

PART I

SCOPE OF AUDIT, ORGANISATIONAL SET UP AND FUNCTIONS AND DUTIES OF RECEIPT AUDIT WING (HEADQUARTERS)

CHAPTER 1

INTRODUCTORY AND SCOPE OF AUDIT OF FOREST RECEIPTS

INTRODUCTORY

1.1. The general principles and processes of local audit are laid down in the Comptroller and Auditor General's Manual of Standing Orders (Audit) (Edition 2002). The instructions embodied in this Manual supplement the general rules and orders contained in the authorized Codes and Manuals etc., and should not be regarded as superseding or replacing them. For an efficient audit of the accounts of the Forest Divisions a study of the U.P. Forest Manual, the Indian Forest Act, 1927, as amended from time to time, Forest (Conservation) Act 1980 and the Forest Account Rules contained in the Financial Handbook, Volume VII is essential. The Annual Administrative Report of the Division, the Inspection Reports of the Conservator of Forests and Internal Audit Organisation Guardbook Circulars and Standing Orders issued by the higher authorities should also be studied before commencement of audit.

Audit of revenue receipts was inherent in the power vested in the Comptroller and Auditor General of India by Article 151 of the Constitution of India as the reports relating to the accounts of the Union and of the states which is required to submit to the President or the Governor of a State must relate to the totality of the accounts including both expenditure and receipts. With the passage of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, however, his duties regarding the receipts have now been clearly specified. Section 16 of the Act, lays down that "it shall be the duty of the Comptroller and Auditor General to audit all receipts which are payable into the Consolidated Fund of India and of each State and each Union Territory having a legislative assembly and to satisfy himself that the rules and procedures in that behalf are designed to secure an effective check on the assessment, collection and proper allocation of revenue and are being duly observed and to make for this purpose such examination of the accounts as he thinks fit and report thereon."

1.2. Scope of Receipt Audit

It is the primary responsibility of departmental authorities to see that all revenues or other debts due to Government, which have to be brought to account, are correctly and properly worked out, realized and credited to Government account. The most important function of audit is to see:

(i) That adequate regulations and procedures have been framed by the Department to secure an effective check on estimation and sale of forest produced, collection and proper allocation of receipts and (ii) to satisfy itself by adequate test check that such regulations and procedures are actually being carried out.

Audit of receipts differs from the audit of expenditure in that (i) attention must be paid not only to examining the records of amounts actually received but to ascertaining that adequate measures exist for securing that all amounts received or due to be received are properly and promptly brought to account and (ii) the executive does not grant unjustified or unauthorized remissions. In the audit of receipts, ordinarily the general is more important than the particular. General principles for audit of receipts are laid down in Chapter IV of Section II of the Comptroller and Auditor General's Manual of Standing Orders (Audit).

In the subsequent chapters of this Manual the organisational set-up of the Forest Department, the functions and duties of Receipt Audit Wing (Headquarters), various records maintained in the Forest Division, the points to be specifically seen in local audit and the method of drafting the Audit Inspection Reports, etc., have been set out for the guidance of the Headquarters staff and the field parties.

CHAPTER 2
ORGANISATION OF THE FOREST DEPARTMENT OF
UTTARAKHAND

2.1 There are four posts of Principal Chief Conservator of Forests namely (1) Principal Chief Conservator of Forests cum Head of the Department who is the Principal Technical Advisor to the State Government, in forest matters. (2) Principal Chief Conservator of Forests Wildlife/Chief Wildlife Warden, who is responsible for direction of the working of Wildlife organization. (3) Principal Chief Conservator of Forests, Village Forest and Van Panchayat is deputed for working according to the policy of the State Government in all Van Panchayats. (4) Principal Chief Conservator of Forests, Project is responsible for the activities of existing schemes, and formulation of new schemes and fund management thereof.

They are assisted by eight Additional Principal Chief Conservators of Forest:

1. APCCF, Forest Research Management & Training
2. APCCF, Planning & Financial Management
3. APCCF, Nodal Officer Forest Conservation
4. APCCF, Environment & Member Secretary Pollution Control Board, Dehradun
5. APCCF, Uttarakhand Bamboo and Fibre Development Board
6. APCCF, Working Plan
7. APCCF, Village Forest and Van Panchayat
8. APCC, Human Resource Development and Personnel Management

They are also assisted by the following Chief Conservators of Forest:

1. CCF, Biodiversity, Research and Development
2. CCF, Eco-Tourism
3. CCF, Kumaon
4. CCF, Garhwal
5. CCF, Administration
6. CCF, Wildlife Administration and Intelligence
7. CCF, Monitoring Evaluation and Audit
8. CCF, Vigilance and Legal Cell
9. CCF, Livelihood and NTFP
10. CCF, Publicity and Extension
11. CCF/Director, Uttarakhand Forest Training Academy Haldwani

2.2. Forest Circles and Regions

The Principal Chief Conservator of Forests/Additional Principal Chief Conservators of Forests hold jurisdiction over the following circles :

1. CF, Bhagirathi
2. CF, Yamuna
3. CF, Garhwal
4. CF, Shivalik
5. CF, North Kumaun
6. CF, South Kumaun
7. CF, Western Circle
8. CF, Forest Research
9. CF/Director, Rajaji National Park
10. CF/Director, Nandadevi Biosphere Reserve
11. CF/Director, Corbett Tiger Reserve
12. CF, Headquarters, Dehradun

They are assisted by following Divisional Forest Officers:

1. DFO, Almora
2. DFO, Civil Soyam, Almora
3. DFO, Bageshwar
4. DFO, Champawat
5. DFO, Pithoragarh
6. DFO, Soil Conservation, Nainital
7. DFO, Nainital
8. DFO, Haldwani
9. DFO, Tarai Central, Haldwani
10. DFO, Tarai East, Haldwani
11. DFO, Tarai West, Ramnagar
12. DFO, Ram Nagar
13. DFO, Soil Conservation, Ram Nagar
14. DFO, Narendra Nagar
15. DFO, Tehri
16. DFO, Soil Conservation, Uttarkashi
17. DFO, Chakrata
18. DFO, Mussoorie
19. DFO, Tons
20. DFO, Upper Yamuna, Badkot
21. DFO, Pauri Garhwal
22. DFO, Civil Soyam, Pauri Garhwal
23. DFO, Uttarkashi
24. DFO, Rudraprayag
25. DFO, Badrinath
26. DFO, Dehradun
27. DFO, Lansdowne
28. DFO, Soil Conservation, Lansdowne
29. DFO, Haridwar

30. DFO, Soil Conservation, Kalsi
31. DFO, Nandadevi National Park, Joshimath
32. DFO, Kedarnath Wildlife Division, Gopeshwar
33. DFO, Kalagarh Tiger Reserve, Lansdowne
34. DFO, Tehri Dam -1
35. DFO, Tehri Dam -2
36. DFO, Soil Conservation, Ranikhet
37. DFO, Soil Conservation Alaknanda, Gopeshwar
38. Dy. Director, Corbett Tiger Reserve
39. Dy. Director, Rajaji National Park
40. Dy. Director, Govind Pashu Vihar, Uttarkashi
41. Dy. Director, Gangotri National Park, Uttarkashi
42. Dy. Director, Land Survey
43. Dy. Director, Uttarakhand Forest Training Academy, Haldwani
44. Dy. Director, Van Panchayat, Haldwani
45. Dy. Director, Askot Deer Sanctuary

The Conservator of Forests, Director or Regional Director as the case may be, is the controlling authority in all matters of patronage in the subordinate branches and in all matters of departmental discipline. His responsibility for all forest matters within the circle is supreme. As the Head of a Forest Circle/Region, he exercises general control over the accounts of revenue and expenditure of all divisions subordinate to that circle. He inspects forest works during annual inspection, examines progress reports on work periodically submitted to him and thus reviews all works expenditure. He generally exercises the powers of Head of a Department under the financial rules, as laid down in the State Financial Handbooks. The detailed duties and functions of the Conservator of Forests are given in para 6 of the Financial Handbook, volume VII. The duties of the Additional Chief Conservator of Forests (Working Plan, Research and Training), Uttarakhand are laid down in G.O., No.6198/XIV-A-749/1946 dated 19-12-1964 which is incorporated in Appendix- II to this Manual.

2.3. Forest Divisions

A Forest Circle is ordinarily divided into Divisions or controlling charges which are held by officers of the Indian Forest Service or Uttarakhand Forest Service. They are designated as Divisional Forest Officer. The Divisional Forest Officer is primarily responsible for the effective check and control of accounts of the entire Division, both in respect of receipts and expenditure. He is subordinate to the district officer of the civil district in which the forest division lies but correspondence is carried on direct between Conservator of Forests/Regional Directors and the Divisional Forest Officer/Divisional Directors on subject of purely departmental or professional nature having no bearing on surrounding population and civil administration and with which the

district officer may prima facie be supposed to have no concern. In this connection, the schedules appended to Article 96 of the U. P. Forest Manual may be seen.

Sub-Divisional Officers in the Division assist the Divisional Officer especially in technical operations. Duties of Sub-Divisional Officers are laid down in G.O. No. 6198/XIV-A/1964 dated 19-12-1964, which is incorporated as Appendix- IV to this Manual.

2.4. Forest Ranges

A forest division is sub-divided into Ranges or executive charges which are normally held by Rangers or Deputy Rangers. Their designation is Range Officer. For purposes of training, Junior Officers of the Uttarakhand Forest Service are also appointed to hold charge of ranges. There are normally six to nine forest ranges in each division.

2.5. Beats

A forest range is further sub-divided into beats of protective charges which are held by Forest Guards, who are called Beat Officers.

2.6. Wildlife Regions

For the preservation of Wildlife, the Uttarakhand forests are divided into regions, each under the charge of a Wildlife Warden.

CHAPTER 3

FUNCTIONS AND DUTIES OF RECEIPT AUDIT WING (HEADQUARTERS)

3.1 The Sr. Deputy Accountant General/ Deputy Accountant General (Revenue Sector) is in charge of the staff posted in the Revenue Sector and is responsible for organizing the inspection programme and issue of Audit Inspection Reports. The Sr. Audit Officer/ Audit Officer (Headquarters) assists the Sr. Deputy Accountant General/Deputy Accountant General (Revenue Sector) in the disposal of the work at Headquarters.

3.2 Duties of Headquarters Staff

For the Audit of Forest Department, the Revenue Sector Headquarters do the following items of work:

- (I) Preparation of tour programme of parties and Inspecting Officers;
- (II) Issue of notices of inspection to the offices concerned;
- (III) Supplying of necessary documents required for audit to the Audit Parties;
- (IV) Supplying copies of all important orders, interpretations of rules and other books, codes and manuals which are useful for inspection purposes to the Audit parties;
- (V) Submission of draft Audit Inspection Reports to the Sr. Audit Officer/Audit Officer, Sr. Deputy Accountant General /Deputy Accountant General Revenue Sector for approval after a general check regarding the completion of all standing requirements of local audit including quantum of audit,
- (VI) Disposal of annotated copies and pursuance of the subsequent rejoinders of the Audit Inspection Reports till their final settlement;
- (VII) Maintenance of the prescribed registers (Progress Register, Register of Outstanding Objections, Register of Special Points etc.) and the issue of reminders.
- (VIII) Keeping this Manual up to date;
- (IX) Maintenance of Guard File of important orders; and
- (X) Any other miscellaneous items of work that may crop up in connection with inspection and disposal of inspection reports.

3.3 Inspection programmes

(a) Skeleton programme: Early in January each year the Revenue Sector Headquarters should draw up a skeleton programme of inspections to be carried out during the ensuing financial year incorporating all units normally due for inspection in accordance with the cycle of local audit and

new items proposed to be taken up and submit it to the Principal Accountant General/ Accountant General through the Sr. Deputy Accountant General/ Deputy Accountant General (Revenue Sector) for approval. For this purpose, necessary information regarding the continuance of the existing offices, creation of new offices, changes in the location etc. should be obtained from (i) the Chief Conservator of Forests, Uttarakhand (ii) CASS concerned and (iii) a review of the detailed Budget Estimates and the new items of expenditure for the ensuing financial year.

A review should be prepared and submitted, along with the skeleton programme, to the Accountant General. This review should be specially directed to see if any item should be dropped from the list of offices to be audited or added to it, so that the time of the available staff should be spent to the best advantage and not frittered away on unimportant units.

(b) Cycle Index Register: A programme Cycle Index Register should be maintained in Revenue Sector (Headquarter) in the following form:

Sl. No.	Name of unit	Month in which last audited	Month of audit during 20... 20.... 20....
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The register contains suitable columns to record the dates of audit for three years, after which it is revised and prepared afresh. Necessary additions/curtailments in units may, however be made in the register every year. This register forms the basic and permanent record for arranging the inspection of various offices and should be maintained very carefully. After the inspection of a unit is over, the month of inspection should be accurately posted against the unit to guard against double booking.

(c) Quarterly Programme: With the help of the Cycle Index Register and the skeleton programme for the year, detailed quarterly programme for the audit parties should be prepared. It has been decided in consultation with the Chief Conservator of Forests, Uttarakhand that the plantation divisions may be audited from October to December while other divisions and other offices may be audited throughout the year.

The tour programme of the parties and the supervising officers should be got approved by the Sr. Deputy Accountant General/Deputy Accountant General. Units to be audited in quarter be notified under the signature of Group Officer and a copy of the programme of the audit parties should be sent to the Principal Chief Conservator of Forests, Uttarakhand, Dehradun in advance.

(d) Periodicity of Audit- The audit of Forest Divisions should be categorized as A, B or C keeping in view the expenditure incurred in terms of audit plan for the concerned year.

Category A units: Shall be units having more than ₹ 2 crore and above expenditure excluding establishment expenditure and will be audited annually.

Category B units: Shall be units having expenditure more than ₹ 1 crore but less than ₹ 2 crore and will be audited biennially.

Category C units: Shall be units having expenditure less than ₹ 1 crore and may be audited once in 3/4 years depending on the availabilities of field staff.

(e) Number of working days Allowed- Normally 8 to 10 working days are allowed on an average, for the audit of each high risk (category “A”) unit of the Forest Department. Readjustments in number of working days may, however, be made with the approval of the Principal Accountant General/ Accountant General on the basis of volume of work involved in various units without affecting the total number of party-days for all the units as approved by CAG’s letter No. 1165-RRS/26-70-iv, dated 1.5.1970.

(f) Gazetted Supervision- Forest Divisions falling under High, Medium, Low or (A, B, C) categories are to be supervised as under

- (i) 100% pertaining to A category
- (ii) 50% pertaining to B category
- (iii) No supervision is required for C category units.

(g) Intimation of Audit- Intimations for local audit should be issued by Revenue Sector Headquarters in the forms given in Appendix- III well in advance and the Divisional Forest Officers should be specifically requested to call for and make available at the time of audit the accounts records of Range Offices (including their Cash Books, Stock Books, Measurement Books, counterfoils of receipts, rawnnas, plantation journals, nursery registers and other original records) for the period since the last audit.

3.4. Documents to be supplied to the Inspection parties- Every group auditor in the Revenue Sector Headquarters is personally responsible for furnishing the under mentioned documents to the AAO in-Charge of the audit party one week before the proposed date of commencement of audit. As the efficiency of local audit is impaired due to non-availability of these documents, any lapse on the part of the group auditor of Revenue Sector in the matter should be viewed seriously:

- (i) Files of the previous inspections as well as all outstanding Audit Inspection Reports for spot verification of outstanding paragraphs,

- (ii) Intimation of the month or months selected for test-audit by the Branch Officer, CASS (Forest) the collection of vouchers for selected month (including vouchers relating to loan, P.D. Accounts and Provident Fund payments) from the office of the Principal Accountant General/ Accountant General (A&E) through CASS (CAG's letter No. 1343- TA- I/199-85,dated 20-10-84).
- (iii) Memorandum of special points requiring special attention or examination on the spot furnished by the Branch Officer of the CASS concerned.
- (iv) Extracts from the 'Register of Special Points' if any, marked for examination on the spot by the next audit and papers regarding any other matter to be referred to the party for examination on the spot.

The group auditor should send a memo of requisition (Appendix VI) for paid vouchers and other documents to concerned Accounts Officer of the office of the Principal Accountant General/ Accountant General (A&E) about three weeks in advance of the proposed date of commencement of audit. The CASS should furnish these papers along with the memo of requisition in original at least eight working days before the due date of commencement of audit. In emergent cases, the document should be obtained the same day when a change in the programme is effected.

The document forwarded by the CASS should be detailed in a covering list which should be prepared and furnished to Revenue Sector in duplicate. On receipt in Revenue Sector the documents should be checked by the Group Auditor and then dispatched along with one copy of the covering list to the Asstt. Audit Officer by name, under registered cover. The Asstt. Audit Officer should return these papers in original after audit to Revenue Sector Headquarters. These should then be checked up again and returned to the CASS concerned. The duplicate copy of the covering memo and the original memo of requisition should be retained in Revenue Sector and filed carefully in the Inspection Report file.

While selecting the test month for audit, the Branch Officers of the CASS should pay due regard to the amount of expenditure incurred month-wise and no month in which no or nominal expenditure has been incurred should be selected for test-check. The orders of the Accountant General Uttarakhand regarding selection of test months for detailed checking of the arithmetical accuracy of Cash Books of auditee units is incorporated as Appendix –V to this Manual.

3.5. Special Audit

The responsibility for initial investigation of any loss due to fraud, negligence, financial irregularities etc. rests primarily with the Department. As such, no requests for special audit either from the Heads of Offices or the Head of the Department should be entertained. The officer concerned in such cases should be advised to refer the matter to Government who may after consulting the Finance Department request the Principal Accountant General/ Accountant General to depute a special audit party if it is considered necessary.

3.6. Disposal of Inspection Reports and other documents received from field parties

(a) Disposal of Inspection Reports- Draft Inspection Reports are received in Revenue Sector Headquarters. The documents on receipt should be entered in the Diary Register and handed over to the Group Auditor concerned. The Group Auditor should make necessary entries in the Progress Register of Inspection Reports (Form No. SY 328), check up various certificates and documents received and submit the file to the Sr. Deputy Accountant General /Deputy Accountant General through the Asstt. Audit Officer and the Audit Officer of the editing section along with an edition memo in the form given in Appendix–VII, duly filled in. The extent of audit carried out by the Asstt. Audit Officer should be examined by the office and necessary remarks recorded on the Edition Memo. The directions of the Accountant General Uttarakhand to be followed by the field parties and Revenue Sector (Headquarters) are incorporated as Appendix –VIII, to this Manual.

(b) Register for watching the Receipt and Issue of Audit Inspection Report- A register for watching the Receipt and Issue of Audit Inspection Reports shall be maintained in the form given in Annexure ‘A’ to this chapter to watch the receipt and disposal of the Inspection Reports by each group auditor at the Headquarter. The register shall be kept up-to-date and all columns therein should be filled in. The register should be submitted to the Branch Officer on every Monday and the Sr. Deputy Accountant General /Deputy Accountant General for review every month. It is to be ensured through this register that the Inspection Report issues within one month of completion of audit. Reminder shall be issued to the local audit parties, if any Inspection Report is not received within a week of the completion of audit.

(c) Preparation of fair copies of the Inspection Reports- On receipt of the draft Audit Inspection Reports duly approved by the Sr. Deputy Accountant General/ Deputy Accountant General, the orders, if any, should be complied with and after noting the date of return

of the file from Sr. Deputy Accountant General /Deputy Accountant General in the Register (Annexure 'A') the report should be handed over to the typist/DEO and his dated acknowledgement taken in the Register.

The typist/DEO should prepare the requisite number of copies of the Inspection Report, in the prescribed tabular form and Supplementary Test Audit Note or Test Audit Note (on ordinary paper in half margin) as ordered by the editing officer and return the file along with the fair copies to the Group Auditor concerned through a Transit Register and obtain dated acknowledgement of the recipient.

(d) Comparison of fair copies of Inspection Reports—Fair copies of Inspection Reports should be compared by the Group Auditors. He will see that all errors and mistakes are duly and clearly corrected in all copies. He should affix his dated initial at the foot of the last page of the draft Audit Inspection Report.

(e) Submission of fair copies—Before the fair copies are submitted to the Audit Officer, the Group Auditor should note the relevant paragraphs in the Objection Book or in the Register of Important Irregularities, and prepare simultaneously forwarding letters reporting advance paragraphs of the Inspection Reports to Government/ Principal Chief Conservator of Forests, in accordance with the orders passed by the Sr. Deputy Accountant General /Deputy Accountant General on the Edition Memo. After taking full action in this behalf the papers should be submitted to the Sr. Audit Officer/ Audit Officer with relevant register, through the Asstt. Audit Officer. It should be ensured that all Inspection Reports are issued expeditiously and, in no case, later than one month from the date of completion of audit. Delays exceeding one month should be specifically brought to the notice of the Sr. Deputy Accountant General/Deputy Accountant General through the register of "Report on Delay in the Receipt and Issue of Audit Inspection Reports", which should be maintained in the form given in Annexure 'B' and submitted to him on the 5th of each month.

(f) After approval, the Audit Inspection Report should be sent to the Head of the Office inspected, in triplicate, with the request that one copy of the Report with the replies of the Department be returned to the Sr. Deputy Accountant General /Deputy Accountant General along with the comments of the next higher authority within one month of its receipt. One copy of the Report should be sent to the next higher authority in advance.

So far as Part II (Section A) of the Report containing important audit observations is concerned, six copies of the same should be got prepared on plain paper and forwarded to the following for necessary action.

- (i) Principal Secretary to Government, Forest Deptt. Uttarakhand.
- (ii) Principal Chief Conservator of Forests.
- (iii) Chief Conservator of Forests/Conservator of Forests concerned.
- (iv) Divisional Forest Officer concerned.
- (v) Draft Paragraph Group at Headquarters.
- (vi) Office copy.

Normally, all Part II (Section A) cases should be finalized within three months of issue and to achieve this end, they should be vigorously pursued with the Department at higher level. Draft paragraphs on such cases which merit inclusion in the Audit Report should be prepared as soon as possible.

3.7 Disposal of replies to Inspection Reports

The receipt of annotated copy of Inspection Report in the prescribed tabular form is watched through the Progress Register. When the replies are received, they should be examined and commented upon by the office and submitted to the Audit Officer/Deputy Accountant General with a draft letter containing further comments to be communicated to the Head of the Office for compliance and further report. Further correspondence on all important and controversial points should be made with the Head of the Department or the Government.

3.8 Pursuance of defalcation cases and important irregularities

All cases of important irregularities, overpayments, suspected fraud, embezzlements etc. and cases reported to the Government and the Head of the Department should be vigorously pursued till they are suitably settled under the orders of the Sr. Deputy Accountant General /Deputy Accountant General who may obtain the orders of the Principal Accountant General/ Accountant General where considered necessary. Efforts should be made to finalize cases of frauds; losses etc, as soon as possible and draft paragraphs should be prepared on suitable cases before they are settled.

3.9 Maintenance of Objection Book

As required in para 7.2.24 to 7.2.33 of the Comptroller and Auditor General's Manual of Standing Orders (Audit) {Edition 2002}, every Group Auditor at the Headquarters should maintain an objection book for recording and keeping an effective watch over the settlement of all objections

with money value, raised in local audit. The Objection Book should be closed on the 29th of every month and submitted to the Audit Officer and Sr. Deputy Accountant General/. Deputy Accountant General (Revenue Sector). When an item noted in the objection book has been regularized and dropped under the orders of the Audit Officer/ Sr. Deputy Accountant General/Deputy Accountant General the adjustment thereof should be entered against the original entry.

3.10 Register of important irregularities

To keep an effective watch over the important irregularities and cases likely for inclusion in the Audit Report, a register of important irregularities should be maintained by the group auditor in the form given in Annexure “C”. The particulars of all objections ordered by the Sr. Deputy Accountant General /Deputy Accountant General to be noted in this register or reported especially to the Government, on the Edition Memo, should be entered, showing Heading and File No. of the Inspection Report, paragraph number of final report, and a brief summary of the objection. This register should be put up duly completed, with every Inspection Report, to the AAO when the fair copies are being issued to enable him to check up and attest the entry. The register should be examined after every three month and the cases which turn out to be serious enough should be transferred to the Register of cases for the Audit Report by making suitable entry there. The Register should be submitted to the Sr. Deputy Accountant General /Deputy Accountant General on 15th of every month.

3.11 Register of Draft Paragraphs

After a draft paragraph has been processed and forwarded to the Comptroller and Auditor General of India duly approved by the Principal Accountant General/ Accountant General, it should be entered in the Register of Draft Paragraphs to be maintained in the form given in Annexure “D”. The objections should continue to be pursued and further developments recorded in the relevant columns of the Register.

3.12 Register of Special Points

Points which require further examination on the spot with reference to the records of the Department before an objection can be finalized, should be noted in the “Register of Special Points” to be maintained in the form given in Annexure “E”. Extracts from the Register should

invariably be forwarded to the local audit party along with the relevant file or other necessary record for examination at the time of the subsequent audit of the unit concerned. The Register should be submitted to the Branch Officer on the 20th of every month.

3.13 Register for watching receipt and transmission of vouchers and other records to audit parties.

To ensure that vouchers and other records are requisitioned from the Departmental Audit Section concerned for transmission to the audit parties well in time, a register should be maintained in the form given in Annexure “F”. This register should be submitted to the Branch Officer every Monday.

3.14 Progress Register for watching settlement of Audit Inspection Reports and Paragraphs.

The Audit Inspection Reports should be pursued vigorously with the offices concerned to obtain their replies and to settle the objection as early as possible. The settlement of objections is watched through a register maintained in the form given in Annexure “G”. This register is required to be submitted to the Sr. Deputy Accountant General/Deputy Accountant General through the Branch Officer on the 10th of each month. The closing abstract of the Register should show the position of paragraphs settled and those still outstanding for settlement. Periodical reminders should be issued to the units concerned if the replies to the Inspection Reports are not received within one month of issue.

3.15 Quarterly Statement of Outstanding Objections.

Undue delay on the part of executive officers in the disposal of the Audit Inspection Reports should be brought to the notice of the Government and the Principal Chief Conservator of Forests, Uttarakhand through a statement of Outstanding Audit Inspection Reports and Paragraphs every quarter. This statement should include Inspection Reports outstanding for over six months

ANNEXURE -A

Register for watching the Receipt and issue of Audit Inspection Reports:

Sl. No	Name of Office inspected	Name of Inspecting Officer and Staff	Month up to which the account is now audited.	Date of Audit	
				From	To

1	2	3	4	5	6
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Due date of receipt of Draft Report from the Inspecting officer	Particulars of reminders issued in case of non receipt of AIR by the due date	Date of submission to Sr.A.O/A.O. Sr.DAG /DAG Revenue Sector	Date of approval	Date on which sent for type
7	8	9	10	11

Date of return from type	Dispatch No. and date of issue	Reference to Progress Register	Remarks
12	13	14	15

ANNEXURE-B

Register of Delay in the Receipt and Issue of Audit Inspection Reports

Sl. No.	Audit Inspection Report No.	Name of the unit	Name of the Asstt.Audit Officer with Party No.	Date of conclusion of audit
1	2	3	4	5

Date of dispatch of draft AIR	Date of receipt at Headquarters	Date of submission by		Date of approval by		Date of sending to Type branch
		Auditor	AAO	Sr.Audit Officer/ Audit Officer	Sr.Dy. Accountant General/Dy. Accountant General	
6	7	8		9		10

Date of receipt from Type	Date of issue	Remarks
11	12	13

ANNEXURE- C

Register of Important Irregularities

Sl.No.	AIR NO. & Year	Name of Office	Nature of irregularity	No. and date of the letter vide which brought to the notice of the office inspected/Controlling Officer/Government
1	2	3	4	5

Further Correspondence	Date of sending the draft Paragraph to the office of CAG	Further development	Remarks
6	7	8	9

ANNEXURE- D
Register of Draft Paragraphs

Sl No.	Particulars of the draft paragraph	File No.	Paragraph No
1	2	3	4

When sent to C.A.G./Report	Further development	Remarks
5	6	7

ANNEXURE- E
Register of special points

Sl. No.	Month of last audit	Particulars of items to be audited	Initial of		
			Auditor	AAO	A.O.

ANNEXURE- F

Register for watching the receipt and transmission of vouchers and other records to audit parties.

Sl. No.	Name of Office to be inspected	Dates of Inspection	Date of sending requisition to Forest Section for vouchers etc.	Date of receipt of vouchers etc. from Forest Section
1	2	3	4	5

Month selected for audit by B.O. CASS	Date of dispatch of vouchers to the audit party	Date of receipt of vouchers and old A.I.R. files etc from the audit party	Date of return of vouchers to Forest Section
6	7	8	9

ANNEXURE- G

Progress Register for watching settlement of Audit Inspection Reports and Paragraphs.

Sl. No.	A.I.R. No. and year	Name of the Unit inspected	Items No. of the Register for watching the receipt and issue of AIRs	Period covered in audit
1	2	3	4	5

Date of completion of audit	No. and date under which report was issued	Paragraph No.	Brief particulars of the paragraphs	Money value
6	7	8	9	10

Date of receipt of first reply	Reference to reminders/ Further remarks	Date of settlement	Remarks
11	12	13	14

PART II AUDIT OF REVENUE RECORDS CHAPTER 4

MAIN SOURCE OF REVENUE, SALE AND CONTRACTS AND POINTS TO BE SEEN GENERALLY IN REVENUE AUDIT

4.1 Main Sources of Revenue

Revenue in the Forest Department is mainly derived from the sale of forest produce, which includes:

(a) Major forest produce

- (i) Timber
- (ii) Fuel

(b) Minor forest produce:

- (i) Resin
- (ii) Fuel
- (iii) Grass (Used for fodder as well as commercial purposes, such as baib grass, mooj and poola grass etc.)
- (iv) Charcoal
- (v) Catechu (Khair trees)
- (vi) Other minor forest produce, such as honey wax, skins, bones, tusks, horns, silk cocoons, plants, barks, medicinal herbs, wood oil, flowers and fruits etc.

Revenue is also derived from game shooting, fees and licenses, fishing contracts, forest rest houses, transfer or lease of forest rest houses, transfer or lease of forest land, grazing dues, fees (such as late fee, transit fee etc.), fines or compensation and forfeitures on account of forest offences and infringement of the provisions of the Indian Forest Act and the terms of any agreement deed. Mines and quarries falling in the forest area are controlled by the District Officers under the Mines and Minerals Act. Forest Department only arranges auction of the mining leases.

4.2 Sale and Contracts

The usual method of disposing of forest produce is either by allotment of lots to the Uttarakhand Forest Development Corporation or by sale auction under an agreement with contractors who make their own arrangements for removing the forest produce. Printed notices of forthcoming auctions sales are usually prepared by Divisional Forest Officers between May 15 and June 30 and are distributed to all probable purchasers and to various offices for exhibition and wide publicity. Printed 'Conditions of Sale' containing Sale Rules are also circulated to contractors along with the Sale Notice (Sale List). The 'Conditions of Sale' commonly known as Sale Rules are framed by each Conservator of Forests for his own Circle. The compilation of the Sale List (which gives lot-wise details of trees of various species in different diameter classes marked for felling) is done by a gazetted officer or under the personal supervision of the Divisional Forest Officer on the basis of marking carried out according to the prescriptions of the working plan of the Division and in accordance with the executive orders of the Conservators. Marking of trees is generally started in

November and completed before June each year. It is a very important work and any slackness in this regard may result in preparation of unrealistic estimates and likely loss of Government. The orders of Government, the Chief Conservator of Forests, U.P, the Deputy (now Additional) Chief Conservator of Forests (Management) and the Conservators of Forests, Extension and Western Circles, in this connection are reproduced respectively. A brief description about working plans is given in Chapter 7 of this Manual. Main auction is held annually by the Divisional Forest Officers between July 15 and September 30 and actual dates are arranged by Conservators. Subsidiary auctions of minor forest produce and left over lots are held subsequently between November and February each year. Well in advance of the date of auction, *Confidential Estimates* are prepared by the Divisional Forest Officer for each forest lots and submitted to the Conservator of Forests with a note explaining how these have been made. The Confidential Estimates, *inter alia* show the quantity of timber or fuelwood estimated to be extracted from the trees marked for felling on the basis of set formula of the Department and instructions of higher authorities, the price of the same at the prevailing market rate, the expenses likely to be incurred by the contractors on felling, conversion and transport, contractors profit and the net royalty anticipated for the lot by the Department. It should, however, be borne in mind that the confidential estimates take into account only the estimated quantity to timber extractable from the lot and not the exact quantity. A copy of the Sale Notice is also sent to the Conservator. The Confidential Estimates form the basis for auction and serve as a guideline for accepting or rejecting the bids/sale price. In the case of firewood and other forest produce the estimates are framed on the basis of past three years experience and other factors governing the sale price. Generally when the highest bid offered is in excess of the estimated royalty, it is accepted. Bids for amounts lower than the estimate are recommended for approval in special circumstances, e.g., in cases where higher bids are not expected at subsequent auctions due to the areas being remote locality or in difficult terrain where felling and conversion is difficult and expensive or where transport is tedious or costlier. Soon after the auctions, the Divisional Forest Officer prepares a report showing 'Results of Auction' and sends the same confidentially to the Conservator of Forests concerned for approval. After approval, formal agreement deeds are got executed by the contractors concerned and thereafter permission is accorded to them to start work after depositing the first installment of the sale price. The standard forms of agreement approved by Government for sale of forest produce are given in the Guard Book of Prescribed Forms, maintained in the Divisional Office.

Giving of contracts without holding public or without calling for tenders must be avoided unless there are definite reasons (which should be reported to the Conservator of Forests and his orders obtained) making it impossible to adopt either procedure.

Forest produce is also allowed to be removed under monopoly contracts finalized by private treaty under the orders of Government; e.g. supply of bay grass, bamboo lots, twisted chir and chir slash lots etc. to M/s Star Paper Mills, Saharanpur and resin to the Indian Turpentine and Resin Company, Bareilly, Private Industrialists and Cooperative Societies. Minor forest produce is usually sold by lump sum contracts.

4.3 Points to be seen

In this connection, *inter alia*, the following points should be seen in audit:

1. That there has been fair competitions in the auction sales and contracts have been offered to the highest bidders. Original bid lists will be found in the respective files of each lot. It should be seen that the bid lists have been signed by at least the highest and the next lower bidder (if not by all the bidders) and the officer conducting the auction;
2. That the required security as per 'Conditions of sale' and Sales tax due was deposited by the contractor on the fall of hammer or by the afternoon session of the auction, when the sale took place in the morning session or by the afternoon session of the following day when the sale took place in the afternoon session of the previous day on the last day of auction, however, security must be deposited before the close of the auction. For rules and orders regarding security deposits of contractors Chapter 6 may be referred to:
3. That no contractor who was in debt to Government on account of any previous contract or who failed to fulfill a previous contract was allowed a fresh contract without express sanction of the Conservator [Article 152(10) (a) and (b) of the U.P Forest Manual];
4. That the interest of Government was fully watched in effecting the sales considering all aspects and that any ring formations by Contractors were carefully warded off;

The file containing the Results of Auction (which remains in the custody of the Divisional Forest officer) should be obtained and critically examined. According to Government's decision contained in letter No. 7454/14-Kha-69, dated 13-3-1970, confidential estimates shall be shown to audit after the contractors have completed the work in the lot, removed the material and resigned from the lot.

5. That the agreements with the contractors have been executed in the prescribed form and signed by the contractors as well as the competent authority on behalf of the Governor of Uttarakhand and are complete in all respects. It should also be seen that the amount of sale price and security obtained agrees with the original bid lists, that the facsimile of every marking hammer used is clearly, imprinted on the agreement deed; that cuttings, if any, are properly attested that installments payable on account of sale price have been correctly noted, etc;

For the prescribed quantum of check in respect of contractors and agreements

Appendix - X may be seen.

6. That the amount of security deposit is correctly noted in the Security Register;
7. That the Sale price demanded, installment due and security obtained have been correctly noted in the list of purchasers (C-12 Register) and no omission has been made including any sale in this Register;
8. That the terms of agreement are adhered to and there is no undue delay in the adjustment of earnest money or security deposit after close of the contract; and
9. That the resignation of no contractor was accepted by the Divisional Forest Officer without satisfying himself that no dues or claims were outstanding against him, arising from his contract or breaches of any of the terms of the agreement deed.

CHAPTER 5

IMPORTANT RECORDS MAINTAINED IN FOREST DIVISIONS AND POINTS TO BE SEEN IN AUDIT

5.1 The following are the important records connected with the revenue receipt of the Forest Department which particularly need careful scrutiny and check:

Sl. No.	Form No.	Name of Register or Records
1.	E-2	Cash Book
2.	E-3	Receipt Book
3.	E-6	Register of cheques drawn
4.	E-11	Classified Abstract of Revenue
5.	E-14	Schedule of Remittances
6.	C-1	Register of receipts, issue etc.in Depots.
7.	C-4(i)	Register showing the outturn of timber and fuel wood
8.	C-4(ii)	Register showing outturn of bamboos and other minor forest produce
9.	C-4(a)	Monthly return of timber and other forest produce
10.	C-5	Register of Timber Salvaged
11.	C-6	Rawanna for lump sum system
12.	C-6(b)	Rawanna for produce given free or at privileged rates
13.	C-8	Check Muharrir's Register of Rawanna
14.	C-9	Purchasers Ledger Account
15.	C-10	Permit
16.	C-12	List of Purchasers and Installments of Revenue
17.	C-13	Register of Grazing Revenue
18.	C-14	Register of Petty Revenue Demands
19.	C-15	Register of Outstandings
20.	C-16	Register of Special Free Grants
21.	C-17	Forests Produce, Tools etc. Seized and Disposed of.
22.	F-6	Register of files and cases
23.	H-1	Register of cases compounded
24.		Forest Rest House Register
25.	Local Form No. 1	Marking Register
26.	E-16 & E-17	Security Register of Contractors
27.	F.A.R 23	Register of Forest Deposits

A brief description of some of the important records and the specific points, inter alia, to be seen in audit is given below:

(1) Cash Book (Form No. E-2)

Every Government servant who is authorized to receive and disburse Government moneys required to maintain a Cash Book in Forest Department Form no. E-2 (para 18 of F.H.B Volume VII). Besides the Divisional Cash Book, the following other cash books are generally maintained in each division:

- (i) Head Clerk's Cash Book
- (ii) Camp Clerk's Cash Book
- (iii) SDO's Cash Book, if any
- (iv) One Cash Book of each Forest Ranger or Section Officer;
- (v) Any other officer authorized by the Conservator of Forests to maintain a separate cash book. In some divisions, divisional storekeepers and A.C.F's are also authorized to maintain separate cash books where exigencies of work require.

A list of existing sub-divisions and ranges in various divisions is given in Appendix IX to this Manual. Before starting audit, the number of cash books maintained in the Division should be ascertained.

The Cash Book of the Forest Department differs from the Cash Books maintained in other Civil Departments. The rules regarding maintenance of Forest Cash Books are contained in paras 18 to 31 of the Financial Hand Book, Volume VII. Book transfers also find place in the Cash Book of the Forest Department.

An intelligent scrutiny of the Cash Book will reveal important sources from which revenue is derived in the Division. While scrutinizing the Cash Book with reference to relevant rules and orders interesting points may come to light.

The receipts for the months selected for test check by Headquarters should be checked in detail with the counter-foils of the receipt book (form E-3) and other connected records (Appendix-X). The amounts entered in the Cash Book should be traced in the relevant registers, e.g. C-1, C-12, C-13, C-14, C-17, H-1 and security Deposits Register, etc. The entries of cheques drawn should be tallied with Cheques Drawn Register and the counterfoils of the cheque books. In addition to the detailed test check of the accounts for one month, the arithmetical accuracy of the cash book should be checked by the local audit party for one month selected at random. This should also include the checking of the opening balance for proper carry forward from the closing balance of

the previous month and that of the closing balances of the month selected for scrutiny to the next month.

[C.A.G's Letter No. 770-TA-I/117-74 dated 7-9-1974 to the Accountant General, U.P]

Cash Book of Ranges, etc.- In checking the Cash Books of Ranges, Head Clerk and camp clerk, the following points should receive special attention:

- (i) that the advances received from the Divisional Officer are promptly brought to account,
- (ii) that the advances are promptly adjusted (check the adjustment with ledger accounts and verify the outstanding balances),
- (iii) that the collections are promptly brought to account and remitted to treasury as soon as they exceed the limit prescribed by the Conservator at the end of the month,
- (iv) that payees are invariably granted machine numbered receipts in prescribed form, a proper stock account is kept of all Receipt Books, the stock thereof is periodically verified and a certificate of count of receipt forms is recorded before a receipt book is issued from stock,
- (v) that the return of the counter-foil of used receipt books is properly watched and the counter-foils are recorded after check as to ensure that there had been no delay or omission in bringing the receipts to account,
- (vi) that remittances into the treasury are supported by acknowledgement of the Treasury Officer in the Register of Treasury Remittances (Form E-14).
- (vii) that the compensation and cost realized in respect of forest offence cases is in accordance with the standing orders of the Conservator of Forests,
- (viii) that the amount of late fee realized for late deposit of installments is in accordance with the provisions of the Sale Rules and has been correctly calculated.

Divisional Cash Book- While checking the Divisional Cash Book, it should be seen:

- (i) that all cash transactions are properly incorporated in the Divisional Cash Book after checking in the Head Office;
- (ii) that the cash book is properly written up so that the receipt side always balances with the expenditure side; and
- (iii) That all cheques drawn have been duly incorporated in the Divisional Cash Book.

Verification of credits with reference to Treasury Records

Under the General Financial Rules, departmental officers are primarily responsible for reconciliation of departmental figures of receipts with those appearing in treasury accounts. One of the important checks to be exercised during the course of audit is to conduct a review with a view to seeing whether this reconciliation is actually done by the departmental officers regularly.

In addition to the review, two months' credits concerning only earnest money deposits as appearing in departmental records may also be checked with the records of the treasury.

No such independent check in respect of remittances made by the Divisional Officer need, however, be conducted except in cases where perusal of records gives rise to suspicion.

(2) C-1 Register of Receipts and Issue in Depots

Outturn of forest produced by Government agency- All timber, fuel etc. and removed by Government agency is brought to sale depots, for sale or other disposal, where it shall be entered once for all in the Depot register in Form No. C-1. The detailed procedure of accounting in this regard is given in section-A of Chapter XV of the U.P Forest Manual. The transactions of each month are reported to the Divisional Forest Officer in Form C-3 and a consolidated record in Form C-1 is maintained in the Divisional Office. In this connection, the following important points should be borne in mind:

- (i) that all forest produce removed by Govt. agency is invariably entered in the Depot Register in Form C-1,
- (ii) that separate accounts for each kind of forest produce i.e. fuel, bamboos and other produce is maintained in the Depot Register,
- (iii) that for every sale, a bill in form C-2 is issued and the cash realizations are traceable in the cash book,
- (iv) that the outstanding are shown in red in column 18 of the Depot Register (C-1) and are not linked over in black ink without actual realisation thereof.

The Register in form C-1 maintained in the Divisional Forest Office should be compared with the entries in a few selected registers in form C-1 kept at the Depots. A few depot registers should especially be called for to see:

- (v) that the monthly return received in the Divisional Office in Form C-3 tallies completely with the Depot Register entries; and
- (vi) that periodical verification of stock at Depots has been carried out and the Depot Register closed and balanced on the date of verification.

(3) C-4 (a) Outturn Register

Prescribed form C-4(a) is the most important monthly record of outturn in range office and it forms a more or less complete inventory of all the timber and other forest produce transactions of the range particularly giving the outturn in volume (cubic meter). This register is usually subdivided into sections for showing extraction of forest produce, whether by Government agency (C-1), by purchasers agency or by free grantees, right holders etc., In the latter cases, it is based on the returns of forest moharries or stump counters who show the number of trees felled by each purchaser etc., by diameter classes and the resulting volume assessed by the standard working plan factors or by actual measurement prior to export or in any other way as may be the case. The C-4(a) return is submitted regularly to the divisional office where corresponding records C-4(i) for timber and fuel and C-4(ii) for bamboos and other minor forest produce are maintained for the whole division. In this connection Article 166,169,178,179,180,182 and 188 of the U.P Forest Manual may be seen.

The following points may, inter alia, be examined:

(i) Outturn by Purchasers agency

- (a) See that all timber extracted is entered in Rawannas books before being removed by comparing the dates of removal of timber lots with the date of the corresponding Rawanna counter-foil;
- (b) Compare entries in Divisional Forest Office Register in Form C-4(i) with the Range Officer's abstract of trees felled in Form C-4(a) and the relevant Rawannas received with the forest chauki's periodical abstracts (Form C-7) prescribed in Article 173 of the Forest Manual ;
- (c) Check recovery of royalty (Ledger account in form C-9) with the quantities shown in forest Chauki's periodical abstracts (Form C-7);
- (d) In case of extractions of forest produce for which no agreement exists, check the relevant rawanna (Form C-6 x(a) with the permit concerned (Form C-10) to check unauthorized extractions (See Article 176 of Forest Manual);
- (e) Check quantities of all records mentioned above with the record of measurement (See Article 177(i),178(a) and 179(ii) of the Forest Manual);
- (f) The actual number of trees felled as shown in C-4(a) Register of the Range and C-4(i) and C-4(ii) register of the Division should be compared with the Sales Lists diameter class-wise and species-wise in respect of some major

lots to see that the fellings made were not in excess of the number marked for felling as per Sale lists and also whether the species and diameter class of trees felled as shown in the Register tally with the sale lists. There may be cases in which the total number of trees felled may tally with the sale list but a large number of trees of costlier species or larger diameter classes may have actually been felled by contractors than the number of such trees marked for felling, as per sale list and an equal number of cheaper trees may have been left unfelled. This would indicate that the contractor indulged in illicit felling of trees. The loss on this account should be pointed out.

The entries in C-4(a),C-4(i) and C-4(ii) registers should be test-checked with the original stump counter reports and lot-wise summaries; and

- (g) The outturn of a timber actually extracted as shown in the C-4(i) Register (in cubic meter) should also be compared with the confidential estimates in respect of major lots to see that the departmental estimates were realistic and the variations between the actuals and the estimates were not disproportionate, as unrealistic estimates may lead to sale of timber lots at much lower price than their actual worth and resultant loss of revenue in case of ring formation by contractors.

(ii) Outturn by free grantees ,right holder and concessionists

- (a) Check the return in form C-4(a) with the Rawnnas and in case of measurements made prior to export, with the Rawnnas and permits and records of measurements.
- (b) See whether the sales made at concessional rates or free issues of produce have been sanctioned by the competent authority (See Articles 185 and 186 of Forest Manual).
- (c) Check entries in free grazing register with Rawnnas and local grazing form. (A few registers from the range offices should be specially obtained).
- (d) Check returns in form C-16 submitted by Range Officers and the Registers maintained in the Divisional Forest Office in the same form with the entries in form C-4(a) and Rawnnas (See Articles 184 and 182(i) of the Forest Manual).

Export procedure: In this connection, it would be worthwhile to indicate briefly the procedure followed by the department in respect of felling and export of forest produce for the guidance of the audit parties.

Before felling or conversion can ensure, the trees or other forest produce must first have been distinctly marked or indicated in a particular area. Order for export of material from the forest is given by the Range Officer after the amount of the first installment is deposited by the contractors. The export Mohurrir will allow export up to the limit laid down in the order for export. Before leaving a forest or felling area, all timber and other forest produce must be entered in and covered by an export rawnnas, which must accompany it while in transit. The rawnnas is prepared by the Contractor in Form No. C-6(a) in triplicate. The rawnnas is signed by the stump marker at the back in token of its check. One copy of the rawnnas is tendered at the export chauki for entry in local form No. C-7 showing the details of quantities of timber and fire-wood exported. The stump marker is also required to keep a specy-wise and girth-wise record of trees felled, cases of damage to unmarked trees and details of sleepers and other material prepared in local Form No. 6 and 6-A. He is also required to keep a watch against illicit felling of trees and to make a report to the Divisional Officer through the Range Officer, if any cases of illicit felling in or outside the lot is noticed by him. The stump marker puts his hammer mark on the trump of the trees felled and also on the sleepers and logs exported.

Another common rawnnas is C-10 which is the authority for a purchaser or a permit holder to cut or collect forest produce and to export it. A permit in Form C-10 is not under regular agreement. It indicates the price paid by the purchaser for the particular produce and it is important to check that such rawnnas (which also serve a cash receipt) are duly entered in the range cash book. The technique of export and the rules made there under vary in forest divisions and circles, being largely controlled by executive orders of the Conservator so as best to suit local requirement.

Very considerable amount of forest produce mainly timber of coniferous species (found in hill regions) and small quantities of tun, shisham, etc. are floated by river export. The launching pass (in form B-9) shows the number of pieces of each species of a particular contractor, their dimensions and aggregate volume in cubic meter, forming each ghal or separate floatation. It also shows contractor's property mark and the distinguishing khudan mark (allotted by the Divisional Forest Officer) which if required to be chiseled in deeply at the end of each piece. Normally, the loss in floating operations due to sinkage ,breakage

etc. rarely exceed 5 *per cent* of launching figures but in exceptional cases, it may be 10 *per cent* or even more, when there are floods or other uncontrollable circumstances.

(4) C-12 Register-List of purchasers and installments of revenue

This is a very important record of the Forest Department which contains lot-wise details of all purchasers of forest produce, showing the name of purchaser, amount of sale price, amount of security realised, due date and amounts of installments (in red ink) and the amount realised against each installment. When the payment of any installment is made, the amount due shown in red ink is blackened over in the Divisional C-12 Register. (Article 189 of the U.P. Forest Manual). Thus, this register serves the purpose of a Demand and Collection Registers. A new form has been prescribed in September 1974 for keeping the account of contractors. This will show details of sale price, security deposited, amount of installments due with due date, amount paid as late fee due, the quantity of material exported and its value, balance material in the forest, amount due against the contractor etc. It should be ensured that the revised form is being used. Checking of this register will involve a scrutiny of the files of the auction sales and of various forest lots and connected agreements etc. points to be seen in connection with sale and contracts have already been discussed in Chapter 4. The 'Conditions of Sale' and the provisions of agreements deeds should be carefully studied in this connection. The following further points may, inter alia, be seen:

- (i) It should be ensured that all sales have been duly accounted for in this register. Installments due have been correctly noted and that the security realised corresponds to the condition of sale. The provisions regarding security deposits of contractors are given separately in chapter 6. It should be seen that export of material was permitted only after adequate realization had been effected.
- (ii) **Lots sold at a price lower than the estimates:** The cases of lots sold at prices much lower than the departmental estimates should be specifically examined to see that reasons recorded for the sale were justified. If the price fetched by similar lots was much better as compared the estimates and the average royalty obtained during that year had show increasing trend as compared to the average royalty obtained in the last year then the sale at prices lower than the estimates would not appear to be justified unless valid and convincing reasons are forthcoming.
- (iii) **Cancelled and unsold lots-**The cases of cancelled or abandoned lots should be specially examined to see whether the same were resold and whether steps were

taken to recover the loss on resale from the old contractors, as per conditions of sale.

The cases of minor forest produce lots, such as fruits, grass, tendu leaves fish etc, (which are seasonal) remaining unsold should be examined with a view to seeing that loss of revenue, if any caused due to their non-disposal, was not due to any lapse on the part of the department.

- (iv) **Sales Tax-** It should be seen that sales tax realized is in accordance with the Sales Tax Act, as modified from time to time..If the amount of sales is not found noted in C-12 Register, the same should be verified from other records maintained by the Division. A statement of sales tax realized is prepared at the time of auction. Fodder grass, fresh fruits and fish are exempt from Sales Tax.

For determining the rate of Sales Tax in the cases of mixed lots of timber and fuelwood, which are taxable at different rates, the following orders were communicated by the then Conservator of Forests, Headquarters, U.P to all territorial Conservation of Forests vide his letter No. 162/TC dated 17-6-1964:

“The criteria for determining the rate of sales tax for firewood and timber in the mixed lots which are auctioned on lump-sum basis by the Forest Department, was discussed in detail with the Sales Tax Commissioner. After examining all the aspects, it has been decided that classification of timber and fuelwood lots made by the Divisional Forest Officers will be accepted by the Sales Tax Department as final. It is, therefore, necessary that this classification should be done at the time of preparation of the sale lists for your auction. It might be advisable to give the rate of Sales Tax on each lot in the sale for the information of the purchasers as well as for filling returns for the Sales Tax Departmental subsequently.”

On this basis, Sales Tax was being realised only at 10 *per cent* in the case of fuel lots as well as mixed lots, major portion of which contained fuel wood. However, according to Government Notification no. ST-II-1233/X.10(I) 1974 dated 14-4-1974, Sales Tax is chargeable at 12 *per cent* with effect from 15-4-1974 (Revised to 14% w.e.f 7-9-81 vide Notification dated 7-9-81. It should, therefore be ensured that Sales Tax has been realised at 12 *per cent* on all Forest lots sold as standing trees after 14-4-1974 and additional tax at 1 *per cent* with effect from 4-11-1974 (Additional tax abolished w.e.f. 7-9-81).

The rates of Sales Tax prevailing at the same time of auction should be ascertained and short recovery of Sales Tax from contractors should be pointed out in audit.

(v) **Late fees**

Cases of late deposit of the amount of installments should be scrutinized to see that late fee due has been fully recovered. According to Van (Kha) Vibhag G.O. No. 20(7) 14-Kha-66 dated 8-12-1967, late fee is required to be realised on the following basis:

- (a) When the full amount of installment is deposited within 30 days of its becoming due, no late fee is to be realised.
- (b) When amount of the installment or any part thereof is deposited 30 days after the due date but before expiry of 60 days of the said date, late fee should be realised at 2 paise per ₹ 100 per day for the period from the due date to the date of deposit, i.e., the benefit of grace period will not be allowed while calculating the late fee.
- (c) When the installment or any part of it is deposited after the expiry of 60 days from the due date, late fee should be realised at 3 paise per ₹ 100 per day for the period of delay.
- (d) In no case, the late fee to be realised should exceed ₹ 25 per day.

The rate for levy of late fee in case of deposits made after the expiry of 60 days from the due date was revised to 5 paise per ₹ 1000 per day and the provision regarding the maximum late fee of ₹ 25 per day was removed, vide Van Vibhag GO no. 5670/14-2/20(7) 27-66, dated 29-9-1975 issued with the concurrence of the Finance Department.

The above provisions regarding imposition of late fee are generally incorporated in the conditions of Sale (Sale Rules). The following important decisions of Government regarding late fee may also be kept in view:

(a) **Late fee on cancelled lots**

When a contractor fails to deposit any installment towards the Sale price of a forest lot and does not start work, the sale is cancelled and the lot resold. Under the terms of the agreement, the original contractor is bound to make good any loss suffered by the Department, on such resale. A question was raised whether in such cases, late fee from the due date of the installment to the date of the cancellation of the lot can also

be realised from the original contractor. It was decided by Government that no late fee could be recovered in such cases.

(b) Recovery of late fee for the period after the expiry of contract

Law Department, who were consulted by the Government in the above matter, advised that “late fee is by way of interest on payments due under agreement and not paid in time. Interest would be payable till the amount under the contract is not fully paid. It will be wrong to say that late fee (interest) will be payable only for so long as the contracts remains in force. If this were the position, no amount due under a contract can be recoverable beyond the life on the contract and no interest will be payable for any period after the expiry of contract”.

(vi) Rules regarding extension of the period of contract

Article 152(14) (d) of the U.P Forest Manual makes the following provision in this connection:

- (i) Small extensions within the working season may always be allowed by the Divisional Forest Officer with discretion, if necessary; but the aim should be to make contractors observe contract dates as far as possible.
- (ii) Extension to the following working season should never be allowed in any contract without the Conservator’s sanction. In exceptional cases, extension on payment can be allowed with the previous sanction of the Conservators, the justification for the payment being that the contract is considered as a second year contract. In every such case the standard form used for such renewals of contracts shall be employed.

The following orders have been issued by the Chief Conservator of Forests, U.P regarding extension of fee to be charged and conditions for granting extension of time, in S.O No. 6701-C/16-108 dated 4-2-1957 issued in supersession of S.O No. 5560/16-108,dated 2-3-1956 to all Conservator of Forests:

Subject: Extension for working in timber and fuelwood lots in which left material is not less than 1/5th of the sale price.

Conservators of Forests should observe that when they grant extension for working in timber and fuelwood lots, the following conditions are fulfilled. Divisional Forest Officers should also be directed to observe these orders:

1. Extension fee will be 1% for timber and minor forest produce lots and 1% for fuelwood lots, of the sale price, per month subject to a multiple of ₹ 30 and will be

given in advance per month and charged for the number of days the work is done actually.

2. The contract will be subject to other general conditions of the existing agreement deed.
3. He will have to pay in advance the wages of a stump counter where one is engaged and remain responsible for fire protection.
4. Extension is not to be given in lots in which the value of left material is less than 1/5th of the sale price and extension fee should be charged for the period considered necessary or on monthly basis. If the work is finished earlier, the excess amount charged may be refunded.

(5) C-13 Register of Grazing revenue

The demand, realizations and outstanding on account of grazing on payment is entered in form No. C-13. In all divisions where produce or grazing is given free or at privileged rates to villages under forest settlement rights or concessions, a register is maintained in range offices in local form, known as Rights and Concessions Register. This register shows the quantities of forests produce given and the number of cattle grazed by each village annually. Separate registers in form C-13 or separate sections of the same register may be maintained for cattle grazing at full and privileged rates. The amount shown in the grazing register should be tallied with the entries in the Cash Book. It should be seen that permits were issued and realizations made according to sanctioned rates. The working plan gives indication of the areas earmarked for grazing and the rates fixed for grazing.

(6) C-14 Register of petty revenue demands

This is an important register which includes every single item of petty revenue demand which is not otherwise covered by a formal agreement deed entered in C-12 or other equivalent process of recovery. Most of the petty revenue demands are usually sanctioned by the Divisional Forest Officers on application prior to realization. The petty demands usually comprise the following items:

- (i) Amounts due on account of sale of minor forest produce not exceeding ₹ 250 in each case for which no sale lots are prepared e.g., sale of astray dry trees of wind-fallen firewood on roadside etc;
- (ii) Timber allowed to concessionists or right holders according to rules for agricultural implements and building purposes;

- (iii) Amounts due from contractors for trees etc, felled or damaged irregularly;
- (iv) Late fees demanded from contractors for late deposit of installments; and
- (v) Sale of seized forest produce sanctioned by the Divisional Forest Officer immediately becomes a petty revenue demand and is entered in C-14 Register [See Article 196(iii) of the U.P Forest Manual].

The realisations appearing in this Register should be tallied with the Cash Book and the correctness of the demands should be examined with reference to the original bid lists, orders of the competent authority and other connected documents and rules on the subject.

(7) C-15 Register of outstanding

(i) This register is maintained in the Divisional Office. At the close of the financial year, all outstanding shown in forms C-1,C-5,C-9,C-12,C-13 and C-14 are brought to this Register and the position of outstanding of the previous years are also brought forward year wise. Cases of heavy outstanding should be selected from the Register and relevant files should be examined to see the causes of outstanding. In cases, where the amounts have remained unrecovered due to any lapse on the part of the Departmental Officer/Officials e.g. non-observance of the rules and orders, particularly the provisions of article 152(10), 152(14) (c),etc. of the U.P Forest Manual, the same should be commented upon.

In view of the provisions of article 152 (14) (c) *ibid* to the effect that revenue must be realised and that export, and occasional conversion, should not be permitted unless adequate realizations have been effected, there should hardly be any case of heavy outstanding dues if the Range Officers strictly abide by the rules. Repeated instructions have been issued by the Chief Conservator of Forests wherein it was emphasised that “the rules and orders regarding export of forest produce and payment of installments should be strictly observed and without advance payment, no kind of material should be allowed to be exported from the forest. In this connection, it was also ordered that inquiry should be initiated against officers and staff found guilty.

For safeguarding Government money due to be realised from the forest contractors and also preventing undesirable persons and persons of little financial status from taking forest contracts, instructions were issued by the Conservator of Forests Southern Circle, Allahabad in his S.O No. 969/XI-37(A) dated 26-7-1971, to all Divisional Forest Officers in his charge, laying down the following guarding principles to be borne in mind:

1. Persons of known correct address and of requisite financial status only should be allowed to work as Forest Contractors;
2. No forest produce is allowed to be exported outside the limits of the lot or the limits of the reserve forests of the range concerned without payment in advance;
3. The total value of the material exported does not exceed at any time the total amount of sale price less security deposited by the contractors;
4. The total value of the material in the lot or within the limits of the reserved forest of the range concerned at any time is not less than the amount; due from the contractor without taking into account the security deposited by him; and
5. Sufficient money out of the security deposited by the contractor is kept in hand to cover the various fines, miscellaneous charges, shortage of sleepers, etc. before the contractor's resignation is finally accepted.

Directions were also given in this S.O about the principle and procedure to be followed for ensuring the bonafides and financial status of the contractors, checking excessive bidding at the time of auction, giving of permission to start work, and regulation of export. A copy of the S.O is reproduced as Appendix XVI to this Manual for the guidance of the parties.

(ii) Recovery of Forest dues as arrears of land revenue- Section 82 of the Indian Forest Act, 1927, provides that all money payable to the Government under the Act or under any rules made there under or on account of the price of any forest produce or of expenses incurred in the execution of the Act in respect of such produce, may, if not paid when due, be recovered as arrears of land revenue. In various judicial pronouncements it was held that loss occurring on re-auction of a forest lot on the failure of the previous contractor to execute the work was in the nature of damages and could not be recovered as arrears of land revenue under the Act even if there was a provision to this effect in the agreement deed. The question of recovery of forest dues as arrears of land revenue was reexamined by the State Government. In Van (Kha) Vibhag G.O No. 1744/XIV-B-475/1965 dated 19-8-68, it was communicated by Government to the Chief Conservator of Forest U.P that the provisions of Section 3(1) (c) of the Public Moneys (Recovery of Dues) Act, 1965 were quite clear in as much as when any person was a party to any agreement providing that any money payable thereunder to the State government would be recoverable as arrears of land revenue and such person failed to comply with the terms of agreement, then an officer authorized by the State Government by notification in the official gazette could send a certificate to the Collector mentioning the sum due from such

a person and requesting that such sum together with the cost of proceedings be recovered as arrears of land revenue. Government further decided that the forest officers not below the rank of Divisional Forest Officer may be authorized to issue Recovery Certificate to the Collector. It was felt by Government that in view of the above recovery of forest dues as arrears of land revenue should not present any difficulty. It was further ordered by Government that the practice of recovery of forest dues under the Indian Forest Act be discontinued and such amount should in future be recovered as arrears of land revenue under the aforesaid Act.

There was some legal lacuna in the Public Moneys (Recovery of Dues) Act, 1965. That Act was, therefore further amended by the U.P Land Laws (Amendment) Act, 1969 and Recovery of Taxes and other Public Moneys (Amendment and validation) Act, 1970 with retrospective effect to remedy the shortcoming.

(iii) Whether recovery certificate issued under section 82 of the Act be questioned before the Collector at the time of its execution – The Forest Officer is authorized to issue recovery certificate but the executing authority is the Collector. The execution of the orders passed under the Indian Forest Act is operated under the Land Revenue Act because dues are to be recovered as arrears of land revenue. But the status of the Collector under the Land Revenue Act, in respect of the recovery proceedings, is not that of an executing court. No objection can be entertained by the Collector regarding the validity of recovery certificate issued under the provisions of the Indian Forest Act. He acts as a ministerial officer obeying the orders of the competent authority. The objection, whether the recovery of dues may be made as arrears of land revenue or not, or the amount is excessive or the recovery certificate is not properly issued or otherwise, will not be entertained and decided by the Collector as he will not be acting in this regard as an executing court. Such objections can be put up before the authority issuing the recovery certificate.

(8) C-16 Register of Special Free Grants

Grants of produce given free or at reduced rate by special order are entered in this register in the Ranges as well as in the Divisional Office. A copy of the same is sent to the Conservator monthly, stating the authority for such grants.

The following powers were delegated by the State Government under G.O No. 3071/XIV-B dated 4-5-1961 for sanctioning the grant of forest produce free or at favorable rates:

- (a) to the Chief Conservator of Forests up to a value of ₹ 2,000 in any one case;
- (b) to the Conservator of Forest up to a value of ₹ 1500 in any one case provided such grants are reported to the Chief Conservator of Forests; and
- (c) to the Divisional Forest Officers up to a value of ₹ 250 in any one case provided such grants are reported to the Conservator;

Provided that such powers are exercised:

- (i) in sanctioning of grants of forest produce to local residents for bonafide use in the vicinity of forests as has been customary in the past; and
- (ii) if removal of forest produce is necessitated for hygienic and protection purposes in the interest of forest management and when sale of such forest produce is not possible by auctions or tenders at the best possible price up to the limit. *25 per cent* of the entries in the Register of Free Grants should be checked with the sanction of the competent authority to see that such grants are not in excess of what is admissible under the rules or right holder's agreements.

(9) C-17 Register of Forest produce, tools etc., seized and disposed of

Forest produce and other properly seized in connection with offences against forest law are to be entered by the Range Officers in Form C-17 without delay. Each entry is given a serial number with date and other necessary particulars and each item seized should appear once only. Disposal is entered when effected. A monthly return in the same form is sent to the Divisional Forest Officer, showing only seizures and month of disposal. The Divisional Register shows a consolidated record of all the ranges.

Forest property seized in connection with breach of agreement deeds or executive orders does not appear in this register.

Under Chapter IX of the Forest Act, the Divisional Forest Officer is given the powers of seizures of any forest produce together with all tools, boats, carts or cattle used in committing forest offences. The power of confiscation, however, (except of timber and forest produce which is the property of Government) rests with the Magistrate concerned. It is, therefore, necessary to obtain the orders of the Magistrate for confiscation before disposing of any seized property of produces.

The sale of seized property should be examined to see that the same are in accordance with rules. Offence cases indicating seizure of property should be correlated with this register.

(10) H-1 Register of Cases Compounded

A 'forest offence' is an offence punishable under the Indian Forest Act or under Rules made there under. Acts prohibited in Reserved and Protected Forests and punishments that can be awarded for committing the same are detailed in Sections 26 and 33 of the Indian Forest Act. The penalties and procedure are contained in Chapter IX (Sections 52 to 59 of the Act). Under Section 67 of the Act, District Magistrate or any First Class Magistrate specially empowered in this behalf may try summarily, under the Code of Criminal Procedure, 1898, any forest offence punishable with imprisonment for a term not exceeding six months or fine not exceeding five hundred rupees or both.

Power to compound offences by forest officers outside the court is derived from Section 68 of the Act. Under this Section a forest officer may be empowered (a) to accept from any person against whom a reasonable suspicion exists that he has committed any forest offence, other than offence specified in section 62 or Section 63, a sum of money by way of compensation for the offence which such person is suspected to have committed and (b) when any property has been seized as liable to confiscation to release the same on payment of the value thereof as estimated by such officer.

On payment of the compensation and value of the seized property the offender and the seized material or property shall be released and no further proceedings shall be taken.

Under sub-section (3) of Section 68, as amended by U.P Act No. xxi of 1960, a forest officer not below the rank of Forest Ranger can be empowered in this behalf.

The classes of offences that have been invested with the power to compound forest offences under section 68 of the Indian Forest Act and the procedure to be followed in such cases are given in Article 273 of the U.P. Forest Manual. All conservators and Divisional Forest Officers have been invested with the powers to compound forest offences. The proceeding under Section 68 of the Indian Forest Act is a via-media to prevent what might (and often does) result in a protracted court case. It is, thus, a summary and final settlement out of court to which both parties have agreed. Consequently, it is not permissible for the Divisional Forest Officer to ask the Magistrate to recover compensation, fixed under section 82 of the Act, in those cases, where the offender has first agreed to pay the compensation but later refused to do so or pays only part of the same. In every such contingency the original forest offence case is to be sent to the court or, if of a petty nature, it may be dropped.

According to rules framed by Government (See Article 273 of the U.P Forest Manual), the forest guards and other subordinates, duly empowered in this behalf, are required to send a forest offence report in Form H-2 (given below Article 273 *ibid*) to the Range Officer within 24 hours of the occurrence of the offence. The Range Officer receiving such a report or himself detecting an offence, is required to transmit the report with his remarks to the Divisional Officer within three days of such receipt or detection and after such preliminary inquiry as he may think necessary. Normally the Range Officers are required to submit their final report within three months of the preliminary report.

All offence cases reported are entered in register in Form H-1 maintained in the Division which shows:

- (a) serial number (by financial year);
- (b) name, parentage and residence of the offender;
- (c) offence, section of the Forest Act, value of the property in respect of which the offence has been committed;
- (d) date of report and arrest, if made;
- (e) statement of the offender;
- (f) decision with abstract of the facts and date of conclusion of case;
- (g) amount of compensation demanded; and
- (h) date on which paid or reasons for no payment.

In compounding forest offences under Section 68, a Forest Officer cannot demand in any case an amount of compensation exceeding ten times the value of the forest produce involved in the offence, or ten times the amount of dues, the payment of which has been evaded, subject to a maximum amount of ₹ 500 (Article 273 B (i) of U.P Forest Manual). Most of the Conservators of Forests have issued standing orders laying down the amount of minimum compensation to be realised, in case of illicit felling and damage of trees of different species and diameter classes, from the contractors as well as other offenders to avoid discrimination between the same type of cases and also recurrence of forest offences. The value of the material is to be realised according to the schedule of rates fixed for each Circle.

In scrutinizing H-1 Register, it should be seen that compensation and cost realised was in no case less than the minimum prescribed by the Conservator and that there were no undue delays in compounding cases or realizing the amounts due.

So in times, cases taken in the court are decided in favour of the offenders for failure on the part of the Department to make a report of seizure to the Magistrate having jurisdiction to try the offence, on account of which the seizure has been made, under Section 52(2) of the Act. Any such lapse noticed in audit should be commented upon.

(11) F-6 Register of Files and cases

An intelligent scrutiny of important cases and files maintained in the Division often gives clue to interesting cases of losses and other irregularities which can provide valuable material for the Audit Report. Of course, the information gathered from the correspondence, returns and reports contained in the files will have to be linked with other relevant records and register for collecting complete information and data required for substantiating the audit observations. F-6 Register should, therefore, invariably be looked into.

(12) Forest Rest House Register

The Forest Rest House Register should be checked with the permits issued in form J-1 and counterfoils of receipt books to see that the realization made were in accordance with rules and current rates and that all receipts on this account were duly accounted for in the Cash Book.

Officer-in-Charge of the Forester's Training Class and gazetted officers of Working Plan Circle are exempted from payment of rent for occupation of Forest Rest House, even when their halt at a rest house exceeds a week, subject to the condition that exemption will be given only to officers who pay, in respect of the period of exemption, rent for a residence either to Government or to any other person.

Parliamentary Secretaries and Deputy Ministers are exempt from payment of rent for occupation of Forest Rest Houses and the electricity charges for the duration of their occupation of the rest houses.

CHAPTER 6

SECURITY DEPOSITS OF CONTRACTORS

6.1 Forms of Security

According to the provisions of Article 152(7) of the U.P Forest Manual, security deposit of contractors, on account of sales or works contracts, could be accepted (up to 28-7-1957) in any of the following forms:

(i) Cash or currency notes; and

(ii) Post Office Cash Certificates, Government Promissory Notes and Fixed Deposits in State Bank of India hypothecated to the officer executing the deed. Security of an earlier contract and freed after its successful termination could also be adjusted for a new contract, if still unrefunded. Subsequently, in Finance (Accounts) Department G.O No. A-1-3718/X-15(10)-1954, dated 29-7-1957, it was ordered that the security deposits should in all cases be invariably taken in the form of Post Office Savings Bank Pass Books, National Plan Savings Certificates or all the three. Security in other forms was to be accepted only when the amount to be deposited exceeded the total holding limit of an individual or firm (as the case might be), permissible under all the Small Savings Schemes; but even in such cases, investment was to be made up to the permissible limit in all forms of small savings schemes and the amount in excess thereof only was to be accepted in other forms. In the case of earnest money deposits, however, such investment was not to be insisted upon, vide G.O No. A-1-4504/X-15(10)-54, dated 15-2-1960. Security deposits could also be accepted in the shape of Guarantee Bonds, Fixed Deposit Receipts and Cash Certificates issued by scheduled banks (including State Bank of India) upto prescribed limit (G.O. No. A-1-559/X-15(2)-1950, dated 6-2-1957). The forms in which guarantee bonds were to be issued by the approved and unapproved scheduled banks were prescribed in G.O No. 15-1-(019)/69-Finance (Accounts)-1, dated 4-5-1970. Guarantee furnished by an Insurance Company is not an approved form for obtaining security (G.O No. F.A I-925/X-1970, dated 30-5-1970).

As two-thirds of the amount deposited in the National Savings Schemes is given to the State Govt. by the Centre as loan assistance for financing its developmental activities, The necessity of accepting the security of employees and contractors only in one of the securities of the National Savings Schemes, to the full extent possible, was reiterated by Government from time to time. The latest Government order in this connection, issued vide letter No. BNS. 7100/X-32/56, dated 10-

12-1973 is reproduced as appendix XVII. Under this G.O the contractors can tender their security in the form of Post Office Savings Bank Pass Book and Post Office Time Deposits of various denominations. Besides, Seven Year Savings Certificates with the consent of the Forest Officer.

6.2 Amount of Security

Article 152(7)(8) of the U.P Forest Manual envisage that security deposit normally payable by a contractor is 10 *percent* of the value of the contract, but it may vary according to both practice and executive orders of the Conservator in particular cases. Enhanced security may be demanded at the discretion of the Presiding Officer:

- (i) From purchasers or contractors residing outside Uttarakhand or whose antecedents, bonafides and reliability are unknown or cannot be vouched for; and
- (ii) From contractors whose bids or tendered prices are greatly in excess of the Divisional Forest Officer's estimate value or what might reasonably be expected for a particular sale lot in the auction.

The following principles regarding realization of security were approved in Van (Kha) Vibhag U.O no. B-289/XIV-378-59, dated 23-8-1960:

The security charged is generally 10 *per cent* of the sale price in timber and khair lots, while in the minor produce lots, it is 20 *per cent*. In case of over-bidding, it can be raised up to a maximum of 50 *per cent*. The final bidder, if he is new to the Division or/and is not known to the Divisional Forest Officer, may be required to pay at double the above rates. Thus, in the case of new contracts, the maximum security can go up to one hundred per cent. The minimum security for any lot is ₹ 50 .

The following decisions were taken by the Chief Conservator of Forests, Uttarakhand for enhancement of security at the time of auction, in cases of overbidding:

(i) Major forest produce lots: Security should be raised to 20 *per cent*, if the bid exceeds one and a half times the estimated price and to 30 *per cent* if bid exceeds twice the estimated price. Thereafter, the security should not be enhanced.

(ii) Minor Forest produce lots: Security should be enhanced to 30 *per cent* if the bid exceeds 1.5 times the estimated price and to 40 *per cent* if the bid exceeds twice the estimated price. Thereafter, there will be no increase in the security.

In either of the above cases, double the security, last demanded is to be realised from the person with less known financial stability or new comers. The amount of security to be taken at the time

of auction in different cases is prescribed by each Conservator of Forests and the same is incorporated in the 'Sale Rules' of each Forest Circle, which should be seen by the auditor. The Divisional Forest Officer has no power to reduce the amount of security in any case.

6.3. Time of payment

The following recommendations of the Forest Sale Rules Committee were accepted by the Government:

The present sale rules lay down that the security must be paid by the final bidder in his name. In practice, this is not possible as realization of security, issue of receipt etc, take time while the auction of lots continues. Again, there are occasions when a contractor runs short of money and requests for time for the payment of security in full. The Committee decided that it was possible to relax this rule very much and recommended that facility to the following extent may be granted to the contractors:

- (i) Those contractors, who are unable to pay the full security of a lot auctioned in the forenoon session, should deposit the same by the close of the auction the same day, failing which the lot be resold the next day.
- (ii) Those who are unable to pay the full security of a lot auctioned in the afternoon session should deposit the same by the next forenoon, failing which the lot may be resold in the afternoon.
- (iii) On the concluding day of the sale, the security must be paid in full before the close of the auction.

N.B: To take stock of the situation of security deposits, there should be a break of an hour or two between the forenoon on and afternoon sessions.

6.4. Accounting procedure

The following accounting procedure was prescribed by the Chief Conservator of Forests to guard against any fraudulent transaction

Earnest money and security realised in cash and later on converted into National Savings Certificate or other form of investment under small savings scheme must pass through the Cash Book and a receipt should be issued in form 'E-3'. All amounts for which National Savings Certificates or National Plan Certificates are to be purchased or which are to be deposited in Post Office Savings Bank should be deposited by Divisional Forest Officers in treasury as 'Forest Remittance' in the first instance. Thereafter, Divisional Forest Officers should issue cheques in favour of Post Master for necessary amounts for issue of N.S. Cs.or N.P. Cs. etc., or for deposit in Post Office Savings Bank accounts. This procedure is covered by para 168 (as amended by correction slip No. 55) of the Financial hand-book Volume VII. The Divisional Forest Officers

will of course accept any N.S Cs. or N.P.Cs. or bonds already purchased by or existing with the contractors, if these are pledged to the Divisional Forest Officer.

6.5. Adjustment of security towards sale price

Security deposit up to 10 *per cent* of contract money should not be adjusted towards payment of installments. It should not be refunded until six months after the contract is over. Security deposited by contractors in excess of 10 *per cent* of the sale price is allowed to be adjusted towards installments due. The following procedure is adopted by the Department for adjustment of Security money towards sale price:

(i) Security pledged in Post Office Savings bank- The Divisional Forest Officer sends a letter to the Post Master making a request for withdrawal to the required amount along with a list of contractors showing their Account Number, Lot Number and the amount sought to be withdrawn from each account. The Pass Books and withdrawal forms duly filled in are also sent with the letter. On receipt of each cash or cheque for the total amount from the Post Office, it is sent to the State Bank along with a Treasury challan giving details of contractors for crediting the amount to the Forest receipt head. The receipted challan is then sent to the Range Officers concerned for entry in their cash-books as revenue of the Department.

(ii) Security/Earnest money kept in deposit in the Treasury under 'Revenue Deposits'- Original challan under which the Security/earnest money was deposited under the head 'Revenue Deposit' is sent to the concerned Treasury Officer with a fresh set of treasury challans for the amount desired to be adjusted towards sale price for credit to the receipt head. In case only part of the amount is desired to be adjusted, two challans, one for the amount to be credited to the Forest receipt head and the other for the remaining amount to be retained under head "Revenue Deposit" are forwarded to the treasury Officer. The challans relating to the receipt head are sent to the Range Officer for record in their cash books. Amount standing at the credit of "Revenue Deposit" head is finally refunded to the contractors or adjusted as security towards other lots.

(iii) Adjustment of National Savings Certificate etc. –The procedure followed in the case of Post Office Savings bank accounts is applicable to the adjustment of security money lodged in such securities also. Withdrawal from Post Office in cash should not be permitted by the Divisional Officer where cheque facilities are available.

N.B. : In Practice, the last installments of the sale price is generally not paid by contractors in cash but by adjustment of their security deposit. The amount of security in excess of 16.66 per cent of the sale price is adjustable towards the first and second installments also under the Sale rules of most of the Forest Circles. Delay on the part of the Department in carrying out the required

adjustment results in undue benefit to the contractors in the shape of interest accruing on such amount from the due date of installments to the date of actual withdrawal from the post office and credited to the Receipt head. Under postal rules, it is only the principal amount which is pledged to Government and the amount of interest on the deposit is payable only to the person in whose name the account stands and not to the pledge. In such cases, on the one hand, no late fee is charged from the contractors for the period of delay in the adjustment of the amount to revenue head (as the delay is on the part of the Department) and on the other hand the contractor gets the benefit of interest on the amount which belongs to Govt. from the due date of the installment. It should, therefore, be seen in audit that the required adjustments were carried out by the Division expeditiously.

6.6. Chief Conservator's orders- During the course of audit, it was noticed that the Divisions made entries regarding the adjustment of security in the Security register as soon as the Divisional Officer signed the N.S.C or withdrawal from the Post Office Savings bank account, but the entry in the Cash Book was made months after when the N.S.Cs were encashed or the money was actually withdrawn and deposited in the treasury under Forest revenue head. This practice was responsible for a fraud case in Conda Forest Division. To safeguard against this, the Chief Conservator of Forests in his S.O No. 3-C.O dated 27th July 1963 ordered that entries regarding adjustment of security deposit should be made in the security register only when the adjustment has actually taken place. In order to keep a close watch over the realization and adjustment of N.S.Cs or withdrawal forms which have already been signed for being encashed from the Post Office and handed over to the official concerned, a register has been prescribed by the Chief Conservator of Forests to be maintained in every Forest Division in the following form:

6.7. Register of Cash Handling of Security Amount

Sl. No.	N.S.C No. or Pass Book No.	Amount for which endorsed or withdrawal form signed	Name of the official to whom handed over with designation	Signature of the official	Signature of the D.G.O	Date of encashment from the Post Office	Date of deposit in the treasury with challan No.	Item No. of entry in the Cash Book	Signature of the D.F.O.
1	2	3	4	5	6	7	8	9	10

Column 1 to 6 will be filled up when the Divisional Forest Officer signs the N.S.C. or withdrawal form and columns 7 to 10 after the amount has been received from the Post Office and deposited in the treasury as forest revenue. Column 10 will be signed only after examining the treasury challan and verifying the entry in the Cash Book. Simultaneously, the Divisional Forest Officer will also

sign the entry regarding adjustment of the amount in the Security Register. A close watch will have to be kept on the incomplete entries in this register, as they will represent the N.S.Cs or withdrawal form which has already been credited.

6.8. Release, Refund and Forfeiture of Security

After adjustment of outstanding dues, the remaining amount of security can be released six months after the contract is over. For release, the Divisional Forest Officer gives to the contractor a letter of authority addressed to the Post Office stating that the Pass Book/N.S.C etc. concerned pledged to Divisional Forest Officer may be released and the Pass Book or the N.S.C is returned to him. For refund of the amount kept in "Revenue Deposit" the original challan is returned to the contractor after making an endorsement as follows and obtaining a receipt from the contractor.

Treasury Officer,

Please pay a sum of ₹..... (Rupees
.....) to Shri (Contractor.)

Sd/-

Divisional Forest Officer

6.9. Forfeiture of Security

The resignation of the contractor from any lot can be accepted, if it is tendered within the prescribed time limit as laid down in the Sale Rules and he deposits 20% of the Sale price as security which will be forfeited to Govt. in cases where security was taken in excess of 20% of the bid money at the time of auction. The Conservator of Forests, and not the Divisional Forest Officer, shall have power of determining what portion of the excess over 20% should be forfeited in the event of repudiation of the contract. The Conservator of Forests shall exercise this power so as to secure the best advantage of the situation to the Government and he will duly record the reasons leading to such decision for information. The above procedure will also help in controlling deliberated over-bidding by contractors at the auctions and should be adhered to strictly.

CHAPTER 7

WORKING PLANS

For the efficient management of forests, a working plan is prepared which usually covers a period of 10 years. Action for its revision is started three years before the expiry of the existing plan. Sanction of Government in the Forest Department is obtained by the Chief Conservator of Forests (Para 194 of the Working Plan Code) before implementation of a working plan. For the preparation/revision of working plans, working plan divisions are constituted by the Conservator of Forests, Working Plan Circle, Nainital, in accordance with a set programme drawn up by him and approved by the Chief Conservator of Forests. From 15th February 1975, the posts of one more Conservator of Forests, Working Plan Circle, Nainital, were created and in all 10 Working Plan Officers are functioning under the two Conservators. The preparation/revision of a Working Plan is entrusted to a Working Plan Officer, who is of the rank of a Divisional Forest Officer. His headquarters is the headquarters of the territorial division of which the working plan is being revised or prepared. The staff for the Working Plan Officer is arranged by the Working Plan Conservator and normally a trained forest ranger, a camp clerk and two orderlies are provided. Appointment of *khalasis* and *dakwalas*, who are allowed during the touring season, is left to the discretion of the Working Plan Officer. Required number of enumerators, etc. is appointed by the Working Plan Officer. It is the duty of the territorial Divisional Forest Officer and his staff to cooperate with and give every possible assistance to the Working Plan Officer and his staff. At the end of the touring season the Working Plan Officer with his staff is normally required to go to Nainital and remain there while compiling the necessary data and writing the plan. Provision for the expenditure to be incurred by the Working Plan Officer in connection with the working plan is incorporated in the divisional accounts. In all technical matters, the Working Plan Officer is directly responsible to the Working Plan Conservator.

The working plan of the Division should be studied by the Audit party before starting the audit. It should be seen that the prescriptions in the working plan have been followed and deviations, if any, got approved by the Conservator of Forests, Working Plan Circle, Nainital.

CHAPTER 8

RECEIPT FROM RESIN EXTRACTION

8.1 Introductory

Resin is an important forest produce of the hill regions of Kumaon and Garhwal, yielding net revenue of nearly rupees two crores per year. The success of resin industry depends upon the efficiency of the Forest Department in the collection and delivery of the raw product resin (Lisa) which is extracted from pine (chir) and kail trees. The finished products are mainly resin and turpentine which are manufactured by the Indian Turpentine and Resin Company, Clutterbuckganj, Bareilly, to whom the bulk of resin produced in Uttarakhand is supplied by the Forest Department and the Zila Parishads. The State Government of Uttarakhand has a large financial interest in this company and resin is supplied to this Company at rates fixed by Government from time to time under the terms of a formal agreement between the Company and Government in the Forest Department.

8.2 Methods of Extraction

The following methods of extraction of resin are prevalent in Uttarakhand:

(a) Mate System- Under this system, which is the most prevalent method in Uttarakhand, the work of extraction of resin from the chir trees is entrusted to resin Mates (contractors) who undertake to supply the stipulated quantity of resin per 100 channels allotted for tapping in a particular season. The agreement with the contractors provides for forfeiture of security and the imposition of fine for short supply of resin and also for the payment of bonus to them for tapping resin in excess of the allotted quantity. Under the mate system, the total quantity of resin extracted by the Contractor's men is made over to the Department and the Contractors are not allowed to take away any quantity of resin extracted in excess of the stipulated quantity. Before finalizing contracts for resin tapping, tenders are invited in October or November each year for the next resin crop lot wise, calling for rates of extraction per quintal pf pure resin. Experienced mates are generally employed. A specimen of the agreement deed executed between the contractors and the Department is given in Appendix XVIII to this Manual.

(b) Himachal Pattern of Tapping- Under this system, the resin channels are auctioned to contractors and lumpsum bids are offered by them for each lot or group of lots with the stipulation of supply to the Department the required quantity of resin per 100 channels. The quantity of resin extracted by the contractors in excess of the allotted quantity is allowed to be taken away by them for sale in open market. An account of resin produced has, however, to be given by them to the Department. For short supply, recovery is made at market rates. This is called loaded system of contract. Unloaded contracts are also made with contractors under the Himachal pattern under which it is not binding on them to supply any quantity of resin to the Department. They pay the auction money for the lots and take away the entire quantity of resin extracted. They have generally to make their own arrangement of resin tools and lips etc., unlike the mate system. The contractors have, of course, to follow the prescribed rules of tapping and have to pay penalty for making irregular and illicit blazes (channels) as per terms of the agreement. The Himachal system is now vogue in some Forest Divisions of Garhwal Region (Chakrata, Tons Division and to some extent in Tehri Division).

Under the Himachal system, the extraction of resin is generally high but it suffers from the disadvantage that the contractors are tempted to make deeper, wider or longer cuts on the trees or to make unauthorized blazes to extract more resin, which affects the life and strength of the trees. The Department has, therefore, to exercise greater vigilance.

(c) Departmental extraction- Departmental extraction is also being tried in some divisions (e.g., in Tehri Forest Division) in a small measure, by employing daily labour on muster roll. This system has, however, not been very successful.

8.3 All in-cost statement

Physical and financial targets are fixed by the Department every year for extraction of resin on the basis of trees available for extraction in each Division and the average yield of resin per 100 channels during the previous two or three years. The Divisional Forest Officer prepares and submits to the Conservator of Forests sometime in June each year an 'All in-cost Statement' showing the total number of channels to be worked, the quantity of resin yield anticipated on the basis of average yield during the previous two or three years and the anticipated expenditure per quintal of resin on setting up of channels, tapping, collection, carriage and packing etc. during the ensuing resin season (form given in Appendix XIX). The Conservator prepares a consolidated 'All in-cost Statement' for his circle, which is got approved by the Additional Chief Conservator of Forests (Management). Before preparing the 'All in-cost Statement' the Divisional Forest Officer selects the areas to be worked and estimates the number of channels to be tapped. The Chir areas

are divided into a number of resin coupes, each coupe comprising a number of blocks and compartments in which trees are enumerated and marked for tapping on the basis of girth and other factors. The number and size of blazes (channels) to be fixed on each tree (for light and heavy tapping) depends on its girth, number of tapping done earlier and other technical factors. Thus, the number of channels to be tapped during a particular season is fixed in advance and printed sale Lists are prepared lot wise showing the names of resin coupes blocks and compartments and the number of channels in each lot. Thereafter, tenders are invited calling for rates for doing the tapping work on the terms and conditions of the Department on mate system or steps are taken to auction the resin channels for tapping under 'Himachal Pattern'. Necessary equipment and containers are arranged by the Department and the resin contractors (known as mates) have only to arrange their labour for doing the job.

8.4 Resin Tapping Rules

The contractor has to observe resin tapping rules and regulations as laid down in the publication 'Instructions Relating to the Resin Industry, Kumaon Circle, U.P' and all the instructions issued from time to time by the Divisional Forest Officer concerned. The 'Conditions of Sale' a copy of which is given in Appendix XV to this Manual also contains rules regarding making of blazes and other important instructions. The width and depth of a channel (blaze) should not exceed 9.38 cms., 10 cms., 1.88cms.,2.5 cms. respectively in any case. The length of blazes in the first year should not exceed 22.5cms. and for the subsequent years the blazes should not exceed 37.5cms. in length at the end of the tapping season. The intervening space between two blazes on the same tree should not be less than 11.25cms. in light tapping and 8.75 cms. under heavy tapping.

If the contractors fix blazes or make irregular or defective blazes (i.e. when they cut wider, deeper or longer than the prescribed limits, penalty is imposed on them according to the terms of the Agreement or 'Conditions of Sale'. Normally penalty not exceeding Rs 10 per blaze is imposed for illicit blazes for blazes tapped contrary to instructions.

8.5 Equipment Required

The tools and materials required for resin tapping and the equipment required according to the number of channels are detailed in Appendix I to the "Instructions Relating to the Resin Industry, Kumaon Circle, U.P." The main equipment required to be purchased in this connection are empty tins tumblers (conical or round in shape, made of tin), lips, nails, adze (besula), collecting baltis, stainer, coaltar and soldering material etc.

For collection of resin, a large number of used empty tins in first class condition, i.e. rustless and well-cleaned is purchased by the Department every year keeping in view the balance in stock from

the previous season and the estimated requirement for the next season. This item accounts for the heaviest expenditure on purchases in connection with resin tapping. A large number of tumblers and lips etc., is also purchased every year but the expenditure on these items is comparatively much less.

During the course of audit, it should be seen that the purchases made were not much in excess of requirement proper tenders etc, were invited and store purchase rules were duly observed.

8.6 Transport Contracts

Delivery of empty tins and other equipment purchased by the Department is generally taken from the contractors at the Resin Depot located at rail heads at Rishikesh and Kathgodam. For carriage of these articles up to the motor road depots located at the junction of motor and non-motor able paths leading to resin coupes and for carriage of resin filled tins vice versa contracts are finalized after inviting tenders by the end of November.

Similarly agreements are also made for carriage of empty tins etc. to the resin depots in the interior of the forests (by rules etc.) and resin filled tins vice versa. Generally this carriage work from and to motor road depots is included in the agreements with tapping Mates.

These agreements and payments made there against should be examined in audit to see that there was no irregularity or excess payment and cases of transport losses, if any, should be scrutinized to see that necessary recoveries were made from the contractors according to the terms of the agreements. A resin filled tin weighs about 20 Kgs. Different tare weighs (1.15 Kg to 1.4 Kg) of empty tins were being adopted by various Forest Divisions for calculating the weight of resin contained in each tin for keeping account of resin collected at the Depots. With a view to adopting a uniform practice the tare weight has been fixed at 1.25 kilograms per tin in respect of supplies to Indian Turpentine and resin Company, Bareilly and Cooperative Societies, vide G.O No. 4954/XIV-B-210/65 dated 30-3-1966.

8.7 Extraction Procedure

The following processes are involved in resin extraction work:

(i) Pre-Thokan Work- The work relating to marking the position of the new channels with or without enumeration taken up prior to setting up of channels is technically known as Pre-ThokanWork. The full operation consists of:

- (a) Girthing serial numbering and booking the tree,
- (b) Marking the position of new channels, including khurchan i.e., making of face;
- (c) **L riser making-** Before khurchan an L shaped mark is made with the help of a risser to indicate the position of the channel and serve as a guide line for freshening.

(d) **Pattri tracking-** For new channels horizontal stroke is made to show the position of the lip and the risser tracks should show clearly for not less than 50 cm. above this and for not less than 37.5 cms. above top of subsequent year channels.

(e) **Horizontal monthly freshening marks-** These are to be put on with a kangi, up one side of the guide lines. The horizontal marks are 4.09 cms apart to allow an average of 5 freshenings each 94 cms. thick, every month. In areas, where first year channels have to be made the work can start in October, elsewhere in November just as soon as the last collection has been done? An early start is important as munshi's work is done largely by forest guards and resin moharrirs, many of whom have to be recalled for supervising 'Thokan' and empty tin work by the new year. Moreover, the earlier the thokan, especially first year thokan, can be done the better, as early wounding increase the flow of resin.

The correct number of channels in each area should be reported by 15th February each year at the latest. Each Range Officer is required to maintain a channel Register for each crop. No tree below 1.06 MT RS breast height girth should be marked under light tapping and below .61 MTR's breast height i=under heavy tapping.

(ii) **'Thokan' (Setting up)** – The operation of fixing lips, nails and pots and marking the initial blaze (first year channels) and freshening the top of subsequent year's channels is called 'Thokan'. This work is generally started first in areas requiring first year channels and next in warmer areas. It should be in full swing everywhere by December and conclude by mid-February at the latest. For the work of L risser and kangi marking and 'Thokan the resin contractor is paid by the Department at the rates mentioned in the Tender notice as this work is not included in the rates for resin tapping.

(iii) **Freshening and Collection of resin (Chhilan,Tipan)-** (a) Range Officer recommendations regarding the appointment of mates should reach the Divisional Forest Officer in good time. As a general rule, not more than 500 channels should be allotted to each part-time tapper and not more than 1000 channels to a whole-time tapper area under light tapping; and in areas under heavy tapping not more than 750 and 1500 channels respectively, the actual number varying according to the concentration of channels and kind of terrain. Normally, one mate should not be put in charge of more than 5000 channels. A register showing the allotment of compartments/coupes, names of mates, tapping rates and their monthly, cut turn shall always be maintained in range offices in the form shown in Appendix III to the "Instructions relating to the Resin Industry, Kumaon Circle, U.P."

(b) Freshening should ordinarily start in all areas by 1st March at the latest and continue up to 7th November. In favorable seasons and localities, it may even begin early in February and continue till late November.

(c) Theoretically, 5 freshening of .44 cms. should be made every month, i.e., one after every 6 days according to the kangi marks up the side of the channel guide lines. These marks, however, only indicate average progress. During the starting and concluding periods of the resin tapping season lesser number of freshening are made while larger number of freshening are required during the peak period i.e. hot weather.

(d) Freshening or chhilan consists of edging from the channel the thinnest possible shaving of wood in order to open up the clogged resin ducts. In doing this, the blaze must not be lengthened upwards more than .94 cms at each freshening i.e., the strip of bark and wood that is removed at the top of the blaze must not exceed 0.94 cms in thickness. The shaving should rapidly taper off in thickness and not ordinarily exceeds 12.5 to 15 cms. in length. It must never be continued down to the lip as this will soon over-deepen the channel. The face of the channel right down to the lip must, however, be kept clean and smooth to facilitate the down flow of resin.

(e) Channels must never depart from the risser guide lines. The risser guidelines, if properly made, allow the tapper to cut a 9.38 cms. broad channel between them or a 10 cms channel but just cutting both of them. No variation from these limits is permitted.

(iv) **Basal clearance of trees (Jar safan) and control burning-** This is done to guard against fire hazard. The contractor is required to keep the ground clear of bark chips, shavings, pine needles, solidified resin and other inflammable material up to 1.2 cms all round the base of the tree under tapping. “Jar safan” is done at the time of each freshening and very thoroughly at the end of the season.

(v) **Packing of the resin-** Resin collected in ‘baltis’ is strained in the forest and emptied in the empty tins at the Resin Depot. After the resin settles down, the tin should be promptly sealed after ensuring that they are completely filled. Resin Moharrirs or Forest Guards must see that all tins are in sound condition before giving export. Similarly cart-road moharrirs must watch that no tins at their depots are leaking and that immediate repairs are done to all damaged tins. The cost of

resoldering such tins must be borne by the carrier due to whose carelessness the tins leaked or the tin-smith due to whose bad workmanship tin was not properly sealed.

A register showing monthly consumption of solder and flux shall be maintained in range offices and reported each month to the Divisional Forest Officer (See Appendix III to the 'Instructions relating to Resin Industry, Kumaon Circle).

(vi) Weighing and dispatching- Weighments at forest and motor-road depots will continue to be recorded to the nearest whole half Kg. Discrepancies in the weights of individual tins between forest and motor-road depot weighments must always be duly recorded.

Where the contractor fails to carry out any operation, it is got done departmentally and the expenditure incurred by the department including supervision charges is recovered from the contractor.

8.8 Records maintained in connection with resin tapping

Forms 'R-1 to R-8' are used for maintaining records in connection with resin tapping in the Depots and the divisional office, as detailed below:

R-1 This register is maintained by the Muharrir of the resin Depot in the forest to record the details of resin filled tins, giving the number and weight of each individual tin delivered by the Mate.

R-2 Monthly abstract of R-1 register.

R-3 This register is maintained at the motor-road depot giving the same details as in R-1 Register maintained in the Forest Depot.

R-4 Shows the account of dispatch of resin filled tins.

R-4G This form is the rawanna for export of crude resin which is carried by the driver of the transport to rail-head.

R-5 Register of resin yield and export. This is the most important monthly record which contains a progressive record of yield of resin showing-

- (i) Compartment No.
- (ii) Name of mate.
- (iii) Allotted quantity
- (iv) No. of channels
- (v) Resin yield in the forest depot (previous, during the month and total).
- (vi) Resin in transit,
- (vii) Resin exported to rail-head depot
- (viii) Balance (in forest depot/in transit).
- (ix) Yield per 100 channels.

The returns of depots in Form R-5 are consolidated in the divisional Office.

R-6 Form for taking over resin from mates. It shows gross weight, tare weight and net weight of resin supplied by each mate in a month.

R-7 It is the rawanna to accompany empty tins.

R-8 Register of resin carriage tins. This is also an important record showing details of receipt and disposal of empty tins.

Forms R-3, R-5 and R-8 are important and require special attention during the audit.

8.9 Point to be seen in Audit

Inter-alia, the following points should be seen:

- (i) The estimates of resin yield are prepared on the basis of average yield of past two or three years in the Divisions concerned, number of channels to be set up are fixed after actual survey of the area and enumeration of trees and physical and financial targets are sanctioned by the Additional Chief Conservator of Forests (Management) on that basis. Any marked decrease in resin yield as

compared to the targets, results in loss of revenue to Government and reflects on the performance of the Department unless the decline in the yield can be attributed to any natural causes or unavoidable factors, such as untimely and excessive rains or heavy fire cases etc. Commitments are made to the Indian Turpentine and Resin Company, Bareilly by the Department for the supply of specified quantities of resin during a year and low yield naturally affects the functioning of the industry. Cases of short extraction of resin as compared to target should, therefore, be scrutinized and causes of shortfall ascertained and verified with reference to records. Cases of non-exploitation of allotted number of resin channels should also be examined to see how far it was due to circumstances beyond the control of the Department. Where the shortfall is attributed to excessive rains, forest fires or labour shortage, the facts should be verified with rainfall data obtained from district authorities, fire cases Register and reports, if any, sent to higher authorities.

As the market rate of resin is quite high, shortfall in the yield of resin results in heavy loss of revenue to the Department. As the fine imposed on contractors for short extraction of resin is nominal, it is possible that contractors may prefer to pay fine and try to take out resin from the forest illicitly and sell it at much higher price in the market. It is the duty of the Departmental officers to ensure that there is no slackness on the part of the contractors and prompt action is taken where any delinquency is noticed.

It should also be ensured that there was no failure on the part of the Department in making available to the contractor the required number of channels for tapping. Cases of such lapses resulting in short supply of resin have been noticed during the course of audit in the past.

(ii) The 'All-in-cost statement' should be scrutinized to see that it has been correctly prepared.

(iii) It should be seen that only the lowest bids/tenders have been accepted for resin coupes and due publicity was given to the tender and auction notices.

(iv) Resin extracted in excess of the quantity allotted by Government to the Indian Turpentine and Resin Co. Bareilly and other industrial units is sold by public auction at the Resin Depot. In this connection, it should be seen that due publicity was given to the auction notice and sales were made to the highest bidders in accordance with rules.

(v) It should be seen that recoveries were made from the Transport contractors for transit losses in excess of the permissible limit.

(vi) The quantity account of resin should be checked and it should be seen that fine realized from contractors for short supplies and for irregular tapping were in accordance with the terms of the contract and that payment of bonus, if any, were justified.

(vii) The rates fixed for supply of resin to the Indian Turpentine and Resin Company or other bodies by private treaty should be examined to see that they were based on sound reasoning and did not make undue concessions. It should also be verified that proper revision of rates was made from times to time as per terms of the agreement and there was no loss to govt. due to non observance of any of the provisions of the agreement.

(viii) It should be seen that deductions made by the Indian Turpentine and Resin Company on account of solid impurities in resin supplied to them were justified and that the amount in question was recovered from the contractors responsible for supplying resin containing solid impurities beyond the permissible limit.

(ix) It should be seen that dues of the Department were promptly realized from the Company or other purchasers of resin as well as from contractors to whom resin channels were auctioned for extraction of resin on 'Himachal Pattern' and that fines were duly realized for late deposit of installments by contractors.

(x) The penalties imposed on contractors for irregular and illicit blazes should also be scrutinized to see that they were levied in accordance with the terms of contract and promptly realized and on undue remissions were allowed.

(xi) Earnest money/security realized from the contractors should be checked to see that the same were in accordance with the terms of tender/auction notices and no loss was caused due to non-observance of the prescribed procedure.

CHAPTER 9
WILDLIFE PRESERVATION ORGANISATION

9.1 The Wildlife Preservation Organisation was established during the Second Five Year Plan period, under G.O No. 3825/XIV-131/1956, dated September 13,1956 for the scientific management of the fast depleting wild life species. In the beginning, there was a Chief Game Warden of the Status of a Conservator of Forests with six Game Wardens under him to look after wild life preservation work. In 1958, the set-up was reorganized and in place of the Chief Games Warden, the post of a Chief Wildlife Warden of the rank of Deputy Conservator of Forests was created and the place of the Game Wardens was taken by Wildlife Wardens of the rank of Assistant Conservator of Forests. Assistant Wildlife Wardens of the rank of Deputy Rangers and Wildlife Guards of the status of forest guards were also appointed to assist the Wildlife Wardens. With a view to improvising the efficiency of Organizing, the post of Conservator, Wild Life Preservation Organisation was created in 1971 vide G.O No. 5838/14-Ka-189/70,dated 24-3-1971 and all the duties and responsibilities of the Chief Wildlife Warden were assumed by him. He is particularly responsible for the proper functioning and administration of all parks, sanctuaries and Wildlife Work in the State, including wildlife research and census.

For Wildlife preservation work, the State of Uttarakhand has been divided into the following Wildlife Regions, each region being under the charge of Wildlife Warden:

Sl. No.	Name of region	Jurisdiction
1.	Western Region Ramnagar (Distt. Nainital)	Haldwani,Ramnagar and Tarai and Bhabar Forest Divisions
2.	Kotdwara Region,Kotdwara	Kalagarh and Lansdown Forest Division
3.	Dehradun Region, Dehradun	East Dehradun,West Dehradun,Siwalik and Tons Forest Division
4.	Corbett National Park,Ramnagar, Distt. Nainital	Park Area

Prior to 1st August 1971 the budget allotment for the wildlife staff in the field and other expenses was included in the budget of the territorial conservators and the expenditure incurred was incorporated in the accounts of the Divisional Forest Officers with which they were attached. For better management and, promptness of work, orders were issued by the Conservator, Wildlife Preservations Organisation, Lucknow, in his letter no. 334/2-3, dated 17-7-1971 to all Wildlife Wardens that from 1st August, 1971. Budget allotment would be made direct to the Wildlife Wardens, who would submit accounts to the Conservator, Wildlife Preservation Organisation instead of to the Divisional Forest Officers. Under the revised orders, the accounts and vouchers are scrutinized and passed by the Conservator, Wildlife Preservation Organisation and incorporated in his accounts. The wildlife Wardens have been authorized by Conservator, W.L.P.O to pass vouchers up to the amount of ₹ 100 vide his letter no. 1220/1-5 dated 24-8-1971 but sanction has to be obtained from the Conservator. The service books and personal files of the staff posted under the Wildlife Wardens were also transferred to the office of the Conservator, Wildlife Preservation Organisation. The audit of the accounts of the Conservator, therefore, assumed greater importance since 1971.

9.2 The Wildlife (Protection) Act, 1972

Due to the increasing importance of preservation of fast depleting wildlife, the parliament enacted the Wildlife (Protection) Act, 1972 on 9th September, 1972 to provide for the protection of wild animals and birds and for matters connected therewith or ancillary thereto, on resolutions being passed by a number of State Legislatures under Article 252 of the Constitution. It came into force in the State of Uttar Pradesh on 1st February, 1973. Subsequently, the Uttar Pradesh Wildlife (Protection) Rules, 1974 were framed by the State government under section 54 of the Act, which came into force on 1st may, 1974. A booklet entitled 'Rules regulating issue of hunting license in Game Reserves in U.P 1975-76 was also issued by the Conservator, Wild Life Preservation Organisation, who exercises the powers of the Chief Wildlife Warden under the Act. The District Magistrates and the Superintendents of Police have been appointed by the State Government as ex-officio Additional chief Wild Life Wardens under section-4 of the Act; vide Forest Department Notification No. 111/X-14-III/107-72, dated 1-2-73. For an efficient audit of the records of the organization, a careful study of the Act and the Rules is necessary. The salient features of the Act and the rules are given in the succeeding paragraphs of this chapter.

9.3 Constitution and functions of the Wildlife Advisory Board

Under Section 6 of the Act, the State Govt. has to constitute a Wildlife Advisory Board, consisting of the Forest minister (who shall be the Chairman), two members of the State Legislature, Secretary to Government in-charge of Forests, Chief Conservator of Forests (*ex-officio*), and officer nominated by the Director (who is appointed by the Central Government under, Section 3 of the Act), Chief Wildlife Warden (*ex-officio*) and such other officers and non-officials not exceeding fifteen too, in the opinion of the State Government, are interested in the protection of wildlife. The term of office of the members is three years (*vide* Rule 3). The Chief Wildlife Warden acts as the Secretary of the Board.

It shall be the duty of the Wildlife Advisory Board to advise the State Government-

- (a) In the selection of areas to be declared as Sanctuaries, National Parks, Game Reserves, closed areas and the administration thereof,
- (b) In formulation of the policy in granting licenses and permits under the Act,
- (c) In any matter relating to the amendment of any Schedule; and
- (d) In any other matter connected with the protection of wild life, which may be referred to it by the State Government(Section 8).

CHAPTER 10
MISCELLANEOUS TOPICS OF INTEREST (RECEIPT SIDE)

10.1. Biab grass

Biab grass (also known as bhabar grass) is a special kind of grass which is found mostly in the forest divisions of Siwalik and Western Circles. It is used as a raw material for the manufacture of paper and also in some cottage industries, such as 'ban' making etc. As biab grass yields considerable revenue to the Department, a brief description of this forest produce is given here.

Biab grass lots are sold by the Department through public auctions every year on the terms contained in special conditions of sale. Contracts are finalized with the highest bidders and they are allowed to work in the lots normally from 1st October to 15th June. Security at 20 *per cent* of the sale price is taken from successful bidders at the fall of the hammer and the sale price is recovered from them in three or four equal installments between December and March.

After extraction, the grass is collected by the contractors at the biab grass depots where it is baled with the help of baling machines. The average weight of one bale is 3.5 mounds. Before baling, the grass must be completely dry. Baling machine is provided by the Department for which rent is charged from the contractors. Under the loaded system of contract, the contractors are required to supply the allotted quantities of biab grass duly baled and weighed at their cost at the specified depots for supply to specified parties (e.g. Star Paper Mills, concessionists and Toungya Cultivators etc.) at the fixed rates. This rate includes the cost of loading the bales in trucks or railway wagons. The contractor has to pay to the Department charges for weigh-bridge also at the fixed rate. The contractor is not allowed to sell any portion of the grass until he completes the supply of the loaded quantity. For short or late supply, the contractor is required to compensate at rates laid down in the 'Conditions of Sale'. If the contractor fails to carry out the work, it is got done departmentally at the contractor's cost. A deduction of 2.5% is usually made from the weight of baled grass as per 'Conditions of Sale' before allowing payment at the fixed rate. Under the agreement, the contractor is also required to supply an additional quantity of 5% to meet contingencies of additional requirement.

During the course of audit, it should, inter alia, be seen that compensation was fully realized for the short or late supply by contractors, that charges for baling machines and weigh-bridge were recovered, that deduction of 2.5% of the baled quantity was duly made and that recovery was properly made from the parties (Star Paper Mills etc.) according to the terms of their contract. The reasonableness of the rate fixed for supply to Star Paper Mills etc. vis-à-vis the market price should also be examined as the stipulation to supply to the Mills by the biab grass contractors at fixed rates naturally affects the auction price.

Sale of biab grass by private treaty on royalty basis (to Star Paper Mills or other parties) should also be examined to see whether it resulted in any loss to Government as compared to sale by public auction on loaded contract system and also the prevailing market rate. It should also be examined whether penalty at the prescribed rate was fully realized for non-extraction or short extraction of biab grass on royalty basis. The agreements executed with the contractors/private parties should also be examined in audit.

10.2. Khair Lots

This forest produce is generally available in the forests of Eastern, Southern, Western and Siwalik Circles. 'Katha' is prepared by boiling the pieces of Khair wood (acacis katechu) by indigenous or mechanical methods. Khair lots are also sold by public auction. Contractors often indulge in illicit felling of unmarked trees to enable them to illicitly manufacture larger quantities of katha. Any such cases in the division should be called for and examined to see that proper action was taken by the Department to investigate the cases and to recover the cost and compensation from the contractors as per departmental rules and orders and the terms of the contract.

10.3. Transfer Sale or Lease of Forest Land and unauthorized Encroachment

A scrutiny of cases of transfer or lease of forest land and encroachment of forest land is also an important duty of audit in order to ensure that transfer, leases or sales were according to rules and existing orders and in the best interest of Government and that prompt action was taken by the Department to get unauthorized encroachments vacated.

The orders of Governments in this connection are contained in Article 120 to 126 of the U.P Forest Manual. Article 120 was revised under Forest Department G.O. No. 3278/XIV/687/1954 dated 30-7-1956 and a note was inserted below this Section, vide G.P. No. 4766-XIV-B-416/60 dated 14-4-1961. The amended Article is reproduced below:

“120 (1). When land lying within the limits of reserved forests is required by the building and Roads or Irrigation Branch of the Public Works Department, it is not necessary that a formal

notification for deforesting the land should be issued under Section 27 of the Forest Act. An executive order of the Local Government to P.W Department (B &R or Irrigation Branch as the case may be) is sufficient.

NOTE: The Government of India, Ministry Law, Justice and Company Affairs (Legislative Departmental) by promulgation of a Presidential Order viz. the Forest (Conservation) Ordinance 1980 (No.17 of 1980) which was published in the Gazette of India (Extraordinary) in Part II, Section I, No. 54 dated 25th October 1980, provide with immediate effect that “notwithstanding anything contained in any other law or the time being in force in a State, no State Government or other authority shall make, except with the prior approval of the Central Govt., any order directing (1) that any reserved forest (within the meaning of the expression “Reserved Forest” in any law for the time being in force in the State) or any portion thereof shall cease to be reserved; (2) that any forest land or any portion thereof may be used for any non-forest purpose.”

Explanation: ‘For the purpose of this section “non-forest purpose” means breaking up or clearing of any forest land or portion thereof for any purpose other than reforestation.

Subsequently “the Forest (Conservation) Act, 1980” (69 of 1980) published in Part II, Section 3, sub-section (I) on the date of its publication in the official Gazette i.e. 22nd July, 1981, which lays down the rules called the Forest (Conservation) Rules 1981, for the conduct of business of the Advisory Committee formed under these rules for the advice of the Central Government.

(2) To obtain this the Chief Engineer or Superintending Engineer should address the Conservator of Forests concerned, who shall, if he agrees, obtain orders of Local Government in Forest Department through the Chief Conservator of Forests for the transfer of the land in question, with a plan and schedule of the land in duplicate. In case the Conservator of Forests does not agree to the transfer, he will refer, under intimation to the Chief Engineer through the Superintending Engineer concerned, the case to the Chief Conservator of Forest giving reasons for his objection. Thereupon, the Chief Engineer and the Chief Conservator of Forests will jointly consider the matter. In case the Conservator of Forest objection is overruled or the two officers are unable to agree with each other, a reference will be made to Government in the Forest Department for orders.

(3) As soon as the sanction for the transfer of land is received, the Divisional Officer, Public Works Department (B & R or Irrigations) will enter the date thereof in his Register of Land.

(4) The land so transferred from Forest shall remain reserved forest.

(5) The Irrigation Branch or the Public works Department, being a commercial department, shall normally not pay for such land but where large areas of land are involved or where there is any doubt on the point, the orders of Government on the subject should be obtained.

(6) The sale proceeds of forest lands and buildings (not exceeding ₹ 50,000), for which forest Department has to incur expenditure, shall be credited to Forest receipt head. The sale proceeds of trees standing on land belonging to Forest Department shall continue to be credited to the Forest receipt head.

(7) Any special non-recurring receipts from Forest lands or buildings (exceeding ₹ 50,000) unconnected with expenditure previously debited to a capital head, should be credited to the head "LI-Extraordinary".

(8) The general procedure indicated in subparas (1) to (7) shall be followed also in the case of reserved forest land transferred to Government Departments other than P.W.D except that the application with a plan and schedule in duplicate for the transfer of land shall be submitted by the head of such Department to Government.

(9) The rules regarding transfer of State land between the Government of India and the Government of any State are contained in G.O. No.D-3428A, dated 10-11-1925. In Chief of Conservator of Forests confidential circular No. 3/11-8 dated 31-8-1971, it was ordered that no commitments should be made by Forest Officers regarding transfer of forest land to other Departments without obtaining prior approval of Government through Chief Conservator of Forests to avoid any embarrassing situation.

In the case of transfer of forest land to private parties for industrial or other purposes, it should be seen that orders of Government were duly obtained, that the sale price was reasonable, considering the prevailing rate in the adjoining area or in the absence of the same the report of the revenue authorities; and that the conditions imposed by Government for transfer were duly observed by the transferee.

The following orders were issued by the Chief Conservator of Forests, regarding estimation of cost of land in land transfer cases, in G.B.C. No. 3/11-1 dated 3-8-1970.

"In cases where transfer of forest land is involved, Government sometimes lays down a condition that the cost of land will be recovered at market rates. The market rate is determined by the Collectors which is based on previous sales of similar or adjoining lands. Even if, such a price is paid by the party which obtains the land it will be noticed that the Forest Department suffers in perpetuity because income that would have been derived from such a forest land (on account of sale of thinning or further increment until maturity or due to development activities of raising new plantations thereon of economically important industrial species and consequent yields thereon) is denied altogether. In other words, the price of land charged does not compensate the Forest Department fully for its loss.

I would, therefore, like you to note that in all such cases, besides the present market value of land you should also invariably report the capitalized value of land bearing the above factors in view. For this, Conservator of Forest Research and Development Circle will kindly indicate a formula that should be used uniformly and send you a sample of calculation required to be made after showing it to the undersigned.”

10.4. Lease of forest land

Where forest land is leased out to certain bodies, institutions or private individuals it should be examined that the terms of lease were duly observed, that the lease rent fixed was reasonable and was properly realized, and that the land was being utilized for the purpose for which it was leased out. A condition is generally imposed in all cases of transfer or lease of land that the land will revert to Forest Department when no longer needed for the purpose for which it is transferred or leased out and leases can be terminated if conditions of lease are violated. An annual report is submitted to the Chief Conservator of Forests at the beginning of each financial year reviewing the position up to the end of March.

10.5. Encroachment cases

It is the duty of beat officers (forest guards) to inspect all boundary marks within the limit of their charges at least once a year and to report to their Range Officers any cases of encroachment of forest land detected. Range Officers are also required to inspect at least *20 per cent* of the range boundaries annually and to make similar report. Forest land attached to local villages are often encroached upon by the cultivators and it is the duty of the departmental officers to take prompt action to get unauthorized possession vacated without delay by taking action according to the provisions of the Forest Act and, if necessary, by recourse to court of law. The bigger encroachment cases should be scrutinized during the course of audit. The following orders were issued by the Chief Conservator of Forests in G.B.C no. 66-00, dated 10-2-1961 in connection with engagement of lawyers for forest cases:

“It is noticed that there is growing tendency on the part of the Divisional Forest officers to engage pleaders for prosecution in courts of law petty cases of illicit feelings encroachment setting fires to forest etc. The natural result is the large sums of money are being paid monthly to pleaders.

This practice must stop forthwith. Cases of petty nature should be ordinarily conducted by the Divisional staff. Pleadings may be engaged in cases of special importance where the stake to the Department is great after taking previous permission of the territorial Conservator of Forests.

In many divisions where forest settlement is in progress, lawyers are being paid for all cases out of the budget grant for forest settlement. This is again wrong. Amounts paid to lawyers for conducting settlement cases only should be charged to settlement grant B7 (b) (old B8 (b)) while in other cases the amount should be charged to (B8 (a) Old B9 (a))”

10. 6. Refunds, remission and write off of revenue

(i) As the audit of refunds, remission and write off of revenue is an important part of receipt audit, the number of such cases which occurred in the Division during the period covered in audit should be ascertained and all important cases examined.

(ii) Cancellation or reduction of sale money payable under any contract which the officers are empowered to execute can be made or remission of revenue granted only in the following circumstances:

(a) When it is established that some error or errors in the sale notice have materially prejudiced the interest of the purchaser;

(b) When a condition which was to be fulfilled by Government or which according to the Sale notice is not fulfilled and it is established that this resulted or would result in a loss to the purchaser;

(c) When the produce sold is destroyed by a natural disaster e.g., earthquake, fire etc. before the purchaser starts work. (Art. 144(A) (6) of U.P Forest Manual).

(iii) Refunds in consideration of alleged losses-

(a) When there is a guarantee, there is no difficulty in allowing refunds in respect of alleged losses. Installments must, however, always be paid in full by the contractor and the question of refund should be considered separately after the contract has been carried out in full by the contractor;

(b) Where there is no guarantee or consideration whatever shall ordinarily be paid for alleged losses unless very exceptional circumstances can be proved and that too with the Conservator's sanction which should rarely be given.(Article 152 (14) (c) of U.P Forest Manual).

For powers of various forest officers in regard to refunds, remission and write off of revenue serial number 23,22 and 21 respectively of Appendix XX may be seen.

10.7. Supply of sleepers to Railway companies

According to the existing arrangement, a fixed number of sleepers is supplied to the Railways by contractors under agreement with them and the Railways make payment through the Divisional Forest Officer. The contractors of the lots are not permitted to remove the forest produce outside the depot till they make good the supply of the stipulated number of sleepers for each lot. The

sleepers are passed at the rail head depot by the sleeper passing officer of the Forest Department as per prescribed specifications and the value of the passed sleepers at the agreed rates is adjusted towards the sale price of the lots. In this connection, it should be seen in audit that adjustment has not been made at rate higher than that paid for by the Railways and that there is no undue delay in such adjustment. It should also be seen that all the conditions of the agreement have been complied with by the contractors and penal action taken by the Department for failure to comply with the provisions of the agreement e.g., short or late supply of sleepers.

Part III – DRAFTING AND SUBMISSION OF AUDIT INSPECTION REPORTS

CHAPTER 11

INSTRUCTIONS REGARDING DRAFTING OF AUDIT INSPECTION REPORT AND TEST AUDIT NOTE AND THEIR SUBMISSION TO EDITING SECTION AT HEADQUARTERS

11.1 Audit Inspection Report is to be prepared by the field party in respect of receipts and expenditure of Forest units, as per new compliance Auditing Guidelines issued by the Comptroller and Auditor General of India (Appendix XXI).

11.2 The following points should be borne in mind while drafting and submitting Audit Inspection Reports:

(i) As a rule, trifling matters, which can be and have been set right on the spot or are of no consequence to the finances of Government need not be mentioned, but, if a number of similar points is noticed, it may be desirable to mention the type of error or irregularities, with one or more instances, so that proper instructions may be issued for the future guidance of the Government servants concerned. 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 deviation on the financial interests of Government should be explained clearly. Cases of over payments and repeated failure or intransigence on the part of an office to meet with procedural requirements are also appropriate subjects for inclusion in the Audit Inspection Report.

(ii) Every opportunity should be given to the departmental officers to explain their point of view, especially in the case of objections contained in Part II Section ‘A’ of the Report. All the facts and figures stated therein should be complete, carefully verified with the records and got expressly accepted or cogently refuted by the departmental officers to avoid subsequent disputes regarding

the correctness or incompleteness of facts. All objections taken in a report should indicate the points of view or explanations given, if any, by the head of the office. In particular, the Asstt. Audit Officer or Audit Officer/Sr. Audit Officer should invariably indicate in the margin of the draft Inspection Report, what the officer concerned had to say in regard to the objection taken in the course of discussion over the draft Inspection Report. In all cases which are likely to figure in the Audit Report, it is the duty of the Audit Officer/ Sr. Audit officer, or the Asstt. Audit officer in the case of unsupervised audits, to obtain detailed explanation of the local officer in respect of all the points which are likely to be asked by the Public Accounts Committee and the Principal Accountant General during discussions. The original draft paragraph by the Audit Officer/Sr. Audit officer should be so clarified as a result of personal discussions as to ensure that all points have been considered and weighed from every angle of view.

(iii) True copies of atleast relevant extracts of G.Os'. Standing Orders, Guard Book Circulars, agreements, or other records referred to in the objections or on which the objection is mainly based should invariably be taken and forwarded alongwith the draft inspection report, as in the absence of the same it becomes difficult to press the point when replies refuting the objections are received from the Department. Difficulty is also experienced in examining the objections at the editing stage when the relevant rules or orders are not available at Headquarters and the issue of the reports is delayed.

(iv) The Asstt. Audit Officer should assess the money value of all cases of losses or shortages etc. which are incorporated in the Audit Inspection Report, and must mention the same therein. They should also furnish the appropriate data on the basis of which the money value has been arrived at in the relevant paragraph of the report itself. Without this information, the intrinsic value of the objection is lost, and in addition, it may involve protracted correspondence. As such objections are to be recorded and pursued through objection book, the Asst. Audit Officer should indicate in the relevant proforma of the Forwarding Memo, the relevant para number and the money value involved.

(v) Abbreviations should, on no account, be used and particular care should be taken to give the correct quotation of rules and orders etc. Dates should be given in full.

(vi) Care should be taken to see that every paragraph comprises three distinct parts, first a statement of facts, the rules or orders infringed and the nature of irregularity and then the action

required for removing it. It is found more convenient the rules infringed may be indicated first and the facts next but all these three points must be distinctly stated.

(vii) When sanction of higher authority for any charge or practice is called for the rules under which the authority sanctioning the charge in the first instance is not competent, must be distinctly stated and the authority whose sanction is necessary specially named. Terms like “requires higher sanction” or “requires sanction of competent authority” only show the ignorance of the Auditor.

(viii) **Language and tone of the Inspection Report**-Particular care should be taken in regard to the language and tone of the Report. Strong and offensive language should be avoided at all costs. The report should contain a detached and dispassionate financial criticism of the accounts and should be couched in courteous and inoffensive language. It must be remembered that a good point may be lost by its defective presentation. The Auditor should be particularly careful in putting a charge, either explicitly or implicitly, in the draft paragraph of the audit report, of deliberate dishonesty or misrepresentation, which is usually difficult to substantiate and which is so much resented by local officers. The facts should speak for themselves and putting the same in a straight forward manner without using phrases like “the matter is serious” or “it is a clear case of embezzlement/misappropriation” etc. would not lessen the importance or seriousness of a really serious objection. It is often but a matter of tactful drafting and the use of such phrases as “it appears”, “possibly”, “if”, “it may be likely” that often dilutes unpleasantness in such cases and, at any rate, leaves the way open for a reasonable answer. These phrases should, however, be carefully avoided while making statement of facts noticed in course of inspection of accounts and documents submitted to audit. To this end, it is essential that the Asstt. Audit officer or the Audit Officer/Sr. Audit officer should draft out the Inspection Report himself and must assume full responsibility for all facts, figures, arguments, opinions and references contained therein.

(ix) It should be the endeavour of the Audit Officer/ Sr. Audit officer or Asstt. Audit officer to settle as many objections on the spot as possible by giving proper guidance to the accounting staff, holding discussions with the Head of the Office and ensuring, as far as possible, the rectification of the irregularities during the pendency of audit, or at least by obtaining commitments to that effect on the audit memos.

(x) The audit memos, especially important ones, should always be prepared in duplicate so that in the case of loss of any audit memo, the initial labour of the auditor may not be lost or in case of

delay in the receipt of the replies to audit memos, tentative draft of the report may be prepared in advance. This will also help in the conclusion of the audit in time.

(xi) Each objection intended to be included in the Report should be set out on a separate page or pages, so that it might or with convenience be transferred to the appropriate part of the Report or the Test Audit Note, if necessary, in the course of editing.

If the report is typed, it should be in double spacing and sufficient margin should be left for remarks of A.O./ Sr. A. O. Headquarters and/or D.A.G/ Sr. D.A.G., Social Sector at the editing stage. Cross reference to the Audit Memos should be given by noting the page number of the audit memos against each paragraph of the Report and the Test Audit Note vice versa.

(xii) The heading of the Report should show the name of the Asstt. Audit officer and the Audit Officer/Sr. Audit officer (if supervised), period covered in audit and the dates during which inspection was carried out, as shown below:

“Report of an Audit Inspection of the Accounts of Receipts/Expenditure offor the period from.....tocarried out by Shri..... A.A.O from..... to and supervised by Shri..... Audit Officer/ Sr. Audit officer, from..... to”

In the introductory sub-para of Part I, the dates of last audit, the period covered by last audit, and the name of the officers who held charge of office during the period covered in audit should be mentioned,

(xiii) **Verification of the compliance of previous Audit Inspection Reports and Test Audit Note-** Verification of the compliance of the outstanding paras of the previous Audit Inspection Reports and Test Audit Note(s) is an important part of duty of the Audit Officer/ Sr. Audit officer or Asstt. Audit officer and this should in no case be omitted. The action taken by the Department in each case and the latest position of the paragraphs should be seen and a verification memo should be prepared in respect of each outstanding Audit Inspection Report and Test Audit Note. Failure to do so will retard the progress of settlement of old objections and will be viewed seriously. Incidentally, it may be stated that no pursuance of objections properly and allowing them to linger on indefinitely will only result in the objections losing their force. The Paragraphs of the reports remaining outstanding after verification should be mentioned in sub-para (b) of Part

I. The Test Audit Note does not require a reply in detail, but it is verified at the subsequent inspection that adequate notice was taken of it.

(xiv) The Inspection Report should be completed before the Audit Officer/ Sr. Audit officer leaves the office inspected and the officer-in-charge of the office (or any other officer acting on his behalf) should be given opportunity of reading and discussing it and suggesting any omission or modification. The Inspection Report should be as brief as possible.

(xv) **Submission of Audit Inspection Report etc. to Headquarters:** The draft Audit Inspection Reports along with other documents and certificates, duly completed should be submitted to Headquarters under registered cover so as to reach there within one week from the last date of inspection of the office concerned. There are separate forwarding memos prescribed for Receipt and Expenditure Reports. Work done by each member of the party should be given precisely in Proforma I of the Forwarding Memo. Where any annexures are attached to the Report, five copies of the same should be prepared, preferably type-written, and submitted along with the draft report duly checked and signed.

(xvi) **List of Forest Contractors-** A list of forest contractors showing their names, full address, full particulars of the contract (including lot No. and species) amount paid by them to the Department with details, and amount realised by the contractors from the Department with date and details should be sent to Revenue Sector Headquarters in duplicate, in Proforma VI of the Forwarding Memo prescribed for sending the Receipt Audit Reports.

APPENDIX – I

Copy of Comptroller & Auditor General's letter No. 4434-Tech. Admn.I/770-68 dated 16-12-1968 to the Accountant General, Central Revenue and all State Accountant Generals.

Subject:- Audit of Forest Divisions

As you are aware, the audit of forest divisions is at present being treated as part of 'Civil' audit though it partakes the nature of expenditure as well as revenue audit. However, in view of the importance of the audit of revenue receipts, derived from the forest Department, it has been decided that the local audit of Forest Divisions should in future, be conducted by Revenue Audit Parties. The Inspection Reports on the accounts of the Forest Divisions will also be processed by the Revenue Audit Branch under the supervision of the Deputy Accountant General (Revenue Audit). The Central audit and accounting of the transactions of the forest divisions will, however, continue to be on the civil side.

2. It has also been decided that the local audit of the Forest Divisions should be provided with gazette supervision to the extent of 50%. For purpose of determining the staff requirements for the inspection of Forest Divisions as well as the gazette staff requirements for gazette supervision, the proposals should be included in those for other items of Revenue Audit.

3. It may, however, be noted that it is not the intention that the transfer of audit of forest divisions to the Revenue Audit Branch should, in any way, detract from the existing extent and scope of expenditure audit of the forest divisions, which should continue to be conducted as at present.

Receipt of this letter may kindly be acknowledged.

Sd/- K. Gopal

Dy. Director (Tech.-Admn.)

No. 4434-Tech. Admn.I/77068 of date

Copy for information to :

1. The Director of Inspection I and II.
2. The Principal, I.A & A.D. Training School, Simla.
3. All Officer and sections of this office.

APPENDIX II

DUTIES OF ADDITIONAL PRINCIPAL CHIEF CONSERVATOR OF FORESTS

(WORKING PLAN, RESEARCH AND TRAINING)

In addition to provisions of Forest Manual article 94 in so far as applicable, the Addl.P. C.C.F; (Working Plan, Research and Training) shall perform the following duties:

1. Attending to all correspondence and enquiries relating to forestry and forest products research e.g. plantation etc..
2. Attending to correspondence about advance in silviculture and management techniques e.g. plantation etc..
3. Attending to all correspondence and enquiries about forest resources.
4. Attending to correspondence about forest Industry.
5. Preparation of Annual Research Report.
6. Proposals relating to amendments to Acts.

Besides the above, Additional Principal Chief Conservator of Forests (Working Plan, Research and Training) will also perform such duties as may be allotted to him from time-to-time by the Principal Chief Conservator of Forests .

APPENDIX III

AUDIT INTIMATIONS TO UNITS

OFFICE OF THE ACCOUNTANT GENERAL (AUDIT) UTTARAKHAND, DEHRADUN

No:

Date:

To

.....
.....
.....

In accordance with our Annual Audit Plan and the Quarterly Audit Programme communicated to your Head of the Department vide this office letter No. _____ dated _____ as modified vide our office letter No. _____ dated _____ (as also displayed on our office website www.agua.cag.gov.in under the caption _____) Financial Audit of the accounts and/or transactions of ----- will be taken up by the audit team of this office from ----- The audit team will comprise of -----

2. Broad objectives of audit are as under:

(Compliance audit)

- i) To confirm whether the activities of government/public sector entities are in accordance with relevant laws, regulations and authorities that govern such entities. More specifically, it may involve examining to what extent the audited entity follows rules, laws and regulation, budgetary resolutions, economy instructions, policy, established codes, or agreed upon terms, such as the terms of a contract or the terms of a funding agreement;
- ii) System of internal control internal audit in relation to budgetary assumption, financial statements, compliance and financial reporting;
- iii) To audit transparency and competitiveness in contracts and procurements;
- iv) To examine and report upon propriety in expenditure that has a significant bearing on mandate/operations and budgetary grants of the organization/entity;
- v) Value for money derived from individual or a set of material transaction;
- vi) To examine the stores and stock accounts, _____ — _____ where applicable;
- vii) Banking and cash management issues (in case of autonomous bodies); and
- viii) Audit the IT application, etc.

(Financial Audit)

- a) Financial statements are prepared in accordance with acceptable accounting standards/rules;
 - b) Financial statements are presented with due consideration to the circumstances of the audited entity;
 - c) Sufficient disclosures are presented about various elements of financial statements;
 - d) The various elements of financial statements are properly evaluated measured and presented; and
 - e) Evaluation of the internal control that assist in safeguarding assets and resources, assures the accuracy and completeness of accounting records and in complying with financial laws and regulations.
3. The period covered under the audit shall be from ----- which may also include examination of documents/transactions of the previous years, considered relevant by the audit team.
4. Consistent with contemporary professional practice and provision in CAG's Regulations on Audit and Accounts - 2007, (Para 183 of Regulation) our audit team would seek an entry conference at appropriate top/senior level, having control and authority over the subjects under the present audit. The entry conference will be an opportunity for the audit team to explain the audit objective criteria and examination of the internal control system.
- It is desirable that the entry conference is held on the first working day of the audit period.
- On the conclusion of the audit, the audit team would request you for an exit conference (Para 191 of Regulation) in which audit findings communicated to the auditee will be discussed.
5. The Request for entry and exit conference will be made formally by the Head of the Audit Team. We request you to kindly make it convenient to hold the meetings on the opening and closing days of audit respectively.
6. Our audit shall be conducted with reference to the Auditing Standards and Regulations on Audit and Accounts-2007 issued by the Comptroller and Auditor General of India.

7. Under section 18 of the Comptroller and Auditor General of India's (Duties, Powers and Conditions of Service) Act 1971, it is the responsibility of the person in charge of any office or department, the accounts of which have to be inspected and audited by the comptroller and Auditor General of India, to afford all facilities for inspection to the audit team and comply with the request for information in as complete a form as possible and with all reasonable expedition. Our audit team shall request for information and documents, indicating the expected time within which these may be provided. We expect that the documents held by the auditee should be available within the same day and the information would be made available within the time indicated in the information seeking memo.
8. Attention is drawn to regulations 169, which provides that the form, type and extent of data, information and documents required for audit test and the nature of shall be determined by audit officer and that the data, information and documents would also include those obtained by auditable entity from the third party and relied upon by the auditee in its performance of functions.
9. We also draw your attention to Para 172 of Regulation, which enjoins that where required by audit in special circumstances, the auditable entity shall conduct physical verifications of stores, stocks, assets etc. in the presence of the audit officer.
10. We request you to please provide appropriate and reasonable office accommodation and other office amenities to the audit team similar to the facilities available for the personnel of the organization.
11. We suggest that you may nominate a liaison officer of senior level for day to day coordination in the audit functions.
12. We bring to your kind notice that in the event of unreasonable delay in supply of information and documents leading to partial, selective or complete withholding of data/information leading to material scope limitation, the audit team may be compelled to suspend the audit after bringing it to the notice of the head of the office in writing and bring the matter to the notice of higher management.
13. While compilation of information requested for by audit may require sometime furnishing of documents held by the auditee organization should be made within the same day since these are readily available.

14. It may be mentioned here that failure to produce necessary record/documents or to respond to be clarifications sought by the audit team would tantamount to preventing a Government officer from performing his/her duties and could, therefore, invite action under Section 175-186 of the Indian Penal Code.
15. Our audit teams have been directed to return the documents as soon as their examination is over. We expect to issue an inspection report containing the results of audit within 30 days of conclusion of audit for the response of the department.
16. We will acknowledge the acceptance of audit findings and conclusions and remedial measures assured/taken by the auditee organizations in our inspection report, if remedial measures are taken during the course of audit itself.
17. We hope that your office maintains a file register/register of documents held along with the cash book will be required on the very first day of audit. These and other documents forming the basis of information furnish with reference to the questionnaire.
18. Depending upon the volume of work and supply of information/documents the period of audit may be extended.
19. We bring to your kind notice that our team would expect only working information and nothing more. Should you feel it necessary to contact senior officers, you are most welcome to contact the Senior Deputy Accountant General/Deputy Accountant General of audit at telephone numbers 0135-2761781 and their emails _____ and, if necessary, even the Accountant General (Audit) at telephone number 0135-2761608 and on e-mail: agauttarakhand@cag.gov.in.
20. In case you have any doubt in regard to the genuineness of audit team reporting for audit in your office, please feel free to request them to confirm their identity with reference to valid ID cards issued by this office to its audit inspection staff.

Looking forward to a constructive engagement.

Kindly acknowledge the receipt.

Yours sincerely,

**Sr. Dy. / Dy. Accountant General
(Revenue Sector)**

Preliminary Enquiries before commencement of Audit

The following records and information may kindly be supplied to the audit party as a preliminary to the commencement of audit:

1. Name of officers who have held charge as head of the office and as Accounts Officer during the last three years.
2. (a) An exhaustive list of account records maintained by the office.

(b) Copies of departmental account manual and administrative manual, if any.

(c) Files containing the various departmental circulars regarding the maintenance of accounts, Financial Powers and operations of Scheme.

(d) Annual reports of the Office for the last two years. Any literature such as brochure, etc. regarding the activities of the organisation in general, may be put up.

(e) Budget allotments and contingent registers for the last two years.

(f) A list of the various periodical returns sent to the higher authorities and/or those received from subordinate offices.

(g) Index Register of cases (F.6)

(h) Last two years reports of the Internal Audit Organisation should be put up to audit.

(i) The various heads of accounts under which various receipts and expenditure transactions are booked.
3. (a) How many Cash Books are maintained by the Office? The basis for classification of transactions amongst the separate cash books may be stated.

(b) Are there any transactions of receipts and expenditure which do not pass through the Cash Book? What are the records maintained to account for them?

4. What are the various sources of departmental receipts?

5. A list of different schemes undertaken by the department during the last five years may be put up indicating the schemes which were started and have been discontinued.

6. Are manufacturing, trading, purchase and sale operations of any kind conducted by the division through any of the units of the divisions such as workshop, factory or farm etc.? If so, all the records connected therewith may please be put up to audit.

7. (a) A list of the contracts executed by the division during the last three years or by higher authorities in respect of which operations are being done by the division may be put up. The list may be in the following categories :-

(i) Contracts for sale of timber.

(ii) Contracts of any other forest produce.

(iii) Contracts for departmental produce, if any.

(iv) Contracts for manufacturing operations, if any.

(v) Contracts for purchases.

(vi) Contracts for procurement of services.

(vii) Contracts for original works of repairs.

(b) If any expenditure on muster rolls is incurred, the muster rolls for the past two years may be put up. The Range Officers should also specifically be instructed to bring their M. Bs. for audit.

8. How many vehicles are kept by the office? Their number and the relevant log books may be produced.

9. A list of lands and buildings owned by the division and those hired together with the lease deeds of the hired buildings may be put up. Is a register of such lands and buildings owned or hired maintained as required in Rule 265 of the Financial Hand Book Vol. V, Part 1 kept?
10. (a) All current stock registers may be put up.
- (b) A list (or relevant records) of machinery/stores/other equipments lying idle, surplus or unserviceable may be put up.
11. Plantation Journals, Nursery Registers and records regarding percentage of success of Plantations may please be obtained and kept ready for audit.
12. The Range Officers original records including receipts issued regarding grazing dues and 'Rahdari' realized etc, may also be arranged to be put up to audit.
13. (a) Have there been any cases of the loss of Govt. money or property due to defalcation, fire flood, etc. during the last three years? If so, list thereof may be provided.
- (b) Have there been any cases of suspension of officials? A list of cases of suspension may be put up.
14. (a) The service books/rolls of the staff may be put up.
- (b) A list of non-gazetted employees due for retirement during the next two years may be put up.
15. How much security has been taken from various officials handling the cash, stores and other valuables? The security register may be put up.
16. Previous pending Audit Inspection Reports and Test Audit note files may be put up with connected records.
17. G.P. Fund Accounts of Class 'IV' Government servants and other records connected therewith should also be put up.

APPENDIX IV

DUTIES OF SUB-DIVISIONAL FOREST OFFICERS

[As laid down in G.O. No. 6198/XIV-749/1964, dated 19-12-1964]

The Sub Divisional Officer shall inspect, guide and supervise all technical operations in his Sub Division. In particulars, he will approve all silvicultural operations like markings, cultural operations and plantation works. He will similarly inspect and approve all works of communication and buildings. In this respect, he will perform for his sub-division the same functions as the Divisional Forest Officer for the division as a whole.

He shall be responsible for effective check and control over all expenditure incurred and over realization of revenue.

He shall have general control over the duties and work of all subordinate officers.

The Sub-Divisional Forest Officer shall also perform such other duties as may be allotted to him from time-to-time by the Divisional Forest Officer or the Conservator of Forests.

APPENDIX V

(Refer to para 3.4)

कार्यालय महालेखाकार (लेखापरीक्षा), उत्तराखण्ड, देहरादून

पत्रांक : आई0टी0ए0 / 35 / 2013-14 / 191

दिनांक : 19.09.2013

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कार्यालय आदेश

लेखापरीक्षा में विस्तृत जाँच हेतु माह के चयन एवं रोकड़ बही की अंकगणितीय शुद्धता तथा रसीद बही के प्रतिपणों से प्राप्तियों की जाँच के सम्बन्ध में महालेखाकार द्वारा निम्नलिखित आदेश दिये गये हैं :

1. लेखापरीक्षा अवधि का व्यय विवरण प्राप्त करके, व्यय विवरण के आधार पर सबसे अधिक व्यय वाले माह को विस्तृत जाँच हेतु चयनित किया जाना चाहिए।
2. लेखापरीक्षा की कुल अवधि का 8.33 प्रतिशत अर्थात् 12 माह में एक माह तथा 18 माह से अधिक के लिए अधिकतम दो माह विस्तृत जाँच हेतु चयनित किये जाने चाहिए।
3. विस्तृत जाँच हेतु जिन दो माह का चयन किया जाय वे दोनों माह अलग-अलग वर्ष के होने चाहिए।
4. विस्तृत जाँच हेतु एक चयनित माह के अतिरिक्त एक माह और दो चयनित माह के अतिरिक्त दो माह की अंकगणितीय शुद्धता तथा प्राप्तियों की जाँच रसीद बही के प्रतिपणों एवं रोकड़ बही से की जानी चाहिए।
5. यदि लेखापरीक्षा अवधि पाँच वर्ष से अधिक हो तो सम्पूर्ण लेखापरीक्षा अवधि के प्रथम पाँच वर्ष के ब्लाक के लिए विस्तृत जाँच हेतु दो माह, अंकगणितीय शुद्धता के लिए दो माह तथा प्राप्तियों की रसीद बही के प्रतिपणों की जाँच हेतु दो माह का चयन किया जाना चाहिए। पाँच वर्ष के उपरान्त शेष अवधि के लिए भी पाँच- पाँच वर्ष के ब्लाक के लिए यही प्रक्रिया अपनायी जानी चाहिए।

उदाहरणार्थ – यदि किसी इकाई की लेखापरीक्षा 2002-03 से 2012-13 तक की जानी है तो विस्तृत जाँच हेतु, अंकगणितीय शुद्धता हेतु एवं रसीद बही के प्रतिपणों से प्राप्तियों की जाँच हेतु माह का चयन निम्न तालिका के अनुसार किया जाना चाहिए :

ब्लाक	अवधि	विस्तृत जाँच हेतु चयनित माह	अंकगणितीय शुद्धता हेतु चयनित माह	रसीद बही के प्रतिपणों से प्राप्तियों की जाँच हेतु चयनित माह

प्रथम	2002-03 से 2006-07 तक	2	2	2
द्वितीय	2007-08 से 2011-12 तक	2	2	2
तृतीय	2012-13	1	1	1

6. ऐसी इकाईयां जिनकी लेखापरीक्षा पाँच वर्ष से अधिक अवधि के लिए बकाया है उनकी लेखापरीक्षा हेतु आवश्यकतानुसार 3 दिन से 5 दिन का समय दिया जा सकता है।

समस्त क्षेत्र इन आदेशों का अनुपालन सुनिश्चित करें।

वरिष्ठ लेखापरीक्षा अधिकारी
(आई0टी0ए0)

APPENDIX VI

Office of the Accountant General (Audit), Uttarakhand, Dehradun

Revenue Sector

MEMORANDUM OF REQUISITION FOR ACCOUNTS

No. Revenue Sector/.....

Dated.....

Asstt. Audit Officer.....Section

The accounts of the office noted in the statement below under the audit of your section are booked for inspection on the dates shown therein. The selection of the month or month, the accounts of which are to be test audited in detail should be suggested under the orders of your Branch Officer, the complete accounts with vouchers for those months may then be sent to the local audit headquarters (Revenue Sector) through transit register, 14 days before the proposed date of Inspection.

2. A list of vouchers (in duplicate) along with a certificate as indicated below may please be sent as per office order No. GAD/Gr-Misc, 3304 dated, August 3, 1961. Please ensure that exchange audit vouchers are also sent.

3. A memo of special points, if any, ordered to be investigated locally may be furnished.

4. The following papers and documents may also be sent:

(i) A list of wanting Payees stamped receipts and vouchers etc. for more than six months.

(ii) Full particulars of Grant-in-aid in respect of which Utilization Certificates have become overdue but not received.

(iii) List of contracts or purchase orders, if any, requiring scrutiny during local audit.

(iv) List of items involving payments of over ₹ 20,000.

- (v) A list of new Development Scheme, requiring special attention of local audit.
- (vi) Allocation sheets, duly accepted in respect of equipment received under the T.C.A. Agreements, if any.
- (vii) Vouchers should reach this section positively before.....
- (viii) A statement of deposit and withdrawals of G.P. Fund Account in respect of Class IV employees for the year.....should also be sent along with the vouchers.

A.A.O./ Revenue Sector

Name of Accounts with date of audit	Proposed date of audit	Month accounts selected but the accounts the year
--	------------------------	--

Certified that all vouchers pertaining to the office of thepertaining to the two lists of payment and exchange are herewith sent to Forest Audit.

Audit Officer

APPENDIX VII

Office of the Principal Accountant General/ Accountant General, Uttarakhand, Dehradun

Social Sector

EDITION MEMO FOREST RECEIPT

(For putting up Draft Inspection to Accounts Officer Deputy Accountant General Social Sector for approval)

(Strike out Items not applicable)

1. Report on the account by Shri.....Assistant Audit Officer Shri.....
Inspecting Officer for the period from to..... Carried out from to last audited
in.....
2. Received in time days late and entered at serial no. of the Progress Register.
3. Whether quantum of Audit has been adhered to.....
4. The Assistant Audit Officer has furnished the following documents:
 - (a) Certificate of checking of leave accounts at page.....
 - (b) List of documents examined by each number of the party during this audit, page.....
 - (c) Comments on the compliance of the previous Inspection Report at page.....
 - (d) List showing objection of money value, at page.....
5. Paragraph to be reported to Government/Head of the Department and noted in the Register of Important Irregularities.
6. Is submission of this Inspection Report to the Accountant General necessary?

Auditor

Assistant Audit Officer

Sr.A.O./A.O

Sr.D.A.G./D.A.G (Revenue)

APPENDIX VIII

(Refer to para 3.6)

कार्यालय महालेखाकार (लेखापरीक्षा), उत्तराखण्ड, देहरादून

पत्रांक : आई.टी.ए./03/2011-12/452

दिनांक : 22.01.2014

सेवा में,

वरिष्ठ उपमहालेखाकार
(स्थानीय निकाय)

विषय : लेखापरीक्षा निरीक्षण प्रतिवेदनों की पश्च समीक्षा (Post Review) में पायी गयी कमियों तथा सम्पादन (Editing) के समय नये तथ्यों को जोड़े जाने तथा हटाये जाने के सम्बन्ध में।

महोदया,

लेखापरीक्षा निरीक्षण प्रतिवेदनों की पश्च समीक्षा के दौरान लेखापरीक्षा निरीक्षण प्रतिवेदनों में कई कमियां संज्ञान में आयी हैं, जिन्हें सम्बन्धित क्षेत्र द्वारा निरीक्षण प्रतिवेदनों के सम्पादन के दौरान देखा जाना चाहिए था तथा निरीक्षण दल के सम्बन्धित सदस्यों से उस पर लिखित में स्पष्टीकरण प्राप्त कर कमियों को दूर कराया जाना चाहिए। इसके अतिरिक्त निरीक्षण प्रतिवेदनों के सम्पादन के समय मूल प्रस्तर को संशोधित करने, नये तथ्यों को शामिल करने या हटाये जाने के प्रकरण भी संज्ञान में आये हैं। इस सम्बन्ध में महालेखाकार द्वारा निम्नलिखित निर्देश दिये गये हैं, जिनका अनुपालन सभी लेखापरीक्षा दलों तथा क्षेत्रों द्वारा सुनिश्चित किया जाय:

1. लेखापरीक्षा दल निरीक्षण प्रतिवेदन में समस्त वांछित औपचारिकताएं पूर्ण करके निरीक्षण प्रतिवेदन मुख्यालय को प्रेषित करें।
2. समस्त लेखापरीक्षा दल (समीक्षा दलों सहित) निरीक्षण प्रतिवेदनों को लेखापरीक्षा समाप्ति के तीन दिन के अन्दर मुख्यालय को प्रेषित करना सुनिश्चित करें, ताकि निरीक्षण प्रतिवेदन मुख्यालय पर एक सप्ताह के अन्दर प्राप्त हो जाय तथा सम्बन्धित क्षेत्र द्वारा

निरीक्षण प्रतिवेदन लेखापरीक्षा समाप्ति के एक माह के अन्दर निर्गत किया जाना सुनिश्चित किया जाय।

3. निरीक्षण प्रतिवेदन में संलग्न अधिकारियों/कर्मचारियों की सूची, अगले पांच वर्ष में सेवा निवृत्त होने वाले अधिकारियों/कर्मचारियों की सूची, सामान्य भविष्य निधि से सम्बन्धित सूची, आहरण एवं जमा की धनराशियों की सूची में जाँचकर्ता द्वारा हस्ताक्षर किये जाय।
4. लेखापरीक्षा ज्ञाप पर इकाई द्वारा दिये गये उत्तर का सत्यापन कर लेखापरीक्षा दल के सम्बन्धित सदस्य द्वारा हस्ताक्षर किया जाय। लेखापरीक्षा ज्ञाप पर उठाये गये बिन्दुओं को यदि निरस्त किया जाता है तो कारण अंकित करते हुए हस्ताक्षर किये जाय।
5. लेखापरीक्षा दल के सदस्य प्रस्तर में उन्हीं बिन्दुओं को शामिल करें जो आडिट मेमो में उठाये गये हैं। बिना आडिट मेमो जारी किये कोई नया तथ्य शामिल न किया जाय तथा मुख्यालय पर निरीक्षण प्रतिवेदन के सम्पादन के दौरान प्रस्तर में यदि कोई अंश हटाया जाता या संशोधित किया जाता है उसका स्पष्ट कारण अंकित किया जाय।

भवदीय,

**वरिष्ठ लेखापरीक्षा अधिकारी
(आई.टी.ए.)**

APPENDIX IX

List of Regions Circles Divisions Sub-Divisions And Ranges In Uttarakhand

TERRITORIAL RANGES IN UTTARANCHAL

Region	Circle	Division	Sub-Division	Range
Garhwal				
	1 Bhagirathi Circle			
		1 Narendra Nagar		
			1 Devprayag	1 Kotinagar (Soyam) 2 Maniknath 3 Shivpuri
			2 Narendranagar	4 Leesa Bhandar (Soyam) 5 Narendranagar (Soyam) 6 Saklana
		2 Tehri		
			1 Ghansali	7 Bhilanga
			2 Ranichauri	8 Baalganga 9 Paukhal 10 Tehri
		3 Tehri Dam I		
			1 Pratap Nagar	11 Dhaarkot 12 Tehri (Dam I)
			2 Tehri	13 Balganga 14 Dharmganga 15 Nailchami Dam
		4 Tehri Dam II		
			1 Tehri Dam-II	16 Daskigaad 17 Kamap Dam 18 Khurmola 19 Nagun Dam 20 Surkanda
		5 Uttarkashi		
			1 Bhatwari	21 Barahaat 22 Gangotri

2 Garhwal Circle

	2 Uttarkashi	23 Taknor
		24 Dharasu
		25 Dunda
		26 Mukhem
6 Uttarkashi (Soil Con)	1 Uttarkashi (Soil Con)	27 Indravati
		28 Jaaman
		29 Jalkurgaad No 5,11
		30 Thanari Gaad
7 Alaknanda (Soil)	1 Gopeshwar	31 Ased Simli
		32 Joshimath (Soil Cons)
		33 Nandakini
		34 Peepal Koti
		35 Pokhri
		36 Tharali
8 Badrinath	1 Chamoli	37 Chamoli
		38 Nandaprayag
	2 Pindar Tharali	39 Pindar East
		40 Pindar Middle
		41 Pindar West
9 Garhwal	1 Pauri	42 Paithani
		43 Pauri
	2 Thailisain	44 Ameli East
		45 Ameli West
		46 Deeva
		47 Pakhda
10 Pauri (Civil Soyam)	1 Beerokhal	48 Beerokhal
		49 Naugaonkhal
		50 Paaba
	2 Pauri	51 Pauri (Civil Soyam)
		52 Satpuli
		53 Srinagar Unit
11 Upper Ganga (Karnaprayag)		

Region	Circle	Division	Sub-Division	Range
			1 Karnaprayag	54 Aatagad 55 Alaknanda 56 Jakholi 57 Mandakini 58 Pogtasaati
	3 Shivalik Circle			
		12 Dehradun	1 Dehradun	59 Asarodhi 60 Jhajra 61 Malhan 62 Malsi
			2 Rishikesh	63 Barkot 64 Lachiwala 65 Rishikesh 66 Thanu
		13 Haridwar	1 Haridwar	67 Chiriyapur 68 Hardwar 69 Shyampur
			2 Roorkee	70 Khanpur 71 Laksar 72 Roorkee
		14 Kalsi (Soil)	1 Chakrata	73 Baanchha 74 Chohadpur 75 Kalsi-1 76 Kalsi-2 77 Timli
			2 Kalsi	78 Barontha 79 Chakrata(Soil 80 Churani 81 Kuwanu
		15 Lansdowne	1 Kotdwar	82 Kotti

Region	Circle	Division	Sub-Division	Range
				83 Kotdwar
				84 Laldhang
			2 Lansdowne	
				85 Barkot (Lansdowne)
				86 Dugadda
		16 Lansdowne (Soil)		
			1 Kotdwar	
				87 Bhrigkhal
				88 Gauhari
				89 Taal
			2 Lansdowne	
				90 Chelusen
				91 Jahari Khaal
				92 Matiyaali
	4 Yamuna Circle			
		17 Chakrata		
			1 Kalsi	
				93 Kanasar
				94 Rikhnad
				95 River
			2 Tiuni	
				96 Babar
				97 Devdhar
				98 Seelta
		18 Mussoorie		
			1 Dehradun	
				99 Mussoorie
				100 Raipur
			2 Mussoorie	
				101 Badrigaad
				102 Jaunpur
				103 Kempti
				104 Kempti (Civil Soyam)
		19 Tons		
			1 Purola	
				105 Purola
				106 Singnoor
			2 Singnoor	
				107 Devta
				108 Kotigad
				109 Sandra
		20 Upper Yamuna		
			1 Barkot	

Region	Circle	Division	Sub-Division	Range
Kumaon	1 North Kumaon Circle		21 Almora	2 Naugaon
				110 Kuthnaur (Civil Soyam)
				111 Rawai
				112 Yamunotri
				113 Makarsanti
				114 Naugaon (Civil Soyam)
			1 Almora	
			115 Almora	
			116 Dwarahat	
			117 Someshwar	
			2 Ranikhet	
			118 Jauraasi	
			119 Mohaan	
			120 Ramnagar Leesa	
			1 ACF of Division	
			121 Ranikhet	
			122 Chaubatia	
			123 Gananath	
124 Jageshwar				
125 Kanaarichheena				
126 Kosi (Almora CS)				
127 Lamgada				
23 Bageshwar	1 Almora			
	128 Kapkot			
	129 North Saryu			
	2 Bageshwar			
	130 Bageshwar			
	131 Gadkhet			
24 Champawat	1 Pithoragarh			
	132 Saryu			
	133 Bhingrada			
	134 Boom			
	135 Champawat			
	136 Devidhura			
137 Dogaadi				
138 Kali Kumaon				

Region	Circle	Division	Sub-Division	Range
				139 Lohaghat
				140 Pithoragarh
		25 Pithoragarh		
			1 Berinag	141 Berinag
				142 Gangolihaat
				143 Munsyari
			2 Didihaat	144 Askot
				145 Dharchula
				146 Didihaat
	<i>2 South Kumaon Circle</i>			
		26 Nainital		
			1 Mukteshwar	147 Badhon
				148 Gaula North
				149 Gaula South
			2 Nainital	150 Bhowali
				151 High Altitude Zoo
				152 Kosi Binayak
				153 Leesa Depot,
				154 Manora
				155 Municipality
				156 Naina
Kathgodaam		27 Nainital (Soil)		
			1 Bhimtal	157 Betaal Ghat
				158 Chowgarh
				159 Ramgarh (Nainital
			2 Mukteshwar	160 Kalsa
				161 Mukteshwar
				162 Okhal Kandaa
		28 Ramnagar (Soil)		
			1 Bhikiyasain	163 Abhiyaantrik
				164 Salt
(Ramnagar)			2 Dhumakot	165 Dhumakot

166 Naindaanda
167 Ringlana

29 Ranikhet (Soil)

Region	Circle	Division	Sub-Division	Range
			1 Bhikiyasain	168 Chowkhutia 169 Gairsain 170 Syalde
			2 Dwarahaat	171 Chantharia 172 Gagaas 173 Tarikhet
	3 Western Circle			
		30 Haldwani	1 Nandhaur	174 Chhakata 175 Jaulasal 176 Nandhaur
			2 Sharda	177 Danda 178 Sharda
		31 Ramnagar	1 Fatehpur	179 Dhechauri 180 Fatehpur 181 Kaladhungi
			2 Ramnagar	182 Kosi (Ramnagar) 183 Kota
		32 Tarai Central	1 Haldwani	184 Barhani 185 Bhaakhda 186 Gadgadia 187 Haldwani
			2 Kichchha	188 Peepal Padaw 189 Rudrapur 190 Taanda 191 Workshop
		33 Tarai East	1 Gaula	192 Dauli 193 Gaula

194 Gaula (Mining)

195 Kishanpur

2 Khatima

Region	Circle	Division	Sub-Division	Range
				196 Khatima
				197 Kilpura
				198 Surai
			3 Sitar Ganj	
				199 Baarakoli
				200 Jwalasal South
				201 Ransali
		34 Tarai West		
			1 Jaspur	
				202 Aam Pokhra
				203 Jaspur North
				204 Jaspur South
				205 Kashipur
			2 Ramnagar	
				206 Bailpadaav
				207 Bannakhera
				208 Ramnagar
				209 Workshop
			(Tarai West)	
Wildlife				
	1 <i>Corbett Tiger Reserve</i>			
		35 Corbett Tiger Reserve,		
		Ramnagar		
		1 Bijrani		
				210 Bijrani
				211 Dhikala
				212 Research
				213 Sarapduli
			2 Binsar WLS	
				214 Binsar
			3 Kalagarh	
				215 Dhela
				216 Jhirna
				217 Kalagarh
		36 Kalagarh Tiger Reserve		
			1 Adnala	
				218 Adnala
				219 Maidavan
				220 Mandaal
			2 Sonanadi	
				221 Palain
				222 Sonanadi
	2 <i>Nanda Devi Biosphere Reserve</i>			

Region	Circle	Division	Sub-Division	Range
			1 Gauchar	223 Dhanpur 224 Lohwa 225 Rudraprayag
			2 Gopeshwar	226 Gopeshwar 227 Naagnath 228 Ukhimath
		38 Nandadevi NP		229 Joshimath
	3 <i>Rajaji</i>	39 Rajaji NP	1 Dehradun	230 Gunawasti 231 Haridwar
			(DdunS.Dvn)	
			2 Dy. Director, Rajaji NP	232 Pathri Unit 233 Cheela 234 Dholkhand 235 Gohni 236 Haridwar
			3 Govind WLS	237 Rupin 238 Saankree 239 Supin
			4 Wildlife Warden, Dehradun	240 Binog WLS
			5 Wildlife Warden, Rajaji NP	241 Chilla Wali 242 Kansrau 243 Motichur 244 Ramgarh (Rajaji)

(4) Register of special free grants (C-16) – 25 *per cent* of the entries in the Register should be checked with reference to the sanction of the competent authority (para XV-9 of O.A.D/Manual-page 275).

(5) Verification of credits with reference to Treasury Records- Under the General Financial Rules, departmental officers are primarily responsible for reconciliation of departmental figures of receipts with those appearing to Treasury accounts. One of the important checks to be exercised during the course of audit is to conduct a review with a view to seeing whether this reconciliation is actually done by the departmental officers regularly.

In addition to the review, two months credits concerning only earnest money deposits as appearing in departmental records may also be checked with the original records of the treasury. No such independent check in respect of remittances made by the Divisional Officers need, however, be conducted except in cases where perusal of records given rise to suspicion.

(CAG's Circular letters No. 576-Rev. A(IV)/136-73 dated 8-8-1974 and No. 10 RA IV/136-73 (Vol. II) dated 8-1-1976).

APPENDIX XI

Copy of S.O No. 272/XI-37 (A) dated December 15, 1960 from the Conservator of Forests, Eastern Circle, Uttarakhand Nainital to Divisional Forest Officers, Eastern Circle.

Subject: Record of fellings by Stump markers

I regret to note that despite repeated instructions last season regarding maintenance of Stump Markers registers, these are still not being maintained at all properly. First and foremost, they must be supplied by the marking officers, serially numbered list of marked trees from which they can check each numbered marked trees. They should also be supplied the table of outturn of the particular quality class which should be used for classification of trees into sound, fit and unfit.

2. The Stump markers should not only enter the details of sawn timber but should also calculate the total bits outturn of each tree to be able to classify into S.F and U. according to the above mentioned outturn table. While the conversion is in progress, they should mark the sawn timber of each tree e.g., if three No. 4 has been sawn into 6 pieces of sawn timber they should mark the pieces a 4/1, 4/2,4/3,4/4,4/5 and 4/6.

3. On completion of work, the Stump markers should make an abstract showing the actual details in a comparative manner with the marking officers classification. The R.O.S should thereafter, check the abstract of each lot and calculate the difference and submit a consolidated report to the D.F.O.

4. I expect the D.F.O's , ACF's and R.O's will please pay their special attention to this work and inspect the fellings more frequently and see that their records are being maintained properly.

(Sd/-) G.N. Singh

C.F.E.C

APPENDIX XII

Office of the Dy. Chief Conservator of Forests, Forest Management, U.K, Nainital

S.O No. 18/43-21

Dated: Nainital, February 23, 1967

To,

All Conservator of Forests, U.K

Subject: Verification and marking record.

Memo

A case has come to my notice in Siwalik Circle where due to carelessness of the marking officer in the preparation of the marking abstract and again due to carelessness of the Range Officer who copied out the abstract for giving the same to Press for printing sale List, a serious mistake occurred in the printed sale list.

2. The mistake was brought to the notice of Conservator of Forests after the sale of the lot was conducted by the contractor and ultimately he had to be sanctioned proportionate remission as a result of the mistake in the printed Sale List.

3. To avoid such mistakes, every marking list should be certified for its correctness by the marking officer before it is handed over to the Range Officer. The Range Officer, in his turn, should give a certificate in the abstract for having checked the same and tallied it with the marking list. Similarly, the officer-in-charge for preparation of sale list should give a certificate in the master copy of the Sale list in token of having checked the same with original marking abstract and found correct. This should also be verified before the sale list is issued to the Press or for distribution to contractors and the verification certificate recorded in the office copy of the sale list. In other words. no lot should be put to auction without fulfilling these formalities. Conservator of Forests should also ask Divisional Forest Officers to send a report with confidential estimates that sale list were fully checked by him or an officer before issuing to Press or distribution to contractor.

(Sd/-) S.M.Sibtain

Dy. Chief Conservator of Forests (M),

U.K. Nainital

Office of the Conservator of Forests, Res. & Dev. Circle, U.P

No. 3349/S.O.

Dated: Lucknow, March 15, 1967

Copy forwarded to DFO's, Avadh and 'Afforestation Divisions for information and necessary action and strict compliance.

Sd/- S.K.Seth

C.F., R & D Circle, U.P., Lucknow

APPENDIX XIII

Copy of G.B.C No. 8/XI-57(g) dated 12-3-1968 from office of the Conservator of Forests, Extension Circle, U.P., Bareilly to all Divisional Forest Officers, Extension Circle, C.C.F., U.P. and C.F., R & D. Circle, U.P.

Subject: Classification of trees during marking.

It has been observed that there is no uniform method for classification of trees during marking in force in this circle. At present, different methods are followed for this purpose in different divisions. In order to have a uniformity in this respect the following orders as standardized by Conservator of Forests, R & D Circle, and also agreed to by my predecessor are hereby issued for compliance by all concerned.

- (i) A sound tree should be taken as one which has a clear utilization bole of lover 3 meters length,
- (ii) A fit tree should be defined as one which has a clear utilization bole of 1.5 meters to 3 meters length,
- (iii) All trees which have a clear bole of less than 1.5 mt. in length and all unsound trees irrespective of bole length should be classified as unfit.

2. The above classification into sound, fit, unfit will be done in case of trees of 3-4 decimeter class and above. Trees of 2-3 decimeter diameter class will be classified into fit and unfit only, whereas no classification is required in case of trees of below 2-3 decimeter diameter class.

3. The Divisional Forest Officer will supply a copy of this G.B.C to each Range Officer for note and strict compliance.

4. The Range Officer will supply a copy of the above instructions to the marking officer before the latter proceeds to do the marking and a copy of the same will be kept by the Range Officer on his record along with the written acknowledgement or the marking officer. Any lapse, in the execution of these orders shall render the official concerned to severe disciplinary action.

APPENDIX XIV

**Copy of G.B circular No. 124/2-1-1 dated Nainital November 19,1956 from C.R.W.C U.P.
Nainital to all D.F.Os.W.C**

Subject: Classification of trees into sounds fit and unfit in marking for marking lists and sale lists and marking instructions

In supervision of Conservator of Forests, Western circle's G.E. Circular No. 10 dated 17-10-1938, No. 52 dated 15-12-1948, No. 57 dated 1-3-1950, No. 66/2-7-1 dated 22-10-52, the following instructions are issued regarding, classification of trees into sound, fit and unfit for marking and sale lists.

Classification of trees into sound, fit and unfit for marking and sale lists.

Classification into sound, fit and unfit should be of and done for all trees of and above 30 cms in diameter. Below 30 cms diameter, classification may be adopted for valuable species where conversion is close and classification desirable usually into fit and unfit only.

(A) For sal. Sain and chir only

(i) The following definition for classification into sound fit and unfit trees are given:

Sound: 67-100% i.e., $2/3^{\text{rd}}$ or more of the bole length of absolutely sound trees.

Fit: 34-66% i.e., $1/3^{\text{rd}}$ to $2/3^{\text{rd}}$ of the bole length of absolutely sound trees.

Unfit: 0-32% i.e. Nil to $1/3^{\text{rd}}$ of the bole length of absolutely sound trees.

(ii) The classification of trees into sound, fit and unfit will be done by comparing the actual commercial bole of each tree with the standard commercial bole of that diameter class. For this purpose, a table has been prepared which is attached herewith and in which bole length are given for the various quality classes and for sound, fit and unfit trees.

(iii) Whereas the bole length will be the primary guiding factor in the classification of trees into sound fit and unfit, it will not be the sole guiding factors as knottiness of the bole, whether it is hollow from inside or not etc. will also be given due consideration and thus the sawn outturn expected from that tree will also have to be kept in mind. For this reason, the above table also gives the sawn outturn expected from a sound, fit and unfit tree to facilitate the classification of a a tree into its proper class depending upon its bole length and expected sawn timber outturn.

(iv) To use its table, it will be necessary to find out the quality class of each individual tree by estimating the height of that tree. Once the quality class is determined the commercial bole length of that tree will next be measured. The bole length so obtained will then be compared with the bole length given against that quality class in the table and if the bole is knotty, crooked, gaujy or otherwise.

APPENDIX XV

Uttarakhand Forest Department: Tehri Garhwal Circle

Conditions of sale of Chir and Kail resin blazes for tapping during 1965 to 1967 resin seasons

1. The resin blazes grouped in different lots of Tons, Chakrata and Gamuna Forest Divisions of the Tehri Garhwal circle as per sale list will be sold by open auction in individual lots or by groups of lots at the discretion of the D.F.Os concerned holding the auction.
2. The bid will be offered in lump sum per hundred blazes for each lot or groups of lots auctioned. Bids once offered cannot be withdrawn.
3. The number of blazes put up for auction in each lot shall be accepted as final by the successful bidder/bidders and no claims on account of lesser number available for tapping will be entertained except as partly provided under clause 28.
4. The successful bidder/bidders shall not be allowed to purchase resin blazes from any private or soyam land within the limits the above forest Division during the period of contract without the previous permission of the Divisional Forest Officer in writing.
5. The auctioning authority reserves the right to withdraw from sale any lot at or before the auction without assigning reason thereof, and the bidders shall have no objection, not have any claim to any compensation whatsoever on this account.
6. The auctioning authority does not bind itself to accept the highest or any bid and reserves the right to reject and or all bids without assigning any reason for doing so. It may also relax any conditions of shall its discretion. No telegraphic offers, private offers and offers other than in auction shall be considered.
7. The successful bidders will be required to deposit security of 10% to 50% of the sale price at the discretion of the auctioning authority at the fall of the hammer in one of the forms permitted under rule 9 read with rule 10 of the sale Rules for Tehri Garhwal Circle for 1964-65.

8. The security as per clause 7 above will be kept for the duration of the contract, and will only be refunded after satisfactory termination of the contract.

9. The successful bidder will be required to sign his bid on the bid list and the agreement deed immediately at the close of the bid of each lot. In case his bid is not accepted by the competent authority, this agreement will be treated as cancelled and will not be countersigned by the competent authority. If the successful bidder fails to sign the agreement deed at the close of the bid or to fulfill any other condition of sale, his security will be liable to be forfeited to the Government of Uttarakhand and in that case the lot or lots in question will be resold at his risk and cost. The defaulting bidder will make good the loss, if any, to the Government of Uttarakhand through resale, failing which the same will be recovered from him as an arrear of land revenue under section 82 of Indian Forest Act, XVI, of 1927 or out of security money in deposit with the seller or in any other manner possible under the Law. The defaulting bidder shall not be entitled to gains, if any, as a result of the resale.

10. The contract period will be from the date of sanction of the sale to 31st December. The period of resin extraction will, however, be from 25th Feb to 30th Nov. The successful purchaser shall start setting up of the crop from 25th Feb. Carryout resin tapping from 1st March to 15th Nov. and thereafter will be allowed only to collect resin from the channels up to 30th November. After 30th November only carriage operations shall be allowed and the forest must be cleared of all resin stocks by December, the latest.

11. (a) The purchase money of the contract for open market lots will be paid by installments as under or depending on the quality to be exported.

Ist Installment: 10% of the sale amount realized at the fall of the hammer.

IInd Installment: 30% of the sale amount or more proportionate to the resin to be removed on or before 1st July 1969.

IIIrd Installment: 30% of the sale amount or more proportionate to the resin to be removed on or before 1st Sept.

IVth Installment: 30% of the sale amount or the balance amount on or before 1st Nov.

11. (b) In the case of loaded lots, the installments will be paid as follows:

Ist Installment: 30 % of the sale amount or more proportionate to the resin to be removed on or before 1st July.

IInd Installment: 30% of the sale amount or more proportionate to the resin to be removed on or before 1st Sept.

IIIrd Installment: 40% of the sale amount or more proportionate to the resin to be removed on or before 1st November.

11. (c) The Divisional Forest Officer of the Division concerned may however, for special reasons to be recorded in writing, extend the period of payment of any particular installment but such extension in general will not be granted for more than a period of one month and interest will be charged at Rs. 644% per annum for the period of extension on the installment due from the date it falls due till the date of payment.

12. If the purchaser fails to pay an installment of the purchase money or any part thereof on the due date he shall be liable after the lapse of 3 days grace to pay as penalty 12.5% per annum of the sum due, which payment may be realized from his security money mentioned herein before by seizure and detention of his resin, if necessary. If such failure extends to 30 days, the purchaser shall also be liable to lose all claims to the resin extracted by him, to the retention by the Divisional Forest Officer of all money already paid by the purchaser or on his behalf as liquidated damages.

13. The auction sale of resin blazes is being held under the Indian Forest Act XVI of 1927. Any loss occurring to the Government of Uttarakhand under the agreement will be recovered from the purchaser as an arrear of land revenue under the Indian Forest Act.

14. The purchaser shall not remove from the forest depots any resin obtained from the blazes sold to him until he paid the proportionate purchase money in full provided that the purchaser may remove part of the resin with the previous approval of the Divisional Forest Officer concerned, obtained in writing and subject to any conditions and restrictions that the Divisional Forest Officer may wish to impose.

15. The purchaser shall not sell, mortgage or otherwise dispose of the resin except in the manner provided in clause 33 below.

16. The successful bidder, on the completion of his work on 30th November, will leave the lips and the cups intact on the trees tapped by him. All such lips and cups and also the resin that collects into the cups after 20th November will be the property of the Government of Uttarakhand.

17. The successful bidder is allowed free use of the lips and the cups as available affixed on trees tapped previously and to collect the resin that may have accumulated in such cups by way of a natural flow without any extra charge.

18. All channels will be subject to Light Tapping as defined in the publications Instructions Relating to the Resin Industry, Kumaon Circle, Uttarakhand except where otherwise specified in any particular forest. The trees to be tapped have already been enumerated and bear the serial number and the number of blazes to be tapped on them. Only the trees so numbered with coal tar or with punch sets on the north side at breast height will be tapped. All channels enumerated above will have to be paid for whether tapped or not. If the Forest Department wishes to make any change in the number of blazes, the purchaser will have to accept the decision of the Conservator of Forests, Tehri Garhwal in this respect.

19. (a) The purchaser shall observe all resin tapping rules and regulations as laid down in the publication on resin industry mentioned under clause 18 above and all instructions issued from time by the Divisional Forest Officer concerned. The following instructions will be strictly adhered to:

(i) The first channel will be near the ground on the southern face of the tree. In the case of tree which have been tapped previously it is possible that the old channels may not have been tapped for four seasons. In such cases the old channels will be continued. New blazes will be permitted only on trees which have either no channel or the old channel has been tapped for four seasons.

(ii) In the case of new blazes, the intervening space between successive blazes will be maintained at 11.25 cms. This may be reduced at the most 1.25 cms, in the fourth year of the face to allow for hole tapper.

(iii) The length of blazes in the first year should not exceed 22.5 cms and for the subsequent years the blazes should not exceed 37.5 cms. in length at the end of tapping season width and depth of the channel should not exceed 10 cms. (Four inches) and 2.5 cms respectively. Any blazes found defective more than 10 cms. wide and more than 2.5 cms (one inch) deep or out of plumb will be stopped for further working and the lips will be removed in addition to any other penalty which the Divisional Forest Officer may impose at his discretion. Penalty so imposed, however, shall not exceed Rs. 5 per blaze.

(iv) The ground will be kept clear of bark chips, shavings pine needles solidified resin and other inflammable material upto 1.2 mtr. All round the base of the tree under tapping. This "Jar Safan" will have to be done at the time of each freshening and very thoroughly at the end of the season.

(v) The freshening will be done ten times a month in May and June and five times a month in other months as frequently desired by the D.R.O provided the depth, width and length do not exceed the limits fixed.

(vi) No new blazes will be made unless the existing channels have been worked for at least 4 to 5 years as directed by the Divisional Forest Officer.

(vii) If the successful bidder fails to carry out the work provided for in sub clause (iv) above, it will be got done departmentally and he shall have to pay the amount so spent plus ten percent as supervision charges.

(b) The Divisional Forest Officer, shall have the right to stop the work of the purchaser if he finds, that the work is not being carried out according to the publication on resin industry mentioned under clause 18 above or according to the instructions. The purchaser shall not be entitled to compensation for loss, if any, suffered on this score.

20. (a) The purchaser shall be bound to maintain proper records and submit fortnightly progress report as per prescribed proforma detailing the quantity of resin extraction from time to time. If any resin is found unaccounted for in the fortnightly progress reports, the same will be confiscated in favour of the Government of Uttarakhand without any payment or compensation to the defaulting contractor.

(b) The Divisional Forest Officer or his duly authorized subordinate shall have due access to inspect and examine the purchaser's working, resin depots and resin collection accounts, etc. and the purchaser will have no objection to this.

21. The purchaser shall be bound by the provisions of Uttarakhand State and other States, Road transport Rules and shall be liable to pay road fees etc., so prescribed by the respective states.

22. The purchaser shall furnish a written statement of the names of his agents, employees and labourers whom he proposes to employ on the work, before they are so employed, otherwise he will not be permitted to start the work. If during the course of the work the D.F.O finds that any agent or servant of the purchaser is undesirable for any consideration what so ever, the DFO shall be empowered to remove such person from forests and forbid his entry into the area under operation.

23. The purchaser will not employ any labour employed by department or its contractors on departmental works in the division concerned or otherwise disapproved by the D.F.O concerned.

24. (a) The purchaser shall have to pay at the discretion of the Divisional Forest Officer, a sum not exceeding Rs. 5 per blaze he taps contrary to the rules in the publication on resin industry mentioned under clause 18 above or instructions issued by the D.F.O and a sum not exceeding Rs. 10 per illicit blaze if that he taps over and above the number of blazes sold to him.

(b) However, the minimum penalty to be imposed on this score as per annexure "a" enclosed.

25. The purchaser will provide his labour with all the tools and the stores including empty tins at his own cost. He will also himself make all arrangements for food godown etc. and the Forest Department will have nothing to do with it.

26. The purchaser or his employees, agents or labourers are not permitted to take or kindle fire in the forest and in the event of fire breaking out in the forest through the negligence of the purchaser, his employees, agents or labourers, the purchaser will be held responsible for the damage caused.

27. In the event of fire from whatever claims breaking out in the forest or forests in which the purchaser is carrying out his operation the purchaser, his agents, employees and labourers employed on such operations shall at once proceed to the scene of fire and shall do their best to extinguish or assist in extinguishing it.

28. (a) The resin blazes will remain at the purchaser's risk from 1st march and no rebate or refund of the price will be given to cause whatever or for his failure to tap any one of the blazes purchased by him.

(b) If, however, the number of blazes is reduced beyond 3%, by exceptional wind or snow storms before the start of work, a proportionate rebate in the price will be allowed to the purchaser. The counting of the resin blazes by the D.F.O shall have to be accepted by the purchaser as final and binding. A recount under this clause will only be done at the application of the contractor, to the D.F.O submitted before 31.3 along with which a recount fee of 1% of the proportionate sale price for the area to be recounted will have to be deposited. In case the number of blazes is found reduced by more than 3%, the recount fee will be refunded. Otherwise the recount fee will be confiscated.

29. The resin stored in forest depots, road-side depots and transit depots etc., shall remain at the risk of the purchaser and the department will not be responsible for any loss due to fire or any other cause whatsoever.

30. Should, however, on a subsequent re-check by the Divisional Forest Officer, during the progress or immediately after the completion of purchaser's work the number of enumerated resin blazes tapped by the purchaser in any forest is found to be in excess of the number sold to him from that forest vide clause 3 above the purchaser will pay for this excess number of blazes at the original purchase value mentioned in clause 2 above.

31. The purchaser and not the seller shall be liable to pay compensation to the labour employed on his work under the workmen Compensation Act VIII of 1923 and other rules framed thereunder by the Government of Uttarakhand.

32. The purchaser shall not be entitled to transfer his rights and liabilities without the previous sanction in writing of the authority sanctioning the contract.

33. Further, the purchaser will part with none of the resin blazes referred to in clause above or with the resin obtained thereof or with right there in to any person in any manner whatsoever until he shall have paid the price agreed upon in full and he agrees that, notwithstanding any agreement or arrangement made between him and any other person, until the blazes have been paid for in full, the Divisional Forest Officer shall have the right to dispose of the blaze or the resin obtained from them or both in order to satisfy any claim against the purchaser for the value of any resin blazes which have not been paid for within the period agreed upon.

34. If the purchaser fails to pay his labour the Divisional Forest Officer shall be entitled to pay them off from the dues of the purchaser.

35. The purchaser will abide by the direction of the Divisional Forest Officer in the course of his working.

36. It is presumed that the bidders have inspected the Forests and resin blazes being sold for tapping bidding and have read and fully understood the agreement deed to be executed in this behalf. The request for any variations in the agreement deed and conditions of sale will not be open to any bidder or successful purchasers.

37. All objections about a sale or conditions of sale must be submitted to the officer holding the sale, prior to the commencement of auction in writing. No objection shall be heard after a sale is held.

38. Income Tax clearance certificate will have to be produced before giving any bid.

39. The following coupes are loaded for supply of resin to the Indian Turpentine and Resin Co., Cutterbuackganj, (Bareilly) as per details below:

<u>Division Coupe No.</u>	<u>Block & Compt.</u>	<u>Quantity of ton supplied</u>

40. The successful bidder/bidders shall be bound to supply unadulterated resin from the lots loaded for supply to the D.F.O or his duly authorized representative at ₹.....(Rupees.....) per Quintal or 100 Kilogram packed and soldered in approved tins. The rate included all taxes levied by the State Government and the same if any will be payable by the successful bidder/bidders.

41. Resin to be delivered to the D.F.O or his duly authorized representative from the lots loaded for supply should be clean and unadulterated. The D.F.O or his duly authorized representative will be competent to reject resin of bad quality and containing impurities for which no payment will be made by him. The payment will be made only for the net quantity of resin exclusive of tare (which will be taken as 1.5 Kg per tin) and impurities delivered and weighed to the nearest 500 gms at.....

42. The resin to be supplied from the loaded lots should be packed only in new or once used clean ghee tins or kerosene oil tin obtained from the Indian Turpentine & Resin Co., Clutterbuakganj, Bareilly. The ends of the tins should be intact. They should have bright and shining surface and be free from defects like leakage, rust, broken opening and bends etc.

43. The resin extracted from the loaded lots during a particular month should be delivered at during the following month positively.

44. That the resin extracted during a particular month during the currency of his works as per condition 15 above will be delivered at the paces to be announced separately, at the time of auction by the end of the following month, purchaser. However, if there is any breach in the road or vehicular traffic and this is not possible, the DFO may extend the period of supply at his discretion provided the purchaser obtains permission in writing.

45. That the resin will be received at between 10 Am remain so at the risk of the purchaser.

46. From the lots loaded with resin supply to the DFO, or his duly authorized representative, no resin will be allowed to be exported to any place other than the place to be specified by the DFO concerned until, the entire quantity of resin loaded on that lot has been supplied to the Factory and

the purchaser produces certificate in writing from the DFO to the effect that the supply has been made in full as entered in the agreement deed.

47. If the quantity is not supplied by the purchaser, the same will be purchased from open market at the cost of purchaser and loss incurred thereby shall be recovered from the purchaser as arrears of land revenue under section 82 of Indian Forest Act (Act XVI of 1927).

R. Gairola,
Conservator of Forests,
Tehri Garhwal Circle, Uttarakhand

APPENDIX XVI

Copy of S.O No. 969/XI-37(A) dated 26-7-1971 from the Conservator of Forests, Southern Circle to all Divisional Forests, S.O

Subject: Realization of forest dues and regulation of export of forest produce with that object.

In supersession of previous S.Os on the subject, the following orders are hereby issued for strict compliance. The S.O aims at safeguarding the Govt. money due to be realized from persons of little financial status taking forest contracts. The guiding principles that are to be kept in mind are:

(1) Persons of known correct address and of requisite financial status only are allowed to work as forest contractors;

(2) No forest produce is allowed to be exported outside the limits of the lot or the limits of the reserved forests of the range concerned without payment in advance;

(3) The total value of the material exported does not exceed at any time the total amount less security deposited by the contractor.

(4) The total value of the material in the lot or within the limits of the reserved forests of the range concerned at any time is not less than the amounts due from the contractor without taking into account the security deposited by him; and

(5) Sufficient money out of the security deposited by the contractor is kept in hand to cover various fines, miscellaneous charges, shortage of sleepers, etc. before the contractors resignation is finally accepted.

A. Ensuring bonafides and financial status of the contractors

(i) The D.F.O should satisfy himself about the correctness of the permanent address of the contractor as given in the bid list and in the agreement deed. This can be ensured if the approval of bid is intimated to the contractor under a registered acknowledgment due letter addressed to him at the address given in the bid list and in the agreement deed.

(ii) No work order should be given unless the contractor with his application submits an affidavit duly sworn before a Commissioner or a true copy thereof certified by a Gazetted Officer giving statement of his immovable and movable property and its value. He should be made clearly to understand that this statement is likely to be verified through District Magistrate concerned and if found forged he would be liable for prosecution for perjury. He should also be asked to submit revised statement of his immovable and movable property in case the one submitted earlier undergo changes during the contract period of his lot.

(iii) No agent of the contractor should be appointed to work in a lot unless the contractor also authorizes him to take letter under his proper receipt in the absence on contractor issued by the Department to the contractor and to take decisions and otherwise action in a responsible manner in the absence of his master.

B. Checking Excessive Bidding:

Normally the security is realized at 10% of the sale price for the major produce lots and 20% of the sale price in case of minor produce lots in order to control excessive bidding the security should also be increased as under :

(a) Major Forest Produce Lots: Presuming that the confidential estimates have been prepared reasonably accurately, security may be realised

To 20% if the bid exceeds 2 times the estimated price.

To 30% if the bid exceeds 3 times the estimated price.

To 40% if the bid exceeds 3.5 times the estimated price.

To 50% if the bid exceeds 4 times the estimated price.

The security should not be enhanced beyond 50%

(b) Minor Forest Produce Lots – Security may be raised

To 30% if the bid exceeds 2 times the estimated price.

To 40% if the bid exceeds 2.5 times the estimated price.

To 50% if the bid exceeds 3 times the estimated price.

The security should not be enhanced beyond 50% but payment towards first installment or part thereof can be demanded.

Note- In either of the above cases, double the security last demanded should be realized from new contractors or from those who are not known to bonafide contractors of the department. In case the money demanded exceed 50% should be taken towards installments.

C. Permission to start work:

This permission should always be given by the D.F.O or his authorized gazetted assistant on receipt of an application by the contractor to this effect only after satisfying that the contractor:

- (i) has signed the Agreement and other documents;
- (ii) has paid security and sales tax in full;
- (iii) has paid first installment in full including adjustment of part security in excess of 20% if so allowed by the D.F.O;
- (iv) has submitted an affidavit duly sworn before a Notary or an oath Commissioner or a true copy thereof duly attested of all his immovable and movable property and the value thereof which will be liable to verification by the District Magistrate concerned and
- (v) has submitted an application requesting for the appointment of his nominee as an agent in his lot who will act with full responsibility in his absence.

D. Regulation of Export:

- (i) No export from any lot should be allowed without payment of dues in advance.
- (ii) Immediately after and on the basis of prices obtained at the auctions, D.F.O will, if necessary, in consultation with the R.O fix rates for the export of produce of different categories and sizes and of different species from the lot. These rates should not be less than 10% of the coupe rate or the prevailing market rates for forest produces of different categories and sizes and of different species whichever is more. The Range Officer will allow export at such rate(s) only. While fixing the rate(s) the D.F.O should be in the beginning be a little conservative so that the realization of dues is not in any way endangered. Subsequently during the currency of the contract, the rate(s) should be reviewed and increased or reduced as the actual progress may warrant.
- (iii) The contractor will submit written request to the Range Officer for permission to export the specified quantity of forest produce giving details specie wise, categories wise by sizes as prevalent in the market and its value separately at market rates and will also state the amount of money (excluding security) deposited so far. On verification of the same, the Range Officer will invariably issue written order allowing export of specified quantity of forest produce giving details specie wise, categories wise and by sizes as prevalent in the market and its value separately. These

orders should be issued in quadruplicate. They should be addressed to the felling officer with copy to the contractor, stump market and export moharrirs. It is suggested that export order books should be printed at the D.F.O's level and supplied to Range Officers. The books as also the pages in them should be serially numbered.

It should be ensured that the contractor exports only that quantity and in sizes allowed to him. If he is found not complying with the order, no leniency should be shown to him and future export allowed to him only at the highest prevailing market rates for each category of forest produce.

(iv) At the end of each month, every Range Office should submit a lot wise return for the month to the D.F.O., through the S.D.O's if there is one for the range, intimating the dues realized and quantity and value of export allowed and made up to the end of the previous month, during the month and the totals. In this report whether or not the remaining dues are fully covered with a clear margin of 50% with the balance material in the lot. (For clear margin of Rs. 10,000/- the value of the material available in the lot should be at least Rs. 15,000/-). To ensure this the stump markers may be asked to intimate the position of converted material also. Quantity produced, quantity exported and balance available in the lot in the fortnightly or monthly return which they submit. Apart from doing routine scrutiny of this return immediately after receipt, its correctness or otherwise should also be checked both by the S.D.O and the D.F.O during inspection of felling as also be discussing thing with the R.O while on tour.

(v) If electric transmission poles and/or sleepers are produced in the lot, free export to the extent of 25% more than the allotted number may be allowed but it should be ensured that the poles and the sleepers are passed soon after arrival at the railhead or forest depots and the contractors do not misappropriate them either before or after passing. No free export of sleeper sized lots should be allowed in case it is intended to produce sleepers by getting them sawn at a saw mill.

(vi) Basic security or a substantial portion thereof should not at all be taken towards the sale price and should be kept earmarked for P.Ds, late fees, etc. This should be borne in mind while regulating export. It is suggested that at least 10% of the sale price should be retained as security for this purpose. When work in the lot and sleeper passing etc. is over, this amount should be refunded or adjusted also where provided P.Ds including late fee P.Ds etc. have been realized in total. It should be possible to finalize P.Ds relating to fines for irregular acts, damage, etc. within two months of the submission of resignation by the contractor. Similarly P.Ds relating to late fees should be given finally immediately after completion of work including sleeper and poles passing.

(vii) While handling over charge, each range office will leave a very detailed lot wise account of out standing. In this account, against each and every case of outstanding, it should be clearly and

precisely mentioned how this outstanding has arisen and how it should be realized. If the outstanding is said to be covered by material in hand, comprehensive list of material should be enclosed and it should also be mentioned as to under whose charge the said material is. Indefinite and vague statement and notes, etc. in this regard will not be accepted and if they are left, it will be presumed that the outgoing R.O has no cogent explanation/reasons to give for the out standings and accordingly he (the outgoing R.O) will be held totally responsible for the outstanding.

APPENDIX – XVII

प्रतिलिपि शासकीय पत्र संख्या पी.एन.एस 7100/दस-32/56 दिनांक 10 दिसम्बर 1973 प्रेषक श्री स्वतंत्र बीर सिंह जुनेजा, आयुक्त एवं सचिव, वित्त विभाग (आय व्यय) उत्तर प्रदेश सरकार सेवाओं में मुख्य वन संरक्षक उत्तर प्रदेश लखनऊ एवं अन्य को

राष्ट्रीय बचत विषय: -राष्ट्रीय बचत योजना की प्रतिभूतियों में जमानत को धनराशि का जमा कराया जाना।

उपरोक्त विषय पर शासनादेश संख्या पी.एन.एस. 4148/10-32/56 दिनांक दिसंबर 6, 1972 जिसके अनुसार कर्मचारियों एवं चारों संविदाकारों आदि को जमानत की धनराशि अनिवार्य रूप से राष्ट्रीय बचत योजना की प्रतिभूतियों को पूरी सीमा तक लेने के निर्देश विद्यमान हैं। एक की ओर आप का ध्यान आकर्षित करते हुए मुझे यह कहने का निर्देश हुआ है कि इस योजना में जमा हुए शुद्ध धन का दो तिहाई भाग भारत सरकार के राज्य सरकार को ऋण सहायता के रूप में मिलता है जो कि प्रदेश में विकास कार्यों पर व्यय होता है। अतः यह प्रदेश के हित में होगा कि जमानत में ही आने वाली शुद्ध धनराशि राष्ट्रीय बचत योजना की प्रतिभूतियों की पूरी सीमा तक हो।

2. संविदाकार जमानत की धनराशि वन विभाग के अधिकारी की संस्तुति एवं स्वीकृति से 7 वर्षीय बचत पत्रों के अतिरिक्त डाकघर बचत बैंक तथा पोस्ट ऑफिस टाइम डिपॉजिट (12 एव 5 वर्षीय) खातों में दे सकते हैं।

3. यह आदेश उस पर लागू नहीं होंगे जहां जमानत बैंक गारन्टी के रूप में दी जायेगी।

4. यह आदेश वन विभाग की स्वीकृति से निर्गत किये जा रहे हैं।

APPENDIX – XVIII

Copy of English translation of mates agreement deed taken from Instructions relating to the Resin Industry Kumaun Circle, U.P. Completely revised in 1950

I son of of village patti District having undertaken to perform the work of resin mate on compartments lock of Range, hereby agree to abide by the following conditions failing which the Range officer has power to dismiss inflict a fine and confiscate my security.

1. I shall finish the work the thokan according to instruction by the end of January 19 this thokan work to include Ja 1.20 MTRs all around the tree, cutting of under growth and proper khurchan.
2. I shall receive payment at the rate of per 1,000 last year channels set up and per 1000 channels of subsequent year which rates include the carriage for a distance of 4 KMs or more. I shall be entitled to an additional payment of 5 paise per 100 pots and 12 paise per 100 lids for every 1.0 Km. they are carried.
3. I shall be paid at the rate of for every maund of resin collected and brought to depot and provided. I have performed my work according to instructions the Divisional Forest Officer may grant at the close of the season bouns up to 32 paise per QTL of resin at his descretion but I shall have no right to claim any bonus whatever.
4. Every month I shall do five freshnings or such number as Range Officer may from time to time direct.
5. I shall engage one tapping collie for every 500 to 1000 channels under light tapping and one collie for upto 1500 channels under heavy tapping throughout the tapping season and shall continue work upto the end of Novermber of upto such previous date as Range Officer may order tapping and collection to continue.
6. I shall cut the channels 9.260 cms broad and 1.88 cms. deep in accordance with the rules and make each freshing less than 1.25 cms. thick i.e. at the end of the season the years channels shall not be then 37.5 cms long. I shall always keep the pots and lids in place and replace breakages as they occur. I shall remove the dead bark above the channel at the beginning of the season and shall repeat keeps a paiman with him and that the channels are cut within the riser guide lines at the proper interspace from adjacent faces, so the resin may flow into the pot and not get wasted outside.
7. If thokan has to be revised I hall employ extra labour.

8. I shall be supplied with pots and empty tins in good time.
9. I shall be paid monthly according to receipts obtained for resin delivered.
10. I shall do freshnings and collection together and bring the resin, duly strained into cleaned tin to the appointed depot daily. I shall not leave resin lying about. It shall be my responsibility if resin is found adulterated or dirty at factory.
11. I shall clear a space 1.20 MTRs round the base of every tree at each freshing and at the last collection as well.
12. If I do not freshen or do khurchan according to instruction the Range Officer can get the work done properly by departmental labour and recover the cost so incurred from payment due to me.
13. In the event of any dispute arising out of or concerning any terms or conditions of this agreement the same shall be referred to the Divisional Forest Officer whose decision shall be final.
14. I have deposited as security for carrying out this agreement, which sum, subject to any deductions leviable under the terms of this agreement shall finally be returned to me.

In witness where of the Officers, on behalf of the Governor, Uttar Pradesh and the above mentioned mate have signed this deed.

Range Officer

Mate

Witness.....

Witness

APPENDIX – XIX

All-in-cost statement sent by Conservator of Forest to C.C.F. (M) for approval

(1)	No. of Channels (2)	Average yield in Quintals per 1000 Channels (3)	Estimated yield in Quintals (4)	Setting up		Tapping & collection		Carriage of empty tins from rail head to motor road depot	
				Rate per Quintal (5)	Cost (6)	Rate per Quintal (7)	Cost (8)	Rate per Quintal (9)	Cost (10)

Carriage of empty tins from motor road depots to forest depot		Carriage of resin filled tins from forest Depot to Motor Road depot		From motor road depot to rail head depot		Packing charges	
Rate per Quintal (11)	Cost (12)	Rate per Quintal (13)	Cost (14)	Rate per Quintal (15)	Cost (16)	Rate per Quintal (17)	Cost (18)

Receipt tacles special Establishment				Miscellaneous		Total		Remarks (27)
Rate per Quintal (19)	Cost (20)	Rate per Quintal (21)	Cost (22)	Rate per Quintal (23)	Cost (24)	Rate per Quintal (25)	Cost (26)	

1967 Rs. 75.72 per Q.
 1968 Rs. 76.77 per Q.
 Market rate 160 Q. to 174 per Q. 6869 western circle, Dehradun

APPENDIX – XX
Delegation of financial powers to officers of the Forest Department, U.P.

Nature of power	By whom exercised	Limitation	Authority
(1)	(2)	(3)	(4)
<p>Administrative approval To accord Head administrative approval to project for original works</p>	<p>Head of Department (C.F.)</p>	<p>Up to ₹10,00,000 in any one case with the exception of ecclesiastical buildings and estimates for improvements and special repairs to the existing residential buildings subjects to following conditions.</p> <p>(1) That the residential buildings are constructed in accordance with the standard design approved by Govt. and that the cost of construction does not exceed their respective permissible financial or/and area limits as may be prestime and provided further that construction work shall not be undertaken until expenditure sanction thereto has been accorded by Government.</p> <p>(2) The expenditure on electrification of residential portions does not Fundamental Rules and the scale of fittings therein is in accordance with the subsidiary rules.</p> <p>(3) Such residential buildings (Both temporary and permanent) shall not be</p>	<p>G.O. No. A-2-31-48 X-35A,. C 1972 PWD (9) dt. 4-12-72 of Financial Accounts Anubhage 2.</p>
<p>In G.O. No 3233/24-I-1973 dated 4-7-1973 the C.C.F. has been given power to accord administrative approval to construction of residences of Range officer A.C.Fs, D.F.Os. and C.C.s. subject to budget provision being available and also to</p>			

prescribed financial ceilings.

constructed at district head quarters which do not fall under the pooled residences scheme of P.W.D.

(4) While constructive the Inspection Houses/Rest Houses the principle of nearness to Dak Bungalows should be strictly observed and the prior sanction should be obtained before construction

To accord administrative approval to the estimates for improvement and special repairs to the existing residential buildings.

Head Administrative of Govt.

Deptt. Deptt.

Up to ₹5,000 in each case

Up to ₹20,000 in each case subject to the condition that the standard rent should not exceed 10 per cent of the average emoluments of the tenants of the class for whom it is meant.

Previously:-

As per G.O. No. A-2-685/X-14(ii)/71 dt. 4.1.1972. ₹.

Head of Deptt. . . .
1500

Government
3000

(i) Contracts and Tenders. To accept tenders for execution of Government works.

1. C.C.F.
2. C.C.

upto ₹2,50,000

upto ₹1,00,000

G.O. No. A-2/1807/X-14(25)-1973 dated 12-9-1973

3. Dy. C.F
4. A.C.F.

upto ₹25,000

upto ₹5,000

No. Fn. No. 1932/VII AnN-497-73 dt. 15-7-77.

(ii) To accept tenders to sanction contracts for execution of petty

Head of office

Upto ₹10,000 in each case; provided that estimates have been sanctioned by the head of

G.O. No. A-I-3431/X-14(9)/1961 dated

<p>works and all kinds or repairs.</p> <p>(iii) To sanction and execute contracts and other instruments in matters connected with the administration of working of Forests and the Business of the Forest.</p> <p>(iv) To sanction and execute contracts bonds and other instruments of the nature specified below :-</p> <p>(a) Contracts and agreements for carrying out works of nay description or for supply of materials.</p>	<p>C.C.F.</p> <p>D.F.O. SDO/ACF</p>	<p>the Department.</p> <p>Full powers</p> <p>Upto ₹25,000/-</p> <p>Upto ₹5,000/-</p>	<p>12-9-61.</p> <p>Art. 149-A-4 of U.P., Forest Manual.</p> <p>Art. 149-A-5 ibib.</p> <p>Notification No. 1332-VII-AN-497-79 dated 15-7-77</p>
<p>(b) Security bonds for fulfillment of contracts and agreements or for faithful services.</p>			
<p>Leases for farming, forest produce and contracts and agreements for the purchase of timber and forest produce or for the removal thereof.</p> <p>(i) To execute contracts and agreements for carrying out petty work. Lease</p> <p>To sanction and execute leases for cultivation inside</p>	<p>Range officers subject of control D.F.O.</p>	<p>Upto ₹750/-</p>	<p>Notification No. 1332-VII-AN-497-79 dated 15-7-77</p>

reserved forests.	C.F.	Full powers	Art. 149-A-U.P. Forest Manual
(ii) To execute leases for cultivation inside reserved forests which have been previously approved by C.F. provided the annual rent in each case does not exceed Rs. 500.			
(iii) (A) To sanction and execute temporary leases and renewals thereof for water channels, pipe lines piacs (watering stations,) and mills including rice husking mills, leaves for shops for benefit of local forest staff, workmen and travelers including temporary shops at local markets in the kumaon hills, Leases for houses, dharmshalas, caves, farms and cowsheds.	C.F. D.F.O.	Upto ₹1,000/- Can lease out in (iii)	G.O. No. 2652/X-IV-450-1947 dt. 20-3-1951. G.O. No. 3233-14-1-1973 dt. 4-7-1973.
(B) Leases as above and renewals thereof which have been previously approved by C.F.	D.F.O		Art. 149-A-8(b)
4. To sanction Capital Expenditure for.			
(i) Purchase of elephants	1. C.C.F. 2. C.F.	Upto ₹10,000 for each elephant Do.	A-2-1807/X-14(26)1973 dated 12-9-73
(ii) Purchase of live-stock other thajn elephants,	1. C.C.F. 2. C.F.S. 3. D.F.Os.	Upto ₹50,000	U.O. No.

<p>stores, tools and plant including office and rest house furniture and tents.</p> <p>(iii) Other items</p>	<ol style="list-style-type: none"> 1. C.C.F. Addle. C.C.F. 2. C.F. 3. Dy. C.F. 	<p>Upto ₹15,000</p> <p>Upto ₹5,000</p> <p>Upto ₹250,000</p> <p>Upto ₹50,000</p> <p>Upto ₹10,000</p>	<p>177/XIV-A- 1137/1964 dt. 27-5-1967</p> <p>D.O. dt. 12-9-73.</p> <p>D.O. dt. 12-9-1973.</p> <p>Do.</p>
<p>5. To sanction all usual payments on account of items or revenue expenditure provided the appropriations are not exceeded.</p>	<p>D.F.Os.</p>	<p>Limited as regards expenditure of any one work to the powers delegated regarding capital expenditure on such works</p>	<p>FHB Vol. VII, para 92.</p>
<p>6. To sanction contingent expenditure of usual natures for the departments.</p>	<ol style="list-style-type: none"> 1. Admn. Depart. of Govt. 2. Head of Deptt. (C.F.) 3. Head of offices. 	<p>Full powers, within budget allotment Recurring ₹2,000 Nonrecurring ₹20,000 in each year.</p> <p>Recurring ₹1,000 Non-recurring ₹500.</p>	<p>G.O. No. A-2-16-37/X-14(1)/75 dt. 26-6-1975.</p> <p>Each case Do.</p>
<p>NOTE- The following general conditions laid down in G.Os. no. A-2-2648-14(11)-71 dated 2-11-1972 and No. A-2-2-1702-I/X-14(30)-73 dated 25-8-1973 as detailed below should be observed :-</p>			

1. Sanction should be given after ensuring that budget provision exists for the expenditure.
2. If there is any doubt about the expenditure being of general nature or about the propriety of the expenditure being incurred from Government Revenues the advice of the Finance Department should be taken.
3. This delegation should not be used for purposes for which specified delegation exists elsewhere or for which formal sanction is required.
4. The store purchase rule and the rules regulating the purchases of stationery should be strictly observed.
5. Where scale of expenditure is fixed or limits have been prescribed, the instructions should be carefully observed.
6. Recurring expenditure should be sanctioned in such a way that Government is not forced to make payment for the period beyond the financial year in which the expenditure is incurred.

7. Sanction payment of demurrage.	Admn. Deptt. Head of Office (D.F.O.)	Full powers Upto ₹250 in each case.	G.O. No. A-2-1637/14(i)-75 dated 26-6-1975 (above) Do.
8. To sanction local purchase of stationery and rubber stamp for their own office and for offices subordinate to them.	Head of Deptt. Head of Office	At anyone time upto ₹2,000 and during a year upto ₹10,000 Upto ₹200 at any one time and upto ₹2,000 during a year.	G.O. No. A-2-1702-1/X-14(30)-73 dt. 25-8-73
NOTE- List of stationery locally purchased during the previous year should be sent to the supdt. Printing and Stationery 30 th April each year.			
9. To sanction contingent expenditure on occasions of laying foundation stone	Administrative Deptt.	Upto ₹1,000	G.O. No. A-2-1702/1/X-14(30)-73 dt. 25-

or opening ceremony.			8-73
10. To sanction purchases of new equipment	Head of Deptt.	<p>Upto ₹1,00,000 in a year subject to the following conditions :-</p> <p>(1) The value of each article not to exceed ₹5,000</p> <p>(2) Prescribed procedure for purchase is following.</p> <p>(3) Funds are available in budget allotment.</p> <p>As above with the exception the value of any one of any article should not exceed ₹ 7,000</p>	<p>A-2-(30)-41/X-14(21)-72 dt. 7-2-73.</p> <p>A-2-1063(1)/99-14 dt, 13-8-81</p> <p>G.O. A-2-106-3 dt. 13-8-81.</p>
11. To sanction the purchase of books news papers, periodicals, maps and other publications.	Head of Deptt.	Full powers.	Items 3 App. IV F.H.B. Vo. VII.
11(A). To increase allotment of above from any other part of budget in their Control.	C.C.F. & C.F.	Do.	
12. To sanction purchase of medicines prescribed for forest offices.	D.F.O.	Medicines which have been found useful in the treatment of malarious disorders but have been supplied by medical stores keeper.	Item 3 App. IV F.H.B. Vol VII.

	A.C.F.	Upto ₹200	G.O. dated 12-9-73.
NOTE- Medicines approved by Government for use by the offices of the forest Deptt. are laid down in G.O. No. 5212/XIV-A-187 1959 dated 29-8-1963 reproduced as Appendix.....			
13.Printing Charge.			
(i) Printing from private presses without prior approval of Supdt. printing and Stationery.			G.O No. A-2-414/X-(1)/1973 dated 4-5-1973.
(a) Printing of small number of registered forms (excluding saleable forms) when there is delay in supply by Govt. Press.	Head of Deptt. D.F.O	Upto ₹2,000 in each case. Upto ₹200 in each case.	G.O. No. A-2-414/GB-14-1-73 dt. 4-5-1973
(b) Unregistered forms (excluding saleable forms) which are temporarily but urgently required.	Head of Deptt. D.F.O	Upto ₹2,000 in each case. Upto ₹400 in each case	Do
(c) Other urgent work	Head of Deptt. D.F.O	Upto ₹2,000 in each case. Upto ₹500 in each case	Do. G.O. No. 226 B.P./18-G dt. 22-2-1971
(ii) To sanction expenditure relating to printing of maps.	C.C.F. C.F.	Upto ₹3,000 Upto ₹1,500	
(iii) To sanction free supply of Department Publications and exchange of these publications with those of other States in India.	Head of Deptt.	Full powers subject to conditions, if any laid down in department Manual etc.	Do
(v) To obtain direct from	Do.	Full powers.	Do.

Govt. press books of reference and correction slips for use in their offices and offices subordinate to them.			& G.O. No. 3142-PS/XVIII G-15/B8-1964 dated 26-6-1967.
14. Sanction Writing:-			
To sanction expenditure for copying	Head of Deptt.	Full powers	Rule 27 of collection of financial Rules App. 10
		(Maximum reate not to exceed ₹. 1 per 1500 words) A certificate to be recorded by the Drawing officer that the work could not be done by regular Government servants.	
15. House rents :-			
To sanction rent of building taken for non-residential purposes where the buildings has been taken wholly for office use.	Head of Deptt. and towns	In Bareilly Gorakhpur, Meerut KAVAl Upto ₹2,000 P.M. and for other places upto ₹750 P.M.	G.O. A-2-2022-10-14-930)/73 dt. 12-9-73.
	NOTE:- The above is the maximum limit and the heads of Deptt. should try to obtain cheapest possible accommodation. The powers in regard to 15(i) prior to 25-8-83 were as follows :-		
	Head of Deptt.	Upto ₹3000 p.a. in each case.	G.O. No. A-1-3431/X 14(9) 1961 dated 12-9-1961
	Head of offices	Upto ₹600 p.a. in each case.	
	Head of Deptt.	In KACAL towns and Meerut, Bareilly and Gorakhpur upto	

		₹1,000 p.m. in each case and in other districts ₹500 p.m.	
	Admn. Deptt.	Full powers	Do.
(ii) To sanction rent for building taken for storage of stores, materials, tools and pants etc. (a) If used as godown only (b) When godown is provided in a building partly used as residence.	Head of Deptt. Do.	Upto ₹1,200 p.a. in each case. Upto ₹600 p.a. in each case.	G.O. dated 12-9-1961.
	Note:- The power delegated in (b) above should be exercised very sparingly under special circumstances.		
16. To sanction temporary installation of Telephone connection for office.	Head of Deptt.	For six months only	Do.
17. To sanction hiring of boats, cycles and land and other mise. Expenses in connection with fair and shows.	Head of Deptt.	Upto ₹200 p.a. for each fair/festival	No. 2719/II-B-182-54 dated 5-8-55 and A 2-264-8/S/(14)/(11)-71 dated 22-12-72
18. To sanction expenditure for exhibition including expenditure on transport T.A. of tempy. Staff and cont. exp. ect.	Do.	Upto ₹5,000 in a year	A-I-2882-X-14 (396)-72 dated 23-12-1972
19. Stores			
(i) To obtain direct from manufactures or dealers in England or in any foreign country such articles as he may require for	C.C.F.	Full powers	Item 28 of App. Iv BHB Vol. VI.

experimental or research purposes.			
(ii) Power to sanction the purchase of petromax lantern for camp use.	C.F.	Full powers	Item 17 FHB Vol. V Part, I
20. Sale of surplus stores			
To sanction sale of unserviceable stores and to sanction write off any loss which may occur as a result of such sales.	Head of Department Admn. Deptt.	(a) Of surplus stores of the original value of not more than ₹5000 the sale being effected of at a depreciation of not more than 20 percent. Upto ₹10,000 in each case subject to the condition mentioned above.	G.O No. A-2-2648/X 14(11)-71, dated 2-11-1972
21. To sanction write off			
(i) Of irrecoverable losses of stores or of public money (including losses of stamps)	Admn. Deptt. Head of Deptt.	Upto ₹10,000 Upto ₹5,000	G.O No. A-2-1637/(10)-14(1)/75, dated 20-6-1975 DO
(ii) Write off loss of revenue irrecoverable loans and advances.	Head of Deptt. Admn. Deptt.	Upto ₹5,000 subject to intimation to Administrative Deptt. Upto ₹10,000 with the concurrence of Finance Dept. ₹10,000 to ₹25,000	DO DO
(iii) Write off of deficiencies and depreciation in the value of stores other than motor vehicle or motor (cycle)	Head of Deptt.	Upto ₹2,500 subject to intimation to Admn. Department.	DO

included in the stock and other accounts.			
(iv) To write off any book lost from their office library or from the library of any subordinate office.	Head of Deptt.	Upto the value of ₹ 50 in respect of each library.	G.O. No. A-21702-/x-1-4 (30)-73 dated 25-08-73.
(v) To sanction write off of advances which they are empowered to sanction	Head of Deptt.	In any one case upto ₹250 subject to the following conditions: (i) the loss was not due to any defect in rules for the amendment of which higher orders are necessary, Or The loss was not due to any grave negligence on the part of one or more officers for which orders of higher authority for taking disciplinary action may be necessary.	DO
(vi) To write off valuable stores and stock	C.C.F. DFO's	Upto depreciated or market value of ₹5,000 Upto a depreciated or market value of ₹500. NOTE- In case of tents a certificate of unfitness by two gazette officers must be attached, when tents of under ten years use are condemned, the reason must be fully and specially stated.	G.o. No. 2719/II-B-182-1954 dated 5-8-55 And U.O. No. 177/XIVA/1137/1964 dated 27-5-67.
22. Waiver and remissions.			

<p>(i) To waive recovery or to remit revenues-</p> <p>(a) of amounts certified as irrecoverable by Head of Deptt.</p> <p>(b) of amounts not declared as irrecoverable.</p>	<p>Head of Deptt. Admn. Deptt.</p> <p>Head of Deptt. Admn. Deptt.</p>	<p>Upto ₹500 in each case Upto ₹1,000 in each case</p> <p>Upto ₹ 50 in each case. Upto ₹200 in each case.</p> <p>Subject to the following conditions:</p> <p>(i) This power will not be exercised in cases in which waiver or remission is governed by Acts or Rules or separate instructions or where a specific delegation exists.</p> <p>(ii) Where a procedure for waiver or remission is prescribed that procedure should invariably be followed.</p> <p>(iii) No Negligence on the part of some Government Servant requiring higher orders is involved.</p> <p>(iv) No defect of the system is disclosed in the case.</p> <p>(v) The reason for waiving the recovery or remission are recorded in each case.</p>	<p>G.O. No. A-2-2648/X-14 (11)-71, dated 2-11—72</p> <p>-DO-</p>
<p>(ii) To cancel or reduce the sale money payable under any contract which they are empowered to execute or to grant remission only in the following</p>	<p>C.C.F. C.F.S</p>	<p>Full powers Upto ₹3,000</p>	<p>Art. 149-A-5.</p>

<p>circumstances:</p> <p>(1) When it is established that some error or errors in the sale notice have materially prejudiced the interests of the purchasers;</p> <p>(2) When a condition which was to be fulfilled by Governemnt, or which according to the sale notice is not fulfilled and it is established that this resulted or would result in a loss to the purchased;</p> <p>(3) When the produce sold is destroyed by an act of God, e.g. earthquake, fire etc. before the purchased starts work.</p>	<p>Senior D.F. Os. Specified by C.F. F.</p> <p>Other DFOs</p>	<p>Upto ₹1,000</p> <p>Upto ₹400 subject to the following conditions:</p> <p>(1) All cases in which sale money is reduced or cancelled should be reported to the A.G., U.P. and to the authorities specified below with full reasons justifying the orders:</p> <p>(i) By the D.F.O. to the C.F.</p> <p>(ii) By the C.F. to the C.F.F.</p> <p>(iii) By C.F. F. to Government.</p> <p>(2) Remissions of a general nature, (whatever the amount may be) applying to more than one contract shall not be granted without the previous sanction of Government.</p>	
<p>23. Refunds.</p>			
<p>(i) To sanction refunds of revenues</p> <p>(ii) To sanction special refunds claimable by</p>	<p>C.F.F.</p> <p>C.Fs.</p> <p>DFOs of the Indian Forest Service incharge of Dn.</p> <p>Other DFOs A.O.F.</p> <p>C.C.F.</p>	<p>Upto ₹5,000 in each case.</p> <p>Upto ₹1,000 in each case.</p> <p>Upto ₹200 in each case.</p> <p>Upto ₹100 in each case.</p> <p>Upto ₹25 in each case.</p> <p>Full powers</p>	<p>Item 19 of App. IV of F.H.B. Vo. VII</p> <p>DO</p> <p>G.O. No. A-14 (20)/1973, dated 12-09-1973.</p>

purchasers under the guaranteed system.			Item 20 of Appendix IV of F.H.B. Vol. VII.
24. Rewards.			
(i) Power to authorize payment of rewards out of compensation received under sec. 69 of the I.F. Act.	(a) C.Fs. (b) Subordinate officers empowered to compound cases under sec. 68	To person or persons who may have contributed to the discovery of the offender, portion of amount received as compensation. Upto a maximum of ₹50 in each case and within the limit of the sum realized as compensation received in cases when the offender refused to pay compensation demand and the case goes to court up to a maximum of 50 in each case.	Item 24 of App. IV of F.H.B. Vol. VII. G.O. No. A-1807/X-14 (26)-73, dt. 12-09-1973.
(ii) To sanction grant of rewards to a forest subordinate rendering to the Government meritorious service of an exceptional Character in discharge of his duties.	C.Fs.	Upto ₹100 in each case.	Item 25 of App. IV FHB Vol. VII.
(iii) To sanction rewards for putting out fires to any Govt. official or other person who renders specially valuable assistance in forest protection.	DO	DO	Item 26 ibid.
24.A. To sanction sale of valuable stores and stock	C.C.F.	Upto depreciated or market value ₹10,000.	Item 27 (A) of App. IV of FHB Vol. VII.

	C.F. Dy. C.Fs. In-charge of Forest Division All other D.F.Os.	DO-₹2000 Do.- ₹250 ₹50.00	
25. Grant of forest produce To sanction grants of forest produces free or at favourable rates (in all regions).	C.C.F C.F. D.F.O.	Upto ₹5,000 in any one case. Upto ₹5,000 in any case. Upto ₹750 in any one case provided all such grants are reported to C.F.	Act 185 of U.P. Forest Manual, read with G.O. No. A-2/180/X-14 (26) 1973, dated 12-09-1973.
Note: These powers cannot be used to allow forest produce free or at concessional rate including petty demands at favourable rates to subordinate employees of the Forest Deptt.			
26. Buildings : (i) To sanction sale or demolition of Govt. buildings in Forest Deptt. other than residential buildings. (ii) To let out non-residential buildings not required for Govt. use.	C.C.F&C.G.S Head of Deptt. Head of Deptt.	Provided book value does not exceed ₹10,000 in each case. Full powers. Upto 6 months	Item 4 App. IV FHB VII. G.O. Dt. 12-9-1961. G.O. No. A-2-1702-1/X-14 (30-73) da d25-8-1973 read with para 291 (D) FHB Vol. V part-I.

<p>27. To sanction investigation preaudit by A.G.U.P. of C.F. claims of arrears of pay or T.A. or sanctioned increases in pay.</p>	<p>Heads of Deptt.</p>	<p>To Gazetted officer under them.</p>	<p>G. 1184/X-534/(10)/65- dated 23-08-73.</p>
<p>28. Advances :</p> <p>(i) To sanction advances of pay to non-gazatted Govt. servants on the permanent establishment in special circumstances.</p> <p>(ii) To sanction cash advances</p> <p>(iii) To sanction cash advance to the tenders of the forest Central Vill. In the central circle for agricultueal purposes.</p>	<p>CCF & CFs</p> <p>D.F.O.</p> <p>C.F.</p> <p>C.G.</p>	<p>One month pay to staff mentioned in the para.</p> <p>One month pay not exceeding ₹100.</p> <p>Upto ₹1,000 in each tanguya area.</p> <p>Upto a limit of ₹1,000 in each forest village.</p>	<p>Paras 151 & 152 FHB Vo. VII.</p> <p>Para 151 & 153 ibid.</p> <p>Appt. (B) Dep. G.O. No. 2719/II-B-182 1954 dt. 5-8-55.</p>
<p>29. Pleader's fees:</p> <p>To sanction expenditure on pleaders fees in the prosecution of criminal offences.</p>	<p>C.C.F.</p> <p>C.F</p> <p>C.F.O.</p>	<p>Upto ₹500 in each case.</p> <p>Upto ₹250 in each case.</p> <p>Upto ₹100</p>	<p>Item 16 App. IV FHB VII.</p>
<p>30. Preparation of forest maps sanction charges for</p>	<p>C.C.F.</p> <p>C.F.S</p>	<p>Upto ₹5,000</p> <p>Upto ₹2,000</p> <p>Provided expenditure cannot be met from budget concerned.</p>	
<p>31.(i) Reappropriation of budget.</p>	<p>C.C.F.</p>	<p>Between heads subordinate to minor head provided expenditure does not involve undertaking</p>	

<p>(ii) Reappropriation of funds to cover excess of expenditure over authorized limit provided savings are available elsewhere under appropriate works head.</p>	<p>Admn. Deptt.</p>	<p>recurring liability (paras 147 to 154 of Budget Manl.)</p> <p>Upto 15 <i>percent</i> generally and 10 <i>percent</i> where excess is due to increase in price.</p>	<p>G.O. dt. 26-09-1975.</p>
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APPENDIX- XXI

निरीक्षण प्रतिवेदन संख्या वर्ष

यह निरीक्षण प्रतिवेदन द्वारा उपलब्ध करायी गयी सूचना के आधार पर तैयार किया है। कार्यालयाध्यक्ष द्वारा उपलब्ध करायी गयी किसी त्रुटिपूर्ण अथवा अधूरी सूचना के लिए कार्यालय महालेखाकार (लेखापरीक्षा) उत्तराखण्ड, देहरादून की कोई जिम्मेदारी नहीं होगी।

कार्यालय के माह से तक के लेखा अभिलेखों पर निरीक्षण प्रतिवेदन जो श्री सहायक लेखापरीक्षा अधिकारी द्वारा दिनांक से तक श्री वरिष्ठ लेखापरीक्षा अधिकारी / लेखापरीक्षा अधिकारी के पर्यवेक्षण में सम्पादित किया गया।

भाग-I

1. **परिचयात्मक:** इस इकाई की विगत लेखापरीक्षा श्री सहायक लेखापरीक्षा अधिकारी द्वारा दिनांक से तक श्री वरिष्ठ लेखापरीक्षा अधिकारी / लेखापरीक्षा अधिकारी के पर्यवेक्षण में सम्पादित की गयी थी। जिसमें माह से तक के लेखा अभिलेखों की जांच की गयी थी। वर्तमान लेखापरीक्षा में माह से तक के लेखा अभिलेखों की जांच की गयी।
2. (i) इकाई के क्रियाकलाप एवं भौगोलिक अधिकार क्षेत्र:
(इकाई द्वारा संचालित योजनाओं सहित क्रियाकलाप तथा भौगोलिक अधिकार क्षेत्र बताया जाय)
- (ii) (अ) विगत तीन वर्षों में बजट आबंटन एवं व्यय की स्थिति निम्नवत है:

वर्ष	प्रारम्भिक अवशेष		स्थापना		गैर स्थापना		आधिक्य (+)	बचत (-)
	स्थापना	गैर स्थापना	आवंटन	व्यय	आवंटन	व्यय		

(ब) केन्द्र पुरोनिधानित योजनाओं के अन्तर्गत प्राप्त निधि एवं व्यय विवरण निम्नवत है:

वर्ष	योजना का नाम	प्रारम्भिक अवशेष	प्राप्त	व्यय अधिक्य (+)	बचत (-)

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(यदि लेखापरीक्षा अवधि तीन वर्ष से अधिक हो तो सम्पूर्ण अवधि का बजट आवंटन एवं व्यय विवरण अंकित किया जाय)

- (iii) इकाई को बजट आवंटन (स्रोत बताया जाय) द्वारा किया जाता है। गैर स्थापना व्यय को सम्मिलित न करते हुए इकाई ...
 श्रेणी (जिस श्रेणी के अन्तर्गत इकाई आती है, उसे इंगित किया जाय) की है। विभाग का संगठनात्मक ढांचा निम्नवत है:
 (संगठनात्मक ढांचा सचिव से प्रारम्भ कर निचले स्तर तक प्रदर्शित किया जाय)
- (iv) **लेखापरीक्षा का कार्यक्षेत्र एवं लेखापरीक्षा विधि:** लेखापरीक्षा में
 (अनुपालन लेखापरीक्षण दिशा निर्देशों के अनुसार जिन-जिन इकाईयों की लेखापरीक्षा सम्पादित की गयी उन्हें अंकित किया जाय) को आच्छादित किया गया। समस्त स्वाधीन आहरण एवं वितरण अधिकारियों के निरीक्षण प्रतिवेदन पृथक-पृथक जारी किये जा रहे हैं। यह निरीक्षण प्रतिवेदन (जिस इकाई की लेखापरीक्षा सम्पादित की गयी हो उसे अंकित किया जाय) की लेखापरीक्षा में पाये गये निष्कर्षों पर आधारित है। माह
 को विस्तृत जांच हेतु चयनित किया गया।
 (जिस योजना का चयन किया गया उसका नाम अंकित किया जाय) का विस्तृत विश्लेषण किया गया। प्रतिचयन ...
 (प्रतिचयन विधि का नाम अंकित किया जाय) के आधार पर किया गया।
 लेखापरीक्षा भारत के संविधान के अनुच्छेद 149 के अधीन बनाये गये नियंत्रक-महालेखापरीक्षक के (कर्तव्य, शक्तियां तथा सेवा की शर्तें) अधिनियम, 1971 (डी पी सी एक्ट, 1971) की धारा, लेखा तथा लेखापरीक्षा विनियम, 2007 तथा लेखापरीक्षण मानकों के अनुसार सम्पादित की गयी।

भाग-II 'अ'

(इस भाग में नियमितता से संबंधित मामले/विशिष्ट विषयों के मामले एवं औचित्य से संबंधित महत्वपूर्ण लेखापरीक्षा निष्कर्ष सम्मिलित किये जाय)

भाग-II 'ब'

(इस भाग में नियमितता तथा औचित्य दोनों से संबंधित प्रासंगिक लेखापरीक्षा निष्कर्ष सम्मिलित होंगे। यदि सम्भव हो, तो लेखापरीक्षा निष्कर्षों को उनके महत्व तथा विशिष्टता के आधार पर घटते क्रम में बनाया जाय)

भाग-III

(इस भाग में विगत निरीक्षण प्रतिवेदनों के अनिस्तारित प्रस्तारों का विवरण निम्न प्रारूप में अंकित किया जाय)
 विगत निरीक्षण प्रतिवेदनों के अनिस्तारित प्रस्तारों का विवरण

निरीक्षण प्रतिवेदन संख्या	भाग-II 'अ' प्रस्तर संख्या	भाग-II 'ब' प्रस्तर संख्या

(इसके अतिरिक्त लेखापरीक्षा दल द्वारा विगत निरीक्षण प्रतिवेदनों के अनिस्तारित प्रस्तारों की अनुपालन आख्या

निम्न प्रारूप में दो प्रतियों में प्राप्त कर अपनी टीका सहित भाग-III के नीचे लगाकर निरीक्षण प्रतिवेदन के साथ मूल रूप में संलग्न कर मुख्यालय को प्रेषित की जाय। मुख्यालय पर संबंधित क्षेत्र द्वारा अनुपालन आख्या विचारोपरान्त वर्गाधिकारी को प्रस्तुत की जायेगी। निरीक्षण प्रतिवेदन निर्गत करते समय निस्तारित प्रस्तारों को भाग-III में से हटा दिया जाय। मात्र अनिस्तारित प्रस्तारों को भाग-III में रखा जाय)

विगत निरीक्षण प्रतिवेदनों के अनिस्तारित प्रस्तारों की अनुपालन आख्या:

निरीक्षण प्रतिवेदन संख्या	प्रस्तर संख्या लेखापरीक्षा प्रेक्षण	अनुपालन आख्या	लेखापरीक्षा दल की टिप्पणी	अभ्युक्ति

भाग-IV

इकाई के सर्वोत्तम कार्य

(इस भाग में इकाई द्वारा निष्पादित सबसे अच्छे कार्य (यदि कोई हों) जो लेखापरीक्षा के दौरान संज्ञान में आये हैं, उनका वर्णन किया जाय)

भाग-V

आभार

1. कार्यालय महालेखाकार (लेखापरीक्षा) उत्तराखण्ड, देहरादून लेखापरीक्षा अवधि में अवस्थापना संबंधी सहयोग सहित मांगे गये अभिलेख एवं सूचनाएं उपलब्ध कराने हेतु तथा उनके अधिकारियों एवं कर्मचारियों का आभार व्यक्त करता है। तथापि **लेखापरीक्षा में निम्नलिखित अभिलेख प्रस्तुत नहीं किये गये:**
 - (i)
 - (ii)
 - (iii)
2. सतत् अनियमितताएं:
 - (i)
3. लेखापरीक्षा अवधि में निम्नलिखित अधिकारियों द्वारा कार्यालयध्यक्ष का कार्यभार वहन किया गया

क्रम सं०	नाम	पदनाम
(i)		
(ii)		
(iii)		

लघु एवं प्रक्रियात्मक अनियमितताएं जिनका समाधान लेखापरीक्षा स्थल पर नहीं हो सका उन्हें नमूना लेखापरीक्षा टिप्पणी में सम्मिलित कर एक प्रति को इस आशय से प्रेषित कर दी जायेगी कि अनुपालन आख्या पत्र प्राप्ति के एक माह के अन्दर सीधे वरिष्ठ उप महालेखाकार / उप महालेखाकार (संबंधित क्षेत्र का नाम) को प्रेषित कर दी जाय।

वरिष्ठ लेखापरीक्षा अधिकारी / लेखापरीक्षा अधिकारी
लेखापरीक्षा दल संख्या-

शिविर