for the temporary establishments sanctioned under each budget sub-head in the same form and under the same rules as are prescribed above for permanent establishments, and the number and date of order sanctioning the establishment will be quoted on each bill.

(vii) The bill will also be prepared for establishment sanctioned under any budget sub-head for different periods or if included in one bill, they should be separately shown with the period for which each has been sanctioned be noted on the top.

(viii) All changes in the personnel of a Circle and the grant of all leave to subordinate employees, sanctioned by C.C.F. / C.F. as well by the Dy.C.F. who have been authorized to exercise such powers, should be intimated by the C.C.F. / C.F. to the Accountant General.

(ix) Note: - For detailed rules see Treasury Order 21 and Subsidiary Rules 32, 109 and 111 (F.P.II). In his general letter No. 3 (G.A.D./81/412) of 10th May 1937, the officers may draw an increase or charged rate of pay or allowance on the authority of their controlling officers. In the following cases fresh pay slips should be issued by such controlling officers to Gazetted officers and orders sanctioning the increase in case of non Gazetted Officers :-

(a) In the case of those services where the grant of increment depends upon the passing of examinations until all such examinations are passed.

(b) Whenever the date of increment has to be changed by reason of the officer taking leave without pay or being suspended.

(c) Whenever an officer passes from a junior to a senior scale or from one time scale to another outside or beyond it.

(d) Whenever an Officer passes an efficiency bar.

(e) Whenever an increment of the Officer is stopped by the order of competent authority.

(f) Whenever an Officer is appointed to a temporary post or reverts therefrom.

(g) Whenever an Officer is drawing leave salary or pay for the first time.

(h) Whenever leave salary admissible during leave is changed.

(i) Whenever an increment is earned during the probationary period.
(j) Whenever an Officer proceeds on leave of any kind or return therefrom.
(k) Whenever an Officer is in occupation of government quarters, on his transfer to a post located in a different Public Works Division.
(l) Whenever an Officer earns an increment for continuous or non-continuous officiating service.

Pay and travelling allowance due to a Government servant on his transfer to another Circle or Division, and not paid on his departure, should be paid from the division to which he has been transferred on the basis of Last Pay Certificate. It is not necessary to effect inter-divisional adjustment as per treasury order and Subsidiary Rules made thereunder (F.P.II)-Subsidiary Rule 104-A, to pay all personal claims for pay and allowances, including travelling allowance, up to date to Government Servant on transfer before issuing a last pay certificate.

(x) **Travelling Allowance Charges**

(a) The travelling allowance bill of Gazetted Officers should be prepared in form No. Gen-21 M and 25 M and those of establishment in form T. O. Form 10 of the Treasury Orders and the Subsidiary Rules made thereunder (F.P.II) (Press Nos. Gen. 27 and 24). The travelling allowance bill of the P.C.C.F., Add. P.C.C.F., Chief Conservator and Conservators may be paid without countersignature. Those of other Government Servants will be countersigned before payment by the Conservator or by the Dy.C.F. authorized by the Conservators to countersign such bills under Rule 508 and Serial No. 14 of Appendix XLII, Bombay Civil Services Rules Manual (F.P.V).

(b) Vouchers for charges on account of travelling allowance will be countersigned by the C.C.F. / C.F. or by the officer duly authorized by the competent authority and will, in the case of bills of Gazetted Officers, be receipted by the payees, and, in the case of bills of other Government Servant, bear the following certificate, payee's receipt being taken in the office copy of the bill or in a separate acquaintance roll which should be filed with the office copy :-

"Certified that I have satisfied myself that the amounts shown in this bill have been disbursed to the officers named, and their receipts taken on the office copy of the bill or in a separate acquaintance roll."

Office copies of the bills should be kept in all cases.

(c) The Officer who countersigns travelling bills must satisfy himself that the charges are justified by the circumstances of the case and scrutinize the claims according to the instructions in Bombay Civil Service Rules (F.P.V.). To avoid double claims and payment for one and the same journey, he should maintain a register of travelling allowance bills as prescribed in the note to that rule.

(d) Subordinates should submit their claims of travelling allowance (other than permanent travelling allowance which is paid along with pay) with their diary to the Divisional Forest Officer by the 10th of the month following that to which the claim relates. If the claims are preferred later, the delay should be explained. Regular bills in the prescribed forms will be prepared in the divisional office and passed for payment.

## 25.08 Contingent Charges and their Account

**25.08.01** Rules formed by the Government to regulate contingent expenditure (revised) are contained in **F.P.V, M.C.E.R.,1965.**

(i) Contingencies are of two kinds. (1) Supplies and services (2) Contingencies of incidental expenses.

(ii) Supplies and services represent the expenditure on main and proper activities of the department. These charges are most particular to the particular department in which they are incurred.

(iii) Incidental expenses comprise of those charges which are incidental such as stationery, books etc. Such expense is common to all the departments. The M.C.E.R. apply to both type of contingencies except in so far as it is governed by special rules prescribed for particular purpose and department.

Classes of expenditure such as conservancy and works charges of the Forest deptt., works expenditure of the PWD, Irrigation and Power deptt. are of different nature. Separate rules are prescribed for them in the departmental manual concerned. However the rules on contingencies (Incidental expenses) are commonly applicable to the Forest Department as in case of other deptts. M.C.E. Rule 4 (Note below the Rules)

**25.08.02 Contingent Expenditures of the Forest Department**

The contingent expenditure of the Forest Department falls under the following two categories.

(i) Non contract non countersigned contingencies (or audited contingencies) referred to in F.P. I-80. They are governed by **Rule 26 of M.C.E.R. 1965.** Non contract, non countersigned contingencies are those for which detailed bills are not required to be sent to countersign by Officer but which are under the direct audit of the A.G. These are required to be closely scrutinized by the controlling officer before transmission of the detailed bill to the audit office. In case of contingencies including supply and services not requiring counter signature the particulars of charges are required to be entered in the bill presented for payment. The bill should be accompanied by special voucher and will be under the direct scrutiny of A.G. without intervention of countersigning officer. The bill should be supported by sub vouchers for all individual payments above Rs. 1,000/- For vouchers below this limit, prescribed certificate should be signed.

Non contract non countersigned contingencies are given in Statement 3 of M.C.E.R. 1965, and includes charges on carriage of tents and records, rent, rates and taxes, service postage, telegram charges sundries etc.

(ii) Non contract special contingencies - These are the charges whether recurring or non recurring which can not be incurred without the previous sanction of the superior authority such as rents referred to in F.P.I 80(c). Please refer Rule 21 of M.C.E.R. 1965. These are passed under orders of Govt. or any other authority specially powered in this behalf, which should be noted on the bills before encashment. Regarding charges such as House Rent when once sanctioned do not require further sanction unless there is a change in the amount but the number and date of the order by which charge was originally sanctioned should be quoted on each bill except where a standing sanction exists. Sanction of govt. should be obtained for providing in the items of special contingencies. Items for special contingencies are contained in Statement 4 of M.C.E.R. 1965. Instructions contained in the Financial Rules regarding control and record of expenditure and preparation and sanction of vouchers apply mutatis mutandis to the Forest Department.

**25.08.03** Supplies and services are held to comprise charges representing main and proper activities of the deptt. and are incurred for the technical working of the deptt.

The list of charges comprising supplies and services is given in statement 5 of Appendix I, of M.C.E.R. 1965 except where otherwise stated these charges should be regulated as if they were countersigned contingencies.

**25.08.04** Record of contingent expenditure should be kept as per the directions contained in **para II, Sec. 9 of M.C.E.R., 1965.**

(i) A register of contingent expenditure shall be kept in each office and the initials of the Head of Office shall be entered against the date of payment of each item. A register of contingent expenditure should be kept in **form No. 5 prescribed under M.C.E.R. 30, form TR 26.** Register will be signed by the DFO in each month in taken of having scrutinized entries made therein.

(ii) Departmental Officer should furnish a certificate in the given in **M.C.E.R. 31**, when a claim on account of the tax under **Bombay Sales Tax Act 1959 or the Central Sales Tax Act, 1956** is included in contingent the bills preferred by them.

## 25.09 Refunds

Refunds of revenue are taken in reduction of receipts and charged to the head "0406 Forestry and Wildlife deduct refunds" the payment being noted against the original receipt entry in the cash book and classified abstract of revenue. Refund bills will be prepared and paid after sanction of competent authority, which should be communicated to the Accountant General. For powers see F. P. VII-I4. The instructions in **F.P.I- 96, 98 and 99** should be observed.

## 25.10 Losses and Write-off

**25.10.01** Rules for the reporting of losses of public money, departmental revenue, stores, etc. and the exhibition of such losses in the Government accounts and in the appropriation accounts are contained in App. I8 to F.P.I.

**25.10.02** Cases involving loss of Government money or revenue should be thoroughly investigated in order that it may be possible to decide whether the loss should be recouped from any of the Government Servants responsible for it. Wherever it is found that the loss was occasioned by the negligence of a Government Servant he will be liable to make it good. The general rules for the enforcement of responsibility for losses sustained by Government through fraud or negligence of Government servants are given in App. I8-A to F.P.I.

**25.10.03** (i) Whenever any defalcation or loss of public money, departmental revenue, stores or other property is discovered, the fact should be immediately reported to the A. G. and the immediate official superior, even when such loss has been made good by the person responsible for it; and when the matter has been fully enquired into, a further and complete report should be submitted as above, stating the nature and extent of the loss, the errors or neglect of rules by which such loss was rendered possible, and the prospects of effecting a recovery. (For exceptions in which a report need not be submitted to the A.G. see **Rule II of Section I of App. I8 to F.P.I.**

(ii) Reports submitted under (i) above must be forwarded forthwith to Government through the usual channel with such comments as may be considered necessary, vide Rule (2) of **Section II of App. I8A to F.P.I.** and further action should be taken under the rules in that App.

Note :- For powers of officers to write off stores, tools and plant, live-stock, timber and other stock, and the irrecoverable value of stores, losses of public money, etc., see **F.P. I-329* and F.P. VII-37.0**

## 25.11 Register of Receipt and Repayment of Deposits

**25.11.01** Each item of "Forest deposit" received should at once be entered in a register. There should be a continuous series of numbers beginning a new each account year. The entry in the column "Nature of Deposit" should be sufficient to explain why the amount is deposited. The Dy.C.F. should check carefully the amount and particulars of each entry and then set his initials in the proper column against each. A daily total only should be carried to the cash book.

**25.11.02** In April each year, the Divisional Forest Officer should examine the Register of Receipts of Deposits of the second proceeding year and transfer to a Clearance Register with suitable change in the headings, all the outstanding balance which are not reported for lapse. To this Clearance Register should also be transferred any items in the last preceding Clearance Register but one that are for special reasons not allowed to lapse to Govt. It should then be submitted to the Accountant General in order that repayments during the next two years may be recorded in it in the columns provided for the purpose.

**Note :-** It is not intended that the Clearance Register should be used in divisional offices for the repayment. Items entered in the Clearance Register should continue to be recorded there in the original Receipt Register.

**25.11.03 Forest Deposits Received**

(i) Every item of Forest Deposits should be recorded in the name of the person from whom, (not that of the Government official, if any, through whom), it is received. It should be passed through the accounts even though repaid on the day of receipt, and be kept distinct, however small it be, till finally disposed of never being consolidated with others.

(ii) Each repayment of deposit should at once be recorded in both the register of repayments, from which the daily total should pass into the cash book, and in that of receipts, in the latter the date and amount of the repayment also being noted.

(iii) Voucher should be used for repayment of deposits. When a deposit is adjusted by transfer to some other head of accounts, the head of account to which it is transferred and the item in which it is included in the divisional account, should be noted both in the register of receipts and in the register of repayments, and it should be credited separately in the cash book or the subsidiary register concerned. The Voucher submitted with the monthly accounts should state these facts along with the statement being attested by the signature of the Divisional Forest Officer.

(iv) Security deposits should on no account be repaid or retransferred to the depositors or otherwise disposed of, except in accordance with the terms of their agreements. Ordinarily security deposits become payable in the case of forest contracts after their final completion.

(v) In the event of the amount of the original security being retained as security deposit for a fresh work undertaken by the same contractor, the following procedure should be followed.

An acknowledgment in the prescribed form setting forth full particulars of the security returned and stamped where the amount of the security exceed Rs. 500/- should be obtained from the depositor and security shown as returned against the original entry in the deposit register, a fresh entry being made in the deposit register giving full particulars of the new work to which the amount has been transferred. The transaction need not pass through the cash accounts of the division, but to facilitate identification and check, cross reference should be given in the relevant schedules and registers. The depositor acknowledgment should be submitted to audit in support of the refund entry in the schedule. In the months in which such transactions take place the certificate at the end of cash account should be suitably modified by the insertion of the words " and with the exception of items of security deposits transferred from one work to another and shown in the registers of deposits received and repaid but not in the cash book".

**Note :-** Before repayment of security deposit on completion of work in coupes, etc., and at the time of taking over charge of the areas, the Range Forest Officers must satisfy themselves by actual check of the areas that no irregularity has occurred or fraud has been committed and that the works have been completed according to the terms of the contracts and certify to the Divisional Forest Officer, accordingly and the Divisional Forest Officer must satisfy himself that the Range Forest officers are exercising due precaution in this matter, by checking their work occasionally. No security deposit should be repaid unless the Divisional Forest Officer is satisfied that the contract is complete in all respects and that the contractor owes nothing to the department.

(vi) The same procedure should be followed when a deposit is transferred from one contract to another on account of transfer of contract or other reasons, but the transaction should appear in the cash accounts of the division concerned.

(vii) When works which should be done by contractor according to the terms of their contracts are carried out departmentally and the cost is debited to the deposits of the defaulting contractor, complete vouchers giving full details should be furnished to the A.G. duly supported by the Sub-vouchers, where necessary, to enable the audit office to see that the expenditure incurred is in order, that the payment has in fact been made to the proper party, that proper receipt has been discharged by that party and that a II nd claim against Govt. is impossible.

(viii) Claims on behalf of deceased contractors in respect of the deposits lodged by them should be dealt with in the manner prescribed in Financial Rules under Devolution Rule 37 (e) (F.P.I)- 62(b), except that indemnity bonds should be taken in all cases before payment is made. The indemnity bond has been prescribed in Appendix I-I of Financial Rules under Devolution Rule 37(e) (F.P.I).

(ix) Deposits not exceeding one rupee unclaimed for one whole account year, balances not exceeding one rupee of deposits partly repaid during the year then closing, and all balances unclaimed for more than three complete account years will, at the close of March in each year, be credited to Government by means of transfer entries in the Accountant General's office.

(x) The refund of lapsed deposits credited to state revenue under this para is regulated by Financial Rules under Devolution Rule 37(e) (F.P.I).III-B* and III-C, the application to Accountant General is made and the amount refunded should be charged in the cash book as a " miscellaneous refund" and not debited to deposits.

**Note (1) :-** The designation of the Accounts Officer by whom the charge is adjustable, and the name of the State to which it is debitable should be mentioned. This will then be used as a voucher in support of the book transfer debit entry in the forest cash book, and a corresponding credit to forest revenue under the appropriate detailed head will be shown on the date of acceptance of the bill being quoted in the entries.

**Note (2) :-** A similar procedure will be followed in case of payment for supplies received from or services rendered by other departments. Original copies of bills or price invoices received from a supplying department will, be returned duly countersigned and with the complete account classification, etc., of the charge in the forest accounts shown thereon. On receipt of intimation from the Accountant General, the duplicate copies will be adjusted in the cash book, by debit to the proper detailed head under proper major/sub head and corresponding book transfer credit to the department concerned, the departmental number and date of the bill being quoted in the entries.

**Note (3) :-** With a view a speed up the settlement of transaction involving inter-departmental adjustments, the supplying officers should include in the monthly accounts sent to the Accountant General all items including those for which acceptance by the departments or officers to whom supplies are made or services rendered are not received in time. The Accountant General will adjust all the transactions, adjustments relating to those items for which accepted invoices are not sent with the monthly accounts being treated as provisionally adjusted, subject to readjustment later, if found necessary. In order to facilitate the adjustment the departments or officers requisitioning for supplies or services should give complete classification of the charges on their requisition. The supplying officers should show in their accounts full particulars of the departments and officers, and of head of account to which the charges are to be debited.

**Note (4) : -** The adjustment mentioned in note (3) should be made in the case of transactions originating in a forest division such as those mentioned in note (1). In other cases no such adjustment should be made except on receipt of an intimation from the Accountant General.

### 25.11.04 Register of money receipt books

(i) A register of money receipt books should be maintained in the Divisional Forest Office. All receipts and issues be serially entered in this register. A separate page should be

opened to record the issue and returns from each official so that the returns of the used up books can be watched and the stock of books with him on any given date is ascertained.

(ii) When a new stock register is opened, the balance in stock at the Divisional Office and at Ranges including those in actual use should be carried forward as opening entries in the new register.

(iii) The Range Forest Officer should submit the account of the money receipt books in the following form along with his monthly cash account.

| Name of subordi-nate using money receipt book | Book No. | Number of pages used during the month from | Number of unused pages from No.-- to No.-- | Total amount collected by each officer. |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |

Account of unused pages should be checked during subsequent months.

(iv) The recoveries adjusted in the range cash book should be checked in the divisional office with the past account of money receipts as shown above. All used up money receipt books should be immediately returned to the Divisional Forest Office.

## 25.12 Forest Advances and Contractors' and Disbursers' Ledger

### 25.12.01 Advances to Disbursers

(i) A Subordinate Officer who is not authorized to draw cheques against the drawing account of the Dy.C.F., may be given a cash advance of suitable amount to enable him to make the disbursements entrusted to his charge.

(ii) When an advance is made to a Subordinate Officer the amount of it must be charged at once by debiting it in the accounts of the officer making the advance, to the major head "Forest Advance" 8550 under the minor head "Advances not bearing interest-Advances repayable" as an advance to the disburser concerned. When an account of the advance is rendered by the disburser, the amount of the expenditure incurred should be credited to "Forest Advances" by a per contra debit to the appropriate sub-head of account classification.

### 25.12.02 Cash account of advance to contractors and workmen

(i) Advances to contractors and workmen should be given only when no other arrangements can be made for carrying out a work, such advance are regulated by the rules in **[Annexure 25.03]**. Subject to the limit and rules therein, the C.C.F. / C.F. may from time to time fix the amount up to which, and the circumstances under which advance may be given to the contractors without his previous sanction.

The Conservator may also require that all advances made to the contractor, exceeding the sanctioned amount must be reported to him. This may be relaxed in case of advances paid under appropriate contract bearing adequate security deposit.

(ii) It must be clearly understood that officer who advances the Government money otherwise than in accordance with the appropriate rules and orders, does so at his own risk, and unless he furnishes perfect satisfactory reasons for their action, he will be held personally responsible.

**Note :-** (1) As far as possible the system of giving advance to contractor should be done away with. Contractors should preferably be encouraged to work without advances and their bills for work done should be made out and paid by R.F.O. in each fortnight and Dy.C.F. at the end of each month.

(iii) Private money should not be used on Government works for making advances to labourers or otherwise. To avoid competition for labour between Government Deptts., they should be co-operative with one another, in securing labour on equal terms.

**25.12.03 Contractors' and Disbursers' Ledger**

(i) (a) A bound ledger in MFM Form 17 should be maintained in Divisional and where necessary, in Range Offices, for all accounts with the disbursers and contractors, on the debitor side should be entered all payment made to them and on the creditor side the amount of all bills passed to their credit and all sums repaid by them in cash.

(b) Any advances made by Sub-Divisional Forest Officers and subordinates under the orders of the Divisional Forest Officer should be incorporated in the usual course in the Divisional account and thus in the divisional ledger.

(c) The rules regarding ledger accounts of divisional offices and submissions of monthly abstracts thereof apply mutatis mutandis to similar accounts of range offices.

(d) The pages in the ledger should be numbered consecutively, and there should be an index to the accounts it contains. Each new account opened should be assigned a number which will be appropriate to that particular account until it is closed finally. The numbers should be given to the accounts in the ledger in consecutive order as they are opened and should run in a consecutive sequence until a new ledger volume is opened.

(ii) (a) Only one account should be opened for paying advance to each disburser, but in the case of contractors a separate account should be kept with each person in respect of each work.

(b) In the divisional ledger the advances made by Range Forest Officers to workmen, etc., and recoveries thereof should be entered in lump sums against the names of the Range Forest Officers concerned, only one account being maintained for all work advances (without the names of the actual recipients) made by each Range Forest Officer.

(iii) Each item entered in the cash book under "Forest Advances" or "Work Advances" should be posted at once in the ledger, and when any work is accepted as having been done by a contractor, or any account supported by the necessary vouchers is accepted from a disburser, the amount covered by work done or expenditure incurred, should be set off against the amount due from the contractor or disburser, as shown in his account in the ledger. The ledger account should thus be a running account with each contractor and disburser from which the amount due by him or to him can always be ascertained easily.

**Note :-** (i) Advances to contractors and disbursers should as a rule be made by cheques, and should be supported by vouchers. Remittances of advances to disburse by postal money orders are permitted in case where the use of cheques is inconvenient.

**Note :-** (ii) Voucher for work advances should bear a certificate to the effect that all the condition of the rule in Annexure 25.03 to this volume have been observed in full in granting the advance. The order sanctioning the advance should be quoted in the voucher.

(a) The account of each contractor and disburser should be balanced and signed on the last day of closing account of each account month in which transactions take place.

(b) The opening and closing cash balance in the cash account of each subordinate (including, in the case of the Range Forest Officer), the balance of all payments made to them and the creditor side the amounts of all bills passed to their credit and all sums repaid by them in cash should be properly reflected.

(c) Advances made on their own authority to contorctors should agree with the balances shown as outstanding against him in the divisional ledger at the commencement and the close of each month.

(d) When advances are made by the Range Forest Officer to workmen under the rules in Annexure 25.03 or the for the disbursement of pay of establishment and petty works charges, the amounts should be entered at once in the cash book and the ledger and the recoveries adjusted according to the instructions quoted above. The ledger accounts will show the outstanding at a glance to enable the Range Forest Officer to effect speedy recovery thereof and prevent over payment. A new Range Forest Officer while taking over charge, should examine the ledger and sign it in token of its correctness and endeavor to recover sums outstanding, if any, either by work done or in cash. Chief Conservator /Conservator is authorized to sanction remission of arrears and write of unrecoverable advances subject to a maximum of Rs. 250 in each case.

**25.12.04 Other Advances**

(i) Advances other than those dealt with above, viz. advances to contractors and disbursers, are governed by rules contained in the various Financial Publications or by special orders of Government. These advances may be classified as :-

(a) advances bearing interest and

(b) advances not bearing interest

(ii) In order to watch the recoveries of the advances listed above, a register should be enforced in the offices at all level.

(**Note :-** Advances to contractors and workmen are advances bearing interest whereas advances to disbursers are interest free. These are not included in the list given below).

| Nature of Advance | S.No.of rules or articles | Name of the Financial publication or other authority |
|---|---|---|
| (I) ADVANCE BEARING INTEREST | | |
| (a) House building advances | 7610(271) | Financial Rules under devolution Rule |
| (b) Advances for purchase of | | |
| (i) Motor car | 7610(202) | Financial Rules under Devolution Rules 37(e) (F.P.I.) |
| (ii) Motor cycle | 2203 | - do - |
| (iii) Other conveyance- | 2203 | - do - |
| (iv) Purchase of personal computer | | as in i(b) (i) above |
| (ii) ADVANCES NOT BEARING INTEREST | | |
| (a) Advance of pay and Travelling allowance on transfer. | | proper salary head salary & T.E. |
| (b) Advance of traveling allowance on tour. | | salary & T.E. |

(iii) In order to watch the recoveries of the advances listed above, a register should be enforced in the offices at all level.

## 25.13 Register of Monthly and Progressive Revenue and Expenditure in each unit

A register should be maintained in each divisional office showing the sanctioned budget estimate of the year under each detailed head, the monthly revenue and expenditure of the divisional office and of each subordinate disburser and progressive revenue and expenditure of the division as a whole. The monthly totals under each detailed head should agree with the figures in the divisional monthly classified abstract of revenue and expenditure MFM Form 5 submitted to Accountant General.

## 25.14 Closing of Accounts of the Year

### 25.14.01 Checking and Closing of Accounts

(i) All entries in the cash book must be checked by the disbursing officer as soon as possible after the date of their occurrence, and he must see that all receipts have been properly credited in it, and that the payments are supported by vouchers which have been passed by him. The cash book should be initialed (and dated) under the last entry checked.

(ii) The cash book should be closed and balanced monthly. Divisional Forest Officers and Range Forest Officers should close their books on the last day of each month. For the month of March, Divisional Forest Officer should keep open his own accounts until the receipts of accounts of all the subordinate officers.

(iii) On no account submission of account should be delayed. For special reasons the Divisional Forest Officer may authorize few days delay in the submission of the accounts, but if they are not dispatched on or before the 10th of the following month the reasons for the delay must be intimated invariably on that date.

(iv) The disbursers who are required to submit monthly cash accounts to the Divisional Forest Officer under this para above 25.14.01(ii) should also submit supplementary accounts for March if there are transactions of the nature mentioned therein; if not, they should report to the Divisional Forest Officer accordingly.

(v) The Range Forest Officer should submit with his monthly accounts an abstract of the contractors' and disbursers' ledger in MFM Form 18 together with a consolidated receipt signed by him for the advances made by him during the month to the work man, labourers etc, supported by individual receipts of the payees. The abstract submitted by the Range Forest Officer for March in each year or for March Final when necessary, should be accompanied by an explanatory statement giving the information required under heads in respect of each item of advance outstanding for more than 12 months.

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

**Note (1) :-** The duty of verifying and certifying the monthly divisional cash balance must ordinarily be performed by the Divisional Officer in person and the following certificate be given in the monthly cash account submitted to the Accountant General.

"Certified that the balance in my hand on date _____ amounted by actual count to Rs._____ shown as in the form and that I am personally responsible that the said balance was actually in my custody."

But if the Divisional Officer is on tour on the 1st of the month, he should verify by; actual count the part of balance which is with him on tour and obtain from his head clerk a certificate in the following form in respect of the other part of the balance at headquarters :-

"I certify that the cash balance in my hands on date _____ amounted by actual count to Rs._____ and that I am personally responsible that the said balance was actually in my custody."

In such case the certificate to be submitted by the Divisional officer to the Accountant General should be as follows

"I certify that the cash balance in my hand on---------as shown in the cash account amounted to ----------Rs.--------of which Rs.--------are in my personal custody and Rs._____ in the custody of the head clerk at headquarters. The amounts have verified by actual count, the former by me and the latter by the head-clerk as certified by him."

**Note (2) :-** When a Divisional Forest Officer, or Range Forest Officer, or other disbursing officer removes cash from his chest and takes it with him on tour for disbursment, the fact should be

noted in red ink in the cash book in the column :Particulars" on the Creditor side but the amount should not be entered in the column "Disbursements" as an actual payment, as it will still form a portion of his cash balance. Any subsequent increase or decrease in the amount should be noted. On the officer's return to headquarters, the amount actually disbursed should be debited to the head concerned, the amount unpaid being returned into the cash balance.

**Note (3) :-** Forest Officer should not keep large cash balance. Money not required for immediate disbursement should never be drawn from the treasury. Payments should, as far as possible be made by cheques, and withdrawals from the treasury should be limited to the amounts during the month for disbursement of pay, etc., of establishment, wages of workers and contingent expenditure which should all be estimated accurately in advance, so as to leave a very small cash balance (not exceeding Rs. 500/- as a rule for Head Clerk and Rs. 2000/- for RFO) on the day on which the monthly account is closed. The limits of the closing balances for the different Forest Offices will be as laid down by the Chief Conservator in consideration of the above principles. When the cash balance exceeds the prescribed limits reasons should be recorded in the monthly cash account.

(vii) Whenever cash balances are checked, such check must be thorough and the correctness of all cash book entries for the period for which the cash balance is struck, must be verified with subsidiary vouchers and reference to latest objection statement, in addition to counting of the cash.

(viii) As soon as the audit check of the Range Forest Officer's account in the Divisional Office is over, the irregularities, discrepancies etc., in the amount, if revealed should be communicated by Divisional Forest Officer to the Range Forest Officer in duplicate. The Range Forest Officer should return one copy of the objection statements duly replied within 10days of its receipt.

It is essential that the amount of cash balance as shown against each Range Forest Officer in the divisional ledger be clearly intimated in each months, objection statements, even though there may be no other objections,

(ix) Gazetted Officers when checking range cash account should take this balance in to accounts in order to arrive at the correct cash balance of Range Forest Officer.

**25.14.02 Closing of The Account of the Year**

(i) The financial year terminates on 31st march and actual transactions taking place after that date should on no account be treated as pertaining to that year. In order, however, that as many of the unadjusted outstanding of the year as possible should be cleared and that errors in account coming to notice after 31st March should be rectified, if possible within the accounts of the year. The account books prescribed above should be kept open, after the closing of the accounts for March, for inclusion of transfer entries relating to rectification of errors and for settlement of outstanding till the March supplementary account is submitted to A.G.

(ii) During the month of April the Division Forest Officer and subordinate disbursers where necessary should leave in the cash book sufficient no of pages to accommodate book transfers adjustments of :-

(a) Revenue paid in to treasury before the 1st April but omitted from the cash accounts for March and previous month for want of information or other cause.

(b) Expenditure actually incurred before the 1st April which can be taken in reduction of the heads "Work Advances" and "Forest Advances" so as to bring down the outstanding under advances to as low a figure as possible, and

(c) Book transfers on account of supplies made to or received from other departments of the Maharashtra Government before 1st April, which can be adjusted against the grants of the year just closed. The entries in the March supplementary portion of the cash book will be strictly confined to :-

(1) Debit to forest remittances and credit for forest revenue.

(2) Debit to expenditure and credit to work advances or form advances.

(3) Credit to forest revenue and debit to expenditure.

(4) Per contra debit or credit to Book transfer.

Being composed entirely of book adjustment, this supplementary account will have no opening or closing balances. The March supplementary part of the cash book of subordinate disburser should be closed on the same date as the cash book for April and relevant supplementary cash accounts for March with voucher etc., should be sent to the Divisional Forest Officer alongwith the accounts for April. The divisional officer's account for April should be pushed forward and rendered on the due date, care being taken that they contain no items which ought to go into the supplementary accounts for March. The later should be closed on 20th May or on such date as may be prescribed by the Accountant General.

**Note :-** The March preliminary account should be the final account of the financial year so far as transactions with the Central Government, other state Governments and railways are concerned. No such transactions should be included in the March supplementary account (except responding items of transactions originating in other accounting circles, which are adjusted on receipt of intimation from the Accountant General and adjustments of rectification of mis-classifications etc.) and all such items which cannot be included in March Preliminary accounts should be left over for adjustment in following financial year.

## 25.15 Correction of Errors

**25.15.01** Corrections should be made by drawing a line through entry and writing the corrections in red ink. When one or more figures of a sum or numbers, require correction the whole sum or number should be rewritten. No erasers are permitted. All corrections should be initialed.

**25.15.02** If an item in the forest accounts which properly belongs to one head is classified wrongly under another head, the error should be corrected in the following manner:-

(i) If the error is discovered before the close of the monthly account, the necessary correction should be made in the original entries before the accounts are closed. The mistake should be corrected

by drawing the pen through the incorrect entry and inserting the correct one in the red ink between the lines. The disbursing officer should make initials on every such correction and put date under such initials.

(ii) If the error is discovered after the closing of the (month) accounts, but before the accounts for March supplementary are closed, the correction should take the form of a fresh entry in the current cash book including period of March supplementary account.

**Note : (1)** Errors affecting only revenue or expenditure (service) heads, where the amount involved does not exceed Rs. 10/- need no formal correction.

**Note : (2)** If the error affects more than one heads one on each side of the cash book, entry correcting the error should be made on both sides, but if it affects only receipts or expenditure heads on one side of the cash book, the entry should be made on the side affected, the amount (plus or minus) pertaining to each head being specified in the column of "Particulars", as the case may be, being left blank. At the same time, a suitable remark should be made in red ink against the original incorrect entries in all accounts, the reference to the correcting entry being quoted.

**Note : (3)** No correcting entry should be made unless supported by the orders of the Divisional Forest Officer obtained on a Transfer entry Memorandum in the form below:-

| Particulars of | Debits | | Credit | |
|---|---|---|---|---|
| original transaction, with reasons for the proposed adjustment | Head of Account | Amount | Head of Account | Amount |
| Passed | | Divisional Forest Officer | | |

(iii) If the error is discovered after the accounts for March supplementary have been closed and dispatched to the Accountant General, it should be reported by letter to the Accountant General who will deal with it in accordance with the rules in Volume III of the Account Code and advice the Forest Officer regarding the corrections (if any)

(iv) In all cases in which a formal correction is not permissible, a suitable note (in red ink) should be made in all the accounts concerned.

## 25.16 Subsidiary Account of Commercial under-taking

So far as Maharashtra Forest Department is concerned the undertakings which are treated as commercial are (i) the Allapalli and Pedugundam Ranges, the Depot at Ballarshah in Allapalli Division. The maintenance of subsidiary accounts on commercially basis is carried out for these undertakings in addition to the regular quantity accounts and cash accounts prescribed in this Manual, and the preparation of the annual trading accounts in which the activities of the undertaking should be exhibited, as per manual prescribed for this purpose.

List of Documents to be submitted to the Accountant General alongwith monthly Cash Account

| | | |
|---|---|---|
| (I) | **Form No. 25** (Account Form) | **MFM Form 4** |
| (ii) | Detailed Head wise classified Abstract of Revenue and Expenditure) **Form No. 25** | **MFM Form 4** |
| (iii) | Form No. 35-Classified Abstract of Expenditure | **MFM Form 5** |
| (iv) | Copy of Cheque drawn Register **(Form No. 22)** | **MFM Form 6** |
| (v) | Statement showing the details of cheques drawn/ encashed/ remaining uncashed during the month **(Form No. 23)** | **MFM Form 7** |
| (vi) | **Form No. 34** Ledger for Advances to disbursing Officers | **MFM Form 8** |
| (vii) | Proforma in Respect of-Remittance | ---- |
| (viii) | Proforma in respect of 8443 Forest Deposits-plus minus for the month..... | **MFM Form 9** |
| (ix) | General vouchers in **Form No. 32** | **MFM Form 10** |
| (x) | Duplicate copies of Pay bill, and original copies T.A. Bills and other bills | ---- |
| (xi) | **Form No. 36** (Details of amount paid into Treasuries) | **MFM Form 11** |
| (xii) | Scheduled of recoveries from the Pay bills as per list attached. | ---- |

# CHAPTER 26
# CASH ACCOUNTS OF SUBORDINATE DISBURSERS
# (Range, Depot and , Foresters etc.)

**26.01 General**

The rules in the previous chapters regarding collection of revenue and remittances to treasuries, payments and vouchers therefor, advances and ledger accounts, custody of Government money, cash book, etc., apply mutatis mutandis to the transactions of subordinate disbursers. The following articles describe the procedure to be followed by them in the maintenance and submission of their accounts.

**26.02 Cash Book**

(i) Every subordinate who is authorized to receive and disburse Government money should maintain a cash book as per MFM Form 3 in which he should enter all money transactions immediately they occur.

(ii) Every item of revenue and expenditure or payments should be supported by the prescribed voucher and full particulars of the transactions should be shown in the cash book as well as in the vouchers concerned.

(iii) Corrections should be made by drawing a line through the entry and writing the correction in red ink. When one or more figures of a sum or number require correction the whole sum or number should be rewritten. No erasures are permitted. All correction should be initialed.

(iv) All advances paid or recovered should be entered in red ink.

(a) The cash book of Round Officers should be examined by the R.F.O. at least once in 3 months, with the counterfoils of receipts, permits and passes issued by them and with other vouchers. He should inspect the works executed and ensure as to whether the expenditure charged thereupon is justified and all expenses incurred upon them are actually paid. The discrepancy observed in that regard if any, must be reported to officials superior at once. Similarly, ACFs and DFOs must also examine the cash books of the R.F.O. and his subordinates once in six month and twelve months respectively and take corrective measures as required.

(b) The examination of the cash book as above should be as thorough as possible and include a scrutiny of the connected registers and vouchers, e.g., the register of receipts and issues of passes and other books and forms should be examined with a view to seeing whether the opening balance in the current register agrees with the last closing balance brought over from the used up register, whether the stocks obtained from the divisional office from time to time have been credited in the register and the balances correctly carried forward from month to month, whether the price of books sold to contractors, etc., has been correctly credited to the cash book and whether the number of books in hand agrees with the balance shown in the register. The originals, where available, of receipts, permits, grazing passes, etc., issued should be compared with the counterfoils, and the amounts collected should be checked with the credits in the cash book.

**26.03 Collection and Remittance of Revenue**

(i) The R.F.O. should collect all revenue pertaining to his range as a whole such as value of the material from coupes and compartment from which any material or M.F.P. is sold, fees for timber permits and such other major items. The Round Officer should collect all petty items of revenue pertaining to his charge, such as grazing fees, rent of leased forest

lands, permit fees for minor forest produce, compensation in forest offence cases, etc. Officers in charge of timber depots should collect all revenue due for material sold from the depots. No other subordinates, unless specially empowered in writing by the D.F.O., may receive money on behalf of the Government.

(ii) Permits, passes, for which any officer is authorized by the D.F.O. to issue, should be issued promptly in the printed form, on payment of the prescribed fees by the applicants. Under no circumstances shall manuscript permit, passes or receipts be issued.

(iii) Receipts in the prescribed forms should be given for all Government money collected.

(iv) The following supplementary rules 4 to 6 sanctioned in R. 3624 of 30-12-1920 should be observed.

S. Rule 4.- No Forest Officer shall allow a larger sum of revenue than the following limits to accumulate or remain in his charge but shall at once pay the money into the treasury. When the treasury is situated at a distance from the officer's headquarters the money may be remitted by postal money order: -

Range Forest Officer..... Rs. 100

Note .- The Range clerk may collect revenue in the ranger's absence on tour provided he has furnished security under the rules.

Round Forester or round guard or depot officer..... Rs. 50

Forest Guard (when authorised to collect revenue by special order) ... Rs. 25

S.Rule 5.- When the total of the sums collected does not exceed the limits in Rule 4, remittances to the treasury shall, when the office is at a treasury town, be made on the closing day of each week. When the office is at a distance from the treasury the remittance may be deferred till the accounts of the month are closed, but in no case should the officer keep forest revenue in his possession for more than one month.

S. Rule 6. - In no case shall a forest officer accept ready money payment from purchasers of coupes, kurans, farms, etc., but shall furnish the payer with a challan in duplicate and direct him to pay the money direct to the treasury and return the original challan signed by the treasury officer as a voucher. In the case however, of small items of revenue, such as permit and grazing fees, compensation under section 68 of the Indian Forest Act, cash may be accepted and remitted to the treasury under the provisions of Rules 4 and 5. For sums thus collected a receipt in the prescribed form shall invariably be given to the payer.

(v) Revenue collected locally may be used for local expenditure, only under the express orders of the Dy.C.F. If on the date of closing accounts any sum of revenue remains in a disburser's hands, which he is unable to remit to the treasury, he may treat the unremitted revenue as "Forest Advance" for expenses during the succeeding month and submit a voucher for the amount with the cash account. Nothing in this paragraph should be taken as allowing large sums to be kept unremitted and in no case should revenue in excess of the amount permitted by the above rules be retained unremitted. On receipt of the cash account and the voucher, the Dy.C.F. should debit the amount to "Forest advances" by per contra credit to "0406" and make a remittance to the treasury by cheque for an equal amount.

## 26.04 Custody of Government Money

(i) Subordinates should furnish security in accordance with the rules in Chapter 13.

(ii) Government money in headquarters should be kept in the iron safe or cash chest provided for the purpose; the latter should be securely chained to a post or kept in a bigger box with a strong lock. Money taken by an officer on tour should be kept in a strong box securely locked. At night the box should be in the personal custody of the officer; during the day, when the officer is away from his camp for inspection or other work, his personal guard should be made responsible for looking after it.

(iii) No funds in excess of the amount required for disbursements during the month should be asked for, and the balance in hand should be brought down to as low a figure as possible by prompt disbursements. An explanation should be submitted with the monthly cash accounts when the cash balance exceeds the limit prescribed by the rules and standing orders.

(iv) The actual cash balance should be counted each time the cash book is closed. If any excess or deficit is found a note should be made in the cash book and a report submitted to the Dy.C.F. explaining the discrepancy.

**26.05 Application for Funds**

(i) Subordinates are supplied with funds by advances given by the D.F.O.
The amount of advances to be made to a Forest Officer should never as a rule exceed the amount of his security; but should it be found absolutely necessary on any special occasion to supply a Forest Officer with funds in excess of the amount for which he has furnished security, save in the case of advance made for the payment of salaries and allowances of the forest establishment, the fact shall be reported to the Chief Conservator/ Conservator of the Circle. (Supplementary rule 7 sanctioned in R. 3624 of 30-12-1920)

(ii) R.F.Os. and other disbursers who submit accounts direct to the Dy.C.F. should submit with their monthly cash accounts an application for funds required for disbursements during the following month, showing the amount required under each head and the cash balance in hand. After scrutiny of the requisitions, the Dy.C.F. should, on the 1st of each month, issue cheques for amounts which he considers necessary, and send them to the disbursers with vouchers for the advances for completion and return. The disbursers should cash the cheques by the 5th of the month and proceed to make payments as directed in the following para.

**26.06 Payments and Vouchers**

**(A) General Rules.**

(i) Every Range Officer shall make all payments himself or cause such payments made under his strict supervision. He shall ensure that all money transactions (both receipts and payments) are properly and promptly brought on to the cash book and are duly supported by the vouchers and bank statements etc. The responsibility for such transactions rests entirely on the Range Officer himself.
(Supplementary Rule 8 sanctioned in R.3624 of 30-12-1920)
**Note :-** Where delay would otherwise occur, petty sums of less than Rs.20 in any one instance may be paid by the clerk on behalf of the R.F.O. In such cases the R.F.O. is responsible that the money has been truly disbursed and the signature correctly taken and should satisfy himself to this effect.

(ii) The above Rule applies to timber depot officers and other independent disbursers submitting accounts direct to the Dy.C.F. and they should, likewise, themselves make all payments entrusted to their charge.

(iii) Sub Para (i) above, also applies to all charges for conservancy and works, establishments etc., in the range, but the Range Forest Officer may, when necessary, entrust to his forester the duty of disbursing the pay of establishment and expenditure on annually recurring petty works such as fire-tracing, current repairs to roads, buildings, well, etc., in their respective charges, and may, for this purpose, advance money to the sub-disbuser under their administrative control out of the "Forest advance" received from the Dy.C.F. and obtain paid up regular vouchers and accounts from him for incorporations in his own account.

(iv) Subordinates, workmen and other payees should not be called into headquarters of the disburser to receive pay and wages, etc., due. Payments should be made promptly on the spot.

(v) All payments should be supported by vouchers in the prescribed forms, in the preparation or which the instruction given in Chapter 25 should be followed, so far as they apply to payments made by subordinate disbursers.

**(B) Conservancy and Works Charges.**

(vi) For detailed rules see para 6 of Chapter 25. For work done by labourers, payment should be made on muster rolls which should be maintained according to the instructions in 25.06.10 (i) and need not be submitted for the Dy.C.F.'s audit before payment. For work done or supplies made by contractors and piece workers measurement books should be used wherever required according to 25.06.04 (i) and bills in excess of Rs. 500 should, before payment, be submitted to the Dy.C.F. for being audited and passed for payment.

(vii) The payment of petty advances to workmen, even thought it be on the R.F.O.'s own responsibility, should be avoided as far as possible. When important works involving large payments such as felling, plantations, making roads, demarcating boundary lines and the like, are undertaken departmentally, the R.F.O. should, at least once in each week arrange to pay the workmen on the spot, for work done. If the workmen are in want of money at shorter intervals, disbursements may be made twice a week. Payments should be made by the R.F.O. himself, as a rule, but may, when necessary, be entrusted to the forester under this administrative control.

**Note: -** The wages should (not be paid in lump sum to the Patil for distribution among the Forester labourers but should) be paid to the individual labourers directly.

**(C) Establishment Charges.**

(viii) On the 20th of each month, Round Officer should prepare and submit to their R.F.O. acquaintance roll for the pay of the establishment in their charge for that month. With the help of these rolls the R.F.O. should prepare a pay bill in form 19 Gen M-1 (revised) for the whole range. The bill so prepared should be presented to the concerned Treasury / Sub Treasury for drawing the amount. Pay Bill register should be maintained in Range Office in form Nos. Gen 16 and 17 ME. When arrears pay is to be paid, supplementary pay bill should be prepared in the above manner with the help of pay bill register for the months in which the pay was withheld and submitted to the Divisional office for scrutiny and sanction before payment.

(ix) The following instructions should be followed in preparing the acquaintance rolls –

(a) In the case of a subordinate on leave his name and pay should be shown in red ink with a remark in the column "signature, etc.," stating the kind and extent of, and the authority granting the leave.

(b) Amounts of advances paid (H.B.A., Conveyance, Pay advance, Festival advance) G.I.S. provident fund and income tax, professional tax should be deducted from the pay and shown in column "net amount payable." Pay may be actually disbursed less by such amount. Statement of payment and deductions should be prepared in the prescribed proforma.

(c) Amounts of recoveries of advances of pay or conveyance allowance will be dealt with in the same way as the funds deduction mentioned in clause (ii) above.

(d) In all cases when a permanent first appointment or an acting or temporary appointment is made, the authority under which the appointment was made should always be quoted, in the last column against the name of the person appointed.

(e) The pay should be disbursed as soon as possible after receipt of the monthly advance from the D.F.O. by the 10th of the month following that to which the claim relates. If the claims are preferred later, the delay should be explained. Regular bills in the prescribed from will be prepared in the divisional office and passed for payment.

(x) **Travelling Allowance Bills -** Subordinates should submit their claims of travelling allowance (other than permanent travelling allowance which is paid along with pay) in their diary to the D.F.O. by the 10th of the month following that to which the claim relates. If the claims are preferred latter, the delay should be explained. Regular bills in the prescribed form will be prepared in the divisional office and passed for payment.

**26.07 Contractors' and Disbursers' Ledger**

This should be kept in Range Offices where necessary, in **MFM Form 17,** vide instructions in 25.12.

When advances are made by the R.F.O. to workmen under the rules in **Annexure 25.03** or for the disbursement of pay of establishment and petty works charges, the amounts should be entered at once in the cash book and the ledger and the recoveries adjusted according to the instructions quoted above. The ledger account will show the outstanding at a glance and enable the R.F.O. to effect recovery thereof and prevent overpayment. A new R.F.O., while taking over charge, should examine the ledger and sign it in token of its correctness and endeavor to recover sums outstanding, if any, either by work done or in cash.

**26.08 Monthly Cash Accounts**

(i) Sub-Disbursers / Foresters, as the case may be, should close their accounts, three days prior to the last day of each month (except March, the cash books for which should be closed on the 31st) and immediately submit to the R.F.O. and abstract of it in duplicate in **MFM Form 3** with the necessary vouchers, for incorporation in the Range Accounts.

(ii) The R.F.O. should close his cash book on the last day of each month, after incorporating therein transactions of his Sub-Disbursers in totals of revenue collected, remittances made to the treasury, expenditure incurred and advance recovered, and return to the the duplicate copies of **MFM Form 3** noting thereon the amounts admitted and disallowed. Within two days of closing his cash book, the Range Forest Officer should prepare and submit to the Dy.C.F. in duplicate an abstract account in **MFM Form (4a)** of the range as a whole. These instructions regarding closing and submission of accounts should also be followed by the other independent disbursers who submit accounts direct to the Dy.C.F.

(iii) (a) The duplicate copies of **MFM Form (4a)** will be returned by the Dy.C.F. to the disbursers concerned with orders regarding sums disallowed, etc., noted in the "remarks" column. These copies as well as the copies of **MFM Form (4b)** returned to the disbursers should be filed by the respective disbursers and produced at the time of inspection of their offices.

(b) If the accounts in **MFM Form (4a)** are passed by the divisional Office Superintendent when the Dy.C.F. is on tour, the latter, on his return to headquarters, should examine them and record approval thereof by signing the original copies retained in his office.

(iv) Each of the **MFM Forms (4a), (4b)** serves the purpose of the monthly cash account, the monthly classified abstract to revenue and expenditure and objection statement, all in one.

(v) The R.F.O. should submit with his monthly accounts an abstract of the contractors' and disbursers' ledger in the **MFM Form 18,** together with a consolidated receipt signed by him for the advances made by him during the month to workmen, labourers etc., supported by individual receipts of the payees. The abstract submitted by the R.F.O. for March in each year or for March Final when necessary, should be accompanied by an explanatory statement giving the information required under heads (1) to (3) of para 27.05.02 (ii) in respect of each item of advance outstanding for more than 12 months.

(vi) The disbursers who are required to submit monthly cash accounts to the Dy.C.F. under sub para above should also submit supplementary accounts for March as required if there are transactions of the nature mentioned therein; if not, they should report to the Dy.C..F. accordingly.

**26.09 Audit Check in Divisional Office and Incorporation of Subordinates' Accounts in Divisional Account**

(i) The principal duty of the accounts branch of the Divisional Forest Office is the incorporation of Range Accounts after checking into one consolidated account of the Divisional Forest Office which is submitted to the Accountant General. The Dy.C.F. is

required to see that such subsidiary accounts are properly incorporated. Although it is desirable in order to avoid objections, to see that the various forms submitted agree with each other, it should be remembered that as the Accountant General's office does not see the Range accounts, the responsibility for their incorporation and check rests entirely with the Dy.C.F. and his accounts branch.

(ii) It is the duty of the accounts branch of the Divisional Forest Office to see that the Range accounts represent the actual state of affairs and that these accounts are to the satisfaction accurately built up from the records submitted by the disbursers.

(iii) The cash account starts with the opening balance, shows the total receipts and payments, and thus works up to the closing balance. The cash account is supported by the certificate that the cash balance shown in the account, has been verified according to the prescribed rules and agrees with the balance of the disbursers for the last day of closure of the cash account of the month. The cash account shows the vouchers required, vouchers forwarded and those still to be submitted. It is also to be seen that the details in each work up to the totals and that the details agree with the supporting documents.

(iv) One of the important duties of the accounts branch is the detection of frauds as it occurs by frequent violation of important rules.

(v) In checking the voucher furnished in support of the accounts, attention should be devoted to the following important points-

  (a) That the vouchers are in the prescribed form; that they are duly receipted by the payees; that they are in original; that a brief abstract is given under the signature of the drawing officer and that signature where necessary are transliterated, also that vouchers contain notes of dates of payment;
  (b) That the vouchers are properly drawn up, arithmetically correct, receipted by the proper person, certified by the disbursers and countersigned by the controlling officer as the case may be;
  (c) That the details work up to the totals and the totals are in words as well as in figures;
  (d) That there are no erasures and that any alterations in the total are attested by the officer concerned as many times as they are made;
  (e) That revenue stamps are affixed where necessary and that they are not defaced;
  (f) That G. P. Fund, Income-Tax, Professional Tax, G.I.S. deductions have been made in strict conformity with rules; and that recovery of advances is also done correctly, regularly and completely.
  (g) That, except in certain specified cases, no claim against Government, not preferred within the time limit prescribed by Government, has been paid without sanction of the competent authority.
  (h) That, except in cases in which it is specifically authorized, no payment is made on a voucher on order by a subordinate instead of the Head of the office himself, and that copies of sanction are certified by the sanctioning officer or by an officer authorized to sign for him.

(vi) The revenue shown in the Range Forest Officer's account should be checked with money receipts and treasury challans and revenue should be classified under proper sub-heads. The challans received with the Range Forest Officer's account should also be verified with the consolidated treasury receipt and the accountant should satisfy himself that they agree with each other.

(vii) In the case of Vendor's account where the rated pass system is in force, it should be seen that the rates charged are in accordance with the sanctioned schedules. The Office Superintendent / Chief Accountant, or where there is no Office Suprentendent / Chief Accountant , the Accountant in the Divisional Forest Office should balance the account of every disburser when received, by endorsing the following abstract giving lump sum totals on each cash account in the printed form as per Annexure to the forms of range cash account.

(viii) In the above form reference to the Debitor or Creditor side of adjustments made in the Divisional Forest Offices cash book should be given against each item at the time of incorporating these items in the Divisional cash book.

(ix) The Head-Clerk or Accountant should then put up the audit memo alongwith the divisional cash book to the Dy.C.F. or in his absence to his Gazetted Assistant who should satisfy himself in regard to the correctness of adjustments made and in token of his satisfaction, will countersign and pass the figures of revenue and expenditure in the audit memo.

(x) The Range accounts should also be compared with the abstract of entries in the Contractor's and Disbursers' Ledger. If the Range accounts disagree with the entries in the ledger abstract, the Accountant must be called upon to explain, and the Range Forest Officer at once addressed to make his account agree (when, for instance, any sums are disallowed). The check of revenue entails the checking of payments due by contractors or disbursers who are paying fixed amounts by installment and Dy.C.Fs. should either keep themselves or require their Accountants to put up the register in which such installments are originally written up and subsequent payments entered as they are shown from time to time. From this the Dy.C.Fs. will become aware of installments which are overdue and take action for their recovery.

(xi) Copies of the Range accounts submitted to the Divisional Office should occasionally be compared with the cash books in Range Offices. This will be in addition to the complete checking and comparing of the book entries in the monthly cash accounts every year during the time of Range Office inspection. For this purpose the Divisional Forest Officer and his Gazetted Assistant should make it a point when they happen to be at the headquarters of the Range, to call for the cash book and Range account of any particular month, to be selected personally, from the Divisional Office and check the entries with the original cash book and see that the payments are supported by necessary vouchers, remittances are supported by treasury challans and correct entries appear in the other registers of the Range. Selection of the cash account to be compared with the original should not be entrusted to the divisional staff and those cash accounts should invariably be selected which contain alterations in the audit memo. Any discrepancy should be severely dealt with as it gives a loop-hole for fraud.

(xii) Regarding checking of subsidiary forms, it should be seen that all the items in the divisional cash book agree with the registers or schedule concerned, e.g.:-

(a) **to cheques drawn -** figures should agree with those ---------- in the register of cheques;

(b) **by amount of advances made etc.-** figures should agree with those in the ledger abstract; ----------

(c) **by expenditure charged etc.-** figures should agree with the totals of MFM Form 5 (Expenditure) ----------

(d) **to revenue received -** figures should agree with ---------- totals of MFM Form 5 (Revenue)

(e) **by revenue paid into treasuries -** figures should---------- agree with totals of Schedule of remittances.

(xiii) After the incorporation of the Range accounts and other disbursers' accounts in the divisional cash book, the divisional audit memo in the form prescribed should be prepared and pasted in the divisional cash book. It should agree the cash account as submitted to the Accountant General.

## Notes

# CHAPTER 27
# ACCOUNTS RETURNS RENDERED BY FOREST DEPARTMENT OFFICERS TO THE ACCOUNTANT GENERAL AND CONTROLLING OFFICERS

**27.01 General**

The direction contained in this chapter shall apply primarily to accounts of Dy.C.Fs. They shall also apply mutatis mutandis to accounts of Conservators and other forest officers who draw funds against their own drawing accounts and render separate accounts to the A.G. in respect of transactions passing through them.

**27.02 Incorporation of Subordinates' Accounts**

Before closing the accounts of a month the Dy.C.F. should satisfy himself that the accounts of his subordinate officers for the month have been examined and incorporated truly and accurately in his own accounts. For this purpose, the accounts of the latter should reach the office of compilation in time for the preparation and submission of the accounts returns on the due date (see para 27.04). If they do not arrive in time to be so incorporated, they should be taken in the following month's accounts but such an occurrence should be avoided as far as possible. In the case of accounts for March, however, the Dy.C.F. must keep open his accounts until receipt of all the subordinates accounts in order that all receipts and payments of the official year may, as far as possible, be brought into the accounts of the year.

**27.03 Compilation of Monthly Accounts**

**27.03.01 Cash Account.**

The monthly cash account should be prepared in MFM Form 4 - State Accounts. It should show in respect of the following items merely the totals for the month and all other items of receipt or the charge should be entered in detail :-

**(i)** **Debtor side :-** (1) Cheques drawn: (2) deposit received; (3) recoveries of advances from disbursers; (4) revenue received and credited in the cash book under revenues heads 0406, 0049, 0045. (5) recoveries made by deduction from pay bills on account of service and other funds, provided the bills are accompanied by schedules showing the full particulars of each recovery; (6) refund of forest revenue taken by deduction from revenue ; (7) receipts and recoveries creditable to the Central Government; (8) receipts and recoveries creditable to Railways; and (9) receipts and recoveries creditable to other Provinces.

**(ii)** **Creditor Side :-** (1) Remittances to treasuries; (2) deposits repaid; (3) advances made to disbursers; (4) expenditure debited in the cash book to 0406-forest; (5) expenditure debited in the cash book to 4406-capital outlay on forest; (6) receipts and recoveries to be deducted from capital outlay; (7) payments debitable to the Central Government; (8) payments debitable to Railways; and (9) payments debitable to other States.

**27.03.02 Classified Abstract of Revenue and Expenditure**

A classified abstract of revenue and expenditure should be prepared in MFM Form 5 the expenditure debited to the head "4406 capital outlay on forests" being shown separately from that debited to "2406 Forest." All items of revenue and expenditure recorded in the cash book for the month should be classified and arranged in this return in accordance with the prescribed classification, the entries being made in such detail as may be required by the A.G., in order that they may be readily understood and checked.

**27.03.03** In respect of all unvouched outlay (i.e. items not exceeding Rs. 500 for which no vouchers are submitted to the A.G. (vide 27.04(iii)) on works which are outside the powers of sanction of Dy.C.Fs., the following information should be furnished in the remarks column of the classified abstract :-

(i) Reference to item No. of MFM Form 16 in which sanction to the allotment, estimate, rates, etc., is intimated to the A.G.

(ii) Reference to the No. of the voucher of the month in which, the total progressive expenditure for the month inclusive of the unvouched expenditure has been shown; or the total progressive expenditure for the month, if there be no vouched expenditure on that work during the month.

**27.03.04 Schedule of Remittances to Treasuries.**

A schedule of remittances to treasuries should be prepared, in MFM Form 11 which will be a copy of the divisional register of forest remittances and show each item of remittance separately. A reference to these items should be made invariably against the corresponding entries in the last column of the consolidated receipt received from the treasury concerned. No challans will accompany the schedule.

**27.03.05 Schedule of Transactions with other Governments and Railways.**

A schedule should be prepared separately for receipts and payments in which all items of receipts and payment originating in the division on behalf of other Government should be detailed and grouped by each Government. A separate schedule should be prepared in respect of transactions originating in the division on behalf of Railways, in which the transactions should be grouped by each Railway.

**27.03.06 Schedules of Deposit Transactions**

An "Extract register of Forest Deposits received" should be written up daily from the register of receipts, It is of importance that each deposit should be confined exactly to its own cage, as the A.G. has to detail repayments against it.

**27.03.07** An "Extract register of repayment of Forest Deposits" should also be written up daily.

**27.03.08** A plus and minus memorandum of deposit transactions of each month should be prepared, showing the opening balance, total receipts, total repayments and closing balance. As this balance should always agree with the aggregate of repayable deposit balances upon the deposit register, it should be reduced in the memorandum for April by the amount reported for lapse under 27.04 (xi).

**27.03.09 Abstract of Contractors' and Disbursers' Ledgers.**

An abstract of the contractor's and disburser's ledger should be prepared monthly in MFM Form 17. In this abstract should be shown, in consecutive order, first the contractors' accounts and then the disbursers' accounts. The advances made by R.F.Os. to workmen etc. and amounts recovered by them will be shown in lump separately against each R.F.O. The columns should be totaled separately for contractors' and disbursers' accounts.

## 27.04 Submission of Accounts to the Accountant General

(i) A copy of the monthly register of cheques drawn should be submitted to the A.G. on the last day of each month, and the other accounts mentioned below should be submitted so as to reach the A.G. by the 8th of the month following :-

**Accounts Returns.**

That to which they relate (except in the case of accounts for November, February and March)

| | | |
|---|---|---|
| (a) | Monthly cash account ... ... ... vide | 27.03.01 |
| (b) | Classified abstract of revenue and expenditure | 27.03.02 |
| (c) | Schedule of remittances to treasuries ... ... | 27.03.04 |
| (d) | Schedule of transactions with other Government | 27.03.05 |
| (e) | Schedule of transactions with Railways ... ... | 27.03.05 |
| (f) | Extract register of deposits ... ... | 27.03.06 |
| (g) | Extract register of repayments ... ... | 27.03.07 |
| (h) | Plus and minus memo, of forest deposits ... | 27.03.08 |

These should be accompanied by all the vouchers required by and voucher for all other items of payments entered in the monthly cash account. Blank return should not be submitted with the cash account, but a note should be made at the foot of the account that they are blank.

(ii) A certificate signed by the Dy.C.F. should be attached to the monthly cash account to the following effect :-

(a) That the lump sums shown agree with the details in the cash book and also with the subsidiary returns after making allowance for–

- cash recoveries of service payments noted in the cash book but not shown in the cash account as separate items,
- refunds of forest revenue noted in the cash book but taken by deduction from revenue in the cash account,
- receipts and recoveries on capital account noted in the cash book but deducted from expenditure under the head 4406-Capital outlay on forest in cash account,
- recoveries of "work advances" noted in the cash book but deducted from payments under 2406 Forest 4406 in the cash account, and
- security deposits transferred from one work to another and shown in the registers of deposits received and repaid but not in the cash book; and

(b) that the account balance agrees with the actual cash balance, the certificate being worded as shown in note 25.01.03 (closing and balancing).

(iii) A certificate in the following form signed by the Dy.C.F. should be attached to each classified abstract of expenditure :-

"I certify that (so far as I have been able to ascertain by an examination of the accounts and vouchers and by personal inspection of the works carried out which I have been able to visit) the expenditure entered in this account could not, with due regard to the interests of the Government service, be avoided. I certify that, to the best of my knowledge and belief, the payments included in this account have been duly made to the parties entitled to receive them. All vouchers for payments of salaries and travelling allowances and of refunds and advances, vouchers for all other payments above Rs. 500 in amount, and vouchers for all items adjusted by book transfer with other Governments, departments,

etc., are attached to the account. I have, so far as possible, obtained vouchers for other sums, and a personally responsible that they have been so destroyed that they cannot be used again."

(iv) Fair copies of accounts should be signed only after they have been compared with office copies. All money transactions passing through the office should be subjected to a careful scrutiny and the Dy.C.F. cannot escape this responsibility even if the accounts are signed by his head clerk under the provisions of 27.04.(viii).

(v) For special reasons the Dy.C.F. may authorize a few days delay in the submission of the accounts, but if they are not dispatched on or before the I0th of the following month the reason for delay must be intimated invariably on that date.

(vi) The accounts for February and November should be dispatched punctually on the last day of those months, and those for March so as to reach the A.G. by the I2th of April of the succeeding year at the latest; but the schedules of transactions with other Governments and Railways (P. 27.03.05) for March should invariably be dispatched so as to reach the A.G. not later than the 7th of April and all correcting entries affecting those schedules should be intimated so as to reach him by the I2th April at the latest.

(vii) In addition to the ordinary accounts for March, a supplementary account for that month, in the form of the cash account MFM Form 4 comprising the transactions included in the supplementary account books P. 25.14 and 25.16 should be submitted to the A.G. so as to reach him by the Ist June, or such other date as may be prescribed by him. This will be accompanied by the usual classified abstract of revenue and expenditure, schedule of remittances to treasuries and the necessary vouchers, etc.

(viii) When the Dy.C.F. signs the accounts while on tour and cannot give the certificate, required by 27.4 (ii) and 27.04.(iii) they should be furnished separately when he returns to headquarters. Similarly, when the Dy.C.F. is on tour and is not able to sign and submit the accounts so as reach the A.G. by the prescribed date, they may be dispatched over the signature of the Dy.C.F.'s head clerk, if delay can be saved thereby. In that case, the vouchers to accompany the accounts should invariably be signed by the Dy.C.F. himself and dispatched with the accounts or as soon after their submission as possible; the certificates required by para 27.04 (ii), 27.4 (iii) in the cash account and the classified abstract of revenue and expenditure will be omitted and in their place the Dy.C.F. should subsequently (after examining the account books and other papers at headquarters) send the same to the A.G.

**(a) A certificate of responsibility in the following form**

"After due examination of the accounts, books and other necessary papers for the month of ..... the accounts of which were dispatched under the signature of my head clerk during my absence from headquarters, I accept responsibility for the same."

- the certificates prescribed in para 27.04.(ii) in respect of the monthly cash account and
- the following certificate in respect of the classified abstract of expenditure :-

"I certify that (so far as I have been able to ascertain by an examination of the accounts and vouchers and by personal inspection of the works carried out which I have been able to visit) the expenditure entered in the classified abstract of expenditure in MFM Form 5 (with the exception of the under mentioned items for the recovery and adjustment of which orders have been issued) could not, with due regard to the interest of the Government service, be avoided. I certify that, to the best of my knowledge and belief, the payments included in that account have duly been made to the parties entitled to receive them. All vouchers for payments of salaries and travelling allowances and of refunds and advances, vouchers for all other payments and vouchers for all items adjusted by book transfer with other Governments, Departments, etc., have been submitted to the Accountant General. I have, so far as possible, obtained vouchers for other sums, and am personally responsible that they have been so destroyed that they cannot be used again".

**ITEMS DISALLOWED.**

| Item No. | Voucher No. | Sub-head. | Amount. |
|---|---|---|---|

"Divisional Forest Officer."

(ix) At the end of every quarter a certificate should be recorded on the Extract Register of Receipts of Deposits by the Dy.C.F. that he has examined the register personally and that the entries are made with the at most care and regularity.
**Note.-** The examination is not intended to be mechanical, and to secure only that all necessary entries are made initialed without fail at the time of the transaction, but also that no moneys are placed unnecessarily in deposit, or allowed to remain there without good cause.

(x) In April each year, Dy.C.F. should examine the Register of Receipts of Deposits of the second preceding year and transfer to a clearance Register with suitable change in the heading, all the outstanding balances which are not reported for lapse under para27.4.(xi). To this Clearance Register should also be transferred any items in the last preceding Clearance Register but one that are for special reasons not allowed to lapse to Government. It should then be submitted to the A.G. in order that repayments during the next two years may be recorded in it the columns provided for the purpose.
**Note :-** It is intended that the Clearance Register should be used in Divisional Offices, the replacement of items entered in the Clearance Register should continue to be recorded there in the original Receipt Register, vide para 25.11.

(xi) Immediately after 31st March each year, a statement of deposits or balance of that year which lapse under para 25.11 should also be submitted to the A.G. For this purpose, the register of deposits should be examined early in March and steps taken to repay all deposits and balance which have become due for repayment. The items finally entered on 31st March in the statement of lapsed deposits should be marked off in the register of receipts as having lapsed and been credited to Government on 31st March.
**Note :-** In preparing the lapsed statement the items should be entered in chronological order, and separate total should be given for deposits relating to different years.

## 27.05 Submission of Accounts to the Chief Conservator /Conservator

Soon after submission of the monthly accounts to the A.G. the Dy.C.F. should submit the following accounts each month to the C.C.F. / C.F. on such date as may be prescribed by him :-

**27.05.01** (i) A summary in MFM Form 27 of receipts and issues of timber and other forest produce in 23.10 vide depots. If any produce is entered as received during the month, the expenditure on account of which cannot be charged in the same month, the reason will be briefly recorded in the "Remarks" column against the entry in question.

(ii) A return in MFM Form 19 of revenue outstanding, which should be prepared from the register of revenue outstanding (MFM Form 14, see para 25.02). All the columns of the return should be filled in whenever there is a sale or a transaction in which the revenue is only partly realized, during the months in which there are no new transactions in Columns (2) and (3), only columns (4), (7) and (8) should be filled in with the totals for the month under each sub-head and the year of sale. The return for March in each year will be accompanied by a brief explanation of the circumstances under which each item of revenue that has been outstanding for 12 months remains un adjustment and the steps taken to recover it.

(iii) Classified abstract of revenue and expenditure MFM Form 5 in which the items should be entered in such detail as the C.C.F. / C.F. may direct. The closing cash balance of the division for the month to which the abstract relates should be shown at the beginning of the return to enable the Conservator to see whether it is within the prescribed limit.

(iv) The monthly abstract of the contractors and disbursers' ledger prescribed vide para 25.12.03 by together with vouchers and the consolidated receipts of R.F.Os. for "work advances" made by them.

**27.05.02** The abstract of the contractors' and disbursers' ledger for March in each year, or for March Supplementary when such is rendered, should be accompanied by :-

(i) a consolidated acknowledgement by the C.C.F. /C.F./Dy.C.F. testifying to the correctness of the total balances outstanding against contractors and disbursers at the end of the account year (based on their individual acknowledgments which should be obtained annually and retained in the divisional office), and

(ii) a brief explanatory statement showing, in respect of each account in the abstract containing items outstanding for more than 12 months, (i) the year of payment and the outstanding balance of each such item at the end of each year beginning from the year of payment, (2) the circumstances in which it has remained unadjusted, and (3) the steps taken with a view to its early clearance. In this explanatory statement the items of advances outstanding against each R.F.O. should contain details of the amounts advanced by him under para 24.06 and outstanding against workmen, labourers, etc.

**27.05.03** The ledger abstract for March Supplementary will open with the closing balances of March. The abstract for April, which will in turn open with the closing balances of March Supplementary, cannot therefore be prepared and submitted until the later accounts are rendered and the closing balance of the year ascertained; but it should be submitted not later than the 25th May.

**27.05.04** The ledger abstracts for the last month in the financial year and the voucher and other documents accompanying them should, after scrutiny, be forwarded by the Chief Conservator/Conservator to the A.G. within 10 days of their receipt to Chief Conservator's /Conservator's office, but the vouchers accompanying them should be forwarded to the A.G. within 10 days of their receipt.

# CHAPTER 28
# DUTIES OF THE CHIEF CONSERVATOR/CONSERVATOR IN RESPECT OF ACCOUNTS

**28.01 General Matters and Control over Forest Account**

The General duties are applicable to all forests officers. The CCF / CF, being in overall control of the Circle should ensure that these duties are observed by his subordinates. He is responsible for all the matters regarding revenue and expenditure in his Circle. His specified duties also include–

i. To exercise strict control over the export and sale of timber and other forest produce, the revenue, and the whole outlay for conservancy and works, and to examine the charges on account of travelling allowances and contingencies.
ii. To control the adjustment of advances and outstanding on account of revenue.
iii. To ensure that the account returns are punctually submitted to the A.G. by Dy.C.Fs.
iv. To delegate all or a portion of his powers with regard to control of the accounts to the Gazetted Government Servant in charge of his office, under the authority of the Government.
v. To sign all letters issued from his office sanctioning expenditure, appointments, etc., and may delegate the power to a Gazetted Government Servant in charge of his office.

**28.02 Checking of Classified Abstract, Contractors and Disbursers Ledger etc.**

On receipt of the divisional accounts mentioned in para 27.05.01 the CCF / CF should take the following action –

(i) He shall carefully examine the classified abstracts of revenue and expenditure and notify to the A.G., any items which he considers open to objection or which are wrongly classified. The CCF / CF may also direct D.F.Os. regarding any items on which he requires further information.
(ii) He will scrutinize the entries in MFM Forms 27, 19 and compare them with the transactions shown in MFM Form 5, the opening and closing balance being also carefully checked. He will address D.F.Os. regarding any discrepancies which may be noticed.
(iii) He will examine the monthly abstracts of contractor's and disbursers ledger with a view to ensure that the advances are duly authorized and covered by proper security, are not in excess of the requirements of the works concerned, are otherwise in accordance with the rules in Annexure 25.03 and are promptly recovered; and that interest due is being properly charged and recovered.

**28.03 Checking of Register and Record of revenue during C.C.F./C.F.'s inspection**

At the periodic inspections of divisional office by CCF / CFs, the various registers of revenue demands and outstanding, of leased lands and of forest offences, and bill and receipt books, etc. should be scrutinized and recoveries and remittances to treasuries of amounts due to Government should be verified with entries in the cash book, the classified abstract of revenue and expenditure and the register of remittances. Similarly, Divisional Forest Officers should, at their inspection of subordinate offices scrutinize the recovery credit and remittance of revenue items with the help of bill, receipt, pass and permit books, registers of pass and permit books and of leased lands, the objection statements issued by the Divisional Forest Officer etc. The Divisional Forest Officer's inspection notes should be submitted to the CCF / CF and those of the CCF / CF to the P.C.C.F. (HoFF), M.S, Nagpur for perusal and return.

# CHAPTER 29
# AUDIT BY THE ACCOUNTANT GENERAL

**29.01 The duties of the Accountant General with regard to forest accounts are –**

(i) To audit the monthly accounts submitted by Forest Officer, and
(ii) To regulate the expenditure within the budget grants sanctioned by Government and the appropriation made by the Principal Chief Conservator and Conservators.

For set of detailed instructions given by Accountant General for carrying out Audit-Inspection Please see **Instructions below para (29.04).** These instructions should also be followed for carrying out office inspections and internal audit by the audit wings of Principal Chief Conservator's Office and during office inspection by the Chief Conservator of Forests/ Conservator of Forests in addition to instructions given in Chapter 41 in this volume.

**29.02 Objected Items**

Items objected to or referred by the Accountant General will be entered in an objection statement which will be forwarded to the Divisional Forest Officer concerned for needful action. The statement (in original) will be returned, within a week after receipt, by the Divisional Forest Officer to the Accountant General, through the Conservator, who will note all corrections and alterations in his copies of the Divisional Classified Abstracts of revenue and expenditure.

**Note: -** For duties of officers and action to be taken by them with regard to audit objections see **Financial Rules under Devolution Rules 37 © (F.P.I) 33 and 33-A. Treasury orders and subsidiary Rules (F. P.II) - T.O. 28** and for waiving of recoveries of amounts placed under objection and **Financial Rules under Devolution Rule 37 (c) (F.P.I) 330.**

**29.03 Audit of Monthly Accounts**

(i) After completing the audit of the monthly accounts, the Accountant General will prepare summaries of revenue and expenditure for each division (including the Direction Division) and furnish copies of them to the Chief Conservator concerned. Summaries will also be prepared in respect of the General Direction Division and of the accounts of officers directly subordinate to it and supplied to the Chief Conservator.
(ii) The Accountant General will likewise furnish the C.C.F. / C.F. and the Principal Chief Conservator, not later than the first week of August, with statements showing the March final figure of receipts and expenditure for the previous year, to enable them to have correct figures for the preparation of the budget and the annual summary of revenue and expenditure.

**29.04 Instructions for carrying out Audit-Inspection**

**Extract of method and procedure of audit inspection carried out by A.G.**

General points regarding Audit Inspection carried out by the Audit wing of Accountant General are reproduced here. The matter is selected from the set of instructions given by A.G. to their audit parties. The Annexure will facilitate departmental officers in providing the information required by the Audit wing of the Accountant General and to get insight into the view of audit. These instructions will also be useful in carrying out internal audit by P.C.C.F., C.C.F.,C.Fs. etc.

**29.04.01 Introductory-** The functions of the Comptroller and Auditor General of India are derived mainly from provisions of Article 149 to Article 151 of the Constitution of India. Initially, Under Article 149 of the Constitution, the Comptroller and Auditor General of India had to perform such duties and exercise such powers in relation to the accounts of the Union and of the States and of any other authority or body as may be prescribed by or under any law made by Parliament and until provision in that behalf is so made, was to perform such duties and exercise such powers in relation to accounts of the Union and of States as were exercisable by the Auditor General of India before the commencement of the Constitution in relation to the Account of Dominion of India and of the provinces respectively.

A comprehensive legislation was framed in the year 1971 to prescribe the salary and other condition of Service of the Comptroller and Auditor General of India and his duties and power in relation to the account of the Union, the States, the Union Territories and other authorities and bodies. The legislation was enacted by the Parliament on 15th December 1971 as the Comptroller and Auditor General's (Duties, Power and Conditions of Services) Act. 1971.

The duties entrusted to the C & AG of India under the provisions of the C & AG's (DPC) Act, 1971 fall broadly under two categories, namely those relating to (i) Compilation and keeping of accounts and (ii) audit there of. The provisions relating to audit are embodied in Sections 13 to 20,23 and 24 of the Act. Under Section 13 of the Act, it is the duty of the C & AG of India to audit all expenditure from the Consolidated Fund of India, of each State and of each Union Territory having a Legislative Assembly and to ascertain whether the moneys shown in the account as having been disbursed were legally available for and applicable to the services or purpose to which they have been applied or charged and whether the expenditure confirms to the authority which governs it. C& AG of India is also required to audit all transactions of the Union, of the State and of the Union Territories relating to the Contingency Funds and Public Accounts and report on the expenditure, transactions or accounts so audited by him.

Section 16 of the Act provides for audit by the C&AG of India of all receipts which are payable into the Consolidated fund of India and of each State and of each Union Territory having a Legislative Assembly. It also requires the C & AG of India to satisfy himself that the rules and procedure in that behalf are designed to secure an effective check on the assessment, collection and proper allocation of revenue are being duly observed and to make for this purpose such examination of the account as he thinks fit and report thereon.

Audit principles and procedures to be followed by the personnel of the audit department in audit of expenditure and audit of revenue both in the central office by CAPs and locally in the Auditors office by the LAPs have already been published in the Manual of standing orders (Audit) published by the Head quarters office. It has been directed by the Headquarters office vide paragraphs 5.1.1 and 6.1.4 of the MSO (Audit) that the local Accountant General may prescribe instructions for exercising audit checks on the accounts taking into account the provisions in the Codes/manuals of the State Government and other local conditions. Competition of this manual has been an endeavor in that direction.

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

(a) Sale of timber and bamboo.
(b) Sale of fuel wood.
(c) Sale of tendu and apta leaves.
(d) Sale of other minor forest produce like Gum, Honey, medicinal fruits etc.
(e) Receipts from grazing fees, sale of seedings,
(f) Receipt from social and farm forestry.

Audit of expenditure is regulated by the general principles governing the audit of expenditure as laid down in Chapter 2 of the CAG's MSO (Audit) while that of the revenue and refunds therefrom is to be regulated by the general principles governing the audit of receipts as laid down in the Chapter 4 of the Comptroller and Auditor General's Manual of Standing Orders (Audit).

**29.04.03 Forest Accounts**

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

Forest accounts are broadly of two kinds, viz :-

(a) Accounts of Timber and other forest produce, stores tools and plants etc.
(b) Cash accounts.

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

**29.04.04 Cash Account**

(1) Every officer who is authorized to receive or disburse Government money is required to keep an account of the moneys received or money disbursed in cash book, MFM Form 3. He should enter all money transaction as such as they occur. Similarly, all book transfers, i.e. transaction in which no actual payment of receipt of cash is involved should be entered simultaneously on both sides of the cash book, the credit or debit to the head 8782 cash remittances - Forest remittances appearing on one side and equivalent debit to on expenditure head or credit to a revenue head, on the other. The Book transfers are normally resorted to when the Forest Department supplies forest produce or renders service to another Department of Government, the value of which is to be recovered.

(2) When a cheque is drawn in favour of self to replenish the cash, the amount of it should be entered at once as a receipt and the entry should not be delayed for actual encashment of the cheque at the treasury and actual receipt of cash in the division. Similarly a cheque drawn in order to be paid away should be entered simultaneously on both sides of the cash book, once as a receipt of money from the treasury and again as a payment to the payee concerned.

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

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

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

(4) **Closing and balancing**

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

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

(6) **Audit checks on Cash Account**

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

- All items of receipt and charges are entered in the said accounts.
- Charges have been incurred with reference to sanctions and allotments therefor.
- Advances and recoverable payments are concerned by proper authority.
- Cash recoveries of Service payment have not been shown as separate items in the cash account.

- Refunds of forest revenue have been accounted by deduction from revenue in the cash account.
- Receipts and recoveries on Capital account have been deducted from expenditure under "Capital outlay on Forestry and Wild life", in the Cash account.
- The rules in Chapter 1 of Section III of the CAG's Manual of Standing Orders (Audit) apply generally to the current review of audit of Forest Officer's account.
  (Authority :- Paragraphs 5.1.1 to 5.1.10 of CAG's MSO (Audit))

**29.04.05 Compilation of the accounts in the Divisional Office**

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

**Debtor Side (Receipt Side)**

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

**Creditor Side (Payment side)**

(a) Remittances to Treasury.
(b) Repayment of Deposits.
(c) Advances to Disbursers.
(d) Expenditure charged to the Major head 2406 - forestry and wild life.
(e) Expenditure charged to the Major head 4406 - Capital outlay on forestry and wildlife.
(f) Receipts and recoveries to be deducted from the expenditure under capital outlay.
(g) Loans to Government Servant as House Building Advance, Motor Cycle Advance, Festival Advance etc.

**(2) Subsidiary Registers maintained at the Divisional level**

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

**(i) Register of revenue demands and outstanding**

As soon as sale of forest produce, whether held by the Deputy Conservator of Forest or by his subordinate, is sanctioned, or an order is issued which involves recovery of revenue e.g., fines levied on contractor ground rent etc., an entry of the demand and subsequent collection/recovery thereof, has to be made in the Register of revenue demands and outstanding. All items of revenue, which are not fully realized should be transferred to divisional register of Revenue outstanding MFM Form 14. This register is to be closed annually and outstanding of previous year is to be carried forward to new register for follow up.

**(ii) Register of forest remittances**

Forest officers receiving money on behalf of the Government are required to give a receipt to the payer. After noting the receipt of the cash in the cash book, the forest officers are required to remit the amount into the treasury without any delay. All remittances to the treasury should be entered in the register of forest remittances (MFM Form 12). The remittance has to be accompanied by the challan in triplicate, the original copy duly receipted by the treasury forms the voucher for the entries in the cash book while the duplicate and triplicate would be retained by the Treasury Officer. At the end of each month the Treasury Officer is required to forward to the Divisional Officer, a consolidated receipt of forest remittances showing individual items separately along with duplicates copy of challan. The Divisional Officer has to reconcile the items with reference to the credit entries in his cash account and keep a note of the unadjusted items.

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

(a) Total amount of forest revenue remaining unadjusted in the books of the Treasury Officer at the end of the previous month.
(b) Total amount of revenue for the current month as incorporated in the monthly account of the Divisions.
(c) Total (a) + (b).
(d) Total amount of revenue duly adjusted by the Treasury Officer (Amount as per consolidated treasury receipt).
(e) Balance amount of revenue remaining to be adjusted at the end of current month.
(f) Details of the unadjusted revenue (Amount as per (e).)

| Sr.No. | Name of the Party | Amount | Name of Treasury | Item No. and month of register of forest remittances. |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |

(iii) **Register of cheques drawn**

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

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

**29.04.06 Audit Checks in local audit on Cash account**

**29.04.06.01 Cash book**

It may be seen in local audit that –

i. Whether the Page Count Certificate has been recorded under the dated initials by the Divisional Officer.
ii. Whether the cheques drawn in favour of self or in order to replenish cash have been entered at once in the cash book as receipt.
iii. Whether all entries in the cash book relating to remittance of revenue to treasuries are supported by receipted challans.
iv. Whether all the entries of drawals and payments made through the Divisional Cash book have been attested by the Divisional Officer.
v. Whether monthly closing has been made on the last day of the month and physical verification of cash has been made and a certificate to that effect recorded in the Cash book duly signed by the Divisional Officer.
vi. Whether errors/mistakes/overwriting in the cash book are cancelled in red ink and fresh entries are taken after the attestation by the Divisional Officer.
vii. Whether accounts of the Ranges and other accounts i.e the transactions appearing in the Divisional Officer's cash book and also the transactions appearing in the cash book of the head clerk of the Divisions have been incorporated in the cash accounts of the Divisions and the balance agree with the balances appearing in the disbursers ledger.

viii. Whether the account of any Range excluded in any of the month have been incorporated before closing the accounts of March final.

ix. Whether additions/alterations made in the Range Accounts, at the time of incorporation of the Range accounts in the Divisional accounts, intimated to the Range officer concerned.

x. Whether a consolidated statement (Audit note on the Range account) containing objections in respect of expenditure (disallowed vouchers) and revenue items prepared in duplicate and sent to the Range Officer concerned and one copy received back duly replied.

xi. Whether entries recorded in the cash book are supported by paid vouchers and payees receipts.

xii. Whether all money receipt in cash/cheques/ demand drafts have been entered in the cash book on receipt side and remitted into treasury immediately.

xiii. Provisions noted above apply Mutatis Mutandis in respect of checking of Cash book of Range Officer/ Head Clerk.

**29.04.06.02 Account of works**

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

a. Fire line tracing :- Length and width of fire line traced.

b. Grass weeding :- Total area cleaned/ weeded.

c. Plantation of seedling :- Number of seedlings planted.

d. Preparation of beds for raising seedling :- Number of beds prepared and seeds sown.

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

i. The Work for which the labourers are employed should be specified clearly.

ii. Before commencement of the work the roll should be called every day and daily total of labourers present should be recorded and attested.

iii. Surprise inspection of these rolls should be made by the Forest Officers and certificate of surprise check should be recorded on the roll.

iv. Payments on muster rolls should be made or witnessed by the Range Forest Officer and he should certify the payments by his initials or signature.

**Audit Checks :-**

It should be seen in audit of muster rolls that–

i. the muster - rolls are prepared in proper form,
ii. the muster - rolls are not prepared in duplicate,
iii. it is prepared for each period of payment separately,
iv. daily attendance of labourers, their absence etc. are recorded in Part-I of the Roll under proper attestation,
v. no attempt is made to tamper with the original entries,
vi. payment after a muster had been passed was made promptly,
vii. unpaid wages are properly recorded in the Register of unpaid wages before completing the memorandum of payment at the foot of the muster roll,
viii. wages remaining unpaid for more than three months are reported to the Divisional Officer -progress of work is shown in 2nd para of the muster roll in all cases where the work is susceptible of measurement
ix. the rates adopted for payment are not in excess of the rates approved by the District Collector.

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

**Audit Checks :-**

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

**29.04.06.03 Contractors' and Disbursers' ledger**

A bound ledger in MFM Form 17 is required to be maintained in divisional and where necessary, in range offices, for all accounts with disbursers. On the debtor side of the ledger, payments by way of forest advances made to the disbursers are required to be entered; while on the creditor side, the amount of the bills passed i.e. the amount of the account of the advance rendered by disbursers and also the sums repaid by them in cash, are required to be entered. The pages in the ledger are to be machine numbered and an appropriate index to the accounts it contains is required to be made at the beginning of the ledger. Only one account is required to be opened for a disburser and each item entered in the cash book under "Forest Advances" is required to be posted in the ledger. On receipt of an account supported by requisite vouchers for the work done or expenditure incurred the amount of the account rendered by the disbursers is set off against the amount due from the disburser, as shown in his account in the ledger. Thus the ledger account depicts running account of the disburser from which the amount due by him or due to him can always be ascertained easily. The balance of advances shown as outstanding against a disburser at the commencement and close of each month in the Divisional disburser's ledger should agree with the opening and closing cash balance in the cash account of the subordinate/disburser.

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

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

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

**Audit Checks :-**

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

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

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

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

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

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

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

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

**29.04.06.04 Correction of errors**

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

(a) When an item of forest revenue is credited to a wrong sub- head/major head.

(b) When an item of forest expenditure is debited to a wrong sub- head/major head.

(c) When there is any error in debiting or crediting debt, deposit, remittance heads transactions.

If such errors are discovered before the close of the month's accounts, the error can be corrected by drawing the pen through the incorrect entry and

inserting the correct one in red ink between the lines under the dated initial of the Divisional Officer.

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

**Audit Checks**

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

### 29.04.07 Accounts of timber and other forest produce

**29.04.07.01** The standing growth in the forests is often designated as forest capital. Forests are worked either departmentally or through the forest Labour Co-operative Societies. In the case of working on departmental system basis the stage at which the timber is converted into money is the receipt of the produce in the sale depot established for such purposes. It, therefore, becomes necessary to maintain accounts of timber from the stage of felling to the stage of disposal and delivery of timber/firewood to the purchaser. In the case of timber each piece of log has to be accounted for in such a manner as to enable its identification possible at any stage during its handling from felling to sale depot. This necessitates maintenance of Several Registers.

Under the system of Government working, two classes of depots are required to be established:-

(a) Forest depot / Coupe Depot.
(b) Sale depot.

**29.04.07.02** The forest depots are established to receive timber and other forest produce obtained from working of the coupes.

Normally sales are not made from the forest depots. All such material before reaching at forest depot and on its dispatch from there is required to be shown in the "Felling Register". From each forest depot a monthly return in prescribed form has to be submitted to the Divisional Officer with a copy to the Range Officer and the receiving unit. The Divisional Officer is expected to carry out frequent comparison between the work actually done in the forest and the entries in the Felling Register and between the Felling Register and the monthly returns.

**29.04.07.03** **Sale depots-** Timber and other forest produce obtained from silvicultural operations and other methods are received in the sale depot for their ultimate disposal. In each sale depot, a Register of Receipts **MFM Form 25** has to be kept to enter details of the forest produce as it arrives in the sale depot. A Register of disposal **MFM Form 26** to show all stock sold or otherwise disposed of is also required to be kept. All logs and scantlings on reaching a sale depot are required to be measured and marked with distinct serial numbers or marked in such a manner as may be ordered by the Conservator of Forests. The number of logs and scantlings, their measurement with their distinct serial numbers must be entered daily in the Register of receipts as they are taken charge of. A return in **MFM Form 27** on receipts and issues of timber and other produce in deposits has to be submitted monthly from each sale depot to the Divisional Officer. A summary of these returns is to be prepared by the Divisional Offices and submitted to the Chief Conservator /Conservator of forests every month. While preparing the summary, similar produce are to be grouped together, and the numbers and quantities are to be totalled separately. The stock at each sale depot is required to be counted periodically and the Depot books are balanced at the time of physical counting. A report on the physical counting is also required to be submitted to the Chief Conservator of Forests. Timber used for departmental works like buildings, rest houses etc. is to be properly accounted for in (**MFM Forms 20 to 29**) as the case may be and the full value thereof is required to be debited to the work concerned.

**Audit checks:-**

It should be seen in audit of accounts of timber and other forest produce that:-

i. The closing balance of the previous months are correctly brought forward as the opening balances of the succeeding months.
ii. The outturns shown in **(MFM Forms 20 and 21)** are traced in the receipt column of the form of 'Timber account'.
iii. The outturns from illicit fellings are traced in **MFM Form 27.**
iv. The quantity of material used in departmental works as accounted for in **MFM Form 29** is traced in the issue columns of **MFM Form 27.**
v. The transport of timber and other forest produce from one forest depot to another is correctly shown as receipt by the particular forest depot.
vi. The sale of timber and other forest produce is traceable in the bill book **MFM Form 4** and cash book (Cash Receipts).
vii. The closing balance are correctly struck.
viii. Sanction of the competent authority is obtained for timber and other produce shown as written off.

ix. The arithmetical calculations are correct.

x. The Register in **MFM Form 28** maintained in Divisional Office should be checked with **MFM Form 27** received from the Range and it should be seen that there are no discrepancies between two sets of records. The entries recorded in the Register showing details of timber and other forest produce credited in the depot return **MFM Form 28.** should also be compared with the corresponding entries in a few selected registers of depots i.e. the account kept in **MFM Form 25.**- Register of receipts and **MFM Form 26.** - Register of disposals.

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

xii. There should be no delay in submitting **MFM Form 27.** by the Range Officer to the Divisional Officer. Abnormal delays in submission of the **MFM Form 27.** should be examined in detail for suitable comments in the Inspection Report.

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

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

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

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

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

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

(e) The proposals of purchase have not been split up so as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the order.
Cases of un-economical purchases and loss which may be clearly and definitely attributed to the defective or inferior nature of the stores which were accepted and certified to be satisfactory in quality could be reported to Government.

(f) The account of receipt of stores, issues and balances are properly kept and the entries are attested by responsible officer. It should be seen that the issues are supported by requisitions and indents approved by proper authority and by proper acknowledgment of the recipients.

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

(h) The sanctions to write off are accorded by competent authority.

(i) the unserviceable stores are sorted out periodically and action is taken for disposal of unserviceable, surplus and obsolete stores in accordance with the procedure prescribed by Government in this behalf.

## 29.04.08 Forest Nurseries

### 29.04.08.01 Forest nurseries are of two categories

1) Permanent and 2) Temporary nurseries.
Permanent nurseries are centrally located and conveniently situated for supply of seedlings for plantations on large areas. They usually have permanent establishment of mali, forest guards and labour force. The compliment of machinery, fencing irrigation facilities etc. are also usually provided. Temporary nurseries on the other hand are established for a specific period in the plantation area with the sole purpose of supplying root shoot cutting, supplying seedlings for casualty replacement and to supplement the planting stock.

### 29.04.08.02 List of Records to be Maintained

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

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

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

- **i. Nursery board :-** A board of 2m x 1.2m size giving particulars of the nursery should be prominently displayed at the entrance of the nursery.
- **ii. Bed boards :-** Small sized boards (15 cm x 10 cm ) at the head of each bed showing serial numbers of the bed, species the seedlings should be displayed.
- **iii. Diesel pumps/Electric pump.**
- **iv. Watering pipes.**
- **v. Germination boxes.**
- **vi. Sieves, wire meshes etc.**

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

It may be seen in audit that :-

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

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

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

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

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

vi. Quantity of seeds sown is not more than required and wastage are minimized.

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

viii. Stock account/survival count of the seedling is maintained and issues made with proper authorization.

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

### 29.04.09 Local audit of forest divisions

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

**29.04.09.02** **Primary objects of inspections are**

(a) To see that the initial accounts from which the accounts rendered by departmental officers are compiled or on which they are based are properly maintained in the prescribed forms and that financial rules and orders are being carried out;

(b) To test the degree of care exercised by the departmental authorities responsible for keeping the accounts over the accuracy of original records.

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

**29.04.09.03** In Maharashtra, the work of local audit of accounts of forest divisions has been divided mostly on a regional basis among the Principal Accountant General (Audit)-I, Mumbai and the Accountant General (Audit)-II, Nagpur. The Nagpur Office has been entrusted with the work of scrutiny, approval and issue of Inspections Reports on the accounts of Forest

Divisions located in the entire state. The inspection work, however, is allocated as under :-

(a) Inspection of Forest Divisions located in Dhule, Jalgaon, Nandurbar and Nasik Districts is conducted by the Nagpur Office in addition to the Inspection of Forest Divisions located in Marathwada and Vidarbha areas of the state.

(b) Inspections of Forest Divisions located in the Konkan Region and the Western Maharashtra Region are conducted by the Mumbai Office and the draft reports are sent to Nagpur Office for scrutiny, approval and issue.

(c) Forecast for inspection of Forest Divisions in the ten districts of Western Maharashtra, excluding Dhulia, Jalgaon, Nandurbar and Nasik districts, is to be sent in January each year by Nagpur Office to the Mumbai Office for incorporation in the yearly local audit programmes.

(d) Mumbai office is required to send a copy of the local audit programmes in advance to the Nagpur Office to enable the Nagpur Office to send required documents to the field parties before commencement of the local audit.

(e) Weekly tour diaries, Travelling allowance claim etc. should be sent by the local audit parties to the respective office to which they belong.

(f) Supervision of the Audit Officer on the field party is to be provided by the respective Office. However, at the level of the Group Officer, the supervision of the inspection of Forest Divisions in the entire state would be with the Nagpur Office.

**29.04.10 Norms for taking up of audit of Forest Division**

**29.04.10.01** Forest Department is a revenue earning department and contributes sizeable revenue to the state exchequer. Therefore, besides audit of expenditure, emphasis is also laid on audit of revenue receipts. With a view to intensifying the audit of revenue receipts Accountant General II, Maharashtra Nagpur vide his orders dated 26-02-1977 had approved categorization of the Forest Divisions on the basis of their revenue collection, for providing supervisions of the Gazetted Officer.

| Sr.No. | Category of the Forest Division As per the orders of A.G. | Party days to be provided | Extent of Super vision | Composition of Party personnel |
|---|---|---|---|---|
| 1 | Revenue earning of more than Rs. 150 lakhs. | 15 | 100% | Two section officers, One Auditor |
| 2 | Revenue earning between Rs. 75 and Rs. 150 lakhs. | 12 | 100% | As above |
| 3 | Revenue earning between Rs. 50 and Rs. 75 lakhs. | 10 | 100% | As above |
| 4 | Revenue earning Between Rs. 25 and Rs. 50 lakhs. | 8 | 33.33 % to 50 % | One section Officer, Two Auditor |
| 5 | Revenue earning of less than Rs.25 lakhs | 6 | 33.33 % to 50 % | -"- |

**29.04.10.02** Besides these norms, the norms for regulation of party days for public works inspection circulated by the Headquarters office vide General Circular No. 117-TA II/1980 circulated under No. 1116TA II/34-81 dated 21-09-1981 are also made applicable for preparing the forecast for audit of Forest Divisions. Further, headquarters office vide DO No. 770-TAI/117-74 dated 7-9-74 had issued instructions to the effect that the audit of Public works Division should be on annual basis. These norms are also made applicable to the audit of Forest Division. Similarly, for audit of the accounts of conservators of Forest and other administrative offices of the Forest Department periodicity of audit and mandays/party days to be provided are adopted as per periodically prescribed under Principal Accountant General, (Audit) I, Bombay's No. CAX/CGN -11/Vol II/854 dated 3-9-1993.

Party days as per Headquarters Circular No. 117-TAII/1980 dated 21-09-81.

| Sr. No. | P.W. Division | Forest Division | Party Days |
|---|---|---|---|
| 1 | Survey,investi-gation design, Research, quality control | Working plan, Evaluation & Nationalization, Education, Research etc. | 5 days |
| 2 | Works Division with works expenditure | Forest Division with works expenditure | |
| | (a) Up to Rs. 80 lakhs | (a) Up to Rs. 80 lakhs | 8 days |
| | (b) Above Rs. 80 lakhs & Upto Rs. 120 lakhs | (b) Above Rs. 80 lakhs & Upto Rs. 120 lakhs | 10 days |
| | (c) Above Rs. 120 lakhs and upto Rs. 200 lakhs | (c) Above Rs. 120 lakhs and upto Rs. 200 lakhs | 12 days |
| | (d) Above Rs. 200 lakhs and upto Rs. 250 lakhs | (d) Above Rs. 200 lakhs and upto Rs. 250 lakhs | 14 days |
| | (e) Above Rs. 250 lakhs and upto Rs. 300 lakhs | (e) Above Rs. 250 lakhs and upto Rs. 300 lakhs | 15 days |
| | (f) Above Rs. 300 lakhs | (f) Above Rs. 300 lakhs | 16 days |
| 3 | Chief Engineer's Office | Principal Chief Conservator of Forests, Chief Conservator of Forests | 5 days |
| 4 | Superintending Engineer | Conservator of Forests | 3 days |

Periodicity and mandays based on contingent expenditure for Direction/Administrative Offices as per Pr. AG(Audit)-I, Bombay No. OA I/CGN-11/Vol.II/854 dated 3-9-93.

| Sr. No. | Annual contingent expenditure | Periodicity | Minimum mandays to be provided |
|---|---|---|---|
| 1 | Rs. 10 lakhs and above | Annual | 30 |
| 2 | Above Rs. 5 lakhs and upto Rs. 10 lakhs | Biennial | 18 |
| 3 | Above Rs. 1 lakhs and upto Rs. 5 lakhs | Triennial | 15 |
| 4 | Below Rs. 1 lakhs | Quinquennial | 12 |

**29.04.10.03 Audit Planning**

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

**29.04.10.04 Data Bank**

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

**29.04.10.05 Documents to be Supplied to the inspection Party**

Headquarters Section is required to supply following documents to the inspection party for smooth conduct of audit of accounts of the Division :-

(a) A complete set of audited accounts of one month (Vouchers and Accounts) selected by the Group Officer for detailed scrutiny.
(b) Details of additional month selected for check of arithmetical accuracy and check of Travelling Allowance bills and details of Range accounts to be checked.
(c) Foils of paid cheques relating to the selected month for detailed scrutiny.
(d) Details of special points for detailed investigation in local audit.
(e) Previous Inspection Report and Test Audit Note files.
(f) Copy of duty list and title sheet. These documents are required to be sent in advance to the field party so that they are available to the party on the day of commencement of the audit.

The inspection of the accounts may include the following item of checks.

(a) Complete vouching of Cash book entries for the selected month with reference to the vouchers sent from the Headquarters Section.
(b) An examination of the general cash arrangement of the Forest Division and the financial control exercised by the Divisional Officer.
(c) Examination of the contractor's/disburser's ledgers.

(d) Scrutiny of vouchers retained in Division which are not submitted for central audit.
(e) Examination of initial accounts, such as Muster Rolls etc.
(f) General examination of the arrangement for the custody of Money value passes, permits, Musters Roll etc.
(g) General review of the accounts of the Division for the entire period under audit.
(h) Tracing of receipts in cash book and remittance thereof into treasury.
(i) Check of Service books and leave account of Staff whose name do not appear in the pay bill and also of the regular establishment.
(j) Check of initial accounts of works with reference to measurement books.
(k) Check of quantity accounts of timber and other forest produce.
(l) Check of CPF accounts of class IV Government servants.

**29.04.11 Duty List**

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

**Items of Work to be done by the Inspecting Officer**

The Inspecting Officer should devote his personal attention to all the items of work on the items specified in para 6.1.5 of MSO. He should also personally carry out the following of work.

(1) Review of all regular contracts and of percentage of other agreements made since last inspection, Examination of Correspondence with the higher authorities in connection with the contract, rates sanctions etc.
(2) Review of the Banking arrangements to see that they are generally satisfactory. It should be seen in particular :-
  (a) In whose custody the current cheque books are kept and bywhom cheques are filled in.
  (b) What stock of Blank cheque books and Receipt books is in hand where the books are kept and what accounts are kept. The Balance of book in stock should be verified.
  (c) Whether the certificate of account of cheques is duly recorded by the drawing office on each cheque book.
(3) Review of the balance of stock, system of acquisition and verification of stores.
(4) Review of the cash books on the lines of provision contained in Section VI of MSO (Audit) including a review of the arrangements of the custody of the cash and of withdrawal of money from the chest.
(5) Review of implementation of the working plan, marking of coupes for exploitation, departmentally worked coupes allotted to FLCS, out turn from working of coupes, coupe completion reports, reports on deviations from working plan.
(6) Review of the following Registers and Accounts (the nature and extent of check being left to the discretion of the Inspecting Officer).
  (a) Muster Roll.
  (b) Deposit Register.

(c) Register of rents of buildings and lands.
(d) Establishment work.
(e) Monthly account.
(f) Register of demands of revenue and outstanding of revenue.

(7) Miscellaneous items of work, namely :-
(a) Review of the Inspection Report of the Conservator and the Divisional Forest Officer.
(b) Review of the Irregularities noticed at the previous Inspection.
(c) Review of the extent to which instructions and order previously issued and noted for compliance are being observed in practice.

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

(9) General Examination of :-
(a) Government Securities.
(b) Accountant Generals circular file and code books.

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

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

(12) review of general maintenance of accounts record with special reference to C & A.G.'s confidential D.O. letter No. 3405/Admn.III/479-60 dated 05-12-1960.

**Items of Work to be done by the Section Officer/Asstt. Audit Officer**

(1) Examination of Register of works.

(2) Scrutiny of transfer Entry Memos selected by the Inspecting Officer.

(3) General examination of the contractors and Disbursers ledger and methods of safeguarding financial interest of Government.

(4) Extract of items outstanding in the Register of stock for over one and half years unused or partly used.

(5) Printed Return of Buildings.

(6) Forest Deposits.

(7) General Examination of the following Registers etc.
a) Register of lands leased out.
b) Register of lands demarcation.
c) Register showing the details of forest produce credited for which contractors were paid.
d) Register of free grants.
e) Register of produce removed by right holders.
f) Register of live stock.
g) Register of Forest produce seized and disposed of.
h) Register of Stationery.
i) Register of fixed charges and Misc. sanction
j) Capital and revenue account of Buildings.
k) Stock account form.

(8) (a) Receipt side :-

i) Receipt book of counter foils.

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

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

(b) Payment side :-

i) Counter foils of cheques.

ii) Paid cheques.

iii) Paid bills received from the Audit Office.

iv) Examination of Interest bearing securities.

**Item of Work to be done by the Civil Auditor**

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

(a) Receipt side :-

i) Receipt book of counter foils.

ii) Paid bills received from payments side in respect of deductions from bills.

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

(b) Payment side :-

i) Counter foils of cheques.

ii) Paid cheques.

iii) Paid bills received from the Audit Officer.

iv) Examination of Interest bearing securities.

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

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

3) Examination of receipt in (1) to see that they are in proper from and that they are given by the competent persons.

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

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

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

(3) Examination of (1) Register of Duplicate keys (2) Register of appropriation and (3) Register of contingent expenditure.

(4) Verification of credits in the Register of Revenue.
(5) Verification of stamp account.
(6) To verify that contractors are paid by cheques drawn only on Treasuries in Jurisdiction of the D.F.Os. as stipulated in their contracts.
(7) To check whether the register showing the monthly adjusted items under Forest remittances is maintained and whether the steps taken to clear these items are adequate.

**29.04.12 Inspecting Officer's Report**

The results of the inspection and local audit should be set forth in the following parts of the Inspection Report. Separate Inspection Reports for Revenue Accounts and Expenditure Accounts are required to be issued.

**Part-I :A** Introductory :-In this part, the dates and period of inspection of the accounts, details of administrative inspection carried out by the Controlling Officer and the details of the inspection of accounts of the subordinates carried out by the officer in charge of the office are to be incorporated.

**Part-I :B** In this part, details of the objection from previous inspection reports, which are to be complied with by the department, are to be incorporated after reviewing and updating the observations, where ever necessary.

**Part-I :C** In this part, the persistent omissions which are of procedural nature such as overwriting in cash book, delay in reconciliation of figures, non-maintenance of essential records etc. should be incorporated

**Part-II :A** This part relates to the findings of the Current Inspection. Omission/irregularities which are likely to materialize into draft paragraphs of the Audit Report should be included under this section.

**Part-II:B** This section would consist of irregularities which though not major are to be brought to the notice of the higher authority for compliance.

**Part-III:C** For this part, a Test Audit Note should be prepared in duplicate to incorporate all observation of minor nature which are not settled on the spot and which are not included in part II of the report. This Test Audit Note (TAN) should be handed over to the head of the office on the spot for complying with the remarks before commencement of the next local audit. Brief mention about this position is to be made in Part III of the report.

The inspection report should be based on the replies to the preliminary observation/Audit queries/ Half margin memo addressed to the Divisional Officer Replies to the audit queries should be obtained well in time before conclusion of the audit, should be scrutinized and replies/observations which merit inclusion in the draft Inspection Report and the Test Audit Note should be marked for doing so.

As a rule trivial matters which can be and have been set right on the spot or are of no consequence to the finance of Government, need not be mentioned in the report. However, it may be apt to mention the type error or irregularity with one or more instances, so that remedial action could be initiated by Government. It is desirable that

statements and figures in relation to any defects or irregularities discovered should be based on clear documentary evidence. It is not sufficient to quote the rule or the order violated; the actual or possible effect of such violation on the actual or possible effect of such violation on the financial interests of government should be explained clearly. The Inspection Report should be completed before the conclusion of the audit and should not be signed by the Inspection Officer until the officer in charge of the office has been given opportunity of reading and discussing the draft report.

**29.04.13 Carrying forward of outstanding observations of old Inspection Reports**

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

**29.04.14 Processing of the Draft Inspection Report in the Headquarter Section**

The Draft Inspection Report should be sent to headquarter section (Addressed by name to the Group Officer) immediately after conclusion of the audit. Following time schedule is required to be adhered to for processing the report.

| | | | |
|---|---|---|---|
| 1) | Form receipt of the draft inspection report in Head Quarter Section (From last day of audit) | | 7 days |
| 2) | For Editing/Approval | | |
| | a) By auditor | 2 days | |
| | b) by So/AAO | 7 days | 16 days |
| | c) by BO/GO | 7 days | |
| 3) | For typing | | 4 days |
| 4) | For comparing the typed copies and issue | | 3 days |
| | Total | | 30 days |

The Draft Inspection Reports should be examined and edited before they are sent to the Divisional Officer/Department. Observations which are not in order or which do not conform to the Rule/Orders should be expunged or modified and those which are not considered to be of sufficient importance should be transferred to Part III i.e. Test Audit Note and issued as Supplementary Test Audit Note to the one already issued by the party on the spot.

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

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

**29.04.15 Arrangement for Central Audit of Forest Accounts**

Monthly accounts of Forest Divisional containing cash account and supporting vouchers therefor are received in the Forest Accounts compilation Sections (FAC) of the Office of the Accountant General (A & E). Expenditure/revenue figures incorporated in the cash accounts are posted in the departmental clarified/consolidated abstracts. Thereafter, schedules and vouchers relating to recovery of Motor cycle Advances, House Building Advances, Forest Advances, Remittance, Cheque drawn etc. are also transmitted to respective sections for their posting in Broad-sheets. On completion of the preliminary checks and postings in the abstracts/broad-sheets, the vouchers are handed over to the Central Audit Parties (CAP's) of the Audit Officer.

Central audit work is to be carried out every month by the CAP's in the Accounts and Entitlement Office. Immediately on receipt of the vouchers, the vouchers are listed category wise in a register for facilitating their selection for audit. On completion of the listing of voucher the Assistant Audit Officer in charge of the CAP would select random vouchers for review. After audit, voucher or accounts should be enforced in red ink with the work "Audited" over the initials of the person who conducted the audit. If any objection is taken in audit of a voucher or to any item in a schedule or other account, a note of the objection should be recorded thereon in red ink in sufficient detail to make it readily understandable. Amount admitted/objected should also be recorded on the voucher. Similarly review of voucher is also to be done by the Asstt. Audit Officer simultaneously on completion of the audit by the auditors. The Central Audit Support Sections (CASS) would render assistance to the CAP's in performing their duties efficiently by supplying relevant sanction files along with important points to be seen in central audit by the CAP's when the CAPs audit the accounts. After completion of the audit and review of the accounts and vouchers, the CAP will forward the selection Register, the audit completion certificate and the audit notes (in triplicate) to the concerned CAS Section. This Section will, thereafter deal with the audit notes and all subsequent correspondence. After scrutiny and editing of the audit notes, the CAS Section will send them to the Divisions concerned. Replies to the audit notes will be received in CAS section and suitable action for closure or referring the point for local audit etc. will be taken by the CAS Section. In exceptional cases verification of replies can be got done through the CAP concerned.

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

(a) All items of receipt and charges are entered in detail in the said account.

(b) Charges have been incurred with reference to sanctions and allotments therefor and advances and recoverable payments are covered by proper authority.

(c) The certificate as recorded on the monthly cash account should be checked to see.

  (i) Cash recoveries of service payments have not shown as separate items in the cash account.

  (ii) Refunds of forest revenue have been accounted by deduction from revenue in cash account.

  (iii) The receipts and recoveries on capital account have been deducted from expenditure under "4406-captial outlay on Forestry and Wildlife" in the cash account.

(d) All vouchers in support of payments should be checked in the same manner as payment vouchers received from treasuries.

(e) Works and Conservancy charges should receive special attention and it should be seen that the requisite sanction exists and that it has not exceeded without proper authority. When expenditure on a work is spread over two or more months, the total expenditure, up to date, should be watched against the sanction. Works forming parts of a single scheme even though sanctioned piecemeal may be grouped together to ensure that the whole scheme has received the sanction of competent authority and that the aggregate expenditure does not exceed sanctioned amount. Charges booked under "Establishment" may be subjected to normal rules and procedures of audit relating to normal rules and procedures of audit relating to such charges.

(f) The charges are correctly classified to "Capital and "Revenue" with reference to the monthly list of sanctions received from the conservator.

(g) Vouchers are in the prescribed form and are in original. They are duly receipted by the payee,. A brief abstract is given in the authorized official language under the signature of the drawing officer and the sub-vouchers contain notes of dates of payment.

(h) The vouchers are numbered with reference to their numbers in the list of payments or other accounts as the case may be.

(i) Details work up to the totals and totals are given in words as well as in figures.

(j) Vouchers bear pay orders signed by the concerned disbursing officer.

(k) Vouchers are stamped "Paid".

(l) There are no erasures and that any alterations in the total are attested by the officer concerned.

(m) Revenue stamp of appropriate value is affixed where the net amount paid is in excess of Rs. 500/- and they are punched.

(n) Copies of sanctions attached to the vouchers are certified by the sanctioning officer or by an authorized Gazetted Officer.

(o) Fund and Income tax deductions have been made wherever necessary.

(p) No claims relating to pay and allowances not claimed within one year (or such other period as may be prescribed in this behalf) of its becoming due have been paid without the sanction of Accountant General (A & E) where the rules of the Government so prescribe.

(q) Vouchers and other documents which are not received with cash account should subsequently be audited as they had not been received at the proper time.

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

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

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

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

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

**29.04.16 Duties of the personnel in CAP for Forest Accounts**

Duties assigned to the personnel of CAPS for audit of forest accounts are as under

**(1) Assistant Audit Officer**

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

(b) Selection of vouchers for audit and review

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

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

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

(f) Recording pass order on monthly accounts.

**(2) Senior Auditor/Auditor**

(a) Audit of classified abstract of revenue and expenditure.

(b) Audit of contractor's and disbursers ledger.

(c) Audit of works and contingent bills up to Rs. 50,000/-

(d) Audit of T.A. and L.T.C. bills.

(e) Audit of Medical reimbursement claims.

(f) Audit of grant-in-aid bills.

(g) Audit of refund bills.

(h) Audit of Transfer entries.

(i) Any other routine work entrusted by AAO.

(j) Audit of estt. bills of Non-Gazetted Staff.

(k) Audit of bills of advances to Government Servants.

(l) Listing of vouchers for selection for audit/review.

[Authority :- Section-III Chapter-I Section IV Chapter V and VI of MSO (Audit)]

# CHAPTER 30
# ANNUAL FOREST DEPARTMENT BUDGET ESTIMATES

## 30.01 Introductory Provisions as per Maharashtra Budget Manual

All matters concerned with the preparation, consolidation and submission of the budget estimate are governed by the provisions of the Maharashtra Budget Manual, F.P.VI. The following supplementary instructions are laid down for the preparation of the forest budget estimate and for enforcing the rules.

## 30.02 Principles of Government Budgeting

The budget is prepared for the one year and the appropriation in the same cannot be carried forward. Budget should be comprehensive in all respect containing history, details of programme and proposed activities. It should contain precise specifications given clearly. Budget demands must be presented in gross terms. It should be accurate and based on actual. The funds authorized (allotted) should not be diverted to other services. The budget should be periodically reviewed and corrective action taken in the interest of implementation of the programme. Receipts for budget consist of Tax and Non - Tax revenue (interest, dividend and departmental receipts).

Estimate of expenditure is framed for total period required indicating the year wise break up at different phases, position regarding availability of land, material, machinery, foreign exchange, personnel, etc. It is framed from resources obtainable from consolidated funds as well as reserve funds, public account. Expenditure from consolidated fund consists of 1) Revenue account 2) Capital Account and 3) Loan accounts. Expenditure from public account is incurred from available funds of provident fund, insurance and other reserve funds.

### 30.02.01 Estimates should generally be Gross

The gross transactions in the case of both receipts and expenditure under every major head of account should be shown separately. As an exception, refunds of revenue are deducted from gross collection and budget is prepared for net receipt.

### 30.02.02 Budget Calendar

The dates on which budget estimate, revised estimate etc. are to be submitted by the Administrative Department to the Finance Department have been prescribed in the Appendix 2 of Maharashtra Budget Manual Volume I.

**[Annexure 30.01]**

### 30.02.03 Forms of Departmental Estimates of Revenue and Expenditure

The selection forms for preparation of estimates of receipts and expenditure are given in para 30 of M.B.M Printed forms prescribed for the department are supplied to the estimating officers.

## 30.03 Different Parts of the Estimates

The estimate should be prepared in the following parts for each sub head, non plan and plan, new items etc.

a) Estimates of revenue.
b) Estimates of expenditure part-1 relating to fixed charges i.e. on account of salaries of permanent and temporary establishment, office expenses, rate, rent and taxes, motor vehicle for concerned detailed head.
c) Estimates of expenditure part-2 relating to entirely new objects of expenditure for which approval of the legislature is required to be obtained.

**Preparation of Receipt Estimate–** The Dy. C.F./ D.F.O. and other independent drawing and disbursing officers should prepare estimate of revenue in printed form and submit them to the C.C.F. /C.F. on 15th August. The C.C.Fs. /C. Fs. after carrying out necessary consolidation should submit the estimate to the P.C.C.F.(HoFF) on 15th September in quadruplicate. P.C.C.F.(HoFF) should send the same to R. & F. D. on or before 15th October in triplicate which will be forwarded to the Finance Department by 1st of November.

### 30.03.01 Part I expenditure on continuing scheme

The expenditure estimate is submitted in two parts. Part I estimates of expenditure on continuing schemes contains head, standing charges to be provided for in each detailed head separately in the prescribed form. The individual statements submitted by the heads of offices from which consolidated statements are prepared by the controlling officer, need not be submitted to the Administrative Departments. These estimates are forwarded to the Finance Department, by 1st of November.

### 30.03.02 Part II Expenditure on New Schemes

The estimates for new expenditure are submitted for such items which need specific fresh sanction of the Government. These are the items which were not provided in the past year and are required to be included in the ensuing budget. Such items are known as new items of expenditures. Specific sanctions of Legislature or the Government are necessary on such new items depending on the nature and magnitude of expenditure involved. The new expenditure may be on a new service either new form of services or a new instrument of existing services.

### 30.03.03 New Instrument of Services

Following monetary limits have been adopted in respect of new instrument of services:-

1) Minimum Annual recurring expenditure -- 2,00,000
2) Minimum Annual Non recurring expenditure -- 20,00,000
3) Case including Recurring and non recurring expenditure -- 20,00,000

(Circular 1004/letter.no. 43/Budget-1/ dated: 23.8.2004.)

When the expenditure on new instruments of services is more than above limits, new items of expenditure should be processed. All new constructions should be included in Part II budget estimates.

### 30.03.04 Submission of Proposal for New Works

To enable the Finance Department to judge the general scope and the cost of new scheme, and outline of the scheme and estimate if the scheme is a new major work must be sent to Finance Department for examination. The detailed plan and estimates of work need not be shown to Finance Department when the block (rough) plans and

estimates are approved unless there is an increase of more than 10% of the cost over the cost shown in the rough estimate or there is a material deviation in the plan. A scheme work so approved by the Finance Department can then be approved administratively by the department proposing the expenditure.

Note: - The points which should normally be noted by the Head of Department and Administrative Department are–

a) In case of proposal for increase of staff or revision of pay, the number, rates of pay and allowances and the period if appointments are temporary should be given in details.
b) Proposal should be given in the form given in para 30 of M.B.M. Annexure `A'
c) The financial effect of the proposal both in the budget in which it is proposed to give effect to them and in subsequent years should be clearly brought out. A careful estimate of the whole cost involved after taking into account full implications of the proposal should be prepared.

**30.03.05 The form and Date of Submission of New Item Proposals**

The statement of new items proposed should be in the prescribed form. All new items which are finally approved by the Government for being included in the budget Memo should be shown with all the relevant details. Acceptance by the Finance Department of proposal for a scheme (or new item) does not constitute an authority for incurring any liability in connection with it till necessary provision is made in appropriate Act. Appropriate monitoring should be devised by administrative Department and controlling officer to keep watch on the progress of works and expenditure under plan scheme.

When schemes are implemented by stages in more than one year, items of new services are known as Section I New Item. Provisions required for execution of such schemes within the scope of sanction already accorded by the legislature are processed as Section II new Item. They are also processed within the monetary limits prescribed for Section I new Item.

Under exceptional circumstances, expenditure on new service not contemplated in the annual financial statement are proposed in the course of a financial year. They are accepted on a relative merit and urgency and processed as a single item. Funds are obtained by means of supplementary demands or as advances from contingency fund.

## 30.04 Preparation of Budget by Finance Department

Proposals for ordinary items of expenditure are not to be provided for in the budget. Such proposals are authorized by administrative department with the concurrence of the Finance Department, provided that the expenditure on them can be met by saving within the sanctioned grants.

## 30.05 Recurring Contingent Expenditure

The sanction from time to time, to establishment and the recurring contingent expenditure should be reviewed. A register of sanction should be maintained for fixed items of sanctions as well as for recurrent contingent expenditure. The estimates should be based on actuals taking into account only such receipts and payments expected to be actually realized or made during the budget year. Rules relating to the classification in the account and exhibitions of recoveries of the expenditure as receipts or as deduction from expenditure should be followed. The rules are mentioned in Appendix 42. M.B.M. Vol. I

**30.05.01 Contingencies**

Contingencies comprise of supplies and services and those charges incidental to the management of an office like purchase of ordinary books and periodicals, stationery. The estimates of this class are now classified under various object wise detailed heads such as office expenses, rents, rates and taxes, publication and should be provided in the respective objectwise detailed heads.

**Note** – The contingent expenditure of the forest department falls under the two categories 1) Non contract non countersigned contingencies (or audited contingencies) 2) non contract special contingencies. The average of actual of the preceding 3 years should not be accepted on these charges. As a matter of course, the details of the actual and required absolute minimum should be taken into account after sorting out the expenditure on items of the previous years. For petty constructions and repairs separate estimates should be given in the remark column for each class.

The estimates should be carefully sorted out to initial outlay on newly acquired forests, or the cost of first construction, procurement of equipment for the first time for the project etc.

## 30.06 Preparation of Plan Estimate

The procedure for preparation of estimate for plan scheme is the same as in the case of Non plan scheme. The estimates are however, required to be proposed in separate forms under the following group sub head.

Schemes in Five Year Plan.

a) State level plan schemes in the State Sector.
b) District level plan scheme included in the State Sector.
c) Centrally sponsored schemes.
d) Assistance outside the state plan financed by Central Govt. or agency providing through Central Govt.

The above mentioned plan schemes are required to be forwarded to the Planning department and the Finance department well in time in prescribed proforma, since they are to be processed by both these departments.

The budget estimate is thus to be submitted for:-

1) Plan and non plan for coming year in the form of detailed estimate in prescribed forms.
2) Revised estimates are required to be submitted for 4/8/9 month to the administrative department during the currency of financial year in the form of expenditure summary.
3) Surrender of grant can be done from the inspection of the year after receipt of budget grant from the Govt. Final surrender report should be submitted not later then 15th of February to the Administration Department concerned.

# CHAPTER 31
# DISTRIBUTION OF GRANTS AND CONTROL OF REVENUE & EXPENDITURE

## 31.01 Distribution of Grants

The method followed by Government in communicating and distributing Budget Grants is explained in Chapter XII of Financial Publication 6 of the Govt. On receipts of intimation from Government regarding sanctioned estimates the grants will be distributed by the P.C.C.F.(HoFF) among the C.C.F./C.F. and the other officers by detailed sub heads. The C.C.F./C.F. in turn will distribute the grants among the divisions by detailed sub heads.

### 31.01.01 Budget Distribution System

In order to keep financial discipline and proper control over the expenditure, Computerized Budget Distribution System has been introduced w.e.f. 1.6.07 vide GR Finance Deptt. No. Sankirna-1006/PK-131/Kosha Prashasana,dated 15-05-2007. Main objective of the B.D.S. is that the budget grants should be available to all Treasury Officers / Pay & Accounts Officers and others through Electronic System, as well as to enable the D.D.Os. to draw the amount easily from the treasury.

**[Annexure 31.01]**

(i) It is compulsory to distribute the grants through B.D.S. There is no need to issue ink-signed orders for the grants distributed through B.D.S.

(ii) It is essential to produce computerized authorization slip with every bill. No such authorization slip can be issued if there are no grants available in any service head. No bill can be accepted by the Treasury / Pay & Accounts officer without authorization slip.

(iii) D.D.O. can submit any bill on any working day in the month for the grants received for a particular month.

(iv) The details of this newly introduced electronic system are available on Govt. of Maharashtra website i.e. www.maharashtra.gov.in.

### 31.01.02 Monthly Cash Flow

D.D.Os. and their controlling officers are expected to plan and incur expenditure on a monthly basis within the budgeted amount. For that purpose a system of monthly cash flow has been introduced since 2005-06. vide Govt. circular, Finance Deptt. No. Kharchani - 10.06/PK-1/Arthopaya,20/04/2006.

**[Annexure 31.02]**

## 31.02 Watching the Progress of Revenue

(i) In Appendix II to the Bombay Budget Manual, (F.P.X.) list of the controlling authorities is given to whom the Accountant General reports the amounts of revenue received and brought to account to enable them to compare the amount with the departmental returns of demands and realizations. It is the duty of the collecting officer to see that all income claimable is claimed, realized and paid into the treasury, and of the controlling officer to supervise the proceedings of collecting officers and in particular, to satisfy himself, by a comparison of the returns submitted

by collecting officers with the statements of treasury credits furnished by the Accountant General, that the amounts reported as collected have been duly credited in the accounts. The Divisional Forest Officers and C.C.F. / C.F. should try as far as possible to realize the full budgeted revenue and to attain this object; they should personally watch the progressive totals from month to month.

**31.03 Appropriation of Budget Grants by D.F.Os. / Dy.C.Fs.**

On receipt of budget grants from C.C.Fs. / Conservators, at the beginning of April, Divisional Forest Officers / Dy.C.F. should draw up a detailed programme of works etc. to suit the allotments and make arrangements for carrying it out, intimating at the same time to the subordinate disbursing officers concerned, their quota of the grants and the works for the proper execution of which they are responsible.

(i) At the beginning of each subsequent month, the Divisional Forest Officers / Dy.C.F. should scrutinize and revise the programme of works with special reference to (1) expenditure incurred to date and the balance of the grants, (2) the progress of works as ascertained by inspection during tours and otherwise and (3) the ability of various subordinates and contractors in charge of the works to complete them according to programme by the end of the financial year having regard to the labour supply available, nature of the season and other circumstances. Works showing unsatisfactory progress should be speeded up by issue of orders to the individuals concerned.

(ii) In the monthly returns of expenditure submitted by Divisional Forest Officers / Dy.C.F. to the C.C.Fs. / Conservators the figures in the column probable expenditure to be given for the remaining months of the financial year should be based on the special monthly scrutiny as detailed in the preceding paragraph as regarding expenditure under different works. While calculating the probable expenditure under salaries, the vacancies in the sanctioned establishment which might remain unfilled, the leave taken by officers and subordinates and the several changes occurring from time to time should be taken into consideration.

**31.03.01 Surrender of Savings**

Any savings anticipated should be promptly surrendered and not held up till the last on the vague likelihood of their being required for some purpose and any extra grants required for inevitable items of expenditure should be indicated with full explanation of the savings or excesses. Remarks such as "Actual Requirements", "Due to Strict Economy", "Less expenditure than anticipated" do not adequately explain the cause of savings. It is not sufficient to say that certain operations provided for in the budget were not carried out, the actual reasons for which it was considered necessary to omit the works or the circumstances which prevented their being carried out should be stated. Explanation for the amounts responsible for each cause should be furnished separately.

**31.04 Watching Actual Expenditure by C.C.Fs. / Conservators**

Controlling Officers of the circles viz C.C.Fs. / Conservators should watch the monthly expenditure by detailed heads against budget grants and for this purpose they should obtain from the Divisional Forest Officers / Dy.C.F. a summary of monthly and progressive revenue and expenditure and estimated figures for the remaining months of the financial year and should maintain unit book register. The monthly statement must be dispatched by the Divisional Forest Officers / Dy.C.F. on the 5th of the month following that to which the accounts relate.

Control on expenditure to be exercised by the drawing officer of the Forest Department and rendering of compiled account to the A.G. on due dates must be followed scrupulously by the Divisional Forest Officers / Dy.C.Fs. C.C.Fs. / C.Fs. who will exercise control according to the system of monthly cash flow and simultaneously carry out reconciliation of revenue and expenditure on the strength of information submitted by the Dy.C.Fs./D. F.Os.

**31.04.01 Receipts of the Departmental Officers**

The Departmental controlling officers must keep a constant watch over the progress of actual expenditure under different units of appropriation. Circumstances affecting progress of expenditure and resulting into surrenders, savings or requirement of supplementary grants should be constantly watched and reviewed by them. Ultimate responsibility for keeping the expenditure within grants lies with the departmental controlling officers. The controlling officer should call from each disbursing officer statement of expenditure along with the progressive total in each month in the form IX - A of M.B.M. by 10th of each month following the month of account. The statement in form M.B.M. XII should also be called by the controlling officers on 10th of each month. A register of expenditure should be maintained in the form X of M.B.M. for keeping effective control on the expenditure. These registers are suitably modified according to the departmental need. After monthly scrutiny and consolidation of the monthly returns C.C.F. / C.F. should draw the attention of the Divisional Forest Officers / Dy.C.Fs., if the figures in these returns indicate that works are not progressing satisfactorily and the grants therefore are likely to lapse or that expenditure is too heavy with the possibility of its resulting in an excess over sanctioned grants.

## 31.05 Control of Expenditure by PCCF (HoFF)

(1) To enable the Principal Chief Conservator (HoFF) to carry out his functions as controlling officer, all the C.C.Fs. / Conservators should submit, for each of the months of April to March a summary of revenue and expenditure in form indicating therein the sanctioned grants and the expenditure. The grants should be shown in this statement as modified from time to time by orders of reappropriation or redistribution of the C.C.Fs. / Conservator and higher authorities. As these statements form the basis for all reappropriation, supplementary grants and surrender of savings, they should be compiled very carefully with a view to show as accurate a revised estimate as possible. It should be submitted so as to reach the Chief Conservator/P.C.C.F. (HoFF) not later than 5th of the month following that to which they relate. Any substantial savings or excesse in expenditure foreseen during the month for which no return has been prescribed should be reported at once to the Chief Conservator/P.C.C.F.(HoFF).

(2) The controlling officers should review without fail the progress of expenditure from month to month with a view to see that expenditure is kept within the sanctioned grants and access the savings that might be available for utilization elsewhere. Every head of the Department should obtain a monthly report before the 5th of month following that to which the expenditure relates, from the officers under his control with whom allotments have been placed, showing the result of the review. The Head of the Department should personally report to the Secretary of the Administrative Department concerned every three months that such a review has been made.

# CHAPTER 32
# REAPPROPRIATIONS AND REVISED ESTIMATES

**32.01 Reappropriations**

When it is not possible to confirm expenditure on services or items specified under certain heads exactly to the amount allotted under subordinated heads, efforts are made to provide the same from the saving available under the other subordinate heads. The procedure is known as Reappropriation. Reapropriation should be proposed after taking into account the funds of entire year and only when it is known or anticipated that the unit funds are to be transferred will not be utilized in full or that savings can be effected for the sub unit. Funds shall not be reappropriated from a unit with the intention of restoring the diverted appropriation to that unit when savings become available under the other units later in the year. The appropriation audit is conducted by AG by sub heads. Transfer of funds from one sub head to another will constitute the smallest unit of reappropriation except when declared otherwise.
(161 to 179 MBM)

**32.02 Six, Eight and Nine monthly revision of Budget Estimate**

The Six, Eight and Nine monthly revised estimates of the department will be prepared by the Principal Chief Conservator of Forests and submitted to the Government. These revised estimates will be prepared with the help of the summaries of revenue and expenditure received from the APCCFs / CCFs / CFs.
(180 to 188 MBM)

# CHAPTER 33
# ANNUAL APPROPRIATION REPORT

## 33.01 Submission of Account

As soon as the supplementary accounts for March are closed, the DCF / DFO should submit to the Chief Conservator /Conservator a return in MFM Form 30 showing the actual receipts and expenditure under each detailed head for the financial year, with reasons for increase or decrease if any, in the figures as compared with the sanctioned budget estimates for the year under report. This return should be submitted so as to reach the Chief Conservators/ Conservators by 10th May each year. On receipt of the above return the Chief Conservators/ Conservators should prepare a report giving a clear and full explanation of the reasons for the variations in the figures for the whole circle and submit it to the Principal Chief Conservator of Forest (Hoff) by 20th May.

The report should be in MFM Form 31 and should contain figures under major head 0406 forestry and wildlife, 0045, 0049, 083 under revenue heads, 2235, 2046, 4216, 4415, 4406, under expenditure head and relevant minor heads. Charged and voted items are shown separately. All variations in figures should be fully explained in a separate note. While explaining the savings and excesses, under expenditure the instructions given below the said Form should be carefully observed. Particular attention is required when the variations is due to several causes, the exact or approximate amount due to each cause should be stated.

## 33.02 Store Account

The Conservators, the Forest Engineer, the Utilization Officer should submit to the Principal Chief Conservator by 5th August each year an account of departmental stores, including buildings. A consolidated return will be prepared by the Principal Chief Conservator submitted to the Accountant General by 1st September for inclusion in the Appropriation Accounts and Audit Report.

## 33.03 Remissions of and abandonment of claims to revenue

The returns showing remissions of revenue and abandonment of claims to revenue referred to in Rule III in Section I of Appendix 18 to Financial Rules under Devolution Rule 37 (e) *(F.P.I.)* should be submitted by Chief Conservators Conservators directly to the Accountant General, so as to reach him by 15th August, a copy being sent, at the same time to the Principal Chief Conservator for information.

## 33.04 Grant of Forest Produce free or at concessional rate

The return showing the grants of forest produce free or at concessional rates in form referred to in Rule III-B in Section I of Appendix 18 of Financial Rules under Devolution Rule 37(3)*(F.P.I.),* (page 341) should be submitted by the officers concerned, so as to reach the Principal Chief Conservator by 31st July every year. The latter officer will consolidate the returns by circles and forward them to the Accountant General, so as to reach him by 15th August.

# CHAPTER 34
# ANNUAL ADMINISTRATION REPORTS AND OTHER PERIODICAL RETURNS

## 34.01 Schedule of Returns-Submission

A brief Annual Report or statement of progress in each division for the twelve months ending on 31st March should be submitted to the Chief Conservator/Conservator of forest by the D.F.O./Dy.C.F. not later than 1st August in the form prescribed for the Chief Conservator's Annual Report as per para 34.03. The Returns for the report, prescribed in Para 34.04 should be submitted to the Chief Conservator a fortnight earlier. The directions in 34.04 apply to the forms which accompany the Chief Conservator's Annual Report. It rests with Principal Chief Conservator (HoFF) to prescribe the manner and detail in which forms the Dy.C.F.'s report shall be prepared and submitted.

## 34.02 Short Reports by Chief Conservator of Forest and A.A.R. by PCCF (HoFF)

The Chief Conservators of Forests should prepare Short reports for their circles exhibiting in a concise manner the progress of work during the year and submit them to the Principal Chief Conservator of Forest (HoFF), not later than 1st September. The reports should be computer type-written and prepared in the form prescribed and in accordance with the instructions contained in Para 34.02.02 and 34.03. Reports should be accompanied by photographs (to be sent in advance if possible) illustrative of the work of the department in its various branches, e.g. forest engineering, timber extraction, regeneration, anti-erosion works, JFM and latest important schemes etc. Each circle may send 2,3 photographs. The Returns prescribed in 34.04 should be submitted separately to the Principal Chief Conservator of Forest (HoFF) a fortnight earlier.

**34.02.01** From the Circle Administration Reports and other information in his possession, the Principal Chief Conservator of Forests (HoFF) will compile a Annual Administration Report for the State omitting trivial details, and submit one computer typewritten copy of it to Government by 15th October.

**34.02.02** In compiling the Report, the following principles should be strongly followed

(i) The annual administration report is a record of work done and as such should contain no proposals for future action or complaint regarding inadequacy of funds, establishment, etc. Such representations should form the subject of separate reports.

(ii) The report should contain only the explanation of really important or suggestive variations in the statistics, and the statement of really noteworthy facts in the history of the year's administration.

(iii) No mere paraphrasing and reproduction of the statistics should be allowed in the report.

(iv) All attempts to offer explanations of variations in the figures which are not important or unusual should be excluded unless the fact alleged in explanation is itself important enough to demand mention.

(v) The idea that it is necessary to say something should be discarded, and it should be recognized that the briefer a report the better, provided that it says all that is needed for an intelligent comprehension of the meaning of the facts and figures and of the salient features of the year's work. Prominence should be given to facts, which are likely to interest the public.

(vi) The introduction into the text of large numbers of tables of statistics detracts from the value and interest of a report while it greatly increases the cost of printing it. The body of the report should be almost entirely in narrative form. It will occasionally be necessary to introduce tables of comparative statistics into the narrative, but such tables should be brief and simple and their number rigidly restricted. Such tables can be avoided by giving the previous year's totals or the averages of a specified number of past years in one or two lines below the year's total in the relevant chapters.

(vii) The number of maps and diagrams should be restricted and the number of photographs should not exceed 10 for the State Report. They should be inserted at suitable places in the report.

(viii) The printing of statistics side-ways on a page should be avoided as far possible.

(ix) Pages of tabular matter should not be printed with the columns left or almost entirely blank.

(x) It is seldom necessary to give in full detail and in separate columns, in tables of statistics, the corresponding figures for the preceding year. In most cases it will be found sufficient to give corresponding figures for the totals only, by means of one additional line at the foot of the table.

(xi) It is improper to insert criticisms of orders passed by Government in the annual forest administration reports which should be confined to detailing and explaining the operations of the year and in so far only as they affect these operations should Government orders be referred to.

(xii) Hypothetical figures should be avoided in official reports.

(xiii) Care should be taken in the preparation of the reports to avoid discrepancies between the figures given in the body of the reports and those given in the forms appended to them.

(xiv) Correct scientific nomenclature of all plants mentioned in botanic/economic reports should be employed in the preparation of the forest administration reports in abridged version of silviculture report. As regards the more generally known trees, plants and products, if the local and not the scientific name is in common use, it will suffice to give the scientific equivalent once or twice when the product is first alluded to in the report.

## 34.03 Set up of Annual Administration Report

The Annual Administration Report should be arranged in Chapters, Sections and Sub sections mentioned below and complied according to the instructions given under each chapter.

### 34.03.01 CHAPTER I
### CONSTITUTION OF STATE FORESTS

**(i) ALTERATION IN AREA.**

This section should give concisely the forest areas added or excluded during the year, together with the reasons for additions and exclusions. The following four classes of forest should be dealt with (if existing in the circle) (i) Reserved, (ii) Protected, (iii) Unclassed or Public Forest Land, and (iv)Leased Forest. Similarly area in charge of FDCM should also find place in this chapter.

**(ii) FOREST SETTLEMENTS**

The progress made in Forest Settlements will be recorded, the area finally settled during the year, that under settlement, and the cost and agency employed. An estimate of the area still to be settled should be added, together with suggestions for the future.

**(iii) DEMARCATION**

The length of boundary demarcated and repaired during the year should be noted, differentiating between external and internal boundaries. The method employed and its cost per km should be stated and an estimate made of the work still to be done.

**(iv) FOREST SURVEYS**

A short report by the Survey of India Department, should, where necessary, be entered here, followed by a brief note of local surveys if undertaken. The section should close with an estimate of the amount of survey work still outstanding.

The chapter should end with a statement of the total expenditure under the head "Constitution of State Forests".

The following information should be incorporated in the chapter.

(a) Changes in forest areas should be supported by proper authority, i.e. Govt. Gazettes, etc.

**Note :-** Information regarding forest area in MFM Form 32-I & 32-II should be given.

(b) Information in MFM Form 32-I & 32-II be given as per the prescribed proforma.

(c) The progress of acquisition of private lands may be commented upon pointing out bottlenecks, if any.

(d) The progress of forest settlement work may be given detailing the area involved.

(e) If any work of topographical survey has been carried out, the current progress there under, availability of maps should be brought out.

**34.03.02 CHAPTER II**
**MANAGEMENT OF STATE FORESTS**

(i) REGULATION OF MANAGEMENT

(a) Preparation and Control of Regular Working Plans.- Under "Preparation" should be mentioned the area for which new working-plans were sanctioned during the year and area for which working plans were under compilation. In each case the system of working prescribed or proposed should be recorded; and in the case of completed plans, the cost per square km. should be recorded. Under "Control" it should be mentioned whether the prescriptions of existing plans were carried out important deviations should be explained and the authority therefor be stated.

Revisions of working-plans should next be noted, and the subsection should close with an estimate of the area for which working-plans are still required.

(b) Preliminary Working Plan Reports.- A brief note of the reports submitted or under compilation should be entered.

(c) Forest Resources Survey :- A brief report regarding Forest Resources Survey scheme carried out should be incorporated and details of area covered and expenditure incurred.

(d) Working of Coupes :- Details of working of coupes by different agencies should be given.

(ii) PROTECTION OF FORESTS

General protection:- This sub-section is of importance and the total number of forest offences which comes under observation during the year, under the head (i) Injury by fire, (ii) Unauthorized felling or removal of produce, (iii) Unauthorized grazing and (iv) other offences, should be compared with those of the past year and the average of the past three years, the reasons for any marked increase or decrease in the total being given. In a separate paragraph the number of cases compounded and in another paragraph the number of cases taken to court should be considered together with the percentage of convictions obtained and the nature of punishments inflicted by the magistracy in important cases.

The sub-section should close with remarks as to undetected under cases.

(a) I NJURY BY FIRE AND PROTECTION FROM FIRE

The reasons for increase or decrease in fire offences compared with those of the previous year should be explained. The sub-section should then deal with the measures for fire protection employed throughout the circle, and be followed by information as to the area under regular protection, the percentage of success attained, and its cost per square km. The origin of fires should be considered under the following heads: -

- Natural fire.
- Unintentional / accidental due to human being.
- Deliberately / Intentional / Incendiary due to human being.
- Due to unknown causes.

The extension of operations hitherto unprotected forests should be noted. The figures of areas protected should not represent areas which enjoy natural immunity from fire as they give little indication of the success attended by continued precautions what is required is the most trust worthy information obtainable which will offer some indication of the extent of valuable forest for which continuous protection is desirable and of the proportion of such forest which has been continuously protected for a term of year.

(b) UNAUTHORISED FELLING AND REMOVAL OF FOREST PRODUCE

The increase or decrease in offences under this head compared with those of the past year should be explained, together with measures taken to reduce illicit fellings and misappropriation of forest produce and to remove the causes thereof. Distinction should be made between misappropriation of (a) timber, (b) firewood and (c) minor forest produce.

(c) UNAUTHORISED GRAZING AND PROTECTION FROM CATTLE

The increase or decrease in grazing offences compared with those of the past year should be explained.

The percentage of forests open to (i) Grazing, and (ii) Browsing, to the whole area may be mentioned. The number of cattle impounded, as compared with the average number of the last three years, should be noted and reasons given for any marked change in these numbers. The injury done by cattle, the means taken to prevent such injury and their results should be recorded.

Full details should be given regarding grazing operations, mentioning the number of cattle permitted to graze, the amount of fees, if any, collected, and any special steps taken for the improvement of fodder and grazing areas.

(d) OTHER OFFENCES

The nature of offences may be explained together with reasons for increase or decrease in number compared with past years.

Protection against injuries from natural causes: - This sub-section should be of interest, and the damage charge done and measures taken may conveniently be dealt with under the heads: -

- Vegetable pest including creepers and climbers, Loranthus, Priekly pear, Lantana, etc.
- Animal pest, including rats, hares, porcupines, monkeys, cheetal, sambhars, bisons, elephants, etc.
- Insect pests including teak defoliators and other insects, locusts, etc.
- Natural causes such as forest, erosion, cyclone, etc.
- Encroachment of forestland, illegal transport, poaching of animals etc.

Any special danger from natural causes threatening the forest should be mentioned together with measures taken to avert them.

(iii) JOINT FOREST MANAGEMENT

To ensure the success of all projects and programmes on conservation and protection of Natural forest including Protected Areas or man made plantations and regeneration of degrading wastelands, the concept of Joint Forest Management (JFM) shall be adopted as basic approach. Various activities are being carried out through Joint Forest Management. Circle wise information regarding No. of JFM committees, their members/beneficiaries, mandays generated and area protected by them should be given with their various activities conducted during the year.

The following information should also be provided in the chapter.

(a) Whether there is a need and proposal for bringing unorganized forest areas under Working Plans/Working Schemes may be mentioned giving descriptions or areas involved. The programme, if any, to replace schemes by working plans should be mentioned.

(b) Area under Working Plans and Working Schemes must be given separately according to legal classification.

(c) In respect of the results of annual coupe working the reasons for decrease or increase compared to previous year in the number of coupes worked or for large number of coupes remaining may be given.

(d) Information regarding working of Mobile Squad and check Nakas be given separately. Also the details of material seized its value, compensation received or levied should be given in respect of offences detected.
(e) Information regarding supply of Weapons, details of training given for protection be given.
(f) Information regarding setting up of number of Wireless Stations and Mobiles supplied.
(g) Information regarding Saw mills.

**34.03.03 CHAPTER III**
**SILVICULTURE**

(i) SYSTEM OF MANAGEMENT

Under this section only a tabular statement showing the area under each system or type of management will be given and below it an explanation of all important changes as they occur from year to year, indicating the reasons for differences e.g. deforestations, revision of working plans, provision of elbowroom etc.

(ii) GENERAL PROGRESS OF REGENERATION AND AFFORESTATION

This section will describe all area under regeneration under main heads viz.:-

A. Mainly Natural.
B. Mainly Artificial.
C. Afforestation.

Under A "Mainly Natural" there will be two sub-heads, viz. (i) concentrated and (ii) not concentrated. Regeneration by coupes under coppice with standards, clear felling etc., will constitute concentrated regeneration, while regeneration in forests worked under the selection or improvement system will fall under "not concentrated".

Under B "Mainly Artificial" will include all plantation works undertaken to replace tree-growth removed in fellings and the replacement of which is not obtained by natural regeneration. Regeneration under the agri-silvicultural system may also be dealt with in this section.

Under C "Afforestation" will deal with the creation of new forest crops e.g. afforestation of arid areas. Efforts to check erosion by contour trenching and planting etc. should be described in these stating areas dealt with, expenditure incurred, and results obtained etc.

(iii) TENDING OF THE GROWING STOCK IN AREAS NOT UNDER CONCENTRATED REGENERATION

This section will deal with the usual cultural operations consisting of thinning, cutting back operations, climber cutting and felling and girdling of worthless species.

(iv) TREE PLANTING BY PRIVATE AGENCIES

Concessions granted to private persons regarding tree planting in forest areas (number of leases, area involved, work done etc.) and help rendered by the Forest Department to associations, agriculturists and others in tree planting in non-forest areas (advice given, seeds and seedlings supplied etc.) may conveniently by mentioned in this sections.

The following information should also be provided in the chapter.

(a) Information regarding area managed under different silvicultural systems should be given.

(b) Information on non-Plan and plan Plantation and other special activities like Drought Prone Areas Programme, Employment Guarantee Scheme etc. should tally with plan progress reports, 20-point programme. Total expenditure incurred on forest account & other account on all operations should be given.

(c) The species wise details of plantations and afforestation under all type of activities including Drought Prone Areas Programme, Employment Guarantee Scheme, and Integrated Rural Development Programme etc. should be given.

(d) Massive afforestation programme should be dealt with in details.

(e) Information regarding supply of seedlings under Vanamahotsava should be given.

(f) Species wise plantation and afforestation under various activities should tally with figures reported in MFM Form 43.

(g) Information regarding Forest Tanks.

**34.03.04 CHAPTER IV**
**HARVESTING OF FOREST PRODUCE**

(i) SYSTEM OF HARVESTING

(a) **Major forest produce: -**The areas worked under the various methods of harvesting in force should be stated, and any reasons for increase or diminution of the areas operated should be explained. The methods should be classified under the headings "Afforestation", "Protection" "Plantation", "Coppice with Reserve", "Improvement Working" and "Fodder Working" etc.

(b) **Minor forest produce: -** The system of disposal of minor forest produce should be explained. Grazing permitted for the purpose of producing revenue should be treated here. Efforts made to increase the utilization of minor forest products may be touched on.

The arrangement regarding exploitation and collection of minor forest produce, the results of the year and the progress made in creating or extending industries (in connection with such produce), which improve the condition of the forest tribes, should be noticed fully.

(ii) AGENCY OF EXPLOITATION

(a) **Departmental Agency :-** The reasons for employing departmental agency should be given as also the percentage of total outturn extracted by his method. The more important departmental work may briefly be described, including transport by land or water and depot arrangements. Major and minor produce should be kept separate for the purpose of this sub-section and the total value of disposal of the year should be entered.

Mechanical skidding and the work done by departmental sawmills should be mentioned in this section.

(b) **Purchases: -** The sub-section includes permit-holders, and a sub-division as regards major and minor produce becomes a necessity. The working of the permit system and the check at revenue and other stations will here be touched on. The total value of the year's sales should be entered.

(c) **Rights, privileges and free grants :-** The sub-section should deal with the utilization by right and privilege holders of the produce placed at their disposal and explain any increase or decline in the demand, as well as the means taken to permit the proper exercise of rights and privileges without damage to the forest. The estimated value of removals should be stated under each of the heads-timber, fuel, bamboos, grass and grazing and other minor produce.

Any large grants made during the year to individuals or communities may be mentioned and the reasons for the grant explained. The estimated total value of the grants, calculated at full rates should be given under each of the heads mentioned above.

Grant of any new forest privilege or extension of existing privilege to new localities, and forest grievances redressed should be mentioned.

(iii) OUTTURN AND SOURCES OF FOREST PRODUCE

This sub-section will summarize by volume, quantity or value, all outturn by whatever agency extracted alteration in area.

(iv) FOREST LABOUR AND WAGES

A statement should be given showing approximately the number of labour units employed by the department and by forest contractors on forest works (felling, conversion and extraction, regeneration and planting, fire protection, roads and buildings etc.) and the total amount of wages earned by them. The object is to give an idea of the extent of employment the forests afford to people, apart from their utility as valuable sources of supply of timber and other produce and their influence on climate and agriculture.

The difficulties experienced, if any, in getting labour for forest works and the manner in which they were overcome may be mentioned.

The following information should also be provided in the chapter.

(a) Data on forest area worked under different silvicultural systems and through different agencies should be given. The forest area worked during the previous year should be consistent with the total area naturally regenerated during the year. (MFM Form 43) The trends in outturn of forest produce with reference to previous years may be brought out with reasons and with reference to number of coupes and area worked. There should be No inconsistencies.

(b) The extent of working through Forest Labourers Co-operatives Societies, should be given in terms of number of functioning Societies, number of Coupes worked, total realization, yield of different types of forest produce extracted and values thereof.

(c) In respect of outturn of minor forest produce not only value thereof but quantities at least of important items of minor forest produce like bamboo, grass, bidi leaves, gum, hirda, mohawa seed and flowers etc. should be given. Information regarding outturn of Major and Minor Forest Produce in MFM Form 44 and 45 respectively should be given districtwise and divisionwise.

(d) Prices of various important species (Teak, Bija, Haldu etc.) sold at different depots should be furnished.

(e) Minimum daily wage rates sanctioned for different categories of Labourers.

(f) Labour Employment in Forestry Operations like, exploitation, communications, building, plantation, afforestation, research, Education and Training, Forest Conservation and Development, D.P.A.P., I.R.D.P., Western Ghat Development and E.G.S. need be furnished separately.

(g) Supply of Forest produce to Forest-based industries. The supply of forest produce to forest based industries must be given in the proforma given below.

| S.No. | Name of Industry | Kind of Material Supplied | Quantity (Rs). | Value |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |

(h) The details of working, if any, carried-out in the forests should be given separately stating area involved, quantity and value of forest produce taken up.

(i) Supplies of forest products to railways, jails, industries etc. should be mentioned.

## 34.03.05 CHAPTER V
## FOREST ENGINEERING

The detail information about Civil Engineering works carried out by the Forest Department is to be given. The latest picture of communication (Roads and Bridges & Buildings) and similarly the existing machinery and vehicles should be given in this chapter. Circle wise expenditure on roads, bridges & buildings should be given for the year. These figures of expenditure should be given separately for non plan & plan heads. (i.e. the expenditure under new work & repair should be given separately.) These figures should tally with the corresponding expenditure under these heads 'Roads & Buildings' shown in **MFM Form 47.**

COMMUNICATIONS AND BUILDINGS.

(i) Roads and Bridges.- The information in this section should be sub-divided under the heads of "permanent" and "temporary" works. If the works were of some magnitude, details may be given regarding their nature.

(ii) Building.-Here again the information given should differentiate between "permanent" and "temporary" works, but no details are required for permanent buildings of importance. The cost of permanent and temporary buildings should only be given in totals.

(iii) Miscellaneous Works.-A short paragraph may be devoted to a brief description of any miscellaneous works of interest. Otherwise a brief statement of the cost incurred will suffice.

**The following information should also be provided in the chapter.**

(i) The performance of industrial units (Saw Mills, seasoning units and treatment plants) should be commented upon with reference to profit, losses etc.
(ii) The details of vehicles and machinery in F.D. may also be given.
(iii) Similarly, the figures of quantity logged and value thereof in respect of Mechanical Logging Units may be examined for correctness of there magnitude.

### 34.03.06 CHAPTER VI FINANCIAL RESULTS

A comparison should be made of the income and expenditure of the present and the past year and the average of the five preceding years. An analysis should then be made of the income as derived from major and minor Forest produce, of the expenditure (A) incurred on extension, constitution, improvement and exploitation of the forest property, and of that (B) incurred for administrative, executive and protective charges, giving percentages of the whole in each case, and at the end the percentage of net income. The extent of outstanding and increase or deficit in stock should be taken into consideration.

It is important that the receipts under all heads from forest reserves should be clearly distinguished from receipts from other supplementary sources, as it is otherwise impossible to estimate the real resources of the themselves. The reporting should be as per present text.

**The following information should also be provided in the chapter.**

(i) The trends in forest receipts and expenditure under various heads should be scrutinized with reference to data for two/three years and complete reasons for increase or decrease therein during the year under report should be given.
(ii) The outstanding amount due for over one year should be shown separately and efforts for recovery of outstanding may be mentioned. Similarly outstanding on account of different reasons should be shown separately.
(iii) The details of F.D. Tax collection and utilization through any of the schemes may be given.

### 34.03.07 CHAPTER VII ADMINISTRATION

This chapter should deal with establishments, services and conduct of officers, casualties, etc. of Forest Officials. The inspection of offices should be briefly reported on. The charges held by various officers during the year should be given.

A paragraph should be added dealing with the efforts made to suppress corruption. Other subjects to be included are training of Rangers and Foresters, Civil suits Land Revenue, Administration by the Forest Department in areas where such administration is handed over to it.

The following information should also be provided in the chapter.

(i) The information regarding the number of retirements, deaths, resignation etc. in the caption "Casualties and Punishments" should be given in the following form.

| Circle Total | Retire-ment | Death | Resign-ation | Degrad-dation, Dismissal | Prose--cution | Other Suspe--nsion etc. |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

(ii) The number of all types of posts of Gazetted Officers in the categories viz. Class I and II and also all types of posts of non-Gazetted staff in the categories i.e. class III and IV may be given in the following table.

| Circle | Catago-- ries | Design--ation | No. of sanc--tioned posts | No.of filled in Posts | No.of posts vacant |
|---|---|---|---|---|---|
| | I | | | | |
| | II | | | | |
| | III | | | | |
| | IV | | | | |

**34.03.08 CHAPTER VIII**
**DEVELOPMENT UNDERTAKEN DURING THE YEAR UNDER PLAN SCHEME**

Achievements under different plan schemes with Physical & Financial indicating targets & achievements should be given under various plans heads and the schemes other than forest account viz Western Ghat, DPAP, and RVP etc. should also be given in the text.

**34.03.09 CHAPTER IX**
**WELFARE ACTIVITIES FOR BACKWARD CLASSES**

The various activities created under Tribal sub-plan for the upliftment of backward class people should be invariably mentioned. It should include,

(i) The concessions and privileges granted to village dwellers in or near the forest tracts.
(ii) Employment given to Adiwasis and backward class people residing in forest tracts.
(iii) Welfare works exhibited under the grant of 7% of forest revenue to Zilla Parishads.
(iv) Any other relevant information pertaining to welfare activities for backward classes viz. trading of forest produce through Tribal Development Corporation of Maharashtra state, FLCS, felling of trees, sale of trees belonging to SC/ST. etc be given.

**The following information should also be provided in the chapter.**

(i) The employment of persons from Scheduled Castes, Scheduled Tribe, Nomadic Tribes, and Other Backward Classes in different cadres should be given.

(ii) Information on Nistar supplies (Quantify and value) and supplies to Right and privilege holders may please be given separately.

(iii) Information regarding no. of labours involved in Collection of Tendu leaves and Bonus distributed to them as described in G.R. No. MFP-21-04/ P.K. 67/F-1, dt. 01-11-2007.

**34.03.10 CHAPTER X**
**GENERAL**

(i) Some other aspects of working not covered elsewhere should be included here. e.g (a) Implementation of 20 point programme(b) scarcity measures etc. giving factual data.

(ii) State monopoly trading in bidi leaves i.e. collection of sale of bidi leaves under provision of Maharashtra Forest Produce (Regulation of Trade) Act, 1969 should be given. Similarly information regarding wages paid to Tendu labourers as "INCENTIVE BONUS" for proportionate collection of tendu leaves vide GR NO. MFP-21-04/C.R. 67/F-1, dated 28th February 2006 should be given in the following proforma --
Circle Division Royalty recovered for collection of Tendu leaves Wages paid to labourers as Incentive Bonus No. of Labourers to whom bonus was paid

(iii) Information pertaining to National parks, sanctuaries and other Wildlife management units, Tiger project areas should be given.

(iv) Information regarding encroachments on Forest land should be given.

(v) District wise details of utilization of the funds under E.G.S. should be given.

(vi) Forest (Conservation) Act 1980
The proposal under purview of this act, received from the project authorities, similarly sanctioned, pending and rejected proposals alongwith the forest area, Area received under compensation, the expenditure there of for planting on the same area etc.

(vii) Private forest brought under possession of Forest Department for development should be mentioned.

(viii) Forest Publicity Wing.

(ix) Internal Audit Section

(x) Claims settled under The Schedule Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Act, 2006 should be given in prescribed proforma.

**34.03.11** The Addl. Principal Chief Conservator of Forest (Research, Education and Training) will submit his report on abridged version to the Principal Chief Conservator of Forest soon after the close of the financial year and in accordance with the instructions that may be issued by him from time to time; separate reports to be given describing the work done and the research and experiments carried out during the year in the respective branches. Information regarding education and training to various forest personnel should be given in detail.

**34.03.12** CF/DCF (Resource Utilization) will submit his report on supply of forest produce to various forest based industries under the contracted obligations. All the returns and chapters should be in a neatly computer typed form so that their preservation and frequent handling are possible.

## 34.04 Annual Administration Returns

**{(AAR MFM Forms 32(I ), 32( II) to 48)}** ***(Existing Forms 111( I & II) to 127)***
The Chief Conservator of Forests will submit the Annual Administration Returns to the Principal Chief Conservator of Forests by 15th August. No additional returns should be given in a different form; the information contained in the following statements shall be submitted.

**(i) MFM FORM 32 (I)--FOREST AREA IN CHARGE OF FOREST DEPARTMENT**
**MFM FORM 32 (I)** will show the area in charge of the Forest Department. Reserved, Protected and Unclassed Forest areas should be shown separately and for each division, and totals given for each circle and the state. The form contains (13) Columns. The figures in Column (4) (area as on 1st April) should agree with those in Column (7) (area as on 31st March) of the previous year. Area in every column will be shown in square kilometers. The tripartite classification of the forests into (i) Forest proper, (ii) Pasture reserves and (iii) Fuel and fodder reserves and their total should agree with that in Column (7). Area of Private forest brought under the possession of Forest Department and Forest area transferred to FDCM be given in Column No.(11) and (12) separately.

**(ii) MFM FORM 32 (II)- FOREST AREA IN CHARGE OF REVENUE DEPARTMENT**
**MFM FORM 32 (II)** shows the area in charge of revenue department. The form contains (11) Columns. Reserved, Protected and Unclassed Forests area should be shown separately and for each division and total given for each circle and the state. The figures in column (4)(area as on 1st April) should agree with those in Column (7) (area as on 31st March) of the previous year. Area in every Column will be shown in Sq.Kilometers. The tripartite classification of the forests into (i) Forest proper, (ii) Pasture reserves and (iii) Fuel and fodder reserves and their total should agree with that in Column (7).

**(iii) MFM FORM 33-- PROGRESS MADE IN FOREST SETTLEMENT.**
Column (6) should tally with the previous year's total of Column (6) and (7) minus Column (5). The cost in Column (8) will be the year's total expenditure shown as in **MFM FORM 47** under the head "Forest Settlement'' (plus any expenditure under the corresponding sub-head). Figures are required by divisions/circles.

**(iv) MFM FORM 34-- DEMARCATION AND MAINTENANCE OF BOUNDARIES**
Boundaries include, besides the outer perimeter, the limits of enclosures of private or other lands within the forests, but not the limits of sub-divisions, such as compartment, coupes etc. The figures in each column should be the total for the Circle and be given by divisions. The following point should be noted: -

(a) Total of Columns (3) and (4) should equal Column (5) of previous Year's form.
(b) Column (5) is total of Columns (2), (3) and (4).
(c) Column (6) is not intended to include any boundaries, which do not require demarcation, as they will be shown in Column (7). Where surveys have not been completed, the entries in Column (6) and (7) must be estimated.
(d) Column (8) should be the total of Columns (5),(6) and (7) of the present form.
(e) Cost of demarcation under Column (9) should be the expenditure on boundaries artificially demarcated during the year as given in Column (2). Figures in Column (10) should be expenditure on previously existing boundaries repaired as shown in Column (3). The figures in Columns (9) and (10) should equal the expenditure on demarcation in form **MFM FORM 47** under the relevant heads.

**(v) MFM FORM 35 - FOREST SURVEY OPERATION**
This form should be restricted to survey made by the Survey of India Department. The expenditure shown in the form should be the amount shown in **MFM FORM 47** under relevant head. Figure should be given for the whole circle and by divisions.

**(vi) MFM FORM 36- PROGRESS MADE IN WORKING PLAN**

This form is required in divisional abstract and for each class of forest separately:-

(a) The figure in Column (3) should be the same as the figure in Column (6) of the previous year's form.

(b) Column (6) should agree with Column (3) + (4) - (5) of this form.

(c) Columns (6), (8), (9) and (10) should total up to Column (11) which in turn should equal Column (7) of **MFM FORM 32 (I).**

(d) The expenditure in Column (15) should be the total in MFM FORM 47 under relevant heads.

**(vii) MFM FORM 37- COMMUNICATION AND BUILDINGS**

The expenditure (on new works plus repairs) shown in this form on (i) buildings, (ii) roads and paths and (iii) other works should tally with the expenditure in **MFM FORM 47** under the relevant detailed heads.

**(viii) MFM FORM 38- BREACHES OF FOREST LAW AND RULES**

Figures should be given in totals for the Circle and by Divisions. The letter 'A' in this form means "Cases taken into Court". 'B' means "cases disposed of under section 68 of the Indian Forest Act 1927" and 'C' means "undetected cases". Column (4) should agree with Column (40) of the previous year's form. Any variations due to transfer of some cases to 'C' or cancellation should be explained in a footnote. Column (38) should be equal to Column (20) minus (32), and Column (39) should be equal to Column (21) minus (33). The "C"cases shown in Column (22) should be omitted in arriving at the figure in Column (40) which should be the total of Column (38) and (39).

**(ix) MFM FORM 39 - AREA OF FOREST PROTECTED FROM FIRE**

Column (4) should show the percentage of area shown in Column (2) (Area attempted) with the area shown in Column (3) (Area protected). To arrive at the figure in Column (6), subtract Column (3) from Column (2) and calculate what percentage the difference is of Column (2). This form should show figures by divisions.

**(x) MFM FORM 40 - CAUSES OF FOREST FIRES**

Figures should be given by divisions. Column (3) is the total of Columns (5) to (7) of **MFM FORM 38** (breaches of forest law and rules), unless any cases of fire occurring in forest contract areas are excluded from the later form, being treated not as a forest offence under the forest Act, but as a breach of contract terms and included in this Form. The number of such cases should be given in a footnote.

**(xi) MFM FORM 41 - AREA CLOSED AND OPEN TO GRAZING**

Figures should be given of divisions. Column (7) is the total of Columns (2) to (6) and should agree with the total area of reserved and protected forests in Column (7) of **MFM FORM 32 (I) and FORM 32 (II)**

**(xii) MFM FORM 42 - GRAZING IN GOVERNMENT FORESTS**

Figures should be given of divisions. Grazing in forest on payment at full rate, at privilege rate, by right under settlement etc. should be given.

**(xiii) MFM FORM 43- PROGRESS IN CONCENTRATED REGENERATION & AFFORESTATION**

Progress made under Concentrated Regeneration and Afforestation should be given in this form. In this form area naturally regenerated [Columns (2) and (3)], area artificially regenerated [Columns (4) to (14)] and afforestation works carried out [Columns (16) to(26)] under all schemes (viz; Plan, Non-Plan, EGS, C.A., F.D.A., D.P.A.P, Western Ghat, World Bank and JFM etc.) should be given

**(xiv) MFM FORM 44- OUT TURN (IN CUBIC METER, SOLID) OF TIMBER (TEAK & NON-TEAK) AND FIREWOOD AND AGENCY OF EXPLOITATION**

Circle totals should be given for various agencies. Timber and fuel should be given in cubic meter. Value of timber and firewood should be given in Rupees.

**(xv) MFM FORM 45 - OUTTURN OF MINOR FOREST PRODUCE**

Each kind of produce should be shown by its value in rupees. The value of (i) Bamboos and (ii) Tendu and Apta leaves (iii) grass and grazing and other items of minor produce should be given. The unit of quantity for Bamboo, Grass and Grazing should be given in Metric tonnes and for Hirda, Gum, Rosha grass, Moha flowers, Moha fruits(seeds), Lac etc. should be given in quintal. Tendu leaves and Apta leaves unit should be give in Std. Bags.

**(xvi) MFM FORM 46- ACCOUNT OF TIMBER AND FIRE WOOD CUT OR COLLECTED BY GOVERNMENT AGENCY AND BROUGHT TO DEPOTS, SOLD LOCALLY OR DISPOSED OF**

Figures should be given by divisions and separately for (i) timber with separate figures, if available, for teak and non-teak (ii) Fire wood.

(a) Columns (2) and (3) should agree with Columns (7) and (8) of the previous year's form.
(b) Column (4) should agree with Column (3) of **MFM FORM 44** of the year concerned in the case of Timber and Firewood respectively.
(c) Column (5) is the total of Columns (2) and (4) as the case may be.
(d) If the value in Column (3) is less than that in Column (8), the difference should be shown in Column (9) and if it is greater it should be shown in Column (10).

**(xvii) MFM FORM 47 - SUMMARY OF REVENUE AND EXPENDITURE**

The figures should be shown by divisions and should agree with the year's total under each detailed head in the "Summary of Revenue and Expenditure as per Appropriation Account Certified by A.G.

**(xviii) MFM FORM 48 -REVENUE RECEIVED AND OUTSTANDING ON ACCOUNT OF REVENUE**

Figures should be given by divisions. Column (3) agrees with Column (7) of the previous year form. Column (5) is the total of Column (3) and (4). The amount shown in Column (6) should tally with the net revenue shown in **MFM FORM 47.** Column (7) is the difference between Column (5) and (6).

**34.05 Other periodical reports and returns**

Other periodical reports and returns to be submitted by forest officers in connection with establishments, works, accounts, and budget estimates have been described in the previous chapters dealing with those subjects. Each forest office should maintain a standing list of all periodical reports and returns to be submitted by it, as prescribed in this and other Volume of this Manual and in other codes and publications of Government and executive orders of Government and subordinate authorities

Showing :-

(1) Name of report or return
(2) Date of submission
(3) To whom to be submitted
(4) Authority for submission
(5) Remarks.

(i) As soon as a fresh order is issued prescribing a new report or return or canceling any one, the list should be corrected accordingly and always kept up-to-date. The Head of the office should see that the reports and returns are submitted punctually and steps are taken in advance for the collection of the information or statistics required for their operation to avoid delay in submission. Inspecting officers should see that the list correctly maintained and acted upon.

(ii) A similar list should be maintained by each office of reports and returns due to it from subordinate and other offices, for watching their punctual submission and facilitating the issue of reminders in case of delay.

# CHAPTER 35
# RULES REGARDING CORRESPONDENCE AND OFFICE PROCEDURE

**Note–** Instructions in this Chapter are subject to the provisions contained in the Right to Information Act, 2005, the Maharashtra Government Servants Regulation of Transfers and Prevention of Delay in Discharge of Official Duties Act, 2005 and Maharashtra Right to Public Services Act, 2015, Rules made thereunder and the guidelines issued by the Government from time to time in that regard.

## 35.01 General Rules

### 35.01.01 Rules Regarding Correspondence

(i) In conducting office business all prolixity of routine should be avoided. Reports and returns should be cut down to the minimum necessary for efficient administration and all work conducted with a view to aim at economy of time and expenditure and reduction of clerical labour. Unnecessary verbiage or waste of space in official communications and in noting upon them should be avoided and brevity, promptness and regularity aimed at.

(ii) (a) At the head of official letters both the name and official designation of the writer and the official designation only of the officer to whom the letter is addressed should be given. The writer's name and designation at the head of the letter may be omitted if they are given below his signature.

(b) All communications should bear at their head a short title stating their subject in as clear, brief and correct a manner as possible.

(iii) Long letters and reports are to be divided into numbered paragraphs; and if they are of great length, a brief marginal abstract of each paragraph may usefully be added.

(iv) It frequently happens that, when the opinions of heads of offices and controlling officers are called for on questions relating to proposed legislation and matters of general policy, the reports and opinions of subordinate officers are submitted in original with a few remarks from the controlling officer. Government desire that the substance of the opinions of subordinates be condensed as much as possible in the controlling officers own report. It is, of course, to be understood that any reports which it may be thought advisable to send on in original to Government may be forwarded with the controlling officer's report. Government have found it necessary from time to time to call attention to the great desirability of curtailing reports as far as is compatible with clearness and a full representation of necessary points. Officers addressing Government should invariably do so as concisely as possible and avoid the practice of forwarding long files of correspondence "for orders" without themselves summing up the case and clearly stating the point on which they consider orders of Government to be necessary. The officer who reports to Government should state the whole facts clearly and

not leave them to be ascertained from heterogeneous accompaniments. Officers to whom Secretariat files are referred unofficially should on no account show or hand them over to anyone outside their offices without the permission of Government.

(v) Such of the orders of Government as are of interest to the agriculturists as a class should be given wide publicity in the village in a suitable manner, even when a specific direction to that effect is not given.

(vi) When officers are asked to submit a reply to a reference made by a particular date but are unable to do so they should invariably send on or before the specified date an interim reply explaining the cause of their inability to reply by the specified date.

(vii) Reminders should invariably be attended to either by sending the final reply or an interim reply in case no final reply could be sent. In the latter case reasons for delay should be reported.

(viii) The tendency on the part of the head of an office to transfer the blame for delay in disposal of correspondences on to a subordinate is to be deprecated. The head of every office should be held responsible for the delays and in order to ensure proper control he or his Superintendent or head clerk, as the case may be, should periodically check the daftars of all clerks in the office, obtain from them at the end of every week a list of undisposed of correspondence and other items of work which have remained in arrears for more than 7 days without action being taken about them, and expedite their disposal.

Unless demi-official letters have been brought on the record of Government and referred to by Government, they should not be noticed in official correspondence Demi-official correspondence is either used to supplement and explain official correspondence in which case the distinction of style indicates a fundamental distinction in the writers' intentions as to its official use or it is adopted in lieu of official correspondence to save time or to secure secrecy, in which case it should be followed by an official communication in due course.

(ix) The following rules should be observed for the treatment of confidential correspondence :-

(a) Confidential papers should not pass in usual course through an office. Only the head of the office and a few trustworthy clerks (whose names are to be noted) should deal with them.

(b) Confidential papers should pass from hand to hand either by personal delivery or be sent in sealed covers.

(c) The entries in the ordinary office registers and diaries should be made from slips furnished by the confidential clerk who deals with the papers, and should be very general, sufficient merely to admit of the paper being traced and referring to a separate register. This separate register should be kept by the confidential clerk, and should be in the same form and as full as the general register kept for ordinary correspondence.

(d) Confidential papers should not be brought on the ordinary proceedings, but should be separately recorded, and kept under the personal custody of the confidential clerk. If printed, the spare copies and the volumes of proceedings

should be treated with the same attention as the originals, and when forwarded for information or use of Government, should be carefully packed under double cover.

(e) As few copies of confidential papers as possible should be printed and register should be kept of these showing how copy has been disposed of.

(f) When confidential papers are sent out of an office by post, they should be put into double covers, the inner one marked "Confidential" and superscribed with only the name of the addressee, and the outer one bearing the usual official address. When not sent by post, only one cover addressed by name will suffice.

(x) All covers, including those containing secret and confidential documents, intended for commanders and staff officers of military formations, should be addressed to the officers concerned by name with the addition of the words "or next senior officer present".

(xi) The procedure to be followed when a Government Servant is summoned by a court to produce official documents for the purpose of giving evidence, or when copies of documents on the Government records are applied for as a means of supporting a claim against Government, has been laid down in the Rules for the Conduct of the Legal Affairs of Government, 1984, published separately.

(xii) (a) The institution and defence of suits, appeals and other civil proceedings as well as grant of assistance to Government servants who have to institute or defend civil or criminal proceedings in respect of acts done by them in the discharge of their official duties are regulated by said Rules.

(b) All proposals regarding the institution or defence of suits in which the Forest Department is concerned should be submitted by the D.F.O. to the Conservator /Chief Conservator who should pass them on to Government or to the Joint Secretary, Law and Judiciary Department for advise and to the Principal Chief Conservator of Forest for necessary action.

## 35.02 Procedure to be Followed for Registration and Distribution of Tapal

### 35.02.01 Receipt and Distribution of Tapal

Tapal should be received by Head clerk in the office of Forest Divisions or by the Office Superintendent in Direction Divisions. In Absence of Office Superintendent or Head clerk, Head of the office should nominate suitable responsible senior member to receive the Tapal.

Routine tapal received from subordinate offices may be accepted by receipt clerk (Inward clerk) in absence of Head clerk or Superintendent, but he must immediately put up the same to the Head clerk.

Head clerk or Office Supdt. should open routine tapal except D.O. letters, confidential letters or letters addressed by name. He should also open tapal pertaining to legislative assembly questions and such urgent matters as needed immediate attention.

Tapal opened should be submitted to the Head of the Office on the

same date in suitable batches as they are received. Demi Official letters may be opened by the Gazetted Assistance of the D.F.O., C.F/C.C.F. or P.C.C.F.

In absence of the Head of the Office, the Head clerk or Office Supdt. should get the tapal inwarded after carrying out marking of particular section on the same. All correspondence such marked should be forwarded to the respective branches or Desks. The inward clerk (also called Registry clerk) should maintain a diary book for distribution of tapal to different desks or sections. In small offices or Division office, a common diary should be maintained.

In direction Division and bigger offices, diary may be maintained for each important Desk or group of Desks. Receipts clerk or Inward clerk should maintain separate receipt register for receipt of tapal from senior officers and Government Principal Chief Conservator of Forest or C.C. Fs. may maintain a separate inward register for central Govt. Desk Officers should check up the receipt of tapal, sign the receipt or diary book putting date and return the receipt book to the inward clerk immediately.

All officers opening the tapal should immediately put a signature and date on the same. Head Clerk, Office Superintendant and the Administrative Officers, as the case may be, should mark the tapal to particular section or desk dealing with the same. He should also give instructions for compliance of the letter indicating time limit or nature of urgency of the same. It is customary to assign the task of receiving and distribution of tapal and control on correspondence to an independent/O.& M. officer in the office of Principal Chief Conservator or Managing Director, FDCM etc. The method is efficient and useful in respect of the control of the correspondence.

All tapal except routine correspondence in respect of periodical returns, account returns, receipts acknowledgements should be brought to the notice of the Head of the office unless otherwise instructed by him through a written order. For the sake of convenience, Head of the Office may assign perusal and final disposal of certain correspondence to supervising officer (Dy.C.Fs. or C.Fs. at the Headquarters of the Conservator and C.C.Fs. looking after particular subject), whenever there is urgency, the tapal received should be processed and submitted to the Head of the office in normal course of routine.

**Action on receipt of tapal in the office -** All ordinary non confidential post when received, should be seen by the Head Clerk, Office Superintendant and the Administrative Officers, as the case may be. He should distribute the same to the concerned desk. Receipts of communications, such as a) references of urgent nature b) letters including reminders from official superiors and Government c) any other letters which the Head of the office may consider important e) All confidential and secret references, should be brought to the personal notice of the official to whom they are marked.

**35.02.02 Instructions for preparation of office notes, draft letters, memorandums and other forms of official correspondence**

**Office noting or preparation of office note-** Office files are divided into 2 parts 1) Noting section 2) file proper containing correspondence. They are separated by a thick 'separator'. The noting section and correspondence are given separate serial numbers. The office notes are written to point out different references, rules,

previous correspondence, suggestions etc. to enables the officer to take decision. All unofficial references borne on noting sections and letters, telegrams, correspondence on correspondence section. The object of writing office note is to maintain in the form of permanent record, background, reasoning and different points of rules leading to logical decision to enable the officer to evaluate the matter during the currency of the file or at the end.

It is not necessary to write office note on all types of correspondence i.e. 1) While merely forwarding a letter to local/subordinate offices or to other divisions for necessary action 2) For acknowledgment of applications or letters 3) Routine matters such as leave, G.P.F., account transactions, application received for service etc. 4) Replies based on facts which do not need further elaboration 5) For calling additional information 6) Nil information 7) When officer himself is capable of taking decisions. 8) While calling copies or enclosure 9) Appeals on previous decisions without mentioning any new point 10) While drafting replies where the matters are very simple and clear.

In the above circumstances the draft letters and even fare copies along with O.Cs. can be submitted for approval and signature but the note should be invariably submitted whenever new points are involved. No draft should be submitted for approval on important matters or new questions under the presumption that the orders in question will be the same as anticipated by the desk Officer or head of the office.

Occasionally a brief note can be written on the margin of the draft if the possibility of approval of draft is certain. Whenever complicated matters are involved detailed note should be given.

The noting assistant should carefully examine the contents, go through the rules, select files, previous decisions on the matters and understand the background called for adequate information if necessary. He should discuss the matter with other Desks and write composite note if it involves more than one Desk and obtain signature of all concerned.

Detailed instructions for writing office note are given in para 4.13 of publication ***"Mantralayatil, Tipni Lekhan wa Patrawyawahar"*** Govt. of Maharashtra Publication. Each note should be distinct, duly numbered, giving name of Desk, reference of previous correspondence. It should give distinct paragraph for each new point. Paragraph should be numbered giving sequence of events chronologically. It should be to the point avoiding repetition. Officers should quote references in the margin, reference to previous decisions etc language of note should be simple, clear. Long sentences should be avoided. Statistics should be enclosed separately. It should be written unbiased. The noting assistance should suggest reply according to Rules and should avoid give personal opinion or unnecessarily creating further problems. Whenever orders are required, distinct points calling for orders should be written chronologically. Flags of priority or urgency should be given with the reference. If note is to be submitted to more than one senior officer, their designation should be written one below the other in rising order. If file is shown to other department, it should be noted in the end of the note. Note should be signed and dated. It should not be shown to unconnected persons or person who has vested interest in the same. One extra blank sheet (courtesy sheet) should also be enclosed with the note.

**Sequence of points in the note should be as follows**

(a) Previous correspondence
(b) Points raised in the letter under consideration for decision.
(c) Points in favour and dis-favour, provisions of rules or otherwise and reference to previous decisions.
(d) Provisions from the budget etc. if financial implications are involved
(e) Conclusion or suggestion based on the above matters, useful in the interest of disposal.
(f) Need of consulting other sections/departments.

All notes may not need the above points and note can be simplified as per the facts.

In case of dis-agreement, the note can be prepared as per the guideline given by the senior officer's, oral or written and the noting officer should stipulate that noting is done as per the instructions of such officer.

### 35.02.03 Maintenance of a Select File

Select file is a compilation of all important references or orders on one subject. Whenever any important order is issued, one extra copy of the same should be passed on to the select file. It should be filed and indexed chronologically. Important notes, previous orders, opinions of the concerned department and copies of case law etc. should also be kept in a select file. Such file need not be prepared for each year separately and should be maintained as a reference file.

### 35.02.04 System of Desk Officer

System of Desk Officers has been introduced since 1975 to reduce time for dealing with the case at multiple levels, to introduce accountability at each level, to enable the administrator to fix responsibility and to improve the quality of compliance through specialization and delegation. The system is being followed in the offices of C.Fs. & above in Forest department. It is also being followed to some extent at Divisional level, and may be practiced elsewhere depending upon the feasibility.

## 35.03 System of Filing, Method of Giving Subject

### 35.03.01 System of Filing etc

Govt. of Maharashtra has adopted 3 letter system of numbering files from 1951-52. In this system first 3 letters broadly indicate subject on the file, followed by 4 figure index, first 2 figures from 10 to 99 indicate sub subject of the main subject and 3rd and 4th figure indicates the year in which the file was created. Thus EGS/12/88 indicates Employment Guarantee Scheme, sub file No. 12 of 1988. The index of sub file is given on the particular date; it becomes easy to trace out the file from case register in this method. Further indexing system can also be developed in this method. Simplex system of giving number and short form of desk, compilation or subjects, number of file and years etc. is followed in forest offices.

### 35.03.02 Method of Giving Subject

It is necessary to adopt method of giving subject carefully to each file or correspondence in case of particular correspondence from the file, to enable the reader to understand the reference and its location easy. The conventional method followed includes a short title and name of

individual subject matter like 'GPF Advance e.g. "Application of Shri xxx for non refundable GPF Advance". While writing the subject care should be taken not to include defamatory matters or names of persons i.e. instead of writing "corruption by Shri Patil or complaint against corrupt Shri Patil" The subject should be written in this manner. "E.G.S. - Complaint against Shri Patil, Z.P. Engineer".

**35.04 Correspondence**

It is necessary to carry out correspondence in Government Department in simple fluid language, communicating exact substance. A good correspondence is characterized by accuracy, brevity and clarity. Construction of correspondence should consist of small and simple sentences (Sentence should not be long and complicated) Simple words with exact and definite meaning should be used avoiding words with double meaning or ambiguity. Explanation should be given for specific terms used. Repetition of same words for different aspect should be avoided. Matter should be explained in straight forward manner. One para should contain only one point. Conclusion or summary should be given in the last para. Each letter should be self contained. The events should be described chronologically in the letter. Excess information should be enclosed as enclosures. Refusal should be communicated politely and softly but clearly. The sender should invariably write complete name and address of the office with pin-code, telephone number etc. in the letter to enable the addressee to establish contract again if necessary. The letter should be numbered and should also bear the number & date of the previous correspondence from sender if any. The letter should be started with 'Dear Sir' or Madam' (Mahodaya) and should be ended by 'Yours faithfully'. The officer should write his name and designation and sign over the same. Endorsement regarding urgency or confidentiality should also be given.

The draft letter should be written on independent paper leaving adequate margin. The draft should invariably bear the list of enclosures and names of persons or offices to whom the copies are to be endorsed. Types of correspondence in Govt. - The Govt. correspondence is classified into following types:-

1) Letter (Ordinary letter)
2) D.O.
3) Memorandum
4) Office order
5) Endorsement
6) Circular
7) Notice

In addition to the above correspondence communication by Govt. to the departments is also done through Govt. Resolution, Govt. Notifications, publications, fax ,e mail etc. If the draft is not approved by the Head of the Office, the submitting officer should specifically put up a note that the Draft is for approval and signature. If the Draft is approved he may accordingly give a note "Draft approved for signature'.

The discipline of putting appropriate flags for previous correspondence, note-sheet and draft etc. should be followed scrupulously.

**35.05 Procedure to be Followed in Respect of Computerised Typing and Issue of Correspondene**

All typists working in an office should ordinarily be located at one place (except the camp clerk, stenographer or personal assistance) and should work under the direct supervision of Head Clerk. In Direction Divisions supervision of typing work should be assigned to the Head clerk in charge of establishment section. Normally a separate typist should be given for each Desk in Direction Divisions. If this is not possible work of specific branches should be allotted to the typist. The recruitment conditions of Forest department envisage the knowledge of typing and computer awareness to the clerks. Whenever practicable, the clerk himself should undertake typing work in the interest of speedy disposal. The Head clerk or O. & M officer should distribute the work of typing within the members of his group.

In order to reduce the burden of typing the office should issue reminders on printed forms and send letters as reminders only when it is absolutely necessary to do so. Routine orders forwarding, account returns, returns of routine nature may also be sent on such printed forms suitably. While typing fair copies, printed letter heads may be used as far as possible. Wherever possible system of typing addresses on the envelopes simultaneously with the typing of fare copies of letters should be introduced. Printed slips of permanent addresses may be used in certain cases, but the care should be taken to paste them securely to avoid dislocation of the address. Addresses on printed inland letter form should be typed in original. The noting officer should give full instructions regarding the number of copies to be typed and the accompaniments to be attached etc. while giving instructions for issue of communications. The Desk Officer or Section Head in charge of compilation should undertake to carry out the work of typing in time. He should examine the typed matters and dispatch the signed copies expeditiously.

## 35.06 Disposal of Cases

### 35.06.01 Measures for Avoiding Delay in Disposal of Cases

**Common reasons for delay in disposal of cases are –**

1) Unnecessary movement of papers from Head of the office to subordinate officers and from such officers to the lowest local officers for enquiry and report 2) Indifferent or incomplete reports from the subordinate officers 3) faulty office procedure 4) Inadequate control over work 5) Non-receipt of enclosures.

**Action to be taken for avoiding delay –**

(a) Papers should not be forwarded to any officers for the remarks or reports unless it is absolutely necessary to do so. (b) when papers are forwarded the forwarding officer must specifically state the points on which remarks are necessary. (c) the responding officer must clearly answer all the points and mention other points in a elucidation of his reply. Officers must clearly state their suggestions recommendation and suggest a course of action best suited in particular circumstances of each case(d) In making recommendations, the officer should support them with relevant law, rules and orders.

### 35.06.02. Avoidance of Faulty Office Procedure

All offices should take steps to ensure that assistants in office arrange their papers in six bundle system as under:-

1) Paper pending disposal
2) Await papers
3) Periodicals
4) Standing order files
5) Papers to go to record
6) 'D' class papers, as per A.B.C.D. list.

Papers pending disposal should be divided into urgent and non urgent sets, should be arranged chronologically and disposed of accordingly. Await papers should also be arranged chronologically with reference to dates by which replies are expected.

### 35.06.03 Control Over Disposal

Control should be exercised over disposal by maintaining various control registers such as worksheet, weekly arrear list, LAQ and LCQ registers.

Suitable reminders should be given for non receipt of enclosures or accompaniments or incomplete reports.

Observance of time limit for disposal of cases: - The Head of the office should fix time limit for disposal of cases in the normal course. The

Direction Divisions should issue instructions for such time limit depending upon the priority as a general rule. Immediate cases should be put up on the same day. Urgent cases within 4 days and ordinary cases within a week. Time limit indicated for particular reference should be observed. Same time limit should be observed for resubmission of the report.

**35.06.04 System of Priority Marking**

Five types of priority markings have been approved by Govt. (i) Urgent (ii) Immediate (iii)Scarcity priority (iv) LAQ, LCQs (v) Emergency. The markings such as confidential' 'Secret,' Top Secrets' are not priority markings. They may be used in appropriate cases.

**35.06.05 Final Disposal of Pending Cases**

(i) Desk officers are responsible for ensuring reminders to his branches as well as to subordinate offices. (ii) He should remind Demi officially after two reminders are issued. Further reminders should be issued under the signature of Head of the Office.

The Head clerk should carry out Daftar inspections of all branches and Supdt. that of Division offices and offices of the Direction division to under take scrutiny of the cases awaited for longer period.

## 35.07 Destruction of Record

**35.07.01 Classification, Weeding and Destruction of Record**

Classification of the record is done at the final stage of disposal i.e. when the draft orders are put up for approval or proposals made for filing or recording the papers. Proper and timely classification facilitates weeding and destruction at the later stage. All noting assistants and Desk Officers should give correct classification for filing the papers as below: -

**A- To be preserved indefinitely**
**B- To be preserved for 30 years**
**C- To be preserved for 5 years**
**D- To be destroyed as soon as the purpose is fulfilled and in any case, not later than 1 year after the end of the year in which they were filed.**

The question of classification should be considered in connection with each paper and clear orders taken at the final stage when draft order are put up for approval or proposals made for filing or record. Following principle should be borne in mind in classifying the papers.

(a) As far as possible cases should be kept distinct and single.
(b) Questions general and particular should not be confused. Separate files should be prepared for each category.
(c) Administrative need of record should be carefully considered.
(d) Even in respect of files to be preserved, the weeding of papers in these files should be carried cut to the full extent.
(e) Minimum period of preservation should be long enough to provide for any revision or reconsideration.

Files which are partially classified and un-classified should be classified and papers for destruction should be separated and destroyed. Papers which required to be preserved should be properly prepared and kept in the file.

The classification of files should also be given clearly on the file cover and dockets.

**35.07.02. Record which should not be Destroyed**

(i) Record connected with expenditure, which is within the statute of limitations (ii) records connected with expenditure on projects schemes or works not completed although beyond the period of limitation (iii) Records connected with claims to service and personnel matters affecting persons in service (iv) orders and sanction of permanent character until they are revised.

**Precautions to be taken before actual destruction**

The file should be kept for classification and examined to ensure that nothing required for preservation is destroyed. Destruction of record should be done in the supervision of A.C.F. for Divisional Offices and under the specific orders of Head of the Office in presence of senior most Gazetted Assistance for Direction Division. The period of preservation will be reckoned by calendar year from the last day of the year during which the record is filed.

**Preservation of certain kinds of record**

| Sr. No. | Description of record | Minimum period of preservation in years |
|---|---|---|
| (i) | Annual Establishment returns - | 35 years |
| (ii) | Cash books - | 20 years |
| (iii) | Register of contingent expenditure | 5 years |
| (iv) | Detailed budget estimates - | 5 years |
| (v) | T.A. Bills & acquaintance rolls - | 3 years |
| (vi) | Service Books - | 5 years after death or retirement of the officials. |
| (vii) | Leave account of N.G. Servants. - | 3 years after death or retirement. |
| (viii) | Pension cases - | 5 years |
| (ix) | Paybills of Govt. servants, for whom no service books are maintained - | 35 years |
| (x) | Paybills of other class of Govt. Servants - | 6 years |

The A.B.C.D. List of documents pertaining to the Forest Department of Maharashtra has been published by the Govt. in 1969. The classification of list of documents for preservation and destruction is given in No. O & M/5266 of 65-66,Pune-1, dated 09-10-1965 issued by the C.C.F., M. S. The publication also gives the names and abbreviations for the compilation to be indicated in tri-letters.

**[Annexure 35.01]**

## 35.08 Treatment to be given to Public Representatives

**35.08.01 (a)** Public Representatives should be received courteously and with respect in Government office.

(a) They should be treated with appropriate courtesy.

(b) Whenever they visit Government office, preference should be given to meet them. They should not be required to stand in queue to meet the officers.

(c) The Govt. officers should carefully listen to their say and extend all possible help in their work to the extent possible within the existing rules of the Government.

**(b) Calling C.C.Fs./ P.C.C.F. (HoFF) in Mantralaya during the period of Assembly Sessions-**

The Desk Officers in Revenue & Forest Department and the Dy. Secretary should take necessary action to prepare replies to the Assembly matters as per the information obtained from the Principal Chief Conservator of Forests (HoFF). There is no need to call the field officers for the purpose. The P.C.C.F.(HoFF)/C.C.F. should be called to Mumbai only when the work is very important necessitating their personal presence. They should be called after prior permission of the Secretary.

**35.08.02 Observance of courtesies by officers in their dealings with members of parliament/members of State legislature**

As members of the parliament or legislative assembly have to discharge their duties in the interest of the public, it is necessary to ensure that they are not made to wait unduly before granting them interview. Officers should give preference to members of parliament/legislative council/assembly for purposes of interviews over other visitors except when other visitors have already come by previous appointment. In such cases the position should be explained to the M.Ps./M.L.Cs./M.L.As. and they should be seen immediately after the closure of the previous appointment.

**35.08.03 Relation between Members of Legislature and Officers Instructions for Regulation of**
**(GAD circular No. CDR/1064/D dated 22-4-1964 )**

The principles on which the relations of Government officials towards the peoples representatives should be based on are–

(i) Government servant should show particular courtesy and consideration to the members of the legislature.

(ii) While Government servant should attend carefully to what the members of the legislature have to say, they should always act according to their own best judgment.

Government officials should set apart two or three hours every day when anybody can see him. The members of the legislature must be given priority within these hours. In very rare cases when officer is unable to see the members of the legislature at a time about which he has no previous notice, the difficulty should be politely explained to him and other appointment should be fixed in consultation with him.

**35.08.04 Miscellaneous Orders**

(i) **Presence of officers in meetings called by non officials who have been given status of cabinet ministers :-** Officers should attend meeting called by non officials who have been given status of the rank of cabinet minister in discharge of their duties. These non officials are not expected to interfere into day to day matters of administration. The officers should not attend to such meetings which have been called by such non official in respect of work not directly connected with their official function.
**(GAD circular MS/1092/BR-165/AK, dt. 11-8-92)**

(ii) Eating Pan or Tobacco by Government Servants while on duty is prohibited. The office premises should be kept clean.
(iii) Report received should be thoroughly screened and examined. Report prepared should not be contradictory. Report based on inferences drawn or mere opinion of officer should not be sent.
(iv) Smoking at public places is prohibited.
(v) When officer have to leave Headquarter for unavoidable reason, another Officer should be deputed as an alternative arrangement.

## 35.09 Correspondence with Other States

Officers of the Govt. of Maharashtra and officers of corresponding rank of other States in India can correspond with each other in matters relating to forest offences, revenue recoveries, help of police, revenue, forest matters etc. when there are reciprocal arrangements to that effect. The correspondence should be conducted in other cases through Govt. In all cases the correspondence should be conducted with the fullest courtesy and in the letter form, even cases in which communication is merely intended to convey information.

### 35.09.01 Disposal of Legislative References

The replies related to the Legislative references should be sent after scrutiny whenever subject related with or connected with other departments than forests or is jointly connected with such departments, a copy of the question and extract of the answer related to the forest department should be sent to the appropriate officer of the other department under intimation to the superior officer of this department. If possible, information from another department should be collected and a complete report should be sent to the Govt. The responsibility of the department will not be over merely because of the fact that question is not directly related or completely related to this department.

In case the replies not found proper, concerned officer should be called with the relevant reference. The reply to Assembly question should be submitted with appropriate office note. When information asked pertains to particular period, additional information of the previous one or two years and subsequent period should also be given so that complete information can be visualized. The reply should be prepared after taking into consideration previous replies to such or similar questions.

Complete record of the movement of the question/answer should be kept.

### 35.09.02 Treatment of Applications, Reminders etc.

Instructions are issued by the Govt. from time to time in respect of anonymous applications, complaints etc. of confidential nature and enquiry to be done in respect of such application. If the application is received by Regd. A.D. acknowledgment of the same is given by Inward Clerk of the office or the officer in whose name it is received.

**35.09.03** A box for receiving applications or petitions should be kept at the entrance of every Govt. office in place easily accessible to public for receiving petitions etc. The box should be opened daily and the receipts of the petition etc. may be acknowledged in accordance with the orders given below:-

All letters, petitions, etc. from private or non-official persons, or as well as from officers not in the service of the provincial Govt. or in the Secretariat, addressed to heads of offices, should at once be acknowledged with an intimation that they will be duly considered. **(Form No. Gen 236 sanctioned in 1013 of 16-8-1937 being used for the purpose).** The officer who first receives the communication should acknowledge it before passing it on to the officer concerned for disposal. Officers will be held responsible for the direct observance of this rule.

The following classes of petitions should not however be acknowledged: -

1) Petitions by telegram,
2) Petition against order already declared to be final,
3) Petitions from Govt. Servants,
4) Reminders and such routine papers as requisitions for copies of documents. etc.

# CHAPTER 36
# USE OF POST AND TELEPHONES

## 36.01 Postage Stamps and Stationery

**36.01.01** Payment of postage is normally effected by means of postage stamps issued by the Indian Post Office under the authority of the Government of India. The post office also issues certain items of stationery like envelopes, inland letters, and post cards with the value of requisite stamps embossed on them. Post offices also sell revenue stamps issued by Central Government. These stamps can not be used for payment of postage. Postage charges can also be paid by means of a proper impression or impressions of a franking machine.**(Clause 10 of Post Office Guide)**

**36.01.02 Official Postal Articles**

Official postal articles will be transmitted by post under the following conditions---

(i) Office files containing notes and orders or draft letters and fair copy exchanged between Government Offices may be sent by post as letters, package or parcels etc. at the option of the sender. All official correspondence and papers should be transmitted with as much regard as practicable to the saving of weight by post, and by the cheapest mode of dispatch (letter post, speed post, book packet, unregistered parcel etc. as the case may be) consistent with the Post Office Rules.

(ii) Whether the postage is prepaid or not, must bear the superscription "On India Government Service" when posted by Government Officials, authorized to use service postage stamps or on service when posted by all other authorized to use postage service stamps. The superscription must be supported by the signature and official designation to be entered in the lower left hand corner of the articles of the officer, who sends the articles or of the Head clerk or other responsible officer, to whom the duty of the dispatch is assigned. The post office may not take cognizance of the stamps or impression without sender's signature. The delivery and re-direction articles superscribed 'OIGS' should bear official address of the addressee.

(iii) Important documents such as service books, maps, agreements, notices to be served on contractors etc. when dispatched by posts should be registered.

**36.01.03 Unpaid and Insufficiently Paid Articles**

(i) The postage chargeable on the delivery of official postal article, when the postage is not pre-paid or insufficiently paid will be paid (a) at the pre-paid rate (b) on an insufficiently paid post card, letter or packet at the amount which is deficit.

(ii) In case, where it is not thought advisable to entrust postage stamps to a subordinate official, who has to correspond with, or to send returns to the superiors, he may be allowed by the superior to post to him official articles other than parcels without prepaying the postage, and the same course may be adopted in other cases where it is found convenient or proper to make the postage charge fall on the receiving office.
(The prepayment of postage on parcels is compulsory)
(P.O. Guide clause 199)
If an official article is not covered by service postage stamps when ordinary postage stamps are used the articles will be delivered. The irregularity will however, be brought to the notice of the official superiors concerned.
Postage due articles may be accepted by the post office as per the clause 204 of the P.O. Guide.

**36.01.04 Franking Machine**

Postal Franking machine is a stamping machine intended to stamp impression of dies of approved design on private and official postal articles in payment of postage and postal fees. The impressions consist of the value die and licence die. Franking machines are used under a licence issued by the Head of the Postal Division in which machine is located with the last dispatch of the day or on the close of the business hours of the day. The licensee will be required to tender at the office of posting a daily packet (in prescribed form) duly filled in, signed and dated. The impressions of the franking should be made on the right corner on the address side of the article or on address wrapper. There may be more than one impressions of the value die but only one licence die on the each article. Machine franked articles posted in letter boxes shall be treated as paid articles. Unregistered articles bearing impressions of the previous date shall also not be accepted. The rules regarding licence etc. of franking machine are contained in clause 11 of P.O. Guide.

**36.01.05 Large Official Letters**

Large official letters in bulk can be presented at the window of the Post Office. (POG 20). Letters or other articles intended to be registered or insured, articles intended to be sent as value payable or with regard to which certificates of posting are required must be presented at the post office half an hour before the time fixed for closing.
As far as possible, minimum number of postage stamps shall be used. The address on the postal article should be written completely parallel to the length of the cover with the lower half towards the right hand side of the front of the article leaving a clear margin of at least 3 cms. at the top. Post town should be written in block letters. PIN code of the post town should be noted below.

**36.01.06 Certificate of Posting**

(i) Certificate of posting is meant to ensure that letter and other articles entrusted to servants or messengers for posting are actually posted. Certificate of posting may be obtained in respect of any postal article for which a receipt is not given by the Post Office.

(ii) Delivery of registered articles- Registered articles are delivered to the addressee or his authorized agent. In absence of the addressee, the article shall be detained in the post office for a period not exceeding 7 days from the date of presentation to the addressees. Proper remark when the addressee refuses or is not found will be entered on the article so returned (Clause 36,37 of P.O. Guide). A notice of the damaged registered article will be given by the post master to the addressee. Addressee will take delivery of the same from Post Master. Parcels will be detained up to ten days and will not be redelivered at post office window. Insured articles up to value of Rs. 500/- will be delivered in ordinary manner. Articles insured for money order may be delivered in cash. Certain Post Offices deliver money order by cheque or; postal pay order or by book adjustment. Money orders exceeding Rs 500/- are normally paid at the Post Office.

**36.01.07 Registration**

Letters, post cards, book and pattern packets, parcels and news papers may be registered at any post office. Prepayment of postage and registration fee is compulsory in the case of all registered articles. Registered articles must be presented in the window of the post office.

## 36.02 E-Mail Services

The E-mail service is the cheapest and quickest mode of exchange of information. All the offices of should utilize, as far as possible, E-mail service. The E-mail communication is amenable for editing, thus eliminates retyping the entire document by the receivers. The in-charge of every office should insist on maximum use of this service for communication of routine matters.

## 36.03 Use of Telephone

Instructions for obtaining new connection of Telephone are contained in Rule 62 of M.C.E. Rule 1964.

(i) Government is empowered to sanction the new telephone connections.
(ii) Petty charges. e.g. shifting a telephone from one place to another, may be incurred by heads of offices within the contingent allotment for the office.
(iii) The number and date of the Government Order sanctioning the expenditure on new connections should be quoted on the bills on which the charges are incurred.
(iv) Telephone bills including trunk call charge, rent, (bill for electronic lock, call bill, indicator bill, indicator doors etc.) and bills for other miscellaneous term should be paid in cash or by cheque.

**36.03.01 Reimbursement of expenditure incurred on Residential Telephone, Mobile phone, Internet facility of Government Officers.**

The Government G.R.No. vap-10.05/pk-39/2005/vinium dated 23rd January 2006 has taken a decision to reimburse the telephone expenditure on monthly basis incurred by the officers towards expenditure of Residential telephone, Mobile phone and Internet facility. The internet facility in the residences is allowed to Dy. Secretary/Joint Secretary and equivalent rank officers.

**36.03.02 Miscellaneous Orders**

Miscellaneous orders, information regarding current rates, charges, information regarding current facility, trunk call rates. International calls, international fixed time calls, radio telephone service, subscriber trunk dialing (STD codes), codes for ISD calls, procedure for taking new telephone, information on approved attachments, cordless telephone, contract on STD facility, detailed billing of STD, safe custody, telephone tariff accessories. PABX special facility, telex service and fax are available in telephone directory for ready reference.

# CHAPTER 37
# REGISTERS AND RECORDS TO BE MAINTAINED IN CONNECTION WITH CORRESPONDENCE, ETC.

## 37.01 General Rules

(i) Office work should be conducted in such a manner that, while a sufficient record of every transaction is preserved, the bulk of documents may be kept as small as possible and arranged as best calculated to facilitate reference.

(ii) A group of documents relating to one subject is called a "case" A group of cases referring to one head or division of work may be collected in a "file".

(iii) To facilitate the keeping of each case complete in itself, no two subjects should, as a rule, be included in one letter or docket.

(iv) On the top of each case will be kept a title page on which the register number and subject of the case and the name of the file will be entered. A list of the documents in the case and the general purport of each may be added whenever necessary. The papers in each case should be arranged chronologically and the pages numbered to facilitate reference.

(v) (a) A register of cases in English/ Marathi will be kept in **prescribed form** with a series of numbers separate for each file commencing on the opening of each financial year. These numbers and the name of the file, if any, will be entered on the title page in **prescribed form** referred to in sub-para (iv).

(b) As regards cases in regional languages, "A" papers to be kept permanently will be entered in prescribed form (Press No. For. 221, Ferist of "A" papers) and "B" papers to be kept for periods exceeding 6 years will be entered in **prescribed form** (Press No. 222, Ferist of "B" papers), correspondences under each list No. being given a separate series of numbers for the financial year. Papers which are to be kept for 6 years or less periods will have no Ferist and will be dealt with according to the instructions in Annexure 37.01

**[Annexure 37.01]**

(vi) The files of cases in English and Marathi may be as various as the requirements of each circle necessitate. They, as well as the usual cases in each of them should be fixed as far as possible. Documents which do not belong to any particular case may be placed in a file designated "Miscellaneous".

(vii) (a) Government Resolutions, Circulars, etc., of a standing nature should be filed chronologically in separate files maintained continuously from year to year according to subjects numbered in Alphabetical order (as prescribed by the Principal Chief Conservator) with an index to each file. The Accountant General's general letters and Circulars should similarly be filed chronologically in separate continuous files according to subjects.

(b) If the orders mentioned, above are received in duplicate, one copy will be placed with the case to which it relates. If only one copy is available, and it has special reference to any case, a memorandum of its contents will be filed therewith. Government Resolutions, etc., which are not of a standing nature may be filed chronologically according to departments in annual files.

(viii) (a) The Principal Chief Conservator's standing orders should be filed in serial order in separate chapter according to fixed subjects. The chapters will be numbered in Roman in alphabetical order of the subjects and the orders in each chapter will have separate Arabic serial numbers. Each chapter will have an index of the orders contained in it and there will also be a general index of the numbers and names of chapters. Each new order will be issued with the chapter No. and serial No. marked on it and will be filed in its appropriate place and its No. and subject entered in the

index. The entire chapter together will thus form a book for ready reference. An order issued in supersession or substitution of a previous order will be given the chapter No. and serial No. of the superseded order. For partial amendment of an existing order a formal correction slip should be issued.

(b) The same procedure will be followed in respect of standing orders of the Chief Conservators / Conservator and Dy. Conservator of Forest

(c) Circular / Memoranda which are not of a standing nature may be issued as "Working Orders" with a separate series of numbers for each financial year. They need not be entered in the register of correspondence.

(ix) All accounts, books, maps, records and papers of a forest office are Government property; and the officer in whose charge they are, will make them over to his successor on being relieved of charge. The successor should certify in the register of each of them that it is posted up to date and the contents thereof are forthcoming.

**37.02 Divisional and Subordinate Offices**

(i) (a) Registers of receipts and issues of correspondence will be kept in the same book (prescribed form). One book will be kept for correspondence with the Chief Conservator / Conservator's office, and another for general correspondence.

(b) A new series of numbers will be commenced in each register at the opening of each financial year. All letters issued should bear the number of the file followed by the serial number of issue, to facilitate reference.

(ii) Registers of receipts and issues of correspondence in regional languages will be kept in prescribed forms (Press Nos. Gen. 41 and 40) respectively and each financial year will have a new series of numbers.

(iii) All letters will be opened by the Dy. Conservator of Forest himself or by someone duly authorized by him. He will write on them the date of receipt, and will then register them or cause them to be registered. The general register number and the name of the file, if any, to which they belong, will be entered on them at the foot of the docket, as well as the number of the case, thus :-

XIV-10 of 1902.03
Register No. 329 ----------
Timber and Fuel.

(iv) Instructions for filing, sorting and preservation of records have been laid down in Annexure 37.01

**[Annexure 37.01].**

(v) At the end of each year, the register of English cases and ferists of correspondence in the regional language will be gone through, and corrections, if any are necessary, will be made in them and an approved endorsement will be written at the end of them and signed by the Dy. Conservator of Forest who will also authorize the destruction of useless records

(vi) Confidential papers due for destruction should be destroyed by burning. Non confidential records due for destruction and waste paper should be disposed of in accordance with the orders in P.& S. 1561/34 of 18th June 1943 and 9th August 1943, and the sale proceeds credited to "0406 Forestry and Wildlife 01 forestry-800 other receipts.

(vii) Officers who are not provided with clerks will conform, as nearly as possible, to the above rules. They may, under ordinary circumstances, dispense with copying letters, but will in that case make fuller entries of their contents in the registers.

(viii) (a) A list of registers, books, etc., required to be maintained in the Divisional Forest Office and its different subordinate offices is given in **[Annexure 37.01]**. Registers, etc., in addition to these should be prescribed for or introduced in any of the offices concerned with the approval of the Principal Chief Conservator of Forests.

(b) Pass, permit and receipt books should be kept by such of the subordinates only as have been authorized to keep them by the Dy. Conservator of Forest

(c) No pages should be torn out of any book or register and no erasures made. Any corrections made should be initialed.

(ix) R.F.Os. and other subordinates should endeavor to avoid unnecessary writing and correspondence and should take every opportunity to ask the advice of superior officers on tour regarding questions or orders not properly understood.

(x) An order book in prescribed form (Press No. For. 347) should be kept on the person by the R.F.O. for the Dy. Conservator of Forest to write any personal orders in and one by the Round Officer for the R.F.O. or Dy. Conservator of Forest to write orders in. The beat guard's diary book will be used by the R.F.O. or the Round Officer for the purpose. There should be no unnecessary correspondence between the R.F.O. and Round Officer similar to those instances in serial No. (26) (ii) of Annexure 37.01 and none whatever between the Round Officer and the beat guards. Use of the order book should be made to the fullest extent.

(xi) The R.F.O. will keep the records according to the sanctioned A and B lists (Press No. Spl. For 28), the instructions in Annexure 37.01 being followed. At the time of his annual inspection the Dy. Conservator of Forest should inspect the records due for destruction and authorize their destruction. The round officer should keep only the current record and send everything else to the range office. The beat guard will keep no record whatever except the current books he is authorized to.

**37.03 Offices of Principal Chief Conservator, Chief Conservators, Conservators, Silviculturist And Utilization Officer**

(i) Registers of receipts and issues of documents should kept as ordered for divisional offices (37.02(i)). There may be as many registers as will suit the requirements of each office.

(ii) The rules regarding registry, sorting, preservation and destruction of correspondence laid down in (37.02(i)), (37.02(iii),(iv)) apply generally to the above offices except as regards the numbers and names of files which may vary. As regards destruction of outdated records in the Principal Chief Conservator's and Chief Conservator's, Conservator's offices, the Superintendents have been authorized in this behalf.

# CHAPTER 38
# BOOKS AND MAPS

## 38.01 Rules Regarding Regulation of Purchase and Supply of Official Publications

**Rules 144 to 180 of the Manual of Contingent Expenditure (Third Edition) (F. P.IX)** regulate the purchase and supply of official and non-official books, publications, newspapers etc. Government does not undertake to supply books and newspapers indiscriminately and supplies must be confined to what is found actually necessary for the public service. All books and periodicals procured for any office should be registered or filed and must not be permanently removed from the office for which they were intended.

## 38.02 Official Publications

**38.02.01** **Rule 144 Manual of Contingent Expenditure (F.P.IX)**

(i) Officers to whom power to purchase books and publication has been delegated - should apply to the Director, Government Printing and Stationery, for copies of the Civil List and other official Publications which are kept in stock at the Press.

***Exception-*** The Indian Postal Guide and the Government Telegraph Gazette and Telegraph Guide should be obtained from the Post Office and Telegraph Department respectively, on cash payment by Government Servants and others requiring them.
Government Publications when published by a private press, are also excluded from the operation of the rule.

**Purchase of Foreign books and Publications through Trade.**

**D.MSC-40555-E of** 17-10-1955.

(ii) The requirements of foreign books and publication should be obtained by the officers through trade channel i.e. from any book-seller in India who quotes the lowest rates. No orders should be placed for books in foreign countries. The expenditure on purchase should be met from contingencies.

(iii) All controlling officers, while inspecting the offices, should see that all purchases are made as per manual of contingent expenditure and by the specific sanction of the competent authority.

**38.02.02 Classification of official reports**
As a rule, printed reports etc. which are not really of a secret or confidential nature should not be marked "For Official use only".

**38.02.03** Railway and State Transport publications required for the preparation and checking of bills containing charges can be purchased out of the contingent grants.
**Note 1:-** The number and date of the Government order sanctioning the purchase should invariably be quoted in the bill in which the amount is drawn.

**38.02.04** Authorities competent to sanction the purchase of books, newspapers or other publications should make their own arrangements directly with agents to purchase periodicals and books as may be required for their use and for the use of Government Servants subordinate to them. In the case of purchase of non-official publication published in foreign countries the procedure laid down in para VIII (article 632 of manual of C.E.) should be followed by the officers concerned.

**38.02.05** The sanction for the supply should be communicated to the Audit Officer.

**38.02.06** These rules do not apply to the supply of Survey of India Printed Maps which is governed by orders issued in G.R.R.D. No. 3939/49 of 30th April 1952 (Confidential).

## 38.03 Publication of Government of India and State Government

**38.03.01 Purchase of Publication of Government of India and State Government**

The publications of the Government of India and other State Governments should be purchased in accordance with the procedure laid down in **Rules 14 to 15 of the Manual of Contingent Expenditure (F.P.).**

**38.03.02** The Chief Conservator of Forests is authorized to supply free of charge copies of the Annual Forest Administration report to Forest Departments of other States.

## 38.04 Register of Books and maps

In each office, including the Range office a register of books must be kept. The current number of the register and the date of receipt should be entered on each copy. The columns of "Remarks" are intended to explain what has become of any copies which may have been lost or otherwise disposed of. The entries in this column should be dated and initialed by the officer to whose office the books belong.

## 38.05 Annual Stock-taking of books and maps

The Head of the clerical staff in every office is responsible for all books and maps in the office. On the 1st of July each year he should take the stock of books and maps and note the result in the register concerned.

## 38.06 Books and Publications

**Supply to candidates appearing for Departmental Examination-** In cases where the question papers set for the Departmental Examinations are to be answered with the aid of books, it is necessary for the examining authority to supply books to the candidates in the examination hall to enable them to refer the books in the Hall, as the candidates are not allowed to use their own books. The examining authorities should obtain from the Director, Government Printing & Stationery, Bombay, as many sets of books as the candidates appearing for the examination. These will be supplied free. The examining authorities should lend these sets to the candidates for their own use on payment of deposit which should not be less than the price of the Book on condition that the book should be returned at the time of examination without making any notes therein or without spoiling it in anyway, failing which the deposit should be forfeited.

# CHAPTER 39
# STATIONERY, FORMS AND PRINTING

## 39.01 Stationery and Forms

**39.01.01** The orders of Government on the subject are contained in Rules 78 to 82, 84 and 85 of the Manual of Contingent Expenditure (F.P.IX) and in the Bombay Stationery and Printing Manual, Volume I, 1943 (especially Chapters III to V, XXIV and XXVIII).

**39.01.02 Indents for Stationery**

(i) The requirements of Range officers should be included in the indent of the Deputy Conservator of Forests.

(ii) The annual indent for stationery should be sent to the Director, Government Printing and Stationery by 15th June and the annual indent for standard forms and envelopes to the Yeravda Prison Press by 15th February in accordance with the instructions in Chapters III, XXIV and XXVIII of the Stationery and Printing Manual. As regards triennial and quinquennial indents for special forms, the indent of Forest Department is to be submitted by 15th August.

(iii) No indents for stationery articles which are not standardized (viz articles which are not mentioned in the printed model Indent form of the Stationery Office) should be preferred on the Director of Printing and Stationery, Bombay.

**39.01.03** Indenting officers should verify the actual weight of package of stationery, on the arrival of the consignment, with that shown in the Railway or Steamer receipt and in the event of a difference, lodge a claim with the authorities concerned. Any damage or shortage of stationery should be immediately intimated to the Director, Government Printing and Stationery, Bombay.

**39.01.04 Inland Letter Forms**

Heads of departments and offices should obtain inland letter forms from the Manager, Government Photo zinco press who has been instructed to print the same.
(D.GSO-1354-E of 13th August 1956).

**39.01.05 Indents for Standard Forms**

The indenting officers should take care to submit the indents for the supply of standard forms to the press according to the prescribed schedule.
(D.D.PST4254-E of 10th May 1954. 3rd November 1954).

**39.01.06 Additional Supplies of Stationery and Drawing Articles**

(i) While submitting proposals for additional supplies of stationery or drawing articles, the officer concerned should invariably indicate therein the item Nos. of the articles.
(D.GSO-1455-E of 24th February 55).

(ii) While submitting requisitions for additional quantities of stationery articles the following information should invariably be furnished.

D. GSO-1352 of 3-10-1952.

(a) Number of members in the office who require stationery.

(b) In respect of each item of stationery-

| | |
|---|---|
| i.Number / quantitiy | Sanctioned as per model indent. |
| ii. Number / quantity | In balance at the time of submission of annual indent. |
| iii. Number / quantity | Asked for in the annual indent |
| iv. Number / quantity | Actually supplied by the Director, Governmnet Printing and Stationery (including "will follow" items. |
| v. Number / quantity | Required in addition to iv. above |

vi.Rasons justifying the demand at v. above.

**39.01.07 Stationery Articles Required Urgently in Emergency.**

**Rules for Local purchase of stationery and Drawing Articles.**

i. Local purchase is permissible to the extent of 25% of the sanctioned quantity of those articles, which are essentially required but not supplied by the stationery depots. It is not necessary to obtain no objection certificate from the stationery depots nor the sanction of Government in the Administration Department concerned.

ii. The local purchase shall be made only after inviting competitive quotations for standard items from at least three dealers and accepting the lowest to specifications.

iii. The purchases made should be reported to the Stationery Depots within 2 weeks, giving full particulars; viz; Item, Number, Description, Quantity, Rate and Total Expenditure.

iv. The monetary limits for such local purchases during any financial year shall be as follows;

**STATIONERY ARTICLES(Including clothing and cycle accessories)**

a. Head of Departments and Regional offices Rs. 1000/-
b. Head of offices 500/-

**DRAWING ARTICLES**

a. Head of offices under the Irrigation Department and Public Works Department Rs. 1000/-
b. Other Head of offices using drawing articles Rs. 500/-

v. It is essential to certify on the bills as follows–

a. the local purchase made is strictly in conformity with the Rules prescribed by Government under Government Circular, Industries, Energy and Labour Department, No. PSP/1474/2809-IND-6, dated the 6th April, 1976.
b. The intimation of the local purchase has been sent to the Government Stationery Depot ----------on ----------.

vi. Purchase of any item essentially required but not supplied by the stationery Depot, beyond 25% of the sanctioned quantity, is permissible only on the basis of a No Objection Certificate from the Stationery Depot, provided it is within the overall monetary limit mentioned in rule iv above.

vii. Purchase of stationery beyond the monetary limit mentioned in rule iv or any non-standard item of stationery shall necessarily require prior sanction of Government in the Administrative Department concerned. In such cases, the Administrative Departments will not be required to consult the Industries, Energy and Labour Departments and Finance Department as long as the relevant rules are strictly adhered to by the offices.

**39.01.08 Computer stationery**

Heads of Department, Regional Heads of Office and Heads of Office may refer the financial powers delegated to them.

## 39.02 Stationery for Newly Created Offices

Newly created offices have been authorized to purchase their requirements of stationery articles locally during the first year, Head of Department and Regional Heads have been given full powers to sanction stationery for newly created offices.

Articles such as locks, rubber stamps etc. which are required once for all should however be obtained through the Director of Government Printing and Stationery as usual. The articles such as safes, steel dispatch boxes etc., will be supplied by the Central Stores Purchasing Officer after the Indenting Officers obtain orders of Government for the supply of such articles. Payment will be made by the Central Store Purchasing Officer direct and debited to cost of stores purchased for other offices.

## 39.03 Economy in the use of Stationary

(i) All forest offices should pay special attention to the instructions in **paragraphs 65 to 72 of Chapter III and 533 of Chapter XXVIII of the Stationery and Printing Manual** regarding economy in the use of Stationery, forms and envelope and the maintenance accounts and the check and inspection of the stock thereof.

(ii) All Heads of Departments and Offices should take care to see that proper economy is observed in the use of small and large size envelopes. Envelopes already used should be utilized by the use of economy slips.
(D-GSO-1351-X of 4th August 1951)

(iii) **Stationery Economy Slips -** Cases (i.e. files and connected paper) need not be wrapped in cartridge paper, but should be sent in envelopes unless they are too big for the usual size of the envelopes in use. Economy slips should invariably be used and the packets or wrappers used again for other cases in view of the general scarcity of paper. The economy slips are printed as a standard form and will be supplied to the officers on indent.

## 39.04 Miscellaneous Articles of Stationery

**39.04.01 Mathematical and Scientific Instruments**

All indenting officers should as a rule place their indents for mathematical survey and scientific instruments, on the Mathematical Instrument Office, Calcutta, direct. Articles dispatched to the Mathematical Instruments Office, Calcutta should invariably be booked "Freight paid" and "Street delivery".

(Ministry of Industry and Supply, New Delhi. No. FY-2-22 of 28-2-49 and 5-4-1949) .

Ministry of Works Production and Supply. No.FY-2-22 of 29-5-1951.

**39.04.02 Binding Work**

Heads of the Department, Regional Heads and Heads of the offices have been empowered to get binding work done through local presses/ book binders without reference to the Director Government Printing and Stationery to the extent upto Rs. 30000/- per annum where libraries are maintained by the offices and upto Rs.12000/- per annum where no library are maintained by the office on the following conditions:-

i. The budget grant should be available with the Department/ Office concerned.

ii. Usual procedure of inviting tenders/Quotations and accepting the lowest rates etc. should be observed while entrusting the work.

## PRINTING.

### 39.05 Power for Undertaking Printing Work

The powers of officers to get printing work done at Government and local Private presses and the conditions under which it may be done are described in the **Manual of Contingent Expenditure (F. P. IX)-59 and in paragraphs 481, 482 and 483 of the Stationery and Printing Manual.**

**39.05.01** Head of office and Regional Heads are empowered to get the urgent printing work done locally through private printing press up to Rs. 10,000/- and Rs. 12,000 per annum respectively, and the Head of Deptt. Up to Rs. 50,000/-, subject to certain conditions.

**39.05.02** Advance Intimation of Printing Work at Stationery Department. All Heads of Departments should send to the Director, Government Printing and Stationery as far as possible, advance intimation regarding the extent and nature of work to be sent to the presses of all large-size and urgent printing work.
(D. PST-2455-E of 10-6-1955).

**39.05.03 Printing of Requisition Forms**

All indenting officers who are authorized to indent directly on the press for printing work should send all work for printing under the printed requisition form no. Gen. 206(m).

**[Annexure 39.01]**

Heads of Departments and offices should send to the Press as far as possible a complete and final copy of the required material, so that no additions or alterations may become necessary at the proof stage.
(PST. 5353 of 2nd Fed 1954)

**39.05.04 Printing of forms required by Silviculturists**

Printing of the following forms has been sanctioned for being supplied annually to the Silviculturist by the Director of Printing and Stationery Bombay.

| | | |
|---|---|---|
| i) | Ledger file dividers (set of five) | 100 set |
| ii) | Ledger file covers | 200 " |
| iii) | Ruled Index cards. | 1000 " |
| iv) | Card Index dividers(Set of Five) | 50 " |
| v) | Wrappers. | 1000 " |

**39.05.05 Printing of Forms in Regional Languages**

Heads of Departments and offices should see that all forms which are meant for public use are printed in regional languages. (D.YPB/1553-E of 21-11-1953)

**39.05.06 Supply of Printed forms in Regional Languages**

In order to avoid inconvenience to the public, officers should ensure that adequate supplies of printed forms are made available in regional language.

( S.(R) OFL-1057/64/60-B of 26-6-1957)

# CHAPTER 40
# ECONOMY IN CONTINGENT EXPENDITURE

**40.01 Instructions to enforce strict economy in contingent expenditure**

Every Officer should pay personal attention to the following instructions and enforce strict economy in all kinds of contingent expenditure: -

**i. Renting of post boxes**
The practice of hiring post boxes in all offices should be discontinued.

**ii. Costly publications**
Costly pictorial publications may be purchased only after obtaining sanction from Competent Authority. Costly series of publications having no direct connection with day to day functioning of offices should not be purchased. Such costly publications should not be purchased locally. These are to be supplied by the Superintendent, Government Printing and Stationery to whom indents should be sent in proper time, after obtaining sanction of Government, if it has not already been given.

**iii. Furniture**
The concerned authorities must stick to the limits prescribed by the financial powers delegated to them.

**iv. Water supply charges**
Whenever such charges are incurred, the officers should frequently check the consumption of water in their offices personally and take adequate measures to prevent waste.

**v. Electricity charges**
Officers should personally see that electrical equipments are not allowed to run unless necessary.

**vi. Tenders**
Sufficient interval should be allowed between the date of publication of the notice calling for tenders and the dates of submission of tenders, in order to secure wide publicity, and keen competition among the tenders in order to secure wide publicity and keen competition among the tenders.

**vii. Service postage and telegrams**
Letters intended for local address should not be sent by post but delivered by hand. Economy in postal and telegram charges should be observed in all possible ways, these instructions do not apply to letters to be sent in distant places in big metropolitan cities like Mumbai, Pune where cost on sending tapal by hand will be higher unless the tapal is of urgent nature. Use of communication through electronic means in conformity with the existing policy of the State Government, which are otherwise cheaper and much faster compared to traditional means, must be resorted.

**viii. Stationery, etc.**
Officers are not allowed to purchase items intended for their personal use at Government cost. Controlling offices should check the contingent bills of the officers under their control and see that in no case such expenditure is incurred.

**ix. Advertisement**

Official advertisements in newspapers should not be, unnecessary long resulting in avoidable waste of money. They should be restricted to the minimum number of words necessary to convey the purpose. To curtail expenditure on that front, advertisement can be made using official website of the Forest Department or as may be prescribed by the Government in that regard from time to time.

**40.02 Additional instructions under the Maharashtra Contingent Expenditure Rules**

i. Charges on new telephone connection, shifting of telephone and charges payable for local call and trunkcall for use of Government are payable by Government. Charges for private call should be remitted by the officer by challan M.C.E. Rule 62.

ii. When new building is constructed by P.W.D. fixtures as required i.e. when necessary i.e. racks, shelfs, fans are provided in the estimate. The subsequent expenditure on repairs of these buildings is to be paid by the concerned deptt.

iii. **Rent** - Rent of any land or building occupied for public purposes shall be paid by the Public Office or department occupying it. It will be charged to the detailed head 'Rent, Rates and Taxes,. The first charge in every year should be supported by certificates form the Executive Engineer that suitable building belonging to Government was not available, for the purpose required. Certificate of reasonableness of rent should be issued by the Executive Engineer concerned, when the building is first hired. No revised rent certificate is necessary on account of increasing rent equal to increasing municipal taxes provided a certificate from the Municipality regarding the increase in taxes is attached to the Bill and kept on record. In regard to the Buildings in charge and maintained by the Forest Department a register of all building should be printed for each circle.

iv. **Taxes-** The taxes of Municipal **M.C.E. Rule 148** rates on non residential buildings are paid by the department concerned. When the tax is paid by the P.W.D. as department in Administrative control of the building the payment may be charged to the maintenance estimate of the building concerned. Taxes on residential buildings, when the buildings are under administrative control of P.W.D. are charged to the maintenance estimate of the buildings concerned. Taxes other than those for specific services (i.e. service charge in cantonment areas) are levied on the owner and are treated as a part of the rent proper. Government Servant should not be charged amount more than 10 % of his emoluments. If a building is occupied by Government Servant no part of the taxes should be recovered from him. If assessment of municipal tax is found excessive, appeal may be preferred for reducing the same. The local charges of taxes for specific services rendered by (M.C.E. Rule 179) local bodies like electrical charges, water supply and conservancy charges should unless otherwise directly be recovered from all occupants.

# CHAPTER 41
# INTERNAL AUDIT AND INSPECTION OF OFFICES

## 41.01 Internal Audit Inspection by the Forest Department

(i) All Divisional and Sub-divisional Forest Offices will be inspected by the Chief Conservator / Conservator and all range, round and other disbursers' offices by the Dy.C.F. at least once a year. Such inspection should extend to records, returns and other matters enumerated in Para 25.02.01 and 26.02.(iv) and **in the relevant inspection report forms** (Press Nos. For .101, 1O3 and 358). The periodical inspection of cash books, etc., prescribed in P 26.02.(iv) should also be carried out by the officers concerned. Instructions for inspection of offices are given in **[Annexure 41.01].** The reports of inspection carried out by each officer should be submitted to his immediate superior for perusal and return (the portion of each inspection report of the Chief Conservator / Conservator under the head "cash account" should be submitted by him to the A.G.)

(ii) The annual administration reports of the officers concerned should contain a paragraph showing the number and condition of the office inspected by them.

(iii) The Principal Chief Conservator will inspect Chief Conservator / Conservator / Division Offices through central audit wing created in the office of PCCF, issue audit inspection notes and receive and deal with inspection reports of these offices.

(iv) Paragraph 29.01 of this Volume may also be referred.

# CHAPTER 42
# STORES

## 42.01 Responsibility for General Administration of Store

**42.01.01** The general administration of all the store of Division is vested in DCF/DFO for making arrangements to acquire and dispose of the store according to the rules and instructions of the Government.

**42.01.02** All transactions of receipts and issues of store should be recorded in accordance with the prescribed rules and procedure, in the order of occurrence, fictitious stock adjustment are strictly prohibited such as debiting cost of material to work, transferring cost to another work for want of sanction, carrying out revision of value of material used on work to avoid excess outlay over appropriation etc. The departmental audit and the A.G. is required to bring such irregularities to the notices of appropriate authorities.

**42.01.03** Cost of the acquisition of store should be debited to the final head of account concerned for the particular work for which they are required, if either of these can be done at once, otherwise it should be kept in a suspense account pending clearance as the materials are actually issued by debiting to specific heads of accounts or works.

**Note :-** In accordance with the above rule, cost of supply of all store required for general use is debited at once to the minor head. Tools and Plants subordinate to the major head under which such charges of the Division, are classified and sub items of tools and plants which are required for specific works are debited to that work.

**42.01.04 Categories of Store**

On the particulars of para 3 above, the store can be divided into two distinct, categories. (1)Store debited to suspense - stock (2) Store debited to final head, which includes tools and plants, material of construction and material charged to work.

**42.01.05 Numerical or quantity account**

Account of (numerical or quantity account) receipts, issues and balances of store has to be maintained for both types of stores above with a view to control the balances efficiently until the stores are disposed of finally either by consumption on works or otherwise. The quantity account should also be reconciled periodically with value account for store which are not debited to final heads. The final record of all stores as also the returns of subordinates should take account of all quantities only and both, quantity account with the value account should be maintained in the Divisional office.

## 42.02 Stock

**42.02.01 Stock Keeping**

The Stock of a store of Division may be kept in a single godown or in any stores maintained by a R.F.O. The stock account should be kept in the office of a R.F.O. who is authorized to maintain cash account and who is incharge of the area in which store lies. A separate account

should be kept in Division Office of any stock which is directly under the charge of Dy.C.F./ Sub-DFO in charge of independent sub-division.

**42.02.02 Vocabulary of Store**

In order to ensure accuracy of posting of all transactions like list of indents, list of material in stock, showing correct description of store, proper classification of store should be evolved. The following classification may be used.

**Classification of Store**

**A Work**

(i) Nursery & Plantation
(ii) Seed
(iii) Logging equipment
(iv) Workshop & machinery
(v) Pump sets, pipes
(vi) Civil work
(vii) Camp equipment
(viii) Marking hammers, beat axes

**B Office**

(i) Furniture & Tools
(ii) Clothing equipment
(iii) Stationary
(iv) Survey articles
(v) Electronic devices
(vi) Vehicle (Car & Jeep)

**C Miscellaneous**

(i) Coaltar and other sundries

## 42.03 Quantity Accounts

**42.03.01 Receipts of Material: -** Material may be received from

(i) Indent place with DGS & D
(ii) CSPO
(iii) Divisional Purchase Committee
(iv) Through local purchase
(v) Through subordinate offices
(vi) Through manufacturers or supplies by the Departments or Government.

On receipt of the store the, officer incharge of the store must enter the details of value, quantities, description, make of the stores, proper authority of its purchase.

**42.03.02 Stock Taking**

All material received should be examined and counted or measured at the time of taking delivery. This measurement should be recorded on stock receipt. In case of larger store, the total number or quantity received should be entered in the bincard. Acknowledgment for receipt of material to be given to supplier shall be signed by an officer not below the rank of R.F.O. The material should be kept incharge of responsible Govt. Servant who should be required to give a certificate in the following form on the bill or invoice "received ! on dated .....! Receipt of material recorded on the statement of stock receipt at page No.....Sr. No.....Signature date. "

## 42.04 Issue of Store

The store may be issued for works or for transfer to other users under appropriate authority. It should be issued only on receipt of an indent signed by the DCF/DFO while transferring to other range or Division. R.F.O. should be specifically authorized to issue the store for his own works assigning appropriate limits according to the requirement of sanctioned estimate.

## 42.05 Bin Cards

Separate indent should be prepared for each work. The authority of sanction, account classification should be mentioned on the indent which forms basis of charging value of the material to the user. The entry of the store issued should be made in the bin card where such cards are made. One copy of the indent should be retained by the issuing officer as a voucher. Third and Fourth copy of the indent should be sent to the Divisional Officer for further action.

## 42.06 Account of the Value of the Store

### 42.06.01 Payment of stock received

The payment of stock received for other divisions of the Forest Department may be done through cheques. Cash payment should not be made for stock received except petty material at range level.

### 42.06.02 Recovery of Stock Issued

Rate of issue of material should be so fixed that the cost to be charged to the works on which materials are to be used should be approximately equal to the actual cost of the store and that there may be no ultimate profit or loss in the stock account. It should provide beyond the original price paid the cost of carriage, the storage charges, handling charges and any other charges actually incurred. Occasionally 10 % supervision charges should be recovered in addition to the value of the stock as calculated above for supply to the other departments, when such recovery is appropriately agreed before the supply is made. Such recovery is not charged to the value of materials but is remitted as revenue.

### 42.06.03 Storage Charges

Excepting mechanized logging units, govt. workshops and saw mills, Forest department does not have a system of central store. The material is generally stored in the nursery or Range H. Q. and in exceptional cases in a store specially procured for this purpose. It is supervised by the local Forest Guard or Forester. The cost on these stores is directly charged to the works. In order to avoid disproportionate cost on all work, the DCF/DFO may issue instructions to distribute these charges proportionately on different works. He should however see that dis-proportionate expenditure is not incurred on up keep, protection and handling of such stores which does not need full time attention or supervision. It is preferable to keep the store of range or round level in a room attached to the office or in a labour shade in the nursery where extra expenditure will not be required for its protection.

**42.06.04** The record of store should be maintained in form No. 8 of M.C.E.R. 1965. An account should be maintained in the account branch of the Dy.C.F. to record day to day transactions relating to each item of stock. This should be maintained in the stock ledger which will bear different sections of pages for each article of stock, columns for

receipts, issues, balances for both quantities and values. The separate ledger should be maintained for articles of stores, tools, plants and livestock. All items of receipts and issues will be entered in the ledger from the copies of statement of stock receipts. The balances should be worked out periodically not later than a month. The ledger should be closed giving the details of quantities and values at the end of each month. Consolidated abstract should be prepared for each month. Quarterly progress report of procurement and issues of stores should be submitted to the C.C.F.(T).

**42.06.05 Tools and Plants**

Registers of return of live stock should be maintained as mentioned below.

(i) Register of work done.

(ii) Register of the expenditure on up keep of animal.

(iii) Annual divisional return of live stock.The tools and plants are divided in two kinds :-

(a) General and ordinary tools and plants i.e. those required for the general use of division

(b) Tools and plants i.e. those required not for general purposes but for specific works. The cost of the supply, repairs and carriage of general and ordinary tools and plants is charged to the ordinary head "Tools and plants" where as similar charges of special tools and plants are borne by the works concerned. In both cases, the cost charged in the account against sanctioned estimate in the same way as expenditure on works, though for the purpose of sanction, it is treated as expenditure on tools and plants.

## 42.07 General Instructions Regarding Store

**42.07.01** (i) A register of stores, tools and plants should be kept in Form No. 8 of F. P. IX (Press No. Gen. 11) in all forest offices including the central store in the Divisional range, round and depot offices. All articles acquired by purchase or otherwise should be entered in the register. Booklets and stores supplied for consumption (such as stationery) should be excluded.

(ii) Stores, tools and plant should ordinarily be classified as given in para 42.02.02.

(iii) The store register should be permanent, a page or half a page being assigned to each kind of article and an index of such articles should be given on the opening page of the book. The Divisional register shall contain the account of each range separately and the range register that of each round separately.

(iv) In the "remarks" column of the register, note should be made of surplus articles, no longer required so that may be transferred to other offices or departments needing them or sold before there value is seriously depreciated.

**42.07.02** Whenever any new articles are purchased, a certificate to the effect that they have been included in the dead stock register should always be given on the relevant voucher as follows before making payment.

(i) "I certify that the materials and stores billed for above have been brought on the respective inventories and that all materials and stores are being duly accounted for and verified in the manner laid down in **Section 1 and 11 of Chapter 9 of Financial Publication No.1"**

(ii) "I certify that the purchases billed for have been received in good order, that their quantities are correct and their quality good, that the rates paid are not in excess of the accepted and market rates and that suitable notes of payment have been recorded against the original indents and invoices concerned to prevent double payments".

**Note :-** (1) Rules for the supply of articles other than stationery and printing store required to be purchased for the public service are contained in **APP. 2 to F. P. I.** Instructions for the purchase of stationery and printing stores and jail made articles are given in **Rule 32 of F.P.IX.**

The powers of forest officers to sanction purchase of stores, tools and plant are given in **F.P. VII-18.**

**42.07.03** All officers entrusted with the use or consumption of stores are responsible for maintaining them in proper custody; in good order; keeping correct records and preparing correct returns for them. Any loss or damage to stores should forthwith be reported to the authority competent to deal with the matter. When articles are issued, a written acknowledgment should be obtained from the person concerned.

**Note :-** For powers of officer to write off store, tools and plant, etc., and irrecoverable value of such articles and losses see F. P./ VII.37.

**42.07.04** The head of each office will be responsible for taking stock annually, by comparing the actual stock with the entries in the dead stock register. In the month of June each year, he will submit a certificate to his immediate superior to the following effect :-

"I Certify that I have inspected the register of articles of dead-stock maintained under Rule 77 of the **Manual of Contingent Expenditure - Financial Publication No. IX ,** and have found that it has been property kept up to date and that the articles mentioned therein are actually held in stock, with the exception of those mentioned below, the explanation of the absence of which is appended, and that no articles have been written off, except under proper sanction, which has been duly recorded on the return under the signature of the head of the office."

**Note** (1) - Certificates of stock taking are not required from Chief Conservator /Conservators. These officers will exercise check over articles of dead-stock in their own charge and will deal finally with the certificates of stock-taking submitted to them by subordinate officers.

**42.07.05** The Chief Conservator /Conservator will examine the stock-books and articles of dead-stock during office inspections. The DCF/DFO, in the course of his tours, will similarly compare the articles in charge of his subordinates with his own register and see that their books and stocks are properly maintained.

**42.07.06** (i) In those divisions where Government elephants or other cattle are kept, returns of live-stock, together with statement of the cost of maintenance and of the work on which they have been employed, will he submitted annually to the C.C.F.(T)/C.F.(T)

(ii) Returns of elephants should show name, sex, age, height, and condition of the animal.

**Note :-** Power to prescribe forms for the return of livestock and time of submission thereof has been delegated to the C.C.F.(T)/C.F.(T).

## 42.08 General Rules Regarding Procurement of Stores

**42.08.01 General rules**

General rules applicable to all departments regarding stores are contained in part II, Section 25 of M.C.E.R. 1965. These general rules apply to all articles including articles of dead stock such as plants, material, instruments, furniture, equipment, livestock etc.

**42.08.02 Authority Competent to Sanction the Purchase of Store**

Subject to any special Rule or Order, authority which is competent to incur contingent expenditure may sanction the purchase of store required in accordance with the provisions contained in Rule 172 of M.C.E.R. subject to usual restrictions regarding the existence of necessary appropriation and to any monetary limits and conditions prescribed in regard to specific articles or clause of articles.

**42.08.03 M.C.E. Rules**

The rules for purchase of store are regulated in strict conformity with the rules in Appendix 6 under Rule 172 of M.C.E.R.

**42.08.04 General Rules**

While making purchase of store, definite requirement should be worked out. The store should not be purchased much in advance of actual requirement if such purchase is likely to prove un-profitable to Govt. Purchase of store should be done according to the scale or limits prescribed.

**42.08.05 Split up Purchase Order**

Purchase order should not be split-up to avoid necessity of obtaining the sanction of higher authority required with reference to total amount of the orders.

**42.08.06 Inspection of Material**

All material received should be inspected, examined, measured and weighed ascertaining the quality and quantity by the officer taking charge of the same.

**42.08.07 Supply on Indent to Other Department**

Material should be supplied to other Department after obtaining firm indent from an authorized person.

**42.08.08 Handing Over Custody on Transfer**

In case of transfer, the officer in charge of store should see that the stores in his custody is handed over correctly to his successor and a proper receipt taken from him.

**42.08.09** Head of the office or officer entrusted with store should take appropriate care of protection, keeping the store in good conditions and maintaining suitable account and inventories and submit correct returns in respect of the store to prevent loss and to facilitate checking of the balances etc.

**42.08.10 Verification of Stock**

Head of the office should verify the stock such as plants, materials, furniture as per Rule 181 and 98 of M.C.E.R. The R.F.O. should verify the stock and store in every six months ending 30th September and

31st March, and should submit a certificate to the Head of the office by 15th October and 15th of April in the prescribed form. The A.C.F. and Dy.C.F./ Sub-DFO in charge of independent subdivision should carry out surprise verification and certain items of stock to exercise checks on pilferages and losses. The result of such verification should be recorded against the balance in the register itself under the dated signature of the verifying officer as contained in Article 179 of M.C.E.R.

## 42.09 Account Keeping

The account of stock should be kept in accordance with the instruction in Section 24 of M.C.E.R. in general and specific rules relevant in respect of particular items in the Forest Department.

**42.09.01 Inventory of Dead Stock**

Inventories of articles of dead stock should be kept in form No. 8 **prescribed under Rule 95 of M.C.E.R.**

**42.09.02 Inspection of Perishable Store**

The inspection of perishable store should be carried out at least once in 6 months and others once in a year. The store remaining in stock for over an year should be considered surplus unless there is good reason to treat them otherwise.

**42.09.03** Head of the office should check the stock by comparing actual stock with the entries in return, in the month of June each year and submit a certificate to the C.F./ C.C.F. in the form given in M.C.E.R. 98 when carrying out office inspection check the entries in register and return and give remarks regarding the procurement and use of store.

"I certify that I have inspected the register of articles of dead-stock maintained under **Rule 95 of Maharashtra Contingent Expenditure Rules – Financial Publication No. IX,** and have found that it has been properly kept up-to date and that the articles mentioned therein are equally held in stock, with the exception of those mentioned below, the explanation of the absence of which is appended, and that no articles have been written off, except under proper sanction, which sanction has been duly recorded on the return under the signature of the head of the office".

**42.09.04 Inspection of C.C.F.(T)/C.F.(T)**

C.C.F.(T)/C.F.(T) when inspecting offices of subordinates, should invariably examine the inventories of store kept in the offices.

**42.09.05 Transfer of Charge**

When charge of office is transferred the certificate in form under **Rule 98 of M.C.E.R.** should be submitted to the Head of the department by the officer taking over charge.

**42.09.06 Authority Competent to Write off the Store**

The authority competent to sanction the purchase of dead stock articles for office has been delegated the power to write off un-serviceable articles. While condemning such articles full reasons must be recorded on such orders together with a certificate as follows. 'Certified that I have personally satisfied myself that each item written off in the proceeding has became unserviceable in the ordinary course through proper uses or by wear and tear.'

**42.09.07 Loss Due to Depreciation etc**

Instructions contained under Rule 103 of M.C.E.R. may be followed while assessing the loss due to depreciation, damage etc.

**Note :-** The rules quoted above are subsidiary to the Rules under Sec. 24 of M.C.E.R. which should be referred for details.

## 42.10 Quantities of Store to be mentioned in the body of estimate

To spell out the requirement of the store, the quantum of store of each type required for execution of works should be clearly given in the body of sanctioned estimate. Analysis of material and store required should invariably be given in the body of sanctioned estimate in respect of major store required for such work. The detailed estimate should also include the requirement of store in minor quantities. Whenever certain store is required to be procured as specialized machinery or product having only one make or sole manufacturer, sanction of the Govt. should be obtained for deviation from the rule for purchase of store as per Rule 10 of App. 6 of the M.C.E. Rules. A certificate in the form App. 3 should also be given for procurement of such articles as proprietary article. Certificate should be given after entering into correspondence with CSPO and obtaining his approval. Copy of such certificate should be enclosed with letter submitted to the Government for purchase of such store. (Rule 2 & 8, App.6, Rule 172 of M.C.E.R. 1965.)

In normal course, no separate sanction will be required for purchase of store which form part of the sanctioned type estimate or estimates sanctioned by the competent authority (such as calculated quantity of poly bags). This does not absolve the store purchasing office from following proper procedure of purchases of store as per rule given above. Purchase of store should be kept harmonious with the efficiency of work and up to minimum level. The C.C.F.(T)/C.F.(T) should from time to time analyze the inventory of stock and ensure that stock held in excess of these limits is kept as per rule or actual requirements of the works.

## 42.11 Office Procedure for Purchase of Store

The State Government, vide Industries, Energy and Labour Department GR No. Bhandar.kh.s./CR-82/Part-III/Udyog-4 dated 1st December, 2016 (Computer Code No. 201612021708269510) has declared comprehensive procedural guidelines in respect of office related purchases. The said Government Resolution has further been supplemented by the Energy and Labour Department GR No. Misc-2016/CR-215/Udyog-4, dated 24th August, 2017 (Computer Code No. 201708241235162110), introducing the procedure for the Government e-Market Place (GeM) Portal. In consonance with the above mentioned guidelines, the State Government vide Revenue and Forests Department Circular No. Van. Ban.-2019/CR-24/F-9 dated 30th January, 2019 has issued guidelines for purchase, following the e-tendering process.

The concerned authorities must follow the instructions contained in the above said guidelines or any further instructions issued by the Government of Maharshtra from time to time.

## 42.12 Powers of the Officers of the Purchase Committee

The powers of the officers of the committee will be the same as are assigned to them under Manual of Financial Powers and orders of the Administrative Department should be obtained for finalizing the purchases of higher limits whenever necessary.

# CHAPTER 43
# CHARITABLE ENDOWMENTS

## 43.01 Maharashtra State Forest Employees Welfare Fund

The Government of Maharashtra established the Maharashtra State Forest Employees Welfare Fund vide Government of Maharashtra Revenue and Forest Department Resolution No. FDM 1475/132140-F-4, dated 24th March 1980 with the Primary object of introducing and adopting measures for the welfare of class-III and Class-IV employees of the Forest Department of the Maharashtra State. Due to lack of required participation and persuasion, the scheme was discontinued. This scheme was revived by the Government of Maharashtra vide Revenue and Forest department Resolution dated 9th August 2006. The main features of the scheme are as under-

**(i) The Objects of The Fund**

(a) The primary object of the Fund is to introduce and adopt measures for the welfare of the employees of the Forest Department and their families. It is a benevolent fund contributing towards and intended for the benefit of its members to the maximum extent the resources permit and is based on the principle of mutual help and cooperation.

(b) Assistance from the Fund shall be provided to its members –

i. To meet expenses through the insurance cover, in connection with emergencies such as accident, sudden demise.

ii. To conduct general medical checkup camps / blood donation camps (for ensuring availability of blood to the members in the need of hour).

iii. To rehabilitate the medically invalidated needy members / dependents / orphaned members of families through vocational training / educational support etc.

iv. To carry out other welfare activities as decided by the Management Committee.

v. To provide interest free loans up to Rs 10,000/- as a stop-gap arrangement till official advances or medical bills are sanctioned to meet the expenses related to urgent medical check-up, treatment / operation. These loans shall be recovered from the medical advances/bills/salary within a period of nine months. If the interest-free loan is not repaid within the said period, an interest @ 10% per annum shall also be recovered from the member.

**(ii) Membership**

a. The membership to the Fund shall be voluntary.

b. The employee, to whom these rules are applicable, shall make an application for his enrolment as a member of the fund in the prescribed form to the Chairman of the Executive Committee.

c. A member of the fund can continue to be a member so long as he/she is in employment of the Government of Maharashtra

d. A member of the Fund, on leave or on deputation or under suspension, shall continue to be a member, so long as he holds a lien on a post in the Forest Department and continues to subscribe regularly to the Fund.

**(iii) Subscription From The Members**

Subscription shall be collected from all the members of the Fund at the rates decided by the Management Committee. The present annual rate of the subscription is Rs. 800/- for all cadres.

**(iv) Administration of The Fund**

The fund shall be administered in accordance with the approved rules under the supervision of the Management Committee, Executive Committee and Divisional Committee.

**(v) Qualifications for Benefits**

In deciding priority of claims to benefits, on case to case basis, the Executive Committee shall take into consideration------

a. Urgency of the need of the applicant.
b. The circumstances of the family of the subscriber.
c. The length of service of the subscriber.
d. Genuineness of purpose, and other relevant information pertaining to the claim/ economic condition of the member/dependents.
e. The quality of the service the subscriber has rendered.
f. Track record of payment of subscriptions.

**(vi) Subscription & Donations**

a. Every member of the Fund shall subscribe to the Fund at rates mentioned above. Subscription shall be paid in the first fortnight of April, but not later than 30th April of that year, after which it shall not be accepted.
b. Donations from individuals/Registered Societies/ Organizations/others may be accepted both in cash or kind (e.g. Forest/Wild Life Protection Equipment, vehicles etc), subject to prior approval by the Executive Committee.

**(vii) Accounts of The Fund**

The Accounts of the Fund will be maintained by the staff under Adminstrative Officer, o/o the Principal Chief Conservator of Forests (HoFF), who shall function as the Treasurer of the Fund. The Account of the Fund shall be operated jointly by Member Secretary and Treasurer of the Executive Committee. The Accounts of the Fund shall be audited by Principal Chief Conservator of Forests, annually, preferably in the month of May. In addition, these accounts shall be audited by the Local Audit Department of the Government of Maharashtra i.e. the Chief Auditor, Local Fund Accounts, Mumbai.

**(viii) Accounts of The Divisional Committee**

Each Divisional Committee shall open Saving Bank Account with State Bank of India / Nationalized Bank and credit all the moneys received from the Executive Committee in the respective accounts. The Accounts shall be jointly operated by the Chairman and Treasurer of the Divisional Committee. Treasurer shall maintain a cash book and the funds shall promptly be recorded in that Cashbook. Treasurer shall send the same to the Management Committee by 30th April every year. The Inspecting Officer shall inspect annually and shall audit the accounts.

**(ix) Honorarium**

The staff which is required to maintain the Accounts of Divisional and Executive Committees may be granted an honorarium at the rate as may be fixed by the Management Committee.

**(x) Settlement Of Claims**

All applications shall in the first instance be investigated by the Divisional Committee and if it finds that such applications come within the scope of the Fund, it shall forward the same with requisite details in each case, in the forms prescribed for the purpose, to the Executive Committee for disposal.

**(xi) Procedure For Payment Of Benefits/Loans**

Payments to the beneficiaries shall be made in cash or by cheques. It would be necessary to obtain the consent of the beneficiaries regarding mode of payment.

**(xii) Emergency Powers Of Divisional Committee**

Each Divisional Committee may advance up to Rs.25,000/- for the fund at its disposal to meet urgent cases of distress among the dependents of the subscribers of the Fund. The said action should be reported to the Executive committee.

**(xiii) Decisions of The Management Committee to be Final**

The decision of the Management Committee on all matters connected with the interpretation of the Rules of the Fund and the adjudication of all claims shall be final.

## 43.02 Van Krida Mandal

As one of the measures for undertaking welfare activities, relating to encouragement of sports, the need for having a suitable body was felt. On the initiative of some officers of the Forest Department, the Van Krida Mandal was formed. It has been registered under the Societies Registration Act, 1860, on 18th July, 2000. Its membership was extended to employees of the Forest Department, Forest Development Corporation of Maharashtra Ltd.

**43.02.01 The main objectives of Van Krida Mandal are as follows.**

(i) To work in educational, social, Cultural and charitable fields.
(ii) To develop the team spirit through the medium of sports.
(iii) To organize sports meets at various levels.
(iv) To collect the funds from various sources and to utilize them for sports events and related activities.
(v) To organize coaching camps.
(vi) To extend co- operation with other similar institution.
(vii) Various other welfare activities.
(viii) To carry out relief works at the time of natural calamities.

**43.02.02** Van Krida Mandal has been actively contributing from arranging state level and National Forests Sports Meet. In addition, following activities have been organized by Van Krida Mandal from time to time.:-

(i) Printing and publicity of the souvenir.
(ii) Expenses regarding cultural programs.
(iii) Part contribution for purchasing uniform articles, training and coaching camps.

**43.02.03** The operation of the fund under Van Krida Mandal shall be utilized for achieving the above stated objectives as per the bye-laws. The accounts shall be got audited annually as per statutory requirements.

# CHAPTER 44
# FOREST CONFERENCES

**44.01 Regarding place and period to hold conferences of Forest Officers**

A conference of forest officers should be held at an appropriate venue annually, preferably in the rains to discuss forest matters of importance.The Principal Chief Conservator of Forests (HoFF) shall prepare the Agenda items to be discussed and deliberated in such conferences, in consultation with the Secretary in Forest Department.

# CHAPTER 45
# THE MAHARASHTRA LOKAYUKTA AND UPA-LOKAYUKTAS ACT, 1971, THE RIGHT TO INFORMATION ACT, 2005 AND THE MAHARASHTRA RIGHT TO PUBLIC SERVICES ACT, 2015

## 45.01 The Maharashtra Lokayukta and Upa-Lokayuktas Act, 1971

This is an Act to make provision for the appointment and functions of certain authorities for the investigation o administrative action taken by or on behalf of the Government of Maharahtra or certain public authorities in the state of Maharashtra. For the purpose of conducting investigations in accordance with the provisions of this Act, the Governor, under section 3 appoints the Lokayukta and one or more persons to be known as the Upa-Lokayukta or Upa-Lokayuktas. Section 7 enlists the matters which may be investigated by Lokayukta or Upa-Lokayukta. Section 8 enumerates the matters, not subject to investigation. Section 12 deals with the Reports of the Lokayukta and Upa-Lokayukta.

## 45.02 The Right to Information Act, 2005

An Act of Parliament to provide for setting out the practical regime of right to information for citizens to secure access to information under the control of public authorities, in order to promote transparency and accountability in the working of every public authority, the constitution of Central Information Commission and State Information Commissions and for matters connected therewith or incidental thereto. Rules have been notified by the Competent Authority. The Presidential assent to the Act was received on 15th June, 2005. The provisions of sub-section (1) of section 4, sub-sections (1) and (2) of section 5, sections 12, 13, 15, 16, 24, 27 and 28 came into force at once, and the remaining provisions came into force on the one hundred and twentieth day of its enactment. The State Government has issued guidelines from time to time for effective implementation of the Act.

## 45.03 The Maharashtra Right to Public Services Act, 2015

Enacted by the State Legislature, its objective is to provide for delivery of transparent, efficient and timely public services to the eligible persons in the State of Maharashtra. To achieve this objective, the Governor of Maharashtra promulgated an Ordinance on 28th April, 2015. Subsequently, the State Legislature passed the Act, which was given retrospective effect and it deemed to come into force on 28th April, 2015. The State Government has notified the Public Services under the Act from time to time.

**[Annexure 45.01]**

## Notes

# CHAPTER 46
# PLANTATION WORKS

**46.01 Plantation Works**

Plantation works are generally carried out as per the prescriptions of the Working Plans. The Forest Department has been carrying out afforestation and plantation activities in conformity with the Working Plans as part of its regular activities. Apart from that, the Social Forestry Wing undertakes afforestation activities outside forest-areas. A formal Report to that effect is compiled and submitted to the Government as one of the items to be reported under the Twenty Point Programme.

**46.02** The Plantation Activities are also taken up under the Employment Guarantee Scheme, District Level Schemes and on lands received in lieu of forest lands diverted under the Forest (Conservation) Act, 1980. The plantation models have been prescribed under various schemes by the respective competent authorities. These are strictly time-bound activities. A model Time-Table prescribed by the PCCF (HoFF) vide letter No. Desk-1/EGS/CR-10/2282/2017-18 Dated 7th March 2018.

**[Annexure 46.01]**

# CHAPTER 47
# INFORMATION AND COMMUNICATION TECHNOLOGY PROGAMME

**47.01** The Maharashtra State e-Governance Policy, 2011 aims to maintain and strengthen the leadership of the State in the area of e-Governance and to take it towards m-Governance (mobile Governance). The policy would enable citizens to avail of various services online or at a place near their home without having to visit government offices at minimum possible cost. The policy would enable the Government to function more efficiently and move towards a paperless environment. The policy puts in place a framework for development and implementation of e-Governance systems and applications in the state.

**47.02** Under the provisions of the Maharashtra State e-Governance Policy, 2011, the Revenue and Forest Department has issued a Government Resolution No. MSC 2004/Case No.21/F-2, dated 5th October, 2011 to implement computerization of Maharashtra Forest Department. The Government Resolution identifies activities to be carried out under Information and Communication Technology (ICT) deployment plan. The monitoring and implementation mechanism through a Project Management Unit Committee under the Chairmanship of the Additional Principal Chief Conservator of Forests (Information, Technology and Policy) has been formed.

The Project Management Unit Committee consists of the following members:

| | | |
|---|---|---|
| 1. | Additional Principal Chief Conservator of Forests (Information, Technology and Policy) | Chairperson |
| 2 | Chief Conservator of Forests (Human Resource Management) | Member |
| 3. | Chief Conservator of Forests (Working Plan) | Member |
| 4. | Chief Conservator of Forests (Evaluation) | Member |
| 5. | Chief Conservator of Forests (Forest Management-Planning and Development) | Member |
| 6. | Representative of the Directorate of Information Technology | Member |
| 7. | Joint Director, Treasury Office, Nagpur | Member |
| 8. | Representative of BSNL, Nagpur | Member |
| 9. | Representative of National Informatics Centre, Nagpur | Member |

**47.03** **The Project Management Unit Committee has been authorized to**

i. execute the Memorandum of Understanding with other Government agencies like National Informatics Centre, M/s BSNL, Maharashtra Remote Sensing Applications Centre (MRSAC) for activities to be carried out to implement the ICT project.
ii. outsource development of GIS/MIS mobile applications.
iii. approve ICT projects upto Rs. 2 crore.
iv. Develope application through open source technologies/platforms.

**47.04** Under the provisions of the Maharashtra State Governance Policy, 2011, all departments of the Government of Maharashtra shall earmark 0.5% of their budget for e-Governance and shall make endeavour to increase the allocation to 3% in a phased manner.

**47.05** As per Government Resolution Revenue and Forest Department No. MSC 2004/ Case No. 21 (Part-3)/ F-2 dated 4th August, 2014, the scope and structure of the implementation was widened to include all field officers and Forest Guards and the various supporting agencies and their roles were defined. The Resolution also laid down the specification of Android based Personal Digital Assistants (PDA) / Smartphone to be issued to field staff.

**47.06** All the forest-officers handling the Personal Digital Assitants (PDAs) shall upload the information related to registration of forest-offences on the PDA on regular basis. Similarly, they shall upload one photograph or the details of their patrolling route on the PDA every day.

# CHAPTER 48
# TRAINING

**48.01** Training is a powerful tool of Human Resource Development. It is imperative to strengthen the Training Wing of the Forest Department. All the existing Training Institutions of the Forest Department should be provided with adequate infrastructure facility and staff. Training Wing should be expanded to cater the training need of the Forest Department. Ministerial staff should also be given basic training to cater the need of the Forest Department.

**48.02 Organization of Training wing**

Training programme shall be conducted as per the guidelines issued from time to time in that regard by the State Government. A Review Committee constituted by the Government shall review the training modules of the different cadres viz. Forest Guards, Foresters, Range Forest Officers etc. once in three years and suggest modifications if any, for consideration of the Government.

**48.03** Institutions for forest training in the State had their beginning in 1961 when a Foresters'Training School was established at Chandrapur. Subsequently, five more training institutions came into existence, viz. Shahapur (1963), Pal (1967), Chikhaldara (1972), Jalna (1985) and Kundal (2014). training programmes of appropriate duration are organised for different cadres in these forest training institutes under the overall supervision of the Education & Training Circle, Pune. The Head of Forestry Research, Education and Training oversees the activities of the Education and Training Circle.

**48.04 Long-term Training Programmes**

The 6-month long Induction training programmes for Forest Guards are conducted in the Training Institutes located at Shahpur, Pal, Jalna and Chikaldhara. The Induction training programmes of 18-months duration for RFOs from various States are conducted at Kundal Academy. The Forest Guards' Training Institutes are headed by Directors of the rank of DFOs, while the Kundal and Chandrapur Academies are headed by officers of the rank of CCF and CF respectively. In addition to the permanent faculty members, a number of guest faculty, expert in different spheres assist in conducting the training programmes. The Forest Guards' Training programmes are conducted in accordance with the syllabus prepared by an expert committee at the State level, whereas induction training programme for RFOs and higher cadres are conducted as per syllabus approved by the Director, Forest Education, Ministry of Environment, Forests and Climate Change, Governmentt of India.

**48.05 Short-term Training Programmes**

Several short-term training programmes for field officers and staff are conducted by the Training Institutes from time to time. These programmes cover a range of subjects like Joint Forest Management, man-animal conflict, forest fire, biodiversity, nursery techniques, forest protection, water and soil conservation works, working plan, nature trail, office procedure and accounting, vehicle maintenance, Maharashtra Civil Services Rules, detection of offense cases etc. The short- term training programmes are offered not only for field staff, but also for Personal Assistants, Office Superintendents, Chief Accountants, Accountants Clerks etc. For such administrative personnel, training programmes are arranged on subjects like office procedure and accounting, establishment matters, Right to Information, etc. A few short-term training programmes are also organised for support staff such as Drivers, Cooks, Gardeners, Forest Labourers etc., as per their work requirements.

## 48.06 Trainings under "State Training Policy and Evaluation Agency", YASHADA

Government of Maharashtra announced a comprehensive training policy for the State in 2011, taking into consideration the human resource development and training needs of various government departments, non-officials and other stakeholders. According to this policy, a three-tier system of institutions will be responsible for addressing the training needs of the State. At the apex level is the Yashwantrao Chavan Academy of Development Administration (YASHADA), Pune, which is the Administrative Training Institute of Government of Maharashtra. At the intermediate level are the "Regional Administrative Training Institutes" (RATI) and at the third and final level are the "District Administrative Training Institutes" (DATI). In view of the background and needs of the district, induction and refresher trainings are arranged for Group C and Group D Government servants at District Administrative Training Institutes. All the Forest Training Institutes, except Chikhaldara, have been designated as "District level Administrative Training Institutes". Besides, Kundal Academy has been designated as a RATI for a few districts in Konkan Revenue Division.

## 48.07 Information of Training Institutes and facilities

### 48.07.01 Chandrapur Academy

In 1975, Government of India upgraded the "Chandrapur Forester Training School" to a "Central Forest Rangers College", where trainings were organized for newly recruited Range Forest Officers of different States. RFO training programmes were discontinued after 1990, due to lack of continuity of recruitment in the feeder states and consequent unavailability of sufficient trainees and the facility was handed over back to the State. From 1991 onwards, this Institute has been primarily engaged in organising training programmes for Clerks and Accountants, Foresters and Forest Guards. In 2014, it was upgraded as a Training Academy.

### 48.07.02 Kundal Academy of Development, Administration & Management, Kundal

The Institute was initially established as a 'Forestry Training School' to cater to the training needs of Foresters and Forest Guards. The 'Forestry Training School' was subsequently upgraded to 'Kundal Academy of Development, Administration & Management (Forest)' in the year 2014. Autonomy to the Academy was awarded and a Society, namely 'State Forestry Training society Kundal' was formed and registered under the Societies Registration Act, 1860. Kundal Academy has been recogised as a RATI by the Government of Maharashtra and offers a number of programmes for personnel from several government departments, besides the regular forestry training courses. This Institute is also declared as DATI for Sangli District.

### 48.07.03 Forest Training Institute, Shahapur

The Forest Guards Training school, Shahapur was established in the year 1963 in Thane district, mainly for imparting training to forest guards. Recently the name of the School has been changed as 'Forest Training Institute, Shahapur'. It is recognised as a DATI for Thane district.

### 48.07.04 Dadasaheb Chaudhari Forest Training Institute, Pal

Located on the backdrop of Satpuda Hills in Jalgaon district, this Institute was established in the Year 1967. Pal is a Village in Raver Taluka in Jalgaon District. It belongs to Khandesh and Northern Maharashtra region. It is recognised as a DATI for Jalgaon district.

**48.07.05 Forest Training Institute, Chikhaldara**

Established in the Year 1972, this institute is in the hilly terrain of Amravati district. Besides training programmes for Forest Guards, specialised training courses are conducted here for members of the Special Tiger Protection Force (STPF).

**48.07.06 Forest Training Institute, Jalna**

To meet the requirements of training in Marathwada region, this Institute was established in the year 1985 at Jalna. The Forest Guards Training school, Jalna was recently renamed as 'Forest Training Institute, Jalna'.

# CHAPTER 49
# FOREST RESEARCH

## 49.01 Conduct of Forest Research

(i) Forest research shall be carried out as per the research themes specified in the approved Quinquennial Research Programme (Q.R.P.). The Q.R.P., which shall form the basis for the forest research to be carried out for a duration of 5 years, shall be prepared by the Head of the State Research Wing, taking into account the research needs of the State and also the latest trends in forestry research. The Q.R.P. so prepared shall be put up before the Research Advisory Committee (R.A.C.) of the State, which shall examine and approve it.

(ii) **Members of R.A.C--** The Principal Chief Conservator of Forests, (HoFF) shall function as the Chairman of the Committee, while the other members of the Committee shall be decided by Government from time to time. This Committee shall include experts from outside also.

(iii) **Mid-term review--** The RAC shall take mid-term review of the ongoing research activities and suggest any modifications or additions to the research programme, if found necessary.

## 49.02 Co-ordination of Forest research work and collaboration with research institutes

(i) The research officers will carry out the research activities on the basis of approved research projects under the control and overall guidance of the Head of the State Research Wing. The Head of the State Research Wing shall coordinate with the regional heads of the Research Wing and shall publish the final results of the various research activities in the form of an annual report.

(ii) The Head of the State Research Wing shall be competent to coordinate and collaborate with reputed international as well as National Research Institutes. However, approval of the R.A.C. shall be taken before entering into research agreements with international research institutes.

(iii) The Head of the State Research Wing shall be competent to mobilise funds for research activities by tying up with various departments as well as autonomous Boards of Government of India or State Governments, as the case may be.

(iv) The Head of the State Research Wing will facilitate the transfer of suitable technology from research wing and various National and International Research Institutes to the field level officers of Maharashtra.

(v) The territorial Dy.C.Fs/D.F.Os. may be allowed to undertake specified research work, subject to reference to and approval by the Research Advisory Committee. The Dy.C.Fs/D.F.O. may undertake such research work in their own Divisions only. The Head of the State Research Wing, in consultation with respective territorial C.C.F.s/C.Fs, may distribute such research work to the officers according to their inclination and available resources, subject to the approval of the Research Advisory Committee.

(vi) The Principal Chief Conservator of Forests, (HoFF) shall be competent to permit selected forest officers to visit forest research institutes (institutes under ICFRE, as well as research institutes of individual state) for work in connection with forest research. The visit should be of short duration not exceeding a fortnight. During this period, the officers will receive their full pay and allowances and may be allowed travelling allowances as per the normal T.A. rules.

(vii) Indian Council of Forestry Research and Education (ICFRE), Dehradun and the Regional Research Institutes have been established to act as focal institutes for providing strong research support for sustainable development of forests and forestry sector in India.

a. The Head of the State Research Wing shall be competent to coordinate with ICFRE and other regional Research Institutes for finding solutions to specific research related problems faced by the state.

b. The local forest officers may also seek the help of the Research Institutes in case specific problems are noticed in their areas. However, all references should be routed through the Head of the State Research Wing, who will co-ordinate with the Institute and arrange for the task to be handled by the Research Institute suitably.

(viii) The Forest officers having aptitude for Research may be allowed to work in Research Wing without any restriction with regard to tenure at a place. Alternatively, they may be transferred and posted at other places within the Research Wing.

**49.03 Annual Research Report**

(i) The Annual report on forest research work should be compiled for the period 1st April to 31st March and published not later than 1st of August each year.

(ii) The report should be compiled according to the themes under which research work is going on and should give interim observations/final conclusions about the ongoing research projects. The results of the approved work, if any, done by territorial Dy.C.Fs./D.F.Os should also be included in the Annual Research Report.

**49.04 Dispatch of botanical specimens for identification**

(i) Forest botanical specimens may be sent to the office of the Joint Director, Botanical Survey of India (Western Region), Pune for identification.

(ii) The Specimens must be properly mounted and dispatched to the office B.S.I. (Western Region), Pune giving details like place of collection, date of collection, forest type, agro climatic zone, soil type etc. along with other related information.

(iii) Help of local field taxonomists may also be taken for identification of the forest botanical specimens.

# CHAPTER 50
# THE MAHARASHTRA EMPLOYMENT GUARANTEE ACT, 1977

**50.01** The State of Maharashtra is the pioneer in taking effective steps for securing right to work by guarantee employment to all adult persons who volunteer to do unskilled manual work. It is worth mentioning that the Parliament recognized the importance of passing such legislation and after about twenty five years, passed the National Rural Employment Guarantee Act, 2005 on similar lines.

**50.02** **The Maharashtra Employment Guarantee Act, 1977 (Act No. XX of 1978) [EGS Act]** received the assent of the President on 1st October, 1978. The Objective of the Act is reproduced as under---

An Act to make effective provision for securing the right to work by guaranteeing employment to all adult persons who volunteer to do unskilled manual work in rural areas in the State of Maharashtra.

**50.03** The Parliament has passed the **National Rural Employment Guarantee Act, 2005 [NREGA]** on 5th September, 2005, with the following Objective—

An Act to provide for the enhancement of livelihood security of the households in rural areas of the country by providing at least one hundred days of guaranteed wage employment in every financial year to every household whose adult members volunteer to do unskilled manual work and for matters connected therewith and incidental thereto.

**50.04** Thus, it may be seen that the basic objective of both the Acts is to provide wage employment in rural areas. The only difference is that whereas the Maharashtra Employment Guarantee Act, 1977 guarantees round the year wage employment, the NREGA guarantees at least one hundred days wage employment.

**50.05** The State Legislature has suitably amended the Mahrashtra Employment Guarantee Act, 1977 so as to mould it in conformity with the provisions contained in the NREGA. Rules under the Mahrashtra Employment Guarantee Act, 1977 have also been notified by the State Government.

**50.06** All the officers concerned with the implementation and monitoring the provisions of the Maharashtra Employment Guarantee Act, 1977 must be updated with the provisions of this Act, Rules made thereunder and the guidelines of the State Government in that regard issued from time to time.

**50.07** Divisional Commissioners have been specially empowered as Disciplinary Authorities under rule 6 of the Maharashtra Civil Services (Discipline and Appeal) Rules, 1979 in respect of matters related to the Employoment Guarantee Scheme.

# CHAPTER 51
# WORKING PLAN

**51.01** Working plans are the instruments for scientific forest management in tune with the philosophy of the National Forest Policy and emerging trends in the forestry sector. All forests are managed under the prescriptions of a Working Plans / Schemes prepared on the basis of principles of sustainable forest management and recognised silvicultural practices. While a detailed Working Plan is prepared for large areas such as forest division, working scheme is prepared for smaller areas for a specific purpose or areas like private, village, municipal, cantonment forests etc. Even Working Schemes have all major elements of Working Plan and these Schemes also need sanction of competent authority designated by the Ministry of Environment, Forest and Climate Change. The Working Plan is generally revised after 10 years. The Working Plans of forests other than those under the administrative control of the Forest Department like municipal, cantonment, private, village, etc., forests can be prepared by Working Plan Officer on the request of the concerned owner or Authority.

**51.02** Hon'ble Supreme Court in its Judgment dated 12/12/1996 passed in Writ Petition (Civil) 202/1995 directed that -

> The felling of trees in all forests is to remain suspended except in accordance with the **Working Plans** of the State Government, as approved by the Central Government. In the absence of any Working Plan in any particular State, such as Arunanchal Pradesh, where the permit system exists, the felling under the permits can be done only by the Forest Department of the State Government or the State Forest Corporation.

**51.03** In its subsequent orders in the same Writ Petition, the Apex Court has made it clear that felling shall commensurate with regeneration.

**51.04 National Working Plan Code 2014**

In light of various Orders passed by Hon'ble Supreme Court from time to time, the Ministry of Environment and Forests came up with detailed guidleines for preparation of Working Plans in the form of the National Working Plan Code, 2004, which was further revised as the National Working Plan Code 2014, which is available on the Official Website of the Ministry. The concerned Authorities must ensure that the directions given in the National Working Plan Code, 2014 are followed in letter and spirit at all levels.

# CHAPTER 52
# JOINT FOREST MANAGEMENT, FOREST DEVELOPMENT AGENCY ETC.

## 52.01 Joint Forest Management

The idea of Joint Forest Management was first mooted by the Central Government vide MoEF letter dated 1st June 1990 addressed to the Forest Secretaries of all States. The objective was to involve the village communities and voluntary agencies in regeneration of degraded forest lands.

Accordingly, the Government of Maharashtra vide Resolution, Revenue & Forests Deptt. No.SLF-1091/CR-119/91/F-11, dated 16th March 1992 took a decision to protect the degraded and denuded forest by involving local communities and forming the Forest Protection Committees. Benefits obtained after regeneration of such areas was to be distributed amongst local stake holders as per the norms stated in the said G.R.

For strengthening the JFM activities, the Central Government issued further guidelines vide its letters dated 21st February 2000 and 24th December 2002. Accordingly, Government of Maharashtra issued revised G.R. Revenue & Forests Department No. MSC/2000/CR-143/ F-2, dated 25/04/2003. As per this decision, the forests within 2 kms of the village boundaries with more than 40% density could be taken up under JFM. Similarly, participation of women was also emphasised.

Government introduced a special action programme regarding increase of participation of Women Self Help Groups (Mahila Bachat Gat) vide G.R. No. FDM-2010/CR-40/F-2, dated 29-06-2010. According to this, various forest works which are entrusted to JFMCs, have preferably to be carried out through the Mahila Bachat Gats, as well, necessary assistance and training have to be provided to the Mahila Bachat Gats in view of increasing their capacity.

Revised G.R. No. FDM-2011/CR-100/F-2, dated 5-10-2011 regarding JFM has been issued, vide which JFMCs were brought within the ambit of Gram Sabha and maintenance of Forts in Forest areas are also to be entrusted to JFMCs, as well. Limitation of distance of village to forest area is enhanced from 2 kms to 3 kms.

The guidelines for dovetailing the schemes of various departments under JFM were issued vide G.R. No.FDM-2011/C.R.100/F-2, dt. 22-12-2011.

## 52.02 Sant Tukaram Vana Gram Yojana

This is an incentive scheme for the Joint Forest Management Committees, introduced vide Government of Maharashtra Revenue and Forest Deptt. G.R.No.FDM/2005/ CR-313/F-2, dated 23/11/2006, modified subsequently vide G.R. dated 15/02/2008 and dated 15/05/2008. The scheme provides awards at the state level as well as the District level. The district level 1st, 2nd and 3rd awards are of Rs.51,000/-, Rs.31,000/- and Rs.11,000/- respectively.

The JFMCs which have won 1st prize at the district level can take part in the state level competition. The JFMCs having outstanding performance are eligible for the following state level awards–

| | | |
|---|---|---|
| 1st Prize | -- | Rs. 10 lakhs and memento |
| 2nd Prize | -- | Rs. 5 lakhs and memento |
| 3rd Prize | -- | Rs. 3 lakhs and memento |
| Special award for the Marathwada | -- | Rs. 1.51 lakhs. |

## 52.03 National Afforestation Programme (NAP) and Forest Development Agency (FDA)

The Ministry of Environment and Forests has been assisting through the centrally assisted schemes for promoting afforestation on degraded forests and adjoining lands including lands adjoining National Parks and Sanctuaries. The operation of one of the ongoing schemes,

namely, Integrated Afforestation and Eco-Development Project Scheme (IAEPS) through decentralized mode of Forest Development Agency (FDA) was approved by the Ministry on a pilot basis. Accordingly, the Samanvit Gram Vanikaran Samruddhi Yojana (SGVSY) came into existence and was implemented through FDAs during the 9th plan period. The scheme was continued after pilot scale trial with a view to reducing multiplicity of schemes with similar objectives, ensuring uniformity to funding pattern and implementation mechanism, avoiding delays in availability of funds to the field functionaries and institutionalising people's participation in project formulation and its implementation. The scheme titled National Afforestation Programme (NAP) has been approved for implementation during the 10th plan period by way of merging centrally sponsored afforestation schemes. The scheme was operated by National Afforestation and Eco-Development Board, MoEF as a 100% centrally sponsored scheme during 11th Five Year Plan as well. The main institutional mechanism is as under:

i. FDAs are constituted at the Territorial Forest Divisions level only. FDAs are registered societies under the Societies Registration Act, 1860.
ii. At the grass root level, the JFMCs are the implementing agencies.
iii. The Govt. of India has issued Revised Guidelines 2009 of National Afforestation Programme for establishment of State Forest Development Agency vide letter no.F.No.25.1.1/99-B-II, dt.10th Dec. 2009.
iv. Accordingly, the Government of Maharashtra has issued Resolution No.FDM2010/CR-38/F-2, dt.02-07-2010 to establish Maharashtra State Forest Development Agency.
v. The Maharashtra State Forest Development Agency has been registered under the Societies Registration Act, 1860.

**52.04 Following are the directives issued by Government from time to time related to the Joint Forest Management---**

| Sr. no | Subject | Reference |
|---|---|---|
| 1 | ग्रामीणांच्या सहभागातून वन व्यवस्थापन | महाराष्ट्र शासन, महसूल व वनविभाग, शासन निर्णय क्र.एसएलएफ–1091/प्र.क्र. 119/फ–11 दि.16 मार्च, 1992 |
| 2 | Guidelines for strengthening of Joint Forest Management (JFM) Programme | Govt. of India, Ministry of Environment and Forests (Forest Protection Division) No.22-8/2000-JFM(FPD) dated 21st February, 2000 |
| 3 | Strengthening of Joint Forest Management (JFM) Programme | Govt. of India, Ministry of Environment and Forests (Forest Protection Division) No.22-8/2000-JFM(FPD) dated 24th December, 2002 |
| 4 | ग्रामीणांच्या सहभागातून वन व्यवस्थापन | महाराष्ट्र शासन, महसूल व वनविभाग, शासन निर्णय क्र.एमएससी/2000/प्र.क्र. 143/फ–2 दि. 25.04.2003 |
| 5 | संयुक्त वन व्यवस्थापन कार्यक्रमात महिला बचत गटांचा सहभाग वाढविण्यासाठी विशेष कृती कार्यक्रम | महाराष्ट्र शासन, महसूल व वनविभाग, शासन निर्णय क्र.एफडीएम–2010/प्र.क्र. 40/फ–2 दि.29.06.2010 |

| Sr. no | Subject | Reference |
|---|---|---|
| 6 | संयुक्त वन व्यवस्थापन समितीचे बळकटीकरण व ग्रामसभेला जोडणे तसेच वनक्षेत्रात असलेल्या गड किल्ल्यांचे जतन करणे. | महाराष्ट्र शासन, महसूल व वनविभाग, शासन निर्णय क्र.एफडीएम–2011 / प्र.क्र. 100 / फ–2 दि.5 ऑक्टोबर, 2011 |
| 7 | संयुक्त वन व्यवस्थापन कार्यक्रम / परिस्थितीकी विकास कार्यक्रमाची अंमलबजावणी करणेबाबत मार्गदर्शक सूचना | महाराष्ट्र शासन, महसूल व वनविभाग, शासन परिपत्रक क्र.एफडीएम–2011 / प्र.क्र. 100 / फ–2 दि.22 / 12 / 2011 |
| 8 | संत तुकाराम वनग्राम योजना | महाराष्ट्र शासन, महसूल व वनविभाग, शासन निर्णय क्र.एफडीएम–2005 / प्र.क्र. 313 / फ–2 दि.23.11.2006 |
| 9 | संत तुकाराम वनग्राम योजना सुधारित तरतुदी | महाराष्ट्र शासन, महसूल व वनविभाग, शासन निर्णय क्र.एफडीएम–2005 / प्र.क्र. 313 / फ–2 दि.15.02.2008 |
| 10 | संत तुकाराम वनग्राम योजना सुधारित तरतुदी–2 | महाराष्ट्र शासन, महसूल व वनविभाग, शासन निर्णय क्र.एफडीएम–2005 / प्र.क्र. 313 / फ–2 दि.15.05.2008 |
| 11 | राष्ट्रीय वनीकरण कार्यक्रम राबविण्याकरीता राज्य वनविकास यंत्रणेची (SFDA) स्थापना | महाराष्ट्र शासन, महसूल व वनविभाग, शासन निर्णय क्र.एफडीएम 2010 / प्र.क्र. 38 / फ–2 दि.2.7.2010 |

# CHAPTER 53
# CENTRAL EVALUATION UNIT

**53.01 Objectives**

The Central Evaluation Unit was created as per the Government Resolution No. FST /2976/ 101293/Z Dated-09/05/1967 for evaluating works implemented by the Forest Department. The main objectives for creating the Evaluation unit were,

(i) To carry out periodic evaluation and assessment of works
(ii) To make physical assessment in regard of quality of the works done and
(iii) To suggest modifications to the techniques

**53.02 Evaluation Code**

To bring uniformity in the work of evaluation, the Evaluation Code was prepared in the year 1969. Though, previously evaluation was envisaged for only the plan works, later on, its scope was extended to other works too. It deals with the technical matters and evaluates various schemes such as the plantation of valuable trees, establishment of nurseries, forest communications, mechanized logging, plantation of fuel wood species, bamboo, general utility timber, roads, communication and building works under other schemes etc. Evaluation Code also deals with the methodology for sampling, data collection, field inspections, maintenance of records etc.

**53.03** The Annual Reports are published by the Evaluation Wing in respect of different kinds of works executed by the Forest Department. Efforts must be made to refer these Reports for further improvement in the execution of respective works.

# CHAPTER 54
# FOREST POLICY

## 54.01 National Forest Policy, 1894

The First National Forest Policy was declared vide Circular No. 22-F Dated 19th October, 1894. The main features are summarized as under—

i. The sole object with which State forests area administered is the public benefit. In some cases the public to be benefited are the whole body of tax-payers; in others, the people of the tract within which the forest is situated; but in almost all cases the constitution and preservation of a forest involves, in greater or less degree, the regulation of rights and the restriction of privileges of user in the forest area which have previously been enjoyed by the inhabitants of its immediate neighbourhood. This regulation and restriction are justified only when the advantage to be gained by the public is great; and the cardinal principle to be observed is that the rights and privileges of individuals must be limited, otherwise than for their own benefit, only in such degrees as is absolutely necessary to secure that advantage.

ii. **Classification of Forests and their management-** It was not intended to make any attempt to classify forests under one or other following categories, as some forests may occupy intermediate positions, and parts of one and the same forest may fall under different heads. Fullest consideration must be given to local conditions.

| Sr. no | Category | Features | Policy for management |
|---|---|---|---|
| 1 | Forests for preservation | On hill slopes | Must be preserved for protection from the devastating action of hill torrents on the cultivated plains that lie below them. |
| 2 | Commercial purposes | Large tracts having valuable timbers like teak, sal, deodar and likes | 1. Should be managed as source of revenue for the State.<br>2. Every reasonable facility should be afforded to the local inhabitants for their bonafide needs like, grass and grazing for their cattle, edible forest-produce for their own consumption.<br>3. Considering the increasing population in India, wherever an effective demand for culturable land exists and can only be supplied from forest areas, the land should ordinarily be relinquished without hesitation.<br>4. When cultivation has been established, it will generally be advisable to disforest the newly-settled area.<br>5. There is nothing in the Forest Act, or in any rules or orders now in force, which limits the discretion of Local Governments, without previous |

| Sr. no | Category | Features | Policy for management |
|---|---|---|---|
| | | | reference to the Government of India (though, of course, always subject to the control of that Government) in diverting forest land to agricultural purposes even though that land may have been declared reserved forest under the Act.<br>6. System of shifting cultivation, which denudes a large area of forest growth in order to place a small area under crops, costs more to the community than it is worth, and can only be permitted, under the regulation, where forest tribes depend on it for their sustenance.<br>7. Cultivation must not be merely nominal, and an excuse for the creation of pastoral or semi pastoral villages, which do more harm to the cultivation must not be allowed to extend as to encroach upon general forest needs of the country, or the reasonable forest requirements, present and prospective, of the neighbourhood in which it is situated. |
| 3 | Minor Forests | Tracts producing inferior timber | 1. The first object to be aimed at is to preserve the wood and grass from destruction; for user must not be exercised so as to annihilate its subject, and the people must be protected against their own improvidence.<br>2. The second object should be to supply the produce of forests to the greatest advantage and convenience of the people.<br>3. To these two objects, all considerations of revenue should ordinarily be subordinated.<br>4. The Government of India has no intention whatsoever, to forego all revenue from the large area that are valuable chiefly for the fuel and fodder which they yield. When the tract can afford only grazing and the only supply of fuel to the villages around them, the necessity of such villages must be treated as paramount and must be satisfied at the most moderate rates and with as little direct official interference as possible. However, where they have |

| Sr. no | Category | Features | Policy for management |
|---|---|---|---|
| | | | ample pasture grounds attached to their own cultivations and the Crown lands merely supplement these pastures, and afford grazing to nomadic seasonal herders, Government may justly expect to reap a fair income from its property.<br>5. It will often be advantageous to fix the grazing demand upon a village or a nomad community for a year or a term of years. |
| 4 | Pastures lands | Primarily grazing grounds | 1. It is often convenient, indeed, to declare them forests in order to obtain a statutory settlement of rights which the State on the one hand, and private individuals or communities on the other, possess over them. But it by no means follows as a matter of course that these lands should be placed under the management of the Forest Department.<br>2. While the enormous areas over which they are scattered and the small number of the controlling staff render effective supervision most difficult.<br>3. The principles, which have already been laid down for the management of minor forests apply, if possible, with even greater force to these class of forests. |

iii. The Governor General in Council desires, therefore, that with regard both to fuel and fodder preserves and to grazing areas pure and simple, and specially to such of them as lie in the midst of cultivated tracts, it may be considered in each case whether it is necessary to class them, or, if already so classed, to retain them as forest area; and if this question is decided in affirmative, whether it would not be better to constitute them protected rather than reserved forests.

iv. Such are the general principles which the Government of India desires should be observed in the administration of all State forests in British India. The Government of India is fully aware that the detailed application of these principles must depend on infinite variety of circumstances which will have to be duly weighed in each case by the local authorities, to whose discretion the decision must be left.

v. The Government of India will cordially support Local Governments in recognizing and providing for local requirements to the utmost point that is consistent with Imperial interests. Where Working Plans are framed, the provisions necessary for this purpose should be embodied in them. The exercise of rights that have been recorded at settlement will necessarily be provided for in these plans. Where further concessions are made by the way of privilege and grace, it will be well to grant them for some such limited period as ten years, so that they may, if necessary, be revised from time to time as the circumstances on which they were moulded change.

## 54.02 National Forest Policy, 1952

1. After commencement of the Constitution, the Ministry of Food and Agriculture vide Resolution No. 12-1/52-F dated 12th May, 1952 declared the new Policy. The relevant extract of the Policy is reproduced as under—
During the interval that has since elapsed, developments of far-reaching importance have taken place in the economic and political fields. The part played by forests in maintaining the physical conditions in the country has come to be better understood. The country has passed through two World Wars which disclosed unsuspected dependence of the defence on forests. The reconstruction schemes such as river-valley project development of industries and communications lean heavily on the produce of forests.

2. While the fundamental concepts underlying the existing forest policy still hold good, the Government of India consider that the needs have now arisen for a re-orientation of the forest policy in the light of the changes which have taken place since it was enunciated.

3. **Vital National needs-** The National Forest Policy of India is formulated on the basis of six paramount needs of the country, namely—
   (i) the need for evolving a system of balanced and complementary land-use, under which each type of land is allotted to that form of use under which it would produce most and deteriorate least;
   (ii) The need for checking—
      (a) Denudation in mountains regions, on which depends the perennial water supply of the river system whose basins constitute the fertile core of the country.
      (b) The erosion progression apace along the treeless banks of the great rivers leading to ravine formation, and on vast stretches of undulating wastelands depriving the adjoining fields of their fertility.
      (c) The invasion of sea-sands on coastal tracts, and the shifting of sand dunes, more particularly in the Rajputana desert;
   (iii) The need for establishing tree lands, wherever possible, for the amelioration of physical and climatic conditions promoting the general well being of people;
   (iv) The need for ensuring progressively increasing supplies of grazing, small wood for agricultural implements, and in particular of firewood to release the cattle dung for manure to step up food production;
   (v) The need for sustained supply of timber and other forest–produce required for defence, communications and industry;
   (vi) The need for realization of the maximum annual revenue in perpetuity consistent with the fulfilment of the needs enumerated above.

## 54.03 Classification of Forests

**(A) Protection forests,** i.e. those forests which must be preserved or created for physical and climatic considerations.

**(B) National forests,** i.e. those which have to be maintained and managed to meet the needs of defence, communications, industry and other general purposes of public importance. The basic policy, must be to attain national self-sufficiency in these vital supplies. Cultivation should not be permitted to encroach upon these valuable timber-bearing forests. The solution of food problem of an ever-increasing population must be sought primarily in intensive cultivation and not in weakening the very basis of national existence by encroaching upon such forests.

**(C) Village forests,** i.e. those which have to be maintained to provide firewood to release cow-dung for manure, and to yield small timber for agricultural implements and other forest produce for local requirements, and to provide grazing for cattle. The supply for

such requirements should be made available at non-competitive rates, provided they are utilized by the villagers themselves and not traded in. These considerations render the entrusting of the management of village forests to panchayat, without appropriate safeguards, a hazardous undertaking as has been demonstrated in some of the States. The cooperation of panchayats should be enlisted in the protection and creation of village forests, and in the distribution of forest produce assigned to meet the needs of the local population, but not at the cost of economy and efficiency. While the profit motive in the management of these forests should be relegated to the background, there is no justification for allowing them to become a burden on the general tax-payers. The expenses for development and maintenance of such forests must come from their own income.

**(D) Tree-lands,** i.e. those areas which though outside the scope of the ordinary forest management are essential for the amelioration of the physical conditions of the country. The Land Transformation Programme of the Government of India envisages the planting of 30 crores of trees in ten years; but this number is very far from about 2,000 crores of trees, which would be necessary to restore the hydrological nutritional balance of the country. The creation of forests by State Forest Departments on such an elaborate scale is ruled out at present by lack of funds and trained personnel. The only way in which some progress can be achieved is by making the whole nation 'tree conscious'. Such consciousness will stimulate private efforts at tree planting as has been demonstrated by the success of the National Vana Mahotsava movement. The new Forest Policy, therefore, envisages a concerted and supreme effort on the part of various Governments and other agencies towards planned afforestation with a view to the enlargement of treelands.

**54.04** Following two considerations, plausible, no doubt, at first sight, but if given undue weight to , destructive of national well being.

**i. Neighbouring areas are entitled to a prior claim over a forest and its produce**
Such use, should in no event be permitted at the cost of national interests. The scientific conservation of a forest inevitably involves the regulation of rights and the restriction of the privileges of user, depending upon the value and importance of forests, however irksome such restraint may be to the neighbouring areas. The needs of the local population must be met to a reasonable extent, national interests should not be sacrificed because they are not directly discernible, nor should the rights and interests of future generations be subordinated to the improvidence of the present generation.

**ii. Agricultural requirement has a preferential claim over forest lands-**
The old policy, which envisaged the relinquishment subject to certain safeguards honoured only in their breach, of even valuable forest land for permanent cultivation, has resulted in general deterioration of physical conditions to the detriment of national interests, and must therefore, be given up.

**54.05 Control of Private Forests**

Private ownership of forests must be regulated in the national interests so that the indiscriminate exercise of individual rights may not prejudice, or endanger general welfare. It is required that their control and management should be strictly regulated, and where that cannot be done they should be taken over by the State Government by effective legislation.

**54.06 Proportion of forest areas**

India should aim at maintaining one-third of its total land area under forests. As an insurance against denudation a much larger percentage of the land, about 60 percent should be kept under forests for their protective functions in the Himalayas, the Deccan, and other ground is flat and

erosion is normally not a serious factor, the proportion to be attained should be placed at 20 percent; and in view of the pressure of agriculture, effort at the extension of treelands not suitable for agriculture.

**54.07 Wild Life**

The National Forest Policy emphasizes the need for affording protection to the animal kingdom and particularly to rare species such as the lion and the great one-horned rhinoceros, which are fast disappearing. While the damage caused by such predators as wild pigs, game and porcupine cannot be denied, the necessary therefore that bird and animal life should be controlled by special laws and rare fauna preserved by setting up sanctuaries for large-scale national parks. For this purpose, a Central Board for Wild Life has been constituted by the Government of India in the Ministry of Food and Agriculture, vide Resolution dated 4th April, 1952.

**54.08 Grazing**

There are indeed circumstances in many regions where a moderate amount of grazing does little direct harm, and may even do a great deal of indirect good in reducing the risk of fire and in suspending regression at desirable stage. But efficient forest management requires that grazing should be regulated as regards the time and place, as also the number of cattle admitted.

**54.09 Sheep and goats**

The damage to young plants caused by these animals is often irreparable and their admission into the forests is incompatible with the aims and objects of forest management. The creation of special fodder reserves under the strict rotational control is indicated for the purpose.

**54.10 Shifting Cultivation**

Shifting cultivators require persuasion, not coercion; a missionary, not an authoritarian approach.

**54.11 Forest legislation**

So far as forests under the control of the Central Government of Part A States are concerned, adequate forest legislation exists in the Indian Forest Act and the Madras Forest Act. In some of the Part B States, there are forest regulations having the force of law. But there are some Part C States where forest laws do not exist. It is necessary, therefore, that State without a proper Forest Act should enact legislation at an early date on the lines of the Indian Forest Act, or validate that Act for their territory. Several States have already enacted legislation for the control of private forests; it is desirable that States which have no such laws should enact them early. While framing legislation for private forests, States should not overlook the need for providing adequate staff for enforcing its provisions.

**54.12** Emphasis was laid upon the Forest education, Training of Field Staff, Forest Research and coordination with industries etc.

**54.13 Popular goodwill, co-operatives and forest workers**

No forest policy, however well intended and meticulously drawn up, has the slightest chance of success without the willing support and cooperation of the people. The recognition of their rights to forest produce at concessional rates, or free of royalty is not only by itself enough. It is necessary to instil in the people a direct interest in the utilization of forests. Intermediaries who exploit both the forests and local labour for their own benefit may with advantage be supplanted gradually by forest labour co-operative societies which may be formed to suit local conditions.

## 54.14 Forest Budgets

States must ensure steady flow of funds for sustained forestry operations to ensure the replacement of what is removed annually, improvement of remaining crops, development of communications for opening up remote areas, and protective measures. The creation of a sinking fund, therefore, by investing a portion of the revenue in Government securities, more particularly during boom years, would not only ensure availability of funds for replacement and development costs, but may also be made to act as an equalizing fund to be drawn upon in lean years to prevent a fall in revenue. The immediate profit motive should be ruled out, because this urge may endanger the supply of large and special timber for defence and industry and lead to a disturbance of climatic conditions seriously affecting agriculture.

## 54.15 Policy on enunciation of general principles

While the discretion of State Governments to regulate the details of forest administration in their respective territories is left unfettered, the general principles as stated above in paramount national interests, be observed by them in framing their policies and legislations for the conservation of their forest resources.

## 54.16 National Forest Policy, 1988

The 1952 Forest Policy was revised and the new Policy under the title of the National Forest Policy, 1988 was declared in the year 1988, which is in force, till date.

**[Annexure 54.01]**

## 54.17 Maharashtra Forest Policy, 2008

Based on the recommendation of the National Forest Commission that each State should have its own Forest Policy, the State Government vide Government Resolution No. TRS-1098/CR-190/F-6 dated 22nd September, 2008 has declared the State Forest Policy, 2008.

# MFM FORMS

**MFM Form 1,**

**Existing FORM 1 - AREA REGISTER**

**वनजमिनीचे नोंदवहीचा नमुना नं. १ (सुधारित नमुना)**

विभाग वनक्षेत्र गाव

| अ.क्र. | सर्वे नं./ गट नं./ ब्लॉक ई. | क्षेत्र (हे.) | वर्ग राखीव वन/संरक्षित वन/अवर्गीकत वन झुंडपी जंगल ई. | भारतीय वन अधिनियम १९२७ खाली वनजमाबंदी अधिकारी यांनी नोंदविलेले हक्क | वनजमिनी घोषित झाल्याचा शासकीय अधिसुचनेचा क्रमांक/हस्तांतरणाने प्राप्त झाले असल्यास सक्षम अधिकारी यांचे आदेश क्रमांक |
|---|---|---|---|---|---|
| १ | २ | ३ | ४ | ५ | ६ |
| | | | | | |

| रकाना ६ मधील अधिसूचना/ आदेशाचा दिनांक | वनेत्तर कामासाठी देण्यात आलेले क्षेत्र (हे.) | वनजमीन वळवी करण्याचे आदेश क्रमांक | रकाना ९ मधील आदेशाचा दिनांक |
|---|---|---|---|
| ७ | ८ | ९ | १० |
| | | | |

**MFM Form 2,**
**REGISTER OF SECURITIES**

| Consecutive no. | Names and designations of Officers required to give security | Amount of security given | Nature of security given | Names of sureties, if any, and dates of their bonds | Names of new sureties, if any, substituted for former ones who have died or withdrawn or whose fitness is considered doubtful, and dates of their security bonds | Amount of security, if any, for which each surety is liable on account of other officers, whether in the same or in any other department | Date of last report from Tahsildar to effect that surety is alive and suitable | Chief Conservator's inspection notes |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | | | | | | |

**MFM Form 3,**

**CASH BOOK FOR THE MONTH OF ---------**

**Cash Book of ----------**

| Dr. | | | | | Cr. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Date | Item No. | Particulars | Receipts | Head of Service | Date | No. of | | Particulars | Disburse-ments | Head of Service. |
| | | | | | | Item | Voucher | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | | | | | | | | | | |

**MFM Form 4,**

**Existing FORM 25 - STATE ACCOUNTS, (CASH ACCOUNT OF DIVISION, CIRCLE, ETC)**

Cash Account of the for the month of Division, Circle
No. of 200 -- 200

Camp:
District:

Dated

Forwarded to the ACCOUNTANT GENERAL, Maharashtra (II), Nagpur under article 167 of the Bombay Forest Manual Vol.1.

1. The following statements, etc. are attached :-
   Form No. 35 with Vouchers. (MFM Form 5)
   Form No. 36 (MFM Form 11)
   Form No. 34 with Vouchers has this day been sent to the Conservator of Forests, Circle (Article 168) (MFM Form 8)
   Return of Cheques (Form No. 23) (MFM Form 7)
   Plus and Minus Memo of Forest Deposits. (MFM Form 9)
2. The list of Statements, Vouchers that are not attached and reasons for their non-submission are given of the last page of this Form.

Chief Conservator of Forests, State of Maharashtra.
Conservator of Forests, Circle.
Divisional Forest Officer, Division.

| Posted. | Checked. | Examined. |
|---|---|---|
| Auditor | Auditor | Superintendent |

- Note - Blank return should not be submitted, but a note made at foot of this statement of the forms that are blank.

Contd------

**MFM Form 4, Existing FORM 25 - STATE ACCOUNTS**

**Dr. Cash Account of the Division Circle, for the Month of Cr.**

| Date | No. of item | Particulars | Receipts | | Head of Service |
|---|---|---|---|---|---|
| | | | Rs. | P. | |
| | | | | | |

| Date | No. of | | Particulars | Disbursements | | Head of Service |
|---|---|---|---|---|---|---|
| | item | voucher | | Rs. | P. | |
| | | | | | | |

Certified that the Balance in my hands on amounted by actual count to Rs. as shown in this form and that I am Personally responsible that the said balance was actually in my custody.

Chief Conservator of Forests, State of Maharashtra.
Conservator of Forests, Circle.
Divisional Forest Officer, Division.

List of Statements/Vouchers, etc, that are not enclosed and the reasons thereof (Please see para 2 in page one of this Form)

| Serial No. | Particulars of Statements/Vouchers stamped Receipt, etc. that are not enclosed | | | Reasons for non submission | Probable date of submission |
|---|---|---|---|---|---|
| | Statement No. | Voucher No. | Amount | | |
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | | | |

Chief Conservator of Forests, State of Maharashtra.
Conservator of Forests, Circle.
Divisional Forest Officer, Division

**MFM Form 4a,**

**CASH ACCOUNT FOR THE MONTH OF ---- (CASH ACCOUNT OF RANGE)**

| Dr. Item No. of Cash Book | Particulars (These should be detailed as regards kind of produce, number, quantity etc.) | Amount | Deputy Conservator of Forest's order and Head of Service |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| | RECEIPTS | | |

| Item Nos. | Voucher Nos. | Particulars (In brief details being given in vouchers.) | Amount | Deputy Conservator of Forest's remarks and Head of Service |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| | | EXPENDITURE | | |

**MFM Form 4b,**

**CASH ACCOUNT FOR THE MONTH OF ----- (CASH ACCOUNT OF ROUND)**

| Dr. Item No. of Cash Book | Particulars (These should be detailed as regards kind of produce, number, quantity etc.) | Amount | Range Officer's order and Head of Service |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| | RECEIPTS | | |

| Item Nos. | Voucher Nos. | Particulars (In brief details given in vouchers.) | Amount | Range Officer's remarks and Head of Service |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| | | EXPENDITURE | | |

**MFM Form 5,**

**Existing FORM 35 - DETAILS WITH VOUCHERS**

शामुना ई-४०६-मकामुना - (ई-३६२)-१२-९४-१,००,०००-पीए ३*
शा.नि.,म.वि.क्र. ५३७७, दि.२-६-११, मुख्य वनसं., म.रा. पुणे
यांचे प.क्र. कक्ष-१२/प्रपत्र/४०/७८-७९/२११६, दि. २८-८-८१)

बाह्य, वन २२५ म.
Outer, Form. 225m.

**नमुना क्रमांक ३५**

---------- मंडल, ---------- विभाग

माहे---------- १९९ मधील महसुल व खर्च यांचा वर्गीकृत गोषवारा

टीप : या गोषवाऱ्यातील बाबी विहीत अर्थसंकल्पीय शीर्ष व उपशीर्ष यांच्या क्रमाने लावाव्या

| रोकड वहीतील | | बाबी | रक्कम | अर्थसंकल्पीय उपशीर्षाची बेरीज | शेरा |
|---|---|---|---|---|---|
| बाब क्रमांक | प्रमाणक क्रमांक | | | | |
| १ | २ | ३ | ४ | ५ | ६ |
| | | एकूण खर्च व आस्थापना<br><br>अधिक एकूण खर्च व संश्रक्षण व कामे खर्चाची एकूण बेरीज<br><br>रु. (अक्षरी व आकड्यात) | | | |

मी (लेखे व प्रमाणके यांची तपासणी केल्यानंतर आणि मात्र भेट देणे शक्य झालेल्या ठिकाणी, चाललेल्या कामाचे वैयक्तिक निरीक्षण केल्यानंतर मला जी खात्री करुन घेता आली हयावरुन) असे प्रमाणित करतो की, शासकीय सेवेकडे योग्य ते लक्ष देण्याच्या दृष्टीने याकरिता आकारलेला खर्च हा टाळण्याजोगा नव्हता. या लेख्यात नोंदण्यात आलेला खर्च प्रत्यक्षातः भरण्यात आलेला आहे याबद्दल मी खात्री करुन घेतली आहे. रु. २५ वरील रकमा, स्थायी व अस्थायी अशा दोन्ही आस्थापथांचे परतावे, वेतने आणि प्रवास भत्ते यांच्या दिलेल्या सर्व रकमा आणि अग्रिमे आणि/किंवा इतर विभागा बरोबर पुस्तक हस्तांतरणाद्वारे समायोजित केलेल्या सर्व बाबी याकरिता प्रमाणके या लेख्याला जोडण्यात आली आहेत. *मी इतर रकमासाठी, शक्यतोवर प्रमाणके मिळविली आहेत आणि ती पुन्हा वापरता येणार नाहीत अशा रीतीने नष्ट करण्यात आली आहेत याबाबत मी व्यक्तीशः जवाबदार आहे.

मुक्काम :

जिल्हा : (कार्यालय प्रमुख)

दिनांक : १९९

*टीप : गोषवाऱ्याची संबंधीत असलेली खाली नमूद करण्यात आलेली प्रमाणके नंतर पाठविण्यात येतील.

प्रमाणक क्रमांक ,, करिता
प्रमाणक क्रमांक ,, करिता
प्रमाणक क्रमांक ,, करिता

Contd....

Contd....

**MFM Form 5, Existing FORM 35 - Abstract**
**CLASSIFIED ABSTRACT OF 2406 FORESTRY / AND WILDLIFE (NON-PLAN)**
**MONTH --------**

| Major Head | Sub Head | Detailed Head | Amount |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| | | | |

**MFM Form 5, Existing FORM 35 - Abstract**
**---------- CIRCLE / DIVISION ----------**
**CLASSIFIED ABSTRACT OF 0406 FORESTRY / AND WILDLIFE REVENUE**
**FOR THE MONTH OF --------**

| Sr.No. | Major Head | Minor Head | Sub head | Detailed Head | Amount |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | | | |

**MFM Form 6,**
**Existing FORM 22**
**(As per Form 25 of State Accounts)**
**STATEMENT OF CHEQUES DRAWN DURING THE MONTH OF ---------**

| Sr.No. | Cheque No. and Date | To whom issued | Name of the Bank | Amount in Rs. |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| | | | | |

**MFM Form 7,**
**Existing FORM 23**

**STATEMENT SHOWING THE DETAILS OF CHEQUE DRAWN/ENCASHED / REMAINING UNENCASHED DURING THE MONTH ----------**

1. Total amount of cheques remain unencashed at the end of previous month
2. Total amount of cheques issued during the Current month
3. Total (1+2)
4. Total amount of cheques encashed during the Current month as certified by the Treasury.
5. Total amount of cheques that have remained unencashed at the end of the current month (3-4)
6. Details of cheques unencashed at the end of current month i.e. details for amount shown against column-5

   Sr.No. Cheque no. Date Amount

**MFM Form 8,**
**Existing FORM 34**
**RECOVERY OF FOREST ADVANCES TO THE DISBURSERS**
**DURING THE MONTH OF ----------**

| Sr. No. | Name of Disbursers | Particulars | Closing balance upto the prev. month | Forest advance | Total | Advance Recovered | Closing balance at the close of a/c | Cash balance with disbursers at the end of month of ------ | | | Vr. No. for the month of ---- |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | Out of cheque | Disall-owed | Total | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | | | | | | | | | | | |

**MFM Form 9,**
**PLUS MINUS MEMO FOR THE MONTH OF ----------**
**FOREST DIVISION (Deposits 8443)**

| Month | Opening Balance of Forest Deposit Rs. | Receipt of Forest Deposits during the month Rs. | Total Forest Deposits Rs. | Refund of Forest Deposits Rs. | Closing Balance of Forest Deposits Rs. |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | | | |

**MFM Form 10,**
**Existing नमुना 32**

# GENERAL VOUCHERS FOR ALL TYPE OF PAYMENTS

मकामुना (ई- ) - १- २००२-५,००,००० - पीए ४* वन १८२ म.

Letter No. F 20-B-6605 of 9-9-58 from the C.C. of Forests, M.S. Poona)

कामासंबंधी आकार* ------
प्रधान शीर्ष ------
गौण शीर्ष ------
उपशीर्ष ------
तपशीलवार शीर्ष ------

कामाचे सदर २०० चे प्रमाणपत्र क्रमांक

| तपशील | रक्कम | | पैसे देण्यात आलेल्या प्रत्येक व्यक्तीस मिळालेली रक्कम (अक्षरी) आणि तिची सही |
|---|---|---|---|
| | रुपये | पैसे | |
| | | | |
| एकूण रक्कम (अक्षरी व आकड्यात) | | | |

रु. (अक्षरी) (आकड्यात)
मी संवितरित केली आहे.
तारीख
------ रुपये (अक्षरी व आकड्यात) ---------- साठी मंजूर करण्यात आले.

**MFM Form 11,**

Existing **FORM 36**

**STATEMENT SHOWING THE SHEDULE OF 8782**
**REVENUE REMITTANCE FOR THE MONTH OF --------**

| Sr.No. | Name of Range | Forest Revenue | Forest Deposit | Forest Development Tax | Sale Tax | Income Tax | Interest | Fine | Total |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | | | | | | | | |

**MFM Form 12,**

**REGISTER OF FOREST REMITTANCES TO TREASURIES**
**DURING THE MONTH -----**

| Serial No. | Date of remittance | Treasury No. of Chalan. | Name of Treasury | By whom remitted | Amount | No. of Cr. item in Divisional Amount | Date of entry in Divisional Account | Remarks. |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | | | | | | |

**MFM Form 13,**

**REGISTER OF FOREST SALES AND OTHER DEMANDS OF REVENUE FOR THE YEAR ---------**

| Serial No. | Authority | Bill or permit No. | Details of Sale or demand | | | | Amount Recovered | | Balance outstanding | | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Particulars | No. or quantity | Rate | Amount | Dr. Item No. of cash book | Amount | S.No. of form 14 | Amount | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | | | | | | | | | | | |

**MFM Form 14,**

**REGISTER OF OUTSTANDING ON ACCOUNT OF REVENUE FOR THE YEAR ---------**

| Serial No. | Name of purchaser | Forest produce sold | Outstanding on 1st April ----- | New Items on which Revenue is not fully realised during the month. | Total amount due | April ------- | | May -------- | | June -------- | | And so on till March ---- | Remarks including number and date of Conservators sanction differing realizations of full revenue due in columns 4 and 5 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Amount paid | Balance due | Amount paid | Balance due | Amount paid | Balance due | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 to 30 | 31 |
| | | | | | | | | | | | | | |

**MFM Form 15,**

**REPORT OF WORKS COMPLETED DURING THE MONTH OF ----------**

| Serial No. | Name of work | Sanction | | | Amount of estimate | Expended | Savings | Excess | Percentage of excess if any | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Authority | No. | Date | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | | | | | | | | | | |

**MFM Form 16,**

**RETURN OF SANCTIONS ACCORDED TO ITEMS OF REVENUE AND CAPITAL EXPENDITURE FOR THE MONTH OF ---------**

| Serial No. | Nature of work | Budget classification | Estimate | | Rate | | Progressive expenditure to end of the previous year in case of works continued from previous years | Remarks |
|---|---|---|---|---|---|---|---|---|
| | | | Amount | Authority | Amount | Authority | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | | | | | | |

## MFM Form 17,
## CONTRACTORS' AND DISBURSERS' LEDGER.

**Contractor -  Name of Work --  At  Depot**

**Contract dated ----------  Account No. —**

| Month of account | Particulars of advances | | | | | | | ( For Contractors only) Compound interest at ----- per cent. | | | | | | | Total amount outstanding at close of the month (Col.8 plus 15) | Initials of the Head of office |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Balance outstanding from last month | Advances made during the month | | Total (Col. 2 plus 4) | Recoveries during the month | | Balance outstanding at close of the month (Col. 5 minus 7) | Balance outstanding from last month | Amount on which interest is charged during the month | Period for which charged | Interest charged during the month | Total (Col. 9 plus 12) | Recoveries during the month | Balance outstanding at close of the month (Col.13 minus 14) | | |
| | | Cash Book Cr. item No. and date | Amount | | Cash Book Dr. item No. and date | Amount | | | | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| | | | | | | | | | | | | | | | | |

## MFM Form 18,
## ABSTRACT OF ENTRIES IN THE CONTRACTORS' AND DISBURSERS' LEDGER DURING ----------

| No.of Account in ledger | Name and Rank | Particulars of Work | Particulars of Advances | | | | | For Contractors only Compound interest at --- per cent | | | | | | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Balance outstanding from last month | Advances made during the month | Total (Column 4 plus 5) | Recoveries during the month | Balance outstanding at close of the month (Col.6 minus 7) | Balance outstanding form last month | Interest charged during the month | Total (Col.9 plus 10) | Recoveries during the month | Balance outstanding at close of the month (Col.11 minus 12) | Total amount outstanding at close of the month (Col.8 plus 13) | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | | | | | | | | | | | | | |

**MFM Form 19,**

**RETURN OF OUTSTANDINGS ON ACCOUNT OF REVENUE FOR THE MONTH OF ---------**

| Serial No. | Name of purchaser | Particulars of forest produce sold | Outstanding on Date ---- | New Items on which the revenue is not fully realized during the month | Total amount | Amount paid during the month | Balance due at close of the month | Remarks |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | | | | | | |

**MFM Form 20,**

**MARKING AND FELLING REGISTER FOR BLOCK --------, COMPARTMENT-------DIVISION ---------- RANGE----------**

**ROUND ---------- COUPE NO. ----------COMPARTMENT NO. ----------**

| Serial No. of tree | Marking Register | | | | Felling and outturn Register | | | | | | | | | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Species | Estimate | | | Log or Pole | | | | | Sleeper or scantling Pieces | | | | |
| | | Logs No. | Poles No. | Sleeper or Scantling pieces No. | No. | Length in mt. | ¼ girth in cms. | Cubic mt. | Date of removal | No. of sleeper pieces | No. of sleepers prepared | No. of Scantling pieces | Date of removal | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | | | | | | | | | | | | | |

**MFM Form 21,**

**PROGRESS REPORT OF DEPARTMENTAL WORK OF TEAK AND NON TEAK WOOD IN BLOCK----, COMPARTMENT ----FOR THE MONTH OF ----**

**DIVISION ---------- RANGE---------- ROUND ----------**

**COUPE NO. ---------- COMAPARTMENT NO. ---------**

| Serial No. | Particulars of work | Teak Wood | | | Non Teak Wood | | | Remarks |
|---|---|---|---|---|---|---|---|---|
| | | To the end of last month | During the month | Total | To the end of last month | During the month | Total | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | | | | | | |

**MFM Form 22,**

**FORTNIGHTLY PROGRESS REPORT OF DEPARTMENTAL FELLINGS FOR THE PERIOD :**

**FROM ---------- TO ----------DIVISION ----------**

**RANGE---------- ROUND ----------**

**COUPE NO. ---------- COMPTT. NO. ----------**

**LOGGING.**

| Period | Timber trees felled (Number) | | Expenditure on logging | | Logs Prepared | | | | Total expenditure | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|
| | Teak | Non Teak | Teak | Non Teak | Teak | | Non Teak | | | |
| | | | | | No. | Cubic Mt. | No. | Cubic Mt. | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | | | | | | | | | | |

**MFM Form 23,**

**FORTNIGHTLY PROGRESS REPORT OF DEPARTMENTAL FELLINGS AT**
**DIVISION ---------- RANGE---------- ROUND ----------**
**COUPE NO. ---------- COMPTT. NO. ----------**

**CARTING**

| TEAK | | | NON TEAK | | | Total Carting | | | Remarks |
|---|---|---|---|---|---|---|---|---|---|
| Logs carted to Sale Depot | | | Logs carted to Sale Depot | | | | | | |
| No. | Cubic mt. | Expenditure | No. | Cubic mt. | Expenditure | No. of logs | Cmt. | Exp. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | | | | | | | | |

**MFM Form 24,**

**FORTNIGHTLY PROGRESS REPORT OF DEPARTMENTAL FELLINGS AT**
**DIVISION ---------- RANGE---------- ROUND ----------**
**COUPE NO. ---------- COMPTT. NO. ----------**
**Miscellaneous Expenditure (not including Permanent and Temporary staff on monthly pay)**

| Items | Expenditure | | | | Grand Total |
|---|---|---|---|---|---|
| | Current year to end of previous fortnight | Current fortnight ( ) | Total of current year to date | Total of previous years | |
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | | | |

**MFM Form 25,**

**REGISTER OF RECEIPTS IN THE SALE DEPOT**

| Depot No. | Whence received | Date of receipt | Description of produce | Felling register serial number or marks | | Number or quantity | Measurements | | | | | Reference to lot No. of the Register of disposals Form No. 26 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | of tree | of log | | Length in mt. | Girth in cms. | Cubic mt. | Allowance for hollows cubic mt. | Net cubic mt. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | | | | | | | | | | | | |

**MFM Form 26,**

**REGISTER OF DISPOSALS FROM THE SALE DEPOT.**

| Serial No. | No. of bill and date | How disposed of | Description of Produce | Depot No. of log, etc. | Marks | Number or quantity | Measurements | | | Selling rate | | Amount | Number of pass and date and remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Length in mt. | Girth in cms. | Cubic mt. | At | Per | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| | | | | | | | | | | | | | |

## MFM Form 27,
## RETURN OF RECEIPTS AND ISSUES OF TIMBER AND OTHER PRODUCE IN DEPOTS DURING THE MONTH OF ---------

| Name of Depot. | Description of Produce | On hand 1st /Month/Year | | Received during the month | | | Total | | Disposed of during the month | | | | | | Balance on last date of the month | | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | No. or quantity | Cubic mt. | Whence received | No. or quantity | Cubic mt. | No. or quantity | Cubic mt. | How disposed of | No. or quantity | Cubic mt. | Rate at which Sold. | Amount of sale proceeds | Item No. in Form no. 5 or 14 to which credited | No. or quantity | Cubic mt. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| | | | | | | | | | | | | | | | | | |

## MFM Form 28,
## REGISTER SHOWING DETAILS OF TIMBER AND OTHER FOREST PRODUCE CREDITED IN MFM FORM 27 AND THE QUANTITY FOR WHICH CONTRACTORS OR WORK MEN WERE PAID DURING THE MONTH OF --------

| Name of Contractors or other Workmen | From which Jungle Coupe---- Comptt-- Range---- | To which Depot | Description of Produce Teak Non Teak | Balance in favour of Contractors or Workmen at the close of last month | | Work done during the month | | Total | | Quantity of timber and other forest produce paid for during the month | | | Balance in favour of Contractors or Workmen at the close of the current month | | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | No. | Quantity | No. | Quantity | No. | Quantity | No. of voucher | No. | Quantity | No. | Quantity | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| | | | | | | | | | | | | | | | |

**MFM Form 29,**

**REGISTER OF TIMBER ETC, REMOVED FROM THE FORESTS AND USED FOR DEPARTMENTAL WORKS**

**Name of Work** **Range** **Division**

| Particulars of timber taken | | | | Particulars of material sawn from each log | | | | | | Used for work | | | | | On hand at close of work | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Kind | Measurement of log. | | | Descrip-tion | No. | Measurement | | | | No. | Measurement | | | | No | Measurement | | | |
| | Length | Girth | Cubic mt. | | | Lenght | Breadth | Width | Cubic mt. | | Lenght | Breadth | Width | Cubic mt. | | Lenght | Breadth | Width | Cubic Mt. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| | | | | | | | | | | | | | | | | | | | |

**MFM Form 30,**

**SUMMARY OF MONTHLY AND PROGRESSIVE REVENUE AND EXPENDITURE**

The columns of the form are as fallows:-

1. Budget heads.
2. Sanctioned estimate of the year as modified subsequently.
3. Actuals to end of previous month.
4. Actuals for the month under report

4. Estimated figures for the remaining month of the year.
5. Total of columns 3 to 5.
6. Increase (plus) or decrease (minus) as compared with column 2.
7. Explanation of increase of decrease.

**MFM Form 31,**
**ANNUAL APPROPRIATION REPORT**

**REVENUE**

| Minor heads. | Sanctioned estimate for the year under report | Actuals for the year under report. | Increase (+) or decrease (-) in Column 3 as compared with Column 1. | Remarks. |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| | | | | |

**EXPENDITURE**

| Minor heads and primary units | Original grant for the year under report | Modified grant for the year under report | Actuals for the year under report | Difference between Columns 2 and 3 | Excess (+) or savings (-) in Column 4 as compared with Column 3 | Remarks. |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | | | | |

**MFM Form 32-I,** Existing FORM 111-I,

**FOREST DEPARTMENT : MAHARASHTRA STATE,**

**AREA OF RESERVED, PROTECTED AND UNCLASSED FORESTS**

**INCHARGE OF FOREST DEPARTMENT DURING THE YEAR**

(Area in sq.km.)

| Circle/Division | Civil District or Territory | Kind of Forest | Area as on 01/04/ | Added during the Year | Excluded during the Year | Area as on 31/03/ | Tripartite Classification | | | Private Forest brought under the possession of Forest Dept.up to 31/3/ | Forest Area transferred to F.D.C.M. till 31/03/ and under lease with them | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Forest Proper | Pasture Reserve | Fuel and Fodder Res. | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | | | | | | | | | | | | |

**MFM Form 32-II,** Existing FORM 111-II,

**FOREST DEPARTMENT : MAHARASHTRA STATE,**

**FOREST AREA OF RESERVED, PROTECTED AND UNCLASSED FORESTS IN CHARGE OF REVENUE DEPARTMENT**

(Area in Sq. Km.)

| Circle/Division | Civil District Or Territory | Kind of Forest | Area as on 1 April | Area added during the year | Area excluded or transferred to other heads during the year | Area as on 31/03/ | Tripartite Classification | | | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Forest Proper | Pasture Reserves | Fuel or Fodder Reserves | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | | | | | | | | | | |

**MFM Form 33,** Existing FORM 112,

**FOREST DEPARTMENT : MAHARASHTRA STATE,**

**FOREST AREA SETTLEMENT DURING THE YEAR**

| Sr. No. | Circle | Civil District | Name of Forest | Area finally settled during the Year | Area in hand at the commencement of the Year | Taken in hand during the Year | Cost During the Year | | Remarks |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | In Forest Account | In other Account | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | | | | | | | | |

**MFM Form 34,** Existing FORM 113,

**FOREST DEPARTMENT : MAHARASTRA STATE,**

**RECORD OF DEMARCATION AND MAINTENANCE OF BOUNDARIES DURING THE YEAR**

(Length in Km.\Cost in Rs.)

| Circle | Length of boundaries artificially demarcated during the year | Length of previously existing boundaries repaired | Length of previously existing boundaries not repaired | Total length of Artificially Marked boundaries at the close of the year | Length of boundaries still to be demarcated at the close of the year | Length of Natural Boundaries not requiring Artificial marks | Total length of boundaries at the close of the year | Expenditure on demarcation during the year | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | On New Works | On Repairs |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | | | | | | | | |

**MFM Form 35,** Existing FORM 114,
**FOREST DEPARTMENT : MAHARASHTRA STATE,**
**FOREST AREA SURVEYED AND UNDER SURVEY DURING THE YEAR BY THE SURVEY OF INDIA DEPARTMENT**

(Area in Sq. Km.)

| Circle | Topographical Survey specially paid by Forest Department | | | | Cost (Rs.) | | Ordinary Survey not paid by Forest Department | | | | Boundary Survey | | Total Area Surveyed | Area Remained to be Surveyed | Total Area |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Incurred during the year | Total at the end of the year | | | | | Previous | Of the year | | | |
| | Previous | | Of the year | | | | Previous | | Of the year | | | | | | |
| | 4"=1Mile | 8"=1Mile | 4"=1Mile | 8"=1Mile | | | 2"=1Mile | On Small Scale | 2"=1Mlile | On Small Scale | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| | | | | | | | | | | | | | | | |

**MFM Form 36,** Existing FORM 115,
**FOREST DEPARTMENT : MAHARASHTRA STATE,**
**PROGRESS MADE IN WORKING PLANS DURING THE YEAR**

(Area in Sq.Km.)

| Circle/Division | Legal Status | AREA UNDER SANCTIONED WORKING PLAN | | | | | Plan under preparation | Plan not under preparation | | Total Forest Area as shown in Form No. 111-1 ; col 7 | WORKING PLAN UNDER REVISION | | | | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | At the commencement of the year | Added during the year | Deducted during the year | At the close of the year | | | Required at present | Not required at present | | Due or Required | In progress at the end of the year | Revised plan sanctioned during the year | Expenditure on working plan during the year (Rs) | |
| | | | | | Actual area | % to the total forest area as shown in col.11 | | | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| | | | | | | | | | | | | | | | |

**MFM Form 37,** Existing FORM 116,

**FOREST DEPARTMENT : MAHARASHTRA STATE,**

**COMMUNICATION & BUILDINGS**

(Length in Km./Cost in Rs.)

| Circles | NEW WORKS UNDERTAKEN DURING THE YEAR | | | | | | | | | | | | | | Total Expd. on New Works (6+14+15) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Expenditure on Buildings | | | | | Expenditure on Roads and Paths | | | | | | | | Other Works | |
| | Head Quarters | Rest Houses | Houses For Subor. | Other | Total (2 to 5) | Cart Roads | | Bridges and Paths | | Others | | Total | | | |
| | | | | | | Length | Cost | Length | Cost | Length | Cost | Length | Cost | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| | | | | | | | | | | | | | | | |

| REPAIRS EXECUTED DURING THE YEAR | | | | | | | | | | | | | Expdt.on Other Units | Total Expdt.on Repairs | GRAND TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Expenditure on Buildings | | | | | Expenditure on Roads and Paths | | | | | | | | | | |
| Head Quarters | Rest Houses | Houses for Subord. | Others | Total ( 17 to 20) | Cart Roads | | Bridges and Paths | | Other | | Total | | | | |
| | | | | | Length | Cost | Length | Cost | Length | Cost | Length | Cost | | (21+29+30) | (16+31) |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 |
| | | | | | | | | | | | | | | | |

**MFM Form 38,** Existing FORM 117,

**FOREST DEPARTMENT : MAHARASHTRA STATE,**

**BREACH OF FOREST LAW AND RULES DURING THE YEAR**

A:Cases taken to court
B:Cases disposed of u/s 68 (I.F.A. 1927)
C:Cases undetected (No.)

| Circle | Cases pending from previous Year | | | NEW CASES FOR THE YEAR | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Injury to Forest by Fire | | | Unauthorised Felling | | | Unaothorised Grazing | | | Other offences | | |
| | A | B | Total | A | B | C | A | B | C | A | B | C | A | B | C |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| | | | | | | | | | | | | | | | |

| Circle | Total Cases of the year | | | TOTAL OF ALL CASES | | | TOTAL ALL | DISPOSED OF DURING THE YEAR | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | Conviction(Cases) | | Persons | | Acquittals(Cases) | | Persons | |
| | A | B | C | A | B | C | | A | B | A | B | A | B | A | B |
| 1 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 |
| | | | | | | | | | | | | | | | |

| Circle | Total Cases | | | Total Persons | | | No.of cases pending at the close of the year | | |
|---|---|---|---|---|---|---|---|---|---|
| | A | B | Total | A | B | Total | A | B | Total |
| 1 | 32 | 33 | 34 | 35 | 36 | 37 | 38 | 39 | 40 |
| | | | | | | | | | |

**MFM Form 39,** Existing FORM 118,
**FOREST DEPARTMENT: MAHARASHTRA STATE,**
**FOREST AREA PROTECTED FROM FIRE DURING THE YEAR**

| CIRCLE | AREA IN SQ.KM. | | PERCENTAGE OF FIRE PROTECTION TO THE TOTAL AREA RESERVED | PERCENTAGE OF FAILURE TO AREA ATTEMPTED | | EXPENDITURE INCURRED ON FIRE PROTECTION (Rs.) (Wages+M/S) |
|---|---|---|---|---|---|---|
| | Attempted | Protected | | Average of last five year | During the year | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | | | | |

**MFM Form 40,** Existing FORM 119,
**FOREST DEPARTMENT: MAHARASHTRA STATE,**
**CAUSES OF FIRES DURING THE YEAR**

( A : Natural B : Unintentional / Accidental C : Deliberate / Intentional / Incidary to Man. D : Unknown causes )

| Circle | Causes | No.of Fires | Type of f ires Gr. \Surface \ Crown | Damage of forest Standing Crops | | Likely cost of Rehabilita tion/Replantation & Maintenance (Rs) | Estimated Cost of Fire Suppression (Rs) | Remarks |
|---|---|---|---|---|---|---|---|---|
| | | | | Area in Ha. | Value of damage | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | | | | | | |

**MFM Form 41,** Existing FORM 120,

**FOREST DEPARTMENT : MAHARASHTRA STATE,**

**AREA CLOSED AND OPEN TO GRAZING DURING THE YEAR**

(Area in Sq. Km.)

| CIRCLE / DIVISION | AREA CLOSED TO GRAZING OF ALL ANIMALS THROUGHOUT THE YEAR | AREA OPEN TO GRAZING THROUGHOUT THE YEAR | | BALANCE AREA OPEN TO GRAZING FOR THE PART OFTHE YEAR &THEREFORE CLOSED FOR THE REMAINING PART OF THE YEAR | | TOTAL FOREST AREA [AS PER 111 -I,111 -II FOR WESTERN MAHARASHTRA & MARATHWADA REGION & 111-I (VIDARBHA REGION) (2 TO 6 ) |
|---|---|---|---|---|---|---|
| | | Of All Animals | Of Non - Browsers | Of All Animals | Of Non -Browsers Only | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | | | | |

**MFM Form 42,** Existing FORM 121,

**FOREST DEPARTMENT : MAHARASHTRA STATE,**

**GRAZING IN FORESTS DURING THE YEAR**

| CIRCLES | GRAZING ON PAYMENT | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | GRAZING ON PAYMENT AT FULL RATES | | | | | | AT PREVILEGE RATES | | | | | FEES RECEIVED | |
| | Buffaloes | Cows and Bullocks | Goats and Sheeps | Camel | Other Animals | Fees Received | Buffaloes | Cows and Bullocks | Goats and Sheeps | Camel | Other animals | Values at Actual Rates | Values at Full Rates |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| | | | | | | | | | | | | | |

Contd...

Contd....

GRAZING IN FORESTS DURING THE YEAR

| GRAZING FREE | | | | | | | | | | | | TOTAL VALUE OF FEES AT FULL RATES (20+26) | GRAND TOTAL OF VALUE AT FULL RATES (7+14+27) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| BY RIGHT UNDER SETTLEMENT | | | | | | DURING THE PLEASURE OF GOVT. OTHER THAN SETTLEMENT | | | | | | | |
| Buffaloes | Cows and Bullocks | Goats and Sheeps | Camel | Other Animals | Value at full rates | Buffaloes | Cows and Bullocks | Goats and Sheeps | Camel | Other Animals | Value at full rates | | |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| | | | | | | | | | | | | | |

**MFM Form 43,** Existing FORM 122,

**FOREST DEPARTMENT : MAHARASHTRA STATE,**

**PROGRESS MADE IN CONCENTRATED REGENERATION AND AFFORESTATION DURING THE YEAR**

(Area in Ha.)

| Circle | Area Naturally Regenerated | | Area Artificially Regenerated | | | | | | | | | | | TOTAL PLANTATION |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Area under concentrated regeneration | Area regenerated by coppice | Non plan | Plan | DPAP | MAP | FDA | Western Ghat | Comp. Afforestation | Integrated Tribal Development Proramme | National Afforestation Programme | EGS | Others | Col No.(4 to 14) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | | | | | | | | | | | | | |

Contd……

| Circle | Afforestation | | | | | | | | | | | | Total cost of Regeneration(Rs.in lakhs) | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Non plan | Plan | DPAP | MAP | FDA | Western Ghat | Comp.Affo. | Integrated Tribal Development Proramme | World Bank | EGS | Other | Total Afforestation | On Forest Account (Non Plan/Plan) | On Other Account (E.G.S./W.S./R.V.P.) |
| 1 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| | | | | | | | | | | | | | | |

**MFM Form 44,** Existing FORM 123,

**FOREST DEPARTMENT : MAHARASHTRA STATE,**

**OUTTURN ( Cu.M. Solid ) OF TIMBER (TEAK & NON-TEAK) AND FIREWOOD DURING THE YEAR AND AGENCY OF EXPLOITATION**

(Qty. in Cu.M.) (Value in Rs.)

| Circle / District | Division | Government Agency | | Purchaser Agency | | Free Grantees | | Right and Privileges | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Quantity | Value | Quantity | Value | Quantity | Value | Quantity | Value | Quantity | value |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | | | | | | | | | | | |

**MFM Form 45,** Existing FORM 124,

**FOREST DEPARTMENT : MAHARASHTRA STATE,**

**OUTTURN OF MINOR FOREST PRODUCE DURING THE YEAR**

(Value in Rs.)

| Circle | Unit | By Govt. Agency | | By Purchaser Agency | | By B.I.L.T. | | Free Grantees | | Right and privilege | | TOTAL | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Qty. | Value | Qty. | Value | Qty. | Value | Qty. | Value | Qty. | Value | Qty. | Value |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| | | | | | | | | | | | | | |

**MFM Form 46,** Existing FORM 125,

**FOREST DEPARTMENT: MAHARASHTRA STATE,**

**ACCOUNT OF TIMBER AND OTHER FOREST PRODUCT**

**CUT OR COLLECTED BY GOVT. AGENCY AND BROUGHT TO DEPOT AND SOLD LOCALLY OR OTHERWISE DISPOSED OF DURING THE YEAR**

| Circle | Balance at the commencement of the year | | Received during theYear (Qty) | Total Quantity | Disposed of during the year (Qty) | Balance in hand at the close of the year | | Difference in value | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | In favour of the year (8-3) Rs. | Against the year (3-8) Rs. |
| | Qty. | Value | | | | Qty. | Value | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | | | | | | | | |

**MFM Form 47,** Existing FORM 126,

**FOREST DEPARTMENT : MAHARASHTRA STATE,**

**(I) SUMMERY OF EXPENDITURE - NON - PLAN , PLAN (TRIBAL & NON-TRIBAL) AND OTHER SCHEMES FOR THE YEAR**

| CIRCLE / DIVISION | MAJOR HEAD | MINOR HEAD | SUB HEAD | DETAILED HEAD | TOTAL EXPDT. |
|---|---|---|---|---|---|
| 1 | **2** | **3** | **4** | **5** | **6** |
| | | | | | |

**(II) SUMMERY OF REVENUE FOR THE YEAR**

| CIRCLE / DIVISION | MAJOR HEAD | MINOR HEAD | SUB HEAD | DETAILED/HEAD SOURCE OF REVENUE | TOTAL REVENUE |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | | | |

**MFM Form 48,** Existing FORM 127,

**FOREST DEPARTMENT: MAHARASHTRA STATE,**

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| Circle | Particulars | Outstanding at the commencement of the year (Rs) | Value of sales and other Rev.during the year (Rs.) | TOTAL Col (3+4) (Rs.) | Amount Realised during the year (Rs.) | Balance due to the Deptt.at the end of the Year (Rs.) |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | | | | |

# ANNEXURES

# ANNEXURES
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**सरळसेवा, पदोन्नती व प्रतिनियुक्तीने नियुक्ती करण्यासंदर्भात नियुक्ती प्राधिकारी घोषित करण्याबाबत.**

**महाराष्ट्र शासन**
**सामान्य प्रशासन विभाग**
**शासन निर्णय क्रमांकः एसआरव्ही-२०१६/प्र.क्र.२९० /कार्या.१२**
मादाम कामा मार्ग, हुतात्मा राजगुरु चौक,
मंत्रालय, मुंबई-४०० ०३२.
दिनांक: १९.११.२०१६

**प्रस्तावना :-**

शासकीय कर्मचाऱ्यांच्या संदर्भात त्यांच्या सरळसेवेने, पदोन्नतीने वा प्रतिनियुक्तीने नेमणूका/पदस्थापना करताना संबंधीत प्रकरणे कोणत्या स्तरापर्यंत सादर करावी व कोणत्या स्तरावर अंतिम निर्णय घ्यावेत याबाबत विशिष्ट आदेश नाहीत. सर्वसाधारणत: नियुक्ती प्राधिकाऱ्यांची मान्यता घेऊन संबंधित शासकीय कर्मचाऱ्यांची नियुक्ती करण्यासंदर्भात कार्यवाही केली जाते. मात्र असे नियुक्ती प्राधिकारी कोण असतील याबद्दल असलेली संदिग्धता दूर करण्याची बाब शासनाच्या विचाराधीन होती.

**शासन निर्णय :-**

गट-अ आणि गट-ब (राजपत्रित) अधिकाऱ्यांच्या तसेच गट-ब (अराजपत्रित), गट-क आणि गट-ड मधील कर्मचाऱ्यांच्या सरळसेवेने, पदोन्नतीने वा प्रतिनियुक्तीने नेमणूका/पदस्थापना करताना संबंधीत प्रकरणी कोणत्या स्तरावर अंतिम निर्णय घ्यावेत याकरिता या शासन निर्णयान्वये खालीलप्रमाणे नियुक्ती प्राधिकारी निश्चित करण्यात येत आहे :-

| अ.क्र. | पदे | नियुक्ती प्राधिकारी |
|---|---|---|
| १. | अखिल भारतीय सेवेतील अधिकाऱ्यांच्या, तसेच राज्य सेवेतील विभाग प्रमुख/ प्रादेशिक विभाग प्रमुख किंवा ज्या पदाची वेतनश्रेणी सहाव्या वेतन आयोगानुसार पे बँड रु.१५६००-३९१०० + ग्रेड पे रु.६६०० अशी आहे, त्या किंवा त्यापेक्षा वरिष्ठ वेतनश्रेणीत वेतन घेणारे गट अ चे इतर अधिकारी यांच्या सरळसेवेने, पदोन्नतीने वा प्रतिनियुक्तीने करावयाच्या नेमणुका/ पदस्थापनेची प्रकरणे. | मा.मुख्यमंत्री |

| | | |
|---|---|---|
| २. | गट-अ (सहाव्या वेतन आयोगानुसार पे बँड रु.१५६००-३९१०० + ग्रेड पे रु.६६०० व त्यापेक्षा वरिष्ठ वेतनश्रेणीतील पदे वगळून) आणि गट-ब (राजपत्रित) पदे. | संबंधित विभागाचे प्रभारी मंत्री |
| ३. | गट-ब (अराजपत्रित), गट-क आणि गट-ड मधील पदे | संबंधीत विभागांचे सचिव/ विभाग प्रमुख / कार्यालय प्रमुख (पदनिहाय नियुक्ती प्राधिकारी घोषित करण्याबाबत स्वतंत्र आदेश प्रशासकीय विभागाने निर्गमित करावेत.) |

२. गट-ब (अराजपत्रित), गट-क आणि गट- ड मधील पदांवर सरळसेवेने, पदोन्नतीने वा प्रतिनियुक्तीने करावयाच्या नेमणुका/ पदस्थापनेच्या प्रकरणांवर अंतिम निर्णय घेण्यासाठी नियुक्ती प्राधिकारी कोण असतील या संदर्भात संबंधीत प्रशासकीय विभागांनी पदनिहाय नियुक्ती प्राधिकाऱ्यांचे पदनाम स्वतंत्र आदेशान्वये घोषित करावेत.

३. महाराष्ट्र शासकीय गट-अ व गट-ब (राजपत्रित व अराजपत्रित) पदांवर सरळसेवेने व पदोन्नतीने नियुक्तीसाठी महसूली विभाग वाटप नियम, २०१५ मधील नियम ११ (२) नुसार गट-ब च्या पदांवर सरळसेवेने आणि पदोन्नतीने नियुक्ती करताना महसूली विभाग वाटपाचे अधिकार संबंधीत प्रशासकीय विभागाच्या अधिपत्याखालील राज्यस्तरीय विभागप्रमुख यांना प्रदान करण्यात आले आहेत. यानुसार सरळसेवेने नियुक्ती देण्यापूर्वी तयार करण्यात आलेल्या गुणवत्ता यादीतील तसेच पदोन्नतीने नियुक्ती देण्यापूर्वी तयार करण्यात आलेल्या निवडसूची/तदर्थ पदोन्नतीसूचीतील गट-ब च्या अधिकाऱ्यांना महसूली विभाग वाटप नियमानुसार विभाग वाटप करण्यापूर्वी गुणवत्ता यादीतील अथवा निवडसूची/तदर्थ पदोन्नतीसूचीतील संबंधीत अधिकाऱ्यांच्या नियुक्तीकरीता, नियुक्ती प्राधिकाऱ्याची मान्यता घेऊन मगच, ज्या राज्यस्तरीय विभाग प्रमुखांना महसूली विभाग वाटपाचे अधिकार प्रदान करण्यात आलेले आहेत त्यांच्याकडे गुणवत्ता यादीतील अथवा निवडसूची/तदर्थ पदोन्नतीसूचीतील अधिकाऱ्यांची नावे कळविण्यात यावी.

४. वरील नियुक्ती प्राधिकारी हे सरळसेवेने, पदोन्नतीने वा प्रतिनियुक्तीने करावयाच्या नेमणुका/ पदस्थापनेच्या प्रकरणांवर अंतिम निर्णय घेण्यासाठी असतील. मात्र बदली करण्यासंदर्भात बदली अधिनियमान्वये घोषित केलेले सक्षम प्राधिकारी अंतिम निर्णय घेतील.

५. मंत्रालयीन प्रशासकीय विभागांनी वरील सूचनांनुसार कार्यवाही करण्याची दक्षता घ्यावी.

सदर शासन निर्णय महाराष्ट्र शासनाच्या www.maharashtra.gov.in या संकेतस्थळावर उपलब्ध करण्यात आला असून त्याचा संकेताक २०१६१११९१५४२२२६४०७ असा आहे. हा आदेश डिजीटल स्वाक्षरीने साक्षांकित करुन काढण्यात येत आहे.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने.

**(सु.ह.उमराणीकर)**
**उप सचिव (सेवा), महाराष्ट्र शासन**

प्रत,

१. मा.राज्यपाल यांचे सचिव, राजभवन, मलबार हिल, मुंबई,
२. मा. मुख्यमंत्री यांचे प्रधान सचिव,
३. सर्व मा.मंत्री /मा.राज्यमंत्री यांचे खाजगी सचिव,
४. मा.विरोधी पक्षनेता, विधानपरिषद / विधानसभा, विधानभवन, मुंबई,
५. सर्व मा. संसद सदस्य/विधानमंडळ सदस्य, महाराष्ट्र राज्य,
६. मा.मुख्य सचिव,
७. सर्व मंत्रालयीन विभागांचे अपर मुख्य सचिव/प्रधान सचिव/सचिव,
८. सर्व मंत्रालयीन विभाग,
९. *प्रबंधक, मूळ शाखा, मा. उच्च न्यायालय, मुंबई, औरंगाबाद व नागपूर,
१०. *प्रबंधक, अपील शाखा, मा. उच्च न्यायालय, मुंबई, औरंगाबाद व नागपूर,
११. *प्रबंधक, लोकायुक्त आणि उप लोकायुक्त यांचे कार्यालय, मुंबई,
१२. *सचिव, महाराष्ट्र लोकसेवा आयोग, मुंबई,
१३. *प्रधान सचिव, महाराष्ट्र विधानमंडळ सचिवालय (विधानसभा), मुंबई,
१४. *प्रधान सचिव, महाराष्ट्र विधानमंडळ सचिवालय (विधानपरिषद), मंबई,
१५. *सचिव, राज्य निवडणूक आयोग, नवीन प्रशासकीय भवन, मुंबई,
१६. *महालेखापाल, महाराष्ट्र-१ (लेखा व अनुज्ञेयता), महाराष्ट्र, मुंबई,
१७. *महालेखापाल, महाराष्ट्र-१ (लेखापरीक्षा), महाराष्ट्र, मुंबई,
१८. *महालेखापाल, महाराष्ट्र-२ (लेखा व अनुज्ञेयता), महाराष्ट्र, नागपूर,
१९. *महालेखापाल, महाराष्ट्र-२ (लेखापरीक्षा), महाराष्ट्र, नागपूर,
२०. *सचिव, राज्य मुख्य माहिती आयुक्त यांचे कार्यालय, नवीन प्रशासन भवन, मुंबई,
२१. *प्रबंधक, राज्य मानवी हक्क आयोग, मुंबई ४०० ००१,
२२. अधिदान व लेखा अधिकारी, मुंबई,
२३. निवासी लेखापरीक्षा अधिकारी, मुंबई,
२४. सर्व विभागीय आयुक्त,
२५. सर्व जिल्हाधिकारी,
२६. सर्व जिल्हा परिषदांचे मुख्य कार्यकारी अधिकारी,
२७. सर्व जिल्हा कोषागार अधिकारी,
२८. सर्व मंत्रालयीन विभागांच्या नियंत्रणाखालील सर्व विभाग प्रमुख व कार्यालय प्रमुख, (मंत्रालयीन विभागांनी संबंधितांना प्रत पाठवावी)
२९. सामान्य प्रशासन विभाग/का. ३९ (महाराष्ट्र शासनाच्या संकेतस्थळावर प्रसिध्दीकरिता),
३०. ग्रंथपाल, महाराष्ट्र विधानमंडळ सचिवालय, ग्रंथालय, सहावा मजला, विधान भवन, मुंबई ४०० ०३२ (१० प्रती)
३१. सामान्य प्रशासन विभागातील सर्व कार्यासने,
३२. निवड नस्ती.

# ANNEXURE 4.02

**प्रधान मुख्य वनसंरक्षक, महाराष्ट्र राज्य, नागपूर यांचे कार्यालय**

स्थाई आदेश क्रं.०१५

विषय: वन जमिनीची नोंदवही. फॉर्म नं.१ मध्ये अद्यावत नोंदी घेण्याबाबत सूचना.

क्रमांक.वसंभुअक/स्था.आ./नोंदवही/४८१/२००२-०३
नागपूर-४४० ००६. दिनांक २९ नोव्हेंबर,२००२

१.० मुंबई वन संहिता भाग-२ चे प्रभाग V.B. अनुच्छेद (Article) ११८(पृष्ठ क्रं. १६२/१६३) मध्ये नमूद तरतूदी व त्या अंतर्गत परिशिष्ट Appendix I(II) ( पृष्ठ क्रं. २५९) मध्ये दिलेला वनजमिनीचे नोंदवहीचा नमूना विचारात घेता त्यानुसार सदर नमून्यामध्ये वनजमिनीच्या नोंदी अद्यावत करून ठेवण्याची जबाबदारी विभागीय वन अधिकारी (सध्या उपवनसंरक्षक) यांची असून अद्यावत केलेला अभिलेख फॉर्म नं.१ चे स्वरूपात दर वर्षीचे १ ऑगष्ट रोजी मागील १२ महिन्याचे काळात झालेल्या सुधारणेच्या नोंदीबाबत माहिती देऊन वनसंरक्षकांचे कार्यालयास संक्षिप्त तपशिल सादर करावयाचा असून वृ-त्तस्तरीय फॉर्म नं.१ मधील अभिलेख वनसंरक्षकांचे कार्यालयात सुध्दा अद्यावत (updated) ठेवावयाचे आहेत.

२.० या कार्यालयाकडून विविध वनविभागांचे अभिलेख तपासले असता निरीक्षणाचे वेळी असे निदर्शनास आले की, ठराविक नमुन्यात वन जमिनीची नोंदवही न ठेवता, विभागीय कार्यालये वेगवेगळया नमून्यात वन जमिनीची नोंदवही ठेवतात, त्यामुळे संपूर्ण राज्यात अभिलेख्यामध्ये एकसुत्रता राहत नाही.

३.० वन(संवर्धन) अधिनियम, १९८० दिनांक २५/१०/१९८० पासून अंमलात आला. त्या कायद्याचे चौकटीत राहून अनेक विकास प्रकल्पाकरिता, वनेत्तर प्रयोजनाकरीता केंद्र शासनाची परवानगी घेऊन वन जमिन वळती करण्यात आली, त्या वळते केलेल्यावनजमिनीचक अनुषंगाने, प्रकल्प यंत्रणेकडून वनखात्याकडे महसूल खात्याकडील वनेत्तर जमिन किंवा खाजगी व्यक्तींकडून प्रकल्प यंत्रणेने खरेदी करून दिलेली जमिन दिल्या जाते. तसेच शासन परिपत्रक एलएनडी-१०७६/२१८६/जी-१ दिनांक १४/०४/१९७६ अन्वये महसूल खात्याकडीहल वनक्षेत्र वनखात्याचे ताब्यात घेण्याची कारवाई चालू आहे. तव्दतच झुडपी जंगलाचे वैधानिक स्वरूप केंद्र शासनाचे पत्र क्रमांक ४-८/८७ एफसी दिनांक १२/०२/१९९२ अन्वये स्पष्ट केल्यानंतर व्यवस्थापनाचे दृष्टीने

योग्य ठरलेले झुडपी जंगल क्षेत्र वनखात्याकडे वर्ग करून त्या क्षेत्राचे राखीव वनात रूपांतर करण्याची कारवाई होती घेतली आहे.

४.० परिच्छेद ३.०० मध्ये नमूद विविध कारणांमुळे वनखात्याकडे येणारे क्षेत्र विचारात घेता वनखात्याकरिता वनजमिनीची नोंदवही फॉर्म नं.१ मध्ये मुंबई वन संहितेत दिलेल्या विहीत नमून्यात बदल करणे आवश्यक झाले आहे. त्यानुसार या नमूना नं.१ मध्ये सुधारणा करण्यात येत असून यापुढे ही नोंदवही खालील प्रमाणे सुधारित नमूना नं.१ म्हणून ठेवण्यात यावी.

वनजमिनीचे नोंदवहीचा नमूना नं.१ (सुधारित नमूना)

विभाग..... वनक्षेत्र..... गांव.....

| अ.क्रं. | सर्व्हे नं./ गट नं./ ब्लॉक ई. | क्षेत्र (हे.) | वर्ग राखीव वन संरक्षित वन अवर्गीकृत वन, झुडपी जंगल ई. | भारतीच वन अधिनियम १९२७ खाली वनजमाबंदी अधिकारी यांनी नोंदविलेले हक्क | वनजमिनी घोषित झाल्याचा शासकीय अधिसूचनेचा क्रमांक/हस्तांतरणाने प्राप्त झाले असल्यास सक्षम अधिकारी यांचे आदेश क्रमांक |
|---|---|---|---|---|---|
| (१) | (२) | (३) | (४) | (५) | (६) |

| रकाना ६ मधील अधिसूचना/आदेशाचा दिनांक | वनेत्तर कामासाठी देण्यात आलेले क्षेत्र (हे.) | वनजमिन वळती करण्याचे आदेश क्रमांक | रकाना ९ मधील आदेशाचा दिनांक |
|---|---|---|---|
| (७) | (८) | (९) | (१०) |

५.० प्रत्येक उप-वनसंरक्षकांनी त्यांचे अधिनस्त वनक्षेत्राची नोंद उपरोक्त नमूंन्यामध्ये ठेवावी व वेळोवेळ होणा-या अधिसूचना/सुधारणा लक्षात घेउन त्यानुसार नोंदी अद्यावत कराव्यात. दरवर्षी ऑगष्ट महिन्याचे१ तारखेला मागील १२ महिन्याचे काळात झालेल्या सुधारणेच्या नोंदीबाबत माहिती देउन हा सुधारित अभिलेख वनसंरक्षक/संबंधित मुख्य वनसंरक्षक(प्रादेशिक) यांचे कार्यालयात सुध्दा पाठवावा. कामकाजात शिघ्रता व एकसुत्रता आणण्याचे दृष्टीने संगणकावर Excel Sheet चें स्वरूपात सुध्दा हा अभिलेख ठेवण्यात यावा व त्यामध्ये वेळोवेळी सुधारणेबाबत नोंदी घेण्यात याव्यात. तसेच दरवर्षी किमान एकदा

संबंधित उपवनसंरक्षक/उप-विभागीय वन अधिकारी यांनी सदरची नोंदवही तपासून खात्री करावी.

६.० वनसंरक्षक/संबंधित मुख्य वनसंरक्षक(प्रादेशिक) यांचे कार्यालयात सुध्दा सदरची नोंद Excel Sheet चे स्वरूपात अद्यावत ठेवण्यात यावी व त्या अनुषंगाने संबंधित वनसंरक्षक/मुख्य वनसंरक्षक(प्रादेशिक) यांनी दरवर्षी ऑगष्ट महिन्याचे शेवटचे आठवडयात याबाबत आढावा घेउन अशाप्रकारे नोंदी घेण्यात येतात/अद्यावत करण्यात येतात किंवा नाही याबद्दल खात्री करून घ्यावी व त्यानुसार संबंधित उपवनसंरक्षकांना वेळीच योग्य ते निर्देश/मार्गदर्शन द्यावे.

स्वाक्षरी/-
(सुनिल मित्रा)
प्रधान मुख्य वनसंरक्षक,
महाराष्ट्र राज्य, नागपूर

प्रति,
प्रधान मुख्य वनसंरक्षक(वन्यजिव) म.रा.नागपूर
व्यवस्थापकीय संचालक, वनविकास महामंडळ मर्या. नागपूर
अपर प्रधान मुख्य वनसंरक्षक(सर्व)
मुख्य वनसंरक्षक(सर्व)
मुख्य वनसंरक्षक प्रादेशिक(सर्व)
सहाय्यक वनसंरक्षक(सर्व)(वन्यजिव) कोयना.
उपवनसंरक्षक प्रादेशिक (सर्व)
उपविभागीय वन अधिकारी प्रादेशिक (सर्व)

प्रतिलिपीः प्रधान सचिव (वने) महसूल व वन विभाग, मंत्रालय, मुंबई यांचेकडे माहितीकरिता सादर.

प्रतिलिपीः मुख्य वनसंरक्षक(संशोधन, शिक्षण व प्रशिक्षण) म.रा. पुणे यांचेकडे अग्रेषित. त्यांना विनंती करण्यात येते की, त्यांनी नमूना नं.१ मधील उपरोक्त सुधारित नोंदवहीचा मुंबई वन संहिता भाग-२ मध्ये समावेश करण्याची कारवाई करावी.

प्रतिलिपीः कक्ष अधिकारी-१०, प्रधान मुख्य वनसंरक्षक कार्यालय, म.रा. नागपूर
यांना ३ प्रतीसह माहितीकरिता रवाना.

# ANNEXURE 4.03

प्रशासकीय अधिकारीच्या कार्यालय अधिक्षक यांच्या कर्तव्ये व जबाबदारी निश्चित करणे

महाराष्ट्र शासन
महसूल व वन विभाग
शासन आदेश क्र.एमएफएस-२०१२ /६९६/प्र.क्र.१५२ /फ-८
मादाम कामा मार्ग, हुतात्मा राजगुरु चौक
मंत्रालय, मुंबई ४०००३२.
दि.२७ सप्टेंबर, २०१२

संदर्भ :- १) अपर प्रधान मुख्य वनसंरक्षक (प्रशासन-दुय्यम संवर्ग), म.रा., नागपूर यांचे पत्र क्र.कक्ष-७(१)/आस्था/मुले/प्र.क्र.१७६/१५८/१०-११, दि.४/८/२०१२
२) अपर प्रधान मुख्य वनसंरक्षक (प्रशासन-दुय्यम संवर्ग), म.रा., नागपूर यांचे पत्र क्र.कक्ष-७(१)/आस्था/मुले/प्र.क्र.१७६/१६८/१०-११, दि.१३/८/२०१२

प्रस्तावना आदेश :-

वन विभागाच्या प्रशासकीय संरचनेत पुनर्रचना करण्याच्या अनुषंगाने वन विभागांतर्गत मुख्य लेखापाल व कार्यालय अधिक्षक या पदांमध्ये श्रेणीवाढ करुन शासन आदेश क्र.एमएफएस-२००९/७३१/प्र.क्र.१३३/फ-८, दि.२६/९/२०११ अन्वये प्रशासकीय अधिकाऱ्यांची १९ पदे व कार्यालय अधिक्षकांची ३२ पदे श्रेणीवाढीने निर्माण करण्यास शासनाने मंजूरी दिली आहे. त्यानुसार श्रेणीवाढीने निर्माण करण्यात आलेल्या पदांची कर्तव्ये व जबाबदाऱ्या निश्चित करणे आवश्यक असून त्याप्रमाणे प्रशासकीय अधिकारी व कार्यालय अधिक्षक संवर्गातील अधिकाऱ्यांच्या खालीलप्रमाणे कर्तव्ये व जबाबदाऱ्या निश्चित करण्यात येत आहेत :-

(अ) प्रशासकीय अधिकारी यांची कर्तव्ये व जबाबदारीचे स्वरुप पुढीलप्रमाणे राहील :-

वित्तीय कामे

(१) प्रशासकीय अधिकारी यांनी वनवृत्ताचे आहरण व संवितरण अधिकारी (Drawing and Disbursing Officer) म्हणून कर्तव्य करावेत.

(२) वेळोवेळी शासनाने प्रदान केलेले वित्तीय अधिकार व शक्तीच्या अधीन राहून सक्षम नियंत्रक अधिकाऱ्यांची मान्यता घेवून राजपत्रित अधिकारी व अराजपत्रीत कर्मचारी यांना प्रवास अग्रिम (Tour Advance) देणे संबंधी कार्यवाही करणे.

(३) अराजपत्रित कर्मचारी यांना स्वग्राम सवलत व रजा प्रवास सवलत संबंधीत नियंत्रक अधिकाऱ्याची मंजूरी घेऊन त्यांची देयके पारीत करण्याकरीता संबंधित कोषागार कार्यालयास पाठविणे.

(४) वरकामीय प्रतिपूर्ती प्रकरणांची देयके पारित करण्याकरीता संबंधीत कोषागार कार्यालयास पाठविणे.

(५) कोषागार कार्यालयाकडून प्राप्त झालेल्या धनादेशानुसार/ Electronic Fund Transfer नुसार प्राप्त झालेली रक्कम संबंधीतांना अदा करणे.

(६) शासकीय कर्मचा-यांच्या वैयक्तिक दाव्या व्यतिरिक्त इतर अदायगी प्रकरणी प्रशासकीय अधिकारी यांना LOC चे धनादेश स्टेट बँक ऑफ इंडीया/ भारतीय रिझर्व बँक यांच्याकडे आहरण (Drawn) करण्याचे अधिकार देणे.

(७) वाहन चालकांना अतिकालीक भत्ता (Over Time Allowance) सक्षम नियंत्रक अधिका-यांची मंजूरी घेऊन त्याबाबी देयके कोषागार कार्यालयास पारित करण्याकरीता पाठविणे.

(८) सेवा निवृत्ती प्रकरणी प्राप्त झालेल्या सर्व लाभाविषयीची सर्व देयके तयार करून कोषागार कार्यालयास अदायगी करिता पाठविणे.

(९) अधिका-यांचे व कर्मचा-यांचे वाहन देयके, प्रवास भत्याची देयके भविष्य निर्वाह निधीतील परतावा अग्रीम देयके, घरबांधणी अग्रीम / मोटार सायकल अग्रीम / कार अग्रीम इ. देयके तयार करून पारीत करण्याकरीता कोषागार कार्यालयात पाठविणे.

(१०) प्रादेशिक वनवृत्त कार्यालयाचा रोखलेखा मुंबई वनसंहीता (Bombay Forest Manual) Vol-1 मधील तरतुदीनुसार तयार करणे व महालेखाकार कार्यालयास सादर करणे.

(११) वनखात्याचे महसूल थकबाकीवर तसेच अग्रीम वसूलीवर नियंत्रण ठेवणे.

(१२) लेखा संबंधी उद्भविक निवेतकालीके तयार करणे.

वरील सर्व कामे वेळोवेळी शासनाने प्रदान केलेल्या वित्तीय अधिकार व शक्तीच्या अधीन राहून सक्षम नियंत्रक अधिकारी यांची मान्यता घेवूनच संबंधीत प्रधान मुख्य वनसंरक्षक/अपर प्रधान मुख्य वनसंरक्षक/मुख्य वनसंरक्षक (प्रादेशिक ) यांच्या नियंत्रणा खाली करण्यात येतील.

## आस्थापना विषयक कामे.

(१) प्रादेशिक वनवृत्त कार्यालयाची टपाल मार्किंग करणे व जनतेकडून प्राप्त झालेल्या तक्रारीचे निवारण करणे.

(२) आस्थापनाविषयक विविध बाबी उदा. सेवानिवृत्तीचे प्रकरणे, अस्थायी पदांचे चालू वाढ प्रस्ताव इत्यादी तयार करून मंजुरीसाठी सादर करणे.

(३) वनवृत्तातील तथा वृत्तीय कार्यालयातील कार्यालयीन कर्मचारी यांना सर्व आस्थापनाविषयक बाबी (उदा. नेमणूका, बदल्या, वेतन निश्चिती, सेवा निवृत्तीची प्रकरणे, विभागीय चौकशीची प्रकरणे इत्यादी) हाताळण्यास मार्गदर्शन करणे व त्याचे कामावर नियंत्रण ठेवणे.

(४) गट-क व गट-ड मधील कर्मचा-यांच्या रजा व वेतनवाढी सक्षम नियंत्रक अधिका-यांची मंजूरी घेवून प्रकरणाचा निपटारा करणे.

(५) मानव संसाधनाच्या विकासाच्या दृष्टीने प्रधान मुख्य वनसंरक्षक, कार्यालय यांनी तयार केलेले उपक्रम राबविणे.

(६) कार्यालयीन कर्मचा-यांच्या सेवाविषयक बाबी सक्षमरीत्या हाताळणे.

(७) गट-क संवर्गातील कर्मचा-यांचे पदोन्नती समितीमध्ये सदस्य/सदस्य सचिव म्हणून कार्य करणे.

(८) गट-क संवर्गातील कर्मचा-यांचे बदली प्रस्ताव प्रशासकीय अभिप्रा-या मार्फत सक्षम नियंत्रक अधिकारी यांस सादर करणे.

(९) न्यायालयीन प्रकरणात आस्थापनाबाबी विषयक प्रतिज्ञापत्र दाखल करणे व आवश्यकतेनुसार न्यायालयात हजर राहून शासनाची बाजू मांडणे.

(१०) कनिष्ठतासूचित गट-क ते गट-ड पर्यंतच्या अधिका-यांना/कर्मचा-यांना भविष्य निर्वाह निधीमधून रक्कम अग्रीम संक्षम नियंत्रक अधिका-यांची मंजुरी घेवून प्रकरणाचा निपटारा करणे.

(११) नियमानुसार नियंत्रक अधिकारी यांचे महीची ज्या ठिकाणी आवश्यकता आहे अशी कागदपत्रे सादर करून त्यांनी अनुमोदीत केलेल्या मसुद्याच्या टंकलिखीत प्रतीवर त्यांच्या वतीने सहया करणे.

(१२) विभागीय कार्यालयांची वार्षिक तपासणी संबंधी कार्यक्रम तयार करून त्यास नियंत्रक अधिका-यांची मान्यता घेवून तपासणी कार्यक्रम राबविणे.

(१३) सर्व्हीस पोस्टेज स्टेम्पस रजिस्टरची तपासणी करणे

(१४) शासनाने वेळोवेळी केलेल्या कार्यपध्दतीनुसार कार्यालयातील निरुपयोगी कागदपत्रे नष्ट करणे.

(१५) कामाच्या ठिकाणी होणारा लैंगिकछळ प्रकरणी वृत्तस्तरावर गठीत करण्यात आलेल्या महिला तक्रार निवारण समितीची बैठक दोन महिन्यातून एकदा आयोजित करणे.

(१६) वृत्तस्तरावरील सर्व लेखापरिक्षण परिच्छेदाचे उत्तर तयार करून लेखापरीक्षण परिच्छेदाचा जलद गतीने निपटारा करणे.

(१७) उपरोक्त कामाशिवाय नियंत्रक अधिकारी यांनी वेळोवेळी नेमून दिलेली कामे सुध्दा करतील.

(ब) कार्यालय अधिक्षक यांचे कर्तव्ये व जबाबदारीचे स्वरूप पुढीलप्रमाणे राहील :-

<u>आस्थापना विषयक कामे</u>

(१) विभागीय कार्यालयाची टपाल मार्किंग करणे व जनतेकडून प्राप्त झालेल्या तक्रारीचे निवारण करणे.

(२) विभागीय कार्यालयातील कर्मचा-यांवर प्रशासकीय नियंत्रण ठेवणे व संबंधीत वनविभागातील सर्वआस्थापनाविषयक बाबी (उदा. नेमणुका, बदल्या, वेतन निश्चिती, सेवा निवृत्तीची प्रकरणे, विभागीय चौकशीची प्रकरणे इत्यादी.) हाताळण्यास मार्गदर्शन करणे.

(३) गट-ड संवर्गातील कार्यालयीन कर्मचा-यांचे पदोन्नती समितीमध्ये सदस्य/सदस्य सचिव म्हणून कार्य करणे.

(४) विभागातील गट-अ ते गट-ड च्या अधिका-यांना/कर्मचा-यांना भविष्य निर्वाह निधीमधून परताव्या अग्रीम सक्षम नियंत्रक अधिका-यांची मंजूरी घेवून प्रकरणाचा निपटारा करणे.

(५) अधिका-यांचे व कर्मचा-यांचे मासिक वेतन देयके, प्रवास भत्याची देयके, अतिकालीक भत्याची देयके, भविष्य निर्वाह निधीमधून काढण्यांत येणा-या रक्कमेची देयके, वैद्यकिय प्रतीपुर्तीची देयके, सेवानिवृत्ती विषयक लाभाची सर्व प्रकारची देयके, स्वग्राम सवलतीची व रजा प्रवास सवलतीची देयके, सण अग्रीमाची देयके इत्यादी प्रकारची देयके तयार करुन पारीत करण्याकरीता कोषागार कार्यालयात पाठविणे.

(६) गट-अ ते गट-ड मधील अराजपत्रीत कर्मचा-यांच्या रजा व वेतनवाढी सक्षम अधिका-याची मंजूरी घेवून प्रकरणाचा निपटारा करणे.

(७) गट-क व गट-ड मधील अराजपत्रीत कर्मचा-यांना स्वग्राम सवलत व रजा प्रवास सवलत सक्षम अधिका-यांची मंजूरी घेवून प्रकरणाचा निपटारा करणे.

(८) वनपरिक्षेत्र कार्यालयाची वार्षिक तपासणी कार्यक्रम तयार करून नियंत्रक अधिका-यांच्या मान्यतेनंतर तपासणी कार्यक्रम राबविणे.

(९) सर्व्हीस पोस्टेज स्टॅम्प्स् रजिस्टरची तपासणी करणे.

(१०) शासनाने विहीत केलेल्या कार्यपध्दतीनुसार कार्यालयातील निरुपयोगी कागदपत्र नष्ट करणे.

(११) वनखात्याचे महसूल थकबाकीवर तसेच अग्रीम वसुलीवर नियंत्रण ठेवणे.

(१२) नियमानुसार वनसंरक्षक/उपवनसंरक्षक यांचे सहीची आवश्यकता आहे. अशी कागदपत्रे सोडून त्यांनी अनुमोदीत केलेल्या मसुद्यांच्या टंकलिखीत प्रतीवर सहया करणे.

(१३) विभागीय स्तरावरील सर्व लेखापरीक्षण परिच्छेदाचे उत्तर तयार करून व त्यास संबंधीत नियंत्रक अधिका-यांची मान्यता घेवून लेखापरीक्षण परिच्छेदाचा जलद गतीने निपटारा करणे.

(१४) उपरोक्त कामाशिवाय नियंत्रक अधिकारी यांनी वेळोवेळी नेमुन दिलेली कामे सुध्दा करतील.

उपरोक्त नमुद केलेली सर्व कामे ही संबंधित कार्यालय अधिक्षक हे त्यांचे संबंधीत नियंत्रक अधिकारी, अपर प्रधान मुख्य वनसंरक्षक (अकाष्ट वनोपज, सनियंत्रण व मुल्यांकन) म.स.नागपूर, अपर प्रधान मुख्य वनसंरक्षक (कार्य आयोजना), पूणे, मुख्य वनसंरक्षक व क्षेत्रसंचालक मेळघाट व्याघ्र प्रकल्प अमरावती, मुख्य वनसंरक्षक मुल्यनिर्धारण घटक, नागपूर, मुख्य वनसंरक्षक (शिक्षण वृत्त), पूणे, मुख्य वनसंरक्षक (भूमि अभिलेख कक्ष), नागपूर, मुख्य वनसंरक्षक तथा क्षेत्र संचालक पेंच व्याघ्र प्रकल्प नागपूर/ ताडोबा अंधारी व्याघ्र प्रकल्प चंद्रपूर/संजय गांधी राष्ट्रीय उद्यान, बोरीवली, वनसंरक्षक याचतुक व विपणन विभाग बल्लारशाह, प्रसिध्दी व माहिती अधिकारी (वने), नागपूर व उपवनसंरक्षक (प्रादेशिक), यांचे नियंत्रणाखाली करतील.

महाराष्ट्र राज्याचे राज्यपाल यांच्या नावाने व आदेशानुसार,

(ने.ए.फोंडके)
कार्यासन अधिकारी
महसूल व वन विभाग

प्रति,

प्रधान मुख्य वनसंरक्षक (वन बल प्रमुख), महाराष्ट्र राज्य,नागपूर.
प्रधान मुख्य वनसंरक्षक (वन्यजीव) महाराष्ट्र राज्य, नागपूर
प्रधान मुख्य वनसंरक्षक व महा.संचालक, सामाजिक वनीकरण संचालनालय, पुणे
व्यवस्थापकीय संचालक, महाराष्ट्र वन विकास महामंडळ मर्या., नागपूर.
अपर प्रधान मुख्य वनसंरक्षक (कार्मिक), नागपूर.
अपर प्रधान मुख्य वनसंरक्षक, (प्रशासन - दुय्यम संवर्ग), महाराष्ट्र राज्य,नागपूर.
अपर मुख्य वनसंरक्षक (वन्यजीव) नागपूर / नाशिक / मुंबई.
महालेखापाल, महाराष्ट्र-१/२ (लेखा परीक्षा/लेखा व अनुज्ञेयता),महाराष्ट्र मुंबई/नागपूर.
सर्व मुख्य वनसंरक्षक (प्रादेशिक / वन्यजीव)
मा.मंत्री (वने) यांचे खाजगी सचिव.
मा.राज्यमंत्री (वने) यांचे खाजगी सचिव.
प्रधान सचिव (वने) यांचे स्वीय सहाय्यक.
वन विभागातील सर्व कार्यासने.
निवड नस्ती (फ-८ कार्यासन) महसूल व वन विभाग, मंत्रालय,मुंबई.३२.

# ANNEXURE 5.01

**वन विभागासाठी पदांचा सुधारीत आकृतीबंध निश्चित करणेबाबत.**

**महाराष्ट्र शासन**
**महसूल व वन विभाग,**
**शासन निर्णय क्रमांक:-एमएफएस-२०१७/प्र.क्र.७७ /फ-८**
मादाम कामा मार्ग, हुतात्मा राजगुरु चौक
मंत्रालय, मुंबई-४०० ०३२,
दिनांक: १३ सप्टेंबर, २०१९

**संदर्भ** :१) शासन निर्णय महसूल व वन विभाग क्र.एमएससी-१०९९/प्र.क्र.१८/फ-२ दि.१०/०१/२००३.
२) वित्त विभाग, शासन निर्णय क्र. संकिर्ण २०१५/प्र.क्र.५७/२०१५/विसु-१ दि.१४/०१/२०१६
३) वित्त विभाग, शासन निर्णय क्र. पदनि २०१६/प्र.क्र.८/१६/विसु-१ दि.११/०२/२०१६
४) वित्त विभाग, शासन परिपत्रक, क्रमांक-पदनि २०१६/प्र.क्र.३०/१६/ वित्तीय सुधारणा-१/ दि.१६ /०९/२०१६
५) वित्त विभाग, शासन परिपत्रक, क्रमांक-पदनि ०६१७/प्र.क्र.२०/आपुक, दि.२९/०६/२०१७
६) प्रधान मुख्य वनसंरक्षक (वनबल प्रमुख), महाराष्ट्र राज्य, नागपूर यांचे पत्र क्र. कक्ष-७ / प्र.क्र.३३(१७-१८)/२८/१९-२०, दि.२८/०५/२०१९.
७) वित्त विभागाचे पत्र क्रमांक पदनि २०१९/प्र.क्र.३९/१९ आपुक दि.०३/०८/२०१९

**प्रस्तावना:-**

वित्त विभागाच्या शासन निर्णय संदर्भ क्र. ३, दि. ११/०२/२०१६ अन्वये प्रशासकीय विभाग व त्यांच्या अधिपत्याखालील कार्यालयातील मंजूर पदांचा आढावा घेऊन सुधारीत आकृतीबंध निश्चित करण्याबाबत निर्देश देण्यात आले आहेत. तसेच शासन परिपत्रक वित्त विभाग दि. २९/०६/२०१७ अन्वये सुधारीत आकृतीबंध निश्चित करण्यासाठी मार्गदर्शक सूचना निर्गमित करण्यात आलेल्या आहेत. याअनुषंगाने प्रधान मुख्य वनसंरक्षक (वनबल प्रमुख), महाराष्ट्र राज्य, नागपूर यांनी वन विभागातील क्षेत्रीयस्तरावरील पदांचा आढावा घेऊन पदांचा सुधारीत आकृतीबंध संदर्भ क्र. ६, दि.२८/०५/२०१९ च्या पत्रान्वये सादर केला आहे. वन विभागासाठी सुधारीत आकृतीबंध मंजूर करण्याच्या अनुषंगाने मा. मुख्य सचिव यांचे अध्यक्षतेखाली दि.०८/०७/२०१९ रोजी उच्च स्तरीय सचिव समितीची बैठक झाली. सदरहू बैठकीमध्ये वन विभागासाठी विविध संवर्गातील एकूण १९०३४ नियमित + ४२९ अधिसंख्य पदे व ८३२९ वनमजूर (अधिसंख्य) असा एकूण २७७९२ पदांच्या सुधारीत आकृतीबंधास मान्यता दिली आहे. त्यानुषंगाने वन विभागाचा पदांचा आकृतीबंध मंजूर करण्याची बाब शासनाच्या विचाराधीन होती.

**शासन निर्णय**:-

वित्त विभाग, शासन परिपत्रक क्रमांक-पदनि ०६१७/प्र.क्र.०८/ विसु-१ दि.२९ जून, २०१७ अन्वये विभागातील सर्व पदांचा सर्वकश आढावा घेण्यात आला असून, मा. मुख्य सचिव यांच्या अध्यक्षतेखाली दि.०८/०७/२०१९ रोजीच्या उच्चस्तरीय सचिव समितीच्या बैठकीमध्ये प्राप्त झालेल्या मंजूरीनुसार वन विभागासाठी विविध संवर्गातील एकूण १९०३४ नियमित + ४२९ अधिसंख्य पदे व ८३२९ वनमजूर (अधिसंख्य) असा एकूण २७७९२ पदांच्या सुधारीत आकृतीबंधास खालील प्रमाणे मान्यता देण्यात येत आहे.

अ) वन विभागासाठी विविध संवर्गातील एकूण १९०३४ नियमित + ४२९ अधिसंख्य पदे व ८३२९ वनमजूर (अधिसंख्य) असा एकूण २७७९२ पदांच्या सुधारीत आकृतीबंधास मान्यता देण्यात येत आहे. त्याचा तपशिल या शासन निर्णयासोबत जोडलेल्या **विवरणपत्र-अ** नुसार राहील.

आ) प्रचलित आकृतीबंधातील विविध संवर्गातील एकूण **५८५** इतकी पदे निरसित करण्यात येत आहेत. त्याचा तपशिल या शासन निर्णयासोबत जोडलेल्या **विवरणपत्र-ब** नुसार राहील.

इ) प्रचलित आकृतीबंधातील **एकूण ६६ संवर्ग** मृत संवर्ग घोषित करण्यात येत आहेत. या संवर्गातील कार्यरत पदे संबधित कर्मचारी सेवानिवृत्तीपर्यंत चालू राहतील, तद्नंतर ती पदे व्यपगत होतील. या संवर्गातील कार्यरत ४२० पदे अधिसंख्य दर्शविण्यात येत असून, रिक्त असलेली २७९ पदे तात्काळ प्रभावाने रद्द करण्यात येत आहेत, त्याबाबतचा तपशिल या शासन निर्णयासोबत जोडलेल्या **विवरणपत्र-क** नुसार राहील.

ई) विविध संवर्गातील नव्याने निर्माण करण्यात आलेल्या पदांचा तपशिल या शासन निर्णयासोबत जोडलेल्या **विवरणपत्र-ड** नुसार राहील. सदर पदांपैकी मंजूर आकृतीबंधामध्ये नसलेले पूर्णपणे नवीन संवर्ग/पदाचे सेवा प्रवेश नियम सामान्य प्रशासन विभागामार्फत मंजूर करुन घेण्यात येतील.

हा शासन निर्णय वित्त विभागाचा अनौपचारिक संदर्भ क्र.४०१/आपुक/२२/०८/२०१९ व क्र. ३३१/२०१९/सेवा-९ दि.२८/०८/२०१९ नुसार निर्गमित करण्यात येत आहे.

सदर शासन निर्णय महाराष्ट्र शासनाच्या www.maharashtra.gov.in या संकेत स्थळावर उपलब्ध करण्यात आला असून त्याचा संकेतांक २०१९०९१३१८०५२५४११९ असा आहे. सदर शासन निर्णय डिजीटल स्वाक्षरीने साक्षांकित करुन काढण्यात येत आहे.

महाराष्ट्राचे राज्यपाल यांचे आदेशानुसार व नावाने,

सोबत: विवरणपत्र-अ, ब,क व ड

**(वीरेंद्र तिवारी)**
**अपर प्रधान मुख्य वनसंरक्षक (मंत्रालय)**
**महसूल व वन विभाग.**

**प्रति:-**

१. मा. राज्यपालांचे सचिव
२. मा. मुख्यमंत्र्यांचे खाजगी सचिव
३. मा. मंत्री(वने)/मा.राज्यमंत्री (वने) यांचे खाजगी सचिव
४. मा. मुख्य सचिव यांचे स्वीय सहायक
५. अपर मुख्य सचिव (सेवा) यांचे स्वीय सहायक
६. अपर मुख्य सचिव (नियोजन) यांचे स्वीय सहायक
७. अपर मुख्य सचिव (वित्त) यांचे स्वीय सहायक
८. प्रधान सचिव (ले. व को.) यांचे स्वीय सहायक
९. प्रधान सचिव (वि.सु.) यांचे स्वीय सहायक
१०. प्रधान सचिव (वने) यांचे स्वीय सहायक